

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

*Fiscal year ended June 30, 2020*



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, 2020

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## **INTRODUCTORY SECTION**

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE  
IN FINANCIAL REPORTING

**Jeffrey E. Turner**  
Chairman  
**Sonna Singleton Gregory**  
Vice-Chair  
**Gail B. Hambrick**  
Commissioner  
**Felicia Franklin**  
Commissioner  
**DeMont Davis**  
Commissioner



**Ramona Bivins**  
Chief Financial Officer  
**Finance Department**  
112 Smith Street  
Jonesboro, GA 30236  
Phone: (770) 477-3222  
Fax: (770) 477-3235  
[www.claytoncountygga.gov](http://www.claytoncountygga.gov)

March 25, 2021

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, 2020, 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, 2020 were audited by Mauldin and Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. Mauldin and Jenkins' unmodified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unmodified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Office of Management and Budget (OMB) Uniform Grant Guidance, Subpart F has been performed for the Fiscal Year ended June 30, 2020. 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 293,970 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

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

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

The annual budget serves as the foundation of Clayton County's financial planning and control. The statutes of the State of Georgia require the County to adopt through a local resolution an annual balanced



budget for the General Fund, each special revenue fund, the Debt Service fund, and a project-length balanced budget for each capital project fund. The budget is prepared for each fund, based on function (e.g. public safety) and department (e.g. police) on the modified accrual basis of accounting. Total expenditures for a department may not legally exceed that department's total budget.

## **FACTORS AFFECTING ECONOMIC CONDITION**

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

### **Local Economy**

The primary economic driver of the County and region is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs to the region, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's busiest airport generating more than \$440 million in operating revenue in 2020 down from \$568 million the previous year. The decrease in revenue can be contributed to the worldwide pandemic and its lingering effect on business revenue across the world.

The Covid-19 pandemic has negatively affected revenue streams for many entities including Clayton County. During the fourth quarter of fiscal year 2020, the County's operations came to a slow crawl as the county attempted to adjust to, what has become, the new normal. Clayton County experienced a decrease in several revenue sources including licenses and permits and charges for services. The County has remained diligent in modifying expenditures to reflect the decline in revenue.

Despite the decrease in revenue the County has seen several signs that the local economy is improving. The overall collection of County revenues has stabilized and contributing to this stabilization has been the steady increase of property tax revenue. In addition, the County continues to focus on plans for growth management 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. In May 2020, the citizens of Clayton County voted to approve the 2020 SPLOST, which is expected to generate over \$280 million in revenue which will be used to fund capital outlay projects throughout the County.

Building upon inherent strengths in areas such as location, transportation, infrastructure and natural resources, Clayton County has targeted several industries for special attention in its economic development efforts. Even more announcements are expected during 2021.

Per capita income has improved in the last decade from \$22,443 in 2011 to \$27,006 in 2020. 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) <sup>1</sup>
2014	\$ 3,658
2015	\$ 3,782
2016	\$ 3,678
2017	\$ 3,817
2018	\$ 3,950
2019	\$ 4,367
2020	\$ 4,585

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2020, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment in Atlanta is expected to increase from 3.88 million in 2018 to 6.54 million in 2050, a gain of 2.6 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.

Residential values and sales tax collections have rebounded, and the County has moved past many of the challenges resulting from the downturn in the financial markets. The Clayton County Board of Commissioners has created additional revenue sources which has enabled the County to remain consistent with the services offered to its citizens. The County continues to make smart financial decisions in order to remain fiscally strong.

### **Long-term financial planning**

The County's capital budget is financed utilizing funds from the 2004, 2009, 2015, and soon the newly approved 2020 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. Continual improvements are 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.

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.

Several projects included with the newly approved 2020 SPLOST include a County Administration Building, Mental Health Infrastructure, numerous Building and Maintenance projects, a Clayton County Fire and Emergency Services Aerial Replacement Program, and a newly constructed library to be located in District 1.

### **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

<sup>1</sup>Woods & Poole Economics, Inc. 2020

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 2020. The budget shall be adopted at the legal level of budgetary control which is the organization/department level of control. The Chairman or his designee shall have the authority to transfer funds within a department from one line item to other line items except for salary line item increases. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account. County departments/Elected officials will not be allowed to exceed their salary and wages account without approval from the Board.

- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.
- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County continued a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices; to construct a senior center, a multi-generational facility, and four parks and recreation facilities; and to improve several 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 a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees. Clayton County will serve as an archway between the region and the world, which embodies the new brand of the County: Where the World Lands and Opportunities Take Off. In such, the County has developed several major initiatives for 2020-

2021 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 several 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.

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.

In addition, on May 19, 2020, voters approved the 2020 SPLOST referendum. The term of the 2020 SPLOST is 6 years and is estimated to generate \$280 million for County and City projects. The 2020 SPLOST will be distributing between the cities and County based on an approved intergovernmental agreement (IGA).

The funds generated from the 2004, 2009, 2015, and 2020 SPLOST referendums listed earlier will be used to enhance the overall well-being of the County through various transportation, equipment and capital projects. The following are a list of the many projects that were either completed or ongoing within the fiscal year 2020: Northeast Senior Center (District 1), Clayton County International Water Park (District 4), Clayton County Sector 2 Police Precinct (District 2), Countywide Dog Parks, Northwest Branch Library (District 2), Southwest Intergenerational Center (District 3), Technology Services & Training Center (District 3), District 4 Recreation Center, Clayton County Prison Addition (District 4), the Comprehensive Justice Management and Information System, and Transportation and Development 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 for the fiscal year ended June 30, 2019. This was the forty-first 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 2020. This is the eighteenth 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



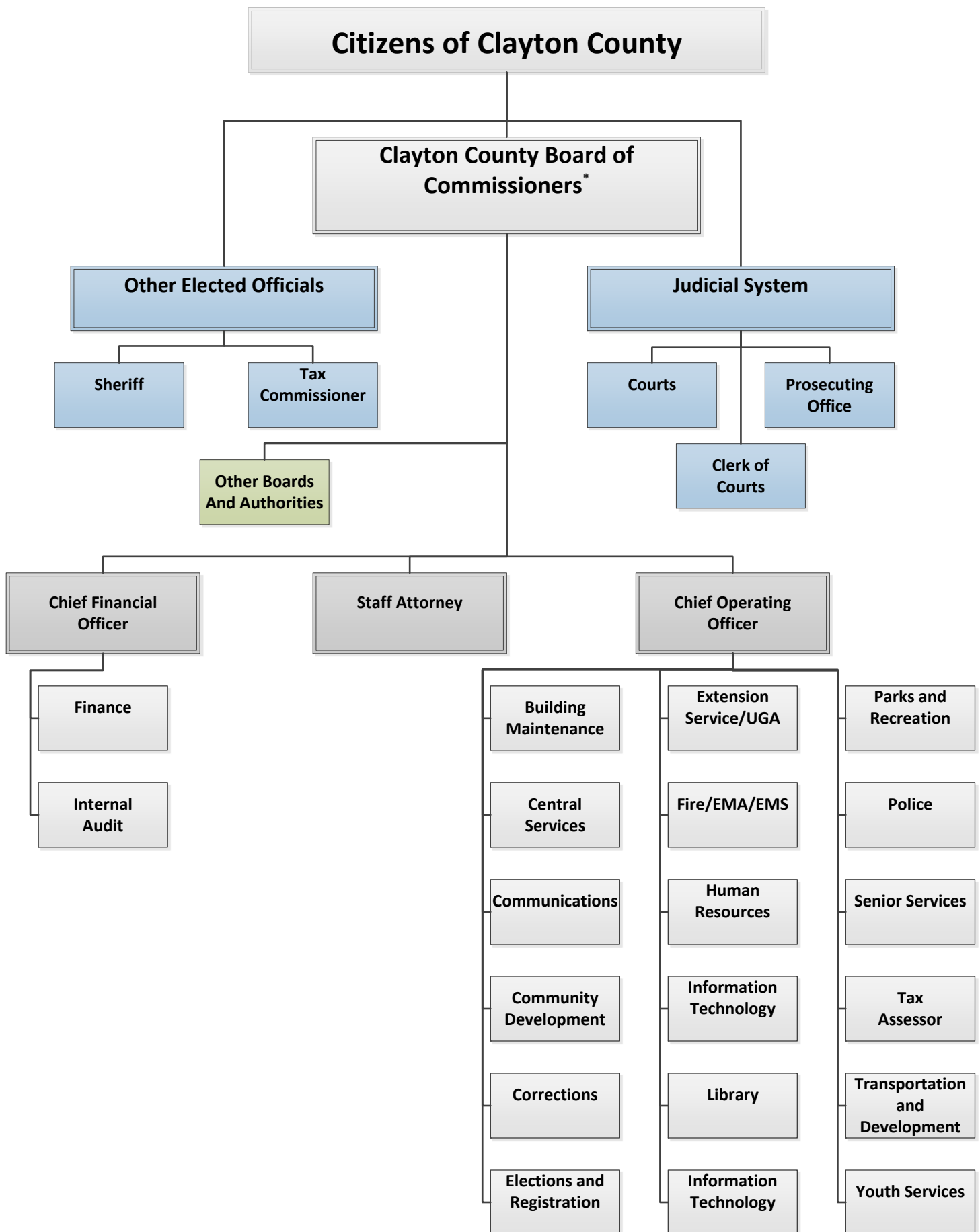
**CLAYTON COUNTY, GEORGIA**  
**PRINCIPAL OFFICIALS AND CONSULTANTS**  
**JUNE 30, 2020**

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*Board of Commissioners:*

Chairman.....Jeffrey E. Turner  
District 1.....Sonna Singleton Gregory  
District 2.....Gail Hambrick  
District 3.....Felicia Franklin Warner  
District 4, Vice Chair ..... DeMont Davis

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.....Tasha Mosley  
Juvenile Court, Chief Judge.....Steven C. Teske  
Magistrate Court, Chief Judge.....Wanda L. Dallas  
Probate Court Judge.....Pamela Ferguson  
Solicitor.....Charles Brooks  
State Court, Chief Judge.....Linda S. Cowen  
Superior Court, Chief Judge.....Geronda V. Carter  
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, 2019

*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 AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** (the "County") as of and for the year ended June 30, 2020, 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 29%, 30%, and 1%, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represent 33%, 103%, and 89%, 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.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Fire Fund, and Other County Grants Fund 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, 2019 financial statements and we have expressed unmodified audit opinions on those audited financial statements in our report dated June 30, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, 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 18, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 85 and 86, and the Schedule of Changes in the County's Total OPEB Liability on page 87 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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#### *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, 2019, 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.

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The summarized comparative information included in the combining and individual fund financial statements and schedules for the year ended June 30, 2019, 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 2019 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 2019 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Clayton County, Georgia's internal control over financial reporting and compliance.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
March 24, 2021

## **Management's Discussion and Analysis (Unaudited)**

This section of the Clayton County, Georgia (the "County") annual financial report presents a narrative overview and an analysis of the financial activities of the Clayton County Board of Commissioners for the fiscal year ended June 30, 2020. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i-vii in the introductory section of this report.

### ***Financial Highlights***

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at June 30, 2020 by \$534.4 million.
- As of June 30, 2020, the County's governmental funds reported combined ending fund balances of \$291.9 million, a decrease of \$29.5 million. The portion of the governmental funds total fund balance available for spending at the County's discretion is that of the General fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balance of the General Fund comprised a total of \$103.3 million or 51% of total General Fund expenditures.
- At the end of the current fiscal year, Clayton County's primary government has a total bonded debt outstanding of \$36.7 million of which \$8.7 million is debt of the Development Authority, a blended component unit.

### ***Overview of the Financial Statements***

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. These basic statements consist of three sections: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other information supplementary to the basic financial statements themselves.

### ***Government-wide Financial Statements***

The government-wide financial statements provide both long-term and short-term information about the County's overall financial status. These statements use a format similar to a private-sector business. They include a Statement of Net Position and the Statement of Activities, which appear on pages 19-21 of the report.

The statement of Net Position presents information on the County's assets and liabilities. Deferred outflows of resources are reported in a separate section following liabilities. The total net position represents the difference between these assets and liabilities, along with deferred inflows/outflows as applicable. This is a useful way to measure the County's financial health. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the County is improving or deteriorating.

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

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

The County's statements include two discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority) and the Board of Health. The financial information for these component units are reported separately from the financial information presented for the primary government. The Combining Statement of Net Position and Combining Statement of Activities for component units can be found on pages 38-40 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*.

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

Effective July 1, 2018, the County implemented the provisions of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension – an amendment of GASB Statements 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.

### ***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 No. 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 page 22 and 23 of the report.

Clayton County currently maintains 32 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, Other County Grants Fund, the Roads and Recreation Capital Projects Fund, 2009 SPLOST Fund, 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 88.

Clayton County adopts an annual appropriated budget for each of the governmental funds except the Development Authority, which is a blended component unit. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund in order to present budgetary compliance. Budgetary comparison statements for the General Fund, Fire Fund and Other County Grants

Fund can be found in the basic financial statements, while all other fund budgetary schedules, as well as detailed budgetary schedules for the General Fund, which demonstrate compliance at the department level of budgetary control, are included in the “Combining and Individual Fund Statements and Schedules” section and begin on page 88.

The basic governmental fund statements can be found on pages 22-32 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 88.

The basic proprietary fund financial statements can be found on pages 33-35 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 36 and 37 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 41-84 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 88-165 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 166-214.

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, 2020, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$534.4 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 141.6% 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, 2020 and 2019:

	<b>Primary Government</b>	
	<b>2020</b>	<b>2019</b>
Current and other assets	\$ 565,005	\$ 367,283
Capital assets	549,536	736,661
Total assets	1,114,541	1,103,944
Deferred outflows	80,123	42,938
Total deferred outflows	80,123	42,938
Long-term liabilities	585,147	498,664
Other liabilities	31,658	54,845
Total liabilities	616,805	553,509
Deferred inflows	43,467	47,718
Total deferred inflows	43,467	47,718
Net position:		
Net investment in capital assets	746,678	716,152
Restricted	194,895	218,995
Unrestricted	(407,180)	(389,492)
Total net position	\$ 534,393	\$ 545,655

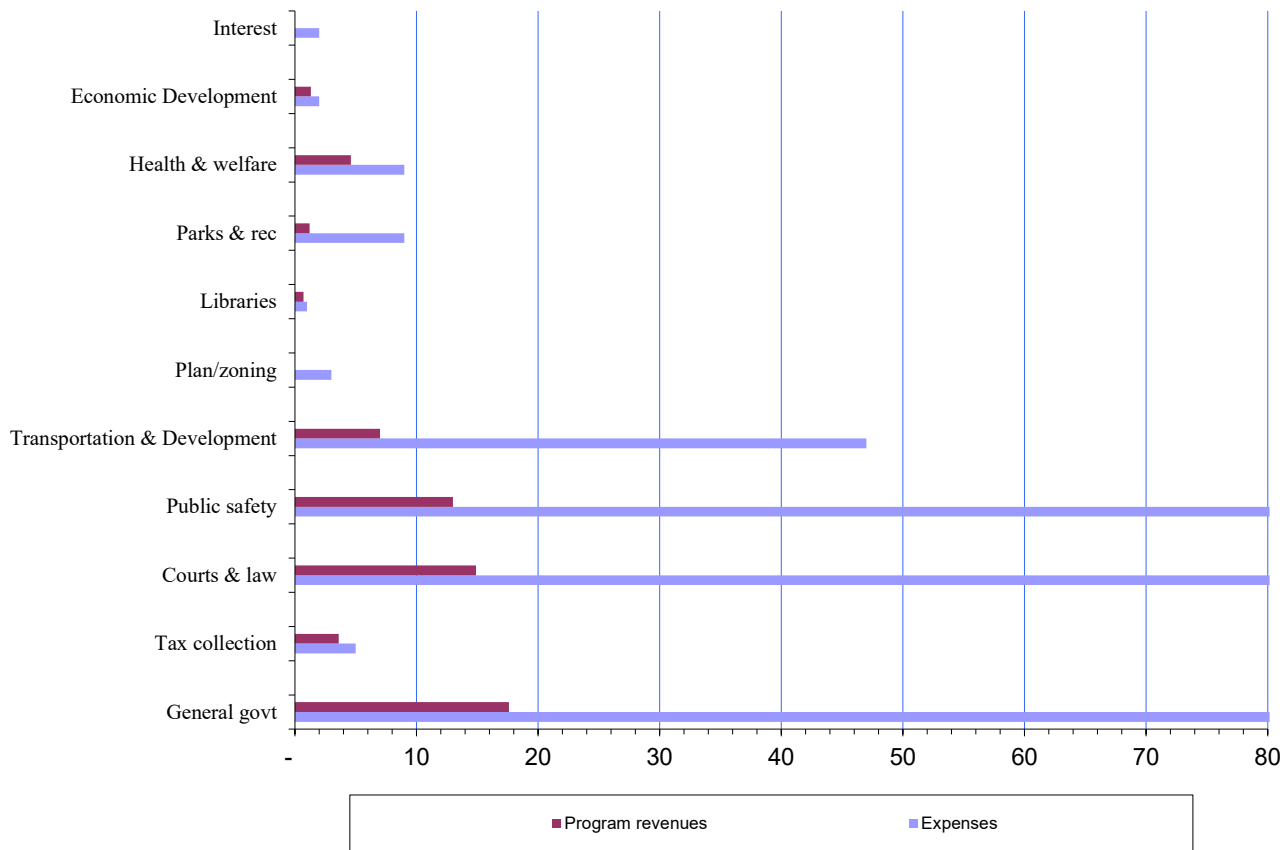
The County's net position also includes restricted net position of \$194.9 million (or 36.5% of net position) and unrestricted net position of negative \$407.2 million (or approximately -76.2% of net position). Restricted net position represents resources subject to external restriction on how they may 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 \$545.6 million to \$534.4 million at the end of the current year. Overall net position declined slightly from FY2019 to FY2020 showing a \$11.3 million decrease. Long-term liabilities saw an increase of \$55.7 million related to Pension and OPEB. However, deferred inflows decreased by \$4.2 million which was also related to Pension.

**Clayton County's Changes in Net Position**  
**June 30, 2020 and June 30, 2019**  
**(In thousands of dollars)**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Revenues		
Program revenues		
Charges for services	\$ 47,807	\$ 50,519
Operating grants and contributions	12,731	12,388
Capital grants and contributions	1,556	2,456
General revenues		
Property taxes	156,787	148,493
Other taxes	106,557	105,556
Earnings on investments	77	66
Total revenues	<u>325,515</u>	<u>319,478</u>
Program Expenses		
General government	87,185	80,798
Tax assessment and collection	4,987	4,562
Courts and law enforcement	88,330	82,318
Public Safety	85,045	80,540
Transportation and development	47,030	41,423
Planning and zoning	2,713	2,317
Libraries	884	3,584
Parks and recreation	8,688	16,738
Health and welfare	8,894	4,609
Economic development	1,555	3,175
Interest on long-term debt	1,467	2,847
Total expenses	<u>336,778</u>	<u>322,911</u>
Increase (decrease) in net position	<u>(11,263)</u>	<u>(3,433)</u>
Net position, beginning of year	<u>545,656</u>	<u>549,089</u>
Net position, end of year	<u>\$ 534,393</u>	<u>\$ 545,656</u>

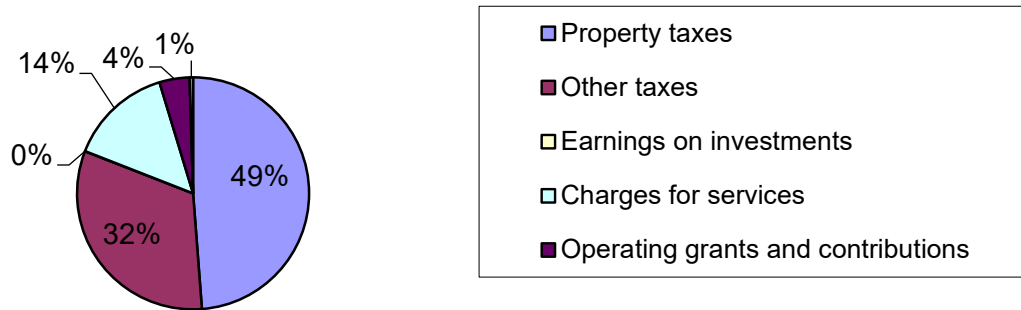
## 2020 Primary Government Expenses and Program Revenues



The County had an overall increase in expenses for 2020 of \$13.9 million, or 4.3%, 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 \$5.6 million, or 13.5%, compared to the previous year. The increase in spending was primarily contributed to the Roads and Recreation Projects Fund for roads and improvements.
- Public Safety had an increase of \$4.5 million, or 5.6%, in comparison to the previous year. The increase was mainly contributed to increased personnel costs associated with the increased need for public safety due to the COVID-19 pandemic.
- Courts and law enforcement had an increase of \$6 million in comparison to the previous year. The increase was primarily due to an increased need for law enforcement personnel during the COVID-19 pandemic.

### 2020 Primary Government Revenues by Source



Overall, there was a slight increase in revenue of \$6.0 million, or 1.9%, in fiscal year 2020. The increases in operating grants and contributions and property taxes netted with the decrease in charges for services and other taxes account for the overall increase for revenue for FY2020.

### GASB Statement No. 68 & 75 Expenses

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

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

Prior to GASB Statement No. 68 implementation in fiscal year 2016 and GASB Statement No. 75 in fiscal year 2018, GASB Statement No. 45 was in place. GASB Statement No. 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 No. 45 expenses as they appear in the Statement of Activities for fiscal year 2020 and includes the effect of implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* which has a *similar effect*.

**Primary Government**  
**Expenses by Functions/Programs**  
**For the Years Ended June 30, 2020 and 2019**

	2020	2020	2020	2020	2019	2019	2019	2019
	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	\$ 87,185,148	\$ 3,430,821	\$ 2,644,311	\$ 81,110,016	\$ 80,797,724	\$ 4,350,950	\$ 1,356,092	\$ 75,090,682
Tax Assessment/Collection	4,986,876	174,212	299,794	4,512,870	4,562,074	220,934	153,744	4,187,396
Courts and Law Enforcement	88,330,480	1,964,098	4,060,031	82,306,351	82,318,283	2,490,856	2,082,120	77,745,307
Public Safety	85,044,514	2,135,497	5,044,376	77,864,641	80,540,173	2,708,223	2,586,926	75,245,024
Transportation/Development	47,030,200	238,838	262,596	46,528,766	41,422,895	302,893	134,668	40,985,334
Planning and Zoning	2,712,758	67,457	103,313	2,541,988	2,316,665	85,549	52,982	2,178,134
Libraries	883,770	123,633	183,119	577,018	3,584,148	156,790	93,909	3,333,449
Parks and Recreation	8,687,619	233,219	361,447	8,092,953	16,737,768	295,767	185,362	16,256,639
Health and Welfare	8,894,550	28,104	150,545	8,715,901	4,609,252	35,635	77,205	4,496,412
Economic Development	1,554,789	-	-	1,554,789	3,174,452	-	-	3,174,452
Interest on Long-term Debt	1,467,146	-	-	1,467,146	2,847,167	-	-	2,847,167
Total Governmental Expenses	<u>\$ 336,777,850</u>	<u>\$ 8,395,879</u>	<u>\$ 13,109,532</u>	<u>\$ 315,272,439</u>	<u>\$ 322,910,601</u>	<u>\$ 10,647,597</u>	<u>\$ 6,723,008</u>	<u>\$ 305,539,996</u>

## Financial Analysis of the County's Funds

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

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

As of June 30, 2020, Clayton County's governmental funds reported combined ending fund balances of \$292.0 million, a decrease of \$29.5 million in comparison with the previous fiscal year. Approximately 33.8% or \$95.6 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, \$196.4 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, 2020, the total of assigned and unassigned fund balance in the General Fund was \$103.3 million. The total fund balance for the General Fund was \$106.8 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total expenditures. Assigned/unassigned fund balance represents 51% of total General Fund expenditures, while the General Fund total fund balance represents 52.3% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for fiscal year 2019 was 47.2% which shows the County's financial position is steadily improving.

The fund balance of the County's General fund increased during the current fiscal year by \$9.6 million. Total expenditures decreased over the prior period by \$1.8 million. Revenues increased by \$5.2 million during the same period. Further detail is listed below. Overall, total revenues were higher than originally budgeted by \$9.7 million and expenditures were \$9.7 million lower than originally budgeted.

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

- Property tax revenues were up by \$9.3 million over the prior year. An increase in property tax revenue and ad valorem taxes contributed to the increase.
- Other taxes and assessments decreased by \$.6 million due to the decrease in LOST collections.
- Licenses and permits decreased by \$1.4 million from the previous year due to fewer licenses and permits being obtained during the year due to the pandemic.
- Overall expenditures decreased slightly by \$1.8 million from prior year due to decreased operating costs for the final quarter of FY2020.



The Fire Fund has a fund balance of \$17.6 million which represents an increase of \$8.8 million from the prior year. An increase in value of assessed property in addition to a reduction of expenditures throughout FY2020 positively affected the total fund balance.

The fund balance for the Debt Service Fund more than doubled from the prior 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 2020 decreased drastically by \$10.1 million. This decrease was a result of a timing difference in the recognition of expense verses the recognition of revenue for the Coronavirus Aid, Relief, and Economic Security (CARES) funds received. Revenue for the CARES Act was not received until fiscal year 2021.

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, 2020, the remaining fund balance for these projects total \$18.2 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore \$25.4 million in capital outlay for the year netted against a \$.6 million transfer-in to the road project related grant revenue from the other county grants fund accounted for the majority of the decline in fund balance of \$24.6 million from the previous year.

The 2009 SPLOST fund was created to account for future projects totaling \$305 million as approved by voters in a 2008 SPLOST referendum, covering a six-year span. The fund began receiving SPLOST collections in 2009. The fund balance as June 30, 2020 is \$27.4 million. The \$21.8 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 a n approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums no level 1 or level 2 projects are included in the 2015 SPLOST. The fund balance at June 30, 2020 is \$93 million, an increase of \$5 million from the previous year.

Also, on May 19, 2020, voters approved the 2021 SPLOST referendum. The term of the 2021 SPLOST is six years and is estimated to generate \$280 million for County and City projects. The 2021 SPLOST will be distributing based on the approved intergovernmental agreement of 21.23% for the cities and 78.77% for the County.

The URA fund was established in 2018 to account for urban redevelopment projects within the county. The fund balance at June 30, 2020 is \$.02 million. The \$.2 million decrease in fund balance from the prior year was spent entirely on capital outlay.

*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, 2020, the Workers' Compensation Self- Insurance net position increased from \$1.7 to \$2.1 million in the current year. Total contributions and claims activity remained constant.

The Medical Self-Insurance Fund net position increased from \$3.2 million to \$4.3 million due to an increase in revenue along with a decrease in expenses.

### **General Fund Budgetary Highlights**

Differences between the General Fund's original budget of \$213.8 million and the final amended budget of \$230 million amounted to a 7.6% increase. This increase in the budget can be summarized as follows:

- \$12.6 million increase for Other General Government for additional payments to various vendors, other government entities, and repair and maintenance of County facilities. This total includes \$1.7 million for capital outlay projects, \$3.0 million for contractual services, and \$1.3 million for other services and charges.
- \$.8 million increase for Public Safety to account for additional personnel, material, and supplies.

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

- The County collected an additional \$11.5 million in Property Taxes resulting from higher property values.
- Charges for Service revenue decreased overall by \$1.1 million due to the forced government closure as a result of the COVID-19 pandemic during the last quarter of the fiscal year.

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

Capital assets- Clayton County's capital assets as of June 30, 2020, amounts to \$768.4 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 include the following:

- **Northwest Branch Library-** Interior and exterior framing and exterior brick are complete. Installation of the facilities plumbing, electrical, heating ventilation and air conditional are complete.
- **Clayton County Signage & County Borders-** Clayton County has completed Phase 1 and Phase 2 of the branding initiative. Phase 3 (which includes logo and tagline) is underway.

- **Sector 2 Police Precinct-** Sector 2 Police Precinct facility is 95% complete, and the punch list inspection activities have taken place. Site construction is in progress.
- **Jail Security Access Video Surveillance System-** The video surveillance materials and software are currently being installed.
- **Parks and Recreation Administration Building-** As of June 2020, the District 4 Recreational Center is approximately 85% complete. The exterior masonry and exterior panels are in progress as well as the facility's plumbing, electrical and HVAC components.
- **Northeast Senior Center-** The facilities plumbing, electrical, HVAC, exterior panel, and brick installation are in progress. Roofing is nearly complete and Pool installation is ongoing.
- **Southwest Intergenerational Center-** As of June 2020 the facility is 80% complete. The installation of the interior and exterior walls, interior plumbing, electrical, exterior brick and glass, and the HVAC are progressing. Additional site construction is in progress and will include a parking lot curb, gutters and site grading.

*Long-term debt-* At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$36.7 million, of which \$5.2 million is debt of the Development Authority, a blended component unit. Included in this total are the 2012 refunding 2003 & 2004 bonds, 2017 Tax Allocation Refunding Bond, 2019 refunding 2012 Bond, and the 2014 Series B SPLOST Bond.

The County has several long-term capital lease agreements outstanding at year end totaling \$4.9 million. These agreements extend through fiscal year 2025. In January 2020, the County entered into a lease agreement with Ten-8 Fire and Safety Equip of GA to lease eight fire trucks. The interest and principal payments will be charged to the Fire fund beginning July 1, 2020.

Additional information on the County's long-term debt can be found in Note III Section J on pages 62-71 of this report.

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

- The unemployment rate for Clayton County at June 30, 2020 was 12.7%, an increase of 8.1% over the previous year. The State's average unemployment rate and the national rate were, 7.6% and 11.2%, 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 from 20.819 in fiscal year 2019 to 20.557 in fiscal year 2020. The LOST rebate millage for FY2019 was 5.223 compared to 4.961 for FY2020. The *net millage* for fiscal year 2021 budget is 15.089, a decrease of .507 from fiscal year 2020.

### *Requests for Information*

This financial report is designed to provide a general overview of Clayton County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

**Ramona Bivins, Chief Financial Officer  
Clayton County Finance Department  
112 Smith Street  
Jonesboro, GA 30236**



## **Basic Financial Statements**

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF NET POSITION JUNE 30, 2020

	Primary Government	
	Governmental	Component
	Activities	Units
<b>ASSETS</b>		
Cash and cash equivalents	\$ 297,894,448	\$ 3,221,669
Restricted cash	-	3,591,753
Investments	6,302,438	-
Accounts receivable	5,403,373	6,847
Grants receivable	1,426,732	-
Taxes receivable	6,206,949	-
Due from component units	3,000,000	-
Due from other governments	720,800	1,456,491
Due from individuals	3,781	-
Due from organizations	11,940,033	-
Inventory	2,501,836	1,341
Prepaid items	5,380,830	-
Property held for resale	5,393,306	-
Capital assets, non-depreciable	218,829,924	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	549,536,389	7,523,443
Total assets	1,114,540,839	22,117,319
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	71,941,232	1,932,692
Charges on refunding	484,880	-
OPEB	7,696,776	-
Total deferred outflow of resources	80,122,888	1,932,692
<b>LIABILITIES</b>		
Accounts payable	19,618,177	729,790
Accrued liabilities	6,148,023	107,996
Retainage payable	3,915,915	-
Customer deposits	-	12,150
Construction and performance bonds payable	31,750	-
Due to component units	-	3,000,000
Due to other governments	1,283,167	717,495
Due to organizations	122,978	-
Interest payable	364,914	46,708
Unearned revenue	172,961	-
Noncurrent liabilities:		
Due within one year	31,090,708	1,679,727
Due in more than one year	554,056,100	17,166,218
Total liabilities	616,804,693	23,460,084
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension	17,345,177	3,742,138
OPEB	26,121,755	-
Total deferred inflow of resources	43,466,932	3,742,138
<b>NET POSITION</b>		
Net investment in capital assets	746,677,647	7,014,694
Restricted for:		
Debt service	794,300	-
Capital projects	143,863,018	-
Tourism promotion	2,295,392	-
Public safety	27,734,067	-
Jail construction/staffing	220,015	-
Health and welfare programs	888,820	-
Law library materials	38,899	-
Technology	563,893	-
Street lights	2,205,634	-
Economic development	13,134,091	-
Grant programs	3,155,943	866,935
Unrestricted	(407,179,617)	(11,033,840)
Total net position	\$ 534,392,102	\$ (3,152,211)

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government</b>				
<b>Governmental activities:</b>				
General government	\$ 87,185,148	\$ 16,185,046	\$ -	\$ 46,734
Tax assessment collection	4,986,876	3,581,119	-	-
Courts and law enforcement	88,330,480	11,309,245	2,103,360	-
Public safety	85,044,514	12,840,044	810,220	4,930
Transportation and development	47,030,200	1,106,215	3,998,609	1,500,583
Planning and zoning	2,712,758	543,916	-	-
Libraries	883,770	133,569	620,165	-
Parks and recreation	8,687,619	686,838	-	-
Health and welfare	8,894,550	483,156	5,198,800	3,805
Economic development	1,554,789	937,496	-	-
Interest on long-term debt	1,467,146	-	-	-
Total governmental activities	<u>\$ 336,777,850</u>	<u>\$ 47,806,644</u>	<u>\$ 12,731,154</u>	<u>\$ 1,556,052</u>
<b>Component units:</b>				
Landfill Authority	\$ 2,194,806	\$ 1,143,157	\$ 500,000	\$ -
Board of Health	12,378,765	4,774,558	8,242,977	-
Total component units	<u>\$ 14,573,571</u>	<u>\$ 5,917,715</u>	<u>\$ 8,742,977</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
- Earnings on investments
- Total general revenues
- Change in net position
- Net position (deficit), beginning of year
- Net position (deficit), 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	
\$ (70,953,368)	\$ (70,953,368)	\$ -	
(1,405,757)	(1,405,757)	-	
(74,917,875)	(74,917,875)	-	
(71,389,320)	(71,389,320)	-	
(40,424,793)	(40,424,793)	-	
(2,168,842)	(2,168,842)	-	
(130,036)	(130,036)	-	
(8,000,781)	(8,000,781)	-	
(3,208,789)	(3,208,789)	-	
(617,293)	(617,293)	-	
(1,467,146)	(1,467,146)	-	
<u>\$ (274,684,000)</u>	<u>\$ (274,684,000)</u>	<u>\$ -</u>	
\$ -	\$ -	\$ (551,649)	
-	-	638,770	
<u>-</u>	<u>-</u>	<u>87,121</u>	
156,786,513	156,786,513	-	
33,832,083	33,832,083	-	
50,819,886	50,819,886	-	
14,159,586	14,159,586	-	
1,827,178	1,827,178	-	
2,062,779	2,062,779	-	
1,563,937	1,563,937	-	
1,520,206	1,520,206	-	
771,060	771,060	-	
76,720	76,720	6,244	
<u>263,419,948</u>	<u>263,419,948</u>	<u>6,244</u>	
(11,264,052)	(11,264,052)	93,365	
545,656,154	545,656,154	(3,245,576)	
<u>\$ 534,392,102</u>	<u>\$ 534,392,102</u>	<u>\$ (3,152,211)</u>	



# CLAYTON COUNTY, GEORGIA

## BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2020

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 72,330,362	\$ 14,007,144	\$ 249,310	\$ 67,899
Investments	6,302,438	-	-	-
Accounts receivable	5,271,529	19,498	-	-
Grants receivable	-	-	958,228	-
Taxes receivable, net	5,207,809	879,928	-	531
Interfund receivables	29,015,000	-	-	-
Due from other governments	244,363	211,366	41,786	-
Due from component unit	3,000,000	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	5,291,747	35,793	2,611	-
Inventory	2,485,940	15,896	-	-
Prepaid items	980,315	4,157,256	-	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 130,133,284</u>	<u>\$ 19,326,881</u>	<u>\$ 1,251,935</u>	<u>\$ 68,430</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 7,740,607	\$ 159,737	\$ 1,395,527	\$ 3,000
Accrued liabilities	5,247,435	753,441	2,671	-
Construction/performance bonds payable	31,750	-	-	-
Interfund payables	-	-	5,500,000	-
Construction retainage payable	-	-	207,933	-
Unrealized grant revenue	-	-	107,762	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	5,590	-	-	-
Total liabilities	<u>13,131,882</u>	<u>913,178</u>	<u>7,213,893</u>	<u>3,000</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	4,484,504	780,278	-	533
Unavailable revenue - sales taxes	1,316,766	-	-	-
Unavailable revenue - EMS	4,407,104	-	-	-
Total deferred inflows of resources	<u>10,208,374</u>	<u>780,278</u>	<u>-</u>	<u>533</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable:				
Inventory	2,485,940	15,896	-	-
Prepaid items	980,315	4,157,256	-	-
Property held for resale	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Tourism promotion	-	-	-	-
Public safety	-	13,460,273	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	1,850,711	-
Assigned to:				
Debt service	-	-	-	64,897
Purchases on order	4,832,886	-	-	-
Building & Maintenance	2,500,000	-	-	-
Lieu of taxes	39,872,666	-	-	-
Unassigned (deficit)	<u>56,121,221</u>	<u>-</u>	<u>(7,812,669)</u>	<u>-</u>
Total fund balances (deficits)	<u>106,793,028</u>	<u>17,633,425</u>	<u>(5,961,958)</u>	<u>64,897</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 130,133,284</u>	<u>\$ 19,326,881</u>	<u>\$ 1,251,935</u>	<u>\$ 68,430</u>

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	2015 SPLOST Fund	2017 URA Bond Fund	Nonmajor Governmental Funds	Total
\$ 20,680,803	\$ 32,665,464	\$ 111,326,369	\$ 5,576,569	\$ 30,715,442	\$ 287,619,362
-	-	-	-	-	6,302,438
3,000	-	-	-	109,346	5,403,373
-	-	-	-	468,504	1,426,732
-	-	-	-	118,681	6,206,949
-	-	-	-	-	29,015,000
-	-	-	-	223,285	720,800
-	-	-	-	-	3,000,000
-	-	-	-	-	3,781
-	80,358	6,283,438	-	246,086	11,940,033
-	-	-	-	-	2,501,836
-	-	-	-	25,298	5,162,869
-	-	-	-	4,837,306	4,837,306
<u>\$ 20,683,803</u>	<u>\$ 32,745,822</u>	<u>\$ 117,609,807</u>	<u>\$ 5,576,569</u>	<u>\$ 36,743,948</u>	<u>\$ 364,140,479</u>
\$ 1,119,755	\$ 2,014,438	\$ 4,259,054	\$ -	\$ 1,684,042	\$ 18,376,160
-	-	-	-	144,476	6,148,023
-	-	-	-	-	31,750
-	2,500,000	16,000,000	5,000,000	15,000	29,015,000
1,317,691	805,848	1,034,444	549,999	-	3,915,915
-	-	-	-	59,609	167,371
-	-	-	-	16,478	122,978
-	-	1,283,167	-	-	1,283,167
-	-	-	-	-	5,590
<u>2,437,446</u>	<u>5,320,286</u>	<u>22,576,665</u>	<u>5,549,999</u>	<u>1,919,605</u>	<u>59,065,954</u>
-	-	-	-	113,426	5,378,741
-	-	1,976,914	-	-	3,293,680
-	-	-	-	-	4,407,104
<u>-</u>	<u>-</u>	<u>1,976,914</u>	<u>-</u>	<u>113,426</u>	<u>13,079,525</u>
-	-	-	-	-	2,501,836
-	-	-	-	25,298	5,162,869
-	-	-	-	4,837,306	4,837,306
18,246,357	27,425,536	93,056,228	-	-	138,728,121
-	-	-	26,570	-	26,570
-	-	-	-	2,295,392	2,295,392
-	-	-	-	9,320,364	22,780,637
-	-	-	-	220,015	220,015
-	-	-	-	888,820	888,820
-	-	-	-	38,899	38,899
-	-	-	-	563,893	563,893
-	-	-	-	2,092,208	2,092,208
-	-	-	-	13,134,091	13,134,091
-	-	-	-	1,305,232	3,155,943
-	-	-	-	-	64,897
-	-	-	-	-	4,832,886
-	-	-	-	-	2,500,000
-	-	-	-	-	39,872,666
-	-	-	-	(10,601)	48,297,951
<u>18,246,357</u>	<u>27,425,536</u>	<u>93,056,228</u>	<u>26,570</u>	<u>34,710,917</u>	<u>291,995,000</u>
<u>\$ 20,683,803</u>	<u>\$ 32,745,822</u>	<u>\$ 117,609,807</u>	<u>\$ 5,576,569</u>	<u>\$ 36,743,948</u>	<u>\$ 364,140,479</u>

# CLAYTON COUNTY, GEORGIA

## RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2020

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	\$ 291,995,000
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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	1,437,432,053
Accumulated depreciation	(669,065,740)

### Other assets

Other assets not available to pay for current period expenditures, and therefore, are not reported in the funds (Development Authority).

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.

13,079,525

### 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.

6,376,274

### Long-term liabilities

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net position. Long-term liabilities and related balances at year-end consist of the following:

Bonds payable	(36,760,000)
Financed purchase agreements	(4,892,508)
Accrued interest payable	(364,914)
Deferred amounts on refunding	484,880
Unamortized premium	(344,745)
Compensated absences	(20,694,866)
Net pension liability and related deferred inflows and outflows	(228,249,496)
Other post-employment benefits (OPEB) and related deferred inflows and outflows	(253,928,979)
Claims and judgments payable	(665,341)
Accrued landfill post-closure costs	(565,041)

Net position - governmental activities	<u>\$ 534,392,102</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, 2020

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
<b>REVENUES</b>				
Property taxes	\$ 127,511,895	\$ 25,603,333	\$ -	\$ -
Other taxes	52,352,939	546,918	-	-
Licenses and permits	6,811,000	-	-	-
Intergovernmental	4,657,087	-	7,592,261	-
Charges for services	21,508,871	799,718	-	-
Fines and forfeitures	3,421,069	-	-	-
Investment earnings	76,721	-	-	-
Other revenue	933,248	46,047	4,734	-
Gifts and donations	14,734	-	32,000	-
Total revenues	<u>217,287,564</u>	<u>26,996,016</u>	<u>7,628,995</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	58,562,854	-	10,175,918	-
Tax assessment and collection	4,072,192	-	-	-
Courts and law enforcement	73,789,881	-	2,302,117	-
Public safety	42,385,137	20,008,000	157,266	-
Transportation and development	4,278,622	-	2,760,305	-
Planning and zoning	2,364,850	-	-	-
Libraries	3,291,008	-	548,903	-
Parks and recreation	6,300,284	-	-	-
Health and welfare	3,515,768	-	-	-
Economic developmen	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,518,125	-	-	15,722,090
Capital outlay	3,929,052	2,299,028	1,393,153	-
Total expenditures	<u>204,007,773</u>	<u>22,307,028</u>	<u>17,337,662</u>	<u>15,722,090</u>
Excess (deficiency) of revenues over expenditures	<u>13,279,791</u>	<u>4,688,988</u>	<u>(9,708,667)</u>	<u>(15,722,090)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital asset:	42,417	-	-	-
Issuance of bonds	6,480,000	-	-	-
Financed purchases	-	4,156,256	-	-
Payment to refunded bond escrow ager	(6,314,463)	-	-	-
Proceeds from insurance claims	89,276	-	-	-
Transfers in	622,499	-	279,532	15,756,620
Transfers out	(4,608,211)	-	(650,289)	-
Total other financing sources (uses)	<u>(3,688,482)</u>	<u>4,156,256</u>	<u>(370,757)</u>	<u>15,756,620</u>
Net change in fund balances	9,591,309	8,845,244	(10,079,424)	34,530
<b>FUND BALANCES, beginning of year</b>	<u>97,201,719</u>	<u>8,788,181</u>	<u>4,117,466</u>	<u>30,367</u>
<b>FUND BALANCES (DEFICITS), end of year</b>	<u>\$ 106,793,028</u>	<u>\$ 17,633,425</u>	<u>\$ (5,961,958)</u>	<u>\$ 64,897</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
\$ -	\$ -	\$ -	\$ -	\$ 2,663,154	\$ 155,778,382
-	-	48,842,972	-	1,520,206	103,263,035
-	-	-	-	-	6,811,000
-	1,059,272	-	-	4,910,121	18,218,741
-	-	-	-	5,452,253	27,760,842
-	-	-	-	2,653,628	6,074,697
461,797	462,002	575,648	1,062	1,331	1,578,561
-	-	-	-	1,047,527	2,031,556
-	-	-	-	2,743	49,477
461,797	1,521,274	49,418,620	1,062	18,250,963	321,566,291
163,271	240,104	794,072	-	2,857,079	72,793,298
-	-	-	-	-	4,072,192
-	-	-	-	1,291,713	77,383,711
-	113,475	973,903	-	3,773,509	67,411,290
-	3,656,101	5,578,761	-	-	16,273,789
-	-	-	-	-	2,364,850
-	361,600	-	-	-	4,201,511
55,635	114,172	-	-	2,865,028	9,335,119
-	207,961	-	-	2,873,764	6,597,493
-	-	-	-	683,941	683,941
-	-	10,205,729	-	448,357	10,654,086
-	-	-	-	1,397,973	18,638,188
25,468,831	18,591,919	13,142,985	268,854	49,140	65,142,962
25,687,737	23,285,332	30,695,450	268,854	16,240,504	355,552,430
(25,225,940)	(21,764,058)	18,723,170	(267,792)	2,010,459	(33,986,139)
-	-	-	-	600	43,017
-	-	-	-	-	6,480,000
-	-	-	-	-	4,156,256
-	-	-	-	-	(6,314,463)
-	-	-	-	-	89,276
650,289	-	-	-	2,598,063	19,907,003
-	-	(13,674,713)	-	(973,790)	(19,907,003)
650,289	-	(13,674,713)	-	1,624,873	4,454,086
(24,575,651)	(21,764,058)	5,048,457	(267,792)	3,635,332	(29,532,053)
42,822,008	49,189,594	88,007,771	294,362	31,075,585	321,527,053
\$ 18,246,357	\$ 27,425,536	\$ 93,056,228	\$ 26,570	\$ 34,710,917	\$ 291,995,000

# 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, 2020

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

Net change in fund balances - total governmental funds	\$ (29,532,053)
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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	66,571,874
Total depreciation	(33,952,392)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(913,865)
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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	17,151,375
Issuance of bonds	(6,480,000)
Payment of refunded general obligation debt to escrow agent	6,314,463
Initiation of financed purchases	(4,156,256)
Amortization of bond premium	155,837
Amortization of deferred gain	11,608
Amortization of deferred loss	(176,105)

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	(12,421,406)
Accrued interest on debt	28,328
Landfill costs	(9,991)
Claims and judgments payable	2,256,407
Net pension liability and related deferred outflows and inflows	(13,109,532)
Other post-employment benefit (OPEB) liability	(8,395,879)

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.	3,858,231
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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	1,535,304
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Change in net position - governmental activities	\$ (11,264,052)
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The accompanying notes are an integral part of these financial statements.

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GAAP BASIS**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budget			Variance with	2019
	Original	Final	Actual	Final Budget	Actual
<b>REVENUES</b>					
Property taxes	\$ 115,977,142	\$ 124,938,711	\$ 127,511,895	\$ 2,573,184	\$ 118,176,460
Other taxes	52,904,445	52,979,199	52,352,939	(626,260)	52,932,090
Licenses and permits	7,584,794	7,584,794	6,811,000	(773,794)	8,228,818
Intergovernmental	4,333,041	4,637,326	4,657,087	19,761	4,635,887
Charges for services	22,155,190	22,284,411	21,508,871	(775,540)	23,182,802
Fines and forfeitures	3,879,000	4,114,647	3,421,069	(693,578)	3,315,397
Investment earnings	30,500	30,500	76,721	46,221	65,043
Other revenue	683,500	831,689	933,248	101,559	1,541,328
Gifts and donations	10,000	10,000	14,734	4,734	18,834
Total revenues	207,557,612	217,411,277	217,287,564	(123,713)	212,096,659
<b>EXPENDITURES</b>					
Current:					
General government	52,051,985	62,709,923	58,562,854	4,147,069	58,703,678
Tax assessment and collection	4,524,567	4,478,259	4,072,192	406,067	3,958,008
Courts and law enforcement	74,808,318	76,010,120	73,789,881	2,220,239	71,540,455
Public safety	52,319,984	52,373,658	42,385,137	9,988,521	44,386,162
Transportation and development	5,687,027	5,993,217	4,278,622	1,714,595	3,835,800
Planning and zoning	3,948,540	3,960,292	2,364,850	1,595,442	2,193,368
Libraries	4,160,058	4,377,534	3,291,008	1,086,526	3,017,969
Parks and recreation	6,984,428	7,096,173	6,300,284	795,889	6,335,121
Health and welfare	3,883,816	4,047,412	3,515,768	531,644	3,661,322
Debt service	1,352,530	1,518,126	1,518,125	1	1,303,288
Capital outlay	4,056,952	7,437,892	3,929,052	3,508,840	6,891,762
Total expenditures	213,778,205	230,002,606	204,007,773	25,994,833	205,826,933
Excess (deficiency) of revenues over expenditures	(6,220,593)	(12,591,329)	13,279,791	25,871,120	6,269,726
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of capital assets	-	-	42,417	42,417	333,761
Issuance of bonds	-	6,469,378	6,480,000	10,622	-
Payment to refunded bond escrow agent	-	(6,314,463)	(6,314,463)	-	-
Proceeds from insurance claims	-	88,161	89,276	1,115	107,186
Transfers in	622,500	622,499	622,499	-	780,000
Transfers out	(4,915,009)	(5,007,094)	(4,608,211)	398,883	(4,415,777)
Total other financing sources (uses)	(4,292,509)	(4,141,519)	(3,688,482)	453,037	(3,194,830)
Net change in fund balances	(10,513,102)	(16,732,848)	9,591,309	26,324,157	3,074,896
<b>FUND BALANCES, beginning of year,</b>	97,201,719	97,201,719	97,201,719	-	94,126,823
<b>FUND BALANCES, end of year</b>	\$ 86,688,617	\$ 80,468,871	\$ 106,793,028	\$ 26,324,157	\$ 97,201,719

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, 2020**

	Budget			Variance	
	Original	Final	Actual	with Final Budget	2019 Actual
<b>REVENUES</b>					
Tax revenues:					
Real property	\$ 19,882,162	\$ 19,882,162	\$ 21,655,745	\$ 1,773,583	\$ 19,519,946
Personal property	2,642,294	2,642,294	2,373,724	(268,570)	2,299,332
Public utility	864,089	864,089	801,489	(62,600)	762,758
Heavy equipment	14,450	14,450	2,623	(11,827)	16,958
Mobile home	59,702	59,702	57,006	(2,696)	59,864
Motor vehicle	473,418	473,418	260,254	(213,164)	328,890
Title ad valorem tax	1,746,438	1,746,438	-	(1,746,438)	1,490,317
Timber	-	-	-	-	646
Prior year	167,566	167,566	452,492	284,926	330,514
Other taxes:					
Railroad equipment	-	-	7,566	7,566	7,354
Intangible recording	200,000	200,000	342,747	142,747	68,517
Real estate transfer	70,000	70,000	136,764	66,764	40,149
Interest on delinquent taxes	700	700	59,841	59,141	50,734
Charges for services - fire inspection fees	553,700	553,700	799,718	246,018	778,667
Other revenue	30,000	30,000	46,047	16,047	76,081
Total revenues	26,704,519	26,704,519	26,996,016	291,497	25,830,727
<b>EXPENDITURES</b>					
Current:					
Public safety:					
Salaries and wages	15,347,652	15,158,580	11,401,012	3,757,568	13,826,869
Pension contribution	2,040,101	2,099,273	2,026,536	72,737	1,886,207
FICA and Medicare insurance	1,044,099	1,072,812	1,072,812	-	992,088
Group health and life insurance	2,394,649	2,081,703	2,029,894	51,809	1,889,076
Workers' compensation insurance	466,407	500,656	500,656	-	421,577
Additional employer contribution	108,938	108,938	108,938	-	108,938
Medical service fees	67,500	99,300	69,705	29,595	43,749
Contract service fees	176,335	328,044	170,705	157,339	178,827
Rental	93,400	95,281	81,767	13,514	89,283
Materials and supplies	282,815	436,614	397,080	39,534	226,084
Gas and oil	275,000	275,132	213,067	62,065	278,207
Bank charges	1,500	1,500	-	1,500	-
Minor equipment	493,520	198,449	184,186	14,263	105,341
Postage	100	100	-	100	-
Utilities	294,000	262,598	217,959	44,639	223,612
Telephone, telegraph	122,398	107,336	70,779	36,557	61,565
Sanitation	13,300	13,300	8,376	4,924	8,358
Advertising	3,000	3,000	950	2,050	1,730
Dues and subscriptions	40,092	40,992	23,532	17,460	27,400
Training, travel, meetings	21,545	17,620	13,777	3,843	12,292
Uniform allowance	193,623	229,916	229,562	354	141,171
Repair and maintenance	682,450	835,897	522,882	313,015	1,029,783
Tax commission	413,753	663,825	663,825	-	608,193
Debt service	250,000	250,000	-	250,000	-
Capital outlay	1,878,342	6,010,283	2,299,028	3,711,255	1,994,479
Total expenditures	26,704,519	30,891,149	22,307,028	8,584,121	24,154,829
Excess (deficiency) of revenues over expenditures	-	(4,186,630)	4,688,988	8,875,618	1,675,898

(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, 2020

	Budget		Actual	Variance	2019 Actual
	Original	Final		with Final Budget	
<b>OTHER FINANCING SOURCES</b>					
Financed purchases	\$ -	\$ -	\$ 4,156,256	\$ 4,156,256	\$ -
Total other financing sources	-	-	4,156,256	4,156,256	-
Net change in fund balances	-	(4,186,630)	8,845,244	13,031,874	1,675,898
<b>FUND BALANCES, beginning of year</b>	8,788,181	8,788,181	8,788,181	-	7,112,283
<b>FUND BALANCES, end of year</b>	<u>\$ 8,788,181</u>	<u>\$ 4,601,551</u>	<u>\$ 17,633,425</u>	<u>\$ 13,031,874</u>	<u>\$ 8,788,181</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, 2020

	Budget			Variance with	
	Original	Final	Actual	Final Budget	2019 Actual
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 25,074,982	\$ 7,592,261	\$ (17,482,721)	\$ 8,195,737
Other revenue	-	-	4,734	4,734	-
Gifts and donations	-	926,231	32,000	(894,231)	6,475
Total revenues	-	26,001,213	7,628,995	(18,372,218)	8,202,212
<b>EXPENDITURES</b>					
General government:					
Current:					
Salaries and wages	-	10,087,974	10,087,974	-	10,538
Employee benefits and payroll taxes	-	69	69	-	0
Contract service fees	-	27,760	25,579	2,181	45,295
Rental	-	55,585	53,925	1,660	55,424
Materials and supplies	-	151,641	999	150,642	5,138
Utilities	-	7,435	3,451	3,984	3,317
Training, travel, meetings	-	500	-	500	66
Promotional	-	999	983	16	-
Dues and subscriptions	-	1,000	1,000	-	-
Repair and maintenance	-	144,041	1,938	142,103	3,997
General assistance	601,445	164,950	-	164,950	-
Total general government	601,445	10,641,954	10,175,918	466,036	123,775
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,266,092	1,207,317	58,775	1,103,079
Employee benefits and payroll taxes	-	396,225	359,624	36,601	330,534
Contractual services	-	1,214,727	592,517	622,210	646,734
Rental	-	15,877	15,704	173	17,657
Materials and supplies	-	119,301	68,870	50,431	78,161
Minor equipment	-	12,088	1,440	10,648	5,912
Telephone, telegraph	-	4,200	4,200	-	4,200
Postage	-	19,245	18,901	344	20,159
Dues and subscriptions	-	480	180	300	480
Travel, training, meetings	-	39,254	33,364	5,890	22,596
General assistance	-	23,704	-	23,704	-
Capital outlay	-	116,882	54,417	62,465	70,080
Total courts and law enforcement	-	3,228,075	2,356,534	871,541	2,299,592
Public safety:					
Current:					
Salaries and wages	-	104,200	100,000	4,200	100,000
Contractual services	-	31,500	-	31,500	-
Materials and supplies	-	63,280	5,555	57,725	24,227
Minor equipment	-	57,991	51,711	6,280	80,278
Dues and subscriptions	-	-	-	-	3,734
Capital outlay	-	732,074	684,755	47,319	-
Total public safety	-	995,345	842,021	153,324	208,239

(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, 2020

	Budget		Actual	Variance with Final Budget	2019 Actual
	Original	Final			
<b>EXPENDITURES (Continued)</b>					
Transportation and development:					
Current:					
Contractual services	\$ -	\$ 143,200	\$ 17,200	\$ 126,000	\$ -
Materials and supplies	-	4,016	3,850	166	-
Telephone	-	20,530	20,530	-	-
Training and travel	-	3,123	3,123	-	-
Repair and maintenance	-	4,511,020	2,715,602	1,795,418	3,874,616
Capital outlay	-	7,777,675	653,981	7,123,694	199,153
Total transportation and development	-	12,459,564	3,414,286	9,045,278	4,073,769
Parks and recreation:					
Current:					
Materials and supplies	-	-	-	-	49
Capital outlay	-	9,716	-	9,716	-
Total parks and recreation	-	9,716	-	9,716	49
Libraries:					
Current:					
Salaries and wages	-	312,386	289,758	22,628	231,996
Employee benefits and payroll taxes	-	100,402	99,966	436	64,636
Contractual services	-	14,377	14,377	-	150
Materials and supplies	-	52,295	30,886	21,409	12,116
Minor equipment	-	46,431	39,748	6,683	204,582
Dues and subscriptions	-	10,000	9,539	461	9,382
Books and materials	-	88,871	64,629	24,242	-
Total libraries	-	624,762	548,903	75,859	522,862
Total expenditures	601,445	27,959,416	17,337,662	10,621,754	7,228,286
Deficiency of revenues over expenditures	(601,445)	(1,958,203)	(9,708,667)	(7,750,464)	973,926
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	601,445	601,445	279,532	(321,913)	262,429
Transfers out	-	(1,626,954)	(650,289)	976,665	(3,184,236)
Total other financing sources (uses)	601,445	(1,025,509)	(370,757)	654,752	(2,921,807)
Net change in fund balance	-	(2,983,712)	(10,079,424)	(7,095,712)	(1,947,881)
<b>FUND BALANCES, beginning of year</b>	4,117,466	4,117,466	4,117,466	-	6,065,347
<b>FUND BALANCES (DEFICITS), end of year</b>	\$ 4,117,466	\$ 1,133,754	\$ (5,961,958)	\$ (7,095,712)	\$ 4,117,466

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2020

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	Governmental Activities - Internal Service Funds
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 10,275,086
Prepaid items	217,961
Total current assets	<u>10,493,047</u>
Total assets	<u>10,493,047</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	1,242,017
Accrued liabilities	1,787,513
Total current liabilities	<u>3,029,530</u>
Long-term liabilities, non-current portion of accrued claims payable	<u>1,087,243</u>
Total liabilities	<u>4,116,773</u>
<b>NET POSITION</b>	
Unrestricted	<u>6,376,274</u>
Total net position	<u>\$ 6,376,274</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, 2020

	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>	
Charges to other funds	\$ 17,462,135
Employee contributions	6,256,513
Total operating revenues	<u>23,718,648</u>
<b>Operating expenses:</b>	
Claims expense	9,729,840
Insurance premiums	11,516,747
Management fees	849,568
Other expenses	87,189
Total operating expenses	<u>22,183,344</u>
Change in net position	1,535,304
<b>Net position, beginning of year</b>	<u>4,840,970</u>
<b>Net position, end of year</b>	<u><u>\$ 6,376,274</u></u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<b>Governmental Activities - Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from employees	\$ 6,256,513
Cash received from interfund services provided	17,462,135
Cash paid for insurance claims	(9,756,004)
Cash paid to suppliers for goods and services	(12,578,344)
Net cash provided by operating activities	<u>1,384,300</u>
Net increase in cash and cash equivalents	1,384,300
Cash and cash equivalents, beginning of year	<u>8,890,786</u>
Cash and cash equivalents, end of year	<u><u>\$ 10,275,086</u></u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	\$ 1,535,304
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in prepaid expense	(217,961)
Increase in accounts payable	93,121
Decrease in claims payable	(26,164)
Net cash provided by operating activities	<u><u>\$ 1,384,300</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, 2020

	Pension Trust Fund	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 14,580,358	\$ 17,289,976
Investments:		
Mutual funds:		
Equity funds	237,441,609	-
Fixed income funds	193,530,083	-
Accounts receivable	880,761	2,833,472
Prepaid items	16,134	-
Total assets	<u>446,448,945</u>	<u>20,123,448</u>
<b>LIABILITIES</b>		
Accounts payable	230,824	-
Due to others	-	7,520,683
Due to other governments	-	9,769,272
Due to litigants	-	21
Uncollected taxes	-	2,833,472
Total liabilities	<u>230,824</u>	<u>20,123,448</u>
<b>NET POSITION</b>		
Restricted for pension benefits	446,218,121	-
Total net position	<u>\$ 446,218,121</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, 2020

	<u>Pension Trust Fund</u>
<b>Additions:</b>	
Contributions:	
Employers	
Clayton County	\$ 15,956,743
Clayton County Water Authority	3,084,284
Plan members	
Clayton County	4,862,534
Clayton County Water Authority	1,610,505
Total contributions	<u>25,514,066</u>
Investment income:	
Net appreciation in fair value of plan investments	13,879,491
Interest	589
Dividends	5,633,099
Total investment income	<u>19,513,179</u>
Less investment expense	<u>1,088,568</u>
Net investment income	<u>18,424,611</u>
Total additions	<u>43,938,677</u>
<b>Deductions:</b>	
Benefits	41,798,589
Administrative expenses	<u>558,408</u>
Total deductions	<u>42,356,997</u>
Change in net position	1,581,680
<b>Net Position</b>	
Beginning of year	<u>444,636,441</u>
End of year	<u>\$ 446,218,121</u>

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



**CLAYTON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2020**

	<b>Landfill Authority</b>	<b>Board of Health</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 580,838	\$ 2,640,831	\$ 3,221,669
Restricted cash	3,591,753	-	3,591,753
Accounts receivable	6,847	-	6,847
Due from other governments	58,588	1,397,903	1,456,491
Inventory	1,341	-	1,341
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	4,221,471	3,301,972	7,523,443
Total assets	14,776,613	7,340,706	22,117,319
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-	1,932,692	1,932,692
<b>LIABILITIES</b>			
Accounts payable	95,414	634,376	729,790
Accrued liabilities	107,996	-	107,996
Customer deposits	12,150	-	12,150
Due to primary government	3,000,000		3,000,000
Due to other governments	-	717,495	717,495
Interest payable	46,708	-	46,708
Noncurrent liabilities:			
Due within one year	1,634,330	45,397	1,679,727
Due in more than one year	9,794,988	7,371,230	17,166,218
Total liabilities	14,691,586	8,768,498	23,460,084
<b>DEFERRED INFLOWS OF RESOURCES</b>	-	3,742,138	3,742,138
<b>NET POSITION</b>			
Net investment in capital assets	3,712,722	3,301,972	7,014,694
Restricted for:			
Grant programs	-	866,935	866,935
Unrestricted (deficit)	(3,627,695)	(7,406,145)	(11,033,840)
Total net position	\$ 85,027	\$ (3,237,238)	\$ (3,152,211)

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, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>Component Units</b>			<u>Capital Grants and Contributions</u>
Landfill Authority	\$ 2,194,806	\$ 1,143,157	\$ 500,000
Board of Health	12,378,765	4,774,558	8,242,977
Total component units	<u>\$ 14,573,571</u>	<u>\$ 5,917,715</u>	<u>\$ 8,742,977</u>
General revenues:			
Unrestricted investment earnings			
Total general revenues			
Change in net position			
Net position (deficit), beginning of year			
Net position (deficit), end of year			

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

<b>Net (Expenses) Revenues and Changes in Net Position</b>		
<b>Component Units</b>		
<b>Landfill Authority</b>	<b>Board of Health</b>	<b>Total</b>
\$ (551,649)	\$ -	\$ (551,649)
-	638,770	638,770
(551,649)	638,770	87,121
6,244	-	6,244
6,244	-	6,244
(545,405)	638,770	93,365
630,432	(3,876,008)	(3,245,576)
\$ 85,027	\$ (3,237,238)	\$ (3,152,211)



## **Notes to Financial Statements**

**CLAYTON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Reporting Entity (Continued)

*Discretely Presented Component Units* – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each discretely presented component unit has a June 30<sup>th</sup> year-end. 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

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

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

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

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### 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 (URA 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

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### 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, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity

##### 1. Deposits and Investments

The County and its discretely presented component units' cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County and its discretely presented component units to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State of Georgia Local Government Investment Pool ("Georgia Fund 1").

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 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/gains are reported as deferred outflows/inflows of resources and amortized over the life of the bonds issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issuances is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 8. 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. Additionally, a deferred charge (gain) on refunding is reported in the government-wide statement of net position and results from the difference in the carrying value of refunded debt and its reacquisition price and is amortized over the shorter of the life of the refunded debt or the refunding debt. The governmental funds report unavailable revenues from property taxes, sales 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.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension and OPEB plan before year-end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources.

##### 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 Postemployment Health Care Plan (the "OPEB Plan") and additions to/deductions from the Retirement and OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the respective plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### 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 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).

## NOTES TO FINANCIAL STATEMENTS

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

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

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

- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

**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, 2020, the County has encumbered amounts in the General Fund of \$4,832,886 that they intend to honor in the subsequent year. These amounts are reported as assigned for purchases on order at the fund level and represent a significant number of items to be used in general government operations in the subsequent fiscal year.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 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.

### 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

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### 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, the 2015 SPLOST Fund, and the Other Capital Projects 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.

#### B. Deficit Fund Equity

At June 30, 2020, the Other County Grants Fund reported a deficit fund balance of \$5,961,958. The deficit is the result of a timing difference in the recognition of expenditures versus the recognition of the revenue from the Coronavirus Relief Fund (CRF) grant passed through from the State of Georgia. The County transferred \$10,075,505 of eligible expenditures to the Other Grants Fund from the General Fund at the end of fiscal year 2020. Because the agreement between the County and the State of Georgia for the CRF grant was not signed until subsequent to year end, the reimbursement for the revenue will not be recognized until fiscal year 2021.

Additionally, at June 30, 2020, the Other Capital Projects Fund reported at deficit fund balance of \$10,601. This deficit will be eliminated in future years by transfers from other funds.



## 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, 2020, are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	\$ 297,894,448
Investments - primary government	6,302,438
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	14,580,358
Cash - Agency Funds	17,289,976
Investments - Pension Trust Fund	430,971,692
	<u>\$ 767,038,912</u>
Cash held with financial institutions	\$ 329,700,345
Georgia Fund 1	120,351
Certificates of deposit	6,246,524
Investments held in Pension Trust Fund	430,971,692
Total Governmental Activities Cash	<u>\$ 767,038,912</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 \$6,302,438.

A schedule of the County's investments and duration at June 30, 2020, is as follows:

<u>Investments</u>	<u>Carrying Amount</u>	<u>Duration</u>
Certificate of Deposit	\$ 55,912	Six Months
Certificate of Deposit	3,462,419	Six Months
Certificate of Deposit	2,784,107	Six Months
	<u>\$ 6,302,438</u>	

## NOTES TO FINANCIAL STATEMENTS

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### 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, 2020, were certificates of deposit and Georgia Fund 1. These investments are classified as level 1. Certificates of deposits are considered nonparticipating interest earning investment contracts and are valued at cost; therefore, they are not included in the fair value hierarchy.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its investment in the Georgia Fund 1 within the fair value hierarchy. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AA+ credit rating at year-end. The investment in Georgia Fund 1 is stated at fair value. The weighted average maturity at June 30, 2020, was 38 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, 2020, 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, 2020, the carrying amount of its deposits was \$14,580,358. A portion of the deposits at June 30, 2020, \$680,140, 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, 2020, was \$444,871,910 of which \$13,900,218 was classified as cash equivalents due to the short-term nature of the investments.

Investments of the Plan at June 30, 2020, are as follows:

	<u>Fair Value</u>	<u>%</u>
Mutual Funds		
Invested in fixed income securities	\$ 126,152,738	29%
Invested in equities	237,441,608	55%
Invested in international equities	67,377,346	16%
Total	<u>\$ 430,971,692</u>	<u>100%</u>

**Rate of Return.** For the year ended June 30, 2020, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 4.36%. 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, 2020, \$363,594,347 of Plan assets were held in mutual funds and, therefore, not exposed to interest rate risk. Separately managed accounts held \$140,365,556 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, 2020, the Plan's investments were managed by Transamerica or one of eight separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2020, 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, 2020, 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. At June 30, 2020, \$67,377,345 or 15.09% of the Plan's investment assets were invested in mutual funds with primarily international equity holdings.

**Fair Value Measurements.** The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted process in active markets for identical assets. Level 2 inputs are significant other observable inputs measure using the matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted process. The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2020:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
Mutual Funds				
Fixed Income	\$ 80,670,323	\$ 45,482,415	\$ -	\$ 126,152,738
Equities	142,558,467	94,883,142	-	237,441,609
Total Investments by fair value level	<u>\$ 223,228,790</u>	<u>\$ 140,365,557</u>	<u>\$ -</u>	363,594,347
Investments Measured at Net Asset Value ("NAV")				
Emerging markets opportunities funds				67,377,345
Total investments measured at NAV				<u>67,377,345</u>
Total investments at fair value				<u>\$ 430,971,692</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 \$5,403,373, which is net of an allowance of \$2,726,386. This includes but is not limited to the following: \$7,792,403 related to emergency medical services billing, with an allowance of \$2,726,386, and Development Authority service fees receivable of \$109,346.

##### Component Units

Accounts receivable of \$6,847 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, 2020, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 4,177,603
Special local option sales tax	6,283,438
Due from other organizations	1,478,992
Total due from organizations	<u>\$ 11,940,033</u>

These amounts have been collected within 60 days of the end of the fiscal year, with the exception for \$3,293,680 which is reported as deferred inflows of resources in the accompanying balance sheet.

#### D. Property Taxes

Property taxes were levied on August 6, 2019, and were payable on or before November 16, 2019. 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 14, 2020. The County bills and collects its own property taxes as well as the taxes for the County's Board of Education.

Tax rates levied in the fiscal year ended June 30, 2020 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	15.596	mills
Fire District	<u>5.000</u>	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 property taxes receivable at June 30, 2020, is as follows:

<u>Tax Year</u>	
2019	\$ 3,216,936
2018	962,117
2017	584,654
2016	451,185
2015	429,822
Prior	2,952,460
Total	8,597,174
Allowance for uncollectible taxes	(2,390,225)
Net taxes receivable	<u>\$ 6,206,949</u>

An allowance of \$2,390,225 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, 2020, the County was due \$1,426,732 from various grantors.

#### F. Interfund Receivables and Payables

At June 30, 2020, interfund receivables and payables were as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u> <u>General Fund</u>
Major Funds:	
2015 SPLOST Fund	\$ 16,000,000
Other County Grants Fund	5,500,000
2017 URA Bond Fund	5,000,000
2009 SPLOST Fund	2,500,000
Nonmajor Governmental Funds	15,000
	<u>\$ 29,015,000</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, 2020, consisted of the following amounts:

Transfers In	Transfers Out				
	Major Funds			Nonmajor Governmental Funds	Total
	2015	Other County Grants			
	General				
SPLOST					
Major Funds:					
General Fund	\$ -	\$ -	\$ -	\$ 622,499	\$ 622,499
Other County Grants Fund	279,532	-	-	-	279,532
Debt Service Fund	2,081,907	13,674,713	-	-	15,756,620
Roads and Recreation Projects Fund	-	-	650,289	-	650,289
Nonmajor Governmental Funds	2,246,772	-	-	351,291	2,598,063
	\$ 4,608,211	\$ 13,674,713	\$ 650,289	\$ 973,790	\$ 19,907,003

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 for the Street Lights Fund and the Jail Staffing and Construction Fund.

Transfers out of the 2015 SPLOST Fund 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 Roads 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, 2020, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2019.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 143,580,910	\$ 4,910,093	\$ -	\$ -	\$ 148,491,003
Construction in progress	25,071,415	45,267,506	-	-	70,338,921
Total capital assets, not being depreciated	<u>168,652,325</u>	<u>50,177,599</u>	<u>-</u>	<u>-</u>	<u>218,829,924</u>
Capital assets, being depreciated:					
Land improvements	9,626,742	-	-	-	9,626,742
Buildings	296,699,723	3,667,487	-	-	300,367,210
Roads, sidewalks and bridges	765,538,362	2,396,471	-	-	767,934,833
Machinery and equipment	133,618,931	10,330,317	(3,275,904)	-	140,673,344
Total capital assets, being depreciated	<u>1,205,483,758</u>	<u>16,394,275</u>	<u>(3,275,904)</u>	<u>-</u>	<u>1,218,602,129</u>
Less accumulated depreciation for:					
Land improvements	(7,957,754)	(164,696)	-	-	(8,122,450)
Buildings	(105,906,681)	(6,581,349)	-	-	(112,488,030)
Roads, sidewalks and bridges	(414,509,239)	(19,182,398)	-	-	(433,691,637)
Machinery and equipment	(109,101,713)	(8,023,949)	2,362,039	-	(114,763,623)
Total accumulated depreciation	<u>(637,475,387)</u>	<u>(33,952,392)</u>	<u>2,362,039</u>	<u>-</u>	<u>(669,065,740)</u>
Total capital assets, being depreciated, net	<u>568,008,371</u>	<u>(17,558,117)</u>	<u>(913,865)</u>	<u>-</u>	<u>549,536,389</u>
Governmental activities capital assets, net	<u>\$ 736,660,696</u>	<u>\$ 32,619,482</u>	<u>\$ (913,865)</u>	<u>\$ -</u>	<u>\$ 768,366,313</u>

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

Governmental activities:	
General government	\$ 6,018,884
Tax assessment	251,145
Courts and law enforcement	3,103,334
Public safety	2,186,109
Transportation/development	19,602,418
Libraries	229,797
Parks and recreations	1,630,993
Health and welfare	<u>929,712</u>
Total depreciation expense	<u>\$ 33,952,392</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, 2020, 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	<u>9,845,711</u>	<u>647,063</u>	<u>-</u>	<u>10,492,774</u>
Total capital assets, being depreciated	<u>17,431,672</u>	<u>647,063</u>	<u>-</u>	<u>18,078,735</u>
Less accumulated depreciation for:				
Buildings	(370,798)	-	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(5,789,924)	(261,007)	-	(6,050,931)
Machinery and equipment	<u>(6,695,784)</u>	<u>(424,251)</u>	<u>-</u>	<u>(7,120,035)</u>
Total accumulated depreciation	<u>(13,172,006)</u>	<u>(685,258)</u>	<u>-</u>	<u>(13,857,264)</u>
Total capital assets, being depreciated, net	<u>4,259,666</u>	<u>(38,195)</u>	<u>-</u>	<u>4,221,471</u>
Landfill Authority capital assets, net	<u>\$ 10,575,441</u>	<u>\$ (38,195)</u>	<u>\$ -</u>	<u>\$ 10,537,246</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, 2019, no sales of properties took place. The properties held for sale are valued at aggregate cost of \$5,393,306.

## NOTES TO FINANCIAL STATEMENTS

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

#### J. Long-Term Debt

##### 1. Primary Government Revenue Bonds Payable – Direct Placement

**2019 Urban Redevelopment Refunding Bond Issue:** \$6,480,000 maturing from 2021 through 2028, with interest at 2.2%. The outstanding balance at June 30, 2020, is \$6,380,000.

In December 2019, the Clayton County Board of Commissioners issued \$6,480,000 of *Urban Redevelopment Agency ("URA") of Clayton County Revenue Refunding Bonds* (the Series 2019 Bonds). The proceeds from these bonds were used to partially refund the Series 2012 Urban Redevelopment Refunding Bond Issue. The County defeased \$5,800,000 of the Series 2012 Bonds by placing the proceeds of the refunding issuance in an irrevocable trust to provide for all future debt service payments on the old bonds. The advanced refunding resulted in a decrease of total debt service payments of approximately \$388,000 for an economic gain of approximately \$361,000.

The URA's source of revenues to pay for the principal and interest of the Series 2019 Refunding Bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these 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, 2020, management believes the County was in compliance with all covenants provided in this issue.

##### 2. Primary Government Revenue Bonds Payable

**2012 Urban Redevelopment Refunding Bond Issue:** \$14,920,000 maturing from 2013 through 2023, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2020, is \$2,860,000. This issuance was partially refunded with the 2019 Urban Redevelopment Refunding Issue during the fiscal year ended June 30, 2020.

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

**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, 2020, is \$8,715,000.

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

The URA's source of revenues to pay for the principal and interest of the 2012 and 2017 Bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these 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, 2020, management believes the County was in compliance with all covenants provided in these issues.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 2. 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 December 31, 2019, is \$5,205,000.

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. At 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)

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

The County's revenue bonds payable debt service requirements as of June 30, 2020 for the Series 2019 Bonds (**Direct Placement**), are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2021	\$ 100,000	\$ 141,636	\$ 241,636
2022	100,000	139,416	239,416
2023	105,000	137,196	242,196
2024	1,145,000	134,865	1,279,865
2025	1,180,000	109,446	1,289,446
2026-2028	3,750,000	168,051	3,918,051
	<u>\$ 6,380,000</u>	<u>\$ 830,610</u>	<u>\$ 7,210,610</u>

The County's revenue bonds payable debt service requirements as of June 30, 2020, excluding the Development Authority bonds and Series 2019 Bonds, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,430,000	\$ 366,413	\$ 1,796,413
2022	1,480,000	315,575	1,795,575
2023	1,545,000	253,294	1,798,294
2024	560,000	188,100	748,100
2025	580,000	172,425	752,425
2026 – 2030	3,140,000	611,188	3,751,188
2031 – 2035	2,840,000	158,950	2,998,950
	<u>\$ 11,575,000</u>	<u>\$ 2,065,945</u>	<u>\$ 13,640,945</u>

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

	Development Authority		
	Principal	Interest	Total
December 31,			
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>\$ 5,205,000</u>	<u>\$ 365,224</u>	<u>\$ 5,570,224</u>

##### 4. 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, 2020, is \$13,600,000.

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.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

The general obligation bonds payable debt service requirements as of June 30, 2020, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2021	\$ 13,600,000	\$ 272,000	\$ 13,872,000
	<u>\$ 13,600,000</u>	<u>\$ 272,000</u>	<u>\$ 13,872,000</u>

##### 6. Discretely Presented Component Unit Revenue Bonds Payable

###### Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of *Solid Waste Management Authority Refunding Bonds Series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2020, the outstanding balance of the Series 2015B Bonds was \$5,495,000.

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

	<u>Landfill Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
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	945,000	38,862	983,862
2026 – 2030	960,000	19,584	979,584
	<u>\$ 5,495,000</u>	<u>\$ 399,024</u>	<u>\$ 5,894,024</u>

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 8. Financed Purchases from Direct Borrowings

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

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

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

During the fiscal year ended June 30, 2020, the County entered into a financed purchase agreement for eight fire trucks with a total cost of \$4,156,256 of which all is related to the County.

As of June 30, 2020, the County had equipment under financed purchase agreements with a cost of \$4,156,256 and accumulated depreciation of \$411,626.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2021	\$ 1,480,713	\$ 125,545	\$ 1,606,258
2022	865,724	86,351	952,075
2023	830,933	54,028	884,961
2024	848,565	36,395	884,960
2025	866,572	18,389	884,961
	<u>\$ 4,892,507</u>	<u>\$ 320,708</u>	<u>\$ 5,213,215</u>



## NOTES TO FINANCIAL STATEMENTS

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

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

##### 8. 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,			
2021	\$ 764,330	\$ 24,243	\$ 788,573
2022	565,195	22,778	587,973
	<u>\$ 1,329,525</u>	<u>\$ 47,021</u>	<u>\$ 1,376,546</u>

##### 9. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

###### Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is \$565,041 at June 30, 2020. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding ("JJ&G") administered the plan. A Methane Gas Extraction System is now in place.

###### Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at \$6,519,311. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2020. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology or changes in landfill laws, and regulations. The County recorded a liability of \$4,604,794 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, 2020. 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)

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

##### Primary Government

Long-term liability activity for the County's year ended June 30, 2020, and the Development Authority's year ended December 31, 2019 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	\$ 2,042,627	\$ 4,156,256	\$ (1,306,375)	\$ 4,892,508	\$ 1,480,713
General obligation bonds	26,740,000	-	(13,140,000)	13,600,000	13,600,000
Revenue bonds	25,185,000	-	(8,405,000)	16,780,000	2,680,000
Plus premium on issuance of bonds	1,187,491	-	(842,746)	344,745	164,042
Revenue bonds - direct placement	-	6,480,000	(100,000)	6,380,000	100,000
Total revenue bonds	26,372,491	6,480,000	(9,347,746)	23,504,745	2,944,042
Landfill closure and postclosure costs	555,050	9,991	-	565,041	40,360
Compensated absences	8,273,460	25,993,102	(13,571,696)	20,694,866	10,968,279
Claims/judgments payable	2,921,748	117,427	(2,373,834)	665,341	269,801
Workers compensation claims liability	1,992,920	1,560,788	(1,276,952)	2,276,756	1,189,513
Medical claims liability	908,000	9,083,027	(9,393,027)	598,000	598,000
Net pension liability	216,192,088	106,122,979	(39,469,516)	282,845,551	-
Total OPEB liability	238,880,000	17,612,000	(20,988,000)	235,504,000	-
	<u>\$ 524,878,384</u>	<u>\$ 171,135,570</u>	<u>\$ (110,867,146)</u>	<u>\$ 585,146,808</u>	<u>\$ 31,090,708</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2019, as it is considered a blended component unit of the County.

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

##### Component Units

Long-term liability activity for the Landfill Authority for the year ended June 30, 2020, 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	\$ 6,345,000	\$ -	\$ (850,000)	\$ 5,495,000	\$ 870,000
Financed purchase agreements	2,186,539	-	(857,015)	1,329,524	764,330
Closure/postclosure costs	4,495,961	108,833	-	4,604,794	-
Total Landfill Authority	<u>\$ 13,027,500</u>	<u>\$ 108,833</u>	<u>\$ (1,707,015)</u>	<u>\$ 11,429,318</u>	<u>\$ 1,634,330</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>
2021	\$ 822,769	\$ 3,689
	<u>\$ 822,769</u>	<u>\$ 3,689</u>

Governmental activities rent expense for the primary government equaled \$756,535 for the year ended June 30, 2020. Rent expense for the Landfill Authority (discretely presented component unit) was \$2,053 for the year ended June 30, 2020.

## NOTES TO FINANCIAL STATEMENTS

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### 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 \$3,462,552 for the period of July 1, 2019 to June 30, 2020. 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 \$500,000. Specific claims exceeding \$600,000 for Public Safety and \$500,000 for all other employees per occurrence are covered through a private insurance carrier.

The County has entered into a contract with a third-party administrator for program administration. A liability of \$2,276,756 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2020, has been accrued and is included in the governmental activities on the statement of net position.

##### 2. Medical Self-Insurance Fund

The County established this fund to provide resources for and payment of employee medical and dental claims. The County pays 72% for the lifestyles option and 70% for the standard option of the employee's medical and dental premiums and approximately 72% of dependent medical and dental premiums. The employee's portion of the medical and dental costs is withheld from the employee and transferred to the Self-Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self-Insurance Fund.

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

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$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 \$598,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2020, 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:

	<b>Workers' Compensation Self-Insurance Fund</b>	<b>Medical Self-Insurance Fund</b>
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	1,992,920	908,000
Incurred claims	1,560,788	9,083,027
Claim payments	(1,276,952)	(9,393,027)
Unpaid claims at June 30, 2020	<u>\$ 2,276,756</u>	<u>\$ 598,000</u>

The total unpaid claims of \$2,874,756 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,189,513 represents the current portion of the workers' compensation claims and \$598,000 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 \$962,254 in the governmental activities column of the government-wide financial statements.

## NOTES TO FINANCIAL STATEMENTS

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### 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 \$161,075 in interest on behalf of the Development Authority during fiscal year 2020 under this agreement. The outstanding balance of the 2015B bonds at June 30, 2020 is \$5,205,000.

##### 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, 2020, totaled \$29,599,405.

#### C. Deferred Compensation Plan

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### D. Clayton County Public Employees' Retirement System

##### 1. Plan Description

The Clayton County Public Employees' Retirement System (the "Plan") is a cost-sharing multiple-employer defined benefit pension plan. The Clayton County Board of Commissioners appoints a Board of Trustees to administer the Plan. This Board 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

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### 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 12.35% of active participants' compensation is payable leaving a balance of 4.85% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.44% of active participants' compensation, leaving a balance of 3.94% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 14.38% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to an 11.01% 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 \$15,956,743 for the year ended June 30, 2020. County member contributions totaled \$4,862,534 for the year ended June 30, 2020.

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

At June 30, 2020, the County reported a liability for its proportionate share of the net pension liability in the amount of \$282,845,551. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2020. 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, 2020. At June 30, 2020, the County's proportion was 83.44%, which was an increase of .03% from its proportion measured as of June 30, 2019.



## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

For the year ended June 30, 2020, the County recognized pension expense of \$29,027,298. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 26,453,203	\$ -
Changes of assumptions	34,584,659	16,108,629
Net difference between projected and actual earnings on pension plan investments	10,705,253	-
Changes in proportion	198,117	1,236,548
Total	<u>\$ 71,941,232</u>	<u>\$ 17,345,177</u>

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

<b>Year ending June 30,</b>	
2021	\$ 782,311
2022	15,262,167
2023	16,114,798
2024	14,213,620
2025	8,223,159
Total	<u>\$ 54,596,055</u>

**Actuarial Assumptions:** The total pension liability as of June 30, 2020, 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	Valuation yrs beg 7/1/2020 & 7/1/2021 - 6.75%
	Valuation yr beg 7/1/2022 - 5.75%
	Valuation yr beg 7/1/2023 & thereafter - 4.75%
Investment rate of return	7.75%

## 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 annuitants non-safety, morality rates are based on Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Scale MP-2019. For annuitants safety morality rates are based on Pub-2010 Amount Weighted Public Safety Retiree Below-Median Table, projected with Mortality Scale MP-2019. For non-annuitants non-safety, morality rates are based on Pub-2010 Amount Weighted General Employees Below-Median Table, projected with Mortality Scale MP-2019. For non-annuitants safety, morality rates are based on Pub-2010 Amount Weighted Public Safety Employee Below-Median Table, projected with Mortality Scale MP-2019. For disabled participants non-safety, mortality is based on the Pub-2010 Amount Weighted Non-Safety Disabled Retiree Table, projected with Mortality Scale MP-2019. For disabled participants safety, mortality is based on the Pub-2010 Amount Weighted Public Safety Disabled Retiree Table, projected with Mortality Scale MP-2019.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentages. Estimates for the expected rates of return for each asset class have been derived through a combination of measuring historical average rates of return and applying capital market assumptions for future expected rates of return for each asset class as provided by our investment consultants. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equities	55.00%	7.50%
International Equities	15.00%	8.50%
Domestic Bonds	25.00%	2.50%
International Bonds	5.00%	3.50%
Total	100.00%	

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

**Discount rate:** The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate is based on a projection of the County's current membership based on actuarial assumptions. Contributions are assumed to be made in accordance with County ordinance with additional contributions being made, if necessary, to meet the minimum funding statutes under Georgia state law. Contributions expected to be made by future new members are included to the extent contributions under Clayton County's ordinance are expected to exceed the normal cost for new members. Based on these assumptions, the pension plan's fiduciary net position was projected to be sufficient to cover future benefit payments for current members. Therefore, the long-term expected rate of return of 7.75% on pension plan investment was applied to all projected benefit payments.

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate:** The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	<b>1% Decrease 6.75%</b>	<b>Current Discount Rate 7.75%</b>	<b>1% Increase 8.75%</b>
Net Pension Liability	\$ 365,061,152	\$ 282,845,551	\$ 215,331,192

**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.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Other Postemployment Benefits

**Plan Description.** The Clayton County Employee and Postretirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single-employer defined healthcare plan. The Plan provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Regular retirees contributed 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 postemployment benefit plan report is not available.

**Plan Membership.** Membership of the Plan consisted of the following at June 30, 2019, the date of the latest actuarial valuation:

Active participants	2,093
Retirees and beneficiaries currently receiving benefits	<u>1,345</u>
Total	<u><u>3,438</u></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, 2020, the County contributed an estimated \$4,471,000 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, 2019, and was determined by an actuarial valuation as of June 30, 2019 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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	2.79%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2023 (Pre-Medicare)
Salary increase:	3.00% to 6.75%, including inflation
Participation rate:	80%

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

Mortality rates for healthy, non-safety annuitants were based on Headcount-Weighted Pub-2010 General Employees Retiree, Below Median Mortality Table, with a 2.85% load, projected on a fully generational basis with the MP-2019 Improvement Scale published by the Society of Actuaries. For all other participant types, Headcount-Weighted Pub-2010 classifications (Public Safety Retiree, General Employee, Non-Safety Disabled, Safety Disabled, and Surviving Beneficiaries).

**Discount rate.** The discount rate used to measure the total OPEB liability was 2.79%, which was a decrease from the discount rate of 2.98% utilized for the previous valuation. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was 2.79% which was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2019.

**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, 2020, were as follows:

	<b>Total OPEB Liability</b>
<b>Balance at 6/30/2019</b>	<b>\$ 238,880,000</b>
<b>Changes for the year:</b>	
Service costs	10,254,000
Interest	7,358,000
Experience differences	(9,842,000)
Assumption changes	(6,675,000)
Benefit payments	(4,471,000)
<b>Net changes</b>	<b>(3,376,000)</b>
<b>Balance at 6/30/2020</b>	<b>\$ 235,504,000</b>

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

**Sensitivity of the total OPEB liability to changes in the discount rate.** The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.79%) or 1-percentage-point higher (3.79%) than the current discount rate:

	<b>1% Decrease (1.79%)</b>	<b>Current Discount Rate (2.79%)</b>	<b>1% Increase (3.79%)</b>
Net OPEB Liability	\$ 281,306,000	\$ 235,504,000	\$ 200,044,000

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.** The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6% decreasing to 3.50%) or 1-percentage-point higher (8% decreasing to 5.50%) than the current healthcare cost trend rates:

	<b>1% Decrease (6% decreasing to 3.50%)</b>	<b>Healthcare Trend Rate (7% decreasing to 4.50%)</b>	<b>1% Increase (8% decreasing to 5.50%)</b>
Net OPEB Liability	\$ 210,319,000	\$ 235,504,000	\$ 254,151,000

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2020, 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, 2020, the County recognized OPEB expense of \$11,805,737. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in assumptions	\$ 4,286,918	\$ 14,929,294
Experience differences	-	11,192,461
Employer contributions, subsequent to measurement date	3,409,858	-
Total	<u>\$ 7,696,776</u>	<u>\$ 26,121,755</u>

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

County contributions made subsequent to the measurement date of the total OPEB liability but before the end of the County's fiscal year are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in years ending June 30, 2021. 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,	
2021	\$ (5,206,000)
2022	(5,206,000)
2023	(5,206,000)
2024	(4,961,000)
2025	(1,255,837)
Total	<u>\$ (21,834,837)</u>

#### F. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County does not purchase primary coverage and assumes the risk for the retention amount of the purchased excess commercial insurance for all risks of loss. The County is self-insured 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, 2020, 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 \$1,520,206 of lodging tax received during the year ended June 30, 2020, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled \$1,940,891.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### 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, 2020, were \$313,162. 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.

#### J. Tax Abatement Agreements

GASB Statement No. 77, *Tax Abatement Disclosures*, requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County’s tax revenues. As of June 30, 2020, 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.

#### K. Subsequent Events

On October 28, 2020, the County issued Clayton County, Georgia SPLOST Revenue Bond, Series 2020 in the amount of \$72,000,000 for the purpose of financing various capital outlay projects. The bonds, which mature on February 1, 2027, will be repaid utilizing the proceeds of a special one percent sales tax.





## **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>2020</u>	<u>2019</u>	<u>2018</u>
County's proportion of the net pension liability	83.54 %	83.41 %	83.57 %
County's proportionate share of the net pension liability	\$ 282,845,551	\$ 216,192,088	\$ 188,424,305
County's covered payroll during the measurement period	\$ 106,755,698	\$ 109,454,240	\$ 100,009,226
County's proportionate share of the net pension liability as a percentage of its covered payroll	264.95 %	197.52 %	188.41 %
Plan fiduciary net position as a percentage of the total pension liability	56.83 %	63.17 %	66.19 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	84.03 %	84.49 %	84.75 %
County's proportionate share of the net pension liability	\$ 177,355,171	\$ 194,920,519	\$ 227,550,318
County's covered payroll during the measurement period	\$ 95,143,209	\$ 95,665,634	\$ 100,574,193
County's proportionate share of the net pension liability as a	186.41 %	203.75 %	226.25 %
Plan fiduciary net position as a percentage of the total pension liability	66.19 %	61.87 %	59.09 %

#### Notes to the Schedule:

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

# CLAYTON COUNTY, GEORGIA

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

### SCHEDULE OF CONTRIBUTIONS

	<b>2020</b>	<b>2019</b>	<b>2018</b>
Contractually required contribution	\$ 15,915,688	\$ 16,056,255	\$ 14,343,787
Contributions in relation to the contractually required contribution	15,915,688	16,056,255	14,343,787
Contribution deficiency (excess)	\$ -	\$ -	\$ -
County's covered payroll	\$ 106,755,698	\$ 109,454,240	\$ 100,009,226
Contributions as a percentage of covered payroll	14.91%	14.67%	14.34%
	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contribution	\$ 14,173,625	\$ 13,996,694	\$ 13,805,519
Contributions in relation to the contractually required contribution	14,173,625	13,996,694	13,805,519
Contribution deficiency (excess)	\$ -	\$ -	\$ -
County's covered payroll	\$ 95,143,209	\$ 95,665,634	\$ 100,574,193
Contributions as a percentage of covered payroll	14.90%	14.63%	13.73%

#### Notes to the Schedule:

- A. Valuation Date: Actuarially determined contributions are calculated as of the beginning of the fiscal year in which contributions are made. The actuarially determined contribution for the fiscal year ended June 30, 2020 is based on the July 1, 2019 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 for Clayton County, Georgia Public Employees' Retirement System       |
| Administrative expenses         | 0.325% of payroll   |
| Inflation                       | 3.00% per annum   |
| Salary increases                | Through June 30, 2021 6.75%   |
|                                 | Through June 30, 2022 5.75%   |
|                                 | Thereafter 4.75%  |
| Investment rate of return       | 7.75%, net of pension plan investment expenses  |
| Retirement and termination rate | As specified in the July 1, 2020 actuarial report for Clayton County Public Employees' Retirement System  |
| Mortality                       | Annuitants Non-Safety: Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Scale MP-2019   |
|                                 | Annuitants Safety: Pub-2010 Amount Weighted Public Safety Retiree Below-Median Table, projected with Mortality Scale MP-2019                      |
|                                 | Non-Annuitants Non-Safety: Pub-2010 Amount Weighted General Employee Below-Median Table, projected with Mortality Scale MP-2019                   |
|                                 | Non-Annuitants Safety: Pub-2010 Amount Weighted Public Safety Employee Below-Median Table, projected with Mortality Scale MP-2019                 |
|                                 | Disabled Participants Non-Safety: Pub-2010 Amount Weighted Non-Safety Disabled Retiree Below-Median Table, projected with Mortality Scale MP-2019 |
|                                 | Disabled Participants Safety: Pub-2010 Amount Weighted Public Safety Retiree Disabled Below-Median Table, projected with Mortality Scale MP-2019  |

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

# CLAYTON COUNTY, GEORGIA

## REQUIRED SUPPLEMENTARY INFORMATION FOR THE FISCAL YEAR ENDED JUNE 30,

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

	<u>2020</u>	<u>2019</u>
<b>Total OPEB liability</b>		
Service cost	\$ 10,254,000	\$ 9,621,000
Interest	7,358,000	7,200,000
Differences between expected and actual experience	(9,842,000)	(2,350,000)
Changes of assumptions	(6,675,000)	6,033,000
Benefit payments	<u>(4,471,000)</u>	<u>(4,013,000)</u>
<b>Net change in total OPEB liability</b>	(3,376,000)	16,491,000
<b>Total OPEB liability - beginning</b>	<u>238,880,000</u>	<u>222,389,000</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 235,504,000</u></u>	<u><u>\$ 238,880,000</u></u>
<b>Covered-employee payroll</b>	\$ 108,740,320	\$ 102,869,940
<b>County's total OPEB liability as a percentage of covered-employee payroll</b>	217%	232%

**Notes to the Schedule:**

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



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

# CLAYTON COUNTY, GEORGIA

## COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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This section includes the following statements and schedules:

### **Nonmajor Governmental Funds**

Combining financial statements for each governmental fund type

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

### **Budgetary Comparison Schedules**

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

### **Internal Service Funds**

Combining financial statements

### **Agency Funds**

Combining financial statements

### **Discretely Presented Component Unit – Landfill Authority**

Comparative financial statements for the Landfill Authority



## **Nonmajor Governmental Funds**

# CLAYTON COUNTY, GEORGIA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

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

#### **Hotel/Motel Tax Fund**

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

#### **Tourism Authority Fund**

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

#### **Emergency Telephone System**

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

#### **Federal Narcotics Fund**

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

#### **State Narcotics Fund**

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

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

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

#### **Juvenile Support Services**

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

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

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

#### **Alternative Dispute Resolution Fund**

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

#### **Victim Assistance Fund**

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



# CLAYTON COUNTY, GEORGIA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS (CONTINUED)

#### **Domestic Seminars Fund**

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

#### **State Court Technology Fee Collection Fund**

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

#### **Collaborative Authority Fund**

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

#### **Aging Grant Fund**

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

#### **Housing and Urban Development ("HUD") Grant Fund**

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

#### **Law Library Fund**

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

#### **Street Lights Fund**

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

#### **Ellenwood Tax Allocation District Fund**

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

#### **Central Clayton Corridor Tax Allocation District Fund**

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

# **CLAYTON COUNTY, GEORGIA**

## **NONMAJOR GOVERNMENTAL FUNDS**

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### **SPECIAL REVENUE FUNDS (CONTINUED)**

#### **Forest Park Tax Allocation District Fund**

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

#### **Mountain View Tax Allocation District Fund**

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

#### **Northwest Clayton Tax Allocation District Fund**

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

#### **Sheriff Department of Justice Fund**

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

#### **Development Authority of Clayton County**

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

**CLAYTON COUNTY, GEORGIA**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

**JUNE 30, 2020**

	Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 30,710,855	\$ 4,587	\$ 30,715,442
Accounts receivable	109,346	-	109,346
Grants receivable	468,504	-	468,504
Taxes receivable, net	118,681	-	118,681
Due from other governments	223,285	-	223,285
Due from organizations	246,086	-	246,086
Prepaid items	25,298	-	25,298
Property held for resale	4,837,306	-	4,837,306
Total assets	<u>\$ 36,739,361</u>	<u>\$ 4,587</u>	<u>\$ 36,743,948</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 1,683,854	\$ 188	\$ 1,684,042
Accrued liabilities	144,476	-	144,476
Interfund payables	-	15,000	15,000
Unrealized grant income	59,609	-	59,609
Due to other organizations	16,478	-	16,478
Total liabilities	<u>1,904,417</u>	<u>15,188</u>	<u>1,919,605</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - property taxes	113,426	-	113,426
Total deferred inflows of resources	<u>113,426</u>	<u>-</u>	<u>113,426</u>
<b>Fund Balances</b>			
Nonspendable:			
Prepaid items	25,298	-	25,298
Property held for resale	4,837,306	-	4,837,306
Restricted for:			
Tourism promotion	2,295,392	-	2,295,392
Public safety	9,320,364	-	9,320,364
Jail construction/staffing	220,015	-	220,015
Health and welfare programs	888,820	-	888,820
Law library materials	38,899	-	38,899
Technology	563,893	-	563,893
Street lights	2,092,208	-	2,092,208
Economic development	13,134,091	-	13,134,091
Grant programs	1,305,232	-	1,305,232
Unassigned (deficit)	-	(10,601)	(10,601)
Total fund balances (deficits)	<u>34,721,518</u>	<u>(10,601)</u>	<u>34,710,917</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 36,739,361</u>	<u>\$ 4,587</u>	<u>\$ 36,743,948</u>

**CLAYTON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>			
Property taxes	\$ 2,663,154	\$ -	\$ 2,663,154
Other taxes	1,520,206	-	1,520,206
Intergovernmental	4,910,121	-	4,910,121
Charges for services	5,452,253	-	5,452,253
Fines and forfeitures	2,653,628	-	2,653,628
Investment earnings	1,331	-	1,331
Other revenue	1,047,527	-	1,047,527
Gifts and donations	2,743	-	2,743
Total revenues	<u>18,250,963</u>	<u>-</u>	<u>18,250,963</u>
<b>Expenditures:</b>			
Current:			
General government	2,846,478	10,601	2,857,079
Courts and law enforcement	1,291,713	-	1,291,713
Public safety	3,773,509	-	3,773,509
Parks and recreation	2,865,028	-	2,865,028
Health and welfare	2,873,764	-	2,873,764
Economic development	683,941	-	683,941
Intergovernmental	448,357	-	448,357
Debt service	1,397,973	-	1,397,973
Capital outlay	49,140	-	49,140
Total expenditures	<u>16,229,903</u>	<u>10,601</u>	<u>16,240,504</u>
Excess (deficiency) of revenues over expenditures	<u>2,021,060</u>	<u>(10,601)</u>	<u>2,010,459</u>
<b>Other Financing (Sources) Uses:</b>			
Proceeds from sale of capital assets	600	-	600
Contributed capital	-	-	-
Transfers in	2,598,063	-	2,598,063
Transfers out	(973,790)	-	(973,790)
Total other financing sources, net	<u>1,624,873</u>	<u>-</u>	<u>1,624,873</u>
Net change in fund balances	3,645,933	(10,601)	3,635,332
<b>Fund Balances, beginning of year</b>	<u>31,075,585</u>	<u>-</u>	<u>31,075,585</u>
<b>Fund Balances (deficits), end of year</b>	<u>\$ 34,721,518</u>	<u>\$ (10,601)</u>	<u>\$ 34,710,917</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2020

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,395,946	\$ 1,083,595	\$ 4,192,638	\$ 541,141	\$ 4,210,973	\$ 188,025
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	200,000	-	-	-
Due from organizations	-	3,013	-	4,261	-	31,990
Prepaid items	-	-	-	7,357	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,395,946</u>	<u>\$ 1,086,608</u>	<u>\$ 4,392,638</u>	<u>\$ 552,759</u>	<u>\$ 4,210,973</u>	<u>\$ 220,015</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 174,569	\$ 11,088	\$ 188,600	\$ 31,624	\$ (312)	\$ -
Accrued liabilities	-	-	101,476	-	7,630	-
Unrealized grant income	-	-	-	-	-	-
Due to organizations	1,505	-	161	-	8,182	-
Total liabilities	<u>176,074</u>	<u>11,088</u>	<u>290,237</u>	<u>31,624</u>	<u>15,500</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid items	-	-	-	7,357	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	1,219,872	1,075,520	-	-	-	-
Public safety	-	-	4,102,401	513,778	4,195,473	-
Jail construction/staffing	-	-	-	-	-	220,015
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Total fund balance	<u>1,219,872</u>	<u>1,075,520</u>	<u>4,102,401</u>	<u>521,135</u>	<u>4,195,473</u>	<u>220,015</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,395,946</u>	<u>\$ 1,086,608</u>	<u>\$ 4,392,638</u>	<u>\$ 552,759</u>	<u>\$ 4,210,973</u>	<u>\$ 220,015</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
\$ 28,122	\$ 259,356	\$ 540,520	\$ 19,564	\$ 18,246	\$ 568,336	\$ 31,870
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	13,618
90	1,917	-	17,405	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 28,212</u>	<u>\$ 261,273</u>	<u>\$ 540,520</u>	<u>\$ 36,969</u>	<u>\$ 18,246</u>	<u>\$ 568,336</u>	<u>\$ 45,488</u>
\$ -	\$ 5,049	\$ 212	\$ 441	\$ -	\$ 4,443	\$ 4,893
-	-	2,818	21,845	-	-	-
-	-	-	-	-	-	-
-	-	350	-	6,280	-	-
-	5,049	3,380	22,286	6,280	4,443	4,893
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,212	256,224	537,140	14,683	11,966	-	40,595
-	-	-	-	-	-	-
-	-	-	-	-	563,893	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>28,212</u>	<u>256,224</u>	<u>537,140</u>	<u>14,683</u>	<u>11,966</u>	<u>563,893</u>	<u>40,595</u>
<u>\$ 28,212</u>	<u>\$ 261,273</u>	<u>\$ 540,520</u>	<u>\$ 36,969</u>	<u>\$ 18,246</u>	<u>\$ 568,336</u>	<u>\$ 45,488</u>

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
**JUNE 30, 2020**

	<b>Aging Grant</b>	<b>HUD Grant</b>	<b>Law Library</b>	<b>Street Lights</b>	<b>Ellenwood Tax Allocation District</b>	<b>Central Clayton Tax Allocation District</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 721,399	\$ 693,293	\$ 50,691	\$ 2,181,394	\$ 88,359	\$ 5,058,543
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	468,504	-	-	-	-
Taxes receivable, net	-	-	-	118,681	-	-
Due from other governments	-	-	-	9,667	-	-
Due from organizations	128,671	58,739	-	-	-	-
Prepaid items	-	6,474	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 850,070</u>	<u>\$ 1,227,010</u>	<u>\$ 50,691</u>	<u>\$ 2,309,742</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 90,003	\$ 614,205	\$ 9,430	\$ 97,320	\$ -	\$ -
Accrued liabilities	891	666	2,362	6,788	-	-
Unrealized grant income	-	59,609	-	-	-	-
Due to other organizations	-	-	-	-	-	-
Total liabilities	<u>90,894</u>	<u>674,480</u>	<u>11,792</u>	<u>104,108</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	113,426	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,426</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid items	-	6,474	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	38,899	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	2,092,208	-	-
Economic development	-	-	-	-	88,359	5,058,543
Grant programs	759,176	546,056	-	-	-	-
Total fund balance	<u>759,176</u>	<u>552,530</u>	<u>38,899</u>	<u>2,092,208</u>	<u>88,359</u>	<u>5,058,543</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 850,070</u>	<u>\$ 1,227,010</u>	<u>\$ 50,691</u>	<u>\$ 2,309,742</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 397,423	\$ 2,278,431	\$ 93,358	\$ 508,712	\$ 5,560,920	\$ 30,710,855
-	-	-	-	109,346	109,346
-	-	-	-	-	468,504
-	-	-	-	-	118,681
-	-	-	-	-	223,285
-	-	-	-	-	246,086
-	-	-	-	11,467	25,298
-	-	-	-	4,837,306	4,837,306
<u>\$ 397,423</u>	<u>\$ 2,278,431</u>	<u>\$ 93,358</u>	<u>\$ 508,712</u>	<u>\$ 10,519,039</u>	<u>\$ 36,739,361</u>
\$ 397,423	\$ -	\$ -	\$ -	\$ 54,866	\$ 1,683,854
-	-	-	-	-	144,476
-	-	-	-	-	59,609
-	-	-	-	-	16,478
<u>397,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,866</u>	<u>1,904,417</u>
-	-	-	-	-	113,426
-	-	-	-	-	113,426
-	-	-	-	11,467	25,298
-	-	-	-	4,837,306	4,837,306
-	-	-	-	-	2,295,392
-	-	-	508,712	-	9,320,364
-	-	-	-	-	220,015
-	-	-	-	-	888,820
-	-	-	-	-	38,899
-	-	-	-	-	563,893
-	-	-	-	-	2,092,208
-	2,278,431	93,358	-	5,615,400	13,134,091
-	-	-	-	-	1,305,232
<u>-</u>	<u>2,278,431</u>	<u>93,358</u>	<u>508,712</u>	<u>10,464,173</u>	<u>34,721,518</u>
<u>\$ 397,423</u>	<u>\$ 2,278,431</u>	<u>\$ 93,358</u>	<u>\$ 508,712</u>	<u>\$ 10,519,039</u>	<u>\$ 36,739,361</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, 2020**

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	570,078	950,128	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	4,777,733	-	-	-
Fines and forfeitures	-	-	-	325,507	1,103,727	605,269
Investment earnings	-	-	-	196	-	-
Other revenue	165	10,378	449	-	-	-
Gifts and donations	-	-	-	-	-	-
Total revenues	570,243	960,506	4,778,182	325,703	1,103,727	605,269
<b>EXPENDITURES</b>						
Current						
General government	677,360	1,263,531	-	-	100,000	-
Courts and law enforcement	-	-	-	49,168	145,329	-
Public safety	-	-	3,538,542	233,821	1,146	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	677,360	1,263,531	3,538,542	282,989	246,475	-
Excess (deficiency) of revenues over expenditures	(107,117)	(303,025)	1,239,640	42,714	857,252	605,269
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of capital assets	-	-	-	-	600	-
Other contributions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(351,290)	-	(584,500)
Total other financing sources (uses)	-	-	-	(351,290)	600	(584,500)
Net change in fund balances	(107,117)	(303,025)	1,239,640	(308,576)	857,852	20,769
<b>FUND BALANCES, beginning of year</b>	1,326,989	1,378,545	2,862,761	829,711	3,337,621	199,246
<b>FUND BALANCES, end of year</b>	\$ 1,219,872	\$ 1,075,520	\$ 4,102,401	\$ 521,135	\$ 4,195,473	\$ 220,015

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	58,000
5,754	-	255,153	-	-	93,184	-
-	93,649	-	300,562	-	-	-
-	-	-	-	-	-	-
-	20,225	1,925	-	990	-	-
-	-	-	-	-	-	-
5,754	113,874	257,078	300,562	990	93,184	58,000
-	40,000	-	-	-	-	-
2,381	72,383	127,868	600,684	4,590	89,963	57,104
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,381	152,383	127,868	600,684	4,590	89,963	57,104
3,373	(38,509)	129,210	(300,122)	(3,600)	3,221	896
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	293,365	-	-	2,541
-	-	-	-	-	-	-
-	-	-	293,365	-	-	2,541
3,373	(38,509)	129,210	(6,757)	(3,600)	3,221	3,437
24,839	294,733	407,930	21,440	15,566	560,672	37,158
\$ 28,212	\$ 256,224	\$ 537,140	\$ 14,683	\$ 11,966	\$ 563,893	\$ 40,595

# 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, 2020

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ 1,713,838	\$ -	\$ -
Other taxes	-	-	-	-	-	-
Intergovernmental	801,211	4,050,910	-	-	-	-
Charges for services	-	-	167,556	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	215,679	13,093	-	-	-
Gifts and donations	2,743	-	-	-	-	-
Total revenues	803,954	4,266,589	180,649	1,713,838	-	-
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	739,485	-	-
Courts and law enforcement	-	-	142,243	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	2,865,028	-	-	-	-
Health and welfare	1,218,306	1,615,458	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	6,750	-	-	-	-
Total expenditures	1,218,306	4,487,236	142,243	739,485	-	-
Excess (deficiency) of revenues over expenditures	(414,352)	(220,647)	38,406	974,353	-	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	569,792	-	-	-	-	-
Transfers out	-	-	-	(38,000)	-	-
Total other financing sources (uses)	569,792	-	-	(38,000)	-	-
Net change in fund balances	155,440	(220,647)	38,406	936,353	-	-
<b>FUND BALANCES, beginning of year</b>	603,736	773,177	493	1,155,855	88,359	5,058,543
<b>FUND BALANCES, end of year</b>	\$ 759,176	\$ 552,530	\$ 38,899	\$ 2,092,208	\$ 88,359	\$ 5,058,543

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 448,357	\$ 500,959	\$ -	\$ -	\$ -	\$ 2,663,154
-	-	-	-	-	1,520,206
-	-	-	-	-	4,910,121
-	-	-	-	152,873	5,452,253
-	-	-	224,914	-	2,653,628
-	-	-	-	1,135	1,331
-	-	-	-	784,623	1,047,527
-	-	-	-	-	2,743
448,357	500,959	-	224,914	938,631	18,250,963
-	1,000	-	25,102	-	2,846,478
-	-	-	-	-	1,291,713
-	-	-	-	-	3,773,509
-	-	-	-	-	2,865,028
-	-	-	-	-	2,873,764
-	-	-	-	683,941	683,941
448,357	-	-	-	-	448,357
-	-	-	-	1,397,973	1,397,973
-	-	-	42,390	-	49,140
448,357	1,000	-	67,492	2,081,914	16,229,903
-	499,959	-	157,422	(1,143,283)	2,021,060
-	-	-	-	-	600
-	-	-	351,290	1,381,075	2,598,063
-	-	-	-	-	(973,790)
-	-	-	351,290	1,381,075	1,624,873
-	499,959	-	508,712	237,792	3,645,933
-	1,778,472	93,358	-	10,226,381	31,075,585
\$ -	\$ 2,278,431	\$ 93,358	\$ 508,712	\$ 10,464,173	\$ 34,721,518

**CLAYTON COUNTY, GEORGIA  
NONMAJOR GOVERNMENTAL FUNDS**

**CAPITAL PROJECT FUNDS**

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

The County uses the following Capital Projects Fund:

**Other Capital Projects Fund**

To account for capital projects of the County funded by the general revenues of the County

**CLAYTON COUNTY, GEORGIA**  
**BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**OTHER CAPITAL PROJECTS FUND**  
**JUNE 30, 2020**

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**ASSETS**

Cash and cash equivalents	\$ 4,587
Total assets	<u>\$ 4,587</u>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 188
Interfund payables	<u>15,000</u>
Total liabilities	15,188

**FUND BALANCE (DEFICIT)**

Unassigned	<u>(10,601)</u>
Total fund balance	<u>(10,601)</u>
Total liabilities and fund balance	<u>\$ 4,587</u>

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**OTHER CAPITAL PROJECTS FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**EXPENDITURES**

Current	
General government	\$ 10,601
Total expenditures	<u>10,601</u>
Net change in fund balance	(10,601)
<b>FUND BALANCE, beginning of year</b>	<u>-</u>
<b>FUND BALANCE (DEFICIT), end of year</b>	<u><u>\$ (10,601)</u></u>

# CLAYTON COUNTY, GEORGIA

## SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
<b>2004 Issue</b>					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities.	\$ 40,000,000	\$ 62,251,607	\$ 44,606,118	\$ 13,186,020	\$ 57,792,138
<b>2004 Issue</b>					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	200,000,000	213,443,906	189,237,307	11,851,427	201,088,734
<b>2009 Issue</b>					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	206,035,368	157,408,755	22,226,060	179,634,815
City of Lake City	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Jonesboro	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Morrow	9,860,000	8,658,894	8,658,894	-	8,658,894
City of College Park	2,900,000	2,546,733	2,546,733	-	2,546,733
City of Lovejoy	3,335,000	2,928,743	2,928,743	-	2,928,743
City of Riverdale	16,240,000	14,261,707	14,261,707	-	14,261,707
City of Forest Park	28,420,000	24,957,987	24,957,987	-	24,957,987
<b>2015 Issue</b>					
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	101,417,900 *	20,489,722	121,907,622
Repayment of interest on debt	-	-	5,069,632	534,713	5,604,345
City of Lake City	2,749,774	2,749,774	2,100,935	513,281	2,614,216
City of Jonesboro	4,955,039	4,955,039	3,785,844	924,922	4,710,766
City of Morrow	6,751,921	6,751,921	5,158,732	1,260,333	6,419,065
City of College Park	1,334,050	1,334,050	1,019,266	249,017	1,268,283
City of Lovejoy	6,151,921	6,151,921	4,708,732	1,160,333	5,869,065
City of Riverdale	12,972,461	12,972,461	9,952,181	2,479,466	12,431,647
City of Forest Park	19,384,548	19,384,548	14,810,555	3,618,376	18,428,931
Total Expenditures	\$ 817,254,894	\$ 818,210,266	\$ 603,326,301	\$ 78,493,670	\$ 681,819,971

(Continued)



# CLAYTON COUNTY, GEORGIA

## SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 25,037,447
Funds transferred in from Other County Grants Fund used for SPLOST projects	650,290
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 25,687,737</u>
 Total 2009 Issue expenditures from above	 \$ 22,226,060
Reimbursement from other governments for SPLOST projects	1,059,272
Expenditures per the 2009 SPLOST Fund	<u>\$ 23,285,332</u>
 Total 2015 Issue expenditures from above	 \$ 31,230,163
Transfer for Bond Principal	13,140,000
Expenditures per the 2015 SPLOST Fund	<u>\$ 44,370,163</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, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance With Budget	2019 Actual
<b>Revenues</b>					
<b>Property Taxes:</b>					
Real property taxes	\$ 72,195,986	\$ 81,157,555	\$ 82,776,385	\$ 1,618,830	\$ 77,212,677
Personal property taxes	17,108,073	17,108,073	16,343,311	(764,762)	16,145,012
Public utility taxes	14,114,182	14,114,182	14,371,842	257,660	12,947,865
Heavy equipment taxes	41,559	41,559	8,320	(33,239)	56,575
Mobile home taxes	166,665	166,665	179,773	13,108	200,198
Motor vehicle taxes	967,619	967,619	1,034,146	66,527	1,315,706
Title ad valorem taxes	7,059,668	7,059,668	10,676,662	3,616,994	7,559,617
Timber taxes	-	-	-	-	2,016
Prior year tax	4,323,390	4,323,390	2,121,456	(2,201,934)	2,736,794
Total Property Taxes	115,977,142	124,938,711	127,511,895	2,573,184	118,176,460
<b>Other Taxes:</b>					
Railroad equipment tax	22,000	22,000	37,137	15,137	38,336
Insurance premium tax	13,738,427	13,738,427	14,159,596	421,169	13,206,219
Financial institution gross receipt tax	180,000	180,000	-	(180,000)	34,800
Intangible recording tax	1,070,934	1,070,934	1,484,420	413,486	1,302,404
Local option sales tax	33,493,084	33,493,084	32,515,317	(977,767)	33,990,017
Interest on delinquent taxes	250,000	250,000	250,122	122	204,262
Penalties on delinquent taxes	725,000	725,000	707,269	(17,731)	565,890
Reimbursement - cost of collecting delinquent taxes	450,000	450,000	177,248	(272,752)	1,044,431
Alcoholic beverage sales tax	500,000	500,000	701	(499,299)	209,866
Alcoholic beverage excise tax	1,700,000	1,700,000	2,062,078	362,078	1,323,753
Real estate transfer tax	525,000	525,000	634,297	109,297	681,924
Energy excise tax	250,000	324,754	324,754	-	330,188
Total Other Taxes	52,904,445	52,979,199	52,352,939	(626,260)	52,932,090
Total Taxes	168,881,587	177,917,910	179,864,834	1,946,924	171,108,550
<b>Licenses and Permits:</b>					
Business licenses	4,800,000	4,800,000	4,357,074	(442,926)	5,207,727
Marriage licenses	68,000	68,000	59,130	(8,870)	71,072
Alcoholic business licenses	837,000	837,000	428,590	(408,410)	821,254
Building permits	1,241,094	1,241,094	1,280,753	39,659	1,388,206
Electrical permits	200,000	200,000	296,690	96,690	275,221
Plumbing permits	150,000	150,000	130,156	(19,844)	176,112
HVAC permits	130,000	130,000	121,997	(8,003)	137,319
House moving permits	200	200	174	(26)	115
Miscellaneous permits	25,000	25,000	1,875	(23,125)	11,698
Mobile home registration permits	8,500	8,500	7,926	(574)	9,147
Pistol permits	125,000	125,000	126,635	1,635	130,947
Total Licenses and Permits	7,584,794	7,584,794	6,811,000	(773,794)	8,228,818
<b>Intergovernmental Revenues:</b>					
Federal reimbursement - narcotics unit	90,000	90,000	300,998	210,998	188,542
State reimbursement - judicial staff	319,106	319,106	220,471	(98,635)	215,924
State reimbursement - library staff	308,805	308,805	-	(308,805)	-
State reimbursement - other salaries	-	100,000	109,151	9,151	162,950
Georgia State inmate housing	1,625,000	1,625,000	2,016,347	391,347	1,726,054

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

Revenues (Continued)	Original Budget	Final Budget	2020 Actual	Variance With Budget	2019 Actual
<b>Intergovernmental Revenues (Continued):</b>					
Social Security Adm. - incentive pay	\$ 11,000	\$ 11,000	\$ 22,200	\$ 11,200	\$ 22,250
Clayton County self-insurance contributions	1,788,630	1,990,415	1,923,574	(66,841)	2,236,104
Clayton cities/county contract revenue	81,000	81,000	61,273	(19,727)	80,760
Clayton County Water Authority contract revenue	80,000	80,000	-	(80,000)	-
Community Service Authority revenue	27,000	27,000	573	(26,427)	3,303
Department of Family/Children Services contract revenue	2,500	2,500	-	(2,500)	-
Local agency Services contract revenue	-	2,500	2,500	-	-
Total Intergovernmental Revenues	4,333,041	4,637,326	4,657,087	19,761	4,635,887
<b>Charges for Services:</b>					
Cable TV franchise fees	2,450,000	2,450,000	2,195,975	(254,025)	2,247,926
Commissions on taxes	2,625,000	2,625,000	3,160,979	535,979	3,114,181
Court filing and recording fees	1,795,000	1,795,000	1,998,359	203,359	2,029,975
Court supervision fees	750,000	750,000	536,220	(213,780)	679,205
Emergency medical service fees	6,000,000	6,000,000	5,581,594	(418,406)	6,030,758
Qualifying fees	18,000	39,861	39,861	-	11,862
Mapping fees	25,000	25,000	16,558	(8,442)	26,956
Photocopy revenue	330,000	330,000	245,741	(84,259)	310,451
Rabies control fees	25,000	25,000	79,512	54,512	31,619
Recreation program fees	1,322,813	1,322,813	704,135	(618,678)	1,313,035
Recreation concession revenue	5,000	5,000	500	(4,500)	1,550
Registrar fees	-	-	(12)	(12)	-
Re-zoning application fees	30,000	30,000	16,000	(14,000)	43,900
Tag mailing and handling fees	31,000	31,000	45,634	14,634	30,188
Tag and title transfer fees	320,000	320,000	485,061	165,061	338,004
Traffic sign fees	-	-	1,436	1,436	44
Rental income	3,268,377	3,334,416	3,302,347	(32,069)	3,531,280
Housing code enforcement income	150,000	150,000	137,611	(12,389)	143,235
Refuse control fees	101,000	101,000	116,360	15,360	124,560
Telephone commission income	265,000	306,321	480,607	174,286	396,292
Variance application fees	22,000	22,000	31,855	9,855	33,900
Sign approval fees	25,000	25,000	16,140	(8,860)	25,400
Subdivision review fees	-	-	1,750	1,750	2,000
Site plan review fees	39,000	39,000	28,354	(10,646)	37,705
Beach revenue	3,000	3,000	620	(2,380)	2,595
Tennis center revenue	1,000	1,000	8,271	7,271	524
Sheriff service fees	1,875,000	1,875,000	1,675,774	(199,226)	1,929,394
Inmate medical expense reimbursement	29,000	29,000	18,179	(10,821)	26,420
Inmate housing reimbursement	60,000	60,000	58,661	(1,339)	48,168
Pretrial intervention	330,000	330,000	223,800	(106,200)	325,205
Miscellaneous	260,000	260,000	300,989	40,989	346,470
Total Charges for Services	22,155,190	22,284,411	21,508,871	(775,540)	23,182,802

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance With Budget	2019 Actual
<b>Revenues (Continued)</b>					
<b>Fines and Forfeitures:</b>					
Court fines	\$ 2,369,000	\$ 2,369,000	\$ 2,155,676	\$ (213,324)	\$ 2,303,321
Bond forfeitures	300,000	300,000	144,465	(155,535)	174,476
Condemnations	-	-	-	-	7,910
Library fines	95,000	95,000	47,609	(47,391)	81,238
False alarm fines	45,000	45,000	30,175	(14,825)	52,295
Automated traffic fines	1,070,000	1,305,647	1,043,144	(262,503)	696,157
Total Fines and Forfeitures	<u>3,879,000</u>	<u>4,114,647</u>	<u>3,421,069</u>	<u>(693,578)</u>	<u>3,315,397</u>
<b>Investment Earnings</b>	<u>30,500</u>	<u>30,500</u>	<u>76,721</u>	<u>46,221</u>	<u>65,043</u>
<b>Other Revenues:</b>					
Miscellaneous revenue	<u>683,500</u>	<u>831,689</u>	<u>933,248</u>	<u>101,559</u>	<u>1,541,328</u>
Total Other Revenues	<u>683,500</u>	<u>831,689</u>	<u>933,248</u>	<u>101,559</u>	<u>1,541,328</u>
<b>Gifts and donations</b>	<u>10,000</u>	<u>10,000</u>	<u>14,734</u>	<u>4,734</u>	<u>18,834</u>
<b>Total revenues</b>	<u>\$ 207,557,612</u>	<u>\$ 217,411,277</u>	<u>\$ 217,287,564</u>	<u>\$ (123,713)</u>	<u>\$ 212,096,659</u>

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>General government</b>					
<b>Commissioners</b>					
<b>Current:</b>					
Salaries and wages	\$ 2,255,332	\$ 2,309,916	\$ 1,827,982	\$ 481,934	\$ 1,436,469
Pension contribution	201,112	298,652	250,567	48,085	205,794
FICA and Medicare insurance	99,848	166,131	129,848	36,283	102,247
Group health and life insurance	202,018	231,732	170,265	61,467	150,217
Workers' compensation insurance	3,101	3,747	3,482	265	3,283
Board member fees	95,000	26,863	23,025	3,838	24,525
Contract service fees	188,000	171,023	143,322	27,701	38,112
Rental	15,779	30,130	22,485	7,645	41,103
Materials and supplies	118,281	155,082	73,646	81,436	55,905
Minor equipment	10,959	11,726	2,054	9,672	-
Dues and subscriptions	60,300	49,421	44,597	4,824	61,943
Training, travel and meetings	125,957	127,957	90,014	37,943	103,748
Uniform allowance	9,100	9,289	5,800	3,489	5,707
Repair and maintenance	5,799	5,799	1,600	4,199	150
Advertising	38,000	37,284	24,721	12,563	27,183
Redistribution - other	-	-	(21,100)	21,100	-
<b>Capital outlay</b>	10,952	10,952	-	10,952	-
<b>Total Commissioners</b>	<u>3,439,538</u>	<u>3,645,704</u>	<u>2,792,308</u>	<u>853,396</u>	<u>2,256,386</u>
<b>Finance</b>					
<b>Current:</b>					
Salaries and wages	2,742,062	2,742,333	2,468,669	273,664	2,369,385
Pension contribution	359,927	359,781	327,404	32,377	337,405
FICA and Medicare insurance	185,315	185,846	184,442	1,404	174,184
Group health and life insurance	381,472	385,533	262,968	122,565	255,666
Workers' compensation insurance	3,105	3,112	2,915	197	3,607
Contract service fees	2,500	2,500	-	2,500	1,377
Rental	41,906	41,879	32,206	9,673	38,113
Material and supplies	81,728	57,475	32,304	25,171	51,824
Dues and subscriptions	6,210	10,710	9,038	1,672	5,716
Travel, training and meetings	53,500	46,700	15,465	31,235	14,788
Uniform allowance	2,900	2,633	133	2,500	3,042
Minor equipment	1,500	34,783	1,658	33,125	5,682
Consulting	100,000	100,000	100,000	-	-
Repair and maintenance	5,100	5,972	590	5,382	-
Postage	569,393	568,699	481,855	86,844	527,830
Redistribution - other	(149,000)	(149,000)	(209,625)	60,625	(169,577)
<b>Total Finance</b>	<u>4,387,618</u>	<u>4,398,956</u>	<u>3,710,022</u>	<u>688,934</u>	<u>3,619,042</u>
<b>Central Services - Risk Management</b>					
<b>Current:</b>					
Salaries and wages	269,003	270,973	270,973	-	244,584
Pension contribution	37,392	37,665	37,665	-	36,819
FICA and Medicare insurance	18,844	19,402	19,402	-	17,456
Group health and life insurance	58,032	46,062	43,695	2,367	40,481
Workers' compensation insurance	2,640	2,641	2,631	10	2,045
Contract service fees	44,708	45,666	45,666	-	40,550
Rental	5,516	4,393	1,465	2,928	2,853
Materials and supplies	4,080	5,832	5,689	143	4,016
Dues and subscriptions	1,575	1,575	1,220	355	1,155
Travel, training and meetings	11,957	11,957	10,300	1,657	6,279
<b>Total Central Services - Risk Management</b>	<u>453,747</u>	<u>446,166</u>	<u>438,706</u>	<u>7,460</u>	<u>396,238</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2018 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>General government (Continued)</b>					
<b>Information Technology - Administration</b>					
<b>Current:</b>					
Salaries and wages	\$ 4,089,347	\$ 4,013,146	\$ 3,905,186	\$ 107,960	\$ 3,429,674
Pension contribution	517,094	546,889	534,382	12,507	501,279
FICA and Medicare insurance	269,616	286,014	284,227	1,787	248,700
Group health and life insurance	431,958	459,428	420,135	39,293	373,614
Workers' compensation insurance	4,847	7,093	7,093	-	5,395
Contract service fees	2,382,843	2,506,772	2,435,847	70,925	1,337,991
Rental	9,710	10,855	7,305	3,550	8,318
Materials and supplies	99,142	212,924	175,613	37,311	135,613
Telephone, telegraph	123,121	95,812	72,087	23,725	123,968
Dues and subscriptions	4,305	39,357	38,052	1,305	4,245
Training, travel and meetings	18,150	22,150	17,843	4,307	20,997
Uniform allowance	10,218	14,411	13,671	740	9,029
Minor equipment	312,082	439,443	412,905	26,538	353,461
Repair and maintenance	528,487	449,845	348,070	101,775	470,013
<b>Capital outlay</b>	500,000	355,270	297,244	58,026	300,037
Total Information Technology - Administration	9,300,920	9,459,409	8,969,660	489,749	7,322,334
<b>Information Technology - Geographical Info Systems</b>					
<b>Current:</b>					
Salaries and wages	133,150	133,187	96,462	36,725	111,266
Pension contribution	18,508	18,508	13,404	5,104	16,028
FICA and Medicare insurance	9,499	9,499	7,205	2,294	7,894
Group health and life insurance	23,999	23,288	6,854	16,434	16,454
Workers' compensation insurance	100	99	99	-	174
Contract service fees	26,300	23,301	23,127	174	22,120
Materials and supplies	4,000	4,099	491	3,608	585
Dues and subscriptions	250	250	120	130	-
Training, travel, and meetings	1,500	1,173	-	1,173	-
Minor equipment	1,099	1,129	-	1,129	1,651
Total Information Technology - Geographical Info Systems	218,405	214,533	147,762	66,771	176,172
<b>Information Technology - Archives and Records Mgmt</b>					
<b>Current:</b>					
Salaries and wages	164,973	167,051	166,951	100	162,390
Pension contribution	19,774	20,062	20,062	-	20,537
FICA and Medicare insurance	10,267	12,243	12,174	69	11,802
Group health and life insurance	19,132	19,132	19,059	73	18,642
Workers' compensation insurance	172	201	201	-	248
Contract service fees	14,060	14,179	13,060	1,119	9,500
Rental	2,627	2,627	1,094	1,533	2,619
Materials and supplies	7,500	3,932	1,531	2,401	4,321
Dues and subscriptions	125	125	60	65	60
Training, travel and meetings	1,000	1,921	1,921	-	556
Uniform allowance	200	200	-	200	-
Total Information Tech - Archives and Records Mgmt	239,830	241,673	236,113	5,560	230,675

(Continued)



# CLAYTON COUNTY, GEORGIA

## GENERAL FUND

### SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>General government (Continued)</b>					
<b>Human Resources - Administration</b>					
<b>Current:</b>					
Salaries and wages	\$ 948,685	\$ 940,654	\$ 924,578	\$ 16,076	\$ 836,561
Pension contribution	117,835	121,964	119,899	2,065	117,634
FICA and Medicare insurance	55,884	68,265	66,342	1,923	60,250
Group health and life insurance	199,590	190,560	127,729	62,831	106,392
Workers' compensation insurance	1,262	1,318	1,107	211	1,275
Board member fee	26,800	21,670	16,975	4,695	17,100
Medical service fee	45,000	54,853	54,853	-	59,886
Consulting fee	-	-	-	-	53,700
Contract service fees	-	-	-	-	125
Food and dietary	-	630	630	-	-
Rental	13,212	13,212	8,594	4,618	14,016
Materials and supplies	19,000	18,506	14,359	4,147	15,628
Dues and subscriptions	1,611	1,611	746	865	1,071
Training, travel and meetings	6,600	2,242	-	2,242	498
<b>Total Human Resources - Administration</b>	<b>1,435,479</b>	<b>1,435,485</b>	<b>1,335,812</b>	<b>99,673</b>	<b>1,284,136</b>
<b>Central Services</b>					
<b>Current:</b>					
Salaries and wages	1,212,095	1,183,157	1,118,492	64,665	987,062
Pension contribution	163,337	164,300	152,065	12,235	147,439
FICA and Medicare insurance	84,329	80,684	80,684	-	71,802
Group health and life insurance	172,814	144,749	143,116	1,633	103,612
Workers' compensation insurance	4,365	4,378	4,029	349	3,528
Consulting fees	16,200	16,200	10,000	6,200	-
Contract service fees	-	2,059	1,067	992	-
Rental	5,198	5,202	4,524	678	4,726
Materials and supplies	16,985	46,176	34,302	11,874	(6,031)
Dues and subscriptions	4,175	5,730	4,522	1,208	3,457
Training, travel and meetings	25,270	25,734	20,335	5,399	11,669
Promotional	1,900	2,450	2,426	24	1,047
Uniform allowance	1,500	2,849	679	2,170	492
Repair and maintenance	266,000	309,445	298,402	11,043	341,627
Redistribution - printing	-	-	-	-	(15,863)
<b>Total Central Services</b>	<b>1,974,168</b>	<b>1,993,113</b>	<b>1,874,643</b>	<b>118,470</b>	<b>1,654,567</b>
<b>Professional Services</b>					
<b>Current:</b>					
Audit fees	215,000	233,777	233,777	-	190,460
Legal fees	2,187,000	3,416,219	3,416,219	-	3,018,094
Medical service fees	180,000	411,034	411,034	-	139,342
Contract services fees	630,000	1,283,658	1,283,658	-	1,054,082
Materials and supplies	7,000	3,097	3,097	-	6,737
Court reporter fees	14,000	828	828	-	-
Witness fees	10,000	-	-	-	-
Advertising	75,000	138,997	138,997	-	112,950
Litigation claims and ins settlements	-	1,106,757	1,006,754	100,003	3,774,193
General assistance	-	-	-	-	3,147,844
Pauper funeral expense	65,000	93,285	93,285	-	89,265
<b>Debt service</b>	<b>-</b>	<b>60</b>	<b>60</b>	<b>-</b>	<b>59</b>
<b>Total Professional Services</b>	<b>3,383,000</b>	<b>6,687,712</b>	<b>6,587,709</b>	<b>100,003</b>	<b>11,533,026</b>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>General government (Continued)</b>					
<b>Refuse Control</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,377,697	\$ 1,380,674	\$ 1,221,594	\$ 159,080	\$ 1,178,748
Pension contribution	191,486	188,667	162,965	25,702	178,448
FICA and Medicare insurance	98,402	96,851	88,486	8,365	85,387
Group health and life insurance	229,341	181,742	166,501	15,241	152,933
Workers' compensation insurance	73,863	67,438	65,047	2,391	54,115
Rental	1,452	1,667	1,650	17	1,812
Materials and supplies	114,398	115,019	110,921	4,098	113,677
Bank charges	-	7,120	7,120	-	7,446
Sanitation	122,000	169,828	169,828	-	140,761
Uniform allowance	6,000	6,000	3,325	2,675	5,288
Repair and maintenance	5,700	56,200	15,830	40,370	9,731
Total Refuse Control	2,220,339	2,271,206	2,013,267	257,939	1,928,346
<b>Registrar</b>					
<b>Current:</b>					
Salaries and wages	901,002	975,723	975,723	-	938,852
Pension contribution	44,690	43,856	43,856	-	41,586
FICA and Medicare insurance	46,079	66,806	66,806	-	52,504
Group health and life insurance	45,514	34,511	34,511	-	36,231
Workers' compensation insurance	1,321	1,514	1,514	-	1,873
Board member fee	6,000	3,200	3,200	-	4,150
Contract service fees	80,000	124,872	124,157	715	61,326
Rental	13,682	5,886	5,345	541	8,868
Materials and supplies	37,386	131,315	121,897	9,418	28,983
Minor equipment	-	3,518	3,518	-	-
Advertising	4,674	2,132	2,132	-	3,451
Dues and subscriptions	1,145	713	713	-	1,009
Training, travel and meetings	6,900	10,712	10,712	-	10,481
Repair and maintenance	6,000	220	220	-	366
Uniform allowance	-	-	-	-	820
Total Registrar	1,194,393	1,404,978	1,394,304	10,674	1,190,500
<b>County Garage</b>					
<b>Current:</b>					
Salaries and wages	1,106,207	1,106,154	724,147	382,007	593,504
Pension contribution	139,711	139,711	93,471	46,240	81,476
FICA and Medicare insurance	67,532	67,532	52,056	15,476	42,509
Group health and life insurance	280,172	192,141	101,965	90,176	92,288
Workers' compensation insurance	15,303	15,303	11,442	3,861	13,950
Contract service fees	25,000	245,393	237,073	8,320	172,276
Rental	3,400	4,091	3,939	152	6,620
Materials and supplies	14,900	37,270	(97,366)	134,636	15,188
Gas and oil	2,744,800	2,253,979	2,161,910	92,069	2,481,761
Minor equipment	-	9,800	5,027	4,773	10,166
Dues and subscriptions	1,500	6,000	5,573	427	5,546
Rubber tire disposal	1,500	4,500	3,024	1,476	2,005
Uniform allowance	7,619	12,513	4,294	8,219	4,497
Wrecker service	20,000	36,000	30,085	5,915	23,680
Training, travel and meetings	3,000	3,000	1,500	1,500	900
Repair and maintenance	1,760,000	2,257,605	2,059,964	197,641	1,778,187
Redistribution - oil and gas	(250,000)	(250,000)	(235,338)	(14,662)	(345,550)
Redistribution - garage maintenance	(615,179)	(615,179)	(52,245)	(562,934)	(513,954)
<b>Capital outlay</b>	1,500,000	1,978,699	632,189	1,346,510	1,565,648
Total County Garage	6,825,465	7,504,512	5,742,710	1,761,802	6,030,697

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>General government (Continued)</b>					
<b>Building and Maintenance</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,342,260	\$ 1,409,600	\$ 1,390,424	\$ 19,176	\$ 1,115,368
Pension contribution	187,807	188,483	188,394	89	165,449
FICA and Medicare insurance	93,319	100,191	99,102	1,089	79,954
Group health and life insurance	310,066	224,711	211,409	13,302	160,012
Workers' compensation insurance	30,965	38,534	38,534	-	27,424
Contract service fees	405,916	508,642	459,780	48,862	371,949
Rental	14,916	9,526	3,231	6,295	3,116
Materials and supplies	9,500	26,815	19,186	7,629	(1,998)
Minor equipment	-	9,262	6,844	2,418	3,895
Training, travel and meetings	22,174	19,066	16,780	2,286	8,390
Advertising	-	2,094	2,094	-	-
Uniform allowance	8,400	12,875	12,871	4	27,499
Repair and maintenance	900,000	1,211,512	1,019,726	191,786	1,247,597
<b>Capital outlay</b>	1,500,000	2,869,105	1,577,270	1,291,835	1,376,766
Total Building and Maintenance	4,825,323	6,630,416	5,045,645	1,584,771	4,585,421
<b>Extension University of Georgia</b>					
<b>Current:</b>					
Salaries and wages	215,511	210,511	158,104	52,407	146,191
Pension contribution	28,463	28,463	21,212	7,251	18,706
FICA and Medicare insurance	13,807	13,807	12,341	1,466	10,780
Group health and life insurance	38,966	38,966	5,630	33,336	1,978
Workers' compensation insurance	176	176	18	158	184
Contract service fees	3,000	13,000	6,655	6,345	(15)
Rental	7,977	7,977	2,800	5,177	3,346
Materials and supplies	16,392	28,354	22,320	6,034	18,393
Minor equipment	-	-	-	-	900
Dues and subscriptions	1,800	1,800	1,204	596	529
Training, travel and meetings	12,600	11,670	8,701	2,969	11,151
Uniform allowance	900	900	273	627	125
General assistance	39,978	24,978	23,395	1,583	41,579
Total Extension University of Georgia	379,570	380,602	262,653	117,949	253,847
<b>Other General Government</b>					
<b>Current:</b>					
FICA and Medicare insurance	-	509	509	-	-
Group health and life insurance	65,000	127,002	127,002	-	121,067
Georgia state unemployment insurance	50,000	55,428	55,428	-	93,670
Additional employer contribution	500,000	518,440	500,000	18,440	500,000
ARC fees	285,000	313,163	313,163	-	308,543
Contract service fees	700,000	1,017,803	1,017,803	-	764,586
Rental	10,500	12,900	12,900	-	12,225
Materials and supplies	-	1,919	1,919	-	-
Bank charges	-	313	313	-	31
Utilities	4,577,157	5,408,598	5,408,598	-	4,596,426
Sanitation	2,740,027	1,117,964	504,227	613,737	1,000,593
Telephone, telegraph	1,450,000	1,777,497	1,777,497	-	1,567,307
Performance bond	1,150,000	1,364,276	1,364,276	-	1,247,049
Landfill postclosure care and monitoring	165,785	161,936	159,852	2,084	84,458
Claims expense	5,345,000	6,192,685	6,138,461	54,224	6,621,048
Minor equipment	200,000	-	-	-	-
Repair and maintenance	1,200,000	2,096,647	2,096,036	611	1,605,599
Litigation claims and settlements	-	-	-	-	31,554
Training, travel and meetings	-	4,418	4,418	-	-
General assistance	815,125	807,520	807,520	-	820,125
Payment to others	110,000	221,184	219,039	2,145	109,700
Redistribution - personnel	(4,078,452)	8,182	8,182	-	-
Casualty and other losses	-	1,160	1,160	-	-
<b>Debt Service</b>	1,352,530	1,518,066	1,518,065	1	1,303,229
<b>Capital outlay</b>	-	10	-	10	1,613,090
Total Other General Government	16,637,672	22,727,620	22,036,368	691,252	22,400,300
<b>Total General Government</b>	<b>\$ 56,915,467</b>	<b>\$ 69,442,085</b>	<b>\$ 62,587,682</b>	<b>\$ 6,854,403</b>	<b>\$ 64,861,687</b>

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>General government (Continued)</b>					
Current expenditures	\$ 52,051,985	\$ 62,709,923	\$ 58,562,854	\$ 4,147,069	\$ 58,702,858
Debt service	1,352,530	1,518,126	1,518,125	1	1,303,288
Capital outlay	3,510,952	5,214,036	2,506,703	2,707,333	4,855,541
<b>Total General Government</b>	<u>\$ 56,915,467</u>	<u>\$ 69,442,085</u>	<u>\$ 62,587,682</u>	<u>\$ 6,854,403</u>	<u>\$ 64,861,687</u>
<b>Tax Assessment and Collection</b>					
<b>Tax Commissioner</b>					
Current:					
Salaries and wages	\$ 1,500,638	\$ 1,491,428	\$ 1,333,240	\$ 158,188	\$ 1,273,403
Pension contribution	195,592	195,592	179,267	16,325	190,063
FICA and Medicare insurance	101,481	101,481	95,993	5,488	91,505
Group health and life insurance	212,099	199,555	192,068	7,487	181,142
Workers' compensation insurance	1,709	1,709	1,559	150	1,923
Contract service fees	-	140	120	20	130
Rental	54,575	71,359	65,967	5,392	55,278
Materials and supplies	70,241	19,348	19,161	187	21,645
Dues and subscriptions	1,120	1,500	1,500	-	875
Training, travel and meetings	10,100	8,100	7,477	623	18,991
Other minor equipment	-	32,313	5,627	26,686	11,301
<b>Capital outlay</b>	-	28,032	28,032	-	-
<b>Total Tax Commissioner</b>	<u>2,147,555</u>	<u>2,150,557</u>	<u>1,930,011</u>	<u>220,546</u>	<u>1,846,256</u>
<b>Tax Assessor</b>					
Current:					
Salaries and wages	1,589,238	1,555,793	1,483,801	71,992	1,412,519
Pension contribution	224,143	221,811	206,145	15,666	212,126
FICA and Medicare insurance	117,006	115,722	106,693	9,029	100,420
Group health and life insurance	279,426	222,625	212,052	10,573	219,577
Workers' compensation insurance	43,562	43,165	40,383	2,782	32,182
Board member fee	19,200	19,200	19,200	-	19,200
Contract service fees	19,931	19,931	10,789	9,142	12,480
Rental	7,408	7,408	7,349	59	7,186
Materials and supplies	26,758	37,109	21,828	15,281	19,141
Postage	-	12	12	-	40,759
Uniform allowance	345	345	220	125	212
Minor equipment	-	62,618	31,607	31,011	-
Dues and subscriptions	23,920	23,920	21,984	1,936	20,629
Training, travel and meetings	26,075	26,075	8,150	17,925	15,321
<b>Capital outlay</b>	-	49,000	-	49,000	-
<b>Total Tax Assessor</b>	<u>2,377,012</u>	<u>2,404,734</u>	<u>2,170,213</u>	<u>234,521</u>	<u>2,111,752</u>
<b>Total Tax Assessment and Collection</b>	<u>\$ 4,524,567</u>	<u>\$ 4,555,291</u>	<u>\$ 4,100,224</u>	<u>\$ 455,067</u>	<u>\$ 3,958,008</u>
Current expenditures	4,524,567	4,478,259	4,072,192	406,067	3,958,008
Capital outlay	-	77,032	28,032	49,000	-
<b>Total Tax Assessment and Collection</b>	<u>\$ 4,524,567</u>	<u>\$ 4,555,291</u>	<u>\$ 4,100,224</u>	<u>\$ 455,067</u>	<u>\$ 3,958,008</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Courts and Law Enforcement</b>					
<b>Superior Court</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,965,376	\$ 1,956,854	\$ 1,719,917	\$ 236,937	\$ 1,527,257
Pension contribution	235,393	232,245	198,356	33,889	180,338
FICA and Medicare insurance	124,939	123,150	108,460	14,690	94,346
Group health and life insurance	360,797	257,775	246,087	11,688	198,029
Workers' compensation insurance	2,997	3,043	2,658	385	3,057
Contract service fees	297,012	283,563	256,720	26,843	225,624
Rental	10,171	16,189	15,230	959	20,743
Materials and supplies	35,450	46,487	27,002	19,485	29,302
Court reporter fees	168,000	168,000	152,474	15,526	156,444
Emeritus and pro-tem fees	23,000	23,000	8,512	14,488	15,728
Bailiff fees	255,000	225,840	225,840	-	286,560
Dues and subscriptions	9,631	10,631	10,542	89	3,553
Training, travel and meetings	9,750	42,670	15,919	26,751	26,332
Advertising	50	50	10	40	200
Uniform allowance	2,900	2,809	2,422	387	1,537
Minor equipment	-	3,936	3,820	116	-
<b>Capital outlay</b>	430,000	430,000	209,680	220,320	-
<b>Total Superior Court</b>	<u>3,930,466</u>	<u>3,826,242</u>	<u>3,203,649</u>	<u>622,593</u>	<u>2,769,050</u>
<b>Indigent Defense Court Administration</b>					
<b>Current:</b>					
Salaries and wages	50,603	50,859	50,859	-	48,224
Pension contribution	7,034	7,069	7,069	-	7,268
FICA and Medicare insurance	3,866	3,885	3,885	-	3,683
Group health and life insurance	384	383	383	-	383
Workers' compensation insurance	61	61	61	-	74
Contract service fees	7,000	6,949	-	6,949	1,800
Materials and supplies	2,500	2,500	1,308	1,192	1,940
Indigent defense fees	2,515,000	2,623,435	2,623,435	-	2,202,104
<b>Total Indigent Def Ct Admin</b>	<u>2,586,448</u>	<u>2,695,141</u>	<u>2,687,000</u>	<u>8,141</u>	<u>2,265,476</u>
<b>Public Defenders Office, Clayton Circuit</b>					
<b>Current:</b>					
Rental	71,323	76,900	71,602	5,298	67,103
Materials and supplies	5,000	28,854	16,570	12,284	4,414
Electric utilities	2,500	2,500	1,816	684	1,565
Court books and records	5,508	4,018	3,848	170	1,387
Court reporter fees	3,500	3,500	2,937	563	2,538
Dues and subscriptions	454	454	364	90	-
Indigent defense fees	2,058,529	2,030,451	2,030,451	-	2,004,000
Other contract service fees	-	863	863	-	-
<b>Total Public Defenders Office</b>	<u>2,146,814</u>	<u>2,147,540</u>	<u>2,128,451</u>	<u>19,089</u>	<u>2,081,007</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Courts and Law Enforcement (Continued)</b>					
<b>State Court</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,475,104	\$ 1,461,762	\$ 1,453,459	\$ 8,303	\$ 1,398,327
Pension contribution	139,454	143,454	141,773	1,681	137,967
FICA and Medicare insurance	97,122	101,122	99,495	1,627	92,265
Group health and life insurance	125,380	125,380	121,570	3,810	117,784
Workers' compensation insurance	1,742	7,084	1,748	5,336	2,148
Rental	6,058	9,986	8,547	1,439	7,072
Materials and supplies	16,000	16,066	10,024	6,042	4,088
Minor equipment	1,000	7,060	6,675	385	-
Court reporter fees	239,000	235,971	174,030	61,941	223,881
Emeritus and pro-tem fees	41,077	41,077	16,730	24,347	28,558
Bailiff fees	90,000	83,940	58,400	25,540	81,600
Dues and subscriptions	8,630	8,630	4,812	3,818	4,382
Training, travel and meetings	15,000	15,000	6,536	8,464	8,888
Advertising	50	50	-	50	10
Uniform allowance	2,000	2,000	-	2,000	416
Total State Court	2,257,617	2,258,582	2,103,799	154,783	2,107,386
<b>Clerk of State Court</b>					
<b>Current:</b>					
Salaries and wages	1,020,244	999,422	994,912	4,510	926,952
Pension contribution	137,581	137,581	137,055	526	138,971
FICA and Medicare insurance	70,382	70,382	69,825	557	65,070
Group health and life insurance	166,984	195,804	195,269	535	174,866
Workers' compensation insurance	1,155	1,157	1,157	-	1,399
Rental	11,870	12,547	8,256	4,291	16,261
Materials and supplies	13,400	8,611	7,401	1,210	9,533
Dues and subscriptions	900	900	732	168	705
Training, travel and meetings	3,300	300	130	170	1,380
Total Clerk of State Court	1,425,816	1,426,704	1,414,737	11,967	1,335,137
<b>Magistrate Court</b>					
<b>Current:</b>					
Salaries and wages	834,090	815,639	778,576	37,063	756,111
Pension contribution	97,455	97,455	95,392	2,063	95,721
FICA and Medicare insurance	52,754	56,633	56,633	-	55,825
Group health and life insurance	57,235	71,461	69,093	2,368	53,362
Workers' compensation insurance	867	931	931	-	1,399
Contract service fees	16,245	30,518	30,240	278	16,216
Rental	4,284	4,506	4,506	-	4,903
Court books and records	23,145	13,145	12,404	741	20,457
Materials and supplies	14,000	15,095	14,432	663	12,220
Court reporter fees	20,000	22,280	22,280	-	17,548
Emeritus and pro-tem fees	30,000	30,100	30,013	87	28,993
Bailiff fees	46,000	34,700	34,288	412	48,760
Dues and subscriptions	6,974	6,974	5,620	1,354	4,506
Uniform allowance	1,750	1,953	-	1,953	-
Training, travel and meetings	14,500	9,179	9,179	-	10,464
Minor equipment	-	800	-	800	-
<b>Capital outlay</b>	15,000	35,147	27,684	7,463	10,363
Total Magistrate Court	1,234,299	1,246,516	1,191,271	55,245	1,136,848

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Courts and Law Enforcement (Continued)</b>					
<b>State Court Probation</b>					
<b>Current:</b>					
Salaries and wages	\$ 789,176	\$ 789,176	\$ 768,494	\$ 20,682	\$ 701,429
Pension contribution	109,705	109,705	106,821	2,884	108,785
FICA and Medicare insurance	55,206	55,206	54,161	1,045	49,459
Group health and life insurance	161,210	161,210	140,944	20,266	118,008
Workers' compensation insurance	10,014	10,014	9,645	369	11,302
Contract service fees	600	620	183	437	780
Rental	1,212	1,212	1,212	-	1,574
Materials and supplies	11,800	10,719	8,514	2,205	7,324
Dues and subscriptions	175	225	225	-	100
Uniform allowance	750	2,000	744	1,256	-
Training, travel and meetings	5,500	5,450	830	4,620	148
Total State Court Probation	1,145,348	1,145,537	1,091,773	53,764	998,909
<b>Juvenile Court</b>					
<b>Current:</b>					
Salaries and wages	3,220,792	3,217,870	3,146,207	71,663	3,043,019
Pension contribution	387,887	387,887	379,648	8,239	398,010
FICA and Medicare insurance	210,316	222,109	222,105	4	213,425
Group health and life insurance	414,687	404,887	404,873	14	359,908
Workers' compensation insurance	3,665	3,835	3,835	-	4,939
Contract service fees	36,951	35,336	27,272	8,064	26,301
Rental	7,135	7,135	5,642	1,493	9,282
Court books and records	10,885	13,252	13,252	-	10,538
Materials and supplies	37,698	37,743	16,468	21,275	33,312
Repair and maintenance	19	159	135	24	-
Telephone, telegraph	25,040	35,993	35,993	-	25,584
Court reporter fees	500	566	566	-	566
Emeritus and pro-tem fees	34,500	34,500	25,850	8,650	29,950
Indigent defense fees	210,000	210,000	192,760	17,240	193,908
Witness fees	1,600	1,416	75	1,341	100
Bailiff fees	40,000	40,000	32,080	7,920	33,840
Dues and subscriptions	4,106	4,106	3,573	533	3,795
Training, travel and meetings	44,180	33,410	13,840	19,570	32,124
<b>Capital outlay</b>	-	27,891	27,891	-	-
Total Juvenile Court	4,689,961	4,718,095	4,552,065	166,030	4,418,601
<b>Probate Court</b>					
<b>Current:</b>					
Salaries and wages	991,345	1,001,148	999,385	1,763	875,356
Pension contribution	121,365	135,957	135,957	-	123,480
FICA and Medicare insurance	60,039	71,426	71,426	-	60,487
Group health and life insurance	152,710	114,970	102,557	12,413	72,365
Workers' compensation insurance	1,057	1,210	1,210	-	1,511
Contract service fees	14,920	1,875	1,254	621	1,347
Rental	3,696	4,016	4,013	3	6,149
Court books and records	4,000	4,450	4,442	8	2,326
Materials and supplies	24,000	21,670	20,337	1,333	15,723
Minor equipment	8,000	28,000	26,580	1,420	19,217
Emeritus and pro-tem fees	4,000	4,000	450	3,550	1,000
Indigent defense fees	38,000	39,805	39,805	-	27,839
Bailiff fees	18,000	11,400	11,120	280	10,004
Dues and subscriptions	2,795	3,795	3,416	379	2,168
Training, travel and meetings	13,247	13,247	9,216	4,031	9,405
Uniform allowance	-	225	217	8	741
Total Probate Court	1,457,174	1,457,194	1,431,385	25,809	1,229,118

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Courts and Law Enforcement (Continued)</b>					
<b>Clerk of Superior/Magistrate Court</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,508,348	\$ 1,515,842	\$ 1,483,226	\$ 32,616	\$ 1,337,951
Pension contribution	207,594	207,594	203,102	4,492	187,487
FICA and Medicare insurance	105,046	105,518	105,518	-	95,496
Group health and life insurance	293,111	280,144	248,874	31,270	208,838
Workers' compensation insurance	1,836	1,836	1,773	63	2,044
Board member fees	57,000	57,000	24,200	32,800	36,975
Rental	14,080	24,812	23,470	1,342	28,859
Court books and records	3,500	200	200	-	67
Materials and supplies	32,700	37,181	33,688	3,493	33,611
Jury script fees	530,000	525,500	445,960	79,540	618,068
Dues and subscriptions	985	1,060	1,050	10	965
Training, travel and meetings	3,900	3,054	1,373	1,681	3,530
Redistribution - photocopy	(55,000)	(55,000)	(24,698)	(30,302)	(6,492)
Total Clerk of Sup/Mag Court	2,703,100	2,704,741	2,547,736	157,005	2,547,399
<b>Solicitor of State Court</b>					
<b>Current:</b>					
Salaries and wages	1,855,581	1,838,581	1,745,809	92,772	1,660,826
Pension contribution	246,789	250,888	250,888	-	241,214
FICA and Medicare insurance	133,256	133,256	130,090	3,166	122,733
Group health and life insurance	202,157	215,057	213,511	1,546	177,364
Workers' compensation insurance	10,308	10,308	9,679	629	11,036
Medical service fees	1,050	1,050	-	1,050	(400)
Contract service fees	90,000	90,000	73,065	16,935	90,405
Rental	6,605	6,635	5,495	1,140	6,831
Materials and supplies	23,000	37,892	16,578	21,314	17,261
Minor equipment	-	-	-	-	1,080
Court reporter fees	12,000	10,770	1,116	9,654	2,040
Emeritus and pro-tem fees	2,320	2,720	2,575	145	1,846
Witness fees	40,000	26,530	21,702	4,828	31,112
Dues and subscriptions	9,909	9,909	7,978	1,931	8,698
Training, travel and meetings	10,420	10,420	4,107	6,313	7,610
Advertising fees	-	700	700	-	2,070
Uniform allowance	222	362	357	5	103
Repair and maintenance	-	330	-	330	-
Total Solicitor of State Court	2,643,617	2,645,408	2,483,650	161,758	2,381,829
<b>District Attorney</b>					
<b>Current:</b>					
Salaries and wages	3,792,659	3,808,521	3,776,106	32,415	3,495,741
Pension contribution	508,642	512,688	512,654	34	499,697
FICA and Medicare insurance	270,150	272,327	272,239	88	253,317
Group health and life insurance	498,003	488,475	488,385	90	412,830
Workers' compensation insurance	31,961	32,811	32,737	74	37,436
Contract service fees	76,000	76,075	75,577	498	52,926
Rental	19,000	19,225	14,933	4,292	14,031
Court reporter fees	6,000	6,000	4,240	1,760	5,567
Court books and records	19,550	19,550	5,015	14,535	7,289
Materials and supplies	43,483	49,454	42,921	6,533	58,322
Minor equipment	10,400	3,711	1,318	2,393	5,004
Witness fees	60,000	53,493	13,123	40,370	33,357
Advertising fees	3,800	6,800	4,889	1,911	4,220
Dues and subscriptions	18,500	18,500	18,114	386	16,773
Training, travel and meetings	40,000	33,100	30,823	2,277	50,068
Uniform allowance	15,500	16,779	14,824	1,955	14,465
Repair and maintenance	-	-	-	-	10
Total District Attorney	5,413,648	5,417,509	5,307,898	109,611	4,961,053

(Continued)



# CLAYTON COUNTY, GEORGIA

## GENERAL FUND

### SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020	Variance With	2019
	Original	Final	Actual	Budget	Actual
<b>Expenditures (Continued)</b>					
<b>Courts and Law Enforcement (Continued)</b>					
<b>State Adult Probation</b>					
<b>Current:</b>					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ 499
FICA and Medicare insurance	284	284	-	284	38
Office equipment rental	-	-	-	-	2,682
Materials and supplies	3,800	3,800	1,783	2,017	2,715
<b>Capital outlay</b>	-	-	-	-	-
Total State Adult Probation	4,084	4,084	1,783	2,301	5,934
<b>Clayton County Prison</b>					
<b>Current:</b>					
Salaries and wages	3,587,639	3,422,388	3,412,084	10,304	3,040,785
Pension contribution	428,071	469,578	469,578	-	449,446
FICA and Medicare insurance	223,680	248,359	248,359	-	219,807
Group health and life insurance	453,534	407,082	407,082	-	371,113
Workers' compensation insurance	58,940	61,099	61,099	-	64,609
Contract service fees	231,000	228,484	215,224	13,260	261,884
Rental	1,452	1,452	484	968	1,691
Materials and supplies	414,730	557,445	540,624	16,821	440,463
Minor equipment	25,000	89,454	89,454	-	31,737
Postage	200	278	278	-	168
Utilities	424,000	403,152	385,086	18,066	346,922
Dues and subscriptions	1,224	2,307	2,307	-	1,123
Training, travel and meetings	3,000	2,748	2,442	306	1,377
Uniform allowance	14,250	23,092	22,802	290	17,913
Wrecker service	-	-	-	-	350
Repair and maintenance	53,000	184,352	40,937	143,415	48,765
Redistribution - other expenses	(88,059)	(88,059)	-	(88,059)	-
<b>Capital outlay</b>	44,000	64,747	53,329	11,418	42,250
Total Clayton County Prison	5,875,661	6,077,958	5,951,169	126,789	5,340,403
<b>Sheriff:</b>					
<b>Current:</b>					
Salaries and wages	20,317,482	20,519,761	20,283,312	236,449	20,396,478
Pension contribution	2,361,983	2,361,983	1,995,236	366,747	2,402,080
FICA and Medicare insurance	1,259,984	1,483,577	1,483,088	489	1,482,901
Group health and life insurance	3,303,829	1,992,854	1,992,854	-	2,287,518
Workers' compensation insurance	320,342	339,523	339,197	326	415,773
Medical service fees	6,706,500	7,665,703	7,612,326	53,377	7,351,752
Contract service fees	651,277	726,718	683,412	43,306	662,262
Rental	32,724	33,525	19,521	14,004	32,591
Court books and records	2,000	-	-	-	-
Materials and supplies	2,360,915	3,077,226	3,052,022	25,204	2,494,490
Crime prev and investigation supplies	5,286	5,286	5,065	221	3,303
Minor equipment	-	63,593	57,377	6,216	-
Library books and materials	3,000	-	-	-	-
Telephone, telegraph	100,000	92,456	90,462	1,994	81,518
Advertising	5,400	5,535	3,206	2,329	3,305
Dues and subscriptions	2,076	2,076	1,800	276	221
Prisoner transport	125,000	226,099	224,908	1,191	155,783
Training, travel and meetings	35,467	49,870	45,405	4,465	25,935
Uniform allowance	190,000	122,978	122,908	70	217,770
Repair and maintenance	-	-	-	-	1,238
<b>Capital outlay</b>	-	148,239	144,623	3,616	-
Total Sheriff	37,783,265	38,917,002	38,156,722	760,280	38,014,918
<b>Total Courts and Law Enforcement</b>	<u>\$ 75,297,318</u>	<u>\$ 76,688,253</u>	<u>\$ 74,253,088</u>	<u>\$ 2,435,165</u>	<u>\$ 71,593,068</u>
Current expenditures	\$ 74,808,318	\$ 76,010,120	\$ 73,789,881	\$ 2,192,348	\$ 71,540,455
Capital outlay	489,000	678,133	463,207	242,817	52,613
<b>Total Courts and Law Enforcement</b>	<u>\$ 75,297,318</u>	<u>\$ 76,688,253</u>	<u>\$ 74,253,088</u>	<u>\$ 2,435,165</u>	<u>\$ 71,593,068</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Public Safety</b>					
<b>County Police</b>					
<b>Current:</b>					
Salaries and wages	\$ 26,711,260	\$ 25,662,628	\$ 20,130,139	\$ 5,532,489	\$ 22,166,965
Pension contribution	3,339,751	3,440,512	3,278,069	162,443	3,206,515
FICA and Medicare insurance	1,678,441	1,798,825	1,798,825	-	1,598,018
Group health and life insurance	4,872,762	4,234,487	3,069,104	1,165,383	2,792,365
Workers' compensation insurance	465,310	484,810	447,351	37,459	495,067
Board member fees	1,200	1,200	1,000	200	1,500
Medical service fees	304,462	131,962	125,037	6,925	279,118
Contract service fees	392,412	444,546	431,459	13,087	340,972
Rental	74,375	91,575	79,685	11,890	74,318
Materials and supplies	436,361	818,261	689,878	128,383	540,455
Crime prevention/investigation supplies	39,000	39,699	30,715	8,984	36,784
Minor equipment	50,000	639,111	422,496	216,615	586,272
Telephone, telegraph	246,370	272,450	266,789	5,661	238,354
Dues and subscriptions	17,343	43,347	43,341	6	18,948
Training, travel and meetings	123,704	123,745	109,476	14,269	63,265
Advertising	4,500	4,638	4,504	134	2,153
Uniform allowance	350,000	401,745	398,624	3,121	396,646
Repair and maintenance	66,248	238,469	226,964	11,505	183,484
Wrecker service	2,000	2,000	250	1,750	285
<b>Capital outlay</b>	32,000	828,348	335,316	493,032	28,070
Total County Police	39,207,499	39,702,358	31,889,022	7,813,336	33,049,554
<b>Narcotics Unit</b>					
<b>Current:</b>					
Contract service fees	-	2,630	2,630	-	2,253
Rental	5,316	5,316	2,197	3,119	5,512
Materials and supplies	3,000	3,462	2,610	852	4,297
Telephone, telegraph	16,960	14,330	4,265	10,065	3,652
Dues and subscriptions	3,100	2,400	675	1,725	1,498
Training, travel and meetings	10,000	10,000	7,713	2,287	8,161
Total Narcotics Unit	38,376	38,138	20,090	18,048	25,373
<b>EMS Rescue - Administration</b>					
<b>Current:</b>					
Salaries and wages	8,187,818	8,246,063	5,966,887	2,279,176	7,131,826
Pension contribution	1,075,845	1,092,274	1,059,972	32,302	1,038,008
FICA and Medicare insurance	549,755	568,039	568,039	-	512,720
Group health and life insurance	1,363,987	1,196,444	1,087,886	108,558	984,935
Workers' compensation insurance	277,340	282,437	282,437	-	254,699
Contract service fees	498,541	567,696	544,625	23,071	541,670
Rental	29,580	34,514	33,717	797	28,495
Materials and supplies	473,743	513,854	443,838	70,016	369,405
Minor equipment	-	20,109	4,795	15,314	51,685
Dues and subscriptions	33,885	21,615	6,985	14,630	15,846
Training, travel and meetings	5,800	6,064	3,380	2,684	5,138
Uniform allowance	97,200	97,617	96,812	805	85,596
Repair and maintenance	14,000	10,000	8,133	1,867	14,274
Total EMS Rescue - Administration	12,607,494	12,656,726	10,107,506	2,549,220	11,034,297

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND

### SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Public Safety (Continued)</b>					
<b>Central Communications</b>					
<b>Current:</b>					
Salaries and wages	\$ 118,931	\$ 119,234	\$ 108,001	\$ 11,233	\$ 87,961
Pension contribution	16,533	16,533	14,588	1,945	17,738
FICA and Medicare insurance	8,687	8,687	7,700	987	6,265
Group health and life insurance	12,500	12,036	10,454	1,582	12,938
Workers' compensation insurance	144	144	126	18	131
Materials and supplies	129	289	289	-	177
Dues and subscriptions	1,285	1,286	312	974	276
Total Central Communications	158,209	158,209	141,470	16,739	125,486
<b>Emergency Management</b>					
<b>Current:</b>					
Salaries and wages	188,370	128,200	96,323	31,877	70,995
Pension contribution	26,184	27,254	27,254	-	25,462
FICA and Medicare insurance	12,990	14,158	14,158	-	11,794
Group health and life insurance	36,225	23,104	23,104	-	29,707
Workers' compensation insurance	4,362	4,574	4,574	-	3,642
Contract service fees	25,300	25,300	25,298	2	19,948
Rental	3,000	3,470	2,842	628	2,585
Materials and supplies	3,600	187,531	149,719	37,812	2,147
Minor equipment	17,256	7,835	-	7,835	13,142
Dues and subscriptions	750	100	100	-	100
Food and dietary	1,119	1,119	1,119	-	-
Training, travel and meetings	2,250	2,250	241	2,009	-
Repair and maintenance	19,000	221,680	217,633	4,047	-
<b>Capital outlay</b>	-	5,475	5,475	-	7,122
Total Emergency Management	340,406	652,050	567,840	84,210	186,644
<b>Total Public Safety</b>	<u>\$ 52,351,984</u>	<u>\$ 53,207,481</u>	<u>\$ 42,725,928</u>	<u>\$ 10,481,553</u>	<u>\$ 44,421,354</u>
Current expenditures	\$ 52,319,984	\$ 52,373,658	\$ 42,385,137	\$ 9,988,521	\$ 44,386,162
Capital outlay	32,000	833,823	340,791	493,032	35,192
<b>Total Public Safety</b>	<u>\$ 52,351,984</u>	<u>\$ 53,207,481</u>	<u>\$ 42,725,928</u>	<u>\$ 10,481,553</u>	<u>\$ 44,421,354</u>
<b>Transportation and Development</b>					
<b>Transportation/Development - Administration</b>					
<b>Current:</b>					
Salaries and wages	\$ 2,184,409	\$ 2,402,462	\$ 2,391,597	\$ 10,865	\$ 2,178,502
Pension contribution	714,429	714,429	331,474	382,955	345,095
FICA and Medicare insurance	350,728	350,728	164,935	185,793	147,444
Group health and life insurance	1,330,089	1,006,074	564,914	441,160	564,820
Workers' compensation insurance	278,197	278,197	182,132	96,065	163,149
Contract service fees	147,500	236,330	139,996	96,334	62,928
Rental	14,500	15,925	10,677	5,248	18,142
Materials and supplies	38,175	199,312	135,126	64,186	52,567
Electric utilities	300,000	300,000	186,611	113,389	236,673
Minor equipment	-	4,610	4,510	100	9,344
Dues and subscriptions	2,000	2,000	1,909	91	1,342
Training, travel and meetings	8,000	8,000	5,848	2,152	252
Uniform allowance	33,000	40,127	18,499	21,628	19,655
Repair and maintenance	286,000	435,023	140,394	294,629	35,887
<b>Capital outlay</b>	-	43,946	34,051	9,895	172,836
Total Transportation/Development Administration	5,687,027	6,037,163	4,312,673	1,724,490	4,008,636
<b>Total Transportation and Development</b>	<u>\$ 5,687,027</u>	<u>\$ 6,037,163</u>	<u>\$ 4,312,673</u>	<u>\$ 1,724,490</u>	<u>\$ 4,008,636</u>
Current expenditures	\$ 5,687,027	\$ 5,993,217	\$ 4,278,622	\$ 1,714,595	\$ 3,835,800
Capital outlay	-	43,946	34,051	9,895	172,836
<b>Total Transportation and Development</b>	<u>\$ 5,687,027</u>	<u>\$ 6,037,163</u>	<u>\$ 4,312,673</u>	<u>\$ 1,724,490</u>	<u>\$ 4,008,636</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND

### SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Planning and Zoning</b>					
<b>Community Development - Administration</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,643,162	\$ 1,540,613	\$ 722,219	\$ 818,394	\$ 846,463
Pension contribution	227,662	227,662	100,255	127,407	126,574
FICA and Medicare insurance	109,022	109,022	52,354	56,668	60,225
Group health and life insurance	491,507	431,532	92,444	339,088	123,073
Workers' compensation insurance	27,287	27,287	7,372	19,915	8,123
Board member fees	3,600	3,600	2,150	1,450	1,910
Contract service fees	704,271	710,671	674,467	36,204	430,026
Rental	5,184	5,511	5,056	455	5,934
Materials and supplies	16,880	18,515	16,263	2,252	9,470
Bank charges	18,200	51,200	50,448	752	63,411
Dues and subscriptions	590	615	474	141	1,170
Training, travel and meetings	8,600	8,600	-	8,600	3,859
Uniform allowance	3,300	4,400	3,594	806	3,235
Total Community Development - Administration	3,259,265	3,139,228	1,727,096	1,412,132	1,683,473
<b>Community Development - Planning</b>					
<b>Current:</b>					
Salaries and wages	315,654	384,533	384,319	214	187,852
Pension contribution	29,834	53,336	53,336	-	29,381
FICA and Medicare insurance	14,921	27,302	27,302	-	13,340
Group health and life insurance	43,158	67,044	61,314	5,730	28,064
Workers' compensation insurance	764	1,300	1,239	61	2,081
Contract service fees	254,808	254,808	106,167	148,641	230,493
Rental	19,680	17,555	1,577	15,978	11,365
Materials and supplies	4,271	8,838	3,939	4,899	4,880
Minor equipment	-	91	-	91	212
Dues and subscriptions	1,135	1,135	-	1,135	-
Training, travel and meetings	4,750	4,750	(1,439)	6,189	1,437
Uniform allowance	300	372	-	372	790
Total Community Development - Planning	689,275	821,064	637,754	183,310	509,895
<b>Total Planning and Zoning</b>	<u>\$ 3,948,540</u>	<u>\$ 3,960,292</u>	<u>\$ 2,364,850</u>	<u>\$ 1,595,442</u>	<u>\$ 2,193,368</u>
<b>Libraries</b>					
<b>Current:</b>					
Salaries and wages	\$ 2,396,379	\$ 2,402,851	\$ 1,824,837	\$ 578,014	\$ 1,825,187
Pension contribution	270,762	271,880	210,591	61,289	244,327
FICA and Medicare insurance	139,291	155,313	128,489	26,824	129,947
Group health and life insurance	515,094	501,576	279,560	222,016	286,243
Workers' compensation insurance	4,757	6,603	4,522	2,081	4,671
Contract service fees	48,000	44,204	37,586	6,618	27,414
Rental	24,939	24,939	24,261	678	26,628
Library books and materials	311,000	432,848	369,674	63,174	134,143
Materials and supplies	67,640	79,015	65,087	13,928	53,316
Minor equipment	10,000	24,094	8,574	15,520	12,513
Bank fees	-	8,382	8,060	322	1,663
Utilities	246,678	233,987	162,889	71,098	173,072
Telephone, telegraph	6,925	11,090	7,362	3,728	6,526
Colloquiums	1,682	-	-	-	-
Dues and subscriptions	90,000	140,854	134,637	6,217	75,572
Training, travel and meetings	26,911	21,913	7,442	14,471	4,798
Repair and maintenance	-	7,506	6,969	537	11,949
Casualty and other losses	-	-	(11)	11	-
<b>Capital outlay</b>		10,479	10,479	-	-
Total Libraries	<u>\$ 4,160,058</u>	<u>\$ 4,377,534</u>	<u>\$ 3,291,008</u>	<u>\$ 1,086,526</u>	<u>\$ 3,017,969</u>
<b>Total Libraries</b>	<u>\$ 4,160,058</u>	<u>\$ 4,377,534</u>	<u>\$ 3,291,008</u>	<u>\$ 1,086,526</u>	<u>\$ 3,017,969</u>
Current expenditures	<u>\$ 4,160,058</u>	<u>\$ 4,377,534</u>	<u>\$ 3,291,008</u>	<u>\$ 1,086,526</u>	<u>\$ 3,017,969</u>
<b>Total Libraries</b>	<u>\$ 4,160,058</u>	<u>\$ 4,377,534</u>	<u>\$ 3,291,008</u>	<u>\$ 1,086,526</u>	<u>\$ 3,017,969</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Parks and Recreation</b>					
<b>Current:</b>					
Salaries and wages	\$ 4,385,953	\$ 4,298,723	\$ 4,096,823	\$ 201,900	\$ 3,895,986
Pension contribution	443,773	447,882	406,211	41,671	418,723
FICA and Medicare insurance	226,000	297,468	290,948	6,520	288,906
Group health and life insurance	567,657	588,093	482,497	105,596	441,651
Workers' compensation insurance	89,558	116,671	114,457	2,214	99,670
Contract service fees	309,500	280,268	182,472	97,796	245,600
Rental	46,395	51,667	33,867	17,800	43,567
Materials and supplies	309,244	352,175	279,237	72,938	323,594
Bank charges	35,819	38,284	37,982	302	36,299
Minor equipment	15,450	73,526	57,293	16,233	107,095
Advertising	5,550	5,550	3,726	1,824	1,121
Dues and subscriptions	8,675	7,040	5,748	1,292	5,421
Recreation program costs	279,878	246,753	129,325	117,428	229,018
Training, travel and meetings	27,220	27,014	22,025	4,989	21,928
Uniform allowance	19,510	23,094	12,589	10,505	19,107
Repair and maintenance	214,126	241,845	145,067	96,778	157,401
Casualty and other losses	120	120	17	103	34
<b>Capital outlay</b>	25,000	117,354	110,617	6,737	104,452
<b>Total Parks and Recreation</b>	<u>\$ 7,009,428</u>	<u>\$ 7,213,527</u>	<u>\$ 6,410,901</u>	<u>\$ 802,626</u>	<u>\$ 6,439,573</u>
Current expenditures	\$ 6,984,428	\$ 7,096,173	\$ 6,300,284	\$ 795,889	\$ 6,335,121
Capital outlay	25,000	117,354	110,617	6,737	104,452
<b>Total Parks and Recreation</b>	<u>\$ 7,009,428</u>	<u>\$ 7,213,527</u>	<u>\$ 6,410,901</u>	<u>\$ 802,626</u>	<u>\$ 6,439,573</u>
<b>Health and Welfare</b>					
<b>Department of Human Resources</b>					
<b>Current:</b>					
General assistance	1,067,000	1,067,000	1,067,000	-	1,142,000
<b>Capital outlay</b>	-	471,362	445,651	25,711	1,629,388
Total Department of Human Resources	1,067,000	1,538,362	1,512,651	25,711	2,771,388
<b>Family and Children's Services</b>					
<b>Capital outlay</b>	-	1,921	-	1,921	42,560
Total Family and Children's Services	-	1,921	-	1,921	42,560
<b>Senior Services</b>					
<b>Current:</b>					
Salaries and wages	1,683,498	1,659,517	1,430,350	229,167	1,383,437
Pension contribution	145,723	145,819	121,442	24,377	160,289
FICA and Medicare insurance	73,041	107,643	102,336	5,307	101,933
Group health and life insurance	206,879	208,186	148,015	60,171	139,116
Workers' compensation insurance	28,548	36,479	32,535	3,944	30,927
Contract service fees	416,050	506,905	436,786	70,119	466,050
Rental	40,190	70,327	40,660	29,667	21,494
Materials and supplies	91,423	130,499	75,293	55,206	97,728
Minor equipment	-	17,569	6,428	11,141	11,834
Advertising	22,764	6,884	5,962	922	24,916
Dues and subscriptions	3,040	3,223	1,047	2,176	4,854
Recreation program costs	49,072	35,994	19,487	16,507	19,859
Telephone, telegraph	-	9,617	9,613	4	-
Training, travel and meetings	26,769	8,990	4,076	4,914	27,218
Promotional expense	-	2,108	-	2,108	-
Uniform allowance	9,947	12,834	5,178	7,656	10,130
Bank charges	7,272	8,602	8,396	206	13,616
Repair and maintenance	12,600	9,216	1,164	8,052	5,937
Casualty and other losses	-	-	-	-	(16)
<b>Capital outlay</b>	-	285	-	285	-
Total Senior Services	2,816,816	2,980,697	2,448,768	531,929	2,519,322
<b>Total Health and Welfare</b>	<u>\$ 3,883,816</u>	<u>\$ 4,520,980</u>	<u>\$ 3,961,419</u>	<u>\$ 559,561</u>	<u>\$ 5,333,270</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Variance With Budget	2019 Actual
	Original	Final			
<b>Expenditures (Continued)</b>					
<b>Health and Welfare (Continued)</b>					
Current expenditures	\$ 3,883,816	\$ 4,047,412	\$ 3,515,768	\$ 531,644	\$ 3,661,322
Capital outlay	-	473,568	445,651	27,917	1,671,948
<b>Total Health and Welfare</b>	<u>\$ 3,883,816</u>	<u>\$ 4,520,980</u>	<u>\$ 3,961,419</u>	<u>\$ 559,561</u>	<u>\$ 5,333,270</u>
<b>Total Expenditures</b>	<u>\$ 213,778,205</u>	<u>\$ 230,002,606</u>	<u>\$ 204,007,773</u>	<u>\$ 25,994,833</u>	<u>\$ 205,826,933</u>
Current expenditures	\$ 208,368,723	\$ 221,046,588	\$ 198,560,596	\$ 22,485,992	\$ 197,631,883
Debt service	1,352,530	1,518,126	1,518,125	1	1,303,288
Capital outlay	4,056,952	7,437,892	3,929,052	3,508,840	6,891,762
<b>Total Expenditures</b>	<u>\$ 213,778,205</u>	<u>\$ 230,002,606</u>	<u>\$ 204,007,773</u>	<u>\$ 25,994,833</u>	<u>\$ 205,826,933</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, 2020

(With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Other taxes:					
Hotel/motel tax	\$ 675,000	\$ 675,000	\$ 570,078	\$ (104,922)	\$ 677,028
Other revenue	-	165	165	-	5,279
Total revenues	<u>675,000</u>	<u>675,165</u>	<u>570,243</u>	<u>(104,922)</u>	<u>682,307</u>
<b>Expenditures</b>					
General government:					
Current:					
Salaries and wages	-	-	-	-	63,675
Pension contribution	-	-	-	-	8,851
Payroll taxes	-	-	-	-	4,762
Group health insurance	-	4,652	4,652	-	10,146
Workers' compensation insurance	-	-	-	-	193
Contractual services	-	4,566	4,566	-	1,580
Rental	-	-	-	-	1,491
Office supplies	4,000	681	681	-	6,248
Program supplies	4,000	-	-	-	-
Dues and subscriptions	-	-	-	-	1,600
Training, travel and meetings	-	-	(370)	370	6,274
Advertising	2,000	1,377	1,377	-	1,440
General assistance	665,000	666,454	666,454	-	413,495
Total expenditures	<u>675,000</u>	<u>677,730</u>	<u>677,360</u>	<u>370</u>	<u>519,755</u>
Excess (deficiency) of revenues over expenditures	-	(2,565)	(107,117)	(104,552)	162,552
<b>Other Financing Sources</b>					
Appropriation of fund balance	-	2,565	-	(2,565)	-
Total other financing sources	<u>-</u>	<u>2,565</u>	<u>-</u>	<u>(2,565)</u>	<u>-</u>
Net change in fund balance	-	-	(107,117)	(107,117)	162,552
<b>Fund Balance, beginning of year</b>	1,326,989	1,326,989	1,326,989	-	1,164,437
Appropriation of fund balance	-	(2,565)	-	2,565	-
<b>Fund Balance, end of year</b>	<u>\$ 1,326,989</u>	<u>\$ 1,324,424</u>	<u>\$ 1,219,872</u>	<u>\$ (104,552)</u>	<u>\$ 1,326,989</u>

**CLAYTON COUNTY, GEORGIA**  
**TOURISM AUTHORITY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GAAP BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Other taxes:					
Hotel/motel tax	\$ 984,500	\$ 984,500	\$ 950,128	\$ (34,372)	\$ 1,128,381
Other revenue	-	-	10,378	10,378	16,391
Total revenues	<u>984,500</u>	<u>984,500</u>	<u>960,506</u>	<u>(23,994)</u>	<u>1,144,772</u>
<b>Expenditures</b>					
General government:					
Current:					
Board member fees	3,500	3,500	-	3,500	-
Contractual service	850,000	843,000	822,855	20,145	701,718
Rental	22,500	22,500	19,843	2,657	17,193
Utilities	13,500	13,500	11,289	2,211	9,992
Advertising	27,000	27,000	24,994	2,006	20,932
Promotional	3,000	3,000	1,450	1,550	3,750
General assistance	65,000	65,000	65,000	-	65,000
Capital outlay	-	319,500	318,100	1,400	-
Total expenditures	<u>984,500</u>	<u>1,297,000</u>	<u>1,263,531</u>	<u>33,469</u>	<u>818,585</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(312,500)</u>	<u>(303,025)</u>	<u>9,475</u>	<u>326,187</u>
<b>Other Financing Sources</b>					
Appropriation of fund balance	-	312,500	-	(312,500)	-
Total other financing sources	<u>-</u>	<u>312,500</u>	<u>-</u>	<u>(312,500)</u>	<u>-</u>
Net change in fund balance	-	-	(303,025)	(303,025)	326,187
<b>Fund Balance, beginning of year</b>	1,378,545	1,378,545	1,378,545	-	1,052,358
Appropriation of fund balance	<u>-</u>	<u>(312,500)</u>	<u>-</u>	<u>312,500</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,378,545</u>	<u>\$ 1,378,545</u>	<u>\$ 1,075,520</u>	<u>\$ 9,475</u>	<u>\$ 1,378,545</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Charges for services - E911 fees	\$ 3,700,000	\$ 3,700,000	\$ 4,777,733	\$ 1,077,733	\$ 4,221,336
Other revenue	-	-	449	449	3,548
Total revenues	3,700,000	3,700,000	4,778,182	1,078,182	4,224,884
<b>Expenditures</b>					
Public safety:					
Current:					
Salaries and wages	2,751,246	2,789,748	2,207,932	581,816	2,154,092
Pension contribution	312,413	322,487	246,258	76,229	251,936
Payroll taxes	157,963	163,508	159,746	3,762	158,202
Group health and life insurance	423,761	348,496	239,078	109,418	217,241
Workers' compensation insurance	2,762	4,711	2,617	2,094	3,266
Other contractual services	316,937	590,204	542,209	47,995	395,821
Office equipment rental	7,968	8,056	7,772	284	4,659
Janitorial supplies	-	-	-	-	34
Office supplies	18,000	28,752	22,572	6,180	13,786
Photocopy machine supplies	250	250	-	250	-
Telephone, telegraph	296,400	141,779	103,183	38,596	187,956
Training, travel and meetings	26,292	26,887	150	26,737	4,287
Dues and subscriptions	1,286	1,286	-	1,286	3,600
Uniform allowance	12,000	12,039	7,025	5,014	8,034
Repair and maintenance - equipment	21,085	29,020	-	29,020	299
Other minor equipment	72,500	71,119	-	71,119	41,276
Capital outlay	-	90,904	-	90,904	346,130
Total expenditures	4,420,863	4,629,246	3,538,542	1,090,704	3,790,619
Excess (deficiency) of revenues over expenditures	(720,863)	(929,246)	1,239,640	2,168,886	434,265
<b>Other Financing Sources</b>					
Appropriation of fund balance	720,863	929,246	-	(929,246)	-
Total other financing sources	720,863	929,246	-	(929,246)	-
Net change in fund balance	-	-	1,239,640	1,239,640	434,265
<b>Fund Balance, beginning of year</b>	2,862,761	2,862,761	2,862,761	-	2,428,496
Appropriation of fund balance	(720,863)	(929,246)	-	929,246	-
<b>Fund Balance, end of year</b>	\$ 2,862,761	\$ 2,862,761	\$ 4,102,401	\$ 2,168,886	\$ 2,862,761

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Fines and forfeitures					
Condemnation of monies	\$ -	\$ 96,296	\$ 325,507	\$ 229,211	\$ 367,179
Investment earnings	-	-	196	196	225
Total revenues	-	96,296	325,703	229,407	367,404
<b>Expenditures</b>					
Public safety:					
County police:					
Current:					
Building lease and rental	85,000	88,300	88,290	10	97,869
Office supplies	77,000	141,055	140,649	406	144,148
Training, travel and meetings	-	3,842	3,838	4	9,444
Dues and subscriptions	-	42	42	-	-
Minor equipment	-	1,002	1,002	-	27,246
Capital outlay	-	-	-	-	2,648
Total county police	162,000	234,241	233,821	420	281,355
Courts and law enforcement:					
District attorney					
Other contractual services	-	39,443	38,239	1,204	46,818
Office supplies	25,000	-	-	-	-
Training, travel and meetings	-	-	-	-	6,310
Dues and subscriptions	-	-	-	-	8,695
General assistance	-	10,929	10,929	-	-
Total district attorney	25,000	50,372	49,168	1,204	61,823
Sheriff:					
Current:					
Materials and supplies	-	-	-	-	12,151
Supplies	-	8	-	8	46,344
Other minor equipment	-	-	-	-	84,480
Capital Outlay	150,000	75,000	-	75,000	84,015
Total sheriff	150,000	75,008	-	75,008	226,990
Total courts and law enforcement	175,000	125,380	49,168	76,212	288,813
Total expenditures	337,000	359,621	282,989	76,632	570,168
Excess (deficiency) of revenues over expenditures	(337,000)	(263,325)	42,714	306,039	(202,764)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	10,306
Transfers out	-	(351,290)	(351,290)	-	-
Appropriation of fund balance	337,000	614,615	-	(614,615)	-
Total other financing sources (uses)	337,000	263,325	(351,290)	(614,615)	10,306
Net change in fund balance	-	-	(308,576)	(308,576)	(192,458)
<b>Fund Balance, beginning of year</b>	829,711	829,711	829,711	-	1,022,169
Appropriation of fund balance	(337,000)	(614,615)	-	614,615	-
<b>Fund Balance, end of year</b>	\$ 492,711	\$ 215,096	\$ 521,135	\$ 306,039	\$ 829,711

# 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, 2020

(With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Fines and forfeitures	\$ -	\$ 8,151	\$ 1,103,727	\$ 1,095,576	\$ 1,719,764
Total revenues	-	8,151	1,103,727	1,095,576	1,719,764
<b>Expenditures</b>					
General government					
Current:					
General assistance	90,000	100,000	100,000	-	100,000
Total general government	90,000	100,000	100,000	-	100,000
Courts and law enforcement:					
District attorney:					
Current:					
Salaries and wages	127,949	134,922	134,922	-	110,394
Payroll taxes	9,200	10,359	10,359	-	8,474
Workers' compensation insurance	32	48	48	-	66
Total district attorney	137,181	145,329	145,329	-	118,934
Total courts and law enforcement	137,181	145,329	145,329	-	118,934
Public safety:					
County police:					
Current:					
Office supplies	-	-	-	-	70,000
Uniform allowance	-	-	-	-	1,075
Wrecker service	500	500	-	500	-
Total county police	500	500	-	500	71,075
Narcotics unit:					
Current:					
Other contractual services	-	-	-	-	-
Materials and supplies	123,819	113,822	1,570	112,252	27,874
Training, travel and meetings	-	-	(1,909)	1,909	191
Repairs and maintenance	10,000	10,450	1,485	8,965	8,200
Capital outlay	-	-	-	-	61,227
Total narcotics unit	133,819	124,272	1,146	123,126	97,492
Total public safety	134,319	124,772	1,146	123,626	168,567
Total expenditures	361,500	370,101	246,475	123,626	387,501
Excess (deficiency) of revenues over expenditures	(361,500)	(361,950)	857,252	1,219,202	1,332,263
<b>Other Financing Sources</b>					
Appropriation of fund balance	361,500	361,950	-	(361,950)	-
Sale of capital assets	-	-	600	600	19,214
Total other financing sources	361,500	361,950	600	(361,350)	19,214
Net change in fund balance	-	-	857,852	857,852	1,351,477
<b>Fund Balance, beginning of year</b>	3,337,621	3,337,621	3,337,621	-	1,986,144
Appropriation of fund balance	(361,500)	(361,950)	-	361,950	-
<b>Fund Balance, end of year</b>	<u>\$ 2,976,121</u>	<u>\$ 2,975,671</u>	<u>\$ 4,195,473</u>	<u>\$ 1,219,802</u>	<u>\$ 3,337,621</u>

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Revenues</b>					
Fines and forfeitures	\$ 584,500	\$ 584,500	\$ 605,269	\$ 20,769	\$ 743,293
Total revenues	<u>584,500</u>	<u>584,500</u>	<u>605,269</u>	<u>20,769</u>	<u>743,293</u>
<b>Other Financing Uses</b>					
Transfers out	(584,500)	(584,500)	(584,500)	-	(742,000)
Total other financing uses	<u>(584,500)</u>	<u>(584,500)</u>	<u>(584,500)</u>	<u>-</u>	<u>(742,000)</u>
Net change in fund balance	-	-	20,769	20,769	1,293
<b>Fund Balance, beginning of year</b>	<u>199,246</u>	<u>199,246</u>	<u>199,246</u>	<u>-</u>	<u>197,953</u>
<b>Fund Balance, end of year</b>	<u>\$ 199,246</u>	<u>\$ 199,246</u>	<u>\$ 220,015</u>	<u>\$ 20,769</u>	<u>\$ 199,246</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Revenues</b>					
Charges for services:					
Court supervision fee	\$ 6,000	\$ 6,000	\$ 5,754	\$ (246)	\$ 7,656
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>5,754</u>	<u>(246)</u>	<u>7,656</u>
<b>Expenditures</b>					
Courts and law enforcement:					
Current:					
Contract services	4,000	3,159	940	2,219	2,880
Rental	1,000	1,000	-	1,000	-
Medical service	1,000	1,000	600	400	-
Medical supplies	-	841	841	-	-
Total courts and law enforcement	<u>6,000</u>	<u>6,000</u>	<u>2,381</u>	<u>3,619</u>	<u>2,880</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>2,381</u>	<u>3,619</u>	<u>2,880</u>
Net change in fund balance	-	-	3,373	3,373	4,776
<b>Fund Balance, beginning of year</b>	<u>24,839</u>	<u>24,839</u>	<u>24,839</u>	<u>-</u>	<u>20,063</u>
<b>Fund Balance, end of year</b>	<u>\$ 24,839</u>	<u>\$ 24,839</u>	<u>\$ 28,212</u>	<u>\$ 3,373</u>	<u>\$ 24,839</u>

**CLAYTON COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT AND EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GAAP BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Fines and forfeitures	\$ 107,700	\$ 107,700	\$ 93,649	\$ (14,051)	\$ 119,560
Other revenues	30,000	30,000	20,225	(9,775)	18,232
Total revenues	137,700	137,700	113,874	(23,826)	137,792
<b>Expenditures</b>					
General government:					
Current:					
Contract services	-	-	-	-	3,367
General assistance	40,000	40,000	40,000	-	35,000
Total general government	40,000	40,000	40,000	-	38,367
Courts and law enforcement:					
Current:					
Contract services	84,900	58,957	40,120	18,837	33,796
Food and dietary	-	2,952	2,952	-	2,145
Computer supplies	-	-	-	-	2,993
Office supplies	2,000	4,812	4,060	752	2,641
Dues and subscriptions	-	480	420	60	240
Medical service fees	-	12,050	9,680	2,370	-
Medical supplies	-	1,500	827	673	-
Training, travel and meetings	12,800	19,448	14,324	5,124	5,101
Total courts and law enforcement	99,700	100,199	72,383	27,816	46,916
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	-
Total health and welfare	40,000	40,000	40,000	-	-
Total expenditures	179,700	180,199	152,383	27,816	85,283
Excess (deficiency) of revenues over expenditures	(42,000)	(42,499)	(38,509)	3,990	52,509
<b>Other Financing Sources</b>					
Appropriation of fund balance	42,000	42,000	-	(42,000)	-
Total other financing sources	42,000	42,499	-	(42,499)	-
Net change in fund balance	-	-	(38,509)	(38,509)	52,509
<b>Fund Balance, beginning of year</b>	294,733	294,733	294,733	-	242,224
Appropriation of fund balance	(42,000)	(42,499)	-	42,499	-
<b>Fund Balance, end of year</b>	<u>\$ 294,733</u>	<u>\$ 294,733</u>	<u>\$ 256,224</u>	<u>\$ 3,990</u>	<u>\$ 294,733</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Charges for services:					
Court filing and recording fees	\$ 223,307	\$ 223,307	\$ 255,153	\$ 31,846	\$ 300,987
Other revenues	2,500	2,500	1,925	(575)	3,981
Total revenues	<u>225,807</u>	<u>225,807</u>	<u>257,078</u>	<u>31,271</u>	<u>304,968</u>
<b>Expenditures</b>					
Courts and law enforcement:					
Current:					
Salaries and wages	125,113	125,113	80,880	44,233	116,912
Pension contribution	17,392	17,392	11,242	6,150	16,251
Payroll taxes	8,967	8,967	5,991	2,976	8,319
Group health and life insurance	20,397	20,293	6,798	13,495	19,513
Workers' compensation insurance	151	151	97	54	248
Contractual services	1,750	1,750	-	1,750	-
Office equipment rental	1,452	1,572	1,572	-	1,693
Office supplies	3,000	2,881	1,416	1,465	1,286
Mediation fees	42,000	42,000	15,900	26,100	17,280
Dues and subscriptions	385	385	250	135	350
Postage	2,200	2,303	2,303	-	1,619
Telephone	1,000	1,000	354	646	303
Training, travel and meetings	2,000	2,000	1,065	935	489
Total expenditures	<u>225,807</u>	<u>225,807</u>	<u>127,868</u>	<u>97,939</u>	<u>184,263</u>
Net change in fund balance	-	-	129,210	129,210	120,705
<b>Fund Balance, beginning of year</b>	<u>407,930</u>	<u>407,930</u>	<u>407,930</u>	<u>-</u>	<u>287,225</u>
<b>Fund Balance, end of year</b>	<u>\$ 407,930</u>	<u>\$ 407,930</u>	<u>\$ 537,140</u>	<u>\$ 129,210</u>	<u>\$ 407,930</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, 2020

(With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Fines and forfeitures	\$ 350,000	\$ 350,000	\$ 300,562	\$ (49,438)	\$ 360,384
Total revenues	350,000	350,000	300,562	(49,438)	360,384
<b>Expenditures</b>					
Courts and law enforcement:					
Solicitor general:					
Current:					
Salaries and wages	262,486	261,846	261,846	-	256,002
Pension contribution	36,487	36,396	36,396	-	35,570
Payroll taxes	19,244	18,941	18,941	-	18,580
Group health and life insurance	31,316	40,050	40,031	19	33,027
Workers' compensation insurance	317	314	314	-	378
Total solicitor general	349,850	357,547	357,528	19	343,557
District attorney:					
Current:					
Salaries and wages	157,701	175,667	175,489	178	142,378
Pension contribution	21,922	22,300	22,300	-	17,757
Payroll taxes	20,741	12,861	12,861	-	10,489
Group health and life insurance	25,721	17,846	17,846	-	13,802
Workers' compensation insurance	146	168	168	-	189
Materials and supplies	12,000	13,371	13,371	-	9,345
Training, travel and meetings	-	1,121	1,121	-	88
Total district attorney	238,231	243,334	243,156	178	194,048
Total courts and law enforcement	588,081	600,881	600,684	197	537,605
Total expenditures	588,081	600,881	600,684	197	537,605
Deficiency of revenues over expenditures	(238,081)	(250,881)	(300,122)	(49,241)	(177,221)
<b>Other Financing Sources (Uses)</b>					
Appropriation of fund balance	-	(42,484)	-	42,484	-
Transfers in	238,081	293,365	293,365	-	177,221
Total other financing sources (uses)	238,081	250,881	293,365	42,484	177,221
Net change in fund balance	-	-	(6,757)	(6,757)	-
<b>Fund Balance, beginning of year</b>	21,440	21,440	21,440	-	21,440
Appropriation of fund balance	-	42,484	-	(42,484)	-
<b>Fund Balance, end of year</b>	\$ 21,440	\$ 63,924	\$ 14,683	\$ (49,241)	\$ 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, 2020

(With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Other revenues	\$ 1,000	\$ 1,000	\$ 990	\$ (10)	\$ 990
Total revenues	1,000	1,000	990	(10)	990
<b>Expenditures</b>					
Courts and law enforcement:					
Current:					
Other contractual services	3,500	8,000	4,500	3,500	4,500
Office supplies	1,500	1,500	90	1,410	-
Total expenditures	5,000	9,500	4,590	4,910	4,500
Deficiency of revenues over expenditures	(4,000)	(8,500)	(3,600)	4,900	(3,510)
<b>Other Financing Sources</b>					
Appropriation of fund balance	4,000	8,500	-	(8,500)	-
Total other financing sources	4,000	8,500	-	(8,500)	-
Net change in fund balance	-	-	(3,600)	(3,600)	(3,510)
<b>Fund Balance, beginning of year</b>	15,566	15,566	15,566	-	19,076
Appropriation of fund balance	(4,000)	(8,500)	-	8,500	-
<b>Fund Balance, end of year</b>	<u>\$ 11,566</u>	<u>\$ 7,066</u>	<u>\$ 11,966</u>	<u>\$ 4,900</u>	<u>\$ 15,566</u>

**CLAYTON COUNTY, GEORGIA**  
**STATE COURT TECHNOLOGY FEE COLLECTION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GAAP BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Charges for services:					
Technology fee	\$ 100,000	\$ 100,000	\$ 93,184	\$ (6,816)	\$ 109,607
Total revenues	100,000	100,000	93,184	(6,816)	109,607
<b>Expenditures</b>					
Courts and law enforcement:					
Current:					
Contract service fees	52,700	52,700	48,309	4,391	29,076
Materials and supplies	38,290	38,290	17,406	20,884	37,010
Telephone, telegraph	18,000	18,000	12,073	5,927	8,873
Dues and subscriptions	135	135	135	-	135
Training, travel and meetings	7,700	7,700	1,895	5,805	687
Minor equipment	40,000	44,364	8,313	36,051	4,877
Repair and maintenance	2,709	2,709	1,832	877	3,417
Capital outlay	-	-	-	-	403,000
Total expenditures	159,534	163,898	89,963	73,935	487,075
Excess (deficiency) of revenues over expenditures	(59,534)	(63,898)	3,221	67,119	(377,468)
<b>Other Financing Sources</b>					
Appropriation of fund balance	59,534	63,898	-	(63,898)	-
Total other financing sources	59,534	63,898	-	(63,898)	-
Net change in fund balance	-	-	3,221	3,221	(377,468)
<b>Fund Balance, beginning of year</b>	560,672	560,672	560,672	-	938,140
Appropriation of fund balance	(59,534)	(63,898)	-	63,898	-
<b>Fund Balance, end of year</b>	<u>\$ 501,138</u>	<u>\$ 496,774</u>	<u>\$ 563,893</u>	<u>\$ 67,119</u>	<u>\$ 560,672</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 58,000	\$ 58,000	\$ -	\$ 50,000
Total revenues	-	58,000	58,000	-	50,000
<b>Expenditures</b>					
Courts and law enforcement:					
Current:					
Contract services	-	53,000	50,000	3,000	50,000
Promotional	-	6,500	4,658	1,842	-
Utilities	-	3,000	424	2,576	1,397
Office supplies	-	3,000	-	3,000	-
Food and dietary	-	1,500	-	1,500	-
Telephone, telegraph	-	3,000	2,022	978	2,381
General assistance	12,500	500	-	500	-
Total expenditures	12,500	70,500	57,104	13,396	53,778
Excess (deficiency) of revenues over expenditures	(12,500)	(12,500)	896	13,396	(3,778)
<b>Other Financing Sources</b>					
Transfers in	12,500	12,500	2,541	(9,959)	3,778
Total other financing sources	12,500	12,500	2,541	(9,959)	3,778
Net change in fund balance	-	-	3,437	3,437	-
<b>Fund Balance, beginning of year</b>	37,158	37,158	37,158	-	37,158
<b>Fund Balance, end of year</b>	\$ 37,158	\$ 37,158	\$ 40,595	\$ 3,437	\$ 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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 981,628	\$ 801,211	\$ (180,417)	\$ 756,750
Charges for services	-	1,009	-	(1,009)	1,033
Gifts and donations	-	1,500	2,743	1,243	8,745
Total revenues	-	984,137	803,954	(180,183)	766,528
<b>Expenditures</b>					
Health and welfare:					
Current:					
Salaries and wages	-	488,536	470,141	18,395	417,343
Pension contribution	-	46,829	46,804	25	39,980
Payroll taxes	-	35,588	34,373	1,215	30,414
Group health and life insurance	-	54,626	54,624	2	45,775
Workers' compensation insurance	-	15,696	14,105	1,591	10,646
Contractual services	-	532,094	391,604	140,490	321,201
Equipment rental	-	1,820	1,780	40	2,442
Materials and supplies	-	289,186	186,217	102,969	183,652
Advertising	-	1,145	-	1,145	-
Postage	-	8	8	-	-
Telephone, telegraph	-	10,150	10,135	15	13,537
Dues and subscriptions	-	2,200	835	1,365	885
Training, travel and meetings	-	34,701	6,654	28,047	10,865
Uniform allowance	-	3,014	1,026	1,988	1,377
Redistribution	-	-	-	-	125
General assistance	600,000	70,796	-	70,796	-
Total expenditures	600,000	1,586,389	1,218,306	368,083	1,078,242
Deficiency of revenues over expenditures	(600,000)	(602,252)	(414,352)	187,900	(311,714)
<b>Other Financing Sources</b>					
Appropriation of fund balance	-	2,252	-	(2,252)	-
Transfers in	600,000	600,000	569,792	(30,208)	495,001
Total other financing sources	600,000	602,252	569,792	(32,460)	495,001
Net change in fund balance	-	-	155,440	155,440	183,287
<b>Fund Balance, beginning of year</b>	603,736	603,736	603,736	-	420,449
Appropriation of fund balance	-	(2,252)	-	2,252	-
<b>Fund Balance, end of year</b>	\$ 603,736	\$ 601,484	\$ 759,176	\$ 157,692	\$ 603,736

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ -	\$ 8,277,212	\$ 4,050,910	\$ (4,226,302)	\$ 3,259,317
Other revenues	-	143,485	215,679	72,194	112,440
Total revenues	-	8,420,697	4,266,589	(4,154,108)	3,371,757
<b>Expenditures</b>					
Parks and recreation:					
CDBG program:					
Current:					
Salaries and wages	-	546,252	441,543	104,709	413,668
Pension contributions	-	59,377	57,530	1,847	48,292
Payroll taxes	-	35,373	34,703	670	29,456
Group health and life insurance	-	45,596	45,596	-	37,330
Workers' compensation insurance	-	4,407	3,501	906	2,793
Contractual services	-	517,040	372,572	144,468	445,408
Building lease and rental	-	86,222	71,219	15,003	71,219
Materials and supplies	-	9,958	7,951	2,007	6,055
Utilities	-	10,707	6,655	4,052	12,517
Telephone, telegraph	-	3,557	3,001	556	4,717
Postage	-	1,000	412	588	-
Training, travel and meetings	-	3,332	3,092	240	4,631
Advertising	-	16,207	3,970	12,237	4,618
Minor equipment	-	9,158	7,968	1,190	16,945
Repair and maintenance	-	22,654	8,325	14,329	17,490
General assistance	-	3,413,258	1,796,990	1,616,268	1,054,336
Capital outlay	-	110,408	6,750	103,658	40,638
Total parks and recreation	-	4,894,506	2,871,778	2,022,728	2,210,113
Health and welfare:					
HOME program:					
Current:					
Salaries and wages	-	112,676	35,530	77,146	44,266
Pension contribution	-	10,182	5,941	4,241	3,514
Payroll taxes	-	5,421	2,946	2,475	1,828
Group health and life insurance	-	11,274	9,196	2,078	3,430
Workers' compensation insurance	-	291	41	250	45
Contractual services	-	6,746	-	6,746	-
Building lease and rental	-	27,648	7,238	20,410	16,361
Office supplies	-	5,210	732	4,478	291
Training, travel and meetings	-	2,000	499	1,501	-
General assistance	-	2,162,823	1,001,618	1,161,205	845,516
Total HOME program	-	2,344,271	1,063,741	1,280,530	915,251

(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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Expenditures (Continued)</b>					
Emergency shelter program:					
Current:					
Salaries and wages	\$ -	\$ 9,979	\$ 5,227	\$ 4,752	\$ 8,716
Contractual services	-	1,331	-	1,331	-
Pension contributions	-	1,480	724	756	1,209
Payroll taxes	-	749	390	359	650
Group health and life insurance	-	815	218	597	463
Workers' compensation insurance	-	274	10	264	18
Building lease and rental	-	2,172	-	2,172	1,800
Other minor equipment	-	6,436	-	6,436	-
Office supplies	-	440	-	440	-
General assistance	-	361,361	292,177	69,184	180,953
Total emergency shelter program	-	385,037	298,746	86,291	193,809
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	13,089	-	13,089	3,489
Pension contributions	-	2,579	-	2,579	3,160
Payroll taxes	-	1,270	-	1,270	1,652
Group health and life insurance	-	1,972	-	1,972	2,655
Workers' compensation insurance	-	72	-	72	30
Contractual services	-	40	-	40	-
Equipment rental	-	481	481	-	3,051
Building lease and rental	-	4,810	-	4,810	-
Materials and supplies	-	6	-	6	-
Telephone, telegraph	-	2,696	-	2,696	-
Postage	-	-	-	-	258
Dues and subscriptions	-	745	-	745	-
Training, travel and meetings	-	800	-	800	-
Advertising	-	1,200	-	1,200	-
Minor equipment	-	2,000	-	2,000	-
Utilities	-	1,500	-	1,500	-
General assistance	-	850,669	252,490	598,179	465,367
Total neighborhood stabilization program	-	883,929	252,971	630,958	479,662
Total health and welfare	-	3,613,237	1,615,458	1,997,779	1,588,722
Total expenditures	-	8,507,743	4,487,236	4,020,507	3,798,835
Deficiency of revenues over expenditures	-	(87,046)	(220,647)	(133,601)	(427,078)
<b>Other Financing Sources</b>					
Appropriation of fund balance	-	50,246	-	(50,246)	-
Transfers in	-	36,800	-	(36,800)	-
Total other financing sources	-	87,046	-	(87,046)	-
Net change in fund balance	-	-	(220,647)	(220,647)	(427,078)
<b>Fund Balance, beginning of year</b>	773,177	773,177	773,177	-	1,200,255
Appropriation of fund balance	-	(50,246)	-	50,246	-
<b>Fund Balance, end of year</b>	<u>\$ 773,177</u>	<u>\$ 722,931</u>	<u>\$ 552,530</u>	<u>\$ (170,401)</u>	<u>\$ 773,177</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Charges for services	\$ 165,487	\$ 165,487	\$ 167,556	\$ 2,069	\$ 72,910
Other revenues	13,500	13,500	13,093	(407)	13,940
Total revenues	178,987	178,987	180,649	1,662	86,850
<b>Expenditures</b>					
Courts and law enforcement:					
Current:					
Salaries and wages	41,482	41,811	41,811	-	36,584
Pension contribution	5,766	5,812	5,812	-	5,085
Payroll taxes	2,838	2,860	2,860	-	2,461
Group health and life insurance	11,205	11,204	11,204	-	10,439
Workers' compensation insurance	50	50	50	-	55
Equipment rental	1,451	2,180	2,155	25	1,693
Materials and supplies	2,300	1,484	499	985	883
Court records	395	326	-	326	-
Telephone, telegraph	7,500	7,170	-	7,170	5,846
Other minor equipment	-	960	960	-	-
Dues and subscriptions	106,000	105,274	76,892	28,382	70,721
Total expenditures	178,987	179,131	142,243	36,888	133,767
Excess (deficiency) of revenues over expenditures	-	(144)	38,406	38,550	(46,917)
<b>Other Financing Sources</b>					
Appropriation of fund balance	-	144	-	(144)	-
Total other financing sources	-	144	-	(144)	-
Net change in fund balance	-	-	38,406	38,406	(46,917)
<b>Fund Balance, beginning of year</b>	493	493	493	-	47,410
Appropriation of fund balance	-	(144)	-	144	-
<b>Fund Balance, end of year</b>	<u>\$ 493</u>	<u>\$ 349</u>	<u>\$ 38,899</u>	<u>\$ 38,550</u>	<u>\$ 493</u>

**CLAYTON COUNTY, GEORGIA**  
**STREET LIGHTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GAAP BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Revenues</b>					
Property taxes:					
Special tax levy - current year	\$ 1,715,000	\$ 1,715,000	\$ 1,713,838	\$ (1,162)	\$ 1,695,988
Total revenues	<u>1,715,000</u>	<u>1,715,000</u>	<u>1,713,838</u>	<u>(1,162)</u>	<u>1,695,988</u>
<b>Expenditures</b>					
General government:					
Current:					
Salaries and wages	142,138	143,638	133,532	10,106	124,865
Pension contributions	19,549	19,549	18,538	1,011	17,326
Payroll taxes	9,782	9,782	9,188	594	8,581
Group health and life insurance	32,223	33,875	32,855	1,020	29,963
Workers' compensation insurance	11,068	8,756	7,852	904	6,756
Materials and supplies	8,250	8,585	6,173	2,412	4,283
Utilities	1,424,738	1,423,281	501,163	922,118	1,092,499
Dues and subscriptions	25,182	28,180	28,180	-	24,602
Training, travel and meetings	1,600	1,400	1,066	334	335
Repair and maintenance	2,000	2,000	63	1,937	478
Minor equipment	-	626	623	3	-
Uniform allowance	470	570	252	318	274
Total expenditures	<u>1,677,000</u>	<u>1,680,242</u>	<u>739,485</u>	<u>940,757</u>	<u>1,309,962</u>
Excess of revenues over expenditures	<u>38,000</u>	<u>34,758</u>	<u>974,353</u>	<u>939,595</u>	<u>386,026</u>
<b>Other Financing Sources (Uses)</b>					
Appropriation of fund balance	-	3,242	-	(3,242)	-
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>	<u>(38,000)</u>
Total other financing sources (uses)	<u>(38,000)</u>	<u>(34,758)</u>	<u>(38,000)</u>	<u>(3,242)</u>	<u>(38,000)</u>
Net change in fund balance	-	-	936,353	936,353	348,026
<b>Fund Balance, beginning of year</b>	1,155,855	1,155,855	1,155,855	-	807,829
Appropriation of fund balance	<u>-</u>	<u>(3,242)</u>	<u>-</u>	<u>3,242</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,155,855</u>	<u>\$ 1,152,613</u>	<u>\$ 2,092,208</u>	<u>\$ 939,595</u>	<u>\$ 1,155,855</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
<b>Expenditures</b>					
General government:					
Current:					
Bank charges	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
<b>Fund Balance, beginning of year</b>	88,359	88,359	88,359	-	88,359
<b>Fund Balance, end of year</b>	\$ 88,359	\$ 88,359	\$ 88,359	\$ -	\$ 88,359

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,402,314
Total revenues	-	-	-	-	1,402,314
<b>Expenditures</b>					
General government:					
General assistance	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	-	-	1,402,314
<b>Fund Balance, beginning of year</b>	5,058,543	5,058,543	5,058,543	-	3,656,229
<b>Fund Balance, end of year</b>	<u>\$ 5,058,543</u>	<u>\$ 5,058,543</u>	<u>\$ 5,058,543</u>	<u>\$ -</u>	<u>\$ 5,058,543</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Property taxes	\$ 325,000	\$ 448,357	\$ 448,357	\$ -	\$ 327,406
Total revenues	325,000	448,357	448,357	-	327,406
<b>Expenditures</b>					
Intergovernmental	325,000	448,357	448,357	-	575,588
Total intergovernmental	325,000	448,357	448,357	-	575,588
Net change in fund balance	-	-	-	-	(248,182)
Fund Balance, beginning of year	-	-	-	-	248,182
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Revenues</b>					
Property taxes	\$ 350,000	\$ 350,000	\$ 500,959	\$ 150,959	\$ 469,014
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>500,959</u>	<u>150,959</u>	<u>469,014</u>
<b>Expenditures</b>					
General government:					
Current:					
Contractual services	<u>350,000</u>	<u>350,000</u>	<u>1,000</u>	<u>349,000</u>	<u>9,690</u>
Total general government	<u>350,000</u>	<u>350,000</u>	<u>1,000</u>	<u>349,000</u>	<u>9,690</u>
Net change in fund balance	-	-	499,959	499,959	459,324
<b>Fund Balance, beginning of year</b>	<u>1,778,472</u>	<u>1,778,472</u>	<u>1,778,472</u>	<u>-</u>	<u>1,319,148</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,778,472</u>	<u>\$ 1,778,472</u>	<u>\$ 2,278,431</u>	<u>\$ 499,959</u>	<u>\$ 1,778,472</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, 2020 (With comparative actual totals for the fiscal year ended June 30, 2019)

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 59,623
Total revenues	-	-	-	-	59,623
Net change in fund balance	-	-	-	-	59,623
<b>Fund Balance, beginning of year</b>	93,358	93,358	93,358	-	33,735
<b>Fund Balance, end of year</b>	<u>\$ 93,358</u>	<u>\$ 93,358</u>	<u>\$ 93,358</u>	<u>\$ -</u>	<u>\$ 93,358</u>

**CLAYTON COUNTY, GEORGIA**  
**SHERIFF DEPARTMENT OF JUSTICE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GAAP BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Other revenues	\$ -	\$ -	\$ 224,914	\$ 224,914	\$ -
Total revenues	-	-	224,914	224,914	-
<b>Expenditures:</b>					
General government:					
Capital outlay	-	48,650	42,390	6,260	-
Safety supplies	-	24,750	23,502	1,248	-
Minor equipment	-	1,600	1,600	-	-
Total general government	-	75,000	67,492	7,508	-
Excess (deficiency) of revenues over expenditures	-	(75,000)	157,422	232,422	-
<b>Other Financing Sources (Uses)</b>					
Appropriation of fund balance	-	(276,291)	-	276,291	-
Transfers in	-	351,291	351,290	(1)	-
Total other financing sources	-	75,000	351,290	276,290	-
Net change in fund balance	-	-	508,712	508,712	-
<b>Fund Balance, beginning of year</b>	-	-	-	-	-
Appropriation of fund balance	-	276,291	-	(276,291)	-
<b>Fund Balance, end of year</b>	<u>\$ -</u>	<u>\$ 276,291</u>	<u>\$ 508,712</u>	<u>\$ 232,421</u>	<u>\$ -</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Expenditures</b>					
Debt service:					
Principal retirement	\$ 1,385,000	\$ 14,625,000	\$ 14,625,000	\$ -	\$ 14,025,000
Interest	696,907	1,127,709	1,093,179	34,530	1,524,821
Fiscal agent fees	-	3,911	3,911	-	7,261
Total expenditures	<u>2,081,907</u>	<u>15,756,620</u>	<u>15,722,090</u>	<u>34,530</u>	<u>15,557,082</u>
Deficiency of revenues over expenditures	<u>(2,081,907)</u>	<u>(15,756,620)</u>	<u>(15,722,090)</u>	<u>34,530</u>	<u>(15,557,082)</u>
<b>Other Financing Sources</b>					
Transfers in	<u>2,081,907</u>	<u>15,756,620</u>	<u>15,756,620</u>	<u>-</u>	<u>15,353,526</u>
Total other financing sources	<u>2,081,907</u>	<u>15,756,620</u>	<u>15,756,620</u>	<u>-</u>	<u>15,353,526</u>
Net change in fund balance	-	-	34,530	34,530	(203,556)
<b>Fund Balance, beginning of year</b>	<u>30,367</u>	<u>30,367</u>	<u>30,367</u>	<u>-</u>	<u>233,923</u>
<b>Fund Balance, end of year</b>	<u>\$ 30,367</u>	<u>\$ 30,367</u>	<u>\$ 64,897</u>	<u>\$ 34,530</u>	<u>\$ 30,367</u>

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>2020 Actual</b>	<b>Variance</b>	<b>2019 Actual</b>
<b>Revenues</b>					
Investment income	\$ (562,981)	\$ (562,981)	\$ 461,797	\$ 1,024,778	\$ 589,754
Total revenues	(562,981)	(562,981)	461,797	1,024,778	589,754
<b>Expenditures</b>					
General government:					
Current:					
Contractual services	185,707	185,707	163,271	22,436	133,555
Capital outlay	-	-	-	-	391,351
Total general government	185,707	185,707	163,271	22,436	524,906
Transportation and development:					
Current:					
Advertising	-	-	-	-	160
Salaries	350,000	-	-	-	-
Contractual services	98,686	39,350	-	39,350	(4,094)
Capital outlay	22,684,383	25,820,892	12,501,717	13,319,175	13,179,311
Total transportation and development	23,133,069	25,860,242	12,501,717	13,358,525	13,175,377
Parks and recreation:					
Current:					
Other contract service fees	41,482	41,482	-	41,482	3,509
Other minor equipment	-	64,894	39,088	25,806	-
Supplies	210	69,590	16,547	53,043	-
Capital outlay	16,249,498	16,115,224	12,967,114	3,148,110	2,101,758
Total parks and recreation	16,291,190	16,291,190	13,022,749	3,268,441	2,105,267
Total expenditures	39,609,966	42,337,139	25,687,737	16,649,402	15,805,550
Deficiency of revenues over expenditures	(40,172,947)	(42,900,120)	(25,225,940)	17,674,180	(15,215,796)
<b>Other Financing Sources</b>					
Appropriation of fund balance	39,523,307	41,304,539	-	(41,304,539)	-
Transfers in	649,640	1,595,581	650,289	(945,292)	3,055,438
Total other financing sources	40,172,947	42,900,120	650,289	(42,249,831)	3,055,438
Net change in fund balance	-	-	(24,575,651)	(24,575,651)	(12,160,358)
<b>Fund Balance, beginning of year</b>	42,822,008	42,822,008	42,822,008	-	54,982,366
Appropriation of fund balance	(39,523,307)	(41,304,539)	-	41,304,539	-
<b>Fund Balance, end of year</b>	\$ 3,298,701	\$ 1,517,469	\$ 18,246,357	\$ 16,728,888	\$ 42,822,008

**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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Intergovernmental	\$ 824,964	\$ 1,884,235	\$ 1,059,272	\$ (824,963)	\$ 214,047
Investment income	(562,981)	72,019	462,002	389,983	589,754
Total revenues	261,983	1,956,254	1,521,274	(434,980)	803,801
<b>Expenditures</b>					
General government:					
Current:					
Contract service fees	346,228	276,320	240,104	36,216	196,404
Capital outlay	3,982,872	4,068,928	209,772	3,859,156	205,673
Total general government	4,329,100	4,345,248	449,876	3,895,372	402,077
Courts and law enforcement:					
Current:					
Minor equipment	100,000	100,000	-	100,000	-
Capital outlay	730,833	730,833	520,305	210,528	1,730,498
Total courts and law enforcement	830,833	830,833	520,305	310,528	1,730,498
Public safety:					
Current:					
Office supplies	-	43,741	35,979	7,762	-
Parks and recreation supplies	-	11,899	11,899	-	-
Other minor equipment	-	67,527	65,597	1,930	-
Capital outlay	1,884,430	2,111,262	1,966,725	144,537	117,049
Total public safety	1,884,430	2,234,429	2,080,200	154,229	117,049
Transportation and development:					
Administration:					
Current:					
Salaries and wages	953,130	1,063,798	1,063,798	-	1,193,432
Pension contributions	-	147,868	147,868	-	165,887
Payroll taxes	-	81,381	81,381	-	91,298
Contract service fees	3,250,810	2,884,546	1,728,128	1,156,418	1,839,846
Office equipment	11,100	10,000	3,064	6,936	-
Safety supplies	2,355	-	-	-	-
Office supplies	386,802	3,508	-	3,508	46,674
Minor equipment	4,906	6,406	6,406	-	2,371
Repair and maintenance	3,547,217	2,148,090	625,456	1,522,634	887,960
Capital outlay	9,342,649	12,212,642	1,127,378	11,085,264	306,896
Total administration	17,498,969	18,558,239	4,783,479	13,774,760	4,534,364
Total transportation and development	17,498,969	18,558,239	4,783,479	13,774,760	4,534,364
Libraries:					
Current:					
Minor equipment	-	373,906	305,736	68,170	-
Office supplies	-	140,704	55,864	84,840	-
Capital outlay	4,782,281	4,552,671	3,900,491	652,180	686,357
Total libraries	4,782,281	5,067,281	4,262,091	805,190	686,357
Parks and recreation:					
Current:					
Minor equipment	-	112,772	-	112,772	-
Office supplies	-	50,000	-	50,000	-
Computer supplies	-	5,000	-	5,000	-
Contract service fees	1,944	1,944	-	1,944	-
Repair and maintenance	378,072	411,359	114,172	297,187	152,884
Capital outlay	8,280,888	8,079,829	3,686,464	4,393,365	861,704
Total parks and recreation	8,660,904	8,660,904	3,800,636	4,860,268	1,014,588

(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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Expenditures (Continued)</b>					
Health and welfare:					
Current:					
Minor equipment	\$ -	\$ 304,560	\$ 115,322	\$ 189,238	\$ -
Office supplies	-	201,454	92,639	108,815	-
Parks and rec supplies	-	8,507	-	8,507	-
Capital outlay	9,712,008	9,197,487	7,180,784	2,016,703	495,749
Total health and welfare	9,712,008	9,712,008	7,388,745	2,323,263	495,749
Total expenditures	47,698,525	49,408,942	23,285,332	26,123,610	8,980,682
Deficiency of revenues over expenditures	(47,436,542)	(47,452,688)	(21,764,058)	25,688,630	(8,176,881)
<b>Other Financing Sources</b>					
Appropriation of fund balance	47,405,169	47,421,315	-	(47,421,315)	-
Transfers in	31,373	31,373	-	(31,373)	18,539
Total other financing sources	47,436,542	47,452,688	-	(47,452,688)	18,539
Net change in fund balance	-	-	(21,764,058)	(21,764,058)	(8,158,342)
<b>Fund Balance, beginning of year</b>	49,189,594	49,189,594	49,189,594	-	57,347,936
Appropriation of fund balance	(47,405,169)	(47,421,315)	-	47,421,315	-
<b>Fund Balance, end of year</b>	<u>\$ 1,784,425</u>	<u>\$ 1,768,279</u>	<u>\$ 27,425,536</u>	<u>\$ 25,657,257</u>	<u>\$ 49,189,594</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>2020 Actual</b>	<b>Variance</b>	<b>2019 Actual</b>
<b>Revenues</b>					
Other taxes	\$ 41,194,647	\$ 43,113,597	\$ 48,842,972	\$ 5,729,375	\$ 50,652,003
Investment income	(674,005)	(354,253)	575,648	929,901	684,714
Other revenue	1,968,446	1,968,446	-	(1,968,446)	-
Total revenues	42,489,088	44,727,790	49,418,620	4,690,830	51,336,717
<b>Expenditures</b>					
General government:					
Current:					
Salaries and wages	135,628	135,628	-	135,628	26,260
Contract service fees	1,625,099	1,645,952	663,133	982,819	699,132
Other supplies	38,586	47,444	39,865	7,579	4,323
Minor equipment	168,694	154,510	90,780	63,730	31,773
Repair and maintenance	2,772	2,772	294	2,478	228
Debt service	13,674,800	87	-	87	-
Capital outlay	46,927,250	47,193,191	7,353,208	39,839,983	6,227,730
Total general government	62,572,829	49,179,584	8,147,280	41,032,304	6,989,446
Tax assessment and collection:					
Capital outlay	646,456	804,778	363,580	441,198	1,357,770
Total tax assessment and collection	646,456	804,778	363,580	441,198	1,357,770
Public safety:					
Minor equipment	1,893,757	2,191,757	973,903	1,217,854	-
Capital outlay	249,540	91,218	56,093	35,125	151,415
Total public safety	2,143,297	2,282,975	1,029,996	1,252,979	151,415
Transportation and development:					
Salaries and wages	1,000,000	1,000,000	-	1,000,000	-
Contract service fees	461,766	1,126,310	483,815	642,495	187,241
Other supplies	332,895	340,895	47,124	293,771	25,130
Minor equipment	-	7,270	673	6,597	-
Repair and maintenance	4,594,408	12,753,009	5,047,149	7,705,860	7,913,215
Capital outlay	24,058,647	15,220,232	2,361,683	12,858,549	3,772,899
Total transportation and development	30,447,716	30,447,716	7,940,444	22,507,272	11,898,485
Parks and recreation:					
Minor equipment	-	-	-	-	9,400
Repair and maintenance	53,060	53,060	-	53,060	79,822
Capital outlay	15,484,786	15,756,538	3,008,421	12,748,117	1,397,379
Total parks and recreation	15,537,846	15,809,598	3,008,421	12,801,177	1,486,601
Health and welfare:					
Debt service	370,607	370,607	-	370,607	-
Total health and welfare	370,607	370,607	-	370,607	-
Intergovernmental	8,286,779	10,205,729	10,205,729	-	10,170,087
Total expenditures	120,005,530	109,100,987	30,695,450	78,405,537	32,053,804
Excess (deficiency) of revenues over expenditures	(77,516,442)	(64,373,197)	18,723,170	83,096,367	19,282,913

(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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>2020 Actual</b>	<b>Variance</b>	<b>2019 Actual</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 110,259
Transfers out	-	(13,674,713)	(13,674,713)	-	(13,270,938)
Appropriation of fund balance	77,516,442	78,047,910	-	(78,047,910)	-
Total other financing sources (uses)	77,516,442	64,373,197	(13,674,713)	(78,047,910)	(13,160,679)
Net change in fund balance	-	-	5,048,457	5,048,457	6,122,234
<b>Fund Balance, beginning of year</b>	88,007,771	88,007,771	88,007,771	-	81,885,537
Appropriation of fund balance	(77,516,442)	(78,047,910)	-	78,047,910	-
<b>Fund Balance, end of year</b>	<u>\$ 10,491,329</u>	<u>\$ 9,959,861</u>	<u>\$ 93,056,228</u>	<u>\$ 83,096,367</u>	<u>\$ 88,007,771</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Original Budget	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ 1,016	\$ 1,062	\$ 46	\$ 1,105
Total revenues	-	1,016	1,062	46	1,105
<b>Expenditures</b>					
Health and welfare:					
Service charges	\$ -	\$ 1,016	\$ 15	\$ 1,001	\$ 425
Capital outlay	5,500,000	5,768,839	268,839	5,500,000	5,231,161
Total health and welfare	5,500,000	5,769,855	268,854	5,501,001	5,231,586
Total expenditures	5,500,000	5,769,855	268,854	5,501,001	5,231,586
Deficiency of revenues over expenditures	(5,500,000)	(5,768,839)	(267,792)	5,501,047	(5,230,481)
<b>Other Financing Sources</b>					
Appropriation of fund balance	5,500,000	5,768,839	-	(5,768,839)	-
Total other financing uses	5,500,000	5,768,839	-	(5,768,839)	-
Net change in fund balance	-	-	(267,792)	(267,792)	(5,230,481)
<b>Fund Balance, beginning of year</b>	294,362	294,362	294,362	-	5,524,843
Appropriation of fund balance	(5,500,000)	(5,768,839)	-	5,768,839	-
<b>Fund Balance, end of year</b>	<u>\$ (5,205,638)</u>	<u>\$ (5,474,477)</u>	<u>\$ 26,570</u>	<u>\$ 5,501,047</u>	<u>\$ 294,362</u>

**CLAYTON COUNTY, GEORGIA**  
**OTHER CAPITAL PROJECTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GAAP BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2020 Actual</u>	<u>Variance</u>	<u>2019 Actual</u>
<b>Expenditures</b>					
General government:					
Supplies	\$ -	\$ 86,549	\$ 1,118	\$ 85,431	\$ -
Other minor equipment	-	478,272	9,483	468,789	-
Capital outlay	1,500,000	935,179	-	935,179	-
Total general government	<u>1,500,000</u>	<u>1,500,000</u>	<u>10,601</u>	<u>1,489,399</u>	<u>-</u>
 Total expenditures	<u>1,500,000</u>	<u>1,500,000</u>	<u>10,601</u>	<u>1,489,399</u>	<u>-</u>
 Deficiency of revenues over expenditures	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(10,601)</u>	<u>1,489,399</u>	<u>-</u>
 <b>Other Financing Sources</b>					
Appropriation of fund balance	1,500,000	1,500,000	-	(1,500,000)	-
Total other financing uses	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>	<u>(1,500,000)</u>	<u>-</u>
 Net change in fund balance	-	-	(10,601)	(10,601)	-
 <b>Fund Balance, beginning of year</b>	-	-	-	-	-
 Appropriation of fund balance	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
 <b>Fund Balance (deficit), end of year</b>	<u>\$ (1,500,000)</u>	<u>\$ (1,500,000)</u>	<u>\$ (10,601)</u>	<u>\$ 1,489,399</u>	<u>\$ -</u>



## **Internal Service Funds**

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS

---

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

The County uses the following internal service funds:

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

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

### **Medical Group Self-Insurance Fund**

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

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(With comparative actual totals for the fiscal year ended June 30, 2019)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2020	2019
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,332,732	\$ 5,942,354	\$ 10,275,086	\$ 8,890,786
Prepaid items	217,961	-	217,961	-
Total assets	<u>\$ 4,550,693</u>	<u>\$ 5,942,354</u>	<u>\$ 10,493,047</u>	<u>\$ 8,890,786</u>
<b>LIABILITIES AND NET POSITION</b>				
Liabilities				
Accounts payable	\$ 171,743	\$ 1,070,274	\$ 1,242,017	\$ 1,148,896
Accrued claims liability - current	1,189,513	598,000	1,787,513	2,015,990
Accrued claims liability - noncurrent	1,087,243	-	1,087,243	884,930
Total liabilities	<u>2,448,499</u>	<u>1,668,274</u>	<u>4,116,773</u>	<u>4,049,816</u>
Net Position				
Unrestricted	<u>2,102,194</u>	<u>4,274,080</u>	<u>6,376,274</u>	<u>4,840,970</u>
Total liabilities and net position	<u>\$ 4,550,693</u>	<u>\$ 5,942,354</u>	<u>\$ 10,493,047</u>	<u>\$ 8,890,786</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, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2020	2019
<b>Operating revenues:</b>				
Charges to other funds	\$ 2,349,611	\$ 15,112,524	\$ 17,462,135	\$ 16,431,235
Employee contributions	-	6,256,513	6,256,513	6,534,843
Total operating revenues	<u>2,349,611</u>	<u>21,369,037</u>	<u>23,718,648</u>	<u>22,966,078</u>
<b>Operating expenses:</b>				
Claims expense	1,520,409	8,209,431	9,729,840	10,085,824
Insurance premiums	212,781	11,303,966	11,516,747	11,778,163
Management fees	187,090	662,478	849,568	610,144
Other expenses	540	86,649	87,189	144,196
Total operating expenses	<u>1,920,820</u>	<u>20,262,524</u>	<u>22,183,344</u>	<u>22,618,327</u>
Net income	428,791	1,106,513	1,535,304	347,751
<b>Net position, beginning of year</b>	<u>1,673,403</u>	<u>3,167,567</u>	<u>4,840,970</u>	<u>4,493,219</u>
<b>Net position, end of year</b>	<u>\$ 2,102,194</u>	<u>\$ 4,274,080</u>	<u>\$ 6,376,274</u>	<u>\$ 4,840,970</u>

**CLAYTON COUNTY, GEORGIA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(With comparative actual totals for the fiscal year ended June 30, 2019)**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2020	2019
<b>Cash flows from operating activities:</b>				
Cash received from employees	\$ -	\$ 6,256,513	\$ 6,256,513	\$ 6,534,843
Cash received from interfund services provided	2,349,611	15,112,524	17,462,135	16,431,235
Cash paid for insurance claims	(1,236,573)	(8,519,431)	(9,756,004)	(9,632,189)
Cash paid to suppliers for goods and services	(468,373)	(12,109,971)	(12,578,344)	(12,539,365)
Net cash provided by operating activities	<u>644,665</u>	<u>739,635</u>	<u>1,384,300</u>	<u>794,524</u>
Net increase in cash and cash equivalents	644,665	739,635	1,384,300	794,524
Cash and cash equivalents, beginning of year	<u>3,688,067</u>	<u>5,202,719</u>	<u>8,890,786</u>	<u>8,096,262</u>
Cash and cash equivalents, end of year	<u>\$ 4,332,732</u>	<u>\$ 5,942,354</u>	<u>\$ 10,275,086</u>	<u>\$ 8,890,786</u>
<b>Reconciliation of net income to net cash provided by operating activities</b>				
Net income	\$ 428,791	\$ 1,106,513	\$ 1,535,304	\$ 347,751
Adjustments to reconcile net income to net cash provided by operating activities				
Increase in prepaid expense	(217,961)	-	(217,961)	-
Increase (decrease) in accounts payable	149,999	(56,878)	93,121	(6,862)
Increase (decrease) in claims payable	283,836	(310,000)	(26,164)	453,635
Net cash provided by operating activities	<u>\$ 644,665</u>	<u>\$ 739,635</u>	<u>\$ 1,384,300</u>	<u>\$ 794,524</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, 2020

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,511,402	\$ 2,575,454	\$ 4,585,858	\$ 490,566
Accounts receivable - taxes	<u>2,833,472</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 12,344,874</u>	<u>\$ 2,575,454</u>	<u>\$ 4,585,858</u>	<u>\$ 490,566</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 9,511,402	\$ 237,440	\$ -	\$ 20,430
Due to litigants	-	21	-	-
Due to others	-	2,337,993	4,585,858	470,136
Uncollectable taxes	<u>2,833,472</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 12,344,874</u>	<u>\$ 2,575,454</u>	<u>\$ 4,585,858</u>	<u>\$ 490,566</u>

<b>Juvenile Court</b>	<b>Probate Court</b>	<b>Total</b>
\$ 1,840	\$ 124,856	\$ 17,289,976
-	-	2,833,472
<u>\$ 1,840</u>	<u>\$ 124,856</u>	<u>\$ 20,123,448</u>
\$ -	\$ -	\$ 9,769,272
-	-	21
1,840	124,856	7,520,683
-	-	2,833,472
<u>\$ 1,840</u>	<u>\$ 124,856</u>	<u>\$ 20,123,448</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
<b><u>Tax Commissioner</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,169,375	\$ 112,217,069	\$ 110,875,042	\$ 9,511,402
Accounts receivable	1,005,352	1,828,120	2,900,507	2,833,472
Total assets	<u>\$ 9,174,727</u>	<u>\$ 114,045,189</u>	<u>\$ 113,775,549</u>	<u>\$ 12,344,874</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 8,169,375	\$ 112,217,069	\$ 110,875,042	\$ 9,511,402
Uncollectable taxes	1,005,352	1,828,120	2,900,507	2,833,472
Total liabilities	<u>\$ 9,174,727</u>	<u>\$ 114,045,189</u>	<u>\$ 113,775,549</u>	<u>\$ 12,344,874</u>
<b><u>Magistrate and Superior Court</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,090,504	\$ 9,816,672	\$ 9,331,722	\$ 2,575,454
Total assets	<u>\$ 2,090,504</u>	<u>\$ 9,816,672</u>	<u>\$ 9,331,722</u>	<u>\$ 2,575,454</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 342,208	\$ 3,841,095	\$ 3,945,863	\$ 237,440
Due to litigants	21	-	-	21
Due to others	1,748,275	5,975,577	5,385,859	2,337,993
Total liabilities	<u>\$ 2,090,504</u>	<u>\$ 9,816,672</u>	<u>\$ 9,331,722</u>	<u>\$ 2,575,454</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
<b><u>Sheriff</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,619,714	\$ 14,110,294	\$ 12,144,150	\$ 4,585,858
Total assets	<u>\$ 2,619,714</u>	<u>\$ 14,110,294</u>	<u>\$ 12,144,150</u>	<u>\$ 4,585,858</u>
<b>LIABILITIES</b>				
Due to others	\$ 2,619,714	\$ 14,110,294	\$ 12,144,150	\$ 4,585,858
Total liabilities	<u>\$ 2,619,714</u>	<u>\$ 14,110,294</u>	<u>\$ 12,144,150</u>	<u>\$ 4,585,858</u>
<b><u>State Court</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 223,930	\$ 740,724	\$ 474,088	\$ 490,566
Total assets	<u>\$ 223,930</u>	<u>\$ 740,724</u>	<u>\$ 474,088</u>	<u>\$ 490,566</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 77,551	\$ 235,613	\$ 292,734	\$ 20,430
Due to others	<u>146,379</u>	<u>505,111</u>	<u>181,354</u>	<u>470,136</u>
Total liabilities	<u>\$ 223,930</u>	<u>\$ 740,724</u>	<u>\$ 474,088</u>	<u>\$ 490,566</u>
<b><u>Juvenile Court</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,796	\$ 7,624	\$ 8,580	\$ 1,840
Total assets	<u>\$ 2,796</u>	<u>\$ 7,624</u>	<u>\$ 8,580</u>	<u>\$ 1,840</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 104	\$ -	\$ 104	\$ -
Due to others	<u>2,692</u>	<u>7,624</u>	<u>8,476</u>	<u>1,840</u>
Total liabilities	<u>\$ 2,796</u>	<u>\$ 7,624</u>	<u>\$ 8,580</u>	<u>\$ 1,840</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
<b><u>Probate Court</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 92,868	\$ 367,328	\$ 335,340	\$ 124,856
Total assets	<u>\$ 92,868</u>	<u>\$ 367,328</u>	<u>\$ 335,340</u>	<u>\$ 124,856</u>
<b>LIABILITIES</b>				
Due to others	\$ 92,868	\$ 367,328	\$ 335,340	\$ 124,856
Total liabilities	<u>\$ 92,868</u>	<u>\$ 367,328</u>	<u>\$ 335,340</u>	<u>\$ 124,856</u>
<b><u>Totals - All Agency Funds</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,199,187	\$ 137,259,711	\$ 133,168,922	\$ 17,289,976
Accounts receivable	<u>1,005,352</u>	<u>1,828,120</u>	<u>2,900,507</u>	<u>2,833,472</u>
Total assets	<u>\$ 14,204,539</u>	<u>\$ 139,087,831</u>	<u>\$ 136,069,429</u>	<u>\$ 20,123,448</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 8,589,238	\$ 116,293,777	\$ 115,113,743	\$ 9,769,272
Due to litigants	21	-	-	21
Due to others	4,609,928	20,965,934	18,055,179	7,520,683
Uncollectible taxes	<u>1,005,352</u>	<u>1,828,120</u>	<u>2,900,507</u>	<u>2,833,472</u>
Total liabilities	<u>\$ 14,204,539</u>	<u>\$ 139,087,831</u>	<u>\$ 136,069,429</u>	<u>\$ 20,123,448</u>



## **Discretely Presented Component Units**

# CLAYTON COUNTY, GEORGIA

## DISCRETELY PRESENTED COMPONENT UNIT

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

While the County has 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, 2020 AND 2019

	2020	2019
<b>ASSETS</b>		
Cash and cash equivalents	\$ 580,838	\$ 133,223
Restricted cash	3,591,753	3,586,162
Accounts receivable	6,847	10,999
Due from other governments	58,588	20,637
Inventory	1,341	1,794
Capital assets - nondepreciable	6,315,775	6,315,775
Capital assets - depreciable, net of accumulated depreciation	4,221,471	4,259,666
Total assets	14,776,613	14,328,256
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	95,414	24,166
Accrued liabilities	107,996	80,075
Customer deposits	12,150	12,150
Interest payable	46,708	53,933
Due to Clayton County government	3,000,000	500,000
Noncurrent liabilities		
Due within one year	1,634,330	1,707,016
Due in more than one year	9,794,988	11,320,484
Total liabilities	14,691,586	13,697,824
<b>NET POSITION</b>		
Net investment in capital assets	3,712,722	2,043,902
Unrestricted	(3,627,695)	(1,413,470)
Total net position	\$ 85,027	\$ 630,432

# 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, 2020 AND 2019

	2020	2019
<b>Operating revenues:</b>		
Charges for services	\$ 745,199	\$ 719,775
Other operating revenue	397,958	453,073
Total operating revenues	1,143,157	1,172,848
<b>Operating expenses:</b>		
Salaries and wages	577,328	540,881
Employee benefits	248,007	237,773
Contractual services	188,486	124,911
Materials and supplies	25,212	30,020
Public utilities expense	71,006	89,278
Minor equipment expense	-	1,766
Repair and maintenance	73,955	158,318
State of Georgia permits	37,899	8,337
Other services and charges	108,833	124,726
Depreciation	685,260	737,000
Total operating expenses	2,015,986	2,053,010
Operating loss	(872,829)	(880,162)
<b>Non-operating revenues (expenses):</b>		
Intergovernmental revenue	500,000	1,000,000
Interest income	6,244	7,165
Interest expense	(178,820)	(218,565)
Total non-operating revenues, net	327,424	788,600
Change in net position	(545,405)	(91,562)
<b>Net position, beginning of year</b>	630,432	721,994
<b>Net position, end of year</b>	\$ 85,027	\$ 630,432

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 1,109,358	\$ 1,161,128
Cash paid to employees	(797,414)	(767,154)
Cash paid to suppliers for goods and services	(324,857)	(397,550)
Net cash used in operating activities	(12,913)	(3,576)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental revenue	3,000,000	1,500,000
Net cash provided by noncapital financing activities	3,000,000	1,500,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments on revenue bonds	(850,000)	(835,000)
Payments on capital lease	(857,015)	(825,732)
Interest paid	(186,045)	(225,662)
Purchase of capital assets	(647,065)	-
Net cash used in capital and related financing activities	(2,540,125)	(1,886,394)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	6,244	7,165
Net cash provided by investing activities	6,244	7,165
Net increase (decrease) in cash and cash equivalents	453,206	(382,805)
Cash and cash equivalents, beginning of year	3,719,385	4,102,190
Cash and cash equivalents, end of year	\$ 4,172,591	\$ 3,719,385
Per Statement of Net Position:		
Cash and cash equivalents	\$ 580,838	\$ 133,223
Restricted cash	3,591,753	3,586,162
	\$ 4,172,591	\$ 3,719,385

(Continued)

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
<b>Reconciliation of operating loss to net cash used in operating activities</b>		
Operating loss	\$ (872,829)	\$ (880,162)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation expense	685,260	737,000
Decrease in accounts receivable	4,152	1,973
Increase in due from other governments	(37,951)	(13,693)
Decrease in inventory	453	600
Increase in accounts payable	71,248	14,480
Increase in accrued liabilities	27,921	11,500
Increase in landfill closure/post-closure care accrual	108,833	124,726
Net cash used in operating activities	<u>\$ (12,913)</u>	<u>\$ (3,576)</u>



## **Statistical Section**

# CLAYTON COUNTY, GEORGIA

## STATISTICAL SECTION (unaudited)

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

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#### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time ..... **167 – 177**

#### **Revenue Capacity**

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... **178 – 194**

#### **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 ..... **195 – 200**

#### **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 ..... **201 – 203**

#### **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 ..... **204 – 214**

**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				
	2011	2012	2013	2014	2015
<b>Primary Government</b>					
Governmental activities:					
Net investment in capital assets	\$ 723,771,626	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769
Restricted	213,142,962	221,217,988	231,045,459	233,959,382	243,428,519
Unrestricted	421,214	17,740,857	14,681,815	6,729,181	(267,261,847)
Total governmental net position	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>
Primary government:					
Net investment in capital assets	\$ 723,771,626	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769
Restricted	213,142,962	221,217,988	231,045,459	233,959,382	243,428,519
Unrestricted	421,214	17,740,857	14,681,815	6,729,181	(267,261,847)
Total primary government net position	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>
<b>Component Units</b>					
Landfill Authority:					
Net investment in capital assets	\$ (28,166)	\$ (547,577)	\$ (741,554)	\$ (1,517,341)	\$ (1,512,421)
Restricted	-	-	-	-	-
Unrestricted	1,163,272	1,514,358	1,543,542	1,865,223	1,572,587
Total net position	<u>\$ 1,135,106</u>	<u>\$ 966,781</u>	<u>\$ 801,988</u>	<u>\$ 347,882</u>	<u>\$ 60,166</u>
Airport Authority:***					
Net investment in capital assets	\$ 18,603,856	\$ 1,229,457	\$ 1,229,457	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	(1,332,161)	13,759,821	13,685,723	-	-
Total net position	<u>\$ 17,271,695</u>	<u>\$ 14,989,278</u>	<u>\$ 14,915,180</u>	<u>\$ -</u>	<u>\$ -</u>
Development Authority:****					
Net investment in capital assets	\$ (1,664,659)	\$ (887,452)	\$ -	\$ -	\$ -
Restricted	214,831	191,651	-	-	-
Unrestricted	(6,766,829)	(6,469,560)	-	-	-
Total net position (deficit)	<u>\$ (8,216,657)</u>	<u>\$ (7,165,361)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority:**					
Net investment in capital assets	\$ 246,720	\$ 242,294	\$ 1,224,054	\$ 1,301,290	\$ 1,478,912
Restricted	-	-	419,217	371,024	273,755
Unrestricted	5,441,293	5,374,487	3,639,348	3,863,550	4,022,574
Total net position	<u>\$ 5,688,013</u>	<u>\$ 5,616,781</u>	<u>\$ 5,282,619</u>	<u>\$ 5,535,864</u>	<u>\$ 5,775,241</u>
Hospital Authority:**					
Net investment in capital assets	\$ 12,564	\$ 12,564	\$ 12,564	\$ 12,564	\$ -
Restricted	-	-	-	-	-
Unrestricted	4,969	4,514	3,857	3,115	2,340
Total net position	<u>\$ 17,533</u>	<u>\$ 17,078</u>	<u>\$ 16,421</u>	<u>\$ 15,679</u>	<u>\$ 2,340</u>
Board of Health:					
Net investment in capital assets	\$ 362,838	\$ 344,193	\$ 354,441	\$ 313,882	\$ 254,841
Restricted	541,075	367,807	507,434	1,058,187	999,382
Unrestricted	552,087	818,853	843,063	882,748	(5,705,993)
Total net position	<u>\$ 1,456,000</u>	<u>\$ 1,530,853</u>	<u>\$ 1,704,938</u>	<u>\$ 2,254,817</u>	<u>\$ (4,451,770)</u>

\*\* The Housing Authority became a component unit of the County starting fiscal year 2005, and the Hospital Authority became a component unit starting fiscal year 2009. Both were no longer component units in fiscal year 2017.

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

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

Fiscal Year				
2016	2017	2018	2019	2020
\$ 691,454,980	\$ 713,572,851	\$ 704,121,552	\$ 716,152,431	\$ 746,677,647
227,602,181	226,267,264	227,486,301	218,995,281	194,894,072
(229,984,474)	(269,333,486)	(386,186,455)	(389,491,558)	(407,179,617)
<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>
\$ 691,454,980	\$ 713,572,851	\$ 704,121,552	\$ 716,152,431	\$ 746,677,647
227,602,181	226,267,264	227,486,301	218,995,281	194,894,072
(229,984,474)	(269,333,486)	(386,186,455)	(389,491,558)	(407,179,617)
<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>
\$ (827,471)	\$ (151,015)	\$ 1,119,767	\$ 2,043,902	\$ 3,712,722
-	-	-	-	-
852,465	320,356	(397,773)	(1,413,470)	(3,627,695)
<u>\$ 24,994</u>	<u>\$ 169,341</u>	<u>\$ 721,994</u>	<u>\$ 630,432</u>	<u>\$ 85,027</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 494,044	\$ -	\$ -	\$ -	\$ -
424,195	-	-	-	-
5,847,105	-	-	-	-
<u>\$ 6,765,344</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
1,545	-	-	-	-
<u>\$ 1,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 279,256	\$ 240,731	\$ 187,350	\$ 220,057	\$ 3,301,972
1,134,110	1,388,550	119,044	957,187	866,935
(4,370,342)	(3,552,898)	(8,071,165)	(5,053,252)	(7,406,145)
<u>\$ (2,956,976)</u>	<u>\$ (1,923,617)</u>	<u>\$ (7,764,771)</u>	<u>\$ (3,876,008)</u>	<u>\$ (3,237,238)</u>



# CLAYTON COUNTY, GEORGIA

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

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

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

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

Fiscal Year				
2016	2017	2018	2019	2020
\$ 64,666,296	\$ 71,184,182	\$ 74,867,006	\$ 80,797,724	\$ 87,185,148
3,188,392	4,761,542	4,683,589	4,562,074	4,986,876
65,861,282	84,623,355	78,124,860	82,318,283	88,330,480
57,662,870	83,098,610	74,554,184	80,540,173	85,044,514
39,608,888	33,849,750	35,020,532	41,422,895	47,030,200
1,568,944	2,016,536	2,021,056	2,316,665	2,712,758
3,659,536	4,355,161	3,906,804	3,584,148	883,770
12,194,124	14,148,732	16,002,911	16,737,766	8,687,619
10,519,271	7,380,466	8,136,108	4,609,252	8,894,550
1,971,654	2,263,197	1,667,997	3,174,452	1,554,789
-	-	-	-	-
-	-	-	-	-
3,452,694	2,812,682	3,573,083	2,847,167	1,467,146
264,353,951	310,494,213	302,558,130	322,910,599	336,777,850
-	-	-	-	-
-	-	-	-	-
\$ 264,353,951	\$ 310,494,213	\$ 302,558,130	\$ 322,910,599	\$ 336,777,850
\$ 16,281,685	\$ 16,667,512	\$ 43,416,748	\$ 17,682,481	\$ 16,185,046
2,903,759	2,905,822	3,548,865	3,566,997	3,581,119
14,843,874	13,819,443	13,875,241	12,808,501	11,309,245
10,613,659	12,909,319	11,867,243	13,015,509	12,840,044
44,793	928,625	1,487,054	242,480	1,106,215
-	-	333,387	331,329	543,916
228,424	228,670	215,144	202,889	133,569
2,471,476	2,287,230	1,640,322	1,222,975	686,838
346,787	346,787	580,413	549,005	483,156
1,721,673	2,318,301	2,201,264	896,981	937,496
12,814,439	15,305,653	16,600,615	12,388,181	12,731,154
96,741	51,930	270,602	2,455,606	1,556,052
\$ 62,367,310	\$ 67,769,292	\$ 96,036,898	\$ 65,362,934	\$ 62,093,850
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
\$ 62,367,310	\$ 67,769,292	\$ 96,036,898	\$ 65,362,934	\$ 62,093,850
\$ (201,986,641)	\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)	\$ (274,684,000)
-	-	-	-	-
\$ (201,986,641)	\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)	\$ (274,684,000)
\$ 119,012,325	\$ 124,113,553	\$ 135,296,668	\$ 148,492,981	\$ 156,786,513
34,200,322	35,797,469	38,946,585	33,990,017	33,832,083
43,026,900	44,850,838	47,905,824	50,652,003	50,819,886
18,915,496	19,367,525	21,376,238	20,914,236	21,904,746
48,298	21,348	472,686	65,934	76,720
-	8,130	-	-	-
-	-	-	-	-
(41,996,454)	-	-	-	-
-	-	-	-	-
173,206,887	224,158,863	243,998,001	254,115,171	263,419,948
-	-	-	-	-
-	-	-	-	-
\$ 173,206,887	\$ 224,158,863	\$ 243,998,001	\$ 254,115,171	\$ 263,419,948
\$ (28,779,754)	\$ (18,566,058)	\$ 37,476,769	\$ (3,432,494)	\$ (11,264,052)
717,852,441	689,072,687	670,506,629	549,088,648	545,656,154
689,072,687	670,506,629	707,983,398	545,656,154	534,392,102
-	-	-	-	-
-	-	-	-	-
(28,779,754)	(18,566,058)	37,476,769	(3,432,494)	(11,264,052)
717,852,441	689,072,687	507,944,629	549,088,648	545,656,154
\$ 689,072,689	\$ 670,506,629	\$ 545,421,398	\$ 545,656,154	\$ 534,392,102

# CLAYTON COUNTY, GEORGIA

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

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

(Continued)

Fiscal Year				
2016	2017	2018	2019	2020
\$ 4,225,756	\$ 3,147,151	\$ 2,491,231	\$ 2,271,575	\$ 2,194,806
-	-	-	-	-
-	-	-	-	-
5,889,548	-	-	-	-
1,190,590	-	-	-	-
10,216,451	10,949,878	9,385,202	8,537,975	12,378,765
<u>\$ 21,522,345</u>	<u>\$ 14,097,029</u>	<u>\$ 11,876,433</u>	<u>\$ 10,809,550</u>	<u>\$ 14,573,571</u>
\$ 3,112,158	\$ 1,244,738	\$ 1,121,407	\$ 1,172,848	\$ 1,143,157
1,077,709	2,045,307	1,500,000	1,000,000	500,000
-	-	-	-	-
<u>\$ 4,189,867</u>	<u>\$ 3,290,045</u>	<u>\$ 2,621,407</u>	<u>\$ 2,172,848</u>	<u>\$ 1,643,157</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,874,026	\$ -	\$ -	\$ -	\$ -
952,289	-	-	-	-
-	-	-	-	-
<u>\$ 4,826,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,189,795	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,189,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,982,072	\$ 3,045,003	\$ 3,498,578	\$ 3,498,381	\$ 4,774,558
8,729,173	8,938,234	7,916,083	7,928,357	8,242,977
-	-	-	-	-
<u>\$ 11,711,245</u>	<u>\$ 11,983,237</u>	<u>\$ 11,414,661</u>	<u>\$ 11,426,738</u>	<u>\$ 13,017,535</u>
\$ (35,889)	\$ 142,894	\$ 130,176	\$ (98,727)	\$ (551,649)
-	-	-	-	-
-	-	-	-	-
(1,063,233)	-	-	-	-
(795)	-	-	-	-
<u>1,494,794</u>	<u>1,033,359</u>	<u>2,029,459</u>	<u>2,888,763</u>	<u>638,770</u>

# CLAYTON COUNTY, GEORGIA

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

	Fiscal Year				
	2011	2012	2013	2014	2015
<b>Component Units (Continued)</b>					
<b>General Revenues</b>					
Landfill authority:					
Earnings on investments	\$ 3,923	\$ 311	\$ 1,320	\$ 718	\$ 717
Miscellaneous	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	177,306	-
	<u>\$ 3,923</u>	<u>\$ 311</u>	<u>\$ 1,320</u>	<u>\$ 178,024</u>	<u>\$ 717</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>\$ (14,915,180)</u>	<u>\$ -</u>
Development authority:**					
Earnings on investments	\$ 425	\$ 501	\$ -	\$ -	\$ -
Gain (loss) on sale of capital assets	-	-	-	-	-
	<u>\$ 425</u>	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing authority:*					
Earnings on investments	\$ 17,286	\$ 9,280	\$ 11,933	\$ 8,266	\$ 5,270
Miscellaneous	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-
	<u>\$ 17,286</u>	<u>\$ 9,280</u>	<u>\$ 11,933</u>	<u>\$ 8,266</u>	<u>\$ 5,270</u>
<b>Change In Assets</b>					
Landfill	\$ 1,094,996	\$ (168,325)	\$ (24,880)	\$ (454,106)	\$ (287,717)
Airport	(40,476)	(2,282,417)	(74,098)	(14,915,180)	-
Development authority**	1,216,219	1,051,296	-	-	-
Housing authority*	156,853	(71,232)	(166,401)	253,245	239,377
Hospital authority*	(485)	(455)	(657)	(742)	(13,339)
Board of health	75,528	74,853	174,085	549,879	1,438,581

\* 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.

2016	2017	Fiscal Year 2018	2019	2020
\$ 718	\$ 1,453	\$ 3,697	\$ 7,165	\$ 6,244
-	-	-	-	-
<u>\$ 718</u>	<u>\$ 1,453</u>	<u>\$ 3,697</u>	<u>\$ 7,165</u>	<u>\$ 6,244</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,285	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
2,045,051	-	-	-	-
<u>\$ 2,053,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (35,171)	\$ 144,347	\$ 133,873	\$ (91,562)	\$ (545,405)
-	-	-	-	-
-	-	-	-	-
990,103	-	-	-	-
(795)	-	-	-	-
<u>1,494,794</u>	<u>1,033,359</u>	<u>2,029,459</u>	<u>2,888,763</u>	<u>638,770</u>

# CLAYTON COUNTY, GEORGIA

## FUND BALANCES - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund					
Nonspendable	\$ 1,424,176	\$ 1,413,949	\$ 1,165,172	\$ 1,174,609	\$ 1,293,848
Committed	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	23,790,836	25,582,523	24,744,329	20,001,622	24,355,533
Unassigned	8,816,123	24,913,721	28,136,131	41,849,703	21,869,708
Total general fund	<u>\$ 34,031,135</u>	<u>\$ 51,910,193</u>	<u>\$ 54,045,632</u>	<u>\$ 63,025,934</u>	<u>\$ 47,519,089</u>
All Other Governmental Funds					
Nonspendable	\$ 35,507	\$ 41,719	\$ 4,296,317	\$ 4,304,483	\$ 4,313,344
Committed	-	-	-	-	-
Restricted	213,142,962	221,217,988	226,844,081	233,959,382	247,089,884
Assigned	-	2,423,998	3,143,028	2,158,614	2,447,979
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 213,178,469</u>	<u>\$ 223,683,705</u>	<u>\$ 234,283,426</u>	<u>\$ 240,422,479</u>	<u>\$ 253,851,207</u>

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

Fiscal Year				
2016	2017	2018	2019	2020
\$ 1,389,326	\$ 1,357,536	\$ 1,011,049	\$ 2,600,531	\$ 3,466,255
-	-	-	-	-
-	-	-	-	-
27,034,134	32,363,289	30,775,688	46,079,813	47,205,552
26,614,417	25,626,333	61,928,861	48,521,375	56,121,221
<u>\$ 55,037,877</u>	<u>\$ 59,347,158</u>	<u>\$ 93,715,598</u>	<u>\$ 97,201,719</u>	<u>\$ 106,793,028</u>
\$ 4,278,873	\$ 4,955,347	\$ 5,272,068	\$ 4,873,361	\$ 9,035,756
-	-	-	-	-
227,602,181	226,267,264	227,486,301	218,514,630	183,924,589
2,763,322	2,759,775	2,377,183	937,343	64,897
-	-	(152,462)	-	(7,823,270)
<u>\$ 234,644,376</u>	<u>\$ 233,982,386</u>	<u>\$ 234,983,090</u>	<u>\$ 224,325,334</u>	<u>\$ 185,201,972</u>



# CLAYTON COUNTY, GEORGIA

## CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	Fiscal Year				
	2011	2012	2013	2014	2015
<b>Revenues</b>					
Property taxes	\$ 96,048,417	\$ 117,019,786	\$ 103,109,934	\$ 103,510,912	\$ 108,277,002
Other taxes	96,228,697	97,906,669	100,899,395	89,963,526	93,020,101
Licenses and permits	5,084,930	5,500,905	6,460,322	6,113,316	5,797,618
Intergovernmental	23,010,571	20,340,608	17,204,300	19,574,444	14,343,603
Charges for services	25,011,329	24,341,202	25,503,844	27,476,010	28,198,203
Fines and forfeitures	7,572,869	6,569,877	7,145,599	8,120,495	8,098,132
Interest and dividends	1,117,726	21,744	386,625	114,871	56,159
Other revenue	6,026,269	5,364,871	6,339,034	3,006,499	2,340,274
Gift and donations	137,612	97,988	122,203	281,434	357,764
Total revenues	260,238,420	277,163,650	267,171,256	258,161,507	260,488,856
<b>Expenditures</b>					
General government	49,879,493	46,262,342	46,194,987	49,681,015	59,280,475
Tax assessment and collection	3,356,856	3,410,881	3,466,326	3,519,089	3,544,414
Courts and law enforcement	66,467,547	66,024,422	67,300,623	66,394,810	68,590,110
Public safety	57,435,567	58,885,191	59,181,273	60,011,391	63,581,390
Transportation and development	12,581,266	9,783,870	15,809,495	12,764,347	19,220,143
Planning and zoning	1,451,831	1,395,618	1,476,870	1,404,051	1,389,134
Libraries	3,402,516	3,423,366	4,408,367	3,262,368	3,453,637
Parks and recreation	7,426,986	8,564,135	8,352,947	7,773,042	9,519,399
Health and welfare	14,105,060	9,414,709	11,054,282	9,106,840	16,088,977
Energy conservation	179,024	282,261	448,456	-	-
Economic development	-	-	1,264,538	1,169,597	1,366,331
Intergovernmental	11,404,252	11,700,034	11,935,806	10,825,514	10,019,915
Capital outlay	26,297,808	27,029,362	22,777,652	25,039,932	72,739,316
Debt service:					
Principal	4,792,836	1,881,553	3,689,330	-	-
Interest	1,873,564	1,972,629	2,293,321	6,134,067	8,940,090
Bond issuance cost	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Total expenditures	260,654,606	250,030,373	259,654,273	257,086,063	337,733,331
Excess (deficiency) of revenues over (under) expenditures	(416,186)	27,133,277	7,516,983	1,075,444	(77,244,475)
<b>Other Financing Sources (Uses):</b>					
Transfers in	15,207,130	6,090,141	8,496,109	15,997,042	11,599,063
Transfers out	(9,870,353)	(6,090,141)	(8,552,534)	(15,997,042)	(11,599,063)
Sale of capital assets	674,084	168,033	132,366	145,754	72,893
Issuance of debt	-	-	14,920,000	-	75,000,000
Issuance of capital leases	4,134,707	979,709	4,452	-	-
Premium on debt issuance	-	-	2,121,347	-	-
Proceeds from insurance claims	297,087	103,275	309,936	212,435	93,464
Other	-	-	(17,129,898)	-	-
Capital contributions	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Total other financing sources (uses)	10,442,655	1,251,017	301,778	358,189	75,166,357
Special item - transfer of funds from Airport Authority	-	-	-	13,685,722	-
Net change in fund balances	\$ 10,026,469	\$ 28,384,294	\$ 7,818,761	\$ 15,119,355	\$ (2,078,118)
Debt service as a percentage of noncapital expenditures	2.7%	1.7%	2.6%	2.7%	2.9%

Fiscal Year				
2016	2017	2018	2019	2020
\$ 118,270,131	\$ 122,906,473	\$ 136,494,173	\$ 146,940,030	\$ 155,778,382
96,142,718	100,015,832	108,228,648	105,556,256	103,263,035
7,916,993	8,166,530	7,488,841	8,228,818	6,811,000
15,501,979	18,815,631	48,684,479	17,111,738	18,218,741
28,373,449	28,002,886	30,104,233	29,539,678	27,760,842
7,749,789	6,851,100	6,993,148	6,625,577	6,074,697
48,298	21,348	697,520	1,931,486	1,578,561
2,670,634	3,040,917	1,789,757	1,824,511	2,031,556
95,041	49,926	45,768	34,054	49,477
276,769,032	287,870,643	340,526,567	317,792,148	321,566,291
52,910,370	53,052,686	65,071,452	62,714,667	72,793,298
3,608,921	3,584,397	3,770,251	3,958,008	4,072,192
69,100,290	71,388,638	72,083,108	74,998,508	77,383,711
64,079,531	65,987,461	65,888,269	70,728,262	67,411,290
20,302,804	13,872,751	10,792,540	20,059,536	16,273,789
1,694,073	1,723,085	1,914,127	2,193,368	2,364,850
3,622,655	3,576,295	3,240,028	3,540,831	4,201,511
8,181,103	8,376,122	8,650,984	8,750,260	9,335,119
9,051,209	6,313,549	6,376,918	6,328,286	6,597,493
-	-	-	-	-
1,699,814	1,991,811	1,667,997	1,256,324	683,941
8,602,297	9,174,570	9,587,073	10,745,675	10,654,086
27,739,306	19,546,916	40,327,758	48,328,993	65,142,962
-	-	-	-	-
-	-	-	-	-
19,477,089	25,738,910	25,712,066	25,190,662	18,638,188
-	-	-	-	-
-	-	-	-	-
290,069,462	284,327,191	315,082,571	338,793,380	355,552,430
(13,300,430)	3,543,452	25,443,996	(21,001,232)	(33,986,139)
21,381,987	26,545,789	39,269,327	21,650,951	19,907,003
(21,381,987)	(26,545,789)	(39,269,327)	(21,650,951)	(19,907,003)
-	47,156	21,425	11,706,162	43,017
18,945,000	-	9,710,000	-	6,480,000
-	-	-	-	4,156,256
-	-	-	-	-
55,188	56,683	193,723	107,186	89,276
-	-	-	-	-
-	-	-	-	-
(17,387,801)	-	-	-	(6,314,463)
1,612,387	103,839	9,925,148	11,813,348	4,454,086
-	-	-	-	-
\$ (11,688,043)	\$ 3,647,291	\$ 35,369,144	\$ (9,187,884)	\$ (29,532,053)
7.4%	9.7%	9.4%	8.7%	6.4%

# CLAYTON COUNTY, GEORGIA

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

### CLAYTON COUNTY - OVERALL

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643

### 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 <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643

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

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

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

(Continued)

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
\$ 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	34.773	40.00%
7,081,780	17,704,450	914,286	6,167,494	35.007	40.00%
7,018,151	17,545,377	988,283	6,029,867	35.691	40.00%
7,328,424	18,321,060	986,926	6,341,498	35.691	40.00%
8,102,250	20,255,626	944,017	7,158,234	35.691	40.00%
8,298,336	20,745,841	808,955	7,489,382	35.596	40.00%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 8,062,830	\$ 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	19.804	40.00%
7,081,780	17,704,450	1,139,208	5,942,572	19.095	40.00%
7,018,151	17,545,377	1,242,150	5,776,001	19.095	40.00%
7,328,424	18,321,060	1,272,098	6,056,326	19.095	40.00%
8,102,250	20,255,626	1,304,998	6,797,252	19.095	40.00%
8,298,336	20,745,841	1,229,155	7,069,182	20.000	40.00%

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

# CLAYTON COUNTY, GEORGIA

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

### CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643

### STATE OF GEORGIA

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643

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

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

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

(Continued)

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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	0.000	40.00%
8,102,250	20,255,626	1,015,604	7,086,646	0.000	40.00%
8,298,336	20,745,841	936,605	7,361,732	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 8,062,830	\$ 20,157,075	\$ 713,130	\$ 7,349,700	0.250	40.00%
7,416,708	18,541,770	1,162,340	6,254,368	0.250	40.00%
6,970,678	17,426,695	1,295,215	5,675,463	0.200	40.00%
6,864,100	17,160,251	1,304,584	5,559,517	0.150	40.00%
6,847,916	17,119,791	1,339,173	5,508,744	0.100	40.00%
7,081,780	17,704,450	1,359,463	5,722,316	0.050	40.00%
7,018,151	17,545,377	1,505,849	5,512,302	0.000	40.00%
7,328,424	18,321,060	1,567,307	5,761,117	0.000	40.00%
8,102,250	20,255,626	1,637,483	6,464,768	0.000	40.00%
8,298,336	20,745,841	1,374,299	6,924,038	0.000	40.00%

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

# CLAYTON COUNTY, GEORGIA

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

### CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	1,792,763	4,481,906	316,301	790,752	21,513	53,784

### CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	5,525,651	13,814,127	564,165	1,410,413	77,944	194,860

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

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

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

(Continued)

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 2,107,560	\$ 5,268,901	\$ 133,898	\$ 1,973,662	11.327	40.00%
1,843,508	4,608,771	138,101	1,705,408	15.813	40.00%
1,744,455	4,361,137	144,546	1,599,908	14.912	40.00%
1,736,027	4,340,067	123,455	1,612,572	14.661	40.00%
1,696,640	4,241,600	117,831	1,578,809	14.869	40.00%
1,694,977	4,237,443	109,423	1,585,554	15.862	40.00%
1,651,396	4,128,490	116,026	1,535,370	16.596	40.00%
1,770,996	4,427,491	146,134	1,624,863	16.596	40.00%
1,965,608	4,914,019	134,577	1,831,031	16.596	40.00%
2,130,577	5,326,442	147,882	1,982,695	15.596	40.00%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,955,270	\$ 14,888,174	\$ 655,869	\$ 5,299,400	11.327	40.00%
5,573,200	13,932,999	680,271	4,892,929	15.813	40.00%
5,226,223	13,065,558	842,759	4,383,464	14.912	40.00%
5,128,074	12,820,184	829,504	4,298,569	14.661	40.00%
5,151,276	12,878,191	835,219	4,316,057	14.869	40.00%
5,386,803	13,467,007	804,863	4,581,940	15.862	40.00%
5,366,755	13,416,887	872,257	4,494,497	16.596	40.00%
5,557,428	13,893,569	840,792	4,716,636	16.596	40.00%
6,136,643	15,341,606	809,440	5,327,203	16.596	40.00%
6,167,760	15,419,399	661,072	5,506,687	15.596	40.00%

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



# CLAYTON COUNTY, GEORGIA

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

### CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	1,792,763	4,481,906	316,301	790,752	21,513	53,784

### CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	5,525,651	13,814,127	564,165	1,410,413	77,944	194,860

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

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

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

(Continued)

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
2,130,577	5,326,442	83,995	2,046,582	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,955,270	\$ 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%
6,167,760	15,419,399	337,411	5,830,348	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 <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
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
2020	5,637,411	14,093,529	147,083	367,707	79,601	199,002

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

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

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

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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	5.000	40.00%
5,459,962	13,649,904	652,003	4,807,958	5.000	40.00%
5,864,095	14,660,238	681,456	5,182,639	5.000	40.00%

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

# CLAYTON COUNTY, GEORGIA

## PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

Fiscal Year Calendar year	2020 2019			2019 2018			2018 2017		
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.	\$ 721,608,389	1	8.70%	\$ 718,437,774	1	8.87%	\$ 650,178,137	1	8.87%
Georgia Power Co.	214,327,169	2	2.58%	192,480,051	2	2.38%	176,978,982	2	2.41%
Southwest Airlines	104,875,205	3	1.26%	79,155,199	4	0.98%	65,502,844	6	0.89%
Clorox Company	47,327,880	4	0.57%	47,181,804	6	0.58%	38,481,428	8	0.53%
Atlanta Gas Light	44,394,190	5	0.53%	42,224,494	5	0.52%	40,162,506	7	0.55%
American Airlines	42,451,598	6	0.51%	-	-	0.00%	76,825,552	5	1.05%
AMB Partners	37,521,976	7	0.45%	37,575,576	7	0.46%	30,725,776	9	0.42%
City of Atlanta	36,677,325	8	0.44%	91,808,725	3	1.13%	205,607,466	3	2.81%
Development Authority	29,941,212	9	0.36%	-	-	-	-	-	-
Kroger	28,654,448	10	0.35%	27,219,586	9	0.34%	-	-	-
Atlantic Southeast	-	-	-	-	-	-	-	-	-
Air Tran Airways	-	-	-	-	-	-	-	-	-
ExpressJet Airlines	-	-	-	28,656,014	8	0.35%	-	-	-
Comair	-	-	-	-	-	-	-	-	-
BellSouth	-	-	-	-	-	-	73,187,850	4	1.00%
JC Penney	-	-	-	-	-	-	-	-	-
US Airway	-	-	-	-	-	-	-	-	-
Southlake Mall	-	-	-	-	-	-	-	-	-
LPF Atlanta Southpark	-	-	-	-	-	-	-	-	-
Fedex Ground	-	-	-	-	-	-	-	-	-
Spirit Airlines	-	-	-	24,371,835	10	0.30%	25,899,091	10	0.35%
Highwoods Realty	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	1,307,779,392		15.76%	1,289,111,058		15.91%	1,383,549,632		18.88%
Balance of all others	6,990,557,040		84.24%	6,813,139,156		84.09%	5,944,874,405		81.12%
Total	\$ 8,298,336,432		100.00%	\$ 8,102,250,214		100.00%	\$ 7,328,424,037		100.00%

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

2017 2016			2016 2015			2015 2014			2014 2013		
Taxable Assessed Value		Percentage of Total County Assessed Value	Taxable Assessed Value		Percentage of Total County Assessed Value	Taxable Assessed Value		Percentage of Total County Assessed Value	Taxable Assessed Value		Percentage of Total County Assessed Value
Assessed Value	Rank	Value	Assessed Value	Rank	Value	Assessed Value	Rank	Value	Assessed Value	Rank	Value
\$ 572,942,016	1	8.16%	\$ 568,806,683	1	8.30%	\$ 563,972,106	1	8.24%	\$ 589,033,214	1	8.58%
175,680,856	2	2.50%	157,719,063	2	2.23%	135,967,251	3	1.99%	140,279,975	2	2.04%
78,830,942	3	1.12%	48,645,141	4	0.69%	21,524,748	9	0.31%	-		-
42,994,321	6	0.61%	47,209,874	5	0.67%	44,503,410	6	0.65%	45,860,495	5	0.67%
38,748,279	7	0.55%	37,822,720	6	0.53%	36,539,332	7	0.53%	35,920,406	6	0.52%
57,083,507	4	0.81%	-		-	-		-	-		-
29,961,770	9	0.43%	31,271,290	8	0.44%	26,388,320	8	0.39%	30,119,536	7	0.44%
54,607,985	5	0.78%	56,245,013	3	0.79%	51,764,494	4	0.76%	-		0.00%
-		-	-		-	-		-	-		-
26,390,486	10	0.38%	25,558,704	9	0.36%	-		-	-		-
-		-	-		-	-		0.00%	-		0.00%
-		-	-		-	142,275,921	2	2.08%	97,945,730	3	1.43%
32,973,116	8	0.47%	36,451,743	7	0.51%	45,665,578	5	0.67%	52,203,423	4	0.76%
-		-	-		-	-		-	-		-
-		-	-		-	-		-	-		-
-		-	-		-	-		-	20,949,749	8	0.31%
-		-	24,884,677	10	0.35%	19,266,936	10	0.28%	-		-
-		-	-		-	-		-	-		-
-		-	-		-	-		-	16,524,200	10	0.24%
-		-	-		-	-		-	-		-
-		-	-		-	-		-	-		-
-		-	-		-	-		-	17,822,163	9	0.26%
1,110,213,278		15.82%	1,034,614,908		14.61%	1,087,868,096		15.88%	1,046,658,891		15.25%
5,907,937,639		84.18%	6,047,164,950		85.39%	5,760,048,212		84.12%	5,817,441,508		84.75%
\$ 7,018,150,917		100.00%	\$ 7,081,779,858		100.00%	\$ 6,847,916,308		100.00%	\$ 6,864,100,399		100.00%

# CLAYTON COUNTY, GEORGIA

## PRINCIPAL PROPERTY TAXPAYERS LAST TEN FISCAL YEARS

Fiscal Year Calendar Year	2013 2012			2012 2011			2011 2010		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 641,579,854	1	9.20%	\$ 701,593,520	1	9.46%	\$ 755,108,253	1	9.37%
Georgia Power Co.	131,769,857	2	1.89%	121,838,827	2	1.64%	107,668,107	4	1.34%
Southwest Airlines	-		-	-		-	-		-
Clorox Company	39,942,917	5	0.57%	41,781,181	7	0.56%	-		-
Atlanta Gas Light	34,410,459	7	0.49%	35,301,067	8	0.48%	33,507,900	8	0.42%
American Airlines	-		-	-		-	-		-
AMB Partners	35,873,177	6	0.51%	56,950,343	5	0.77%	59,250,863	5	0.73%
City of Atlanta	-		0.00%	48,621,606	6	0.66%	46,724,664	6	0.58%
Development Authority	-		-	-		-	-		-
Kroger	-		-	-		-	-		-
Atlantic Southeast	67,607,697	3	0.97%	82,540,483	4	1.11%	154,469,085	2	1.92%
Air Tran Airways	51,191,946	4	0.73%	99,902,245	3	1.35%	123,290,871	3	1.53%
ExpressJet Airlines	-		-	-		-	-		-
Comair	-		-	-		-	-		-
BellSouth	27,397,162	8	0.39%	-		-	29,774,643	9	0.37%
JC Penney	21,725,280	10	0.31%	23,451,187	10	0.32%	-		-
Avis	-		-	-		-	-		-
Southlake Mall	-		-	24,099,400	9	0.32%	26,509,400	10	0.33%
LPF Atlanta Southpark	-		-	-		-	-		-
Fedex Ground	-		-	-		-	-		-
Spirit Airlines	-		-	-		-	-		-
Highwoods Realty	24,328,563	9	0.35%	-		-	-		-
Subtotal (10 largest)	1,075,826,912		15.43%	1,236,079,859		16.67%	1,336,303,786		16.57%
Balance of all others	5,894,850,890		84.57%	6,180,628,039		83.33%	6,726,526,410		83.43%
Total	\$ 6,970,677,802		100.00%	\$ 7,416,707,898		100.00%	\$ 8,062,830,196		100.00%

# CLAYTON COUNTY, GEORGIA

## PROPERTY TAX RATES DIRECT AND OVERLAPPING<sup>1</sup> GOVERNMENTS LAST TEN CALENDAR YEARS

### Direct & Overlapping:

Calendar Year	Clayton County Board of Commissioners		
	M & O Millage	Debt Service Millage	Total Direct Rate
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
2019	15.596	-	15.596

### Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
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	52.392	54.516	41.273
2015	52.626	54.750	41.507
2016	53.310	55.434	42.191
2017	53.310	55.434	42.191
2018	53.310	57.434	43.691
2019	53.215	57.339	44.596

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



Clayton County School Board			State of Georgia	Overlapping	Total Direct & Overlapping Rates
M & O Millage	Debt Service Millage	Total School Millage		Fire District	
20.000	-	20.000	0.250	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
19.804	-	19.804	0.100	5.000	39.773
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
20.000	-	20.000	-	5.000	40.596

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
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
49.273	49.753	47.273	5.000
49.507	49.987	47.507	5.000
50.331	50.671	48.191	5.000
50.331	50.671	48.191	5.000
50.363	52.171	48.191	5.000
49.976	52.076	48.096	5.000

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

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

# CLAYTON COUNTY, GEORGIA

## PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN CALENDAR YEARS (dollars in thousands )

Calendar Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Delinquent Tax Collection
		Amount	Percentage of Levy	
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	264,392	258,658	97.83%	-
2019	286,627	280,122	97.73%	-

**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
\$ 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%	4,119	1.88%
230,464	98.49%	3,542	1.51%
258,050	97.83%	5,734	2.41%
280,122	97.73%	6,505	2.27%

# CLAYTON COUNTY, GEORGIA

## RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

		Governmental Activities			
Fiscal Year		General Obligation Bonds	Percentage of Actual Property Value*	Percentage of Personal Income**	Per Capita**
****	2011	\$ -	-	-	\$ -
****	2012	-	-	-	-
****	2013	-	-	-	-
****	2014	-	-	-	-
	2015	75,000,000	1.08%	1.08%	277
	2016	63,550,000	0.94%	0.94%	232
	2017	51,700,000	0.75%	0.75%	184
	2018	39,435,000	0.55%	0.55%	138
	2019	26,740,000	0.34%	0.34%	92
	2020	13,600,000	0.17%	0.17%	46
		Component Units			
Fiscal Year		Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***
		Revenue Bonds	Financed Purchases	Revenue Bonds	Notes Payable
	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	NA	4,491,214
	2015	9,723,892	5,343,751	NA	5,207,539
	2016	8,810,000	4,575,060	NA	4,968,780
	2017	8,005,000	3,808,132	NA	NA
	2018	7,180,000	3,012,271	NA	NA
	2019	6,345,000	2,186,539	NA	NA
	2020	5,495,000	1,329,524	NA	NA

\* 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**
\$	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	35,925,840	78,627,497	1.10%	275.74
	2,042,627	26,372,491	55,155,118	0.71%	190.03
	4,892,508	23,504,745	41,997,253	0.53%	142.21
Housing Authority***		Hospital Authority Revenue Anticipation Certificates	Total Government	Percentage of Personal Income**	Per Capita**
\$	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
	NA	NA	142,068,089	2.05%	524.93
	NA	NA	122,743,757	1.82%	447.86
	NA	NA	103,091,424	1.50%	367.10
	NA	NA	88,819,768	1.24%	311.48
	NA	NA	63,686,657	0.82%	219.42
	NA	NA	48,821,777	0.61%	165.32

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

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

# CLAYTON COUNTY, GEORGIA

## LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS

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	Fiscal Year				
	2011	2012	2013	2014	2015
Debt limit	\$ 806,283,000	\$ 741,670,800	\$ 697,067,800	\$ 686,410,000	\$ 684,791,600
Total net debt applicable to limit	-	-	-	-	75,000,000
Legal debt margin	<u>\$ 806,283,000</u>	<u>\$ 741,670,800</u>	<u>\$ 697,067,800</u>	<u>\$ 686,410,000</u>	<u>\$ 609,791,600</u>
Total net debt applicable to the limit as a percentage of debt limit.	0.00%	0.00%	0.00%	0.00%	10.95%

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

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

**SOURCE:** Clayton County Finance Department

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**Legal Debt Margin Calculation for Fiscal Year 2020**

Assessed Value*	\$ 8,298,336,432
Debt Limit (10% of assessed value)**	829,833,643
Debt applicable to limit:	
General obligation bonds	13,600,000
Total net debt applicable to limit	<u>13,600,000</u>
Legal debt margin	<u>\$ 8,284,736,432</u>

Fiscal Year				
2016	2017	2018	2019	2020
\$ 708,178,000	\$ 701,815,100	\$ 732,842,404	\$ 810,225,021	\$ 829,833,643
63,550,000	51,700,000	39,435,000	26,740,000	13,600,000
<u>\$ 644,628,000</u>	<u>\$ 650,115,100</u>	<u>\$ 693,407,404</u>	<u>\$ 783,485,021</u>	<u>\$ 816,233,643</u>
8.97%	7.37%	5.38%	3.30%	1.64%

# 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	
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
2020	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	
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	N/A
2018	N/A	N/A	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A	N/A	N/A

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	
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)
2020	1,143,157	2,015,986	(872,829)	850,000	122,213	(0.91)

SOURCE: Clayton County Finance Department



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**Urban Redevelopment Agency of Clayton County**

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Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
\$ 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
960,150	-	960,150	880,000	80,150	1.00

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**Clayton County Housing Authority**

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Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
\$ 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

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)
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
2020	293,970	7,938,980	27,006	4,584,530

(a) COVID 19 pandemic caused the closing of a number of businesses from March through June 2020

**SOURCE:**

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

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Per Capita Retail Sales*		Median Age*	School Enrollment**	Unemployment Rate***
\$	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%
	15,595	32.64	54,424	12.7% (a)

# CLAYTON COUNTY, GEORGIA

## PRINCIPAL EMPLOYERS CURRENT CALENDAR YEAR AND NINE YEARS AGO

2020			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,764	1	3.67%
Clayton County Board of Commissioners	2,044	2	1.11%
Fresh Express	1,500	3	0.81%
JC Penny Co. Distribution Center	1,209	4	0.66%
Gate Gourmet Inc.	1,200	5	0.65%
Southern Regional Medical Center	1,200	6	0.65%
Chime Solutions Inc.	1,200	7	0.65%
Americold Logistics LLC	857	8	0.47%
Fex Ex Ground	800	9	0.43%
Clayton State University	710	10	0.39%
	17,484		9.49%
2011			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,820	1	4.61%
Delta Air Lines, Inc./Tech Ops	6,200	2	4.19%
Clayton County Board of Commissioners	2,484	3	1.68%
Southern Regional Medical Center	1,731	4	1.17%
Clayton State University	1,500	5	1.01%
Fresh Express Inc.	1,100	6	0.74%
Walmart, Inc.	800	7	0.54%
Gate Gourmet, Inc.	760	8	0.51%
FedEx Ground	750	9	0.51%
Southern Company/Georgia Power	543	10	0.37%
	22,688		15.34%

### SOURCE:

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

\*\*\* Total employment in Clayton County - 184,290 in 2020 and 147,930 in 2011. (Woods & Poole Economics Data Pamphlet 2020 and 2011).

# CLAYTON COUNTY, GEORGIA

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government:										
Commissioners	24	25	26	30	32	32	28	33	35	33
Finance	38	37	33	33	38	38	40	36	39	41
Risk management	13	6	6	6	6	6	6	6	6	6
Computer center	53	54	56	57	59	59	55	59	59	65
Personnel	11	16	16	16	16	16	15	13	16	15
Central services	14	14	18	18	19	19	18	21	23	22
Registrar	5	6	4	6	5	5	6	6	6	8
Tax Assessment/Collection:										
Tax commissioner	32	31	31	31	31	21	31	29	31	30
Tax assessors	29	29	31	32	27	27	30	28	31	28
Courts and Law Enforcement:										
Superior court	38	34	36	33	35	35	34	39	39	30
State court	15	16	16	31	37	37	35	36	36	35
Magistrate court	9	6	8	9	9	9	10	9	10	9
Juvenile court	55	59	56	59	58	58	60	58	62	61
Probate court	12	11	12	12	16	16	17	16	16	18
Clerk of superior/magistrate court	33	33	33	33	34	34	28	30	36	36
Clerk of state court	21	22	20	23	24	24	23	24	23	23
Solicitor of state court	36	36	34	38	38	38	35	34	38	36
District attorney	65	64	63	65	63	63	86	83	89	72
State adult probation	3	3	3	2	2	2	1	-	-	-
Correctional facility	54	54	53	55	55	55	55	51	54	57
Sheriff	334	350	365	327	343	343	315	313	333	245
Public Safety:										
County police	333	365	358	374	394	394	369	380	404	432
County Fire	245	245	237	230	231	231	220	243	252	233
Narcotics unit	26	24	24	26	24	24	-	-	-	-
E.M.S. Rescue	107	107	103	107	103	103	110	118	132	136
Central Communications	46	46	52	43	34	34	37	34	49	37
Electronic Technical Support Center	-	-	-	-	-	-	-	-	-	-
Emergency Management	3	3	3	4	4	4	3	3	3	3
Animal Control	10	12	12	12	-	-	-	-	-	-
Transportation and Development:										
Transportation/Development - Administration	86	101	101	100	97	97	83	83	83	73
Transportation/Development - Traffic Engineering	24	<sup>a</sup> -	1	1	-	-	-	-	-	4
Planning and Zoning:										
Community Development - Admin	23	22	20	20	21	21	18	19	18	16
Community Development - Planning	2	3	2	2	1	1	4	5	5	4
Libraries	44	46	44	44	46	46	39	46	46	38
Parks and Recreation	90	86	95	91	87	87	77	88	93	87
Health and Welfare	11	11	10	11	12	12	10	9	9	8
Other General Government:										
County Garage	19	17	17	17	17	17	11	10	13	17
Refuse Control	40	37	37	33	39	39	36	38	40	39
Building and Maintenance	23	21	27	25	24	24	22	22	26	26
Extension University of Georgia	8	6	6	7	7	7	4	7	9	4
Other General Government	5	4	4	4	3	3	3	-	-	-
Landfill	15	14	14	15	15	15	12	11	12	10
Airport	3	-	-	-	-	-	-	-	-	-
HUD ( <i>effective fiscal year 2012</i> )	-	12	9	8	7	7	8	9	9	7
Total Clayton County Employees	2,057	2,088	2,096	2,090	2,113	2,103	1,994	2,049	2,185	2,044

<sup>a</sup> Employees reclassified to Transportation and Development - Administration in fiscal year 2012.

**SOURCE:** Clayton County Human Resources Department

# CLAYTON COUNTY, GEORGIA

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

Function	Fiscal Year				
	2011	2012	2013	2014	2015
General Government:					
Commissioners:					
Board of Commission meetings	37	42	38	25	24
Budget amendments approved	80	148	112	105	72
Finance:					
Accounts payable check per employee	12,112	12,112	12,200	12,250	12,250
Accounts receivable invoices per employee	2,850	2,850	2,855	966	287
Risk management:					
Medical insurance participants	2,513	2,277	2,366	2,377	2,428
Dental insurance participants	2,475	2,253	2,333	2,424	2,441
Computer center:					
Personal computers	1,911	1,642	1,961	1,516	2,184
Help desk calls	8,238 (a)	11,579	11,776	14,211	17,936
Personnel:					
County positions	2,200	2,100	2,100	2,336	2,326
Applications processed	N/A	N/A	N/A	N/A	N/A
Central services:					
Purchase orders	6,044	4,798	5,195	4,616	3,500
Registrar:					
Registered voters	144,779	155,574	157,293	162,100	155,933
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 89,423	\$ 86,868	\$ 89,224	\$ 86,663	\$ 87,651
Tax assessors:					
Commercial parcels per appraiser	2,311	2,300	2,222	N/A	200
Residential parcels per appraiser	11,121	11,100	11,964	N/A	2,000
Personal property parcels per appraiser	3,660	3,660	3,327	N/A	82
Courts and Law Enforcement:					
Superior court:					
Criminal filings	2,864	3,211	3,768	3,852	3,459
Civil filing	5,432	5,272	4,968	5,569	5,685
State court:					
Civil cases	6,286	5,040	5,376	4,439	2,559
Traffic cases	21,823	38,385	38,640	46,979	34,500
Criminal cases	10,467	11,039	11,648	13,093	9,914
Magistrate court:					
Felony arrest warrants	5,637	4,773	5,785	N/A	N/A
Misdemeanor arrest warrants	13,259	12,343	13,125	N/A	N/A
Search warrants	373	401	421	N/A	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	1,607	1,214	856	696	1,131
Firearms licenses	3,041	2,171	1,876	2,371	2,764
Death certificates	1,121	1,655	1,387	1,188	1,240
Clerk of superior/magistrate court:					
Trade Names issued	N/A	N/A	N/A	N/A	N/A
Civil cases filed	38,906	34,308	32,950	33,650	34,603
Clerk of state court:					
Civil cases	8,200	5,040	5,840	4,800	5,000
Criminal cases	13,175	11,039	12,000	12,000	1,200
Traffic cases	21,823	38,385	42,024	47,000	48,000
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	21,824 (b)	40,000	41,000	50,000	60,000
Criminal cases received	10,252	11,000	11,000	11,900	12,300
District attorney:					
Felony counts filed	8,768	9,630	9,744	10,416	10,750
Felony counts disposed	7,857	7,660	7,952	8,100	8,300
Misdemeanor counts filed	1,646	1,835	1,856	1,984	2,050
Misdemeanor counts disposed	3,223	3,129	3,248	3,300	3,500
State adult probation:					
Collection of restitution, fines, etc.	\$ 122,800	\$ 521,350	\$ 550,000	N/A	N/A
Offenders revoked for additional offenses	N/A	N/A	N/A	N/A	N/A
Correctional facility:					
Average number of inmates	232	234	233	235	238
Total inmate man-hours	279,000	285,503	279,530	260,762	260,000

Fiscal Year				
2016	2017	2018	2019	2020
24	24	24	24	30
72	57	57	46	37
12,300	3,356	4,510	2,358	2,622
249	272	287	118	186
2,471	2,454	2,241	2,278	2,421
2,436	2,420	2,513	2,438	2,485
3,120	2,571	3,080	3,060	3,075
24,961	26,111	21,295	23,894	18,394
2,366	2,378	2,420	2,438	2,491
30,081	25,018	13,035	27,284	13,888
3,850	4,200	4,900	4,600	5,500
165,000	176,000	180,000	192,904	207,191
\$ 97,829	\$ 100,071	\$ 105,243	\$ 118,798	\$ 116,804
400	400	390	275	380
2,150	2,150	2,450	2,600	2,839
65	65	73	55	125
3,438	3,323	1,817	2,313	2,106
3,774	6,130	2,704	3,185	2,408
3,192	1,697	1,046	1,371	1,347
36,276	15,869	11,046	13,099	12,230
13,632	6,412	4,805	6,582	5,621
N/A	N/A	N/A	N/A	4,500
N/A	N/A	N/A	N/A	17,700
N/A	538	593	139	1,202
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,311	1,311	1,246	1,272	1,317
3,599	3,599	3,705	4,435	5,564
127	-	-	-	-
N/A	N/A	N/A	N/A	N/A
34,600	35,347	35,300	40,210	40,200
2,000	2,000	1,181	1,371	1,347
11,000	11,000	4,634	6,582	5,621
40,000	40,000	10,838	12,687	12,230
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
40,000	40,000	22,000	22,700	23,500
11,800	11,500	9,650	11,000	13,000
10,500	11,000	11,900	12,700	13,000
10,200	10,400	12,000	12,900	13,500
1,300	1,500	1,500	1,300	1,300
1,350	1,400	1,650	1,400	1,400
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
232	232	234	240	240
250,500	300,000	245,550	193,088	200,000

# CLAYTON COUNTY, GEORGIA

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

Function	Fiscal Year				
	2011	2012	2013	2014	2015
<b>Courts and Law Enforcement (Continued):</b>					
Sheriff:					
Warrants served	9,985	11,759	8,712	11,154	11,154
Subpoenas Delivered	11,556	11,522	5,841	10,159	9,711
Total admitted to jail	40,413	24,299	15,698	19,475	21,452
Total number released	38,613	24,331	15,470	20,322	23,079
Total inmates to court	36,102	35,719	35,631	22,585	24,189
Public Safety:					
County police:					
Calls dispatched	206,000 (c)	242,000	283,000	337,260	293,712
Incident reports	38,000	38,560	45,620	41,637	57,484
Traffic accident reports	5,630	8,020	8,150	7,908	10,892
Family violence reports	2,450	2,450	2,480	987	2,316
Average response times (minutes)	N/A	N/A	N/A	N/A	N/A
County Fire:					
Fire calls	1,096	956	860	645	908
Fire inspections performed	3,221	2,579	1,522	2,635	N/A
Average response times (minutes)	7:26	6:47	7:00	6:56	7:22
Narcotics unit:					
Total cases	522	271	320	N/A	85
Total arrests	400	302	322	319	58
E.M.S. Rescue:					
Total calls received	20,713	23,134	25,279	25,059	35,160
Number of patients transported	13,577	15,750	17,037	16,790	17,627
Average response times (minutes)	8:17	6:44	6:50	7:01	7:22
Central Communications:					
911 calls	425,117 (c)	615,219	614,892	637,774	669,663
Law enforcement dispatches	341,355	343,452	332,353	210,763	N/A
Fire and EMS dispatches	35,109	43,793	32,609	33,641	N/A
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	7,032	6,036	4,148	3,814	2,978
Total animals returned to owner	509	558	565	602	521
Total animals euthanized	5,500	3,506	2,349	1,251	941
<b>Transportation and Development:</b>					
Transportation/Development:					
Miles of paved roads	1,070	1,070	1,070	859	859
Miles of unpaved roads	5.0	5.0	5.0	3.0	2.8
Traffic signals maintained	266	258	258	258	259
<b>Planning and Zoning:</b>					
Community Development :					
Building permits issued	4,085	4,430	4,700	6,000	5,200
Business licenses issued	6,603	5,437	5,700	7,500	6,600
Building inspections preformed	8,383	8,217	8,800	9,468	11,000
<b>Public Transit System:</b>					
Transit riders	N/A	N/A	N/A	N/A	N/A
<b>Libraries:</b>					
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	63,000	50,722	51,000	51,326	53,000
<b>Parks and Recreation:</b>					
Programs/classes offered	250	278	280	N/A	N/A
Adult athletic leagues	48	40	40	N/A	N/A



Fiscal Year				
2016	2017	2018	2019	2020
11,359	15,470	16,300	16,500	17,215
7,863	6,849	7,988	7,596	8,245
20,469	24,494	24,753	23,207	21,625
22,125	24,679	24,643	23,066	21,513
18,270	23,800	21,300	17,358	16,988
19,298	288,402	265,706	418,512	355,744
36,324	89,857	68,774	16,534	28,300
6,902	13,055	11,928	11,448	12,654
231	2,143	1,824	1,980	1,920
N/A	N/A	N/A	N/A	N/A
806	1,150	825	866	930
N/A	5,422	3,623	5,379	5,969
6.25	6.50	7.02	6.16	8.26
248	987	478	800	900
168	931	582	750	1,200
37,093	31,236	31,853	34,888	34,633
1,771	18,638	18,691	19,545	19,104
7.06	7.38	7.56	8.10	6.01
700,000	752,000	752,000	728,412	628,272
293,641	342,615	325,477	338,247	331,351
38,797	47,902	48,480	54,588	54,836
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
2,899	3,439	3,352	3,777	3,115
455	392	359	434	509
305	124	92	378	248
859	859	867	867	858
2.8	1.7	1.7	1.7	1.7
261	262	262	263	263
8,621	10,679	6,428	5,305	4,418
5,136	5,630	4,915	2,585	4,827
16,016	24,784	16,402	20,317	21,466
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
56,000	62,837	41,164	56,785	62,596
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A

# CLAYTON COUNTY, GEORGIA

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

Function	Fiscal Year				
	2011	2012	2013	2014	2015
Other General Government:					
County Garage:					
Vehicles serviced	1,294	1,348	1,383	N/A	N/A
Refuse Control:					
Miles of county roads cleaned	N/A	N/A	N/A	N/A	N/A
Number of county roads cleaned	600	625	650	724	750
Building and Maintenance:					
Buildings maintained	257	257	257	258	181
Extension University of Georgia:					
4-H Enrollment	3,700	2,822	3,700	3,700	3,260
Other General Government:					
Number of boxes stored	N/A	N/A	N/A	N/A	N/A
Landfill:					
Landfill customers	49,400	46,889	44,838	47,992	47,733
Airport (sold in FY 2012):					
Aircraft based at airport	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 2011 and 2012. Information for fiscal year 2013 through 2020 was obtained from various County departments.

Fiscal Year				
2016	2017	2018	2019	2020
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
809	1,200	1,300	1,248	1,360
238	238	240	165	173
2445	3200	4800	0	0
N/A	N/A	N/A	N/A	N/A
57,864	9,351	17,148	9,250	16,650
-	-	-	-	-

# CLAYTON COUNTY, GEORGIA

## CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2011	2012	2013	2014	2015
General Government:					
Passenger/support vehicles	97	98	96	96	99
High volume printers	5	5	5	5	5
AS400 computer systems	3	3	3	3	3
IBM 94006 computer	2	2	2	2	2
Information servers	5	5	5	5	5
VOIP telephone system	1	1	1	1	1
Printing presses	4	4	4	4	4
Voting machines	581	581	581	581	581
Tax Assessment and Collection:					
Assessment vehicles	0	0	0	2	2
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	13	13	13	14	14
File systems	5	5	5	5	5
Recording systems	6	6	6	6	6
District Attorney:					
Passenger vehicles	28	31	32	35	36
File systems	1	1	1	1	1
Copier	1	1	1	1	1
Printer	0	0	0	0	0
Correctional Facility:					
Passenger/support vehicles	15	12	12	11	11
Transport buses/vans	17	17	19	19	19
Sheriff:					
Patrol vehicles	83	97	105	105	142
Transport buses/vans	8	12	8	8	8
Service vehicles	5	3	3	3	3
SWAT transport vehicle	0	0	0	0	0
Armored personnel carrier	0	0	0	0	0
Public Safety:					
County Police:					
Stations	2	2	3	3	3
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	84	105	131	167	201
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	0	0	0	1	1
Firearms training system	1	1	1	1	1
Police dogs	3	9	9	9	9
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	17	17	17	17	17
Service vehicles	2	2	2	2	2
Central Communications:					
Mobile communication vehicle					
with trailer	0	0	0	0	2
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	2	2	2	2	2
Diesel generators	1	1	1	1	1
Digital mapping system	1	1	1	1	1
Fire Department:					
Stations	15	15	15	15	15
Fire fighting and rescue apparatus	34	34	34	34	36
Support vehicles	37	33	33	31	31
Information servers	2	2	2	2	2

**SOURCE:** Various government departments.

Fiscal Year				
2016	2017	2018	2019	2020
101	115	137	133	116
8	8	8	7	7
1	1	1	1	1
1	1	1	1	1
5	5	7	7	9
1	1	1	1	1
4	4	5	5	5
648	648	670	670	807
1	4	13	13	13
15	16	16	10	10
4	4	4	4	2
3	6	6	6	12
36	39	42	27	25
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
15	14	18	18	9
17	19	19	19	14
136	138	140	82	76
8	5	8	11	11
3	3	3	3	3
0	0	0	0	0
0	0	0	0	1
3	3	5	5	5
1	1	1	1	1
116	149	146	178	174
5	5	5	5	5
2	2	2	2	2
1	1	1	1	1
1	1	2	2	2
1	1	1	2	3
1	1	2	2	2
9	9	10	9	10
1	1	1	1	1
18	18	18	12	12
1	1	1	3	3
0	0	1	1	1
2	2	2	2	2
3	3	2	2	2
0	0	0	0	0
1	1	1	1	1
1	1	1	1	1
15	15	15	15	15
36	37	37	32	35
27	28	33	26	38
2	2	2	2	2

# CLAYTON COUNTY, GEORGIA

## CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	Fiscal Year				
	2011	2012	2013	2014	2015
Transportation Department:					
Heavy duty trucks	37	39	37	37	38
Heavy duty equipment	61	61	61	63	64
Support vehicles	44	44	44	44	46
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	19	19	19	17	16
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	53	50	50	54	55
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	7	8	8	8	7
Information servers	1	1	1	1	1

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

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

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Fiscal Year				
2016	2017	2018	2019	2020
34	36	34	41	41
45	63	53	55	57
41	43	54	52	40
1	1	1	1	1
17	17	17	17	13
6	6	6	6	6
2	2	2	2	2
3	3	3	2	2
12	12	12	12	12
59	57	54	53	51
9	9	9	9	9
7	8	9	9	8
1	1	1	1	1



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