

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

*Fiscal year ended June 30, 2017*



Prepared by

Clayton County Finance Department  
Ramona Bivins, Chief Financial Officer

112 Smith Street  
Jonesboro, Georgia 30236

# CLAYTON COUNTY, GEORGIA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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## **INTRODUCTORY SECTION**

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE  
IN FINANCIAL REPORTING

JEFFREY E. TURNER  
CHAIRMAN  
MICHAEL EDMONDSON  
VICE CHAIRMAN  
SONNA GREGORY  
COMMISSIONER  
GAIL B. HAMBRICK  
COMMISSIONER  
FELICIA FRANKLIN WARNER  
COMMISSIONER

## Clayton County Commissioners

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



December 28, 2017

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2017, 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, 2017 were audited by Mauldin and Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. Mauldin and Jenkins' unqualified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unqualified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Office of Management and Budget (OMB) Uniform Grant Guidance, Subpart F has been performed for the Fiscal Year ended June 30, 2017. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Clayton County's MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF CLAYTON COUNTY**

Clayton County is a political entity of Georgia that provides services to approximately 280,830 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

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

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



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

## **FACTORS AFFECTING ECONOMIC CONDITION**

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

### **Local Economy**

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

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

Economic development is one of the County's top priorities. All of the major industries have shared in the decreases of the latest national slump. Despite these challenges, Clayton County continues to be the business center for the South Metro Atlanta region. Retail Sales are steadily increasing as demonstrated in the table shown below. Local Option Sales Tax (LOST) collections have increased by 4.7% despite changes in the distribution with local cities. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 ended in 2014 and was replaced by a new (SPLOST). In March 2015, Marta began Public Transportation service funded by a 1% additional sales tax, approved by Clayton County voters in November 2014. The comprehensive service replaces C-Tran which ceased operations in March 2009. The addition of MARTA to Clayton County has helped to enhance economic growth and allow citizens opportunities beyond Clayton County.

Building upon inherent strengths in areas such as location, transportation, infrastructure and natural resources, Clayton County has targeted several industries for special attention in its economic development efforts. Even more announcements are in store for 2018.

Per capita income has improved in the last decade from \$23,859 in 2008 to \$27,380 in 2017. Despite the economic downturn and the challenges facing the County, per capita income has remained consistent indicating that the county has a solid base to its financial position.

Calendar Year	Retail Sales (000's) <sup>1</sup>
2011	\$ 3,309
2012	\$ 3,403
2013	\$ 3,434
2014	\$ 3,536
2015	\$ 3,647
2016	\$ 3,736
2017	\$ 3,817

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2017, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment is estimated to reach 6.02 million by the year 2050 (3.53 million in 2015), a gain of 2.49 million jobs, the seventh largest gain projected for any MSA in the nation. The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

The County continues to weather the challenges resulting from the downturn in the financial markets, although residential values and sales tax collections have begun to rebound. The Clayton County Board of Commissioners has created additional revenue sources. The increase in revenue in conjunction with the reduction in spending has enabled the County to remain consistent with the services offered to its citizens. The County continues to make difficult financial decisions in order to remain fiscally strong.

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

The County's capital budget is financed utilizing funds from the 2004, 2009 and 2015 SPLOST. Road infrastructure, and two recreation centers are projects that remain from the 2004 SPLOST. Operational costs for these facilities will be paid from the general revenues of the County. Improvements are constantly being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs.

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

Purchases of local hospital assets, a new enterprise resource planning (ERP) system and fleet modernization of public safety vehicles are just a few of the projects being done with the revenue generated from the 2015 SPLOST. Other projects include various building repairs and remodels, greenway acquisition, a new information technology building, jail surveillance and video equipment, and various road and sidewalk projects.

### **Relevant financial policies**

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

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2017.

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<sup>1</sup>Woods & Poole Economics, Inc. 2017

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

### **Major Initiatives**

Clayton County's mission is to be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world. In such, the County has developed several major initiatives for 2017 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

The County will continue to implement a multi-year Road Infrastructure Improvement Program funded by a 1% SPLOST approved by the voters in September 2003. To date, this initiative has included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions, and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improving access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks, and

improving roadway shoulders. The road program also includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads, and paving 8 dirt roads.

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

The SPLOST which began in January 2009 includes the following projects: 1) juvenile justice center, 2) police precincts, 3) multipurpose fire department training building, 4) Animal Control offices and kennels, 5) Parks and Recreation Administration/Operations Center, 6) senior centers, 7) libraries, 8) county record center, 9) expansion of correctional facilities 10) public safety digital network design and construction and 11) public safety equipment.

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

As approved in the referendum, the County plans to spend \$218 million on the following projects : the acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center and the construction of a building, the purchase of equipment and possible acquisition of real estate for a Trade Center and Small Business Incubator; Welcome to Clayton County Signage at County line borders; Park land and Greenway Acquisition/Development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute Roof, Full TV Station Remodel for CCTV23, VIP Complex Renovations at International Park; design, land acquisition and construction of a County Information Technology Center; acquisition of hardware and software and the development of a County Enterprise Software System, Comprehensive Justice Management and Information System and Jail Security/Access Control/Video Surveillance System; modernization of Public Safety and Public Service fleets (including but not limited to the acquisition of fleet for Fire/EMS, Police Department, Sheriff's Office and Department of Building Maintenance) and Transportation and Development (roads and sidewalks) projects.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016. This was the thirty-eighth 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 2017. This is the fifteenth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report was accomplished with the dedicated efforts of the Finance Department staff and through the cooperation of the various elected officials. I would also like to acknowledge the Board of Commissioners for their support, contributions, and guidance in the preparation of this report and the control of the financial affairs of our County.

Respectfully submitted,

A handwritten signature in black ink that reads "Ramona Bivins". The signature is written in a cursive style with a large initial "R" and "B".

Ramona Bivins  
Chief Financial Officer



**CLAYTON COUNTY, GEORGIA**  
**PRINCIPAL OFFICIALS AND CONSULTANTS**  
**JUNE 30, 2017**

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BOARD OF COMMISSIONERS

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

CHIEF FINANCIAL OFFICER

Ramona Bivins

CHIEF OPERATING OFFICER

Detrick Stanford

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacqueline Wills

CLERK OF STATE COURT

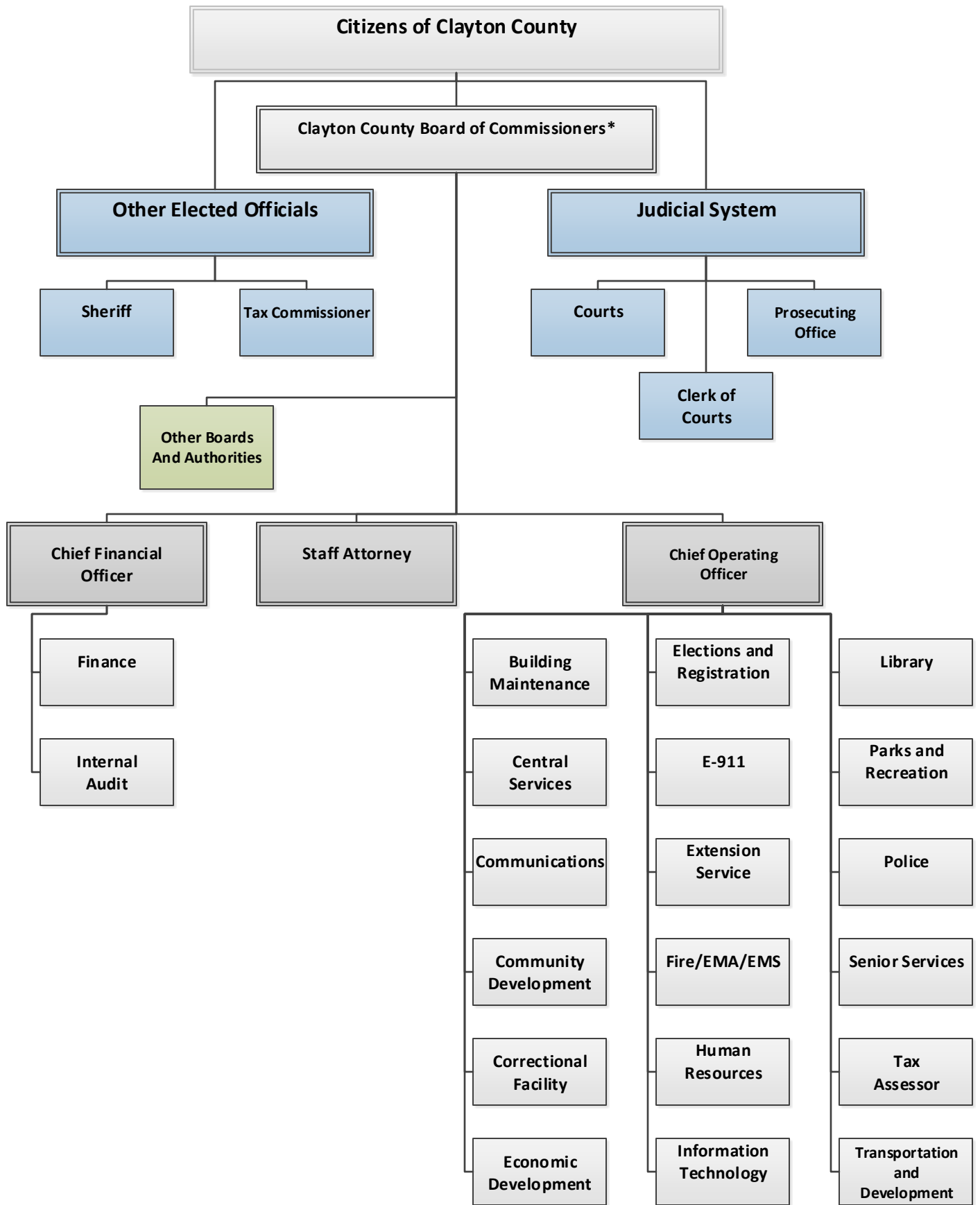
Tiki Brown

DISTRICT ATTORNEY

Tracy Graham Lawson

COUNTY AUDITORS

Mauldin & Jenkins, LLC



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





Government Finance Officers Association

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

Presented to

**Clayton County  
Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

Executive Director/CEO



## **FINANCIAL SECTION**

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES



## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia which represents 28%, 29%, and 14%, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represent 26%, -139%, and 78%, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Development Authority of Clayton County, and the Clayton County Board of Health, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Hospital Authority of Clayton County were not audited in accordance with *Government Auditing Standards*.

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

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

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

***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited Clayton County, Georgia's June 30, 2016 financial statements and we have expressed unmodified audit opinions on those audited financial statements in our report dated December 30, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 19 and the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 87 and 88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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*Other Information*

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

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Clayton County, Georgia for the year ended June 30, 2016, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County, Georgia's basic financial statements as a whole.

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The summarized comparative information included in the combining and individual fund financial statements and schedules for the year ended June 30, 2016, 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 2016 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 2016 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 December 28, 2017, on our consideration of Clayton County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clayton County, Georgia's internal control over financial reporting and compliance.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
December 28, 2017

## 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, 2017. 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, 2017 by \$670.5 million.
- As of June 30, 2017, the County's governmental funds reported combined ending fund balances of \$293.3 million, an increase of \$3.6 million from the previous fiscal year. The portion of the governmental funds total fund balance available for spending at the County's discretion is that of the General Fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balances of the General Fund comprised a total of \$58.0 million or 31.8% of total general fund expenditures.
- At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$85.8 million, of which \$16.8 million is debt of the Development Authority, a blended component unit.

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

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

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

The government-wide financial statements provide both long-term and short-term information about the County's overall financial status. These statements use a format similar to a private-sector business. They include a Statement of Net Position and the Statement of Activities, which appear on pages 20-22 of the report.

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

The Statement of Activities presents information showing how the County's net position changed during 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 is reported separately from the financial information presented for the primary government. The Combining Statement of Net Position and Combining Statement of Activities for component units can be found on pages 39 - 41 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*.

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

### ***Fund Financial Statements***

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Clayton County, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance-related legal requirements. All funds of Clayton County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

*Governmental funds* - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, this set of financial statements focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year. By comparing functions between the two sets of statements for governmental funds and governmental activities, readers may better understand the long-term impact of the government's



near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison. To meet the standards in GASB Statements 63 and 65, deferred inflows of resources are included with liabilities and fund balances in the current fiscal year Balance Sheet for Governmental Funds on page 23 of the report.

Clayton County currently maintains 32 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, Other County Grants Fund, the Roads and Recreation Capital Projects Fund, 2009 SPLOST Fund and the 2015 SPLOST Fund. Individual data from the remaining 25 non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 90.

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

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

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

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

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since enterprise and internal service funds apply the accrual basis of accounting. Both internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered non-major funds, individual fund data is provided in the form of combining statements in the "Combining and Individual Fund Statements and Schedules" section and begins on page 154.

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 - 167 of this report, immediately following the required supplementary information on pensions.

Additional information about the County, which may be of interest to the reader, is found in the Statistical section of the report, on pages 168 - 212.

#### Government-wide Financial Analysis

As noted earlier, changes in net position over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2017, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$670.5 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 106.4% 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, 2017 and 2016:

**Clayton County's Net Position**  
**June 30, 2017 and June 30, 2016**  
(In thousands of dollars)

	Primary Government	
	2017	2016
Current and other assets	\$ 330,579	\$ 323,693
Capital assets	734,890	741,763
Total assets	<u>1,065,469</u>	<u>1,065,456</u>
Deferred outflows	44,338	83,104
Total deferred outflows	<u>44,338</u>	<u>83,104</u>
Long-term liabilities	321,558	346,332
Other liabilities	46,090	49,498
Total liabilities	<u>367,648</u>	<u>395,830</u>
Deferred inflows	71,652	63,657
Total deferred inflows	<u>71,652</u>	<u>63,657</u>
Net position:		
Net investment in capital		
assets	713,573	691,455
Restricted	226,267	227,603
Unrestricted	<u>(269,333)</u>	<u>(229,985)</u>
Total net position	<u>\$ 670,507</u>	<u>\$ 689,073</u>

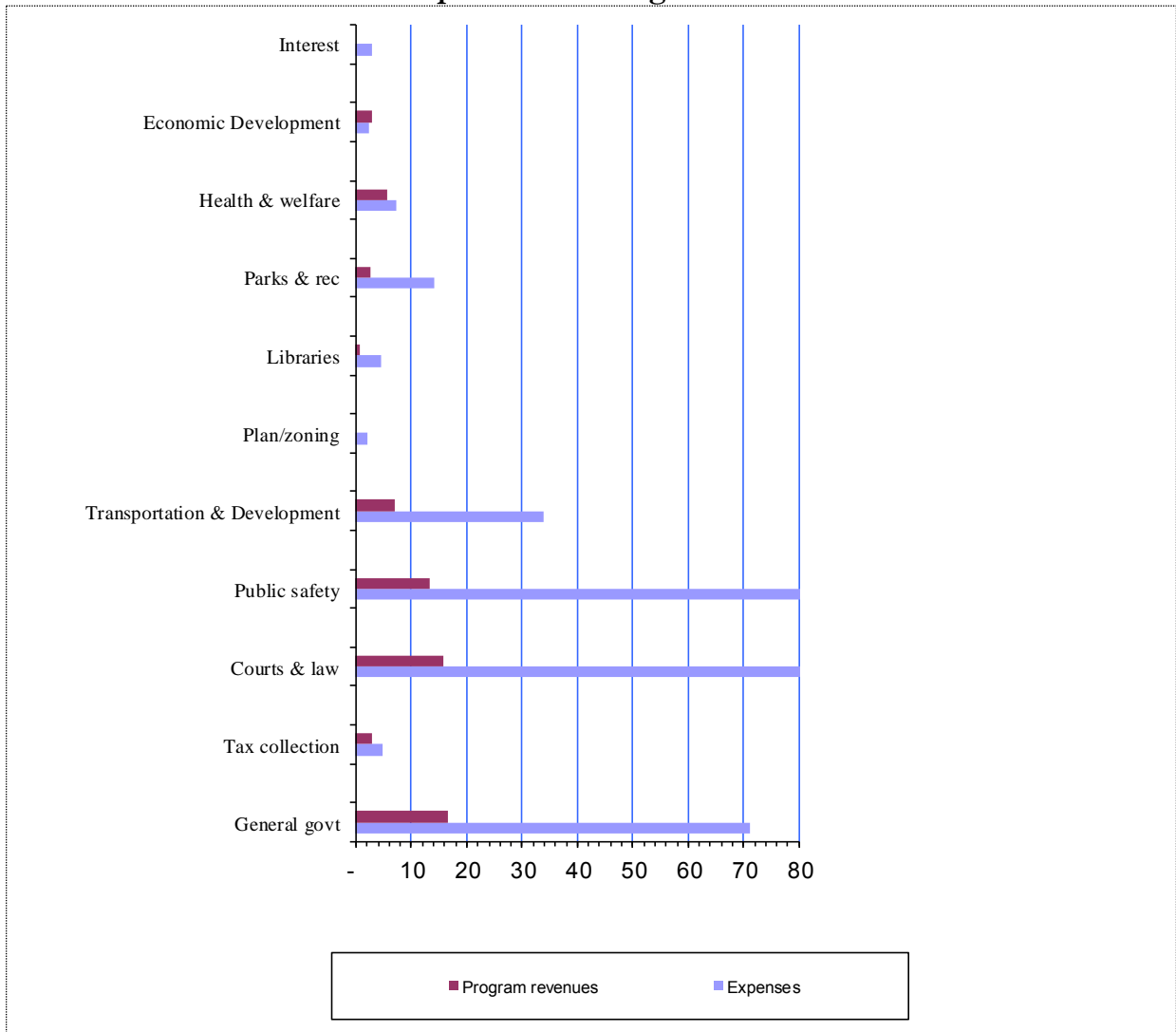
Clayton County's net position also includes restricted net position of \$226.3 million (or 33.8% of net position) and unrestricted net position of negative \$269.3 million (or approximately -40.2% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County (excluding component units) reported a negative balance only in the unrestricted category of net position.

The County's total net position was reduced from \$689.1 million to \$670.5 million at the end of the current year. The reduction in 2017 was due primarily a decrease in deferred outflows for pension and an increase in deferred inflows for pension.

**Clayton County's Changes in Net Position**  
**June 30, 2017 and June 30, 2016**  
(In thousands of dollars)

	Governmental Activities	
	2017	2016
Revenues:		
Program revenues		
Charges for services	\$ 52,412	\$ 49,456
Operating grants and contributions	15,306	12,814
Capital grants and contributions	52	97
General revenues		
Property taxes	124,114	119,012
Other taxes	100,015	96,144
Earnings on investments	21	48
Total revenues	<u>\$ 291,920</u>	<u>\$ 277,571</u>
Program Expenses		
General government	71,184	64,666
Tax assessment and collection	4,762	3,188
Courts and law enforcement	84,623	65,861
Public safety	83,099	57,663
Transportation and development	33,850	39,609
Planning and zoning	2,016	1,569
Libraries	4,355	3,660
Parks and recreation	14,149	12,194
Health and welfare	7,380	10,519
Economic development	2,263	1,972
Interest on long-term debt	2,813	3,453
Total expenses	<u>310,494</u>	<u>264,354</u>
Increase (decrease) before transfers, gains and special item	(18,574)	13,217
Special Item - Loss on sale of Hospital	-	(41,996)
Transfers	-	-
Gain on sale of assets	8	-
Increase (decrease) in net position	<u>(18,566)</u>	<u>(28,779)</u>
Net position, beginning of year (restated 2016)	689,073	717,852
Net position, end of year	<u>\$ 670,507</u>	<u>\$ 689,073</u>

## 2017 Primary Government Expenses and Program Revenues

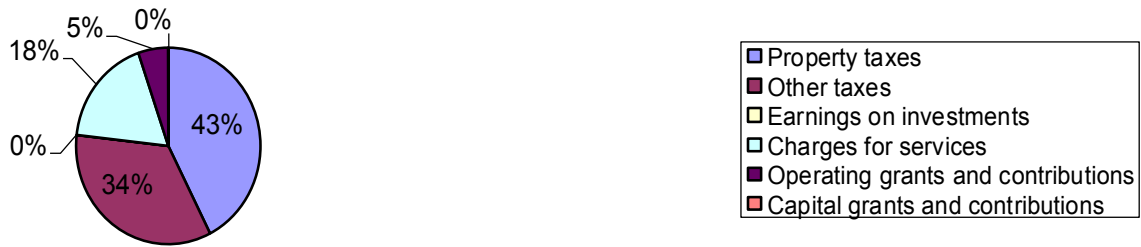


The County had an overall increase in expenses for 2017 of \$41.6 million or 17.5% as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- Courts and Law Enforcement had an increase in expenditures of \$18.8 million or 28.5% compared to the previous fiscal year. An increase in \$2.5 million in expenditures related to the addition of a fifth judge and related courtroom costs accounted for a portion of this increase. Changes in OPEB and pension liabilities resulted in an increase of \$1.7 million and \$8.9 million respectively.
- Public Safety had an increase in expenditures of \$25.4 million or 44.1% in comparison to the previous fiscal year. There was an increase of \$4.7 million in expenditures related to the 2009 SPLOST for the completion of the new animal control building and other public safety related projects. During 2017

eligible public safety personnel received salary increases equivalent to two steps resulting in an increase of personnel costs of \$1.3 million. Changes in OPEB and pension liabilities resulted in an increase of \$1.9 million and \$11.1 million respectively.

### 2017 Primary Government Revenues by Source



Overall there was an increase in revenues of \$14.3 million or 5.2% in fiscal year 2017. Property tax revenue for the Clayton County government saw an increase of \$5.1 million over the previous fiscal year as a result of rising property values. Other taxes increased by \$3.9 million primarily because LOST tax collections increased by \$1.5 million and SPLOST tax collections increased by \$1.8 million with the increase in consumer spending. In addition, insurance premium taxes increased by \$0.7 million compared to the previous year. Charges for services increased by \$3.0 million compared to the previous year as a result of various increases in charges for services throughout the County. Operating grants and contributions saw an increase of \$2.5 million. Capital grants and contributions held steady in comparison to the previous fiscal year.

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

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

GASB Statement 45 requires the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement 45 expenses as they appear in the Statement of Activities for fiscal year 2017 and includes the effect of implementation of GASB Statement 68 *Accounting and Financial Reporting for Pensions* which has a similar effect.

Primary Government  
Expenses by Functions/Programs  
For the Years Ended June 30, 2017 and 2016

	2017	2017	2017	2017	2016	2016	2016	2016
	Expense/ Statement of Activities	GASB 45 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 45 & 68	Expense/ Statement of Activities	GASB 45 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 45 & 68
Functions/Programs:								
Governmental:								
General Government	\$ 71,184,182	\$ 3,050,865	\$5,815,235	\$ 62,318,082	\$ 64,666,295	\$2,567,961	\$ (4,472,565)	\$ 66,570,899
Tax Assessment/Collection	4,761,542	154,917	659,292	3,947,333	3,188,392	123,297	(507,060)	3,572,155
Courts and Law Enforcement	84,623,355	1,746,566	8,928,614	73,948,175	65,861,282	1,405,156	(6,867,108)	71,323,234
Public Safety	83,098,610	1,898,982	11,093,337	70,106,291	57,662,870	1,707,016	(8,532,016)	64,487,870
Transportation/Development	33,849,750	212,386	577,487	33,059,877	39,608,888	174,316	(444,154)	39,878,726
Planning and Zoning	2,016,536	59,968	227,200	1,729,368	1,568,944	46,767	(174,748)	1,696,925
Libraries	4,355,161	109,940	402,705	3,842,516	3,659,536	93,535	(309,717)	3,875,718
Parks and Recreation	14,148,732	207,389	794,876	13,146,467	12,194,124	182,820	(611,341)	12,622,645
Health and Welfare	7,380,466	24,987	331,071	7,024,408	10,519,271	19,132	(254,639)	10,754,778
Economic Development	2,263,197	-	-	2,263,197	1,971,654	\$ -	-	1,971,654
Interest on Long-term Debt	2,812,682	-	-	2,812,682	3,452,694	\$ -	-	3,452,694
Total Governmental Expenses	<u>\$ 310,494,213</u>	<u>\$ 7,466,000</u>	<u>\$ 28,829,817</u>	<u>\$ 274,198,396</u>	<u>\$ 264,353,951</u>	<u>\$6,320,000</u>	<u>\$ (22,173,348)</u>	<u>\$ 280,207,299</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, 2017, Clayton County's governmental funds reported combined ending fund balances of \$293.3 million, an increase of \$3.6 million in comparison with the previous fiscal year. Approximately 20.7% or \$60.7 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, \$232.6 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, 2017, the total of assigned and unassigned fund balance in the General Fund was \$58.0 million. The total fund balance for the General Fund was \$59.3 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total fund expenditures. Assigned/unassigned fund balance represents 31.8% of total General Fund expenditures, while total General Fund balance represents 32.6% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for fiscal year 2016 was 30.8% which shows the County is now in a better financial position.

The fund balance of the County's General Fund increased during the current fiscal year by \$4.3 million. Total expenditures increased over the prior year by \$3.6 million. Revenues increased by \$3.1 million during the same period. Further detail is listed below. Overall, total revenues were lower than originally budgeted by \$0.8 million and expenditures were \$6.1 million lower than originally budgeted.

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

- Property tax revenues were up by \$2.5 million over prior year. An increase in real property taxes comprised \$2.8 million of that increase as property values continue to rise.
- Other taxes and assessments increased by \$1.9 million due to increases in LOST collections of \$1.5 million as consumer spending is on an upswing. In addition, insurance premium taxes increased by \$0.7 million from the prior year.
- General government expenses were \$1.2 higher than fiscal year 2016 resulting from additional capital outlay for building repairs amounting to \$1.3 million.
- Courts and Law Enforcement expenses were \$2.5 million higher than last year due to higher personnel costs resulting from the addition of a fifth judge and courtroom.

The Fire Fund has a fund balance of \$3.1 million which represents \$1.6 million increase from the prior year. An increase in the value of assessed property within the County positively affected the amount of property taxes available for collection for the Fire Fund.

The fund balance for the Debt Service Fund decreased during the current fiscal year from \$0.5 million to \$0.2 million, all of which is reserved for the payment of debt service. This decrease is attributed to utilizing the fund balance for these debt service payments.

When compared with the previous fiscal year, the fund balance for the Other County Grants Fund at the end of fiscal year 2017 increased by \$0.5 million. Overall, revenues and expenditures remained steady.

The Roads and Recreation Fund was established in fiscal year 2004 to account for \$240 million in projects based on the 2004 SPLOST referendum. At June 30, 2017, the remaining fund balance for these projects is \$67.5 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore \$12.4 million in road related capital outlay for the year netted against a \$3.8 million transfer in of road project related grant revenues from the Other County Grants Fund accounted for the decline in fund balance of \$9.6 million from the previous year.

The 2009 SPLOST fund was created to account for future projects totaling \$305 million as approved by voters in a 2008 SPLOST referendum, covering a six year span. The fund began receiving SPLOST collections in 2009. The fund balance at June 30, 2017 is \$65.0 million. The \$11.2 million decrease in fund balance is due to the continued expending of funds in accordance with the timeline included with the referendum.

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January, 2015 with the first receipts deposited in March, 2015. The term of the 2015 SPLOST is 6 years and is estimated to generate \$272 million for County and City projects. The 2015 SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums no level 1 or level 2 projects are included in the 2015 SPLOST. The fund balance for the fund at June 30, 2017 is \$70.6 million.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. For reporting purposes beginning in fiscal year 2014, the Other Grants Fund is now reported in the major fund category. When the aggregate fund balance of these non-major funds is compared with an adjusted total for the previous fiscal year, the aggregate fund balance increased approximately \$4.3 million from the prior year to total \$23.6 million at June 30, 2017. The increase is attributable to the \$0.2 million increase in revenue received for state drug condemnations. Additionally, there was a \$1.7 million decrease in expenditures for general assistance for the Neighborhood Stabilization Program (NSP) as a result of the departure of the program manager.

*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, 2017, the Workers' Compensation Self-Insurance net position decreased from \$1.9 million to \$1.6 million in the current

year. The decrease in net position is a result of the County not funding the plan during the year. Total contributions were \$1.0 million dollars less than in the prior year.

The Medical Self-Insurance Fund had a net position of \$3.1 million at June 30, 2017, compared to \$2.2 million at June 30, 2016. Insurance premium expenses decreased by \$1.1 million which accounts for the increase in fund balance.

### **General Fund Budgetary Highlights**

Differences between the General Fund's original budget of \$183.7 million and the final amended budget of \$188.4 million amount to a 2.6% increase. This increase in the budget can be summarized as follows:

- \$2.6 million increase for Other General Government for additional payments to various vendors, other government entities and repair and maintenance of County facilities. This total includes \$1.1 million in additional sanitation expense related to the Landfill, \$0.2 million for utilities, \$0.4 million for repairs to facilities, and \$0.4 million for medical claims expenses.
- \$1.6 million increase in Professional Services for litigation claims and settlements and related legal fees.

Significant variances between budget and actual revenues are as follows:

- Licenses and permits increased by \$1.6 million resulting from a \$1.0 increase in building permits, alcohol business licenses increased by \$0.3 million, and business licenses increased by \$0.2 million. These variances are primarily due to the various rate increases for permits and licenses.
- Fines and Forfeiture revenues decreased by \$0.8 million resulting from lower court fines.
- Overall amended budget exceeded actual total revenues by \$0.8 million.

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

***Capital assets*** – Clayton County's net investment in capital assets as of June 30, 2017, amounts to \$713.6 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

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

- Design and site review work continues for the new Animal Control Offices and Kennels. The estimated cost is \$4.1 million and is funded by the 2009 SPLOST. This project was completed at the beginning of the fiscal year in fall 2016.
- Site selection and review continues on the North Precinct Fueling Station. The estimated cost is \$3 million and it is funded by the 2009 SPLOST.
- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as a part of the \$240 million SPLOST Program.

- Other projects related to the 2009 SPLOST Program included: capital outlay to fund public safety facilities, information technology improvements, road, bridge, transportation improvements, and equipment.
- In May 2014, Clayton County voters approved to extend the SPLOST for another six years. Projects include information technology improvements, replacement vehicles for public safety, facility upgrades, road, bridge, and transportation and equipment. The County is expected to receive \$272 million to fund the new projects.
- Fleet modernization of public safety and public service fleets began as a part of the new 2015 SPLOST with a total estimated cost of \$20 million.
- There was a slight percentage increase in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 62 - 63 of this report.

*Long-term debt* - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$85.8 million, of which \$16.8 million is debt of the Development Authority, a blended component unit. Included in this total are Urban Redevelopment Agency of Clayton County Revenue Refunding Bonds issued in 2012; 2008 Tax Allocation Revenue Bonds for the Ellenwood Project; Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton, and the 2015 Series A and B SPLOST bonds.

The County has several long-term capital lease agreements outstanding at year end totaling \$4.4 million. These agreements extend through fiscal year 2022. No new leases were entered into during fiscal year 2017.

Additional information on the County's long-term debt can be found in Note III.J on pages 65 - 73 of this report.

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

- The unemployment rate for Clayton County at June 30, 2017 was 6.2%, which is a decrease from the 6.6% rate of a year ago. The State's average unemployment rate and the national rate were 4.8% and 4.4%, respectively, at the fiscal year end.
- Some of the County's 10 largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer is Delta Airlines.
- The General Fund gross millage rate decreased to a rate of 21.84700 mills and the Fire Fund gross millage rate remained 5 mills. The LOST rebate of 5.251 mills is a decrease from 2017 budget rebate of 5.504 mills. *The net millage* for fiscal year 2017 budget was 16.956 which is the same net millage of 16.596 for fiscal year 2018 budget.

***Requests for Information***

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

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



## **Basic Financial Statements**

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF NET POSITION JUNE 30, 2017

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 294,398,922	\$ 5,495,776
Restricted cash	-	3,579,957
Investments	6,153,277	-
Accrued interest	663	-
Accounts receivable	4,025,732	137,846
Grants receivable	3,684,853	-
Taxes receivable	6,252,942	-
Due from other governments	262,174	989,419
Due from individuals	3,781	-
Due from organizations	8,980,609	2,241
Inventory	290,402	1,423
Prepaid items	1,688,144	-
Property held for resale	4,837,306	-
Capital assets, non-depreciable	131,924,389	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	602,965,641	5,587,074
Total assets	1,065,468,835	22,109,511
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	41,903,421	2,005,808
Charge on refunding	2,434,821	-
Total deferred outflow of resources	44,338,242	2,005,808
<b>LIABILITIES</b>		
Accounts payable	13,305,510	132,755
Accrued liabilities	4,366,825	331,170
Retainage payables	1,680,092	-
Customer deposits	55,451	12,150
Construction and performance bonds payable	24,250	-
Due to other governments	1,572,830	414,526
Due to organizations	106,500	-
Interest payable	655,546	68,042
Unearned revenue	195,284	-
Noncurrent liabilities:		
Due within one year	24,128,069	1,760,179
Due in more than one year	321,558,053	23,089,361
Total liabilities	367,648,410	25,808,183
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources- pension	71,652,038	61,412
<b>NET POSITION</b>		
Net investment in capital assets	713,572,851	89,716
Restricted for:		
Debt service	247,799	-
Capital projects	207,917,626	-
Tourism promotion	2,084,560	-
Public safety	6,849,404	-
Jail construction/staffing	331,387	-
Health and welfare programs	490,293	-
Law library materials	96,837	-
Technology	1,133,944	-
Street lights	571,299	-
Economic development	4,814,783	-
Grant programs	1,728,783	1,388,550
Unrestricted	(269,332,937)	(3,232,542)
Total net position	\$ 670,506,629	\$ (1,754,276)

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary government:</b>				
<b>Governmental activities</b>				
General government	\$ 71,184,182	\$ 16,667,512	\$ 19,749	\$ 30,328
Tax assessment collection	4,761,542	2,905,822	-	-
Courts and law enforcement	84,623,355	13,819,443	1,998,840	-
Public safety	83,098,610	12,909,319	334,996	4,237
Transportation and development	33,849,750	928,625	6,166,233	-
Planning and zoning	2,016,536	-	-	-
Libraries	4,355,161	228,670	477,140	50
Parks and recreation	14,148,732	2,287,230	194,422	6,934
Health and welfare	7,380,466	346,787	5,414,273	10,381
Economic development	2,263,197	2,318,301	700,000	-
Interest on long-term debt	2,812,682	-	-	-
Total governmental activities	\$ 310,494,213	\$ 52,411,709	\$ 15,305,653	\$ 51,930
 <b>Component units:</b>				
Landfill Authority	\$ 3,147,151	\$ 1,244,738	\$ 2,045,307	\$ -
Board of Health	10,949,878	3,045,003	8,938,234	-
Total component units	\$ 14,097,029	\$ 4,289,741	\$ 10,983,541	\$ -

General revenues:

Taxes:

- Property taxes
- Local option sales taxes
- Special purpose local option sales taxes
- Insurance premium taxes
- Penalties/interest on delinquent taxes
- Alcoholic beverage taxes
- Intangible recording tax
- Hotel motel tax
- Transfer taxes
- Business license tax
- Earnings on investments
- Gain on sale of assets
- Transfers
- Total general revenues
- Change in net position
- Net position, beginning of year
- Net position, end of year

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



<b>Net (Expenses) Revenues and Changes in Net Position</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (54,466,593)	\$ (54,466,593)	\$ -
(1,855,720)	(1,855,720)	-
(68,805,072)	(68,805,072)	-
(69,850,058)	(69,850,058)	-
(26,754,892)	(26,754,892)	-
(2,016,536)	(2,016,536)	-
(3,649,301)	(3,649,301)	-
(11,660,146)	(11,660,146)	-
(1,609,025)	(1,609,025)	-
755,104	755,104	-
(2,812,682)	(2,812,682)	-
<u>\$ (242,724,921)</u>	<u>\$ (242,724,921)</u>	<u>\$ -</u>
\$ -	\$ -	\$ 142,894
-	-	1,033,359
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,176,253</u>
\$ 124,113,553	\$ 124,113,553	\$ -
35,797,469	35,797,469	-
44,850,838	44,850,838	-
11,411,418	11,411,418	-
1,929,364	1,929,364	-
2,274,492	2,274,492	-
1,326,879	1,326,879	-
1,691,700	1,691,700	-
541,394	541,394	-
192,278	192,278	-
21,348	21,348	1,453
8,130	8,130	-
-	-	-
<u>224,158,863</u>	<u>224,158,863</u>	<u>1,453</u>
(18,566,058)	(18,566,058)	1,177,706
689,072,687	689,072,687	(2,931,982)
<u>\$ 670,506,629</u>	<u>\$ 670,506,629</u>	<u>\$ (1,754,276)</u>

# CLAYTON COUNTY, GEORGIA

## BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2017

ASSETS	General	Fire Fund	Other County Grants Fund	Debt Service Fund
Cash and cash equivalents	\$ 40,840,965	\$ 3,742,579	\$ 429,265	\$ 44,830
Investments	6,153,277	-	-	-
Accrued interest and dividends receivable	663	-	-	-
Accounts receivable	3,924,133	2,355	-	-
Grants receivable	-	-	3,502,123	-
Taxes receivable, net	5,417,664	735,729	-	533
Interfund receivables	14,815,000	-	-	-
Due from other governments	15,901	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	4,074,208	20,274	125,801	-
Inventory	272,196	18,206	-	-
Prepaid items	1,085,340	398	-	502,969
Property held for resale	-	-	-	-
Total assets	<u>\$ 76,603,128</u>	<u>\$ 4,519,541</u>	<u>\$ 4,057,189</u>	<u>\$ 548,332</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 5,178,170	\$ 286,354	\$ 104,671	\$ -
Accrued liabilities	3,737,031	505,169	2,636	-
Customer deposits	-	-	-	-
Construction/performance bonds payable	24,250	-	-	-
Interfund payables	-	-	-	300,000
Construction retainage payable	-	-	-	-
Unrealized grant revenue	-	-	5,000	-
Due to individuals	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	89,980	-	1,776	-
Total liabilities	<u>9,135,931</u>	<u>791,523</u>	<u>114,083</u>	<u>300,000</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	5,334,420	667,844	-	533
Unavailable revenue - EMS	2,785,619	-	-	-
Total deferred inflows of resources	<u>8,120,039</u>	<u>667,844</u>	<u>-</u>	<u>533</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable				
Inventory	272,196	18,206	-	-
Prepaid items and property held for resale	1,085,340	398	-	-
Restricted for:				
Debt service	-	-	-	247,799
Capital projects	-	-	1,932,216	-
Tourism promotion	-	-	-	-
Public safety	-	3,016,908	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	27,238,598	-	-	-
Purchases on order	2,624,691	24,662	2,010,890	-
Litigation	2,500,000	-	-	-
Unassigned	25,626,333	-	-	-
Total fund balances	<u>59,347,158</u>	<u>3,060,174</u>	<u>3,943,106</u>	<u>247,799</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 76,603,128</u>	<u>\$ 4,519,541</u>	<u>\$ 4,057,189</u>	<u>\$ 548,332</u>

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Total
\$ 70,240,910	\$ 67,276,852	\$ 84,685,070	\$ 18,949,195	\$ 286,209,666
-	-	-	-	6,153,277
-	-	-	-	663
3,000	-	-	96,244	4,025,732
-	-	-	182,730	3,684,853
-	-	-	99,016	6,252,942
-	-	-	-	14,815,000
-	-	-	246,273	262,174
-	-	-	-	3,781
-	25,306	3,988,999	746,021	8,980,609
-	-	-	-	290,402
-	-	-	99,437	1,688,144
-	-	-	4,837,306	4,837,306
<u>\$ 70,243,910</u>	<u>\$ 67,302,158</u>	<u>\$ 88,674,069</u>	<u>\$ 25,256,222</u>	<u>\$ 337,204,549</u>
\$ 1,370,117	\$ 1,087,853	\$ 3,474,525	\$ 673,169	\$ 12,174,859
-	-	-	121,989	4,366,825
-	-	-	55,451	55,451
-	-	-	-	24,250
-	900,000	13,000,000	615,000	14,815,000
1,329,550	350,542	-	-	1,680,092
-	-	-	59,609	64,609
-	-	-	-	106,500
-	-	1,572,830	-	1,572,830
-	-	-	38,919	130,675
<u>2,699,667</u>	<u>2,338,395</u>	<u>18,047,355</u>	<u>1,564,137</u>	<u>34,991,091</u>
-	-	-	95,498	6,098,295
-	-	-	-	2,785,619
-	-	-	95,498	8,883,914
-	-	-	-	290,402
-	-	-	4,936,743	6,022,481
-	-	-	-	247,799
67,544,243	64,963,763	70,626,714	2,850,690	207,917,626
-	-	-	2,084,560	2,084,560
-	-	-	3,832,496	6,849,404
-	-	-	331,387	331,387
-	-	-	490,293	490,293
-	-	-	96,837	96,837
-	-	-	1,133,944	1,133,944
-	-	-	571,299	571,299
-	-	-	4,814,783	4,814,783
-	-	-	1,728,783	1,728,783
-	-	-	-	27,238,598
-	-	-	724,772	5,385,015
-	-	-	-	2,500,000
-	-	-	-	25,626,333
<u>67,544,243</u>	<u>64,963,763</u>	<u>70,626,714</u>	<u>23,596,587</u>	<u>293,329,544</u>
<u>\$ 70,243,910</u>	<u>\$ 67,302,158</u>	<u>\$ 88,674,069</u>	<u>\$ 25,256,222</u>	<u>\$ 337,204,549</u>

# CLAYTON COUNTY, GEORGIA

## RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2017

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	\$ 293,329,544
Capital assets	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Cost of the assets	1,315,075,101
Accumulated depreciation	(580,185,071)
Revenues	
Some of the County's tax revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	
	8,883,914
Internal service funds	
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.	
	4,746,829
Long-term liabilities	
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net position. Long-term liabilities at year end consist of the following:	
Bonds payable	(85,820,000)
Capital leases payable	(4,413,807)
Accrued interest payable	(655,544)
Deferred amounts on refinancing	2,434,821
Unamortized discount	419,706
Unamortized premium	(1,464,189)
Compensated absences	(8,171,519)
Net pension liability and related deferred inflows and outflows	(207,103,788)
Other post-employment benefits (OPEB)	(62,279,000)
Claims and judgments payable	(3,756,870)
Accrued landfill post-closure costs	(533,498)
	<u>\$ 670,506,629</u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
<b>REVENUES:</b>				
Property taxes	\$ 98,607,522	\$ 20,519,208	\$ -	\$ -
Other taxes	52,543,508	498,487	-	-
Licenses and permits	8,166,530	-	-	-
Intergovernmental	4,582,072	-	8,792,072	-
Charges for services	21,167,319	712,448	-	-
Fines and forfeitures	4,551,991	-	-	-
Investment earnings	10,576	-	-	-
Other revenue	875,661	33,422	-	-
Gifts and donations	13,984	-	25,561	-
Total revenues	190,519,163	21,763,565	8,817,633	-
<b>EXPENDITURES</b>				
Current:				
General government	47,852,087	-	58,304	-
Tax assessment and collection	3,584,397	-	-	-
Courts and law enforcement	68,238,029	-	2,098,580	-
Public safety	41,310,528	19,947,572	403,225	-
Transportation and development	3,646,701	-	-	-
Planning and zoning	1,723,085	-	-	-
Libraries	3,525,427	-	50,868	-
Parks and recreation	5,941,182	-	1,709	-
Health and welfare	3,226,989	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,212,336	-	-	15,034,870
Capital outlay	2,010,321	74,194	250,684	-
Total expenditures	182,271,082	20,021,766	2,863,370	15,034,870
Excess (deficiency) of revenues over expenditures	8,248,081	1,741,799	5,954,263	(15,034,870)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	28,855	-	-	-
Proceeds from insurance claims	56,683	-	-	-
Transfers in	1,041,000	-	286,786	14,774,643
Transfers out	(5,065,338)	(106,255)	(5,718,488)	-
Total other financing sources (uses)	(3,938,800)	(106,255)	(5,431,702)	14,774,643
Net change in fund balances	4,309,281	1,635,544	522,561	(260,227)
<b>FUND BALANCES, beginning of year</b>	55,037,877	1,424,630	3,420,545	508,026
<b>FUND BALANCES, end of year</b>	\$ 59,347,158	\$ 3,060,174	\$ 3,943,106	\$ 247,799

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Totals
\$ -	\$ -	\$ -	\$ 3,779,743	\$ 122,906,473
-	-	44,850,838	2,122,999	100,015,832
-	-	-	-	8,166,530
-	875,031	-	4,566,456	18,815,631
-	-	-	6,123,119	28,002,886
-	-	-	2,299,109	6,851,100
-	-	-	10,772	21,348
-	-	-	2,131,834	3,040,917
-	-	-	10,381	49,926
-	875,031	44,850,838	21,044,413	287,870,643
-	236,978	1,985,829	2,919,488	53,052,686
-	-	-	-	3,584,397
-	-	-	1,052,029	71,388,638
-	117,147	13,383	4,195,606	65,987,461
723,116	9,502,934	-	-	13,872,751
-	-	-	-	1,723,085
-	-	-	-	3,576,295
234,084	62,667	-	2,136,480	8,376,122
-	-	-	3,086,560	6,313,549
-	-	-	1,991,811	1,991,811
-	-	8,938,500	236,070	9,174,570
-	316,778	-	2,982,932	19,546,916
12,438,869	3,618,462	7,004,308	342,072	25,738,910
13,396,069	13,854,966	17,942,020	18,943,048	284,327,191
(13,396,069)	(12,979,935)	26,908,818	2,101,365	3,543,452
-	-	-	18,301	47,156
-	-	-	-	56,683
3,837,770	1,784,528	96,190	4,724,872	26,545,789
-	-	(13,078,718)	(2,576,990)	(26,545,789)
3,837,770	1,784,528	(12,982,528)	2,166,183	103,839
(9,558,299)	(11,195,407)	13,926,290	4,267,548	3,647,291
77,102,542	76,159,170	56,700,424	19,329,039	289,682,253
\$ 67,544,243	\$ 64,963,763	\$ 70,626,714	\$ 23,596,587	\$ 293,329,544

# 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, 2017

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

Net change in fund balances - total governmental funds \$ 3,647,291

**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 depreciation exceeded capital outlay in the current period.

Total capital outlay	26,242,942
Total depreciation	(33,077,006)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (39,026)

**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	16,346,110
Amortization of bond discount	(24,689)
Amortization of bond premium	138,349
Amortization of deferred loss	(365,223)

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

Compensated absences	(367,920)
Accrued interest on debt	639,687
Landfill costs	(6,846)
Claims and judgments payable	(65,711)
Net pension liability and related deferred outflows and inflows	(28,829,817)
Other postemployment benefit (OPEB) obligation	(7,466,000)

Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year. 3,992,699

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	669,102
	<u>\$ (18,566,058)</u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget		Actual	Variance	2016
	Original	Final		with Final Budget	Actual
<b>REVENUES:</b>					
Property taxes	\$ 94,473,032	\$ 97,767,359	\$ 98,607,522	\$ 840,163	\$ 96,130,253
Other taxes	52,980,000	52,980,000	52,543,508	(436,492)	50,668,913
Licenses and permits	6,487,300	6,522,350	8,166,530	1,644,180	7,916,993
Intergovernmental	4,104,198	4,489,111	4,582,072	92,961	4,637,396
Charges for services	23,012,426	23,264,273	21,167,319	(2,096,954)	21,722,889
Fines and forfeitures	5,287,000	5,475,561	4,551,991	(923,570)	5,354,356
Investment earnings	39,500	39,500	10,576	(28,924)	45,693
Other revenue	560,750	751,742	875,661	123,919	920,079
Gifts and donations	10,000	32,642	13,984	(18,658)	15,193
Total revenues	<u>186,954,206</u>	<u>191,322,538</u>	<u>190,519,163</u>	<u>(803,375)</u>	<u>187,411,765</u>
<b>EXPENDITURES</b>					
Current:					
General government	47,037,409	49,637,683	47,852,087	1,785,596	47,859,003
Tax assessment and collection	3,834,051	3,668,207	3,584,397	83,810	3,608,921
Courts and law enforcement	66,530,441	69,390,065	68,238,029	1,152,036	65,573,188
Public safety	42,810,037	43,377,476	41,310,528	2,066,948	40,258,520
Transportation and development	3,673,117	3,136,073	3,646,701	(510,628)	3,973,520
Planning and zoning	1,943,339	1,793,910	1,723,085	70,825	1,694,073
Libraries	3,757,006	3,896,601	3,525,427	371,174	3,617,610
Parks and recreation	6,741,873	6,350,869	5,941,182	409,687	5,942,988
Health and welfare	3,720,101	3,552,759	3,226,989	325,770	3,850,537
Debt service	1,212,279	1,212,341	1,212,336	5	1,259,685
Capital outlay	2,424,355	2,338,283	2,010,321	327,962	1,040,477
Total expenditures	<u>183,684,008</u>	<u>188,354,267</u>	<u>182,271,082</u>	<u>6,083,185</u>	<u>178,678,522</u>
Excess of revenues over expenditures	<u>3,270,198</u>	<u>2,968,271</u>	<u>8,248,081</u>	<u>5,279,810</u>	<u>8,733,243</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Appropriation of fund balance	-	1,339,381	-	(1,339,381)	-
Proceeds from sale of capital assets	-	-	28,855	28,855	-
Proceeds from insurance claims	-	6,110	56,683	50,573	55,188
Transfers in	1,041,000	1,041,000	1,041,000	-	1,091,000
Transfers out	(4,311,198)	(5,354,762)	(5,065,338)	289,424	(2,360,643)
Total other financing sources (uses)	<u>(3,270,198)</u>	<u>(2,968,271)</u>	<u>(3,938,800)</u>	<u>(970,529)</u>	<u>(1,214,455)</u>
Net change in fund balances	-	-	4,309,281	4,309,281	7,518,788
<b>FUND BALANCES, beginning of year</b>	55,037,877	55,037,877	55,037,877	-	47,519,089
Appropriation of fund balance	-	(1,339,381)	-	1,339,381	-
<b>FUND BALANCES, end of year</b>	<u>\$ 55,037,877</u>	<u>\$ 53,698,496</u>	<u>\$ 59,347,158</u>	<u>\$ 5,648,662</u>	<u>\$ 55,037,877</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 FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget		Actual	Variance	2016
	Original	Final		with Final Budget	
<b>REVENUES:</b>					
Tax revenues					
Real property	\$ 15,018,676	\$ 15,018,676	\$ 15,596,956	\$ 578,280	\$ 14,503,180
Personal property	1,782,862	1,782,862	2,198,128	415,266	1,867,533
Public utility	600,747	600,747	706,613	105,866	684,639
Heavy equipment	-	-	3,113	3,113	2,003
Mobile home	38,758	38,758	50,941	12,183	53,124
Motor vehicle	1,492,178	1,492,178	532,490	(959,688)	734,861
Title ad valorem tax	700,000	700,000	1,144,096	444,096	1,111,665
Timber	-	-	-	-	1,180
Prior year	445,716	445,716	286,871	(158,845)	593,671
Other taxes:					
Railroad equipment	-	-	5,516	5,516	5,351
Intangible recording	150,000	150,000	297,812	147,812	266,168
Real estate transfer	50,000	50,000	113,359	63,359	97,505
Interest on delinquent taxes	100,000	100,000	81,800	(18,200)	156,918
Intergovernmental	-	-	-	-	17,227
Charges for services - fire inspection fees	401,000	501,000	712,448	211,448	478,483
Other revenue	30,000	30,000	33,422	3,422	28,604
Gifts and donations	-	-	-	-	4,741
Total revenues	<u>20,809,937</u>	<u>20,909,937</u>	<u>21,763,565</u>	<u>853,628</u>	<u>20,606,853</u>
<b>EXPENDITURES</b>					
Current:					
Public safety:					
Salaries and wages	13,433,134	12,786,703	12,511,125	275,578	12,422,482
Pension contribution	1,729,052	1,724,478	1,700,860	23,618	1,696,102
FICA and Medicare insurance	951,678	951,979	906,864	45,115	902,389
Group health and life insurance	2,139,221	1,934,455	1,934,455	-	2,032,624
Workers' compensation insurance	359,850	184,082	165,579	18,503	365,165
Additional employer contribution	108,938	108,938	108,938	-	152,191
Medical service fees	2,500	64,522	64,521	1	35,307
Contract service fees	89,684	315,109	67,085	248,024	63,914
Rental	87,704	87,704	79,557	8,147	81,322
Materials and supplies	245,320	326,888	282,109	44,779	187,082
Gas and oil	275,000	275,000	179,346	95,654	175,690
Bank charges	1,500	1,500	-	1,500	-
Minor equipment	82,541	216,016	201,949	14,067	100,968
Postage	100	100	-	100	86
Utilities	294,000	294,000	249,544	44,456	247,815
Telephone, telegraph	123,938	123,938	93,973	29,965	103,216
Sanitation	13,300	13,300	8,981	4,319	13,292
Advertising	3,000	3,000	2,925	75	-
Dues and subscriptions	22,855	23,005	12,351	10,654	9,324
Training, travel, meetings	13,325	13,325	10,985	2,340	11,077
Uniform allowance	163,095	163,095	159,557	3,538	138,414
Repair and maintenance	522,350	693,300	658,787	34,513	603,834
Tax commission	298,499	548,082	548,081	1	489,620
Debt service	100,000	-	-	-	-
Capital outlay	-	370,943	74,194	296,749	143,649
Total expenditures	<u>\$ 21,060,584</u>	<u>\$ 21,223,462</u>	<u>\$ 20,021,766</u>	<u>\$ 1,201,696</u>	<u>\$ 19,975,563</u>

**CLAYTON COUNTY, GEORGIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FIRE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Budget		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
Excess (deficiency) of revenues over expenditures	\$ (250,647)	\$ (313,525)	\$ 1,741,799	\$ 2,055,324	\$ 631,290
<b>OTHER FINANCING SOURCES (USES):</b>					
Appropriations of fund balance	250,647	419,780	-	(419,780)	-
Transfers out	-	(106,255)	(106,255)	-	-
Total other financing sources (uses)	<u>250,647</u>	<u>313,525</u>	<u>(106,255)</u>	<u>(419,780)</u>	<u>-</u>
Net change in fund balances	-	-	1,635,544	1,635,544	631,290
<b>FUND BALANCES, beginning of year</b>	1,424,630	1,424,630	1,424,630	-	793,340
Appropriations of fund balance	<u>(250,647)</u>	<u>(419,780)</u>	<u>-</u>	<u>419,780</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 1,173,983</u>	<u>\$ 1,004,850</u>	<u>\$ 3,060,174</u>	<u>\$ 2,055,324</u>	<u>\$ 1,424,630</u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget		Actual	Variance	2016 Actual
	Original	Final		with Final Budget	
<b>REVENUES:</b>					
Intergovernmental	\$ -	\$ 20,913,187	\$ 8,792,072	\$ (12,121,115)	\$ 4,912,124
Gifts and donations	-	38,370	25,561	(12,809)	53,358
Total revenues	-	20,951,557	8,817,633	(12,133,924)	4,965,482
<b>EXPENDITURES</b>					
General government:					
Current:					
Salaries and wages	-	27,026	27,026	-	54,254
Employee benefits and payroll taxes	-	4,110	4,109	1	11,221
Contract service fees	-	38,501	23,339	15,162	11,340
Materials and supplies	-	4,800	47	4,753	-
Training, travel, meetings	-	4,870	2,230	2,640	6,726
Dues and subscriptions	-	2,902	1,553	1,349	-
General assistance	168,750	21,173	-	21,173	-
Total general government	168,750	103,382	58,304	45,078	83,541
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,122,361	905,417	216,944	813,549
Employee benefits and payroll taxes	-	356,474	295,737	60,737	280,729
Contractual services	-	1,014,061	793,766	220,295	931,112
Rental	-	20,657	18,962	1,695	17,657
Materials and supplies	-	162,386	44,256	118,130	25,471
Minor equipment	-	-	-	-	3,590
Telephone, telegraph	-	4,300	3,885	415	4,200
Postage	-	20,610	20,610	-	20,645
Dues and subscriptions	-	1,440	330	1,110	330
Travel, training, meetings	-	76,899	15,617	61,282	24,720
General assistance	196,762	25,258	-	25,258	-
Capital outlay	-	27,000	-	27,000	-
Total courts and law enforcement	196,762	2,831,446	2,098,580	732,866	2,122,003
Public safety:					
Current:					
Salaries and wages	-	125,331	125,331	-	114,293
Employee benefits and payroll taxes	-	41,361	41,361	-	41,361
Contractual services	-	9,494	9,489	5	14,977
Materials and supplies	-	13,187	13,187	-	3,104
Minor equipment	-	331,067	208,819	122,248	56,942
Travel, training, meetings	77,827	500	500	-	-
Uniform allowance	-	5,169	4,538	631	8,618
General assistance	10,000	6,567	-	6,567	-
Capital outlay	-	331,443	98,025	233,418	3,650
Total public safety	\$ 87,827	\$ 864,119	\$ 501,250	\$ 362,869	\$ 242,945

## CLAYTON COUNTY, GEORGIA

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
<b>Expenditures (continued):</b>					
Transportation and development:					
Current:					
Contractual services	\$ -	\$ -	\$ -	\$ -	\$ 68,862
Total transportation and development	-	-	-	-	68,862
Parks and recreation:					
Current:					
Contractual services	-	-	-	-	12,826
Materials and supplies	-	3,198	1,709	1,489	-
Repair and maintenance	-	4,717	-	4,717	-
General assistance	-	56,925	-	56,925	-
Capital outlay	-	227,699	152,659	75,040	-
Total parks and recreation	-	292,539	154,368	138,171	12,826
Libraries:					
Current:					
Salaries and wages	-	16,450	14,878	1,572	4,678
Employee benefits and payroll taxes	-	1,407	1,152	255	367
Office supplies	-	29,486	20,994	8,492	-
Minor equipment	-	22,321	13,844	8,477	-
Travel, training, meetings	-	150	-	150	-
Total libraries	-	69,814	50,868	18,946	5,045
Total expenditures	453,339	4,161,300	2,863,370	1,297,930	2,535,222
Excess (deficiency) of revenues over expenditures	(453,339)	16,790,257	5,954,263	(10,835,994)	2,430,260
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	1,444,468	-	(1,444,468)	-
Transfers in	453,339	453,339	286,786	(166,553)	423,570
Transfers out	-	(18,688,064)	(5,718,488)	12,969,576	(3,516,262)
Total other financing sources (uses)	453,339	(16,790,257)	(5,431,702)	11,358,555	(3,092,692)
Net change in fund balance	-	-	522,561	522,561	(662,432)
<b>FUND BALANCES, beginning of year</b>	3,420,545	3,420,545	3,420,545	-	4,082,977
Appropriation of fund balance	-	(1,444,468)	-	1,444,468	-
<b>FUND BALANCES, end of year</b>	<u>\$ 3,420,545</u>	<u>\$ 1,976,077</u>	<u>\$ 3,943,106</u>	<u>\$ 1,967,029</u>	<u>\$ 3,420,545</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2017

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	<b>Governmental Activities - Internal Service Funds</b>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 8,189,256
Total current assets	<u>8,189,256</u>
Total assets	<u>8,189,256</u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	1,130,651
Accrued liabilities	1,765,192
Total current liabilities	<u>2,895,843</u>
Long-term liabilities, non-current portion of accrued claims payable	546,584
Total liabilities	<u>3,442,427</u>
<b>Net Position</b>	
Unrestricted	4,746,829
Total net position	<u>\$ 4,746,829</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, 2017

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	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues:</b>	
Charges to other funds	\$ 16,394,250
Employee contributions	5,231,702
Other revenue	10,000
Total operating revenues	<u>21,635,952</u>
<b>Operating expenses:</b>	
Claims expense	8,961,074
Insurance premiums	11,426,626
Management fees	467,121
Other expenses	112,029
Total operating expenses	<u>20,966,850</u>
Change in net position	669,102
<b>Net position, beginning of year</b>	<u>4,077,727</u>
<b>Net position, end of year</b>	<u>\$ 4,746,829</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, 2017

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	<b>Governmental Activities - Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from employees	\$ 5,231,702
Cash received from interfund services provided	16,610,733
Cash paid for insurance claims	(8,951,173)
Cash paid to suppliers for goods and services	(11,931,096)
Net cash provided by operating activities	<u>960,166</u>
 Net increase in cash and cash equivalents	 960,166
 Cash and cash equivalents, beginning of year	 <u>7,229,090</u>
 Cash and cash equivalents, end of year	 <u>\$ 8,189,256</u>
 <b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	\$ 669,102
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in due from organizations	216,483
Decrease in prepaid items	190,495
Decrease in accounts payable	(115,815)
Decrease in accrued expenses	(99)
Net cash provided by operating activities	<u>\$ 960,166</u>

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

**CLAYTON COUNTY, GEORGIA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2017**

	<b>Pension Trust Fund</b>	<b>Agency Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 6,817,320	\$ 18,320,226
Investments:		
Mutual funds:		
Equity funds	294,845,115	-
Fixed income funds	110,801,354	-
Accounts receivable	805,966	-
Prepaid expenses	15,378	-
Total assets	413,285,133	18,320,226
<b>Liabilities</b>		
Accounts payable	146,343	-
Due to others	-	4,677,039
Due to other governments	-	13,394,920
Due to litigants	-	248,267
Total liabilities	146,343	18,320,226
<b>Net Position</b>		
Restricted for pension benefits	413,138,790	-
Total net position	\$ 413,138,790	\$ -

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



## CLAYTON COUNTY, GEORGIA

### STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PENSION TRUST FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<b>Pension Trust Fund</b>
<b>Additions:</b>	
Contributions:	
Employers	
Clayton County	\$ 14,472,083
Clayton County Water Authority	2,940,655
Plan members	
Clayton County	5,034,559
Clayton County Water Authority	1,474,062
Total contributions	23,921,359
Investment income:	
Net appreciation in fair value of plan investments	45,155,012
Interest earned on investments	22
Dividends	5,297,607
Total investment income	50,452,641
Less investment expense	673,575
Net investment income	49,779,066
Total additions	73,700,425
<b>Deductions:</b>	
Benefits	34,435,158
Administrative expenses	423,271
Total deductions	34,858,429
Change in net position	38,841,996
<b>Net Position</b>	
Beginning of year	374,296,794
End of year	\$ 413,138,790

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

**CLAYTON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2017**

<b>ASSETS</b>	<b>Landfill Authority</b>	<b>Board of Health</b>	<b>Total</b>
Cash and cash equivalents	\$ 1,169,711	\$ 4,326,065	\$ 5,495,776
Restricted cash	3,579,957	-	3,579,957
Accounts receivable	19,553	118,293	137,846
Due from other governments	9,654	979,765	989,419
Due from organizations	2,241	-	2,241
Inventory	1,423	-	1,423
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	5,346,343	240,731	5,587,074
Total assets	<u>16,444,657</u>	<u>5,664,854</u>	<u>22,109,511</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>-</u>	<u>2,005,808</u>	<u>2,005,808</u>
<b>LIABILITIES</b>			
Accounts payable	33,827	98,928	132,755
Accrued liabilities	86,571	244,599	331,170
Customer deposits	12,150	-	12,150
Due to other governments	-	414,526	414,526
Interest payable	68,042	-	68,042
Noncurrent liabilities:			
Due within one year	1,721,822	38,357	1,760,179
Due in more than one year	14,352,904	8,736,457	23,089,361
Total liabilities	<u>16,275,316</u>	<u>9,532,867</u>	<u>25,808,183</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>61,412</u>	<u>61,412</u>
<b>NET POSITION</b>			
Net investment in capital assets	(151,015)	240,731	89,716
Restricted for:			
Grant programs	-	1,388,550	1,388,550
Unrestricted (deficit)	<u>320,356</u>	<u>(3,552,898)</u>	<u>(3,232,542)</u>
Total net position	<u>\$ 169,341</u>	<u>\$ (1,923,617)</u>	<u>\$ (1,754,276)</u>

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, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Component Units</b>				
Landfill Authority	\$ 3,147,151	\$ 1,244,738	\$ 2,045,307	\$ -
Board of Health	10,949,878	3,045,003	8,938,234	-
Total component units	<u>\$ 14,097,029</u>	<u>\$ 4,289,741</u>	<u>\$ 10,983,541</u>	<u>\$ -</u>

General revenues:  
 Unrestricted investment earnings  
 Total general revenues and special item  
 Change in net position  
 Net position, beginning of year  
 Net position, end of year

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

**Net (Expenses) Revenues and Changes in Net Position**  
**Component Units**

<b>Landfill Authority</b>	<b>Board of Health</b>	<b>Total</b>
\$ 142,894	\$ -	\$ 142,894
-	1,033,359	1,033,359
<u>142,894</u>	<u>1,033,359</u>	<u>1,176,253</u>
1,453	-	1,453
<u>1,453</u>	<u>-</u>	<u>1,453</u>
144,347	1,033,359	1,177,706
24,994	(2,956,976)	(2,931,982)
<u>\$ 169,341</u>	<u>\$ (1,923,617)</u>	<u>\$ (1,754,276)</u>



## **Notes to Financial Statements**

# CLAYTON COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### A. Reporting Entity

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

*Blended Component Units* – Blended component units, although legally separate entities, are, in substance, part of the County's operations. Following is a brief review of each blended component unit.

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Reporting Entity (Continued)

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

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

Airport Authority – The County's airport is operated by the Clayton County Airport Authority (the Airport Authority). The County's Board of Commissioners appoints all members of the seven-member Board of the Authority and has the ability to impose its will on the Airport Authority's operations. The Airport Authority does not issue separate financial statements. The Airport Authority was sold in fiscal year 2014 and therefore reflects no operations for the year ended June 30, 2017.

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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

#### B. Government-wide and Fund Financial Statements (Continued)

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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



## NOTES TO FINANCIAL STATEMENTS

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

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

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

The County reports the following major governmental funds:

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

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

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

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

The **Roads and Recreation Projects Fund** accounts for the construction of five new recreation centers within the County and for road improvements to be funded primarily through special purpose local option sales tax receipts, grant revenues, and proceeds from the Tourism Authority Revenue Bonds.

The **2009 Special Purpose Local Option Sales Tax (SPLOST) Fund** accounts for various capital projects to be funded primarily through special purpose local option sales tax receipts.

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

Additionally, the government reports the following fund types:

#### *Governmental Fund Types:*

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

##### *Proprietary Fund Types:*

Internal Service Funds account for the financing of workers' compensation claims and employee medical insurance claims provided to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

##### *Fiduciary Fund Types:*

The Pension Trust Fund accounts for the activities of the County's employees' pension plan, which accumulates resources for pension benefit payments to qualified employees.

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

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

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

##### 1. Deposits and Investments

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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

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

##### 2. Receivables and Payables

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

##### 3. Inventories and Prepaid Items

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 4. Restricted Assets

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

##### 5. Capital Assets

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

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

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

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

##### 6. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since the County does not have a policy to pay any amount when employees separate from service with the County. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using a method which approximates the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond refunding losses are netted against outstanding debt and amortized over the life of the bonds issued.

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

##### 8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Other than the items related to the changes in the net pension liability as discussed on the following page, the County has one item that qualifies for reporting in this category - the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Other than the items related to the changes in the net pension liability as discussed on the following page, the County has only one type of item which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

##### 9. Pension

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

## NOTES TO FINANCIAL STATEMENTS

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

#### 10. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

**Fund Balance** – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash, such as inventory or prepaid items) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments (e.g., grants or donations).
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the County’s intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

**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, 2017, the County has encumbered amounts in various funds that they intend to honor in the subsequent year. These amounts are reported as assigned for general government expenditures at the fund level.



## NOTES TO FINANCIAL STATEMENTS

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

#### D. Assets, Liabilities, 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 liabilities at the date of disclosure, of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### E. Tax Abatement Agreements

During the year ended June 30, 2017, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of June 30, 2017, 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.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Budgetary Data

Statutes of the State of Georgia require the County to operate under an annual balanced budget adopted by resolution. A budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Expenditures may not legally exceed appropriations at the department/fund level. Annual budgets are adopted on a basis consistent with GAAP for all governmental funds.

Budgets may be amended subject to the following requirements of a County resolution:

- A department head, either elected or appointed, is authorized and directed to make all line item transfer requests to the Chairman of the Board of Commissioners of Clayton County via the Chief Financial Officer of Clayton County.
- The Chief Financial Officer, upon receipt of said request, shall make the appropriate investigation to determine that the department has the funds within its budget and may make recommendations as deemed appropriate prior to forwarding the request to the Chairman of the Board of Commissioners for action. When the Chairman of the Board of Commissioners or the full Board of Commissioners, as the case may be, makes the decision on the transfer, the decision will be returned to the Chief Financial Officer for accounting purposes.
- The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:
  1. All requests are made through the Chief Financial Officer.
  2. The request cannot result in the increase of a salary line.
  3. No funds can be transferred from one department to another.
  4. The funds are available within the approved departmental budget for the fiscal year.
  5. Records of the approved transfer are maintained in the Finance Department.
- 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.

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Budgetary Data (Continued)

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

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

Supplemental budgetary appropriations were made as necessary during the year.

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

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

##### Primary Government

Total deposits of the County as of June 30, 2017, are summarized as follows:

Balance per Statement of Net Position:		
Cash - primary government	\$	294,398,922
Investments - primary government		6,153,277
Balance per Fiduciary Statement of Net Position:		
Cash - Pension Trust Fund		6,817,320
Cash - Agency Funds		18,320,226
Investments - Pension Trust Fund		405,646,469
	<u>\$</u>	<u>731,336,214</u>
Cash held with financial institutions	\$	319,422,086
Georgia Fund 1		114,382
Certificates of deposit		6,153,277
Investments held in Pension Trust Fund		405,646,469
Total Governmental Activities Cash	<u>\$</u>	<u>731,336,214</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 \$6,153,277. The County's certificates of deposit have varying maturity dates.

A schedule of the County's investments and duration at June 30, 2017, is as follows:

Investment	Carrying Amount	Duration
Certificates of Deposit	\$ 3,321,593	Six Months
Certificates of Deposit	2,775,789	Six Months
Certificates of Deposit	55,895	Six Months
	<u>\$ 6,153,277</u>	

## NOTES TO FINANCIAL STATEMENTS

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### NOTE III. DETAILED NOTES ON ALL FUNDS

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

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

The only investments held by the primary government as of June 30, 2017, were certificates of deposit and Georgia Fund 1. Certificates of deposits are considered nonparticipating interest earning investment contracts and are valued at cost; therefore, they are not included in the fair value hierarchy.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its investment in the Georgia Fund 1 within the fair value hierarchy. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AA+ credit rating at year-end. The investment in the pool is stated at fair market value. The weighted average maturity at June 30, 2017 was 26 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, 2017, 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, 2017, the carrying amount of its deposits was \$6,817,320. A portion of the deposits at June 30, 2017, \$453,059 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, 2017, was \$412,010,730 of which \$6,364,261 was classified as cash equivalents due to the short-term nature of the investments.

Investments of the Plan at June 30, 2017, are as follows:

	<u>Fair Value</u>	<u>%</u>
Mutual Funds		
Invested in fixed income securities	\$ 110,801,354	27%
Invested in equities	249,326,024	62%
Invested in international equities	45,519,091	11%
Total	<u>\$ 405,646,469</u>	<u>100%</u>

**Rate of Return.** For the year ended June 30, 2017, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 13.83%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. GASB 67 requires that the inputs to the internal rate of return calculation used to determine the annual money-weighted rate of return should be determined at least monthly. The detail necessary to provide this calculation was not available; therefore an estimate has been provided assuming mid-year cash flows.

**Interest Rate Risk.** As a means of limiting its exposure to fair value losses arising from rising interest rates, the Plan invests in bond mutual funds or bond index funds. This practice mitigates most of the interest rate risk associated with these types of investments because this allows the Plan to terminate its investment within 24 to 48 hours without penalty. At June 30, 2017, \$303,589,621 of Plan assets were held in mutual funds and therefore not exposed to interest rate risk. Separately managed accounts held \$102,056,848 in investments.

## NOTES TO FINANCIAL STATEMENTS

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

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

**Custodial Credit Risk.** Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. For the fiscal year ended June 30, 2017, the Plan's investments were managed by Transamerica or one of five separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2017, all investments held by the managers were in the name of the Plan. Therefore, the Pension Board believes that it can recover all investments from these managers at any time.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. At June 30, 2017, Plan investments were held in mutual funds only. Therefore no concentration of credit risk exists.

**Foreign Currency Risk.** Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Plan is authorized under Georgia law to invest up to 15% of total fund assets in foreign investments. At June 30, 2017, \$45,519,091 or 11.22% of the Plan's investment assets were invested in mutual funds with only international equity holdings.

**Fair Value Measurements.** The plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2017:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
<b>Investments by Fair Value Level</b>				
Mutual Funds:				
Fixed income	\$ 110,801,354	\$ -	\$ -	\$ 110,801,354
Equities	147,269,176	102,056,848	-	249,326,024
Total investments by fair value level	<u>\$ 258,070,530</u>	<u>\$ 102,056,848</u>	<u>\$ -</u>	<u>\$ 360,127,378</u>
<b>Investments Measured at Net Asset Value (NAV)</b>				
Emerging markets opportunities funds				45,519,091
Total investments measured at NAV				<u>45,519,091</u>
Total investments at fair value				<u>\$ 405,646,469</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 \$4,025,732 which is net of an allowance of \$1,324,484. This includes the following: \$5,193,987 related to emergency medical services billing, with an allowance of \$1,301,797; rents receivable related to an apartment complex owned by the Development Authority of \$19,073; Development Authority service fees receivable of \$77,171 and \$37,298 of miscellaneous receivables, which is net of an allowance of \$22,687.

##### Component Units

Accounts receivable of \$19,553 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, 2017, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue			
Local option sales tax	\$	3,128,638	
Special local option sales tax		3,988,999	
Due from other organizations		1,862,972	
Total due from organizations	\$	8,980,609	

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

#### D. Property Taxes

Property taxes were levied on September 15, 2016, and were payable on or before November 15, 2016. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 16, 2017. 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 2016 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations		16.596	mills
Fire District		5.000	mills
Total		21.596	mills



## NOTES TO FINANCIAL STATEMENTS

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

#### D. Property Taxes (Continued)

A summary of taxes receivable at June 30, 2017, is as follows:

Tax Year		
2016	\$	2,119,086
2015		1,635,574
2014		1,532,362
2013		1,264,652
2012		187,439
Prior		3,010,128
Not on digest		(23,233)
		9,726,008
Allowance for uncollectible taxes		(3,473,066)
Net taxes receivable	\$	6,252,942

An allowance of \$3,473,066 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, 2017, the County was due \$ 3,684,853 from various grantors. The County also deferred revenue recognition in connection with grant resources received but not considered earned since all grant eligibility requirements have not been met.

#### F. Interfund Receivables and Payables

At June 30, 2017, interfund receivables and payables were as follows:

Payable Fund		Receivable Fund General Fund
Major Funds:		
2009 SPLOST Fund	\$	900,000
2015 SPLOST Fund		13,000,000
Debt Service Fund		300,000
Nonmajor Governmental Funds		615,000
	\$	14,815,000

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

## NOTES TO FINANCIAL STATEMENTS

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

#### G. Interfund Transfers

Interfund transfers for the year ended June 30, 2017, consisted of the following amounts:

Transfers In	Transfers Out					
	Major Funds				Nonmajor	
	General	Fire	2015 SPLOST	Other County Grants	Governmental Funds	Total
<b>Major Funds:</b>						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,041,000	\$ 1,041,000
Other County Grants Fund	286,786	-	-	-	-	286,786
Debt Service Fund	1,070,050	-	13,078,718	-	625,875	14,774,643
Roads and Recreation Fund	-	-	-	3,837,770	-	3,837,770
2009 SPLOST Fund	-	-	-	1,784,528	-	1,784,528
2015 SPLOST Fund	-	-	-	96,190	-	96,190
<b>Nonmajor Funds:</b>						
Nonmajor Governmental Funds	3,708,502	106,255	-	-	910,115	4,724,872
	<u>\$ 5,065,338</u>	<u>\$ 106,255</u>	<u>\$ 13,078,718</u>	<u>\$ 5,718,488</u>	<u>\$ 2,576,990</u>	<u>\$ 26,545,789</u>

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

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

Transfers from the Fire fund were used to cover expenses in the E911 fund.

Transfers out of the Other County Grants Fund to the Road and Recreation Fund and 2009 SPLOST Fund were made to be used for projects associated with Special Purpose Local Option Sales Tax (SPLOST).

Transfers were made into the Debt Service Fund from several funds to provide for debt service payments on the ARTS Clayton Building and the Ellenwood Tax Allocation District. Transfers from the Ellenwood Tax Allocation District Fund to the Ellenwood Capital Projects Fund (Nonmajor government funds) were made to cover the cost of capital projects.

## NOTES TO FINANCIAL STATEMENTS

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

#### H. Capital Assets

##### Primary Government

The schedule below includes the capital asset activity of the County for the fiscal year ended June 30, 2017, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2016.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 125,906,639	\$ 5,230,551	\$ -	\$ -	\$ 131,137,190
Construction in progress	2,385,727	387,857	-	(1,986,385)	787,199
Total capital assets, not being depreciated	<u>128,292,366</u>	<u>5,618,408</u>	<u>-</u>	<u>(1,986,385)</u>	<u>131,924,389</u>
Capital assets, being depreciated:					
Land improvements	9,628,531	33,933	-	-	9,662,464
Buildings	297,700,099	2,152,000	-	1,986,385	301,838,484
Roads, sidewalks, and bridges	739,241,152	9,278,274	-	-	748,519,426
Machinery and equipment	115,531,849	9,160,327	(1,561,838)	-	123,130,338
Total capital assets, being depreciated	<u>1,162,101,631</u>	<u>20,624,534</u>	<u>(1,561,838)</u>	<u>1,986,385</u>	<u>1,183,150,712</u>
Less accumulated depreciation for:					
Land improvements	(7,499,316)	(164,178)	-	-	(7,663,494)
Buildings	(90,617,222)	(6,596,695)	-	-	(97,213,917)
Roads, sidewalks, and bridges	(356,339,264)	(18,620,681)	-	-	(374,959,945)
Machinery and equipment	(94,175,075)	(7,695,452)	1,522,812	-	(100,347,715)
Total accumulated depreciation	<u>(548,630,877)</u>	<u>(33,077,006)</u>	<u>1,522,812</u>	<u>-</u>	<u>(580,185,071)</u>
Total capital assets, being depreciated, net	<u>613,470,754</u>	<u>(12,452,472)</u>	<u>(39,026)</u>	<u>1,986,385</u>	<u>602,965,641</u>
Governmental activities capital assets, net	<u>\$ 741,763,120</u>	<u>\$ (6,834,064)</u>	<u>\$ (39,026)</u>	<u>\$ -</u>	<u>\$ 734,890,030</u>

## NOTES TO FINANCIAL STATEMENTS

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

#### H. Capital Assets (Continued)

##### Primary Government (Continued)

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

Governmental activities:	
General government	\$ 3,077,368
Tax assessment	361,981
Courts and law enforcement	3,188,594
Public safety	3,439,621
Transportation/development	19,765,411
Libraries	289,604
Parks and recreations	1,819,233
Health and welfare	863,808
Economic development	271,386
	<u>33,077,006</u>
Total depreciation expense	\$ <u>33,077,006</u>

##### Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 6,315,775	\$ -	\$ -	\$ 6,315,775
Total capital assets, not being depreciated	<u>6,315,775</u>	<u>-</u>	<u>-</u>	<u>6,315,775</u>
Capital assets, being depreciated:				
Buildings	375,630	-	-	375,630
Roads, sidewalks, and bridges	315,855	-	-	315,855
Land improvements	6,913,748	-	-	6,913,748
Machinery and equipment	9,992,112	24,250	-	10,016,362
Total capital assets, being depreciated	<u>17,597,345</u>	<u>24,250</u>	<u>-</u>	<u>17,621,595</u>
Less accumulated depreciation for:				
Buildings	(347,495)	(14,852)	-	(362,347)
Roads, sidewalks, and bridges	(315,577)	-	-	(315,577)
Land improvements	(5,056,215)	(342,528)	-	(5,398,743)
Machinery and equipment	(5,636,183)	(562,402)	-	(6,198,585)
Total accumulated depreciation	<u>(11,355,470)</u>	<u>(919,782)</u>	<u>-</u>	<u>(12,275,252)</u>
Total capital assets, being depreciated, net	<u>6,241,875</u>	<u>(895,532)</u>	<u>-</u>	<u>5,346,343</u>
Landfill Authority capital assets, net	<u>\$ 12,557,650</u>	<u>\$ (895,532)</u>	<u>\$ -</u>	<u>\$ 11,662,118</u>

## NOTES TO FINANCIAL STATEMENTS

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

#### L. 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, 2016, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of \$4,837,306.

#### J. Long-Term Debt

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

Revenue bonds are as follows:

**2008 Tax Allocation Bond Issue:** \$9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2017 is \$5,795,000.

In March 2008, the Clayton County Board of Commissioners issued \$9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves. At June 30, 2017, management believes the County was in compliance with all covenants provided in this issue.

**2008 Tourism Authority Bond Issue:** \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2017 is \$395,000.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2017, management believes that the County was in compliance with all covenants provided in this issue.

**2012 Urban Redevelopment Refunding Bond Issue:** \$14,920,000 maturing from 2013 through 2028, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2017 is \$11,175,000.

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2017, management believes the County was in compliance with all covenants provided in this issue.

**2015 Development Authority of Clayton County Revenue Refunding Bond Issue:** \$18,945,000 maturing from 2016 through 2023, with interest rates ranging from 1.79% to 2.77%. The outstanding balance at June 30, 2017 is \$16,755,000.

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.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

The Series 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 semiannual principal payment on the bonds began on August 1, 2016.

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2016, management believes the Development Authority was in compliance with all covenants provided in this issue.

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

The revenue bonds payable debt service requirements as of June 30, 2017, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2018	\$ 975,000	\$ 986,425	\$ 1,961,425
2019	1,030,000	933,800	1,963,800
2020	1,080,000	878,175	1,958,175
2021	1,130,000	837,400	1,967,400
2022	1,185,000	785,250	1,970,250
2023-2027	6,980,000	2,885,500	9,865,500
2028-2032	3,220,000	1,169,125	4,389,125
2033-2037	1,765,000	230,250	1,995,250
	\$ 17,365,000	\$ 8,705,925	\$ 26,070,925



## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

December 31,	Development Authority		
	Principal	Interest	Total
2017	\$ 2,245,000	\$ 385,910	\$ 2,630,910
2018	2,290,000	334,357	2,624,357
2019	2,340,000	281,704	2,621,704
2020	2,390,000	227,862	2,617,862
2021	2,440,000	172,831	2,612,831
2022-2023	5,050,000	175,570	5,225,570
	\$ 16,755,000	\$ 1,578,234	\$ 18,333,234

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

**2015 Special Purpose Local Option Sales Tax Bond Issue:** \$75,000,000 maturing from 2016 through 2021, with the interest rate not to exceed 4.5%. The outstanding balance at June 30, 2017 is \$51,700,000.

In September 2014, the Clayton County Board of Commissioners issued \$46,685,000 Series A Bonds and \$28,315,000 Series B Bonds. Series A Bonds were issued for the purpose of refunding the Series 2010A and 2010B Clayton County Hospital Authority Refunding Revenue Anticipation Certificates outstanding in the amount of \$39,240,000 and Series B Bonds were issued to provide funding for the acquisition and construction of major capital items. Repayment will be derived from special purpose local option sales tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

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

The general obligation bonds payable debt service requirements as of June 30, 2017, are as follows:

	Principal	Interest	Total
June 30,			
2018	\$ 12,265,000	\$ 1,005,938	\$ 13,270,938
2019	12,695,000	775,356	13,470,356
2020	13,140,000	534,800	13,674,800
2021	13,600,000	272,000	13,872,000
	\$ 51,700,000	\$ 2,588,094	\$ 54,288,094

## NOTES TO FINANCIAL STATEMENTS

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

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

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

###### Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of *Solid Waste Management Authority Refunding Bonds series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2017, the outstanding balance of the Series 2015B bonds was \$8,005,000.

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

	Landfill Authority		
	Principal	Interest	Total
June 30,			
2018	\$ 825,000	\$ 163,302	\$ 988,302
2019	835,000	146,472	981,472
2020	850,000	129,438	979,438
2021	870,000	112,098	982,098
2022	885,000	94,350	979,350
2023-2026	3,740,000	192,576	3,932,576
	\$ 8,005,000	\$ 838,236	\$ 8,843,236

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 7. Capital Leases

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

During the fiscal year ending June 30, 2010, the County entered into Phase I of a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the date of its inception. The total estimated cost of the project is \$10,624,451, of which \$9,024,451 is related to the County, and \$1,600,000 is related to the Landfill Authority (component unit). During the fiscal year ended June 30, 2012, this lease was refinanced.

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

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

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

Machinery and equipment	\$ 1,823,454
Less accumulated depreciation	(1,823,454)
Total	\$ -

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

2018	\$ 1,257,329
2019	1,303,229
2020	1,352,529
2021	697,309
2022	63,079
Total minimum lease payments	4,673,475
Less amount representing interest	(259,666)
Present value of minimum lease payments	\$ 4,413,809

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

2018	\$	896,822
2019		904,922
2020		913,622
2021		797,995
2022		686,072
Total minimum lease payments		4,199,433
Less amount representing interest		(391,301)
Present value of minimum lease payments	\$	3,808,132

##### 8. Landfill Closure and Post-closure Costs

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

###### Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and post-closure care costs, recorded in the entity-wide statement of net position, is \$533,498 at June 30, 2017. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

###### Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and post-closure costs at \$6,155,386. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2017. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws, and regulations. The County recorded a liability of \$4,261,594 based on 3,411,277 cubic yards of capacity used since the site was opened. This represents 69.23% of the estimated total capacity at June 30, 2017. The estimated remaining landfill life is approximately 66 years.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

###### Primary Government

Long-term liability activity for the County's year ended June 30, 2017, and the Development Authority's year ended December 31, 2016, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	\$ 5,794,917	\$ -	\$ (1,381,110)	\$ 4,413,807	\$ 1,147,150
Total capital leases	<u>5,794,917</u>	<u>-</u>	<u>(1,381,110)</u>	<u>4,413,807</u>	<u>1,147,150</u>
General obligation bonds	<u>63,550,000</u>	<u>-</u>	<u>(11,850,000)</u>	<u>51,700,000</u>	<u>12,265,000</u>
Revenue bonds	37,235,000	-	(3,115,000)	34,120,000	3,220,000
Plus premium on issuance of bonds	1,602,538	-	(138,349)	1,464,189	138,349
Less discount on issuance	(444,395)	-	24,689	(419,706)	24,689
Total revenue bonds	<u>38,393,143</u>	<u>-</u>	<u>(3,228,660)</u>	<u>35,164,483</u>	<u>3,383,038</u>
Landfill closure and post-closure costs	526,652	6,846	-	533,498	38,107
Compensated absences	7,803,597	5,237,635	(4,869,715)	8,171,517	4,337,429
Claims/judgments payable	3,691,159	1,065,711	(1,000,000)	3,756,870	1,858,531
Workers compensation claims liability	1,638,875	987,787	(1,027,886)	1,598,776	1,052,192
Medical claims liability	673,000	7,973,287	(7,933,287)	713,000	713,000
Net pension liability	194,920,514	57,598,803	(75,164,146)	177,355,171	-
Net OPEB obligation	<u>54,813,000</u>	<u>13,794,000</u>	<u>(6,328,000)</u>	<u>62,279,000</u>	<u>-</u>
	<u>\$ 371,804,857</u>	<u>\$ 86,664,069</u>	<u>\$ (112,782,804)</u>	<u>\$ 345,686,122</u>	<u>\$ 24,794,447</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2016, as it is considered a blended component unit of the County.

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

##### Component Units

Long-term liability activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	\$ 8,810,000	\$ -	\$ (805,000)	\$ 8,005,000	\$ 825,000
Capital lease	4,575,060	-	(766,928)	3,808,132	896,822
Closure/post-closure costs	4,168,118	93,476	-	4,261,594	-
Total Landfill Authority	<u>\$ 17,553,178</u>	<u>\$ 93,476</u>	<u>\$ (1,571,928)</u>	<u>\$ 16,074,726</u>	<u>\$ 1,721,822</u>

#### K. Operating Lease Agreements

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

	Primary Government
2018	\$ 221,656
	<u>\$ 221,656</u>

Governmental activities rent expense for the primary government equaled \$754,808 for the year ended June 30, 2017. Rent expense for the Landfill Authority (discretely presented component unit) was \$1,675 for the year ended June 30, 2017.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION

#### A. Self-Insurance

##### 1. Workers' Compensation Self-Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of \$3,571,993 for the period of July 1, 2016 to June 30, 2017. 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 \$1,598,776 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2017, has been accrued and is included in the governmental activities on the statement of net position.

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

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

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

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$15,338,336 and employees \$5,231,702 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 \$713,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2017, has been accrued and is included in governmental activities on the statement of net position.

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

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

	Workers' Compensation Self - Insurance Fund	Medical Self - Insurance Fund
Unpaid claims at June 30, 2015	\$ 2,065,000	\$ 656,000
Incurred claims	645,821	7,980,077
Claim payments	(1,071,946)	(7,963,077)
Unpaid claims at June 30, 2016	1,638,875	673,000
Incurred claims	987,787	7,973,287
Claim payments	(1,027,886)	(7,933,287)
Unpaid claims at June 30, 2017	\$ 1,598,776	\$ 713,000

The total unpaid claims of \$2,311,776 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,052,192 represents the current portion of the workers' compensation claims and \$713,000 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 \$73,756,870 in the governmental activities column of the government-wide financial statements.



## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

##### 3. Guarantee of Debt

The County has guaranteed, as of August 28, 2015, \$18,945,000, Series 2015A and Series 2015B Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The County paid \$411,023 in interest on behalf of the Development Authority during fiscal year 2016 under this agreement. The outstanding balance of these bonds at June 30, 2017 is \$16,755,000.

##### 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, 2017 totaled \$29,076,969.

#### C. Deferred Compensation Plan

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

##### 1. Plan Description

The Clayton County Public Employees Retirement System (the Plan) is a cost-sharing multiple-employer defined benefit pension plan. The Clayton County Board of Commissioners appoints a Board of Trustees to administer the Plan. This Board has the authority to establish and amend benefit provisions. The Plan is funded in conformity with the minimum funding standards in Section 47-20-10 of the Public Retirement Systems standard law. Participants in the Plan consist of the Clayton County Board of Commissioners and the Clayton County Water Authority. In addition, the Plan is part of the County's financial reporting entity and is therefore included in these financial statements as a Pension Trust Fund. Furthermore, the Clayton County Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Clayton County Staff Attorney, 112 Smith Street, Jonesboro, Georgia 30236.

##### 2. Benefits Provided

Under the Plan, a member may retire and receive normal retirement benefits at the earlier of age 60 and seven years of participation (five years of participation for sworn safety personnel hired prior to June 1, 2001), or age 55 and 25 years of credited service for any employee hired prior to January 1, 2016. For employees hired on or after January 1, 2016 a member may retire and received normal retirement benefits at age 62 with 10 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 10 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 last 60 months of service. For members hired on or after January 1, 2016, average monthly compensation is based on the highest 60 months of service during the last 120 months. For early retirement, if a member has 25 years of credited service, the benefit is reduced .5% for each month the member's age is less than 55. If the participant has less than 25 years of credited service, the benefit is reduced .5% for each month the member's age is less than 60.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

##### 3. Contributions

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

Employers are required to contribute at an actuarially determined rate. On the basis of the present valuation, a normal contribution rate of 11.63% of active participants' compensation is payable leaving a balance of 4.13% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.62% of active participants' compensation, leaving a balance of 4.12% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 9.87% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to a 9.78% additional contribution in the prior year valuation to liquidate the unfunded accrued liability within 30 years. This assumes the funds to liquidate the unfunded liability increase 3.00% each year.

Total contributions to the Plan by the County were \$14,472,083 for the year ended June 30, 2017. County member contributions totaled \$5,034,559 for the year ended June 30, 2017.

##### 4. GASB 68 Implementation

Effective July 1, 2014, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which significantly changed the County's accounting treatment of pensions. The information which follows is presented in accordance with these new standards.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

At June 30, 2017, the County reported a liability for its proportionate share of the net pension liability in the amount of \$177,355,171. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. 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, 2017. At June 30, 2017, the County's proportion was 84.03%, which was a decrease of .46% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2017, the County recognized pension expense of \$16,743,421. At June 30, 2017, 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	\$ 10,313,875	\$ -
Changes of assumptions	7,731,421	56,930,832
Net difference between projected and actual earnings on pension plan investments	23,858,125	13,836,847
Changes in proportion	-	884,359
Total	\$ 41,903,421	\$ 71,652,038

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

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

Year ended June 30,	
2018	\$ (3,412,857)
2019	(3,412,859)
2020	(6,484,651)
2021	(15,430,842)
2022	(1,007,408)
Total	<u>\$ (29,748,617)</u>

**Actuarial Assumptions:** The total pension liability as of June 30, 2017 was determined by an actuarial valuation as of July 1, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.00% per annum for 4 years, 3.00% per annum for the following five years, and 4.00% per annum thereafter
Investment rate of return	8.00%

Mortality rates for healthy annuitants are based on the RP-2014 blue collar base rates with a load of 7.75% with fully generational mortality improvements based on the Conduent Modified MP-2017 projection scale. For healthy non-annuitants, mortality rates are based on the RP-2014 blue collar base rates with fully generational mortality improvements based on the Conduent Modified MP-2017 projection scale. For disabled participants, mortality is based on the RP-2014 disabled base rates with Conduent Modified MP-2017 projection scale.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2008 – June 30, 2013.

The long-term expected rate of return on pension plan investments was determined using a building block method which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentages. Estimates for the expected rates of return for each asset class have been derived through a combination of measuring historical average rates of return and applying capital market assumptions for future expected rates of return for each asset class as provided by our investment consultants. These rates of return estimates for each major asset class included in the pension plan's target asset allocation as of June 30, 2017, are: Domestic Equities 17.47%, International Equities 22.73%, Fixed Income 4.01%, and Money Market 0.72%.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

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

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate:** The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

	1% Decrease 7.00%	Current Discount Rate 8.00%	1% Increase 9.00%
Net Pension Liability	\$ 240,555,242	\$ 177,355,171	\$ 124,574,615

**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 Post-employment Benefits

**Plan Description.** The Clayton County Employee and Post-Retirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single-employer defined healthcare plan. The Plan provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Regular retirees contributed 30% of the blended active and retiree premiums, through their required contribution of \$180 per month before age 65 and \$82 per month after age 65. Early retirees contributed 39% of the blended active and retiree premiums, through their required contribution of \$233 per month before age 65 and \$108 per month after age 65. Life insurance in the amount of \$12,500 (\$25,000 for department heads and elected officials) is provided to all retirees without cost to the retiree. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Currently, 1,283 retirees, beneficiaries, and dependents of retirees are receiving group health benefits under the Plan. A separate post-employment benefit plan report is not available.

**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, 2017, the County contributed an estimated \$6,328,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

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

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

Annual required contribution (ARC) for other post-employment benefits (OPEB)	\$ 13,601,000
Interest on prior year net OPEB	2,193,000
Adjustment to ARC	(2,000,000)
Annual OPEB cost	<u>13,794,000</u>
Annual employer contributions made	<u>(6,328,000)</u>
Increase in net OPEB obligation	7,466,000
Net OPEB obligation - July 1, 2016	54,813,000
Net OPEB obligation - June 30, 2017	<u><u>\$ 62,279,000</u></u>

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Other Post-employment Benefits (Continued)

**Annual OPEB Cost and Net OPEB Obligation (continued).** The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for FYE 2017 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2015	\$ 12,063,000	45.49 %	\$ 48,493,000
2016	12,086,000	47.74	54,813,000
2017	13,794,000	45.88	62,279,000

**Funded Status and Funding Progress.** As of July 1, 2017, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$173,751,000 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$173,751,000. The covered payroll (annual payroll of active employees covered by the plan) was \$104,928,754 and the ratio of the UAAL to the covered payroll was 166%.

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



## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Other Post-employment Benefits (Continued)

**Annual OPEB Cost and Net OPEB Obligation (continued). Actuarial Methods and Assumptions.** The investment return assumption (or discount rate) is to be selected as the estimated long-term investment return on the investments that are expected to be used to finance the payment of benefits. If the excess of the Annual Required Contribution over the current year's cost is set aside annually in a trust or other fund to pay future benefits, the discount rate represents the long-term rate of return expected to be earned on fund assets. If, however, benefits continue to be funded on a pay-as-you-go basis, the discount rate should reflect the return on unrestricted general funds of the employer. For the purposes of the 2017 actuarial valuation, a discount rate of 4.0% represents an unfunded (pay-as-you-go) plan.

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

Year	Medical	
2017	7.5	%
2018	7.0	
2019	6.5	
2020	6.0	
2021	5.5	
2022+	5.0	

For the July 1, 2017 actuarial valuation, the projected unit credit method was used. This method allocates benefits of each individual by a consistent formula to valuation years. The amortization amount of the unfunded actuarial accrued liability (UAAL) has been computed as a level percentage of pay using a 30-year amortization period, which is open, assuming 3.63% annual growth in payroll.

#### F. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County does not purchase primary coverage and assumes the risk for the retention amount of the purchased excess commercial insurance for all risks of loss. The County is self-insured on workers' compensation only and self-funded on the group health plan. Excess policies are purchased on these lines of coverage in excess of self-insured limits. Settled claims resulting from these risks have exceeded commercial insurance coverage in the past three fiscal years on the liability only and there have been no significant reductions in insurance coverage from coverage in the prior year.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### G. Hotel/Motel Lodging Tax

During the year ended June 30, 2017, the County levied an 8% lodging tax. The Official Code of Georgia Annotated (O.C.G.A.) 48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the \$1,691,700 of lodging tax received during the year ended June 30, 2017, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled \$1,239,517.

#### 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, 2017, were \$284,280. Membership in the ARC is required by the O.C.G.A. Section 50-8-34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. O.C.G.A. 50-9-30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

#### I. Related Organizations

The County's Board of Commissioners is responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making these appointments. The Board of Commissioners appoints all of the board members of the Board of Family and Children Services and the Clayton County Water Authority.



## **Required Supplementary Information**

**CLAYTON COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION**

**CLAYTON COUNTY PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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

	<u>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-employee 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-employee 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 %

**Note to the Schedule:**

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

**CLAYTON COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION**

**CLAYTON COUNTY PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**SCHEDULE OF CONTRIBUTIONS**

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

**Notes to the Schedule of Contributions:**

- A. For new member hired after January 1, 2016, assumed rates of retirement and termination were implemented to correspond with the
- B. Valuation Date: Actuarially determined contributions are calculated as of the beginning of the fiscal year in which contributions are made. The actuarially determined contribution for the fiscal year ending June 30, 2017 is based on the July 1, 2065 Actuarial Valuation.
- C. Methods and assumptions used to determine the actuarially determined contribution:
- |                                 |   |
|---------------------------------|---|
| Actuarial cost method           | Projected Unit Credit Cost Method   |
| Amortization method             | Level percentage of payroll, open   |
| Amortization period             | 30 years  |
| Asset valuation method          | Actuarial value as specified in the Actuarial Valuation Report for Clayton County, Georgia Public Employee Retirement System for the plan year ending July 1, 2016 - June 30, 2017  |
| Administrative expenses         | 0.325% of payroll   |
| Inflation                       | 3.00% per annum   |
| Salary increases                | 2.00% for 4 years, 3.00% for the next 5 years, and 4.00% thereafter   |
| Investment rate of return       | 8.00%, net of pension plan investment expenses  |
| Retirement and termination rate | As specified in the Actuarial Report for Clayton County Public Employees Retirement System for the plan year July 1, 2016 - June 30, 2017   |
| Mortality                       | <p>Healthy participants: The RP-2014 blue collar base rates increased by 7.75% to reflect actual plan experience, generationally projected using Conduent Modified MP 2014 for annuitants and the RP-2014 blue collar base rates, generationally projected using the Conduent Modified MP 2014 for non-annuitants</p> <p>Disabled participants: The RP-2014 disabled mortality table generationally projected using Conduent Modified MP 2014</p> |

**Note to the Schedule: The schedule will present 10 years of information once it is accumulated.**

**CLAYTON COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Unaudited)**

**JUNE 30, 2017**

Other Post-employment Benefits  
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2009	\$ -	\$ 156,274	\$ 161,211	0.0 %	90,650	1.78 %
7/1/2011	-	161,211	142,785	0.0	94,491	1.51
7/1/2013	-	142,782	142,782	0.0	91,459	1.56
7/1/2015	-	146,436	146,436	0.0	100,572	1.46
7/1/2017	-	173,751	173,751	0.0	104,928	1.66



**Combining and Individual Fund  
Statements and Schedules**

# CLAYTON COUNTY, GEORGIA

## COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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This section includes the following statements and schedules:

### **Nonmajor Governmental Funds**

Combining financial statements for each governmental fund type

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

### **Budgetary Comparison Schedules**

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

### **Internal Service Funds**

Combining financial statements

### **Agency Funds**

Combining financial statements

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

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority





## **Nonmajor Governmental Funds**

**CLAYTON COUNTY, GEORGIA  
NONMAJOR GOVERNMENTAL FUNDS**

**SPECIAL REVENUE FUNDS**

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*Special Revenue Funds* are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**Hotel/Motel Tax Fund**

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

**Tourism Authority Fund**

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

**Emergency Telephone System**

To account for 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.

**Domestic Seminars Fund**

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

**State Court Technology Fee Collection Fund**

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

**CLAYTON COUNTY, GEORGIA  
NONMAJOR GOVERNMENTAL FUNDS**

**SPECIAL REVENUE FUNDS (CONTINUED)**

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**Collaborative Authority Fund**

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

**Aging Grant Fund**

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

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

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

**Law Library Fund**

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

**Street Lights Fund**

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

**Ellenwood Tax Allocation District Fund**

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

**Central Clayton Corridor Tax Allocation District Fund**

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

**Forest Park Tax Allocation District Fund**

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

**Mountain View Tax Allocation District Fund**

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

**Northwest Clayton Tax Allocation District Fund**

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

**Development Authority of Clayton County**

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

**CLAYTON COUNTY, GEORGIA  
NONMAJOR GOVERNMENTAL FUNDS**

**CAPITAL PROJECT FUNDS**

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

The County uses the following Capital Projects Fund:

**Villages of Ellenwood Fund**

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

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2017**

	<u>Special Revenue Funds</u>	<u>Capital Projects Fund - Villages of Ellenwood</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 15,498,505	\$ 3,450,690	\$ 18,949,195
Restricted cash	-	-	-
Accounts receivable	96,244	-	96,244
Grants receivable	182,730	-	182,730
Taxes receivable, net	99,016	-	99,016
Due from other governments	246,273	-	246,273
Due from organizations	746,021	-	746,021
Prepaid items	99,437	-	99,437
Property held for resale	4,837,306	-	4,837,306
Total assets	<u>\$ 21,805,532</u>	<u>\$ 3,450,690</u>	<u>\$ 25,256,222</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 673,169	\$ -	\$ 673,169
Accrued liabilities	121,989	-	121,989
Customer deposits	55,451	-	55,451
Interfund payables	15,000	600,000	615,000
Unrealized grant income	59,609	-	59,609
Unearned revenues	38,919	-	38,919
Total liabilities	<u>964,137</u>	<u>600,000</u>	<u>1,564,137</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - property taxes	95,498	-	95,498
Total deferred inflows of resources	<u>95,498</u>	<u>-</u>	<u>95,498</u>
<b>Fund Balance</b>			
Nonspendable	4,936,743	-	4,936,743
Restricted for:			
Capital projects	-	2,850,690	2,850,690
Tourism promotion	2,084,560	-	2,084,560
Public safety	3,832,496	-	3,832,496
Jail construction/staffing	331,387	-	331,387
Health and welfare programs	490,293	-	490,293
Law library materials	96,837	-	96,837
Technology	1,133,944	-	1,133,944
Street lights	571,299	-	571,299
Economic development	4,814,783	-	4,814,783
Grant programs	1,728,783	-	1,728,783
Assigned to purchases on order	724,772	-	724,772
Total fund balance	<u>20,745,897</u>	<u>2,850,690</u>	<u>23,596,587</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 21,805,532</u>	<u>\$ 3,450,690</u>	<u>\$ 25,256,222</u>

## CLAYTON COUNTY, GEORGIA

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Special Revenue Funds	Capital Projects Fund - Villages of Ellenwood	Total Nonmajor Governmental Funds
<b>Revenues:</b>			
Property taxes	\$ 3,779,743	\$ -	\$ 3,779,743
Other taxes	2,122,999	-	2,122,999
Intergovernmental	4,566,456	-	4,566,456
Charges for services	6,123,119	-	6,123,119
Fines and forfeitures	2,299,109	-	2,299,109
Investment earnings	508	10,264	10,772
Other revenue	2,131,834	-	2,131,834
Gifts and donations	10,381	-	10,381
Total revenues	21,034,149	10,264	21,044,413
<b>Expenditures:</b>			
Current:			
General government	2,919,488	-	2,919,488
Courts and law enforcement	1,052,029	-	1,052,029
Public safety	4,195,606	-	4,195,606
Parks and recreation	2,136,480	-	2,136,480
Health and welfare	3,086,560	-	3,086,560
Economic development	1,991,811	-	1,991,811
Intergovernmental	236,070	-	236,070
Debt service	2,982,932	-	2,982,932
Capital outlay	342,072	-	342,072
Total expenditures	18,943,048	-	18,943,048
Excess of revenues over expenditures	2,091,101	10,264	2,101,365
<b>Other Financing (Sources) Uses:</b>			
Proceeds from sale of capital assets	18,301	-	18,301
Transfers in	3,844,757	880,115	4,724,872
Transfers out	(1,967,115)	(609,875)	(2,576,990)
Total other financing sources (uses)	1,895,943	270,240	2,166,183
Net change in fund balances	3,987,044	280,504	4,267,548
<b>Fund Balance, beginning of year</b>	16,758,853	2,570,186	19,329,039
<b>Fund Balance, end of year</b>	\$ 20,745,897	\$ 2,850,690	\$ 23,596,587

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
**JUNE 30, 2017**

<b>ASSETS</b>	<b>Hotel/ Motel Tax</b>	<b>Tourism Authority</b>	<b>Emergency Telephone System</b>	<b>Federal Narcotics</b>	<b>State Narcotics</b>	<b>Jail Construction and Staffing</b>
Cash and cash equivalents	\$ 860,918	\$ 1,235,434	\$ 1,900,919	\$ 392,083	\$ 1,351,642	\$ 290,382
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	95	3,542	564,949	(575)	-	41,005
Prepaid items	-	-	-	37,567	-	-
Property held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 861,013</b>	<b>\$ 1,238,976</b>	<b>\$ 2,465,868</b>	<b>\$ 429,075</b>	<b>\$ 1,351,642</b>	<b>\$ 331,387</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 420	\$ 3,807	\$ 86,026	\$ 47,891	\$ 42,955	\$ -
Accrued liabilities	11,202	-	80,878	-	5,002	-
Customer deposits	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Unearned revenue	-	-	-	37,567	-	-
<b>Total liabilities</b>	<b>11,622</b>	<b>3,807</b>	<b>166,904</b>	<b>85,458</b>	<b>47,957</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Nonspendable - prepaid	-	-	-	37,567	-	-
Restricted for:						
Tourism promotion	849,391	1,235,169	-	-	-	-
Public safety	-	-	2,244,323	306,050	1,282,123	-
Jail construction/staffing	-	-	-	-	-	331,387
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Assigned to encumbrances	-	-	54,641	-	21,562	-
<b>Total fund balance</b>	<b>849,391</b>	<b>1,235,169</b>	<b>2,298,964</b>	<b>343,617</b>	<b>1,303,685</b>	<b>331,387</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 861,013</b>	<b>\$ 1,238,976</b>	<b>\$ 2,465,868</b>	<b>\$ 429,075</b>	<b>\$ 1,351,642</b>	<b>\$ 331,387</b>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ 14,631	\$ 236,525	\$ 185,489	\$ 18,155	\$ 21,606	\$ 1,137,665	\$ 25,940
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,082	-	22,062	-	-	11,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 14,631</u>	<u>\$ 237,607</u>	<u>\$ 185,489</u>	<u>\$ 40,217</u>	<u>\$ 21,606</u>	<u>\$ 1,137,665</u>	<u>\$ 37,690</u>

\$ (90)	\$ 9,123	\$ 1,310	\$ 266	\$ 749	\$ 2,377	\$ 534
-	-	2,529	16,977	-	-	-
-	-	-	-	-	-	-
-	-	-	15,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(90)</u>	<u>9,123</u>	<u>3,839</u>	<u>32,243</u>	<u>749</u>	<u>2,377</u>	<u>534</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,721	227,935	181,650	7,974	20,857	-	37,156
-	-	-	-	-	-	-
-	-	-	-	-	1,133,944	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	549	-	-	-	1,344	-
<u>14,721</u>	<u>228,484</u>	<u>181,650</u>	<u>7,974</u>	<u>20,857</u>	<u>1,135,288</u>	<u>37,156</u>
<u>\$ 14,631</u>	<u>\$ 237,607</u>	<u>\$ 185,489</u>	<u>\$ 40,217</u>	<u>\$ 21,606</u>	<u>\$ 1,137,665</u>	<u>\$ 37,690</u>

(Continued)



**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
**JUNE 30, 2017**

<b>ASSETS</b>	<b>Aging Grant</b>	<b>HUD Grant</b>	<b>Law Library</b>	<b>Street Lights</b>	<b>Ellenwood Tax Allocation District</b>	<b>Central Clayton Tax Allocation District</b>
Cash and cash equivalents	\$ 235,934	\$ 1,898,569	\$ 105,062	\$ 681,350	\$ 84,984	\$ 2,685,993
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	182,730	-	-	-	-
Taxes receivable, net	-	-	-	99,016	-	-
Due from other governments	-	246,273	-	-	-	-
Due from organizations	102,111	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 338,045</b>	<b>\$ 2,327,572</b>	<b>\$ 105,062</b>	<b>\$ 780,366</b>	<b>\$ 84,984</b>	<b>\$ 2,685,993</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 53,679	\$ 176,359	\$ 8,448	\$ 110,056	\$ 499	\$ -
Accrued liabilities	630	63	(223)	3,331	-	-
Customer deposits	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	59,609	-	-	-	-
Unearned revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>54,309</b>	<b>236,031</b>	<b>8,225</b>	<b>113,387</b>	<b>499</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	95,498	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,498</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	96,837	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	571,299	-	-
Economic development	-	-	-	-	84,485	2,685,993
Grant programs	283,153	1,445,630	-	-	-	-
Assigned to encumbrances	583	645,911	-	182	-	-
<b>Total fund balance</b>	<b>283,736</b>	<b>2,091,541</b>	<b>96,837</b>	<b>571,481</b>	<b>84,485</b>	<b>2,685,993</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 338,045</b>	<b>\$ 2,327,572</b>	<b>\$ 105,062</b>	<b>\$ 780,366</b>	<b>\$ 84,984</b>	<b>\$ 2,685,993</b>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Development Authority	Total
\$ 10,762	\$ 974,227	\$ 1,026	\$ 1,149,209	\$ 15,498,505
-	-	-	96,244	96,244
-	-	-	-	182,730
-	-	-	-	99,016
-	-	-	-	246,273
-	-	-	-	746,021
-	-	-	61,870	99,437
-	-	-	4,837,306	4,837,306
<u>\$ 10,762</u>	<u>\$ 974,227</u>	<u>\$ 1,026</u>	<u>\$ 6,144,629</u>	<u>\$ 21,805,532</u>

\$ -	\$ 791	\$ -	\$ 127,969	\$ 673,169
-	-	-	1,600	121,989
-	-	-	55,451	55,451
-	-	-	-	15,000
-	-	-	-	59,609
-	-	-	1,352	38,919
-	791	-	186,372	964,137
-	-	-	-	95,498
-	-	-	-	95,498
-	-	-	4,899,176	4,936,743
-	-	-	-	2,084,560
-	-	-	-	3,832,496
-	-	-	-	331,387
-	-	-	-	490,293
-	-	-	-	96,837
-	-	-	-	1,133,944
-	-	-	-	571,299
10,762	973,436	1,026	1,059,081	4,814,783
-	-	-	-	1,728,783
-	-	-	-	724,772
<u>10,762</u>	<u>973,436</u>	<u>1,026</u>	<u>5,958,257</u>	<u>20,745,897</u>
<u>\$ 10,762</u>	<u>\$ 974,227</u>	<u>\$ 1,026</u>	<u>\$ 6,144,629</u>	<u>\$ 21,805,532</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, 2017

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	625,929	1,065,771	-	-	-	-
Intergovernmental	-	-	100,000	-	-	-
Charges for services	-	-	3,632,478	-	-	-
Fines and forfeitures	-	-	-	282,681	663,456	822,167
Investment earnings	-	-	-	46	-	-
Other revenue	2,004	45,819	2,385	-	-	-
Total revenues	<u>627,933</u>	<u>1,111,590</u>	<u>3,734,863</u>	<u>282,727</u>	<u>663,456</u>	<u>822,167</u>
<b>EXPENDITURES</b>						
Current						
General government	481,844	711,673	-	-	90,000	-
Courts and law enforcement	-	-	-	-	-	-
Public safety	-	-	3,746,569	144,776	304,261	-
Transportation and development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	200,069	-	-
Total expenditures	<u>481,844</u>	<u>711,673</u>	<u>3,746,569</u>	<u>344,845</u>	<u>394,261</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>146,089</u>	<u>399,917</u>	<u>(11,706)</u>	<u>(62,118)</u>	<u>269,195</u>	<u>822,167</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of capital assets	-	-	-	-	18,301	-
Transfers in	-	-	638,623	-	-	-
Transfers out	-	(46,000)	-	-	-	(1,003,000)
Total other financing sources (uses)	<u>-</u>	<u>(46,000)</u>	<u>638,623</u>	<u>-</u>	<u>18,301</u>	<u>(1,003,000)</u>
Net change in fund balances	146,089	353,917	626,917	(62,118)	287,496	(180,833)
<b>FUND BALANCES, beginning of year</b>	<u>703,302</u>	<u>881,252</u>	<u>1,672,047</u>	<u>405,735</u>	<u>1,016,189</u>	<u>512,220</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 849,391</u>	<u>\$ 1,235,169</u>	<u>\$ 2,298,964</u>	<u>\$ 343,617</u>	<u>\$ 1,303,685</u>	<u>\$ 331,387</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	58,250
10,051	-	259,166	-	-	136,265	-
-	124,925	-	405,880	-	-	-
-	-	-	-	-	-	-
-	20,261	9,176	-	14,929	-	-
<u>10,051</u>	<u>145,186</u>	<u>268,342</u>	<u>405,880</u>	<u>14,929</u>	<u>136,265</u>	<u>58,250</u>
-	95,690	-	-	6,490	-	-
6,680	-	204,350	539,742	-	132,243	52,083
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	28,225	-
<u>6,680</u>	<u>95,690</u>	<u>204,350</u>	<u>539,742</u>	<u>6,490</u>	<u>160,468</u>	<u>52,083</u>
<u>3,371</u>	<u>49,496</u>	<u>63,992</u>	<u>(133,862)</u>	<u>8,439</u>	<u>(24,203)</u>	<u>6,167</u>
-	-	-	-	-	-	-
-	-	-	140,000	-	-	5,083
-	-	-	140,000	-	-	5,083
<u>3,371</u>	<u>49,496</u>	<u>63,992</u>	<u>6,138</u>	<u>8,439</u>	<u>(24,203)</u>	<u>11,250</u>
<u>11,350</u>	<u>178,988</u>	<u>117,658</u>	<u>1,836</u>	<u>12,418</u>	<u>1,159,491</u>	<u>25,906</u>
<u>\$ 14,721</u>	<u>\$ 228,484</u>	<u>\$ 181,650</u>	<u>\$ 7,974</u>	<u>\$ 20,857</u>	<u>\$ 1,135,288</u>	<u>\$ 37,156</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, 2017

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ 1,723,789	\$ 488,857	\$ 986,338
Other taxes	-	-	-	-	431,299	-
Intergovernmental	755,650	2,952,556	-	-	-	-
Charges for services	1,769	-	86,200	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	17	-
Other revenue	-	1,704,298	11,851	-	-	-
Gifts and donations	10,381	-	-	-	-	-
Total revenues	<u>767,800</u>	<u>4,656,854</u>	<u>98,051</u>	<u>1,723,789</u>	<u>920,173</u>	<u>986,338</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	1,511,767	202	-
Courts and law enforcement	-	-	116,931	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	2,136,480	-	-	-	-
Health and welfare	1,168,799	1,917,761	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	5,950	-
Capital outlay	-	113,778	-	-	-	-
Total expenditures	<u>1,168,799</u>	<u>4,168,019</u>	<u>116,931</u>	<u>1,511,767</u>	<u>6,152</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(400,999)</u>	<u>488,835</u>	<u>(18,880)</u>	<u>212,022</u>	<u>914,021</u>	<u>986,338</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	498,493	-	-	-	30,000	-
Transfers out	-	-	-	(38,000)	(880,115)	-
Total other financing sources (uses)	<u>498,493</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>(850,115)</u>	<u>-</u>
Net change in fund balances	97,494	488,835	(18,880)	174,022	63,906	986,338
<b>FUND BALANCES, beginning of year</b>	<u>186,242</u>	<u>1,602,706</u>	<u>115,717</u>	<u>397,459</u>	<u>20,579</u>	<u>1,699,655</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 283,736</u>	<u>\$ 2,091,541</u>	<u>\$ 96,837</u>	<u>\$ 571,481</u>	<u>\$ 84,485</u>	<u>\$ 2,685,993</u>

<b>Forest Park Tax Allocation District</b>	<b>Mountain View Tax Allocation District</b>	<b>Northwest Clayton Tax Allocation District</b>	<b>Development Authority</b>	<b>Total</b>
\$ 246,832	\$ 332,901	\$ 1,026	\$ -	\$ 3,779,743
-	-	-	-	2,122,999
-	-	-	700,000	4,566,456
-	-	-	1,997,190	6,123,119
-	-	-	-	2,299,109
-	-	-	445	508
-	-	-	321,111	2,131,834
-	-	-	-	10,381
<u>246,832</u>	<u>332,901</u>	<u>1,026</u>	<u>3,018,746</u>	<u>21,034,149</u>
-	21,822	-	-	2,919,488
-	-	-	-	1,052,029
-	-	-	-	4,195,606
-	-	-	-	2,136,480
-	-	-	-	3,086,560
-	-	-	1,991,811	1,991,811
236,070	-	-	-	236,070
-	-	-	2,976,982	2,982,932
-	-	-	-	342,072
<u>236,070</u>	<u>21,822</u>	<u>-</u>	<u>4,968,793</u>	<u>18,943,048</u>
<u>10,762</u>	<u>311,079</u>	<u>1,026</u>	<u>(1,950,047)</u>	<u>2,091,101</u>
-	-	-	-	18,301
-	-	-	2,532,558	3,844,757
-	-	-	-	(1,967,115)
-	-	-	<u>2,532,558</u>	<u>1,895,943</u>
10,762	311,079	1,026	582,511	3,987,044
-	662,357	-	5,375,746	16,758,853
<u>\$ 10,762</u>	<u>\$ 973,436</u>	<u>\$ 1,026</u>	<u>\$ 5,958,257</u>	<u>\$ 20,745,897</u>

# CLAYTON COUNTY, GEORGIA

## SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
<b>2004 Issue</b>					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	\$ 40,000,000	\$ 60,000,000	\$ 40,205,712	\$ 430,577	\$ 40,636,289
<b>2004 Issue</b>					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	215,443,906	158,542,587	9,127,722	167,670,309
<b>2009 Issue</b>					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	205,791,914	129,624,591	11,195,407	140,819,998
City of Lake City	6,400,000	6,400,000	5,377,268	-	5,377,268
City of Jonesboro	8,120,000	8,120,000	5,377,268	-	5,377,268
City of Morrow	9,860,000	9,860,000	8,706,050	-	8,706,050
City of College Park	2,900,000	2,900,000	2,560,603	-	2,560,603
City of Lovejoy	3,335,000	3,335,000	2,944,694	-	2,944,694
City of Riverdale	17,401,464	17,401,464	14,339,380	-	14,339,380
City of Forest Park	59,700,000	59,700,000	25,093,912	-	25,093,912
<b>2015 Issue</b>					
Capital outlay to fund acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center; a trade center and small business incubator; welcome to Clayton signage at county line borders; park land and greenway acquisition and development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute roof, Full TV Station remodel for CCTV23, VIP Complex at International Park; new county information technology center; acquisition of hardware, software and development of a county enterprise software system, comprehensive justice management and information technology system, jail security/access control/ video surveillance system, modernization of public safety and public service fleet; and transportation and development projects.	217,955,180	217,955,180	56,784,684 *	8,907,330	65,692,014
Repayment of interest on debt	-	-	1,829,038	1,228,718	3,057,756
City of Lake City	2,749,774	2,749,774	652,508	452,993	1,105,501
City of Jonesboro	4,955,039	4,955,039	1,175,807	816,285	1,992,092
City of Morrow	6,751,921	6,751,921	1,602,197	1,112,301	2,714,498
City of College Park	1,334,050	1,334,050	316,563	219,769	536,332
City of Lovejoy	6,151,921	6,151,921	1,452,197	1,012,301	2,464,498
City of Riverdale	12,972,461	12,972,461	3,041,456	2,131,471	5,172,927
City of Forest Park	19,384,548	19,384,548	4,599,857	3,193,380	7,793,237
<b>Total Expenditures</b>	<b>\$ 852,036,358</b>	<b>\$ 861,207,178</b>	<b>\$ 464,226,372</b>	<b>\$ 39,828,254</b>	<b>\$ 504,054,626</b>

(Continued)

# CLAYTON COUNTY, GEORGIA

## SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 9,558,299
Funds transferred in from Other County Grants Fund used for SPLOST projects	3,837,770
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 13,396,069</u>
Total 2009 Issue expenditures from above	\$ 11,195,407
Funds transferred in from Other County Grants Fund used for SPLOST projects	1,784,528
Reimbursement from other governments for SPLOST projects	875,031
Expenditures per the 2009 SPLOST Fund	<u>\$ 13,854,966</u>
Total 2015 Issue expenditures from above	\$ 19,074,548
Funds transferred in from Other County Grants Fund used for SPLOST projects	96,190
Transfer for Bond Principal	11,850,000
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 31,020,738</u>

\* Beginning balance on this schedule for the 2015 Issue has been adjusted for interest paid in fiscal year 2016 of \$1,443,978.





## **Budgetary Comparison Schedules**

## **GENERAL FUND**

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance With Budget	2016 Actual
<b>Revenues:</b>					
<b>Property Taxes:</b>					
Real property taxes	\$ 58,289,861	\$ 61,565,224	\$ 62,964,653	\$ 1,399,429	\$ 60,199,915
Personal property taxes	14,832,266	14,832,266	15,721,604	889,338	14,139,842
Public utility taxes	11,903,602	11,903,602	11,165,366	(738,236)	10,107,378
Heavy equipment taxes	-	-	13,220	13,220	8,147
Mobile home taxes	188,946	188,946	170,271	(18,675)	159,958
Motor vehicle taxes	2,271,065	2,271,065	2,064,607	(206,458)	2,763,080
Title ad valorem taxes	4,153,101	4,172,065	5,502,691	1,330,626	6,910,925
Timber taxes	-	-	-	-	3,520
Prior year tax	2,834,191	2,834,191	1,005,110	(1,829,081)	1,837,488
Total Property Taxes	<u>94,473,032</u>	<u>97,767,359</u>	<u>98,607,522</u>	<u>840,163</u>	<u>96,130,253</u>
<b>Other Taxes:</b>					
Railroad equipment tax	20,000	20,000	27,509	7,509	24,993
Insurance premium tax	10,750,000	10,750,000	11,411,418	661,418	10,722,725
Financial institution gross receipt tax	150,000	150,000	192,278	42,278	192,454
Intangible recording tax	710,000	710,000	1,029,067	319,067	925,052
Local option sales tax	36,650,000	36,650,000	35,366,170	(1,283,830)	33,833,089
Interest on delinquent taxes	450,000	450,000	311,186	(138,814)	584,689
Penalties on delinquent taxes	1,450,000	1,450,000	657,356	(792,644)	1,206,340
Reimbursement - cost of collecting delinquent taxes	330,000	330,000	586,131	256,131	469,656
Alcoholic beverage sales tax	410,000	410,000	558,420	148,420	473,010
Alcoholic beverage excise tax	1,600,000	1,600,000	1,716,072	116,072	1,704,009
Real estate transfer tax	260,000	260,000	428,035	168,035	341,869
Energy excise tax	200,000	200,000	259,866	59,866	191,027
Total Other Taxes	<u>52,980,000</u>	<u>52,980,000</u>	<u>52,543,508</u>	<u>(436,492)</u>	<u>50,668,913</u>
Total Taxes	<u>147,453,032</u>	<u>150,747,359</u>	<u>151,151,030</u>	<u>403,671</u>	<u>146,799,166</u>
<b>Licenses and Permits:</b>					
Business licenses	4,600,000	4,600,000	4,793,200	193,200	5,365,908
Marriage licenses	61,000	61,000	79,688	18,688	76,803
Alcoholic business licenses	598,000	598,000	862,595	264,595	584,773
Building permits	750,000	785,050	1,748,906	963,856	1,248,184
Electrical permits	135,000	135,000	228,444	93,444	219,321
Plumbing permits	75,000	75,000	157,661	82,661	139,121
HVAC permits	70,000	70,000	136,506	66,506	127,973
House moving permits	-	-	-	-	150
Miscellaneous permits	102,000	102,000	17,957	(84,043)	16,375
Mobile home registration permits	8,000	8,000	8,454	454	8,433
Mobile home moving permits	300	300	135	(165)	290
Pistol permits	88,000	88,000	132,984	44,984	129,662
Total Licenses and Permits	<u>6,487,300</u>	<u>6,522,350</u>	<u>8,166,530</u>	<u>1,644,180</u>	<u>7,916,993</u>
<b>Intergovernmental Revenues:</b>					
Federal reimbursement - narcotics unit	87,000	148,544	195,105	46,561	206,147
Georgia dept. of transportation	-	-	-	-	2,500
State reimbursement - judicial staff	319,362	319,362	316,384	(2,978)	318,179
State reimbursement - library staff	331,836	347,736	304,230	(43,506)	313,732
State reimbursement - other salaries	108,000	108,000	157,837	49,837	156,032
Georgia State inmate housing	1,660,000	1,713,941	1,707,496	(6,445)	1,633,968
Library material income	-	69,555	65,466	(4,089)	-
Library maintenance income	36,000	80,885	49,687	(31,198)	58,357

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

Revenues (continued):	Original Budget	Final Budget	2017 Actual	Variance With Budget	2016 Actual
<b>Intergovernmental Revenues (continued):</b>					
Social Security Adm. - incentive pay	\$ 18,000	\$ 22,300	\$ 22,300	\$ -	\$ 20,900
Clayton County self-insurance contributions	1,350,000	1,460,208	1,562,730	102,522	1,357,504
Clayton cities/county contract revenue	84,000	84,000	71,416	(12,584)	455,975
Clayton County Water Authority contract revenue	80,000	104,580	104,580	-	74,640
Community Service Authority revenue	26,000	26,000	24,295	(1,705)	29,201
Department of Family/Children Services contract revenue	4,000	4,000	546	(3,454)	4,261
Local agency Services contract revenue	-	-	-	-	6,000
<b>Total Intergovernmental Revenues</b>	<b>4,104,198</b>	<b>4,489,111</b>	<b>4,582,072</b>	<b>92,961</b>	<b>4,637,396</b>
<b>Charges for Services:</b>					
Cable TV franchise fees	1,700,000	1,700,000	2,348,604	648,604	1,896,172
Commissions on taxes	2,350,000	2,350,000	2,620,203	270,203	2,533,591
Court filing and recording fees	1,876,000	1,876,000	1,774,011	(101,989)	1,813,243
Court supervision fees	965,000	965,000	874,072	(90,928)	932,374
Emergency medical service fees	6,500,000	6,500,000	3,877,443	(2,622,557)	4,690,949
Emergency 911 fees	-	-	2,100	2,100	-
Qualifying fees	11,500	11,500	28,187	16,687	39,686
Mapping fees	90,500	90,500	12,416	(78,084)	32,491
Photocopy revenue	300,350	300,350	335,955	35,605	328,435
Rabies control fees	64,000	64,000	36,775	(27,225)	72,816
Recreation program fees	2,353,000	2,353,000	2,094,846	(258,154)	2,275,921
Recreation concession revenue	16,500	16,500	16,757	257	15,491
Registrar fees	700	700	573	(127)	476
Re-zoning application fees	16,000	16,000	9,300	(6,700)	18,500
Tag mailing and handling fees	30,000	30,000	32,785	2,785	30,014
Tag and title transfer fees	300,000	300,000	327,488	27,488	321,615
Traffic sign fees	2,200	2,200	2,286	86	2,725
Rental income	3,150,176	3,157,409	3,331,972	174,563	3,206,595
Housing code enforcement income	103,000	103,000	332,694	229,694	163,708
Vehicle emission testing administration	160,000	160,000	-	(160,000)	102,725
Refuse control fees	83,000	83,000	100,713	17,713	98,465
Telephone commission income	525,000	568,599	300,672	(267,927)	529,583
Variance application fees	21,000	21,000	22,066	1,066	18,963
Sign approval fees	22,000	22,000	26,475	4,475	35,900
Subdivision review fees	3,000	3,000	-	(3,000)	-
Site plan review fees	38,000	38,000	39,363	1,363	35,460
Beach revenue	25,000	25,000	43,347	18,347	50,492
Tennis center revenue	2,500	2,500	5,048	2,548	6,148
Sheriff service fees	1,650,000	1,840,643	1,840,643	-	1,754,606
Inmate medical expense reimbursement	34,000	34,000	25,418	(8,582)	41,755
Inmate housing reimbursement	82,000	82,000	55,722	(26,278)	106,140
Pretrial intervention	306,500	313,600	384,540	70,940	316,850
Miscellaneous	231,500	234,772	264,845	30,073	251,000
<b>Total Charges for Services</b>	<b>23,012,426</b>	<b>23,264,273</b>	<b>21,167,319</b>	<b>(2,096,954)</b>	<b>21,722,889</b>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance With Budget	2016 Actual
<b>Revenues (continued):</b>					
<b>Fines and Forfeitures:</b>					
Court fines	\$ 4,157,000	\$ 4,157,000	\$ 3,079,638	\$ (1,077,362)	\$ 3,823,220
Bond forfeitures	135,000	323,561	323,561	-	370,094
Condemnations	-	-	4,618	4,618	-
Library fines	108,000	108,000	93,382	(14,618)	106,717
False alarm fines	62,000	62,000	40,036	(21,964)	46,614
Automated traffic fines	825,000	825,000	1,010,756	185,756	1,007,711
Total Fines and Forfeitures	<u>5,287,000</u>	<u>5,475,561</u>	<u>4,551,991</u>	<u>(923,570)</u>	<u>5,354,356</u>
<b>Interest and Dividends</b>	<u>39,500</u>	<u>39,500</u>	<u>10,576</u>	<u>(28,924)</u>	<u>45,693</u>
<b>Other Revenues:</b>					
Litigation settlement	-	-	-	-	20,169
Miscellaneous revenue	560,750	751,742	875,661	123,919	899,910
Total Other Revenues	<u>560,750</u>	<u>751,742</u>	<u>875,661</u>	<u>123,919</u>	<u>920,079</u>
<b>Gifts and donations</b>	<u>10,000</u>	<u>32,642</u>	<u>13,984</u>	<u>(18,658)</u>	<u>15,193</u>
<b>Total revenues</b>	<u>\$ 186,954,206</u>	<u>\$ 191,322,538</u>	<u>\$ 190,519,163</u>	<u>\$ (803,375)</u>	<u>\$ 187,411,765</u>

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>General government:</b>					
<b>Commissioners:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,793,217	\$ 1,709,360	\$ 1,643,573	\$ 65,787	\$ 1,671,882
Pension contribution	238,542	255,083	225,029	30,054	229,147
FICA and Medicare insurance	127,860	135,429	119,155	16,274	122,158
Group health and life insurance	210,392	214,110	183,334	30,776	195,519
Workers' compensation insurance	1,471	2,005	1,431	574	3,149
Board member fees	35,000	35,000	7,100	27,900	-
Contract service fees	39,271	40,776	39,775	1,001	19,407
Rental	11,868	10,741	10,470	271	13,958
Materials and supplies	56,100	55,850	50,045	5,805	66,897
Minor equipment	2,000	12,698	12,169	529	9,058
Dues and subscriptions	57,179	44,477	42,210	2,267	43,026
Training, travel, and meetings	72,583	83,773	81,227	2,546	72,235
Uniform allowance	2,600	5,896	5,266	630	2,934
Repair and maintenance	-	549	549	-	-
Advertising	2,000	7,734	7,403	331	504
<b>Capital outlay</b>	-	-	-	-	95
Total Commissioners	<u>2,650,083</u>	<u>2,613,481</u>	<u>2,428,736</u>	<u>184,745</u>	<u>2,449,969</u>
<b>Finance:</b>					
<b>Current:</b>					
Salaries and wages	2,150,185	2,202,331	2,010,924	191,407	1,875,180
Pension contribution	275,496	288,397	271,290	17,107	249,099
FICA and Medicare insurance	162,956	169,915	147,376	22,539	137,690
Group health and life insurance	276,999	285,467	222,632	62,835	219,518
Workers' compensation insurance	1,824	1,912	1,771	141	3,560
Contract service fees	1,260	1,298	1,298	-	1,260
Rental	15,700	21,307	14,864	6,443	15,756
Material and supplies	75,500	78,206	60,168	18,038	59,088
Dues and subscriptions	5,355	5,355	3,850	1,505	4,306
Travel, training, and meetings	18,000	18,000	12,571	5,429	9,425
Minor equipment	23,600	24,884	3,444	21,440	10,364
Repair and maintenance	5,000	5,000	3,066	1,934	202
Postage	575,000	569,393	515,836	53,557	447,667
Redistribution - other	(148,000)	(148,000)	(153,225)	5,225	(149,931)
Total Finance	<u>3,438,875</u>	<u>3,523,465</u>	<u>3,115,865</u>	<u>407,600</u>	<u>2,883,184</u>
<b>Central Services - Risk Management:</b>					
<b>Current:</b>					
Salaries and wages	225,315	232,255	219,700	12,555	208,099
Pension contribution	31,316	32,240	30,538	1,702	28,926
FICA and Medicare insurance	17,237	17,711	16,001	1,710	15,174
Group health and life insurance	41,325	41,323	33,007	8,316	30,524
Workers' compensation insurance	192	194	194	-	396
Contract service fees	35,650	35,650	34,550	1,100	45,899
Rental	5,516	5,516	4,957	559	5,500
Materials and supplies	3,900	3,913	3,649	264	3,886
Dues and subscriptions	1,530	1,530	1,170	360	1,155
Travel, training, and meetings	4,390	4,390	4,200	190	4,177
Total Central Services - Risk Management	<u>366,371</u>	<u>374,722</u>	<u>347,966</u>	<u>26,756</u>	<u>343,736</u>

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Information Technology - Administration:</b>					
<b>Current:</b>					
Salaries and wages	\$ 3,076,081	\$ 3,086,182	\$ 3,086,181	\$ 1	\$ 3,072,085
Pension contribution	421,404	419,741	419,741	-	419,108
FICA and Medicare insurance	237,228	224,437	224,437	-	224,354
Group health and life insurance	445,416	407,127	402,364	4,763	379,143
Workers' compensation insurance	2,648	2,812	2,812	-	6,177
Contract service fees	1,251,864	1,144,799	900,363	244,436	668,276
Rental	10,000	10,000	6,596	3,404	9,097
Materials and supplies	97,200	148,220	134,552	13,668	125,042
Telephone, telegraph	179,235	122,319	111,894	10,425	233,474
Dues and subscriptions	3,643	3,577	2,503	1,074	1,690
Training, travel, and meetings	16,190	17,190	14,799	2,391	17,430
Uniform allowance	500	10,078	8,946	1,132	7,993
Minor equipment	350,000	338,009	318,811	19,198	248,030
Repair and maintenance	526,000	463,597	434,616	28,981	353,984
<b>Capital outlay</b>	-	121,182	112,880	8,302	60,679
Total Information Technology - Administration	6,617,409	6,519,270	6,181,495	337,775	5,826,562
<b>Information Technology - Geographical Info Systems:</b>					
<b>Current:</b>					
Salaries and wages	300,483	79,223	79,223	-	195,532
Pension contribution	41,765	28,183	11,012	17,171	27,179
FICA and Medicare insurance	22,986	15,465	5,963	9,502	14,643
Group health and life insurance	37,933	6,343	4,778	1,565	15,461
Workers' compensation insurance	257	74	73	1	371
Contract service fees	28,450	28,450	15,770	12,680	15,600
Materials and supplies	4,000	1,659	392	1,267	3,176
Dues and subscriptions	160	160	-	160	-
Training, travel, and meetings	-	2,841	2,815	26	-
Minor equipment	-	1,000	-	1,000	7,969
Total Information Technology - Geographical Info Systems	436,034	163,398	120,026	43,372	279,931
<b>Information Technology - Archives and Records Mgmt:</b>					
<b>Current:</b>					
Salaries and wages	125,704	129,576	121,650	7,926	117,404
Pension contribution	17,541	18,058	16,910	1,148	16,319
FICA and Medicare insurance	12,123	12,456	8,960	3,496	8,603
Group health and life insurance	29,957	29,957	14,434	15,523	18,192
Workers' compensation insurance	135	135	108	27	223
Contract service fees	6,860	6,860	2,752	4,108	5,263
Rental	2,627	2,627	2,442	185	2,792
Materials and supplies	7,500	4,378	3,018	1,360	4,664
Dues and subscriptions	125	125	40	85	762
Training, travel, and meetings	2,650	2,650	-	2,650	2,084
Uniform allowance	200	200	-	200	-
Minor equipment	-	3,202	2,830	372	-
Total Information Tech - Archives and Records Mgmt	205,422	210,224	173,144	37,080	176,306
<b>Human Resources - Administration:</b>					
<b>Current:</b>					
Salaries and wages	786,337	780,465	702,239	78,226	745,886
Pension contribution	105,404	101,565	94,010	7,555	98,529
FICA and Medicare insurance	60,111	59,527	49,854	9,673	52,906
Group health and life insurance	186,136	162,016	146,051	15,965	160,689
Workers' compensation insurance	610	649	560	89	1,416
Board member fee	19,800	19,800	17,100	2,700	17,775
Medical service fee	30,000	41,221	41,221	-	34,119
Contract service fees	749	749	-	749	325
Rental	13,212	13,212	12,886	326	13,580

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Human Resources - Administration:</b>					
<b>(continued)</b>					
<b>Current:</b>					
Materials and supplies	\$ 19,000	\$ 18,554	\$ 13,538	\$ 5,016	\$ 17,107
Minor equipment	-	600	525	75	-
Advertising	1,000	1,000	40	960	565
Dues and subscriptions	900	900	877	23	799
Training, travel, and meetings	2,100	2,116	630	1,486	3,464
Total Human Resources - Administration	1,225,359	1,202,374	1,079,531	122,843	1,147,160
<b>Central Services:</b>					
<b>Current:</b>					
Salaries and wages	909,545	869,069	841,396	27,673	866,603
Pension contribution	126,418	115,451	113,629	1,822	117,675
FICA and Medicare insurance	69,574	62,028	61,115	913	63,422
Group health and life insurance	124,800	126,690	122,453	4,237	114,125
Workers' compensation insurance	2,408	2,426	2,249	177	5,338
Rental	27,900	27,900	23,195	4,705	29,883
Materials and supplies	72,122	68,782	63,322	5,460	94,250
Minor equipment	-	7,000	6,602	398	1,991
Dues and subscriptions	3,615	3,414	3,166	248	2,266
Training, travel, and meetings	7,367	8,147	6,663	1,484	10,813
Promotional	-	1,200	931	269	-
Uniform allowance	1,550	2,276	1,259	1,017	727
Wrecker service	-	250	250	-	-
Repair and maintenance	196,144	288,982	285,645	3,337	264,215
Redistribution - printing	(163,737)	(163,737)	(158,144)	(5,593)	(169,646)
<b>Capital outlay</b>	-	-	-	-	19,212
Total Central Services	1,377,706	1,419,878	1,373,731	46,147	1,420,874
<b>Professional Services:</b>					
<b>Current:</b>					
Audit fees	215,000	161,200	161,200	-	184,455
Board member fees	5,000	-	-	-	1,250
Legal fees	2,200,000	2,654,109	2,632,859	21,250	2,920,940
Medical service fees	180,000	154,185	152,010	2,175	152,510
Contract services fees	866,900	941,208	933,904	7,304	793,033
Materials and supplies	7,000	6,640	6,597	43	4,940
Court reporter fees	14,000	14,412	14,412	-	17,013
Advertising	72,000	52,168	52,167	1	139,400
Litigation claims and ins settlements	-	1,209,105	1,209,105	-	1,576,570
Pauper funeral expense	40,000	40,815	40,815	-	55,115
<b>Debt service</b>	-	58	57	1	38
Total Professional Services	3,599,900	5,233,900	5,203,126	30,774	5,845,264
<b>Refuse Control:</b>					
<b>Current:</b>					
Salaries and wages	1,189,270	1,080,436	1,077,627	2,809	1,098,505
Pension contribution	162,150	150,121	142,622	7,499	145,652
FICA and Medicare insurance	90,977	85,505	79,057	6,448	80,406
Group health and life insurance	193,576	137,804	137,803	1	155,938
Workers' compensation insurance	20,656	18,516	18,515	1	41,698
Rental	1,452	1,452	1,452	-	1,452
Materials and supplies	114,398	116,398	114,873	1,525	114,391
Sanitation	84,000	114,000	113,270	730	121,921
Uniform allowance	6,000	6,000	3,791	2,209	18,508
Repair and maintenance	5,700	5,700	5,214	486	5,579
Total Refuse Control	1,868,179	1,715,932	1,694,224	21,708	1,784,050

(Continued)



**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Registrar:</b>					
<b>Current:</b>					
Salaries and wages	\$ 610,142	\$ 636,698	\$ 636,696	\$ 2	\$ 581,012
Pension contribution	36,723	37,306	37,306	-	30,679
FICA and Medicare insurance	46,677	42,737	42,736	1	28,242
Group health and life insurance	61,299	40,515	40,515	-	39,493
Workers' compensation insurance	1,198	910	908	2	1,181
Board member fee	3,000	3,000	3,000	-	2,900
Contract service fees	28,500	89,577	89,576	1	24,002
Rental	6,668	10,542	10,541	1	4,574
Materials and supplies	38,000	17,621	17,618	3	30,970
Promotional	-	177	177	-	-
Minor equipment	-	3,673	3,673	-	3,025
Advertising	3,000	907	907	-	(174)
Dues and subscriptions	505	1,437	1,437	-	622
Training, travel, and meetings	6,870	5,719	5,718	1	6,654
Repair and maintenance	6,000	1	-	1	4,300
<b>Total Registrar</b>	<b>848,582</b>	<b>890,820</b>	<b>890,808</b>	<b>12</b>	<b>757,480</b>
<b>County Garage:</b>					
<b>Current:</b>					
Salaries and wages	720,826	693,581	641,449	52,132	650,602
Pension contribution	93,495	89,397	80,782	8,615	83,339
FICA and Medicare insurance	55,140	52,883	46,095	6,788	47,199
Group health and life insurance	124,201	113,074	113,074	-	112,057
Workers' compensation insurance	8,408	8,408	8,276	132	17,002
Contract service fees	25,000	23,272	22,431	841	22,521
Rental	4,691	4,935	4,634	301	5,058
Materials and supplies	11,600	14,166	9,233	4,933	5,831
Gas and oil	2,900,000	2,361,209	2,037,616	323,593	1,961,255
Minor equipment	-	4,500	4,346	154	1,200
Witness fee	-	-	-	-	14,226
Dues and subscriptions	1,500	1,500	1,500	-	1,500
Rubber tire disposal	1,000	1,985	1,900	85	603
Training, travel, and meetings	3,000	3,000	498	2,502	867
Uniform allowance	5,800	5,800	5,657	143	5,706
Wrecker service	20,000	20,000	18,740	1,260	21,200
Repair and maintenance	1,760,000	2,286,660	2,273,714	12,946	2,397,540
Redistribution - oil and gas	(300,000)	(300,000)	(227,040)	(72,960)	(239,920)
Redistribution - garage maintenance	(550,000)	(550,000)	(624,594)	74,594	(751,844)
Litigation claims and settlements	-	-	-	-	806
<b>Capital outlay</b>	<b>-</b>	<b>34,999</b>	<b>34,999</b>	<b>-</b>	<b>24,872</b>
<b>Total County Garage</b>	<b>4,884,661</b>	<b>4,869,369</b>	<b>4,453,310</b>	<b>416,059</b>	<b>4,381,620</b>
<b>Building and Maintenance:</b>					
<b>Current:</b>					
Salaries and wages	1,068,241	1,064,214	1,042,948	21,266	1,019,726
Pension contribution	147,184	147,823	143,448	4,375	139,846
FICA and Medicare insurance	82,032	82,649	75,474	7,175	73,888
Group health and life insurance	185,899	163,082	153,820	9,262	161,143
Workers' compensation insurance	10,975	11,105	11,105	-	23,619
Contract service fees	388,990	388,990	388,338	652	365,515
Rental	14,916	2,033	1,735	298	8,865
Materials and supplies	9,500	9,520	9,433	87	9,170
Minor equipment	10,000	10,000	9,621	379	16,741
Training, travel, and meetings	2,000	2,000	917	1,083	165
Uniform allowance	8,400	8,000	7,963	37	2,826
Repair and maintenance	700,000	736,853	731,133	5,720	684,948
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,292</b>
<b>Total Building and Maintenance</b>	<b>2,628,137</b>	<b>2,626,269</b>	<b>2,575,935</b>	<b>50,334</b>	<b>2,530,744</b>

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Extension University of Georgia:</b>					
<b>Current:</b>					
Salaries and wages	\$ 183,206	\$ 164,249	\$ 132,883	\$ 31,366	\$ 148,005
Pension contribution	17,910	16,393	16,050	343	15,363
FICA and Medicare insurance	14,932	14,218	9,765	4,453	11,030
Group health and life insurance	26,493	15,967	15,966	1	12,524
Workers' compensation insurance	116	116	104	12	250
Contract service fees	3,000	6,500	4,550	1,950	2,576
Rental	3,000	3,496	2,576	920	2,080
Materials and supplies	14,730	14,840	10,126	4,714	15,490
Minor equipment	-	2,070	1,380	690	583
Dues and subscriptions	430	618	558	60	1,538
Training, travel, and meetings	13,635	11,185	4,929	6,256	8,259
Uniform allowance	300	900	884	16	299
General assistance	36,775	36,775	31,967	4,808	5,626
Total Extension University of Georgia	314,527	287,327	231,738	55,589	223,623
<b>Other General Government:</b>					
<b>Current:</b>					
Group health and life insurance	65,000	28,915	28,914	1	37,228
Georgia state unemployment insurance	150,000	35,038	35,038	-	51,212
Additional employer contribution	400,000	400,000	400,000	-	510,649
ARC fees	285,000	359,195	359,195	-	267,800
Contract service fees	492,000	630,118	630,117	1	645,307
Rental	10,500	10,500	10,500	-	10,500
Materials and supplies	-	6,288	6,288	-	290
Bank charges	-	-	-	-	79
Utilities	4,050,000	4,216,053	4,216,051	2	4,394,081
Sanitation	945,307	2,045,307	2,045,307	-	1,077,709
Telephone, telegraph	1,425,000	1,496,246	1,496,246	-	1,553,636
Performance bond	1,150,000	1,239,608	1,239,607	1	1,201,940
Landfill post-closure care and monitoring	100,000	96,651	96,650	1	124,765
Claims expense	4,650,000	5,055,334	5,055,332	2	4,989,637
Minor equipment	217,967	2,199	2,199	-	3,170
Training, travel, and meetings	-	4,191	329	3,862	-
Repair and maintenance	1,200,000	1,598,936	1,598,935	1	1,473,776
Litigation claims and settlements	-	5,037	5,037	-	-
General assistance	815,125	810,925	801,691	9,234	1,498,147
Payment to others	10,000	102,952	102,952	-	97,762
Redistribution - personnel	610,265	-	-	-	-
<b>Debt Service</b>	1,212,279	1,212,283	1,212,279	4	1,259,647
<b>Capital outlay</b>	2,300,000	1,600,896	1,600,894	2	319,763
Total Other General Government	20,088,443	20,956,672	20,943,561	13,111	19,517,098
<b>Total General Government</b>	<b>\$ 50,549,688</b>	<b>\$ 52,607,101</b>	<b>\$ 50,813,196</b>	<b>\$ 1,793,905</b>	<b>\$ 49,567,601</b>
<b>General Government</b>					
Current expenditures	\$ 47,037,409	\$ 49,637,683	\$ 47,852,087	\$ 1,785,596	\$ 47,859,003
Debt service	1,212,279	1,212,341	1,212,336	5	1,259,685
Capital outlay	2,300,000	1,757,077	1,748,773	8,304	448,913
<b>Total General Government</b>	<b>\$ 50,549,688</b>	<b>\$ 52,607,101</b>	<b>\$ 50,813,196</b>	<b>\$ 1,793,905</b>	<b>\$ 49,567,601</b>
<b>Tax Assessment and Collection:</b>					
<b>Tax Commissioner:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,269,216	\$ 1,279,899	\$ 1,246,517	\$ 33,382	\$ 1,231,169
Pension contribution	163,389	168,508	165,067	3,441	162,088
FICA and Medicare insurance	96,938	99,519	90,431	9,088	90,261
Group health and life insurance	181,368	198,221	198,220	1	173,473

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Tax Assessment and Collection:</b>					
<b>Tax Commissioner (continued):</b>					
Workers' compensation insurance	\$ 1,086	\$ 1,115	\$ 1,115	\$ -	\$ 2,341
Contract service fees	-	500	310	190	-
Rental	54,575	63,803	63,250	553	62,040
Materials and supplies	71,000	64,883	62,345	2,538	86,957
Dues and subscriptions	1,150	1,150	918	232	868
Training, travel, and meetings	1,650	4,297	4,297	-	3,849
Other minor equipment	-	4,859	4,369	490	4,079
Repair and maintenance	-	-	-	-	215
<b>Total Tax Commissioner</b>	<b>1,840,372</b>	<b>1,886,754</b>	<b>1,836,839</b>	<b>49,915</b>	<b>1,817,340</b>
<b>Tax Assessor:</b>					
<b>Current:</b>					
Salaries and wages	1,321,613	1,192,302	1,169,802	22,500	1,204,652
Pension contribution	183,689	166,451	162,602	3,849	167,430
FICA and Medicare insurance	101,102	83,764	83,764	-	86,913
Group health and life insurance	285,362	230,338	230,337	1	234,809
Workers' compensation insurance	7,340	7,712	7,711	1	15,484
Board member fee	19,200	19,200	19,200	-	18,650
Contract service fees	8,000	5,951	5,430	521	-
Rental	7,407	7,519	7,186	333	6,476
Materials and supplies	25,000	24,855	19,667	5,188	21,254
Uniform allowance	-	750	448	302	362
Minor equipment	-	-	-	-	1,620
Dues and subscriptions	17,966	21,111	21,110	1	19,660
Training, travel and meetings	17,000	21,500	20,301	1,199	14,271
<b>Capital outlay</b>	<b>6,469</b>	<b>5,009</b>	<b>-</b>	<b>5,009</b>	<b>19,321</b>
<b>Total Tax Assessor</b>	<b>2,000,148</b>	<b>1,786,462</b>	<b>1,747,558</b>	<b>38,904</b>	<b>1,810,902</b>
<b>Total Tax Assessment and Collection</b>	<b>\$ 3,840,520</b>	<b>\$ 3,673,216</b>	<b>\$ 3,584,397</b>	<b>\$ 88,819</b>	<b>\$ 3,628,242</b>
Current expenditures	3,834,051	3,668,207	3,584,397	83,810	3,608,921
Capital outlay	6,469	5,009	-	5,009	19,321
<b>Total Tax Assessment and Collection</b>	<b>\$ 3,840,520</b>	<b>\$ 3,673,216</b>	<b>\$ 3,584,397</b>	<b>\$ 88,819</b>	<b>\$ 3,628,242</b>
<b>Courts and Law Enforcement:</b>					
<b>Superior Court:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,454,827	\$ 1,317,601	\$ 1,246,405	\$ 71,196	\$ 1,221,576
Pension contribution	132,929	148,420	117,896	30,524	122,306
FICA and Medicare insurance	90,136	99,600	80,947	18,653	80,376
Group health and life insurance	228,486	253,159	158,927	94,232	183,610
Workers' compensation insurance	986	1,201	947	254	2,048
Contract service fees	240,000	300,000	294,784	5,216	310,023
Rental	15,642	21,332	16,113	5,219	13,911
Materials and supplies	22,400	36,828	31,406	5,422	26,434
Court reporter fees	280,000	291,900	289,269	2,631	292,658
Emeritus and pro-tem fees	13,000	26,500	25,514	986	34,185
Bailiff fees	250,000	231,573	205,284	26,289	254,198
Dues and subscriptions	5,481	7,381	5,921	1,460	7,680
Training, travel, and meetings	7,000	12,300	10,830	1,470	9,096
Uniform allowance	2,000	3,593	3,563	30	2,284
Minor equipment	-	5,000	1,089	3,911	4,470
<b>Capital outlay</b>	<b>-</b>	<b>25,915</b>	<b>25,529</b>	<b>386</b>	<b>-</b>
<b>Total Superior Court</b>	<b>2,742,887</b>	<b>2,782,303</b>	<b>2,514,424</b>	<b>267,879</b>	<b>2,564,855</b>
<b>Indigent Defense Court Administration:</b>					
<b>Current:</b>					
Salaries and wages	76,200	78,547	46,172	32,375	68,416
Pension contribution	10,591	10,903	6,418	4,485	9,510
FICA and Medicare insurance	5,829	5,989	3,519	2,470	5,037

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Indigent Defense Court Administration:</b>					
Group health and life insurance	\$ 4,911	\$ 4,911	\$ 617	\$ 4,294	\$ 7,343
Workers' compensation insurance	65	65	41	24	130
Contract service fees	7,000	7,000	-	7,000	-
Materials and supplies	2,500	2,500	1,421	1,079	1,408
Indigent defense fees	2,561,398	2,561,398	2,406,750	154,648	2,345,155
Minor equipment	-	-	-	-	770
Total Indigent Def Ct Admin	2,668,494	2,671,313	2,464,938	206,375	2,437,769
<b>Public Defenders Office, Clayton Circuit:</b>					
<b>Current:</b>					
Rental	70,923	68,423	64,941	3,482	65,112
Materials and supplies	7,000	5,391	5,376	15	7,970
Electric utilities	2,500	2,604	2,602	2	2,648
Court books and records	2,808	3,608	3,070	538	346
Court reporter fees	3,000	5,358	5,143	215	3,465
Dues and subscriptions	454	-	-	-	-
Indigent defense fees	1,798,649	1,801,150	1,801,149	1	1,832,399
Evidence expense	200	-	-	-	519
Witness fees	1,000	-	-	-	-
Total Public Defenders Office	1,886,534	1,886,534	1,882,281	4,253	1,912,459
<b>State Court:</b>					
<b>Current:</b>					
Salaries and wages	1,328,138	1,286,845	1,263,812	23,033	1,281,093
Pension contribution	136,482	140,508	121,809	18,699	132,168
FICA and Medicare insurance	90,941	93,442	85,886	7,556	86,653
Group health and life insurance	139,494	138,973	127,730	11,243	122,554
Workers' compensation insurance	1,140	1,161	1,160	1	2,444
Contract service fees	-	500	101	399	-
Rental	9,305	12,141	8,341	3,800	8,465
Materials and supplies	8,000	9,449	9,156	293	8,054
Minor equipment	1,000	-	-	-	1,087
Court reporter fees	239,000	239,920	239,523	397	230,602
Emeritus and pro-tem fees	31,077	53,077	51,588	1,489	55,317
Bailiff fees	77,000	132,000	131,280	720	85,500
Dues and subscriptions	6,102	9,052	5,871	3,181	5,382
Training, travel, and meetings	8,000	7,730	6,934	796	9,849
Advertising	-	50	20	30	-
Uniform allowance	-	1,373	1,372	1	-
Total State Court	2,075,679	2,126,221	2,054,583	71,638	2,029,168
<b>Clerk of State Court:</b>					
<b>Current:</b>					
Salaries and wages	888,750	902,909	902,908	1	851,684
Pension contribution	116,601	123,637	122,765	872	115,775
FICA and Medicare insurance	66,135	64,402	64,402	-	61,679
Group health and life insurance	151,987	186,220	186,219	1	153,141
Workers' compensation insurance	739	816	815	1	1,618
Rental	14,512	15,719	15,718	1	14,533
Materials and supplies	14,000	12,303	11,773	530	11,159
Dues and subscriptions	1,792	1,792	1,321	471	1,720
Training, travel, and meetings	3,500	3,500	3,101	399	1,890
Repair and maintenance	-	-	-	-	490
Total Clerk of State Court	1,258,016	1,311,298	1,309,022	2,276	1,213,689
<b>Magistrate Court:</b>					
<b>Current:</b>					
Salaries and wages	786,661	804,293	804,293	-	756,424
Pension contribution	89,632	99,600	99,600	-	83,672
FICA and Medicare insurance	59,892	59,777	59,692	85	56,144
Group health and life insurance	57,330	53,130	53,050	80	56,835
Workers' compensation insurance	673	685	621	64	1,437
Contract service fees	19,421	16,221	16,136	85	12,146

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

Expenditures:	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Magistrate Court (continued):</b>					
Rental	\$ 4,284	\$ 4,284	\$ 4,283	\$ 1	\$ 4,283
Court books and records	16,000	22,550	21,920	630	20,292
Materials and supplies	14,000	14,208	12,973	1,235	14,417
Court reporter fees	20,000	16,650	16,610	40	17,312
Emeritus and pro-tem fees	5,000	28,975	28,975	-	4,338
Bailiff fees	46,000	48,800	48,800	-	52,000
Dues and subscriptions	4,518	8,634	8,124	510	5,318
Uniform allowance	1,750	1,454	490	964	365
Training, travel, and meetings	13,635	5,271	5,119	152	12,376
Advertising	-	-	-	-	10
Minor equipment	-	625	605	20	5,907
<b>Capital outlay</b>	-	-	-	-	8,843
Total Magistrate Court	<u>1,138,796</u>	<u>1,185,157</u>	<u>1,181,291</u>	<u>3,866</u>	<u>1,112,119</u>
<b>State Court Probation</b>					
<b>Current:</b>					
Salaries and wages	698,436	700,467	681,504	18,963	696,545
Pension contribution	97,075	99,939	94,730	5,209	96,818
FICA and Medicare insurance	53,432	54,901	49,057	5,844	50,754
Group health and life insurance	101,202	120,671	120,671	-	111,248
Workers' compensation insurance	597	609	609	-	1,324
Contract service fees	900	1,266	1,198	68	1,068
Rental	1,674	1,674	1,674	-	1,703
Materials and supplies	11,800	10,354	4,340	6,014	6,437
Dues and subscriptions	175	335	235	100	297
Uniform allowance	750	750	-	750	1,317
Training, travel, and meetings	1,200	2,450	-	2,450	4,653
Total State Court Probation	<u>967,241</u>	<u>993,416</u>	<u>954,018</u>	<u>39,398</u>	<u>972,164</u>
<b>Juvenile Court:</b>					
<b>Current:</b>					
Salaries and wages	2,868,593	2,979,501	2,879,510	99,991	2,818,617
Pension contribution	351,225	365,368	350,125	15,243	341,311
FICA and Medicare insurance	212,744	220,676	207,262	13,414	201,987
Group health and life insurance	381,685	384,954	350,796	34,158	364,464
Workers' compensation insurance	2,453	2,548	2,547	1	5,356
Contract service fees	53,740	38,732	30,040	8,692	81,629
Rental	7,140	7,140	7,134	6	7,466
Court books and records	9,227	11,264	11,263	1	9,550
Materials and supplies	39,000	40,204	39,370	834	41,736
Minor equipment	-	5,180	5,100	80	1,123
Repair and maintenance	-	317	317	-	-
Telephone, telegraph	25,040	25,640	25,336	304	24,771
Court reporter fees	500	500	-	500	-
Emeritus and pro-tem fees	8,000	8,000	7,377	623	7,677
Indigent defense fees	210,000	205,193	203,758	1,435	210,403
Witness fees	1,600	1,600	325	1,275	1,210
Bailiff fees	35,000	38,960	38,960	-	39,110
Dues and subscriptions	3,593	3,293	2,979	314	2,468
Training, travel, and meetings	27,740	34,040	33,544	496	28,900
Uniform allowance	-	-	-	-	475
General assistance	50,000	50,000	-	50,000	75,180
Total Juvenile Court	<u>4,287,280</u>	<u>4,423,110</u>	<u>4,195,743</u>	<u>227,367</u>	<u>4,263,433</u>
<b>Probate Court:</b>					
<b>Current:</b>					
Salaries and wages	725,596	768,126	763,222	4,904	744,255
Pension contribution	82,082	87,886	84,056	3,830	82,731
FICA and Medicare insurance	60,090	63,604	56,296	7,308	54,856
Group health and life insurance	77,267	80,550	60,746	19,804	64,743
Workers' compensation insurance	672	725	664	61	1,414
Contract service fees	26,000	20,000	19,500	500	27,899

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Probate Court (continued):</b>					
Rental	\$ 4,776	\$ 4,570	\$ 4,569	\$ 1	\$ 4,569
Court books and records	3,000	1,164	1,163	1	646
Materials and supplies	10,900	14,775	14,688	87	10,600
Emeritus and pro-tem fees	3,000	3,500	3,107	393	1,510
Indigent defense fees	10,000	15,543	14,880	663	6,500
Bailiff fees	10,000	10,500	10,400	100	5,990
Dues and subscriptions	3,270	2,070	1,326	744	1,422
Training, travel and meetings	13,000	12,840	9,811	3,029	11,499
Total Probate Court	1,029,653	1,085,853	1,044,428	41,425	1,018,634
<b>Clerk of Superior/Magistrate Court:</b>					
<b>Current:</b>					
Salaries and wages	1,277,616	1,278,753	1,264,013	14,740	1,236,830
Pension contribution	173,651	182,291	175,274	7,017	170,771
FICA and Medicare insurance	95,584	100,042	90,561	9,481	89,032
Group health and life insurance	248,691	255,042	237,839	17,203	235,964
Workers' compensation insurance	1,068	1,136	1,107	29	2,350
Board member fees	57,000	54,250	34,000	20,250	45,100
Rental	25,243	27,743	24,861	2,882	24,850
Court books and records	3,500	281	280	1	3,620
Materials and supplies	32,700	34,524	34,085	439	34,163
Minor equipment	-	-	-	-	1,040
Jury script fees	530,000	560,000	557,775	2,225	530,200
Dues and subscriptions	985	985	950	35	915
Training, travel, and meetings	3,700	6,439	5,232	1,207	3,601
Redistribution - photocopy	(55,000)	(55,000)	(60,198)	5,198	(60,788)
<b>Capital outlay</b>	-	-	-	-	6,550
Total Clerk of Sup/Mag Court	2,394,738	2,446,486	2,365,779	80,707	2,324,198
<b>Solicitor of State Court:</b>					
<b>Current:</b>					
Salaries and wages	1,669,105	1,729,907	1,698,180	31,727	1,639,553
Pension contribution	220,563	229,443	223,946	5,497	216,071
FICA and Medicare insurance	127,290	132,080	123,005	9,075	119,299
Group health and life insurance	216,069	213,016	189,762	23,254	210,613
Workers' compensation insurance	1,350	1,426	1,426	-	2,953
Medical service fees	1,050	1,250	1,250	-	-
Contract service fees	90,320	98,320	96,236	2,084	84,802
Rental	5,484	7,030	7,029	1	5,482
Materials and supplies	25,000	21,196	15,480	5,716	22,119
Minor equipment	-	2,304	1,785	519	(139)
Court reporter fees	12,000	6,528	1,437	5,091	1,052
Emeritus and pro-tem fees	2,000	2,000	200	1,800	2,200
Witness fees	40,000	40,000	33,678	6,322	34,011
Dues and subscriptions	9,930	9,930	8,081	1,849	5,316
Training, travel, and meetings	8,500	8,510	7,309	1,201	5,001
Uniform allowance	-	222	222	-	-
Repair and maintenance	-	28	28	-	-
Total Solicitor of State Court	2,428,661	2,503,190	2,409,054	94,136	2,348,333
<b>District Attorney:</b>					
<b>Current:</b>					
Salaries and wages	2,987,458	3,019,305	3,018,614	691	2,756,056
Pension contribution	363,337	408,645	408,644	1	366,856
FICA and Medicare insurance	210,279	232,029	224,386	7,643	202,367
Group health and life insurance	335,970	352,410	339,596	12,814	324,800
Workers' compensation insurance	2,879	3,192	2,362	830	6,294
Contract service fees	50,000	60,292	60,243	49	52,000
Rental	15,100	21,407	12,107	9,300	9,603
Court reporter fees	6,000	11,583	11,583	-	9,354

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>District Attorney (continued):</b>					
Court books and records	\$ 15,000	\$ 15,028	\$ 14,289	\$ 739	\$ 11,070
Materials and supplies	34,070	52,667	48,578	4,089	36,445
Minor equipment	-	18,320	12,755	5,565	-
Witness fees	60,000	32,490	29,223	3,267	34,114
Advertising fees	1,300	4,700	4,510	190	72
Dues and subscriptions	10,500	16,544	16,135	409	13,375
Training, travel, and meetings	15,000	29,675	29,649	26	29,101
Uniform allowance	11,500	14,668	14,667	1	11,585
Total District Attorney	4,118,393	4,292,955	4,247,341	45,614	3,863,092
<b>State Adult Probation:</b>					
<b>Current:</b>					
Salaries and wages	4,308	4,441	3,722	719	4,053
Pension contribution	83	85	-	85	44
FICA and Medicare insurance	330	339	287	52	350
Office equipment rental	3,097	3,097	2,706	391	2,706
Materials and supplies	3,800	3,800	3,210	590	3,549
Total State Adult Probation	11,618	11,762	9,925	1,837	10,702
<b>Clayton County Prison:</b>					
<b>Current:</b>					
Salaries and wages	2,745,790	3,061,950	3,061,949	1	2,767,723
Pension contribution	381,650	423,083	423,082	1	382,056
FICA and Medicare insurance	210,042	223,076	223,075	1	201,526
Group health and life insurance	412,793	393,910	393,910	-	385,041
Workers' compensation insurance	31,039	37,090	37,090	-	69,740
Contract service fees	230,394	220,024	220,023	1	226,812
Rental	1,452	1,452	1,452	-	1,453
Materials and supplies	398,772	409,069	408,634	435	408,062
Minor equipment	54,000	62,308	10,371	51,937	34,162
Postage	200	204	204	-	156
Utilities	380,000	378,319	378,318	1	292,548
Dues and subscriptions	1,000	604	603	1	1,722
Training, travel, and meetings	1,696	2,732	2,732	-	2,933
Uniform allowance	14,250	13,870	13,869	1	13,890
Repair and maintenance	53,000	59,857	50,864	8,993	34,907
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(88,059)
<b>Capital outlay</b>	54,000	54,000	32,264	21,736	131,318
Total Clayton County Prison	4,882,019	5,253,489	5,170,381	83,108	4,865,990
<b>Sheriff:</b>					
<b>Current:</b>					
Salaries and wages	17,777,224	19,089,312	19,089,309	3	17,943,466
Pension contribution	2,291,014	2,219,312	2,219,312	-	2,122,416
FICA and Medicare insurance	1,387,604	1,388,830	1,388,829	1	1,311,056
Group health and life insurance	2,943,025	2,610,038	2,610,037	1	2,463,885
Workers' compensation insurance	196,239	213,077	213,076	1	436,066
Medical service fees	6,700,000	7,346,722	7,346,722	-	7,043,619
Contract service fees	576,295	793,690	793,025	665	585,384
Rental	38,667	32,269	32,268	1	33,188
Court books and records	2,000	-	-	-	808
Materials and supplies	2,325,000	2,326,644	2,323,041	3,603	2,394,036
Crime prev and investigation supplies	4,646	7,029	7,029	-	4,310
Minor equipment	14,090	26,853	26,853	-	35,353
Library books and materials	7,500	6,753	6,752	1	2,698
Telephone, telegraph	100,000	81,879	81,879	-	74,307
Advertising	2,000	5,650	5,650	-	3,830
Dues and subscriptions	3,223	2,125	2,125	-	6,431
Prisoner transport	100,000	119,680	119,679	1	90,628
Training, travel, and meetings	35,905	34,936	34,935	1	39,760
Uniform allowance	190,000	191,994	191,993	1	191,174
Repair and maintenance	-	100	100	-	879

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Sheriff (continued):</b>					
<b>Capital outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ 75,058
Total Sheriff	34,694,432	36,496,893	36,492,614	4,279	34,858,352
<b>Total Courts and Law Enforcement</b>	<u>\$ 66,584,441</u>	<u>\$ 69,469,980</u>	<u>\$ 68,295,822</u>	<u>\$ 1,174,158</u>	<u>\$ 65,794,957</u>
Current expenditures	\$ 66,530,441	\$ 69,390,065	\$ 68,238,029	\$ 1,152,036	\$ 65,573,188
Capital outlay	54,000	79,915	57,793	22,122	221,769
<b>Total Courts and Law Enforcement</b>	<u>\$ 66,584,441</u>	<u>\$ 69,469,980</u>	<u>\$ 68,295,822</u>	<u>\$ 1,174,158</u>	<u>\$ 65,794,957</u>
<b>Public Safety:</b>					
<b>County Police:</b>					
<b>Current:</b>					
Salaries and wages	\$ 20,024,123	\$ 20,166,108	\$ 19,927,327	\$ 238,781	\$ 19,570,948
Pension contribution	2,702,158	2,856,854	2,639,036	217,818	2,598,488
FICA and Medicare insurance	1,555,404	1,661,151	1,445,255	215,896	1,422,711
Group health and life insurance	3,689,506	3,644,941	2,956,150	688,791	3,052,808
Workers' compensation insurance	238,818	242,866	238,135	4,731	512,080
Board member fees	1,200	1,500	1,250	250	1,500
Medical service fees	388,400	295,791	126,184	169,607	79,000
Contract service fees	80,000	177,601	110,095	67,506	70,299
Rental	73,116	74,706	67,622	7,084	65,035
Materials and supplies	320,957	361,357	263,940	97,417	295,645
Crime prevention/investigation supplies	40,000	44,106	37,779	6,327	35,812
Minor equipment	50,000	189,870	178,146	11,724	75,824
Telephone, telegraph	246,370	235,028	200,560	34,468	190,918
Dues and subscriptions	13,000	17,500	15,957	1,543	14,634
Training, travel, and meetings	35,764	58,764	55,132	3,632	30,146
Advertising	500	3,000	2,075	925	435
Uniform allowance	305,000	350,760	349,826	934	332,768
Repair and maintenance	74,000	117,729	103,615	14,114	43,456
Wrecker service	-	2,000	1,630	370	300
<b>Capital outlay</b>	-	144,437	50,949	93,488	89,028
Total County Police	<u>29,838,316</u>	<u>30,646,069</u>	<u>28,770,663</u>	<u>1,875,406</u>	<u>28,481,835</u>
<b>Narcotics Unit:</b>					
<b>Current:</b>					
Salaries and wages	1,373,224	1,000,710	996,110	4,600	1,312,652
Pension contribution	190,863	195,802	132,556	63,246	175,103
FICA and Medicare insurance	105,058	107,947	73,122	34,825	95,520
Group health and life insurance	232,408	226,960	127,934	99,026	194,411
Workers' compensation insurance	15,524	14,524	14,360	164	32,912
Contract service fees	2,352	3,380	2,930	450	3,709
Rental	83,252	5,084	3,735	1,349	2,612
Materials and supplies	3,000	10,959	10,606	353	2,955
Telephone, telegraph	19,460	16,540	11,950	4,590	5,115
Dues and subscriptions	2,250	850	-	850	-
Training, travel, and meetings	3,000	3,000	2,213	787	3,935
Casualty and other losses	-	-	-	-	101
<b>Capital outlay</b>	-	80,640	303	80,337	-
Total Narcotics Unit	<u>2,030,391</u>	<u>1,666,396</u>	<u>1,375,819</u>	<u>290,577</u>	<u>1,829,025</u>
<b>EMS Rescue - Administration:</b>					
<b>Current:</b>					
Salaries and wages	6,540,299	7,014,848	7,014,846	2	5,895,668
Pension contribution	922,239	948,751	948,750	1	804,450
FICA and Medicare insurance	507,593	506,143	506,143	-	424,795
Group health and life insurance	1,208,892	1,158,549	1,158,549	-	1,084,700
Workers' compensation insurance	92,679	101,425	101,424	1	189,661
Consulting fees	-	-	-	-	500
Contract service fees	511,730	530,393	530,393	1	544,139
Rental	19,630	22,173	22,172	1	20,037
Materials and supplies	443,548	407,106	407,101	5	420,883
Minor equipment	-	15,406	15,405	1	40,379
Dues and subscriptions	26,250	18,935	18,935	-	3,893

(Continued)



**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>EMS Rescue - Administration (continued):</b>					
Training, travel and meetings	\$ 1,600	\$ 1,564	\$ 1,564	\$ -	\$ 2,692
Uniform allowance	65,500	65,493	65,492	1	91,263
Repair and maintenance	14,000	12,363	12,363	-	25,241
<b>Capital outlay</b>	-	38,579	38,579	-	-
Total EMS Rescue - Administration	<u>10,353,960</u>	<u>10,841,728</u>	<u>10,841,715</u>	<u>13</u>	<u>9,548,301</u>
<b>Central Communications:</b>					
<b>Current:</b>					
Salaries and wages	229,636	236,709	216,080	20,629	\$ 246,880
Pension contribution	31,917	32,859	30,001	2,858	34,305
FICA and Medicare insurance	17,434	17,874	15,475	2,399	18,133
Group health and life insurance	30,604	30,586	29,246	1,340	29,627
Workers' compensation insurance	196	214	214	-	1,010
Materials and supplies	400	168	168	-	394
Dues and subscriptions	720	991	968	23	910
Telephone, telegraph	-	-	-	-	76
Training, travel, and meetings	-	-	-	-	307
Total Central Communications	<u>310,907</u>	<u>319,401</u>	<u>292,152</u>	<u>27,249</u>	<u>331,642</u>
<b>Emergency Management:</b>					
<b>Current:</b>					
Salaries and wages	182,183	73,116	73,115	1	69,370
Pension contribution	25,321	26,068	11,641	14,427	9,642
FICA and Medicare insurance	13,937	14,320	6,039	8,281	4,900
Group health and life insurance	36,920	36,854	20,640	16,214	19,618
Workers' compensation insurance	727	793	(220)	1,013	615
Contract service fees	10,625	7,865	3,058	4,807	11,809
Rental	3,000	4,765	4,165	600	2,990
Materials and supplies	2,000	2,007	1,997	10	21,959
Minor equipment	-	-	-	-	14,206
Dues and subscriptions	200	200	75	125	75
Training, travel, and meetings	1,550	1,550	(500)	2,050	1,561
<b>Capital outlay</b>	-	37,596	37,596	-	-
Total Emergency Management	<u>276,463</u>	<u>205,134</u>	<u>157,606</u>	<u>47,528</u>	<u>156,745</u>
<b>Total Public Safety</b>	<u>\$ 42,810,037</u>	<u>\$ 43,678,728</u>	<u>\$ 41,437,955</u>	<u>\$ 2,240,773</u>	<u>\$ 40,347,548</u>
Current expenditures	\$ 42,810,037	\$ 43,377,476	\$ 41,310,528	\$ 2,066,948	\$ 40,258,520
Capital outlay	-	301,252	127,427	173,825	89,028
<b>Total Public Safety</b>	<u>\$ 42,810,037</u>	<u>\$ 43,678,728</u>	<u>\$ 41,437,955</u>	<u>\$ 2,240,773</u>	<u>\$ 40,347,548</u>

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Transportation and Development:</b>					
<b>Transportation/Development - Administration:</b>					
<b>Current:</b>					
Salaries and wages	\$ 703,085	\$ 1,184,229	\$ 1,813,526	\$ (629,297)	\$ 1,884,181
Pension contribution	653,671	250,970	250,970	-	260,777
FICA and Medicare insurance	359,790	122,188	122,187	1	128,330
Group health and life insurance	1,041,630	654,542	654,542	-	688,165
Workers' compensation insurance	95,431	71,767	71,766	1	168,598
Contract service fees	244,500	244,500	196,027	48,473	262,639
Rental	18,260	18,763	13,433	5,330	14,094
Materials and supplies	38,900	41,572	26,826	14,746	31,290
Electric utilities	300,000	332,913	332,913	-	309,449
Minor equipment	-	-	-	-	2,398
Dues and subscriptions	2,000	2,000	1,734	266	1,540
Training, travel, and meetings	8,000	8,160	7,775	385	6,946
Uniform allowance	29,850	30,454	19,302	11,152	24,277
Repair and maintenance	178,000	174,015	135,700	38,315	190,836
Total Transportation/Development Administration	<u>3,673,117</u>	<u>3,136,073</u>	<u>3,646,701</u>	<u>(510,628)</u>	<u>3,973,520</u>
<b>Total Transportation and Development</b>	<b>\$ 3,673,117</b>	<b>\$ 3,136,073</b>	<b>\$ 3,646,701</b>	<b>\$ (510,628)</b>	<b>\$ 3,973,520</b>
Current expenditures	\$ 3,673,117	\$ 3,136,073	\$ 3,646,701	\$ (510,628)	\$ 3,973,520
<b>Total Transportation and Development</b>	<b>\$ 3,673,117</b>	<b>\$ 3,136,073</b>	<b>\$ 3,646,701</b>	<b>\$ (510,628)</b>	<b>\$ 3,973,520</b>
<b>Planning and Zoning:</b>					
<b>Community Development - Administration</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,053,334	\$ 856,481	\$ 856,480	\$ 1	\$ 909,470
Pension contribution	145,090	118,954	118,954	-	113,647
FICA and Medicare insurance	80,585	62,305	62,305	-	66,627
Group health and life insurance	186,467	131,593	131,592	1	135,069
Workers' compensation insurance	6,989	5,001	5,000	1	13,894
Board member fees	1,800	1,750	1,750	-	1,850
Contract service fees	41,428	17,024	17,023	1	42,606
Rental	5,184	5,173	5,173	-	4,743
Materials and supplies	20,000	11,928	11,928	-	13,140
Bank charges	18,200	190,931	179,925	11,006	94,408
Minor equipment	-	1,109	1,108	1	-
Dues and subscriptions	887	501	501	-	1,015
Training, travel, and meetings	6,339	10,356	10,356	-	5,797
Uniform allowance	3,000	2,745	2,745	-	3,116
Casualty and other losses	-	-	-	-	59
Total Community Development - Administration	<u>1,569,303</u>	<u>1,415,851</u>	<u>1,404,840</u>	<u>11,011</u>	<u>1,405,441</u>

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Community Development - Planning:</b>					
<b>Current:</b>					
Salaries and wages	\$ 103,416	\$ 106,601	\$ 93,718	\$ 12,883	\$ 30,547
Pension contribution	14,374	14,798	13,027	1,771	4,246
FICA and Medicare insurance	7,911	8,129	6,922	1,207	2,240
Group health and life insurance	18,644	18,197	8,853	9,344	4,760
Workers' compensation insurance	269	716	715	1	608
Contract service fees	205,000	204,000	170,399	33,601	222,206
Rental	17,147	20,849	20,647	202	17,424
Materials and supplies	4,000	294	263	31	1,876
Minor equipment	-	1,200	1,124	76	1,387
Dues and subscriptions	1,275	1,275	790	485	43
Training, travel and meetings	2,000	2,000	1,787	213	3,295
Total Community Development - Planning	374,036	378,059	318,245	59,814	288,632
<b>Total Planning and Zoning</b>	<b>\$ 1,943,339</b>	<b>\$ 1,793,910</b>	<b>\$ 1,723,085</b>	<b>\$ 70,825</b>	<b>\$ 1,694,073</b>
<b>Libraries:</b>					
<b>Current:</b>					
Salaries and wages	\$ 2,185,026	\$ 2,172,600	\$ 2,031,149	\$ 141,451	\$ 2,047,805
Pension contribution	231,946	233,135	206,327	26,808	205,431
FICA and Medicare insurance	156,316	156,373	138,110	18,263	135,016
Group health and life insurance	422,230	406,687	308,355	98,332	324,473
Workers' compensation insurance	1,707	2,570	2,498	72	5,517
Contract service fees	11,000	107,253	93,939	13,314	87,459
Rental	26,121	26,832	24,541	2,291	24,503
Library books and materials	320,000	340,034	335,896	4,138	393,509
Materials and supplies	52,500	63,995	46,393	17,602	46,692
Minor equipment	-	30,050	30,050	-	5,480
Utilities	248,235	249,641	217,793	31,848	215,570
Telephone, telegraph	6,925	7,769	6,642	1,127	7,321
Colloquiums	500	1,182	1,182	-	1,295
Dues and subscriptions	90,000	86,523	74,122	12,401	83,820
Training, travel, and meetings	4,500	10,918	8,180	2,738	7,952
Advertising	-	-	-	-	1,366
Uniform allowance	-	688	-	688	1,185
Repair and maintenance	-	329	228	101	23,216
Casualty and other losses	-	22	22	-	-
Total Libraries	\$ 3,757,006	\$ 3,896,601	\$ 3,525,427	\$ 371,174	\$ 3,617,610
<b>Total Libraries</b>	<b>\$ 3,757,006</b>	<b>\$ 3,896,601</b>	<b>\$ 3,525,427</b>	<b>\$ 371,174</b>	<b>\$ 3,617,610</b>
Current expenditures	\$ 3,757,006	\$ 3,896,601	\$ 3,525,427	\$ 371,174	\$ 3,617,610
<b>Total Libraries</b>	<b>\$ 3,757,006</b>	<b>\$ 3,896,601</b>	<b>\$ 3,525,427</b>	<b>\$ 371,174</b>	<b>\$ 3,617,610</b>
<b>Parks and Recreation:</b>					
<b>Current:</b>					
Salaries and wages	\$ 4,146,599	\$ 3,793,035	\$ 3,671,376	\$ 121,659	\$ 3,587,763
Pension contribution	380,644	337,450	327,661	9,789	322,668
FICA and Medicare insurance	317,359	292,771	268,097	24,674	263,293
Group health and life insurance	624,076	475,983	458,048	17,935	443,845
Workers' compensation insurance	35,980	35,336	34,500	836	70,586
Contract service fees	258,081	297,481	264,053	33,428	226,010
Rental	53,500	72,398	67,100	5,298	48,741
Beach entertainment and merchandise	22,600	26,398	25,657	741	23,439
Materials and supplies	304,817	353,162	317,315	35,847	226,249
Bank charges	21,000	36,705	35,856	849	24,566
Minor equipment	-	55,969	32,777	23,192	18,702
Advertising	5,650	5,517	5,129	388	4,309
Dues and subscriptions	10,150	10,013	7,094	2,919	8,615

(Continued)

**CLAYTON COUNTY, GEORGIA**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Budgeted Amounts		2017 Actual	Variance With Budget	2016 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Parks and Recreation (continued):</b>					
Recreation program costs	\$ 285,360	\$ 247,209	\$ 193,960	\$ 53,249	\$ 390,758
Training, travel, and meetings	20,990	17,576	14,148	3,428	16,830
Uniform allowance	17,700	27,971	23,524	4,447	25,752
Repair and maintenance	237,367	265,659	194,651	71,008	240,824
Casualty and other losses	-	236	236	-	38
<b>Capital outlay</b>	-	100,199	37,331	62,868	94,474
<b>Total Parks and Recreation</b>	<u>\$ 6,741,873</u>	<u>\$ 6,451,068</u>	<u>\$ 5,978,513</u>	<u>\$ 472,555</u>	<u>\$ 6,037,462</u>
Current expenditures	\$ 6,741,873	\$ 6,350,869	\$ 5,941,182	\$ 409,687	\$ 5,942,988
Capital outlay	-	100,199	37,331	62,868	94,474
<b>Total Parks and Recreation</b>	<u>\$ 6,741,873</u>	<u>\$ 6,451,068</u>	<u>\$ 5,978,513</u>	<u>\$ 472,555</u>	<u>\$ 6,037,462</u>
<b>Health and Welfare:</b>					
<b>Department of Human Resources:</b>					
<b>Current:</b>					
General assistance	\$ 1,067,000	\$ 1,067,000	\$ 1,065,000	\$ 2,000	\$ 1,347,000
Total Department of Human Resources	1,067,000	1,067,000	1,065,000	2,000	1,347,000
<b>Family and Children's Services:</b>					
<b>Capital outlay</b>					
Total Family and Children's Services	63,886	63,886	8,053	55,833	156,249
	63,886	63,886	8,053	55,833	156,249
<b>Senior Services:</b>					
<b>Current:</b>					
Salaries and wages	1,488,516	1,370,957	1,204,974	165,983	1,334,945
Pension contribution	120,890	106,093	102,033	4,060	110,249
FICA and Medicare insurance	114,569	103,691	87,715	15,976	98,110
Group health and life insurance	217,658	162,453	147,566	14,887	156,188
Workers' compensation insurance	7,933	8,452	8,450	2	19,179
Contract service fees	443,310	435,898	409,165	26,733	562,874
Rental	36,166	37,828	31,028	6,800	31,717
Materials and supplies	50,817	71,864	50,335	21,529	49,668
Bank charges	7,272	9,653	8,725	928	5,227
Minor equipment	-	28,429	17,474	10,955	9,141
Advertising	13,559	24,988	8,842	16,146	15,961
Dues and subscriptions	1,510	1,390	519	871	662
Recreation program costs	122,987	77,057	59,034	18,023	90,372
Training, travel and meetings	5,967	13,372	12,418	954	3,653
Promotional expense	-	6,000	-	6,000	-
Uniform allowance	7,447	9,891	5,958	3,933	6,489
Repair and maintenance	14,500	17,733	7,743	9,990	9,067
Casualty and other losses	-	10	10	-	35
<b>Capital outlay</b>	-	30,945	30,944	1	10,723
Total Senior Services	2,653,101	2,516,704	2,192,933	323,771	2,514,260
<b>Total Health and Welfare</b>	<u>\$ 3,783,987</u>	<u>\$ 3,647,590</u>	<u>\$ 3,265,986</u>	<u>\$ 381,604</u>	<u>\$ 4,017,509</u>
Current expenditures	\$ 3,720,101	\$ 3,552,759	\$ 3,226,989	\$ 325,770	\$ 3,850,537
Capital outlay	63,886	94,831	38,997	55,834	166,972
<b>Total Health and Welfare</b>	<u>\$ 3,783,987</u>	<u>\$ 3,647,590</u>	<u>\$ 3,265,986</u>	<u>\$ 381,604</u>	<u>\$ 4,017,509</u>
<b>Total Expenditures</b>	<u>\$ 183,684,008</u>	<u>\$ 188,354,267</u>	<u>\$ 182,271,082</u>	<u>\$ 6,083,185</u>	<u>\$ 178,678,522</u>
Current expenditures	\$ 180,047,374	\$ 184,803,643	\$ 179,048,425	\$ 5,755,218	\$ 176,378,360
Debt service	1,212,279	1,212,341	1,212,336	5	1,259,685
Capital outlay	2,424,355	2,338,283	2,010,321	327,962	1,040,477
<b>Total Expenditures</b>	<u>\$ 183,684,008</u>	<u>\$ 188,354,267</u>	<u>\$ 182,271,082</u>	<u>\$ 6,083,185</u>	<u>\$ 178,678,522</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

**CLAYTON COUNTY, GEORGIA**

**HOTEL/MOTEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Other taxes:					
Hotel/motel tax	\$ 502,365	\$ 502,365	\$ 625,929	\$ 123,564	\$ 574,880
Other revenue	-	-	2,004	2,004	1,700
Total revenues	<u>502,365</u>	<u>502,365</u>	<u>627,933</u>	<u>125,568</u>	<u>576,580</u>
<b>Expenditures:</b>					
General government:					
Current:					
Salaries and wages	311,889	311,889	280,256	31,633	265,837
Pension contribution	43,352	43,352	38,956	4,396	36,951
Payroll taxes	23,860	23,860	20,873	2,987	19,829
Group health insurance	36,926	36,926	20,530	16,396	20,160
Worker's compensation insurance	742	742	321	421	654
Contractual services	50,000	19,440	4,430	15,010	-
Rental	5,142	5,592	2,965	2,627	3,059
Office supplies	7,100	7,519	4,442	3,077	4,974
Program supplies	4,000	4,005	-	4,005	984
Telephone, telegraph	1,560	1,712	1,712	-	1,612
Dues and subscriptions	37,855	38,355	35,362	2,993	42,016
Training, travel, and meetings	25,900	37,900	30,322	7,578	19,331
Advertising	19,250	36,850	32,325	4,525	16,264
Promotional	10,000	10,090	9,350	740	6,872
Other minor equipment	-	-	-	-	1,676
General assistance	50,000	50,000	-	50,000	25,000
Total expenditures	<u>627,576</u>	<u>628,232</u>	<u>481,844</u>	<u>146,388</u>	<u>465,219</u>
Excess (deficiency) of revenues over expenditures	<u>(125,211)</u>	<u>(125,867)</u>	<u>146,089</u>	<u>271,956</u>	<u>111,361</u>
<b>Other Financing Sources:</b>					
Appropriation of fund balance	<u>125,211</u>	<u>125,867</u>	<u>-</u>	<u>(125,867)</u>	<u>-</u>
Total other financing sources	<u>125,211</u>	<u>125,867</u>	<u>-</u>	<u>(125,867)</u>	<u>-</u>
Net change in fund balance	-	-	146,089	146,089	111,361
<b>Fund Balance, beginning of year</b>	703,302	703,302	703,302	-	591,941
Appropriation of fund balance	<u>(125,211)</u>	<u>(125,867)</u>	<u>-</u>	<u>125,867</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 578,091</u>	<u>\$ 577,435</u>	<u>\$ 849,391</u>	<u>\$ 271,956</u>	<u>\$ 703,302</u>

**CLAYTON COUNTY, GEORGIA**

**TOURISM AUTHORITY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Other taxes:					
Hotel/motel tax	\$ 734,500	\$ 734,500	\$ 1,065,771	\$ 331,271	\$ 978,850
Other revenue	46,000	30,807	45,819	15,012	58,079
Total revenues	<u>780,500</u>	<u>765,307</u>	<u>1,111,590</u>	<u>346,283</u>	<u>1,036,929</u>
<b>Expenditures:</b>					
General government:					
Current:					
Board member fees	3,500	3,500	-	3,500	-
Contractual service	625,000	606,221	605,303	918	651,043
Supplies	-	2,685	2,685	-	-
Utilities	13,000	13,000	11,400	1,600	12,923
Advertising	25,000	25,000	23,385	1,615	21,545
Promotional	3,000	3,901	3,900	1	1,100
General assistance	65,000	65,000	65,000	-	66,400
Total expenditures	<u>734,500</u>	<u>719,307</u>	<u>711,673</u>	<u>7,634</u>	<u>753,011</u>
Excess of revenues over expenditures	<u>46,000</u>	<u>46,000</u>	<u>399,917</u>	<u>353,917</u>	<u>283,918</u>
<b>Other Financing Uses:</b>					
Transfers out	<u>(46,000)</u>	<u>(46,000)</u>	<u>(46,000)</u>	-	<u>(47,250)</u>
Total other financing uses	<u>(46,000)</u>	<u>(46,000)</u>	<u>(46,000)</u>	-	<u>(47,250)</u>
Net change in fund balance	-	-	353,917	353,917	236,668
<b>Fund Balance, beginning of year</b>	<u>881,252</u>	<u>881,252</u>	<u>881,252</u>	-	<u>644,584</u>
<b>Fund Balance, end of year</b>	<u>\$ 881,252</u>	<u>\$ 881,252</u>	<u>\$ 1,235,169</u>	<u>\$ 353,917</u>	<u>\$ 881,252</u>

**CLAYTON COUNTY, GEORGIA**

**EMERGENCY TELEPHONE SYSTEM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Charges for services - E911 fees	\$ 3,547,000	\$ 3,547,000	\$ 3,632,478	\$ 85,478	\$ 3,910,193
Other revenue	-	-	2,385	2,385	1,819
Intergovernmental	-	-	100,000	100,000	-
<b>Total revenues</b>	<u>3,547,000</u>	<u>3,547,000</u>	<u>3,734,863</u>	<u>187,863</u>	<u>3,912,012</u>
<b>Expenditures:</b>					
Public safety:					
Current:					
Salaries and wages	2,272,971	2,329,194	2,091,680	237,514	1,857,572
Pension contribution	302,260	310,057	243,951	66,106	215,152
Payroll taxes	173,889	178,155	153,056	25,099	135,552
Group health and life insurance	445,400	445,400	253,500	191,900	234,857
Workers' compensation insurance	4,324	4,324	1,961	2,363	3,529
Other contractual services	500,000	649,092	274,953	374,139	368,615
Office equipment rental	5,333	6,683	4,784	1,899	3,722
Office supplies	18,000	28,537	15,980	12,557	22,089
Photocopy machine supplies	250	250	243	7	226
Telephone, telegraph	296,400	347,775	172,840	174,935	288,364
Training, travel, and meetings	12,420	58,920	21,308	37,612	27,227
Uniform allowance	8,000	9,000	8,662	338	8,607
Repair and maintenance - equipment	16,383	28,191	28,190	1	9,885
Other minor equipment	-	297,533	1,748	295,785	5,207
Capital outlay	-	473,741	473,713	28	-
<b>Total expenditures</b>	<u>4,055,630</u>	<u>5,166,852</u>	<u>3,746,569</u>	<u>1,420,283</u>	<u>3,180,604</u>
Excess (deficiency) of revenues over expenditures	<u>(508,630)</u>	<u>(1,619,852)</u>	<u>(11,706)</u>	<u>1,608,146</u>	<u>731,408</u>
<b>Other Financing Sources:</b>					
Appropriation of fund balance	508,630	981,229	-	(981,229)	-
Transfers in	68,286	638,623	638,623	-	-
<b>Total other financing sources</b>	<u>576,916</u>	<u>1,619,852</u>	<u>638,623</u>	<u>(981,229)</u>	<u>-</u>
Net change in fund balance	68,286	-	626,917	626,917	731,408
<b>Fund Balance, beginning of year</b>	1,672,047	1,672,047	1,672,047	-	940,639
Appropriation of fund balance	<u>(508,630)</u>	<u>(981,229)</u>	<u>-</u>	<u>981,229</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,231,703</u>	<u>\$ 690,818</u>	<u>\$ 2,298,964</u>	<u>\$ 1,608,146</u>	<u>\$ 1,672,047</u>



**CLAYTON COUNTY, GEORGIA**

**FEDERAL NARCOTICS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Fines and forfeitures					
Condemnation of monies	\$ -	\$ 278,388	\$ 282,681	\$ 4,293	\$ 437,836
Investment earnings	-	45	46	1	23
Total revenues	<u>-</u>	<u>278,433</u>	<u>282,727</u>	<u>4,294</u>	<u>437,859</u>
<b>Expenditures:</b>					
Public safety:					
County police:					
Current:					
Training, travel, and meetings	-	-	-	-	30,685
Minor equipment	-	-	-	-	43,965
Total county police	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,650</u>
Narcotics unit:					
Current:					
Equipment rental	-	-	-	-	-
Building lease and rental	79,000	78,210	78,209	1	78,209
Materials and supplies	18,000	69,040	63,670	5,370	65,319
Training, travel and meetings	3,000	2,898	2,897	1	1,510
Minor equipment	-	-	-	-	3,500
Total narcotics unit	<u>100,000</u>	<u>150,148</u>	<u>144,776</u>	<u>5,372</u>	<u>148,538</u>
Courts and law enforcement:					
Sheriff:					
Capital outlay	-	228,285	200,069	28,216	189,973
Total sheriff	<u>-</u>	<u>228,285</u>	<u>200,069</u>	<u>28,216</u>	<u>189,973</u>
Total expenditures	<u>100,000</u>	<u>378,433</u>	<u>344,845</u>	<u>33,588</u>	<u>413,161</u>
Excess (deficiency) of revenues over expenditures	<u>(100,000)</u>	<u>(100,000)</u>	<u>(62,118)</u>	<u>37,882</u>	<u>24,698</u>
<b>Other Financing Sources:</b>					
Appropriation from fund balance	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	-	-	(62,118)	(62,118)	24,698
<b>Fund Balance, beginning of year</b>	405,735	405,735	405,735	-	381,037
Appropriation of fund balance	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 305,735</u>	<u>\$ 305,735</u>	<u>\$ 343,617</u>	<u>\$ 37,882</u>	<u>\$ 405,735</u>

# CLAYTON COUNTY, GEORGIA

## STATE NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues:</b>					
Fines and forfeitures	\$ -	\$ 83,803	\$ 663,456	\$ 579,653	\$ 471,263
Total revenues	-	83,803	663,456	579,653	471,263
<b>Expenditures:</b>					
General government					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Public safety:					
County police:					
Current:					
Salaries and wages	-	77,795	77,795	-	-
Payroll taxes	-	5,989	5,988	1	-
Workers' compensation insurance	-	19	19	-	-
Office supplies	-	-	-	-	5,909
Court reporter fees	-	-	-	-	18
Total county police	-	83,803	83,802	1	5,927
Narcotics unit:					
Current:					
Other contractual services	-	65,000	65,000	-	-
Materials and supplies	60,000	70,202	33,247	36,955	139,271
Training, travel and meetings	-	2,157	2,156	1	-
Minor equipment	-	119,975	112,841	7,134	-
Repairs and maintenance	-	7,166	7,165	1	-
Wrecker service	-	500	50	450	255
Capital outlay	-	-	-	-	23,600
Total narcotics unit	60,000	265,000	220,459	44,541	163,126
Total public safety	60,000	348,803	304,261	44,542	169,053
Total expenditures	150,000	438,803	394,261	44,542	259,053
Excess (deficiency) of revenues over expenditures	(150,000)	(355,000)	269,195	624,195	212,210
<b>Other Financing Sources:</b>					
Appropriation of fund balance	150,000	355,000	-	(355,000)	-
Sale of capital assets	-	-	18,301	18,301	-
Total other financing sources	150,000	355,000	18,301	(336,699)	-
Net change in fund balance	-	-	287,496	287,496	212,210
<b>Fund Balance, beginning of year</b>	1,016,189	1,016,189	1,016,189	-	803,979
Appropriation of fund balance	(150,000)	(355,000)	-	355,000	-
<b>Fund Balance, end of year</b>	\$ 866,189	\$ 661,189	\$ 1,303,685	\$ 642,496	\$ 1,016,189

**CLAYTON COUNTY, GEORGIA**

**JAIL CONSTRUCTION AND STAFFING  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Fines and forfeitures	\$ 1,003,000	\$ 1,003,000	\$ 822,167	\$ (180,833)	\$ 893,353
Other revenue	-	-	-	-	8,949
Total revenues	<u>1,003,000</u>	<u>1,003,000</u>	<u>822,167</u>	<u>(180,833)</u>	<u>902,302</u>
<b>Expenditures:</b>					
General government					
Capital outlay	-	-	-	-	7,300
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,300</u>
Excess of revenues over expenditures	<u>1,003,000</u>	<u>1,003,000</u>	<u>822,167</u>	<u>(180,833)</u>	<u>895,002</u>
<b>Other Financing Uses:</b>					
Transfers out	<u>(1,003,000)</u>	<u>(1,003,000)</u>	<u>(1,003,000)</u>	-	<u>(1,053,000)</u>
Total other financing uses	<u>(1,003,000)</u>	<u>(1,003,000)</u>	<u>(1,003,000)</u>	<u>-</u>	<u>(1,053,000)</u>
Net change in fund balance	-	-	(180,833)	(180,833)	(157,998)
<b>Fund Balance, beginning of year</b>	<u>512,220</u>	<u>512,220</u>	<u>512,220</u>	<u>-</u>	<u>670,218</u>
<b>Fund Balance, end of year</b>	<u>\$ 512,220</u>	<u>\$ 512,220</u>	<u>\$ 331,387</u>	<u>\$ (180,833)</u>	<u>\$ 512,220</u>

**CLAYTON COUNTY, GEORGIA**

**JUVENILE SUPPORT SERVICES  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Charges for services:					
Court supervision fee	\$ 11,500	\$ 11,500	\$ 10,051	\$ (1,449)	\$ 10,034
Total revenues	<u>11,500</u>	<u>11,500</u>	<u>10,051</u>	<u>(1,449)</u>	<u>10,034</u>
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Contract services	9,500	9,500	6,680	2,820	10,545
Rental	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,379</u>
Total courts and law enforcement	<u>11,500</u>	<u>11,500</u>	<u>6,680</u>	<u>4,820</u>	<u>12,924</u>
Total expenditures	<u>11,500</u>	<u>11,500</u>	<u>6,680</u>	<u>4,820</u>	<u>12,924</u>
Net change in fund balance	-	-	3,371	3,371	(2,890)
<b>Fund Balance, beginning of year</b>	<u>11,350</u>	<u>11,350</u>	<u>11,350</u>	<u>-</u>	<u>14,240</u>
<b>Fund Balance, end of year</b>	<u>\$ 11,350</u>	<u>\$ 11,350</u>	<u>\$ 14,721</u>	<u>\$ 3,371</u>	<u>\$ 11,350</u>

**CLAYTON COUNTY, GEORGIA**

**DRUG ABUSE TREATMENT AND EDUCATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Fines and forfeitures	\$ 114,200	\$ 114,200	\$ 124,925	\$ 10,725	\$ 145,539
Other revenues	30,000	30,000	20,261	(9,739)	32,443
Total revenues	<u>144,200</u>	<u>144,200</u>	<u>145,186</u>	<u>986</u>	<u>177,982</u>
<b>Expenditures:</b>					
General government:					
Current:					
Contract services	63,200	67,020	53,299	13,721	59,306
Materials and supplies	1,000	5,012	2,144	2,868	1,629
Dues and subscriptions	-	110	60	50	-
Training, travel, and meetings	-	2,058	187	1,871	-
General assistance	40,000	40,000	40,000	-	40,000
Total general government	<u>104,200</u>	<u>114,200</u>	<u>95,690</u>	<u>18,510</u>	<u>100,935</u>
Health and welfare:					
Current:					
General assistance	40,000	30,000	-	30,000	40,000
Total health and welfare	<u>40,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>40,000</u>
Total expenditures	<u>144,200</u>	<u>144,200</u>	<u>95,690</u>	<u>48,510</u>	<u>140,935</u>
Net change in fund balance	-	-	49,496	49,496	37,047
<b>Fund Balance, beginning of year</b>	<u>178,988</u>	<u>178,988</u>	<u>178,988</u>	<u>-</u>	<u>141,941</u>
<b>Fund Balance, end of year</b>	<u>\$ 178,988</u>	<u>\$ 178,988</u>	<u>\$ 228,484</u>	<u>\$ 49,496</u>	<u>\$ 178,988</u>

**CLAYTON COUNTY, GEORGIA**

**ALTERNATIVE DISPUTE RESOLUTION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Charges for services:					
Court filing and recording fees	\$ 170,000	\$ 170,000	\$ 259,166	\$ 89,166	\$ 239,168
Other revenues	3,000	3,000	9,176	6,176	4,664
Total revenues	<u>173,000</u>	<u>173,000</u>	<u>268,342</u>	<u>95,342</u>	<u>243,832</u>
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Salaries and wages	124,642	128,377	116,248	12,129	125,600
Pension contribution	17,323	16,159	16,158	1	17,458
Payroll taxes	9,536	8,709	8,287	422	8,961
Group health and life insurance	23,664	23,664	22,503	1,161	25,256
Workers' compensation insurance	237	237	113	124	239
Contractual services	1,750	2,855	2,855	-	-
Office equipment rental	1,452	1,452	1,452	-	1,452
Safety supplies	-	-	-	-	381
Office supplies	3,000	2,900	1,605	1,295	1,102
Mediation fees	30,000	31,790	31,790	-	30,200
Minor equipment	-	-	-	-	589
Dues and subscriptions	225	225	190	35	225
Postage	2,200	2,200	2,176	24	1,761
Telephone	1,000	1,000	540	460	799
Training, travel, and meetings	2,000	2,000	433	1,567	75
Redistribution personnel	4,539	-	-	-	-
Total expenditures	<u>221,568</u>	<u>221,568</u>	<u>204,350</u>	<u>17,218</u>	<u>214,098</u>
Excess (deficiency) of revenues over expenditures	(48,568)	(48,568)	63,992	112,560	29,734
<b>Other Financing Sources:</b>					
Appropriation of fund balance	<u>48,568</u>	<u>48,568</u>	-	(48,568)	-
Total other financing sources	<u>48,568</u>	<u>48,568</u>	-	(48,568)	-
Net change in fund balance	-	-	63,992	63,992	29,734
<b>Fund Balance, beginning of year</b>	117,658	117,658	117,658	-	87,924
Appropriation of fund balance	<u>(48,568)</u>	<u>(48,568)</u>	-	48,568	-
<b>Fund Balance, end of year</b>	<u>\$ 69,090</u>	<u>\$ 69,090</u>	<u>\$ 181,650</u>	<u>\$ 112,560</u>	<u>\$ 117,658</u>

**CLAYTON COUNTY, GEORGIA**

**VICTIMS ASSISTANCE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Fines and forfeitures	\$ 564,138	\$ 564,138	\$ 405,880	\$ (158,258)	\$ 447,442
Total revenues	<u>564,138</u>	<u>564,138</u>	<u>405,880</u>	<u>(158,258)</u>	<u>447,442</u>
<b>Expenditures:</b>					
Solicitor general:					
Current:					
Salaries and wages	246,074	244,325	244,074	251	234,586
Pension contribution	32,830	33,958	33,926	32	32,607
Payroll taxes	18,072	18,693	17,685	1,008	16,964
Group health and life insurance	41,664	41,664	37,482	4,182	42,232
Workers' compensation insurance	425	425	203	222	422
Total solicitor general	<u>339,065</u>	<u>339,065</u>	<u>333,370</u>	<u>5,695</u>	<u>326,811</u>
District attorney:					
Current:					
Salaries and wages	127,972	140,524	140,522	2	125,200
Pension contribution	15,315	17,715	17,715	-	15,386
Payroll taxes	8,430	10,064	10,063	1	9,169
Group health and life insurance	19,639	26,237	26,236	1	19,617
Workers' compensation insurance	199	107	106	1	225
Materials and supplies	12,000	10,531	10,530	1	10,145
Training, travel, and meetings	2,000	1,200	1,200	-	-
Total district attorney	<u>185,555</u>	<u>206,378</u>	<u>206,372</u>	<u>6</u>	<u>179,742</u>
Total courts and law enforcement	<u>524,620</u>	<u>545,443</u>	<u>539,742</u>	<u>5,701</u>	<u>506,553</u>
Total expenditures	<u>524,620</u>	<u>545,443</u>	<u>539,742</u>	<u>5,701</u>	<u>506,553</u>
Excess (deficiency) of revenues over expenditures	<u>39,518</u>	<u>18,695</u>	<u>(133,862)</u>	<u>(152,557)</u>	<u>(59,111)</u>
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	(154,178)	-	154,178	-
Transfers in	-	175,000	140,000	(35,000)	22,000
Transfers out	<u>(39,518)</u>	<u>(39,517)</u>	-	39,517	<u>(20,028)</u>
Total other financing sources (uses)	<u>(39,518)</u>	<u>(18,695)</u>	<u>140,000</u>	<u>158,695</u>	<u>1,972</u>
Net change in fund balance	-	-	6,138	6,138	(57,139)
<b>Fund Balance, beginning of year</b>	1,836	1,836	1,836	-	58,975
Appropriation of fund balance	-	154,178	-	(154,178)	-
<b>Fund Balance, end of year</b>	<u>\$ 1,836</u>	<u>\$ 156,014</u>	<u>\$ 7,974</u>	<u>\$ (148,040)</u>	<u>\$ 1,836</u>

**CLAYTON COUNTY, GEORGIA**

**DOMESTIC SEMINARS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Other revenues	\$ 11,500	\$ 11,500	\$ 14,929	\$ 3,429	\$ 13,275
Total revenues	<u>11,500</u>	<u>11,500</u>	<u>14,929</u>	<u>3,429</u>	<u>13,275</u>
<b>Expenditures:</b>					
General government:					
Current:					
Other contractual services	9,000	9,000	6,000	3,000	9,140
Office supplies	<u>2,500</u>	<u>2,500</u>	<u>490</u>	<u>2,010</u>	<u>420</u>
Total expenditures	<u>11,500</u>	<u>11,500</u>	<u>6,490</u>	<u>5,010</u>	<u>9,560</u>
Net change in fund balance	-	-	8,439	8,439	3,715
<b>Fund Balance, beginning of year</b>	<u>12,418</u>	<u>12,418</u>	<u>12,418</u>	-	<u>8,703</u>
<b>Fund Balance, end of year</b>	<u>\$ 12,418</u>	<u>\$ 12,418</u>	<u>\$ 20,857</u>	<u>\$ 8,439</u>	<u>\$ 12,418</u>



**CLAYTON COUNTY, GEORGIA**

**STATE COURT TECHNOLOGY FEE COLLECTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Charges for services:					
Technology fee	\$ 163,312	\$ 163,312	\$ 136,265	\$ (27,047)	\$ 182,721
Total revenues	<u>163,312</u>	<u>163,312</u>	<u>136,265</u>	<u>(27,047)</u>	<u>182,721</u>
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Contract service fees	41,500	42,564	42,564	-	57,713
Equipment rental	-	1,710	1,710	-	-
Materials and supplies	40,000	31,465	30,769	696	32,207
Telephone, telegraph	18,000	10,952	10,951	1	14,451
Training, travel, and meetings	7,700	-	-	-	14,630
Minor equipment	34,900	46,552	43,840	2,712	31,372
Repair and maintenance	2,212	2,774	2,409	365	2,411
Capital outlay	19,000	28,225	28,225	-	-
Total expenditures	<u>163,312</u>	<u>164,242</u>	<u>160,468</u>	<u>3,774</u>	<u>152,784</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(930)</u>	<u>(24,203)</u>	<u>(23,273)</u>	<u>29,937</u>
<b>Other Financing Sources:</b>					
Appropriation of fund balance	<u>-</u>	<u>930</u>	<u>-</u>	<u>(930)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>930</u>	<u>-</u>	<u>(930)</u>	<u>-</u>
Net change in fund balance	-	-	(24,203)	(24,203)	29,937
<b>Fund Balance, beginning of year</b>	1,159,491	1,159,491	1,159,491	-	1,129,554
Appropriation of fund balance	<u>-</u>	<u>(930)</u>	<u>-</u>	<u>930</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,159,491</u>	<u>\$ 1,158,561</u>	<u>\$ 1,135,288</u>	<u>\$ (23,273)</u>	<u>\$ 1,159,491</u>

**CLAYTON COUNTY, GEORGIA**

**COLLABORATIVE AUTHORITY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 47,000	\$ 58,250	\$ 11,250	\$ 46,000
Total revenues	<u>-</u>	<u>47,000</u>	<u>58,250</u>	<u>11,250</u>	<u>46,000</u>
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Contract services	5,000	52,000	47,000	5,000	45,989
Materials and supplies	1,000	1,000	-	1,000	-
Utilities	1,700	1,700	1,143	557	967
Telephone, telegraph	4,800	4,800	3,940	860	3,030
Total expenditures	<u>12,500</u>	<u>59,500</u>	<u>52,083</u>	<u>7,417</u>	<u>49,986</u>
Excess (deficiency) of revenues over expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>6,167</u>	<u>18,667</u>	<u>(3,986)</u>
<b>Other Financing Sources:</b>					
Transfers in	12,500	12,500	5,083	(7,417)	3,997
Total other financing sources	<u>12,500</u>	<u>12,500</u>	<u>5,083</u>	<u>(7,417)</u>	<u>3,997</u>
Net change in fund balance	-	-	11,250	11,250	11
<b>Fund Balance, beginning of year</b>	<u>25,906</u>	<u>25,906</u>	<u>25,906</u>	<u>-</u>	<u>25,895</u>
<b>Fund Balance, end of year</b>	<u>\$ 25,906</u>	<u>\$ 25,906</u>	<u>\$ 37,156</u>	<u>\$ 11,250</u>	<u>\$ 25,906</u>

**CLAYTON COUNTY, GEORGIA**

**AGING GRANT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 768,494	\$ 755,650	\$ (12,844)	\$ 738,160
Charges for services	-	590	1,769	1,179	960
Gifts and donations	-	10,380	10,381	1	21,749
<b>Total revenues</b>	<u>-</u>	<u>779,464</u>	<u>767,800</u>	<u>(11,664)</u>	<u>760,869</u>
<b>Expenditures:</b>					
Health and welfare:					
Current:					
Salaries and wages	-	511,868	475,964	35,904	483,589
Pension contribution	-	45,956	45,416	540	46,985
Payroll taxes	-	39,354	35,171	4,183	35,716
Group health and life insurance	-	60,681	52,753	7,928	58,900
Workers' compensation insurance	-	4,242	2,203	2,039	4,547
Contractual services	-	384,569	353,020	31,549	329,817
Equipment rental	-	2,556	2,554	2	2,767
Materials and supplies	-	249,811	168,766	81,045	161,713
Postage	-	118	118	-	-
Advertising	-	1,250	-	1,250	-
Minor equipment	-	4,863	3,996	867	-
Telephone, telegraph	-	17,685	16,527	1,158	18,102
Dues and subscriptions	-	867	867	-	652
Training, travel, and meetings	-	12,305	9,110	3,195	15,722
Uniform allowance	-	1,705	190	1,515	243
Repair and maintenance	-	687	687	-	-
Redistribution	-	500	62	438	500
General assistance	550,000	12,245	-	12,245	-
Capital outlay	-	1,500	1,395	105	-
<b>Total expenditures</b>	<u>550,000</u>	<u>1,352,762</u>	<u>1,168,799</u>	<u>183,963</u>	<u>1,159,253</u>
Deficiency of revenues over expenditures	<u>(550,000)</u>	<u>(573,298)</u>	<u>(400,999)</u>	<u>172,299</u>	<u>(398,384)</u>
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	23,298	-	(23,298)	-
Transfers in	550,000	550,000	498,493	(51,507)	398,384
<b>Total other financing sources</b>	<u>550,000</u>	<u>573,298</u>	<u>498,493</u>	<u>(74,805)</u>	<u>398,384</u>
Net change in fund balance	-	-	97,494	97,494	-
<b>Fund Balance, beginning of year</b>	<u>186,242</u>	<u>186,242</u>	<u>186,242</u>	<u>-</u>	<u>186,242</u>
Appropriation of fund balance	-	(23,298)	-	23,298	-
<b>Fund Balance, end of year</b>	<u>\$ 186,242</u>	<u>\$ 162,944</u>	<u>\$ 283,736</u>	<u>\$ 120,792</u>	<u>\$ 186,242</u>

# CLAYTON COUNTY, GEORGIA

## HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues:</b>					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ -	\$ 6,371,314	\$ 2,952,556	\$ (3,418,758)	\$ 4,682,656
Other revenues	-	898,248	1,704,298	806,050	1,589,790
Total revenues	-	7,269,562	4,656,854	(2,612,708)	6,272,446
<b>Expenditures:</b>					
Parks and recreation:					
CDBG program:					
Current:					
Salaries and wages	-	418,076	368,851	49,225	364,716
Pension contribution	-	41,623	40,289	1,334	44,215
Payroll taxes	-	33,222	26,874	6,348	27,654
Group health and life insurance	-	58,134	49,249	8,885	59,367
Workers' compensation insurance	-	3,377	1,111	2,266	1,937
Contractual services	-	59,012	53,350	5,662	23,173
Building lease and rental	-	31,666	31,538	128	26,963
Other rental	-	121	-	121	-
Materials and supplies	-	14,774	8,474	6,300	5,884
Utilities	-	11,001	7,354	3,647	4,661
Telephone, telegraph	-	8,918	3,798	5,120	7,545
Postage	-	1,000	-	1,000	-
Dues and subscriptions	-	4,152	-	4,152	43
Training, travel, and meetings	-	7,675	4,158	3,517	8,137
Advertising	-	16,963	12,748	4,215	8,632
Recreation program	-	5,955	-	5,955	-
Minor equipment	-	47,145	30,806	16,339	10,297
Repair and maintenance	-	17,732	17,732	-	-
General assistance	-	3,510,081	1,480,148	2,029,933	1,272,262
Capital outlay	-	395,400	113,778	281,622	309,003
Total parks and recreation	-	4,686,027	2,250,258	2,435,769	2,174,489
Health and welfare:					
HOME program:					
Current:					
Salaries and wages	-	107,927	27,972	79,955	15,002
Pension contribution	-	11,689	3,888	7,801	2,137
Payroll taxes	-	6,198	2,109	4,089	1,077
Group health and life insurance	-	17,624	969	16,655	2,457
Workers' compensation insurance	-	375	52	323	163
Contractual services	-	4,332	4,000	332	-
Building lease and rental	-	23,620	16,813	6,807	-
Office supplies	-	1,015	20	995	412
Dues and subscriptions	-	300	-	300	-
Training, travel, and meetings	-	1,500	-	1,500	-
Minor equipment	-	450	-	450	-
Advertising	-	8,859	-	8,859	-
General assistance	-	1,053,796	495,508	558,288	911,927
Total HOME program	-	1,237,685	551,331	686,354	933,175

(Continued)

# CLAYTON COUNTY, GEORGIA

## HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance	2016 Actual
Emergency shelter program:					
Current:					
Salaries and wages	\$ -	\$ 9,738	\$ 9,396	\$ 342	\$ 13,861
Pension contribution	-	1,406	1,306	100	1,903
Payroll taxes	-	896	684	212	999
Group health and life insurance	-	1,835	1,364	471	2,492
Workers' compensation insurance	-	98	10	88	49
Building lease and rental	-	7,840	6,474	1,366	5,392
Telephone, telegraph	-	-	-	-	1,000
General assistance	-	280,738	175,387	105,351	172,146
Total emergency shelter program	-	302,551	194,621	107,930	197,842
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	99,585	74,041	25,544	98,194
Pension contribution	-	14,285	10,292	3,993	13,539
Payroll taxes	-	7,978	5,425	2,553	7,302
Group health and life insurance	-	9,886	7,315	2,571	10,669
Workers' compensation insurance	-	204	100	104	187
Consulting fees	-	24,700	24,680	20	-
Equipment rental	-	2,800	2,767	33	2,812
Building lease and rental	-	19,861	14,570	5,291	35,285
Materials and supplies	-	2,000	1,607	393	1,586
Utilities	-	1,500	-	1,500	273
Telephone, telegraph	-	3,000	304	2,696	3,623
Postage	-	500	474	26	513
Dues and subscriptions	-	1,000	255	745	430
Training, travel, and meetings	-	1,000	200	800	1,014
Advertising	-	1,200	-	1,200	664
Minor equipment	-	2,000	-	2,000	-
General assistance	-	2,472,944	1,029,779	1,443,165	2,694,311
Total neighborhood stabilization program	-	2,664,443	1,171,809	1,492,634	2,870,402
Total health and welfare	-	4,204,679	1,917,761	2,286,918	4,001,419
Total expenditures	-	8,890,706	4,168,019	4,722,687	6,175,908
Excess (deficiency) of revenues over expenditures	-	(1,621,144)	488,835	2,109,979	96,538
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	1,621,144	-	(1,621,144)	-
Total other financing sources	-	1,621,144	-	(1,621,144)	-
Net change in fund balance	-	-	488,835	488,835	96,538
<b>Fund Balance, beginning of year</b>	1,602,706	1,602,706	1,602,706	-	1,506,168
Appropriation of fund balance	-	(1,621,144)	-	1,621,144	-
<b>Fund Balance, end of year</b>	\$ 1,602,706	\$ (18,438)	\$ 2,091,541	\$ 2,109,979	\$ 1,602,706

# CLAYTON COUNTY, GEORGIA

## LAW LIBRARY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues:</b>					
Charges for services	\$ 117,940	\$ 117,940	\$ 86,200	\$ (31,740)	\$ 107,328
Other revenues	11,149	11,149	11,851	702	11,231
Total revenues	<u>129,089</u>	<u>129,089</u>	<u>98,051</u>	<u>(31,038)</u>	<u>118,559</u>
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Salaries and wages	32,689	32,689	30,647	2,042	31,783
Pension contribution	4,384	4,384	4,260	124	4,418
Payroll taxes	2,412	2,412	2,327	85	2,343
Group health and life insurance	5,569	3,000	440	2,560	4,526
Workers' compensation insurance	60	60	29	31	60
Contractual services	12,000	4,881	-	4,881	-
Equipment rental	1,675	1,675	1,674	1	1,752
Materials and supplies	2,300	2,300	795	1,505	994
Telephone, telegraph	8,000	7,550	6,637	913	6,271
Dues and subscriptions	60,000	70,138	70,122	16	58,750
Minor computer equipment	-	-	-	-	628
Total expenditures	<u>129,089</u>	<u>129,089</u>	<u>116,931</u>	<u>12,158</u>	<u>111,525</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(18,880)</u>	<u>(18,880)</u>	<u>7,034</u>
Net change in fund balance	-	-	(18,880)	(18,880)	7,034
<b>Fund Balance, beginning of year</b>	115,717	115,717	115,717	-	108,683
<b>Fund Balance, end of year</b>	<u>\$ 115,717</u>	<u>\$ 115,717</u>	<u>\$ 96,837</u>	<u>\$ (18,880)</u>	<u>\$ 115,717</u>

# CLAYTON COUNTY, GEORGIA

## STREET LIGHTS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Original Budget	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues:</b>					
Property taxes:					
Special tax levy - current year	\$ 1,704,521	\$ 1,704,521	\$ 1,723,789	\$ 19,268	\$ 1,708,294
Total revenues	1,704,521	1,704,521	1,723,789	19,268	1,708,294
<b>Expenditures:</b>					
General government:					
Current:					
Salaries and wages	130,288	129,493	80,415	49,078	68,882
Pension contribution	17,481	17,997	11,148	6,849	9,562
Payroll taxes	9,622	9,901	5,859	4,042	4,997
Group health and life insurance	32,617	32,617	13,638	18,979	14,200
Workers' compensation insurance	873	873	379	494	778
Contractual services	25,000	280	-	280	23,426
Materials and supplies	8,250	8,432	2,428	6,004	5,377
Utilities	1,438,188	1,438,188	1,372,340	65,848	1,327,445
Dues and subscriptions	132	22,852	22,719	133	37
Training, travel, and meetings	1,600	1,600	476	1,124	476
Repair and maintenance	2,000	4,000	2,112	1,888	1,767
Uniform allowance	470	470	253	217	467
Total expenditures	1,666,521	1,666,703	1,511,767	154,936	1,457,414
Excess of revenues over expenditures	38,000	37,818	212,022	174,204	250,880
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	182	-	(182)	-
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing sources (uses)	(38,000)	(37,818)	(38,000)	(182)	(38,000)
Net change in fund balance	-	-	174,022	174,022	212,880
<b>Fund Balance, beginning of year</b>	397,459	397,459	397,459	-	184,579
Appropriation of fund balance	-	(182)	-	182	-
<b>Fund Balance, end of year</b>	\$ 397,459	\$ 397,277	\$ 571,481	\$ 174,204	\$ 397,459

**CLAYTON COUNTY, GEORGIA**

**ELLENWOOD TAX ALLOCATION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Property taxes:					
Real property taxes	\$ 475,000	\$ 475,000	\$ 488,857	\$ 13,857	\$ 505,075
Other taxes:					
Local option sales tax	114,875	385,115	431,299	46,184	367,233
Investment earnings	-	-	17	17	21
Total revenues	<u>589,875</u>	<u>860,115</u>	<u>920,173</u>	<u>60,058</u>	<u>872,329</u>
<b>Expenditures:</b>					
General government:					
Current:					
Bank charges	-	202	202	-	360
Debt service	10,000	9,798	5,950	3,848	5,449
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,152</u>	<u>3,848</u>	<u>5,809</u>
Excess of revenues over expenditures	<u>579,875</u>	<u>850,115</u>	<u>914,021</u>	<u>63,906</u>	<u>866,520</u>
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	30,000	30,000	-	-
Transfers out	<u>(579,875)</u>	<u>(880,115)</u>	<u>(880,115)</u>	-	<u>(867,638)</u>
Total other financing sources (uses)	<u>(579,875)</u>	<u>(850,115)</u>	<u>(850,115)</u>	-	<u>(867,638)</u>
Net change in fund balance	-	-	63,906	63,906	(1,118)
<b>Fund Balance, beginning of year</b>	<u>20,579</u>	<u>20,579</u>	<u>20,579</u>	-	<u>21,697</u>
<b>Fund Balance, end of year</b>	<u>\$ 20,579</u>	<u>\$ 20,579</u>	<u>\$ 84,485</u>	<u>\$ 63,906</u>	<u>\$ 20,579</u>



**CLAYTON COUNTY, GEORGIA**

**CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
 (With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ 986,338	\$ 986,338	\$ 332,075
Total revenues	<u>-</u>	<u>-</u>	<u>986,338</u>	<u>986,338</u>	<u>332,075</u>
<b>Expenditures:</b>					
General government:					
Capital outlay	-	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	986,338	986,338	332,075
<b>Fund Balance, beginning of year</b>	<u>1,699,655</u>	<u>1,699,655</u>	<u>1,699,655</u>	<u>-</u>	<u>1,367,580</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,699,655</u>	<u>\$ 1,699,655</u>	<u>\$ 2,685,993</u>	<u>\$ 986,338</u>	<u>\$ 1,699,655</u>

**CLAYTON COUNTY, GEORGIA**

**FOREST PARK TAX ALLOCATION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Property taxes	\$ -	\$ 246,832	\$ 246,832	\$ -	\$ 34,288
Total revenues	<u>-</u>	<u>246,832</u>	<u>246,832</u>	<u>-</u>	<u>34,288</u>
<b>Expenditures:</b>					
Intergovernmental	-	246,832	236,070	10,762	51,019
Total intergovernmental	<u>-</u>	<u>246,832</u>	<u>236,070</u>	<u>10,762</u>	<u>51,019</u>
Net change in fund balance	-	-	10,762	10,762	(16,731)
<b>Fund Balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,731</u>
<b>Fund Balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,762</u>	<u>\$ 10,762</u>	<u>\$ -</u>

**CLAYTON COUNTY, GEORGIA**

**MOUNTAIN VIEW TAX ALLOCATION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Property taxes	\$ -	\$ 40,000	\$ 332,901	\$ 292,901	\$ 8,289
Total revenues	<u>-</u>	<u>40,000</u>	<u>332,901</u>	<u>292,901</u>	<u>8,289</u>
<b>Expenditures:</b>					
General government:					
Current:					
Contractual services	-	40,000	21,822	18,178	11,303
Total general government	<u>-</u>	<u>40,000</u>	<u>21,822</u>	<u>18,178</u>	<u>11,303</u>
Net change in fund balance	-	-	311,079	311,079	(3,014)
<b>Fund Balance, beginning of year</b>	<u>662,357</u>	<u>662,357</u>	<u>662,357</u>	<u>-</u>	<u>665,371</u>
<b>Fund Balance, end of year</b>	<u>\$ 662,357</u>	<u>\$ 662,357</u>	<u>\$ 973,436</u>	<u>\$ 311,079</u>	<u>\$ 662,357</u>

**CLAYTON COUNTY, GEORGIA**

**NORTHWEST CLAYTON CORRIDOR TAX ALLOCATION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ 1,026	\$ 1,026	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>1,026</u>	<u>1,026</u>	<u>-</u>
<b>Expenditures:</b>					
General government:					
Capital outlay	-	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	1,026	1,026	-
<b>Fund Balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,026</u></u>	<u><u>\$ 1,026</u></u>	<u><u>\$ -</u></u>

**DEBT SERVICE AND CAPITAL PROJECT FUNDS**

**CLAYTON COUNTY, GEORGIA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**  
**(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Original Budget	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1
Other taxes:					
Interest on delinquent taxes	-	-	-	-	7
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>
<b>Expenditures</b>					
Debt service:					
Principal retirement	12,775,000	12,775,000	12,775,000	-	12,340,001
Interest	1,689,593	2,259,643	2,259,045	598	2,522,967
Fiscal agent fees	570,050	825	825	-	822
Total expenditures	<u>15,034,643</u>	<u>15,035,468</u>	<u>15,034,870</u>	<u>598</u>	<u>14,863,790</u>
Deficiency of revenues over expenditures	<u>(15,034,643)</u>	<u>(15,035,468)</u>	<u>(15,034,870)</u>	<u>598</u>	<u>(14,863,782)</u>
<b>Other Financing Sources:</b>					
Appropriation of fund balance	760,000	260,825	-	(260,825)	-
Transfers in	14,274,643	14,774,643	14,774,643	-	13,526,415
Total other financing sources	<u>15,034,643</u>	<u>15,035,468</u>	<u>14,774,643</u>	<u>(260,825)</u>	<u>13,526,415</u>
Net change in fund balance	-	-	(260,227)	(260,227)	(1,337,367)
<b>Fund Balance, beginning of year</b>	508,026	508,026	508,026	-	1,845,393
Appropriation of fund balance	<u>(760,000)</u>	<u>(260,825)</u>	<u>-</u>	<u>260,825</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ (251,974)</u>	<u>\$ 247,201</u>	<u>\$ 247,799</u>	<u>\$ 598</u>	<u>\$ 508,026</u>

**CLAYTON COUNTY, GEORGIA**

**VILLAGES OF ELLENWOOD FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Investment earnings	\$ -	\$ -	\$ 10,264	\$ 10,264	\$ 2,133
Other revenue	-	-	-	-	1
Total revenues	<u>-</u>	<u>-</u>	<u>10,264</u>	<u>10,264</u>	<u>2,134</u>
<b>Expenditures:</b>					
Capital outlay	-	300,240	-	300,240	-
Total expenditures	<u>-</u>	<u>300,240</u>	<u>-</u>	<u>300,240</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(300,240)</u>	<u>10,264</u>	<u>310,504</u>	<u>2,134</u>
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	30,000	-	(30,000)	-
Transfers in	579,875	880,115	880,115	-	867,638
Transfers out	<u>(579,875)</u>	<u>(609,875)</u>	<u>(609,875)</u>	<u>-</u>	<u>(585,188)</u>
Total other financing sources (uses)	<u>-</u>	<u>300,240</u>	<u>270,240</u>	<u>(30,000)</u>	<u>282,450</u>
Net change in fund balance	-	-	280,504	280,504	284,584
<b>Fund Balance, beginning of year</b>	2,570,186	2,570,186	2,570,186	-	2,285,602
Appropriation of fund balance	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 2,570,186</u>	<u>\$ 2,540,186</u>	<u>\$ 2,850,690</u>	<u>\$ 310,504</u>	<u>\$ 2,570,186</u>

**CLAYTON COUNTY, GEORGIA**

**ROADS AND RECREATION PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
<b>Expenditures:</b>					
Transportation and development:					
Current:					
Salaries and wages	300,000	280,039	92,625	187,414	125,965
Pension contribution	-	12,875	12,875	-	17,509
Payroll taxes	-	7,086	7,086	-	9,636
Contractual services	-	688,237	610,530	77,707	1,180,323
Advertising	-	20	-	20	360
Capital outlay	13,371,858	64,979,191	12,242,377	52,736,814	7,028,162
Total transportation and development	13,671,858	65,967,448	12,965,493	53,001,955	8,361,955
Parks and recreation:					
Current:					
Contractual services	-	174,048	26,939	147,109	61,221
Other contract service fees	-	325,414	207,145	118,269	248,605
Office supplies	-	210	-	210	-
Minor equipment	-	40,493	-	40,493	-
Repair and maintenance	-	38,038	-	38,038	-
Capital outlay	-	15,533,142	196,492	15,336,650	14,550
Total parks and recreation	-	16,111,345	430,576	15,680,769	324,376
Total expenditures	13,671,858	82,078,793	13,396,069	68,682,724	8,686,331
Deficiency of revenues over expenditures	(13,671,858)	(82,078,793)	(13,396,069)	68,682,724	(8,686,331)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	13,671,858	68,068,757	-	(68,068,757)	-
Transfers in	-	14,010,036	3,837,770	(10,172,266)	1,419,238
Total other financing sources	13,671,858	82,078,793	3,837,770	(78,241,023)	1,419,238
Net change in fund balance	-	-	(9,558,299)	(9,558,299)	(7,267,093)
<b>Fund Balance, beginning of year</b>	77,102,542	77,102,542	77,102,542	-	84,369,635
Appropriation of fund balance	(13,671,858)	(68,068,757)	-	68,068,757	-
<b>Fund Balance, end of year</b>	\$ 63,430,684	\$ 9,033,785	\$ 67,544,243	\$ 58,510,458	\$ 77,102,542



**CLAYTON COUNTY, GEORGIA**

**2009 SPLOST FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	875,031	875,031	-	468,416
Total revenues	-	875,031	875,031	-	468,416
<b>Expenditures:</b>					
General government:					
Current:					
Salaries and wages	3,700,000	1,731,452	-	1,731,452	-
Contract service fees	-	496,558	236,941	259,617	327,626
Postage	-	39	37	2	-
Minor equipment	-	14,658	-	14,658	1,245,751
Repair and maintenance	-	49,378	-	49,378	-
Capital outlay	-	4,079,145	8,818	4,070,327	583,755
Total general government	3,700,000	6,371,230	245,796	6,125,434	2,157,132
Courts and law enforcement:					
Current:					
Minor equipment	-	34,809	-	34,809	-
Capital outlay	-	51	-	51	-
Total courts and law enforcement	-	34,860	-	34,860	-
Public safety:					
Current:					
Rental	-	-	-	-	500
Contract service fees	-	3,747	-	3,747	-
Office supplies	-	10,896	10,060	836	79,164
Minor equipment	-	129,921	107,087	22,834	119,793
Paying agent fees	-	-	-	-	1,100
Debt service	316,778	316,778	316,778	-	317,328
Capital outlay	-	5,278,689	1,278,458	4,000,231	5,932,405
Total public safety	316,778	5,740,031	1,712,383	4,027,648	6,450,290
Transportation and development:					
Administration:					
Current:					
Salaries and wages	-	1,619,537	1,619,537	-	1,728,099
Pension contribution	-	225,116	225,116	-	240,206
Payroll taxes	-	123,895	123,895	-	132,200
Contract service fees	-	4,598,348	2,212,360	2,385,988	1,738,978
Rental	-	12,204	1,104	11,100	-
Safety supplies	-	15,000	12,645	2,355	-
Office supplies	-	91,934	90,773	1,161	198,232
Advertising	-	350	-	350	-
Minor equipment	-	11,388	4,775	6,613	5,200
Repair and maintenance	-	8,024,836	5,212,729	2,812,107	10,883,714
Capital outlay	17,969,514	26,901,991	1,019,530	25,882,461	3,803,592
Total administration	17,969,514	41,624,599	10,522,464	31,102,135	18,730,221
Total transportation and development	17,969,514	41,624,599	10,522,464	31,102,135	18,730,221

(Continued)

**CLAYTON COUNTY, GEORGIA**

**2009 SPLOST FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Expenditures (continued):</b>					
Libraries:					
Current:					
Contract service fees	-	1,752	-	1,752	-
Office supplies	-	52,068	-	52,068	-
Books and materials	-	2,570	-	2,570	-
Minor equipment	-	59,459	-	59,459	-
Capital outlay	-	6,486,385	387,130	6,099,255	111,382
Total libraries	-	6,602,234	387,130	6,215,104	111,382
Parks and recreation:					
Current:					
Contract service fees	-	14,469	3,840	10,629	-
Rental	-	125	-	125	4,856
Repair and maintenance	-	174,421	58,827	115,594	45,121
Capital outlay	-	12,914,003	924,526	11,989,477	2,972,216
Total parks and recreation	-	13,103,018	987,193	12,115,825	3,022,193
Intergovernmental	-	-	-	-	-
Total expenditures	21,986,292	73,475,972	13,854,966	59,621,006	30,471,218
Deficiency of revenues over expenditures	(21,986,292)	(72,600,941)	(12,979,935)	59,621,006	(30,002,802)
<b>Other Financing Sources:</b>					
Transfers in	-	2,053,592	1,784,528	(269,064)	2,097,024
Appropriation of fund balance	21,986,292	70,547,349	-	(70,547,349)	-
Total other financing sources	21,986,292	72,600,941	1,784,528	(70,816,413)	2,097,024
Net change in fund balance	-	-	(11,195,407)	(11,195,407)	(27,905,778)
<b>Fund Balance, beginning of year</b>	76,159,170	76,159,170	76,159,170	-	104,064,948
Appropriation of fund balance	(21,986,292)	(70,547,349)	-	70,547,349	-
<b>Fund Balance, end of year</b>	\$ 54,172,878	\$ 5,611,821	\$ 64,963,763	\$ 59,351,942	\$ 76,159,170

**CLAYTON COUNTY, GEORGIA**

**2015 SPLOST FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2016 Actual</u>
<b>Revenues:</b>					
Other taxes	\$ 42,859,002	\$ 42,859,002	\$ 44,850,838	\$ 1,991,836	\$ 43,026,900
Total revenues	<u>42,859,002</u>	<u>42,859,002</u>	<u>44,850,838</u>	<u>1,991,836</u>	<u>43,026,900</u>
<b>Expenditures:</b>					
General government:					
Current:					
Contract service fees	-	3,368,647	1,214,385	2,154,262	784,450
Other supplies	-	250,102	139,306	110,796	-
Minor equipment	-	208,243	208,243	-	79,426
Repair and maintenance	-	8,006,056	423,895	7,582,161	-
Capital outlay	21,264,652	44,528,042	6,351,157	38,176,885	5,575,592
Total general government	<u>21,264,652</u>	<u>56,361,090</u>	<u>8,336,986</u>	<u>48,024,104</u>	<u>6,439,468</u>
Tax assessment and collection:					
Capital outlay	-	3,000,000	413,676	2,586,324	-
Total tax assessment and collection	<u>-</u>	<u>3,000,000</u>	<u>413,676</u>	<u>2,586,324</u>	<u>-</u>
Courts and law enforcement:					
Capital outlay	-	1,893,757	-	1,893,757	-
Total courts and law enforcement	<u>-</u>	<u>1,893,757</u>	<u>-</u>	<u>1,893,757</u>	<u>-</u>
Public safety:					
Contract service fees	-	140,000	13,383	126,617	-
Capital outlay	-	1,361,252	239,475	1,121,777	-
Total public safety	<u>-</u>	<u>1,501,252</u>	<u>252,858</u>	<u>1,248,394</u>	<u>-</u>
Health and welfare:					
Debt service	-	371,807	-	371,807	952
Total health and welfare	<u>-</u>	<u>371,807</u>	<u>-</u>	<u>371,807</u>	<u>952</u>
Intergovernmental	8,515,632	8,938,501	8,938,500	1	8,551,278
Total expenditures	<u>29,780,284</u>	<u>72,066,407</u>	<u>17,942,020</u>	<u>54,124,387</u>	<u>14,991,698</u>
Excess (deficiency) of revenues over expenditures	<u>13,078,718</u>	<u>(29,207,405)</u>	<u>26,908,818</u>	<u>56,116,223</u>	<u>28,035,202</u>
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	2,624,436	96,190	(2,528,246)	-
Transfers out	(13,078,718)	(13,078,718)	(13,078,718)	-	(12,893,978)
Appropriation of fund balance	-	39,661,687	-	(39,661,687)	-
Total other financing sources (uses)	<u>(13,078,718)</u>	<u>29,207,405</u>	<u>(12,982,528)</u>	<u>(42,189,933)</u>	<u>(12,893,978)</u>
Net change in fund balance	-	-	13,926,290	13,926,290	15,141,224
<b>Fund Balance, beginning of year</b>	56,700,424	56,700,424	56,700,424	-	41,559,200
Appropriation of fund balance	-	(39,661,687)	-	39,661,687	-
<b>Fund Balance, end of year</b>	<u>\$ 56,700,424</u>	<u>\$ 17,038,737</u>	<u>\$ 70,626,714</u>	<u>\$ 53,587,977</u>	<u>\$ 56,700,424</u>



## **Internal Service Funds**

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

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

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

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

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

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

**JUNE 30, 2017**  
**(With comparative actual totals for the fiscal year ended June 30, 2016)**

	Workers'	Medical Group	Totals	
	Compensation Fund	Self-Insurance Fund	2017	2016
<b>Assets</b>				
Cash and cash equivalents	\$ 3,298,463	\$ 4,890,793	\$ 8,189,256	\$ 7,229,090
Due from organizations	-	-	-	216,483
Prepaid items	-	-	-	190,495
<b>Total assets</b>	<b>\$ 3,298,463</b>	<b>\$ 4,890,793</b>	<b>\$ 8,189,256</b>	<b>\$ 7,636,068</b>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Accounts payable	\$ 53,095	\$ 1,077,556	\$ 1,130,651	\$ 1,246,466
Accrued claims liability - current	1,052,192	713,000	1,765,192	1,731,934
Accrued claims liability - noncurrent	546,584	-	546,584	579,941
<b>Total liabilities</b>	<b>1,651,871</b>	<b>1,790,556</b>	<b>3,442,427</b>	<b>3,558,341</b>
<b>Net Position</b>				
Unrestricted	1,646,592	3,100,237	4,746,829	4,077,727
<b>Total liabilities and net position</b>	<b>\$ 3,298,463</b>	<b>\$ 4,890,793</b>	<b>\$ 8,189,256</b>	<b>\$ 7,636,068</b>

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (With comparative actual totals for the fiscal year ended June 30, 2016)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2017	2016
<b>Operating revenues</b>				
Charges to other funds	\$ 1,055,914	\$ 15,338,336	\$ 16,394,250	\$ 17,495,783
Employee contributions	-	5,231,702	5,231,702	4,910,173
Other revenue	10,000	-	10,000	940,921
Total operating revenues	<u>1,065,914</u>	<u>20,570,038</u>	<u>21,635,952</u>	<u>23,346,877</u>
<b>Operating expenses</b>				
Claims expense	987,787	7,973,287	8,961,074	8,625,898
Insurance premiums	191,210	11,235,416	11,426,626	12,499,125
Management fees	91,521	375,600	467,121	462,525
Other expenses	2,918	109,111	112,029	115,702
Total operating expenses	<u>1,273,436</u>	<u>19,693,414</u>	<u>20,966,850</u>	<u>21,703,250</u>
Net income (loss)	(207,522)	876,624	669,102	1,643,627
<b>Net position, beginning of year</b>	<u>1,854,114</u>	<u>2,223,613</u>	<u>4,077,727</u>	<u>2,434,100</u>
<b>Net position, end of year</b>	<u>\$ 1,646,592</u>	<u>\$ 3,100,237</u>	<u>\$ 4,746,829</u>	<u>\$ 4,077,727</u>

**CLAYTON COUNTY, GEORGIA**

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2017  
(With comparative actual totals for the fiscal year ended June 30, 2016)**

	<b>Workers' Compensation Fund</b>	<b>Medical Group Self-Insurance Fund</b>	<b>Totals</b>	
			<b>2017</b>	<b>2016</b>
<b>Cash flows from operating activities</b>				
Cash received from insurance carrier	\$ -	\$ -	\$ -	\$ 938,121
Cash received from employees	-	5,231,702	5,231,702	4,910,173
Cash received from interfund services provided	1,055,914	15,554,819	16,610,733	17,279,300
Cash paid for insurance claims	(1,017,886)	(7,933,287)	(8,951,173)	(9,032,223)
Cash paid to suppliers for goods and services	(154,947)	(11,776,149)	(11,931,096)	(13,050,897)
Net cash provided by operating activities	<u>(116,919)</u>	<u>1,077,085</u>	<u>960,166</u>	<u>1,044,474</u>
Net increase (decrease) in cash and cash equivalents	(116,919)	1,077,085	960,166	1,044,474
Cash and cash equivalents, beginning of year	<u>3,415,382</u>	<u>3,813,708</u>	<u>7,229,090</u>	<u>6,184,616</u>
Cash and cash equivalents, end of year	<u>\$ 3,298,463</u>	<u>\$ 4,890,793</u>	<u>\$ 8,189,256</u>	<u>\$ 7,229,090</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ (207,522)	\$ 876,624	\$ 669,102	\$ 1,643,927
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
(Increase) decrease in due from organizations	-	216,483	216,483	(216,483)
(Increase) decrease in prepaid expenses	190,495	-	190,495	(4,337)
Increase (decrease) in accounts payable	(59,793)	(56,022)	(115,815)	30,792
Increase (decrease) in claims payable	(40,099)	40,000	(99)	(409,125)
Net cash provided by (used) in operating activities	<u>\$ (116,919)</u>	<u>\$ 1,077,085</u>	<u>\$ 960,166</u>	<u>\$ 1,044,774</u>





## **Agency Funds**

# CLAYTON COUNTY, GEORGIA

## AGENCY FUNDS

---

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

The County uses the following agency funds:

### **Tax Commissioner**

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

### **Magistrate and Superior Court**

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

### **Sheriff**

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

### **State Court**

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

### **Juvenile Court**

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

### **Probate Court**

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

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF ASSETS AND LIABILITIES AGENCY FUNDS JUNE 30, 2017

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 12,988,454	\$ 1,389,923	\$ 3,277,341	\$ 573,436
Total assets	<u>\$ 12,988,454</u>	<u>\$ 1,389,923</u>	<u>\$ 3,277,341</u>	<u>\$ 573,436</u>
<b>Liabilities</b>				
Due to other governments	\$ 12,988,454	\$ 313,203	\$ -	\$ 93,192
Due to litigants	-	248,267	-	-
Due to others	<u>-</u>	<u>828,453</u>	<u>3,277,341</u>	<u>480,244</u>
Total liabilities	<u>\$ 12,988,454</u>	<u>\$ 1,389,923</u>	<u>\$ 3,277,341</u>	<u>\$ 573,436</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 2,488	\$ 88,584	\$ 18,320,226
<u>\$ 2,488</u>	<u>\$ 88,584</u>	<u>\$ 18,320,226</u>
\$ 71	\$ -	\$ 13,394,920
-	-	248,267
<u>2,417</u>	<u>88,584</u>	<u>4,677,039</u>
<u>\$ 2,488</u>	<u>\$ 88,584</u>	<u>\$ 18,320,226</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Balance July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2017</u>
<b><u>Tax Commissioner</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 11,883,328	\$ 166,129,225	\$ 165,024,099	\$ 12,988,454
Total assets	<u>\$ 11,883,328</u>	<u>\$ 166,129,225</u>	<u>\$ 165,024,099</u>	<u>\$ 12,988,454</u>
<b>Liabilities</b>				
Due to other governments	\$ 11,883,328	\$ 166,129,225	\$ 165,024,099	\$ 12,988,454
Total liabilities	<u>\$ 11,883,328</u>	<u>\$ 166,129,225</u>	<u>\$ 165,024,099</u>	<u>\$ 12,988,454</u>
<b><u>Magistrate and Superior Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 3,219,970	\$ 6,478,296	\$ 8,308,343	\$ 1,389,923
Total assets	<u>\$ 3,219,970</u>	<u>\$ 6,478,296</u>	<u>\$ 8,308,343</u>	<u>\$ 1,389,923</u>
<b>Liabilities</b>				
Due to other governments	\$ 295,055	\$ 3,090,500	\$ 3,072,352	\$ 313,203
Due to litigants	291,040	-	42,773	248,267
Due to others	2,633,875	3,387,796	5,193,218	828,453
Total liabilities	<u>\$ 3,219,970</u>	<u>\$ 6,478,296</u>	<u>\$ 8,308,343</u>	<u>\$ 1,389,923</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Balance July 1, 2016	Increases	Decreases	Balance June 30, 2017
<b><u>Sheriff</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 3,720,353	\$ 11,620,201	\$ 12,063,213	\$ 3,277,341
Total assets	\$ 3,720,353	\$ 11,620,201	\$ 12,063,213	\$ 3,277,341
<b>Liabilities</b>				
Due to others	\$ 3,720,353	\$ 11,620,201	\$ 12,063,213	\$ 3,277,341
Total liabilities	\$ 3,720,353	\$ 11,620,201	\$ 12,063,213	\$ 3,277,341
<b><u>State Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 236,486	\$ 1,691,094	\$ 1,354,144	\$ 573,436
Total assets	\$ 236,486	\$ 1,691,094	\$ 1,354,144	\$ 573,436
<b>Liabilities</b>				
Due to other governments	\$ 99,121	\$ 1,014,568	\$ 1,020,497	\$ 93,192
Due to others	137,365	676,526	333,647	480,244
Total liabilities	\$ 236,486	\$ 1,691,094	\$ 1,354,144	\$ 573,436
<b><u>Juvenile Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,886	\$ 12,063	\$ 15,461	\$ 2,488
Total assets	\$ 5,886	\$ 12,063	\$ 15,461	\$ 2,488
<b>Liabilities</b>				
Due to other governments	\$ 54	\$ 54	\$ 37	\$ 71
Due to others	5,832	12,009	15,424	2,417
Total liabilities	\$ 5,886	\$ 12,063	\$ 15,461	\$ 2,488

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Balance July 1, 2016	Increases	Decreases	Balance June 30, 2017
<b><u>Probate Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 53,677	\$ 769,212	\$ 734,305	\$ 88,584
Total assets	\$ 53,677	\$ 769,212	\$ 734,305	\$ 88,584
<b>Liabilities</b>				
Due to others	\$ 53,677	\$ 769,212	\$ 734,305	\$ 88,584
Total liabilities	\$ 53,677	\$ 769,212	\$ 734,305	\$ 88,584
 <b><u>Totals - All Agency Funds</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 19,119,700	\$ 186,700,091	\$ 187,499,565	\$ 18,320,226
Total assets	\$ 19,119,700	\$ 186,700,091	\$ 187,499,565	\$ 18,320,226
<b>Liabilities</b>				
Due to other governments	\$ 394,230	\$ 4,105,122	\$ 4,092,886	\$ 406,466
Due to litigants	291,040	-	42,773	248,267
Due to others	18,434,430	182,594,969	183,363,906	17,665,493
Total liabilities	\$ 19,119,700	\$ 186,700,091	\$ 187,499,565	\$ 18,320,226



## **Discretely Presented Component Units**



# CLAYTON COUNTY, GEORGIA

## DISCRETELY PRESENTED COMPONENT UNIT

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

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

### **Landfill Authority**

To account for the sanitation operations of the County.

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2017 AND 2016

	2017	2016
<b>Assets</b>		
Cash and cash equivalents	\$ 1,169,711	\$ 1,572,378
Restricted cash	3,579,957	3,584,286
Accounts receivable	19,553	184,127
Due from other governments	9,654	8,690
Due from organizations	2,241	-
Inventory	1,423	385
Capital assets - nondepreciable	6,315,775	6,315,775
Capital assets - depreciable, net of accumulated depreciation	5,346,343	6,241,875
Total assets	16,444,657	17,907,516
<b>Liabilities</b>		
Current liabilities		
Accounts payable	33,827	149,702
Accrued liabilities	86,571	92,607
Customer deposits	12,150	12,150
Interest payable	68,042	74,885
Noncurrent liabilities		
Due within one year	1,721,822	1,693,872
Due in more than one year	14,352,904	15,859,306
Total liabilities	16,275,316	17,882,522
<b>Net Position</b>		
Net investment in capital assets	(151,015)	(827,410)
Unrestricted	320,356	852,404
Total net position	\$ 169,341	\$ 24,994

## CLAYTON COUNTY, GEORGIA

### STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>Operating revenues</b>		
Charges for services	\$ 811,542	\$ 2,690,120
Other operating revenue	433,196	422,038
Total operating revenues	1,244,738	3,112,158
<b>Operating expenses</b>		
Salaries and wages	611,742	635,650
Employee benefits	250,173	268,074
Contractual services	170,319	379,500
Amortization expense	379	-
Materials and supplies	83,791	114,440
Public utilities expense	19,111	16,079
Repair and maintenance	664,085	1,169,701
State of Georgia permits	39,466	47,910
Other services and charges	93,476	147,614
Depreciation	919,782	968,228
Total operating expenses	2,852,324	3,747,196
Operating loss	(1,607,586)	(635,038)
<b>Nonoperating revenues (expenses)</b>		
Intergovernmental revenue	2,045,307	1,077,709
Interest income	1,453	718
Interest expense	(294,827)	(478,560)
Total nonoperating revenues (expenses)	1,751,933	599,867
Change in net position	144,347	(35,171)
<b>Net position, beginning of year</b>	24,994	60,165
<b>Net position, end of year</b>	\$ 169,341	\$ 24,994

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 1,406,107	\$ 3,105,251
Cash paid to employees	(867,951)	(900,449)
Cash paid to suppliers for goods and services	(1,094,064)	(1,743,477)
Net cash provided by (used in) operating activities	(555,908)	461,325
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental revenue	2,045,307	1,077,709
Net cash provided by noncapital financing activities	2,045,307	1,077,709
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments on revenue bonds	(805,000)	(9,885,000)
Payments on capital lease	(766,928)	(739,347)
Purchase of capital assets	(24,250)	-
Interest paid	(301,670)	(571,995)
Proceeds from issuance of new bonds	-	8,965,000
Net cash used in capital and related financing activities	(1,897,848)	(2,231,342)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	1,453	718
Net cash provided by investing activities	1,453	718
Net decrease in cash and cash equivalents	(406,996)	(691,590)
Cash and cash equivalents, beginning of year	5,156,664	5,848,254
Cash and cash equivalents, end of year	\$ 4,749,668	\$ 5,156,664
Per Statement of Net Position:		
Cash and cash equivalents	\$ 1,169,711	\$ 1,572,378
Restricted cash	3,579,957	3,584,286
	\$ 4,749,668	\$ 5,156,664

(Continued)

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>Reconciliation of operating loss to net cash provided by (used in) operating activities</b>		
Operating loss	\$ (1,607,586)	\$ (635,038)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation expense	919,782	968,228
Decrease (increase) in accounts receivable	164,574	(17,175)
Increase in due from other governments	(964)	(3,759)
(Increase) decrease in due from organizations	(2,241)	14,027
(Increase) decrease in inventory	(1,038)	575
Decrease in accounts payable	(115,875)	(16,422)
(Increase) decrease in accrued liabilities	(6,036)	3,275
Increase in landfill closure/postclosure care accrual	93,476	147,614
Net cash provided by (used in) operating activities	\$ (555,908)	\$ 461,325



**Statistical Section**

# CLAYTON COUNTY, GEORGIA

## STATISTICAL SECTION (unaudited)

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

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These schedules contain 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 - 196

#### 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..... 197 - 201

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. ....2012and 203

#### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs..... 204 - 212

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

# CLAYTON COUNTY, GEORGIA

## NET POSITION LAST TEN FISCAL YEARS

	Fiscal Year			
	2008	2009	2010	2011
<b>Primary Government</b>				
Governmental activities:				
Net investment in capital assets	\$ 759,074,562	\$ 753,274,788	\$ 735,121,802	\$ 723,771,626
Restricted	150,204,827	165,868,588	195,512,647	213,142,962
Unrestricted	28,375,900	17,814,762	9,678,363	421,214
Total governmental net position	<u>\$ 937,655,289</u>	<u>\$ 936,958,138</u>	<u>\$ 940,312,812</u>	<u>\$ 937,335,802</u>
Business-type activities				
C-Tran Public Transit:*				
Net investment in capital assets	\$ 3,737,007	\$ 3,034,571	\$ 2,641,377	\$ -
Restricted	-	-	-	-
Unrestricted	1,131,188	1,993,435	4,756,431	-
Total business-type net position	<u>\$ 4,868,195</u>	<u>\$ 5,028,006</u>	<u>\$ 7,397,808</u>	<u>\$ -</u>
Primary government:				
Net investment in capital assets	\$ 762,811,569	\$ 756,309,359	\$ 737,763,179	\$ 723,771,626
Restricted	150,204,827	165,868,588	195,512,647	213,142,962
Unrestricted	29,507,088	19,808,197	14,434,794	421,214
Total primary government net position	<u>\$ 942,523,484</u>	<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>	<u>\$ 937,335,802</u>
<b>Component Units</b>				
Landfill Authority:				
Net investment in capital assets	\$ 1,075,833	\$ (2,140,272)	\$ 295,105	\$ (28,166)
Restricted	4,422,081	505,500	505,500	-
Unrestricted	(4,496,146)	1,636,635	(760,495)	1,163,272
Total net position	<u>\$ 1,001,768</u>	<u>\$ 1,863</u>	<u>\$ 40,110</u>	<u>\$ 1,135,106</u>
Airport Authority:***				
Net investment in capital assets	\$ 18,214,272	\$ 18,340,342	\$ 18,604,629	\$ 18,603,856
Restricted	-	-	-	-
Unrestricted	(1,146,833)	(1,360,241)	(1,292,458)	(1,332,161)
Total net position	<u>\$ 17,067,439</u>	<u>\$ 16,980,101</u>	<u>\$ 17,312,171</u>	<u>\$ 17,271,695</u>
Development Authority:****				
Net investment in capital assets	\$ (2,175,096)	\$ (2,175,096)	\$ (1,664,659)	\$ (1,664,659)
Restricted	806,330	664,962	724,831	214,831
Unrestricted	(12,190,645)	(13,438,013)	(8,493,048)	(6,766,829)
Total net position (deficit)	<u>\$ (13,559,411)</u>	<u>\$ (14,948,147)</u>	<u>\$ (9,432,876)</u>	<u>\$ (8,216,657)</u>
Housing Authority:**				
Net investment in capital assets	\$ 434,622	\$ 117,015	\$ 159,616	\$ 246,720
Restricted	-	-	-	-
Unrestricted	4,840,351	5,421,186	5,371,544	5,441,293
Total net position	<u>\$ 5,274,973</u>	<u>\$ 5,538,201</u>	<u>\$ 5,531,160</u>	<u>\$ 5,688,013</u>
Hospital Authority:**				
Net investment in capital assets	\$ -	\$ 12,564	\$ 12,564	\$ 12,564
Restricted	-	-	-	-
Unrestricted	-	5,784	5,454	4,969
Total net position	<u>\$ -</u>	<u>\$ 18,348</u>	<u>\$ 18,018</u>	<u>\$ 17,533</u>
Board of Health:				
Net investment in capital assets	\$ 268,086	\$ 390,764	\$ 296,143	\$ 362,838
Restricted	157,614	248,927	-	541,075
Unrestricted	163,645	424,939	1,084,329	552,087
Total net position	<u>\$ 589,345</u>	<u>\$ 1,064,630</u>	<u>\$ 1,380,472</u>	<u>\$ 1,456,000</u>

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

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

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

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

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



2012	2013	2014	2015	2016	2017
\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851
221,217,988	231,045,459	233,959,382	243,428,519	227,602,181	226,267,264
17,740,857	14,681,815	6,729,181	(267,261,847)	(229,984,474)	(269,333,486)
<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>	<u>\$ 670,506,629</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851
221,217,988	231,045,459	233,959,382	243,428,519	227,602,181	226,267,264
17,740,857	14,681,815	6,729,181	(267,261,847)	(229,984,474)	(269,333,486)
<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>	<u>\$ 670,506,629</u>
\$ (547,577)	\$ (741,554)	\$ (1,517,341)	\$ (1,512,421)	\$ (827,471)	\$ (151,015)
-	-	-	-	-	-
1,514,358	1,543,542	1,865,223	1,572,587	852,465	320,356
<u>\$ 966,781</u>	<u>\$ 801,988</u>	<u>\$ 347,882</u>	<u>\$ 60,166</u>	<u>\$ 24,994</u>	<u>\$ 169,341</u>
\$ 1,229,457	\$ 1,229,457	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
13,759,821	13,685,723	-	-	-	-
<u>\$ 14,989,278</u>	<u>\$ 14,915,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (887,452)	\$ -	\$ -	\$ -	\$ -	\$ -
191,651	-	-	-	-	-
(6,469,560)	-	-	-	-	-
<u>\$ (7,165,361)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 242,294	\$ 1,224,054	\$ 1,301,290	\$ 1,478,912	\$ 494,044	\$ -
-	419,217	371,024	273,755	424,195	-
5,374,487	3,639,348	3,863,550	4,022,574	5,847,105	-
<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>	<u>\$ -</u>
\$ 12,564	\$ 12,564	\$ 12,564	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,514	3,857	3,115	2,340	1,545	-
<u>\$ 17,078</u>	<u>\$ 16,421</u>	<u>\$ 15,679</u>	<u>\$ 2,340</u>	<u>\$ 1,545</u>	<u>\$ -</u>
\$ 344,193	\$ 354,441	\$ 313,882	\$ 254,841	\$ 279,256	\$ 240,731
367,807	507,434	1,058,187	999,382	1,134,110	1,388,550
818,853	843,063	882,748	(5,705,993)	(4,370,342)	(3,552,898)
<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>	<u>\$ (1,923,617)</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT  
LAST TEN FISCAL YEARS

	2008	2009	2010	2011	2012
Primary government					
<b>Expenses</b>					
Governmental activities:					
General Government	\$ 51,989,155	\$ 46,231,086	56,931,450	55,746,391	49,337,166
Tax assessment collection	3,839,855	4,346,128	3,825,418	3,585,267	3,643,037
Courts and law enforcement	64,183,950	67,608,918	69,147,468	69,958,065	69,082,286
Public safety	64,730,372	67,010,109	65,305,007	62,584,041	63,819,482
Transportation and development	41,725,547	41,036,532	26,471,707	34,634,470	28,703,440
Planning and zoning	2,373,296	2,142,016	1,822,164	1,494,068	1,440,658
Libraries	3,920,627	3,811,565	3,750,263	3,465,394	3,792,754
Parks and recreation	11,462,492	10,972,238	10,816,187	10,037,118	10,959,699
Health and welfare	7,102,560	3,640,722	9,742,442	13,527,957	9,970,630
Economic development	-	-	-	-	-
Intergovernmental	-	1,454,670	11,562,964	11,404,252	11,700,034
Other general government	-	-	-	-	-
Interest on long-term debt	678,423	2,208,501	2,791,294	1,722,851	2,117,677
Total governmental activities expenses	<u>252,006,277</u>	<u>250,462,485</u>	<u>262,166,364</u>	<u>268,159,874</u>	<u>254,566,863</u>
Business-type activities:					
C-Tran public transit	9,358,244	8,955,553	7,203,420	2,687,698	-
Total business-type expenses	<u>9,358,244</u>	<u>8,955,553</u>	<u>7,203,420</u>	<u>2,687,698</u>	<u>-</u>
Total primary government expenses	<u>\$ 261,364,521</u>	<u>\$ 259,418,038</u>	<u>\$ 269,369,784</u>	<u>\$ 270,847,572</u>	<u>\$ 254,566,863</u>
<b>Program revenues</b>					
Governmental activities:					
General government	\$ 5,092,397	\$ 11,756,607	13,783,987	12,094,292	11,965,461
Tax assessment collection	3,864,049	3,933,606	4,458,557	3,245,423	2,856,041
Courts and law enforcement	13,355,595	14,094,996	15,365,784	15,373,018	17,771,910
Public safety	9,383,464	10,321,719	10,170,320	10,014,353	9,493,606
Transportation and development	32,395	29,647	117,380	31,143	51,088
Planning and zoning	6,124,692	74,415	-	66,561	-
Libraries	130,241	130,311	146,375	202,762	204,909
Parks and recreation	2,155,340	2,330,219	2,296,305	2,475,853	2,414,929
Health and welfare	568,620	635,891	543,811	537,659	122,584
Economic development	-	-	-	-	-
Operating grants & contributions	7,873,770	7,113,537	16,629,839	22,664,904	17,197,928
Capital grants & contribution	18,301,338	4,582,442	929,209	592,935	146,417
Total governmental program revenues	<u>\$ 66,881,901</u>	<u>\$ 55,003,390</u>	<u>\$ 64,441,567</u>	<u>\$ 67,298,903</u>	<u>\$ 62,224,873</u>
Business-type activities:					
Charges for services:					
C-Tran public transit	\$ 2,303,043	\$ 2,566,429	\$ 1,616,374	\$ 147,025	\$ -
Operating grants & contributions	-	59,163	1,356,848	479,642	-
Capital grants & contributions	1,272,975	-	-	-	-
Total business-type revenues	<u>3,576,018</u>	<u>2,625,592</u>	<u>2,973,222</u>	<u>626,667</u>	<u>-</u>
Total primary government revenues	<u>\$ 70,457,919</u>	<u>\$ 57,628,982</u>	<u>\$ 67,414,789</u>	<u>\$ 67,925,570</u>	<u>\$ 62,224,873</u>
<b>Net (Expense) Revenue</b>					
Governmental activities	\$ (185,124,376)	\$ (195,459,095)	\$ (197,724,797)	\$ (200,860,971)	\$ (192,341,990)
Business-type activities	(5,782,226)	(6,329,961)	(4,230,198)	(2,061,031)	-
Total primary government net expense	<u>\$ (190,906,602)</u>	<u>\$ (201,789,056)</u>	<u>\$ (201,954,995)</u>	<u>\$ (202,922,002)</u>	<u>\$ (192,341,990)</u>
<b>General Revenues and Other</b>					
<b>Change in Net Position</b>					
Governmental activities:					
Taxes:					
Property taxes	\$ 92,345,642	\$ 98,175,278	\$ 108,861,498	\$ 96,378,260	\$ 117,547,632
Local option sales tax	40,242,562	37,527,641	36,457,343	35,673,992	36,412,628
Special purpose local option sales tax	52,727,468	46,876,765	46,102,925	44,306,780	46,521,012
Other taxes	16,236,687	15,250,268	15,321,946	15,525,749	14,973,029
Earnings on investments	7,824,662	2,980,046	707,994	662,403	12,322
Miscellaneous	1,094,315	-	227,765	-	-
Insurance claim refunds	279,219	433,244	-	-	-
Gain (loss) on sale of capital assets	51,826	6,086	-	-	76,965
Special item - receipt of assets from Airport Authority	-	-	-	-	-
Special item - loss on sale of Hospital	-	-	-	-	-
Transfers	(5,791,299)	(6,489,772)	(6,600,000)	5,336,777	-
Total governmental activities	<u>205,011,082</u>	<u>194,759,556</u>	<u>201,079,471</u>	<u>197,883,961</u>	<u>215,543,588</u>
Business-type activities:					
Transfers	5,791,299	6,489,772	6,600,000	(5,336,777)	-
Total business-type activities	<u>5,791,299</u>	<u>6,489,772</u>	<u>6,600,000</u>	<u>(5,336,777)</u>	<u>-</u>
Total primary government	<u>\$ 210,802,381</u>	<u>\$ 201,249,328</u>	<u>\$ 207,679,471</u>	<u>\$ 192,547,184</u>	<u>\$ 215,543,588</u>
<b>Change In Net Position</b>					
Governmental activities	19,886,706	(699,539)	3,354,674	(2,977,010)	23,201,598
Infrastructure adjustment *	-	-	-	-	-
Net position - beginning of year	637,056,113	937,657,677	936,958,138	-	937,335,802
Net position - end of year	<u>656,942,819</u>	<u>936,958,138</u>	<u>940,312,812</u>	<u>(2,977,010)</u>	<u>960,537,400</u>
Business-type activities	9,073	159,811	2,369,802	(7,397,808)	-
Net position - beginning of year	4,859,122	4,868,195	5,028,006	7,397,808	-
Net position - end of year	<u>4,868,195</u>	<u>5,028,006</u>	<u>7,397,808</u>	<u>-</u>	<u>-</u>
Total primary government	19,895,779	(539,728)	5,724,476	(10,374,818)	23,201,598
Infrastructure adjustment *	-	-	-	-	-
Net position - beginning of year	637,056,113	942,525,872	941,986,144	947,710,620	937,335,802
Net position - end of year	<u>\$ 656,951,892</u>	<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>

2013	2014	2015	2016	2017
51,276,996	61,525,113	68,749,410	64,666,296	71,184,182
3,763,963	3,803,353	4,048,319	3,188,392	4,761,542
72,627,265	71,794,661	75,245,215	65,861,282	84,623,355
69,689,021	70,211,545	72,521,224	57,662,870	83,098,610
35,917,073	31,820,116	39,749,431	39,608,888	33,849,750
1,558,566	1,479,129	1,513,173	1,568,944	2,016,536
4,784,720	3,690,176	3,974,821	3,659,536	4,355,161
14,282,004	13,641,342	14,962,260	12,194,124	14,148,732
11,784,503	9,966,715	17,589,888	10,519,271	7,380,466
1,536,946	1,442,006	1,638,740	1,971,654	2,263,197
-	-	-	-	-
-	-	-	-	-
3,678,309	2,048,776	5,076,175	3,452,694	2,812,682
<u>270,899,366</u>	<u>271,422,932</u>	<u>305,068,656</u>	<u>264,353,951</u>	<u>310,494,213</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ 270,899,366</u>	<u>\$ 271,422,932</u>	<u>\$ 305,068,656</u>	<u>\$ 264,353,951</u>	<u>\$ 310,494,213</u>
14,398,940	13,869,157	13,637,190	16,281,685	16,667,512
2,755,359	2,975,708	2,948,793	2,903,759	2,905,822
16,471,934	14,916,412	15,052,110	14,843,874	13,819,443
8,089,156	10,237,246	10,408,060	10,613,659	12,909,319
23,703	78,266	58,928	44,793	928,625
-	138,836	-	-	-
216,122	252,188	220,165	228,424	228,670
2,212,699	1,886,297	2,520,420	2,471,476	2,287,230
181,808	794,087	693,574	346,787	346,787
1,547,997	1,695,801	1,703,742	1,721,673	2,318,301
16,804,612	17,614,440	11,628,156	12,814,439	15,305,653
228,144	1,555,675	364,759	96,741	51,930
<u>\$ 62,930,474</u>	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ 62,930,474</u>	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>
\$ (207,968,892)	\$ (205,408,819)	\$ (245,832,759)	\$ (201,986,641)	\$ (242,724,921)
<u>\$ (207,968,892)</u>	<u>\$ (205,408,819)</u>	<u>\$ (245,832,759)</u>	<u>\$ (201,986,641)</u>	<u>\$ (242,724,921)</u>
\$ 103,617,550	\$ 102,882,133	\$ 109,068,751	\$ 119,012,325	\$ 124,113,553
37,590,897	30,970,551	31,476,201	34,200,322	35,797,469
47,458,473	42,425,241	44,128,527	43,026,900	44,850,838
15,850,025	16,567,734	17,415,373	18,915,496	19,367,525
386,625	114,848	56,159	48,298	21,348
-	-	-	-	-
-	-	-	-	-
37,845	-	-	-	8,130
-	14,915,180	-	-	-
-	-	-	(41,996,454)	-
(56,425)	-	-	-	-
<u>204,884,990</u>	<u>207,875,687</u>	<u>202,145,011</u>	<u>173,206,887</u>	<u>224,158,863</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ 204,884,990</u>	<u>\$ 207,875,687</u>	<u>\$ 202,145,011</u>	<u>\$ 173,206,887</u>	<u>\$ 224,158,863</u>
(3,083,902)	2,466,868	(43,687,748)	(28,779,754)	(18,566,058)
-	-	-	-	-
953,051,024	949,967,122	761,540,189	717,852,441	689,072,687
<u>949,967,122</u>	<u>952,433,990</u>	<u>717,852,441</u>	<u>689,072,687</u>	<u>670,506,629</u>
-	-	-	-	-
-	-	-	-	-
(3,083,902)	2,466,868	(43,687,748)	(28,779,754)	(18,566,058)
-	-	-	-	-
953,051,024	949,967,122	761,540,189	717,852,441	689,072,687
<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,689</u>	<u>\$ 670,506,629</u>

**CLAYTON COUNTY, GEORGIA**

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Component Units					
<b>Expense</b>					
Landfill authority	\$ 2,341,218	\$ 3,633,101	\$ 2,703,163	\$ 2,846,519	\$ 3,386,370
Airport authority	1,549,793	1,071,651	999,854	1,039,368	2,727,648
Development authority**	2,913,515	3,070,791	2,886,411	2,681,641	2,851,022
Housing authority*	3,191,749	7,718,380	3,269,435	3,083,837	3,185,420
Hospital authority*	-	1,576,170	2,100,231	2,052,097	1,962,999
Board of health	9,085,351	8,799,169	10,081,713	10,479,847	10,909,341
Total Component Units	<u>\$ 19,081,626</u>	<u>\$ 25,869,262</u>	<u>\$ 22,040,807</u>	<u>\$ 22,183,309</u>	<u>\$ 25,022,800</u>
<b>Program Revenue</b>					
Landfill authority					
Charges for services	\$ 2,336,900	\$ 2,084,310	\$ 2,097,883	\$ 1,937,592	\$ 1,777,039
Operating grants & contributions	-	-	-	2,000,000	1,440,695
Capital grants & contributions	-	526,842	200,000	-	-
Total landfill revenues	<u>\$ 2,336,900</u>	<u>\$ 2,611,152</u>	<u>\$ 2,297,883</u>	<u>\$ 3,937,592</u>	<u>\$ 3,217,734</u>
Airport authority					
Charges for services	\$ 1,247,312	\$ 882,944	\$ 811,619	\$ 896,039	\$ 253,959
Operating grants & contributions	-	-	-	102,853	191,272
Capital grants & contributions	67,730	101,369	350,078	-	-
Total airport revenues	<u>\$ 1,315,042</u>	<u>\$ 984,313</u>	<u>\$ 1,161,697</u>	<u>\$ 998,892</u>	<u>\$ 445,231</u>
Development Authority**					
Charges for services	\$ 1,819,103	\$ 1,669,618	\$ 1,896,212	\$ 1,695,335	\$ 1,615,425
Operating grants & contributions	-	-	2,148,547	2,202,100	2,286,392
Capital grants & contributions	-	-	-	-	-
Total development authority revenues	<u>\$ 1,819,103</u>	<u>\$ 1,669,618</u>	<u>\$ 4,044,759</u>	<u>\$ 3,897,435</u>	<u>\$ 3,901,817</u>
Housing Authority*					
Charges for services	\$ 2,921,060	\$ 2,979,394	\$ 2,857,100	\$ 2,873,404	\$ 2,737,278
Operating grants & contributions	396,756	4,764,541	341,097	350,000	367,630
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 3,317,816</u>	<u>\$ 7,743,935</u>	<u>\$ 3,198,197</u>	<u>\$ 3,223,404</u>	<u>\$ 3,104,908</u>
Hospital Authority*					
Charges for services	\$ -	\$ 1,575,825	\$ 2,099,901	\$ 2,051,612	\$ 1,962,544
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	<u>\$ -</u>	<u>\$ 1,575,825</u>	<u>\$ 2,099,901</u>	<u>\$ 2,051,612</u>	<u>\$ 1,962,544</u>
Board of health					
Charges for services	\$ 2,090,712	\$ 2,186,065	\$ 2,565,147	\$ 2,661,235	\$ 3,528,808
Operating grants & contributions	7,367,726	7,088,389	7,832,408	7,894,140	7,455,386
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 9,458,438</u>	<u>\$ 9,274,454</u>	<u>\$ 10,397,555</u>	<u>\$ 10,555,375</u>	<u>\$ 10,984,194</u>
<b>Net (Expense) Revenue</b>					
Landfill	\$ (4,318)	\$ (1,021,949)	\$ (405,280)	\$ 1,091,073	\$ (168,636)
Airport	(234,751)	(87,338)	161,843	(40,476)	(2,282,417)
Development authority**	(1,094,412)	(1,401,173)	1,158,348	1,215,794	1,050,795
Housing authority*	126,067	25,555	(71,238)	139,567	(80,512)
Hospital authority*	N/A	(345)	(330)	(485)	(455)
Board of health	373,087	475,285	315,842	75,528	74,853

2013	2014	2015	2016	2017
\$ 3,383,144	\$ 3,270,064	\$ 3,974,693	\$ 4,225,756	\$ 3,147,151
74,098	-	-	-	-
-	-	-	-	-
6,516,729	4,453,096	4,505,976	5,889,548	-
1,949,512	1,931,624	465,289	1,190,590	-
11,673,627	11,095,322	10,916,235	10,216,451	10,949,878
<u>\$ 23,597,110</u>	<u>\$ 20,750,106</u>	<u>\$ 19,862,193</u>	<u>\$ 21,522,345</u>	<u>\$ 14,097,029</u>
\$ 2,356,944	\$ 2,637,934	\$ 2,736,732	\$ 3,112,158	\$ 1,244,738
1,000,000	-	949,527	1,077,709	2,045,307
-	-	-	-	-
<u>\$ 3,356,944</u>	<u>\$ 2,637,934</u>	<u>\$ 3,686,259</u>	<u>\$ 4,189,867</u>	<u>\$ 3,290,045</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,978,539	\$ 3,996,998	\$ 4,040,680	\$ 3,874,026	\$ -
479,856	701,077	699,403	952,289	-
1,880,000	-	-	-	-
<u>\$ 6,338,395</u>	<u>\$ 4,698,075</u>	<u>\$ 4,740,083</u>	<u>\$ 4,826,315</u>	<u>\$ -</u>
\$ 1,948,855	\$ 1,930,882	\$ 451,950	\$ 1,189,795	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,948,855</u>	<u>\$ 1,930,882</u>	<u>\$ 451,950</u>	<u>\$ 1,189,795</u>	<u>\$ -</u>
\$ 4,267,225	\$ 4,181,730	\$ 4,528,100	\$ 2,982,072	\$ 3,045,003
7,580,487	7,463,471	7,826,716	8,729,173	8,938,234
-	-	-	-	-
<u>\$ 11,847,712</u>	<u>\$ 11,645,201</u>	<u>\$ 12,354,816</u>	<u>\$ 11,711,245</u>	<u>\$ 11,983,237</u>
\$ (26,200)	\$ (632,130)	\$ (288,434)	\$ (35,889)	\$ 142,894
(74,098)	-	-	-	-
-	-	-	-	-
(178,334)	244,979	234,107	(1,063,233)	-
(657)	(742)	(13,339)	(795)	-
174,085	549,879	1,438,581	1,494,794	1,033,359

(Continued)

(Continued)

**CLAYTON COUNTY, GEORGIA**

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Component Units - Continued					
<b>General Revenues</b>					
Landfill authority:					
Earnings on investments	\$ 162,826	\$ 22,044	\$ 5,541	\$ 3,923	\$ 311
Miscellaneous	(703,741)	-	-	-	-
Gain (loss) on sale of capital assets	69,304	-	-	-	-
	<u>\$ (471,611)</u>	<u>\$ 22,044</u>	<u>\$ 5,541</u>	<u>\$ 3,923</u>	<u>\$ 311</u>
Airport authority:					
Earnings on investments	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance claim refunds	-	-	-	-	-
Gain (loss) on sale of capital assets	2,600	-	-	-	-
Special item - transfer of funds to Clayton County	-	-	-	-	-
	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Development authority:**					
Earnings on investments	\$ 30,458	\$ 12,437	\$ 1,917	\$ 425	\$ 501
Gain (loss) on sale of capital assets	-	-	-	-	-
	<u>\$ 30,458</u>	<u>\$ 12,437</u>	<u>\$ 1,917</u>	<u>\$ 425</u>	<u>\$ 501</u>
Housing authority*:					
Earnings on investments	\$ 239,029	\$ 161,821	\$ 64,197	\$ 17,286	\$ 9,280
Miscellaneous	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-
	<u>\$ 239,029</u>	<u>\$ 161,821</u>	<u>\$ 64,197</u>	<u>\$ 17,286</u>	<u>\$ 9,280</u>
<b>Change In Assets</b>					
Landfill	\$ (475,929)	\$ (999,905)	\$ (399,739)	\$ 1,094,996	\$ (168,325)
Airport	(232,151)	(87,338)	161,843	(40,476)	(2,282,417)
Development authority**	(1,063,954)	(1,388,736)	1,160,265	1,216,219	1,051,296
Housing authority*	365,096	187,376	(7,041)	156,853	(71,232)
Hospital authority*	-	(345)	(330)	(485)	(455)
Board of health	373,087	475,285	315,842	75,528	74,853

\* 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.

	2013	2014	2015	2016	2017
\$	1,320	\$ 718	\$ 717	\$ 718	\$ 1,453
	-	-	-	-	-
	-	177,306	-	-	-
\$	1,320	\$ 178,024	\$ 717	\$ 718	\$ 1,453
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	-	(14,915,180)	-	-	-
\$	-	\$ (14,915,180)	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -
\$	11,933	\$ 8,266	\$ 5,270	\$ 8,285	\$ -
	-	-	-	-	-
	-	-	-	2,045,051	-
\$	11,933	\$ 8,266	\$ 5,270	\$ 2,053,336	\$ -
\$	(24,880)	\$ (454,106)	\$ (287,717)	\$ (35,171)	\$ 144,347
	(74,098)	(14,915,180)	-	-	-
	-	-	-	-	-
	(166,401)	253,245	239,377	990,103	-
	(657)	(742)	(13,339)	(795)	-
	174,085	549,879	1,438,581	1,494,794	1,033,359

**CLAYTON COUNTY, GEORGIA**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Fund					
Reserved	\$ 3,373,559	\$ 2,164,681	\$ 1,905,155	\$ -	\$ -
Unreserved	28,125,458	25,680,384	26,948,928	-	-
Nonspendable	-	-	-	1,424,176	1,413,949
Committed	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	-	-	-	23,790,836	25,582,523
Unassigned	-	-	-	8,816,123	24,913,721
Total general fund	<u>\$ 31,499,017</u>	<u>\$ 27,845,065</u>	<u>\$ 28,854,083</u>	<u>\$ 34,031,135</u>	<u>\$ 51,910,193</u>
All Other Governmental Funds					
Reserved	\$ 61,593,123	\$ 80,823,572	\$ 19,348,415	\$ -	\$ -
Unreserved, reported in:					
Special revenue funds	12,855,862	14,955,760	17,801,430	-	-
Capital projects funds	86,391,361	82,668,267	171,179,207	-	-
Nonspendable	-	-	-	35,507	41,719
Committed	-	-	-	-	-
Restricted	-	-	-	213,142,962	221,217,988
Assigned	-	-	-	-	2,423,998
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 160,840,346</u>	<u>\$ 178,447,599</u>	<u>\$ 208,329,052</u>	<u>\$ 213,178,469</u>	<u>\$ 223,683,705</u>

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

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

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



<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
1,165,172	1,174,609	1,293,848	1,389,326	1,357,536
-	-	-	-	-
-	-	-	-	-
24,744,329	20,001,622	24,355,533	27,034,134	32,363,289
28,136,131	41,849,703	21,869,708	26,614,417	25,626,333
<u>\$ 54,045,632</u>	<u>\$ 63,025,934</u>	<u>\$ 47,519,089</u>	<u>\$ 55,037,877</u>	<u>\$ 59,347,158</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
4,296,317	4,304,483	4,313,344	4,278,873	4,955,347
-	-	-	-	-
226,844,081	233,959,382	247,089,884	227,602,181	226,267,264
3,143,028	2,158,614	2,447,979	2,763,322	2,759,775
-	-	-	-	-
<u>\$ 234,283,426</u>	<u>\$ 240,422,479</u>	<u>\$ 253,851,207</u>	<u>\$ 234,644,376</u>	<u>\$ 233,982,386</u>

**CLAYTON COUNTY, GEORGIA**

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Revenues</b>				
Property taxes	\$ 94,017,509	\$ 98,318,726	\$ 108,760,929	\$ 96,048,417
Other taxes	109,206,717	98,021,997	97,958,326	96,228,697
Licenses and permits	6,118,566	4,957,135	4,478,302	5,084,930
Intergovernmental	14,769,471	12,136,848	20,954,951	23,010,571
Charges for services	25,739,784	26,306,892	26,506,330	25,011,329
Fines and forfeitures	7,936,281	8,257,729	7,979,563	7,572,869
Interest and dividends	7,824,662	2,980,046	1,373,668	1,117,726
Other revenue	1,094,315	2,468,411	3,744,601	6,026,269
Gift and donations	129,777	135,875	112,146	137,612
Total revenues	<u>266,837,082</u>	<u>253,583,659</u>	<u>271,868,816</u>	<u>260,238,420</u>
<b>Expenditures</b>				
General government	48,381,630	48,066,625	50,976,155	49,879,493
Tax assessment and collection	3,665,939	3,689,128	3,677,606	3,356,856
Courts and law enforcement	60,264,145	63,464,031	66,007,586	66,467,547
Public safety	59,996,569	63,048,211	61,278,785	57,435,567
Transportation and development	23,332,929	8,145,178	8,516,409	12,581,266
Planning and zoning	2,298,252	2,082,846	1,769,044	1,451,831
Public transit system	-	-	-	-
Libraries	3,584,986	3,514,726	3,468,962	3,402,516
Parks and recreation	9,466,515	9,513,759	8,654,621	7,426,986
Health and welfare	6,465,545	3,062,477	9,890,374	14,105,060
Energy conservation	-	-	-	179,024
Economic development	-	-	-	-
Intergovernmental	-	1,454,670	11,562,964	11,404,252
Other general government	-	-	-	-
Capital outlay	21,479,711	31,954,358	11,327,982	26,297,808
Debt service:				
Principal	4,100,792	5,243,406	4,315,366	4,792,836
Interest	967,598	-	-	1,873,564
Bond issuance cost	-	-	-	-
Fiscal agent fees	10,807	-	-	-
Total expenditures	<u>244,015,418</u>	<u>243,239,415</u>	<u>241,445,854</u>	<u>260,654,606</u>
Excess (deficiency) of revenues over expenditures	22,821,664	10,344,244	30,422,962	(416,186)
<b>Other Financing Sources (Uses):</b>				
Transfers in	11,593,853	13,494,446	7,295,685	15,207,130
Transfers out	(17,385,152)	(16,404,193)	(13,895,685)	(9,870,353)
Sale of capital assets	155,946	50,285	-	674,084
Issuance of debt	8,759,863	560,000	-	-
Issuance of capital leases	495,780	-	6,839,744	4,134,707
Premium on debt issuance	-	-	-	-
Proceeds from insurance claims	279,219	433,244	227,765	297,087
Other	-	-	-	-
Payments to escrow agent	-	-	-	-
Total other financing sources (uses)	<u>3,899,509</u>	<u>(1,866,218)</u>	<u>467,509</u>	<u>10,442,655</u>
Special item - transfer of funds from Airport Authority	-	-	-	-
Net change in fund balances	<u>\$ 26,721,173</u>	<u>\$ 8,478,026</u>	<u>\$ 30,890,471</u>	<u>\$ 10,026,469</u>
Debt service as a percentage of noncapital expenditures	2.3%	2.5%	2.0%	2.7%

2012	2013	2014	2015	2016	2017
\$ 117,019,786	\$ 103,109,934	\$ 103,510,912	\$ 108,277,002	\$ 118,270,131	\$ 122,906,473
97,906,669	100,899,395	89,963,526	93,020,101	96,142,718	100,015,832
5,500,905	6,460,322	6,113,316	5,797,618	7,916,993	8,166,530
20,340,608	17,204,300	19,574,444	14,343,603	15,501,979	18,815,631
24,341,202	25,503,844	27,476,010	28,198,203	28,373,449	28,002,886
6,569,877	7,145,599	8,120,495	8,098,132	7,749,789	6,851,100
21,744	386,625	114,871	56,159	48,298	21,348
5,364,871	6,339,034	3,006,499	2,340,274	2,670,634	3,040,917
97,988	122,203	281,434	357,764	95,041	49,926
277,163,650	267,171,256	258,161,507	260,488,856	276,769,032	287,870,643
46,262,342	46,194,987	49,681,015	59,280,475	52,910,370	53,052,686
3,410,881	3,466,326	3,519,089	3,544,414	3,608,921	3,584,397
66,024,422	67,300,623	66,394,810	68,590,110	69,100,290	71,388,638
58,885,191	59,181,273	60,011,391	63,581,390	64,079,531	65,987,461
9,783,870	15,809,495	12,764,347	19,220,143	20,302,804	13,872,751
1,395,618	1,476,870	1,404,051	1,389,134	1,694,073	1,723,085
-	-	-	-	-	-
3,423,366	4,408,367	3,262,368	3,453,637	3,622,655	3,576,295
8,564,135	8,352,947	7,773,042	9,519,399	8,181,103	8,376,122
9,414,709	11,054,282	9,106,840	16,088,977	9,051,209	6,313,549
282,261	448,456	-	-	-	-
-	1,264,538	1,169,597	1,366,331	1,699,814	1,991,811
11,700,034	11,935,806	10,825,514	10,019,915	8,602,297	9,174,570
-	-	-	-	-	-
27,029,362	22,777,652	25,039,932	72,739,316	27,739,306	19,546,916
1,881,553	3,689,330	-	-	-	-
1,972,629	2,293,321	6,134,067	8,940,090	19,477,089	25,738,910
-	-	-	-	-	-
-	-	-	-	-	-
250,030,373	259,654,273	257,086,063	337,733,331	290,069,462	284,327,191
27,133,277	7,516,983	1,075,444	(77,244,475)	(13,300,430)	3,543,452
6,090,141	8,496,109	15,997,042	11,599,063	21,381,987	26,545,789
(6,090,141)	(8,552,534)	(15,997,042)	(11,599,063)	(21,381,987)	(26,545,789)
168,033	132,366	145,754	72,893	-	47,156
-	14,920,000	-	75,000,000	18,945,000	-
979,709	4,452	-	-	-	-
-	2,121,347	-	-	-	-
103,275	309,936	212,435	93,464	55,188	56,683
-	(17,129,898)	-	-	-	-
-	-	-	-	(17,387,801)	-
1,251,017	301,778	358,189	75,166,357	1,612,387	103,839
-	-	13,685,722	-	-	-
\$ 28,384,294	\$ 7,818,761	\$ 15,119,355	\$ (2,078,118)	\$ (11,688,043)	\$ 3,647,291

1.7%

2.6%

2.7%

2.9%

7.4%

9.7%

**CLAYTON COUNTY, GEORGIA**

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

CLAYTON COUNTY - OVERALL

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
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

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,844,537	19,711,344	918,347	2,295,868	731,006	1,827,515
2010	7,411,692	18,529,231	1,004,944	2,512,360	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
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

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

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

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

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
9,170,276	22,925,690	739,277	8,430,999	28.621	40.00%
9,533,890	23,834,725	967,329	8,566,561	29.048	40.00%
9,156,850	22,892,124	797,159	8,359,691	31.686	40.00%
8,062,830	20,157,076	789,767	7,273,063	31.577	40.00%
7,416,708	18,541,769	818,372	6,598,336	36.063	40.00%
6,970,678	17,426,694	987,305	5,983,372	35.112	40.00%
6,864,100	17,160,251	952,959	5,911,141	34.811	40.00%
6,847,916	17,119,791	953,050	5,894,866	34.969	40.00%
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%

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
9,170,276	22,925,690	1,024,163	8,146,113	20.000	40.00%
9,493,890	23,834,727	1,264,115	8,229,775	19.836	40.00%
9,156,850	22,892,125	1,094,314	8,062,536	20.000	40.00%
8,062,830	20,157,076	1,022,513	7,040,318	20.000	40.00%
7,416,708	18,541,769	1,038,686	6,378,022	20.000	40.00%
6,970,678	17,426,694	1,167,967	5,802,711	20.000	40.00%
6,864,100	17,160,251	1,124,912	5,739,188	20.000	40.00%
6,847,916	17,119,791	1,144,443	5,703,473	20.000	40.00%
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%

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

(Continued)

**CLAYTON COUNTY, GEORGIA**

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
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

STATE OF GEORGIA

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,693	18,529,233	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
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

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

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

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

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

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
9,170,276	22,925,690	699,096	8,471,180	0.250	40.00%
9,533,890	23,834,725	940,786	8,593,104	0.250	40.00%
9,156,851	22,892,127	772,856	8,383,995	0.250	40.00%
8,062,830	20,157,075	713,130	7,349,700	0.250	40.00%
7,416,708	18,541,770	1,162,340	6,254,368	0.250	40.00%
6,970,678	17,426,695	1,295,215	5,675,463	0.200	40.00%
6,864,100	17,160,251	1,304,584	5,559,517	0.200	40.00%
6,847,916	17,119,791	1,339,173	5,508,744	0.100	40.00%
7,081,780	17,704,450	1,359,463	5,722,316	0.050	40.00%
7,018,151	17,545,377	1,505,849	5,512,302	0.000	40.00%

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

(Continued)

**CLAYTON COUNTY, GEORGIA**

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
2013	1,402,090	3,505,226	244,706	611,764	97,659	244,147
2014	1,401,394	3,503,484	230,696	576,739	103,938	259,844
2015	1,376,509	3,441,272	230,693	576,733	89,438	223,595
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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
2013	4,240,192	10,600,480	627,739	1,569,348	358,292	895,730
2014	4,182,633	10,456,583	555,071	1,387,676	390,370	975,924
2015	4,284,485	10,711,212	511,969	1,279,923	354,822	887,056
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

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

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

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



<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
2,305,505	5,763,763	145,221	2,160,284	8.535	40.00%
2,571,547	6,428,867	332,779	2,238,768	8.962	40.00%
2,328,694	5,821,734	150,052	2,178,642	11.436	40.00%
2,107,560	5,268,901	133,898	1,973,662	11.327	40.00%
1,843,508	4,608,771	138,101	1,705,408	15.813	40.00%
1,744,455	4,361,137	144,546	1,599,908	15.813	40.00%
1,736,027	4,340,067	123,455	1,612,572	14.912	40.00%
1,696,640	4,241,600	117,831	1,578,809	14.869	40.00%
1,694,977	4,237,443	109,423	1,585,554	15.862	40.00%
1,651,396	4,128,490	116,026	1,535,370	16.596	40.00%

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
6,864,624	17,161,560	594,056	6,270,568	8.535	40.00%
6,962,343	17,405,858	634,549	6,327,794	8.962	40.00%
6,828,156	17,070,390	647,107	6,181,049	11.436	40.00%
5,955,270	14,888,174	655,869	5,299,400	11.327	40.00%
5,573,200	13,932,999	680,271	4,892,929	15.813	40.00%
5,226,223	13,065,558	842,759	4,383,464	14.912	40.00%
5,128,074	12,820,184	829,504	4,298,569	14.661	40.00%
5,151,276	12,878,191	835,219	4,316,057	15.813	40.00%
5,386,803	13,467,007	804,863	4,581,940	14.912	40.00%
5,366,755	13,416,887	872,257	4,494,497	16.596	40.00%

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

(Continued)

**CLAYTON COUNTY, GEORGIA**

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

CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
2013	1,402,090	3,505,226	244,706	611,764	97,659	244,147
2014	1,401,394	3,503,484	230,696	576,739	103,938	259,844
2015	1,376,509	3,441,272	230,693	576,733	89,438	223,595
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

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
2013	4,240,192	10,600,480	627,739	1,569,348	358,292	895,730
2014	4,182,633	10,456,583	555,071	1,387,676	390,370	975,924
2015	4,284,485	10,711,212	511,969	1,279,923	354,822	887,056
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

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

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

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

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
2,305,505	5,763,763	73,346	2,232,159	0.000	40.00%
2,571,547	6,428,867	259,992	2,311,555	0.000	40.00%
2,328,694	5,821,734	76,663	2,252,031	0.000	40.00%
2,107,560	5,268,901	61,671	2,045,889	0.000	40.00%
1,843,508	4,608,771	66,932	1,776,576	0.000	40.00%
1,744,455	4,361,137	73,802	1,670,653	0.000	40.00%
1,736,027	4,340,067	58,345	1,677,682	0.000	40.00%
1,696,640	4,241,600	53,593	1,643,047	0.000	40.00%
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%

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
6,864,624	17,161,560	230,747	6,633,877	0.000	40.00%
6,962,343	17,405,858	267,312	6,695,031	0.000	40.00%
6,828,156	17,070,390	277,061	6,551,095	0.000	40.00%
5,955,270	14,888,174	291,237	5,664,032	0.000	40.00%
5,573,200	13,932,999	322,710	5,250,490	0.000	40.00%
5,226,223	13,065,558	491,298	4,734,925	0.000	40.00%
5,128,074	12,820,184	496,315	4,631,758	0.000	40.00%
5,151,276	12,878,191	510,597	4,640,679	0.000	40.00%
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%

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

(Continued)

**CLAYTON COUNTY, GEORGIA**

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2008	5,390,109	13,475,272	127,463	318,657	417,272	1,043,180
2009	5,522,821	13,807,054	122,211	305,527	426,718	1,066,794
2010	5,291,843	13,229,607	121,216	303,040	455,923	1,139,807
2011	4,472,209	11,180,522	121,196	302,989	371,856	929,639
2012	4,150,277	10,375,692	127,819	319,547	343,723	859,307
2013	3,712,094	9,280,236	128,325	320,811	355,482	888,705
2014	3,559,502	8,898,756	132,096	330,240	387,240	968,100
2015	3,733,371	9,333,428	132,057	330,143	353,144	882,860
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

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

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

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

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<b>Total Property</b>					
<u>Assessed Value</u>	<u>Estimated Actual Value<sup>1</sup></u>	<u>Taxpayer Exemptions</u>	<u>Net Assessed Value</u>	<u>Millage</u>	<u>Ratio of Total Assessed Value to Total Actual Value</u>
5,934,844	14,837,109	547,978	5,386,866	3.900	40.00%
6,071,750	15,179,375	567,068	5,504,682	3.900	40.00%
5,868,982	14,672,454	576,335	5,292,646	3.900	40.00%
4,965,260	12,413,151	556,327	4,408,933	3.900	40.00%
4,621,818	11,554,546	557,850	4,063,969	4.400	40.00%
4,195,901	10,489,752	593,064	3,602,837	4.400	40.00%
4,078,838	10,197,096	588,476	3,490,362	4.400	40.00%
4,218,572	10,546,431	610,274	3,608,298	5.000	40.00%
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%

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

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

**Direct & Overlapping:**

<u>Calendar Year</u>	<u>Clayton County Board of Commissioners</u>			<u>Total Direct Rate</u>
	<u>M &amp; O Millage</u>	<u>Debt Service Millage</u>		
2007	8.535	-		8.535
2008	8.962	-		8.962
2009	11.436	-		11.436
2010	11.327	-		11.327
2011	15.813	-		15.813
2012	14.912	-		14.912
2013	14.661	-		14.661
2014	14.869	-		14.869
2015	15.862	-		15.862
2016	16.596	-		16.596

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

<u>Calendar Year</u>	<u>City of College Park</u>	<u>City of Forest Park</u>	<u>City of Jonesboro</u>
2007	42.081	39.114	34.521
2008	42.508	39.541	34.948
2009	45.146	45.929	35.586
2010	45.037	47.820	35.477
2011	52.023	53.806	40.463
2012	51.072	54.255	41.012
2013	51.830	53.954	40.711
2014	52.080	54.204	40.961
2015	52.626	54.750	41.507
2016	53.310	55.434	42.191

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

Clayton County School Board				Overlapping	Total
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	Direct & Overlapping Rates
19.836	-	19.836	0.250	3.900	32.521
19.836	-	19.836	0.250	3.900	32.948
20.000	-	20.000	0.250	3.900	35.586
20.000	-	20.000	0.250	3.900	35.477
20.000	-	20.000	0.250	4.400	40.463
20.000	-	20.000	0.200	4.400	39.512
20.000	-	20.000	0.150	4.400	39.211
20.000	-	20.000	0.100	5.000	39.969
19.095	-	19.095	0.050	5.000	40.007
19.095	-	19.095	0.000	5.000	40.691

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
36.521	40.021	38.289	3.900
37.948	40.448	38.716	3.900
40.586	43.086	41.326	3.900
41.477	42.977	41.214	3.900
46.463	47.963	46.200	4.400
47.012	47.012	47.012	4.400
48.711	49.191	46.711	4.400
48.961	49.441	46.961	4.700
49.507	49.987	47.507	5.000
50.331	50.671	48.191	5.000

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS  
LAST TEN CALENDAR YEARS

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

\* Delta Airlines, Inc. filed for Chapter 11 Bankruptcy during calendar year 2005.  
Source: All information in this schedule was obtained for the Clayton County Tax Commissioner's Office.



Taxpayer	2012 2011			2011 2010			2010 2009			2009 2008			2008 2007			2007 2006		
	Taxable	Percentage of		Taxable	Percentage of		Taxable	Percentage of		Taxable	Percentage of		Taxable	Percentage of		Taxable	Percentage of	
	Assessed Value	Rank	Value	Assessed Value	Rank	Value	Assessed Value	Rank	Value	Assessed Value	Rank	Value	Assessed Value	Rank	Value	Assessed Value	Rank	Value
Delta Airlines, Inc. *	\$ 701,593,520	1	9.46%	\$ 755,108,253	1	9.37%	\$ 691,402,010	1	7.55%	\$1,052,745,323	1	11.04%	\$ 798,981,897	1	8.71%	\$ 722,437,875	1	8.35%
City of Atlanta	48,621,606	6	0.66%	46,724,664	6	0.58%	85,536,770	4	0.93%	92,557,359	4	0.97%	95,144,318	4	1.04%	110,324,175	2	1.27%
Atlantic Southeast	82,540,483	4	1.11%	154,469,085	2	1.92%	69,980,822	5	0.76%	89,682,513	5	0.94%	113,273,943	2	1.24%	100,810,587	3	1.16%
Georgia Power Co.	121,838,827	2	1.64%	107,668,107	4	1.34%	109,306,126	3	1.19%	114,577,982	3	1.20%	104,935,778	3	1.14%	91,223,728	4	1.05%
Air Tran Airways	99,902,245	3	1.35%	123,290,871	3	1.53%	133,586,841	2	1.46%	156,916,487	2	1.65%	87,898,869	5	0.96%	77,601,947	5	0.90%
ExpressJet Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AMB Partners	56,950,343	5	0.77%	59,250,863	5	0.73%	49,367,616	6	0.54%	53,260,900	6	0.56%	51,780,162	6	0.56%	49,092,318	6	0.57%
Cornair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BellSouth	-	-	-	29,774,643	9	0.37%	32,442,908	8	0.35%	36,017,587	8	0.38%	44,624,511	7	0.49%	41,556,772	8	0.48%
Atlanta Gas Light	35,301,067	8	0.48%	33,507,900	8	0.42%	36,572,078	7	0.40%	33,226,192	9	0.35%	36,031,634	8	0.39%	33,024,918	9	0.38%
JC Penney	23,451,187	10	0.32%	-	-	-	-	-	-	-	-	-	-	-	-	25,795,540	10	0.30%
Avis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alamo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southlake Mall	24,099,400	9	0.32%	26,509,400	10	0.33%	28,949,090	10	0.32%	29,352,522	10	0.31%	25,005,256	9	0.27%	-	-	-
Hertz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LPF Atlanta Southpark	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inland Southeast	-	-	-	-	-	-	-	-	-	-	-	-	24,188,400	10	0.26%	-	-	-
Fedex Ground	-	-	-	-	-	-	-	-	-	43,144,568	7	0.45%	-	-	-	-	-	-
Clorox Company	41,781,181	7	0.56%	-	-	-	29,094,800	9	0.32%	-	-	-	-	-	-	-	-	-
Southwest Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kroger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
American Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highwoods Realty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	1,236,079,859		16.67%	1,336,303,786		16.57%	1,266,239,061		13.83%	1,701,481,433		17.85%	1,381,864,768		15.07%	1,293,674,983		14.95%
Balance of all others	6,180,628,039		83.33%	6,726,526,410		83.43%	7,890,610,570		86.17%	7,832,408,682		82.15%	7,788,411,358		84.93%	7,359,833,542		85.05%
Total	\$ 7,416,707,898		100.00%	\$8,062,830,196		100.00%	\$ 9,156,849,631		100.00%	\$9,533,890,115		100.00%	\$9,170,276,126		100.00%	\$ 8,653,508,525		100.00%

**CLAYTON COUNTY, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN CALENDAR YEARS**  
(dollars in thousands )

<u>Calendar Year Ended December 31</u>	<u>Taxes Levied for the Calendar Year</u>	<u>Collected within the Calendar Year of the Levy</u>		<u>Delinquent Tax Collection</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2007	218,603	212,705	97.30%	-
2008	226,989	218,918	96.44%	-
2009	243,046	235,240	96.79%	-
2010	215,497	205,014	95.14%	-
2011	227,767	217,154	95.34%	-
2012	195,037	186,764	95.76%	-
2013	191,728	183,727	95.83%	-
2014	199,605	191,752	96.07%	-
2015	209,797	203,629	97.06%	-
2016	218,812	214,693	98.12%	-

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

<u>Total Tax Collections to Date</u>		<u>Outstanding Delinquent Taxes</u>	
<u>Amount</u>	<u>Percentage of Levy</u>	<u>Amount</u>	<u>Percentage of Levy</u>
212,705	97.30%	5,898	2.70%
218,918	96.44%	8,071	3.56%
235,240	96.79%	7,805	3.21%
205,014	95.14%	10,482	4.86%
217,154	95.34%	10,613	4.66%
186,764	95.76%	8,273	4.24%
183,727	95.83%	8,001	4.17%
191,752	96.07%	7,853	3.93%
203,629	97.06%	6,168	2.94%
214,693	98.12%	4,120	1.88%

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

		<b>Governmental Activities</b>		
<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Actual Property Value*</u>	<u>Per Capita**</u>	
****	2008	-	-	-
****	2009	-	-	-
****	2010	-	-	-
****	2011	-	-	-
****	2012	-	-	-
****	2013	-	-	-
****	2014	-	-	-
	2015	75,000,000	1.08%	277
	2016	63,550,000	0.94%	232
	2017	51,700,000	0.75%	184

		<b>Component Units</b>			
<u>Fiscal Year</u>	<u>Landfill Authority</u>	<u>Landfill Authority</u>	<u>Development Authority***</u>	<u>Housing Authority***</u>	
	<u>Revenue Bonds</u>	<u>Capital Leases</u>	<u>Revenue Bonds</u>	<u>Notes Payable</u>	
	2008	13,835,000	-	28,270,000	-
	2009	13,330,000	-	26,870,000	-
	2010	12,800,000	1,404,800	25,420,000	-
	2011	12,245,000	1,453,180	23,915,000	-
	2012	11,626,403	7,335,517	22,355,000	4,640,800
	2013	11,025,566	6,713,547	20,725,000	4,567,221
	2014	10,389,727	6,034,089	N/A	4,491,214
	2015	9,723,892	5,343,751	N/A	5,207,539
	2016	8,810,000	4,575,060	N/A	4,968,780
	2017	8,005,000	3,808,132	N/A	N/A

\* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values.

\*\* See the Demographic and Economic Statistics schedule for personal income and population information.

**Source:** Clayton County Finance Department

<b>Governmental Activities</b>				
<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income**</b>	<b>Per Capita**</b>
2,774,272	30,605,000	33,379,272	0.56%	121.72
1,981,630	28,415,000	30,396,630	0.51%	111.06
7,994,744	27,730,000	35,724,744	0.58%	128.75
11,011,615	24,055,000	35,066,615	0.56%	125.43
10,879,223	22,755,138	33,634,361	0.51%	125.89
9,724,345	42,444,765	52,169,110	0.80%	193.50
8,493,246	40,073,319	48,566,565	0.68%	178.16
7,184,906	39,608,001	121,792,907	1.76%	450.02
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

<b>Housing Authority***</b>	<b>Hospital Authority Revenue Anticipation Certificates</b>	<b>Total Government</b>	<b>Percentage of Personal Income**</b>	<b>Per Capita**</b>
6,595,000	58,915,000	140,994,272	2.31%	515.16
6,405,000	53,505,000	130,506,630	2.28%	473.57
6,210,000	50,095,000	131,654,544	2.13%	474.49
6,005,000	42,705,000	121,389,795	1.46%	434.19
5,795,000	42,705,000	128,092,081	1.96%	479.42
5,575,000	41,565,000	111,473,223	1.70%	413.46
5,345,000	40,410,000	105,400,381	1.47%	386.65
-	N/A	142,068,089	2.05%	524.93
-	N/A	122,743,757	1.82%	447.86
N/A	N/A	103,091,424	1.50%	367.10

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

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

(1) Information prior to FY2008 is not available

**CLAYTON COUNTY, GEORGIA**

**LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2008	2009	2010	2011
Debt limit	\$ 843,099,880	\$ 953,389,012	\$ 915,685,000	\$ 806,283,000
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 843,099,880</u>	<u>\$ 953,389,012</u>	<u>\$ 915,685,000</u>	<u>\$ 806,283,000</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

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

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

**Source:** Clayton County Finance Department

**Legal Debt Margin Calculation for Fiscal Year 2017**

Assessed Value*	\$7,018,151,000
Debt Limit (10% of assessed value)**	701,815,100
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	<u>\$7,018,151,000</u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 741,670,800	\$ 697,067,800	\$ 686,410,000	\$ 684,791,600	\$ 708,178,000	\$ 701,815,100
-	-	-	75,000,000	63,550,000	51,700,000
<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>	<u>\$ 650,115,100</u>
0.00%	0.00%	0.00%	10.95%	8.97%	7.37%

**CLAYTON COUNTY, GEORGIA**

**PLEGDED - REVENUE COVERAGE  
CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS**

**Primary Government**

Fiscal Year	Clayton County Tourism Authority						Urban Redevelopment Agency of Clayton County					
	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service			Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage				Principal	Interest	Coverage
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	43,000	-	43,000	15,000	28,000	1.00	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	47,250	-	47,250	20,000	27,250	1.00	1,478,561	-	1,478,561	690,000	788,561	1.00
2012	46,250	-	47,250	20,000	26,250	1.00	1,478,992	-	1,478,992	715,000	763,992	1.00
2013	55,409	-	55,409	20,000	25,250	1.00	1,433,814	-	1,433,814	845,000	588,814	1.00
2014	51,579	-	51,579	20,000	24,250	1.00	1,471,050	-	1,471,050	815,000	656,050	1.00
2015	54,272	-	54,272	20,000	23,250	1.00	1,372,050	-	1,372,050	730,000	642,050	1.00
2016	58,079	-	58,079	25,000	22,250	1.00	1,336,550	-	1,336,550	730,000	606,550	1.00
2017	45,819	-	45,819	25,000	21,000	1.00	1,330,050	-	1,330,050	760,000	570,050	1.00

**Component Units**

Fiscal Year	The Development Authority of Clayton County						Clayton County Housing Authority					
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage				Principal	Interest	Coverage
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,897,435	1,523,790	2,373,645	1,450,000	1,157,851	0.91	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2012	3,804,536	1,397,574	2,406,962	1,560,000	627,356	1.10	3,357,716	5,027,957	(1,670,241)	210,000	272,244	(3.46)
2013	3,900,838	1,169,597	2,731,241	1,630,000	810,473	1.12	3,537,855	3,249,524	288,331	220,000	264,369	0.60
2014	4,083,876	1,366,331	2,717,545	1,695,000	741,461	1.12	3,606,256	3,302,262	303,994	230,000	255,569	0.63
2015	4,590,511	1,968,312	2,622,199	1,770,000	668,006	1.08	3,903,856	3,551,302	352,554	240,000	246,369	0.72
2016	2,318,746	3,098,630	(779,884)	2,190,000	403,426	(0.30)	444,365	713,398	(269,033)	282,461	246,369	(0.51)
2017	N/A	N/A		N/A	N/A	N/A	-	-	-	-	-	-

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

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

**Clayton County Landfill Authority**

Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
	2008	2,336,900	2,341,218	(4,318)	480,000	665,900
2009	2,084,310	2,955,453	(871,143)	505,000	640,386	(0.77)
2010	2,097,883	2,053,031	44,852	530,000	650,132	0.03
2011	1,937,592	2,225,404	(287,812)	555,000	621,115	(0.25)
2012	1,777,039	2,699,409	(922,370)	585,000	542,050	(0.83)
2013	2,356,944	2,665,568	(308,624)	610,000	523,653	(0.28)
2014	2,637,934	2,597,297	40,637	645,000	485,103	0.03
2015	2,736,732	2,387,299	349,433	675,000	449,303	0.30
2016	3,112,158	3,747,196	(635,038)	365,000	304,380	(0.96)
2017	1,246,191	2,852,324	(1,606,133)	805,000	179,724	(1.64)

Source: Clayton County Finance Department



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

<b>Year</b>	<b>Population*</b>	<b>Personal Income* (in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Retail Sales* (in thousands)</b>	<b>Per Capita Retail Sales*</b>	<b>Median Age*</b>	<b>School Enrollment**</b>	<b>Unemployment Rate***</b>
2008	273,690	5,979,930	21,849	3,387,110	12,376	32.02	49,479	7.9%
2009	275,580	5,960,557	21,629	3,332,234	12,092	32.78	52,328	12.5%
2010	277,463	6,140,280	22,130	3,482,908	12,553	32.70	50,256	12.3%
2011	279,580	6,274,560	22,443	3,789,740	13,555	31.62	51,122	13.0%
2012	267,180	6,551,330	24,520	3,700,900	13,852	31.70	51,620	11.5%
2013	269,610	6,551,720	24,301	3,339,380	12,386	31.74	51,757	11.0%
2014	272,600	7,157,660	26,257	3,658,040	13,419	31.73	52,296	9.4%
2015	270,640	6,936,580	25,630	3,781,860	13,974	32.49	53,367	7.9%
2016	274,070	6,728,520	24,550	3,677,540	13,418	32.62	54,136	6.6%
2017	280,830	6,857,750	24,420	3,817,350	13,593	32.65	54,345	6.2%

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

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

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

2008			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	7,300	1	4.87%
Delta Air Lines, Inc./Tech Ops	6,500	2	4.34%
Clayton County Board of Commissioners	1,935	3	1.29%
Southern Regional Medical Center	1,818 *	4	1.21%
Fresh Express Inc.	1,100 *	5	0.73%
ABF Freight System Inc.	1,000 *	6	0.67%
J C Penny Co.	900	7	0.60%
Wal-Mart	800	8	0.53%
FedEx Ground	750		0.50%
TOTO USA	600		0.40%
	22,703		15.14%

\* Based on data provided these are estimates

**Source:**

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

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

**CLAYTON COUNTY, GEORGIA**

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

<u>Function</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Government:</b>										
Commissioners	25	26	28	24	25	26	30	32	32	28
Finance	37	38	38	38	37	33	33	38	38	40
Risk management	10	12	12	13	6	6	6	6	6	6
Computer center	48	52	53	53	54	56	57	59	59	55
Personnel	11	11	11	11	16	16	16	16	16	15
Central services	15	18	18	14	14	18	18	19	19	18
Registrar	5	5	5	5	6	4	6	5	5	6
<b>Tax Assessment/Collection:</b>										
Tax commissioner	29	31	31	32	31	31	31	31	21	31
Tax assessors	30	28	29	29	29	31	32	27	27	30
<b>Courts and Law Enforcement:</b>										
Superior court	36	37	39	38	34	36	33	35	35	34
State court	13	13	12	15	16	16	31	37	37	35
Magistrate court	8	8	9	9	6	8	9	9	9	10
Juvenile court	55	60	60	55	59	56	59	58	58	60
Probate court	12	10	12	12	11	12	12	16	16	17
Clerk of superior/magistrate court	29	31	34	33	33	33	33	34	34	28
Clerk of state court	17	19	22	21	22	20	23	24	24	23
Solicitor of state court	25	32	37	36	36	34	38	38	38	35
District attorney	59	58	62	65	64	63	65	63	63	86
State adult probation	7	6	5	3	3	3	2	2	2	1
Correctional facility	46	50	51	54	54	53	55	55	55	55
Sheriff	308	314	331	334	350	365	327	343	343	315
<b>Public Safety:</b>										
County police	318	341	347	333	365	358	374	394	394	369
County Fire	223	237	248	245	245	237	230	231	231	220
Narcotics unit	22	22	21	26	24	24	26	24	24	-
E.M.S. Rescue	100	98	104	107	107	103	107	103	103	110
Central Communications	41	44	48	46	46	52	43	34	34	37
Electronic Technical Support Center	2	-	-	-	-	-	-	-	-	-
Emergency Management	3	3	2	3	3	3	4	4	4	3
Animal Control	10	12	12	10	12	12	12	-	-	-
<b>Transportation and Development:</b>										
Transportation/Development - Administration	97	84	86	86	101	101	100	97	97	83
Transportation/Development - Traffic Engineering	26	25	24	24 a	-	1	1	-	-	-
<b>Planning and Zoning:</b>										
Community Development - Admin	35	22	24	23	22	20	20	21	21	18
Community Development - Planning	7	5	5	2	3	2	2	1	1	4
Public Transit System	2	-	-	-	-	-	-	-	-	-
Libraries	44	46	47	44	46	44	44	46	46	39
Parks and Recreation	87	84	89	90	86	95	91	87	87	77
Health and Welfare	11	10	11	11	11	10	11	12	12	10
<b>Other General Government:</b>										
County Garage	19	20	20	19	17	17	17	17	17	11
Refuse Control	30	42	41	40	37	37	33	39	39	36
Building and Maintenance	20	22	24	23	21	27	25	24	24	22
Extension University of Georgia	8	8	7	8	6	6	7	7	7	4
Other General Government	3	3	5	5	4	4	4	3	3	3
Landfill	17	17	15	15	14	14	15	15	15	12
Airport	4	4	4	3	-	-	-	-	-	-
HUD (effective fiscal year 2012)	4	4	4	3	12	9	8	7	7	8
<b>Total Clayton County Employees</b>	<b>1,954</b>	<b>2,012</b>	<b>2,087</b>	<b>2,060</b>	<b>2,088</b>	<b>2,096</b>	<b>2,090</b>	<b>2,113</b>	<b>2,103</b>	<b>1,994</b>

a Employees reclassified to Transportation and Development - Administration in FY2012

Source: Clayton County Human Resources Department

**CLAYTON COUNTY, GEORGIA**

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

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

Note: Indicators are not available prior to 2003.

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

**CLAYTON COUNTY, GEORGIA**

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

<b>Function</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>Courts and Law Enforcement (Continued):</b>				
Sheriff				
Warrants served	9,501	9,625	9,742	9,985
Subpoenas Delivered	9,428	11,114	11,415	11,556
Total admitted to jail	19,063	35,779	41,133	40,413
Total number released	28,956	33,021	38,578	38,613
Total inmates to court	25,786	28,755	29,843	36,102
<b>Public Safety:</b>				
County police				
Calls dispatched	129,466	141,669	142,000	206,000 (c)
Incident reports	40,877	37,333	32,047	38,000
Traffic accident reports	8,830	6,966	5,521	5,630
Family violence reports	2,475	2,439	2,206	2,450
Average response times (minutes)	19:18	N/A	N/A	N/A
County Fire				
Fire calls	1,103	1,165	836	1,096
Fire inspections performed	2,192	2,200	3,221	3,221
Average response times (minutes)	5:00	5:00	7:02	7:26
Narcotics unit				
Total cases	483	520	480	522
Total arrests	429	379	380	400
E.M.S. Rescue				
Total calls received	18,535	18,701	18,842	20,713
Number of patients transported	12,963	13,210	13,291	13,577
Average response times (minutes)	7:35	7:35	8:24	8:17
Central Communications				
911 calls	230,898	255,347	398,410	425,117 (c)
Law enforcement dispatches	276,451	330,239	338,189	341,355
Fire and EMS dispatches	32,179	34,774	34,991	35,109
Electronic Technical Support Center				
Public safety vehicles in for service	728	N/A	N/A	N/A
Radio repairs	1,135	N/A	N/A	N/A
Animal Control				
Total animals picked up	2,978	3,819	8,106	7,032
Total animals returned to owner	572	593	592	509
Total animals euthanized	4,974	5,513	6,095	5,500
<b>Transportation and Development:</b>				
Transportation/Development				
Miles of paved roads	1,001	1,035	1,067	1,070
Miles of unpaved roads	2	2	5	5
Traffic signals maintained	251	258	267	266
<b>Planning and Zoning:</b>				
Community Development				
Building permits issued	5,268	4,196	3,915	4,085
Business licenses issued	7,373	5,390	6,363	6,603
Building inspections preformed	33,576	13,300	8,719	8,383
<b>Public Transit System:</b>				
Transit riders	1,600,000	N/A	N/A	N/A
<b>Libraries:</b>				
Annual circulation	N/A	N/A	N/A	N/A
Tutoring sessions held	4,698	3,500	N/A	N/A
Attendance at children's programs	62,950	61,240	61,985	63,000
<b>Parks and Recreation:</b>				
Programs/classes offered	225	248	250	250
Adult athletic leagues	44	48	48	48
<b>Other General Government:</b>				
County Garage				
Vehicles serviced	1,176	1,246	1,279	1,294
Refuse Control				
Miles of county roads cleaned	N/A	N/A	N/A	N/A
Number of county roads cleaned	561	369	598	600
Building and Maintenance				
Buildings maintained	236	256	256	257
Extension University of Georgia				
4-H Enrollment	3,800	3,625	3,675	3,700
Other General Government				
Number of boxes stored	33,170	N/A	N/A	N/A
<b>Landfill:</b>				
Landfill customers	106,900	52,752	52,006	49,400
<b>Airport (sold in FY2012):</b>				
Aircraft based at airport	218	250	170	165

(a) New phone system installed

(b) Added new motor units

(c) More accurate information in F-Y 2012

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

2012	2013	2014	2015	2016	2017
11,759	8,712	11,154	11,154	11,359	15,470
11,522	5,841	10,159	9,711	7,863	6,849
24,299	15,698	19,475	21,452	20,469	24,494
24,331	15,470	20,322	23,079	22,125	24,679
35,719	35,631	22,585	24,189	18,270	23,800
242,000	283,000	337,260	293,712	19,298	288,402
38,560	45,620	41,637	57,484	36,324	89,857
8,020	8,150	7,908	10,892	6,902	13,055
2,450	2,480	987	2,316	231	2,143
N/A	N/A	N/A	N/A	N/A	N/A
956	860	645	908	806	1150
2,579	1,522	2,635	N/A	N/A	5422
6:47	7:00	6:56	7:22	6:25	6:50
271	320	N/A	85	248	987
302	322	319	58	168	931
23,134	25,279	25,059	35,160	\$ 37,093	\$ 31,236
15,750	17,037	16,790	17,627	1,771	18,638
6:44	6:50	7:01	7:22	7:06	7:38
615,219	614,892	637,774	669,663	700,000	752,000
343,452	332,353	210,763	N/A	293,641	342,615
43,793	32,609	33,641	N/A	38,797	47,902
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
6,036	4,148	3,814	2,978	2,899	3,439
558	565	602	521	455	392
3,506	2,349	1,251	941	305	124
1,070	1,070	859	859	859	859
5	5	3	3	3	2
258	258	258	259	261	262
4,430	4,700	6,000	5,200	8,621	10,679
5,437	5,700	7,500	6,600	5,136	5,630
8,217	8,800	9,468	11,000	16,016	24,784
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
50,722	51,000	51,326	53,000	56,000	62,837
278	280	N/A	N/A	N/A	N/A
40	40	N/A	N/A	N/A	N/A
1,348	1,383	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
625	650	724	750	809	1,200
257	257	258	181	238	238
2,822	3,700	3,700	3,260	2445	3200
N/A	N/A	N/A	N/A	N/A	N/A
46,889	44,838	47,992	47,733	57,864	9,351
-	-	-	-	-	-

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

Function	2008	2009	2010	2011
<b>General Government:</b>				
Passenger/support vehicles	103	103	95	97
High volume printers	5	5	6	5
AS400 computer systems	3	3	3	3
IBM 94006 computer	2	2	2	2
Information servers	7	7	7	5
VOIP telephone system	0	0	0	4
Printing presses	4	3	6	6
Voting machines	581	581	581	581
<b>Tax Assessment and Collection:</b>				
Assessment vehicles	5	4	2	0
<b>Courts and Law Enforcement:</b>				
<b>Courts and Clerk's Offices:</b>				
Passenger/transport vehicles	13	13	12	13
File systems	5	5	5	5
Recording systems	5	4	6	6
<b>District Attorney:</b>				
Passenger vehicles	28	30	27	28
File systems	1	1	1	1
Copier	1	1	1	1
Printer	1	1	1	0
<b>Correctional Facility:</b>				
Passenger/support vehicles	6	14	15	15
Transport buses/vans	16	12	12	17
<b>Sheriff:</b>				
Patrol vehicles	68	68	86	83
Transport buses/vans	7	7	6	11
Service vehicles	9	9	9	5
SWAT transport vehicle	1	1	1	0
Armored personnel carrier	1	0	0	0
<b>Public Safety:</b>				
<b>County Police:</b>				
Stations	2	2	2	2
Animal detention building	1	1	1	1
Patrol/undercover vehicles	127	109	122	84
Animal control vehicles	6	6	6	6
Helicopters	2	2	2	2
Bomb containment vessel	1	1	1	1
Bomb robot	1	1	1	1
Equipment trailers	3	3	3	0
Firearms training system	1	1	1	1
Police dogs	2	6	8	3
Information servers	1	1	1	1
<b>E.M.S. Rescue:</b>				
Ambulances	17	18	17	17
Service vehicles	3	3	3	2
<b>Central Communications:</b>				
Mobile communication vehicle with trailer	0	0	0	0
Communication systems	2	2	2	2
AS400 computer systems	3	3	3	3
Emergency vehicles	2	2	2	2
Diesel generators	2	2	2	1
Digital mapping system	1	1	1	1
<b>Fire Department:</b>				
Stations	15	15	15	15
Fire fighting and rescue apparatus	28	28	28	34
Support vehicles	36	36	37	37
Information servers	2	2	2	2

Source: Various government departments.



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

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

	2008	2009	2010	2011
Transportation Department:				
Heavy duty trucks	36	36	36	37
Heavy duty equipment	81	45	44	55
Support vehicles	58	54	47	42
Information servers	1	1	1	1
Planning and Zoning:				
Inspection vehicles	21	21	19	19
Public Transit System:				
Transit and paraliift buses	0	0	0	0
Support vehicles	0	0	0	0
Libraries:				
Branch libraries	6	6	6	6
Information servers	2	2	2	2
Service vehicles	2	2	2	2
Parks and Recreation:				
Parks/recreation centers	11	11	12	12
Support vehicles	31	30	47	48
Health and Welfare:				
Health and welfare support buildings	7	7	9	9
Buses and vans	5	7	7	7
Information servers	2	2	2	1

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

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

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



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