

CLAYTON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2019



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, 2019

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

JEFFREY E. TURNER

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DEMONT DAVIS

VICE-CHAIRMAN

SONNA GREGORY

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Clayton County Board of Commissioners

Finance Department

112 SOUTH STREET

JOINTSBORO, GEORGIA 30236

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RAMONA BIVINS, CFO

June 30, 2020

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, 2019, 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, 2019 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, 2019. 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 290,250 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 Airport opened the new Maynard H. Jackson International terminal expanding the economic impact to Clayton County. Four of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include 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. We continue to see decreases in the Local Option Sales Tax (LOST) due to state legislation eliminating sales taxes on aviation fuel. 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. 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 2020.

Per capita income has improved in the last decade from \$24,788 in 2010 to \$29,756 in 2019. 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
2013	\$ 3,434
2014	\$ 3,536
2015	\$ 3,647
2016	\$ 3,736
2017	\$ 3,817
2018	\$ 3,950
2019	\$ 4,367

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2019, 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 6.20 million by the year 2050 (3.73 million in 2017), a gain of 2.47 million jobs, the sixth largest gain projected for any MSA in the nation. The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

¹Woods & Poole Economics, Inc. 2019

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 Comprehensive Justice Management & Information System (CJIS), 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 2019.
- 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 2019 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 6 years and is estimated to generate \$272 million for County and City projects. The 2015 SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums, no level 1 or level 2 projects are included in the 2015 SPLOST.

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 are a list of the many projects that were either completed or ongoing within the fiscal year 2019: 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, 2018. This was the fortieth 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 2019. This is the seventeenth 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,



Ramona Bivins
Chief Financial Officer

CLAYTON COUNTY, GEORGIA
PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2019

BOARD OF COMMISSIONERS

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

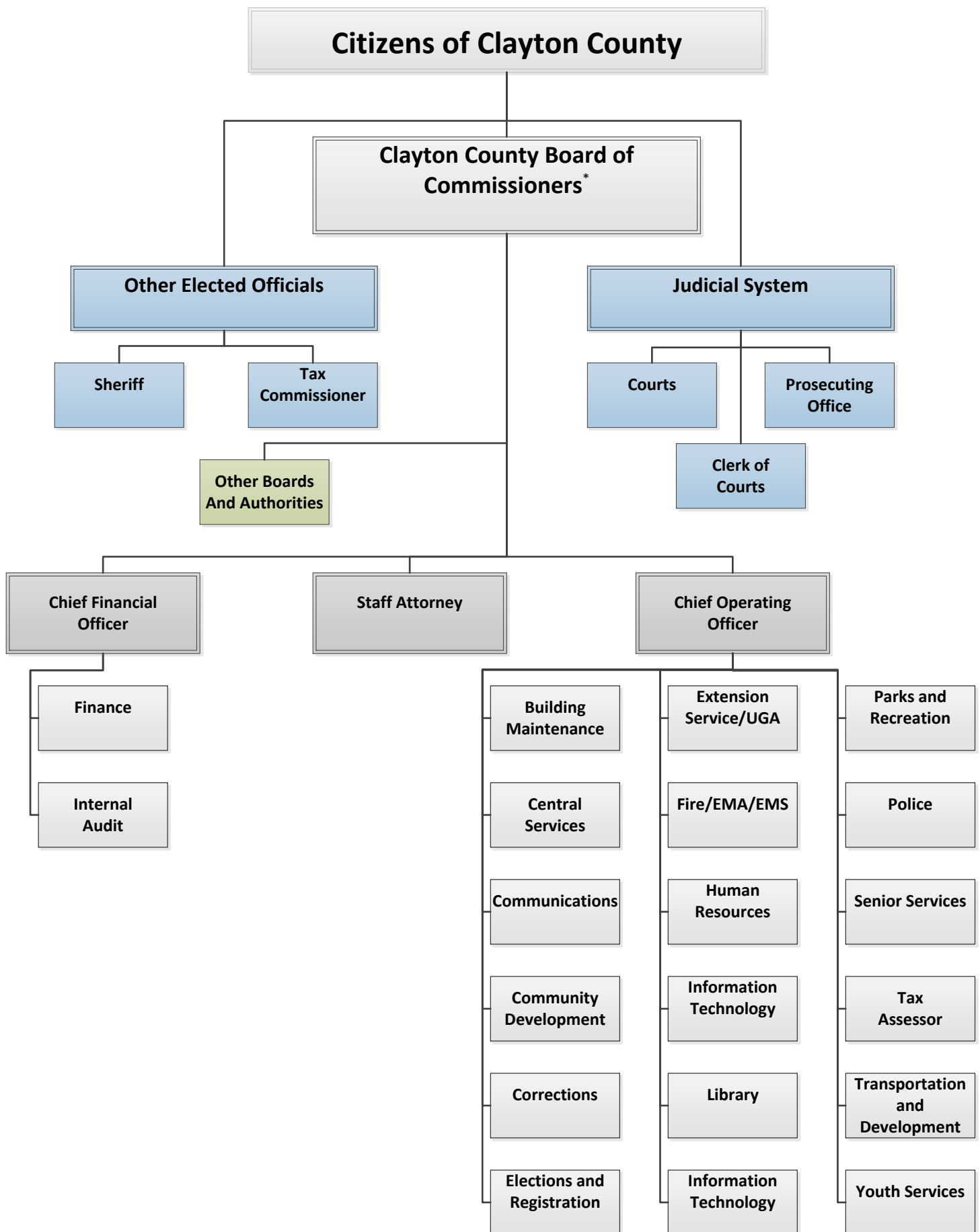
DISTRICT ATTORNEY

Tracy Graham Lawson

COUNTY AUDITORS

Mauldin & Jenkins, LLC





*Office of Youth Services and Office of Communications 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, 2018

Christopher P. Morill

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** (the "County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia which represents 33%, 34%, and 5%, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represent 35%, -119%, and 84%, 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 the County as of June 30, 2019, 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.

Report on Summarized Comparative Information

We have previously audited the County's June 30, 2018 financial statements and we have expressed unmodified audit opinions on those audited financial statements in our report dated April 11, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, 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 20, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 85 through 88, and the Schedule of Changes in the County's Total OPEB Liability on page 89 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 the County'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 Annotated ("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, 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 the County for the year ended June 30, 2018, 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 the County'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, 2018, 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 2018 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 2018 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 June 30, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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

June 30, 2020

CLAYTON COUNTY, GEORGIA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) JUNE 30, 2019

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, 2019. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i – vi in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at June 30, 2019 by \$545.6 million.
- As of June 30, 2019, the County’s governmental funds reported combined ending fund balances of \$322 million, a decrease of \$9.2 million from the previous fiscal year. The portion of the governmental funds total fund balance available for spending at the County’s discretion is that of the General Fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balances of the General Fund comprised a total of \$94.6 million or 46.0% of total general fund expenditures.
- At the end of the current fiscal year, Clayton County’s primary government has total bonded debt outstanding of \$51.9 million, of which \$6.4 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 21 – 23 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.

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 40 – 42 of the report. The Urban Redevelopment Agency ("URA") and the Tourism Authority of Clayton County although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*.

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

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

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 24 and 25 of the report.

Clayton County currently maintains 30 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, Other County Grants Fund, the Roads and Recreation Capital Projects Fund, 2009 SPLOST Fund, 2015 SPLOST Fund, and the URA 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 90.

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 90.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

The basic governmental fund statements can be found on pages 24 – 35 of this report.

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

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

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

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

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

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

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43 – 84 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 90 – 167 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 168 – 218.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Government-wide Financial Analysis

As noted earlier, changes in net position over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2019, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$545.6 million.

Clayton County's investment in capital assets (e.g., land, buildings, machinery and equipment), less any outstanding related debt used to acquire the asset and accumulated depreciation, equals 131.2% of total net position. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the assets themselves cannot be used to liquidate these liabilities.

The following summarizes the components of the County's net position (for the primary government) at June 30, 2019 and 2018:

Clayton County's Net Position June 30, 2019 and June 30, 2018 (In thousands of dollars)

	Primary Government	
	2019	2018
Current and other assets	\$ 367,283	\$ 379,068
Capital assets	736,661	735,205
Total assets	1,103,944	1,110,605
Deferred outflows	42,938	29,672
Total deferred outflows	42,938	29,672
Long-term liabilities	498,664	478,343
Other liabilities	54,845	56,421
Total liabilities	553,509	534,764
Deferred inflows	47,718	60,092
Total deferred inflows	47,718	60,092
Net position:		
Net investment in capital assets	716,152	704,122
Restricted	218,995	227,485
Unrestricted	(389,492)	(382,518)
Total net position	\$ 545,655	\$ 545,421

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

The County's net position also includes restricted net position of \$219.0 million (or 40.1% of net position) and unrestricted net position of negative \$389.5 million (or approximately -71.4% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County (excluding component units) reported a negative balance only in the unrestricted category of net position.

The County's total net position was reduced from \$549.1 million to \$545.7 million at the end of the current year. Overall net position remained steady from FY2018 to FY2019 showing only a \$3.4 million decrease. Long-term liabilities saw an increase of \$20.3 million related to Pension and OPEB. However, deferred inflows decreased by \$12.4 million which was also related to Pension and OPEB.

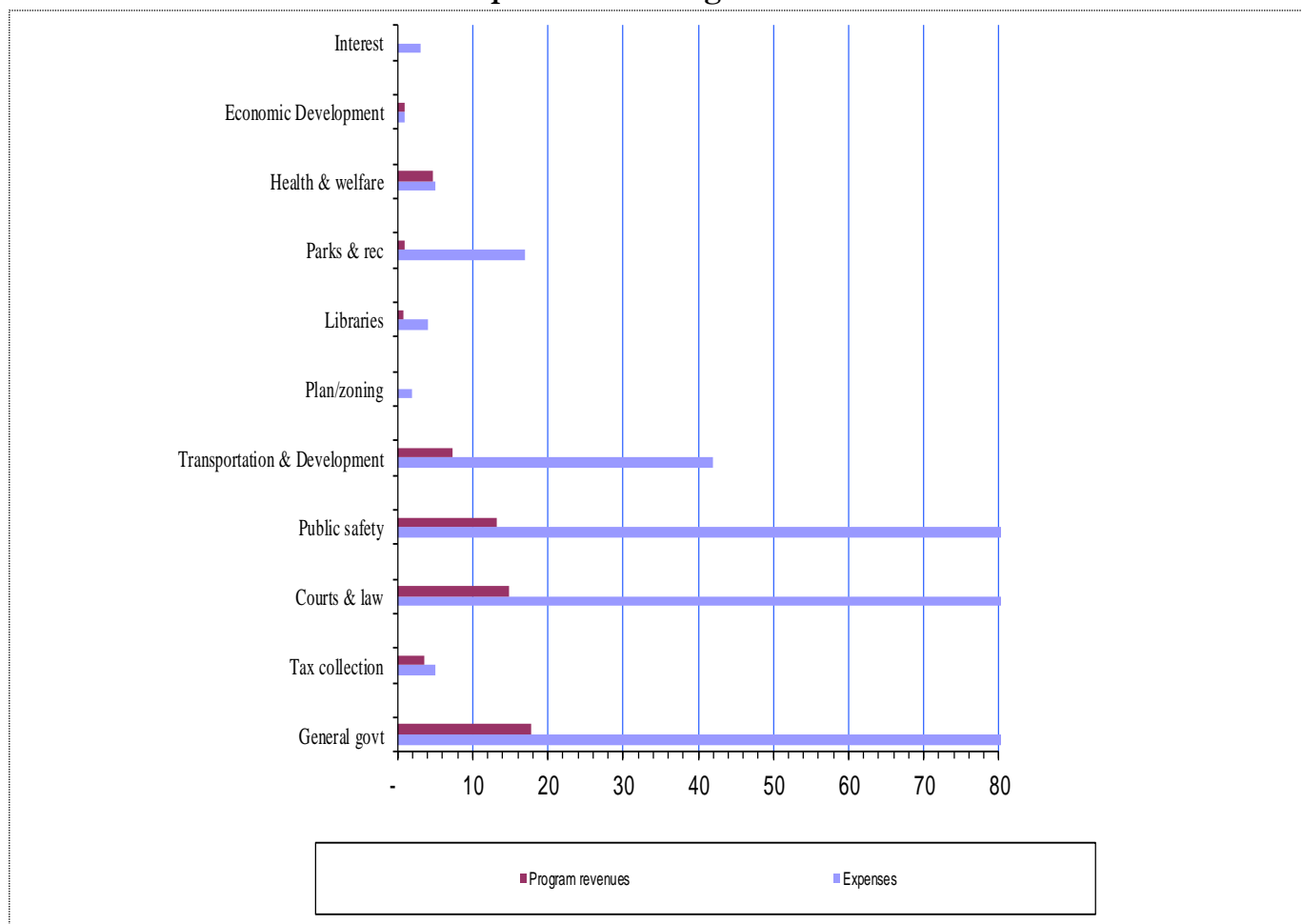
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Clayton County's Changes in Net Position June 30, 2019 and June 30, 2018 (In thousands of dollars)

	Governmental Activities	
	2019	2018
Revenues		
Program revenues		
Charges for services	\$ 50,519	\$ 79,166
Operating grants and contributions	12,388	16,601
Capital grants and contributions	2,455	271
General revenues		
Property taxes	148,493	135,297
Other taxes	105,556	108,228
Earnings on investments	66	472
Total revenues	<u>319,477</u>	<u>340,035</u>
Program Expenses		
General government	80,798	74,867
Tax assessment and collection	4,562	4,683
Courts and law enforcement	82,318	78,125
Public Safety	80,540	74,554
Transportation and development	41,423	35,021
Planning and zoning	2,317	2,021
Libraries	3,584	3,907
Parks and recreation	16,738	16,003
Health and welfare	4,609	8,136
Economic development	3,175	1,668
Interest on long-term debt	2,847	3,573
Total expenses	<u>322,911</u>	<u>302,558</u>
Increase (decrease) before transfers, gains and special item	<u>(3,434)</u>	<u>37,477</u>
Increase (decrease) in net position	<u>(3,434)</u>	<u>37,477</u>
Net position, beginning of year (restated)	<u>549,089</u>	<u>511,612</u>
Net position, end of year	<u><u>\$ 545,655</u></u>	<u><u>\$ 549,089</u></u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

2019 Primary Government Expenses and Program Revenues



The County had an overall increase in expenses for 2019 of \$20.4 million, or 6.7%, as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- Transportation and development had an increase of \$6.4 million, or 18.9%, compared to the previous year. The increase in spending was contributed to the 2015 SPLOST Funds for road resurfacing projects.
- Public Safety had an increase in expenses of \$6.0 million, or 8.0%, in comparison to the previous fiscal year. The increase was contributed to a \$4.7 million increase due to Pension and \$2.6 million increase due to OPEB.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

- Courts and Law Enforcement had an increase of \$4.2 million, or 5.4%, in comparison to the previous fiscal year. Of the \$4.1 million increase, \$2.9 million was due to Pension while \$1.2 million was due to OPEB.

2019 Primary Government Revenues by Source



Overall, there was a decrease in revenues of \$20.6 million, or 6.0%, in fiscal year 2019. Charges for Services revenue for the Clayton County government saw a decrease of \$28.6 million over the previous fiscal year. This decrease was specifically related to the one-time payment from the Georgia Department of Affairs for the loss of jet fuel tax received in FY 2018 in the amount of \$26.9 million. Operating grants and contribution taxes decreased by \$4.2 million primarily due to the \$4.0 million decrease in spending for DOT grants. County efforts were diverted towards SPLOST road repairs instead. In addition, Other Taxes decreased by \$2.7 million or 2.5% from FY2018. Property Taxes increased by \$13.2 million or 9.8% compared to the previous year as a result of increasing property values.

GASB Statement No. 68 & 75 Expenses

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

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Primary Government Expenses by Functions/Programs For the Years Ended June 30, 2019 and 2018

	2019	2019	2019	2019	2018	2018	2018	2018
	Expense/ Statement of Activities	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68	Expense/ Statement of Activities	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68
Functions/Programs:								
Governmental:								
General Government	\$ 80,797,724	\$ 4,350,950	\$ 1,356,092	\$ 75,090,682	\$ 74,867,006	\$ (4,104,505)	\$ 264,969	\$ (529,938)
Tax Assessment/Collection	4,562,074	220,934	153,744	4,187,396	4,683,589	(208,420)	30,040	(60,080)
Courts and Law Enforcement	82,318,283	2,490,856	2,082,120	77,745,307	78,124,860	(2,349,771)	406,828	(813,656)
Public Safety	80,540,173	2,708,223	2,586,926	75,245,024	74,554,184	(2,554,826)	505,463	(1,010,926)
Transportation/Development	41,422,895	302,893	134,668	40,985,334	35,020,532	(285,737)	26,313	(52,626)
Planning and Zoning	2,316,665	85,549	52,982	2,178,134	2,021,056	(80,703)	10,352	(20,704)
Libraries	3,584,148	156,790	93,909	3,333,449	3,906,804	(147,910)	18,349	(36,698)
Parks and Recreation	16,737,768	295,767	185,362	16,256,639	16,002,911	(279,014)	36,218	(72,436)
Health and Welfare	4,609,252	35,635	77,205	4,496,412	8,136,108	(33,617)	15,085	(30,170)
Economic Development	3,174,452	-	-	3,174,452	1,667,997	-	-	-
Interest on Long-term Debt	2,847,167	-	-	2,847,167	3,573,083	-	-	-
Total Governmental Expenses	<u>\$ 322,910,601</u>	<u>\$ 10,647,597</u>	<u>\$ 6,723,008</u>	<u>\$ 305,539,996</u>	<u>\$ 302,558,130</u>	<u>\$ (10,044,503)</u>	<u>\$ 1,313,617</u>	<u>\$ (2,627,234)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Financial Analysis of the County's Funds

As noted earlier, the 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 the 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, 2019, the County's governmental funds reported combined ending fund balances of \$322 million, a decrease of \$9.2 million in comparison with the previous fiscal year, as restated. Approximately 29.7% or \$95.5 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, \$226 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, 2019, the total of assigned and unassigned fund balance in the General Fund was \$94.6 million. The total fund balance for the General Fund was \$97.2 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total fund expenditures. Assigned/unassigned fund balance represents 46.0% of total General Fund expenditures, while total General Fund total fund balance represents 47.2% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for fiscal year 2018 was 47.6% which shows the County's financial position is holding steady.

The fund balance of the County's General Fund increased during the current fiscal year by \$3.1 million. Total expenditures increased over the prior year by \$15.3 million. Revenues decreased by \$24.0 million during the same period. Further detail is listed below. Overall, total revenues were higher than originally budgeted by \$12.7 million and expenditures were \$6.8 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 \$7.3 million over prior year. An increase in real property taxes accounted for majority of that increase as property values continue to rise.
- Other taxes and assessments decreased by \$5.1 million due to decreases in LOST collections of \$4.9 million.
- Intergovernmental revenue decreased by \$26.9 million from the prior year due to revenue received in the previous fiscal year from the Georgia Department of Community Affairs. The

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

revenue received in fiscal year 2018 was provided in lieu of fuel tax revenue and was a one-time payment.

- The increase in expenditures of \$15.3 million was due to payroll enhancements which included a 3% cost of living adjustment as well as a merit increase up to 6.25%. In addition, the county made infrastructure improvements and added additional programs outlined in the County's strategic objectives.

The Fire Fund has a fund balance of \$8.8 million which represents a \$1.7 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 stayed steady decreasing only \$0.2 million from the previous year. 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 2019 decreased by \$1.9 million. This decrease in fund balance is due to a decrease of \$3.7 million in revenue for DOT grants as more effort was put towards completing SPLOST road projects.

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, 2019, the remaining fund balance for these projects is \$42.8 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore, \$15.7 million in capital outlay for the year netted against a \$3 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 \$12.2 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, 2019 is \$49.2 million. The \$8.2 million decrease in fund balance is due to the continued expending of funds in accordance with the timeline included with the referendum.

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January, 2015 with the first receipts deposited in March, 2015. The term of the 2015 SPLOST is 6 years and is estimated to generate \$272 million for County and City projects. The 2015 SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums no level 1 or level 2 projects are included in the 2015 SPLOST. The fund balance for the fund at June 30, 2019 is \$88 million a net increase of \$6.1 million from the previous year.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

The URA Fund was established in 2018 to account for urban redevelopment projects within the county. The fund balance at June 30, 2019 is \$0.3 million. The \$5.2 million decrease in fund balance from the prior year was spent entirely on capital outlay.

Other governmental funds consist of non-major special revenue funds. For reporting purposes beginning in fiscal year 2014, the Other Grants Fund is now reported in the major fund category. For reporting purposes beginning in fiscal year 2019, the URA Bond Fund is now reported in the major fund category. When the aggregate fund balance of these non-major funds is compared with the restated adjusted total for the previous fiscal year, the aggregate fund balance increased approximately \$7.6 million from the prior year to total \$31.1 million at June 30, 2019.

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, 2019, the Workers' Compensation Self-Insurance net position increased from \$1.3 million to \$1.7 million in the current year. Total contributions and claims activity remained constant.

The Medical Self-Insurance Fund held steady during fiscal year 2018 and 2019 with net position of \$3.2 million.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$203.9 million and the final amended budget of \$225.4 million amounting to a 10.6% increase. This increase in the budget can be summarized as follows:

- \$13.4 million increase for Other General Government for additional payments to various vendors, other government entities and significant repair and maintenance of County facilities. This total includes \$3.1 million related to intergovernmental expense transfers, \$1.5 million for transfers to other funds, \$0.8 million for building repairs, and \$0.3 for IT equipment.
- \$3.8 million increase in Professional Services for litigation claims and settlements and related legal fees.

Significant variances between budget and actual revenues are as follows:

- The County collected an additional \$3.9 million in Property Taxes resulting from higher property values.
- Overall actual total revenues exceeded amended budget revenues by \$7 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Capital Asset and Debt Administration

Capital assets – Clayton County's capital assets as of June 30, 2019, amounts to \$736.6 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

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 3 and Phase 4 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 the County's investment in capital assets for the current fiscal year. Additional information can be found on the County's capital assets in Note III.H. on pages 62 and 63 of this report.

Long-term debt - At the end of the current fiscal year, the County's primary government has total bonded debt outstanding of \$51.9 million, of which \$6.4 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 financed purchase agreements outstanding at year-end totaling \$2.1 million. These agreements extend through fiscal year 2022. No new leases were entered into during fiscal year 2019.

Additional information on the County's long-term debt can be found in Note III.J. on pages 64 – 71 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2019 was 4.6%, which is a decrease from the 5% rate of a year ago. The State's average unemployment rate and the national rate were 3.6% and 3.7%, 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 decreased slightly and the Fire Fund gross millage rate remained the same for 2019; 20.819 mills and 5 mills respectively. The LOST rebate of 5.223 mills decreased for 2019. *The net millage* for fiscal year 2019 budget was 15.596 which is the same net millage of 15.596 for fiscal year 2020 budget.

Requests for Information

This financial report is designed to provide a general overview of the 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, 2019

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 329,788,703	\$ 6,559,737
Restricted cash	-	3,586,162
Investments	6,240,391	-
Accounts receivable	5,554,770	10,999
Grants receivable	1,337,470	-
Taxes receivable	5,199,631	-
Due from/to other funds	500,000	(500,000)
Due from other governments	629,789	996,674
Due from individuals	3,781	-
Due from organizations	9,589,994	-
Inventory	2,356,489	1,794
Prepaid items	688,878	-
Property held for resale	5,393,306	-
Capital assets, non-depreciable	168,652,325	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	568,008,371	4,479,723
Total assets	1,103,943,898	21,450,864
DEFERRED OUTFLOWS OF RESOURCES		
Pension	33,085,931	2,242,720
Charge on refunding	821,824	-
OPEB	9,030,655	-
Total deferred outflow of resources	42,938,410	2,242,720
LIABILITIES		
Accounts payable	20,425,657	125,486
Accrued liabilities	4,131,035	80,668
Retainage payable	1,892,215	-
Customer deposits	-	12,150
Construction and performance bonds payable	61,832	-
Due to other governments	1,070,815	390,916
Due to organizations	123,294	-
Interest payable	393,242	53,933
Unearned revenue	532,118	-
Noncurrent liabilities:		
Due within one year	26,214,505	1,741,826
Due in more than one year	498,663,879	21,646,695
Total liabilities	553,508,592	24,051,674
DEFERRED INFLOWS OF RESOURCES		
Pension	32,033,807	2,887,486
OPEB	15,683,755	-
Total deferred inflow of resources	47,717,562	2,887,486
NET POSITION		
Net investment in capital assets	716,152,431	2,263,959
Restricted for:		
Debt service	30,367	-
Capital projects	180,019,373	-
Tourism promotion	2,705,534	-
Public safety	16,276,294	-
Jail construction/staffing	199,246	-
Health and welfare programs	801,666	-
Law library materials	493	-
Technology	560,672	-
Street lights	1,264,099	-
Economic development	12,397,990	-
Grant programs	4,739,547	957,187
Unrestricted	(389,491,558)	(6,466,722)
Total net position	\$ 545,656,154	\$ (3,245,576)

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 80,797,724	\$ 17,682,481	\$ 129,145	\$ 16,000
Tax assessment collection	4,562,074	3,566,997	-	-
Courts and law enforcement	82,318,283	12,808,501	2,101,564	-
Public safety	80,540,173	13,015,509	195,944	225
Transportation and development	41,422,895	242,480	5,238,765	1,864,222
Planning and zoning	2,316,665	331,329	-	-
Libraries	3,584,148	202,889	544,257	475
Parks and recreation	16,737,766	1,222,975	-	8,334
Health and welfare	4,609,252	549,005	4,178,506	10,350
Economic development	3,174,452	896,981	-	556,000
Interest on long-term debt	2,847,167	-	-	-
Total governmental activities	<u>\$ 322,910,599</u>	<u>\$ 50,519,147</u>	<u>\$ 12,388,181</u>	<u>\$ 2,455,606</u>
Component units:				
Landfill Authority	\$ 2,271,575	\$ 1,172,848	\$ 1,000,000	\$ -
Board of Health	8,537,975	3,498,381	7,928,357	-
Total component units	<u>\$ 10,809,550</u>	<u>\$ 4,671,229</u>	<u>\$ 8,928,357</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				
Capital contributions				
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	
\$ (62,970,098)	\$ (62,970,098)	\$	-
(995,077)	(995,077)		-
(67,408,218)	(67,408,218)		-
(67,328,495)	(67,328,495)		-
(34,077,428)	(34,077,428)		-
(1,985,336)	(1,985,336)		-
(2,836,527)	(2,836,527)		-
(15,506,457)	(15,506,457)		-
128,609	128,609		-
(1,721,471)	(1,721,471)		-
(2,847,167)	(2,847,167)		-
<u>\$ (257,547,665)</u>	<u>\$ (257,547,665)</u>	<u>\$</u>	<u>-</u>
\$ -	\$ -	\$	(98,727)
-	-		2,888,763
<u>-</u>	<u>-</u>		<u>2,790,036</u>
148,492,981	148,492,981		-
33,990,017	33,990,017		-
50,652,003	50,652,003		-
13,206,218	13,206,218		-
2,241,193	2,241,193		-
1,533,618	1,533,618		-
1,370,920	1,370,920		-
1,805,409	1,805,409		-
722,078	722,078		-
34,800	34,800		-
65,934	65,934		7,165
-	-		-
<u>254,115,171</u>	<u>254,115,171</u>		<u>7,165</u>
(3,432,494)	(3,432,494)		2,797,201
549,088,648	549,088,648		(6,042,777)
<u>\$ 545,656,154</u>	<u>\$ 545,656,154</u>	<u>\$</u>	<u>(3,245,576)</u>

CLAYTON COUNTY, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2019

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
ASSETS				
Cash and cash equivalents	\$ 77,121,892	\$ 9,650,835	\$ 3,781,594	\$ 30,369
Investments	6,240,391	-	-	-
Accounts receivable	5,438,228	8,613	-	-
Grants receivable	-	-	1,296,924	-
Taxes receivable, net	4,346,181	738,406	-	531
Interfund receivables	17,102,500	-	-	-
Due from other governments	357,338	255,585	-	-
Due from component unit	500,000	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	3,699,165	30,985	61,893	-
Inventory	2,334,192	22,297	-	-
Prepaid items	675,120	-	3,941	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 117,818,788</u>	<u>\$ 10,706,721</u>	<u>\$ 5,144,352</u>	<u>\$ 30,900</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 8,602,508	\$ 623,775	\$ 572,571	\$ -
Accrued liabilities	3,415,389	588,414	6,480	-
Construction/performance bonds payable	22,250	39,582	-	-
Interfund payables	-	-	-	-
Construction retainage payable	-	-	-	-
Unrealized grant revenue	-	-	447,835	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	24,674	-	-	-
Total liabilities	<u>12,171,321</u>	<u>1,251,771</u>	<u>1,026,886</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,075,138	666,769	-	533
Unavailable revenue - EMS	4,370,610	-	-	-
Total deferred inflows of resources	<u>8,445,748</u>	<u>666,769</u>	<u>-</u>	<u>533</u>
FUND BALANCES				
Fund balances:				
Nonspendable:				
Inventory	2,334,192	22,297	-	-
Prepaid items and property held for resale	266,339	-	3,941	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	30,367
Tourism promotion	-	-	-	-
Public safety	-	8,579,432	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	3,362,634	-
Assigned to:				
Purchases on order	4,207,147	186,452	750,891	-
Litigation	2,000,000	-	-	-
Lieu of taxes	39,872,666	-	-	-
Unassigned	48,521,375	-	-	-
Total fund balances	<u>97,201,719</u>	<u>8,788,181</u>	<u>4,117,466</u>	<u>30,367</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 117,818,788</u>	<u>\$ 10,706,721</u>	<u>\$ 5,144,352</u>	<u>\$ 30,900</u>

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	2015 SPLOST Fund	URA Fund	Nonmajor Governmental Funds	Total
\$ 45,254,928	\$ 51,787,391	\$ 101,449,473	\$ 5,747,614	\$ 26,073,821	\$ 320,897,917
-	-	-	-	-	6,240,391
3,000	-	-	-	104,929	5,554,770
-	-	-	-	40,546	1,337,470
-	-	-	-	114,513	5,199,631
-	-	-	-	-	17,102,500
-	-	-	-	16,866	629,789
-	-	-	-	-	500,000
-	-	-	-	-	3,781
182,668	206,310	4,342,684	-	1,066,289	9,589,994
-	-	-	-	-	2,356,489
-	-	-	-	9,817	688,878
-	-	-	-	4,837,306	4,837,306
<u>\$ 45,440,596</u>	<u>\$ 51,993,701</u>	<u>\$ 105,792,157</u>	<u>\$ 5,747,614</u>	<u>\$ 32,264,087</u>	<u>\$ 374,938,916</u>
\$ 1,940,358	\$ 1,918,833	\$ 2,284,860	\$ 2,453,252	\$ 880,603	\$ 19,276,760
-	-	-	-	120,752	4,131,035
-	-	-	-	-	61,832
-	600,000	13,500,000	3,000,000	2,500	17,102,500
678,230	285,274	928,711	-	-	1,892,215
-	-	-	-	59,609	507,444
-	-	-	-	16,794	123,294
-	-	1,070,815	-	-	1,070,815
-	-	-	-	-	24,674
<u>2,618,588</u>	<u>2,804,107</u>	<u>17,784,386</u>	<u>5,453,252</u>	<u>1,080,258</u>	<u>44,190,569</u>
-	-	-	-	108,244	4,850,684
-	-	-	-	-	4,370,610
-	-	-	-	108,244	9,221,294
-	-	-	-	-	2,356,489
-	-	-	-	4,847,123	5,117,403
42,822,008	49,189,594	88,007,771	294,362	-	180,313,735
-	-	-	-	-	30,367
-	-	-	-	2,705,534	2,705,534
-	-	-	-	7,030,093	15,609,525
-	-	-	-	199,246	199,246
-	-	-	-	801,666	801,666
-	-	-	-	493	493
-	-	-	-	560,672	560,672
-	-	-	-	1,155,855	1,155,855
-	-	-	-	12,397,990	12,397,990
-	-	-	-	1,376,913	4,739,547
-	-	-	-	-	5,144,490
-	-	-	-	-	2,000,000
-	-	-	-	-	39,872,666
-	-	-	-	-	48,521,375
<u>42,822,008</u>	<u>49,189,594</u>	<u>88,007,771</u>	<u>294,362</u>	<u>31,075,585</u>	<u>321,527,053</u>
<u>\$ 45,440,596</u>	<u>\$ 51,993,701</u>	<u>\$ 105,792,157</u>	<u>\$ 5,747,614</u>	<u>\$ 32,264,087</u>	<u>\$ 374,938,916</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2019

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	\$ 321,527,053
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Capital assets

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

Cost of the assets	1,374,136,083
Accumulated depreciation	(637,475,387)
Donations of capital assets increase net position	556,000

Revenues

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

9,221,293

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.

4,840,970

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	(51,925,000)
Financed purchase agreements	(2,042,627)
Accrued interest payable	(393,242)
Deferred amounts on refinancing	821,824
Unamortized premium	(1,187,491)
Compensated absences	(8,273,460)
Net pension liability and related deferred inflows and outflows	(215,139,964)
Other post-employment benefits (OPEB) and related deferred inflows and outflows	(245,533,100)
Claims and judgments payable	(2,921,748)
Accrued landfill post-closure costs	(555,050)

Net position - governmental activities	<u>\$ 545,656,154</u>
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The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
REVENUES				
Property taxes	\$ 118,176,460	\$ 24,809,225	\$ -	\$ -
Other taxes	52,932,090	166,754	-	-
Licenses and permits	8,228,818	-	-	-
Intergovernmental	4,635,887	-	8,195,737	-
Charges for services	23,182,802	778,667	-	-
Fines and forfeitures	3,315,397	-	-	-
Investment earnings	65,043	-	-	-
Other revenue	1,541,328	76,081	-	-
Gifts and donations	18,834	-	6,475	-
Total revenues	<u>212,096,659</u>	<u>25,830,727</u>	<u>8,202,212</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	58,702,858	-	123,775	-
Tax assessment and collection	3,958,008	-	-	-
Courts and law enforcement	71,540,455	-	2,229,512	-
Public safety	44,386,162	22,160,350	208,239	-
Transportation and development	3,835,800	-	3,874,616	-
Planning and zoning	2,193,368	-	-	-
Libraries	3,017,969	-	522,862	-
Parks and recreation	6,335,121	-	49	-
Health and welfare	3,661,322	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,303,288	-	-	15,557,082
Capital outlay	6,892,582	1,994,479	269,233	-
Total expenditures	<u>205,826,933</u>	<u>24,154,829</u>	<u>7,228,286</u>	<u>15,557,082</u>
Excess (deficiency) of revenues over expenditures	<u>6,269,726</u>	<u>1,675,898</u>	<u>973,926</u>	<u>(15,557,082)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	333,761	-	-	-
Proceeds from insurance claims	107,186	-	-	-
Transfers in	780,000	-	262,429	15,353,526
Transfers out	(4,415,777)	-	(3,184,236)	-
Total other financing sources (uses)	<u>(3,194,830)</u>	<u>-</u>	<u>(2,921,807)</u>	<u>15,353,526</u>
Net change in fund balances	3,074,896	1,675,898	(1,947,881)	(203,556)
FUND BALANCES, beginning of year as restated	<u>94,126,823</u>	<u>7,112,283</u>	<u>6,065,347</u>	<u>233,923</u>
FUND BALANCES, end of year	<u>\$ 97,201,719</u>	<u>\$ 8,788,181</u>	<u>\$ 4,117,466</u>	<u>\$ 30,367</u>

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	2015 SPLOST Fund	URA Fund	Nonmajor Governmental Funds	Totals
\$ -	\$ -	\$ -	\$ -	\$ 3,954,345	\$ 146,940,030
-	-	50,652,003	-	1,805,409	105,556,256
-	-	-	-	-	8,228,818
-	214,047	-	-	4,066,067	17,111,738
-	-	-	-	5,578,209	29,539,678
-	-	-	-	3,310,180	6,625,577
589,754	589,754	684,714	1,105	1,116	1,931,486
-	-	-	-	207,102	1,824,511
-	-	-	-	8,745	34,054
589,754	803,801	51,336,717	1,105	18,931,173	317,792,148
133,555	196,404	761,716	-	2,796,359	62,714,667
-	-	-	-	-	3,958,008
-	-	-	-	1,228,541	74,998,508
-	-	-	-	3,973,511	70,728,262
(3,934)	4,227,468	8,125,586	-	-	20,059,536
-	-	-	-	-	2,193,368
-	-	-	-	-	3,540,831
3,509	152,884	89,222	-	2,169,475	8,750,260
-	-	-	-	2,666,964	6,328,286
-	-	-	-	1,256,324	1,256,324
-	-	10,170,087	-	575,588	10,745,675
-	-	-	-	8,330,292	25,190,662
15,672,420	4,403,926	12,907,193	5,231,586	957,574	48,328,993
15,805,550	8,980,682	32,053,804	5,231,586	23,954,628	338,793,380
(15,215,796)	(8,176,881)	19,282,913	(5,230,481)	(5,023,455)	(21,001,232)
-	-	-	-	11,372,401	11,706,162
-	-	-	-	-	107,186
3,055,438	18,539	110,259	-	2,070,760	21,650,951
-	-	(13,270,938)	-	(780,000)	(21,650,951)
3,055,438	18,539	(13,160,679)	-	12,663,161	11,813,348
(12,160,358)	(8,158,342)	6,122,234	(5,230,481)	7,639,706	(9,187,884)
54,982,366	57,347,936	81,885,537	5,524,843	23,435,879	330,714,937
\$ 42,822,008	\$ 49,189,594	\$ 88,007,771	\$ 294,362	\$ 31,075,585	\$ 321,527,053

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, 2019

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

Net change in fund balances - total governmental funds	\$ (9,187,884)
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Capital Assets

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Total capital outlay	48,362,375
Total depreciation	(34,999,948)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(13,001,728)
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Long-term Debt

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

Principal repayments	23,334,030
Amortization of bond premium	138,349
Amortization of deferred loss	(1,247,774)

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	890,593
Accrued interest on debt	118,890
Landfill costs	(11,930)
Claims and judgments payable	(1,827,383)
Net pension liability and related deferred outflows and inflows	(6,723,008)
Other post-employment benefit (OPEB) liability	(10,647,597)

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.	1,022,770
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Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.

Net income of internal service funds	347,751
Change in net position - governmental activities	<u>\$ (3,432,494)</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GAAP BASIS GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget			Variance with	2018
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Property taxes	\$ 106,084,704	\$ 114,284,829	\$ 118,176,460	\$ 3,891,631	\$ 110,839,896
Other taxes	54,909,925	51,203,694	52,932,090	1,728,396	58,044,385
Licenses and permits	7,837,200	7,837,200	8,228,818	391,618	7,484,903
Intergovernmental	4,410,958	4,630,300	4,635,887	5,587	31,776,093
Charges for services	21,654,890	22,292,125	23,182,802	890,677	23,193,927
Fines and forfeitures	3,759,000	3,759,000	3,315,397	(443,603)	3,706,577
Investment earnings	500	500	65,043	64,543	67,345
Other revenue	779,000	1,117,488	1,541,328	423,840	993,109
Gifts and donations	10,000	10,500	18,834	8,334	18,899
Total revenues	199,446,177	205,135,636	212,096,659	6,961,023	236,125,134
EXPENDITURES					
Current:					
General government	51,664,085	60,740,341	58,702,858	2,037,483	60,597,722
Tax assessment and collection	4,089,380	4,153,817	3,958,008	195,809	3,770,251
Courts and law enforcement	70,471,755	73,599,081	71,540,455	2,058,626	62,063,828
Public safety	47,476,277	47,875,894	44,386,162	3,489,732	41,585,831
Transportation and development	3,546,323	4,440,885	3,835,800	605,085	3,911,846
Planning and zoning	2,692,057	2,692,190	2,193,368	498,822	1,914,127
Libraries	3,853,897	3,908,124	3,017,969	890,155	3,212,123
Parks and recreation	6,533,390	6,713,541	6,335,121	378,420	6,137,193
Health and welfare	3,789,583	3,889,522	3,661,322	228,200	3,211,652
Debt service	1,303,229	1,303,356	1,303,288	68	1,257,387
Capital outlay	3,748,886	6,265,088	6,892,582	(627,494)	3,030,781
Total expenditures	199,168,862	215,581,839	205,826,933	9,754,906	190,692,741
Excess (deficiency) of revenues over expenditures	277,315	(10,446,203)	6,269,726	16,715,929	45,432,393
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	3,549,000	15,506,302	-	(15,506,302)	-
Proceeds from sale of capital assets	(10,000)	247,335	333,761	86,426	9,190
Proceeds from insurance claims	-	23,687	107,186	83,499	193,723
Transfers in	867,500	867,500	780,000	(87,500)	1,756,104
Transfers out	(4,683,815)	(6,198,621)	(4,415,777)	1,782,844	(6,531,706)
Total other financing sources (uses)	(277,315)	10,446,203	(3,194,830)	(13,641,033)	(4,572,689)
Net change in fund balances	-	-	3,074,896	3,074,896	40,859,704
FUND BALANCES, beginning of year, as restated	94,126,823	94,126,823	94,126,823	-	59,347,158
Appropriation of fund balance	(3,549,000)	(15,506,302)	-	15,506,302	-
FUND BALANCES, end of year	\$ 90,577,823	\$ 78,620,521	\$ 97,201,719	\$ 18,581,198	\$ 100,206,862

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GAAP BASIS FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget			Variance with	2018
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Tax revenues:					
Real property	\$ 14,341,689	\$ 14,341,689	\$ 19,519,946	\$ 5,178,257	\$ 16,828,812
Personal property	3,549,123	3,549,123	2,299,332	(1,249,791)	2,236,510
Public utility	2,520,560	2,520,560	762,758	(1,757,802)	731,389
Heavy equipment	2,984	2,984	16,958	13,974	12,231
Mobile home	38,438	38,438	59,864	21,426	50,533
Motor vehicle	466,081	466,081	328,890	(137,191)	400,714
Title ad valorem tax	1,261,514	1,261,514	1,490,317	228,803	1,478,233
Timber	-	-	646	646	-
Prior year	231,529	231,529	330,514	98,985	556,951
Other taxes:					
Railroad equipment	-	-	7,354	7,354	6,723
Intangible recording	200,000	200,000	68,517	(131,483)	308,986
Real estate transfer	70,000	70,000	40,149	(29,851)	114,452
Interest on delinquent taxes	700	700	50,734	50,034	57,168
Charges for services - fire inspection fees	553,463	553,463	778,667	225,204	638,712
Other revenue	30,000	30,000	76,081	46,081	31,265
Total revenues	23,266,081	23,266,081	25,830,727	2,564,646	23,452,679
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	15,068,544	13,826,869	13,826,869	-	12,829,671
Pension contribution	1,857,322	1,980,604	1,886,207	94,397	1,747,512
FICA and Medicare insurance	1,021,712	992,089	992,088	1	919,213
Group health and life insurance	2,149,888	1,973,237	1,889,076	84,161	1,728,524
Workers' compensation insurance	378,116	423,282	421,577	1,705	169,739
Additional employer contribution	108,938	108,938	108,938	-	108,938
Medical service fees	2,500	107,100	43,749	63,351	67,354
Contract service fees	149,474	196,974	178,827	18,147	284,176
Rental	93,400	99,915	89,283	10,632	84,657
Materials and supplies	267,051	226,678	226,084	594	268,754
Gas and oil	275,000	295,493	278,207	17,286	206,552
Bank charges	1,500	1,500	-	1,500	-
Minor equipment	83,020	108,420	105,341	3,079	36,653
Postage	100	100	-	100	-
Utilities	294,000	250,289	223,612	26,677	261,873
Telephone, telegraph	122,398	72,398	61,565	10,833	51,797
Sanitation	13,300	13,300	8,358	4,942	6,430
Advertising	3,000	3,000	1,730	1,270	2,320
Dues and subscriptions	33,930	28,001	27,400	601	19,318
Training, travel, meetings	15,546	15,546	12,292	3,254	9,180
Uniform allowance	163,493	163,493	141,171	22,322	163,511
Repair and maintenance	563,350	963,661	1,029,783	(66,122)	818,658
Tax commission	298,499	608,194	608,193	1	553,567
Debt service	250,000	130,000	-	130,000	-
Capital outlay	52,000	5,974,083	1,994,479	3,979,604	312,173
Total expenditures	23,266,081	28,563,164	24,154,829	4,408,335	20,650,570
Excess (deficiency) of revenues over expenditures	-	(5,297,083)	1,675,898	6,972,981	2,802,109

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GAAP BASIS FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget	2018 Actual
	Original	Final			
OTHER FINANCING SOURCES					
Appropriations of fund balance	\$ -	\$ 5,297,083	\$ -	\$ (5,297,083)	\$ -
Transfers in	-	-	-	-	1,250,000
Total other financing sources	-	5,297,083	-	(5,297,083)	1,250,000
Net change in fund balances	-	-	1,675,898	1,675,898	4,052,109
FUND BALANCES, beginning of year	7,112,283	7,112,283	7,112,283	-	3,060,174
Appropriations of fund balance	-	(5,297,083)	-	5,297,083	-
FUND BALANCES, end of year	<u>\$ 7,112,283</u>	<u>\$ 1,815,200</u>	<u>\$ 8,788,181</u>	<u>\$ 6,972,981</u>	<u>\$ 7,112,283</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GAAP BASIS OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance	2018
	Original	Final		with Final Budget	
REVENUES					
Intergovernmental	\$ -	\$ 10,337,648	\$ 8,195,737	\$ (2,141,911)	\$ 11,884,468
Gifts and donations	-	476,469	6,475	(469,994)	1,000
Total revenues	-	10,814,117	8,202,212	(2,611,905)	11,885,468
EXPENDITURES					
General government:					
Current:					
Salaries and wages	6,095	21,172	10,538	10,634	4,808
Contract service fees	-	54,843	45,295	9,548	30,574
Rental	-	61,871	55,424	6,447	19,842
Materials and supplies	-	9,905	5,138	4,767	225
Utilities	-	9,000	3,317	5,683	2,488
Training, travel, meetings	-	4,000	66	3,934	960
Dues and subscriptions	-	-	-	-	1,840
Repair and maintenance	-	4,055	3,997	58	1,388
General assistance	150,000	147,262	-	147,262	-
Total general government	156,095	312,108	123,775	188,333	62,125
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,227,576	1,103,079	124,497	1,005,731
Employee benefits and payroll taxes	-	409,561	330,534	79,027	325,083
Contractual services	-	743,305	646,734	96,571	646,741
Rental	-	18,077	17,657	420	18,726
Materials and supplies	-	141,269	78,161	63,108	58,699
Minor equipment	-	16,500	5,912	10,588	-
Telephone, telegraph	-	4,500	4,200	300	3,780
Postage	-	21,090	20,159	931	20,368
Dues and subscriptions	-	8,955	480	8,475	440
Travel, training, meetings	-	57,611	22,596	35,015	40,510
General assistance	268,514	36,771	-	36,771	-
Capital outlay	-	127,234	70,080	57,154	-
Total courts and law enforcement	268,514	2,812,449	2,299,592	512,857	2,120,078
Public safety:					
Current:					
Salaries and wages	-	100,000	100,000	-	75,442
Contractual services	-	-	-	-	4,496
Materials and supplies	-	82,162	24,227	57,935	5,320
Minor equipment	-	114,956	80,278	34,678	96,199
Travel, training, meetings	37,721	-	-	-	-
Uniform allowance	-	-	-	-	6,720
Dues and subscriptions	-	3,765	3,734	31	-
Capital outlay	-	656,178	-	656,178	289,291
Total public safety	37,721	957,061	208,239	748,822	477,468

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GAAP BASIS OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget			Variance with	2018
	Original	Final	Actual	Final Budget	Actual
EXPENDITURES (Continued)					
Transportation and development:					
Current:					
Contractual services	\$ -	\$ 126,000	\$ -	\$ 126,000	\$ 3,797
Repair and maintenance	-	6,011,427	3,874,616	2,136,811	166,977
Capital outlay	-	770,000	199,153	570,847	-
Total transportation and development	-	6,907,427	4,073,769	2,833,658	170,774
Parks and recreation:					
Current:					
Materials and supplies	-	49	49	-	1,429
Capital outlay	-	-	-	-	36,773
Total parks and recreation	-	49	49	-	38,202
Libraries:					
Current:					
Salaries and wages	-	231,996	231,996	-	-
Employee benefits and payroll taxes	-	64,637	64,636	1	-
Contractual services	-	150	150	-	-
Materials and supplies	-	20,968	12,116	8,852	1,000
Minor equipment	-	217,592	204,582	13,010	26,905
Dues and subscriptions	-	9,383	9,382	1	-
General assistance	-	-	-	-	-
Total libraries	-	544,726	522,862	21,864	27,905
Total expenditures	462,330	11,533,820	7,228,286	4,305,534	2,896,552
Excess (deficiency) of revenues over expenditures	(462,330)	(719,703)	973,926	1,693,629	8,988,916
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	6,095	4,124,218	-	(4,124,218)	-
Transfers in	456,235	460,735	262,429	(198,306)	302,435
Transfers out	-	(3,865,250)	(3,184,236)	681,014	(7,169,110)
Total other financing sources (uses)	462,330	719,703	(2,921,807)	(3,641,510)	(6,866,675)
Net change in fund balance	-	-	(1,947,881)	(1,947,881)	2,122,241
FUND BALANCES, beginning of year	6,065,347	6,065,347	6,065,347	-	3,943,106
Appropriation of fund balance	(6,095)	(4,124,218)	-	4,124,218	-
FUND BALANCES, end of year	\$ 6,059,252	\$ 1,941,129	\$ 4,117,466	\$ 2,176,337	\$ 6,065,347

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2019

	Governmental Activities - Internal Service Funds
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 8,890,786
Total current assets	<u>8,890,786</u>
Total assets	<u>8,890,786</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,148,896
Accrued liabilities	<u>2,015,990</u>
Total current liabilities	<u>3,164,886</u>
Long-term liabilities, non-current portion of accrued claims payable	884,930
Total liabilities	<u>4,049,816</u>
NET POSITION	
Unrestricted	4,840,970
Total net position	<u>\$ 4,840,970</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, 2019

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges to other funds	\$ 16,431,235
Employee contributions	6,534,843
Other revenue	-
Total operating revenues	<u>22,966,078</u>
Operating expenses:	
Claims expense	10,085,824
Insurance premiums	11,778,163
Management fees	610,144
Other expenses	144,196
Total operating expenses	<u>22,618,327</u>
Change in net position	347,751
Net position, beginning of year	<u>4,493,219</u>
Net position, end of year	<u>\$ 4,840,970</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, 2019

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employees	\$ 6,534,843
Cash received from interfund services provided	16,431,235
Cash paid for insurance claims	(9,632,189)
Cash paid to suppliers for goods and services	(12,539,365)
Net cash provided by operating activities	<u>794,524</u>
Net increase in cash and cash equivalents	794,524
Cash and cash equivalents, beginning of year	<u>8,096,262</u>
Cash and cash equivalents, end of year	<u><u>\$ 8,890,786</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 347,751
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in accounts payable	(6,862)
Increase in accrued expenses	<u>453,635</u>
Net cash provided by operating activities	<u><u>\$ 794,524</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, 2019

	Pension Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 9,741,501	\$ 13,199,187
Investments:		
Mutual funds:		
Equity funds	319,563,946	-
Fixed income funds	114,900,436	-
Accounts receivable	845,705	1,005,352
Prepaid items	16,133	-
Total assets	<u>445,067,721</u>	<u>14,204,539</u>
LIABILITIES		
Accounts payable	431,280	-
Due to others	-	4,609,928
Due to other governments	-	8,589,238
Due to litigants	-	21
Uncollected taxes	-	1,005,352
Total liabilities	<u>431,280</u>	<u>14,204,539</u>
NET POSITION		
Restricted for pension benefits	444,636,441	-
Total net position	<u>\$ 444,636,441</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, 2019

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employers	
Clayton County	\$ 16,223,844
Clayton County Water Authority	3,048,425
Plan members	
Clayton County	4,506,413
Clayton County Water Authority	1,556,271
Total contributions	<u>25,334,953</u>
Investment income:	
Net appreciation in fair value of plan investments	22,791,390
Interest	2,108
Dividends	6,579,960
Total investment income	<u>29,373,458</u>
Less investment expense	<u>1,261,953</u>
Net investment income	<u>28,111,505</u>
Total additions	<u>53,446,458</u>
Deductions:	
Benefits	38,976,780
Administrative expenses	453,981
Total deductions	<u>39,430,761</u>
Change in net position	14,015,697
Net Position	
Beginning of year	<u>430,620,744</u>
End of year	<u>\$ 444,636,441</u>

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION COMPONENT UNITS JUNE 30, 2019

	Landfill Authority	Board of Health	Total
ASSETS			
Cash and cash equivalents	\$ 133,223	\$ 6,426,514	\$ 6,559,737
Restricted cash	3,586,162	-	3,586,162
Accounts receivable	10,999	-	10,999
Due from other funds			
Due from other governments	20,637	976,037	996,674
Due from organizations	-	-	-
Inventory	1,794	-	1,794
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	4,259,666	220,057	4,479,723
Total assets	14,328,256	7,622,608	21,950,864
DEFERRED OUTFLOWS OF RESOURCES			
	-	2,242,720	2,242,720
LIABILITIES			
Accounts payable	24,166	101,320	125,486
Accrued liabilities	80,075	593	80,668
Customer deposits	12,150	-	12,150
Due to other funds	500,000		500,000
Due to other governments	-	390,916	390,916
Interest payable	53,933	-	53,933
Noncurrent liabilities:			
Due within one year	1,707,016	34,810	1,741,826
Due in more than one year	11,320,484	10,326,211	21,646,695
Total liabilities	13,697,824	10,853,850	24,551,674
DEFERRED INFLOWS OF RESOURCES			
	-	2,887,486	2,887,486
NET POSITION			
Net investment in capital assets	2,043,902	220,057	2,263,959
Restricted for:			
Grant programs	-	957,187	957,187
Unrestricted (deficit)	(1,413,470)	(5,053,252)	(6,466,722)
Total net position	\$ 630,432	\$ (3,876,008)	\$ (3,245,576)

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, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>
<u>Component Units</u>		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>
			<u>Contributions</u>	<u>Contributions</u>
Landfill Authority	\$ 2,271,575	\$ 1,172,848	\$ 1,000,000	\$ -
Board of Health	8,537,975	3,498,381	7,928,357	-
Total component units	<u>\$ 10,809,550</u>	<u>\$ 4,671,229</u>	<u>\$ 8,928,357</u>	<u>\$ -</u>

General revenues:

Unrestricted investment earnings

Total general revenues and special item

Change in net position

Net position, beginning of year

Net position, end of year

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

Net (Expenses) Revenues and Changes in Net Position		
Component Units		
Landfill Authority	Board of Health	Total
\$ (98,727)	\$ -	\$ (98,727)
-	2,888,763	2,888,763
(98,727)	2,888,763	2,790,036
7,165	-	7,165
7,165	-	7,165
(91,562)	2,888,763	2,797,201
721,994	(6,764,771)	(6,042,777)
\$ 630,432	\$ (3,876,008)	\$ (3,245,576)



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

Development Authority – The Development Authority of Clayton County (the "Development Authority") was created to develop and promote trade, commerce, industries, and employment opportunities for the public good and general welfare of the state. The County's Board of Commissioners appoints the Development Authority's seven-member Board. The debt of the Development Authority is being repaid with funding from the County. The Development Authority issues separate financial statements with a December 31 calendar year-end. These statements can be obtained from the Development Authority of Clayton County, 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 non-fiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. An exception to this rule is that charges for interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The **2017 URA Bond Fund** accounts for construction and redevelopment costs associated with a new communication facility and costs associated with the Ellenwood Tax Allocation District.

Additionally, the government reports the following fund types:

Governmental Fund Types:

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

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

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

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").

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Deposits and Investments (Continued)

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

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 (Continued)

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

The County also 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 governmental 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, 2019, 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 deferred outflows of resources and liabilities and deferred inflows of resources at the date of disclosure, of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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 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, 2019, 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.
 4. The funds are available within the approved departmental budget for the fiscal year.
 5. Records of the approved transfer are maintained in the Finance Department.

NOTES TO FINANCIAL STATEMENTS

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Data (Continued)

- All 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, 2019, are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	\$ 329,788,703
Investments - primary government	6,240,391
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	9,741,501
Cash - Agency Funds	13,199,187
Investments - Pension Trust Fund	434,464,382
	<u>\$ 793,434,164</u>
Cash held with financial institutions	\$ 352,610,816
Georgia Fund 1	118,575
Certificates of deposit	6,240,391
Investments held in Pension Trust Fund	434,464,382
Total Governmental Activities Cash	<u>\$ 793,434,164</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. Three different banks hold these certificates of deposit with a carrying amount of \$6,240,391.

A schedule of the County's investments and duration at June 30, 2019, is as follows:

Investments	Carrying Amount	Duration
Certificate of Deposit	\$ 55,906	Six Months
Certificate of Deposit	3,403,155	Six Months
Certificate of Deposit	2,781,330	Six Months
	<u>\$ 6,240,391</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 GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are measured using the matrix pricing technique; and Level 3 inputs are significant unobservable inputs.

The only investments held by the primary government as of June 30, 2019, were certificates of deposit and Georgia Fund 1. These investments are classified as level 1. Certificates of deposits are considered nonparticipating interest earning investment contracts and are valued at cost; therefore, they are not included in the fair value hierarchy.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its investment in the Georgia Fund 1 within the fair value hierarchy. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AA+ credit rating at year-end. The investment in Georgia Fund 1 is stated at fair market value. The weighted average maturity at June 30, 2019, was 39 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, 2019, 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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

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, 2019, the carrying amount of its deposits was \$9,741,501. A portion of the deposits at June 30, 2019, \$1,405,444 is part of a pooled cash account with the primary government's bank balance. The Plan's deposits are insured by Federal Depository Insurance or collateralized with securities held in the Plan's name.

The fair value of Plan investments at June 30, 2019, was \$442,800,439 of which \$8,336,057 was classified as cash equivalents due to the short-term nature of the investments.

Investments of the Plan at June 30, 2019, are as follows:

	<u>Fair Value</u>	<u>%</u>
Mutual Funds		
Invested in fixed income securities	\$ 114,900,436	26%
Invested in equities	269,449,372	62%
Invested in international equities	50,114,574	12%
Total	<u>\$ 434,464,382</u>	<u>100%</u>

Rate of Return. For the year ended June 30, 2019, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 7.18%. 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, 2019, \$250,372,931 of Plan assets were held in mutual funds and, therefore, not exposed to interest rate risk. Separately managed accounts held \$184,091,451 in investments.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

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, 2019, the Plan's investments were managed by Transamerica or one of seven separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2019, 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, 2019, Plan investments were held in mutual funds only. Therefore no concentration of credit risk exists.

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, 2019, \$50,114,574 or 12% of the Plan's investment assets were invested in mutual funds with only international equity holdings.

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted process in active markets for identical assets. Level 2 inputs are significant other observable inputs measure using the matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted process. The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2019:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
Mutual Funds				
Fixed Income	\$ 114,900,436	\$ -	\$ -	\$ 114,900,436
Equities	85,357,921	184,091,451	-	269,449,372
Total Investments by fair value level	<u>\$ 200,258,357</u>	<u>\$ 184,091,451</u>	<u>\$ -</u>	384,349,808
Investments Measured at Net Asset Value ("NAV")				
Emerging markets opportunities funds				50,114,574
Total investments measured at NAV				<u>50,114,574</u>
Total investments at fair value				<u>\$ 434,464,382</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals \$5,554,770, which is net of an allowance of \$1,786,592. This includes the following: \$7,160,520 related to emergency medical services billing, with an allowance of \$1,786,592; and Development Authority service fees receivable of \$104,929.

Component Units

Accounts receivable of \$10,999 for the Landfill Authority represent charges to customers after credit has been extended. No allowance has been established for the receivables in the Landfill Authority.

C. Due from Organizations

At June 30, 2019, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 2,892,345
Special local option sales tax	4,342,683
Due from other organizations	2,354,966
Total due from organizations	<u>\$ 9,589,994</u>

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

D. Property Taxes

Property taxes were levied on October 10, 2018, and were payable on or before December 14, 2018. An interest penalty of 12% per annum (1% each month) will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 16, 2019. 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 2018 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	15.596	mills
Fire District	5.000	mills
Total	<u>20.596</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, 2019, is as follows:

<u>Tax Year</u>	
2018	\$ 2,833,471
2017	701,160
2016	496,157
2015	443,961
2014	1,005,955
Prior	2,028,791
Not on digest	(14,145)
	<u>7,495,350</u>
Allowance for uncollectible taxes	(2,295,719)
Net taxes receivable	<u><u>\$ 5,199,631</u></u>

An allowance of \$2,295,719 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, 2019, the County was due \$ 1,337,470 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, 2019, interfund receivables and payables were as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u> <u>General Fund</u>
Major Funds:	
2009 SPLOST Fund	\$ 600,000
2015 SPLOST Fund	13,500,000
2017 URA Bonds	3,000,000
Nonmajor Governmental Funds	2,500
	<u><u>\$ 17,102,500</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, 2019, consisted of the following amounts:

Transfers In	Transfers Out				
	Major Funds			Nonmajor Governmental Funds	Total
	General	2015	Other		
		SPLOST	County Grants		
Major Funds:					
General Fund	\$ -	\$ -	\$ -	\$ 780,000	\$ 780,000
Other County Grants Fund	262,429	-	-		262,429
Debt Service Fund	2,082,588	13,270,938	-	-	15,353,526
Roads and Recreation					
Projects Fund	-	-	3,055,438	-	3,055,438
2009 SPLOST Fund	-	-	18,539	-	18,539
2015 SPLOST Fund	-	-	110,259	-	110,259
Nonmajor Funds:					
Nonmajor Governmental					
Funds	2,070,760	-	-	-	2,070,760
	<u>\$ 4,415,777</u>	<u>\$ 13,270,938</u>	<u>\$ 3,184,236</u>	<u>\$ 780,000</u>	<u>\$ 21,650,951</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 out of the General Fund to the Debt Service Fund provided for debt service payments on the URA Bonds. Transfers into the General Fund were made to cover salaries 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 SPLOST.

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, 2019, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2018.

	Beginning Balance As restated	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 135,605,879	\$ 9,784,781	\$ (1,809,750)	\$ -	\$ 143,580,910
Construction in progress	6,627,220	22,971,379	(6,164,615)	1,637,431	25,071,415
Total capital assets, not being depreciated	<u>142,233,099</u>	<u>32,756,160</u>	<u>(7,974,365)</u>	<u>1,637,431</u>	<u>168,652,325</u>
Capital assets, being depreciated:					
Land improvements	9,626,742	-	-	-	9,626,742
Buildings	303,558,122	5,316,181	(10,537,149)	(1,637,431)	296,699,723
Roads, sidewalks and bridges	763,404,646	2,133,716	-	-	765,538,362
Machinery and equipment	130,501,839	8,156,318	(5,039,226)	-	133,618,931
Total capital assets, being depreciated	<u>1,207,091,349</u>	<u>15,606,215</u>	<u>(15,576,375)</u>	<u>(1,637,431)</u>	<u>1,205,483,758</u>
Less accumulated depreciation for:					
Land improvements	(7,793,517)	(164,237)	-	-	(7,957,754)
Buildings	(104,495,878)	(6,561,870)	5,151,067	-	(105,906,681)
Roads, sidewalks and bridges	(395,375,292)	(19,133,947)	-	-	(414,509,239)
Machinery and equipment	(104,803,764)	(9,139,894)	4,841,945	-	(109,101,713)
Total accumulated depreciation	<u>(612,468,451)</u>	<u>(34,999,948)</u>	<u>9,993,012</u>	<u>-</u>	<u>(637,475,387)</u>
Total capital assets, being depreciated, net	<u>594,622,898</u>	<u>(19,393,733)</u>	<u>(5,583,363)</u>	<u>(1,637,431)</u>	<u>568,008,371</u>
Governmental activities capital assets, net	<u>\$ 736,855,997</u>	<u>\$ 13,362,427</u>	<u>\$ (13,557,728)</u>	<u>\$ -</u>	<u>\$ 736,660,696</u>

See Note IV.K. for discussion of the restatement of the beginning balances of construction in progress, machinery and equipment and related accumulated depreciation.

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

Governmental activities:	
General government	\$ 7,178,832
Tax assessment	251,030
Courts and law enforcement	3,154,457
Public safety	1,880,018
Transportation/development	19,859,999
Libraries	248,693
Parks and recreations	1,538,302
Health and welfare	888,617
Total depreciation expense	<u>\$ 34,999,948</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, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 6,315,775	\$ -	\$ -	\$ 6,315,775
Total capital assets, not being depreciated	<u>6,315,775</u>	<u>-</u>	<u>-</u>	<u>6,315,775</u>
Capital assets, being depreciated:				
Buildings	371,447	-	-	371,447
Roads, sidewalks and bridges	315,855	-	-	315,855
Land improvements	6,898,659	-	-	6,898,659
Machinery and equipment	9,934,507	-	(88,796)	9,845,711
Total capital assets, being depreciated	<u>17,520,468</u>	<u>-</u>	<u>(88,796)</u>	<u>17,431,672</u>
Less accumulated depreciation for:				
Buildings	(369,508)	(1,290)	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(5,528,917)	(261,007)	-	(5,789,924)
Machinery and equipment	(6,309,877)	(474,703)	88,796	(6,695,784)
Total accumulated depreciation	<u>(12,523,802)</u>	<u>(737,000)</u>	<u>88,796</u>	<u>(13,172,006)</u>
Total capital assets, being depreciated, net	<u>4,996,666</u>	<u>(737,000)</u>	<u>-</u>	<u>4,259,666</u>
Landfill Authority capital assets, net	<u>\$ 11,312,441</u>	<u>\$ (737,000)</u>	<u>\$ -</u>	<u>\$ 10,575,441</u>

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, 2018, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of \$5,393,306.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt

1. Primary Government Revenue Bonds Payable

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, 2019, is \$9,540,000.

In September 2012, the Clayton County Board of Commissioners issued \$14,920,000 of *Urban Redevelopment Agency ("URA") of Clayton County Revenue Refunding Bonds* (the Series 2012 Bonds). The proceeds from these bonds were used to refund the Series 2003 Bonds and the Series 2005 Bonds. The prior bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing a new police headquarters and communications facility, and acquiring and renovating a building for use as a public health center and for storage and office space.

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, 2019, is \$9,220,000.

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

The URA's source of revenues to pay for the principal and interest of the 2012 and 2017 Bonds is an intergovernmental agreements between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these 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 these agreements and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under these agreements from its general funds constitutes a general obligation of the County. At June 30, 2019, management believes the County was in compliance with all covenants provided in these issues.

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, 2019, is \$6,425,000.

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.

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

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2019, 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, 2019, excluding the Development Authority bonds, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	1,600,000	478,100	2,078,100
2025 – 2029	7,815,000	1,307,119	9,122,119
2030 – 2034	3,505,000	246,193	3,751,193
	<u>\$ 18,760,000</u>	<u>\$ 4,533,600</u>	<u>\$ 23,293,600</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:

	<u>Development Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2019	\$ 1,220,000	\$ 177,973	\$ 1,397,973
2020	1,250,000	144,179	1,394,179
2021	1,285,000	109,554	1,394,554
2022	1,315,000	73,959	1,388,959
2023	1,355,000	37,532	1,392,532
	<u>\$ 6,425,000</u>	<u>\$ 543,197</u>	<u>\$ 6,968,197</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, 2019, is \$26,740,000.

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, 2019, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2020	\$ 13,140,000	\$ 534,800	\$ 13,674,800
2021	13,600,000	272,000	13,872,000
	<u>\$ 26,740,000</u>	<u>\$ 806,800</u>	<u>\$ 27,546,800</u>

5. Discretely Presented Component Unit Revenue Bonds Payable

Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of *Solid Waste Management Authority Refunding Bonds Series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2019, the outstanding balance of the Series 2015B Bonds was \$6,345,000.

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 Revenue Bonds Payable

	Landfill Authority		
	Principal	Interest	Total
June 30,			
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	930,000	57,834	987,834
2025 – 2029	1,905,000	58,446	1,963,446
	<u>\$ 6,345,000</u>	<u>\$ 528,462</u>	<u>\$ 6,873,462</u>

7. Financed Purchases from Direct Borrowings

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

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

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

As of June 30, 2019, the County had equipment under financed purchase agreements with a cost and accumulated depreciation of \$1,823,454.

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

	Principal	Interest	Total
June 30,			
2020	\$ 1,306,374	\$ 46,153	\$ 1,352,527
2021	684,194	11,223	695,417
2022	52,059	1,268	53,327
	<u>\$ 2,042,627</u>	<u>\$ 58,644</u>	<u>\$ 2,101,271</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

7. Financed Purchases from Direct Borrowings (Continued)

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

	Principal	Interest	Total
June 30,			
2020	\$ 857,016	\$ 56,608	\$ 913,624
2021	764,329	33,231	797,560
2022	565,194	13,790	578,984
	<u>\$ 2,186,539</u>	<u>\$ 103,629</u>	<u>\$ 2,290,168</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 \$555,050 at June 30, 2019. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding ("JJ&G") administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and post-closure costs at \$6,404,039. 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, 2019. 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 \$4,495,961 based on 3,459,145 cubic yards of capacity used since the site was opened. This represents 70.20% of the estimated total capacity at June 30, 2019. The estimated remaining landfill life is approximately 92 years.

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

Long-term liability activity for the County's year ended June 30, 2019, and the Development Authority's year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Financed purchase agreements	\$ 3,266,657	\$ -	\$ (1,224,030)	\$ 2,042,627	\$ 1,306,374
General obligation bonds	39,435,000	-	(12,695,000)	26,740,000	13,140,000
Revenue bonds	34,600,000	-	(9,415,000)	25,185,000	2,605,000
Plus premium on issuance of bonds	1,325,840	-	(138,349)	1,187,491	138,349
Total revenue bonds	35,925,840	-	(9,553,349)	26,372,491	2,743,349
Landfill closure and post-closure costs	543,120	11,930	-	555,050	39,646
Compensated absences	9,164,053	3,839,829	(4,730,422)	8,273,460	4,384,934
Claims/judgments payable	1,094,365	2,326,530	(499,147)	2,921,748	2,584,212
Workers compensation claims liability	1,638,285	1,502,798	(1,148,163)	1,992,920	1,107,990
Medical claims liability	809,000	8,583,027	(8,484,027)	908,000	908,000
Net pension liability	188,424,305	74,053,109	(46,285,326)	216,192,088	-
Total OPEB liability	222,389,000	22,854,000	(6,363,000)	238,880,000	-
	<u>\$ 502,689,625</u>	<u>\$ 113,171,223</u>	<u>\$ (90,982,464)</u>	<u>\$ 524,878,384</u>	<u>\$ 26,214,505</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2018, 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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

9. Changes in Long-Term Liabilities (Continued)

Component Units

Long-term liability activity for the year ended June 30, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Landfill Authority:					
Revenue bonds	\$ 7,180,000	\$ -	\$ (835,000)	\$ 6,345,000	\$ 850,000
Financed purchase agreements	3,012,272	-	(825,733)	2,186,539	857,016
Closure/post-closure costs	4,371,235	124,726	-	4,495,961	-
Total Landfill Authority	<u>\$ 14,563,507</u>	<u>\$ 124,726</u>	<u>\$ (1,660,733)</u>	<u>\$ 13,027,500</u>	<u>\$ 1,707,016</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:

	<u>Primary Government</u>	<u>Landfill Authority</u>
2020	\$ 690,462	\$ 5,031
	<u>\$ 690,462</u>	<u>\$ 5,031</u>

Governmental activities rent expense for the primary government equaled \$858,994 for the year ended June 30, 2019. Rent expense for the Landfill Authority (discretely presented component unit) was \$1,731 for the year ended June 30, 2019.

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 \$3,436,732 for the period of July 1, 2018 to June 30, 2019. 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 \$1,992,920 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2019, has been accrued and is included in the governmental activities on the statement of net position.

2. Medical Self-Insurance Fund – client provides

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 \$14,256,184 and employees \$6,534,843 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$175,000 with an unlimited individual lifetime maximum per participant per plan year. A liability of \$908,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2019, 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, 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	1,638,285	809,000
Incurred claims	1,502,798	8,583,027
Claim payments	(1,148,163)	(8,484,027)
Unpaid claims at June 30, 2019	<u>\$ 1,992,920</u>	<u>\$ 908,000</u>

The total unpaid claims of \$2,900,920 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,107,990 represents the current portion of the workers' compensation claims and \$908,000 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 \$2,921,748 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. In April 2018, the Development Authority sold an apartment complex and paid off the outstanding balance of the Series 2015A bonds. The County paid \$177,972 in interest on behalf of the Development Authority during fiscal year 2019 under this agreement. The outstanding balance of the 2015B bonds at June 30, 2019 is \$6,425,000.

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, 2019, totaled \$44,722,677.

5. Encumbrances

The County has outstanding encumbrances at June 30, 2019 as follows: General Fund - \$4,207,147; Fire Fund - \$186,452; and Other County Grants Fund - \$750,891.

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 of Trustees has the authority to establish and amend benefit provisions. The Plan is funded in conformity with the minimum funding standards in Section 47-20-0 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 receive normal retirement benefits at age 62 with ten years of credited service or age 60 with 35 years of credited service. Public Safety members hired on or after January 1, 2016, can retire at the earlier of age 60 with ten years of service or age 55 with 25 years of service. For employees hired before January 1, 2016, early retirement is available at the earlier of age 50 and 25 years of credited service or age 55 and 15 years of credited service. For employees hired on or after January 1, 2016, early retirement is available at age 60 with 15 years of service or age 55 with 25 years of service. For Public Safety members, early retirement is available at age 55 with 15 years of service or age 50 with 25 years of service. Additionally, the Plan has provisions for disability retirement, late retirement, and deferred vested benefits.

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

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 11.44% of active participants' compensation is payable leaving a balance of 3.94% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.59% of active participants' compensation, leaving a balance of 4.09% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 11.01% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to a 10.18% 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 \$16,223,844 for the year ended June 30, 2019. County member contributions totaled \$4,506,413 for the year ended June 30, 2019.

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

At June 30, 2019, the County reported a liability for its proportionate share of the net pension liability in the amount of \$216,192,088. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2019. 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, 2019. At June 30, 2019, the County's proportion was 83.41%, which was a decrease of .16% from its proportion measured as of June 30, 2018.

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, 2019, the County recognized pension expense of \$21,345,074. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 27,172,746	\$ -
Changes of assumptions	2,558,124	30,095,162
Net difference between projected and actual earnings on pension plan investments	3,254,193	-
Changes in proportion	<u>100,868</u>	<u>1,938,645</u>
Total	<u>\$ 33,085,931</u>	<u>\$ 32,033,807</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,	
2020	\$ (1,439,355)
2021	(10,184,249)
2022	4,290,457
2023	5,142,855
2024	<u>3,242,416</u>
Total	<u>\$ 1,052,124</u>

Actuarial Assumptions: The total pension liability as of June 30, 2019, was determined by an actuarial valuation as of July 1, 2019 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-2018 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-2018 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-2018 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, 2019, are: Domestic Equities 8.15%, International Equities .65%, Fixed Income -7.53%, and Money Market 2.28%.

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	\$ 286,071,938	\$ 216,192,088	\$ 157,792,552

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.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Post-employment Benefits (Continued)

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>

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, 2019, the County contributed an estimated \$4,013,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

Total OPEB Liability of the County. The County's total OPEB liability was measured as of June 30, 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:	2.98%
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 2.98%. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was 2.98% which was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2018.

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, 2019, were as follows:

	Total OPEB Liability
Balance at 6/30/2018	\$ 222,389,000
Changes for the year:	
Service costs	9,621,000
Interest	7,200,000
Experience differences	(2,350,000)
Assumption changes	6,033,000
Benefit payments	(4,013,000)
Net changes	16,491,000
Balance at 6/30/2019	\$ 238,880,000

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

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.98%) or 1-percentage-point higher (3.98%) than the current discount rate:

	1% Decrease (1.98%)	Current Discount Rate (2.98%)	1% Increase (3.98%)
Net OPEB Liability	\$ 285,644,000	\$ 238,880,000	\$ 202,588,000

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	\$ 229,541,000	\$ 238,880,000	\$ 250,934,000

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, 2019, 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, 2019, the County recognized OPEB expense of \$14,518,335. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 5,159,918	\$ 11,864,294
Experience differences	-	3,819,461
Employer contributions, subsequent to measurement date	3,870,737	-
Total	<u>\$ 9,030,655</u>	<u>\$ 15,683,755</u>

County contributions subsequent to the 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,	
2020	\$ (2,251,000)
2021	(2,251,000)
2022	(2,251,000)
2023	(2,251,000)
2024	(2,006,000)
2025	486,163
	<u>\$ (10,523,837)</u>

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, 2019, the County levied an 8% lodging tax. O.C.G.A. §48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the \$1,805,409 of lodging tax received during the year ended June 30, 2019, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled \$1,338,340.

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, 2019, were \$308,543. Membership in the ARC is required by the O.C.G.A. §50-8-34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. O.C.G.A. §50-9-30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

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. Prior Period Restatement

During the current year, the County determined that a number of vehicles were purchased in prior years but had not been included on the County's capital asset listing and depreciated over the estimated life of the vehicles. Additionally, the County determined that the court system software, still in the process of being implemented and put into use, had been capitalized and depreciated in a prior year. A prior period adjustment was made to increase capital assets - vehicles by \$1,426,004, increase accumulated depreciation - vehicles by \$1,181,898 and increase net position of governmental activities by \$244,106. A prior period adjustment was also made to eliminate accumulated depreciation of \$1,406,895 for the court system software, and increase net position by the same amount.

The following prior period adjustments were recorded to correct beginning net position of governmental activities.

	Governmental Activities
Net position June 30, 2018, as previously reported	\$ 545,421,513
Adjustment for vehicles and accumulated depreciaton	244,106
Adjustment for accumulated depreciation on court software	1,406,895
Adjustment for inventory discussed below	<u>2,016,134</u>
Net position June 30, 2018, as restated	<u><u>\$ 549,088,648</u></u>

During the current year, the County determined that several County Departments were maintaining a significant dollar amount of inventory on hand. This inventory consists of various parts, supplies, etc. purchased in previous years but not used. The County determined that these items should be reported as inventory, rather than as expenditures of prior periods. The following prior period adjustments totaling \$2,016,134 were recorded to correctly account for the inventory on hand at the beginning of the fiscal year.

	General Fund	2009 SPLOST Fund	2015 SPLOST Fund
Fund balance June 30, 2018, as previously reported \$	93,715,445	\$ 56,874,013	\$ 80,754,704
Correction for inventory	<u>411,378</u>	<u>473,923</u>	<u>1,130,833</u>
Fund balance June 30, 2018, as restated	<u><u>\$ 94,126,823</u></u>	<u><u>\$ 57,347,936</u></u>	<u><u>\$ 81,885,537</u></u>



Required Supplementary Information

CLAYTON COUNTY, GEORGIA

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

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net pension liability	83.41 %	83.57 %	84.03 %
County's proportionate share of the net pension liability	\$ 216,192,088	\$ 188,424,305	\$ 177,355,171
County's covered payroll during the measurement period	\$ 109,454,240	\$ 100,009,226	\$ 95,143,209
County's proportionate share of the net pension liability as a percentage of its covered payroll	197.52 %	188.41 %	186.41 %
Plan fiduciary net position as a percentage of the total pension liability	63.17 %	66.19 %	66.19 %

Notes to the Schedule:

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

<u>2016</u>		<u>2015</u>	
	84.49 %		84.75 %
\$	194,920,519	\$	227,550,318
\$	95,665,634	\$	100,574,193
	203.75 %		226.25 %
	61.87 %		59.09 %

CLAYTON COUNTY, GEORGIA

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

SCHEDULE OF CONTRIBUTIONS

	2019	2018	2017
Contractually required contribution	\$ 16,056,255	\$ 14,343,787	\$ 14,173,625
Contributions in relation to the contractually required contribution	16,056,255	14,343,787	14,173,625
Contribution deficiency (excess)	\$ -	\$ -	\$ -
County's covered payroll	\$ 109,454,240	\$ 100,009,226	\$ 95,143,209
Contributions as a percentage of covered payroll	14.67%	14.34%	14.90%

Notes to the Schedule:

- A. Valuation Date: Actuarially determined contributions are calculated as of the beginning of the fiscal year in which contributions are made. The actuarially determined contribution for the fiscal year ended June 30, 2019 is based on the July 1, 2018 Actuarial Valuation.
- B. Changes of assumptions used to determine the actuarially determined contribution: None.
- C. Methods and assumptions used to determine the actuarially determined contribution:
- | | |
|---------------------------------|---|
| Actuarial cost method | Projected Unit Credit Cost Method |
| Amortization method | Level percentage of payroll, open |
| Amortization period | 30 years |
| Asset valuation method | Actuarial value as specified in the July 1, 2018 Actuarial Valuation Report
Clayton County, Georgia Public Employees' Retirement System |
| Administrative expenses | 0.325% of payroll |
| Inflation | 3.00% per annum |
| Salary increases | 3.00% for 5 years, 4% thereafter. |
| Investment rate of return | 8.00%, net of pension plan investment expenses |
| Retirement and termination rate | As specified in the July 1, 2018 Actuarial Report for Clayton County
Public Employees' Retirement System |
| Mortality | Healthy participants: The RP-2014 Blue collar base rates increased by
7.75% to
reflect actual plan experience generationally projected using Buck
Modified
Disabled participants: The RP-2014 disabled mortality table
generationally
projected using Buck Modified MP 2018 |
- D. The schedule will present 10 years of information once it is accumulated.

2016	2015
\$ 13,996,694	\$ 13,805,519
13,996,694	13,805,519
\$ -	\$ -
\$ 95,665,634	\$ 100,574,193
14.63%	13.73%

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

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

	<u>2019</u>	<u>2018</u>
Total OPEB liability		
Service cost	\$ 9,621,000	\$ 10,369,000
Interest	7,200,000	6,422,000
Differences between expected and actual experience	(2,350,000)	(2,546,000)
Changes of assumptions	6,033,000	(16,697,000)
Benefit payments	<u>(4,013,000)</u>	<u>(3,538,000)</u>
Net change in total OPEB liability	16,491,000	(5,990,000)
Total OPEB liability - beginning	<u>222,389,000</u>	<u>228,379,000</u>
Total OPEB liability - ending (a)	<u><u>\$ 238,880,000</u></u>	<u><u>\$ 222,389,000</u></u>
 Covered-employee payroll	 \$ 102,869,940	 \$ 106,698,126
 County's total OPEB liability as a percentage of covered-employee payroll	 232%	 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 either legally restricted, or committed or assigned to expenditure for particular purposes.

Hotel/Motel Tax Fund

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

Tourism Authority Fund

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

Emergency Telephone System

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

Federal Narcotics Fund

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

State Narcotics Fund

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

Jail Construction and Staffing Fund

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

Juvenile Support Services

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

Drug Abuse Treatment and Education

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

Alternative Dispute Resolution Fund

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

Victim Assistance Fund

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

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Domestic Seminars Fund

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

State Court Technology Fee Collection Fund

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

Collaborative Authority Fund

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

Aging Grant Fund

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

Housing and Urban Development ("HUD") Grant Fund

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

Law Library Fund

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

Street Lights Fund

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

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Forest Park Tax Allocation District Fund

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

Mountain View Tax Allocation District Fund

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

Northwest Clayton Tax Allocation District Fund

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

Development Authority of Clayton County

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

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2019

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
ASSETS						
Cash and cash equivalents	\$ 1,329,376	\$ 1,440,092	\$ 2,799,506	\$ 874,290	\$ 3,398,233	\$ 163,813
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	95	3,479	200,534	-	-	35,433
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,329,471</u>	<u>\$ 1,443,571</u>	<u>\$ 3,000,040</u>	<u>\$ 874,290</u>	<u>\$ 3,398,233</u>	<u>\$ 199,246</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 836	\$ 65,026	\$ 53,288	\$ 44,197	\$ 47,966	\$ -
Accrued liabilities	46	-	83,991	-	4,464	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Due to organizations	1,600	-	-	382	8,182	-
Total liabilities	<u>2,482</u>	<u>65,026</u>	<u>137,279</u>	<u>44,579</u>	<u>60,612</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	1,326,989	1,378,545	-	-	-	-
Public safety	-	-	2,862,761	829,711	3,337,621	-
Jail construction/staffing	-	-	-	-	-	199,246
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Assigned to encumbrances	-	-	-	-	-	-
Total fund balance	<u>1,326,989</u>	<u>1,378,545</u>	<u>2,862,761</u>	<u>829,711</u>	<u>3,337,621</u>	<u>199,246</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,329,471</u>	<u>\$ 1,443,571</u>	<u>\$ 3,000,040</u>	<u>\$ 874,290</u>	<u>\$ 3,398,233</u>	<u>\$ 199,246</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
\$ 24,749	\$ 297,593	\$ 414,069	\$ 20,878	\$ 22,596	\$ 564,049	\$ 24,958
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	12,500
90	2,977	-	19,817	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 24,839</u>	<u>\$ 300,570</u>	<u>\$ 414,069</u>	<u>\$ 40,695</u>	<u>\$ 22,596</u>	<u>\$ 564,049</u>	<u>\$ 37,458</u>

\$ -	\$ 5,837	\$ 1,206	\$ 1,511	\$ 750	\$ 3,377	\$ 300
-	-	4,583	17,744	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	350	-	6,280	-	-
-	5,837	6,139	19,255	7,030	3,377	300

-	-	-	-	-	-	-
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-	-	-	-	-	-	-
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,839	294,733	407,930	21,440	15,566	-	37,158
-	-	-	-	-	-	-
-	-	-	-	-	560,672	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,839</u>	<u>294,733</u>	<u>407,930</u>	<u>21,440</u>	<u>15,566</u>	<u>560,672</u>	<u>37,158</u>

<u>\$ 24,839</u>	<u>\$ 300,570</u>	<u>\$ 414,069</u>	<u>\$ 40,695</u>	<u>\$ 22,596</u>	<u>\$ 564,049</u>	<u>\$ 37,458</u>
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CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2019

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
ASSETS						
Cash and cash equivalents	\$ 582,353	\$ 399,727	\$ 8,676	\$ 1,235,409	\$ 88,359	\$ 5,058,543
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	40,546	-	-	-	-
Taxes receivable, net	-	-	-	114,513	-	-
Due from other governments	-	-	-	4,366	-	-
Due from organizations	92,770	710,309	785	-	-	-
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 675,123</u>	<u>\$ 1,150,582</u>	<u>\$ 9,461</u>	<u>\$ 1,354,288</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 68,978	\$ 314,960	\$ 5,331	\$ 86,647	\$ -	\$ -
Accrued liabilities	2,409	2,836	1,137	3,542	-	-
Interfund payables	-	-	2,500	-	-	-
Unrealized grant income	-	59,609	-	-	-	-
Due to other organizations	-	-	-	-	-	-
Total liabilities	<u>71,387</u>	<u>377,405</u>	<u>8,968</u>	<u>90,189</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	108,244	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,244</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	-	-	493	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	1,155,855	-	-
Economic development	-	-	-	-	88,359	5,058,543
Grant programs	603,736	773,177	-	-	-	-
Total fund balance	<u>603,736</u>	<u>773,177</u>	<u>493</u>	<u>1,155,855</u>	<u>88,359</u>	<u>5,058,543</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 675,123</u>	<u>\$ 1,150,582</u>	<u>\$ 9,461</u>	<u>\$ 1,354,288</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Development Authority	Total
\$ 2,859	\$ 1,784,955	\$ 93,358	\$ 5,445,380	\$ 26,073,821
-	-	-	104,929	104,929
-	-	-	-	40,546
-	-	-	-	114,513
-	-	-	-	16,866
-	-	-	-	1,066,289
-	-	-	9,817	9,817
-	-	-	4,837,306	4,837,306
<u>\$ 2,859</u>	<u>\$ 1,784,955</u>	<u>\$ 93,358</u>	<u>\$ 10,397,432</u>	<u>\$ 32,264,087</u>

\$ 2,859	\$ 6,483	\$ -	\$ 171,051	\$ 880,603
-	-	-	-	120,752
-	-	-	-	2,500
-	-	-	-	59,609
-	-	-	-	16,794
<u>2,859</u>	<u>6,483</u>	<u>-</u>	<u>171,051</u>	<u>1,080,258</u>

-	-	-	-	108,244
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-	-	-	-	108,244
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-	-	-	9,817	9,817
-	-	-	4,837,306	4,837,306
-	-	-	-	2,705,534
-	-	-	-	7,030,093
-	-	-	-	199,246
-	-	-	-	801,666
-	-	-	-	493
-	-	-	-	560,672
-	-	-	-	1,155,855
-	1,778,472	93,358	5,379,258	12,397,990
-	-	-	-	1,376,913
<u>-</u>	<u>1,778,472</u>	<u>93,358</u>	<u>10,226,381</u>	<u>31,075,585</u>
<u>\$ 2,859</u>	<u>\$ 1,784,955</u>	<u>\$ 93,358</u>	<u>\$ 10,397,432</u>	<u>\$ 32,264,087</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, 2019

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	677,028	1,128,381	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	4,221,336	-	-	-
Fines and forfeitures	-	-	-	367,179	1,719,764	743,293
Investment earnings	-	-	-	225	-	-
Other revenue	5,279	16,391	3,548	-	-	-
Gifts and donations	-	-	-	-	-	-
Total revenues	<u>682,307</u>	<u>1,144,772</u>	<u>4,224,884</u>	<u>367,404</u>	<u>1,719,764</u>	<u>743,293</u>
EXPENDITURES						
Current						
General government	519,755	818,585	-	-	100,000	-
Courts and law enforcement	-	-	-	61,823	118,934	-
Public safety	-	-	3,444,489	421,682	107,340	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	346,130	86,663	61,227	-
Total expenditures	<u>519,755</u>	<u>818,585</u>	<u>3,790,619</u>	<u>570,168</u>	<u>387,501</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>162,552</u>	<u>326,187</u>	<u>434,265</u>	<u>(202,764)</u>	<u>1,332,263</u>	<u>743,293</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	19,214	-
Contributed capital	-	-	-	-	-	-
Transfers in	-	-	-	10,306	-	-
Transfers out	-	-	-	-	-	(742,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,306</u>	<u>19,214</u>	<u>(742,000)</u>
Net change in fund balances	162,552	326,187	434,265	(192,458)	1,351,477	1,293
FUND BALANCES, beginning of year	<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>
FUND BALANCES, end of year	<u>\$ 1,326,989</u>	<u>\$ 1,378,545</u>	<u>\$ 2,862,761</u>	<u>\$ 829,711</u>	<u>\$ 3,337,621</u>	<u>\$ 199,246</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	50,000
7,656	-	300,987	-	-	109,607	-
-	119,560	-	360,384	-	-	-
-	-	-	-	-	-	-
-	18,232	3,981	-	990	-	-
-	-	-	-	-	-	-
7,656	137,792	304,968	360,384	990	109,607	50,000
-	38,367	-	-	-	-	-
2,880	46,916	184,263	537,605	4,500	84,075	53,778
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	403,000	-
2,880	85,283	184,263	537,605	4,500	487,075	53,778
4,776	52,509	120,705	(177,221)	(3,510)	(377,468)	(3,778)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	177,221	-	-	3,778
-	-	-	-	-	-	-
-	-	-	177,221	-	-	3,778
4,776	52,509	120,705	-	(3,510)	(377,468)	-
20,063	242,224	287,225	21,440	19,076	938,140	37,158
\$ 24,839	\$ 294,733	\$ 407,930	\$ 21,440	\$ 15,566	\$ 560,672	\$ 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, 2019

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 1,695,988	\$ -	\$ 1,402,314
Other taxes	-	-	-	-	-	-
Intergovernmental	756,750	3,259,317	-	-	-	-
Charges for services	1,033	-	72,910	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	112,440	13,940	-	-	-
Gifts and donations	8,745	-	-	-	-	-
Total revenues	<u>766,528</u>	<u>3,371,757</u>	<u>86,850</u>	<u>1,695,988</u>	<u>-</u>	<u>1,402,314</u>
EXPENDITURES						
Current						
General government	-	-	-	1,309,962	-	-
Courts and law enforcement	-	-	133,767	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	2,169,475	-	-	-	-
Health and welfare	1,078,242	1,588,722	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	40,638	-	-	-	-
Total expenditures	<u>1,078,242</u>	<u>3,798,835</u>	<u>133,767</u>	<u>1,309,962</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(311,714)</u>	<u>(427,078)</u>	<u>(46,917)</u>	<u>386,026</u>	<u>-</u>	<u>1,402,314</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	495,001	-	-	-	-	-
Transfers out	-	-	-	(38,000)	-	-
Total other financing sources (uses)	<u>495,001</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	183,287	(427,078)	(46,917)	348,026	-	1,402,314
FUND BALANCES, beginning of year	<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>
FUND BALANCES, end of year	<u>\$ 603,736</u>	<u>\$ 773,177</u>	<u>\$ 493</u>	<u>\$ 1,155,855</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Development Authority	Total
\$ 327,406	\$ 469,014	\$ 59,623	\$ -	\$ 3,954,345
-	-	-	-	1,805,409
-	-	-	-	4,066,067
-	-	-	864,680	5,578,209
-	-	-	-	3,310,180
-	-	-	891	1,116
-	-	-	32,301	207,102
-	-	-	-	8,745
327,406	469,014	59,623	897,872	18,931,173
-	9,690	-	-	2,796,359
-	-	-	-	1,228,541
-	-	-	-	3,973,511
-	-	-	-	2,169,475
-	-	-	-	2,666,964
-	-	-	1,256,324	1,256,324
575,588	-	-	-	575,588
-	-	-	8,330,292	8,330,292
-	-	-	19,916	957,574
575,588	9,690	-	9,606,532	23,954,628
(248,182)	459,324	59,623	(8,708,660)	(5,023,455)
-	-	-	11,353,187	11,372,401
-	-	-	1,384,454	2,070,760
-	-	-	-	(780,000)
-	-	-	12,737,641	12,663,161
(248,182)	459,324	59,623	4,028,981	7,639,706
248,182	1,319,148	33,735	6,197,400	23,435,879
\$ -	\$ 1,778,472	\$ 93,358	\$ 10,226,381	\$ 31,075,585

CLAYTON COUNTY, GEORGIA

SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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.	\$ 60,000,000	\$ 62,251,607	\$ 41,975,946	\$ 2,630,172	\$ 44,606,118
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	215,443,906	213,443,906	179,117,368	10,119,939	189,237,307
2009 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	206,035,368	149,134,584	8,748,094	157,882,678
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	218,129,327	80,775,276 *	21,773,457	102,548,733
Repayment of interest on debt	-	-	4,063,694	1,005,938	5,069,632
City of Lake City	2,749,774	2,749,774	1,589,360	511,585	2,100,945
City of Jonesboro	4,955,039	4,955,039	2,863,978	921,866	3,785,844
City of Morrow	6,751,921	6,751,921	3,902,562	1,256,170	5,158,732
City of College Park	1,334,050	1,334,050	771,071	248,195	1,019,266
City of Lovejoy	6,151,921	6,151,921	3,552,562	1,156,170	4,708,732
City of Riverdale	12,972,461	12,972,461	7,482,503	2,469,678	9,952,181
City of Forest Park	19,384,548	19,384,548	11,204,132	3,606,423	14,810,555
Total Expenditures	<u>\$ 887,480,264</u>	<u>\$ 861,876,386</u>	<u>\$ 550,832,211</u>	<u>\$ 54,447,687</u>	<u>\$ 605,279,898</u>

(Continued)

CLAYTON COUNTY, GEORGIA

SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
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NOTE: Reconciliations of SPLOST expenditures as noted above to expenditures per the Statement of Revenues, Expenditures and Changes in Fund Balance are as follows:

Total 2004 Issue expenditures from above				\$ 12,750,111	
Funds transferred in from Other County Grants Fund used for SPLOST projects				3,055,439	
Expenditures per the Roads and Recreation Projects Fund				<u>\$ 15,805,550</u>	
Total 2009 Issue expenditures from above				\$ 8,748,094	
Funds transferred in from Other County Grants Fund used for SPLOST projects				18,540	
Reimbursement from other governments for SPLOST projects				214,048	
Expenditures per the 2009 SPLOST Fund				<u>\$ 8,980,682</u>	
Total 2015 Issue expenditures from above				\$ 32,949,482	
Funds transferred in from Other County Grants Fund used for SPLOST projects				12,265,000	
Transfer for Bond Principal				110,260	
Expenditures per the 2015 SPLOST Fund				<u>\$ 45,324,742</u>	



Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance With Budget	2018 Actual
Revenues					
Property Taxes:					
Real property taxes	\$ 67,893,696	\$ 76,093,821	\$ 77,212,677	\$ 1,118,856	\$ 69,038,256
Personal property taxes	16,952,333	16,952,333	16,145,012	(807,321)	16,359,795
Public utility taxes	12,150,005	12,150,005	12,947,865	797,860	12,785,382
Heavy equipment taxes	14,088	14,088	56,575	42,487	42,200
Mobile home taxes	181,454	181,454	200,198	18,744	169,233
Motor vehicle taxes	2,200,215	2,200,215	1,315,706	(884,509)	1,636,767
Title ad valorem taxes	5,599,941	5,599,941	7,559,617	1,959,676	6,755,831
Timber taxes	-	-	2,016	2,016	-
Prior year tax	1,092,972	1,092,972	2,736,794	1,643,822	4,052,432
Total Property Taxes	106,084,704	114,284,829	118,176,460	3,891,631	110,839,896
Other Taxes:					
Railroad equipment tax	22,000	22,000	38,336	16,336	35,051
Insurance premium tax	12,350,925	12,350,925	13,206,219	855,294	12,234,755
Financial institution gross receipt tax	192,000	192,000	34,800	(157,200)	141,172
Intangible recording tax	945,000	945,000	1,302,404	357,404	1,368,177
Local option sales tax	37,100,000	33,393,769	33,990,017	596,248	38,946,585
Interest on delinquent taxes	300,000	300,000	204,262	(95,738)	249,890
Penalties on delinquent taxes	700,000	700,000	565,890	(134,110)	812,378
Reimbursement - cost of collecting delinquent taxes	450,000	450,000	1,044,431	594,431	1,115,860
Alcoholic beverage sales tax	500,000	500,000	209,866	(290,134)	515,888
Alcoholic beverage excise tax	1,700,000	1,700,000	1,323,753	(376,247)	1,702,182
Real estate transfer tax	425,000	425,000	681,924	256,924	665,268
Energy excise tax	225,000	225,000	330,188	105,188	257,179
Total Other Taxes	54,909,925	51,203,694	52,932,090	1,728,396	58,044,385
Total Taxes	160,994,629	165,488,523	171,108,550	5,620,027	168,884,281
Licenses and Permits:					
Business licenses	5,000,000	5,000,000	5,207,727	207,727	4,691,462
Marriage licenses	75,000	75,000	71,072	(3,928)	61,227
Alcoholic business licenses	813,500	813,500	821,254	7,754	836,503
Building permits	1,300,000	1,300,000	1,388,206	88,206	1,255,498
Electrical permits	200,000	200,000	275,221	75,221	204,431
Plumbing permits	135,000	135,000	176,112	41,112	149,283
HVAC permits	130,000	130,000	137,319	7,319	127,958
House moving permits	200	200	115	(85)	120
Miscellaneous permits	50,000	50,000	11,698	(38,302)	27,462
Mobile home registration permits	8,500	8,500	9,147	647	8,484
Pistol permits	125,000	125,000	130,947	5,947	122,475
Total Licenses and Permits	7,837,200	7,837,200	8,228,818	391,618	7,484,903
Intergovernmental Revenues:					
Federal reimbursement - narcotics unit	80,000	180,092	188,542	8,450	113,618
State reimbursement - judicial staff	319,106	319,106	215,924	(103,182)	311,485
State reimbursement - library staff	321,722	321,722	-	(321,722)	336,490
State reimbursement - other salaries	-	108,000	162,950	54,950	134,906
Georgia State inmate housing	1,700,000	1,700,000	1,726,054	26,054	1,618,886
Library material income	-	-	-	-	69,448
Library maintenance income	-	-	-	-	45,415

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

Revenues (Continued)	Original Budget	Final Budget	2019 Actual	Variance With Budget	2018 Actual
Intergovernmental Revenues (Continued):					
Social Security Adm. - incentive pay	\$ 11,000	\$ 22,250	\$ 22,250	\$ -	\$ 19,800
Clayton County self-insurance contributions	1,788,630	1,788,630	2,236,104	447,474	1,730,999
Clayton cities/county contract revenue	81,000	81,000	80,760	(240)	120,196
Clayton County Water Authority contract revenue	80,000	80,000	-	(80,000)	12,510
Clayton County Development Authority contract revenue	-	-	-	-	286,474
Community Service Authority revenue	27,000	27,000	3,303	(23,697)	26,026
Department of Family/Children Services contract revenue	2,500	2,500	-	(2,500)	-
Department of Community Affairs	-	-	-	-	26,949,840
Total Intergovernmental Revenues	4,410,958	4,630,300	4,635,887	5,587	31,776,093
Charges for Services:					
Cable TV franchise fees	2,450,000	2,450,000	2,247,926	(202,074)	2,274,743
Commissions on taxes	2,620,000	2,620,000	3,114,181	494,181	3,042,844
Court filing and recording fees	1,675,000	1,675,000	2,029,975	354,975	1,794,520
Court supervision fees	850,000	850,000	679,205	(170,795)	708,632
Emergency medical service fees	5,600,000	5,600,000	6,030,758	430,758	5,479,694
Qualifying fees	28,000	28,000	11,862	(16,138)	17,325
Mapping fees	25,000	25,000	26,956	1,956	540,085
Photocopy revenue	315,000	315,000	310,451	(4,549)	349,039
Rabies control fees	35,000	35,000	31,619	(3,381)	22,501
Recreation program fees	1,322,813	1,332,813	1,313,035	(19,778)	1,667,514
Recreation concession revenue	5,000	5,000	1,550	(3,450)	13,680
Registrar fees	500	500	-	(500)	-
Re-zoning application fees	17,000	17,000	43,900	26,900	24,150
Tag mailing and handling fees	31,000	31,000	30,188	(812)	32,151
Tag and title transfer fees	320,000	320,000	338,004	18,004	329,173
Traffic sign fees	2,200	2,200	44	(2,156)	-
Rental income	3,188,377	3,566,042	3,531,280	(34,762)	3,286,661
Housing code enforcement income	250,000	250,000	143,235	(106,765)	146,630
Vehicle emission testing administration	-	-	-	-	200,000
Refuse control fees	95,000	95,000	124,560	29,560	108,647
Telephone commission income	290,000	360,177	396,292	36,115	291,805
Variance application fees	22,000	22,000	33,900	11,900	18,312
Sign approval fees	22,000	22,000	25,400	3,400	25,775
Subdivision review fees	-	-	2,000	2,000	-
Site plan review fees	39,000	39,000	37,705	(1,295)	43,512
Beach revenue	15,000	15,000	2,595	(12,405)	33,236
Tennis center revenue	1,000	1,000	524	(476)	5,657
Sheriff service fees	1,750,000	1,929,393	1,929,394	1	1,902,853
Inmate medical expense reimbursement	32,000	32,000	26,420	(5,580)	35,887
Inmate housing reimbursement	60,000	60,000	48,168	(11,832)	51,117
Pretrial intervention	334,000	334,000	325,205	(8,795)	341,485
Miscellaneous	260,000	260,000	346,470	86,470	406,299
Total Charges for Services	21,654,890	22,292,125	23,182,802	890,677	23,193,927

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance With Budget	2018 Actual
Revenues (Continued)					
Fines and Forfeitures:					
Court fines	\$ 2,344,000	\$ 2,344,000	\$ 2,303,321	\$ (40,679)	\$ 2,368,485
Bond forfeitures	300,000	300,000	174,476	(125,524)	302,728
Condemnations	-	-	7,910	7,910	5,460
Library fines	95,000	95,000	81,238	(13,762)	86,563
False alarm fines	45,000	45,000	52,295	7,295	44,470
Automated traffic fines	975,000	975,000	696,157	(278,843)	898,871
Total Fines and Forfeitures	3,759,000	3,759,000	3,315,397	(443,603)	3,706,577
Investment Earnings	500	500	65,043	64,543	67,345
Other Revenues:					
Miscellaneous revenue	779,000	1,117,488	1,541,328	423,840	993,109
Total Other Revenues	779,000	1,117,488	1,541,328	423,840	993,109
Gifts and donations	10,000	10,500	18,834	8,334	18,899
Total revenues	<u>\$ 199,446,177</u>	<u>\$ 205,135,636</u>	<u>\$ 212,096,659</u>	<u>\$ 6,961,023</u>	<u>\$ 236,125,134</u>

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures:					
General government					
Commissioners					
Current:					
Salaries and wages	\$ 1,607,586	\$ 1,496,969	\$ 1,436,469	\$ 60,500	\$ 1,246,771
Pension contribution	186,306	205,799	205,794	5	170,777
FICA and Medicare insurance	99,393	109,312	102,247	7,065	89,682
Group health and life insurance	142,783	163,233	150,217	13,016	115,240
Workers' compensation insurance	4,506	5,124	3,283	1,841	1,242
Board member fees	95,000	72,243	24,525	47,718	14,100
Contract service fees	67,500	47,473	38,112	9,361	54,365
Rental	11,736	41,493	41,103	390	11,825
Materials and supplies	55,778	58,232	55,905	2,327	48,537
Minor equipment	-	-	-	-	899
Dues and subscriptions	52,462	65,362	61,943	3,419	42,685
Training, travel and meetings	86,689	125,747	103,748	21,999	73,437
Uniform allowance	2,393	7,393	5,707	1,686	3,859
Repair and maintenance	5,549	6,255	150	6,105	-
Advertising	8,500	27,766	27,183	583	17,447
Total Commissioners	2,426,181	2,432,401	2,256,386	176,015	1,890,866
Finance					
Current:					
Salaries and wages	2,668,335	2,695,472	2,369,385	326,087	2,296,010
Pension contribution	332,721	338,451	337,405	1,046	307,547
FICA and Medicare insurance	191,271	191,524	174,184	17,340	165,772
Group health and life insurance	304,145	304,082	255,666	48,416	261,812
Workers' compensation insurance	4,747	4,749	3,607	1,142	2,021
Contract service fees	1,298	1,378	1,377	1	1,337
Rental	24,175	38,400	38,113	287	32,628
Material and supplies	81,728	72,576	51,824	20,752	66,622
Dues and subscriptions	5,835	6,276	5,716	560	10,550
Travel, training and meetings	39,782	35,853	14,788	21,065	18,824
Uniform allowance	400	3,284	3,042	242	2,711
Minor equipment	24,000	10,084	5,682	4,402	5,616
Repair and maintenance	5,000	2,336	-	2,336	2,124
Postage	569,393	569,897	527,830	42,067	526,754
Redistribution - other	(149,000)	(149,000)	(169,577)	20,577	(153,830)
Total Finance	4,103,830	4,125,362	3,619,042	506,320	3,546,498
Central Services - Risk Management					
Current:					
Salaries and wages	234,393	244,584	244,584	-	234,394
Pension contribution	32,579	36,819	36,819	-	32,581
FICA and Medicare insurance	17,932	17,457	17,456	1	16,562
Group health and life insurance	42,223	40,482	40,481	1	41,201
Workers' compensation insurance	445	2,045	2,045	-	737
Contract service fees	40,950	40,550	40,550	-	40,550
Rental	5,516	2,536	2,853	(317)	4,571
Materials and supplies	3,900	3,997	4,016	(19)	3,262
Dues and subscriptions	1,530	1,155	1,155	-	1,125
Travel, training and meetings	6,117	6,280	6,279	1	5,601
Total Central Services - Risk Management	385,585	395,905	396,238	(333)	380,584

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Information Technology - Administration					
Current:					
Salaries and wages	\$ 3,392,201	\$ 3,459,965	\$ 3,429,674	\$ 30,291	\$ 3,278,075
Pension contribution	460,123	501,280	501,279	1	447,473
FICA and Medicare insurance	259,511	261,557	248,700	12,857	237,119
Group health and life insurance	417,177	386,973	373,614	13,359	355,148
Workers' compensation insurance	6,441	6,676	5,395	1,281	2,957
Contract service fees	1,251,864	1,295,427	1,337,991	(42,564)	1,308,749
Rental	10,000	10,000	8,318	1,682	7,706
Materials and supplies	99,142	142,535	135,613	6,922	208,188
Telephone, telegraph	179,235	138,701	123,968	14,733	111,667
Dues and subscriptions	3,643	4,245	4,245	-	358
Training, travel and meetings	16,190	24,558	20,997	3,561	20,334
Uniform allowance	8,716	11,656	9,029	2,627	17,939
Minor equipment	312,082	288,728	353,461	(64,733)	354,360
Repair and maintenance	513,278	496,097	470,013	26,084	395,972
Capital outlay	-	22,450	300,037	(277,587)	209,885
Total Information Technology - Administration	6,929,603	7,050,848	7,322,334	(271,486)	6,955,930
Information Technology - Geographical Info Systems					
Current:					
Salaries and wages	122,823	122,874	111,266	11,608	111,923
Pension contribution	17,071	17,071	16,028	1,043	15,557
FICA and Medicare insurance	9,397	9,397	7,894	1,503	7,963
Group health and life insurance	19,233	19,199	16,454	2,745	14,558
Workers' compensation insurance	233	233	174	59	108
Contract service fees	28,450	28,450	22,120	6,330	21,370
Materials and supplies	4,000	2,000	585	1,415	369
Dues and subscriptions	160	160	-	160	120
Minor equipment	-	1,850	1,651	199	3,995
Total Information Technology - Geographical Info Systems	201,367	201,234	176,172	25,062	175,963
Information Technology - Archives and Records Mgmt					
Current:					
Salaries and wages	130,770	162,497	162,390	107	136,778
Pension contribution	18,175	20,537	20,537	-	17,307
FICA and Medicare insurance	10,004	12,091	11,802	289	9,880
Group health and life insurance	18,906	18,906	18,642	264	16,744
Workers' compensation insurance	248	257	248	9	138
Contract service fees	6,860	10,021	9,500	521	4,362
Rental	2,627	2,627	2,619	8	2,867
Materials and supplies	7,500	4,339	4,321	18	862
Dues and subscriptions	125	125	60	65	-
Training, travel and meetings	2,650	2,045	556	1,489	450
Uniform allowance	200	200	-	200	-
Total Information Tech - Archives and Records Mgmt	198,065	233,645	230,675	2,970	189,388

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Human Resources - Administration					
Current:					
Salaries and wages	\$ 796,620	\$ 859,474	\$ 836,561	\$ 22,913	\$ 754,961
Pension contribution	106,830	117,635	117,634	1	99,415
FICA and Medicare insurance	60,940	63,145	60,250	2,895	53,527
Group health and life insurance	186,698	151,064	106,392	44,672	110,775
Workers' compensation insurance	1,514	1,569	1,275	294	681
Board member fee	20,600	20,600	17,100	3,500	17,300
Medical service fee	30,000	60,000	59,886	114	56,486
Consulting fee	-	(30,000)	53,700	(83,700)	35,800
Contract service fees	749	749	125	624	-
Rental	13,212	14,016	14,016	-	12,231
Materials and supplies	19,000	19,000	15,628	3,372	21,704
Minor equipment	-	-	-	-	(525)
Advertising	1,000	1,000	-	1,000	40
Dues and subscriptions	1,150	1,150	1,071	79	896
Training, travel and meetings	6,600	600	498	102	116
Total Human Resources - Administration	1,244,913	1,280,002	1,284,136	(4,134)	1,163,407
Central Services					
Current:					
Salaries and wages	1,132,743	987,689	987,062	627	977,558
Pension contribution	137,716	147,439	147,439	-	133,307
FICA and Medicare insurance	78,252	71,803	71,802	1	69,715
Group health and life insurance	133,052	103,613	103,612	1	135,955
Workers' compensation insurance	3,737	3,529	3,528	1	2,179
Contract service fees	-	(2,058)	-	(2,058)	9,891
Rental	4,632	4,726	4,726	-	30,298
Materials and supplies	14,685	45,306	(6,031)	51,337	4,333
Minor equipment	-	-	-	-	3,223
Dues and subscriptions	3,615	3,372	3,457	(85)	2,951
Training, travel and meetings	9,367	11,206	11,669	(463)	8,875
Promotional	700	1,048	1,047	1	562
Uniform allowance	-	(774)	492	(1,266)	977
Repair and maintenance	196,144	337,615	341,627	(4,012)	266,280
Redistribution - printing	-	-	(15,863)	15,863	(116,343)
Total Central Services	1,714,643	1,714,514	1,654,567	59,947	1,529,761
Professional Services					
Current:					
Audit fees	215,000	190,460	190,460	-	161,900
Legal fees	2,850,000	3,019,388	3,018,094	1,294	3,172,057
Medical service fees	180,000	139,343	139,342	1	164,677
Contract services fees	922,623	1,107,610	1,054,082	53,528	898,321
Materials and supplies	7,000	6,738	6,737	1	4,897
Court reporter fees	14,000	-	-	-	3,177
Witness fees	10,000	-	-	-	10,730
Advertising	75,000	112,950	112,950	-	117,476
Litigation claims and ins settlements	-	3,888,240	3,774,193	114,047	2,786,934
General assistance	-	3,147,844	3,147,844	-	-
Pauper funeral expense	40,000	89,265	89,265	-	65,275
Debt service	-	127	59	68	58
Total Professional Services	4,313,623	11,701,965	11,533,026	168,939	7,385,502

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Refuse Control					
Current:					
Salaries and wages	\$ 1,270,960	\$ 1,278,720	\$ 1,178,748	\$ 99,972	\$ 1,126,313
Pension contribution	173,512	178,448	178,448	-	149,347
FICA and Medicare insurance	97,240	97,119	85,387	11,732	81,165
Group health and life insurance	259,573	215,475	152,933	62,542	137,303
Workers' compensation insurance	49,286	54,286	54,115	171	20,009
Rental	1,452	1,813	1,812	1	1,573
Materials and supplies	114,398	114,398	113,677	721	111,786
Bank charges	-	7,446	7,446	-	6,327
Sanitation	122,000	140,762	140,761	1	109,649
Uniform allowance	6,000	5,954	5,288	666	5,821
Minor equipment	-	-	-	-	5,231
Repair and maintenance	5,700	5,700	9,731	(4,031)	887
Capital outlay	-	-	-	-	15,807
Total Refuse Control	2,100,121	2,100,121	1,928,346	171,775	1,771,218
Registrar					
Current:					
Salaries and wages	693,433	943,291	938,852	4,439	519,374
Pension contribution	41,770	41,587	41,586	1	35,223
FICA and Medicare insurance	49,456	52,504	52,504	-	32,570
Group health and life insurance	56,056	36,231	36,231	-	29,584
Workers' compensation insurance	1,591	1,874	1,873	1	545
Board member fee	3,000	4,150	4,150	-	4,200
Contract service fees	32,798	71,326	61,326	10,000	74,231
Rental	13,370	10,975	8,868	2,107	5,114
Materials and supplies	35,326	28,594	28,983	(389)	22,810
Minor equipment	2,000	-	-	-	-
Advertising	4,674	3,451	3,451	-	5,757
Dues and subscriptions	505	1,009	1,009	-	1,117
Training, travel and meetings	6,870	10,481	10,481	-	8,639
Repair and maintenance	6,000	366	366	-	-
Uniform allowance	-	820	820	-	-
Total Registrar	946,849	1,206,659	1,190,500	16,159	739,164
County Garage					
Current:					
Salaries and wages	1,005,910	746,663	593,504	153,159	493,471
Pension contribution	102,294	125,358	81,476	43,882	60,536
FICA and Medicare insurance	59,991	72,685	42,509	30,176	34,917
Group health and life insurance	191,318	179,817	92,288	87,529	77,947
Workers' compensation insurance	20,377	19,009	13,950	5,059	6,691
Contract service fees	25,000	170,633	172,276	(1,643)	23,589
Rental	4,691	7,118	6,620	498	4,868
Materials and supplies	13,600	19,807	15,188	4,619	5,770
Gas and oil	2,744,800	2,624,495	2,481,761	142,734	2,490,719
Minor equipment	-	8,900	10,166	(1,266)	27,689
Dues and subscriptions	1,500	5,560	5,546	14	7,215
Rubber tire disposal	1,000	2,100	2,005	95	2,189
Advertising	3,000	3,954	900	3,054	150
Uniform allowance	5,800	6,724	4,497	2,227	5,993
Wrecker service	20,000	26,000	23,680	2,320	21,915
Repair and maintenance	1,760,000	1,917,358	1,778,187	139,171	2,216,449
Redistribution - oil and gas	(250,000)	(250,000)	(345,550)	95,550	(273,310)
Redistribution - garage maintenance	(615,179)	(615,179)	(513,954)	(101,225)	(643,254)
Capital outlay	2,000,000	2,046,787	1,565,648	481,139	-
Total County Garage	7,094,102	7,117,789	6,030,697	1,087,092	4,563,544

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Building and Maintenance					
Current:					
Salaries and wages	\$ 1,340,306	\$ 1,295,312	\$ 1,115,368	\$ 179,944	\$ 1,014,922
Pension contribution	153,903	175,079	165,449	9,630	139,157
FICA and Medicare insurance	85,724	97,378	79,954	17,424	71,919
Group health and life insurance	210,159	222,723	160,012	62,711	155,802
Workers' compensation insurance	25,507	27,496	27,424	72	10,602
Contract service fees	388,990	403,090	371,949	31,141	331,359
Rental	14,916	13,033	3,116	9,917	4,839
Materials and supplies	9,500	9,500	(1,998)	11,498	7,736
Minor equipment	-	3,350	3,895	(545)	1,556
Training, travel and meetings	8,390	8,390	8,390	-	13,390
Uniform allowance	8,400	26,529	27,499	(970)	9,835
Repair and maintenance	717,000	1,277,084	1,247,597	29,487	660,818
Capital outlay	1,500,000	1,417,931	1,376,766	41,165	23,458
Total Building and Maintenance	4,462,795	4,976,895	4,585,421	391,474	2,445,393
Extension University of Georgia					
Current:					
Salaries and wages	198,730	197,140	146,191	50,949	119,365
Pension contribution	11,242	18,706	18,706	-	12,492
FICA and Medicare insurance	15,204	15,204	10,780	4,424	8,823
Group health and life insurance	21,808	12,106	1,978	10,128	7,267
Workers' compensation insurance	256	256	184	72	80
Contract service fees	13,220	5,017	(15)	5,032	5,515
Rental	3,000	3,346	3,346	-	2,704
Materials and supplies	14,692	20,772	18,393	2,379	10,769
Minor equipment	-	1,000	900	100	1,483
Dues and subscriptions	618	618	529	89	659
Training, travel and meetings	11,385	11,870	11,151	719	7,065
Uniform allowance	900	215	125	90	717
General assistance	36,775	41,580	41,579	1	22,516
Total Extension University of Georgia	327,830	327,830	253,847	73,983	199,455
Other General Government					
Current:					
Group health and life insurance	65,000	121,068	121,067	1	99,374
Georgia state unemployment insurance	50,000	93,670	93,670	-	74,546
Additional employer contribution	500,000	500,000	500,000	-	400,000
ARC fees	285,000	308,543	308,543	-	303,538
Contract service fees	695,000	773,087	764,586	8,501	800,478
Rental	10,500	12,225	12,225	-	11,375
Materials and supplies	-	-	-	-	355
Bank charges	-	37	31	6	43
Utilities	4,577,157	4,596,428	4,596,426	2	3,930,439
Sanitation	2,341,123	2,238,569	1,000,593	1,237,976	1,512,171
Telephone, telegraph	1,450,000	1,567,307	1,567,307	-	1,520,878
Performance bond	1,150,000	1,247,049	1,247,049	-	1,224,172
Landfill post-closure care and monitoring	100,000	95,735	84,458	11,277	78,684
Claims expense	5,345,000	5,234,011	6,621,048	(1,387,037)	5,692,821
Minor equipment	79,450	-	-	-	25,716
Repair and maintenance	1,200,000	1,613,357	1,605,599	7,758	1,782,714
Litigation claims and settlements	-	31,554	31,554	-	480,238
General assistance	815,125	820,125	820,125	-	817,625
Payment to others	110,000	109,701	109,700	1	9,155,090
Redistribution - personnel	(58,777)	-	-	-	-
Debt Service	1,303,229	1,303,229	1,303,229	-	1,257,329
Capital outlay	-	39,167	1,613,090	(1,573,923)	2,325,370
Total Other General Government	20,017,807	20,704,862	22,400,300	(1,695,438)	31,492,956
Total General Government	\$ 56,467,314	\$ 65,570,032	\$ 64,861,687	\$ 708,345	\$ 64,429,629

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Current expenditures	\$ 51,664,085	\$ 60,740,341	\$ 58,702,858	\$ 2,037,483	\$ 60,597,722
Debt service	1,303,229	1,303,356	1,303,288	68	1,257,387
Capital outlay	3,500,000	3,526,335	4,855,541	(1,329,206)	2,574,520
Total General Government	<u>\$ 56,467,314</u>	<u>\$ 65,570,032</u>	<u>\$ 64,861,687</u>	<u>\$ 708,345</u>	<u>\$ 64,429,629</u>
Tax Assessment and Collection					
Tax Commissioner					
Current:					
Salaries and wages	\$ 1,333,293	\$ 1,319,104	\$ 1,273,403	\$ 45,701	\$ 1,245,619
Pension contribution	171,161	190,064	190,063	1	167,144
FICA and Medicare insurance	101,377	101,894	91,505	10,389	88,692
Group health and life insurance	215,703	197,740	181,142	16,598	192,698
Workers' compensation insurance	2,522	2,422	1,923	499	1,077
Contract service fees	-	130	130	-	130
Rental	54,575	56,233	55,278	955	67,401
Materials and supplies	70,241	38,861	21,645	17,216	31,621
Dues and subscriptions	1,150	1,150	875	275	1,126
Training, travel and meetings	1,650	31,066	18,991	12,075	4,735
Other minor equipment	-	13,008	11,301	1,707	210
Total Tax Commissioner	<u>1,951,672</u>	<u>1,951,672</u>	<u>1,846,256</u>	<u>105,416</u>	<u>1,800,453</u>
Tax Assessor					
Current:					
Salaries and wages	1,411,476	1,464,415	1,412,519	51,896	1,305,132
Pension contribution	196,173	212,127	212,126	1	181,411
FICA and Medicare insurance	108,747	105,796	100,420	5,376	91,733
Group health and life insurance	294,410	234,504	219,577	14,927	229,089
Workers' compensation insurance	14,877	32,478	32,182	296	9,826
Board member fee	19,200	19,200	19,200	-	19,200
Contract service fees	15,572	13,622	12,480	1,142	8,050
Rental	7,407	7,407	7,186	221	7,425
Materials and supplies	24,750	24,750	19,141	5,609	23,906
Postage	-	40,800	40,759	41	38,877
Uniform allowance	250	250	212	38	-
Minor equipment	-	-	-	-	6,385
Dues and subscriptions	22,846	22,846	20,629	2,217	18,423
Training, travel and meetings	22,000	23,950	15,321	8,629	30,341
Total Tax Assessor	<u>2,137,708</u>	<u>2,202,145</u>	<u>2,111,752</u>	<u>90,393</u>	<u>1,969,798</u>
Total Tax Assessment and Collection	<u>\$ 4,089,380</u>	<u>\$ 4,153,817</u>	<u>\$ 3,958,008</u>	<u>\$ 195,809</u>	<u>\$ 3,770,251</u>
Current expenditures	4,089,380	4,153,817	3,958,008	195,809	3,770,251
Total Tax Assessment and Collection	<u>\$ 4,089,380</u>	<u>\$ 4,153,817</u>	<u>\$ 3,958,008</u>	<u>\$ 195,809</u>	<u>\$ 3,770,251</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement					
Superior Court					
Current:					
Salaries and wages	\$ 1,705,684	\$ 1,604,741	\$ 1,527,257	\$ 77,484	\$ 1,638,632
Pension contribution	162,642	193,047	180,338	12,709	153,936
FICA and Medicare insurance	118,994	115,129	94,346	20,783	103,017
Group health and life insurance	257,954	210,292	198,029	12,263	174,375
Workers' compensation insurance	2,889	3,489	3,057	432	1,605
Contract service fees	275,000	227,950	225,624	2,326	263,879
Rental	17,730	20,823	20,743	80	19,016
Materials and supplies	26,915	36,247	29,302	6,945	40,713
Court reporter fees	5,000	172,000	156,444	15,556	173,498
Emeritus and pro-tem fees	23,000	23,000	15,728	7,272	18,131
Bailliff fees	244,907	292,907	286,560	6,347	268,080
Dues and subscriptions	6,981	6,625	3,553	3,072	6,098
Training, travel and meetings	9,500	29,374	26,332	3,042	14,485
Advertising	-	200	200	-	-
Uniform allowance	2,093	1,891	1,537	354	2,017
Minor equipment	-	-	-	-	8,821
Total Superior Court	2,859,289	2,937,715	2,769,050	168,665	2,886,303
Indigent Defense Court Administration					
Current:					
Salaries and wages	46,460	48,225	48,224	1	46,460
Pension contribution	6,457	7,268	7,268	-	6,458
FICA and Medicare insurance	3,555	3,684	3,683	1	3,538
Group health and life insurance	391	391	383	8	383
Workers' compensation insurance	88	88	74	14	41
Contract service fees	7,000	7,000	1,800	5,200	-
Materials and supplies	2,500	2,500	1,940	560	1,740
Indigent defense fees	2,515,000	2,458,000	2,202,104	255,896	2,356,494
Minor equipment	-	-	-	-	604
Total Indigent Def Ct Admin	2,581,451	2,527,156	2,265,476	261,680	2,415,718
Public Defenders Office, Clayton Circuit					
Current:					
Rental	71,323	71,997	67,103	4,894	70,214
Materials and supplies	5,000	5,000	4,414	586	2,887
Electric utilities	2,500	2,500	1,565	935	1,699
Court books and records	5,508	3,458	1,387	2,071	144
Court reporter fees	3,500	5,300	2,538	2,762	4,183
Dues and subscriptions	454	454	-	454	254
Indigent defense fees	2,004,000	2,004,000	2,004,000	-	2,008,892
Total Public Defenders Office	2,092,285	2,092,709	2,081,007	11,702	2,088,273

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement (Continued)					
State Court					
Current:					
Salaries and wages	\$ 1,325,654	\$ 1,398,327	\$ 1,398,327	\$ -	\$ 1,327,361
Pension contribution	131,992	137,968	137,967	1	120,316
FICA and Medicare insurance	94,880	94,880	92,265	2,615	91,574
Group health and life insurance	129,879	126,493	117,784	8,709	115,612
Workers' compensation insurance	2,516	2,516	2,148	368	1,263
Contract service fees	-	-	-	-	(101)
Rental	9,305	7,072	7,072	-	6,460
Materials and supplies	8,000	7,519	4,088	3,431	15,546
Minor equipment	-	-	-	-	1,617
Court reporter fees	239,000	239,000	223,881	15,119	215,050
Emeritus and pro-tem fees	31,077	31,077	28,558	2,519	33,451
Bailiff fees	77,000	82,000	81,600	400	82,480
Dues and subscriptions	7,602	5,092	4,382	710	4,492
Training, travel and meetings	11,000	10,798	8,888	1,910	12,809
Advertising	-	10	10	-	-
Uniform allowance	-	416	416	-	1,416
Total State Court	2,067,905	2,143,168	2,107,386	35,782	2,029,346
Clerk of State Court					
Current:					
Salaries and wages	918,983	942,351	926,952	15,399	904,419
Pension contribution	124,178	138,972	138,971	1	122,520
FICA and Medicare insurance	70,309	72,872	65,070	7,802	62,798
Group health and life insurance	201,738	199,747	174,866	24,881	182,463
Workers' compensation insurance	1,746	1,810	1,399	411	796
Rental	15,112	17,103	16,261	842	16,781
Materials and supplies	13,400	13,400	9,533	3,867	11,365
Dues and subscriptions	1,792	1,792	705	1,087	712
Training, travel and meetings	3,500	3,500	1,380	2,120	1,382
Total Clerk of State Court	1,350,758	1,391,547	1,335,137	56,410	1,303,236
Magistrate Court					
Current:					
Salaries and wages	802,412	773,247	756,111	17,136	742,862
Pension contribution	93,907	97,429	95,721	1,708	91,849
FICA and Medicare insurance	61,074	62,912	55,825	7,087	54,761
Group health and life insurance	49,606	56,106	53,362	2,744	49,550
Workers' compensation insurance	1,524	1,572	1,399	173	667
Contract service fees	19,421	19,421	16,216	3,205	20,403
Rental	4,284	4,912	4,903	9	4,640
Court books and records	15,900	21,900	20,457	1,443	16,519
Materials and supplies	14,000	12,000	12,220	(220)	10,081
Court reporter fees	20,000	20,000	17,548	2,452	16,994
Emeritus and pro-tem fees	20,000	33,000	28,993	4,007	33,400
Bailiff fees	46,000	51,000	48,760	2,240	37,600
Dues and subscriptions	4,618	4,618	4,506	112	10,013
Uniform allowance	1,750	1,750	-	1,750	557
Training, travel and meetings	17,635	11,107	10,464	643	6,157
Minor equipment	-	10,000	-	10,000	1,677
Capital outlay	-	22,000	10,363	11,637	-
Total Magistrate Court	1,172,131	1,202,974	1,136,848	66,126	1,097,730

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement (Continued)					
State Court Probation					
Current:					
Salaries and wages	\$ 726,581	\$ 713,679	\$ 701,429	\$ 12,250	\$ 683,965
Pension contribution	100,984	108,786	108,785	1	95,071
FICA and Medicare insurance	55,582	55,582	49,459	6,123	48,345
Group health and life insurance	126,070	120,070	118,008	2,062	109,461
Workers' compensation insurance	1,378	12,478	11,302	1,176	5,101
Contract service fees	900	900	780	120	214
Rental	1,674	1,674	1,574	100	1,718
Materials and supplies	11,800	11,800	7,324	4,476	8,346
Dues and subscriptions	175	175	100	75	192
Uniform allowance	750	750	-	750	-
Training, travel and meetings	1,200	1,200	148	1,052	2,759
Total State Court Probation	1,027,094	1,027,094	998,909	28,185	955,172
Juvenile Court					
Current:					
Salaries and wages	3,024,529	3,061,494	3,043,019	18,475	3,002,904
Pension contribution	369,170	398,011	398,010	1	359,411
FICA and Medicare insurance	226,043	221,412	213,425	7,987	213,652
Group health and life insurance	350,612	376,441	359,908	16,533	326,297
Workers' compensation insurance	5,741	5,786	4,939	847	2,649
Contract service fees	54,120	33,508	26,301	7,207	38,152
Rental	7,140	9,283	9,282	1	7,297
Court books and records	10,885	11,055	10,538	517	11,201
Materials and supplies	37,698	37,259	33,312	3,947	37,183
Minor equipment	-	-	-	-	3,505
Repair and maintenance	19	27,900	-	27,900	480
Telephone, telegraph	25,040	25,585	25,584	1	27,039
Court reporter fees	500	567	566	1	566
Emeritus and pro-tem fees	8,000	38,000	29,950	8,050	25,100
Indigent defense fees	210,000	210,000	193,908	16,092	213,998
Witness fees	1,600	1,600	100	1,500	100
Bailiff fees	40,000	40,000	33,840	6,160	34,720
Dues and subscriptions	3,593	3,795	3,795	-	2,414
Training, travel and meetings	45,013	45,013	32,124	12,889	35,818
Uniform allowance	-	-	-	-	314
Total Juvenile Court	4,419,703	4,546,709	4,418,601	128,108	4,342,800
Probate Court					
Current:					
Salaries and wages	862,656	886,871	875,356	11,515	806,618
Pension contribution	109,152	123,481	123,480	1	102,526
FICA and Medicare insurance	65,995	67,026	60,487	6,539	59,000
Group health and life insurance	85,348	75,348	72,365	2,983	66,300
Workers' compensation insurance	1,638	1,692	1,511	181	728
Contract service fees	15,000	12,937	1,347	11,590	466
Rental	4,776	6,213	6,149	64	4,756
Court books and records	3,000	3,000	2,326	674	2,271
Materials and supplies	14,900	16,009	15,723	286	13,522
Minor equipment	25,445	25,445	19,217	6,228	4,253
Emeritus and pro-tem fees	4,000	4,000	1,000	3,000	2,288
Indigent defense fees	23,000	28,090	27,839	251	35,604
Bailiff fees	13,000	13,000	10,004	2,996	8,798
Dues and subscriptions	3,270	3,270	2,168	1,102	1,471
Training, travel and meetings	14,100	14,010	9,405	4,605	13,264
Uniform allowance	-	741	741	-	-
Total Probate Court	1,245,280	1,281,133	1,229,118	52,015	1,121,865

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

Expenditures (Continued)	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Courts and Law Enforcement (Continued)					
Clerk of Superior/Magistrate Court					
Current:					
Salaries and wages	\$ 1,349,116	\$ 1,351,145	\$ 1,337,951	\$ 13,194	\$ 1,389,016
Pension contribution	187,507	187,487	187,487	-	191,966
FICA and Medicare insurance	103,216	96,331	95,496	835	98,448
Group health and life insurance	244,782	219,408	208,838	10,570	223,342
Workers' compensation insurance	2,561	2,044	2,044	-	1,295
Board member fees	57,000	57,000	36,975	20,025	32,575
Rental	25,243	33,168	28,859	4,309	27,475
Court books and records	3,500	98	67	31	126
Materials and supplies	32,700	34,479	33,611	868	33,886
Jury script fees	530,000	618,120	618,068	52	658,497
Dues and subscriptions	985	985	965	20	1,300
Training, travel and meetings	3,700	3,607	3,530	77	3,170
Redistribution - photocopy	(55,000)	(55,000)	(6,492)	(48,508)	(6,034)
Total Clerk of Sup/Mag Court	2,485,310	2,548,872	2,547,399	1,473	2,655,062
Solicitor of State Court					
Current:					
Salaries and wages	1,690,305	1,685,912	1,660,826	25,086	1,657,369
Pension contribution	222,203	241,214	241,214	-	217,433
FICA and Medicare insurance	128,387	128,947	122,733	6,214	119,448
Group health and life insurance	215,664	188,035	177,364	10,671	166,283
Workers' compensation insurance	3,018	13,037	11,036	2,001	5,006
Medical service fees	1,050	1,050	(400)	1,450	800
Contract service fees	90,000	90,406	90,405	1	83,916
Rental	6,712	6,912	6,831	81	6,614
Materials and supplies	22,474	21,634	17,261	4,373	16,131
Minor equipment	-	1,100	1,080	20	6,951
Court books and records	-	-	-	-	22
Court reporter fees	12,000	8,401	2,040	6,361	2,195
Emeritus and pro-tem fees	2,320	2,320	1,846	474	97
Witness fees	40,000	40,000	31,112	8,888	24,487
Dues and subscriptions	9,930	9,930	8,698	1,232	5,722
Training, travel and meetings	9,500	12,594	7,610	4,984	13,742
Advertising fees	-	2,071	2,070	1	-
Uniform allowance	222	222	103	119	120
Total Solicitor of State Court	2,453,785	2,453,785	2,381,829	71,956	2,326,336
District Attorney					
Current:					
Salaries and wages	3,504,859	3,529,584	3,495,741	33,843	3,238,900
Pension contribution	435,691	499,698	499,697	1	429,820
FICA and Medicare insurance	252,116	262,842	253,317	9,525	234,496
Group health and life insurance	410,675	415,173	412,830	2,343	358,014
Workers' compensation insurance	9,348	37,654	37,436	218	17,208
Contract service fees	42,100	53,204	52,926	278	50,081
Rental	19,100	19,100	14,031	5,069	13,198
Court reporter fees	6,000	5,568	5,567	1	6,371
Court books and records	19,550	9,140	7,289	1,851	9,372
Materials and supplies	43,483	57,168	58,322	(1,154)	47,524
Minor equipment	-	1,135	5,004	(3,869)	12,998
Witness fees	60,000	38,201	33,357	4,844	37,416
Advertising fees	3,800	5,200	4,220	980	1,570
Dues and subscriptions	12,350	18,350	16,773	1,577	17,099
Training, travel and meetings	29,975	53,665	50,068	3,597	44,604
Uniform allowance	13,844	13,844	14,465	(621)	9,622
Repair and maintenance	-	10	10	-	-
Total District Attorney	4,862,891	5,019,536	4,961,053	58,483	4,528,293

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement (Continued)					
State Adult Probation					
Current:					
Salaries and wages	\$ 3,708	\$ 3,708	\$ 499	\$ 3,209	\$ 3,708
FICA and Medicare insurance	284	284	38	246	284
Office equipment rental	3,097	3,097	2,682	415	2,932
Materials and supplies	3,800	3,800	2,715	1,085	4,828
Total State Adult Probation	10,889	10,889	5,934	4,955	11,752
Clayton County Prison					
Current:					
Salaries and wages	2,981,105	3,097,696	3,040,785	56,911	2,917,476
Pension contribution	405,975	449,447	449,446	1	403,013
FICA and Medicare insurance	223,447	228,033	219,807	8,226	210,160
Group health and life insurance	421,924	383,672	371,113	12,559	358,420
Workers' compensation insurance	73,434	66,256	64,609	1,647	33,015
Contract service fees	230,494	264,381	261,884	2,497	229,512
Rental	1,452	1,692	1,691	1	1,739
Materials and supplies	405,067	461,958	440,463	21,495	486,691
Minor equipment	53,500	31,776	31,737	39	33,812
Postage	200	200	168	32	103
Utilities	380,000	352,099	346,922	5,177	423,337
Dues and subscriptions	1,000	1,623	1,123	500	1,282
Training, travel and meetings	4,041	2,906	1,377	1,529	2,867
Uniform allowance	14,250	22,048	17,913	4,135	15,346
Wrecker service	-	350	350	-	-
Repair and maintenance	53,000	51,644	48,765	2,879	24,896
Redistribution - other expenses	(88,059)	(88,059)	-	(88,059)	(88,059)
Capital outlay	54,000	56,451	42,250	14,201	67,638
Total Clayton County Prison	5,214,830	5,384,173	5,340,403	43,770	5,121,248
Sheriff:					
Current:					
Salaries and wages	18,881,303	20,458,829	20,396,478	62,351	19,800,710
Pension contribution	2,537,296	2,402,081	2,402,080	1	2,190,969
FICA and Medicare insurance	1,491,995	1,482,955	1,482,901	54	1,430,198
Group health and life insurance	3,213,785	2,287,519	2,287,518	1	2,297,859
Workers' compensation insurance	473,945	415,774	415,773	1	221,362
Medical service fees	6,700,000	8,406,474	7,351,752	1,054,722	-
Contract service fees	574,934	677,263	662,262	15,001	529,980
Rental	38,667	32,591	32,591	-	30,290
Court books and records	2,000	-	-	-	-
Materials and supplies	2,320,915	2,455,074	2,494,490	(39,416)	2,243,750
Crime prev and investigation supplies	5,286	3,468	3,303	165	4,583
Minor equipment	-	-	-	-	13,060
Library books and materials	7,500	-	-	-	-
Telephone, telegraph	100,000	81,518	81,518	-	67,828
Advertising	5,400	3,305	3,305	-	2,660
Dues and subscriptions	3,223	221	221	-	2,180
Prisoner transport	100,000	155,783	155,783	-	160,731
Training, travel and meetings	35,905	27,096	25,935	1,161	45,189
Uniform allowance	190,000	218,883	217,770	1,113	206,983
Repair and maintenance	-	1,238	1,238	-	-
Capital outlay	16,500	-	-	-	32,990
Total Sheriff	36,698,654	39,110,072	38,014,918	1,095,154	29,281,322
Total Courts and Law Enforcement	<u>\$ 70,542,255</u>	<u>\$ 73,677,532</u>	<u>\$ 71,593,068</u>	<u>\$ 2,084,464</u>	<u>\$ 62,164,456</u>
Current expenditures	\$ 70,471,755	\$ 73,599,081	\$ 71,540,455	\$ 2,058,626	\$ 62,063,828
Capital outlay	70,500	78,451	52,613	25,838	100,628
Total Courts and Law Enforcement	<u>\$ 70,542,255</u>	<u>\$ 73,677,532</u>	<u>\$ 71,593,068</u>	<u>\$ 2,084,464</u>	<u>\$ 62,164,456</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Public Safety					
County Police					
Current:					
Salaries and wages	\$ 24,003,372	\$ 22,765,916	\$ 22,166,965	\$ 598,951	\$ 21,748,439
Pension contribution	3,229,074	3,263,628	3,206,515	57,113	2,853,982
FICA and Medicare insurance	1,795,495	1,814,512	1,598,018	216,494	1,556,387
Group health and life insurance	4,041,749	3,760,471	2,792,365	968,106	2,766,135
Workers' compensation insurance	611,036	611,508	495,067	116,441	271,251
Board member fees	1,200	1,700	1,500	200	750
Medical service fees	372,462	487,962	279,118	208,844	209,086
Contract service fees	337,752	348,952	340,972	7,980	197,910
Rental	73,116	78,202	74,318	3,884	83,060
Materials and supplies	326,395	622,360	540,455	81,905	446,065
Crime prevention/investigation supplies	39,000	30,800	36,784	(5,984)	23,614
Minor equipment	-	719,469	586,272	133,197	38,655
Telephone, telegraph	246,370	251,224	238,354	12,870	262,978
Dues and subscriptions	13,000	18,948	18,948	-	16,665
Training, travel and meetings	62,764	63,395	63,265	130	79,247
Advertising	3,000	3,000	2,153	847	997
Uniform allowance	305,000	412,690	396,646	16,044	400,337
Repair and maintenance	66,248	228,406	183,484	44,922	49,115
Wrecker service	2,000	1,275	285	990	215
Capital outlay	-	147,794	28,070	119,724	125,272
Total County Police	35,529,033	35,632,212	33,049,554	2,582,658	31,130,160
Narcotics Unit					
Current:					
Contract service fees	2,352	2,352	2,253	99	736
Rental	85,752	5,562	5,512	50	4,884
Materials and supplies	3,000	4,543	4,297	246	4,822
Telephone, telegraph	16,960	12,267	3,652	8,615	14,154
Dues and subscriptions	2,250	2,250	1,498	752	1,980
Training, travel and meetings	3,000	8,161	8,161	-	3,212
Total Narcotics Unit	113,314	35,135	25,373	9,762	29,788
EMS Rescue - Administration					
Current:					
Salaries and wages	7,414,813	7,628,947	7,131,826	497,121	6,788,371
Pension contribution	962,277	1,038,009	1,038,008	1	909,763
FICA and Medicare insurance	532,637	572,963	512,720	60,243	484,863
Group health and life insurance	1,119,912	1,013,230	984,935	28,295	964,053
Workers' compensation insurance	208,734	254,700	254,699	1	105,962
Contract service fees	487,410	545,419	541,670	3,749	596,035
Rental	20,580	31,046	28,495	2,551	20,247
Materials and supplies	460,022	419,131	369,405	49,726	343,912
Minor equipment	24,985	58,930	51,685	7,245	2,552
Dues and subscriptions	35,725	28,360	15,846	12,514	13,470
Training, travel and meetings	6,420	6,420	5,138	1,282	4,860
Advertising	-	-	-	-	234
Uniform allowance	86,214	86,214	85,596	618	83,960
Repair and maintenance	14,000	14,274	14,274	-	13,751
Total EMS Rescue - Administration	11,373,729	11,697,643	11,034,297	663,346	10,332,033

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019	Variance With	2018
	Original	Final	Actual	Budget	Actual
Expenditures (Continued)					
Public Safety (Continued)					
Central Communications					
Current:					
Salaries and wages	105,383	106,431	87,961	18,470	85,914
Pension contribution	14,647	17,739	17,738	1	11,942
FICA and Medicare insurance	8,063	8,063	6,265	1,798	6,014
Group health and life insurance	30,444	26,256	12,938	13,318	15,909
Workers' compensation insurance	200	200	131	69	65
Materials and supplies	129	177	177	-	1,274
Dues and subscriptions	991	991	276	715	715
Total Central Communications	<u>159,857</u>	<u>159,857</u>	<u>125,486</u>	<u>34,371</u>	<u>121,833</u>
Emergency Management					
Current:					
Salaries and wages	152,850	172,965	70,995	101,970	42,196
Pension contribution	26,656	25,462	25,462	-	16,306
FICA and Medicare insurance	14,672	13,232	11,794	1,438	8,337
Group health and life insurance	46,729	36,316	29,707	6,609	21,973
Workers' compensation insurance	3,125	3,668	3,642	26	750
Contract service fees	7,980	24,480	19,948	4,532	5,428
Rental	3,000	3,000	2,585	415	1,537
Materials and supplies	5,379	5,379	2,147	3,232	712
Minor equipment	38,278	13,778	13,142	636	-
Dues and subscriptions	125	125	100	25	50
Training, travel and meetings	1,550	1,550	-	1,550	-
Repair and maintenance	-	198,886	-	198,886	-
Capital outlay	-	8,000	7,122	878	-
Total Emergency Management	<u>300,344</u>	<u>506,841</u>	<u>186,644</u>	<u>320,197</u>	<u>97,289</u>
Total Public Safety	<u>\$ 47,476,277</u>	<u>\$ 48,031,688</u>	<u>\$ 44,421,354</u>	<u>\$ 3,610,334</u>	<u>\$ 41,711,103</u>
Current expenditures	\$ 47,476,277	\$ 47,875,894	\$ 44,386,162	\$ 3,489,732	\$ 41,585,831
Capital outlay	-	155,794	35,192	120,602	125,272
Total Public Safety	<u>\$ 47,476,277</u>	<u>\$ 48,031,688</u>	<u>\$ 44,421,354</u>	<u>\$ 3,610,334</u>	<u>\$ 41,711,103</u>
Transportation and Development					
Transportation/Development - Administration					
Current:					
Salaries and wages	\$ 324,342	\$ 2,182,994	\$ 2,178,502	\$ 4,492	\$ 2,225,092
Pension contribution	670,522	670,522	345,095	325,427	308,532
FICA and Medicare insurance	369,088	147,444	147,444	-	148,098
Group health and life insurance	1,150,215	564,820	564,820	-	621,685
Workers' compensation insurance	202,646	163,149	163,149	-	70,879
Contract service fees	244,500	103,818	62,928	40,890	78,579
Rental	18,260	18,203	18,142	61	14,066
Materials and supplies	38,175	334,431	52,567	281,864	31,226
Electric utilities	300,000	236,673	236,673	-	297,932
Minor equipment	-	13,955	9,344	4,611	28,831
Dues and subscriptions	2,000	1,343	1,342	1	1,302
Training, travel and meetings	8,000	252	252	-	2,644
Uniform allowance	29,850	22,629	19,655	2,974	18,686
Repair and maintenance	188,725	(19,348)	35,887	(55,235)	64,294
Capital outlay	-	171,837	172,836	(999)	1,624
Total Transportation/Development Administration	<u>3,546,323</u>	<u>4,612,722</u>	<u>4,008,636</u>	<u>604,086</u>	<u>3,913,470</u>
Total Transportation and Development	<u>\$ 3,546,323</u>	<u>\$ 4,612,722</u>	<u>\$ 4,008,636</u>	<u>\$ 604,086</u>	<u>\$ 3,913,470</u>
Current expenditures	\$ 3,546,323	\$ 4,440,885	\$ 3,835,800	\$ 605,085	\$ 3,911,846
Capital outlay	-	171,837	172,836	(999)	1,624
Total Transportation and Development	<u>\$ 3,546,323</u>	<u>\$ 4,612,722</u>	<u>\$ 4,008,636</u>	<u>\$ 604,086</u>	<u>\$ 3,913,470</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Planning and Zoning					
Community Development - Administration					
Current:					
Salaries and wages	\$ 1,354,000	\$ 1,068,623	\$ 846,463	\$ 222,160	\$ 902,554
Pension contribution	188,190	159,751	126,574	33,177	125,375
FICA and Medicare insurance	103,584	87,932	60,225	27,707	64,279
Group health and life insurance	301,252	146,422	123,073	23,349	122,767
Workers' compensation insurance	13,599	13,210	8,123	5,087	3,663
Board member fees	1,800	2,100	1,910	190	1,600
Contract service fees	50,235	430,026	430,026	-	37,263
Rental	5,184	6,034	5,934	100	4,957
Materials and supplies	16,880	15,848	9,470	6,378	15,263
Bank charges	18,200	63,411	63,411	-	102,749
Dues and subscriptions	1,287	1,287	1,170	117	2,759
Training, travel and meetings	8,339	8,339	3,859	4,480	9,428
Uniform allowance	3,300	4,032	3,235	797	2,999
Total Community Development - Administration	2,065,850	2,007,015	1,683,473	323,542	1,395,656
Community Development - Planning					
Current:					
Salaries and wages	277,935	269,354	187,852	81,502	224,030
Pension contribution	38,630	38,630	29,381	9,249	31,210
FICA and Medicare insurance	21,262	19,562	13,340	6,222	16,029
Group health and life insurance	52,989	52,849	28,064	24,785	30,309
Workers' compensation insurance	1,169	2,707	2,081	626	879
Contract service fees	205,000	272,700	230,493	42,207	175,829
Rental	19,676	19,676	11,365	8,311	20,333
Materials and supplies	4,271	5,239	4,880	359	8,213
Minor equipment	-	-	212	(212)	5,412
Dues and subscriptions	1,275	1,058	-	1,058	590
Training, travel and meetings	4,000	2,483	1,437	1,046	4,786
Uniform allowance	-	917	790	127	851
Total Community Development - Planning	626,207	685,175	509,895	175,280	518,471
Total Planning and Zoning	<u>\$ 2,692,057</u>	<u>\$ 2,692,190</u>	<u>\$ 2,193,368</u>	<u>\$ 498,822</u>	<u>\$ 1,914,127</u>
Libraries					
Current:					
Salaries and wages	\$ 2,310,489	\$ 2,298,252	\$ 1,825,187	\$ 473,065	\$ 1,979,090
Pension contribution	232,656	252,893	244,327	8,566	199,325
FICA and Medicare insurance	161,162	165,819	129,947	35,872	127,885
Group health and life insurance	387,389	404,155	286,243	117,912	269,426
Workers' compensation insurance	4,295	5,156	4,671	485	2,370
Contract service fees	22,023	40,383	27,414	12,969	44,099
Rental	24,939	26,629	26,628	1	23,724
Library books and materials	295,000	272,995	134,143	138,852	196,135
Materials and supplies	51,964	63,227	53,316	9,911	64,915
Minor equipment	-	12,800	12,513	287	-
Bank fees	-	1,666	1,663	3	-
Utilities	246,678	231,786	173,072	58,714	202,442
Telephone, telegraph	6,925	8,318	6,526	1,792	5,545
Colloquiums	1,682	-	-	-	-
Dues and subscriptions	90,000	89,947	75,572	14,375	86,635
Training, travel and meetings	18,695	12,076	4,798	7,278	10,232
Repair and maintenance	-	22,017	11,949	10,068	297
Casualty and other losses	-	5	-	5	3
Total Libraries	<u>\$ 3,853,897</u>	<u>\$ 3,908,124</u>	<u>\$ 3,017,969</u>	<u>\$ 890,155</u>	<u>\$ 3,212,123</u>
Total Libraries	<u>\$ 3,853,897</u>	<u>\$ 3,908,124</u>	<u>\$ 3,017,969</u>	<u>\$ 890,155</u>	<u>\$ 3,212,123</u>
Current expenditures	<u>\$ 3,853,897</u>	<u>\$ 3,908,124</u>	<u>\$ 3,017,969</u>	<u>\$ 890,155</u>	<u>\$ 3,212,123</u>
Total Libraries	<u>\$ 3,853,897</u>	<u>\$ 3,908,124</u>	<u>\$ 3,017,969</u>	<u>\$ 890,155</u>	<u>\$ 3,212,123</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Parks and Recreation					
Current:					
Salaries and wages	\$ 3,967,969	\$ 4,123,368	\$ 3,895,986	\$ 227,382	\$ 3,792,900
Pension contribution	390,845	430,089	418,723	11,366	354,214
FICA and Medicare insurance	322,806	330,444	288,906	41,538	274,312
Group health and life insurance	581,405	535,792	441,651	94,141	424,596
Workers' compensation insurance	80,648	103,806	99,670	4,136	35,659
Contract service fees	289,755	252,423	245,600	6,823	289,472
Rental	43,145	47,023	43,567	3,456	66,161
Beach entertainment and merchandise	-	-	-	-	10,275
Materials and supplies	290,944	300,757	323,594	(22,837)	333,721
Bank charges	35,819	37,460	36,299	1,161	39,411
Minor equipment	3,000	92,024	107,095	(15,071)	47,190
Advertising	5,550	1,542	1,121	421	2,380
Dues and subscriptions	10,250	5,920	5,421	499	6,975
Recreation program costs	271,338	250,169	229,018	21,151	223,075
Training, travel and meetings	20,990	22,058	21,928	130	18,278
Uniform allowance	14,200	23,980	19,107	4,873	10,507
Repair and maintenance	204,726	156,572	157,401	(829)	206,968
Casualty and other losses	-	114	34	80	1,099
Capital outlay	114,500	168,035	104,452	63,583	193,819
Total Parks and Recreation	<u>\$ 6,647,890</u>	<u>\$ 6,881,576</u>	<u>\$ 6,439,573</u>	<u>\$ 442,003</u>	<u>\$ 6,331,012</u>
Current expenditures	\$ 6,533,390	\$ 6,713,541	\$ 6,335,121	\$ 378,420	\$ 6,137,193
Capital outlay	114,500	168,035	104,452	63,583	193,819
Total Parks and Recreation	<u>\$ 6,647,890</u>	<u>\$ 6,881,576</u>	<u>\$ 6,439,573</u>	<u>\$ 442,003</u>	<u>\$ 6,331,012</u>
Health and Welfare					
Department of Human Resources					
Current:					
General assistance	1,067,000	1,142,000	1,142,000	-	1,067,000
Capital outlay	-	2,100,750	1,629,388	471,362	-
Total Department of Human Resources	1,067,000	3,242,750	2,771,388	471,362	1,067,000
Family and Children's Services					
Capital outlay	63,886	63,886	42,560	21,326	34,918
Total Family and Children's Services	63,886	63,886	42,560	21,326	34,918
Senior Services					
Current:					
Salaries and wages	1,533,773	1,446,931	1,383,437	63,494	1,199,912
Pension contribution	127,743	160,293	160,289	4	105,506
FICA and Medicare insurance	117,337	113,337	101,933	11,404	86,560
Group health and life insurance	222,369	156,835	139,116	17,719	129,851
Workers' compensation insurance	20,126	32,806	30,927	1,879	10,354
Contract service fees	443,310	511,888	466,050	45,838	395,298
Rental	31,161	43,313	21,494	21,819	40,479
Materials and supplies	108,562	116,244	97,728	18,516	93,254
Minor equipment	-	16,270	11,834	4,436	8,076
Advertising	20,264	26,514	24,916	1,598	16,138
Dues and subscriptions	1,510	6,164	4,854	1,310	1,801
Recreation program costs	58,742	41,457	19,859	21,598	24,445
Training, travel and meetings	8,467	36,741	27,218	9,523	4,941
Promotional expense	-	-	-	-	10,924
Uniform allowance	7,447	15,617	10,130	5,487	3,814
Bank charges	7,272	14,740	13,616	1,124	11,185
Repair and maintenance	14,500	8,372	5,937	2,435	2,114
Casualty and other losses	-	-	(16)	16	-
Total Senior Services	2,722,583	2,747,522	2,519,322	228,200	2,144,652
Total Health and Welfare	<u>\$ 3,853,469</u>	<u>\$ 6,054,158</u>	<u>\$ 5,333,270</u>	<u>\$ 720,888</u>	<u>\$ 3,246,570</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Budgeted Amounts		2019 Actual	Variance With Budget	2018 Actual
	Original	Final			
Expenditures (Continued)					
Health and Welfare (Continued)					
Current expenditures	\$ 3,789,583	\$ 3,889,522	\$ 3,661,322	\$ 228,200	\$ 3,211,652
Capital outlay	63,886	2,164,636	1,671,948	492,688	34,918
Total Health and Welfare	<u>\$ 3,853,469</u>	<u>\$ 6,054,158</u>	<u>\$ 5,333,270</u>	<u>\$ 720,888</u>	<u>\$ 3,246,570</u>
Total Expenditures	<u>\$ 199,168,862</u>	<u>\$ 215,581,839</u>	<u>\$ 205,826,933</u>	<u>\$ 9,754,906</u>	<u>\$ 190,692,741</u>
Current expenditures	\$ 194,116,747	\$ 208,013,395	\$ 197,631,063	\$ 10,382,332	\$ 186,404,573
Debt service	1,303,229	1,303,356	1,303,288	68	1,257,387
Capital outlay	3,748,886	6,265,088	6,892,582	(627,494)	3,030,781
Total Expenditures	<u>\$ 199,168,862</u>	<u>\$ 215,581,839</u>	<u>\$ 205,826,933</u>	<u>\$ 9,754,906</u>	<u>\$ 190,692,741</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 - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Other taxes:					
Hotel/motel tax	\$ 625,000	\$ 625,000	\$ 677,028	\$ 52,028	\$ 662,700
Other revenue	-	-	5,279	5,279	-
Total revenues	625,000	625,000	682,307	57,307	662,700
Expenditures					
General government:					
Current:					
Salaries and wages	348,673	63,676	63,675	1	189,740
Pension contribution	46,755	8,851	8,851	-	26,374
Payroll taxes	25,734	4,762	4,762	-	13,987
Group health insurance	46,479	10,146	10,146	-	15,037
Worker's compensation insurance	806	193	193	-	234
Contractual services	50,000	1,580	1,580	-	4,573
Rental	5,142	1,451	1,491	(40)	2,891
Office supplies	7,100	6,487	6,248	239	4,301
Program supplies	4,000	-	-	-	71
Telephone, telegraph	1,560	-	-	-	1,565
Dues and subscriptions	37,855	1,600	1,600	-	35,161
Training, travel and meetings	25,900	6,275	6,274	1	18,695
Advertising	19,250	1,440	1,440	-	29,036
Promotional	10,000	-	-	-	4,738
Other minor equipment	-	-	-	-	1,251
General assistance	50,000	1,732,793	413,495	1,319,298	-
Total expenditures	679,254	1,839,254	519,755	1,319,499	347,654
Excess (deficiency) of revenues over expenditures	(54,254)	(1,214,254)	162,552	1,376,806	315,046
Other Financing Sources					
Appropriation of fund balance	54,254	1,214,254	-	(1,214,254)	-
Total other financing sources	54,254	1,214,254	-	(1,214,254)	-
Net change in fund balance	-	-	162,552	162,552	315,046
Fund Balance, beginning of year	1,164,437	1,164,437	1,164,437	-	849,391
Appropriation of fund balance	(54,254)	(1,214,254)	-	1,214,254	-
Fund Balance, end of year	\$ 1,110,183	\$ (49,817)	\$ 1,326,989	\$ 1,376,806	\$ 1,164,437

CLAYTON COUNTY, GEORGIA

TOURISM AUTHORITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Other taxes:					
Hotel/motel tax	\$ 809,500	\$ 809,500	\$ 1,128,381	\$ 318,881	\$ 1,128,410
Other revenue	-	12,093	16,391	4,298	18,958
Total revenues	<u>809,500</u>	<u>821,593</u>	<u>1,144,772</u>	<u>323,179</u>	<u>1,147,368</u>
Expenditures					
General government:					
Current:					
Board member fees	3,500	-	-	-	-
Contractual service	680,000	701,719	701,718	1	791,719
Rental	20,000	17,193	17,193	-	19,240
Utilities	13,000	12,999	9,992	3,007	11,547
Advertising	25,000	20,932	20,932	-	25,448
Promotional	3,000	3,750	3,750	-	2,350
General assistance	65,000	65,000	65,000	-	65,000
Debt service	-	-	-	-	10,000
Total expenditures	<u>809,500</u>	<u>821,593</u>	<u>818,585</u>	<u>3,008</u>	<u>925,304</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>326,187</u>	<u>326,187</u>	<u>222,064</u>
Other Financing (Uses)					
Transfers out	-	-	-	-	(404,875)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(404,875)</u>
Net change in fund balance	-	-	326,187	326,187	(182,811)
Fund Balance, beginning of year	<u>1,052,358</u>	<u>1,052,358</u>	<u>1,052,358</u>	<u>-</u>	<u>1,235,169</u>
Fund Balance, end of year	<u>\$ 1,052,358</u>	<u>\$ 1,052,358</u>	<u>\$ 1,378,545</u>	<u>\$ 326,187</u>	<u>\$ 1,052,358</u>

CLAYTON COUNTY, GEORGIA

EMERGENCY TELEPHONE SYSTEM SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Charges for services - E911 fees	\$ 3,774,900	\$ 3,774,900	\$ 4,221,336	\$ 446,436	\$ 3,590,755
Other taxes	-	-	-	-	598
Other revenue	-	-	3,548	3,548	6,478
Total revenues	3,774,900	3,774,900	4,224,884	449,984	3,597,831
Expenditures					
Public safety:					
Current:					
Salaries and wages	2,570,591	2,454,799	2,154,092	300,707	1,999,258
Pension contribution	331,817	331,817	251,936	79,881	225,765
Payroll taxes	190,148	190,148	158,202	31,946	145,194
Group health and life insurance	389,530	299,495	217,241	82,254	217,133
Workers' compensation insurance	4,718	4,718	3,266	1,452	1,753
Other contractual services	368,615	405,115	395,821	9,294	419,381
Office equipment rental	5,333	5,333	4,659	674	4,026
Janitorial supplies	-	35	34	1	389
Office supplies	18,000	15,477	13,786	1,691	17,667
Photocopy machine supplies	250	250	-	250	-
Telephone, telegraph	296,400	304,900	187,956	116,944	189,528
Training, travel and meetings	12,420	11,212	4,287	6,925	5,362
Dues and subscriptions	-	5,000	3,600	1,400	307
Uniform allowance	8,000	8,073	8,034	39	6,177
Repair and maintenance - equipment	21,085	21,085	299	20,786	6,180
Other minor equipment	-	57,000	41,276	15,724	230,179
Capital outlay	-	102,450	346,130	(243,680)	-
Total expenditures	4,216,907	4,216,907	3,790,619	426,288	3,468,299
Excess (deficiency) of revenues over expenditures	(442,007)	(442,007)	434,265	876,272	129,532
Other Financing Sources					
Appropriation of fund balance	442,007	442,007	-	(442,007)	-
Total other financing sources	442,007	442,007	-	(442,007)	-
Net change in fund balance	-	-	434,265	434,265	129,532
Fund Balance, beginning of year	2,428,496	2,428,496	2,428,496	-	2,298,964
Appropriation of fund balance	(442,007)	(442,007)	-	442,007	-
Fund Balance, end of year	\$ 1,986,489	\$ 1,986,489	\$ 2,862,761	\$ 876,272	\$ 2,428,496

CLAYTON COUNTY, GEORGIA

FEDERAL NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Fines and forfeitures					
Condemnation of monies	\$ -	\$ 120,000	\$ 367,179	\$ 247,179	\$ 1,055,096
Investment earnings	-	-	225	225	116
Total revenues	-	120,000	367,404	247,404	1,055,212
Expenditures					
Public safety:					
County police:					
Current:					
Building lease and rental	-	98,000	97,869	131	-
Office supplies	35,000	171,760	144,148	27,612	1,418
Training, travel and meetings	25,000	23,000	9,444	13,556	17,859
Minor equipment	25,000	42,240	27,246	14,994	-
Capital outlay	-	10,000	2,648	7,352	-
Total county police	85,000	345,000	281,355	63,645	19,277
Narcotics unit:					
Current:					
Building lease and rental	85,000	-	-	-	79,847
Materials and supplies	42,000	-	-	-	70,055
Training, travel and meetings	13,000	-	-	-	13,468
Total narcotics unit	140,000	-	-	-	163,370
Total public safety	225,000	345,000	281,355	63,645	182,647
Courts and law enforcement:					
District attorney					
Other contractual services	55,000	55,000	46,818	8,182	64,480
Office supplies	20,000	15,000	-	15,000	2,844
Witness fee	-	-	-	-	114
Training, travel and meetings	10,000	30,306	6,310	23,996	(5,136)
Dues and subscriptions	10,000	10,000	8,695	1,305	4,995
Uniform allowance	-	-	-	-	8,262
Other minor equipment	-	-	-	-	3,700
Total district attorney	95,000	110,306	61,823	48,483	79,259
Sheriff:					
Current:					
Materials and supplies	-	12,152	12,151	1	-
Supplies	5,000	46,352	46,344	8	-
Other minor equipment	-	161,041	84,480	76,561	-
Capital Outlay	-	110,455	84,015	26,440	114,754
Total sheriff	5,000	330,000	226,990	103,010	114,754
Total courts and law enforcement	100,000	440,306	288,813	151,493	194,013
Total expenditures	325,000	785,306	570,168	215,138	376,660
Excess (deficiency) of revenues over expenditures	(325,000)	(665,306)	(202,764)	462,542	678,552
Other Financing Sources					
Transfers in	-	10,306	10,306	-	-
Appropriation from fund balance	325,000	655,000	-	(655,000)	-
Total other financing sources	325,000	665,306	10,306	(655,000)	-
Net change in fund balance	-	-	(192,458)	(192,458)	678,552
Fund Balance, beginning of year	1,022,169	1,022,169	1,022,169	-	343,617
Appropriation of fund balance	(325,000)	(655,000)	-	655,000	-
Fund Balance, end of year	\$ 697,169	\$ 367,169	\$ 829,711	\$ 462,542	\$ 1,022,169

CLAYTON COUNTY, GEORGIA

STATE NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Fines and forfeitures	\$ -	\$ -	\$ 1,719,764	\$ 1,719,764	\$ 1,006,357
Total revenues	-	-	1,719,764	1,719,764	1,006,357
Expenditures					
General government					
Current:					
General assistance	90,000	100,000	100,000	-	90,000
Total general government	90,000	100,000	100,000	-	90,000
Courts and law enforcement:					
District attorney:					
Current:					
Salaries and wages	112,000	112,000	110,394	1,606	109,430
Payroll taxes	8,568	8,568	8,474	94	8,427
Workers' compensation insurance	432	432	66	366	14
Total district attorney	121,000	121,000	118,934	2,066	117,871
Total courts and law enforcement	121,000	121,000	118,934	2,066	117,871
Public safety:					
County police:					
Current:					
Office supplies	-	-	70,000	(70,000)	11,762
Uniform allowance	-	800	1,075	(275)	11,036
Wrecker service	500	500	-	500	308
Total county police	500	1,300	71,075	(69,775)	23,106
Narcotics unit:					
Current:					
Other contractual services	65,000	56,650	-	56,650	9,000
Materials and supplies	75,000	64,200	27,874	36,326	41,472
Training, travel and meetings	-	8,350	191	8,159	20,290
Minor equipment	-	-	-	-	22,401
Repairs and maintenance	10,000	10,000	8,200	1,800	4,501
Capital outlay	-	-	61,227	(61,227)	7,492
Total narcotics unit	150,000	139,200	97,492	41,708	105,156
Total public safety	150,500	140,500	168,567	(28,067)	128,262
Total expenditures	361,500	361,500	387,501	(26,001)	336,133
Excess (deficiency) of revenues over expenditures	(361,500)	(361,500)	1,332,263	1,693,763	670,224
Other Financing Sources					
Appropriation of fund balance	361,500	361,500	-	(361,500)	-
Sale of capital assets	-	-	19,214	19,214	12,235
Total other financing sources	361,500	361,500	19,214	(342,286)	12,235
Net change in fund balance	-	-	1,351,477	1,351,477	682,459
Fund Balance, beginning of year	1,986,144	1,986,144	1,986,144	-	1,303,685
Appropriation of fund balance	(361,500)	(361,500)	-	361,500	-
Fund Balance, end of year	\$ 1,624,644	\$ 1,624,644	\$ 3,337,621	\$ 1,712,977	\$ 1,986,144

CLAYTON COUNTY, GEORGIA

JAIL CONSTRUCTION AND STAFFING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Fines and forfeitures	\$ 829,500	\$ 829,500	\$ 743,293	\$ (86,207)	\$ 739,066
Total revenues	829,500	829,500	743,293	(86,207)	739,066
Other Financing Uses					
Transfers out	(829,500)	(829,500)	(742,000)	(87,500)	(872,500)
Total other financing uses	(829,500)	(829,500)	(742,000)	(87,500)	(872,500)
Net change in fund balance	-	-	1,293	1,293	(133,434)
Fund Balance, beginning of year	197,953	197,953	197,953	-	331,387
Fund Balance, end of year	<u>\$ 197,953</u>	<u>\$ 197,953</u>	<u>\$ 199,246</u>	<u>\$ 1,293</u>	<u>\$ 197,953</u>

CLAYTON COUNTY, GEORGIA

JUVENILE SUPPORT SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Charges for services:					
Court supervision fee	\$ 9,500	\$ 9,500	\$ 7,656	\$ (1,844)	\$ 11,007
Total revenues	9,500	9,500	7,656	(1,844)	11,007
Expenditures					
Courts and law enforcement:					
Current:					
Contract services	7,500	7,500	2,880	4,620	5,665
Rental	2,000	2,000	-	2,000	-
Total courts and law enforcement	9,500	9,500	2,880	6,620	5,665
Total expenditures	9,500	9,500	2,880	6,620	5,665
Net change in fund balance	-	-	4,776	4,776	5,342
Fund Balance, beginning of year	20,063	20,063	20,063	-	14,721
Fund Balance, end of year	\$ 20,063	\$ 20,063	\$ 24,839	\$ 4,776	\$ 20,063

CLAYTON COUNTY, GEORGIA

DRUG ABUSE TREATMENT AND EDUCATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Fines and forfeitures	\$ 117,700	\$ 117,700	\$ 119,560	\$ 1,860	\$ 112,961
Other revenues	30,000	30,000	18,232	(11,768)	30,192
Total revenues	147,700	147,700	137,792	(9,908)	143,153
Expenditures					
General government:					
Current:					
Contract services	8,000	8,000	3,367	4,633	2,502
General assistance	40,000	40,000	35,000	5,000	40,000
Total general government	48,000	48,000	38,367	9,633	42,502
Courts and law enforcement:					
Current:					
Contract services	49,974	43,050	33,796	9,254	36,908
Food and dietary	-	2,236	2,145	91	3,371
Computer supplies	-	2,994	2,993	1	-
Office supplies	2,000	3,959	2,641	1,318	281
Dues and subscriptions	110	240	240	-	109
Training, travel and meetings	7,616	9,177	5,101	4,076	6,242
Total courts and law enforcement	59,700	61,656	46,916	14,740	46,911
Health and welfare:					
Current:					
General assistance	40,000	40,000	-	40,000	40,000
Total health and welfare	40,000	40,000	-	40,000	40,000
Total expenditures	147,700	149,656	85,283	64,373	129,413
Excess (deficiency) of revenues over expenditures	-	(1,956)	52,509	54,465	13,740
Other Financing Sources					
Appropriation of fund balance	-	1,956	-	1,956	-
Total other financing sources	-	1,956	-	1,956	-
Net change in fund balance	-	-	52,509	52,509	13,740
Fund Balance, beginning of year	242,224	242,224	242,224	-	228,484
Appropriation of fund balance	-	(1,956)	-	1,956	-
Fund Balance, end of year	<u>\$ 242,224</u>	<u>\$ 240,268</u>	<u>\$ 294,733</u>	<u>\$ 54,465</u>	<u>\$ 242,224</u>

CLAYTON COUNTY, GEORGIA

ALTERNATIVE DISPUTE RESOLUTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Charges for services:					
Court filing and recording fees	\$ 207,367	\$ 207,367	\$ 300,987	\$ 93,620	\$ 281,882
Other revenues	2,500	2,500	3,981	1,481	4,335
Total revenues	<u>209,867</u>	<u>209,867</u>	<u>304,968</u>	<u>95,101</u>	<u>286,217</u>
Expenditures					
Courts and law enforcement:					
Current:					
Salaries and wages	117,330	116,913	116,912	1	111,707
Pension contribution	15,663	16,251	16,251	-	15,527
Payroll taxes	8,622	8,584	8,319	265	7,935
Group health and life insurance	19,046	20,421	19,513	908	18,633
Workers' compensation insurance	214	249	248	1	99
Contractual services	1,750	1,442	-	1,442	250
Office equipment rental	1,452	1,693	1,693	-	1,452
Office supplies	3,000	3,000	1,286	1,714	1,726
Mediation fees	42,000	40,374	17,280	23,094	20,850
Dues and subscriptions	225	375	350	25	225
Postage	2,200	2,200	1,619	581	1,217
Telephone	1,000	1,000	303	697	328
Training, travel and meetings	2,000	2,000	489	1,511	693
Total expenditures	<u>214,502</u>	<u>214,502</u>	<u>184,263</u>	<u>30,239</u>	<u>180,642</u>
Excess (deficiency) of revenues over expenditures	(4,635)	(4,635)	120,705	125,340	105,575
Other Financing Sources					
Appropriation of fund balance	4,635	4,635	-	(4,635)	-
Total other financing sources	<u>4,635</u>	<u>4,635</u>	<u>-</u>	<u>(4,635)</u>	<u>-</u>
Net change in fund balance	-	-	120,705	120,705	105,575
Fund Balance, beginning of year	287,225	287,225	287,225	-	181,650
Appropriation of fund balance	<u>(4,635)</u>	<u>(4,635)</u>	<u>-</u>	<u>4,635</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 282,590</u>	<u>\$ 282,590</u>	<u>\$ 407,930</u>	<u>\$ 125,340</u>	<u>\$ 287,225</u>

CLAYTON COUNTY, GEORGIA

VICTIMS ASSISTANCE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Fines and forfeitures	\$ 381,000	\$ 381,000	\$ 360,384	\$ (20,616)	\$ 373,091
Total revenues	381,000	381,000	360,384	(20,616)	373,091
Expenditures					
Solicitor general:					
Current:					
Salaries and wages	254,734	256,002	256,002	-	245,739
Pension contribution	34,153	35,571	35,570	1	34,158
Payroll taxes	18,799	19,364	18,580	784	17,551
Group health and life insurance	36,359	36,359	33,027	3,332	35,232
Workers' compensation insurance	444	458	378	80	204
Total solicitor general	344,489	347,754	343,557	4,197	332,884
District attorney:					
Current:					
Salaries and wages	167,963	164,937	142,378	22,559	150,362
Pension contribution	20,516	20,516	17,757	2,759	19,151
Payroll taxes	12,440	12,440	10,489	1,951	10,585
Group health and life insurance	33,683	33,444	13,802	19,642	27,473
Workers' compensation insurance	293	293	189	104	126
Materials and supplies	12,000	12,000	9,345	2,655	11,934
Training, travel and meetings	2,000	2,000	88	1,912	1,934
Total district attorney	248,895	245,630	194,048	51,582	221,565
Total courts and law enforcement	593,384	593,384	537,605	55,779	554,449
Total expenditures	593,384	593,384	537,605	55,779	554,449
Deficiency of revenues over expenditures	(212,384)	(212,384)	(177,221)	35,163	(181,358)
Other Financing Sources					
Appropriation of fund balance	14,346	14,346	-	(14,346)	-
Transfers in	198,038	198,038	177,221	(20,817)	194,824
Total other financing sources	212,384	212,384	177,221	(35,163)	194,824
Net change in fund balance	-	-	-	-	13,466
Fund Balance, beginning of year	21,440	21,440	21,440	-	7,974
Appropriation of fund balance	(14,346)	(14,346)	-	14,346	-
Fund Balance, end of year	\$ 7,094	\$ 7,094	\$ 21,440	\$ 14,346	\$ 21,440

CLAYTON COUNTY, GEORGIA

DOMESTIC SEMINARS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Other revenues	\$ 11,500	\$ 11,500	\$ 990	\$ (10,510)	\$ 3,540
Total revenues	11,500	11,500	990	(10,510)	3,540
Expenditures					
Courts and law enforcement:					
Current:					
Other contractual services	9,000	9,000	4,500	4,500	5,251
Office supplies	2,500	2,500	-	2,500	70
Total expenditures	11,500	11,500	4,500	7,000	5,321
Net change in fund balance	-	-	(3,510)	(3,510)	(1,781)
Fund Balance, beginning of year	19,076	19,076	19,076	-	20,857
Fund Balance, end of year	\$ 19,076	\$ 19,076	\$ 15,566	\$ (3,510)	\$ 19,076

CLAYTON COUNTY, GEORGIA

STATE COURT TECHNOLOGY FEE COLLECTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Charges for services:					
Technology fee	\$ 184,412	\$ 184,412	\$ 109,607	\$ (74,805)	\$ 109,576
Total revenues	184,412	184,412	109,607	(74,805)	109,576
Expenditures					
Courts and law enforcement:					
Current:					
Contract service fees	36,500	36,500	29,076	7,424	35,115
Equipment rental	1,710	1,710	-	1,710	-
Materials and supplies	38,290	38,290	37,010	1,280	34,587
Telephone, telegraph	18,000	18,000	8,873	9,127	15,135
Dues and subscriptions	-	135	135	-	-
Training, travel and meetings	7,700	7,565	687	6,878	-
Minor equipment	30,000	28,536	4,877	23,659	72,401
Repair and maintenance	2,212	3,676	3,417	259	1,357
Capital outlay	50,000	453,000	403,000	50,000	148,129
Total expenditures	184,412	587,412	487,075	100,337	306,724
Deficiency of revenues over expenditures	-	(403,000)	(377,468)	25,532	(197,148)
Other Financing Sources					
Appropriation of fund balance	-	403,000	-	(403,000)	-
Total other financing sources	-	403,000	-	(403,000)	-
Net change in fund balance	-	-	(377,468)	(377,468)	(197,148)
Fund Balance, beginning of year	938,140	938,140	938,140	-	1,135,288
Appropriation of fund balance	-	(403,000)	-	403,000	-
Fund Balance, end of year	<u>\$ 938,140</u>	<u>\$ 535,140</u>	<u>\$ 560,672</u>	<u>\$ 25,532</u>	<u>\$ 938,140</u>

CLAYTON COUNTY, GEORGIA

COLLABORATIVE AUTHORITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Intergovernmental	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 48,500
Total revenues	-	50,000	50,000	-	48,500
Expenditures					
Courts and law enforcement:					
Current:					
Contract services	-	50,000	50,000	-	48,500
Utilities	-	1,400	1,397	3	1,029
Telephone, telegraph	-	2,415	2,381	34	3,169
General assistance	12,500	8,685	-	8,685	-
Total expenditures	12,500	62,500	53,778	8,722	52,698
Deficiency of revenues over expenditures	(12,500)	(12,500)	(3,778)	8,722	(4,198)
Other Financing Sources					
Transfers in	12,500	12,500	3,778	(8,722)	4,200
Total other financing sources	12,500	12,500	3,778	(8,722)	4,200
Net change in fund balance	-	-	-	-	2
Fund Balance, beginning of year	37,158	37,158	37,158	-	37,156
Fund Balance, end of year	\$ 37,158	\$ 37,158	\$ 37,158	\$ -	\$ 37,158

CLAYTON COUNTY, GEORGIA

AGING GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Intergovernmental	\$ -	\$ 830,374	\$ 756,750	\$ (73,624)	\$ 719,393
Charges for services	-	-	1,033	1,033	2,214
Gifts and donations	-	2,500	8,745	6,245	25,869
Total revenues	-	832,874	766,528	(66,346)	747,476
Expenditures					
Health and welfare:					
Current:					
Salaries and wages	-	463,226	417,343	45,883	462,792
Pension contribution	-	45,444	39,980	5,464	45,095
Payroll taxes	-	36,724	30,414	6,310	33,867
Group health and life insurance	-	55,089	45,775	9,314	47,073
Workers' compensation insurance	-	12,845	10,646	2,199	3,684
Contractual services	-	454,329	321,201	133,128	305,638
Equipment rental	-	3,000	2,442	558	851
Materials and supplies	-	249,580	183,652	65,928	196,121
Advertising	-	1,000	-	1,000	695
Minor equipment	-	1,500	-	1,500	1,130
Telephone, telegraph	-	18,212	13,537	4,675	13,657
Dues and subscriptions	-	1,300	885	415	906
Training, travel and meetings	-	35,285	10,865	24,420	7,772
Uniform allowance	-	2,947	1,377	1,570	1,080
Repair and maintenance	-	-	-	-	48
Redistribution	-	200	125	75	42
General assistance	552,807	5,000	-	5,000	-
Capital outlay	-	-	-	-	13,699
Total expenditures	552,807	1,385,681	1,078,242	307,439	1,134,150
Deficiency of revenues over expenditures	(552,807)	(552,807)	(311,714)	241,093	(386,674)
Other Financing Sources					
Appropriation of fund balance	2,807	2,807	-	(2,807)	-
Transfers in	550,000	550,000	495,001	(54,999)	523,387
Total other financing sources	552,807	552,807	495,001	(57,806)	523,387
Net change in fund balance	-	-	183,287	183,287	136,713
Fund Balance, beginning of year	420,449	420,449	420,449	-	283,736
Appropriation of fund balance	(2,807)	(2,807)	-	2,807	-
Fund Balance, end of year	\$ 417,642	\$ 417,642	\$ 603,736	\$ 186,094	\$ 420,449

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ -	\$ 7,630,637	\$ 3,259,317	\$ (4,371,320)	\$ 2,807,321
Other revenues	-	880,821	112,440	(768,381)	687,367
Total revenues	-	8,511,458	3,371,757	(5,139,701)	3,494,688
Expenditures					
Parks and recreation:					
CDBG program:					
Current:					
Salaries and wages	-	534,861	413,668	121,193	375,054
Pension contributions	-	52,823	48,292	4,531	43,719
Payroll taxes	-	40,219	29,456	10,763	27,177
Group health and life insurance	-	52,647	37,330	15,317	29,721
Workers' compensation insurance	-	5,906	2,793	3,113	971
Contractual services	-	616,880	445,408	171,472	63,573
Building lease and rental	-	99,210	71,219	27,991	81,437
Materials and supplies	-	9,456	6,055	3,401	6,625
Utilities	-	15,572	12,517	3,055	9,110
Telephone, telegraph	-	8,987	4,717	4,270	3,636
Postage	-	1,500	-	1,500	-
Dues and subscriptions	-	19	-	19	43
Training, travel and meetings	-	12,516	4,631	7,885	2,802
Advertising	-	12,110	4,618	7,492	6,969
Minor equipment	-	3,799	16,945	(13,146)	1,314
Repair and maintenance	-	21,090	17,490	3,600	101,349
General assistance	-	3,405,392	1,054,336	2,351,056	1,483,359
Capital outlay	-	6,560	40,638	(34,078)	148,177
Total parks and recreation	-	4,899,547	2,210,113	2,689,434	2,385,036
Health and welfare:					
HOME program:					
Current:					
Salaries and wages	-	154,677	44,266	110,411	36,010
Pension contribution	-	15,674	3,514	12,160	5,005
Payroll taxes	-	8,409	1,828	6,581	2,821
Group health and life insurance	-	12,697	3,430	9,267	5,165
Workers' compensation insurance	-	281	45	236	29
Contractual services	-	14,296	-	14,296	-
Building lease and rental	-	62,887	16,361	46,526	81,181
Office supplies	-	1,291	291	1,000	160
Training, travel and meetings	-	2,000	-	2,000	-
Minor equipment	-	2,450	-	2,450	-
General assistance	-	1,682,833	845,516	837,317	186,290
Total HOME program	-	1,957,495	915,251	1,042,244	316,661

(Continued)

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Expenditures (Continued)					
Emergency shelter program:					
Current:					
Salaries and wages	\$ -	\$ 11,251	\$ 8,716	\$ 2,535	\$ 10,145
Contractual services	-	1,331	-	1,331	-
Pension contributions	-	1,549	1,209	340	1,473
Payroll taxes	-	831	650	181	918
Group health and life insurance	-	1,070	463	607	1,580
Workers' compensation insurance	-	193	18	175	-
Building lease and rental	-	15,901	1,800	14,101	4,081
Office supplies	-	440	-	440	-
General assistance	-	285,211	180,953	104,258	207,094
Total emergency shelter program	-	317,777	193,809	123,968	225,291
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	22,440	3,489	18,951	35,243
Pension contributions	-	3,160	3,160	-	7,445
Payroll taxes	-	1,652	1,652	-	2,640
Group health and life insurance	-	2,655	2,655	-	6,692
Workers' compensation insurance	-	83	30	53	53
Contractual services	-	20	-	20	-
Equipment rental	-	3,051	3,051	-	2,580
Building lease and rental	-	5,291	-	5,291	-
Materials and supplies	-	-	-	-	644
Telephone, telegraph	-	2,696	-	2,696	-
Postage	-	258	258	-	269
Dues and subscriptions	-	745	-	745	-
Training, travel and meetings	-	800	-	800	-
Advertising	-	1,200	-	1,200	-
Minor equipment	-	2,000	-	2,000	-
Utilities	-	1,501	-	1,501	-
General assistance	-	1,316,036	465,367	850,669	1,403,420
Total neighborhood stabilization program	-	1,363,588	479,662	883,926	1,458,986
Total health and welfare	-	3,638,860	1,588,722	2,050,138	2,000,938
Total expenditures	-	8,538,407	3,798,835	4,739,572	4,385,974
Deficiency of revenues over expenditures	-	(26,949)	(427,078)	(400,129)	(891,286)
Other Financing Sources					
Appropriation of fund balance	-	26,949	-	(26,949)	-
Total other financing sources	-	26,949	-	(26,949)	-
Net change in fund balance	-	-	(427,078)	(427,078)	(891,286)
Fund Balance, beginning of year	1,200,255	1,200,255	1,200,255	-	2,091,541
Appropriation of fund balance	-	(26,949)	-	26,949	-
Fund Balance, end of year	<u>\$ 1,200,255</u>	<u>\$ 1,173,306</u>	<u>\$ 773,177</u>	<u>\$ (400,129)</u>	<u>\$ 1,200,255</u>

CLAYTON COUNTY, GEORGIA

LAW LIBRARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Charges for services	\$ 109,323	\$ 109,323	\$ 72,910	\$ (36,413)	\$ 74,896
Other revenues	11,500	11,500	13,940	2,440	14,412
Total revenues	120,823	120,823	86,850	(33,973)	89,308
Expenditures					
Courts and law enforcement:					
Current:					
Salaries and wages	35,163	36,584	36,584	-	32,811
Pension contribution	4,560	5,110	5,085	25	4,561
Payroll taxes	2,598	2,538	2,461	77	2,198
Group health and life insurance	7,771	10,440	10,439	1	7,663
Workers' compensation insurance	64	64	55	9	29
Contractual services	10,000	-	-	-	-
Equipment rental	1,675	1,694	1,693	1	1,583
Materials and supplies	2,300	1,028	883	145	1,024
Court records	395	-	-	-	-
Telephone, telegraph	7,500	5,847	5,846	1	11,671
Dues and subscriptions	62,000	70,721	70,721	-	77,195
Total expenditures	134,026	134,026	133,767	259	138,735
Deficiency of revenues over expenditures	(13,203)	(13,203)	(46,917)	(33,714)	(49,427)
Other Financing Sources					
Appropriation of fund balance	13,203	13,203	-	(13,203)	-
Total other financing sources	13,203	13,203	-	(13,203)	-
Net change in fund balance	-	-	(46,917)	(46,917)	(49,427)
Fund Balance, beginning of year	47,410	47,410	47,410	-	96,837
Appropriation of fund balance	(13,203)	(13,203)	-	13,203	-
Fund Balance, end of year	\$ 34,207	\$ 34,207	\$ 493	\$ (33,714)	\$ 47,410

CLAYTON COUNTY, GEORGIA

STREET LIGHTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Property taxes:					
Special tax levy - current year	\$ 1,707,374	\$ 1,707,374	\$ 1,695,988	\$ (11,386)	\$ 1,764,685
Total revenues	<u>1,707,374</u>	<u>1,707,374</u>	<u>1,695,988</u>	<u>(11,386)</u>	<u>1,764,685</u>
Expenditures					
General government:					
Current:					
Salaries and wages	137,422	137,422	124,865	12,557	116,993
Pension contributions	18,176	18,176	17,326	850	16,262
Payroll taxes	10,004	10,004	8,581	1,423	8,465
Group health and life insurance	29,129	31,329	29,963	1,366	14,408
Workers' compensation insurance	908	6,756	6,756	-	2,418
Contractual services	2,280	-	-	-	-
Materials and supplies	8,250	8,250	4,283	3,967	3,687
Utilities	1,438,188	1,430,338	1,092,499	337,839	1,301,965
Dues and subscriptions	22,852	25,132	24,602	530	24,849
Training, travel and meetings	1,600	1,402	335	1,067	387
Repair and maintenance	2,000	2,000	478	1,522	507
Uniform allowance	470	470	274	196	396
Total expenditures	<u>1,671,279</u>	<u>1,671,279</u>	<u>1,309,962</u>	<u>361,317</u>	<u>1,490,337</u>
Excess of revenues over expenditures	<u>36,095</u>	<u>36,095</u>	<u>386,026</u>	<u>349,931</u>	<u>274,348</u>
Other Financing Uses					
Appropriation of fund balance	1,905	1,905	-	(1,905)	-
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>	<u>(38,000)</u>
Total other financing uses	<u>(36,095)</u>	<u>(36,095)</u>	<u>(38,000)</u>	<u>(1,905)</u>	<u>(38,000)</u>
Net change in fund balance	-	-	348,026	348,026	236,348
Fund Balance, beginning of year	807,829	807,829	807,829	-	571,481
Appropriation of fund balance	<u>(1,905)</u>	<u>(1,905)</u>	<u>-</u>	<u>1,905</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 805,924</u>	<u>\$ 805,924</u>	<u>\$ 1,155,855</u>	<u>\$ 349,931</u>	<u>\$ 807,829</u>

CLAYTON COUNTY, GEORGIA

ELLENWOOD TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ 55
Total revenues	-	-	-	-	55
Expenditures					
General government:					
Current:					
Bank charges	-	-	-	-	181
Debt service	-	-	-	-	1,000
Total expenditures	-	-	-	-	1,181
Excess (deficiency) of revenues over expenditures	-	-	-	-	(1,126)
Other Financing Sources					
Transfers in	-	-	-	-	5,000
Total other financing sources	-	-	-	-	5,000
Net change in fund balance	-	-	-	-	3,874
Fund Balance, beginning of year	88,359	88,359	88,359	-	84,485
Fund Balance, end of year	<u>\$ 88,359</u>	<u>\$ 88,359</u>	<u>\$ 88,359</u>	<u>\$ -</u>	<u>\$ 88,359</u>

CLAYTON COUNTY, GEORGIA

CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Property taxes	\$ 500,000	\$ 500,000	\$ 1,402,314	\$ 902,314	\$ 970,236
Total revenues	500,000	500,000	1,402,314	902,314	970,236
Expenditures					
General government:					
General assistance	500,000	4,156,229	-	4,156,229	-
Total general government	500,000	4,156,229	-	4,156,229	-
Excess (deficiency) of revenues over expenditures	-	(3,656,229)	1,402,314	5,058,543	970,236
Other Financing Sources					
Appropriations of fund balance	-	3,656,229	-	(3,656,229)	-
Total other financing sources	-	3,656,229	-	(3,656,229)	-
Net change in fund balance	-	-	1,402,314	1,402,314	970,236
Fund Balance, beginning of year	3,656,229	3,656,229	3,656,229	-	2,685,993
Appropriation of fund balance	-	(3,656,229)	-	3,656,229	-
Fund Balance, end of year	<u>\$ 3,656,229</u>	<u>\$ -</u>	<u>\$ 5,058,543</u>	<u>\$ 5,058,543</u>	<u>\$ 3,656,229</u>

CLAYTON COUNTY, GEORGIA

FOREST PARK TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Property taxes	\$ 250,000	\$ 327,406	\$ 327,406	\$ -	\$ 237,420
Total revenues	250,000	327,406	327,406	-	237,420
Expenditures					
Intergovernmental	250,000	575,588	575,588	-	-
Total intergovernmental	250,000	575,588	575,588	-	-
Deficiency of revenues over expenditures	-	(248,182)	(248,182)	-	237,420
Other Financing Sources					
Appropriations of fund balance	-	248,182	-	(248,182)	-
Total other financing sources	-	248,182	-	(248,182)	-
Net change in fund balance	-	-	(248,182)	(248,182)	237,420
Fund Balance, beginning of year	248,182	248,182	248,182	-	10,762
Appropriation of fund balance	-	(248,182)	-	248,182	-
Fund Balance, end of year	<u>\$ 248,182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,182</u>

CLAYTON COUNTY, GEORGIA

MOUNTAIN VIEW TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Property taxes	\$ 350,000	\$ 350,000	\$ 469,014	\$ 119,014	\$ 353,854
Total revenues	350,000	350,000	469,014	119,014	353,854
Expenditures					
General government:					
Current:					
Contractual services	350,000	9,917	9,690	227	8,142
Capital outlay	-	1,659,231	-	1,659,231	-
Total general government	350,000	1,669,148	9,690	1,659,458	8,142
Excess (deficiency) of revenues over expenditures	-	(1,319,148)	459,324	1,778,472	345,712
Other Financing Sources					
Appropriations of fund balance	-	1,319,148	-	(1,319,148)	-
Total other financing sources	-	1,319,148	-	(1,319,148)	-
Net change in fund balance	-	-	459,324	459,324	345,712
Fund Balance, beginning of year	1,319,148	1,319,148	1,319,148	-	973,436
Appropriation of fund balance	-	(1,319,148)	-	1,319,148	-
Fund Balance, end of year	<u>\$ 1,319,148</u>	<u>\$ -</u>	<u>\$ 1,778,472</u>	<u>\$ 1,778,472</u>	<u>\$ 1,319,148</u>

CLAYTON COUNTY, GEORGIA

NORTHWEST CLAYTON CORRIDOR TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Property taxes	\$ -	\$ -	\$ 59,623	\$ 59,623	\$ 32,709
Total revenues	-	-	59,623	59,623	32,709
Net change in fund balance	-	-	59,623	59,623	32,709
Fund Balance, beginning of year	33,735	33,735	33,735	-	1,026
Fund Balance, end of year	<u>\$ 33,735</u>	<u>\$ 33,735</u>	<u>\$ 93,358</u>	<u>\$ 59,623</u>	<u>\$ 33,735</u>



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DEBT SERVICE AND PROJECT FUNDS

CLAYTON COUNTY, GEORGIA

DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes:					
Interest on delinquent taxes	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures					
Debt service:					
Principal retirement	13,810,288	14,023,763	14,025,000	(1,237)	19,250,000
Interest	1,537,988	1,526,059	1,524,821	1,238	1,986,552
Fiscal agent fees	5,250	7,260	7,261	(1)	4,000
Total expenditures	15,353,526	15,557,082	15,557,082	-	21,240,552
Deficiency of revenues over expenditures	(15,353,526)	(15,557,082)	(15,557,082)	-	(21,240,552)
Other Financing Sources					
Appropriation of fund balance	-	203,556	-	(203,556)	-
Transfers in	15,353,526	15,353,526	15,353,526	-	21,226,676
Total other financing sources	15,353,526	15,557,082	15,353,526	(203,556)	21,226,676
Net change in fund balance	-	-	(203,556)	(203,556)	(13,876)
Fund Balance, beginning of year	233,923	233,923	233,923	-	247,799
Appropriation of fund balance	-	(203,556)	-	203,556	-
Fund Balance, end of year	\$ 233,923	\$ 30,367	\$ 30,367	\$ -	\$ 233,923

CLAYTON COUNTY, GEORGIA

ROADS AND RECREATION PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Investment income	\$ -	\$ 251,607	\$ 589,754	\$ 338,147	\$ 224,839
Total revenues	-	251,607	589,754	338,147	224,839
Expenditures					
General government:					
Current:					
Contractual services	-	162,402	133,555	28,847	-
Capital outlay	-	-	391,351	(391,351)	-
Total general government	-	162,402	524,906	(362,504)	-
Transportation and development:					
Current:					
Advertising		140	160	(20)	-
Contractual services	-	-	(4,094)	4,094	188,091
Capital outlay	-	95,860	13,179,311	(13,083,451)	17,963,795
Total transportation and development	-	96,000	13,175,377	(13,079,377)	18,151,886
Parks and recreation:					
Current:					
Other contract service fees	-	-	3,509	(3,509)	105,199
Capital outlay	251,607	2,251,607	2,101,758	149,849	1,092,820
Total parks and recreation	251,607	2,251,607	2,105,267	146,340	1,198,019
Total expenditures	251,607	2,510,009	15,805,550	(13,295,541)	19,349,905
Deficiency of revenues over expenditures	(251,607)	(2,258,402)	(15,215,796)	(12,957,394)	(19,125,066)
Other Financing Sources					
Appropriation of fund balance	251,607	2,162,402	-	(2,162,402)	-
Transfers in	-	96,000	3,055,438	2,959,438	6,563,189
Total other financing sources	251,607	2,258,402	3,055,438	797,036	6,563,189
Net change in fund balance	-	-	(12,160,358)	(12,160,358)	(12,561,877)
Fund Balance, beginning of year	54,982,366	54,982,366	54,982,366	-	67,544,243
Appropriation of fund balance	(251,607)	(2,162,402)	-	2,162,402	-
Fund Balance, end of year	<u>\$ 54,730,759</u>	<u>\$ 52,819,964</u>	<u>\$ 42,822,008</u>	<u>\$ (9,997,956)</u>	<u>\$ 54,982,366</u>

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Intergovernmental	\$ -	\$ 1,039,006	\$ 214,047	\$ (824,959)	\$ 1,448,704
Investment income	-	251,607	589,754	338,147	224,834
Total revenues	-	1,290,613	803,801	(486,812)	1,673,538
Expenditures					
General government:					
Current:					
Contract service fees	-	238,826	196,404	42,422	207,865
Capital outlay	261,607	-	205,673	(205,673)	-
Total general government	261,607	238,826	402,077	(163,251)	207,865
Courts and law enforcement:					
Current:					
Minor equipment	-	100,000	-	100,000	-
Capital outlay	-	373,637	1,730,498	(1,356,861)	125,874
Total courts and law enforcement	-	473,637	1,730,498	(1,256,861)	125,874
Public safety:					
Capital outlay	-	233,416	117,049	116,367	209,302
Total public safety	-	233,416	117,049	116,367	209,302
Transportation and development:					
Administration:					
Current:					
Salaries and wages	-	(257,184)	1,193,432	(1,450,616)	1,314,070
Pension contributions	-	165,887	165,887	-	181,656
Payroll taxes	-	91,297	91,298	(1)	100,526
Contract service fees	-	3,895,672	1,839,846	2,055,826	2,480,831
Safety supplies	-	(3,414)	-	(3,414)	-
Office supplies	-	429,554	46,674	382,880	-
Minor equipment	-	-	2,371	(2,371)	736
Repair and maintenance	-	1,209,452	887,960	321,492	1,032,803
Capital outlay	-	(1,652,000)	306,896	(1,958,896)	915,314
Total administration	-	3,879,264	4,534,364	(655,100)	6,025,936
Total transportation and development	-	3,879,264	4,534,364	(655,100)	6,025,936
Libraries:					
Current:					
Minor equipment	-	(20,333)	-	(20,333)	-
Capital outlay	-	(91,171)	686,357	(777,528)	350,994
Total libraries	-	(111,504)	686,357	(797,861)	350,994
Parks and recreation:					
Current:					
Contract service fees	-	-	-	-	8,685
Repair and maintenance	-	510,108	152,884	357,224	121,884
Capital outlay	-	8,390,211	861,704	7,528,507	2,452,036
Total parks and recreation	-	8,900,319	1,014,588	7,885,731	2,582,605

(Continued)

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Expenditures (Continued)					
Health and welfare:					
Capital outlay	\$ -	\$ (239,219)	\$ 495,749	\$ (734,968)	\$ 400,906
Total health and welfare	-	(239,219)	495,749	(734,968)	400,906
Total expenditures	261,607	13,374,739	8,980,682	4,394,057	9,903,482
Deficiency of revenues over expenditures	(261,607)	(12,084,126)	(8,176,881)	3,907,245	(8,229,944)
Other Financing Sources					
Transfers in	-	-	18,539	18,539	140,194
Appropriation of fund balance	261,607	12,084,126	-	(12,084,126)	-
Total other financing sources	261,607	12,084,126	18,539	(12,065,587)	140,194
Net change in fund balance	-	-	(8,158,342)	(8,158,342)	(8,089,750)
Fund Balance, beginning of year as restated	57,347,936	57,347,936	57,347,936	-	64,963,763
Appropriation of fund balance	(261,607)	(12,084,126)	-	12,084,126	-
Fund Balance, end of year	<u>\$ 57,086,329</u>	<u>\$ 45,263,810</u>	<u>\$ 49,189,594</u>	<u>\$ 3,925,784</u>	<u>\$ 56,874,013</u>

CLAYTON COUNTY, GEORGIA

2015 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Other taxes	\$ -	\$ 94,623,113	\$ 50,652,003	\$ (43,971,110)	\$ 47,905,824
Investment income	-	174,147	684,714	510,567	163,438
Other revenue	-	1,968,446	-	(1,968,446)	-
Total revenues	-	96,765,706	51,336,717	(45,428,989)	48,069,262
Expenditures					
General government:					
Current:					
Salaries and wages	161,888	161,888	26,260	135,628	-
Contract service fees	-	1,233,149	699,132	534,017	1,210,740
Other supplies	-	39,400	4,323	35,077	5,492
Minor equipment	8,000	65,428	31,773	33,655	91,917
Repair and maintenance	-	3,000	228	2,772	1,471
Debt service	-	13,674,800	-	13,674,800	-
Capital outlay	1,510,000	26,956,659	6,227,730	20,728,929	8,469,609
Total general government	1,679,888	42,134,324	6,989,446	35,144,878	9,779,229
Tax assessment and collection:					
Capital outlay	-	-	1,357,770	(1,357,770)	881,405
Total tax assessment and collection	-	-	1,357,770	(1,357,770)	881,405
Public safety:					
Contract service fees	-	-	-	-	4,140
Capital outlay	-	-	151,415	(151,415)	930,762
Total public safety	-	-	151,415	(151,415)	934,902
Transportation and development:					
Salaries and wages	-	1,000,000	-	1,000,000	-
Contract service fees	-	459,844	187,241	272,603	655,094
Other supplies	-	350,000	25,130	324,870	109,171
Repair and maintenance	-	1,818,446	7,913,215	(6,094,769)	646,942
Capital outlay	-	19,809,321	3,772,899	16,036,422	2,449,884
Total transportation and development	-	23,437,611	11,898,485	11,539,126	3,861,091
Park and recreation:					
Minor equipment	-	9,400	9,400	-	-
Repair and maintenance	-	(18,500)	79,822	(98,322)	39,735
Capital outlay	180,242	12,746,999	1,397,379	11,349,620	51,426
Total transportation and development	180,242	12,737,899	1,486,601	11,251,298	91,161
Health and welfare:					
Debt service	-	-	-	-	1,200
Total health and welfare	-	-	-	-	1,200
Intergovernmental	-	18,456,865	10,170,087	8,286,778	9,587,073
Total expenditures	1,860,130	96,766,699	32,053,804	64,712,895	25,136,061
Excess (deficiency) of revenues over expenditures	(1,860,130)	(993)	19,282,913	19,283,906	22,933,201

(Continued)

CLAYTON COUNTY, GEORGIA

2015 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Other Financing Sources (Uses)					
Transfers in	-	-	110,259	110,259	465,727
Transfers out	-	(13,290,983)	(13,270,938)	20,045	(13,270,938)
Appropriation of fund balance	1,860,130	13,291,976	-	(13,291,976)	-
Total other financing sources (uses)	1,860,130	993	(13,160,679)	(13,161,672)	(12,805,211)
Net change in fund balance	-	-	6,122,234	6,122,234	10,127,990
Fund Balance, beginning of year as restated	81,885,537	81,885,537	81,885,537	-	70,626,714
Appropriation of fund balance	(1,860,130)	(13,291,976)	-	13,291,976	-
Fund Balance, end of year	<u>\$ 80,025,407</u>	<u>\$ 68,593,561</u>	<u>\$ 88,007,771</u>	<u>\$ 19,414,210</u>	<u>\$ 80,754,704</u>

CLAYTON COUNTY, GEORGIA

2017 URA BOND FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Original Budget	Final Budget	2019 Actual	Variance	2018 Actual
Revenues					
Investment income	\$ -	\$ 426	\$ 1,105	\$ 679	\$ 593
Total revenues	-	426	1,105	679	593
Expenditures					
Health and welfare:					
Debt service	\$ -	\$ 426	\$ 425	\$ 1	\$ 302,447
Capital outlay	-	5,500,000	5,231,161	268,839	-
Total health and welfare	-	5,500,426	5,231,586	268,840	302,447
Total expenditures	-	5,500,426	5,231,586	268,840	302,447
Deficiency of revenues over expenditures	-	(5,500,000)	(5,230,481)	269,519	(301,854)
Other Financing Sources (Uses)					
Issuance of bonds		5,500,000	-	(5,500,000)	9,710,000
Transfers in	-	-	-	-	24,478
Transfers out	-	-	-	-	(3,907,781)
Total other financing sources (uses)	-	5,500,000	-	(5,500,000)	5,826,697
Net change in fund balance	-	-	(5,230,481)	(5,230,481)	5,524,843
Fund Balance, beginning of year	5,524,843	5,524,843	5,524,843	-	-
Fund Balance, end of year	\$ 5,524,843	\$ 5,524,843	\$ 294,362	\$ (5,230,481)	\$ 5,524,843



Internal Service Funds

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

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

Medical Group Self-Insurance Fund

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

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2019	2018
ASSETS				
Cash and cash equivalents	\$ 3,688,067	\$ 5,202,719	\$ 8,890,786	\$ 8,096,262
Total assets	<u>\$ 3,688,067</u>	<u>\$ 5,202,719</u>	<u>\$ 8,890,786</u>	<u>\$ 8,096,262</u>
LIABILITIES AND NET POSITION				
Liabilities				
Accounts payable	\$ 21,744	\$ 1,127,152	\$ 1,148,896	\$ 1,155,758
Accrued claims liability - current	1,107,990	908,000	2,015,990	1,860,753
Accrued claims liability - noncurrent	884,930	-	884,930	589,532
Total liabilities	<u>2,014,664</u>	<u>2,035,152</u>	<u>4,049,816</u>	<u>3,606,043</u>
Net Position				
Unrestricted	<u>1,673,403</u>	<u>3,167,567</u>	<u>4,840,970</u>	<u>4,493,219</u>
Total liabilities and net position	<u>\$ 3,688,067</u>	<u>\$ 5,202,719</u>	<u>\$ 8,890,786</u>	<u>\$ 8,099,262</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, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2019	2018
Operating revenues:				
Charges to other funds	\$ 2,175,051	\$ 14,256,184	\$ 16,431,235	\$ 14,830,896
Employee contributions	-	6,534,843	6,534,843	6,530,298
Other revenue	-	-	-	30
Total operating revenues	<u>2,175,051</u>	<u>20,791,027</u>	<u>22,966,078</u>	<u>21,361,224</u>
Operating expenses:				
Claims expense	1,502,797	8,583,027	10,085,824	8,654,784
Insurance premiums	193,206	11,584,957	11,778,163	12,304,201
Management fees	132,836	477,308	610,144	571,500
Other expenses	2,254	141,942	144,196	84,349
Total operating expenses	<u>1,831,093</u>	<u>20,787,234</u>	<u>22,618,327</u>	<u>21,614,834</u>
Net income (loss)	343,958	3,793	347,751	(253,610)
Net position, beginning of year	<u>1,329,445</u>	<u>3,163,774</u>	<u>4,493,219</u>	<u>4,746,829</u>
Net position, end of year	<u>\$ 1,673,403</u>	<u>\$ 3,167,567</u>	<u>\$ 4,840,970</u>	<u>\$ 4,493,219</u>

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (With comparative actual totals for the fiscal year ended June 30, 2018)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2019	2018
Cash flows from operating activities:				
Cash received from insurance carrier	\$ -	\$ -	\$ -	\$ 30
Cash received from employees	-	6,534,843	6,534,843	6,530,298
Cash received from interfund services provided	2,175,051	14,256,184	16,431,235	14,830,896
Cash paid for insurance claims	(1,148,162)	(8,484,027)	(9,632,189)	(8,519,275)
Cash paid to suppliers for goods and services	(372,201)	(12,167,164)	(12,539,365)	(12,934,943)
Net cash provided by (used in) operating activities	<u>654,688</u>	<u>139,836</u>	<u>794,524</u>	<u>(92,994)</u>
Net increase (decrease) in cash and cash equivalents	654,688	139,836	794,524	(92,994)
Cash and cash equivalents, beginning of year	<u>3,033,379</u>	<u>5,062,883</u>	<u>8,096,262</u>	<u>8,189,256</u>
Cash and cash equivalents, end of year	<u>\$ 3,688,067</u>	<u>\$ 5,202,719</u>	<u>\$ 8,890,786</u>	<u>\$ 8,096,262</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 343,958	\$ 3,793	\$ 347,751	\$ (253,610)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Increase (decrease) in accounts payable	(43,905)	37,043	(6,862)	25,107
Increase (decrease) in claims payable	<u>354,635</u>	<u>99,000</u>	<u>453,635</u>	<u>135,509</u>
Net cash provided by (used) in operating activities	<u>\$ 654,688</u>	<u>\$ 139,836</u>	<u>\$ 794,524</u>	<u>\$ (92,994)</u>



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, 2019

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ASSETS				
Cash and cash equivalents	\$ 8,169,375	\$ 2,090,504	\$ 2,619,714	\$ 223,930
Accounts receivable - taxes	<u>1,005,352</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 9,174,727</u>	<u>\$ 2,090,504</u>	<u>\$ 2,619,714</u>	<u>\$ 223,930</u>
LIABILITIES				
Due to other governments	\$ 8,169,375	\$ 342,208	\$ -	\$ 77,551
Due to litigants	-	21	-	-
Due to others	-	1,748,275	2,619,714	146,379
Uncollectable taxes	<u>1,005,352</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 9,174,727</u>	<u>\$ 2,090,504</u>	<u>\$ 2,619,714</u>	<u>\$ 223,930</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 2,796	\$ 92,868	\$ 13,199,187
-	-	1,005,352
<u>\$ 2,796</u>	<u>\$ 92,868</u>	<u>\$ 14,204,539</u>
\$ 104	\$ -	\$ 8,589,238
-	-	21
2,692	92,868	4,609,928
-	-	1,005,352
<u>\$ 2,796</u>	<u>\$ 92,868</u>	<u>\$ 14,204,539</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
<u>Tax Commissioner</u>				
ASSETS				
Cash and cash equivalents	\$ 10,889,605	\$ 203,714,559	\$ 206,434,789	\$ 8,169,375
Accounts receivable	1,520,552	10,049,679	10,564,879	1,005,352
Total assets	<u>\$ 12,410,157</u>	<u>\$ 213,764,238</u>	<u>\$ 216,999,668</u>	<u>\$ 9,174,727</u>
LIABILITIES				
Due to other governments	\$ 10,889,605	\$ 203,714,559	\$ 206,434,789	\$ 8,169,375
Uncollectable taxes	1,520,552	10,049,679	10,564,879	1,005,352
Total liabilities	<u>\$ 12,410,157</u>	<u>\$ 213,764,238</u>	<u>\$ 216,999,668</u>	<u>\$ 9,174,727</u>
<u>Magistrate and Superior Court</u>				
ASSETS				
Cash and cash equivalents	\$ 1,763,704	\$ 6,213,237	\$ 5,886,437	\$ 2,090,504
Total assets	<u>\$ 1,763,704</u>	<u>\$ 6,213,237</u>	<u>\$ 5,886,437</u>	<u>\$ 2,090,504</u>
LIABILITIES				
Due to other governments	\$ 321,992	\$ 3,656,101	\$ 3,635,885	\$ 342,208
Due to litigants	54	-	33	21
Due to others	1,441,658	2,557,136	2,250,519	1,748,275
Total liabilities	<u>\$ 1,763,704</u>	<u>\$ 6,213,237</u>	<u>\$ 5,886,437</u>	<u>\$ 2,090,504</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
<u>Sheriff</u>				
ASSETS				
Cash and cash equivalents	\$ 2,807,481	\$ 11,885,984	\$ 12,073,751	\$ 2,619,714
Total assets	<u>\$ 2,807,481</u>	<u>\$ 11,885,984</u>	<u>\$ 12,073,751</u>	<u>\$ 2,619,714</u>
LIABILITIES				
Due to others	\$ 2,807,481	\$ 11,885,984	\$ 12,073,751	\$ 2,619,714
Total liabilities	<u>\$ 2,807,481</u>	<u>\$ 11,885,984</u>	<u>\$ 12,073,751</u>	<u>\$ 2,619,714</u>
<u>State Court</u>				
ASSETS				
Cash and cash equivalents	\$ 219,656	\$ 1,508,199	\$ 1,503,925	\$ 223,930
Total assets	<u>\$ 219,656</u>	<u>\$ 1,508,199</u>	<u>\$ 1,503,925</u>	<u>\$ 223,930</u>
LIABILITIES				
Due to other governments	\$ 74,602	\$ 783,616	\$ 780,667	\$ 77,551
Due to others	145,054	724,583	723,258	146,379
Total liabilities	<u>\$ 219,656</u>	<u>\$ 1,508,199</u>	<u>\$ 1,503,925</u>	<u>\$ 223,930</u>
<u>Juvenile Court</u>				
ASSETS				
Cash and cash equivalents	\$ 6,130	\$ 12,969	\$ 16,303	\$ 2,796
Total assets	<u>\$ 6,130</u>	<u>\$ 12,969</u>	<u>\$ 16,303</u>	<u>\$ 2,796</u>
LIABILITIES				
Due to other governments	\$ 89	\$ 71	\$ 56	\$ 104
Due to others	6,041	12,898	16,247	2,692
Total liabilities	<u>\$ 6,130</u>	<u>\$ 12,969</u>	<u>\$ 16,303</u>	<u>\$ 2,796</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
<u>Probate Court</u>				
ASSETS				
Cash and cash equivalents	\$ 202,217	\$ 308,626	\$ 417,975	\$ 92,868
Total assets	<u>\$ 202,217</u>	<u>\$ 308,626</u>	<u>\$ 417,975</u>	<u>\$ 92,868</u>
LIABILITIES				
Due to others	\$ 202,217	\$ 308,626	\$ 417,975	\$ 92,868
Total liabilities	<u>\$ 202,217</u>	<u>\$ 308,626</u>	<u>\$ 417,975</u>	<u>\$ 92,868</u>
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 15,888,793	\$ 223,643,574	\$ 226,333,180	\$ 13,199,187
Accounts receivable	<u>1,520,552</u>	<u>10,049,679</u>	<u>10,564,879</u>	<u>1,005,352</u>
Total assets	<u>\$ 17,409,345</u>	<u>\$ 233,693,253</u>	<u>\$ 236,898,059</u>	<u>\$ 14,204,539</u>
LIABILITIES				
Due to other governments	\$ 11,286,288	\$ 208,154,347	\$ 210,851,397	\$ 8,589,238
Due to litigants	54	-	33	21
Due to others	4,602,451	15,489,227	15,481,750	4,609,928
Uncollectible taxes	<u>1,520,552</u>	<u>10,049,679</u>	<u>10,564,879</u>	<u>1,005,352</u>
Total liabilities	<u>\$ 17,409,345</u>	<u>\$ 233,693,253</u>	<u>\$ 236,898,059</u>	<u>\$ 14,204,539</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, 2019 AND 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 133,223	\$ 522,934
Restricted cash	3,586,162	3,579,256
Accounts receivable	10,999	12,972
Due from other governments	20,637	6,944
Inventory	1,794	2,394
Capital assets - nondepreciable	6,315,775	6,315,775
Capital assets - depreciable, net of accumulated depreciation	4,259,666	4,996,666
Total assets	14,328,256	15,436,941
LIABILITIES		
Current liabilities		
Accounts payable	24,166	9,686
Accrued liabilities	80,075	68,575
Customer deposits	12,150	12,150
Interest payable	53,933	61,030
Due to Clayton County government	500,000	-
Noncurrent liabilities		
Due within one year	1,707,016	1,739,922
Due in more than one year	11,320,484	12,823,584
Total liabilities	13,697,824	14,714,947
NET POSITION		
Net investment in capital assets	2,043,902	1,119,787
Unrestricted	(1,413,470)	(397,793)
Total net position	\$ 630,432	\$ 721,994

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, 2019 AND 2018

	2019	2018
Operating revenues:		
Charges for services	\$ 719,775	\$ 750,346
Other operating revenue	453,073	371,061
Total operating revenues	<u>1,172,848</u>	<u>1,121,407</u>
Operating expenses:		
Salaries and wages	540,881	509,055
Employee benefits	237,773	214,386
Contractual services	124,911	219,679
Materials and supplies	30,020	33,895
Public utilities expense	89,278	71,875
Minor equipment expense	1,766	-
Repair and maintenance	158,318	281,547
State of Georgia permits	8,337	25,441
Other services and charges	124,726	109,641
Depreciation	737,000	768,462
Total operating expenses	<u>2,053,010</u>	<u>2,233,981</u>
Operating loss	<u>(880,162)</u>	<u>(1,112,574)</u>
Non-operating revenues (expenses):		
Intergovernmental revenue	1,000,000	1,500,000
Interest income	7,165	3,697
Interest expense	(218,565)	(257,251)
Total non-operating revenues, net	<u>788,600</u>	<u>1,246,446</u>
Change in net position	(91,562)	133,872
Net position, beginning of year as restated	<u>721,994</u>	<u>588,122</u>
Net position, end of year	<u><u>\$ 630,432</u></u>	<u><u>\$ 721,994</u></u>

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 1,161,128	\$ 1,132,939
Cash paid to employees	(767,154)	(741,437)
Cash paid to suppliers for goods and services	(397,550)	(657,553)
Net cash (used in) operating activities	(3,576)	(266,051)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue	1,500,000	1,500,000
Net cash provided by noncapital financing activities	1,500,000	1,500,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(835,000)	(825,000)
Payments on capital lease	(825,732)	(795,861)
Interest paid	(225,662)	(264,263)
Net cash used in capital and related financing activities	(1,886,394)	(1,885,124)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	7,165	3,697
Net cash provided by investing activities	7,165	3,697
Net decrease in cash and cash equivalents	(382,805)	(647,478)
Cash and cash equivalents, beginning of year	4,102,190	4,749,668
Cash and cash equivalents, end of year	\$ 3,719,385	\$ 4,102,190
Per Statement of Net Position:		
Cash and cash equivalents	\$ 133,223	\$ 522,934
Restricted cash	3,586,162	3,579,256
	\$ 3,719,385	\$ 4,102,190

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Reconciliation of operating loss to net cash		
used in operating activities		
Operating loss	\$ (880,162)	\$ (1,112,574)
Adjustments to reconcile operating loss to net cash		
used in operating activities:		
Depreciation expense	737,000	768,462
Decrease in accounts receivable	1,973	6,581
(increase) decrease in due from other governments	(13,693)	2,710
Decrease in due from organizations	-	2,241
(Increase) decrease in inventory	600	(971)
Increase (decrease) in accounts payable	14,480	(24,141)
Increase (decrease) in accrued liabilities	11,500	(17,996)
Increase in landfill closure/post-closure care accrual	124,726	109,637
Net cash used in operating activities	<u>\$ (3,576)</u>	<u>\$ (266,051)</u>



Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

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

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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

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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				
	2010	2011	2012	2013	2014
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 735,121,802	\$ 723,771,626	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427
Restricted	195,512,647	213,142,962	221,217,988	231,045,459	233,959,382
Unrestricted	9,678,363	421,214	17,740,857	14,681,815	6,729,181
Total governmental net position	<u>\$ 940,312,812</u>	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>
Business-type activities					
C-Tran Public Transit:*					
Net investment in capital assets	\$ 2,641,377	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	4,756,431	-	-	-	-
Total business-type net position	<u>\$ 7,397,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government:					
Net investment in capital assets	\$ 737,763,179	\$ 723,771,626	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427
Restricted	195,512,647	213,142,962	221,217,988	231,045,459	233,959,382
Unrestricted	14,434,794	421,214	17,740,857	14,681,815	6,729,181
Total primary government net position	<u>\$ 947,710,620</u>	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>
Component Units					
Landfill Authority:					
Net investment in capital assets	\$ 295,105	\$ (28,166)	\$ (547,577)	\$ (741,554)	\$ (1,517,341)
Restricted	505,500	-	-	-	-
Unrestricted	(760,495)	1,163,272	1,514,358	1,543,542	1,865,223
Total net position	<u>\$ 40,110</u>	<u>\$ 1,135,106</u>	<u>\$ 966,781</u>	<u>\$ 801,988</u>	<u>\$ 347,882</u>
Airport Authority:***					
Net investment in capital assets	\$ 18,604,629	\$ 18,603,856	\$ 1,229,457	\$ 1,229,457	\$ -
Restricted	-	-	-	-	-
Unrestricted	(1,292,458)	(1,332,161)	13,759,821	13,685,723	-
Total net position	<u>\$ 17,312,171</u>	<u>\$ 17,271,695</u>	<u>\$ 14,989,278</u>	<u>\$ 14,915,180</u>	<u>\$ -</u>
Development Authority:****					
Net investment in capital assets	\$ (1,664,659)	\$ (1,664,659)	\$ (887,452)	\$ -	\$ -
Restricted	724,831	214,831	191,651	-	-
Unrestricted	(8,493,048)	(6,766,829)	(6,469,560)	-	-
Total net position (deficit)	<u>\$ (9,432,876)</u>	<u>\$ (8,216,657)</u>	<u>\$ (7,165,361)</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority:**					
Net investment in capital assets	\$ 159,616	\$ 246,720	\$ 242,294	\$ 1,224,054	\$ 1,301,290
Restricted	-	-	-	419,217	371,024
Unrestricted	5,371,544	5,441,293	5,374,487	3,639,348	3,863,550
Total net position	<u>\$ 5,531,160</u>	<u>\$ 5,688,013</u>	<u>\$ 5,616,781</u>	<u>\$ 5,282,619</u>	<u>\$ 5,535,864</u>
Hospital Authority:**					
Net investment in capital assets	\$ 12,564	\$ 12,564	\$ 12,564	\$ 12,564	\$ 12,564
Restricted	-	-	-	-	-
Unrestricted	5,454	4,969	4,514	3,857	3,115
Total net position	<u>\$ 18,018</u>	<u>\$ 17,533</u>	<u>\$ 17,078</u>	<u>\$ 16,421</u>	<u>\$ 15,679</u>
Board of Health:					
Net investment in capital assets	\$ 296,143	\$ 362,838	\$ 344,193	\$ 354,441	\$ 313,882
Restricted	-	541,075	367,807	507,434	1,058,187
Unrestricted	1,084,329	552,087	818,853	843,063	882,748
Total net position	<u>\$ 1,380,472</u>	<u>\$ 1,456,000</u>	<u>\$ 1,530,853</u>	<u>\$ 1,704,938</u>	<u>\$ 2,254,817</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

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

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
Primary government					
Expenses					
Governmental activities:					
General Government	\$ 56,931,450	\$ 55,746,391	\$ 49,337,166	\$ 51,276,996	\$ 61,525,113
Tax assessment collection	3,825,418	3,585,267	3,643,037	3,763,963	3,803,353
Courts and law enforcement	69,147,468	69,958,065	69,082,286	72,627,265	71,794,661
Public safety	65,305,007	62,584,041	63,819,482	69,689,021	70,211,545
Transportation and development	26,471,707	34,634,470	28,703,440	35,917,073	31,820,116
Planning and zoning	1,822,164	1,494,068	1,440,658	1,558,566	1,479,129
Libraries	3,750,263	3,465,394	3,792,754	4,784,720	3,690,176
Parks and recreation	10,816,187	10,037,118	10,959,699	14,282,004	13,641,342
Health and welfare	9,742,442	13,527,957	9,970,630	11,784,503	9,966,715
Economic development	-	-	-	1,536,946	1,442,006
Intergovernmental	11,562,964	11,404,252	11,700,034	-	-
Other general government	-	-	-	-	-
Interest on long-term debt	2,791,294	1,722,851	2,117,677	3,678,309	2,048,776
Total governmental activities expenses	262,166,364	268,159,874	254,566,863	270,899,366	271,422,932
Business-type activities:					
C-Tran public transit	7,203,420	2,687,698	-	-	-
Total business-type expenses	7,203,420	2,687,698	-	-	-
Total primary government expenses	\$ 269,369,784	\$ 270,847,572	\$ 254,566,863	\$ 270,899,366	\$ 271,422,932
Program revenues					
Governmental activities:					
General government	\$ 13,783,987	\$ 12,094,292	\$ 11,965,461	\$ 14,398,940	\$ 13,869,157
Tax assessment collection	4,458,557	3,245,423	2,856,041	2,755,359	2,975,708
Courts and law enforcement	15,365,784	15,373,018	17,771,910	16,471,934	14,916,412
Public safety	10,170,320	10,014,353	9,493,606	8,089,156	10,237,246
Transportation and development	117,380	31,143	51,088	23,703	78,266
Planning and zoning	-	66,561	-	-	138,836
Libraries	146,375	202,762	204,909	216,122	252,188
Parks and recreation	2,296,305	2,475,853	2,414,929	2,212,699	1,886,297
Health and welfare	543,811	537,659	122,584	181,808	794,087
Economic development	-	-	-	1,547,997	1,695,801
Operating grants and contributions	16,629,839	22,664,904	17,197,928	16,804,612	17,614,440
Capital grants and contributions	929,209	592,935	146,417	228,144	1,555,675
Total governmental program revenues	\$ 64,441,567	\$ 67,298,903	\$ 62,224,873	\$ 62,930,474	\$ 66,014,113
Business-type activities:					
Charges for services:					
C-Tran public transit	\$ 1,616,374	\$ 147,025	\$ -	\$ -	\$ -
Operating grants and contributions	1,356,848	479,642	-	-	-
Capital grants and contributions	-	-	-	-	-
Total business-type revenues	2,973,222	626,667	-	-	-
Total primary government revenues	\$ 67,414,789	\$ 67,925,570	\$ 62,224,873	\$ 62,930,474	\$ 66,014,113
Net (Expense) Revenue					
Governmental activities	\$ (197,724,797)	\$ (200,860,971)	\$ (192,341,990)	\$ (207,968,892)	\$ (205,408,819)
Business-type activities	(4,230,198)	(2,061,031)	-	-	-
Total primary government net expense	\$ (201,954,995)	\$ (202,922,002)	\$ (192,341,990)	\$ (207,968,892)	\$ (205,408,819)
General Revenues and Other					
Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 108,861,498	\$ 96,378,260	\$ 117,547,632	\$ 103,617,550	\$ 102,882,133
Local option sales tax	36,457,343	35,673,992	36,412,628	37,590,897	30,970,551
Special purpose local option sales tax	46,102,925	44,306,780	46,521,012	47,458,473	42,425,241
Other taxes	15,321,946	15,525,749	14,973,029	15,850,025	16,567,734
Earnings on investments	707,994	662,403	12,322	386,625	114,848
Miscellaneous	227,765	-	-	-	-
Insurance claim refunds	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	76,965	37,845	-
Special item - receipt of assets from Airport Authority	-	-	-	-	14,915,180
Special item - loss on sale of Hospital	-	-	-	-	-
Transfers	(6,600,000)	5,336,777	-	(56,425)	-
Total governmental activities	201,079,471	197,883,961	215,543,588	204,884,990	207,875,687
Business-type activities:					
Transfers	6,600,000	(5,336,777)	-	-	-
Total business-type activities	6,600,000	(5,336,777)	-	-	-
Total primary government	\$ 207,679,471	\$ 192,547,184	\$ 215,543,588	\$ 204,884,990	\$ 207,875,687
Change in Net Position					
Governmental activities	\$ 3,354,674	\$ (2,977,010)	\$ 23,201,598	\$ (3,083,902)	\$ 2,466,868
Net position - beginning of year	936,958,138	-	937,335,802	953,051,024	949,967,122
Net position - end of year	940,312,812	(2,977,010)	960,537,400	949,967,122	952,433,990
Business-type activities	2,369,802	(7,397,808)	-	-	-
Net position - beginning of year	5,028,006	7,397,808	-	-	-
Net position - end of year	7,397,808	-	-	-	-
Total primary government	5,724,476	(10,374,818)	23,201,598	(3,083,902)	2,466,868
Net position - beginning of year, as restated*	941,986,144	947,710,620	937,335,802	953,051,024	949,967,122
Net position - end of year	\$ 947,710,620	\$ 937,335,802	\$ 960,537,400	\$ 949,967,122	\$ 952,433,990

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

* During fiscal year 2019, A prior period adjustment was made for Fixed assets.

Fiscal Year				
2015	2016	2017	2018	2019
\$ 68,749,410	\$ 64,666,296	\$ 71,184,182	\$ 74,867,006	\$ 80,797,724
4,048,319	3,188,392	4,761,542	4,683,589	4,562,074
75,245,215	65,861,282	84,623,355	78,124,860	82,318,283
72,521,224	57,662,870	83,098,610	74,554,184	80,540,173
39,749,431	39,608,888	33,849,750	35,020,532	41,422,895
1,513,173	1,568,944	2,016,536	2,021,056	2,316,665
3,974,821	3,659,536	4,355,161	3,906,804	3,584,148
14,962,260	12,194,124	14,148,732	16,002,911	16,737,766
17,589,888	10,519,271	7,380,466	8,136,108	4,609,252
1,638,740	1,971,654	2,263,197	1,667,997	3,174,452
-	-	-	-	-
-	-	-	-	-
5,076,175	3,452,694	2,812,682	3,573,083	2,847,167
305,068,656	264,353,951	310,494,213	302,558,130	322,910,599
-	-	-	-	-
-	-	-	-	-
\$ 305,068,656	\$ 264,353,951	\$ 310,494,213	\$ 302,558,130	\$ 322,910,599
\$ 13,637,190	\$ 16,281,685	\$ 16,667,512	\$ 43,416,748	\$ 17,682,481
2,948,793	2,903,759	2,905,822	3,548,865	3,566,997
15,052,110	14,843,874	13,819,443	13,875,241	12,808,501
10,408,060	10,613,659	12,909,319	11,867,243	13,015,509
58,928	44,793	928,625	1,487,054	242,480
-	-	-	333,387	331,329
220,165	228,424	228,670	215,144	202,889
2,520,420	2,471,476	2,287,230	1,640,322	1,222,975
693,574	346,787	346,787	580,413	549,005
1,703,742	1,721,673	2,318,301	2,201,264	896,981
11,628,156	12,814,439	15,305,653	16,600,615	12,388,181
364,759	96,741	51,930	270,602	2,455,606
\$ 59,235,897	\$ 62,367,310	\$ 67,769,292	\$ 96,036,898	\$ 65,362,934
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
\$ 59,235,897	\$ 62,367,310	\$ 67,769,292	\$ 96,036,898	\$ 65,362,934
\$ (245,832,759)	\$ (201,986,641)	\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)
-	-	-	-	-
\$ (245,832,759)	\$ (201,986,641)	\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)
\$ 109,068,751	\$ 119,012,325	\$ 124,113,553	\$ 135,296,668	\$ 148,492,981
31,476,201	34,200,322	35,797,469	38,946,585	33,990,017
44,128,527	43,026,900	44,850,838	47,905,824	50,652,003
17,415,373	18,915,496	19,367,525	21,376,238	20,914,236
56,159	48,298	21,348	472,686	65,934
-	-	-	-	-
-	-	8,130	-	-
-	-	-	-	-
-	(41,996,454)	-	-	-
-	-	-	-	-
202,145,011	173,206,887	224,158,863	243,998,001	254,115,171
-	-	-	-	-
-	-	-	-	-
\$ 202,145,011	\$ 173,206,887	\$ 224,158,863	\$ 243,998,001	\$ 254,115,171
\$ (43,687,748)	\$ (28,779,754)	\$ (18,566,058)	\$ 37,476,769	\$ (3,432,494)
761,540,189	717,852,441	689,072,687	670,506,629	549,088,648
717,852,441	689,072,687	670,506,629	707,983,398	545,656,154
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(43,687,748)	(28,779,754)	(18,566,058)	37,476,769	(3,432,494)
761,540,189	717,852,441	689,072,687	507,944,629	549,088,648
\$ 717,852,441	\$ 689,072,689	\$ 670,506,629	\$ 545,421,398	\$ 545,656,154

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
Component Units Expense					
Landfill authority	\$ 2,703,163	\$ 2,846,519	\$ 3,386,370	\$ 3,383,144	\$ 3,270,064
Airport authority	999,854	1,039,368	2,727,648	74,098	-
Development authority**	2,886,411	2,681,641	2,851,022	-	-
Housing authority*	3,269,435	3,083,837	3,185,420	6,516,729	4,453,096
Hospital authority*	2,100,231	2,052,097	1,962,999	1,949,512	1,931,624
Board of health	10,081,713	10,479,847	10,909,341	11,673,627	11,095,322
Total Component Units	<u>\$ 22,040,807</u>	<u>\$ 22,183,309</u>	<u>\$ 25,022,800</u>	<u>\$ 23,597,110</u>	<u>\$ 20,750,106</u>
Program Revenue					
Landfill authority					
Charges for services	\$ 2,097,883	\$ 1,937,592	\$ 1,777,039	\$ 2,356,944	\$ 2,637,934
Operating grants and contributions	-	2,000,000	1,440,695	1,000,000	-
Capital grants and contributions	200,000	-	-	-	-
Total landfill revenues	<u>\$ 2,297,883</u>	<u>\$ 3,937,592</u>	<u>\$ 3,217,734</u>	<u>\$ 3,356,944</u>	<u>\$ 2,637,934</u>
Airport authority					
Charges for services	\$ 811,619	\$ 896,039	\$ 253,959	\$ -	\$ -
Operating grants and contributions	-	102,853	191,272	-	-
Capital grants and contributions	350,078	-	-	-	-
Total airport revenues	<u>\$ 1,161,697</u>	<u>\$ 998,892</u>	<u>\$ 445,231</u>	<u>\$ -</u>	<u>\$ -</u>
Development Authority**					
Charges for services	\$ 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>\$ 4,044,759</u>	<u>\$ 3,897,435</u>	<u>\$ 3,901,817</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority*					
Charges for services	\$ 2,857,100	\$ 2,873,404	\$ 2,737,278	\$ 3,978,539	\$ 3,996,998
Operating grants and contributions	341,097	350,000	367,630	479,856	701,077
Capital grants and contributions	-	-	-	1,880,000	-
Total board of health revenues	<u>\$ 3,198,197</u>	<u>\$ 3,223,404</u>	<u>\$ 3,104,908</u>	<u>\$ 6,338,395</u>	<u>\$ 4,698,075</u>
Hospital Authority*					
Charges for services	\$ 2,099,901	\$ 2,051,612	\$ 1,962,544	\$ 1,948,855	\$ 1,930,882
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 2,099,901</u>	<u>\$ 2,051,612</u>	<u>\$ 1,962,544</u>	<u>\$ 1,948,855</u>	<u>\$ 1,930,882</u>
Board of health					
Charges for services	\$ 2,565,147	\$ 2,661,235	\$ 3,528,808	\$ 4,267,225	\$ 4,181,730
Operating grants and contributions	7,832,408	7,894,140	7,455,386	7,580,487	7,463,471
Capital grants and contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 10,397,555</u>	<u>\$ 10,555,375</u>	<u>\$ 10,984,194</u>	<u>\$ 11,847,712</u>	<u>\$ 11,645,201</u>
Net (Expense) Revenue					
Landfill	\$ (405,280)	\$ 1,091,073	\$ (168,636)	\$ (26,200)	\$ (632,130)
Airport	161,843	(40,476)	(2,282,417)	(74,098)	-
Development authority**	1,158,348	1,215,794	1,050,795	-	-
Housing authority*	(71,238)	139,567	(80,512)	(178,334)	244,979
Hospital authority*	(330)	(485)	(455)	(657)	(742)
Board of health	315,842	75,528	74,853	174,085	549,879

(Continued)

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

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
Component Units (Continued)					
General Revenues					
Landfill authority:					
Earnings on investments	\$ 5,541	\$ 3,923	\$ 311	\$ 1,320	\$ 718
Miscellaneous	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	-	177,306
	<u>\$ 5,541</u>	<u>\$ 3,923</u>	<u>\$ 311</u>	<u>\$ 1,320</u>	<u>\$ 178,024</u>
Airport authority:					
Earnings on investments	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance claim refunds	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	-	-
Special item - transfer of funds to Clayton County	-	-	-	-	(14,915,180)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,915,180)</u>
Development authority:**					
Earnings on investments	\$ 1,917	\$ 425	\$ 501	\$ -	\$ -
Gain (loss) on sale of capital assets	-	-	-	-	-
	<u>\$ 1,917</u>	<u>\$ 425</u>	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ -</u>
Housing authority:*					
Earnings on investments	\$ 64,197	\$ 17,286	\$ 9,280	\$ 11,933	\$ 8,266
Miscellaneous	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-
	<u>\$ 64,197</u>	<u>\$ 17,286</u>	<u>\$ 9,280</u>	<u>\$ 11,933</u>	<u>\$ 8,266</u>
Change In Assets					
Landfill	\$ (399,739)	\$ 1,094,996	\$ (168,325)	\$ (24,880)	\$ (454,106)
Airport	161,843	(40,476)	(2,282,417)	(74,098)	(14,915,180)
Development authority**	1,160,265	1,216,219	1,051,296	-	-
Housing authority*	(7,041)	156,853	(71,232)	(166,401)	253,245
Hospital authority*	(330)	(485)	(455)	(657)	(742)
Board of health	315,842	75,528	74,853	174,085	549,879

* 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.

2015	2016	Fiscal Year 2017	2018	2019
\$ 717	\$ 718	\$ 1,453	\$ 3,697	\$ 7,165
-	-	-	-	-
-	-	-	-	-
<u>\$ 717</u>	<u>\$ 718</u>	<u>\$ 1,453</u>	<u>\$ 3,697</u>	<u>\$ 7,165</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,270	\$ 8,285	\$ -	\$ -	\$ -
-	-	-	-	-
-	2,045,051	-	-	-
<u>\$ 5,270</u>	<u>\$ 2,053,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (287,717)	\$ (35,171)	\$ 144,347	\$ 133,873	\$ (91,562)
-	-	-	-	-
-	-	-	-	-
239,377	990,103	-	-	-
(13,339)	(795)	-	-	-
<u>1,438,581</u>	<u>1,494,794</u>	<u>1,033,359</u>	<u>2,029,459</u>	<u>2,888,763</u>

CLAYTON COUNTY, GEORGIA

FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund					
Reserved	\$ 1,905,155	\$ -	\$ -	\$ -	\$ -
Unreserved	26,948,928	-	-	-	-
Nonspendable	-	1,424,176	1,413,949	1,165,172	1,174,609
Committed	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	-	23,790,836	25,582,523	24,744,329	20,001,622
Unassigned	-	8,816,123	24,913,721	28,136,131	41,849,703
Total general fund	<u>\$ 28,854,083</u>	<u>\$ 34,031,135</u>	<u>\$ 51,910,193</u>	<u>\$ 54,045,632</u>	<u>\$ 63,025,934</u>
All Other Governmental Funds					
Reserved	\$ 19,348,415	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:					
Special revenue funds	17,801,430	-	-	-	-
Capital projects funds	171,179,207	-	-	-	-
Nonspendable	-	35,507	41,719	4,296,317	4,304,483
Committed	-	-	-	-	-
Restricted	-	213,142,962	221,217,988	226,844,081	233,959,382
Assigned	-	-	2,423,998	3,143,028	2,158,614
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 208,329,052</u>	<u>\$ 213,178,469</u>	<u>\$ 223,683,705</u>	<u>\$ 234,283,426</u>	<u>\$ 240,422,479</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.

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

CLAYTON COUNTY, GEORGIA

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
Revenues					
Property taxes	\$ 108,760,929	\$ 96,048,417	\$ 117,019,786	\$ 103,109,934	\$ 103,510,912
Other taxes	97,958,326	96,228,697	97,906,669	100,899,395	89,963,526
Licenses and permits	4,478,302	5,084,930	5,500,905	6,460,322	6,113,316
Intergovernmental	20,954,951	23,010,571	20,340,608	17,204,300	19,574,444
Charges for services	26,506,330	25,011,329	24,341,202	25,503,844	27,476,010
Fines and forfeitures	7,979,563	7,572,869	6,569,877	7,145,599	8,120,495
Interest and dividends	1,373,668	1,117,726	21,744	386,625	114,871
Other revenue	3,744,601	6,026,269	5,364,871	6,339,034	3,006,499
Gift and donations	112,146	137,612	97,988	122,203	281,434
Total revenues	271,868,816	260,238,420	277,163,650	267,171,256	258,161,507
Expenditures					
General government	50,976,155	49,879,493	46,262,342	46,194,987	49,681,015
Tax assessment and collection	3,677,606	3,356,856	3,410,881	3,466,326	3,519,089
Courts and law enforcement	66,007,586	66,467,547	66,024,422	67,300,623	66,394,810
Public safety	61,278,785	57,435,567	58,885,191	59,181,273	60,011,391
Transportation and development	8,516,409	12,581,266	9,783,870	15,809,495	12,764,347
Planning and zoning	1,769,044	1,451,831	1,395,618	1,476,870	1,404,051
Public transit system	-	-	-	-	-
Libraries	3,468,962	3,402,516	3,423,366	4,408,367	3,262,368
Parks and recreation	8,654,621	7,426,986	8,564,135	8,352,947	7,773,042
Health and welfare	9,890,374	14,105,060	9,414,709	11,054,282	9,106,840
Energy conservation	-	179,024	282,261	448,456	-
Economic development	-	-	-	1,264,538	1,169,597
Intergovernmental	11,562,964	11,404,252	11,700,034	11,935,806	10,825,514
Other general government	-	-	-	-	-
Capital outlay	11,327,982	26,297,808	27,029,362	22,777,652	25,039,932
Debt service:					
Principal	4,315,366	4,792,836	1,881,553	3,689,330	-
Interest	-	1,873,564	1,972,629	2,293,321	6,134,067
Bond issuance cost	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Total expenditures	241,445,854	260,654,606	250,030,373	259,654,273	257,086,063
Excess (deficiency) of revenues over (under) expenditures	30,422,962	(416,186)	27,133,277	7,516,983	1,075,444
Other Financing Sources (Uses):					
Transfers in	7,295,685	15,207,130	6,090,141	8,496,109	15,997,042
Transfers out	(13,895,685)	(9,870,353)	(6,090,141)	(8,552,534)	(15,997,042)
Sale of capital assets	-	674,084	168,033	132,366	145,754
Issuance of debt	-	-	-	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	227,765	297,087	103,275	309,936	212,435
Other	-	-	-	(17,129,898)	-
Capital contributions	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Total other financing sources (uses)	467,509	10,442,655	1,251,017	301,778	358,189
Special item - transfer of funds from Airport Authority	-	-	-	-	13,685,722
Net change in fund balances	\$ 30,890,471	\$ 10,026,469	\$ 28,384,294	\$ 7,818,761	\$ 15,119,355
Debt service as a percentage of noncapital expenditures	2.0%	2.7%	1.7%	2.6%	2.7%

Fiscal Year				
2015	2016	2017	2018	2019
\$ 108,277,002	\$ 118,270,131	\$ 122,906,473	\$ 136,494,173	\$ 146,940,030
93,020,101	96,142,718	100,015,832	108,228,648	105,556,256
5,797,618	7,916,993	8,166,530	7,488,841	8,228,818
14,343,603	15,501,979	18,815,631	48,684,479	17,111,738
28,198,203	28,373,449	28,002,886	30,104,233	29,539,678
8,098,132	7,749,789	6,851,100	6,993,148	6,625,577
56,159	48,298	21,348	697,520	1,931,486
2,340,274	2,670,634	3,040,917	1,789,757	1,824,511
357,764	95,041	49,926	45,768	34,054
260,488,856	276,769,032	287,870,643	340,526,567	317,792,148
59,280,475	52,910,370	53,052,686	65,071,452	62,714,667
3,544,414	3,608,921	3,584,397	3,770,251	3,958,008
68,590,110	69,100,290	71,388,638	72,083,108	74,998,508
63,581,390	64,079,531	65,987,461	65,888,269	70,728,262
19,220,143	20,302,804	13,872,751	10,792,540	20,059,536
1,389,134	1,694,073	1,723,085	1,914,127	2,193,368
-	-	-	-	-
3,453,637	3,622,655	3,576,295	3,240,028	3,540,831
9,519,399	8,181,103	8,376,122	8,650,984	8,750,260
16,088,977	9,051,209	6,313,549	6,376,918	6,328,286
-	-	-	-	-
1,366,331	1,699,814	1,991,811	1,667,997	1,256,324
10,019,915	8,602,297	9,174,570	9,587,073	10,745,675
-	-	-	-	-
72,739,316	27,739,306	19,546,916	40,327,758	48,328,993
-	-	-	-	-
8,940,090	19,477,089	25,738,910	25,712,066	25,190,662
-	-	-	-	-
-	-	-	-	-
337,733,331	290,069,462	284,327,191	315,082,571	338,793,380
(77,244,475)	(13,300,430)	3,543,452	25,443,996	(21,001,232)
11,599,063	21,381,987	26,545,789	39,269,327	21,650,951
(11,599,063)	(21,381,987)	(26,545,789)	(39,269,327)	(21,650,951)
72,893	-	47,156	21,425	11,706,162
75,000,000	18,945,000	-	9,710,000	-
-	-	-	-	-
-	-	-	-	-
93,464	55,188	56,683	193,723	107,186
-	-	-	-	-
-	-	-	-	-
-	(17,387,801)	-	-	-
75,166,357	1,612,387	103,839	9,925,148	11,813,348
-	-	-	-	-
\$ (2,078,118)	\$ (11,688,043)	\$ 3,647,291	\$ 35,369,144	\$ (9,187,884)

2.9%

7.4%

9.7%

9.4%

8.7%

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
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
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057

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
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
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057

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	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
8,102,250	20,255,626	944,017	7,158,234	35.691	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
\$ 9,156,850	\$ 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%
8,102,250	20,255,626	1,304,998	6,797,252	19.095	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
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
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057

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
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
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057

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
\$ 9,156,850	\$ 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%
8,102,250	20,255,626	1,015,604	7,086,646	0.000	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
\$ 9,156,851	\$ 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	0.000	40.00%
7,328,424	18,321,060	1,567,307	5,761,117	0.400	27.20%
8,102,250	20,255,626	1,637,483	6,464,768	0.000	40.00%

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

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2019	1,688,197	4,220,493	250,622	626,556	26,788	66,971

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
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
2019	5,506,988	13,767,470	534,020	1,335,050	95,635	239,086

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
\$ 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%
1,965,608	4,914,019	134,577	1,831,031	16.596	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
\$ 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%
6,136,643	15,341,606	809,440	5,327,203	16.596	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
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
2019	1,688,197	4,220,493	250,622	626,556	26,788	66,971

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
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
2019	5,506,988	13,767,470	534,020	1,335,050	95,635	239,086

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
\$ 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%
1,965,608	4,914,019	72,666	1,892,942	0.000	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
\$ 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%
6,136,643	15,341,606	492,008	5,644,635	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
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
2019	5,220,372	13,050,930	142,207	355,516	97,383	243,457

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 Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 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%
5,459,962	13,649,904	652,003	4,807,958	5.000		40.00%

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

CLAYTON COUNTY, GEORGIA

PROPERTY TAX RATES DIRECT AND OVERLAPPING¹ GOVERNMENTS LAST TEN CALENDAR YEARS

Direct & Overlapping:

Calendar Year	Clayton County Board of Commissioners		
	M & O Millage	Debt Service Millage	Total Direct Rate
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
2018	16.596	-	16.596

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
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
2018	53.310	57.434	43.691

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

Clayton County School Board			Overlapping		Total Direct & Overlapping Rates
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	
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
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		
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		
50.363	52.171	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	2019 2018			2018 2017			2017 2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 718,437,774	1	8.87%	\$ 650,178,137	1	8.87%	\$ 572,942,016	1	8.16%
City of Atlanta	91,808,725	3	1.13%	205,607,466	3	2.81%	54,607,985	5	0.78%
Atlantic Southeast	-	-	-	-	-	-	-	-	-
Georgia Power Co.	192,480,051	2	238.00%	176,978,982	2	2.41%	175,680,856	2	2.50%
Air Tran Airways	-	-	-	-	-	-	-	-	-
ExpressJet Airlines	28,656,014	8	0.35%	-	-	-	32,973,116	8	0.47%
AMB Partners	37,575,576	7	0.46%	30,725,776	9	42.00%	29,961,770	9	0.43%
Comair	-	-	-	-	-	-	-	-	-
BellSouth	-	-	-	73,187,850	4	1.00%	-	-	-
Atlanta Gas Light	42,224,494	5	0.52%	40,162,506	7	0.55%	38,748,279	7	0.55%
JC Penney	-	-	-	-	-	-	-	-	-
Avis	-	-	-	-	-	-	-	-	-
Alamo	-	-	-	-	-	-	-	-	-
Southlake Mall	-	-	-	-	-	-	-	-	-
Hertz	-	-	-	-	-	-	-	-	-
LPF Atlanta Southpark	-	-	-	-	-	-	-	-	-
Inland Southeast	-	-	-	-	-	-	-	-	-
Fedex Ground	-	-	-	-	-	-	-	-	-
Clorox Company	47,181,804	6	0.58%	38,481,428	8	53.00%	42,994,321	6	0.61%
Southwest Airlines	79,155,199	4	0.98%	65,502,844	6	89.00%	78,830,942	3	1.12%
Spirit Airlines	24,371,835	10	0.30%	25,899,091	10	35.00%	-	-	-
Kroger	27,219,586	9	0.34%	-	-	-	26,390,486	10	0.38%
American Airlines	-	-	0.00%	-	5	1.05%	57,083,507	4	0.81%
Highwoods Realty	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	1,289,111,058		15.91%	1,306,724,080		15.82%	1,110,213,278		15.82%
Balance of all others	6,813,139,156		84.09%	5,944,874,405		84.18%	5,907,937,639		84.18%
Total	<u>\$ 8,102,250,214</u>		<u>100.00%</u>	<u>\$ 7,328,424,037</u>		<u>100.00%</u>	<u>\$ 7,018,150,917</u>		<u>100.00%</u>

* 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.

2016 2015			2015 2014			2014 2013			2013 2012		
Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
\$ 568,806,683	1	8.03%	\$ 563,972,106	1	8.24%	\$ 589,033,214	1	8.58%	\$ 641,579,854	1	9.20%
56,245,013	3	0.79%	51,764,494	4	0.76%	-	-	0.00%	-	-	0.00%
-	-	-	-	-	0.00%	-	-	0.00%	67,607,697	3	0.97%
157,719,063	2	2.23%	135,967,251	3	1.99%	140,279,975	2	2.04%	131,769,857	2	1.89%
-	-	-	142,275,921	2	2.08%	97,945,730	3	1.43%	51,191,946	4	0.73%
36,451,743	7	0.51%	45,665,578	5	0.67%	52,203,423	4	0.76%	-	-	-
31,271,290	8	0.44%	26,388,320	8	0.39%	30,119,536	7	0.44%	35,873,177	6	0.51%
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	27,397,162	8	-
37,822,720	6	0	36,539,332	7	0.53%	35,920,406	6	0.52%	34,410,459	7	0.49%
24,884,677	10	0.35%	19,266,936	10	0.28%	20,949,749	8	0.31%	21,725,280	10	0.31%
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,524,200	10	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
47,209,874	5	0.67%	44,503,410	6	0.65%	45,860,495	5	0.67%	39,942,917	5	0.57%
48,645,141	4	0.69%	21,524,748	9	0.31%	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
25,558,704	9	0.36%	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	17,822,163	9	-	24,328,563	9	-
1,034,614,908	-	14.61%	1,087,868,096	-	15.89%	1,046,658,891	-	14.75%	1,075,826,912	-	14.69%
6,047,164,950	-	85.39%	5,760,048,212	-	84.11%	5,817,441,508	-	85.25%	5,894,850,890	-	85.31%
<u>\$ 7,081,779,858</u>	-	<u>100.00%</u>	<u>\$ 6,847,916,308</u>	-	<u>100.00%</u>	<u>\$ 6,864,100,399</u>	-	<u>100.00%</u>	<u>\$ 6,970,677,802</u>	-	<u>100.00%</u>

CLAYTON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year Calendar Year	2012 2011			2011 2010			2010 2009		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 701,593,520	1	9.46%	\$ 755,108,253	1	9.37%	\$ 691,402,010	1	7.55%
City of Atlanta	48,621,606	6	0.66%	46,724,664	6	0.58%	85,536,770	4	0.93%
Atlantic Southeast	82,540,483	4	1.11%	154,469,085	2	1.92%	69,980,822	5	0.76%
Georgia Power Co.	121,838,827	2	1.64%	107,668,107	4	1.34%	109,306,126	3	1.19%
Air Tran Airways	99,902,245	3	1.35%	123,290,871	3	1.53%	133,586,841	2	1.46%
ExpressJet Airlines	-	-	-	-	-	-	-	-	-
AMB Partners	56,950,343	5	0.77%	59,250,863	5	0.73%	49,367,616	6	0.54%
Comair	-	-	-	-	-	-	-	-	-
BellSouth	-	-	-	29,774,643	9	0.37%	32,442,908	8	0.35%
Atlanta Gas Light	35,301,067	8	0.48%	33,507,900	8	0.42%	36,572,078	7	0.40%
JC Penney	23,451,187	10	0.32%	-	-	-	-	-	-
Avis	-	-	-	-	-	-	-	-	-
Alamo	-	-	-	-	-	-	-	-	-
Southlake Mall	24,099,400	9	0.32%	26,509,400	10	0.33%	28,949,090	10	0.32%
Hertz	-	-	-	-	-	-	-	-	-
LPF Atlanta Southpark	-	-	-	-	-	-	-	-	-
Inland Southeast	-	-	-	-	-	-	-	-	-
Fedex Ground	-	-	-	-	-	-	-	-	-
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%
Balance of all others	6,180,628,039		83.33%	6,726,526,410		83.43%	7,890,610,570		86.17%
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>

2009 2008			2008 2007		
Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
\$ 1,052,745,323	1	11.04%	\$ 798,981,897	1	8.71%
92,557,359	4	0.97%	95,144,318	4	1.04%
89,682,513	5	0.94%	113,273,943	2	1.24%
114,577,982	3	1.20%	104,935,778	3	1.14%
156,916,487	2	1.65%	87,898,869	5	0.96%
-		-	-		-
53,260,900	6	0.56%	51,780,162	6	0.56%
-		-	-		0.00%
36,017,587	8	0.38%	44,624,511	7	0.49%
33,226,192	9	0.35%	36,031,634	8	0.39%
-		-	-		-
-		-	-		-
-		-	-		-
29,352,522	10	0.31%	25,005,256	9	0.27%
-		-	-		-
-		-	-		-
-		-	24,188,400	10	0.26%
43,144,568	7	0.45%	-		-
-		-	-		-
-		-	-		-
-		-	-		-
-		-	-		-
-		-	-		-
1,701,481,433		17.85%	1,381,864,768		15.07%
7,832,408,682		82.15%	7,788,411,358		84.93%
<u>\$ 9,533,890,115</u>		<u>100.00%</u>	<u>\$ 9,170,276,126</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	
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%	-
2018		264,414	258,050	97.59%	-

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
\$ 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%
258,050	97.59%	6,363	2.41%

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**
****	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
	2019	26,740,000	0.34%	92
		Component Units		
Fiscal Year		Landfill Authority	Landfill Authority	Development Authority*** Housing Authority***
		Revenue Bonds	Financed Purchases	Revenue Bonds Notes Payable
	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
	2019	6,345,000	2,186,539	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							
Financed Purchases		Revenue Bonds		Total Primary Government	Percentage of Personal Income**	Per Capita**	
\$	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
	2,042,627		25,185,000		53,967,627	0.69%	185.93
Housing Authority***		Hospital Authority Revenue Anticipation Certificates		Total Government	Percentage of Personal Income**	Per Capita**	
\$	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
	N/A		N/A		62,499,166	0.80%	215.33

*** 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.

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

	Fiscal Year				
	2010	2011	2012	2013	2014
Debt limit	\$ 915,685,000	\$ 806,283,000	\$ 741,670,800	\$ 697,067,800	\$ 686,410,000
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 915,685,000</u>	<u>\$ 806,283,000</u>	<u>\$ 741,670,800</u>	<u>\$ 697,067,800</u>	<u>\$ 686,410,000</u>
Total net debt applicable to the limit as a percentage of debt limit.	0.00%	0.00%	0.00%	0.00%	0.00%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value.

** Under state law, the County's outstanding general obligation debt should not exceed 10% of total assessed property value.

SOURCE: Clayton County Finance Department

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed Value*	\$ 8,102,250,214
Debt Limit (10% of assessed value)**	810,225,021
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	<u><u>\$ 8,102,250,214</u></u>

Fiscal Year				
2015	2016	2017	2018	2019
\$ 684,791,600	\$ 708,178,000	\$ 701,815,100	\$ 732,842,404	\$ 810,225,021
<u>75,000,000</u>	<u>63,550,000</u>	<u>51,700,000</u>	<u>39,435,000</u>	<u>26,740,000</u>
<u><u>\$ 609,791,600</u></u>	<u><u>\$ 644,628,000</u></u>	<u><u>\$ 650,115,100</u></u>	<u><u>\$ 693,407,404</u></u>	<u><u>\$ 783,485,021</u></u>
10.95%	8.97%	7.37%	5.38%	3.30%

CLAYTON COUNTY, GEORGIA

PLEDGED REVENUE COVERAGE CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS

Primary Government

Clayton County Tourism Authority						
Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2010	\$ 43,000	\$ -	\$ 43,000	\$ 15,000	\$ 28,000	1.00
2011	47,250	-	47,250	20,000	27,250	1.00
2012	46,250	-	47,250	20,000	26,250	1.00
2013	55,409	-	55,409	20,000	25,250	1.00
2014	51,579	-	51,579	20,000	24,250	1.00
2015	54,272	-	54,272	20,000	23,250	1.00
2016	58,079	-	58,079	25,000	22,250	1.00
2017	45,819	-	45,819	25,000	21,000	1.00
2018	18,958	-	18,958	395,000	19,750	1.00
2019	N/A	N/A	N/A	N/A	N/A	N/A

Component Units

The Development Authority of Clayton County						
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2010	\$ 3,897,435	\$ 1,523,790	\$ 2,373,645	\$ 1,450,000	\$ 1,157,851	0.91
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83
2012	3,804,536	1,397,574	2,406,962	1,560,000	627,356	1.10
2013	3,900,838	1,169,597	2,731,241	1,630,000	810,473	1.12
2014	4,083,876	1,366,331	2,717,545	1,695,000	741,461	1.12
2015	4,590,511	1,968,312	2,622,199	1,770,000	668,006	1.08
2016	2,318,746	3,098,630	(779,884)	2,190,000	403,426	(0.30)
2017	N/A	N/A		N/A	N/A	N/A
2018	N/A	N/A		N/A	N/A	N/A
2019	N/A	N/A		N/A	N/A	N/A

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

Clayton County Landfill Authority						
Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2010	\$ 2,097,883	\$ 2,053,031	\$ 44,852	\$ 530,000	\$ 650,132	\$ 0
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)
2018	1,125,104	2,235,371	(1,110,267)	825,000	163,302	(1.13)
2019	1,172,848	2,053,010	(880,162)	835,000	146,472	(0.91)

SOURCE: Clayton County Finance Department

Urban Redevelopment Agency of Clayton County					
Debt Service					
Redevelopment Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
\$ 1,480,944	\$ -	\$ 1,480,944	\$ 670,000	\$ 810,944	1.00
1,478,561	-	1,478,561	690,000	788,561	1.00
1,478,992	-	1,478,992	715,000	763,992	1.00
1,433,814	-	1,433,814	845,000	588,814	1.00
1,471,050	-	1,471,050	815,000	656,050	1.00
1,372,050	-	1,372,050	730,000	642,050	1.00
1,336,550	-	1,336,550	730,000	606,550	1.00
1,330,050	-	1,330,050	760,000	570,050	1.00
1,327,050	-	1,327,050	795,000	532,050	1.00
1,332,300	-	1,332,300	840,000	492,300	1.00

Clayton County Housing Authority					
Debt Service					
Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
\$ 3,223,404	\$ 3,083,837	\$ 139,567	\$ 195,000	\$ 286,500	0.29
3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
3,357,716	5,027,957	(1,670,241)	210,000	272,244	(3.46)
3,537,855	3,249,524	288,331	220,000	264,369	0.60
3,606,256	3,302,262	303,994	230,000	255,569	0.63
3,903,856	3,551,302	352,554	240,000	246,369	0.72
444,365	713,398	(269,033)	282,461	246,369	(0.51)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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

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

<u>Year</u>	<u>Population*</u>	<u>Personal Income*</u> (in thousands)	<u>Per Capita Personal Income</u>	<u>Retail Sales*</u> (in thousands)
2010	\$ 277,463	\$ 6,140,280	\$ 22,130	\$ 3,482,908
2011	279,580	6,274,560	22,443	3,789,740
2012	267,180	6,551,330	24,520	3,700,900
2013	269,610	6,551,720	24,301	3,339,380
2014	272,600	7,157,660	26,257	3,658,040
2015	270,640	6,936,580	25,630	3,781,860
2016	274,070	6,728,520	24,550	3,677,540
2017	280,830	6,857,750	24,420	3,817,350
2018	285,030	7,163,220	25,131	3,950,160
2019	290,250	7,803,800	26,886	4,366,920

SOURCE: * Woods & Poole Economics Data Pamphlet
 ** Clayton County Board of Education
 *** Georgia Department of Labor/Clayton County Chamber of Commerce

Per Capita Retail Sales*		Median Age*	School Enrollment**	Unemployment Rate***
\$	12,553	32.70	50,256	12.3%
	13,555	31.62	51,122	13.0%
	13,852	31.70	51,620	11.5%
	12,386	31.74	51,757	11.0%
	13,419	31.73	52,296	9.4%
	13,974	32.49	53,367	7.9%
	13,418	32.62	54,136	6.6%
	13,593	32.65	54,345	6.2%
	13,859	32.44	54,871	5.0%
	15,045	32.55	54,840	4.6%

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

2019			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	7,407	1	4.08%
Clayton County Board of Commissioners	2,595	2	1.43%
Southern Regional Medical Center	1,400	3	0.77%
JC Penny CO. Distribution Center	1,209	4	0.67%
Gate Gourmet, Inc.	1,200	5	0.66%
Fresh Express	1,100	6	0.61%
Chime Solutions Inc.	950	7	0.52%
FedEx Ground	800	8	0.44%
Atlas Logistics	750	9	0.41%
Clayton State University	710	10	0.39%
	18,121		9.98%

2010			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,820	1	4.84%
Delta Air Lines, Inc./Tech Ops	6,200	2	4.40%
Clayton County Board of Commissioners	2,484	3	1.76%
Southern Regional Medical Center	1,731	4	1.23%
Clayton State University	1,500	5	1.06%
Fresh Express Inc.	1,100	6	0.78%
Walmart, Inc.	800	7	0.57%
Gate Gourmet, Inc.	760	8	0.54%
FedEx Ground	750	9	0.53%
Southern Company	543	10	0.39%
	46,687		32.70%

* Based on data provided these are estimates.

SOURCE:

** 2019 - Clayton County Office of Economic Development. 2009 - Clayton County Chamber of Commerce - through a general business survey.

*** Total employment in Clayton County - 181,560 in 2019 and 144,468 in 2009. (Woods & Poole Economics Data Pamphlet 2009 and 2019).

CLAYTON COUNTY, GEORGIA

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government:										
Commissioners	28	24	25	26	30	32	32	28	33	35
Finance	38	38	37	33	33	38	38	40	36	39
Risk management	12	13	6	6	6	6	6	6	6	6
Computer center	53	53	54	56	57	59	59	55	59	59
Personnel	11	11	16	16	16	16	16	15	13	16
Central services	18	14	14	18	18	19	19	18	21	23
Registrar	5	5	6	4	6	5	5	6	6	6
Tax Assessment/Collection:										
Tax commissioner	31	32	31	31	31	31	21	31	29	31
Tax assessors	29	29	29	31	32	27	27	30	28	31
Courts and Law Enforcement:										
Superior court	39	38	34	36	33	35	35	34	39	39
State court	12	15	16	16	31	37	37	35	36	36
Magistrate court	9	9	6	8	9	9	9	10	9	10
Juvenile court	60	55	59	56	59	58	58	60	58	62
Probate court	12	12	11	12	12	16	16	17	16	16
Clerk of superior/magistrate court	34	33	33	33	33	34	34	28	30	36
Clerk of state court	22	21	22	20	23	24	24	23	24	23
Solicitor of state court	37	36	36	34	38	38	38	35	34	38
District attorney	62	65	64	63	65	63	63	86	83	89
State adult probation	5	3	3	3	2	2	2	1	-	-
Correctional facility	51	54	54	53	55	55	55	55	51	54
Sheriff	331	334	350	365	327	343	343	315	313	333
Public Safety:										
County police	347	333	365	358	374	394	394	369	380	404
County Fire	248	245	245	237	230	231	231	220	243	252
Narcotics unit	21	26	24	24	26	24	24	-	-	-
E.M.S. Rescue	104	107	107	103	107	103	103	110	118	132
Central Communications	48	46	46	52	43	34	34	37	34	49
Electronic Technical Support Center	-	-	-	-	-	-	-	-	-	-
Emergency Management	2	3	3	3	4	4	4	3	3	3
Animal Control	12	10	12	12	12	-	-	-	-	-
Transportation and Development:										
Transportation/Development - Administration	86	86	101	101	100	97	97	83	83	83
Transportation/Development - Traffic Engineering	24	24	a	1	1	-	-	-	-	-
Planning and Zoning:										
Community Development - Admin	24	23	22	20	20	21	21	18	19	18
Community Development - Planning	5	2	3	2	2	1	1	4	5	5
Public Transit System	-	-	-	-	-	-	-	-	-	-
Libraries	47	44	46	44	44	46	46	39	46	46
Parks and Recreation	89	90	86	95	91	87	87	77	88	93
Health and Welfare	11	11	11	10	11	12	12	10	9	9
Other General Government:										
County Garage	20	19	17	17	17	17	17	11	10	13
Refuse Control	41	40	37	37	33	39	39	36	38	40
Building and Maintenance	24	23	21	27	25	24	24	22	22	26
Extension University of Georgia	7	8	6	6	7	7	7	4	7	9
Other General Government	5	5	4	4	4	3	3	3	-	-
Landfill	15	15	14	14	15	15	15	12	11	12
Airport	4	3	-	-	-	-	-	-	-	-
HUD (effective fiscal year 2012)	4	3	12	9	8	7	7	8	9	9
Total Clayton County Employees	2,087	2,060	2,088	2,096	2,090	2,113	2,103	1,994	2,049	2,185

SOURCE: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2010	2011	2012	2013	2014
General Government:					
Commissioners:					
Board of Commission meetings	37	37	42	38	25
Budget amendments approved	78	80	148	112	105
Finance:					
Accounts payable check per employee	11,942	12,112	12,112	12,200	12,250
Accounts receivable invoices per employee	2,843	2,850	2,850	2,855	966
Risk management:					
Medical insurance participants	2,358	2,513	2,277	2,366	2,377
Dental Insurance participants	2,328	2,475	2,253	2,333	2,424
Computer center:					
Personal computers	1,850	1,911	1,642	1,961	1,516
Help desk calls	7,846	8,238	11,579	11,776	14,211
Personnel:					
County positions	2,201	2,200	2,100	2,100	2,336
Applications processed	N/A	N/A	N/A	N/A	N/A
Central services:					
Purchase orders	5,984	6,044	4,798	5,195	4,616
Registrar:					
Registered voters	147,075	144,779	155,574	157,293	162,100
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 105,265	\$ 89,423	\$ 86,868	\$ 89,224	\$ 86,663
Tax assessors:					
Commercial parcels per appraiser	2,250	2,311	2,300	2,222	N/A
Residential parcels per appraiser	11,101	11,121	11,100	11,964	N/A
Personal property parcels per appraiser	3,655	3,660	3,660	3,327	N/A
Courts and Law Enforcement:					
Superior court:					
Criminal filings	10,500	2,864	3,211	3,768	3,852
Civil filing	6,200	5,432	5,272	4,968	5,569
State court:					
Civil cases	18,640	6,286	5,040	5,376	4,439
Traffic cases	28,932	21,823	38,385	38,640	46,979
Criminal cases	18,514	10,467	11,039	11,648	13,093
Magistrate court:					
Felony arrest warrants	5,329	5,637	4,773	5,785	N/A
Misdemeanor arrest warrants	13,559	13,259	12,343	13,125	N/A
Search warrants	292	373	401	421	N/A
Juvenile court:					
Truancy and program referrals	N/A	N/A	N/A	N/A	N/A
Risk and clinical assessments	N/A	N/A	N/A	N/A	N/A
Probate court:					
Marriage licenses	1,385	1,607	1,214	856	696
Firearms licenses	3,260	3,041	2,171	1,876	2,371
Death certificates	1,126	1,121	1,655	1,387	1,188
Clerk of superior/magistrate court:					
Trade Names issued	N/A	N/A	N/A	N/A	N/A
Civil cases filed	36,147	38,906	34,308	32,950	33,650
Clerk of state court:					
Civil cases	8,043	8,200	5,040	5,840	4,800
Criminal cases	13,150	13,175	11,039	12,000	12,000
Traffic cases	26,105	21,823	38,385	42,024	47,000
Solicitor of state court:					
Domestic violence cases	N/A	N/A	N/A	N/A	N/A
Bad check cases	N/A	N/A	N/A	N/A	N/A
DUI cases	N/A	N/A	N/A	N/A	N/A
Traffic cases received	25,529	21,824	40,000	41,000	50,000
Criminal cases received	15,391	10,252	11,000	11,000	11,900
District attorney:					
Felony counts filed	7,624	8,768	9,630	9,744	10,416
Felony counts disposed	6,832	7,857	7,660	7,952	8,100
Misdemeanor counts filed	1,431	1,646	1,835	1,856	1,984
Misdemeanor counts disposed	2,803	3,223	3,129	3,248	3,300
State adult probation:					
Collection of restitution, fines, etc.	\$ 121,788	\$ 122,800	\$ 521,350	\$ 550,000	N/A
Offenders revoked for additional offenses	N/A	N/A	N/A	N/A	N/A
Correctional facility:					
Average number of inmates	220	232	234	233	235
Total inmate man-hours	275,003	279,000	285,503	279,530	260,762

Note: Indicators are not available prior to 2003.

Fiscal Year				
2015	2016	2017	2018	2019
24	24	24	24	24
72	72	57	57	46
12,250	12,300	3,356	4,510	2,358
287	249	272	287	118
2,428	2,471	2,454	2,241	2,278
2,441	2,436	2,420	2,513	2,438
2,184	3,120	2,571	3,080	3,060
17,936	24,961	26,111	21,295	23,894
2,326	2,366	2,378	2,420	2,438
N/A	30,081	25,018	13,035	27,284
3,500	3,850	4,200	4,900	4,600
155,933	165,000	176,000	180,000	192,904
\$ 86,425	\$ 97,829	\$ 100,071	\$ 105,243	\$ 118,798
200	400	400	390	275
2,000	2,150	2,150	2,450	2,600
82	65	65	73	55
3,459	3,438	3,323	1,817	2,313
5,685	3,774	6,130	2,704	3,185
2,559	3,192	1,697	1,046	1,371
34,500	36,276	6,412	4,805	6,582
9,914	13,632	15,869	11,046	13,099
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	538	593	139
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,131	1,311	1,311	1,246	1,272
2,764	3,599	3,599	3,705	4,435
1,240	127	-	-	-
N/A	N/A	N/A	N/A	N/A
34,603	34,600	35,347	35,300	40,210
5,000	2,000	2,000	1,181	1,371
1,200	11,000	11,000	4,634	6,582
48,000	40,000	40,000	10,838	12,687
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
60,000	40,000	40,000	22,000	22,700
12,300	11,800	11,500	9,650	11,000
10,750	10,500	11,000	11,900	12,700
8,300	10,200	10,400	12,000	12,900
2,050	1,300	1,500	1,500	1,300
3,500	1,350	1,400	1,650	1,400
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
238	232	232	234	240
260,000	250,500	300,000	245,550	193,088

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2010	2011	2012	2013	2014
Courts and Law Enforcement (Continued):					
Sheriff:					
Warrants served	9,742	9,985	11,759	8,712	11,154
Subpoenas Delivered	11,415	11,556	11,522	5,841	10,159
Total admitted to jail	41,133	40,413	24,299	15,698	19,475
Total number released	38,578	38,613	24,331	15,470	20,322
Total inmates to court	29,843	36,102	35,719	35,631	22,585
Public Safety:					
County police:					
Calls dispatched	142,000	206,000	242,000	283,000	337,260
Incident reports	32,047	38,000	38,560	45,620	41,637
Traffic accident reports	5,521	5,630	8,020	8,150	7,908
Family violence reports	2,206	2,450	2,450	2,480	987
Average response times (minutes)	N/A	N/A	N/A	N/A	N/A
County Fire:					
Fire calls	836	1,096	956	860	645
Fire inspections performed	3,221	3,221	2,579	1,522	2,635
Average response times (minutes)	7:02	7:26	6:47	7:00	6:56
Narcotics unit:					
Total cases	480	522	271	320	N/A
Total arrests	380	400	302	322	319
E.M.S. Rescue:					
Total calls received	18,842	20,713	23,134	25,279	25,059
Number of patients transported	13,291	13,577	15,750	17,037	16,790
Average response times (minutes)	8:24	8:17	6:44	6:50	7:01
Central Communications:					
911 calls	398,410	425,117	615,219	614,892	637,774
Law enforcement dispatches	338,189	341,355	343,452	332,353	210,763
Fire and EMS dispatches	34,991	35,109	43,793	32,609	33,641
Electronic Technical Support Center:					
Public safety vehicles in for service	N/A	N/A	N/A	N/A	N/A
Radio repairs	N/A	N/A	N/A	N/A	N/A
Animal Control:					
Total animals picked up	8,106	7,032	6,036	4,148	3,814
Total animals returned to owner	592	509	558	565	602
Total animals euthanized	6,095	5,500	3,506	2,349	1,251
Transportation and Development:					
Transportation/Development:					
Miles of paved roads	1,067	1,070	1,070	1,070	859
Miles of unpaved roads	5	5	5	5	3
Traffic signals maintained	267	266	258	258	258
Planning and Zoning:					
Community Development :					
Building permits issued	3,915	4,085	4,430	4,700	6,000
Business licenses issued	6,363	6,603	5,437	5,700	7,500
Building inspections preformed	8,719	8,383	8,217	8,800	9,468
Public Transit System:					
Transit riders	N/A	N/A	N/A	N/A	N/A
Libraries:					
Annual circulation	N/A	N/A	N/A	N/A	N/A
Tutoring sessions held	N/A	N/A	N/A	N/A	N/A
Attendance at children's programs	61,985	63,000	50,722	51,000	51,326
Parks and Recreation:					
Programs/classes offered	250	250	278	280	N/A
Adult athletic leagues	48	48	40	40	N/A
Other General Government:					
County Garage					
Vehicles serviced	1,279	1,294	1,348	1,383	N/A
Refuse Control:					
Miles of county roads cleaned	N/A	N/A	N/A	N/A	N/A
Number of county roads cleaned	598	600	625	650	724
Building and Maintenance:					
Buildings maintained	256	257	257	257	258
Extension University of Georgia:					
4-H Enrollment	3,675	3,700	2,822	3,700	3,700
Other General Government:					
Number of boxes stored	N/A	N/A	N/A	N/A	N/A

Fiscal Year				
2015	2016	2017	2018	2019
11,154	11,359	15,470	16,300	16,500
9,711	7,863	6,849	7,988	7,596
21,452	20,469	24,494	24,753	23,207
23,079	22,125	24,679	24,643	23,066
24,189	18,270	23,800	21,300	17,358
293,712	19,298	288,402	265,706	418,512
57,484	36,324	89,857	68,774	16,534
10,892	6,902	13,055	11,928	11,448
2,316	231	2,143	1,824	1,980
N/A	N/A	N/A	N/A	N/A
908	806	1150	825	866
N/A	N/A	5422	3623	5379
7:22	6.25	6.50	7.02	6.16
85	248	987	478	800
58	168	931	582	750
35,160	37,093	31,236	31,853	34,888
17,627	1,771	18,638	18,691	19,545
7:22	7:06	7.38	0.33	8.10
669,663	700,000	752,000	752,000	728,412
N/A	293,641	342,615	325,477	338,247
N/A	38,797	47,902	48,480	54,588
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
2,978	2,899	3,439	3,352	3,777
521	455	392	359	434
941	305	124	92	378
859	859	859	867	867
3	3	2	2	2
259	261	262	262	263
5,200	8,621	10,679	6,428	5,305
6,600	5,136	5,630	4,915	2,585
11,000	16,016	24,784	16,402	20,317
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
53,000	56,000	62,837	41,164	56,785
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
750	809	1,200	1,300	1,248
181	238	238	240	165
3,260	2445	3200	4800	0
N/A	N/A	N/A	N/A	N/A

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2010	2011	2012	2013	2014
Landfill:					
Landfill customers	52,006	49,400	46,889	44,838	47,992
Airport (sold in FY 2012):					
Aircraft based at airport	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.

Fiscal Year				
2015	2016	2017	2018	2019
47,733	57,864	9,351	17,148	9,250
-	-	-	-	-

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2010	2011	2012	2013	2014
General Government:					
Passenger/support vehicles	95	97	98	96	96
High volume printers	6	5	5	5	5
AS400 computer systems	3	3	3	3	3
IBM 94006 computer	2	2	2	2	2
Information servers	7	5	5	5	5
VOIP telephone system	0	4	1	1	1
Printing presses	6	6	4	4	4
Voting machines	581	581	4	4	4
Tax Assessment and Collection:					
Assessment vehicles	2	0	0	0	2
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	12	13	13	13	14
File systems	5	5	5	5	5
Recording systems	6	6	6	6	6
District Attorney:					
Passenger vehicles	27	28	31	32	35
File systems	1	1	1	1	1
Copier	1	1	1	1	1
Printer	1	0	0	0	0
Correctional Facility:					
Passenger/support vehicles	15	15	12	12	11
Transport buses/vans	12	17	17	19	19
Sheriff:					
Patrol vehicles	86	83	97	105	105
Transport buses/vans	6	11	12	8	8
Service vehicles	9	5	3	3	3
SWAT transport vehicle	1	0	0	0	0
Armored personnel carrier	0	0	0	0	0
Public Safety:					
County Police:					
Stations	2	2	2	3	3
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	122	84	105	131	167
Animal control vehicles	6	6	6	6	6
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	1
Equipment trailers	3	0	0	0	1
Firearms training system	1	1	1	1	1
Police dogs	8	3	9	9	9
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	17	17	17	17	17
Service vehicles	3	2	2	2	2
Central Communications:					
Mobile communication vehicle with trailer	0	0	0	0	0
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	2	2	2	2	2
Diesel generators	2	1	1	1	1
Digital mapping system	1	1	1	1	1
Fire Department:					
Stations	15	15	15	15	15
Fire fighting and rescue apparatus	28	34	34	34	34
Support vehicles	37	37	33	33	31
Information servers	2	2	2	2	2

SOURCE Various government departments.

Fiscal Year				
2015	2016	2017	2018	2019
99	101	115	137	133
5	8	8	8	7
3	1	1	1	1
2	1	1	1	1
5	5	5	7	7
1	1	1	1	1
4	4	4	5	5
581	648	648	670	670
2	1	4	13	13
14	15	16	16	10
5	4	4	4	4
6	3	6	6	6
36	36	39	42	27
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
11	15	14	18	18
19	17	19	19	19
142	136	138	140	82
8	8	5	8	11
3	3	3	3	3
0	0	0	0	0
0	0	0	0	0
3	3	3	5	5
1	1	1	1	1
201	116	149	146	178
6	5	5	5	5
2	2	2	2	2
1	1	1	1	1
1	1	1	2	2
1	1	1	1	2
1	1	1	2	2
9	9	9	10	9
1	1	1	1	1
17	18	18	18	12
2	1	1	1	3
2	0	0	1	1
2	2	2	2	2
3	3	3	2	2
2	0	0	0	0
1	1	1	1	1
1	1	1	1	1
15	15	15	15	15
36	36	37	37	32
31	27	28	33	26
2	2	2	2	2

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
Transportation Department:					
Heavy duty trucks	36	37	39	37	37
Heavy duty equipment	44	55	61	61	63
Support vehicles	47	42	44	44	44
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	19	19	19	19	17
Public Transit System:					
Transit and paraliift buses	0	0	0	0	0
Support vehicles	0	0	0	0	0
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	2	2	2	2	2
Service vehicles	2	2	2	2	2
Parks and Recreation:					
Parks/recreation centers	12	12	12	12	12
Support vehicles	47	48	50	50	54
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	7	7	8	8	8
Information servers	2	1	1	1	1

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

SOURC Various Clayton County government departments.

Fiscal Year				
2015	2016	2017	2018	2019
38	34	36	34	41
64	45	63	53	55
46	41	43	54	52
1	1	1	1	1
16	17	17	17	17
0	0	0	0	0
0	0	0	0	0
6	6	6	6	6
2	2	2	2	2
2	3	3	3	2
12	12	12	12	12
55	59	57	54	53
9	9	9	9	9
7	7	8	9	9
1	1	1	1	1



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