

CLAYTON COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal year ended June 30, 2021



Prepared by

Clayton County Finance Department
Ramona Bivins, Chief Financial Officer

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

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



Ramona Bivins
Chief Financial Officer
Finance Department
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February 9, 2022

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

Ladies and Gentlemen:

The Annual Comprehensive Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2021, 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, 2021 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, 2021. 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 County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF CLAYTON COUNTY

Clayton County is a political entity of Georgia that provides services to approximately 296,450 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

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

Also included in the financial statements are the pension trust fund and custodial 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.

Overall revenues continue to grow for Clayton County due to the steady increase in property tax revenue, other tax assessments, and licenses and permits revenue. Although the overall revenue continues to grow, the County continues to be cognizant of the state of the economy and will continue to monitor any potential changes that may affect revenue in the future.

Economic development is one of the County's top priorities. Compared to the prior year the local option sales tax revenue increased by 9.6%. 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 including the design and building of a County Administration building, Police Department training academy, and a Public Safety water rescue training center just to list a few.

Building upon inherent strengths in areas such as location, transportation, infrastructure and natural resources, Clayton County has targeted several industries for special attention in its economic development efforts. Even more announcements are expected during 2022.

Per capita income has improved in the last decade from \$24,520 in 2012 to \$27,275 in 2021. Despite the economic downturn and the challenges facing the Country over the past decade, per capita income for Clayton County has steadily increased indicating that the county has a solid base to its financial position.

Calendar Year	Retail Sales (000's) ¹
2015	\$ 3,782
2016	\$ 3,678
2017	\$ 3,817
2018	\$ 3,950
2019	\$ 4,367
2020	\$ 4,585
2021	\$ 4,183

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2021, 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 3.98 million in 2019 to 6.60 million in 2050, a gain of 2.62 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 the 2020 SPLOST. Road infrastructure is the only project 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.

Several 2009 SPLOST projects include a new juvenile justice center, public safety facilities, vehicles, parks and recreation facilities and equipment, and new libraries. The revenue will also be utilized for improvements to information technology and improvements to existing libraries.

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

Several projects included in the 2020 SPLOST include the replacement of Fire Stations 1 & 2, construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Stabilization Center, roof repair, system upgrades for the Harold Banke Justice Center, the construction of two pedestrian walkways over heavily traveled roads, and numerous Building and Maintenance projects.

Relevant financial policies

Clayton County operates under a set of fiscal policies which establishes operational objectives and promotes continuity in fiscal decision-making, and long-term financial stability of the County. These policies cover eight financial areas: 1) operating budget, 2) capital, 3) reserve fund balances, 4) revenue administration, 5) accounting, auditing and financial reporting, 6) debt administration, 7) investment administration, and 8) purchasing. Below is a summary of those policies which are relevant to understanding the financial statements and the financial condition of the County.

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget

¹Woods & Poole Economics, Inc. 2021

requirements. The County did not acquire short-term financing during fiscal year 2021. The budget shall be adopted at the legal level of budgetary control which is the organization/department level of control. The Chairman or his designee shall have the authority to transfer funds within a department from one-line item to other line items except for salary line item increases. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account. County departments/Elected officials will not be allowed to exceed their salary and wages account without approval from the Board.

- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.
- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County continued a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices; to upgrade the heating ventilation and air conditioning systems for Annex 2, Annex 3, Police Department Headquarters, and the Frank Bailey Senior Center. This initiative was initially funded through the 2004 SPLOST proceeds with continuing funding from the 2009 SPLOST, 2015 SPLOST, and the 2020 SPLOST.
- Clayton County will initiate all capital purchases within the development of the operating budget to ensure that all future operating costs are projected and included in the operating budget where appropriate. Capital purchases are classified as either capital expenditures or capital improvement projects. Capital expenditures are generally for the replacement of equipment. These types of expenditures will impact only the current operating budget and will have no specific impact on future operating budgets. Prior to the initiation of Capital Improvement Projects, on-going operational expenditures are considered.
- Clayton County will strive to maintain a General Fund working reserve from the unassigned fund balance equal to at least 5% of General Fund revenues in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.
- Unassigned fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.
- Clayton County will develop capital funding to provide for normal replacement of existing capital and additional capital improvements financed on a pay-as-you go basis.
- Clayton County will confine long-term borrowing to capital improvements and moral obligations. The County will not use short term debt for operating purposes.

Major Initiatives

Clayton County's mission is to be a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees. Clayton County will serve as an archway between the region and the world, which embodies the new brand of the County: Where the World Lands and Opportunities Take Off. In such, the County has developed several major initiatives for 2021-

2022 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.

On May 19, 2020, voters approved the 2020 SPLOST referendum. The term of the 2020 SPLOST is 6 years and is estimated to generate \$280 million for County and City projects. The 2020 SPLOST will be distributing between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA for the 2020 SPLOST, the cities will receive 21.23% in aggregate and the County will receive 78.77%.

The funds generated from the 2004, 2009, 2015, and 2020 SPLOST referendums listed earlier will be used to enhance the overall well-being of the County through various transportation, equipment and capital projects. The following are a list of the many projects that were either completed or are ongoing within the fiscal year 2021: Northeast Senior Center (District 1), Flint River Community Center (District 3), Clayton County International Water Park (District 4), Full TV Station Remodel-CCTV (District 4) Northwest Branch Library (District 2), Parkland and Greenway Acquisition/Development (All Districts), Enterprise Resource Planning (All Districts), and Transportation and Development projects(All Districts).

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This was the forty-second 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 2021. This is the nineteenth 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 JUNE 30, 2021

Board of Commissioners:

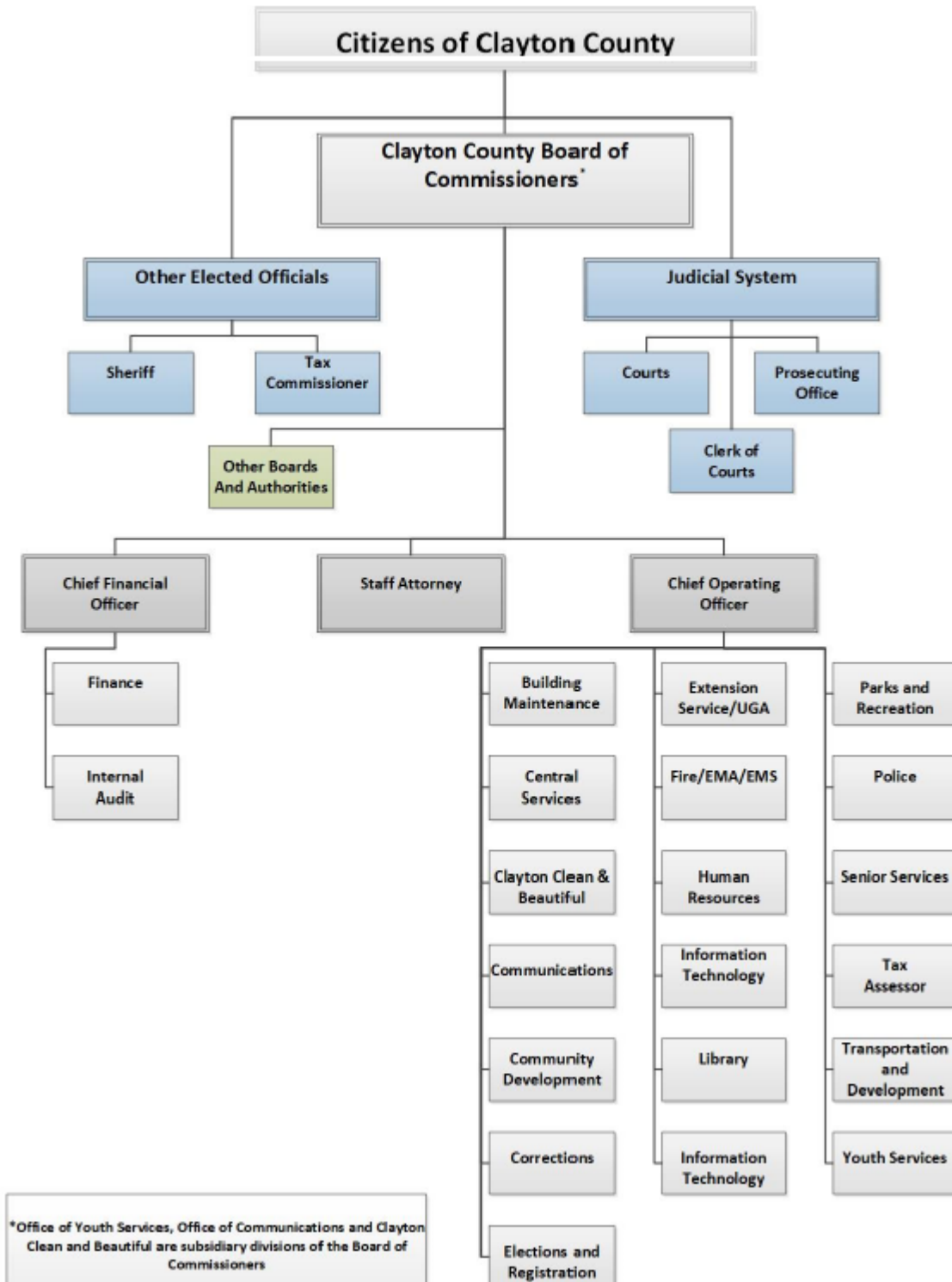
Chairman.....Jeffrey E. Turner
District 1, Vice ChairSonna Singleton Gregory
District 2.....Gail Hambrick
District 3.....Felicia Franklin
District 4.....DeMont Davis

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.....Keisha Wright Hill
Probate Court, Chief Judge.....Pamela Ferguson
Solicitor.....Charles Brooks
State Court, Chief Judge.....Linda S. Cowen
Superior Court, Chief Judge.....Geronda V. Carter

CLAYTON COUNTY, GEORGIA

ORGANIZATIONAL CHART

JUNE 30, 2021





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Clayton County
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

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

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, 2021, 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 13%, 15%, and 4%, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represent 36%, (9%), and 69%, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Development Authority of Clayton County, and the Clayton County Board of Health, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Fire Fund, Other County Grants Fund, and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note IV, Clayton County, Georgia implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, as of July 1, 2020. This standard significantly changed the accounting for Clayton County, Georgia's activities previously reported as agency funds. Our opinions are not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited the County's June 30, **2020** financial statements and we have expressed unmodified audit opinions on those audited financial statements in our report dated March 24, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, **2020**, 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 87 and 88, and the Schedule of Changes in the County's Total OPEB Liability on page 89 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements, budgetary comparison schedules and the schedule of projects funded through special purpose local option sales tax proceeds, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison schedules, and the schedule of projects funded through special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County for the year ended June 30, **2020**, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole.

The summarized comparative information included in the combining and individual fund financial statements and schedules for the year ended June 30, **2020**, 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 **2020** 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 **2020** 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 February 9, 2022 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
February 9, 2022

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, 2021. 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, 2021 by approximately \$582.0 million.
- As of June 30, 2021, the County's governmental funds reported combined ending fund balances of \$361.7 million, an increase of \$69.7 million. The portion of the governmental funds total fund balance available for spending at the County's discretion is that of the General fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balance of the General Fund comprised a total of approximately \$98.9 million or 42% 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 approximately \$92.3 million of which approximately \$3.9 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 inflows of resources are reported in a separate section following assets, and 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 39-41 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement 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.

Effective June 30, 2021, the County implemented the provisions of GASB Statement No. 84 *Fiduciary Activities*, which establishes guidance regarding what constitutes fiduciary activities for accounting and financial reporting purposes, the recognition of liabilities to beneficiaries, and how fiduciary activities should be reported.

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 ensure 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 pages 22 and 23 of the report.

Clayton County currently maintains 35 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Fire Fund, Other County Grants Fund, ARPA Fund, 2021 SPLOST Fund, and the 2015 SPLOST. Individual data from the remaining 29 non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 90.

Clayton County adopts an annual appropriated budget for each of the governmental funds except the Development Authority, which is a blended component unit. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund in order to present budgetary compliance. Budgetary comparison statements for the General Fund, Fire Fund, Other County Grants Fund, and ARPA Fund can be found in the basic financial statements, while all other fund budgetary schedules, as well as detailed budgetary schedules for the General Fund, which demonstrate compliance at the department level of budgetary control, are included in the “Combining and Individual Fund Statements and Schedules” section and begin on page 90.

The basic governmental fund statements can be found on pages 22-41 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 90.

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

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

The basic fiduciary fund financial statements can be found on pages 37 and 38 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42-86 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views, can be found on pages 90-100 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 169-217.

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, 2021, the County's assets and deferred outflows exceeded liabilities and deferred inflows by approximately \$581.9 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 130.6% 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, 2021 and 2020 (in thousands of dollars):

	Primary Government	
	2021	2020
Current and other assets	\$ 455,706	\$ 565,005
Capital assets	782,639	549,536
Total assets	<u>1,238,345</u>	<u>1,114,541</u>
Deferred outflows	64,294	80,123
Total deferred outflows	<u>64,294</u>	<u>80,123</u>
Long-term liabilities	531,752	585,147
Other liabilities	97,827	31,658
Total liabilities	<u>629,579</u>	<u>616,805</u>
Deferred inflows	91,056	43,467
Total deferred inflows	<u>91,056</u>	<u>43,467</u>
Net position:		
Net investment in capital assets	760,412	746,677
Restricted	257,719	194,895
Unrestricted	(436,128)	(407,180)
Total net position	<u>\$ 582,003</u>	<u>\$ 534,392</u>

The County's net position also includes restricted net position of approximately \$257.7 million (or 44.3% of net position) and unrestricted net position of negative \$436.1 million (or approximately -74.9% 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

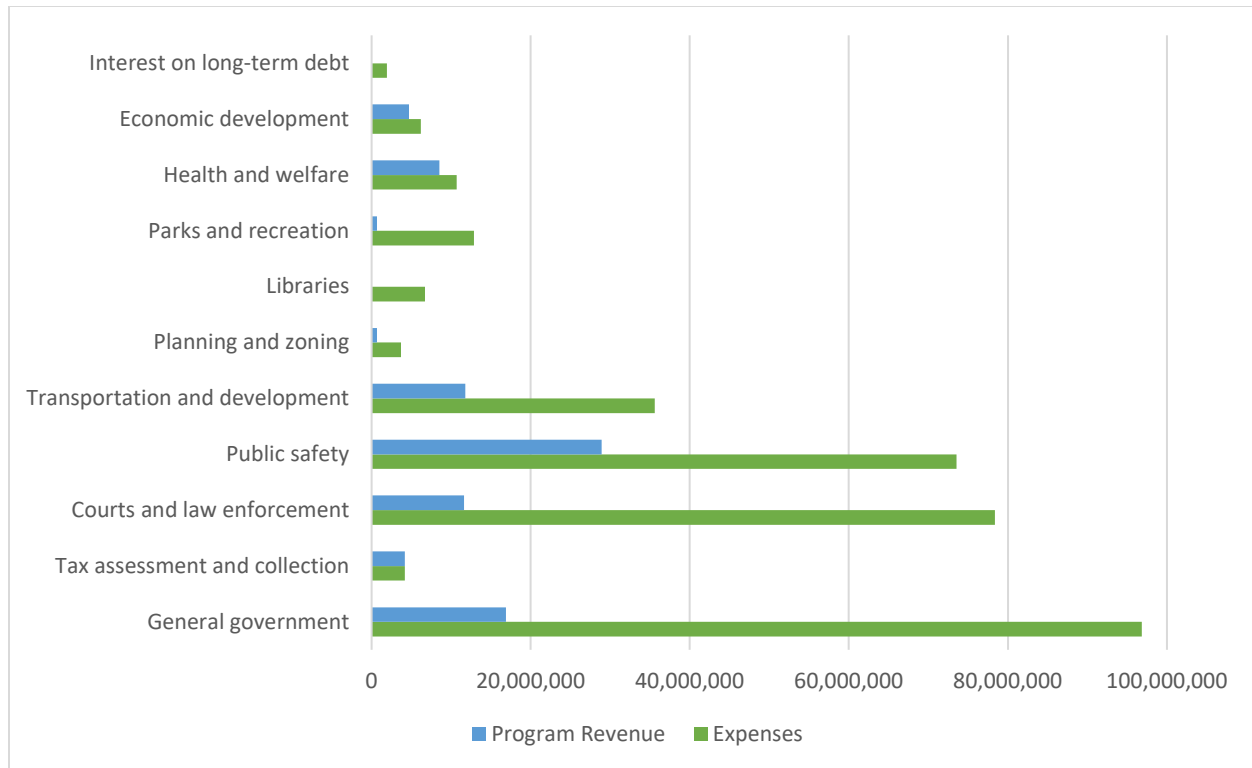
current fiscal year, the County (excluding component units) reported a negative balance only in the unrestricted category of net position.

The County's total net position was increased from approximately \$534.4 million to \$582.0 million at the end of the current year. Overall net position increased significantly, approximately \$47.6 million, from fiscal year 2020 to fiscal year 2021. Long-term liabilities saw a decrease of \$53.4 million. Likewise, deferred inflows increased by approximately \$47.6 million, mostly related to Pension.

Clayton County's Changes in Net Position
June 30, 2021 and June 30, 2020
(In thousands of dollars)

	Governmental Activities	
	2021	2020
Revenues		
Program revenues		
Charges for services	\$ 48,723	\$ 47,807
Operating grants and contributions	38,662	12,731
Capital grants and contributions	532	1,556
General revenues		
Property taxes	168,283	156,787
Other taxes	116,782	106,557
Earnings on investments	232	77
Total revenues	<u>373,214</u>	<u>325,515</u>
Program Expenses		
General government	95,110	87,185
Tax assessment and collection	4,052	4,987
Courts and law enforcement	77,243	88,330
Public Safety	72,053	85,045
Transportation and development	35,446	47,030
Planning and zoning	3,661	2,713
Libraries	6,653	884
Parks and recreation	12,475	8,688
Health and welfare	10,651	8,894
Economic development	6,339	1,555
Interest on long-term debt	1,920	1,467
Total expenses	<u>325,603</u>	<u>336,778</u>
Increase (decrease) in net position	<u>47,611</u>	<u>(11,263)</u>
Net position, beginning of year	<u>534,392</u>	<u>545,655</u>
Net position, end of year	<u>\$ 582,003</u>	<u>\$ 534,392</u>

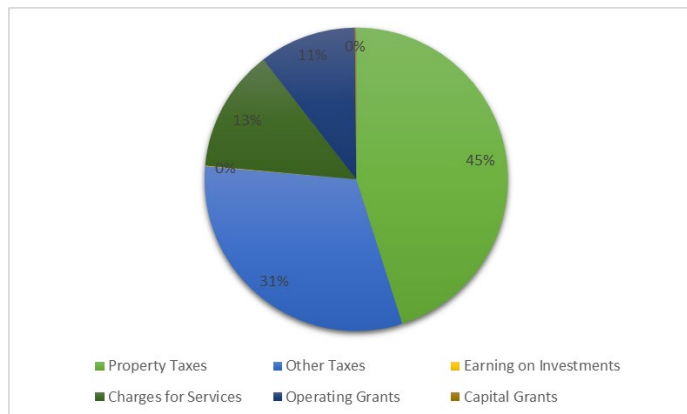
2021 Primary Government Expenses and Program Revenues



The County had an overall decrease in expenses for 2021 of \$11.2 million, or -3.32%, as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- Transportation and Development showed a significant decrease of \$11.6 million, or -24.6%, compared to the previous year. The decrease in spending was primarily attributed to fewer Roads and Recreation Projects Fund for roads and improvements.
- Public Safety had a decrease of \$13 million, or 15.3 %, in comparison to the previous year. The decrease was mainly attributed to the decrease in public safety-related compensated absences and the net pension liability.
- Courts and law enforcement had a decrease of \$11.1 million in comparison to the previous year. The decrease was primarily due to a decrease in compensated absences and the net pension liability related to courts and law enforcement.

2021 Primary Government Revenues by Source



Overall, there was a significant increase in revenue of approximately \$47.7 million, or 14.65%, in fiscal year 2021. Property tax revenue for the Clayton County government saw an increase of approximately \$11.5 million over the previous fiscal year as a result of rising property values. Other taxes increased by \$10.2 million primarily because LOST tax collections increased by \$3.2 million and SPLOST tax collections increased by \$4.4 million.

GASB Statements 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 2021 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, 2021 and 2020

	2021	2021	2021	2021	2020	2020	2020	2020
	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	\$ 95,109,684	\$ 790,000	\$ 2,960,640	\$ 91,359,044	\$ 87,185,148	\$ 3,430,821	\$ 2,644,311	\$ 81,110,016
Tax Assessment/Collection	4,052,218	40,115	335,657	3,676,446	4,986,876	174,212	299,794	4,512,870
Courts and Law Enforcement	77,242,976	452,264	4,545,717	72,244,995	88,330,480	1,964,098	4,060,031	82,306,351
Public Safety	72,052,638	491,731	5,647,816	65,913,091	85,044,514	2,135,497	5,044,376	77,864,641
Transportation/Development	35,446,102	54,996	294,009	35,097,097	47,030,200	238,838	262,596	46,528,766
Planning and Zoning	3,661,114	15,533	115,672	3,529,909	2,712,758	67,457	103,313	2,541,988
Libraries	6,652,703	28,468	205,024	6,419,211	883,770	123,633	183,119	577,018
Parks and Recreation	12,474,417	53,702	404,686	12,016,029	8,687,619	233,219	361,447	8,092,953
Health and Welfare	10,651,280	6,470	168,554	10,476,256	8,894,550	28,104	150,545	8,715,901
Economic Development	6,338,830	-	-	6,338,830	1,554,789	-	-	1,554,789
Interest on Long-term Debt	1,920,053	-	-	1,920,053	1,467,146	-	-	1,467,146
Total Governmental Expenses	<u>\$ 325,602,015</u>	<u>\$ 1,933,279</u>	<u>\$ 14,677,775</u>	<u>\$ 308,990,961</u>	<u>\$ 336,777,850</u>	<u>\$ 8,395,879</u>	<u>\$ 13,109,532</u>	<u>\$ 315,272,439</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, 2021, Clayton County's governmental funds reported combined ending fund balances of \$361.7 million, an increase of \$69.7 million in comparison with the previous fiscal year. Approximately 27.3% or \$98.9 million of the total governmental fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, approximately \$262.8 million, is classified as restricted or non-spendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2021, the total fund balance for the General Fund was approximately \$102.4 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. The total of assigned/unassigned fund balance in the General Fund was approximately \$98.9 million which represents 41.9% of total General Fund expenditures, while the General Fund total fund balance represents 43.4% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for fiscal year 2020 was 52.3%.

The total fund balance of the County's General fund, which includes nonspendable funds such as inventory and prepaid items, decreased during the current fiscal year by \$4.4 million. Total expenditures increased over the prior period by \$31.9 million. Revenues increased by \$18.6 million during the same period. Further detail is listed below. Overall, total revenues were higher than originally budgeted by \$20.5 million and expenditures were approximately \$12.1 million higher than originally budgeted.

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

- Property tax revenues were up by \$10.7 million over the prior year, driven mostly by an increase in the assessed values for real and personal property, which increased approximately 8.7% from the previous year.
- Other taxes and assessments increased by \$7.9 million due to the increase in LOST collections.
- Licenses and permits increased by \$1.3 million from the previous year due an increase in business licenses and building permits being issued.

- Overall expenditures increased significantly by approximately \$32.0 million from the prior year due to the need for additional personnel as well as increased operating costs.

The Fire Fund has a fund balance of approximately \$15.3 million which represents an decrease of \$2.3 million from the prior year.

When compared with the previous fiscal year, the fund balance for the Other County Grants Fund at the end of fiscal year 2021 increased by \$11.9 million. The significant increase was a result of the timing difference in the recognition of expenses 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, but expenditures were recognized in fiscal year 2020.

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January 2015 with the first receipts deposited in March 2015. The term of the 2015 SPLOST is 6 years and is estimated to generate \$272 million for County and City projects. The 2015 SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums no level 1 or level 2 projects are included in the 2015 SPLOST. The fund balance at June 30, 2021 is approximately \$77.0 million, a decrease of approximately \$16.1 million from the previous year.

Also, on May 19, 2020, voters approved the 2021 SPLOST referendum. The term of the 2021 SPLOST is six years and is estimated to generate \$280 million for County and City projects. The 2021 SPLOST will be distributed based on the approved intergovernmental agreement of 21.23% for the cities and 78.77% for the County. The fund balance at June 30, 2021 is \$89.2 million.

During fiscal year 2021, the County received Coronavirus State and Local Fiscal Recovery funding, a program which is tracked separately in the ARPA Fund. Expenditures and revenues recognized during fiscal year 2021 relate to COVID-related emergency personnel costs. The cash balance in the ARPA Fund less amounts due to other funds of approximately \$31.6 million is available for future program-related expenditures and will be recognized in subsequent fiscal years.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. For reporting purposes beginning in fiscal year 2014, the Other County Grants Fund is now reported in the major fund category. For reporting purposes beginning in fiscal year 2021, the Roads and Recreation Projects, URA Bond Fund, 2009 SPLOST, and the Debt Service Fund are no longer reported in the major fund category. When the aggregate fund balance of these non-major funds is compared with the adjusted total for the

previous fiscal year, the aggregate fund balance decreased approximately \$8.7 million from the prior year to total approximately \$71.8 million at June 30, 2021.

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, 2021, the Workers' Compensation Self- Insurance net position increased from \$2.1 to \$3.2 million in the current year. Total contributions and claims activity remained constant.

The Medical Self-Insurance Fund net position increased from approximately \$4.3 million to \$6.3 million due to an increase in revenue.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of approximately \$223.9 million and the final amended budget of \$255.8 million for expenses amounted to a 14.3% increase. This increase in the budget can be summarized as follows:

- \$22.2 million increase for General Government for additional payments to various vendors, other government entities, and repair and maintenance of County facilities.
- Approximately \$3.8 million increase for Courts and Law enforcement to account for the increase in personnel needed during the pandemic.
- \$5.3 million increase for Capital Outlay, a decrease of \$1.8 from the prior year's amended budget.

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

- The County collected an additional \$11.2 million in Property Taxes resulting from higher property values.
- Other Taxes amended budget increased overall by \$5.1 million, due to the increase in the LOST tax collections.

Capital Asset and Debt Administration

Capital assets - Clayton County's capital assets as of June 30, 2021, amounts to \$782.6 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems. Additional information on capital assets can be found in Note III of the notes to the financial statements.

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

- **Northwest Branch Library** - The Northwest Branch Library is 100% complete as of September 29, 2020.

- **Clayton County Signage & County Borders** - This project is pending site identification and approval.
- **Full TV Station Remodel** - The overall TV station remodel is still in the design phase. The podcasting room is 100% complete. Building and Maintenance has installed the plexiglass dividers. Camera and computer installation is pending.
- **Jail Security Access Video Surveillance System** - The project is 98% complete. Installation of cameras, wires, server components and door security is still in progress.
- **VIP Complex Renovations** - This project is 70% complete. Exterior painting, interior electrical and plumbing installation are in progress.
- **Northeast Senior Center** - The Northeast Senior Center facility is 100% complete. All punch list items have been resolved. Erosion repairs are 90% complete.
- **Flint River Community Center** - Flint River Community Center is 99% complete. The resolution of punch list items are still in progress.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$92.3 million, of which \$3.9 million is debt of the Development Authority, a blended component unit. Included in this total are the 2012 refunding of 2003 & 2004 Bonds, 2017 Tax Allocation Refunding Bond, 2019 refunding of 2012 Bond, and the 2014 Series B SPLOST Bond, and the 2021 SPLOST Bond.

The County has several long-term financed purchase agreements outstanding at year end totaling \$3.4 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.

Additional information on the County's long-term debt can be found in Note III Section J on pages 64-73 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2021 was 5.5%, a decrease of 7.2% over the previous year. The State's average unemployment rate and the national rate were, 4% and 5.9%, 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 20.596 in fiscal year 2020 to 20.089 in fiscal year 2021. The LOST rebate millage for fiscal year 2020 was 4.961 compared to 4.073 for fiscal year 2021. The *net millage* for fiscal year 2022 budget is 14.746, a decrease of .343 from fiscal year 2021.

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, 2021

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 386,979,237	\$ 3,765,679
Restricted cash	-	3,594,888
Investments	31,355,595	-
Accounts receivable	6,549,915	9,382
Grants receivable	6,927,810	-
Taxes receivable	5,565,569	-
Due from other governments	349,092	1,053,278
Due from individuals	3,781	-
Due from organizations	9,576,388	-
Inventory	2,590,848	2,007
Prepaid items	970,291	-
Property held for resale	4,837,306	-
Capital assets, non-depreciable	201,107,600	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	581,531,388	7,584,714
Total assets	<u>1,238,344,820</u>	<u>22,325,723</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	48,530,609	2,562,524
Charges on refunding	328,671	-
OPEB	15,434,497	-
Total deferred outflow of resources	<u>64,293,777</u>	<u>2,562,524</u>
LIABILITIES		
Accounts payable	18,180,550	511,928
Accrued liabilities	6,798,714	89,479
Retainage payable	1,789,864	-
Customer deposits	-	12,150
Construction and performance bonds payable	26,986	-
Due to other governments	1,063,514	49,398
Due to organizations	107,011	-
Interest payable	234,642	39,313
Unearned revenue	43,844,611	-
Noncurrent liabilities:		
Due within one year	25,781,209	1,486,375
Due in more than one year	531,752,001	16,535,665
Total liabilities	<u>629,579,102</u>	<u>18,724,308</u>
DEFERRED INFLOWS OF RESOURCES		
Pension	69,171,562	2,342,327
OPEB	21,884,755	-
Total deferred inflow of resources	<u>91,056,317</u>	<u>2,342,327</u>
NET POSITION		
Net investment in capital assets	760,411,766	8,710,294
Restricted for:		
Debt service	820,004	-
Capital projects	201,119,104	-
Tourism promotion	2,568,057	-
Public safety	27,389,873	-
Jail construction/staffing	233,858	-
Health and welfare programs	953,780	-
Law library materials	114,233	-
Technology	562,274	-
Street lights	2,759,470	-
Economic development	14,021,355	-
Grant programs	7,177,744	911,016
Unrestricted	(436,128,340)	(5,799,698)
Total net position	<u>\$ 582,003,178</u>	<u>\$ 3,821,612</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government				
Governmental activities:				
General government	\$ 95,109,684	\$ 16,346,613	\$ -	\$ 527,670
Tax assessment collection	4,052,218	4,167,309	-	-
Courts and law enforcement	77,242,976	10,488,677	1,112,383	-
Public safety	72,052,638	14,102,841	14,819,301	-
Transportation and development	35,446,102	1,059,488	10,740,198	-
Planning and zoning	3,661,114	665,964	-	-
Libraries	6,652,703	21,141	-	-
Parks and recreation	12,474,417	671,311	-	-
Health and welfare	10,651,280	349,906	8,157,759	4,307
Economic development	6,338,830	849,342	3,832,302	-
Interest on long-term debt	1,920,053	-	-	-
Total governmental activities	<u>\$ 325,602,015</u>	<u>\$ 48,722,592</u>	<u>\$ 38,661,943</u>	<u>\$ 531,977</u>
 Component units:				
Landfill Authority	\$ 2,260,743	\$ 1,322,696	\$ 5,000,000	\$ -
Board of Health	11,049,524	3,208,590	10,747,063	-
Total component units	<u>\$ 13,310,267</u>	<u>\$ 4,531,286</u>	<u>\$ 15,747,063</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, end of year

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities		Component Units
\$ (78,235,401)	\$	-
115,091		-
(65,641,916)		-
(43,130,496)		-
(23,646,416)		-
(2,995,150)		-
(6,631,562)		-
(11,803,106)		-
(2,139,308)		-
(1,657,186)		-
(1,920,053)		-
<u>\$ (237,685,503)</u>	<u>\$</u>	<u>-</u>
\$ -	\$	4,061,953
-		2,906,129
<u>-</u>		<u>6,968,082</u>
168,282,926		-
37,078,996		-
55,253,760		-
15,183,918		-
1,778,069		-
1,912,652		-
3,095,671		-
1,655,566		-
823,298		-
231,723		5,741
<u>285,296,579</u>		<u>5,741</u>
47,611,076		6,973,823
534,392,102		(3,152,211)
<u>\$ 582,003,178</u>	<u>\$</u>	<u>3,821,612</u>

CLAYTON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Fire Fund	Other County Grants Fund	ARPA Fund
ASSETS				
Cash and cash equivalents	\$ 70,494,679	\$ 16,297,562	\$ 13,699,423	\$ 33,423,998
Investments	6,307,819	-	-	-
Accounts receivable	6,070,651	24,352	-	-
Grants receivable	-	-	5,920,298	-
Taxes receivable, net	4,724,285	760,864	-	-
Interfund receivables	29,459,587	-	-	-
Due from other governments	101,128	-	34,199	-
Due from individuals	3,781	-	-	-
Due from organizations	4,228,794	7,457	5,177	-
Inventory	2,563,538	27,310	-	-
Prepaid items	943,840	1,000	-	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 124,898,102</u>	<u>\$ 17,118,545</u>	<u>\$ 19,659,097</u>	<u>\$ 33,423,998</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 7,029,679	\$ 253,038	\$ 1,446,918	\$ -
Accrued liabilities	5,760,674	862,153	1,667	-
Construction/performance bonds payable	26,986	-	-	-
Interfund payables	-	-	-	1,853,162
Construction retainage payable	-	-	42,085	-
Unrealized grant revenue	-	-	12,195,231	31,570,836
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	18,935	-	-	-
Total liabilities	<u>12,942,774</u>	<u>1,115,191</u>	<u>13,685,901</u>	<u>33,423,998</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,478,960	705,266	-	-
Unavailable revenue - EMS	5,097,527	-	-	-
Total deferred inflows of resources	<u>9,576,487</u>	<u>705,266</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Fund balances:				
Nonspendable:				
Inventory	2,563,538	27,310	-	-
Prepaid items	943,840	1,000	-	-
Property held for resale	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Tourism promotion	-	-	-	-
Public safety	-	15,269,778	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	5,973,196	-
Assigned to:				
Litigation	3,000,000	-	-	-
Building & Maintenance	2,500,000	-	-	-
Lieu of taxes	28,946,453	-	-	-
Unassigned	64,425,010	-	-	-
Total fund balances	<u>102,378,841</u>	<u>15,298,088</u>	<u>5,973,196</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 124,898,102</u>	<u>\$ 17,118,545</u>	<u>\$ 19,659,097</u>	<u>\$ 33,423,998</u>

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

2021 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Total
\$ 94,140,701	\$ 71,101,384	\$ 74,702,979	\$ 373,860,726
-	25,047,776	-	31,355,595
-	-	454,912	6,549,915
-	-	1,007,512	6,927,810
-	-	80,420	5,565,569
-	-	-	29,459,587
-	-	213,765	349,092
-	-	-	3,781
5,009,487	107,355	218,118	9,576,388
-	-	-	2,590,848
-	-	25,451	970,291
-	-	4,837,306	4,837,306
<u>\$ 99,150,188</u>	<u>\$ 96,256,515</u>	<u>\$ 81,540,463</u>	<u>\$ 472,046,908</u>

\$ 839,167	\$ 4,469,213	\$ 2,894,278	\$ 16,932,293
140	-	174,080	6,798,714
-	-	-	26,986
8,000,000	14,000,000	5,606,425	29,459,587
-	810,186	937,593	1,789,864
-	-	59,609	43,825,676
-	-	511	107,011
1,063,514	-	-	1,063,514
-	-	-	18,935
<u>9,902,821</u>	<u>19,279,399</u>	<u>9,672,496</u>	<u>100,022,580</u>
-	-	74,501	5,258,727
-	-	-	5,097,527
-	-	<u>74,501</u>	<u>10,356,254</u>

-	-	-	2,590,848
-	-	25,451	970,291
-	-	4,837,306	4,837,306
89,247,367	76,977,116	33,146,842	199,371,325
-	-	54,274	54,274
-	-	2,568,057	2,568,057
-	-	11,386,519	26,656,297
-	-	233,858	233,858
-	-	953,780	953,780
-	-	114,233	114,233
-	-	562,274	562,274
-	-	2,684,969	2,684,969
-	-	14,021,355	14,021,355
-	-	1,204,548	7,177,744
-	-	-	3,000,000
-	-	-	2,500,000
-	-	-	28,946,453
-	-	-	64,425,010
<u>89,247,367</u>	<u>76,977,116</u>	<u>71,793,466</u>	<u>361,668,074</u>
<u>\$ 99,150,188</u>	<u>\$ 96,256,515</u>	<u>\$ 81,540,463</u>	<u>\$ 472,046,908</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

JUNE 30, 2021

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	\$ 361,668,074
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Capital assets

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

Cost of the assets	1,486,595,428
Accumulated depreciation	(703,956,440)

Revenues

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

10,356,254

Internal service funds

Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.

9,510,275

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	(92,380,000)
Financed purchase agreements	(3,411,794)
Accrued interest payable	(234,642)
Deferred amounts on refunding	328,671
Unamortized premium	(180,703)
Compensated absences	(14,466,618)
Net pension liability and related deferred inflows and outflows	(213,571,721)
Other post-employment benefits (OPEB) and related deferred inflows and outflows	(255,862,258)
Claims and judgments payable	(1,819,527)
Accrued landfill post-closure costs	(571,821)

Net position - governmental activities	\$ 582,003,178
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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, 2021

	General	Fire Fund	Other County Grants Fund	ARPA Fund
REVENUES				
Property taxes	\$ 138,290,454	\$ 27,690,501	\$ -	\$ -
Other taxes	60,304,031	885,339	-	-
Licenses and permits	8,146,081	-	-	-
Intergovernmental	4,237,482	-	28,641,782	1,853,162
Charges for services	21,660,754	851,437	-	-
Fines and forfeitures	2,083,575	-	-	-
Investment earnings	59,004	-	-	-
Other revenue	1,076,238	47,049	-	-
Gifts and donations	37,937	-	489,733	-
Total revenues	<u>235,895,556</u>	<u>29,474,326</u>	<u>29,131,515</u>	<u>1,853,162</u>
EXPENDITURES				
Current:				
General government	78,154,754	-	6,464,623	-
Tax assessment and collection	4,270,582	-	-	-
Courts and law enforcement	76,802,007	-	1,968,682	-
Public safety	48,628,531	24,381,509	198,926	1,853,162
Transportation and development	4,865,651	-	2,318,269	-
Planning and zoning	2,515,775	-	-	-
Libraries	3,731,951	-	668,324	-
Parks and recreation	6,278,717	-	115	-
Health and welfare	5,434,556	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	686,671	917,861	-	-
Capital outlay	4,618,167	5,260,293	6,169,774	-
Total expenditures	<u>235,987,362</u>	<u>30,559,663</u>	<u>17,788,713</u>	<u>1,853,162</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(91,806)</u>	<u>(1,085,337)</u>	<u>11,342,802</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	38,550	-	-	-
Issuance of bonds	-	-	-	-
Proceeds from insurance claims	466,153	-	-	-
Transfers in	1,758,000	-	623,725	-
Transfers out	(6,585,084)	(1,250,000)	(31,373)	-
Total other financing sources (uses)	<u>(4,322,381)</u>	<u>(1,250,000)</u>	<u>592,352</u>	<u>-</u>
Net change in fund balances	(4,414,187)	(2,335,337)	11,935,154	-
FUND BALANCES (DEFICITS), beginning of year	<u>106,793,028</u>	<u>17,633,425</u>	<u>(5,961,958)</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 102,378,841</u>	<u>\$ 15,298,088</u>	<u>\$ 5,973,196</u>	<u>\$ -</u>

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

2021 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Totals
\$ -	\$ -	\$ 2,421,985	\$ 168,402,940
27,535,660	29,695,014	1,655,566	120,075,610
-	-	-	8,146,081
-	-	8,804,412	43,536,838
-	-	5,723,018	28,235,209
-	-	2,014,040	4,097,615
47,741	85,079	39,899	231,723
-	107,355	981,574	2,212,216
-	-	4,307	531,977
<u>27,583,401</u>	<u>29,887,448</u>	<u>21,644,801</u>	<u>375,470,209</u>
178,054	379,148	3,025,605	88,202,184
-	-	-	4,270,582
-	230	1,465,991	80,236,910
-	-	3,561,017	78,623,145
-	5,950,441	3,333,675	16,468,036
-	-	-	2,515,775
-	-	145,977	4,546,252
-	87,809	4,863,334	11,229,975
-	-	4,252,098	9,686,654
-	-	610,504	610,504
5,845,821	5,592,886	100,201	11,538,908
820,710	-	17,493,630	19,918,872
3,314,749	20,086,287	11,075,371	50,524,641
<u>10,159,334</u>	<u>32,096,801</u>	<u>49,927,403</u>	<u>378,372,438</u>
<u>17,424,067</u>	<u>(2,209,353)</u>	<u>(28,282,602)</u>	<u>(2,902,229)</u>
-	-	70,600	109,150
72,000,000	-	-	72,000,000
-	-	-	466,153
-	-	20,039,191	22,420,916
(176,700)	(13,869,759)	(508,000)	(22,420,916)
<u>71,823,300</u>	<u>(13,869,759)</u>	<u>19,601,791</u>	<u>72,575,303</u>
89,247,367	(16,079,112)	(8,680,811)	69,673,074
-	93,056,228	80,474,277	291,995,000
<u>\$ 89,247,367</u>	<u>\$ 76,977,116</u>	<u>\$ 71,793,466</u>	<u>\$ 361,668,074</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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

Net change in fund balances - total governmental funds	\$	69,673,074
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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	50,422,351
Total depreciation	(36,072,293)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(77,383)
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Property Held for Resale

The net effect of various miscellaneous transactions involving property held for sale is to decrease net position.	(556,000)
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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	17,860,714
Issuance of bonds	(72,000,000)
Amortization of bond premium	164,042
Amortization of deferred loss	(156,209)

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

Compensated absences	6,228,248
Accrued interest on debt	130,272
Landfill costs	(6,780)
Claims and judgments payable	(1,154,186)
Net pension liability and related deferred outflows and inflows	14,677,775
Other post-employment benefit (OPEB) liability	(1,933,279)

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.	(2,723,271)
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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	3,134,001
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Change in net position - governmental activities	\$	47,611,076
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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, 2021

	Budget			Variance with	2020
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Property taxes	\$ 127,082,292	\$ 138,991,189	\$ 138,290,454	\$ (700,735)	\$ 127,511,895
Other taxes	50,530,000	55,664,736	60,304,031	4,639,295	52,352,939
Licenses and permits	7,358,100	7,707,100	8,146,081	438,981	6,811,000
Intergovernmental	4,298,732	4,346,139	4,237,482	(108,657)	4,657,087
Charges for services	22,167,077	22,243,063	21,660,754	(582,309)	21,508,871
Fines and forfeitures	3,366,200	3,446,181	2,083,575	(1,362,606)	3,421,069
Investment earnings	32,000	32,000	59,004	27,004	76,721
Other revenue	598,500	731,921	1,076,238	344,317	933,248
Gifts and donations	10,000	19,174	37,937	18,763	14,734
Total revenues	215,442,901	233,181,503	235,895,556	2,714,053	217,287,564
EXPENDITURES					
Current:					
General government	60,282,832	82,556,491	78,154,754	4,401,737	58,562,854
Tax assessment and collection	4,589,027	4,668,932	4,270,582	398,350	4,072,192
Courts and law enforcement	75,824,076	79,622,526	76,802,007	2,820,519	73,848,952
Public safety	56,072,837	55,004,041	48,628,531	6,375,510	42,385,137
Transportation and development	4,686,619	5,186,510	4,865,651	320,859	4,278,622
Planning and zoning	3,547,233	3,588,196	2,515,775	1,072,421	2,364,850
Libraries	4,321,637	4,490,046	3,731,951	758,095	3,291,008
Parks and recreation	7,623,865	7,635,764	6,278,717	1,357,047	6,300,284
Health and welfare	6,035,572	6,859,028	5,434,556	1,424,472	3,515,768
Debt service	697,308	697,308	686,671	10,637	1,518,125
Capital outlay	181,164	5,502,794	4,618,167	884,627	3,869,981
Total expenditures	223,862,170	255,811,636	235,987,362	19,824,274	204,007,773
Excess (deficiency) of revenues over (under) expenditures	(8,419,269)	(22,630,133)	(91,806)	22,538,327	13,279,791
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	12,612,532	24,101,240	-	(24,101,240)	-
Proceeds from sale of capital assets	-	38,550	38,550	-	42,417
Issuance of bonds	-	-	-	-	6,480,000
Payment to refunded bond escrow agent	-	-	-	-	(6,314,463)
Proceeds from insurance claims	-	466,153	466,153	-	89,276
Transfers in	780,500	2,030,500	1,758,000	(272,500)	622,499
Transfers out	(4,973,763)	(8,755,483)	(6,585,084)	2,170,399	(4,608,211)
Total other financing sources (uses)	8,419,269	17,880,960	(4,322,381)	(22,203,341)	(3,688,482)
Net change in fund balances	-	(4,749,173)	(4,414,187)	334,986	9,591,309
FUND BALANCES, beginning of year,	106,793,028	106,793,028	106,793,028	-	97,201,719
FUND BALANCES, end of year	<u>\$ 106,793,028</u>	<u>\$ 102,043,855</u>	<u>\$ 102,378,841</u>	<u>\$ 334,986</u>	<u>\$ 106,793,028</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GAAP BASIS
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget			Variance with	
	Original	Final	Actual	Final Budget	2020 Actual
REVENUES					
Tax revenues:					
Real property	\$ 20,246,922	\$ 20,246,922	\$ 24,222,808	\$ 3,975,886	\$ 21,655,745
Personal property	2,299,332	2,299,332	2,404,057	104,725	2,373,724
Public utility	791,165	791,165	3,149	(788,016)	801,489
Heavy equipment	17,590	17,590	3,977	(13,613)	2,623
Mobile home	62,094	62,094	67,850	5,756	57,006
Motor vehicle	341,139	341,139	226,279	(114,860)	260,254
Title ad valorem tax	1,606,445	1,606,445	121,938	(1,484,507)	-
Timber	670	670	-	(670)	-
Prior year	362,285	362,285	640,443	278,158	452,492
Other taxes:					
Railroad equipment	-	-	7,457	7,457	7,566
Intangible recording	200,000	200,000	555,024	355,024	342,747
Real estate transfer	70,000	70,000	259,320	189,320	136,764
Interest on delinquent taxes	700	700	63,538	62,838	59,841
Charges for services - fire inspection fees	636,700	636,700	851,437	214,737	799,718
Other revenue	30,000	30,000	47,049	17,049	46,047
Total revenues	26,665,042	26,665,042	29,474,326	2,809,284	26,996,016
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	16,367,244	16,002,051	14,865,175	1,136,876	11,401,012
Pension contribution	2,098,043	2,215,813	2,141,263	74,550	2,026,536
FICA and Medicare insurance	1,089,844	1,164,351	1,164,351	-	1,072,812
Group health and life insurance	2,224,796	2,298,323	2,182,627	115,696	2,029,894
Workers' compensation insurance	482,012	581,816	581,816	-	500,656
Additional employer contribution	108,938	108,938	108,938	-	108,938
Medical service fees	99,500	99,500	75,132	24,368	69,705
Contract service fees	226,642	233,542	165,988	67,554	170,705
Rental	93,400	92,900	81,141	11,759	81,767
Materials and supplies	351,030	733,785	608,496	125,289	397,080
Gas and oil	275,000	275,000	201,095	73,905	213,067
Bank charges	1,500	1,500	-	1,500	-
Minor equipment	148,773	294,381	264,301	30,080	184,186
Postage	100	100	-	100	-
Utilities	294,000	259,584	247,717	11,867	217,959
Telephone, telegraph	122,398	99,814	66,044	33,770	70,779
Sanitation	13,300	13,300	8,275	5,025	8,376
Advertising	3,000	3,000	1,750	1,250	950
Dues and subscriptions	27,667	28,170	16,124	12,046	23,532
Training, travel, meetings	20,025	12,225	7,230	4,995	13,777
Uniform allowance	203,100	228,453	187,274	41,179	229,562
Repair and maintenance	690,250	939,724	679,082	260,642	522,882
Tax commission	413,753	763,753	727,690	36,063	663,825
Debt service	885,000	925,250	917,861	7,389	-
Capital outlay	425,727	8,857,020	5,260,293	3,596,727	2,299,028
Total expenditures	26,665,042	36,232,293	30,559,663	5,672,630	22,307,028
Excess (deficiency) of revenues over (under) expenditures	-	(9,567,251)	(1,085,337)	8,481,914	4,688,988

(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, 2021

	Budget		Actual	Variance with	2020 Actual
	Original	Final		Final Budget	
OTHER FINANCING SOURCES					
Appropriations from fund balance	\$ -	\$ 10,658,438	\$ -	\$ (10,658,438)	\$ -
Financed purchases	-	-	-	-	4,156,256
Transfers out	-	(1,250,000)	(1,250,000)	-	-
Total other financing sources	-	9,408,438	(1,250,000)	(10,658,438)	4,156,256
Net change in fund balances	-	(158,813)	(2,335,337)	(2,176,524)	8,845,244
FUND BALANCES, beginning of year	17,633,425	17,633,425	17,633,425	-	8,788,181
FUND BALANCES, end of year	\$ 17,633,425	\$ 17,474,612	\$ 15,298,088	\$ (2,176,524)	\$ 17,633,425

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, 2021

	Budget			Variance with	2020
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Intergovernmental	\$ -	\$ 86,677,985	\$ 28,641,782	\$ (58,036,203)	\$ 7,592,261
Other revenue	-	-	-	-	4,734
Gifts and donations	-	485,811	489,733	3,922	32,000
Total revenues	-	87,163,796	29,131,515	(58,032,281)	7,628,995
EXPENDITURES					
General government:					
Current:					
Salaries and wages	-	3,744,060	3,711,189	32,871	10,087,974
Employee benefits and payroll taxes	-	68,540	66,710	1,830	69
Contract service fees	-	10,745,386	630,596	10,114,790	25,579
Rental	-	-	-	-	53,925
Materials and supplies	-	511,341	379,423	131,918	999
Minor equipment	-	1,265,078	581,440	683,638	-
Telephone and telegraph	-	8,000	-	8,000	-
Utilities	-	1,013,579	2,497	1,011,082	3,451
Training, travel, meetings	-	387	-	387	-
Advertising	-	45,000	18,307	26,693	-
Promotional	-	-	-	-	983
Uniform allowance	-	21,338	18,511	2,827	-
Dues and subscriptions	-	-	-	-	1,000
Repair and maintenance	-	497,669	137,418	360,251	1,938
General assistance	623,725	9,317,075	684,796	8,632,279	-
Capital outlay	-	239,968	233,736	6,232	-
Total general government	623,725	27,477,421	6,464,623	21,012,798	10,175,918
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,505,852	1,123,592	382,260	1,207,317
Employee benefits and payroll taxes	-	497,007	349,702	147,305	359,624
Contractual services	-	1,309,574	406,147	903,427	592,517
Rental	-	17,033	16,861	172	15,704
Materials and supplies	-	98,171	47,791	50,380	68,870
Minor equipment	-	15,825	11,476	4,349	1,440
Telephone, telegraph	-	3,100	2,746	354	4,200
Postage	-	6,167	6,167	-	18,901
Advertising	-	300	-	300	-
Dues and subscriptions	-	2,020	180	1,840	180
Travel, training, meetings	-	64,042	4,020	60,022	33,364
General assistance	-	20,032	-	20,032	-
Capital outlay	-	69,665	37,063	32,602	54,417
Total courts and law enforcement	-	3,608,788	2,005,745	1,603,043	2,356,534
Public safety:					
Current:					
Salaries and wages	-	104,200	104,200	-	100,000
Contractual services	-	31,500	15,297	16,203	-
Materials and supplies	-	132,422	46,671	85,751	5,555
Minor equipment	-	72,559	32,758	39,801	51,711
General assistance	-	6,300	-	6,300	-
Capital outlay	-	156,246	32,000	124,246	684,755
Total public safety	-	503,227	230,926	272,301	842,021

(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, 2021

	Budget			Variance with	2020
	Original	Final	Actual	Final Budget	Actual
EXPENDITURES (Continued)					
Transportation and development:					
Current:					
Contractual services	\$ -	\$ 302,755	\$ 102,000	\$ 200,755	\$ 17,200
Materials and supplies	-	166	-	166	3,850
Telephone	-	-	-	-	20,530
Training and travel	-	-	-	-	3,123
Repair and maintenance	-	3,872,477	2,216,269	1,656,208	2,715,602
Capital outlay	-	50,272,797	6,100,711	44,172,086	653,981
Total transportation and development	-	54,448,195	8,418,980	46,029,215	3,414,286
 Parks and recreation:					
Current:					
Materials and supplies	-	5,915	115	5,800	-
Minor equipment	-	625	-	625	-
Capital outlay	-	9,718	-	9,718	-
Total parks and recreation	-	16,258	115	16,143	-
 Libraries:					
Current:					
Salaries and wages	-	349,902	318,407	31,495	289,758
Employee benefits and payroll taxes	-	128,165	110,903	17,262	99,966
Contractual services	-	11,194	10,551	643	14,377
Materials and supplies	-	50,113	42,683	7,430	30,886
Minor equipment	-	69,848	69,130	718	39,748
Dues and subscriptions	-	26,897	17,641	9,256	9,539
Books and materials	-	114,548	92,709	21,839	64,629
Intergovernmental	-	6,300	6,300	-	-
Total libraries	-	756,967	668,324	88,643	548,903
 Total expenditures	623,725	86,810,856	17,788,713	69,022,143	17,337,662
 Excess (deficiency) of revenues over (under) expenditures	(623,725)	352,940	11,342,802	10,989,862	(9,708,667)
 OTHER FINANCING SOURCES (USES)					
Transfers in	623,725	623,725	623,725	-	279,532
Transfers out	-	(976,665)	(31,373)	945,292	(650,289)
Total other financing sources (uses)	623,725	(352,940)	592,352	945,292	(370,757)
 Net change in fund balance	-	-	11,935,154	11,935,154	(10,079,424)
 FUND BALANCES (DEFICITS), beginning of year	(5,961,958)	(5,961,958)	(5,961,958)	-	4,117,466
 FUND BALANCES (DEFICITS), end of year	<u>\$ (5,961,958)</u>	<u>\$ (5,961,958)</u>	<u>\$ 5,973,196</u>	<u>\$ 11,935,154</u>	<u>\$ (5,961,958)</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GAAP BASIS
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget			Variance with	2020
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 1,853,162	\$ 1,853,162	\$ -
Total revenues	-	-	1,853,162	1,853,162	-
EXPENDITURES					
Public safety - EMS:					
Current:					
Salaries and wages	-	1,438,421	1,438,421	-	-
Employee benefits and payroll taxes	-	414,741	414,741	-	-
Total public safety	-	1,853,162	1,853,162	-	-
Total expenditures	-	1,853,162	1,853,162	-	-
Deficiency of revenues under expenditures	-	(1,853,162)	-	1,853,162	-
OTHER FINANCING SOURCES					
Transfers in	-	1,853,162	-	(1,853,162)	-
Total other financing sources	-	1,853,162	-	(1,853,162)	-
Net change in fund balance	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Governmental Activities - Internal Service Funds
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 13,118,511
Total current assets	<u>13,118,511</u>
Total assets	<u>13,118,511</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,248,257
Accrued liabilities	<u>1,711,832</u>
Total current liabilities	<u>2,960,089</u>
Long-term liabilities, non-current portion of accrued claims payable	<u>648,147</u>
Total liabilities	<u>3,608,236</u>
NET POSITION	
Unrestricted	<u>9,510,275</u>
Total net position	<u><u>\$ 9,510,275</u></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, 2021

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges to other funds	\$ 18,215,602
Employee contributions	6,682,819
Total operating revenues	<u>25,133,065</u>
Operating expenses:	
Claims expense	9,345,774
Insurance premiums	11,543,081
Management fees	869,803
Other expenses	240,406
Total operating expenses	<u>21,999,064</u>
Change in net position	3,134,001
Net position, beginning of year	<u>6,376,274</u>
Net position, end of year	<u><u>\$ 9,510,275</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, 2021

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employees	\$ 6,682,819
Cash received from interfund services provided	18,215,602
Cash paid for insurance claims	(9,625,907)
Cash paid to suppliers for goods and services	(12,429,089)
Net cash provided by operating activities	<u>2,843,425</u>
Net increase in cash and cash equivalents	2,843,425
Cash and cash equivalents, beginning of year	<u>10,275,086</u>
Cash and cash equivalents, end of year	<u><u>\$ 13,118,511</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 3,134,001
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in prepaid items	217,961
Increase in accounts payable	6,240
Decrease in claims payable	(514,777)
Net cash provided by operating activities	<u><u>\$ 2,843,425</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, 2021

		<u>Pension Trust Fund</u>	<u>Custodial Funds</u>
	ASSETS		
Cash and cash equivalents		\$ 11,574,876	\$ 20,537,601
Investments:			
Stock:			
Domestic common stock		127,607,582	-
Foreign stock		10,371,657	-
Bonds:			
U.S. Government issues		36,472,310	-
Corporate issues		9,397,932	-
Mutual Funds:			
Equity funds		241,989,625	-
Fixed income funds		108,935,405	-
Collective investment trust		27,705,346	-
Accounts receivable		843,677	-
Taxes receivable		-	3,150,726
Accrued investment income		323,832	-
Prepaid items		16,134	-
Total assets		<u>575,238,376</u>	<u>23,688,327</u>
	LIABILITIES		
Accounts payable		298,978	-
Due to others		-	4,321,054
Due to other governments		-	-
Due to litigants		-	-
Uncollected taxes		-	3,150,726
Total liabilities		<u>298,978</u>	<u>7,471,780</u>
	NET POSITION		
Restricted for pension benefits		574,939,398	-
			16,216,547
Total net position		<u>\$ 574,939,398</u>	<u>\$ 16,216,547</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Pension Trust Fund</u>	<u>Custodial Funds</u>
Additions:		
Contributions:		
Employers		
Clayton County	\$ 23,043,638	\$ -
Clayton County Water Authority	4,291,760	-
Plan members		
Clayton County	8,786,353	-
Clayton County Water Authority	1,654,839	-
Total contributions	<u>37,776,590</u>	<u>-</u>
Investment income:		
Net appreciation in fair value of plan investments	134,491,538	-
Interest	1,240,157	-
Dividends	5,241,372	-
Total investment income	<u>140,973,067</u>	<u>-</u>
Less investment expense	<u>1,120,135</u>	<u>-</u>
Net investment income	<u>139,852,932</u>	<u>-</u>
Taxes	-	432,822,133
Fines and fees	-	14,721,923
Criminal and civil bonds	-	3,248,641
Inmate collections	-	9,708,658
Other revenue	-	1,017,046
Total additions	<u>177,629,522</u>	<u>461,518,401</u>
Deductions:		
Benefits	48,408,800	-
Administrative expenses	499,445	-
Taxes and fees paid to other governments	-	428,966,231
Payments to Board of Commissioners	-	11,329,367
Other custodial payments	-	14,659,689
Total deductions	<u>48,908,245</u>	<u>454,955,287</u>
Change in net position	128,721,277	6,563,114
Net Position		
Beginning of year	<u>446,218,121</u>	<u>9,653,433</u>
End of year	<u>\$ 574,939,398</u>	<u>\$ 16,216,547</u>

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2021

	Landfill Authority	Board of Health	Total
ASSETS			
Cash and cash equivalents	\$ 745,454	\$ 3,020,225	\$ 3,765,679
Restricted cash	3,594,888	-	3,594,888
Accounts receivable	9,382	-	9,382
Due from other governments	55,245	998,033	1,053,278
Inventory	2,007	-	2,007
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	3,487,512	4,097,202	7,584,714
Total assets	14,210,263	8,115,460	22,325,723
DEFERRED OUTFLOWS OF RESOURCES	-	2,562,524	2,562,524
LIABILITIES			
Accounts payable	47,511	464,417	511,928
Accrued liabilities	89,479	-	89,479
Customer deposits	12,150	-	12,150
Due to other governments	-	49,398	49,398
Interest payable	39,313	-	39,313
Noncurrent liabilities:			
Due within one year	1,450,195	36,180	1,486,375
Due in more than one year	8,418,894	8,116,771	16,535,665
Total liabilities	10,057,542	8,666,766	18,724,308
DEFERRED INFLOWS OF RESOURCES	-	2,342,327	2,342,327
NET POSITION			
Net investment in capital assets	4,613,092	4,097,202	8,710,294
Restricted for:			
Grant programs	-	911,016	911,016
Unrestricted (deficit)	(460,371)	(5,339,327)	(5,799,698)
Total net position	\$ 4,152,721	\$ (331,109)	\$ 3,821,612

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, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>
<u>Component Units</u>		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>
			<u>Contributions</u>	<u>Contributions</u>
Landfill Authority	\$ 2,260,743	\$ 1,322,696	\$ 5,000,000	\$ -
Board of Health	11,049,524	3,208,590	10,747,063	-
Total component units	<u>\$ 13,310,267</u>	<u>\$ 4,531,286</u>	<u>\$ 15,747,063</u>	<u>\$ -</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.

Net (Expenses) Revenues and Changes in Net Position		
Component Units		
Landfill Authority	Board of Health	Total
\$ 4,061,953	\$ -	\$ 4,061,953
-	2,906,129	2,906,129
4,061,953	2,906,129	6,968,082
5,741	-	5,741
5,741	-	5,741
4,067,694	2,906,129	6,973,823
85,027	(3,237,238)	(3,152,211)
\$ 4,152,721	\$ (331,109)	\$ 3,821,612



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Additionally, the government reports the following fund types:

Governmental Fund Types:

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity

1. Deposits and Investments

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

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

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

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

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

2. Receivables and Payables

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

5. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, dams and similar items) are reported in the applicable governmental or business-like activities in the government-wide financial statements.

Capital assets are stated at cost. Where cost could not be determined from the available records, a review of historical cost was used to record the estimated value of the assets. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more. Donated capital assets are recorded at their estimated acquisition value at the date of donation. In the case of the initial capitalization of general infrastructure items (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through backtrending.

The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend assets' lives is not capitalized. Capital assets of the County, as well as its component units, are depreciated using the straight-line method over the following estimated useful lives:

Buildings	12 – 60 years
Roads, bridges and sidewalks	30 – 40 years
Land improvements	12 – 30 years
Machinery and equipment	4 – 8 years

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. 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.

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 below, the County has one item that qualifies for reporting in this category – the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Deferred Outflows/Inflows of Resources

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 and EMS charges. These amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County also has deferred inflows and deferred outflows related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service life of plan members. Experience losses result from periodic studies by the County's actuary, which adjust the total OPEB liability for actual experience for certain trend information that was previously assumed.

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Pension/OPEB

For purposes of measuring the net pension liability, total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, pension expense and OPEB expense, information about the fiduciary net position of the Clayton County Retirement Plan (the "Retirement Plan") and Clayton County 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).
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Fund Equity (Continued)

- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

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

Encumbrances – At June 30, 2021, the County has encumbered amounts in certain funds, as presented in the following table. 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.

	<u>Encumbrances</u>
Other County Grants Fund	\$ 50,083,211
SPLOST 2014 Fund	50,045,080
SPLOST 2021 Fund	10,895,816
General Fund	3,523,951
Fire District Fund	546,021
Nonmajor Funds	9,555,141
Total	<u>\$ 124,649,220</u>

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Data (Continued)

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

All departments are directed to abide by this statement of policy, and no transfer of funds from one department to another shall be made under any circumstances without the approval of the full Board of Commissioners.

Annual budgets have been legally adopted for the General Fund, Fire District Special Revenue Fund, Other County Grants Special Revenue Fund, ARPA 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, Central Clayton Corridor 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 Roads and Recreation Capital Project Fund, the 2009 SPLOST Fund, the 2015 SPLOST Fund, the 2021 SPLOST Fund, the 2017 URA Bond 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.

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, 2021, are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	\$ 386,979,237
Investments - primary government	31,355,595
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	11,574,876
Cash - Custodial Funds	20,537,601
Investments - Pension Trust Fund	562,479,857
	<u>\$ 1,012,927,166</u>
Cash held with financial institutions	\$ 418,971,363
Georgia Fund 1	25,168,127
Certificates of deposit	6,307,819
Investments held in Pension Trust Fund	562,479,857
Total Governmental Activities Cash	<u>\$ 1,012,927,166</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 \$6,307,819.

A schedule of the County's investments and duration at June 30, 2021, is as follows:

<u>Investments</u>	<u>Carrying Amount</u>	<u>Duration</u>
Certificate of Deposit	\$ 55,917	Six Months
Certificate of Deposit	3,465,018	Six Months
Certificate of Deposit	2,786,884	Six Months
	<u>\$ 6,307,819</u>	

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Continued)

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are measured using the matrix pricing technique; and Level 3 inputs are significant unobservable inputs.

The only investments held by the primary government as of June 30, 2021, 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, 2021, was 36 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, 2021, 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, 2021, the carrying amount of its deposits was \$411,873,269. A portion of the deposits at June 30, 2021, \$1,502,979, 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, 2021, was \$562,479,857 of which \$11,574,876 was classified as cash equivalents due to the short-term nature of the investments.

Investments of the Plan at June 30, 2021, are as follows:

	<u>Fair Value</u>	<u>%</u>
Stocks		
Domestic common stock	\$ 127,607,582	23%
Foreign stock	10,371,657	2%
Bonds		
U.S Government issues	36,472,310	6%
Corporate issues	9,397,932	2%
Mutual Funds		
Equity funds	241,989,625	43%
Fixed income funds	108,935,405	19%
Collective investment trust	27,705,346	5%
Total	<u>\$ 562,479,857</u>	<u>100%</u>

Rate of Return. For the year ended June 30, 2021, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 31.82%. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

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, 2021, \$350,925,030 of Plan assets were held in mutual funds and, therefore, not exposed to interest rate risk. Separately managed accounts held \$185,849,371 in investments.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. For the fiscal year ended June 30, 2021, the Plan's investments were managed by US Bank or one of five separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2021, 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. The Plan's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over-concentration of assets in a specific issue or specific classes of securities.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. At June 30, 2021, \$55,021,019 or 9.61% of the Plan's investment assets were invested in mutual funds with primarily international equity holdings and \$27,705,346 or 4.84% of the Plan's investment assets were invested in a collective investment trust with international holdings.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (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 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, 2021:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Investments by Fair Value Level				
Stocks				
Domestic common stock	\$ 127,607,582	\$ -	\$ -	\$ 127,607,582
Foreign stock	10,371,657	-	-	10,371,657
Bonds				
U.S Government issues	21,425,127	15,047,183	-	36,472,310
Corporate issues	9,397,932	-	-	9,397,932
Mutual Funds				
Equity funds	186,968,607	-	-	186,968,607
Fixed income funds	108,935,406	-	-	108,935,406
Total investments by fair value level	<u>\$ 464,706,311</u>	<u>\$ 15,047,183</u>	<u>\$ -</u>	<u>\$ 479,753,494</u>
Investments Measured at Net Asset Value (NAV)				
Collective investment trust				27,705,346
Emerging markets opportunities funds				55,021,017
Total investments measured at NAV				<u>82,726,363</u>
Total investments at fair value				<u>\$ 562,479,857</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 \$6,549,915, which is net of an allowance of \$1,574,796. This includes but is not limited to the following: \$7,547,700 related to emergency medical services billing, with an allowance of \$1,574,796, and Development Authority service fees receivable of \$451,912.

Component Units

Accounts receivable of \$9,382 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, 2021, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 3,335,887
Special local option sales tax	5,009,487
Due from other organizations	1,231,014
Total due from organizations	<u>\$ 9,576,388</u>

D. Property Taxes

Property tax bills were mailed on September 18, 2020, and were payable on or before November 18, 2020. An interest penalty of 12% per annum (1% each month) will apply to property taxes paid after that date. The County bills and collects its own property taxes as well as the taxes for the County's Board of Education.

Tax rates levied in the fiscal year ended June 30, 2021 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	15.089	mills
Fire District	<u>5.000</u>	mills
Total	<u>20.089</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, 2021, is as follows:

<u>Tax Year</u>	
2020	\$ 2,671,480
2019	1,147,810
2018	520,842
2017	527,285
2016	406,755
Prior	2,634,457
Total	<u>7,908,629</u>
Allowance for uncollectible taxes	<u>(2,343,060)</u>
Net taxes receivable	<u><u>\$ 5,565,569</u></u>

An allowance of \$2,343,060 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, 2021, the County was due \$6,927,810 from various grantors.

F. Interfund Receivables and Payables

At June 30, 2021, interfund receivables and payables were as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u> <u>General Fund</u>
Major Funds:	
2015 SPLOST Fund	\$ 14,000,000
2021 SPLOST Fund	8,000,000
ARPA Fund	1,853,162
Nonmajor Governmental Funds	5,606,425
	<u><u>\$ 29,459,587</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Interfund Receivables and Payables (Continued)

The purpose of interfund receivables and payables is to meet temporary cash flow requirements which result in timing differences between receiving and recognizing certain revenues.

G. Interfund Transfers

Interfund transfers for the year ended June 30, 2021, consisted of the following amounts:

Transfers In	Transfers Out						
	Major Funds					Nonmajor Governmental Funds	
	General	Fire	Other County Grants	2021 SPLOST	2015 SPLOST		Total
Major Funds:							
General Fund	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 508,000	\$ 1,758,000
Other County Grants Fund	623,725	-	-	-	-	-	623,725
Nonmajor Governmental Funds	5,961,359	-	31,373	176,700	13,869,759	-	20,039,191
	\$ 6,585,084	\$ 1,250,000	\$ 31,373	\$ 176,700	\$ 13,869,759	\$ 508,000	\$ 22,420,916

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 Fire Fund to the General Fund were made to reimburse the General Fund for capital outlay expenditures incurred for completion of a fire station in a prior year.

Transfers out of the 2015 SPLOST Fund and the 2021 SPLOST Fund were made to the Debt Service Fund to cover debt service payments on the SPLOST bonds.

Transfers out of the Other County Grants Fund to the 2009 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, 2021, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2020.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 148,491,003	\$ -	\$ -	\$ -	\$ 148,491,003
Construction in progress	70,338,921	24,947,332	-	(42,669,656)	52,616,597
Total capital assets, not being depreciated	<u>218,829,924</u>	<u>24,947,332</u>	<u>-</u>	<u>(42,669,656)</u>	<u>201,107,600</u>
Capital assets, being depreciated:					
Land improvements	9,626,742	560,274	-	2,430,253	12,617,269
Buildings	300,367,210	7,832,700	-	39,058,006	347,257,916
Roads, sidewalks and bridges	767,934,833	206,163	-	5,631,237	773,772,233
Machinery and equipment	140,673,344	16,875,882	(1,258,976)	(4,449,840)	151,840,410
Total capital assets, being depreciated	<u>1,218,602,129</u>	<u>25,475,019</u>	<u>(1,258,976)</u>	<u>42,669,656</u>	<u>1,285,487,828</u>
Less accumulated depreciation for:					
Land improvements	(8,122,450)	(167,440)	-	-	(8,289,890)
Buildings	(112,488,030)	(7,349,994)	-	-	(119,838,024)
Roads, sidewalks and bridges	(433,691,637)	(18,710,623)	-	-	(452,402,260)
Machinery and equipment	(114,763,623)	(9,844,236)	1,181,593	-	(123,426,266)
Total accumulated depreciation	<u>(669,065,740)</u>	<u>(36,072,293)</u>	<u>1,181,593</u>	<u>-</u>	<u>(703,956,440)</u>
Total capital assets, being depreciated, net	<u>549,536,389</u>	<u>(10,597,274)</u>	<u>(77,383)</u>	<u>42,669,656</u>	<u>581,531,388</u>
Governmental activities capital assets, net	<u>\$ 768,366,313</u>	<u>\$ 14,350,058</u>	<u>\$ (77,383)</u>	<u>\$ -</u>	<u>\$ 782,638,988</u>

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

Governmental activities:	
General government	\$ 6,738,737
Tax assessment	254,311
Courts and law enforcement	3,473,777
Public safety	3,070,398
Transportation/development	19,243,368
Libraries	319,388
Parks and recreations	1,904,389
Health and welfare	1,067,925
Total depreciation expense	<u>\$ 36,072,293</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, 2021, 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>10,492,774</u>	<u>28,387</u>	<u>-</u>	<u>10,521,161</u>
Total capital assets, being depreciated	<u>18,078,735</u>	<u>28,387</u>	<u>-</u>	<u>18,107,122</u>
Less accumulated depreciation for:				
Buildings	(370,798)	-	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(6,050,931)	(261,007)	-	(6,311,938)
Machinery and equipment	<u>(7,120,035)</u>	<u>(501,339)</u>	<u>-</u>	<u>(7,621,374)</u>
Total accumulated depreciation	<u>(13,857,264)</u>	<u>(762,346)</u>	<u>-</u>	<u>(14,619,610)</u>
Total capital assets, being depreciated, net	<u>4,221,471</u>	<u>(733,959)</u>	<u>-</u>	<u>3,487,512</u>
Landfill Authority capital assets, net	<u>\$ 10,537,246</u>	<u>\$ (733,959)</u>	<u>\$ -</u>	<u>\$ 9,803,287</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, 2020, one sale of property took place. The properties held for sale are valued at aggregate cost of \$4,837,306.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt

1. Primary Government Revenue Bonds Payable – 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, 2021, is \$6,280,000.

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 agreements, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under these agreements and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under these agreements from its general funds constitutes a general obligation of the County. At June 30, 2021, 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, 2021, is \$1,950,000. 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

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, 2021, is \$8,195,000.

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 agreements, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under these agreements and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under these agreements from its general funds constitutes a general obligation of the County. At June 30, 2021, management believes the County was in compliance with all covenants provided in these issues.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

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, 2020, is \$3,955,000.

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, 2020, 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, 2021 for the Series 2019 Bonds (**Direct Placement**), are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
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	1,215,000	83,250	1,298,250
2027-2028	2,535,000	84,804	2,619,804
	<u>\$ 6,280,000</u>	<u>\$ 688,977</u>	<u>\$ 6,968,977</u>

The County's revenue bonds payable debt service requirements as of June 30, 2021, excluding the Development Authority bonds and Series 2019 Bonds, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
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	595,000	156,269	751,269
2027 – 2031	3,225,000	523,669	3,748,669
2032 – 2035	2,160,000	90,200	2,250,200
	<u>\$ 10,145,000</u>	<u>\$ 1,699,532</u>	<u>\$ 11,844,532</u>

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 (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,			
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>\$ 3,955,000</u>	<u>\$ 221,045</u>	<u>\$ 4,176,045</u>

4. Primary Government General Obligation Bonds Payable

2020 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%. Final payment on these bonds was made during the year ended June 30, 2021.

On October 28, 2020, the County issued the Clayton County, Georgia SPLOST Revenue Bond Series 2020 in the amount of \$72,000,000 for the purpose of financing various capital outlay projects. The bonds mature from 2022 through 2027, with an interest rate of .95%. Repayment will be derived from special purpose local option sales tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

5. Debt Service for Primary Government General Obligation Bonds Payable

The general obligation bonds payable debt service requirements to maturity as of June 30, 2021, are as follows:

	Principal	Interest	Total
June 30,			
2022	\$ 11,675,000	\$ 684,000	\$ 12,359,000
2023	11,805,000	573,088	12,378,088
2024	11,930,000	460,940	12,390,940
2025	12,065,000	347,604	12,412,604
2026	12,195,000	232,988	12,427,988
2027	12,330,000	117,135	12,447,135
	<u>\$ 72,000,000</u>	<u>\$ 2,415,755</u>	<u>\$ 74,415,755</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

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, 2021, the outstanding balance of the Series 2015B Bonds was \$4,625,000.

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

	Landfill Authority		
	Principal	Interest	Total
June 30,			
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	960,000	19,584	979,584
	<u>\$ 4,625,000</u>	<u>\$ 286,926</u>	<u>\$ 4,911,926</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,			
2022	\$ 865,724	\$ 71,294	\$ 937,018
2023	830,933	54,028	884,961
2024	848,565	36,395	884,960
2025	866,572	18,389	884,961
	<u>\$ 3,411,794</u>	<u>\$ 180,106</u>	<u>\$ 3,591,900</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, 2022	\$ 565,195	\$ 22,778	\$ 587,973
	<u>\$ 565,195</u>	<u>\$ 22,778</u>	<u>\$ 587,973</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 \$571,821 at June 30, 2021. 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 \$6,597,543. 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, 2021. 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 \$4,678,894 based on 3,494,308 cubic yards of capacity used since the site was opened. This represents 70.92% of the estimated total capacity at June 30, 2021. The estimated remaining landfill life is approximately 142 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, 2021, and the Development Authority's year ended December 31, 2020 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	\$ 4,892,508	\$ -	\$ (1,480,714)	\$ 3,411,794	\$ 865,724
General obligation bonds	13,600,000	72,000,000	(13,600,000)	72,000,000	11,675,000
Revenue bonds	16,780,000	-	(2,680,000)	14,100,000	2,765,000
Plus premium on issuance of bonds	344,745	-	(164,042)	180,703	119,448
Revenue bonds - direct placement	6,380,000	-	(100,000)	6,280,000	100,000
Total revenue bonds	23,504,745	-	(2,944,042)	20,560,703	2,984,448
Landfill closure and postclosure costs	565,041	6,780	-	571,821	40,844
Compensated absences	20,694,866	21,387,467	(27,615,715)	14,466,618	7,667,307
Claims/judgments payable	665,341	2,509,221	(1,355,035)	1,819,527	836,054
Workers compensation claims liability	2,276,756	1,148,484	(1,565,261)	1,859,979	1,211,832
Medical claims liability	598,000	8,197,290	(8,295,290)	500,000	500,000
Net pension liability	282,845,551	64,796,740	(154,711,523)	192,930,768	-
Total OPEB liability	235,504,000	20,471,000	(6,563,000)	249,412,000	-
	<u>\$ 585,146,808</u>	<u>\$ 190,516,982</u>	<u>\$ (218,130,580)</u>	<u>\$ 557,533,210</u>	<u>\$ 25,781,209</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2020, 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, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue bonds	\$ 5,495,000	\$ -	\$ (870,000)	\$ 4,625,000	\$ 885,000
Financed purchase agreements	1,329,524	-	(764,329)	565,195	565,195
Closure/postclosure costs	4,604,794	74,100	-	4,678,894	-
Total Landfill Authority	<u>\$ 11,429,318</u>	<u>\$ 74,100</u>	<u>\$ (1,634,329)</u>	<u>\$ 9,869,089</u>	<u>\$ 1,450,195</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:

2022	\$ 200,734
2023	187,370
2024	9,178
Total	<u>\$ 397,282</u>

Governmental activities rent expense for the primary government equaled \$722,475 for the year ended June 30, 2021.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION

A. Self-Insurance

1. Workers' Compensation Self-Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of \$3,740,561 for the period of July 1, 2020 to June 30, 2021. After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The County has an aggregate limit of \$1,000,000. Specific claims exceeding \$600,000 for Public Safety and \$500,000 for all other employees per occurrence are covered through a private insurance carrier.

The County has entered into a contract with a third-party administrator for program administration. A liability of \$1,859,979 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2021, 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% of the employee's medical and dental premiums and approximately 72% of dependent medical and dental premiums. The employee's portion of the medical and dental costs is withheld from the employee and transferred to the Self-Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self-Insurance Fund.

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

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$15,112,524 and employees \$6,682,819 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 \$500,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2021, has been accrued and is included in governmental activities on the statement of net position.

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self-Insurance (Continued)

2. Medical Self-Insurance Fund (Continued)

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

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 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	2,276,756	598,000
Incurred claims	1,148,484	8,197,290
Claim payments	(1,565,261)	(8,295,290)
Unpaid claims at June 30, 2021	<u>\$ 1,859,979</u>	<u>\$ 500,000</u>

The total unpaid claims of \$2,359,979 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,211,832 represents the current portion of the workers' compensation claims and \$500,000 represents the current portion of the medical claims liability.

B. Commitments and Contingencies

1. Audits of Grant Programs

The County participates in a number of grant programs funded by Federal and state agencies. Several of these programs are subject to program compliance audits, which have not yet been concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures, which may be disallowed by the granting agencies cannot be determined at this time, although the County, based upon previous experience, does not expect any disallowed expenditures to have a material impact on its financial position.

2. Pending Litigation or Overtly Threatened Litigation, Claims or Assessments

The County is presently involved in a number of matters involving pending litigation, overtly threatened litigation, claims, or assessments. While the County intends to defend these actions, the ultimate outcome is uncertain at this time. The County has recorded an estimated liability for claims and judgments payable of \$1,819,527 in the governmental activities column of the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of August 28, 2015, \$18,945,000, Series 2015A and Series 2015B Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. In April 2018, the Development Authority sold an apartment complex and paid off the outstanding balance of the Series 2015A bonds. The County paid \$144,179 in interest on behalf of the Development Authority during fiscal year 2021 under this agreement. The outstanding balance of the 2015B bonds at June 30, 2021 is \$3,955,000.

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, 2021, totaled \$64,646,942.

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

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 47-20-10 of the Public Retirement Systems standard law. Participants in the Plan consist of the Clayton County Board of Commissioners and the Clayton County Water Authority. In addition, the Plan is part of the County's financial reporting entity and is, therefore, included in these financial statements as a Pension Trust Fund. Furthermore, the Clayton County Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Clayton County Staff Attorney, 112 Smith Street, Jonesboro, Georgia 30236.

2. Benefits Provided

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

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

3. Contributions

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

Employers are required to contribute at an actuarially determined rate. On the basis of the present valuation, a normal contribution rate of 11.84% of active participants' compensation is payable leaving a balance of 4.34% to be paid by the employers. In the previous valuation, the normal contribution rate was 12.35% of active participants' compensation, leaving a balance of 4.85% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 11.84% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to a 14.38% 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 \$23,043,638 for the year ended June 30, 2021. County member contributions totaled \$8,786,353 for the year ended June 30, 2021.

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

At June 30, 2021, the County reported a liability for its proportionate share of the net pension liability in the amount of \$192,930,768. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2021. 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, 2021. At June 30, 2021, the County's proportion was 83.67%, which was an increase of .23% from its proportion measured as of June 30, 2020.

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, 2021, the County recognized pension expense of \$8,672,573. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,748,062	\$ -
Changes of assumptions	27,743,992	8,060,945
Net difference between projected and actual earnings on pension plan investments	-	60,440,878
Changes in proportion	1,038,555	669,739
Total	<u>\$ 48,530,609</u>	<u>\$ 69,171,562</u>

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

Year ending June 30,	
2022	\$ (3,345,869)
2023	(2,491,446)
2024	(4,398,286)
2025	(10,405,352)
Total	<u>\$ (20,640,953)</u>

Actuarial Assumptions: The total pension liability as of June 30, 2021, was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	Valuation yr beg 7/1/2020 and 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, 2021 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	<u>100.00%</u>	

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)

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:

	1% Decrease 6.75%	Current Discount Rate 7.75%	1% Increase 8.75%
Net Pension Liability	\$ 275,476,495	\$ 192,930,768	\$ 124,335,509

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, 2021, 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, 2020, 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 2.66%, which was a decrease from the discount rate of 2.79% 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 2.66% which was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2020.

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, 2021, were as follows:

	Total OPEB Liability
Balance at 6/30/2020	<u>\$ 235,504,000</u>
Changes for the year:	
Service costs	8,268,000
Interest	6,741,000
Experience differences	(2,243,000)
Assumption changes	5,462,000
Benefit payments	(4,320,000)
Net changes	<u>13,908,000</u>
Balance at 6/30/2021	<u><u>\$ 249,412,000</u></u>

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 (1.66%) or 1-percentage-point higher (3.66%) than the current discount rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Net OPEB Liability	\$ 298,275,000	\$ 249,412,000	\$ 211,645,000

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

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

	1% Decrease (6% decreasing to 3.50%)	Healthcare Trend Rate (7% decreasing to 4.50%)	1% Increase (8% decreasing to 5.50%)
Net OPEB Liability	\$ 220,803,000	\$ 249,412,000	\$ 270,731,000

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 \$9,468,858. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 7,898,918	\$ 11,319,294
Experience differences	-	10,565,461
Employer contributions, subsequent to measurement date	7,535,579	-
Total	<u>\$ 15,434,497</u>	<u>\$ 21,884,755</u>

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

County contributions made subsequent to the measurement date of the total OPEB liability but before the end of the County's fiscal year are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2022. 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,	
2022	\$ (4,630,000)
2023	(4,630,000)
2024	(4,385,000)
2025	(681,000)
2026	340,163
Total	<u>\$ (13,985,837)</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 for workers' compensation only and self-funded for the group health plan. Excess policies are purchased on these lines of coverage in excess of self-insured limits. Settled claims resulting from these risks have exceeded commercial insurance coverage in the past three fiscal years on the liability only and there have been no significant reductions in insurance coverage from coverage in the prior year.

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2021, the County levied an 8% lodging tax. O.C.G.A. §48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. The County collected \$1,655,566 of lodging tax during the year ended June 30, 2021. Of this amount, \$1,392,503, or 84% was used for the promotion of tourism.

NOTES TO FINANCIAL STATEMENTS

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, 2021, were \$318,415. 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, 2021, 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. Change in Accounting Principle

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are still considered fiduciary, and if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the custodial funds:

	Custodial Funds
Net position, as previously reported	\$ -
Change in accounting principle - GASB Statement No. 84	9,653,433
Net position, as restated	<u>\$ 9,653,433</u>



Required Supplementary Information

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

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's proportion of the net pension liability	83.67 %	83.44 %	83.41 %	83.57 %
County's proportionate share of the net pension liability	\$ 192,930,768	\$ 282,845,551	\$ 216,192,088	\$ 188,424,305
County's covered payroll during the measurement period	\$ 117,358,476	\$ 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	164.39 %	264.95 %	197.52 %	188.41 %
Plan fiduciary net position as a percentage of the total pension liability	71.37 %	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 percentage of its covered payroll		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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 23,043,638	\$ 15,915,688	\$ 16,056,255	\$ 14,343,787
Contributions in relation to the contractually required contribution	<u>23,043,638</u>	<u>15,915,688</u>	<u>16,056,255</u>	<u>14,343,787</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 117,358,476	\$ 106,755,698	\$ 109,454,240	\$ 100,009,226
Contributions as a percentage of covered payroll	19.64%	14.91%	14.67%	14.34%
		<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution		\$ 14,173,625	\$ 13,996,694	\$ 13,805,519
Contributions in relation to the contractually required contribution		<u>14,173,625</u>	<u>13,996,694</u>	<u>13,805,519</u>
Contribution deficiency (excess)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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, 2021 is based on the July 1, 2020 actuarial valuation.
- B. Changes of assumptions used to determine the actuarially determined contribution: Salary increases were changed from 6.75% for the valuation year beginning July 1, 2021 to 3.00% for the valuation year beginning July 1, 2021.
- 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, 2019 Actuarial Valuation Report for Clayton County, Georgia Public Employees' Retirement System |
| Administrative expenses | 0.350% of payroll |
| Inflation | 2.75% per annum |
| Salary increases | Valuation Year beginning 7/1/2021 3.00% |
| | Valuation Year beginning 7/1/2022 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, 2021 actuarial report for Clayton County Public Employees' Retirement System |
| Mortality | Non-Safety Retirees: Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Improvement Scale MP-2020 |
| | Non-Safety Non-Annuityants: Pub-2010 Amount Weighted General Employee Below-Median Table, projected with Mortality Improvement Scale MP-2020 |
| | Non-Safety Disabled Participants: Pub-2010 Amount Weighted Non-safety Disabled Retiree table, projected with Mortality Improvement Scale MP-2020 |
| | Safety Retirees: Pub-2010 Amount Weighted Public Safety Retiree Below-Median table, projected with Mortality Improvement Scale MP-2020 |
| | Safety Non-Annuityants: Pub-2010 Amount Weighted Public Safety Employee Below-Median table, projected with Mortality Improvement Scale MP-2020 |
| | Safety Disabled Participants: Pub-2010 Amount Weighted Public Safety Disabled Retiree table, projected with Mortality Improvement Scale MP-2020 |
| | Survivor Beneficiaries: Pub-2010 Amount Weighted Contingent Survivor Below-Median table, projected with Mortality Improvement Scale MP-2020 |
- 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>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability			
Service cost	\$ 8,268,000	\$ 10,254,000	\$ 9,621,000
Interest	6,741,000	7,358,000	7,200,000
Differences between expected and actual experience	(2,243,000)	(9,842,000)	(2,350,000)
Changes of assumptions	5,462,000	(6,675,000)	6,033,000
Benefit payments	<u>(4,320,000)</u>	<u>(4,471,000)</u>	<u>(4,013,000)</u>
Net change in total OPEB liability	13,908,000	(3,376,000)	16,491,000
Total OPEB liability - beginning	<u>235,504,000</u>	<u>238,880,000</u>	<u>222,389,000</u>
Total OPEB liability - ending (a)	<u><u>\$ 249,412,000</u></u>	<u><u>\$ 235,504,000</u></u>	<u><u>\$ 238,880,000</u></u>
Covered-employee payroll	\$ 116,622,370	\$ 108,740,320	\$ 102,869,940
County's total OPEB liability as a percentage of covered-employee payroll	214%	217%	232%

Notes to the Schedule:

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



Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

Internal Service Funds

Combining financial statements

Custodial Funds

Combining financial statements

Discretely Presented Component Unit – Landfill Authority

Comparative financial statements for the Landfill Authority



Nonmajor Governmental Funds

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 33,553,031	\$ 54,274	\$ 41,095,674	\$ 74,702,979
Accounts receivable	451,912	-	3,000	454,912
Grants receivable	1,007,512	-	-	1,007,512
Taxes receivable, net	80,420	-	-	80,420
Due from other governments	213,765	-	-	213,765
Due from organizations	217,618	-	500	218,118
Prepaid items	25,451	-	-	25,451
Property held for resale	4,837,306	-	-	4,837,306
Total assets	<u>\$ 40,387,015</u>	<u>\$ 54,274</u>	<u>\$ 41,099,174</u>	<u>\$ 81,540,463</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,485,964	\$ -	\$ 1,408,314	\$ 2,894,278
Accrued liabilities	174,080	-	-	174,080
Interfund payables	-	-	5,606,425	5,606,425
Construction retainage payable	-	-	937,593	937,593
Unrealized grant income	59,609	-	-	59,609
Due to other organizations	511	-	-	511
Total liabilities	<u>1,720,164</u>	<u>-</u>	<u>7,952,332</u>	<u>9,672,496</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	74,501	-	-	74,501
Total deferred inflows of resources	<u>74,501</u>	<u>-</u>	<u>-</u>	<u>74,501</u>
Fund Balances				
Nonspendable:				
Prepaid items	25,451	-	-	25,451
Property held for resale	4,837,306	-	-	4,837,306
Restricted for:				
Capital projects	-	-	33,146,842	33,146,842
Debt service	-	54,274	-	54,274
Tourism promotion	2,568,057	-	-	2,568,057
Public safety	11,386,519	-	-	11,386,519
Jail construction/staffing	233,858	-	-	233,858
Health and welfare programs	953,780	-	-	953,780
Law library materials	114,233	-	-	114,233
Technology	562,274	-	-	562,274
Street lights	2,684,969	-	-	2,684,969
Economic development	14,021,355	-	-	14,021,355
Grant programs	1,204,548	-	-	1,204,548
Total fund balances	<u>38,592,350</u>	<u>54,274</u>	<u>33,146,842</u>	<u>71,793,466</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 40,387,015</u>	<u>\$ 54,274</u>	<u>\$ 41,099,174</u>	<u>\$ 81,540,463</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Debt Service Fund	Other Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 2,421,985	\$ -	\$ -	\$ 2,421,985
Other taxes	1,655,566	-	-	1,655,566
Intergovernmental	7,914,269	-	890,143	8,804,412
Charges for services	5,723,018	-	-	5,723,018
Fines and forfeitures	2,014,040	-	-	2,014,040
Investment earnings	1,013	-	38,886	39,899
Other revenue	979,759	-	1,815	981,574
Gifts and donations	4,307	-	-	4,307
Total revenues	<u>20,713,957</u>	<u>-</u>	<u>930,844</u>	<u>21,644,801</u>
Expenditures:				
Current:				
General government	2,608,528	-	417,077	3,025,605
Courts and law enforcement	1,465,991	-	-	1,465,991
Public safety	3,553,641	-	7,376	3,561,017
Transportation and development	-	-	3,333,675	3,333,675
Libraries	-	-	145,977	145,977
Parks and recreation	4,516,501	-	346,833	4,863,334
Health and welfare	4,086,022	-	166,076	4,252,098
Economic development	610,504	-	-	610,504
Intergovernmental	100,201	-	-	100,201
Debt service	1,394,179	16,099,451	-	17,493,630
Capital outlay	489,148	-	10,586,223	11,075,371
Total expenditures	<u>18,824,715</u>	<u>16,099,451</u>	<u>15,003,237</u>	<u>49,927,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,889,242</u>	<u>(16,099,451)</u>	<u>(14,072,393)</u>	<u>(28,282,602)</u>
Other Financing (Sources) Uses:				
Proceeds from sale of capital assets	70,600	-	-	70,600
Transfers in	2,418,990	16,088,828	1,531,373	20,039,191
Transfers out	(508,000)	-	-	(508,000)
Total other financing sources, net	<u>1,981,590</u>	<u>16,088,828</u>	<u>1,531,373</u>	<u>19,601,791</u>
Net change in fund balances	3,870,832	(10,623)	(12,541,020)	(8,680,811)
Fund Balances, beginning of year	<u>34,721,518</u>	<u>64,897</u>	<u>45,687,862</u>	<u>80,474,277</u>
Fund Balances, end of year	<u>\$ 38,592,350</u>	<u>\$ 54,274</u>	<u>\$ 33,146,842</u>	<u>\$ 71,793,466</u>

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Hotel/Motel Tax Fund

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

Tourism Authority Fund

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

Emergency Telephone System

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

Federal Narcotics Fund

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

State Narcotics Fund

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

Jail Construction and Staffing Fund

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

Juvenile Support Services

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

Drug Abuse Treatment and Education

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

Alternative Dispute Resolution Fund

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

Victim Assistance Fund

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

CLAYTON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Domestic Seminars Fund

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

State Court Technology Fee Collection Fund

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

Collaborative Authority Fund

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

Aging Grant Fund

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

Housing and Urban Development ("HUD") Grant Fund

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

Law Library Fund

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

Street Lights Fund

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

Ellenwood Tax Allocation District Fund

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

Central Clayton Corridor Tax Allocation District Fund

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

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Forest Park Tax Allocation District Fund

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

Mountain View Tax Allocation District Fund

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

Northwest Clayton Tax Allocation District Fund

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

Sheriff Department of Justice Fund

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

Development Authority of Clayton County

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

**CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2021**

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
ASSETS						
Cash and cash equivalents	\$ 1,451,851	\$ 1,154,379	\$ 5,796,948	\$ 536,064	\$ 5,018,975	\$ 203,230
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	200,000	-	-	-
Due from organizations	95	3,859	-	-	-	30,628
Prepaid items	-	-	-	6,108	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,451,946</u>	<u>\$ 1,158,238</u>	<u>\$ 5,996,948</u>	<u>\$ 542,172</u>	<u>\$ 5,018,975</u>	<u>\$ 233,858</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 3,035	\$ 31,762	\$ 26,810	\$ 39,718	\$ 236,514	\$ -
Accrued liabilities	7,330	-	118,434	-	7,389	-
Unrealized grant income	-	-	-	-	-	-
Due to organizations	-	-	-	-	-	-
Total liabilities	<u>10,365</u>	<u>31,762</u>	<u>145,244</u>	<u>39,718</u>	<u>243,903</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	-	6,108	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	1,441,581	1,126,476	-	-	-	-
Public safety	-	-	5,851,704	496,346	4,775,072	-
Jail construction/staffing	-	-	-	-	-	233,858
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Total fund balance	<u>1,441,581</u>	<u>1,126,476</u>	<u>5,851,704</u>	<u>502,454</u>	<u>4,775,072</u>	<u>233,858</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,451,946</u>	<u>\$ 1,158,238</u>	<u>\$ 5,996,948</u>	<u>\$ 542,172</u>	<u>\$ 5,018,975</u>	<u>\$ 233,858</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
\$ 31,536	\$ 217,357	\$ 636,594	\$ 30,695	\$ 18,246	\$ 568,559	\$ 31,012
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	13,765
-	1,558	-	19,395	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 31,536</u>	<u>\$ 218,915</u>	<u>\$ 636,594</u>	<u>\$ 50,090</u>	<u>\$ 18,246</u>	<u>\$ 568,559</u>	<u>\$ 44,777</u>
\$ -	\$ 5,334	\$ 455	\$ 749	\$ 6,280	\$ 6,285	\$ 4,172
-	-	4,970	24,168	-	-	-
-	-	-	-	-	-	-
-	-	250	-	-	-	-
-	5,334	5,675	24,917	6,280	6,285	4,172
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31,536	213,581	630,919	25,173	11,966	-	40,605
-	-	-	-	-	-	-
-	-	-	-	-	562,274	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>31,536</u>	<u>213,581</u>	<u>630,919</u>	<u>25,173</u>	<u>11,966</u>	<u>562,274</u>	<u>40,605</u>
<u>\$ 31,536</u>	<u>\$ 218,915</u>	<u>\$ 636,594</u>	<u>\$ 50,090</u>	<u>\$ 18,246</u>	<u>\$ 568,559</u>	<u>\$ 44,777</u>

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
ASSETS						
Cash and cash equivalents	\$ 945,117	\$ 17,924	\$ 120,968	\$ 2,810,174	\$ 88,359	\$ 5,058,543
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	1,007,512	-	-	-	-
Taxes receivable, net	-	-	-	80,420	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	162,083	-	-	-	-	-
Prepaid items	-	6,475	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,107,200</u>	<u>\$ 1,031,911</u>	<u>\$ 120,968</u>	<u>\$ 2,890,594</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 169,556	\$ 697,446	\$ 4,402	\$ 122,884	\$ -	\$ -
Accrued liabilities	902	314	2,333	8,240	-	-
Unrealized grant income	-	59,609	-	-	-	-
Due to other organizations	-	261	-	-	-	-
Total liabilities	<u>170,458</u>	<u>757,630</u>	<u>6,735</u>	<u>131,124</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	74,501	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,501</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	-	6,475	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	114,233	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	2,684,969	-	-
Economic development	-	-	-	-	88,359	5,058,543
Grant programs	<u>936,742</u>	<u>267,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>936,742</u>	<u>274,281</u>	<u>114,233</u>	<u>2,684,969</u>	<u>88,359</u>	<u>5,058,543</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,107,200</u>	<u>\$ 1,031,911</u>	<u>\$ 120,968</u>	<u>\$ 2,890,594</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
\$ 8,984	\$ 2,874,738	\$ 93,358	\$ 307,397	\$ 5,532,023	\$ 33,553,031
-	-	-	-	451,912	451,912
-	-	-	-	-	1,007,512
-	-	-	-	-	80,420
-	-	-	-	-	213,765
-	-	-	-	-	217,618
-	-	-	-	12,868	25,451
-	-	-	-	4,837,306	4,837,306
<u>\$ 8,984</u>	<u>\$ 2,874,738</u>	<u>\$ 93,358</u>	<u>\$ 307,397</u>	<u>\$ 10,834,109</u>	<u>\$ 40,387,015</u>
\$ 8,984	\$ -	\$ -	\$ 44,000	\$ 77,578	\$ 1,485,964
-	-	-	-	-	174,080
-	-	-	-	-	59,609
-	-	-	-	-	511
<u>8,984</u>	<u>-</u>	<u>-</u>	<u>44,000</u>	<u>77,578</u>	<u>1,720,164</u>
-	-	-	-	-	74,501
-	-	-	-	-	74,501
-	-	-	-	12,868	25,451
-	-	-	-	4,837,306	4,837,306
-	-	-	-	-	2,568,057
-	-	-	263,397	-	11,386,519
-	-	-	-	-	233,858
-	-	-	-	-	953,780
-	-	-	-	-	114,233
-	-	-	-	-	562,274
-	-	-	-	-	2,684,969
-	2,874,738	93,358	-	5,906,357	14,021,355
-	-	-	-	-	1,204,548
<u>-</u>	<u>2,874,738</u>	<u>93,358</u>	<u>263,397</u>	<u>10,756,531</u>	<u>38,592,350</u>
<u>\$ 8,984</u>	<u>\$ 2,874,738</u>	<u>\$ 93,358</u>	<u>\$ 307,397</u>	<u>\$ 10,834,109</u>	<u>\$ 40,387,015</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, 2021

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	620,838	1,034,728	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,057,374	-	-	-
Fines and forfeitures	-	-	-	148,489	982,830	483,843
Investment earnings	-	-	-	180	-	-
Other revenue	-	9,602	-	-	-	-
Gifts and donations	-	-	-	-	-	-
Total revenues	620,838	1,044,330	5,057,374	148,669	982,830	483,843
EXPENDITURES						
Current						
General government	399,129	993,374	-	-	100,000	-
Courts and law enforcement	-	-	-	15,512	275,664	-
Public safety	-	-	3,387,820	137,654	28,167	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	14,184	-	-
Total expenditures	399,129	993,374	3,387,820	167,350	403,831	-
Excess (deficiency) of revenues over (under) expenditures	221,709	50,956	1,669,554	(18,681)	578,999	483,843
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	600	-
Other contributions	-	-	-	-	-	-
Transfers in	-	-	79,749	-	-	-
Transfers out	-	-	-	-	-	(470,000)
Total other financing sources (uses)	-	-	79,749	-	600	(470,000)
Net change in fund balances	221,709	50,956	1,749,303	(18,681)	579,599	13,843
FUND BALANCES, beginning of year	1,219,872	1,075,520	4,102,401	521,135	4,195,473	220,015
FUND BALANCES, end of year	\$ 1,441,581	\$ 1,126,476	\$ 5,851,704	\$ 502,454	\$ 4,775,072	\$ 233,858

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	46,034
4,824	-	223,264	-	-	95,507	-
-	42,544	-	254,770	-	-	-
-	-	-	-	-	-	-
-	23,369	2,260	-	-	-	-
-	-	-	-	-	-	-
4,824	65,913	225,524	254,770	-	95,507	46,034
-	16,200	-	-	-	-	-
1,500	52,356	133,362	558,366	-	89,633	51,970
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	36,493	-
1,500	108,556	133,362	558,366	-	126,126	51,970
3,324	(42,643)	92,162	(303,596)	-	(30,619)	(5,936)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,617	314,086	-	29,000	5,946
-	-	-	-	-	-	-
-	-	1,617	314,086	-	29,000	5,946
3,324	(42,643)	93,779	10,490	-	(1,619)	10
28,212	256,224	537,140	14,683	11,966	563,893	40,595
\$ 31,536	\$ 213,581	\$ 630,919	\$ 25,173	\$ 11,966	\$ 562,274	\$ 40,605

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, 2021

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 1,725,477	\$ -	\$ -
Other taxes	-	-	-	-	-	-
Intergovernmental	911,030	6,957,205	-	-	-	-
Charges for services	-	-	184,505	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	243,490	9,240	-	-	-
Gifts and donations	4,307	-	-	-	-	-
Total revenues	915,337	7,200,695	193,745	1,725,477	-	-
EXPENDITURES						
Current						
General government	-	-	-	1,099,825	-	-
Courts and law enforcement	-	-	120,028	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	4,516,501	-	-	-	-
Health and welfare	1,342,771	2,703,251	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	259,192	-	-	-	-
Total expenditures	1,342,771	7,478,944	120,028	1,099,825	-	-
Excess (deficiency) of revenues over (under) expenditures	(427,434)	(278,249)	73,717	625,652	-	-
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	605,000	-	1,617	5,109	-	-
Transfers out	-	-	-	(38,000)	-	-
Total other financing sources (uses)	605,000	-	1,617	(32,891)	-	-
Net change in fund balances	177,566	(278,249)	75,334	592,761	-	-
FUND BALANCES, beginning of year	759,176	552,530	38,899	2,092,208	88,359	5,058,543
FUND BALANCES, end of year	\$ 936,742	\$ 274,281	\$ 114,233	\$ 2,684,969	\$ 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
\$ 100,201	\$ 596,307	\$ -	\$ -	\$ -	\$ 2,421,985
-	-	-	-	-	1,655,566
-	-	-	-	-	7,914,269
-	-	-	-	157,544	5,723,018
-	-	-	101,564	-	2,014,040
-	-	-	-	833	1,013
-	-	-	-	691,798	979,759
-	-	-	-	-	4,307
<u>100,201</u>	<u>596,307</u>	<u>-</u>	<u>101,564</u>	<u>850,175</u>	<u>20,713,957</u>
-	-	-	-	-	2,608,528
-	-	-	167,600	-	1,465,991
-	-	-	-	-	3,553,641
-	-	-	-	-	4,516,501
-	-	-	-	-	4,086,022
-	-	-	-	610,504	610,504
100,201	-	-	-	-	100,201
-	-	-	-	1,394,179	1,394,179
-	-	-	179,279	-	489,148
<u>100,201</u>	<u>-</u>	<u>-</u>	<u>346,879</u>	<u>2,004,683</u>	<u>18,824,715</u>
-	596,307	-	(245,315)	(1,154,508)	1,889,242
-	-	-	-	70,000	70,600
-	-	-	-	1,376,866	2,418,990
-	-	-	-	-	(508,000)
-	-	-	-	1,446,866	1,981,590
-	596,307	-	(245,315)	292,358	3,870,832
-	2,278,431	93,358	508,712	10,464,173	34,721,518
<u>\$ -</u>	<u>\$ 2,874,738</u>	<u>\$ 93,358</u>	<u>\$ 263,397</u>	<u>\$ 10,756,531</u>	<u>\$ 38,592,350</u>

CLAYTON COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Projects Fund:

Roads and Recreation Projects Fund

To account for the construction of five recreation centers within the County and for road improvements to be funded primarily through special purpose local option sales tax receipts, grant revenues, and proceeds from Tourism Authority Revenue Bonds.

2009 SPLOST Fund

To account for various capital projects funded primarily through a special one percent local option sales tax.

2017 URA Bond Fund

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

Other Capital Projects Fund

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

CLAYTON COUNTY, GEORGIA
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
OTHER CAPITAL PROJECTS FUND
JUNE 30, 2021

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	Other Capital Projects Fund	Total
ASSETS					
Cash and cash equivalents	\$ 15,999,081	\$ 18,701,271	\$ 5,528,522	\$ 866,800	\$ 41,095,674
Accounts receivable	3,000	-	-	-	3,000
Due from organizations	500	-	-	-	500
Total assets	<u>\$ 16,002,581</u>	<u>\$ 18,701,271</u>	<u>\$ 5,528,522</u>	<u>\$ 866,800</u>	<u>\$ 41,099,174</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 329,177	\$ 1,077,715	\$ -	\$ 1,422	\$ 1,408,314
Interfund payables	5,000	100,000	5,501,425	-	5,606,425
Construction retainage payable	552,209	385,384	-	-	937,593
Total liabilities	<u>886,386</u>	<u>1,563,099</u>	<u>5,501,425</u>	<u>1,422</u>	<u>7,952,332</u>
FUND BALANCE					
Restricted for capital projects	<u>15,116,195</u>	<u>17,138,172</u>	<u>27,097</u>	<u>865,378</u>	<u>33,146,842</u>
Total fund balance	<u>15,116,195</u>	<u>17,138,172</u>	<u>27,097</u>	<u>865,378</u>	<u>33,146,842</u>
Total liabilities and fund balance	<u>\$ 16,002,581</u>	<u>\$ 18,701,271</u>	<u>\$ 5,528,522</u>	<u>\$ 866,800</u>	<u>\$ 41,099,174</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, 2021

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	Other Capital Projects Fund	Total
REVENUES					
Intergovernmental	\$ -	\$ 890,143	\$ -	\$ -	\$ 890,143
Investment earnings	15,689	22,645	552	-	38,886
Other revenue	1,815	-	-	-	1,815
Total revenues	<u>17,504</u>	<u>912,788</u>	<u>552</u>	<u>-</u>	<u>930,844</u>
EXPENDITURES					
Current					
General government	\$ 80,539	\$ 118,439	\$ -	\$ 218,099	\$ 417,077
Public safety	-	7,376	-	-	7,376
Transportation and development	-	3,333,675	-	-	3,333,675
Libraries	-	145,977	-	-	145,977
Parks and recreation	248,832	98,001	-	-	346,833
Health and welfare	-	166,051	25	-	166,076
Capital outlay	2,818,295	7,362,006	-	405,922	10,586,223
Total expenditures	<u>3,147,666</u>	<u>11,231,525</u>	<u>25</u>	<u>624,021</u>	<u>15,003,237</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,130,162)</u>	<u>(10,318,737)</u>	<u>527</u>	<u>(624,021)</u>	<u>(14,072,393)</u>
OTHER FINANCING SOURCES					
Transfers in	-	31,373	-	1,500,000	1,531,373
Total other financing sources	<u>-</u>	<u>31,373</u>	<u>-</u>	<u>1,500,000</u>	<u>1,531,373</u>
Net change in fund balance	<u>(3,130,162)</u>	<u>(10,287,364)</u>	<u>527</u>	<u>875,979</u>	<u>(12,541,020)</u>
FUND BALANCE (DEFICIT), beginning of year	<u>18,246,357</u>	<u>27,425,536</u>	<u>26,570</u>	<u>(10,601)</u>	<u>45,687,862</u>
FUND BALANCE, end of year	<u>\$ 15,116,195</u>	<u>\$ 17,138,172</u>	<u>\$ 27,097</u>	<u>\$ 865,378</u>	<u>\$ 33,146,842</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities.	\$ 40,000,000	\$ 62,551,607	\$ 57,792,138	\$ 2,205,602	\$ 59,997,740
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	200,000,000	213,443,906	201,088,734	940,249	202,028,983
2009 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	206,670,368	179,634,815	10,310,009	189,944,824
City of Lake City	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Jonesboro	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Morrow	9,860,000	8,658,894	8,658,894	-	8,658,894
City of College Park	2,900,000	2,546,733	2,546,733	-	2,546,733
City of Lovejoy	3,335,000	2,928,743	2,928,743	-	2,928,743
City of Riverdale	16,240,000	14,261,707	14,261,707	-	14,261,707
City of Forest Park	28,420,000	24,957,987	24,957,987	-	24,957,987
2015 Issue					
Capital outlay to fund acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center; a trade center and small business incubator; "Welcome to Clayton" signage at county line borders; park land and greenway acquisition and development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute roof, full TV station remodel for CCTV23, VIP Complex at International Park; new county information technology center; acquisition of hardware, software and development of a county enterprise software system, comprehensive justice management and information technology system, jail security/access control/ video surveillance system, modernization of public safety and public service fleet; and transportation and development projects.	217,955,180	225,421,444	121,907,622 *	26,396,560	148,304,182
Repayment of interest on debt	-	-	5,604,345	269,759	5,874,104
City of Lake City	2,749,774	2,894,169	2,614,216	279,953	2,894,169
City of Jonesboro	4,955,039	5,215,235	4,710,766	504,469	5,215,235
City of Morrow	6,751,921	7,106,474	6,419,065	687,409	7,106,474
City of College Park	1,334,050	1,404,102	1,268,283	135,819	1,404,102
City of Lovejoy	6,151,921	6,506,474	5,869,065	637,409	6,506,474
City of Riverdale	12,972,461	13,805,946	12,431,647	1,374,299	13,805,946
City of Forest Park	19,384,548	20,402,459	18,428,931	1,973,528	20,402,459

(Continued)

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2020 Issue					
Capital outlay to fund the design and building of a County Administration building, Police Department training academy, Public Safety water rescue training center, library in Rex area of Clayton County, winter weather supply and storage building, government vehicle fueling station on Anvil Block Road and replacement of Fire Stations 1 and 2; funding for an arena project for the Clayton County School System; the construction of two pedestrian walkways over heavily traveled roads; funding for land acquisition, design, construction and/or equipping of a mental health, developmental disabilities and substance use disorders facility and/or renovations, improvements, additions to, and equipping of an existing facility; construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Center; roof repair, flooring electrical, sewer and heating ventilation, and air-conditioning system upgrades for the Harold Banke Justice Center; replacement of concession stand/restroom facility at Morrow-Lake City Park; replacement of facilities at Rum Creek Park; upgrades to heating, ventilation and air conditioning systems for Annex 3, Annex 2, Police Department Headquarters, and Frank Bailey Senior Center; roof replacement at Steve Lundquist Aquatics Center and Annex 2; window sealing at Annex 3; structural restoration of Virginia Stephens House; renovation of Shellnut building; flooring replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center; restoration and facility upgrades to Reynolds Nature Reserve, and VIP Complex; Annex 3 door replacement; funding Public Safety, Transportation and Development and Fleet Maintenance equipment purchases; purchase of computer equipment, software and telephone equipment for Public Safety and Parks and Recreation purposes, repairs and building renovations for Public Safety and Parks and Recreation purposes, the acquisition of real estate and equipment for Public Safety and Parks and Recreation purposes, replacement of five prison transport vans and equipment, land acquisition and acquiring title for real and personal property to be used for greenspace, the purchase of vehicles and equipment for public safety purposes; transportation projects which include road resurfacing, sidewalk, pedestrian crossings, road corridor improvements, intersection improvements, bridges, traffic signals, road signs and markings, operational and safety improvements, operational and safety improvements, and associated equipment, street lighting and/or pedestrian lighting along commercial and industrial areas, traffic calming projects for residential streets.	\$ 220,585,000	\$ 220,624,581	\$ -	\$ 4,313,514	\$ 4,313,514
Repayment of interest on debt				176,700	176,700
City of Lake City	2,828,372	2,828,372	-	278,110	278,110
City of Jonesboro	5,096,670	5,096,670	-	501,149	501,149
City of Morrow	6,944,913	6,944,913	-	682,884	682,884
City of College Park	1,372,181	1,372,181	-	134,925	134,925
City of Lovejoy	6,944,913	6,944,913	-	682,884	682,884
City of Riverdale	16,326,146	16,326,146	-	1,605,329	1,605,329
City of Forest Park	19,938,621	19,938,621	-	1,960,539	1,960,539
Total Expenditures	<u>\$ 1,097,291,710</u>	<u>\$ 1,109,548,925</u>	<u>\$ 681,819,971</u>	<u>\$ 56,051,099</u>	<u>\$ 737,871,070</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 3,145,851
Reimbursement from other governments for SPLOST projects	1,815
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 3,147,666</u>
 Total 2009 Issue expenditures from above	 \$ 10,310,009
Reimbursement from other governments for SPLOST projects	890,143
Funds transferred in from Other County Grants Fund used for SPLOST projects	31,373
Expenditures per the 2009 SPLOST Fund	<u>\$ 11,231,525</u>
 Total 2015 Issue expenditures from above	 \$ 32,259,205
Reimbursement from other governments for SPLOST projects	107,355
Transfer for Bond Principal	13,600,000
Expenditures per the 2015 SPLOST Fund	<u>\$ 45,966,560</u>
 Total 2020 Issue expenditures from above	 \$ 10,336,034
Expenditures per the 2021 SPLOST Fund	<u>\$ 10,336,034</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance With Budget	2020 Actual
Revenues					
Property Taxes:					
Real property taxes	\$ 83,590,500	\$ 93,892,287	\$ 93,406,324	\$ (485,963)	\$ 82,776,385
Personal property taxes	16,805,721	16,805,721	16,574,318	(231,403)	16,343,311
Public utility taxes	13,477,735	13,477,735	9,952,829	(3,524,906)	14,371,842
Heavy equipment taxes	57,651	57,651	12,441	(45,210)	8,320
Mobile home taxes	204,005	204,005	210,741	6,736	179,773
Motor vehicle taxes	1,369,549	1,369,549	865,842	(503,707)	1,034,146
Title ad valorem taxes	8,788,410	10,395,520	14,897,935	4,502,415	10,676,662
Timber taxes	2,098	2,098	-	(2,098)	-
Prior year tax	2,786,623	2,786,623	2,370,024	(416,599)	2,121,456
Total Property Taxes	<u>127,082,292</u>	<u>138,991,189</u>	<u>138,290,454</u>	<u>(700,735)</u>	<u>127,511,895</u>
Other Taxes:					
Railroad equipment tax	35,000	35,000	38,102	3,102	37,137
Insurance premium tax	14,950,000	14,950,000	15,183,918	233,918	14,159,596
Financial institution gross receipt tax	35,000	35,000	-	(35,000)	-
Intangible recording tax	1,350,000	1,350,000	1,819,968	469,968	1,484,420
Local option sales tax	30,000,000	35,059,875	38,395,762	3,335,887	32,515,317
Interest on delinquent taxes	210,000	210,000	256,617	46,617	250,122
Penalties on delinquent taxes	625,000	625,000	976,533	351,533	707,269
Reimbursement - cost of collecting delinquent taxes	925,000	925,000	544,920	(380,080)	177,248
Alcoholic beverage sales tax	250,000	250,000	9,094	(240,906)	701
Alcoholic beverage excise tax	1,200,000	1,200,000	1,903,558	703,558	2,062,078
Real estate transfer tax	675,000	675,000	823,298	148,298	634,297
Energy excise tax	275,000	349,861	352,261	2,400	324,754
Total Other Taxes	<u>50,530,000</u>	<u>55,664,736</u>	<u>60,304,031</u>	<u>4,639,295</u>	<u>52,352,939</u>
Total Taxes	<u>177,612,292</u>	<u>194,655,925</u>	<u>198,594,485</u>	<u>3,938,560</u>	<u>179,864,834</u>
Licenses and Permits:					
Business licenses	4,500,000	4,805,000	5,272,137	467,137	4,357,074
Marriage licenses	62,000	62,000	46,865	(15,135)	59,130
Alcoholic business licenses	762,000	762,000	488,040	(273,960)	428,590
Building permits	1,350,000	1,350,000	1,416,060	66,060	1,280,753
Electrical permits	250,000	250,000	392,389	142,389	296,690
Plumbing permits	150,000	150,000	197,925	47,925	130,156
HVAC permits	140,000	140,000	156,882	16,882	121,997
House moving permits	100	100	144	44	174
Miscellaneous permits	5,000	5,000	3,200	(1,800)	1,875
Mobile home registration permits	9,000	9,000	9,888	888	7,926
Pistol permits	130,000	174,000	162,551	(11,449)	126,635
Total Licenses and Permits	<u>7,358,100</u>	<u>7,707,100</u>	<u>8,146,081</u>	<u>438,981</u>	<u>6,811,000</u>
Intergovernmental Revenues:					
Federal reimbursement - narcotics unit	59,000	72,790	120,244	47,454	300,998
State reimbursement - judicial staff	189,006	189,006	223,857	34,851	220,471
State reimbursement - other salaries	271,726	271,726	210,394	(61,332)	109,151
Georgia State inmate housing	1,675,000	1,675,000	1,632,485	(42,515)	2,016,347

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

Revenues (Continued)	Original Budget	Final Budget	2021 Actual	Variance With Budget	2020 Actual
Intergovernmental Revenues (Continued):					
Social Security Adm. - incentive pay	\$ 13,000	\$ 13,000	\$ 16,500	\$ 3,500	\$ 22,200
Clayton County self-insurance contributions	2,030,000	2,063,047	1,973,473	(89,574)	1,923,574
Clayton cities/county contract revenue	58,000	58,570	60,529	1,959	61,273
Community Service Authority revenue	3,000	3,000	-	(3,000)	573
Local agency Services contract revenue	-	-	-	-	2,500
Total Intergovernmental Revenues	4,298,732	4,346,139	4,237,482	(108,657)	4,657,087
Charges for Services:					
Cable TV franchise fees	2,250,000	2,250,000	2,236,938	(13,062)	2,195,975
Commissions on taxes	2,009,500	2,009,500	3,522,238	1,512,738	3,160,979
Court filing and recording fees	1,870,000	1,870,000	2,369,652	499,652	1,998,359
Court supervision fees	675,000	675,000	268,868	(406,132)	536,220
Emergency medical service fees	7,200,000	7,200,000	5,451,332	(1,748,668)	5,581,594
Qualifying fees	25,000	25,000	-	(25,000)	39,861
Mapping fees	21,000	21,000	40,056	19,056	16,558
Photocopy revenue	330,000	330,000	165,225	(164,775)	245,741
Rabies control fees	25,000	25,000	93,956	68,956	79,512
Recreation program fees	918,700	918,700	559,942	(358,758)	704,135
Recreation concession revenue	5,000	5,000	1,650	(3,350)	500
Registrar fees	-	-	-	-	(12)
Re-zoning application fees	30,000	30,000	19,000	(11,000)	16,000
Tag mailing and handling fees	29,000	29,000	53,544	24,544	45,634
Tag and title transfer fees	355,000	355,000	575,063	220,063	485,061
Traffic sign fees	-	-	4,117	4,117	1,436
Rental income	3,252,877	3,252,877	3,223,430	(29,447)	3,302,347
Housing code enforcement income	150,000	150,000	206,038	56,038	137,611
Vehicle emissions testing	-	-	197,391	197,391	-
Refuse control fees	110,000	110,000	139,900	29,900	116,360
Telephone commission income	265,000	340,986	486,123	145,137	480,607
Variance application fees	22,000	22,000	52,600	30,600	31,855
Sign approval fees	25,000	25,000	20,200	(4,800)	16,140
Subdivision review fees	-	-	3,500	3,500	1,750
Site plan review fees	39,000	39,000	27,131	(11,869)	28,354
Beach revenue	3,000	3,000	60	(2,940)	620
Tennis center revenue	1,000	1,000	5,208	4,208	8,271
Sheriff service fees	1,875,000	1,875,000	1,523,878	(351,122)	1,675,774
Inmate medical expense reimbursement	29,000	29,000	23,612	(5,388)	18,179
Inmate housing reimbursement	60,000	60,000	9,787	(50,213)	58,661
Pretrial intervention	330,000	330,000	145,985	(184,015)	223,800
Miscellaneous	262,000	262,000	234,330	(27,670)	300,989
Total Charges for Services	22,167,077	22,243,063	21,660,754	(582,309)	21,508,871

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance With Budget</u>	<u>2020 Actual</u>
Revenues (Continued)					
Fines and Forfeitures:					
Court fines	\$ 2,316,200	\$ 2,316,200	\$ 1,699,409	\$ (616,791)	\$ 2,155,676
Bond forfeitures	175,000	175,000	23,720	(151,280)	144,465
Library fines	80,000	80,000	17,329	(62,671)	47,609
False alarm fines	45,000	45,000	27,406	(17,594)	30,175
Automated traffic fines	750,000	829,981	315,711	(514,270)	1,043,144
Total Fines and Forfeitures	<u>3,366,200</u>	<u>3,446,181</u>	<u>2,083,575</u>	<u>(1,362,606)</u>	<u>3,421,069</u>
Investment Earnings	<u>32,000</u>	<u>32,000</u>	<u>59,004</u>	<u>27,004</u>	<u>76,721</u>
Other Revenues:					
Miscellaneous revenue	598,500	731,921	1,076,238	344,317	933,248
Total Other Revenues	<u>598,500</u>	<u>731,921</u>	<u>1,076,238</u>	<u>344,317</u>	<u>933,248</u>
Gifts and donations	<u>10,000</u>	<u>19,174</u>	<u>37,937</u>	<u>18,763</u>	<u>14,734</u>
Total revenues	<u>\$ 215,442,901</u>	<u>\$ 233,181,503</u>	<u>\$ 235,895,556</u>	<u>\$ 2,714,053</u>	<u>\$ 217,287,564</u>

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures:					
General government					
Commissioners					
Current:					
Salaries and wages	\$ 2,478,482	\$ 2,442,241	\$ 2,418,363	\$ 23,878	\$ 1,827,982
Pension contribution	320,450	325,900	317,351	8,549	250,567
FICA and Medicare insurance	163,307	168,888	165,194	3,694	129,848
Group health and life insurance	234,256	238,056	190,628	47,428	170,265
Workers' compensation insurance	3,962	4,094	3,320	774	3,482
Board member fees	95,000	95,000	30,725	64,275	23,025
Contract service fees	115,400	223,714	141,735	81,979	143,322
Rental	27,312	32,908	23,341	9,567	22,485
Materials and supplies	122,281	120,680	61,740	58,940	73,646
Minor equipment	-	2,800	800	2,000	2,054
Dues and subscriptions	61,100	84,168	77,078	7,090	44,597
Training, travel and meetings	134,957	80,714	36,402	44,312	90,014
Uniform allowance	9,820	10,697	8,346	2,351	5,800
Repair and maintenance	5,799	4,437	-	4,437	1,600
Advertising	43,350	45,350	32,223	13,127	24,721
Redistribution - other	-	-	(8,536)	8,536	(21,100)
Total Commissioners	3,815,476	3,879,647	3,498,710	380,937	2,792,308
Finance					
Current:					
Salaries and wages	2,766,308	2,825,710	2,574,632	251,078	2,468,669
Pension contribution	368,270	374,860	343,308	31,552	327,404
FICA and Medicare insurance	193,831	201,085	187,476	13,609	184,442
Group health and life insurance	395,283	403,403	276,580	126,823	262,968
Workers' compensation insurance	2,654	3,292	3,060	232	2,915
Contract service fees	2,500	44,500	43,392	1,108	-
Rental	41,906	42,757	29,874	12,883	32,206
Material and supplies	81,728	55,331	31,676	23,655	32,304
Dues and subscriptions	6,395	12,795	8,751	4,044	9,038
Travel, training and meetings	53,500	22,900	22,685	215	15,465
Uniform allowance	2,900	3,000	460	2,540	133
Minor equipment	-	26,250	26,250	-	1,658
Consulting	100,000	100,000	-	100,000	100,000
Repair and maintenance	5,100	2,100	-	2,100	590
Postage	609,393	609,393	418,715	190,678	481,855
Redistribution - other	(149,000)	(149,000)	(242,266)	93,266	(209,625)
Total Finance	4,480,768	4,578,376	3,724,593	853,783	3,710,022
Central Services - Risk Management					
Current:					
Salaries and wages	270,750	287,955	287,955	-	270,973
Pension contribution	37,636	39,086	38,984	102	37,665
FICA and Medicare insurance	19,284	20,633	20,559	74	19,402
Group health and life insurance	46,762	51,047	48,263	2,784	43,695
Workers' compensation insurance	2,599	2,732	2,717	15	2,631
Contract service fees	48,058	48,058	44,458	3,600	45,666
Rental	2,240	1,740	1,740	-	1,465
Materials and supplies	4,080	3,900	3,858	42	5,689
Dues and subscriptions	1,575	1,575	1,025	550	1,220
Travel, training and meetings	11,957	4,557	4,521	36	10,300
Total Central Services - Risk Management	444,941	461,283	454,080	7,203	438,706

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Information Technology - Administration					
Current:					
Salaries and wages	\$ 4,561,226	\$ 4,622,525	\$ 4,485,009	\$ 137,516	\$ 3,905,186
Pension contribution	624,160	624,160	598,505	25,655	534,382
FICA and Medicare insurance	328,977	329,607	329,607	-	284,227
Group health and life insurance	540,466	458,550	450,166	8,384	420,135
Workers' compensation insurance	7,233	8,141	8,141	-	7,093
Contract service fees	2,429,726	3,109,767	2,874,524	235,243	2,435,847
Rental	9,710	15,088	9,088	6,000	7,305
Materials and supplies	99,142	696,756	683,928	12,828	175,613
Telephone, telegraph	123,121	63,203	63,203	-	72,087
Dues and subscriptions	4,305	4,613	4,613	-	38,052
Training, travel and meetings	18,150	20,219	20,219	-	17,843
Uniform allowance	10,212	10,212	9,624	588	13,671
Minor equipment	312,082	1,844,319	1,756,430	87,889	412,905
Repair and maintenance	523,487	548,261	532,955	15,306	348,070
Capital outlay	-	1,178,375	1,177,512	863	297,244
Total Information Technology - Administration	9,591,997	13,533,796	13,003,524	530,272	8,969,660
Information Technology - Geographical Info Systems					
Current:					
Salaries and wages	130,699	141,360	141,315	45	96,462
Pension contribution	18,167	19,217	19,171	46	13,404
FICA and Medicare insurance	9,909	10,409	10,393	16	7,205
Group health and life insurance	16,344	16,344	14,763	1,581	6,854
Workers' compensation insurance	99	109	106	3	99
Contract service fees	28,000	28,000	16,758	11,242	23,127
Rental	2,988	2,988	-	2,988	-
Materials and supplies	4,000	4,000	405	3,595	491
Dues and subscriptions	250	250	-	250	120
Training, travel, and meetings	1,500	1,500	-	1,500	-
Capital outlay	25,664	25,664	-	25,664	-
Total Information Technology - Geographical Info Systems	237,620	249,841	202,911	46,930	147,762
Information Technology - Archives and Records Mgmt					
Current:					
Salaries and wages	165,840	176,382	174,802	1,580	166,951
Pension contribution	19,895	21,151	21,151	-	20,062
FICA and Medicare insurance	10,330	12,945	12,841	104	12,174
Group health and life insurance	20,906	20,906	16,249	4,657	19,059
Workers' compensation insurance	173	375	210	165	201
Contract service fees	14,060	14,675	14,314	361	13,060
Rental	2,627	2,627	-	2,627	1,094
Materials and supplies	7,500	2,640	2,139	501	1,531
Dues and subscriptions	125	125	60	65	60
Training, travel and meetings	1,000	875	655	220	1,921
Uniform allowance	200	200	-	200	-
Total Information Tech - Archives and Records Mgmt	242,656	252,901	242,421	10,480	236,113

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Human Resources - Administration					
Current:					
Salaries and wages	\$ 947,851	\$ 986,262	\$ 954,920	\$ 31,342	\$ 924,578
Pension contribution	123,826	127,326	127,180	146	119,899
FICA and Medicare insurance	64,356	68,504	68,463	41	66,342
Group health and life insurance	178,387	177,587	136,542	41,045	127,729
Workers' compensation insurance	753	1,601	1,590	11	1,107
Board member fee	26,800	20,300	20,300	-	16,975
Medical service fee	60,000	66,500	60,119	6,381	54,853
Food and dietary	-	-	-	-	630
Rental	13,212	13,212	5,937	7,275	8,594
Materials and supplies	19,000	20,760	14,345	6,415	14,359
Advertising	7,500	7,500	-	7,500	-
Dues and subscriptions	1,611	1,611	906	705	746
Training, travel and meetings	7,000	7,000	5,661	1,339	-
Total Human Resources - Administration	1,450,296	1,498,163	1,395,963	102,200	1,335,812
Central Services					
Current:					
Salaries and wages	1,230,281	1,253,913	1,253,513	400	1,118,492
Pension contribution	166,870	168,190	168,146	44	152,065
FICA and Medicare insurance	87,063	90,575	90,484	91	80,684
Group health and life insurance	168,057	175,577	167,184	8,393	143,116
Workers' compensation insurance	4,279	4,405	3,995	410	4,029
Consulting fees	16,200	21,200	5,000	16,200	10,000
Contract service fees	66,270	74,917	66,713	8,204	1,067
Rental	5,198	5,862	4,867	995	4,524
Materials and supplies	17,685	53,906	(46,222)	100,128	34,302
Dues and subscriptions	4,175	5,975	4,999	976	4,522
Training, travel and meetings	25,270	27,130	21,234	5,896	20,335
Promotional	2,400	2,400	2,207	193	2,426
Uniform allowance	1,500	1,710	624	1,086	679
Repair and maintenance	266,000	217,936	183,836	34,100	298,402
Total Central Services	2,061,248	2,103,696	1,926,580	177,116	1,874,643
Professional Services					
Current:					
Audit fees	215,000	185,248	126,385	58,863	233,777
Legal fees	2,500,000	3,154,904	3,154,202	702	3,416,219
Medical service fees	403,000	617,822	617,521	301	411,034
Contract services fees	972,140	934,075	836,245	97,830	1,283,658
Materials and supplies	7,000	558	558	-	3,097
Court reporter fees	3,000	-	-	-	828
Advertising	110,000	26,063	26,063	-	138,997
Litigation claims and ins settlements	-	3,228,000	3,227,794	206	1,006,754
Pauper funeral expense	75,000	105,160	105,160	-	93,285
Capital outlay	-	99,309	99,309	-	-
Debt service	-	-	-	-	60
Total Professional Services	4,285,140	8,351,139	8,193,237	157,902	6,587,709

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Refuse Control					
Current:					
Salaries and wages	\$ 1,430,028	\$ 1,472,428	\$ 1,392,404	\$ 80,024	\$ 1,221,594
Pension contribution	190,384	190,384	178,647	11,737	162,965
FICA and Medicare insurance	99,604	102,932	101,443	1,489	88,486
Group health and life insurance	227,451	178,396	168,691	9,705	166,501
Workers' compensation insurance	65,292	72,593	71,771	822	65,047
Rental	1,560	1,576	1,556	20	1,650
Materials and supplies	122,398	122,083	116,441	5,642	110,921
Bank charges	-	9,700	9,527	173	7,120
Sanitation	122,000	166,760	166,183	577	169,828
Uniform allowance	6,000	6,000	5,829	171	3,325
Other minor equipment	-	809	806	3	-
Repair and maintenance	55,700	56,679	30,942	25,737	15,830
Total Refuse Control	2,320,417	2,380,340	2,244,240	136,100	2,013,267
Registrar					
Current:					
Salaries and wages	904,073	881,657	758,552	123,105	975,723
Pension contribution	52,293	52,293	28,656	23,637	43,856
FICA and Medicare insurance	50,531	111,870	100,305	11,565	66,806
Group health and life insurance	38,681	38,681	21,889	16,792	34,511
Workers' compensation insurance	1,346	3,870	3,496	374	1,514
Board member fee	6,000	1,500	-	1,500	3,200
Contract service fees	80,000	80,715	33,251	47,464	124,157
Rental	13,682	14,223	6,286	7,937	5,345
Food and dietary	-	3,204	3,204	-	-
Materials and supplies	52,194	66,912	53,230	13,682	121,897
Minor equipment	-	22,400	15,294	7,106	3,518
Advertising	5,000	5,488	4,529	959	2,132
Dues and subscriptions	1,145	1,145	-	1,145	713
Training, travel and meetings	12,550	6,150	2,462	3,688	10,712
Repair and maintenance	49,000	18,916	-	18,916	220
Uniform allowance	-	2,500	1,674	826	-
Total Registrar	1,266,495	1,311,524	1,032,828	278,696	1,394,304
County Garage					
Current:					
Salaries and wages	1,147,907	1,159,114	817,071	342,043	724,147
Pension contribution	138,982	143,452	106,604	36,848	93,471
FICA and Medicare insurance	73,475	77,924	58,837	19,087	52,056
Group health and life insurance	191,761	190,101	119,163	70,938	101,965
Workers' compensation insurance	9,602	14,376	14,376	-	11,442
Contract service fees	180,000	227,825	226,775	1,050	237,073
Rental	3,400	4,187	4,103	84	3,939
Materials and supplies	15,900	17,725	(15,961)	33,686	(97,366)
Gas and oil	2,744,800	2,355,425	2,175,941	179,484	2,161,910
Minor equipment	-	10,780	10,741	39	5,027
Dues and subscriptions	11,000	11,000	7,029	3,971	5,573
Rubber tire disposal	4,500	5,976	3,969	2,007	3,024
Uniform allowance	9,619	13,206	6,107	7,099	4,294
Wrecker service	25,000	36,692	28,285	8,407	30,085
Training, travel and meetings	9,000	9,000	4,071	4,929	1,500
Repair and maintenance	1,803,500	2,258,500	1,949,480	309,020	2,059,964
Redistribution - oil and gas	(250,000)	(250,000)	(278,599)	28,599	(235,338)
Redistribution - garage maintenance	(615,179)	(615,179)	(243,983)	(371,196)	(52,245)
Capital outlay	-	1,343,611	1,318,715	24,896	632,189
Total County Garage	5,503,267	7,013,715	6,312,724	700,991	5,742,710

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021	Variance With	2020
	Original	Final	Actual	Budget	Actual
Expenditures (Continued)					
General government (Continued)					
Building and Maintenance					
Current:					
Salaries and wages	\$ 1,461,732	\$ 1,537,867	\$ 1,537,867	\$ -	\$ 1,390,424
Pension contribution	202,633	206,147	206,147	-	188,394
FICA and Medicare insurance	103,979	109,430	109,430	-	99,102
Group health and life insurance	257,482	257,482	255,812	1,670	211,409
Workers' compensation insurance	37,681	40,799	40,799	-	38,534
Contract service fees	405,916	503,307	476,635	26,672	459,780
Rental	14,916	1,661	1,517	144	3,231
Materials and supplies	9,500	15,117	(26,199)	41,316	19,186
Minor equipment	-	23,063	23,060	3	6,844
Training, travel and meetings	22,174	13,117	13,117	-	16,780
Advertising	-	-	-	-	2,094
Uniform allowance	12,500	10,210	9,416	794	12,871
Repair and maintenance	1,080,000	1,578,504	1,394,179	184,325	1,019,726
Capital outlay	-	1,367,197	1,235,296	131,901	1,577,270
Total Building and Maintenance	3,608,513	5,663,901	5,277,076	386,825	5,045,645
Extension University of Georgia					
Current:					
Salaries and wages	229,695	225,979	144,680	81,299	158,104
Pension contribution	21,470	21,470	17,103	4,367	21,212
FICA and Medicare insurance	15,034	15,034	10,142	4,892	12,341
Group health and life insurance	5,784	11,000	8,158	2,842	5,630
Workers' compensation insurance	192	192	113	79	18
Contract service fees	3,000	3,000	868	2,132	6,655
Rental	7,977	7,977	1,544	6,433	2,800
Materials and supplies	17,392	22,757	12,151	10,606	22,320
Minor equipment	-	600	548	52	-
Dues and subscriptions	1,800	1,800	1,132	668	1,204
Training, travel and meetings	12,600	7,600	4,710	2,890	8,701
Uniform allowance	900	900	356	544	273
General assistance	39,978	39,978	33,411	6,567	23,395
Total Extension University of Georgia	355,822	358,287	234,916	123,371	262,653
Other General Government					
Current:					
FICA and Medicare insurance	-	-	(509)	509	509
Group health and life insurance	90,000	137,800	137,771	29	127,002
Georgia state unemployment insurance	50,000	132,600	132,531	69	55,428
Additional employer contribution	6,435,000	6,435,000	6,435,000	-	500,000
ARC fees	315,000	318,415	318,415	-	313,163
Contract service fees	700,000	720,744	636,850	83,894	1,017,803
Rental	13,000	22,900	22,231	669	12,900
Materials and supplies	-	-	-	-	1,919
Bank charges	-	501	501	-	313
Utilities	4,792,285	5,226,716	5,136,802	89,914	5,408,598
Sanitation	1,962,582	5,000,000	5,000,000	-	504,227
Telephone, telegraph	1,600,000	1,771,281	1,771,281	-	1,777,497
Performance bond	1,275,000	1,637,210	1,637,210	-	1,364,276
Landfill postclosure care and monitoring	110,000	122,704	79,899	42,805	159,852
Claims expense	6,450,000	7,570,431	7,265,277	305,154	6,138,461
Minor equipment	139,409	-	-	-	-
Repair and maintenance	1,200,000	2,770,183	2,732,103	38,080	2,096,036
Training, travel and meetings	-	-	-	-	4,418
General assistance	900,000	2,815,750	2,803,313	12,437	807,520
Payment to others	110,000	36,000	19,519	16,481	219,039
Redistribution - personnel	(5,498,436)	23,260	20,436	2,824	8,182
Casualty and other losses	-	93,234	93,153	81	1,160
Debt Service	697,308	697,308	686,671	10,637	1,518,065
Total Other General Government	21,341,148	35,809,933	34,928,454	881,479	22,036,368
Total General Government	<u>\$ 61,005,804</u>	<u>\$ 87,446,542</u>	<u>\$ 82,672,257</u>	<u>\$ 4,774,285</u>	<u>\$ 62,587,682</u>

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
General government (Continued)					
Current expenditures	\$ 60,282,832	\$ 82,556,491	\$ 78,154,754	\$ 4,301,602	\$ 58,562,854
Debt service	697,308	697,308	686,671	10,637	1,518,125
Capital outlay	25,664	4,192,743	3,830,832	462,046	2,506,703
Total General Government	<u>\$ 61,005,804</u>	<u>\$ 87,446,542</u>	<u>\$ 82,672,257</u>	<u>\$ 4,774,285</u>	<u>\$ 62,587,682</u>
Tax Assessment and Collection					
Tax Commissioner					
Current:					
Salaries and wages	\$ 1,514,859	\$ 1,486,702	\$ 1,426,187	\$ 60,515	\$ 1,333,240
Pension contribution	208,155	208,155	191,486	16,669	179,267
FICA and Medicare insurance	108,251	109,972	103,149	6,823	95,993
Group health and life insurance	266,099	265,997	194,775	71,222	192,068
Workers' compensation insurance	1,645	1,927	1,883	44	1,559
Contract service fees	-	240	170	70	120
Rental	54,575	63,319	60,442	2,877	65,967
Materials and supplies	70,241	86,300	85,552	748	19,161
Dues and subscriptions	1,120	1,360	1,350	10	1,500
Training, travel and meetings	10,100	12,722	11,617	1,105	7,477
Casualty and other losses	-	277	277	-	-
Other minor equipment	-	23,230	20,944	2,286	5,627
Capital outlay	-	-	-	-	28,032
Total Tax Commissioner	<u>2,235,045</u>	<u>2,260,201</u>	<u>2,097,832</u>	<u>162,369</u>	<u>1,930,011</u>
Tax Assessor					
Current:					
Salaries and wages	1,597,057	1,634,060	1,506,530	127,530	1,483,801
Pension contribution	221,309	221,309	203,538	17,771	206,145
FICA and Medicare insurance	115,446	118,659	107,797	10,862	106,693
Group health and life insurance	254,573	254,573	212,169	42,404	212,052
Workers' compensation insurance	38,035	41,779	41,682	97	40,383
Board member fee	19,200	19,200	19,200	-	19,200
Contract service fees	19,931	36,931	36,739	192	10,789
Rental	7,408	7,408	5,986	1,422	7,349
Materials and supplies	26,758	32,971	16,284	16,687	21,828
Postage	-	-	-	-	12
Uniform allowance	345	345	-	345	220
Minor equipment	-	10,529	7,678	2,851	31,607
Dues and subscriptions	23,920	23,920	13,097	10,823	21,984
Training, travel and meetings	30,000	7,047	2,050	4,997	8,150
Capital outlay	-	40,072	40,072	-	-
Total Tax Assessor	<u>2,353,982</u>	<u>2,448,803</u>	<u>2,212,822</u>	<u>235,981</u>	<u>2,170,213</u>
Total Tax Assessment and Collection	<u>\$ 4,589,027</u>	<u>\$ 4,709,004</u>	<u>\$ 4,310,654</u>	<u>\$ 398,350</u>	<u>\$ 4,100,224</u>
Current expenditures	4,589,027	4,668,932	4,270,582	398,350	4,072,192
Capital outlay	-	40,072	40,072	-	28,032
Total Tax Assessment and Collection	<u>\$ 4,589,027</u>	<u>\$ 4,709,004</u>	<u>\$ 4,310,654</u>	<u>\$ 398,350</u>	<u>\$ 4,100,224</u>

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement					
Superior Court					
Current:					
Salaries and wages	\$ 1,995,569	\$ 2,043,200	\$ 1,844,133	\$ 199,067	\$ 1,719,917
Pension contribution	242,368	246,832	211,148	35,684	198,356
FICA and Medicare insurance	129,408	133,528	117,982	15,546	108,460
Group health and life insurance	313,964	325,259	255,926	69,333	246,087
Workers' compensation insurance	2,647	2,967	2,901	66	2,658
Contract service fees	295,450	258,854	243,382	15,472	256,720
Rental	10,867	10,885	10,209	676	15,230
Materials and supplies	32,907	64,076	45,813	18,263	24,451
Court reporter fees	168,000	100,534	100,534	-	152,474
Emeritus and pro-tem fees	23,000	15,281	-	15,281	8,512
Bailiff fees	290,000	230,980	230,800	180	225,840
Telephone	3,132	3,132	2,586	546	2,551
Dues and subscriptions	10,296	13,463	13,463	-	10,542
Training, travel and meetings	23,500	30,626	8,250	22,376	15,919
Advertising	50	451	451	-	10
Uniform allowance	2,900	2,900	2,199	701	2,422
Minor equipment	-	3,530	3,447	83	3,820
Capital outlay	-	200,400	200,400	-	209,680
Total Superior Court	3,544,058	3,686,898	3,293,624	393,274	3,203,649
Indigent Defense Court Administration					
Current:					
Salaries and wages	52,202	60,992	60,992	-	50,859
Pension contribution	7,257	8,467	8,269	198	7,069
FICA and Medicare insurance	3,988	4,723	4,610	113	3,885
Group health and life insurance	384	2,259	1,586	673	383
Workers' compensation insurance	63	80	73	7	61
Contract service fees	7,000	7,000	-	7,000	-
Materials and supplies	2,500	2,500	1,624	876	1,308
Indigent defense fees	2,515,000	2,506,964	2,460,469	46,495	2,623,435
Total Indigent Defense Court Admin	2,588,394	2,592,985	2,537,623	55,362	2,687,000
Public Defenders Office, Clayton Circuit					
Current:					
Rental	100,323	119,234	116,634	2,600	71,602
Materials and supplies	10,000	24,910	24,448	462	16,570
Electric utilities	2,500	500	296	204	1,816
Court books and records	5,508	4,684	4,099	585	3,848
Court reporter fees	3,500	900	822	78	2,937
Dues and subscriptions	454	454	300	154	364
Training, travel and meetings	-	224	200	24	-
Indigent defense fees	2,058,529	2,407,389	2,407,389	-	2,030,451
Other contract service fees	-	8,699	7,512	1,187	863
Total Public Defenders Office	2,180,814	2,566,994	2,561,700	5,294	2,128,451
Code Enforcement					
Current:					
Salaries and wages	-	1,094,965	1,092,658	2,307	-
Pension contribution	-	161,691	148,102	13,589	-
FICA and Medicare insurance	-	87,034	78,049	8,985	-
Group health and life insurance	-	170,433	155,945	14,488	-
Workers' compensation insurance	-	19,196	19,049	147	-
Materials and supplies	-	7,323	3,089	4,234	-
Telephone, telegraph	-	16,193	-	16,193	-
Dues and subscriptions	-	147	52	95	-
Uniform allowance	-	8,177	2,221	5,956	-
Total Code Enforcement	-	1,565,159	1,499,165	65,994	-

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement (Continued)					
State Court					
Current:					
Salaries and wages	\$ 1,475,884	\$ 1,497,434	\$ 1,497,434	\$ -	\$ 1,453,459
Pension contribution	141,841	144,100	144,100	-	141,773
FICA and Medicare insurance	101,487	102,061	101,978	83	99,495
Group health and life insurance	122,385	132,785	127,393	5,392	121,570
Workers' compensation insurance	1,784	1,801	1,801	-	1,748
Rental	6,760	7,220	6,058	1,162	8,547
Materials and supplies	16,000	22,046	9,422	12,624	10,024
Minor equipment	1,000	3,000	-	3,000	6,675
Court reporter fees	237,196	226,796	154,725	72,071	174,030
Emeritus and pro-tem fees	42,179	42,179	4,793	37,386	16,730
Bailiff fees	90,000	90,000	80	89,920	58,400
Dues and subscriptions	8,630	8,630	6,559	2,071	4,812
Training, travel and meetings	15,000	12,732	2,571	10,161	6,536
Advertising	50	50	-	50	-
Uniform allowance	2,000	2,000	-	2,000	-
Total State Court	2,262,196	2,292,834	2,056,914	235,920	2,103,799
Clerk of State Court					
Current:					
Salaries and wages	1,018,398	1,064,583	1,043,305	21,278	994,912
Pension contribution	138,022	140,620	140,620	-	137,055
FICA and Medicare insurance	69,633	73,545	73,545	-	69,825
Group health and life insurance	207,210	207,210	203,041	4,169	195,269
Workers' compensation insurance	1,168	1,204	1,194	10	1,157
Rental	11,870	11,870	3,961	7,909	8,256
Materials and supplies	13,400	13,400	9,045	4,355	7,401
Dues and subscriptions	900	900	740	160	732
Training, travel and meetings	3,300	3,300	1,690	1,610	130
Total Clerk of State Court	1,463,901	1,516,632	1,477,141	39,491	1,414,737
Magistrate Court					
Current:					
Salaries and wages	833,585	880,319	878,567	1,752	778,576
Pension contribution	97,385	97,385	95,171	2,214	95,392
FICA and Medicare insurance	52,448	65,020	65,020	-	56,633
Group health and life insurance	79,036	69,736	69,197	539	69,093
Workers' compensation insurance	829	1,054	1,054	-	931
Contract service fees	16,245	31,888	31,828	60	30,240
Rental	5,303	4,692	3,267	1,425	4,506
Court books and records	23,476	3,476	2,533	943	12,404
Materials and supplies	14,000	20,617	20,005	612	14,432
Minor equipment	-	1,900	1,571	329	-
Court reporter fees	20,000	32,400	32,400	-	22,280
Emeritus and pro-tem fees	30,000	25,000	24,225	775	30,013
Bailiff fees	46,000	2,600	2,150	450	34,288
Dues and subscriptions	7,374	7,374	5,464	1,910	5,620
Uniform allowance	-	998	-	998	-
Training, travel and meetings	14,500	3,900	2,956	944	9,179
Capital outlay	14,500	21,876	13,063	8,813	27,684
Total Magistrate Court	1,254,681	1,270,235	1,248,471	21,764	1,191,271

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021	Variance With	2020
	Original	Final	Actual	Budget	Actual
Expenditures (Continued)					
Courts and Law Enforcement (Continued)					
State Court Probation					
Current:					
Salaries and wages	\$ 799,545	\$ 825,045	\$ 785,326	\$ 39,719	\$ 768,494
Pension contribution	111,144	111,144	105,616	5,528	106,821
FICA and Medicare insurance	56,810	58,761	55,406	3,355	54,161
Group health and life insurance	145,337	145,337	140,774	4,563	140,944
Workers' compensation insurance	9,380	9,651	9,331	320	9,645
Contract service fees	600	76,465	216	76,249	183
Rental	1,212	1,212	303	909	1,212
Materials and supplies	11,800	11,800	8,569	3,231	8,514
Dues and subscriptions	225	225	100	125	225
Uniform allowance	750	2,250	1,585	665	744
Training, travel and meetings	5,500	5,500	570	4,930	830
Other minor equipment	-	15,670	12,363	3,307	-
Total State Court Probation	1,142,303	1,263,060	1,120,159	139,594	1,091,773
Juvenile Court					
Current:					
Salaries and wages	3,210,653	3,336,309	3,328,887	7,422	3,146,207
Pension contribution	386,628	389,658	389,658	-	379,648
FICA and Medicare insurance	212,322	230,990	230,990	-	222,105
Group health and life insurance	431,633	471,633	451,044	20,589	404,873
Workers' compensation insurance	3,537	5,173	5,173	-	3,835
Contract service fees	36,951	23,193	17,051	6,142	27,272
Rental	7,135	8,470	3,696	4,774	5,642
Court books and records	11,547	12,980	12,979	1	13,134
Materials and supplies	37,698	56,998	40,976	16,022	16,468
Repair and maintenance	19	19	-	19	135
Telephone, telegraph	25,040	29,240	29,240	-	35,993
Court reporter fees	500	1,270	150	1,120	684
Emeritus and pro-tem fees	34,500	34,500	32,700	1,800	25,850
Indigent defense fees	210,000	210,000	207,408	2,592	192,760
Witness fees	1,600	1,600	-	1,600	75
Bailiff fees	40,000	40,000	32,720	7,280	32,080
Dues and subscriptions	4,181	5,681	5,149	532	3,573
Training, travel and meetings	43,518	21,218	13,065	8,153	13,840
Other minor equipment	-	700	-	700	-
Capital outlay	-	-	-	-	27,891
Total Juvenile Court	4,697,462	4,879,632	4,800,886	78,746	4,552,065
Probate Court					
Current:					
Salaries and wages	1,059,499	1,110,869	1,072,543	38,326	999,385
Pension contribution	136,986	142,564	138,061	4,503	135,957
FICA and Medicare insurance	70,896	77,334	77,123	211	71,426
Group health and life insurance	104,450	113,571	109,596	3,975	102,557
Workers' compensation insurance	1,229	1,317	1,291	26	1,210
Contract service fees	1,920	281	281	-	1,254
Rental	3,804	4,122	4,118	4	4,013
Court books and records	5,200	5,200	3,833	1,367	4,442
Materials and supplies	24,800	26,802	21,145	5,657	20,337
Minor equipment	-	8,976	8,857	119	26,580
Emeritus and pro-tem fees	4,000	1,000	1,000	-	450
Indigent defense fees	40,000	46,763	35,338	11,425	39,805
Bailiff fees	17,028	20,166	18,800	1,366	11,120
Dues and subscriptions	6,737	6,737	4,818	1,919	2,723
Training, travel and meetings	16,169	8,169	6,611	1,558	9,216
Promotional	3,000	3,000	849	2,151	693
Uniform allowance	-	-	-	-	217
Total Probate Court	1,495,718	1,576,871	1,504,264	72,607	1,431,385

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

Expenditures (Continued)	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Courts and Law Enforcement (Continued)					
Clerk of Superior/Magistrate Court					
Current:					
Salaries and wages	\$ 1,519,393	\$ 1,570,393	\$ 1,480,891	\$ 89,502	\$ 1,483,226
Pension contribution	209,128	209,128	198,751	10,377	203,102
FICA and Medicare insurance	107,607	111,509	105,449	6,060	105,518
Group health and life insurance	275,115	275,115	247,206	27,909	248,874
Workers' compensation insurance	1,686	1,777	1,777	-	1,773
Board member fees	57,000	56,350	6,473	49,877	24,200
Rental	19,656	20,618	19,788	830	23,470
Court books and records	500	550	550	-	200
Materials and supplies	35,600	35,907	28,454	7,453	33,688
Jury script fees	530,000	530,000	35,880	494,120	445,960
Dues and subscriptions	1,085	1,700	1,700	-	1,050
Training, travel and meetings	3,900	3,869	1,833	2,036	1,373
Redistribution - photocopy	(55,000)	(55,000)	(66,152)	11,152	(24,698)
Total Clerk of Sup/Mag Court	2,705,670	2,761,916	2,062,600	699,316	2,547,736
Solicitor of State Court					
Current:					
Salaries and wages	1,856,246	2,102,843	1,785,558	317,285	1,745,809
Pension contribution	265,319	265,319	246,487	18,832	250,888
FICA and Medicare insurance	134,428	135,002	134,169	833	130,090
Group health and life insurance	232,286	232,286	229,569	2,717	213,511
Workers' compensation insurance	8,698	8,749	8,057	692	9,679
Medical service fees	1,050	1,050	155	895	-
Contract service fees	90,000	90,000	44,299	45,701	73,065
Rental	6,605	6,609	3,649	2,960	5,495
Materials and supplies	24,100	56,585	35,101	21,484	16,578
Minor equipment	4,000	4,781	1,915	2,866	-
Court reporter fees	11,000	10,605	302	10,303	1,116
Emeritus and pro-tem fees	3,320	3,320	-	3,320	2,575
Witness fees	40,000	26,650	750	25,900	21,702
Dues and subscriptions	9,809	14,384	14,384	-	7,978
Training, travel and meetings	10,420	5,845	3,958	1,887	4,107
Advertising fees	2,000	2,000	-	2,000	700
Uniform allowance	2,000	2,000	994	1,006	357
Repair and maintenance	-	395	395	-	-
Total Solicitor of State Court	2,701,281	2,968,423	2,509,742	458,681	2,483,650
District Attorney					
Current:					
Salaries and wages	3,829,022	4,132,185	4,125,084	7,101	3,776,106
Pension contribution	525,261	539,702	539,702	-	512,654
FICA and Medicare insurance	275,082	302,294	302,294	-	272,239
Group health and life insurance	563,786	562,866	478,735	84,131	488,385
Workers' compensation insurance	32,498	35,832	35,553	279	32,737
Contract service fees	76,000	61,000	22,789	38,211	75,577
Rental	19,000	19,069	8,543	10,526	14,933
Court reporter fees	6,000	6,000	288	5,712	4,240
Court books and records	19,550	19,550	651	18,899	5,015
Materials and supplies	43,483	47,088	23,737	23,351	42,921
Minor equipment	-	14,032	829	13,203	1,318
Witness fees	60,000	32,871	430	32,441	13,123
Advertising fees	3,800	3,800	3,800	-	4,889
Dues and subscriptions	31,952	31,952	13,145	18,807	18,114
Training, travel and meetings	40,000	26,700	15,227	11,473	30,823
Uniform allowance	15,500	16,577	14,031	2,546	14,824
Capital outlay	-	9,727	-	9,727	-
Total District Attorney	5,540,934	5,861,245	5,584,838	276,407	5,307,898

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Courts and Law Enforcement (Continued)					
State Adult Probation					
Current:					
FICA and Medicare insurance	\$ 284	\$ 284	\$ -	\$ 284	\$ -
Materials and supplies	3,800	3,800	232	3,568	1,783
Total State Adult Probation	4,084	4,084	232	3,852	1,783
Clayton County Prison					
Current:					
Salaries and wages	3,409,834	3,567,634	3,563,845	3,789	3,412,084
Pension contribution	460,094	486,376	473,696	12,680	469,578
FICA and Medicare insurance	241,000	260,882	260,882	-	248,359
Group health and life insurance	462,936	380,338	380,338	-	407,082
Workers' compensation insurance	55,923	63,694	63,694	-	61,099
Contract service fees	231,348	231,487	221,026	10,461	215,224
Rental	1,560	2,000	1,556	444	484
Materials and supplies	442,730	513,535	492,371	21,164	540,624
Minor equipment	50,000	51,622	22,332	29,290	46,459
Postage	200	200	176	24	278
Utilities	424,000	488,674	488,515	159	385,086
Dues and subscriptions	1,358	2,203	2,203	-	2,307
Training, travel and meetings	3,000	3,000	465	2,535	2,442
Uniform allowance	14,250	18,924	18,484	440	22,802
Repair and maintenance	58,000	62,375	23,675	38,700	40,937
Redistribution - other expenses	(88,059)	(88,059)	-	(88,059)	-
Capital outlay	33,000	141,459	61,537	79,922	96,324
Total Clayton County Prison	5,801,174	6,186,344	6,074,795	111,549	5,951,169
Sheriff:					
Current:					
Salaries and wages	19,834,077	20,583,109	20,534,532	48,577	20,283,312
Pension contribution	2,294,766	2,128,228	2,114,823	13,405	1,995,236
FICA and Medicare insurance	1,270,940	1,512,799	1,512,354	445	1,483,088
Group health and life insurance	3,210,132	1,836,982	1,836,946	36	1,992,854
Workers' compensation insurance	219,391	339,184	338,975	209	339,197
Medical service fees	7,503,500	8,067,509	8,050,940	16,569	7,612,326
Contract service fees	655,753	791,462	737,423	54,039	683,412
Rental	19,560	19,521	19,521	-	19,521
Materials and supplies	2,834,058	3,134,817	3,059,715	75,102	3,052,022
Crime prev and investigation supplies	5,286	2,682	2,537	145	5,065
Minor equipment	-	31,640	31,640	-	57,377
Telephone, telegraph	100,000	69,857	69,363	494	90,462
Advertising	5,400	8,085	8,085	-	3,206
Dues and subscriptions	2,076	2,680	2,680	-	1,800
Prisoner transport	300,000	108,000	75,592	32,408	224,908
Training, travel and meetings	35,467	10,385	10,163	222	45,405
Uniform allowance	196,500	216,771	210,948	5,823	122,908
Repair and maintenance	2,000	129,238	128,616	622	102,066
Capital outlay	-	-	-	-	42,557
Total Sheriff	38,488,906	38,992,949	38,744,853	248,096	38,156,722
Total Courts and Law Enforcement	<u>\$ 75,871,576</u>	<u>\$ 79,986,261</u>	<u>\$ 77,077,007</u>	<u>\$ 2,905,947</u>	<u>\$ 74,253,088</u>
Current expenditures	\$ 75,824,076	\$ 79,622,526	\$ 76,802,007	\$ 2,817,212	\$ 73,848,952
Capital outlay	47,500	363,735	275,000	88,735	404,136
Total Courts and Law Enforcement	<u>\$ 75,871,576</u>	<u>\$ 79,986,261</u>	<u>\$ 77,077,007</u>	<u>\$ 2,905,947</u>	<u>\$ 74,253,088</u>

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Public Safety					
County Police					
Current:					
Salaries and wages	\$ 26,343,629	\$ 26,594,967	\$ 26,594,707	\$ 260	\$ 20,130,139
Pension contribution	3,438,624	3,423,733	3,422,387	1,346	3,278,069
FICA and Medicare insurance	1,801,435	1,932,143	1,932,135	8	1,798,825
Group health and life insurance	8,942,495	7,733,094	3,160,065	4,573,029	3,069,104
Workers' compensation insurance	377,962	479,220	479,220	-	447,351
Board member fees	1,200	2,340	1,900	440	1,000
Medical service fees	224,462	175,377	171,757	3,620	125,037
Contract service fees	439,447	486,424	450,383	36,041	431,459
Rental	82,775	66,012	60,395	5,617	79,685
Materials and supplies	528,423	571,116	462,190	108,926	689,878
Crime prevention/investigation supplies	39,000	44,761	39,859	4,902	30,715
Minor equipment	50,000	954,721	426,022	528,699	422,496
Telephone, telegraph	233,370	276,215	276,047	168	266,789
Dues and subscriptions	17,343	34,582	34,330	252	43,341
Training, travel and meetings	123,704	97,242	96,547	695	109,476
Advertising	4,500	4,500	2,973	1,527	4,504
Uniform allowance	350,000	452,165	432,627	19,538	398,624
Repair and maintenance	66,248	69,111	64,290	4,821	226,964
General assistance	-	2,000	2,000	-	-
Wrecker service	2,000	1,000	505	495	250
Capital outlay	-	435,716	435,346	370	335,316
Total County Police	43,066,617	43,836,439	38,545,685	5,290,754	31,889,022
Narcotics Unit					
Current:					
Contract service fees	-	-	-	-	2,630
Rental	5,316	5,534	2,610	2,924	2,197
Materials and supplies	3,000	6,822	6,416	406	2,610
Telephone, telegraph	4,500	11,389	11,389	-	4,265
Dues and subscriptions	3,100	3,099	3,099	-	675
Training, travel and meetings	5,000	6,271	5,872	399	7,713
Total Narcotics Unit	20,916	33,115	29,386	3,729	20,090
EMS Rescue - Administration					
Current:					
Salaries and wages	8,202,792	7,047,206	6,107,773	939,433	5,966,887
Pension contribution	1,119,401	890,721	872,505	18,216	1,059,972
FICA and Medicare insurance	582,387	482,615	482,615	-	568,039
Group health and life insurance	1,219,717	1,139,667	1,116,419	23,248	1,087,886
Workers' compensation insurance	275,301	254,576	254,452	124	282,437
Contract service fees	501,441	530,317	504,836	25,481	544,625
Rental	31,980	39,780	38,673	1,107	33,717
Materials and supplies	481,166	505,720	481,190	24,530	443,838
Minor equipment	-	3,500	3,181	319	4,795
Dues and subscriptions	33,960	20,868	20,465	403	6,985
Training, travel and meetings	7,100	7,100	4,387	2,713	3,380
Uniform allowance	88,074	88,459	88,000	459	96,812
Repair and maintenance	16,000	8,300	6,733	1,567	8,133
Capital outlay	-	13,445	-	13,445	-
Total EMS Rescue - Administration	12,559,319	11,032,274	9,981,229	1,051,045	10,107,506

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Public Safety (Continued)					
Central Communications					
Current:					
Salaries and wages	\$ 72,873	\$ 79,769	\$ 79,769	\$ -	\$ 108,001
Pension contribution	10,131	10,800	10,800	-	14,588
FICA and Medicare insurance	5,319	6,068	6,068	-	7,700
Group health and life insurance	7,465	7,692	7,692	-	10,454
Workers' compensation insurance	89	54	54	-	126
Materials and supplies	129	218	218	-	289
Dues and subscriptions	1,285	-	-	-	312
Total Central Communications	97,291	104,601	104,601	-	141,470
Emergency Management					
Current:					
Salaries and wages	196,850	110,132	110,132	-	96,323
Pension contribution	27,363	28,958	28,958	-	27,254
FICA and Medicare insurance	14,534	15,835	15,835	-	14,158
Group health and life insurance	13,095	13,808	13,708	100	23,104
Workers' compensation insurance	4,577	4,936	4,936	-	4,574
Contract service fees	42,480	58,292	39,389	18,903	25,298
Rental	3,000	1,305	1,196	109	2,842
Materials and supplies	2,000	150,354	129,381	20,973	149,719
Minor equipment	21,126	59,181	59,181	-	-
Dues and subscriptions	300	100	100	-	100
Food and dietary	1,119	-	-	-	1,119
Training, travel and meetings	2,250	160	160	-	241
Repair and maintenance	-	3,712	-	3,712	217,633
Capital outlay	-	-	-	-	5,475
Total Emergency Management	328,694	446,773	402,976	43,797	567,840
Total Public Safety	<u>\$ 56,072,837</u>	<u>\$ 55,453,202</u>	<u>\$ 49,063,877</u>	<u>\$ 6,389,325</u>	<u>\$ 42,725,928</u>
Current expenditures	\$ 56,072,837	\$ 55,004,041	\$ 48,628,531	\$ 6,375,510	\$ 42,385,137
Capital outlay	-	449,161	435,346	13,815	340,791
Total Public Safety	<u>\$ 56,072,837</u>	<u>\$ 55,453,202</u>	<u>\$ 49,063,877</u>	<u>\$ 6,389,325</u>	<u>\$ 42,725,928</u>
Transportation and Development					
Transportation/Development - Administration					
Current:					
Salaries and wages	\$ 1,582,276	\$ 2,875,384	\$ 2,875,146	\$ 238	\$ 2,391,597
Pension contribution	706,738	384,166	384,166	-	331,474
FICA and Medicare insurance	371,158	200,745	200,745	-	164,935
Group health and life insurance	1,021,508	592,318	592,318	-	564,914
Workers' compensation insurance	180,564	204,350	204,350	-	182,132
Contract service fees	122,000	123,458	85,057	38,401	139,996
Rental	14,500	14,705	10,297	4,408	10,677
Materials and supplies	41,875	112,481	98,622	13,859	135,126
Electric utilities	300,000	300,000	189,291	110,709	186,611
Minor equipment	-	14,428	7,454	6,974	4,510
Dues and subscriptions	2,000	2,000	908	1,092	1,909
Training, travel and meetings	8,000	8,000	3,176	4,824	5,848
Uniform allowance	33,000	48,350	14,735	33,615	18,499
Repair and maintenance	303,000	306,125	199,386	106,739	140,394
Capital outlay	-	3,561	2,395	1,166	34,051
Total Transportation/Development Administration	4,686,619	5,190,071	4,868,046	322,025	4,312,673
Total Transportation and Development	<u>\$ 4,686,619</u>	<u>\$ 5,190,071</u>	<u>\$ 4,868,046</u>	<u>\$ 322,025</u>	<u>\$ 4,312,673</u>
Current expenditures	\$ 4,686,619	\$ 5,186,510	\$ 4,865,651	\$ 320,859	\$ 4,278,622
Capital outlay	-	3,561	2,395	1,166	34,051
Total Transportation and Development	<u>\$ 4,686,619</u>	<u>\$ 5,190,071</u>	<u>\$ 4,868,046</u>	<u>\$ 322,025</u>	<u>\$ 4,312,673</u>

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Planning and Zoning					
Community Development - Administration					
Current:					
Salaries and wages	\$ 1,425,074	\$ 1,267,971	\$ 734,717	\$ 533,254	\$ 722,219
Pension contribution	197,119	197,119	99,091	98,028	100,255
FICA and Medicare insurance	105,230	106,609	52,969	53,640	52,354
Group health and life insurance	254,557	178,368	85,076	93,292	92,444
Workers' compensation insurance	11,313	11,515	8,257	3,258	7,372
Board member fees	3,600	3,600	3,500	100	2,150
Contract service fees	626,381	824,077	824,077	-	674,467
Rental	2,904	3,271	2,258	1,013	5,056
Materials and supplies	20,000	21,332	12,282	9,050	16,263
Bank charges	18,200	93,700	85,754	7,946	50,448
Dues and subscriptions	2,000	1,200	617	583	474
Training, travel and meetings	8,600	3,098	70	3,028	-
Uniform allowance	3,300	3,999	3,341	658	3,594
Total Community Development - Administration	2,678,278	2,715,859	1,912,009	803,850	1,727,096
Community Development - Planning					
Current:					
Salaries and wages	439,773	453,830	279,907	173,923	384,319
Pension contribution	61,132	61,132	37,482	23,650	53,336
FICA and Medicare insurance	32,537	33,393	20,569	12,824	27,302
Group health and life insurance	67,341	54,725	26,623	28,102	61,314
Workers' compensation insurance	1,396	1,409	533	876	1,239
Contract service fees	254,808	254,808	233,567	21,241	106,167
Rental	1,512	1,519	-	1,519	1,577
Materials and supplies	4,271	5,336	4,252	1,084	3,939
Dues and subscriptions	1,135	1,135	833	302	-
Training, travel and meetings	4,750	4,750	-	4,750	(1,439)
Uniform allowance	300	300	-	300	-
Total Community Development - Planning	868,955	872,337	603,766	268,571	637,754
Total Planning and Zoning	<u>\$ 3,547,233</u>	<u>\$ 3,588,196</u>	<u>\$ 2,515,775</u>	<u>\$ 1,072,421</u>	<u>\$ 2,364,850</u>
Libraries					
Current:					
Salaries and wages	\$ 2,571,916	\$ 2,587,030	\$ 2,261,387	\$ 325,643	\$ 1,824,837
Pension contribution	271,621	295,495	260,983	34,512	210,591
FICA and Medicare insurance	140,657	176,642	165,219	11,423	128,489
Group health and life insurance	423,529	462,211	336,294	125,917	279,560
Workers' compensation insurance	1,754	4,871	4,804	67	4,522
Contract service fees	57,000	34,312	27,762	6,550	37,586
Rental	24,939	30,387	28,045	2,342	24,261
Library books and materials	311,000	362,881	274,337	88,544	369,674
Materials and supplies	73,212	80,486	68,974	11,512	65,087
Minor equipment	-	26,237	10,200	16,037	8,574
Bank fees	-	7,620	7,566	54	8,060
Utilities	314,499	286,715	165,000	121,715	162,889
Telephone, telegraph	9,425	14,661	5,833	8,828	7,362
Colloquiums	1,182	-	-	-	-
Dues and subscriptions	90,000	109,865	109,242	623	134,637
Training, travel and meetings	30,903	10,622	6,650	3,972	7,442
Repair and maintenance	-	-	(356)	356	6,969
Casualty and other losses	-	11	11	-	(11)
Capital outlay	-	-	-	-	10,479
Total Libraries	<u>\$ 4,321,637</u>	<u>\$ 4,490,046</u>	<u>\$ 3,731,951</u>	<u>\$ 758,095</u>	<u>\$ 3,291,008</u>
Total Libraries	<u>\$ 4,321,637</u>	<u>\$ 4,490,046</u>	<u>\$ 3,731,951</u>	<u>\$ 758,095</u>	<u>\$ 3,291,008</u>
Current expenditures	\$ 4,321,637	\$ 4,490,046	\$ 3,731,951	\$ 758,095	\$ 3,291,008
Total Libraries	<u>\$ 4,321,637</u>	<u>\$ 4,490,046</u>	<u>\$ 3,731,951</u>	<u>\$ 758,095</u>	<u>\$ 3,291,008</u>

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Parks and Recreation					
Current:					
Salaries and wages	\$ 4,879,140	\$ 4,851,611	\$ 4,149,862	\$ 701,749	\$ 4,096,823
Pension contribution	447,575	478,895	437,612	41,283	406,211
FICA and Medicare insurance	231,494	313,218	300,961	12,257	290,948
Group health and life insurance	603,178	653,669	520,474	133,195	482,497
Workers' compensation insurance	82,196	115,541	114,849	692	114,457
Contract service fees	326,760	255,744	184,391	71,353	182,472
Rental	51,145	49,213	38,820	10,393	33,867
Materials and supplies	324,744	242,509	172,245	70,264	279,237
Bank charges	35,819	39,959	36,805	3,154	37,982
Minor equipment	43,100	101,262	39,714	61,548	57,293
Advertising	5,550	3,550	784	2,766	3,726
Dues and subscriptions	8,810	6,810	3,360	3,450	5,748
Recreation program costs	296,878	222,402	80,702	141,700	129,325
Training, travel and meetings	27,220	7,420	1,870	5,550	22,025
Uniform allowance	19,510	25,532	21,120	4,412	12,589
Repair and maintenance	240,626	268,304	175,102	93,202	145,067
Casualty and other losses	120	125	46	79	17
Capital outlay	-	235,022	34,522	200,500	110,617
Total Parks and Recreation	<u>\$ 7,623,865</u>	<u>\$ 7,870,786</u>	<u>\$ 6,313,239</u>	<u>\$ 1,557,547</u>	<u>\$ 6,410,901</u>
Current expenditures	\$ 7,623,865	\$ 7,635,764	\$ 6,278,717	\$ 1,357,047	\$ 6,300,284
Capital outlay	-	235,022	34,522	200,500	110,617
Total Parks and Recreation	<u>\$ 7,623,865</u>	<u>\$ 7,870,786</u>	<u>\$ 6,313,239</u>	<u>\$ 1,557,547</u>	<u>\$ 6,410,901</u>
Health and Welfare					
Department of Human Resources					
Current:					
General assistance	1,067,000	1,922,651	1,922,651	-	1,067,000
Contract service fees	100,000	80,232	50,109	-	-
Capital outlay	-	-	-	-	445,651
Total Department of Human Resources	<u>1,167,000</u>	<u>2,002,883</u>	<u>1,972,760</u>	<u>-</u>	<u>1,512,651</u>
Senior Services					
Current:					
Salaries and wages	3,375,418	2,656,671	1,960,615	696,056	1,430,350
Pension contribution	181,656	259,348	194,224	65,124	121,442
FICA and Medicare insurance	94,624	166,414	143,092	23,322	102,336
Group health and life insurance	288,596	403,366	200,841	202,525	148,015
Workers' compensation insurance	20,476	53,407	49,793	3,614	32,535
Contract service fees	514,503	719,422	589,207	130,215	436,786
Rental	49,418	27,553	14,092	13,461	40,660
Materials and supplies	161,871	236,039	178,954	57,085	75,293
Minor equipment	-	95,809	64,824	30,985	6,428
Advertising	22,764	16,344	4,348	11,996	5,962
Dues and subscriptions	2,705	14,477	7,144	7,333	1,047
Recreation program costs	71,880	19,902	3,973	15,929	19,487
Telephone, telegraph	-	26,375	24,983	1,392	9,613
Training, travel and meetings	35,965	13,796	1,866	11,930	4,076
Uniform allowance	17,582	16,333	6,678	9,655	5,178
Bank charges	7,272	7,272	5,321	1,951	8,396
Repair and maintenance	23,842	123,617	11,841	111,776	1,164
Capital outlay	108,000	218,500	-	218,500	-
Total Senior Services	<u>4,976,572</u>	<u>5,074,645</u>	<u>3,461,796</u>	<u>1,612,849</u>	<u>2,448,768</u>
Total Health and Welfare	<u>\$ 6,143,572</u>	<u>\$ 7,077,528</u>	<u>\$ 5,434,556</u>	<u>\$ 1,612,849</u>	<u>\$ 3,961,419</u>

(Continued)

CLAYTON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Budgeted Amounts		2021 Actual	Variance With Budget	2020 Actual
	Original	Final			
Expenditures (Continued)					
Health and Welfare (Continued)					
Current expenditures	\$ 6,035,572	\$ 6,859,028	\$ 5,434,556	\$ 1,424,472	\$ 3,515,768
Capital outlay	108,000	218,500	-	218,500	445,651
Total Health and Welfare	<u>\$ 6,143,572</u>	<u>\$ 7,077,528</u>	<u>\$ 5,434,556</u>	<u>\$ 1,612,849</u>	<u>\$ 3,961,419</u>
Total Expenditures	<u>\$ 223,862,170</u>	<u>\$ 255,811,636</u>	<u>\$ 235,987,362</u>	<u>\$ 19,790,844</u>	<u>\$ 204,007,773</u>
Current expenditures	\$ 222,983,698	\$ 249,611,534	\$ 230,682,524	\$ 18,895,580	\$ 198,619,667
Debt service	697,308	697,308	686,671	10,637	1,518,125
Capital outlay	181,164	5,502,794	4,618,167	884,627	3,869,981
Total Expenditures	<u>\$ 223,862,170</u>	<u>\$ 255,811,636</u>	<u>\$ 235,987,362</u>	<u>\$ 19,790,844</u>	<u>\$ 204,007,773</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Other taxes:					
Hotel/motel tax	\$ 375,000	\$ 375,000	\$ 620,838	\$ 245,838	\$ 570,078
Other revenue	-	-	-	-	165
Total revenues	<u>375,000</u>	<u>375,000</u>	<u>620,838</u>	<u>245,838</u>	<u>570,243</u>
Expenditures					
General government:					
Current:					
Salaries and wages	-	14,619	14,619	-	-
Pension contribution	-	10,700	10,588	112	-
Payroll taxes	-	6,000	5,599	401	-
Group health insurance	-	25,576	25,507	69	4,652
Workers' compensation insurance	-	100	91	9	-
Contractual services	-	-	-	-	4,566
Rental	-	15,000	12,500	2,500	-
Office supplies	4,000	5,325	4,033	1,292	681
Program supplies	4,000	7,160	2,159	5,001	-
Dues and subscriptions	-	2,000	200	1,800	-
Training, travel and meetings	-	-	-	-	(370)
Advertising	2,000	2,000	343	1,657	1,377
Other minor equipment	-	1,000	990	10	-
General assistance	665,000	585,520	322,500	263,020	666,454
Total expenditures	<u>675,000</u>	<u>675,000</u>	<u>399,129</u>	<u>275,871</u>	<u>677,360</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(300,000)</u>	<u>(300,000)</u>	<u>221,709</u>	<u>521,709</u>	<u>(107,117)</u>
Other Financing Sources					
Appropriation of fund balance	300,000	300,000	-	(300,000)	-
Total other financing sources	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance	-	-	221,709	221,709	(107,117)
Fund Balance, beginning of year	1,219,872	1,219,872	1,219,872	-	1,326,989
Appropriation of fund balance	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 919,872</u>	<u>\$ 919,872</u>	<u>\$ 1,441,581</u>	<u>\$ 521,709</u>	<u>\$ 1,219,872</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Other taxes:					
Hotel/motel tax	\$ 684,500	\$ 693,500	\$ 1,034,728	\$ 341,228	\$ 950,128
Other revenue	-	-	9,602	9,602	10,378
Total revenues	<u>684,500</u>	<u>693,500</u>	<u>1,044,330</u>	<u>350,830</u>	<u>960,506</u>
Expenditures					
General government:					
Current:					
Board member fees	3,500	-	-	-	-
Contractual service	850,000	725,183	725,183	-	822,855
Rental	22,500	22,673	22,673	-	19,843
Office supplies	-	4,665	4,665	-	-
Utilities	13,500	7,931	7,808	123	11,289
Advertising	27,000	23,049	23,049	-	24,994
Promotional	3,000	2,000	2,000	-	1,450
Other minor equipment	-	1,655	1,655	-	-
Repair and maintenance - buildings	-	141,341	141,341	-	-
General assistance	65,000	65,000	65,000	-	65,000
Capital outlay	-	-	-	-	318,100
Total expenditures	<u>984,500</u>	<u>993,497</u>	<u>993,374</u>	<u>123</u>	<u>1,263,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(300,000)</u>	<u>(299,997)</u>	<u>50,956</u>	<u>350,953</u>	<u>(303,025)</u>
Other Financing Sources					
Appropriation of fund balance	<u>300,000</u>	<u>299,997</u>	<u>-</u>	<u>(299,997)</u>	<u>-</u>
Total other financing sources	<u>300,000</u>	<u>299,997</u>	<u>-</u>	<u>(299,997)</u>	<u>-</u>
Net change in fund balance	-	-	50,956	50,956	(303,025)
Fund Balance, beginning of year	1,075,520	1,075,520	1,075,520	-	1,378,545
Appropriation of fund balance	<u>(300,000)</u>	<u>(299,997)</u>	<u>-</u>	<u>299,997</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 775,520</u>	<u>\$ 775,523</u>	<u>\$ 1,126,476</u>	<u>\$ 350,953</u>	<u>\$ 1,075,520</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Charges for services - E911 fees	\$ 4,136,122	\$ 4,136,122	\$ 5,057,374	\$ 921,252	\$ 4,777,733
Other revenue	-	-	-	-	449
Total revenues	4,136,122	4,136,122	5,057,374	921,252	4,778,182
Expenditures					
Public safety:					
Current:					
Salaries and wages	3,066,332	3,015,903	2,216,065	799,838	2,207,932
Pension contribution	316,125	385,180	241,817	143,363	246,258
Payroll taxes	166,449	186,688	161,437	25,251	159,746
Group health and life insurance	447,466	468,136	238,287	229,849	239,078
Workers' compensation insurance	1,772	6,986	2,642	4,344	2,617
Other contractual services	368,456	383,344	363,891	19,453	542,209
Office equipment rental	7,968	4,505	4,341	164	7,772
Janitorial supplies	-	55	52	3	-
Office supplies	18,000	24,116	22,146	1,970	22,572
Photocopy machine supplies	250	250	-	250	-
Telephone, telegraph	221,400	176,620	122,802	53,818	103,183
Training, travel and meetings	26,292	11,820	3,005	8,815	150
Dues and subscriptions	1,286	1,286	192	1,094	-
Uniform allowance	12,000	21,438	11,143	10,295	7,025
Repair and maintenance - equipment	21,085	21,085	-	21,085	-
Other minor equipment	-	4,500	-	4,500	-
Capital outlay	-	55,280	-	55,280	-
Total expenditures	4,674,881	4,767,192	3,387,820	1,379,372	3,538,542
Excess (deficiency) of revenues over (under) expenditures	(538,759)	(631,070)	1,669,554	2,300,624	1,239,640
Other Financing Sources					
Appropriation of fund balance	538,759	538,759	-	(538,759)	-
Transfers in	-	79,749	79,749	-	-
Total other financing sources	538,759	618,508	79,749	(538,759)	-
Net change in fund balance	-	(12,562)	1,749,303	1,761,865	1,239,640
Fund Balance, beginning of year	4,102,401	4,102,401	4,102,401	-	2,862,761
Appropriation of fund balance	(538,759)	(538,759)	-	538,759	-
Fund Balance, end of year	\$ 3,563,642	\$ 3,551,080	\$ 5,851,704	\$ 2,300,624	\$ 4,102,401

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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Fines and forfeitures					
Condemnation of monies	\$ -	\$ -	\$ 148,489	\$ 148,489	\$ 325,507
Investment earnings	-	-	180	180	196
Total revenues	-	-	148,669	148,669	325,703
Expenditures					
Public safety:					
County police:					
Current:					
Building lease and rental	95,000	103,582	103,579	3	88,290
Office supplies	110,000	61,484	33,824	27,660	140,649
Training, travel and meetings	-	-	-	-	3,838
Dues and subscriptions	-	400	251	149	42
Minor equipment	-	3,350	-	3,350	1,002
Capital outlay	-	36,184	14,184	22,000	-
Total county police	205,000	205,000	151,838	53,162	233,821
Courts and law enforcement:					
District attorney:					
Current:					
Medical service fees	-	500	325	175	-
Other contractual services	-	24,900	15,187	9,713	38,239
Office supplies	25,000	14,000	-	14,000	-
General assistance	-	-	-	-	10,929
Total district attorney	25,000	39,400	15,512	23,888	49,168
Total courts and law enforcement	25,000	39,400	15,512	23,888	49,168
Total expenditures	230,000	244,400	167,350	77,050	282,989
Excess (deficiency) of revenues over (under) expenditures	(230,000)	(244,400)	(18,681)	225,719	42,714
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	(351,290)
Appropriation of fund balance	230,000	244,400	-	(244,400)	-
Total other financing sources (uses)	230,000	244,400	-	(244,400)	(351,290)
Net change in fund balance	-	-	(18,681)	(18,681)	(308,576)
Fund Balance, beginning of year	521,135	521,135	521,135	-	829,711
Appropriation of fund balance	(230,000)	(244,400)	-	244,400	-
Fund Balance, end of year	\$ 291,135	\$ 276,735	\$ 502,454	\$ 225,719	\$ 521,135

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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Fines and forfeitures	\$ -	\$ 20,000	\$ 982,830	\$ 962,830	\$ 1,103,727
Total revenues	-	20,000	982,830	962,830	1,103,727
Expenditures					
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	248,288	130,268	128,802	1,466	134,922
Payroll taxes	11,435	11,435	10,119	1,316	10,359
Workers' compensation insurance	53	73	64	9	48
Capital outlay	-	138,000	136,679	1,321	-
Total district attorney	259,776	279,776	275,664	4,112	145,329
Total courts and law enforcement	259,776	279,776	275,664	4,112	145,329
Public safety:					
County police:					
Current:					
Wrecker service	500	-	-	-	-
Total county police	500	-	-	-	-
Narcotics unit:					
Current:					
Materials and supplies	124,319	116,319	13,600	102,719	1,570
Training, travel and meetings	-	-	-	-	(1,909)
Repairs and maintenance	10,000	18,600	14,567	4,033	1,485
Capital outlay	-	2,000,000	-	2,000,000	-
Total narcotics unit	134,319	2,134,919	28,167	2,106,752	1,146
Total public safety	134,819	2,134,919	28,167	2,106,752	1,146
Total expenditures	484,595	2,514,695	403,831	2,110,864	246,475
Excess (deficiency) of revenues over (under) expenditures	(484,595)	(2,494,695)	578,999	3,073,694	857,252
Other Financing Sources					
Appropriation of fund balance	484,095	2,494,095	-	(2,494,095)	-
Sale of capital assets	-	-	600	600	600
Total other financing sources	484,095	2,494,095	600	(2,493,495)	600
Net change in fund balance	(500)	(600)	579,599	580,199	857,852
Fund Balance, beginning of year	4,195,473	4,195,473	4,195,473	-	3,337,621
Appropriation of fund balance	(484,095)	(2,494,095)	-	2,494,095	-
Fund Balance, end of year	\$ 3,710,878	\$ 1,700,778	\$ 4,775,072	\$ 3,074,294	\$ 4,195,473

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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Fines and forfeitures	\$ 742,500	\$ 742,500	\$ 483,843	\$ (258,657)	\$ 605,269
Total revenues	<u>742,500</u>	<u>742,500</u>	<u>483,843</u>	<u>(258,657)</u>	<u>605,269</u>
Excess of revenues over expenditures	<u>742,500</u>	<u>742,500</u>	<u>483,843</u>	<u>(258,657)</u>	<u>605,269</u>
Other Financing Uses					
Transfers out	<u>(742,500)</u>	<u>(742,500)</u>	<u>(470,000)</u>	<u>272,500</u>	<u>(584,500)</u>
Total other financing uses	<u>(742,500)</u>	<u>(742,500)</u>	<u>(470,000)</u>	<u>272,500</u>	<u>(584,500)</u>
Net change in fund balance	-	-	13,843	13,843	20,769
Fund Balance, beginning of year	<u>220,015</u>	<u>220,015</u>	<u>220,015</u>	<u>-</u>	<u>199,246</u>
Fund Balance, end of year	<u>\$ 220,015</u>	<u>\$ 220,015</u>	<u>\$ 233,858</u>	<u>\$ 13,843</u>	<u>\$ 220,015</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Charges for services:					
Court supervision fee	\$ 6,500	\$ 6,500	\$ 4,824	\$ (1,676)	\$ 5,754
Total revenues	6,500	6,500	4,824	(1,676)	5,754
Expenditures					
Courts and law enforcement:					
Current:					
Contract services	4,500	4,000	-	4,000	940
Rental	1,000	1,000	-	1,000	-
Medical service fees	1,000	1,500	1,500	-	600
Medical supplies	-	-	-	-	841
Total courts and law enforcement	6,500	6,500	1,500	5,000	2,381
Total expenditures	6,500	6,500	1,500	5,000	2,381
Net change in fund balance	-	-	3,324	3,324	3,373
Fund Balance, beginning of year	28,212	28,212	28,212	-	24,839
Fund Balance, end of year	<u>\$ 28,212</u>	<u>\$ 28,212</u>	<u>\$ 31,536</u>	<u>\$ 3,324</u>	<u>\$ 28,212</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Fines and forfeitures	\$ 107,700	\$ 107,700	\$ 42,544	\$ (65,156)	\$ 93,649
Other revenues	30,000	30,000	23,369	(6,631)	20,225
Total revenues	137,700	137,700	65,913	(71,787)	113,874
Expenditures					
General government:					
Current:					
Contract services	8,000	8,000	1,200	6,800	-
Other minor equipment	-	-	-	-	-
General assistance	40,000	40,000	15,000	25,000	40,000
Total general government	48,000	48,000	16,200	31,800	40,000
Courts and law enforcement:					
Current:					
Contract services	84,900	54,767	14,687	40,080	40,120
Food and dietary	-	712	712	-	2,952
Computer supplies	-	40	36	4	-
Office supplies	2,000	7,883	7,447	436	4,060
Dues and subscriptions	-	480	420	60	420
Medical service fees	-	26,720	20,885	5,835	9,680
Medical supplies	-	725	725	-	827
Training, travel and meetings	12,800	6,000	1,968	4,032	14,324
Uniform allowance	-	746	714	32	-
Other minor equipment	-	6,732	4,762	1,970	-
Total courts and law enforcement	99,700	104,805	52,356	52,449	72,383
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	40,000
Total health and welfare	40,000	40,000	40,000	-	40,000
Total expenditures	187,700	192,805	108,556	84,249	152,383
Deficiency of revenues under expenditures	(50,000)	(55,105)	(42,643)	12,462	(38,509)
Other Financing Sources					
Appropriation of fund balance	50,000	55,000	-	(55,000)	-
Total other financing sources	50,000	55,000	-	(55,000)	-
Net change in fund balance	-	(105)	(42,643)	(42,538)	(38,509)
Fund Balance, beginning of year	256,224	256,224	256,224	-	294,733
Appropriation of fund balance	(50,000)	(55,000)	-	55,000	-
Fund Balance, end of year	<u>\$ 256,224</u>	<u>\$ 201,119</u>	<u>\$ 213,581</u>	<u>\$ 12,462</u>	<u>\$ 256,224</u>

CLAYTON COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Charges for services:					
Court filing and recording fees	\$ 186,662	\$ 186,662	\$ 223,264	\$ 36,602	\$ 255,153
Other revenues	2,500	2,500	2,260	(240)	1,925
Total revenues	189,162	189,162	225,524	36,362	257,078
Expenditures					
Courts and law enforcement:					
Current:					
Salaries and wages	86,357	101,238	94,942	6,296	80,880
Pension contribution	17,455	13,864	12,988	876	11,242
Payroll taxes	9,607	7,746	7,263	483	5,991
Group health and life insurance	21,888	14,123	104	14,019	6,798
Workers' compensation insurance	69	122	114	8	97
Contractual services	1,750	1,650	130	1,520	-
Office equipment rental	1,451	1,451	1,330	121	1,572
Office supplies	3,000	3,190	1,474	1,716	1,416
Mediation fees	42,000	42,000	11,135	30,865	15,900
Dues and subscriptions	385	385	375	10	250
Postage	2,200	2,200	1,672	528	2,303
Telephone	1,000	1,000	345	655	354
Training, travel and meetings	2,000	2,000	1,490	510	1,065
Total expenditures	189,162	190,969	133,362	57,607	127,868
Excess (deficiency) of revenues over (under) expenditures	-	(1,807)	92,162	57,607	(127,868)
Other Financing Sources					
Transfers in	-	1,617	1,617	-	-
Appropriation of fund balance	-	190	-	(190)	-
Total other financing sources	-	1,807	1,617	(190)	-
Net change in fund balance	-	-	93,779	93,779	129,210
Fund Balance, beginning of year	537,140	537,140	537,140	-	407,930
Appropriation of fund balance	-	(190)	-	190	-
Fund Balance, end of year	<u>\$ 537,140</u>	<u>\$ 536,950</u>	<u>\$ 630,919</u>	<u>\$ 93,969</u>	<u>\$ 537,140</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Fines and forfeitures	\$ 371,770	\$ 371,770	\$ 254,770	\$ (117,000)	\$ 300,562
Total revenues	<u>371,770</u>	<u>371,770</u>	<u>254,770</u>	<u>(117,000)</u>	<u>300,562</u>
Expenditures					
Courts and law enforcement:					
Solicitor general:					
Current:					
Salaries and wages	265,892	267,321	251,300	16,021	261,846
Pension contribution	35,073	35,073	34,722	351	36,396
Payroll taxes	18,126	18,241	17,728	513	18,941
Group health and life insurance	54,575	54,575	49,808	4,767	40,031
Workers' compensation insurance	258	331	331	-	314
Total solicitor general	<u>373,924</u>	<u>375,541</u>	<u>353,889</u>	<u>21,652</u>	<u>357,528</u>
District attorney:					
Current:					
Salaries and wages	203,616	513,116	150,251	362,865	175,489
Pension contribution	27,168	27,168	20,191	6,977	22,300
Payroll taxes	14,384	14,728	11,033	3,695	12,861
Group health and life insurance	18,104	18,104	15,231	2,873	17,846
Workers' compensation insurance	195	199	134	65	168
Materials and supplies	12,000	12,000	7,637	4,363	13,371
Training, travel and meetings	-	-	-	-	1,121
Total district attorney	<u>275,467</u>	<u>585,315</u>	<u>204,477</u>	<u>380,838</u>	<u>243,156</u>
Total courts and law enforcement	<u>649,391</u>	<u>960,856</u>	<u>558,366</u>	<u>402,490</u>	<u>600,684</u>
Total expenditures	<u>649,391</u>	<u>960,856</u>	<u>558,366</u>	<u>402,490</u>	<u>600,684</u>
Deficiency of revenues under expenditures	<u>(277,621)</u>	<u>(589,086)</u>	<u>(303,596)</u>	<u>285,490</u>	<u>(300,122)</u>
Other Financing Sources					
Transfers in	<u>277,621</u>	<u>589,086</u>	<u>314,086</u>	<u>(275,000)</u>	<u>293,365</u>
Total other financing sources	<u>277,621</u>	<u>589,086</u>	<u>314,086</u>	<u>(275,000)</u>	<u>293,365</u>
Net change in fund balance	-	-	10,490	10,490	(6,757)
Fund Balance, beginning of year	<u>14,683</u>	<u>14,683</u>	<u>14,683</u>	<u>-</u>	<u>21,440</u>
Fund Balance, end of year	<u>\$ 14,683</u>	<u>\$ 14,683</u>	<u>\$ 25,173</u>	<u>\$ 10,490</u>	<u>\$ 14,683</u>

CLAYTON COUNTY, GEORGIA
DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Other revenues	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	\$ 990
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>990</u>
Expenditures					
Courts and law enforcement:					
Current:					
Other contractual services	6,750	6,750	-	6,750	4,500
Office supplies	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>	<u>90</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>4,590</u>
Deficiency of revenues under expenditures	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>	<u>(3,600)</u>
Other Financing Sources					
Appropriation of fund balance	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
Total other financing sources	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
Net change in fund balance	-	-	-	-	(3,600)
Fund Balance, beginning of year	11,966	11,966	11,966	-	15,566
Appropriation of fund balance	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 5,966</u>	<u>\$ 5,966</u>	<u>\$ 11,966</u>	<u>\$ 6,000</u>	<u>\$ 11,966</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Charges for services:					
Technology fee	\$ 75,484	\$ 75,484	\$ 95,507	\$ 20,023	\$ 93,184
Total revenues	<u>75,484</u>	<u>75,484</u>	<u>95,507</u>	<u>20,023</u>	<u>93,184</u>
Expenditures					
Courts and law enforcement:					
Current:					
Contract service fees	58,217	58,217	37,928	20,289	48,309
Materials and supplies	38,290	39,041	20,716	18,325	17,406
Telephone, telegraph	18,000	18,000	8,186	9,814	12,073
Dues and subscriptions	135	135	-	135	135
Training, travel and meetings	7,700	-	-	-	1,895
Minor equipment	39,999	41,999	20,107	21,892	8,313
Repair and maintenance	2,709	2,709	2,696	13	1,832
Capital outlay	-	37,000	36,493	507	-
Total expenditures	<u>165,050</u>	<u>197,101</u>	<u>126,126</u>	<u>70,975</u>	<u>89,963</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(89,566)</u>	<u>(121,617)</u>	<u>(30,619)</u>	<u>90,998</u>	<u>3,221</u>
Other Financing Sources					
Appropriation of fund balance	89,566	89,566	-	(89,566)	-
Transfers in	-	29,000	29,000	-	-
Total other financing sources	<u>89,566</u>	<u>118,566</u>	<u>29,000</u>	<u>(89,566)</u>	<u>-</u>
Net change in fund balance	-	(3,051)	(1,619)	1,432	3,221
Fund Balance, beginning of year	563,893	563,893	563,893	-	560,672
Appropriation of fund balance	<u>(89,566)</u>	<u>(118,566)</u>	<u>-</u>	<u>118,566</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 474,327</u>	<u>\$ 442,276</u>	<u>\$ 562,274</u>	<u>\$ 119,998</u>	<u>\$ 563,893</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Intergovernmental	\$ -	\$ 48,000	\$ 46,034	\$ (1,966)	\$ 50,000
Other revenues	-	-	-	-	3,000
Gifts and donations	-	3,343	-	(3,343)	5,000
Total revenues	-	51,343	46,034	(5,309)	58,000
Expenditures					
Courts and law enforcement:					
Current:					
Contract services	-	48,000	46,034	1,966	50,000
Promotional	-	2,143	2,112	31	4,658
Utilities	-	-	-	-	424
Food and dietary supplies	-	1,200	1,198	2	-
Telephone, telegraph	-	2,650	2,626	24	2,022
General assistance	12,500	9,850	-	9,850	-
Total expenditures	12,500	63,843	51,970	11,873	57,104
Excess (deficiency) of revenues over (under) expenditures	(12,500)	(12,500)	(5,936)	6,564	896
Other Financing Sources					
Transfers in	12,500	12,500	5,946	(6,554)	2,541
Total other financing sources	12,500	12,500	5,946	(6,554)	2,541
Net change in fund balance	-	-	10	10	3,437
Fund Balance, beginning of year	40,595	40,595	40,595	-	37,158
Fund Balance, end of year	\$ 40,595	\$ 40,595	\$ 40,605	\$ 10	\$ 40,595

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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Intergovernmental	\$ -	\$ 968,773	\$ 911,030	\$ (57,743)	\$ 801,211
Charges for services	-	1,005	-	(1,005)	-
Gifts and donations	-	4,000	4,307	307	2,743
Total revenues	-	973,778	915,337	(58,441)	803,954
Expenditures					
Health and welfare:					
Current:					
Salaries and wages	9,178	504,470	449,402	55,068	470,141
Pension contribution	-	45,115	44,925	190	46,804
Payroll taxes	-	38,635	32,669	5,966	34,373
Group health and life insurance	-	55,830	54,779	1,051	54,624
Workers' compensation insurance	-	16,210	13,479	2,731	14,105
Contractual services	-	416,657	406,137	10,520	391,604
Equipment rental	-	1,819	1,772	47	1,780
Materials and supplies	-	447,098	281,364	165,734	186,217
Postage	-	31	28	3	8
Telephone, telegraph	-	17,267	15,877	1,390	10,135
Dues and subscriptions	-	34,461	33,002	1,459	835
Training, travel and meetings	-	18,218	1,027	17,191	6,654
Uniform allowance	-	3,321	27	3,294	1,026
Other minor equipment	-	14,000	8,283	5,717	-
General assistance	635,822	15,822	-	15,822	-
Total expenditures	645,000	1,628,954	1,342,771	286,183	1,218,306
Deficiency of revenues under expenditures	(645,000)	(655,176)	(427,434)	227,742	(414,352)
Other Financing Sources					
Transfers in	645,000	645,000	605,000	(40,000)	569,792
Total other financing sources	645,000	645,000	605,000	(40,000)	569,792
Net change in fund balance	-	(10,176)	177,566	187,742	155,440
Fund Balance, beginning of year	759,176	759,176	759,176	-	603,736
Fund Balance, end of year	<u>\$ 759,176</u>	<u>\$ 749,000</u>	<u>\$ 936,742</u>	<u>\$ 187,742</u>	<u>\$ 759,176</u>

CLAYTON COUNTY, GEORGIA
HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ -	\$ 12,783,230	\$ 6,957,205	\$ (5,826,025)	\$ 4,050,910
Other revenues	-	805,958	243,490	(562,468)	215,679
Total revenues	-	13,589,188	7,200,695	(6,388,493)	4,266,589
Expenditures					
Parks and recreation:					
CDBG program:					
Current:					
Salaries and wages	-	550,392	420,822	129,570	441,543
Pension contributions	-	62,709	51,949	10,760	57,530
Payroll taxes	-	45,540	29,536	16,004	34,703
Group health and life insurance	-	65,464	41,728	23,736	45,596
Workers' compensation insurance	-	4,078	2,250	1,828	3,501
Contractual services	-	640,404	497,789	142,615	372,572
Building lease and rental	-	73,411	58,269	15,142	71,219
Materials and supplies	-	15,952	3,882	12,070	7,951
Utilities	-	6,919	5,427	1,492	6,655
Telephone, telegraph	-	3,283	2,403	880	3,001
Postage	-	1,000	251	749	412
Dues and subscriptions	-	43	43	-	-
Training, travel and meetings	-	4,989	-	4,989	3,092
Advertising	-	28,849	7,198	21,651	3,970
Minor equipment	-	18,212	2,888	15,324	7,968
Repair and maintenance	-	14,510	-	14,510	8,325
General assistance	-	6,162,073	3,392,066	2,770,007	1,796,990
Capital outlay	-	280,558	259,192	21,366	6,750
Total parks and recreation	-	7,978,386	4,775,693	3,202,693	2,871,778
Health and welfare:					
HOME program:					
Current:					
Salaries and wages	-	58,102	12,455	45,647	35,530
Pension contribution	-	2,867	699	2,168	5,941
Payroll taxes	-	4,567	936	3,631	2,946
Group health and life insurance	-	2,324	-	2,324	9,196
Workers' compensation insurance	-	1,835	15	1,820	41
Contractual services	-	54,495	38,822	15,673	-
Building lease and rental	-	19,868	19,423	445	7,238
Office supplies	-	5,500	-	5,500	732
Training, travel and meetings	-	501	-	501	499
General assistance	-	2,194,092	806,667	1,387,425	1,001,618
Total HOME program	-	2,344,151	879,017	1,465,134	1,063,741

(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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Expenditures (Continued)					
Emergency shelter program:					
Current:					
Salaries and wages	\$ -	\$ 81,282	\$ 31,809	\$ 49,473	\$ 5,227
Contractual services	-	7,470	6,139	1,331	-
Pension contributions	-	10,370	4,441	5,929	724
Payroll taxes	-	5,655	2,331	3,324	390
Group health and life insurance	-	7,519	2,699	4,820	218
Workers' compensation insurance	-	408	41	367	10
Other minor equipment	-	2,000	-	2,000	-
Building and lease rental	-	18,658	-	18,658	-
Office supplies	-	1,000	-	1,000	-
Advertising	-	1,000	-	1,000	-
General assistance	-	2,666,555	1,766,859	899,696	292,177
Capital outlay	-	2,854	-	2,854	-
Total emergency shelter program	-	2,804,771	1,814,319	990,452	298,746
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	13,089	-	13,089	-
Pension contributions	-	2,579	-	2,579	-
Payroll taxes	-	1,270	-	1,270	-
Group health and life insurance	-	1,972	-	1,972	-
Workers' compensation insurance	-	72	-	72	-
Contractual services	-	40	-	40	-
Equipment rental	-	-	-	-	481
Building lease and rental	-	4,810	-	4,810	-
Materials and supplies	-	5	-	5	-
Telephone, telegraph	-	2,696	-	2,696	-
Dues and subscriptions	-	745	-	745	-
Training, travel and meetings	-	800	-	800	-
Advertising	-	1,200	-	1,200	-
Minor equipment	-	2,000	-	2,000	-
Utilities	-	1,500	-	1,500	-
General assistance	-	598,180	9,915	588,265	252,490
Total neighborhood stabilization program	-	630,958	9,915	621,043	252,971
Total health and welfare	-	5,779,880	2,703,251	3,076,629	1,615,458
Total expenditures	-	13,758,266	7,478,944	6,279,322	4,487,236
Net change in fund balance	-	(169,078)	(278,249)	(109,171)	(220,647)
Fund Balance, beginning of year	552,530	552,530	552,530	-	773,177
Fund Balance, end of year	<u>\$ 552,530</u>	<u>\$ 383,452</u>	<u>\$ 274,281</u>	<u>\$ (109,171)</u>	<u>\$ 552,530</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Charges for services	\$ 162,163	\$ 162,163	\$ 184,505	\$ 22,342	\$ 167,556
Other revenues	13,500	13,500	9,240	(4,260)	13,093
Total revenues	175,663	175,663	193,745	18,082	180,649
Expenditures					
Courts and law enforcement:					
Current:					
Salaries and wages	44,873	45,678	45,316	362	41,811
Pension contribution	5,949	6,090	6,090	-	5,812
Payroll taxes	2,938	3,103	3,103	-	2,860
Group health and life insurance	11,205	11,903	11,903	-	11,204
Workers' compensation insurance	52	54	54	-	50
Equipment rental	1,451	1,451	1,451	-	2,155
Materials and supplies	2,800	2,706	-	2,706	499
Court records	395	395	-	395	-
Other minor equipment	-	-	-	-	960
Dues and subscriptions	106,000	106,000	52,111	53,889	76,892
Total expenditures	175,663	177,380	120,028	57,352	142,243
Excess (deficiency) of revenues over (under) expenditures	-	(1,717)	73,717	75,434	38,406
Other Financing Sources					
Transfers in	-	1,617	1,617	-	-
Total other financing sources	-	1,617	1,617	-	-
Net change in fund balance	-	(100)	75,334	75,434	38,406
Fund Balance, beginning of year	38,899	38,899	38,899	-	493
Fund Balance, end of year	\$ 38,899	\$ 38,799	\$ 114,233	\$ 75,434	\$ 38,899

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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Property taxes:					
Special tax levy - current year	\$ 1,325,264	\$ 1,325,264	\$ 1,725,477	\$ 400,213	\$ 1,713,838
Total revenues	<u>1,325,264</u>	<u>1,325,264</u>	<u>1,725,477</u>	<u>400,213</u>	<u>1,713,838</u>
Expenditures					
General government:					
Current:					
Salaries and wages	147,395	147,415	146,156	1,259	133,532
Pension contributions	19,340	19,688	19,688	-	18,538
Payroll taxes	10,205	10,549	10,112	437	9,188
Group health and life insurance	25,919	36,719	34,695	2,024	32,855
Workers' compensation insurance	5,150	8,594	8,594	-	7,852
Materials and supplies	8,250	9,648	4,562	5,086	6,173
Utilities	1,438,253	1,430,349	849,500	580,849	501,163
Dues and subscriptions	28,682	26,214	25,971	243	28,180
Training, travel and meetings	1,600	1,065	231	834	1,066
Repair and maintenance	2,000	2,000	-	2,000	63
Minor equipment	-	-	-	-	623
Uniform allowance	470	647	316	331	252
Total expenditures	<u>1,687,264</u>	<u>1,692,888</u>	<u>1,099,825</u>	<u>593,063</u>	<u>739,485</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(362,000)</u>	<u>(367,624)</u>	<u>625,652</u>	<u>993,276</u>	<u>974,353</u>
Other Financing Sources (Uses)					
Appropriation of fund balance	400,000	400,000	-	(400,000)	-
Transfers in	-	5,109	5,109	-	-
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>362,000</u>	<u>367,109</u>	<u>(32,891)</u>	<u>(400,000)</u>	<u>(38,000)</u>
Net change in fund balance	-	(515)	592,761	593,276	936,353
Fund Balance, beginning of year	<u>2,092,208</u>	<u>2,092,208</u>	<u>2,092,208</u>	<u>-</u>	<u>1,155,855</u>
Appropriation of fund balance	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 1,692,208</u>	<u>\$ 1,691,693</u>	<u>\$ 2,684,969</u>	<u>\$ 993,276</u>	<u>\$ 2,092,208</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures					
General government:					
Current:					
Bank charges	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund Balance, beginning of year	88,359	88,359	88,359	-	88,359
Fund Balance, end of year	<u>\$ 88,359</u>	<u>\$ 88,359</u>	<u>\$ 88,359</u>	<u>\$ -</u>	<u>\$ 88,359</u>

CLAYTON COUNTY, GEORGIA
CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures					
General government:					
General assistance	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund Balance, beginning of year	5,058,543	5,058,543	5,058,543	-	5,058,543
Fund Balance, end of year	<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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Property taxes	\$ 500,000	\$ 500,000	\$ 100,201	\$ (399,799)	\$ 448,357
Total revenues	500,000	500,000	100,201	(399,799)	448,357
Expenditures					
Intergovernmental	500,000	500,000	100,201	399,799	448,357
Total intergovernmental	500,000	500,000	100,201	399,799	448,357
Net change in fund balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA
MOUNTAIN VIEW TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Property taxes	\$ 400,000	\$ 400,000	\$ 596,307	\$ 196,307	\$ 500,959
Total revenues	400,000	400,000	596,307	196,307	500,959
Expenditures					
General government:					
Current:					
Contractual services	400,000	400,000	-	400,000	1,000
Total general government	400,000	400,000	-	400,000	1,000
Net change in fund balance	-	-	596,307	596,307	499,959
Fund Balance, beginning of year	2,278,431	2,278,431	2,278,431	-	1,778,472
Fund Balance, end of year	<u>\$ 2,278,431</u>	<u>\$ 2,278,431</u>	<u>\$ 2,874,738</u>	<u>\$ 596,307</u>	<u>\$ 2,278,431</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, 2021 (With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund Balance, beginning of year	<u>93,358</u>	<u>93,358</u>	<u>93,358</u>	<u>-</u>	<u>93,358</u>
Fund Balance, end of year	<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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Other revenues	\$ -	\$ -	\$ 101,564	\$ 101,564	\$ 224,914
Total revenues	-	-	101,564	101,564	224,914
Expenditures:					
General government:					
Current:					
Safety supplies	-	-	-	-	23,502
Minor equipment	-	182,039	167,600	14,439	1,600
Capital outlay	200,000	197,961	179,279	18,682	42,390
Total general government	200,000	380,000	346,879	33,121	67,492
Excess (deficiency) of revenues over (under) expenditures	(200,000)	(380,000)	(245,315)	134,685	157,422
Other Financing Sources (Uses)					
Appropriation of fund balance	200,000	380,000	-	(380,000)	-
Transfers in	-	-	-	-	351,290
Total other financing sources	200,000	380,000	-	(380,000)	351,290
Net change in fund balance	-	-	(245,315)	(245,315)	508,712
Fund Balance, beginning of year	508,712	508,712	508,712	-	-
Appropriation of fund balance	(200,000)	(380,000)	-	380,000	-
Fund Balance, end of year	<u>\$ 508,712</u>	<u>\$ 128,712</u>	<u>\$ 263,397</u>	<u>\$ 134,685</u>	<u>\$ 508,712</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Expenditures					
Debt service:					
Principal retirement	\$ 1,530,000	\$ 15,130,000	\$ 15,130,000	\$ -	\$ 14,625,000
Interest	508,051	967,374	965,130	2,244	1,093,179
Fiscal agent fees	-	4,321	4,321	-	3,911
Total expenditures	<u>2,038,051</u>	<u>16,101,695</u>	<u>16,099,451</u>	<u>2,244</u>	<u>15,722,090</u>
Deficiency of revenues under expenditures	<u>(2,038,051)</u>	<u>(16,101,695)</u>	<u>(16,099,451)</u>	<u>2,244</u>	<u>(15,722,090)</u>
Other Financing Sources					
Appropriation of fund balance	-	14,944	-	(14,944)	-
Transfers in	<u>2,038,051</u>	<u>16,086,751</u>	<u>16,088,828</u>	<u>2,077</u>	<u>15,756,620</u>
Total other financing sources	<u>2,038,051</u>	<u>16,101,695</u>	<u>16,088,828</u>	<u>(12,867)</u>	<u>15,756,620</u>
Net change in fund balance	-	-	(10,623)	(10,623)	34,530
Fund Balance, beginning of year	<u>64,897</u>	<u>64,897</u>	<u>64,897</u>	<u>-</u>	<u>30,367</u>
Fund Balance, end of year	<u>\$ 64,897</u>	<u>\$ 64,897</u>	<u>\$ 54,274</u>	<u>\$ (10,623)</u>	<u>\$ 64,897</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Investment income	\$ -	\$ 300,000	\$ 15,689	\$ (284,311)	\$ 461,797
Other revenue	-	1,815	1,815	-	-
Total revenues	-	301,815	17,504	(284,311)	461,797
Expenditures					
General government:					
Current:					
Contractual services	-	102,650	80,539	22,111	163,271
Total general government	-	102,650	80,539	22,111	163,271
Transportation and development:					
Current:					
Contractual services	-	39,338	-	39,338	-
Capital outlay	-	13,321,003	942,064	12,378,939	12,501,717
Total transportation and development	-	13,360,341	942,064	12,418,277	12,501,717
Parks and recreation:					
Current:					
Consulting	-	41,482	-	41,482	-
Other minor equipment	-	195,505	193,386	2,119	39,088
Supplies	-	57,496	55,446	2,050	16,547
Capital outlay	-	2,782,254	1,876,231	906,023	12,967,114
Total parks and recreation	-	3,076,737	2,125,063	951,674	13,022,749
Total expenditures	-	16,539,728	3,147,666	13,392,062	25,687,737
Deficiency of revenues under expenditures	-	(16,237,913)	(3,130,162)	13,107,751	(25,225,940)
Other Financing Sources					
Appropriation of fund balance	-	80,214	-	(80,214)	-
Transfers in	-	945,292	-	(945,292)	650,289
Total other financing sources	-	1,025,506	-	(1,025,506)	650,289
Net change in fund balance	-	(15,212,407)	(3,130,162)	12,082,245	(24,575,651)
Fund Balance, beginning of year	18,246,357	18,246,357	18,246,357	-	42,822,008
Appropriation of fund balance	-	(80,214)	-	80,214	-
Fund Balance, end of year	<u>\$ 18,246,357</u>	<u>\$ 2,953,736</u>	<u>\$ 15,116,195</u>	<u>\$ 12,162,459</u>	<u>\$ 18,246,357</u>

CLAYTON COUNTY, GEORGIA
2009 SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Intergovernmental	\$ 824,964	\$ 1,715,108	\$ 890,143	\$ (824,965)	\$ 1,059,272
Investment income	-	-	22,645	22,645	462,002
Total revenues	824,964	1,715,108	912,788	(802,320)	1,521,274
Expenditures					
General government:					
Current:					
Contract service fees	36,216	157,185	118,439	38,746	240,104
Capital outlay	3,859,156	3,524,156	619,110	2,905,046	209,772
Total general government	3,895,372	3,681,341	737,549	2,943,792	449,876
Courts and law enforcement:					
Current:					
Minor equipment	100,000	42,531	-	42,531	-
Capital outlay	210,528	639,236	67,992	571,244	520,305
Total courts and law enforcement	310,528	681,767	67,992	613,775	520,305
Public safety:					
Current:					
Office supplies	7,762	7,762	5,447	2,315	35,979
Parks and recreation supplies	-	-	-	-	11,899
Other minor equipment	1,929	1,929	1,929	-	65,597
Capital outlay	144,537	144,537	76,041	68,496	1,966,725
Total public safety	154,228	154,228	83,417	70,811	2,080,200
Transportation and development administration:					
Current:					
Salaries and wages	-	754,864	753,262	1,602	1,063,798
Pension contributions	-	104,927	104,703	224	147,868
Payroll taxes	-	57,748	57,625	123	81,381
Contract service fees	1,015,651	2,194,241	1,542,395	651,846	1,728,128
Office equipment	6,936	(6,936)	-	(6,936)	3,064
Office supplies	3,508	(3,508)	-	(3,508)	-
Minor equipment	-	-	-	-	6,406
Repair and maintenance	1,522,634	928,518	875,690	52,828	625,456
Capital outlay	11,072,817	9,455,741	998,653	8,457,088	1,127,378
Total administration	13,621,546	13,485,595	4,332,328	9,153,267	4,783,479
Total transportation and development	13,621,546	13,485,595	4,332,328	9,153,267	4,783,479
Libraries:					
Current:					
Minor equipment	68,171	68,171	62,138	6,033	305,736
Office supplies	84,840	84,840	83,839	1,001	55,864
Capital outlay	652,179	652,179	485,777	166,402	3,900,491
Total libraries	805,190	805,190	631,754	173,436	4,262,091
Parks and recreation:					
Current:					
Minor equipment	112,772	112,262	38,098	74,164	-
Office supplies	50,000	50,000	45,804	4,196	-
Computer supplies	5,000	5,000	903	4,097	-
Repair and maintenance	297,186	297,186	13,196	283,990	114,172
Capital outlay	4,234,622	4,005,132	3,439,729	565,403	3,686,464
Total parks and recreation	4,699,580	4,469,580	3,537,730	931,850	3,800,636

(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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Expenditures (Continued)					
Health and welfare:					
Current:					
Minor equipment	\$ 189,238	\$ 189,238	\$ 143,944	\$ 45,294	\$ 115,322
Office supplies	108,814	108,814	17,385	91,429	92,639
Parks and recreation supplies	8,507	8,507	4,722	3,785	-
Capital outlay	2,022,617	2,022,618	1,674,704	347,914	7,180,784
Total health and welfare	2,329,176	2,329,177	1,840,755	488,422	7,388,745
Total expenditures	25,815,620	25,606,878	11,231,525	14,375,353	23,285,332
Deficiency of revenues under expenditures	(24,990,656)	(23,891,770)	(10,318,737)	13,573,033	(21,764,058)
Other Financing Sources					
Appropriation of fund balance	25,351,211	25,472,183	-	(25,472,183)	-
Transfers in	-	-	31,373	31,373	-
Total other financing sources	25,351,211	25,472,183	31,373	(25,440,810)	-
Net change in fund balance	360,555	1,580,413	(10,287,364)	(11,867,777)	(21,764,058)
Fund Balance, beginning of year	27,425,536	27,425,536	27,425,536	-	49,189,594
Appropriation of fund balance	(25,351,211)	(25,472,183)	-	25,472,183	-
Fund Balance, end of year	<u>\$ 2,434,880</u>	<u>\$ 3,533,766</u>	<u>\$ 17,138,172</u>	<u>\$ 13,604,406</u>	<u>\$ 27,425,536</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Other taxes	\$ -	\$ 6,374,517	\$ 29,695,014	\$ 23,320,497	\$ 48,842,972
Investment income	-	-	85,079	85,079	575,648
Other revenue	1,968,446	2,075,801	107,355	(1,968,446)	-
Total revenues	1,968,446	8,450,318	29,887,448	21,437,130	49,418,620
Expenditures					
General government:					
Current:					
Salaries and wages	135,628	132,828	-	132,828	-
Contract service fees	982,818	1,160,878	337,273	823,605	663,133
Other supplies	7,579	45,895	41,875	4,020	39,865
Minor equipment	63,730	581,089	-	581,089	90,780
Repair and maintenance	2,478	2,478	-	2,478	294
Capital outlay	39,848,928	29,136,358	3,539,565	25,596,793	7,353,208
Total general government	41,041,161	31,059,526	3,918,713	27,140,813	8,147,280
Tax assessment and collection:					
Capital outlay	441,198	441,198	168,484	272,714	363,580
Total tax assessment and collection	441,198	441,198	168,484	272,714	363,580
Courts and law enforcement					
Current:					
Contract service fees	-	3,153	230	2,923	-
Capital outlay	1,217,854	1,676,059	1,608,061	67,998	-
Total courts and law enforcement	1,217,854	1,679,212	1,608,291	70,921	-
Public safety:					
Current:					
Minor equipment	35,125	35,125	-	35,125	973,903
Capital outlay	-	-	-	-	56,093
Total public safety	35,125	35,125	-	35,125	1,029,996
Transportation and development:					
Current:					
Salaries and wages	1,000,000	965,056	162,148	802,908	-
Pension contributions	-	22,539	22,539	-	-
FICA and medicare	-	12,404	12,404	-	-
Contract service fees	642,495	1,597,105	687,714	909,391	483,815
Other supplies	293,771	295,626	76,201	219,425	47,124
Minor equipment	6,597	6,247	4,127	2,120	673
Repair and maintenance	7,705,860	15,675,964	4,985,308	10,690,656	5,047,149
Capital outlay	12,836,485	16,231,544	1,495,305	14,736,239	2,361,683
Total transportation and development	22,485,208	34,806,485	7,445,746	27,360,739	7,940,444
Parks and recreation:					
Current:					
Minor equipment	-	100,000	-	100,000	-
Repair and maintenance	53,060	140,869	87,809	53,060	-
Capital outlay	12,633,626	13,408,638	13,274,872	133,766	3,008,421
Total parks and recreation	12,686,686	13,649,507	13,362,681	286,826	3,008,421

(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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Health and welfare:					
Debt service	\$ 370,607	\$ 370,607	\$ -	\$ 370,607	\$ -
Total health and welfare	<u>370,607</u>	<u>370,607</u>	<u>-</u>	<u>370,607</u>	<u>-</u>
Intergovernmental	<u>-</u>	<u>5,592,886</u>	<u>5,592,886</u>	<u>-</u>	<u>10,205,729</u>
Total expenditures	<u>78,277,839</u>	<u>87,634,546</u>	<u>32,096,801</u>	<u>55,537,745</u>	<u>30,695,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(76,309,393)</u>	<u>(79,184,228)</u>	<u>(2,209,353)</u>	<u>76,974,875</u>	<u>18,723,170</u>
Other Financing Sources (Uses)					
Transfers out	-	(13,872,000)	(13,869,759)	2,241	(13,674,713)
Appropriation of fund balance	<u>82,968,758</u>	<u>93,056,228</u>	<u>-</u>	<u>(93,056,228)</u>	<u>-</u>
Total other financing sources (uses)	<u>82,968,758</u>	<u>79,184,228</u>	<u>(13,869,759)</u>	<u>(93,053,987)</u>	<u>(13,674,713)</u>
Net change in fund balance	6,659,365	-	(16,079,112)	(16,079,112)	5,048,457
Fund Balance, beginning of year	93,056,228	93,056,228	93,056,228	-	88,007,771
Appropriation of fund balance	<u>(82,968,758)</u>	<u>(93,056,228)</u>	<u>-</u>	<u>93,056,228</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 16,746,835</u>	<u>\$ -</u>	<u>\$ 76,977,116</u>	<u>\$ 76,977,116</u>	<u>\$ 93,056,228</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Revenues					
Investment income	\$ -	\$ 552	\$ 552	\$ -	\$ 1,062
Total revenues	<u>-</u>	<u>552</u>	<u>552</u>	<u>-</u>	<u>1,062</u>
Expenditures					
Health and welfare:					
Current:					
Bank charges	-	552	25	527	15
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,839</u>
Total health and welfare	<u>-</u>	<u>552</u>	<u>25</u>	<u>527</u>	<u>268,854</u>
Total expenditures	<u>-</u>	<u>552</u>	<u>25</u>	<u>527</u>	<u>268,854</u>
Net change in fund balance	-	-	527	527	(267,792)
Fund Balance, beginning of year	<u>26,570</u>	<u>26,570</u>	<u>26,570</u>	<u>-</u>	<u>294,362</u>
Fund Balance, end of year	<u>\$ 26,570</u>	<u>\$ 26,570</u>	<u>\$ 27,097</u>	<u>\$ 527</u>	<u>\$ 26,570</u>

CLAYTON COUNTY, GEORGIA
2021 SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Original Budget	Final Budget	2021 Actual	Variance	2020 Actual
Revenues					
Other taxes	\$ 280,036,816	\$ 280,036,816	\$ 27,535,660	\$ (252,501,156)	\$ -
Investment income	-	39,581	47,741	8,160	-
Total revenues	280,036,816	280,076,397	27,583,401	(252,492,996)	-
Expenditures					
General government:					
Current:					
Salaries and wages	-	131,349	131,349	-	-
Pension contributions	-	18,257	18,257	-	-
Payroll taxes	-	9,355	9,355	-	-
Group health and life insurance	-	18,180	18,180	-	-
Workers' compensation insurance	-	913	913	-	-
Debt Service	-	820,710	820,710	-	-
Capital outlay	-	55,119,500	2,984,089	52,135,411	-
Total general government	-	56,118,264	3,982,853	52,135,411	-
Public safety:					
Capital outlay	220,585,000	236,329,617	330,660	235,998,957	-
Total public safety	220,585,000	236,329,617	330,660	235,998,957	-
Intergovernmental	59,451,816	59,451,816	5,845,821	53,605,995	-
Total expenditures	280,036,816	351,899,697	10,159,334	341,740,363	-
Excess (deficiency) of revenues over (under) expenditures	-	(71,823,300)	17,424,067	89,247,367	-
Other Financing Sources (Uses)					
Issuance of bonds	-	72,000,000	72,000,000	-	-
Transfers out	-	(176,700)	(176,700)	-	-
Total other financing sources (uses)	-	71,823,300	71,823,300	-	-
Net change in fund balance	-	-	89,247,367	89,247,367	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ 89,247,367	\$ 89,247,367	\$ -

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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance</u>	<u>2020 Actual</u>
Expenditures					
General government:					
Supplies	\$ -	\$ 65,430	\$ 54,544	\$ 10,886	\$ 1,118
Other minor equipment	-	468,790	163,555	305,235	9,483
Capital outlay	-	965,780	405,922	559,858	-
Total general government	-	1,500,000	624,021	875,979	10,601
 Total expenditures	-	1,500,000	624,021	875,979	10,601
 Deficiency of revenues under expenditures	-	(1,500,000)	(624,021)	875,979	(10,601)
 Other Financing Sources					
Transfers in	-	1,500,000	1,500,000	-	-
Total other financing sources	-	1,500,000	1,500,000	-	-
 Net change in fund balance	-	-	875,979	875,979	(10,601)
 Fund Balance (deficit), beginning of year	(10,601)	(10,601)	(10,601)	-	-
 Fund Balance (deficit), end of year	<u>\$ (10,601)</u>	<u>\$ (10,601)</u>	<u>\$ 865,378</u>	<u>\$ 875,979</u>	<u>\$ (10,601)</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2021	2020
ASSETS				
Cash and cash equivalents	\$ 5,188,039	\$ 7,930,472	\$ 13,118,511	\$ 10,275,086
Prepaid items	-	-	-	217,961
Total assets	<u>\$ 5,188,039</u>	<u>\$ 7,930,472</u>	<u>\$ 13,118,511</u>	<u>\$ 10,493,047</u>
LIABILITIES AND NET POSITION				
Liabilities				
Accounts payable	\$ 125,823	\$ 1,122,434	\$ 1,248,257	\$ 1,242,017
Accrued claims liability - current	1,211,832	500,000	1,711,832	1,787,513
Accrued claims liability - noncurrent	648,147	-	648,147	1,087,243
Total liabilities	<u>1,985,802</u>	<u>1,622,434</u>	<u>3,608,236</u>	<u>4,116,773</u>
Net Position				
Unrestricted	<u>3,202,237</u>	<u>6,308,038</u>	<u>9,510,275</u>	<u>6,376,274</u>
Total liabilities and net position	<u>\$ 5,188,039</u>	<u>\$ 7,930,472</u>	<u>\$ 13,118,511</u>	<u>\$ 10,493,047</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, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2021	2020
Operating revenues:				
Charges to other funds	\$ 2,516,944	\$ 15,698,658	\$ 18,215,602	\$ 17,462,135
Employee contributions	-	6,682,819	6,682,819	6,256,513
Other revenue	-	234,644	234,644	-
Total operating revenues	<u>2,516,944</u>	<u>22,616,121</u>	<u>25,133,065</u>	<u>23,718,648</u>
Operating expenses:				
Claims expense	1,148,484	8,197,290	9,345,774	9,729,840
Insurance premiums	238,468	11,304,613	11,543,081	11,516,747
Management fees	28,050	841,753	869,803	849,568
Other expenses	1,899	238,507	240,406	87,189
Total operating expenses	<u>1,416,901</u>	<u>20,582,163</u>	<u>21,999,064</u>	<u>22,183,344</u>
Net income	1,100,043	2,033,958	3,134,001	1,535,304
Net position, beginning of year	<u>2,102,194</u>	<u>4,274,080</u>	<u>6,376,274</u>	<u>4,840,970</u>
Net position, end of year	<u>\$ 3,202,237</u>	<u>\$ 6,308,038</u>	<u>\$ 9,510,275</u>	<u>\$ 6,376,274</u>

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(With comparative actual totals for the fiscal year ended June 30, 2020)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2021	2020
Cash flows from operating activities:				
Cash received from employees	\$ -	\$ 6,682,819	\$ 6,682,819	\$ 6,256,513
Cash received from interfund services provided	2,516,944	15,698,658	18,215,602	17,462,135
Cash paid for insurance claims	(1,565,261)	(8,060,646)	(9,625,907)	(9,756,004)
Cash paid to suppliers for goods and services	(96,376)	(12,332,713)	(12,429,089)	(12,578,344)
Net cash provided by operating activities	<u>855,307</u>	<u>1,988,118</u>	<u>2,843,425</u>	<u>1,384,300</u>
Net increase in cash and cash equivalents	855,307	1,988,118	2,843,425	1,384,300
Cash and cash equivalents, beginning of year	<u>4,332,732</u>	<u>5,942,354</u>	<u>10,275,086</u>	<u>8,890,786</u>
Cash and cash equivalents, end of year	<u><u>\$ 5,188,039</u></u>	<u><u>\$ 7,930,472</u></u>	<u><u>\$ 13,118,511</u></u>	<u><u>\$ 10,275,086</u></u>
Reconciliation of net income to net cash provided by operating activities				
Net income	\$ 1,100,043	\$ 2,033,958	\$ 3,134,001	\$ 1,535,304
Adjustments to reconcile net income to net cash provided by operating activities				
Decrease in prepaid expense	217,961	-	217,961	(217,961)
Increase (decrease) in accounts payable	(45,920)	52,160	6,240	93,121
Decrease in claims payable	(416,777)	(98,000)	(514,777)	(26,164)
Net cash provided by operating activities	<u><u>\$ 855,307</u></u>	<u><u>\$ 1,988,118</u></u>	<u><u>\$ 2,843,425</u></u>	<u><u>\$ 1,384,300</u></u>



Custodial Funds

CLAYTON COUNTY, GEORGIA

CUSTODIAL FUNDS

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

The County uses the following custodial funds:

Tax Commissioner

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

Magistrate and Superior Court

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

Sheriff

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

State Court

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

Juvenile Court

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

Probate Court

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ASSETS				
Cash and cash equivalents	\$ 9,797,390	\$ 2,792,402	\$ 7,465,370	\$ 405,164
Taxes receivable	<u>3,150,726</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>12,948,116</u>	<u>2,792,402</u>	<u>7,465,370</u>	<u>405,164</u>
LIABILITIES				
Due to others	4,118,234	108,351	-	78,745
Uncollected taxes	<u>3,150,726</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,268,960</u>	<u>108,351</u>	<u>-</u>	<u>78,745</u>
NET POSITION				
Restricted				
Individuals, organizations, and other governments	<u>5,679,156</u>	<u>2,684,051</u>	<u>7,465,370</u>	<u>326,419</u>
Total liabilities and net position	<u>\$ 12,948,116</u>	<u>\$ 2,792,402</u>	<u>\$ 7,465,370</u>	<u>\$ 405,164</u>

Juvenile Court	Probate Court	Total
\$ 1,661	\$ 75,614	\$ 20,537,601
-	-	3,150,726
1,661	75,614	23,688,327
1,661	14,063	4,321,054
-	-	3,150,726
1,661	14,063	7,471,780
-	61,551	16,216,547
<u>\$ 1,661</u>	<u>\$ 75,614</u>	<u>\$ 23,688,327</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ADDITIONS				
Taxes	\$ 429,194,052	\$ 3,628,081	\$ -	\$ -
Fines and fees	-	8,217,955	2,564,106	3,135,216
Criminal and civil bonds	-	-	3,248,641	-
Inmate collections	-	-	9,708,658	-
Other revenues	-	5,305	1,011,741	-
	<u>429,194,052</u>	<u>11,851,341</u>	<u>16,533,146</u>	<u>3,135,216</u>
Total additions	<u>429,194,052</u>	<u>11,851,341</u>	<u>16,533,146</u>	<u>3,135,216</u>
DEDUCTIONS				
Taxes and fees paid to other governments	423,514,896	4,727,619	-	677,280
Payments to Board of Commissioners	-	6,924,960	1,638,982	2,217,341
Other custodial disbursements	-	2,388,648	12,048,227	-
	<u>423,514,896</u>	<u>14,041,227</u>	<u>13,687,209</u>	<u>2,894,621</u>
Total deductions	<u>423,514,896</u>	<u>14,041,227</u>	<u>13,687,209</u>	<u>2,894,621</u>
Change in net position	5,679,156	(2,189,886)	2,845,937	240,595
Net position, beginning of year, as restated	<u>-</u>	<u>4,873,937</u>	<u>4,619,433</u>	<u>85,824</u>
Net position, end of year	<u>\$ 5,679,156</u>	<u>\$ 2,684,051</u>	<u>\$ 7,465,370</u>	<u>\$ 326,419</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ -	\$ -	\$ 432,822,133
17,210	787,436	14,721,923
-	-	3,248,641
-	-	9,708,658
-	-	1,017,046
17,210	787,436	461,518,401
694	45,742	428,966,231
8,130	539,954	11,329,367
8,386	214,428	14,659,689
17,210	800,124	454,955,287
-	(12,688)	6,563,114
-	74,239	9,653,433
<u>\$ -</u>	<u>\$ 61,551</u>	<u>\$ 16,216,547</u>



Discretely Presented Component Unit

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNIT

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

While the County has two discretely presented component units, the following one discretely presented component unit does not issue separate financial statements 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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 745,454	\$ 580,838
Restricted cash	3,594,888	3,591,753
Accounts receivable	9,382	6,847
Due from other governments	55,245	58,588
Inventory	2,007	1,341
Capital assets - nondepreciable	6,315,775	6,315,775
Capital assets - depreciable, net of accumulated depreciation	<u>3,487,512</u>	<u>4,221,471</u>
Total assets	<u>14,210,263</u>	<u>14,776,613</u>
LIABILITIES		
Current liabilities		
Accounts payable	47,511	95,414
Accrued liabilities	89,479	107,996
Customer deposits	12,150	12,150
Interest payable	39,313	46,708
Due to Clayton County government	-	3,000,000
Noncurrent liabilities		
Due within one year	1,450,195	1,634,330
Due in more than one year	<u>8,418,894</u>	<u>9,794,988</u>
Total liabilities	<u>10,057,542</u>	<u>14,691,586</u>
NET POSITION		
Net investment in capital assets	4,613,092	3,712,722
Unrestricted	<u>(460,371)</u>	<u>(3,627,695)</u>
Total net position	<u>\$ 4,152,721</u>	<u>\$ 85,027</u>

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, 2021 AND 2020

	2021	2020
Operating revenues:		
Charges for services	\$ 949,289	\$ 745,199
Other operating revenue	373,407	397,958
Total operating revenues	<u>1,322,696</u>	<u>1,143,157</u>
Operating expenses:		
Salaries and wages	567,200	577,328
Employee benefits	253,416	248,007
Contractual services	244,656	188,486
Materials and supplies	24,043	25,212
Public utilities expense	113,586	71,006
Minor equipment expense	2,887	-
Repair and maintenance	66,114	73,955
State of Georgia permits	14,026	37,899
Other services and charges	74,101	108,833
Depreciation	762,346	685,260
Total operating expenses	<u>2,122,375</u>	<u>2,015,986</u>
Operating loss	<u>(799,679)</u>	<u>(872,829)</u>
Non-operating revenues (expenses):		
Intergovernmental revenue	5,000,000	500,000
Interest income	5,741	6,244
Interest expense	<u>(138,368)</u>	<u>(178,820)</u>
Total non-operating revenues, net	<u>4,867,373</u>	<u>327,424</u>
Change in net position	4,067,694	(545,405)
Net position, beginning of year	<u>85,027</u>	<u>630,432</u>
Net position, end of year	<u><u>\$ 4,152,721</u></u>	<u><u>\$ 85,027</u></u>

CLAYTON COUNTY, GEORGIA
STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Cash received from customers	\$ 1,323,504	\$ 1,109,358
Cash paid to employees	(839,133)	(797,414)
Cash paid to suppliers for goods and services	(3,513,881)	(324,857)
Net cash (used in) operating activities	<u>(3,029,510)</u>	<u>(12,913)</u>
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES		
Intergovernmental revenue	<u>5,000,000</u>	<u>3,000,000</u>
Net cash provided by noncapital financing activities	<u>5,000,000</u>	<u>3,000,000</u>
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(870,000)	(850,000)
Payments on capital lease	(764,330)	(857,015)
Interest paid	(145,763)	(186,045)
Purchase of capital assets	(28,387)	(647,065)
Net cash used in capital and related financing activities	<u>(1,808,480)</u>	<u>(2,540,125)</u>
CASH FLOWS FROM INVESTING		
ACTIVITIES		
Interest on investments	<u>5,741</u>	<u>6,244</u>
Net cash provided by investing activities	<u>5,741</u>	<u>6,244</u>
Net increase in cash and cash equivalents	167,751	453,206
Cash and cash equivalents, beginning of year	<u>4,172,591</u>	<u>3,719,385</u>
Cash and cash equivalents, end of year	<u><u>\$ 4,340,342</u></u>	<u><u>\$ 4,172,591</u></u>
Per Statement of Net Position:		
Cash and cash equivalents	\$ 745,454	\$ 580,838
Restricted cash	<u>3,594,888</u>	<u>3,591,753</u>
	<u><u>\$ 4,340,342</u></u>	<u><u>\$ 4,172,591</u></u>

(Continued)

CLAYTON COUNTY, GEORGIA
STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Reconciliation of operating loss to net cash		
used in operating activities		
Operating loss	\$ (799,679)	\$ (872,829)
Adjustments to reconcile operating loss to net cash		
used in operating activities:		
Depreciation expense	762,346	685,260
Increase (decrease) in accounts receivable	(2,535)	4,152
Increase (decrease) in due from other governments	3,343	(37,951)
Increase (decrease) in inventory	(666)	453
Increase (decrease) in accounts payable	(47,903)	71,248
Increase (decrease) in accrued liabilities	(18,517)	27,921
Increase in landfill closure/post-closure care accrual	74,101	108,833
Net cash used in operating activities	<u>\$ (29,510)</u>	<u>\$ (12,913)</u>



Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

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

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time **169 – 180**

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These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... **181 – 197**

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 **198 – 203**

Demographic and Economic Information

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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 **207 – 217**

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

CLAYTON COUNTY, GEORGIA

NET POSITION LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980
Restricted	221,217,988	231,045,459	233,959,382	243,428,519	227,602,181
Unrestricted	17,740,857	14,681,815	6,729,181	(267,261,847)	(229,984,474)
Total governmental net position	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>
Primary government:					
Net investment in capital assets	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980
Restricted	221,217,988	231,045,459	233,959,382	243,428,519	227,602,181
Unrestricted	17,740,857	14,681,815	6,729,181	(267,261,847)	(229,984,474)
Total primary government net position	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>
Component Units					
Landfill Authority:					
Net investment in capital assets	\$ (547,577)	\$ (741,554)	\$ (1,517,341)	\$ (1,512,421)	\$ (827,471)
Restricted	-	-	-	-	-
Unrestricted	1,514,358	1,543,542	1,865,223	1,572,587	852,465
Total net position	<u>\$ 966,781</u>	<u>\$ 801,988</u>	<u>\$ 347,882</u>	<u>\$ 60,166</u>	<u>\$ 24,994</u>
Airport Authority:***					
Net investment in capital assets	\$ 1,229,457	\$ 1,229,457	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	13,759,821	13,685,723	-	-	-
Total net position	<u>\$ 14,989,278</u>	<u>\$ 14,915,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Development Authority:****					
Net investment in capital assets	\$ (887,452)	\$ -	\$ -	\$ -	\$ -
Restricted	191,651	-	-	-	-
Unrestricted	(6,469,560)	-	-	-	-
Total net position (deficit)	<u>\$ (7,165,361)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority:**					
Net investment in capital assets	\$ 242,294	\$ 1,224,054	\$ 1,301,290	\$ 1,478,912	\$ 494,044
Restricted	-	419,217	371,024	273,755	424,195
Unrestricted	5,374,487	3,639,348	3,863,550	4,022,574	5,847,105
Total net position	<u>\$ 5,616,781</u>	<u>\$ 5,282,619</u>	<u>\$ 5,535,864</u>	<u>\$ 5,775,241</u>	<u>\$ 6,765,344</u>
Hospital Authority:**					
Net investment in capital assets	\$ 12,564	\$ 12,564	\$ 12,564	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	4,514	3,857	3,115	2,340	1,545
Total net position	<u>\$ 17,078</u>	<u>\$ 16,421</u>	<u>\$ 15,679</u>	<u>\$ 2,340</u>	<u>\$ 1,545</u>
Board of Health:					
Net investment in capital assets	\$ 344,193	\$ 354,441	\$ 313,882	\$ 254,841	\$ 279,256
Restricted	367,807	507,434	1,058,187	999,382	1,134,110
Unrestricted	818,853	843,063	882,748	(5,705,993)	(4,370,342)
Total net position	<u>\$ 1,530,853</u>	<u>\$ 1,704,938</u>	<u>\$ 2,254,817</u>	<u>\$ (4,451,770)</u>	<u>\$ (2,956,976)</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				
2017	2018	2019	2020	2021
\$ 713,572,851	\$ 704,121,552	\$ 716,152,431	\$ 746,677,647	\$ 760,411,766
226,267,264	227,486,301	218,995,281	194,894,072	257,719,752
(269,333,486)	(386,186,455)	(389,491,558)	(407,179,617)	(436,128,340)
<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>
\$ 713,572,851	\$ 704,121,552	\$ 716,152,431	\$ 746,677,647	\$ 760,411,766
226,267,264	227,486,301	218,995,281	194,894,072	257,719,752
(269,333,486)	(386,186,455)	(389,491,558)	(407,179,617)	(436,128,340)
<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>
\$ (151,015)	\$ 1,119,767	\$ 2,043,902	\$ 3,712,722	\$ 4,613,092
-	-	-	-	-
320,356	(397,773)	(1,413,470)	(3,627,695)	(460,371)
<u>\$ 169,341</u>	<u>\$ 721,994</u>	<u>\$ 630,432</u>	<u>\$ 85,027</u>	<u>\$ 4,152,721</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 240,731	\$ 187,350	\$ 220,057	\$ 3,301,972	\$ 4,097,202
1,388,550	119,044	957,187	866,935	911,016
(3,552,898)	(8,071,165)	(5,053,252)	(7,406,145)	(5,339,327)
<u>\$ (1,923,617)</u>	<u>\$ (7,764,771)</u>	<u>\$ (3,876,008)</u>	<u>\$ (3,237,238)</u>	<u>\$ (331,109)</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Primary government					
Expenses					
Governmental activities:					
General Government	\$ 49,337,166	\$ 51,276,996	\$ 61,525,113	\$ 68,749,410	\$ 64,666,296
Tax assessment collection	3,643,037	3,763,963	3,803,353	4,048,319	3,188,392
Courts and law enforcement	69,082,286	72,627,265	71,794,661	75,245,215	65,861,282
Public safety	63,819,482	69,689,021	70,211,545	72,521,224	57,662,870
Transportation and development	28,703,440	35,917,073	31,820,116	39,749,431	39,608,888
Planning and zoning	1,440,658	1,558,566	1,479,129	1,513,173	1,568,944
Libraries	3,792,754	4,784,720	3,690,176	3,974,821	3,659,536
Parks and recreation	10,959,699	14,282,004	13,641,342	14,962,260	12,194,124
Health and welfare	9,970,630	11,784,503	9,966,715	17,589,888	10,519,271
Economic development	-	1,536,946	1,442,006	1,638,740	1,971,654
Intergovernmental	11,700,034	-	-	-	-
Other general government	-	-	-	-	-
Interest on long-term debt	2,117,677	3,678,309	2,048,776	5,076,175	3,452,694
Total governmental activities expenses	254,566,863	270,899,366	271,422,932	305,068,656	264,353,951
Business-type activities:					
C-Tran public transit	-	-	-	-	-
Total business-type expenses	-	-	-	-	-
Total primary government expenses	\$ 254,566,863	\$ 270,899,366	\$ 271,422,932	\$ 305,068,656	\$ 264,353,951
Program revenues					
Governmental activities:					
General government	\$ 11,965,461	\$ 14,398,940	\$ 13,869,157	\$ 13,637,190	\$ 16,281,685
Tax assessment collection	2,856,041	2,755,359	2,975,708	2,948,793	2,903,759
Courts and law enforcement	17,771,910	16,471,934	14,916,412	15,052,110	14,843,874
Public safety	9,493,606	8,089,156	10,237,246	10,408,060	10,613,659
Transportation and development	51,088	23,703	78,266	58,928	44,793
Planning and zoning	-	-	138,836	-	-
Libraries	204,909	216,122	252,188	220,165	228,424
Parks and recreation	2,414,929	2,212,699	1,886,297	2,520,420	2,471,476
Health and welfare	122,584	181,808	794,087	693,574	346,787
Economic development	-	1,547,997	1,695,801	1,703,742	1,721,673
Operating grants and contributions	17,197,928	16,804,612	17,614,440	11,628,156	12,814,439
Capital grants and contributions	146,417	228,144	1,555,675	364,759	96,741
Total governmental program revenues	\$ 62,224,873	\$ 62,930,474	\$ 66,014,113	\$ 59,235,897	\$ 62,367,310
Business-type activities:					
Charges for services:					
C-Tran public transit	\$ -	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Total business-type revenues	-	-	-	-	-
Total primary government revenues	\$ 62,224,873	\$ 62,930,474	\$ 66,014,113	\$ 59,235,897	\$ 62,367,310
Net (Expense) Revenue					
Governmental activities	\$ (192,341,990)	\$ (207,968,892)	\$ (205,408,819)	\$ (245,832,759)	\$ (201,986,641)
Business-type activities	-	-	-	-	-
Total primary government net expense	\$ (192,341,990)	\$ (207,968,892)	\$ (205,408,819)	\$ (245,832,759)	\$ (201,986,641)
General Revenues and Other					
Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 117,547,632	\$ 103,617,550	\$ 102,882,133	\$ 109,068,751	\$ 119,012,325
Local option sales tax	36,412,628	37,590,897	30,970,551	31,476,201	34,200,322
Special purpose local option sales tax	46,521,012	47,458,473	42,425,241	44,128,527	43,026,900
Other taxes	14,973,029	15,850,025	16,567,734	17,415,373	18,915,496
Earnings on investments	12,322	386,625	114,848	56,159	48,298
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	-	-	-	-	(41,996,454)
Transfers	-	(56,425)	-	-	-
Total governmental activities	215,543,588	204,884,990	207,875,687	202,145,011	173,206,887
Business-type activities:					
Transfers	-	-	-	-	-
Total business-type activities	-	-	-	-	-
Total primary government	\$ 215,543,588	\$ 204,884,990	\$ 207,875,687	\$ 202,145,011	\$ 173,206,887
Change in Net Position					
Governmental activities	\$ 23,201,598	\$ (3,083,902)	\$ 2,466,868	\$ (43,687,748)	\$ (28,779,754)
Net position - beginning of year	937,335,802	953,051,024	949,967,122	761,540,189	717,852,441
Net position - end of year	960,537,400	949,967,122	952,433,990	717,852,441	689,072,687
Business-type activities	-	-	-	-	-
Net position - beginning of year	-	-	-	-	-
Net position - end of year	-	-	-	-	-
Total primary government	23,201,598	(3,083,902)	2,466,868	(43,687,748)	(28,779,754)
Net position - beginning of year, as restated*	941,986,144	953,051,024	949,967,122	761,540,189	717,852,441
Net position - end of year	\$ 965,187,742	\$ 949,967,122	\$ 952,433,990	\$ 717,852,441	\$ 689,072,689

* 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				
2017	2018	2019	2020	2021
\$ 71,184,182	\$ 74,867,006	\$ 80,797,724	\$ 87,185,148	\$ 95,109,684
4,761,542	4,683,589	4,562,074	4,986,876	4,052,218
84,623,355	78,124,860	82,318,283	88,330,480	77,242,976
83,098,610	74,554,184	80,540,173	85,044,514	72,052,638
33,849,750	35,020,532	41,422,895	47,030,200	35,446,102
2,016,536	2,021,056	2,316,665	2,712,758	3,661,114
4,355,161	3,906,804	3,584,148	883,770	6,652,703
14,148,732	16,002,911	16,737,766	8,687,619	12,474,417
7,380,466	8,136,108	4,609,252	8,894,550	10,651,280
2,263,197	1,667,997	3,174,452	1,554,789	6,338,830
-	-	-	-	-
-	-	-	-	-
2,812,682	3,573,083	2,847,167	1,467,146	1,920,053
310,494,213	302,558,130	322,910,599	336,777,850	325,602,015
-	-	-	-	-
-	-	-	-	-
\$ 310,494,213	\$ 302,558,130	\$ 322,910,599	\$ 336,777,850	\$ 325,602,015
\$ 16,667,512	\$ 43,416,748	\$ 17,682,481	\$ 16,185,046	\$ 16,346,613
2,905,822	3,548,865	3,566,997	3,581,119	4,167,309
13,819,443	13,875,241	12,808,501	11,309,245	10,488,677
12,909,319	11,867,243	13,015,509	12,840,044	14,102,841
928,625	1,487,054	242,480	1,106,215	1,059,488
-	333,387	331,329	543,916	665,964
228,670	215,144	202,889	133,569	21,141
2,287,230	1,640,322	1,222,975	686,838	671,311
346,787	580,413	549,005	483,156	349,906
2,318,301	2,201,264	896,981	937,496	849,342
15,305,653	16,600,615	12,388,181	12,731,154	38,661,943
51,930	270,602	2,455,606	1,556,052	531,977
\$ 67,769,292	\$ 96,036,898	\$ 65,362,934	\$ 62,093,850	\$ 87,916,512
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
\$ 67,769,292	\$ 96,036,898	\$ 65,362,934	\$ 62,093,850	\$ 87,916,512
\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)	\$ (274,684,000)	\$ (237,685,503)
-	-	-	-	-
\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)	\$ (274,684,000)	\$ (237,685,503)
\$ 124,113,553	\$ 135,296,668	\$ 148,492,981	\$ 156,786,513	\$ 168,282,926
35,797,469	38,946,585	33,990,017	33,832,083	37,078,996
44,850,838	47,905,824	50,652,003	50,819,886	55,253,760
19,367,525	21,376,238	20,914,236	21,904,746	24,449,174
21,348	472,686	65,934	76,720	231,723
8,130	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
224,158,863	243,998,001	254,115,171	263,419,948	285,296,579
-	-	-	-	-
-	-	-	-	-
\$ 224,158,863	\$ 243,998,001	\$ 254,115,171	\$ 263,419,948	\$ 285,296,579
\$ (18,566,058)	\$ 37,476,769	\$ (3,432,494)	\$ (11,264,052)	\$ 47,611,076
689,072,687	670,506,629	549,088,648	545,656,154	534,392,102
670,506,629	707,983,398	545,656,154	534,392,102	582,003,178
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(18,566,058)	37,476,769	(3,432,494)	(11,264,052)	47,611,076
689,072,687	507,944,629	549,088,648	545,656,154	534,392,102
\$ 670,506,629	\$ 545,421,398	\$ 545,656,154	\$ 534,392,102	\$ 582,003,178

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Component Units					
Expense					
Landfill authority	\$ 3,386,370	\$ 3,383,144	\$ 3,270,064	\$ 3,974,693	\$ 4,225,756
Airport authority	2,727,648	74,098	-	-	-
Development authority**	2,851,022	-	-	-	-
Housing authority*	3,185,420	6,516,729	4,453,096	4,505,976	5,889,548
Hospital authority*	1,962,999	1,949,512	1,931,624	465,289	1,190,590
Board of health	10,909,341	11,673,627	11,095,322	10,916,235	10,216,451
Total Component Units	<u>\$ 25,022,800</u>	<u>\$ 23,597,110</u>	<u>\$ 20,750,106</u>	<u>\$ 19,862,193</u>	<u>\$ 21,522,345</u>
Program Revenue					
Landfill authority					
Charges for services	\$ 1,777,039	\$ 2,356,944	\$ 2,637,934	\$ 2,736,732	\$ 3,112,158
Operating grants and contributions	1,440,695	1,000,000	-	949,527	1,077,709
Capital grants and contributions	-	-	-	-	-
Total landfill revenues	<u>\$ 3,217,734</u>	<u>\$ 3,356,944</u>	<u>\$ 2,637,934</u>	<u>\$ 3,686,259</u>	<u>\$ 4,189,867</u>
Airport authority					
Charges for services	\$ 253,959	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	191,272	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Total airport revenues	<u>\$ 445,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Development Authority**					
Charges for services	\$ 1,615,425	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	2,286,392	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Total development authority revenues	<u>\$ 3,901,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority*					
Charges for services	\$ 2,737,278	\$ 3,978,539	\$ 3,996,998	\$ 4,040,680	\$ 3,874,026
Operating grants and contributions	367,630	479,856	701,077	699,403	952,289
Capital grants and contributions	-	1,880,000	-	-	-
Total board of health revenues	<u>\$ 3,104,908</u>	<u>\$ 6,338,395</u>	<u>\$ 4,698,075</u>	<u>\$ 4,740,083</u>	<u>\$ 4,826,315</u>
Hospital Authority*					
Charges for services	\$ 1,962,544	\$ 1,948,855	\$ 1,930,882	\$ 451,950	\$ 1,189,795
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 1,962,544</u>	<u>\$ 1,948,855</u>	<u>\$ 1,930,882</u>	<u>\$ 451,950</u>	<u>\$ 1,189,795</u>
Board of health					
Charges for services	\$ 3,528,808	\$ 4,267,225	\$ 4,181,730	\$ 4,528,100	\$ 2,982,072
Operating grants and contributions	7,455,386	7,580,487	7,463,471	7,826,716	8,729,173
Capital grants and contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 10,984,194</u>	<u>\$ 11,847,712</u>	<u>\$ 11,645,201</u>	<u>\$ 12,354,816</u>	<u>\$ 11,711,245</u>
Net (Expense) Revenue					
Landfill	\$ (168,636)	\$ (26,200)	\$ (632,130)	\$ (288,434)	\$ (35,889)
Airport	(2,282,417)	(74,098)	-	-	-
Development authority**	1,050,795	-	-	-	-
Housing authority*	(80,512)	(178,334)	244,979	234,107	(1,063,233)
Hospital authority*	(455)	(657)	(742)	(13,339)	(795)
Board of health	74,853	174,085	549,879	1,438,581	1,494,794

(Continued)

Fiscal Year				
2017	2018	2019	2020	2021
\$ 3,147,151	\$ 2,491,231	\$ 2,271,575	\$ 2,194,806	\$ 2,260,743
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,949,878	9,385,202	8,537,975	12,378,765	11,049,524
<u>\$ 14,097,029</u>	<u>\$ 11,876,433</u>	<u>\$ 10,809,550</u>	<u>\$ 14,573,571</u>	<u>\$ 13,310,267</u>
\$ 1,244,738	\$ 1,121,407	\$ 1,172,848	\$ 1,143,157	\$ 1,322,696
2,045,307	1,500,000	1,000,000	500,000	5,000,000
-	-	-	-	-
<u>\$ 3,290,045</u>	<u>\$ 2,621,407</u>	<u>\$ 2,172,848</u>	<u>\$ 1,643,157</u>	<u>\$ 6,322,696</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,045,003	\$ 3,498,578	\$ 3,498,381	\$ 4,774,558	\$ 3,208,590
8,938,234	7,916,083	7,928,357	8,242,977	10,747,063
-	-	-	-	-
<u>\$ 11,983,237</u>	<u>\$ 11,414,661</u>	<u>\$ 11,426,738</u>	<u>\$ 13,017,535</u>	<u>\$ 13,955,653</u>
\$ 142,894	\$ 130,176	\$ (98,727)	\$ (551,649)	\$ 4,061,953
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,033,359	2,029,459	2,888,763	638,770	2,906,129

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Component Units (Continued)					
General Revenues					
Landfill authority:					
Earnings on investments	\$ 311	\$ 1,320	\$ 718	\$ 717	\$ 718
Miscellaneous	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	177,306	-	-
	<u>\$ 311</u>	<u>\$ 1,320</u>	<u>\$ 178,024</u>	<u>\$ 717</u>	<u>\$ 718</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>\$ (14,915,180)</u>	<u>\$ -</u>	<u>\$ -</u>
Development authority:**					
Earnings on investments	\$ 501	\$ -	\$ -	\$ -	\$ -
Gain (loss) on sale of capital assets	-	-	-	-	-
	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing authority:*					
Earnings on investments	\$ 9,280	\$ 11,933	\$ 8,266	\$ 5,270	\$ 8,285
Miscellaneous	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	2,045,051
	<u>\$ 9,280</u>	<u>\$ 11,933</u>	<u>\$ 8,266</u>	<u>\$ 5,270</u>	<u>\$ 2,053,336</u>
Change In Assets					
Landfill	\$ (168,325)	\$ (24,880)	\$ (454,106)	\$ (287,717)	\$ (35,171)
Airport	(2,282,417)	(74,098)	(14,915,180)	-	-
Development authority**	1,051,296	-	-	-	-
Housing authority*	(71,232)	(166,401)	253,245	239,377	990,103
Hospital authority*	(455)	(657)	(742)	(13,339)	(795)
Board of health	74,853	174,085	549,879	1,438,581	1,494,794

* 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.

2017	2018	Fiscal Year 2019	2020	2021
\$ 1,453	\$ 3,697	\$ 7,165	\$ 6,244	\$ 5,741
-	-	-	-	-
\$ 1,453	\$ 3,697	\$ 7,165	\$ 6,244	\$ 5,741
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 144,347	\$ 133,873	\$ (91,562)	\$ (545,405)	\$ 4,067,694
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,033,359	2,029,459	2,888,763	638,770	2,906,129

CLAYTON COUNTY, GEORGIA

FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$ 1,413,949	\$ 1,165,172	\$ 1,174,609	\$ 1,293,848	\$ 1,389,326
Assigned	25,582,523	24,744,329	20,001,622	24,355,533	27,034,134
Unassigned	24,913,721	28,136,131	41,849,703	21,869,708	26,614,417
Total general fund	<u>\$ 51,910,193</u>	<u>\$ 54,045,632</u>	<u>\$ 63,025,934</u>	<u>\$ 47,519,089</u>	<u>\$ 55,037,877</u>
All Other Governmental Funds					
Nonspendable	\$ 41,719	\$ 4,296,317	\$ 4,304,483	\$ 4,313,344	\$ 4,278,873
Restricted	221,217,988	226,844,081	233,959,382	247,089,884	227,602,181
Assigned	2,423,998	3,143,028	2,158,614	2,447,979	2,763,322
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 223,683,705</u>	<u>\$ 234,283,426</u>	<u>\$ 240,422,479</u>	<u>\$ 253,851,207</u>	<u>\$ 234,644,376</u>

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

Fiscal Year				
2017	2018	2019	2020	2021
\$ 1,357,536	\$ 1,011,049	\$ 2,600,531	\$ 3,466,255	\$ 3,507,378
32,363,289	30,775,688	46,079,813	47,205,552	34,446,453
25,626,333	61,928,861	48,521,375	56,121,221	64,425,010
<u>\$ 59,347,158</u>	<u>\$ 93,715,598</u>	<u>\$ 97,201,719</u>	<u>\$ 106,793,028</u>	<u>\$ 102,378,841</u>
\$ 4,955,347	\$ 5,272,068	\$ 4,873,361	\$ 9,035,756	\$ 4,891,067
226,267,264	227,486,301	218,514,630	183,924,589	254,398,166
2,759,775	2,377,183	937,343	64,897	-
-	(152,462)	-	(7,823,270)	-
<u>\$ 233,982,386</u>	<u>\$ 234,983,090</u>	<u>\$ 224,325,334</u>	<u>\$ 185,201,972</u>	<u>\$ 259,289,233</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues					
Property taxes	\$ 117,019,786	\$ 103,109,934	\$ 103,510,912	\$ 108,277,002	\$ 118,270,131
Other taxes	97,906,669	100,899,395	89,963,526	93,020,101	96,142,718
Licenses and permits	5,500,905	6,460,322	6,113,316	5,797,618	7,916,993
Intergovernmental	20,340,608	17,204,300	19,574,444	14,343,603	15,501,979
Charges for services	24,341,202	25,503,844	27,476,010	28,198,203	28,373,449
Fines and forfeitures	6,569,877	7,145,599	8,120,495	8,098,132	7,749,789
Interest and dividends	21,744	386,625	114,871	56,159	48,298
Other revenue	5,364,871	6,339,034	3,006,499	2,340,274	2,670,634
Gift and donations	97,988	122,203	281,434	357,764	95,041
Total revenues	<u>277,163,650</u>	<u>267,171,256</u>	<u>258,161,507</u>	<u>260,488,856</u>	<u>276,769,032</u>
Expenditures					
General government	46,262,342	46,194,987	49,681,015	59,280,475	52,910,370
Tax assessment and collection	3,410,881	3,466,326	3,519,089	3,544,414	3,608,921
Courts and law enforcement	66,024,422	67,300,623	66,394,810	68,590,110	69,100,290
Public safety	58,885,191	59,181,273	60,011,391	63,581,390	64,079,531
Transportation and development	7,783,870	15,809,495	12,764,347	19,220,143	20,302,804
Planning and zoning	1,395,618	1,476,870	1,404,051	1,389,134	1,694,073
Libraries	3,423,366	4,408,367	3,262,368	3,453,637	3,622,655
Parks and recreation	8,564,135	8,352,947	7,773,042	9,519,399	8,181,103
Health and welfare	9,414,709	11,054,282	9,106,840	16,088,977	9,051,209
Energy conservation	282,261	448,456	-	-	-
Economic development	-	1,264,538	1,169,597	1,366,331	1,699,814
Intergovernmental	11,700,034	11,935,806	10,825,514	10,019,915	8,602,297
Capital outlay	27,029,362	22,777,652	25,039,932	72,739,316	27,739,306
Debt service:					
Principal	1,881,553	3,689,330	-	-	-
Interest	1,972,629	2,293,321	6,134,067	8,940,090	19,477,089
Total expenditures	<u>250,030,373</u>	<u>259,654,273</u>	<u>257,086,063</u>	<u>337,733,331</u>	<u>290,069,462</u>
Excess (deficiency) of revenues over (under) expenditures	27,133,277	7,516,983	1,075,444	(77,244,475)	(13,300,430)
Other Financing Sources (Uses):					
Transfers in	6,090,141	8,496,109	15,997,042	11,599,063	21,381,987
Transfers out	(6,090,141)	(8,552,534)	(15,997,042)	(11,599,063)	(21,381,987)
Sale of capital assets	168,033	132,366	145,754	72,893	-
Issuance of debt	-	14,920,000	-	75,000,000	18,945,000
Issuance of capital leases	979,709	4,452	-	-	-
Premium on debt issuance	-	2,121,347	-	-	-
Proceeds from insurance claims	103,275	309,936	212,435	93,464	55,188
Other	-	(17,129,898)	-	-	-
Payments to escrow agent	-	-	-	-	(17,387,801)
Total other financing sources (uses)	<u>1,251,017</u>	<u>301,778</u>	<u>358,189</u>	<u>75,166,357</u>	<u>1,612,387</u>
Special item - transfer of funds from Airport Authority	-	-	13,685,722	-	-
Net change in fund balances	<u>\$ 28,384,294</u>	<u>\$ 7,818,761</u>	<u>\$ 15,119,355</u>	<u>\$ (2,078,118)</u>	<u>\$ (11,688,043)</u>
Debt service as a percentage of noncapital expenditures	1.7%	2.6%	2.7%	2.9%	7.4%

Fiscal Year				
2017	2018	2019	2020	2021
\$ 122,906,473	\$ 136,494,173	\$ 146,940,030	\$ 155,778,382	\$ 168,402,940
100,015,832	108,228,648	105,556,256	103,263,035	120,075,610
8,166,530	7,488,841	8,228,818	6,811,000	8,146,081
18,815,631	48,684,479	17,111,738	18,218,741	43,536,838
28,002,886	30,104,233	29,539,678	27,760,842	28,235,209
6,851,100	6,993,148	6,625,577	6,074,697	4,097,615
21,348	697,520	1,931,486	1,578,561	231,723
3,040,917	1,789,757	1,824,511	2,031,556	2,212,216
49,926	45,768	34,054	49,477	531,977
287,870,643	340,526,567	317,792,148	321,566,291	375,470,209
53,052,686	65,071,452	62,714,667	72,793,298	88,202,184
3,584,397	3,770,251	3,958,008	4,072,192	4,270,582
71,388,638	72,083,108	74,998,508	77,383,711	80,236,910
65,987,461	65,888,269	70,728,262	67,411,290	78,623,145
13,872,751	10,792,540	20,059,536	16,273,789	16,468,036
1,723,085	1,914,127	2,193,368	2,364,850	2,515,775
3,576,295	3,240,028	3,540,831	4,201,511	4,546,252
8,376,122	8,650,984	8,750,260	9,335,119	11,229,975
6,313,549	6,376,918	6,328,286	6,597,493	9,686,654
-	-	-	-	-
1,991,811	1,667,997	1,256,324	683,941	610,504
9,174,570	9,587,073	10,745,675	10,654,086	11,538,908
19,546,916	40,327,758	48,328,993	65,142,962	50,524,641
-	-	-	-	17,860,714
25,738,910	25,712,066	25,190,662	18,638,188	2,058,158
284,327,191	315,082,571	338,793,380	355,552,430	378,372,438
3,543,452	25,443,996	(21,001,232)	(33,986,139)	(2,902,229)
26,545,789	39,269,327	21,650,951	19,907,003	22,420,916
(26,545,789)	(39,269,327)	(21,650,951)	(19,907,003)	(22,420,916)
47,156	21,425	11,706,162	43,017	109,150
-	9,710,000	-	6,480,000	72,000,000
-	-	-	4,156,256	-
-	-	-	-	-
56,683	193,723	107,186	89,276	466,153
-	-	-	-	-
-	-	-	(6,314,463)	-
103,839	9,925,148	11,813,348	4,454,086	72,575,303
-	-	-	-	-
\$ 3,647,291	\$ 35,369,144	\$ (9,187,884)	\$ (29,532,053)	\$ 69,673,074
9.7%	9.4%	8.7%	6.4%	0.6%

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 Value¹	Assessed Value	Estimated Actual Value¹	Assessed Value	Estimated Actual Value¹
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
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564

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 Value¹	Assessed Value	Estimated Actual Value¹	Assessed Value	Estimated Actual Value¹
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
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564

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

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

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

(Continued)

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
9,448,069	23,620,172	1,028,803	8,419,266	35.596	40.00%

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
9,448,069	23,620,172	1,526,874	7,921,195	20.000	40.00%

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

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564

STATE OF GEORGIA

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564

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

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

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

(Continued)

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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	798,715	6,065,385	0.000	40.00%
6,847,916	17,119,791	830,806	6,017,110	0.000	40.00%
7,081,780	17,704,450	839,993	6,241,787	0.000	40.00%
7,018,151	17,545,377	947,720	6,070,431	0.000	40.00%
7,328,424	18,321,060	978,960	6,349,464	0.000	40.00%
8,102,250	20,255,626	1,015,604	7,086,646	0.000	40.00%
8,298,336	20,745,841	936,605	7,361,732	0.000	40.00%
9,448,069	23,620,172	1,233,298	8,214,770	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
9,448,069	23,620,172	1,893,806	7,554,263	0.000	40.00%

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

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2021	2,009,253	5,023,133	354,255	885,637	19,892	49,730

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2021	6,380,393	15,950,982	617,942	1,544,856	66,334	165,834

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

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

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

(Continued)

Total Property						
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 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%	
2,383,400	5,958,500	139,234	2,244,166	15.596	40.00%	

Total Property						
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 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%	
7,064,669	17,661,672	889,569	6,175,100	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 ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2021	2,009,253	5,023,133	354,255	885,637	19,892	49,730

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
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
2021	6,380,393	15,950,982	617,942	1,544,856	66,334	165,834

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

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

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

(Continued)

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
2,383,400	5,958,500	73,789	2,309,611	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
7,064,669	17,661,672	561,277	6,503,392	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

<u>Fiscal Year</u>	<u>Real and Personal Property</u>		<u>Privately Owned Public Utilities</u>		<u>Motor Vehicles and Mobile Homes</u>	
	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>
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
2021	6,125,922	15,314,805	155,961	389,903	68,280	170,701

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

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

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

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 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%
6,350,163	15,875,409	709,453	5,640,710	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	2021 2020			2020 2019			2019 2018		
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.	\$ 252,100,107	1	2.67%	\$ 721,608,389	1	8.70%	\$ 718,437,774	1	8.87%
City of Atlanta	52,155,934	2	0.55%	36,677,325	8	0.44%	91,808,725	3	1.13%
Rolls Royce North America	39,247,734	3	0.42%	-	-	-	-	-	-
Development Authority	33,686,812	4	0.36%	29,941,212	9	0.36%	-	-	-
Clorox Company	28,895,924	5	0.31%	47,327,880	4	0.57%	47,181,804	6	0.58%
Delta Flight Kitchen	25,053,400	6	0.27%	-	-	-	-	-	-
IPT Southfield IC LLC	18,975,200	7	0.20%	-	-	-	-	-	-
Kroger	20,545,613	8	0.22%	28,654,448	10	0.35%	27,219,586	9	0.34%
Southwest Airlines	18,081,523	9	0.19%	104,875,205	3	1.26%	79,155,199	4	0.98%
CP Best Rd LLC	18,000,000	10	0.19%	-	-	-	-	-	-
Atlanta Gas Light	-	-	-	44,394,190	5	0.53%	42,224,494	5	0.52%
American Airlines	-	-	-	42,451,598	6	0.51%	-	-	0.00%
AMB Partners	-	-	-	37,521,976	7	0.45%	37,575,576	7	0.46%
Georgia Power Co.	-	-	-	214,327,169	2	2.58%	192,480,051	2	2.38%
Atlantic Southeast	-	-	-	-	-	-	-	-	-
Air Tran Airways	-	-	-	-	-	-	-	-	-
ExpressJet Airlines	-	-	-	-	-	-	28,656,014	8	0.35%
Comair	-	-	-	-	-	-	-	-	-
BellSouth	-	-	-	-	-	-	-	-	-
JC Penney	-	-	-	-	-	-	-	-	-
US Airway	-	-	-	-	-	-	-	-	-
Southlake Mall	-	-	-	-	-	-	-	-	-
LPF Atlanta Southpark	-	-	-	-	-	-	-	-	-
Fedex Ground	-	-	-	-	-	-	-	-	-
Spirit Airlines	-	-	-	-	-	-	24,371,835	10	0.30%
Highwoods Realty	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	506,742,247		5.36%	1,307,779,392		15.76%	1,289,111,058		15.91%
Balance of all others	8,941,326,365		94.64%	6,990,557,040		84.24%	6,813,139,156		84.09%
Total	<u>\$ 9,448,068,612</u>		<u>100.00%</u>	<u>\$ 8,298,336,432</u>		<u>100.00%</u>	<u>\$ 8,102,250,214</u>		<u>100.00%</u>

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

(Continued)

2018 2017			2017 2016			2016 2015			2015 2014		
Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
\$ 650,178,137	1	8.87%	\$ 572,942,016	1	8.16%	\$ 568,806,683	1	8.30%	\$ 563,972,106	1	8.24%
205,607,466	3	2.81%	54,607,985	5	0.78%	56,245,013	3	0.79%	51,764,494	4	0.76%
-	-	-	-	-	-	-	-	-	-	-	-
38,481,428	8	0.53%	42,994,321	6	0.61%	47,209,874	5	0.67%	44,503,410	6	0.65%
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	26,390,486	10	0.38%	25,558,704	9	0.36%	-	-	-
65,502,844	6	0.89%	78,830,942	3	1.12%	48,645,141	4	0.69%	21,524,748	9	0.31%
-	-	-	-	-	-	-	-	-	-	-	-
40,162,506	7	0.55%	38,748,279	7	0.55%	37,822,720	6	0.53%	36,539,332	7	0.53%
76,825,552	5	1.05%	57,083,507	4	0.81%	-	-	-	-	-	-
30,725,776	9	0.42%	29,961,770	9	0.43%	31,271,290	8	0.44%	26,388,320	8	0.39%
176,978,982	2	2.41%	175,680,856	2	2.50%	157,719,063	2	2.23%	135,967,251	3	1.99%
-	-	-	-	-	-	-	-	-	-	-	0.00%
-	-	-	-	-	-	-	-	-	142,275,921	2	2.08%
-	-	-	32,973,116	8	0.47%	36,451,743	7	0.51%	45,665,578	5	0.67%
-	-	-	-	-	-	-	-	-	-	-	-
73,187,850	4	1.00%	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	24,884,677	10	0.35%	19,672,325	10	0.28%
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
25,899,091	10	0.35%	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1,383,549,632		18.88%	1,110,213,278		15.82%	1,034,614,908		14.61%	1,088,273,485		15.88%
5,944,874,405		81.12%	5,907,937,639		84.18%	6,047,164,950		85.39%	5,760,048,212		84.12%
<u>\$ 7,328,424,037</u>		<u>100.00%</u>	<u>\$ 7,018,150,917</u>		<u>100.00%</u>	<u>\$ 7,081,779,858</u>		<u>100.00%</u>	<u>\$ 6,848,321,697</u>		<u>100.00%</u>

(Continued)

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS

LAST TEN FISCAL YEARS

Fiscal Year Calendar Year	2014 2013			2013 2012			2012 2011		
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. *	\$ 589,033,214	1	8.58%	\$ 641,579,854	1	9.20%	\$ 701,593,520	1	9.46%
City of Atlanta	-		0.00%	-		0.00%	48,621,606	6	0.66%
Rolls Royce North America Development Authority	-		-	-		-	-		-
Clorox Company	45,860,495	5	0.67%	39,942,917	5	0.57%	41,781,181	7	0.56%
Delta Flight Kitchen	-		-	-		-	-		-
IPT Southfield IC LLC	-		-	-		-	-		-
Kroger	-		-	-		-	-		-
Southwest Airlines	-		-	-		-	-		-
CP Best Rd LLC	-		-	-		-	-		-
Atlanta Gas Light	35,920,406	6	0.52%	34,410,459	7	0.49%	35,301,067	8	0.48%
American Airlines	-		-	-		-	-		-
AMB Partners	30,119,536	7	0.44%	35,873,177	6	0.51%	56,950,343	5	0.77%
Georgia Power Co.	140,279,975	2	2.04%	131,769,857	2	1.89%	121,838,827	2	1.64%
Atlantic Southeast	-		0.00%	67,607,697	3	0.97%	82,540,483	4	1.11%
Air Tran Airways	97,945,730	3	1.43%	51,191,946	4	0.73%	99,902,245	3	1.35%
ExpressJet Airlines	52,203,423	4	0.76%	-		-	-		-
Comair	-		-	-		-	-		-
BellSouth	-		-	27,397,162	8	0.39%	-		-
JC Penney	20,949,749	8	0.31%	21,725,280	10	0.31%	23,451,187	10	0.32%
Avis	-		-	-		-	-		-
Southlake Mall	-		-	-		-	24,099,400	9	0.32%
LPF Atlanta Southpark	16,524,200	10	0.24%	-		-	-		-
Fedex Ground	-		-	-		-	-		-
Spirit Airlines	-		-	-		-	-		-
Highwoods Realty	17,822,163	9	0.26%	24,328,563	9	0.35%	-		-
Subtotal (10 largest)	1,046,658,891		15.25%	1,075,826,912		15.43%	1,236,079,859		16.67%
Balance of all others	5,817,441,508		84.75%	5,894,850,890		84.57%	6,180,628,039		83.33%
Total	<u>\$ 6,864,100,399</u>		<u>100.00%</u>	<u>\$ 6,970,677,802</u>		<u>100.00%</u>	<u>\$ 7,416,707,898</u>		<u>100.00%</u>

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

Direct & Overlapping:

Calendar Year	Clayton County Board of Commissioners		
	M & O Millage	Debt Service Millage	Total Direct Rate
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
2020	15.596	-	15.596

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
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
2020	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	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
20.000	-	20.000	-	5.000	40.596

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
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
49.976	52.076	48.096	5.000

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

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

CLAYTON COUNTY, GEORGIA
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	
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%	-
2020	302,870	297,348	98.18%	-

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
\$ 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%
258,658	97.83%	5,734	2.17%
280,122	97.73%	6,505	2.27%
297,348	98.18%	5,521	1.82%

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**
****	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
	2021	72,000,000	0.89%	0.89%	243
		Component Units			
Fiscal Year		Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***
		Revenue Bonds	Financed Purchases	Revenue Bonds	Notes Payable
	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
	2021	4,625,000	565,195	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**
\$	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
	3,411,794	20,560,703	95,972,497	1.19%	323.74
Housing Authority***		Hospital Authority Revenue Anticipation Certificates	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds					
\$	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
	NA	NA	101,162,692	1.25%	341.25

*** 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 2012 through 2014.

CLAYTON COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Debt limit	\$ 741,670,800	\$ 697,067,800	\$ 686,410,000	\$ 684,791,600	\$ 708,178,000
Total net debt applicable to limit	-	-	-	75,000,000	63,550,000
Legal debt margin	<u>\$ 741,670,800</u>	<u>\$ 697,067,800</u>	<u>\$ 686,410,000</u>	<u>\$ 609,791,600</u>	<u>\$ 644,628,000</u>
Total net debt applicable to the limit as a percentage of debt limit.	0.00%	0.00%	0.00%	10.95%	8.97%

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

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

SOURCE: Clayton County Finance Department

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value*	\$ 9,448,069,000
Debt Limit (10% of assessed value)**	944,806,900
Debt applicable to limit:	
General obligation bonds	<u>72,000,000</u>
Total net debt applicable to limit	<u>72,000,000</u>
Legal debt margin	<u><u>\$ 9,376,069,000</u></u>

Fiscal Year				
2017	2018	2019	2020	2021
\$ 701,815,100	\$ 732,842,404	\$ 810,225,021	\$ 829,833,643	\$ 944,806,900
51,700,000	39,435,000	26,740,000	13,600,000	72,000,000
<u>\$ 650,115,100</u>	<u>\$ 693,407,404</u>	<u>\$ 783,485,021</u>	<u>\$ 816,233,643</u>	<u>\$ 872,806,900</u>
8.97%	7.37%	3.30%	1.64%	7.62%

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	
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
2021	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	
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
2021	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	
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	129,438	(0.90)
2021	1,322,696	2,122,375	(799,679)	870,000	112,098	(0.82)

SOURCE: Clayton County Finance Department

Urban Redevelopment Agency of Clayton County

Debt Service					
Redevelopment Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
\$ 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
1,043,900	-	1,043,900	910,000	133,900	1.00

Clayton County Housing Authority

Debt Service					
Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
\$ 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)
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
2021	296,450	8,085,770	27,275	4,183,040

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

SOURCE:

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

Per Capita Retail Sales*		Median Age*	School Enrollment**	Unemployment Rate***
\$	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)
	14,110	32.24	52,149	5.5%

CLAYTON COUNTY, GEORGIA

PRINCIPAL EMPLOYERS

CURRENT CALENDAR YEAR AND NINE YEARS AGO

2021			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	7,263	1	3.90%
Clayton County Board of Commissioners	2,220	2	1.19%
Fresh Express	1,500	3	0.81%
Southern Regional Medical Center	1,300	4	0.70%
JC Penny Co. Distribution Center	1,209	5	0.65%
Gate Gourmet, Inc.	1,200	6	0.64%
Chime Solutions Inc.	1,200	7	0.64%
Americold Logistics LLC	857	8	0.46%
Fed Ex Ground	800	9	0.43%
Clayton State University	710	10	0.38%
	18,259		9.80%

2012			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,820	1	4.54%
Delta Air Lines, Inc./Tech Ops	6,200	2	4.13%
Clayton County Board of Commissioners	2,016	3	1.34%
Southern Regional Medical Center	1,731	4	1.15%
Clayton State University	1,500	5	1.00%
Fresh Express Inc.	1,100	6	0.73%
Walmart, Inc.	800	7	0.53%
Gate Gourmet, Inc.	760	8	0.51%
FedEx Ground	750	9	0.50%
Southern Company/Georgia Power	543	10	0.36%
	22,220		14.80%

SOURCE:

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

*** Total employment in Clayton County - 186,220 in 2021 and 150,140 in 2012. (Woods & Poole Economics Data Pamphlet 2021 and 2012).

CLAYTON COUNTY, GEORGIA

FULL-TIME CLAYTON COUNTY EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:										
Commissioners	25	26	30	32	32	28	33	35	33	35
Finance	37	33	33	38	38	40	36	39	41	43
Risk management	6	6	6	6	6	6	6	6	6	5
Computer center	54	56	57	59	59	55	59	59	65	77
Personnel	16	16	16	16	16	15	13	16	15	17
Central services	14	18	18	19	19	18	21	23	22	24
Registrar	6	4	6	5	5	6	6	6	8	21
Tax Assessment/Collection:										
Tax commissioner	31	31	31	31	31	31	29	31	30	33
Tax assessors	29	31	32	27	27	30	28	31	28	26
Courts and Law Enforcement:										
Superior court	34	36	33	35	35	34	39	39	30	41
State court	16	16	31	37	37	35	36	36	35	34
Magistrate court	6	8	9	9	9	10	9	10	9	12
Juvenile court	59	56	59	58	58	60	58	62	61	61
Probate court	11	12	12	16	16	17	16	16	18	20
Clerk of superior/magistrate court	33	33	33	34	34	28	30	36	36	32
Clerk of state court	22	20	23	24	24	23	24	23	23	22
Solicitor of state court	36	34	38	38	38	35	34	38	36	31
District attorney	64	63	65	63	63	86	83	89	72	85
State adult probation	3	3	2	2	2	1	-	-	-	-
Correctional facility	54	53	55	55	55	55	51	54	57	99
Sheriff	350	365	327	343	343	315	313	333	245	291
Public Safety:										
County police	365	358	374	394	394	369	380	404	432	402
County Fire	245	237	230	231	231	220	243	252	233	262
Narcotics unit	24	24	26	24	24	-	-	-	-	-
E.M.S. Rescue	107	103	107	103	103	110	118	132	136	136
Central Communications	46	52	43	34	34	37	34	49	37	34
Electronic Technical Support Center	-	-	-	-	-	-	-	-	-	-
Emergency Management	3	3	4	4	4	3	3	3	3	3
Animal Control	12	12	12	-	-	-	-	-	-	-
Transportation and Development:										
Transportation/Development - Administration	101	101	100	97	97	83	83	83	73	81
Transportation/Development - Traffic Engineering	-	1	1	-	-	-	-	-	4	3
Planning and Zoning:										
Community Development - Admin	22	20	20	21	21	18	19	18	16	17
Community Development - Planning	3	2	2	1	1	4	5	5	4	4
Libraries	46	44	44	46	46	39	46	46	38	54
Parks and Recreation	86	95	91	87	87	77	88	93	87	98
Health and Welfare	11	10	11	12	12	10	9	9	8	8
Other General Government:										
County Garage	17	17	17	17	17	11	10	13	17	17
Refuse Control	37	37	33	39	39	36	38	40	39	38
Building and Maintenance	21	27	25	24	24	22	22	26	26	30
Extension University of Georgia	6	6	7	7	7	4	7	9	4	5
Other General Government	4	4	4	3	3	3	-	-	-	-
Landfill	14	14	15	15	15	12	11	12	10	11
Airport	-	-	-	-	-	-	-	-	-	-
HUD (effective fiscal year 2012)	12	9	8	7	7	8	9	9	7	8
Total Clayton County Employees	2,088	2,096	2,090	2,113	2,113	1,994	2,049	2,185	2,044	2,220

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

SOURCE: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*

LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2012	2013	2014	2015	2016
General Government:					
Commissioners:					
Board of Commission meetings	42	38	25	24	24
Budget amendments approved	148	112	105	72	72
Finance:					
Accounts payable check per employee	12,112	12,200	12,250	12,250	12,300
Accounts receivable invoices per employee	2,850	2,855	966	287	249
Risk management:					
Medical insurance participants	2,277	2,366	2,377	2,428	2,471
Dental Insurance participants	2,253	2,333	2,424	2,441	2,436
Computer center:					
Personal computers	1,642	1,961	1,516	2,184	3,120
Help desk calls	11,579	11,776	14,211	17,936	24,961
Personnel:					
County positions	2,100	2,100	2,336	2,326	2,366
Applications processed	N/A	N/A	N/A	N/A	30,081
Central services:					
Purchase orders	4,798	5,195	4,616	3,500	3,850
Registrar:					
Registered voters	155,574	157,293	162,100	155,933	165,000
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 86,868	\$ 89,224	\$ 86,663	\$ 87,651	\$ 97,829
Tax assessors:					
Commercial parcels per appraiser	2,300	2,222	N/A	200	400
Residential parcels per appraiser	11,100	11,964	N/A	2,000	2,150
Personal property parcels per appraiser	3,660	3,327	N/A	82	65
Courts and Law Enforcement:					
Superior court:					
Criminal filings	3,211	3,768	3,852	3,459	3,438
Civil filing	5,272	4,968	5,569	5,685	3,774
State court:					
Civil cases	5,040	5,376	4,439	2,559	3,192
Traffic cases	38,385	38,640	46,979	34,500	36,276
Criminal cases	11,039	11,648	13,093	9,914	13,632
Magistrate court:					
Felony arrest warrants	4,773	5,785	N/A	N/A	N/A
Misdemeanor arrest warrants	12,343	13,125	N/A	N/A	N/A
Search warrants	401	421	N/A	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	1,214	856	696	1,131	1,311
Firearms licenses	2,171	1,876	2,371	2,764	3,599
Death certificates	1,655	1,387	1,188	1,240	127
Clerk of superior/magistrate court:					
Trade Names issued	N/A	N/A	N/A	N/A	N/A
Civil cases filed	34,308	32,950	33,650	34,603	34,600
Clerk of state court:					
Civil cases	5,040	5,840	4,800	5,000	2,000
Criminal cases	11,039	12,000	12,000	12,000	11,000
Traffic cases	38,385	42,024	47,000	48,000	40,000
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	40,000	41,000	50,000	60,000	40,000
Criminal cases received	11,000	11,000	11,900	12,300	11,800
District attorney:					
Felony counts filed	9,630	9,744	10,416	10,750	10,500
Felony counts disposed	7,660	7,952	8,100	8,300	10,200
Misdemeanor counts filed	1,835	1,856	1,984	2,050	1,300
Misdemeanor counts disposed	3,129	3,248	3,300	3,500	1,350
State adult probation:					
Collection of restitution, fines, etc.	\$ 521,350	\$ 550,000	N/A	N/A	N/A
Offenders revoked for additional offenses	N/A	N/A	N/A	N/A	N/A
Correctional facility:					
Average number of inmates	234	233	235	238	232
Total inmate man-hours	285,503	279,530	260,762	260,000	250,500

Fiscal Year				
2017	2018	2019	2020	2021
24	24	24	30	48
57	57	46	37	47
3,356	4,510	2,358	2,622	17,089
272	287	118	186	255
2,454	2,241	2,278	2,421	2,297
2,420	2,513	2,438	2,485	2,563
2,571	3,080	3,060	3,075	4,768
26,111	21,295	23,894	18,394	19,701
2,378	2,420	2,438	2,491	2,591
25,018	13,035	27,284	13,888	12,837
4,200	4,900	4,600	5,500	8,170
176,000	180,000	192,904	207,191	206,590
\$ 100,071	\$ 105,243	\$ 118,798	\$ 116,804	\$ 131,307
400	390	275	380	412
2,150	2,450	2,600	2,839	2,277
65	73	55	125	100
3,323	1,817	2,313	2,106	1,334
6,130	2,704	3,185	2,408	1,889
1,697	1,046	1,371	1,347	1,682
15,869	11,046	13,099	12,230	11,204
6,412	4,805	6,582	5,621	5,768
N/A	N/A	N/A	4,500	1,918
N/A	N/A	N/A	17,700	7,022
538	593	139	1,202	59
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,311	1,246	1,272	1,317	990
3,599	3,705	4,435	5,564	6,418
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A
35,347	35,300	40,210	40,200	40,200
2,000	1,181	1,371	1,347	1,682
11,000	4,634	6,582	5,621	5,768
40,000	10,838	12,687	12,230	11,204
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	22,000	22,700	23,500	25,000
11,500	9,650	11,000	13,000	12,000
11,000	11,900	12,700	13,000	-
10,400	12,000	12,900	13,500	-
1,500	1,500	1,300	1,300	-
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	234	240	240	201
300,000	245,550	193,088	200,000	165,000

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*

LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2012	2013	2014	2015	2016
Courts and Law Enforcement (Continued):					
Sheriff:					
Warrants served	11,759	8,712	11,154	11,154	11,359
Subpoenas Delivered	11,522	5,841	10,159	9,711	7,863
Total admitted to jail	24,299	15,698	19,475	21,452	20,469
Total number released	24,331	15,470	20,322	23,079	22,125
Total inmates to court	35,719	35,631	22,585	24,189	18,270
Public Safety:					
County police:					
Calls dispatched	242,000	283,000	337,260	293,712	19,298
Incident reports	38,560	45,620	41,637	57,484	36,324
Traffic accident reports	8,020	8,150	7,908	10,892	6,902
Family violence reports	2,450	2,480	987	2,316	231
Average response times (minutes)	N/A	N/A	N/A	N/A	N/A
County Fire:					
Fire calls	956	860	645	908	806
Fire inspections performed	2,579	1,522	2,635	N/A	N/A
Average response times (minutes)	6:47	7:00	6:56	7:22	6:25
Narcotics unit:					
Total cases	271	320	N/A	85	248
Total arrests	302	322	319	58	168
E.M.S. Rescue:					
Total calls received	23,134	25,279	25,059	35,160	37,093
Number of patients transported	15,750	17,037	16,790	17,627	17,771
Average response times (minutes)	6:44	6:50	7:01	7:22	7:06
Central Communications:					
911 calls	615,219	614,892	637,774	669,663	700,000
Law enforcement dispatches	343,452	332,353	210,763	N/A	293,641
Fire and EMS dispatches	43,793	32,609	33,641	N/A	38,797
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	6,036	4,148	3,814	2,978	2,899
Total animals returned to owner	558	565	602	521	455
Total animals euthanized	3,506	2,349	1,251	941	305
Transportation and Development:					
Transportation/Development:					
Miles of paved roads	1,070	1,070	859	859	859
Miles of unpaved roads	5.0	5.0	3.0	2.8	2.8
Traffic signals maintained	258	258	258	259	261
Planning and Zoning:					
Community Development :					
Building permits issued	4,430	4,700	6,000	5,200	8,621
Business licenses issued	5,437	5,700	7,500	6,600	5,136
Building inspections preformed	8,217	8,800	9,468	11,000	16,016
Public Transit System:					
Transit riders	N/A	N/A	N/A	N/A	N/A
Libraries:					
Annual circulation	N/A	N/A	N/A	N/A	N/A
Tutoring sessions held	N/A	N/A	N/A	N/A	N/A
Attendance at children's programs	50,722	51,000	51,326	53,000	56,000
Parks and Recreation:					
Programs/classes offered	278	280	N/A	N/A	N/A
Adult athletic leagues	40	40	N/A	N/A	N/A

Fiscal Year				
2017	2018	2019	2020	2021
15,740	16,300	16,500	17,215	5,112
6,849	7,988	7,596	8,245	141
24,494	24,753	23,207	21,625	13,977
24,679	24,643	23,066	21,513	13,344
23,800	21,300	17,358	16,988	14,522
288,402	265,706	418,512	355,744	417,597
89,857	68,774	16,534	28,300	N/A
13,055	11,928	11,448	12,654	11,434
2,143	1,824	1,980	1,920	3,402
N/A	N/A	N/A	N/A	N/A
1,150	825	866	930	940
5,422	3,623	5,379	5,969	5,263
6:50	7:02	6:16	8:26	8:43
987	478	800	900	1,025
931	582	750	1,200	924
31,236	31,853	34,888	34,633	37,600
18,638	18,691	19,545	19,104	18,453
7:38	7:56	8:01	6:01	8:41
752,000	752,000	728,412	628,272	598,262
342,615	325,477	338,247	331,351	330,693
47,902	48,480	54,588	54,836	58,308
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
3,439	3,352	3,777	3,115	2,503
392	359	434	509	532
124	92	378	248	35
859	867	867	858	861
1.7	1.7	1.7	1.7	1.7
262	262	263	263	263
10,679	6,428	5,305	4,418	4,860
5,630	4,915	2,585	4,827	5,310
24,784	16,402	20,317	21,466	23,613
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
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				
	2012	2013	2014	2015	2016
Other General Government:					
County Garage:					
Vehicles serviced	1,348	1,383	N/A	N/A	N/A
Refuse Control:					
Miles of county roads cleaned	N/A	N/A	N/A	N/A	N/A
Number of county roads cleaned	625	650	724	750	809
Building and Maintenance:					
Buildings maintained	257	257	258	181	238
Extension University of Georgia:					
4-H Enrollment	2,822	3,700	3,700	3,260	2445
Other General Government:					
Number of boxes stored	N/A	N/A	N/A	N/A	N/A
Landfill:					
Landfill customers	46,889	44,838	47,992	47,733	57,864
Airport (sold in FY 2012):					
Aircraft based at airport	-	-	-	-	-

* All information in this schedule was obtained from Clayton County's Annual Budget for fiscal year 2012. Information for fiscal year 2013 through 2021 was obtained from various County departments.

Fiscal Year				
2017	2018	2019	2020	2021
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,200	1,300	1,248	1,360	1,032
238	240	165	173	170
3200	4800	0	0	0
N/A	N/A	N/A	N/A	N/A
9,351	17,148	9,250	16,650	16,500
-	-	-	-	-

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2012	2013	2014	2015	2016
General Government:					
Passenger/support vehicles	98	96	96	99	101
High volume printers	5	5	5	5	8
AS400 computer systems	3	3	3	3	1
IBM 94006 computer	2	2	2	2	1
Information servers	5	5	5	5	5
VOIP telephone system	1	1	1	1	1
Printing presses	4	4	4	4	4
Voting machines	581	581	581	581	648
Tax Assessment and Collection:					
Assessment vehicles	0	0	2	2	1
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	13	13	14	14	15
File systems	5	5	5	5	4
Recording systems	6	6	6	6	3
District Attorney:					
Passenger vehicles	31	32	35	36	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	12	12	11	11	15
Transport buses/vans	17	19	19	19	17
Sheriff:					
Patrol vehicles	97	105	105	142	136
Transport buses/vans	12	8	8	8	8
Service vehicles	3	3	3	3	3
SWAT transport vehicle	0	0	0	0	0
Armored personnel carrier	0	0	0	0	0
Public Safety:					
County Police:					
Stations	2	3	3	3	3
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	105	131	167	201	116
Animal control vehicles	6	6	6	6	5
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	1
Equipment trailers	0	0	1	1	1
Firearms training system	1	1	1	1	1
Police dogs	9	9	9	9	9
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	17	17	17	17	18
Service vehicles	2	2	2	2	1
Central Communications:					
Mobile communication vehicle					
with trailer	0	0	0	2	0
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	2	2	2	2	0
Diesel generators	1	1	1	1	1
Digital mapping system	1	1	1	1	1
Fire Department:					
Stations	15	15	15	15	15
Fire fighting and rescue apparatus	34	34	34	36	36
Support vehicles	33	33	31	31	27
Information servers	2	2	2	2	2

SOURCE: Various government departments.

Fiscal Year				
2017	2018	2019	2020	2021
115	137	133	116	163
8	8	7	7	7
1	1	1	1	1
1	1	1	1	1
5	7	7	9	11
1	1	1	1	1
4	5	5	5	5
648	670	670	807	807
4	13	13	13	15
16	16	10	10	7
4	4	4	2	2
6	6	6	12	12
39	42	27	25	27
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
14	18	18	9	8
19	19	19	14	16
138	140	82	76	75
5	8	11	11	8
3	3	3	3	3
0	0	0	0	0
0	0	0	1	1
3	5	5	5	5
1	1	1	1	1
149	146	178	174	191
5	5	5	5	5
2	2	2	2	3
1	1	1	1	1
1	2	2	2	2
1	1	2	3	3
1	2	2	2	2
9	10	9	10	10
1	1	1	1	1
18	18	12	12	16
1	1	3	3	3
0	1	1	1	1
2	2	2	2	2
3	2	2	2	2
0	0	0	0	0
1	1	1	1	1
1	1	1	1	1
15	15	15	15	15
37	37	32	35	35
28	33	26	38	38
2	2	2	2	2

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Transportation Department:					
Heavy duty trucks	39	37	37	38	34
Heavy duty equipment	61	61	63	64	45
Support vehicles	44	44	44	46	41
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	19	19	17	16	17
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	2	2	2	2	2
Service vehicles	2	2	2	2	3
Parks and Recreation:					
Parks/recreation centers	12	12	12	12	12
Support vehicles	50	50	54	55	59
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	8	8	8	7	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.

Fiscal Year				
2017	2018	2019	2020	2021
36	34	41	41	41
63	53	55	57	60
43	54	52	40	40
1	1	1	1	1
17	17	17	13	21
6	6	6	6	7
2	2	2	2	2
3	3	2	2	2
12	12	12	12	14
57	54	53	51	44
9	9	9	9	10
8	9	9	8	15
1	1	1	1	1



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