CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2016

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, 2016

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

JEFFREY E. TURNER
CHAIRMAN
SONNA GREGORY
VICE-CHAIR
GAIL B. HAMBRICK
COMMISSIONER
SHANA M. ROOKS
COMMISSIONER
MICHAEL EDMONDSON
COMMISSIONER

Clayton County Board of Commissioners
Finance Department

112 SMITH STREET
JONESBORO, GEORGIA 30236
PHONE: (770) 477-3221
FAX: (770) 477-3235
www.claytoncountyga.gov

Ramona Thurman Bivins, Chief Financial Officer

December 30, 2016

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, 2016, 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, 2016 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, 2016. 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 274,070 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), the Airport Authority, the Housing Authority of Clayton County, the Clayton County Board of Health and the Hospital Authority 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. Three of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include two airlines and the City of Atlanta which owns the airport facility. The economic impact of the Hartsfield-Jackson 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, the County has reduced expenses accordingly and additional revenues have been identified 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. Clayton is home to the busiest airport in the world, Hartsfield-Jackson International Airport. Retail Sales are steadily increasing as demonstrated in the table shown below. Local Option Sales Tax (LOST) collections have increased by 8.7% 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 2017.

Per capita income has improved in the last decade from $26,024 in 2007 to $27,095 in 2016. 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) [1]
2010	$ 3,178
2011	$ 3,309
2012	$ 3,403
2013	$ 3,435
2014	$ 3,525
2015	$ 3,599
2016	$ 3,678

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2016, 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 6.00 million by the year 2050 (3.37 million in 2014), a gain of 2.63 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 reduced expenditures, created additional revenue sources and implemented a hiring freeze to offset many of the challenges experienced by the County. 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, 2 recreation centers and park equipment 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.

A new Animal Control Facility, Northeast Police Precinct and Multi–purpose Fire Department Training building are just a few of the projects being constructed utilizing revenue generated from the 2009 SPLOST. The Animal Control Facility and Northeast Police Precinct will see completion in fiscal year 2017 while the Multi-purpose Fire Department Training building has already seen its completion. Other projects include additional police precincts, a library, County Records Center Building, parks administration facility, senior centers, and a fueling station. The revenue will also be utilized for public safety equipment and expansion at the correctional facilities. Projects were also approved for Information Technology and 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.

[1]Woods & Poole Economics, Inc. 2016

- 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 2016.

- 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 though 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 2016 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 planning 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

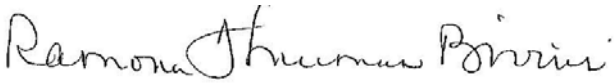
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015. This was the thirty-seventh consecutive 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 2016. This is the thirteenth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,



Ramona Bivins
Chief Financial Officer

CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Commissioner Shana M. Rooks

Chairman Jeffrey E. Turner

Vice-Chairman Sonna Gregory
Commissioner Gail Hambrick

CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2016

BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman
Sonna Singleton Gregory, Vice Chairman
Gail Hambrick, Commissioner
Michael Edmondson, Commissioner
Shana Rooks, Commissioner

CHIEF FINANCIAL OFFICER

Ramona Bivins

CHIEF OPERATING OFFICER

Detrick Stanford

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacquline Wills

CLERK OF STATE COURT

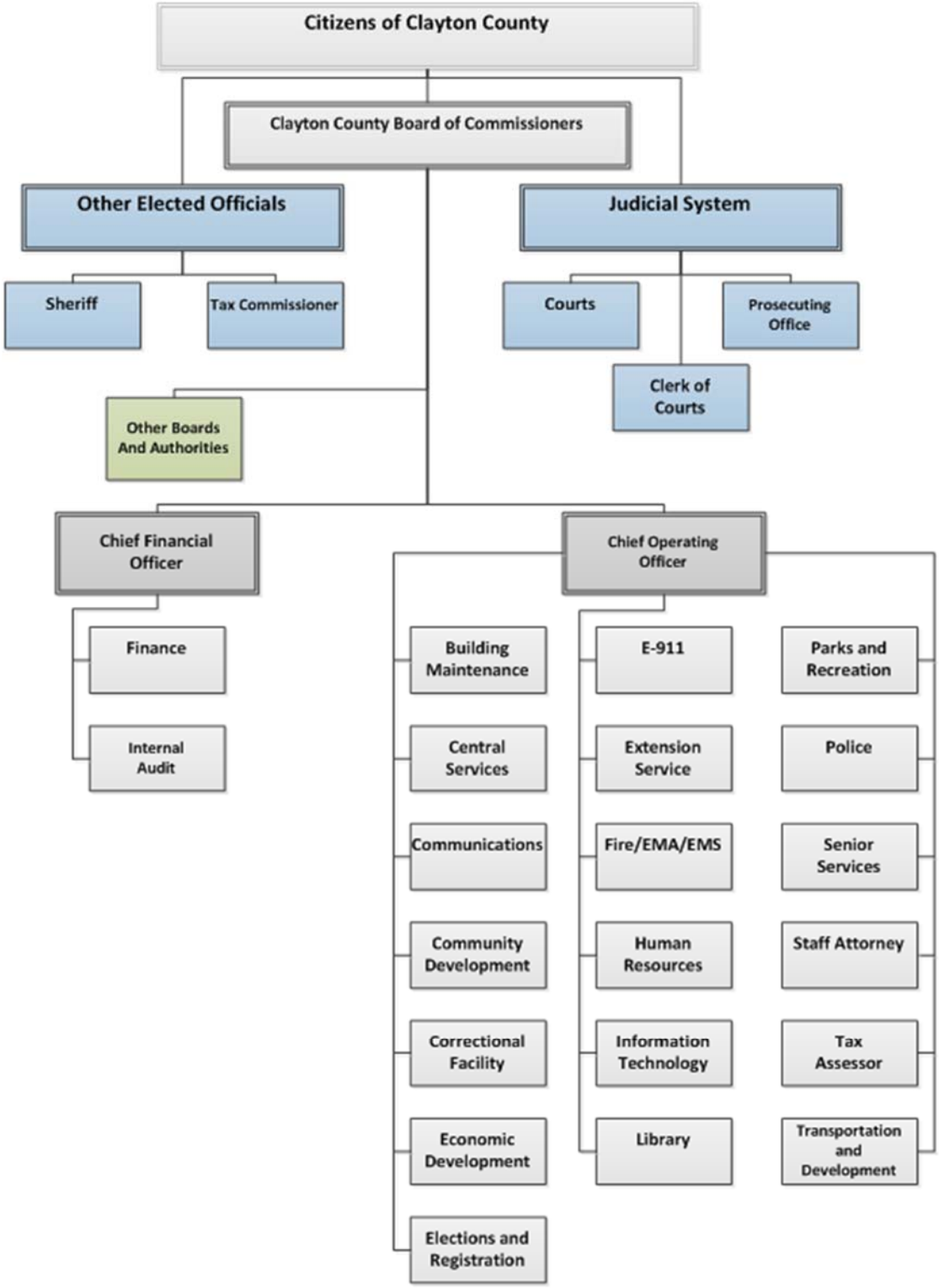
Gail Carnes

COUNTY ATTORNEY

Christie Barnes

COUNTY AUDITORS

Mauldin & Jenkins, LLC


Citizens of Clayton County
Clayton County Board of Commissioners
Other Elected Officials
Judicial System
Sheriff
Tax Commissioner
Courts
Prosecuting Office
Clerk of Courts
Other Boards And Authorities
Chief Financial Officer
Chief Operating Officer
Finance
Internal Audit
Building Maintenance
Central Services
Communications
Community Development
Correctional Facility
Economic Development
Elections and Registration
E-911
Extension Service
Fire/EMA/EMS
Human Resources
Information Technology
Library
Parks and Recreation
Police
Senior Services
Staff Attorney
Tax Assessor
Transportation and Development

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, 2015

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

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** as of and for the year ended June 30, 2016, 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 30%, 32% and 8%, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Hospital Authority of Clayton County or the Clayton County Board of Health, which represent 14%, -77%, and 59%, respectively, 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, the Hospital 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.

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, 2016, 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, 2015 financial statements and we have expressed unmodified audit opinions on those audited financial statements in our report dated December 30, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 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 88 and 89 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 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, 2015 which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County, Georgia's basic financial statements as a whole.

The summarized comparative information included in the combining and individual fund financial statements and schedules for the year ended June 30, 2015, 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 2015 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 2015 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 30, 2016, 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 30, 2016

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, 2016. 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, 2016 by $689 million.
- As of June 30, 2016, the County's governmental funds reported combined ending fund balances of $290 million, a decrease of $11 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 $55.0 million or 30% of total general fund expenditures.
- At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of $100.8 million, of which $18.9 million is debt of the Development Authority, a blended component unit.

Overview of the Financial Statements

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

Government-wide Financial Statements

The government-wide financial statements provide both long-term and short-term information about the County's overall financial status. These statements use a format similar to a private-sector business. They include a Statement of Net Position and the Statement of Activities, which appear on pages 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 this 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 five discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority), the Airport Authority, the Housing Authority, the Hospital 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 particularly, 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 pages 23 and 24 of the report.

Clayton County currently maintains 31 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 24 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 90.

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

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

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

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

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 90 - 161 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 167 - 211.

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, 2016, the County's assets and deferred outflows exceeded liabilities and deferred inflows by $689 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 100% 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, 2016 and 2015:

Clayton County's Net Assets
June 30, 2016 and June 30, 2015
(In thousands of dollars)

	Primary Government	
	2016	2015
Current and other assets	$ 323,693	$ 332,611
Capital assets	741,763	790,272
Total assets	1,065,456	1,122,883
Deferred outflows	83,104	29,721
Total deferred outflows	83,104	29,721
Long-term liabilities	346,332	389,241
Other liabilities	49,498	44,883
Total liabilities	395,830	434,124
Deferred inflows	63,657	626
Total deferred inflows	63,657	626
Net position:		
Net investment in capital assets	691,455	741,686
Restricted	227,603	247,089
Unrestricted	(229,985)	(270,923)
Total net position	$ 689,073	$ 717,852

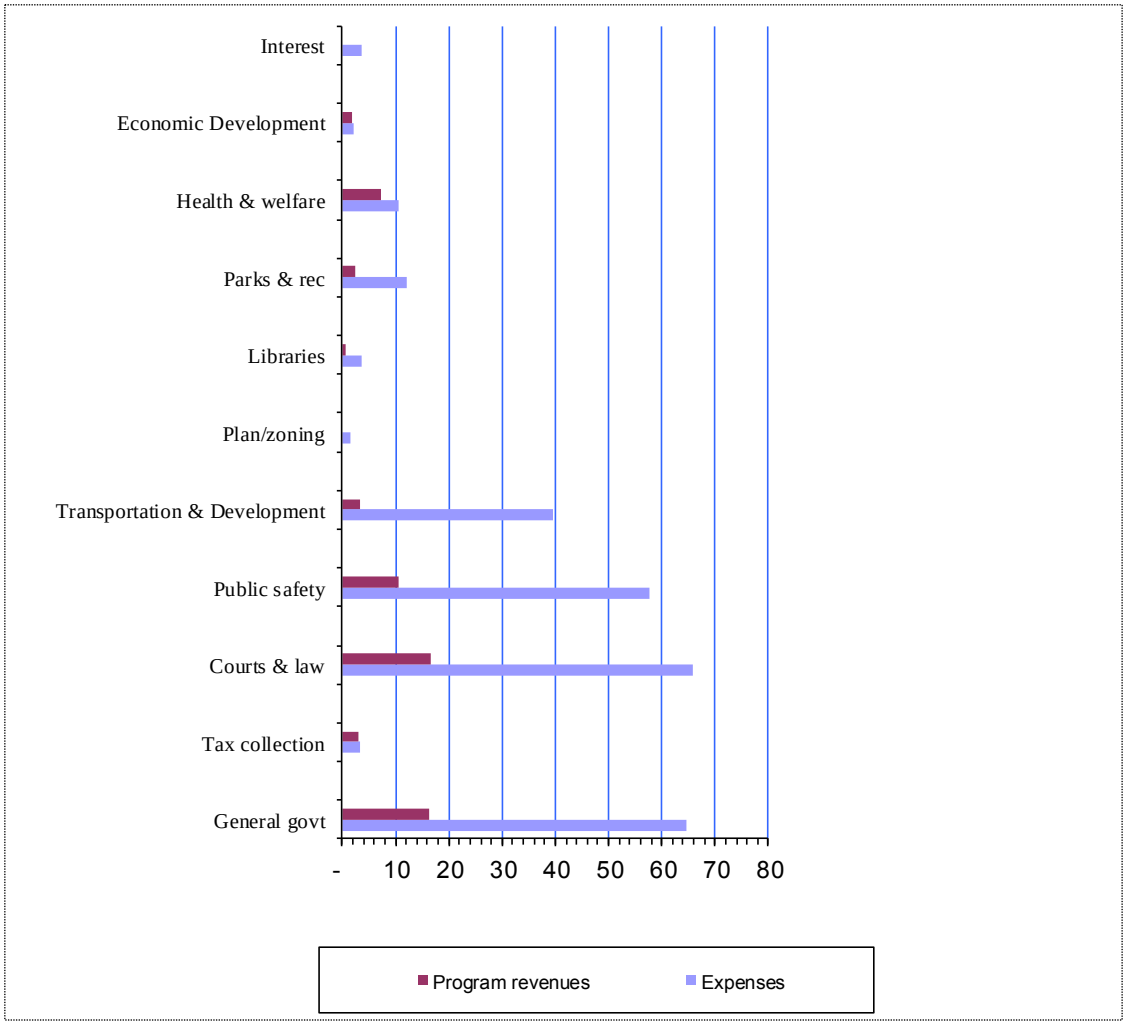
Clayton County's net position also includes restricted net position of $227.6 million (or 33.1% of net position) and unrestricted net position of negative $230.0 million (or approximately -33.4% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, 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 $718 million to $689 million at the end of the current year. The reduction in 2016 was due primarily to loss on the sale of hospital assets of approximately $42.0 million.

Clayton County's Changes in Net Position
June 30, 2016 and June 30, 2015
(In thousands of dollars)

	Governmental Activities	
	2016	2015
Revenues:		
Program revenues		
Charges for services	$ 49,456	$ 47,243
Operating grants and contributions	12,814	11,628
Capital grants and contributions	97	365
General revenues		
Property taxes	119,012	109,069
Other taxes	96,144	93,020
Earnings on investments	48	56
Total revenues	$ 277,571	$ 261,381
Program Expenses		
General government	64,666	68,750
Tax assessment and collection	3,188	4,048
Courts and law enforcement	65,861	75,245
Public safety	57,663	72,521
Transportation and development	39,609	39,750
Planning and zoning	1,569	1,513
Libraries	3,660	3,975
Parks and recreation	12,194	14,962
Health and welfare	10,519	17,590
Economic development	1,972	1,639
Interest on long-term debt	3,453	5,076
Total expenses	264,354	305,069
Increase (decrease) before transfers and gain and special item	13,217	(43,688)
Special Item - Loss on sale of Hospital	(41,996)	-
Transfers	-	-
Gain on sale of assets	-	-
Increase (decrease) in net position	(28,779)	(43,688)
Net position, beginning of year (restated2016)	717,852	761,540
Net position, end of year	$ 689,073	$ 717,852

2016 Primary Government
Expenses and Program Revenues



The County had an overall decrease in expenses for 2016 of $40.7 million or 13% as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- General Government expenses decreased during fiscal year 2016 by $4.1 million or 6% over the previous fiscal year. This is primarily due to a decrease in 2009 SPLOST expenditures by $6.1 million as many of the planned projects were completed in the previous fiscal year.
- Courts and Law Enforcement had a decrease in expenses of $9.4 million or 13% compared to the previous fiscal year.
- Public Safety had a decrease in expenses of $14.9 million or 21% in comparison to the previous fiscal year.
- Health and Welfare expenses were down approximately $7.1 million or 40% from the previous fiscal year due. This decrease is due to the cessation of

general assistance payments being made to Southern Regional Medical Center during the 2016 fiscal year. The decrease in payments from the previous fiscal year was approximately $7.6 million.

2016 Primary Government
Revenues by Source

Overall there was an increase in revenues of $16.2 million in fiscal year 2016. Property tax revenue for the Clayton County government saw an increase of $9.9 million over the previous fiscal year as a result of rising property values. Other taxes increased by $3.1 million primarily because LOST tax collections increased by $2.7 million compared to the previous year. Charges for services increased by $2.2 million compared to the previous year as a result of various increases in charges for services throughout the County. Both operating and 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 2016 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, 2016 and 2015

	2016 Expense/ Statement of Activities	2016 GASB 45 OPEB Expense	2016 GASB 68 Pension Expense	2016 Expenses Excluding GASB 45 & 68	2015 Expense/ Statement of Activities	2015 GASB 45 OPEB Expense	2015 GASB 68 Pension Expense	2015 Expenses Excluding GASB 45 & 68
Functions/Programs:								
Governmental:								
General Government	$ 64,666,295	$ 2,567,961	($4,472,565)	$ 66,570,899	$ 68,749,410	$2,602,046	$ 1,927,031	$ 64,220,333
Tax Assessment/Collection	3,188,392	123,297	(507,060)	3,572,155	4,048,319	126,503	218,474	3,703,342
Courts and Law Enforcement	65,861,282	1,405,156	(6,867,108)	71,323,234	75,245,216	1,522,404	2,958,731	70,764,081
Public Safety	57,662,870	1,707,016	(8,532,016)	64,487,870	72,521,224	1,742,695	3,676,069	67,102,460
Transportation/Development	39,608,888	174,316	(444,154)	39,878,726	39,749,431	202,842	191,365	39,355,224
Planning and Zoning	1,568,944	46,767	(174,748)	1,696,925	1,513,173	45,803	75,289	1,392,081
Libraries	3,659,536	93,535	(309,717)	3,875,718	3,974,821	100,330	133,447	3,741,044
Parks and Recreation	12,194,124	182,820	(611,341)	12,622,645	14,962,260	205,022	263,403	14,493,835
Health and Welfare	10,519,271	19,132	(254,639)	10,754,778	17,589,888	28,355	109,709	17,451,824
Economic Development	1,971,654	-	-	1,971,654	1,638,740	$ -	-	1,638,740
Interest on Long-term Debt	3,452,694	-	-	3,452,694	5,076,175	$ -	-	5,076,175
Total Governmental Expenses	$ 264,353,951	$ 6,320,000	$ (22,173,348)	$ 280,207,299	$ 305,068,656	$6,576,000	$ 9,553,518	$ 288,939,138

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, 2016, Clayton County's governmental funds reported combined ending fund balances of $289.7 million, a decrease of $11.7 million in comparison with the previous fiscal year. Approximately 20% or $56.4 million of the total governmental fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, $233.3 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, 2016, the total of assigned and unassigned fund balance in the General Fund was $53.6 million. The total fund balance for the General Fund was $55.0 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 30.1% of total General Fund expenditures, while total General Fund fund balance represents 30.8% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for fiscal year 2015 was 28% 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 $7.5 million. Total expenditures decreased over the prior year by $7.2 million. Revenues increased by $13.7 million during the same period. The increase in fund balance is primarily due to the County's efforts to increase revenue in conjunction with a reduction in expenses. Further detail is listed below. Overall, total revenues were higher than originally budgeted by $6.3 million and expenditures were $0.8 million higher than originally budgeted.

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

- Property tax revenue collections were up by $7.9 million from the prior year. An increase in real property taxes comprised $7.4 million of that increase.
- Other taxes and assessments increased by $4.0 million due to increases in LOST of $2.7 million and $0.7 million in Insurance Premium Taxes.
- Licenses and Permits increased by $2.1 million from the prior year as a result of the $1.4 million increase in business license revenue and $0.5 million increase in building permits revenue.
- Charges for Services decreased by $0.5 million primarily due to a $0.4 million reduction in EMS Fees.
- Health and welfare expenditures decreased by $7.6 million related to eliminating ongoing financial assistance for Southern Regional Hospital.

The Fire Fund has a fund balance of $1.4 million which represents $631,000 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 $1.8 million to $0.5 million, all of which is reserved for the payment of debt service. This decrease is attributed to the refinancing of the 2005 Development Authority Refunding bonds and 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 2016 decreased by $662,000. Intergovernmental revenues decreased by $256,000 meaning that the County took in less grant revenue compared to the previous year. In addition, there was a decrease in Gifts and Donations revenue of $264,000.

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, 2016, the remaining fund balance for these projects is $77.1 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore $7.0 million in road related capital outlay for the year netted against a $1.4 million transfer in of road project related grant revenues from the Other County Grants Fund accounted for the decline in fund balance 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, 2016 is $76.2 million. The $27.9 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, 2016 is $56.7 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 $2.2 million from the prior year to total $19.3 million at June 30, 2016. The increase is attributable to the $0.6 million increase in revenue received for E911 fees, $0.7 million increase in HUD grant revenues and $0.4 million increase in HUD Neighborhood Stabilization Program (NSP) home rehabilitation revenues.

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, 2016, the Workers' Compensation Self-Insurance net position increased from $707,000 to $1.9 million in the current year. The increase in net position is a result of the decrease in claims expense by approximately $1.1 million. A large number of claims were closed out in the prior year and in fiscal year 2016 the County saw claims expense back within its normal range.

The Medical Self-Insurance Fund had a net position of $2.2 million at June 30, 2016, compared to $1.7 million at June 30, 2015. Revenues saw an increase of $0.8 million and expenses also increased by $1.1 million. Despite the fact that the increase in expenses exceeded the increase in revenues the fund still saw a small increase in its net position from the prior year.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of $177.9 million and the final amended budget of $185.2 million amount to a 4.2% increase. This increase in the budget can be summarized as follows:

- $3.8 million increase for Other General Government for additional payments to various vendors, other government entities, capital renovations, and repair and maintenance of County facilities. This total includes $1.5 million increase in utilities and $1.2 million increase in Development Authority Bond Default expenses.
- $2.3 million increase in Professional Services for litigation claims and legal fees.
- $1.2 million increase for Salaries in funding nine Community Treatment Unit Nurses to provide basic medical services for underserved citizens in the community.
- $1.1 million increase for other contracted service fees for a variety of services performed throughout the county.

Significant variances between budget and actual revenues are as follows:

- Licenses and permits increased by $1.2 million resulting from a $0.6 million increase in Building permits.
- Charges for services decreased by $1 million resulting from lower collections of emergency medical fees.
- Fines and Forfeiture revenues decreased by $0.5 million resulting from lower Court Fines.
- General Fund expenditures were under budget by $6.7 million. This total includes positive variances of $0.6 million in Courts and Law Enforcement, $3.8 million in Public Safety, and $1.1 million in Parks and Recreation. These positive variances resulted from vacancies in positions, a reduction in medical service fees, and a conscious effort to reduce spending throughout the county.

Capital Asset and Debt Administration

***Capital assets* – Clayton County's net investment in capital assets as of June 30, 2016, amounts to $691.5 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:

- Completion of the Public Safety Digital Network with an estimated cost of $23 million. The network underwent the initial testing phase and was officially completed in fiscal year 2016.
- 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 subsequent to the end 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.
- The NE Police Precinct with an estimated cost of $3.3 million is funded by the 2009 SPLOST and was completed in March 2016.
- 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 decrease in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 61 - 64 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 $100.8 million, of which $18.9 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 $5.8 million. These agreements extend though fiscal year 2022. No new leases were entered into during fiscal year 2016.

Additional information on the County's long-term debt can be found in Note III.J on pages 65 - 74 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2016 was 6.6%, which is a decrease from the 7.9% rate of a year ago. The State's average unemployment rate and the national rate were 5.5% and 4.9%, 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 increased to a rate of 22.100 mills and the Fire Fund gross millage rate remained 5 mills. The LOST rebate of 5.504 mills is an increase from 2016 budget rebate of 5.091 mills. *The net millage* for fiscal year 2016 budget was 15.862 compared to the net millage of 16.596 for fiscal year 2017. This increase is due to the increase in the gross millage rate.

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, 2016

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	$ 286,338,229	$ 6,278,452
Restricted cash	-	4,167,112
Investments	6,143,131	4,973,295
Accrued interest	1,100	-
Accounts receivable	3,192,750	378,350
Grants receivable	8,223,247	-
Taxes receivable	5,258,903	-
Due from other governments	142,132	885,333
Due from individuals	3,781	-
Due from organizations	8,530,593	-
Inventory	341,690	385
Prepaid items	1,315,626	77,174
Property held for resale	4,201,378	-
Capital assets, non-depreciable	128,292,366	7,199,575
Capital assets, depreciable (net of accumulated depreciation)	613,470,754	11,338,914
Total assets	1,065,455,680	35,298,590
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources	83,103,573	1,062,624
LIABILITIES		
Accounts payable	14,768,351	548,910
Accrued liabilities	3,961,610	282,303
Retainage payables	2,194,993	-
Customer deposits	52,771	170,781
Construction and performance bonds payable	23,750	-
Due to other governments	1,455,663	397,945
Due to organizations	107,387	-
Interest payable	1,295,233	74,885
Unearned revenue	164,965	18,373
Noncurrent liabilities:		
Due within one year	25,473,079	2,028,061
Due in more than one year	346,331,778	28,282,068
Total liabilities	395,829,580	31,803,326
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources	63,656,986	722,981
NET POSITION		
Net investment in capital assets	691,454,980	(54,110)
Restricted for:		
Debt service	508,026	-
Capital projects	214,001,713	-
Tourism promotion	1,581,581	-
Public safety	3,972,148	-
Jail construction/staffing	512,220	-
Health and welfare programs	346,711	-
Law library materials	115,717	-
Technology	1,127,679	-
Street lights	396,954	-
Economic development	3,346,021	-
Grant programs	1,693,411	1,134,110
Escrow deposits and funded reserves	-	424,195
Unrestricted	(229,984,474)	2,330,712
Total net position	$ 689,072,687	$ 3,834,907

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government:				
Governmental activities				
General government	$ 64,666,295	$ 16,281,685	$ 103,935	$ 12,700
Tax assessment collection	3,188,392	2,903,759	-	-
Courts and law enforcement	65,861,282	14,843,874	1,856,372	50,756
Public safety	57,662,870	10,613,659	-	7,343
Transportation and development	39,608,888	44,793	3,366,588	-
Planning and zoning	1,568,944	-	-	-
Libraries	3,659,536	228,424	422,596	-
Parks and recreation	12,194,124	2,471,476	49,145	4,193
Health and welfare	10,519,271	346,787	7,015,803	21,749
Economic development	1,971,654	1,721,673	-	-
Interest on long-term debt	3,452,694	-	-	-
Total governmental activities	$ 264,353,951	$ 49,456,130	$ 12,814,439	$ 96,741
Component units:				
Landfill Authority	$ 4,225,756	$ 3,112,158	$ 1,077,709	$ -
Housing Authority	5,889,548	3,874,026	952,289	-
Hospital Authority	1,190,590	1,189,795	-	-
Board of Health	10,216,451	2,982,072	8,729,173	-
Total component units	$ 21,522,345	$ 11,158,051	$ 10,759,171	$ -

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
  - *Special item- Loss on sale of Hospital*
- 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.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Total	Component Units
$ (48,267,975)	$ (48,267,975)	$ -
(284,633)	(284,633)	-
(49,110,280)	(49,110,280)	-
(47,041,868)	(47,041,868)	-
(36,197,507)	(36,197,507)	-
(1,568,944)	(1,568,944)	-
(3,008,516)	(3,008,516)	-
(9,669,310)	(9,669,310)	-
(3,134,932)	(3,134,932)	-
(249,981)	(249,981)	-
(3,452,694)	(3,452,694)	-
$ (201,986,641)	$ (201,986,641)	$ -
$ -	$ -	$ (35,889)
-	-	(1,063,233)
-	-	(795)
-	-	1,494,794
$ -	$ -	$ 394,877
$ 119,012,325	$ 119,012,325	$ -
34,200,322	34,200,322	-
43,026,900	43,026,900	-
10,722,725	10,722,725	-
2,638,974	2,638,974	-
2,177,019	2,177,019	-
1,191,220	1,191,220	-
1,553,730	1,553,730	-
439,374	439,374	-
192,454	192,454	-
48,298	48,298	9,003
-	-	2,045,051
(41,996,454)	(41,996,454)	-
-	-	-
173,206,887	173,206,887	2,054,054
(28,779,754)	(28,779,754)	2,448,931
717,852,441	717,852,441	1,385,976
$ 689,072,687	$ 689,072,687	$ 3,834,907

CLAYTON COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

ASSETS	General	Fire Fund	Other County Grants Fund	Debt Service Fund
Cash and cash equivalents	$ 45,655,926	$ 1,883,754	$ 410,262	$ 508,026
Restricted cash	-	-	-	-
Investments	6,143,131	-	-	-
Accrued interest and dividends receivable	1,100	-	-	-
Accounts receivable	3,093,860	130	-	-
Grants receivable	-	-	7,226,412	-
Taxes receivable, net	4,500,295	656,922	-	533
Interfund receivables	4,626,520	-	-	-
Due from other governments	28,155	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	3,828,250	7,657	-	-
Inventory	328,805	12,885	-	-
Prepaid items	1,060,521	-	-	-
Property held for resale	-	-	-	-
Total assets	$ 69,270,344	$ 2,561,348	$ 7,636,674	$ 508,559
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 6,412,678	$ 98,614	$ 249,026	$ -
Accrued liabilities	3,401,623	442,656	2,535	-
Customer deposits	-	-	-	-
Construction / performance bonds payable	23,750	-	-	-
Interfund payables	-	-	3,892,420	-
Construction retainage payable	-	-	60,248	-
Unrealized grant revenue	-	-	5,000	-
Due to individuals	106,500	-	887	-
Due to other governments	-	-	-	-
Unearned revenues	94,250	-	1,776	-
Total liabilities	10,038,801	541,270	4,211,892	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,193,666	595,448	-	533
Unavailable revenue - grants	-	-	4,237	-
Total deferred inflows of resources	4,193,666	595,448	4,237	533
FUND BALANCES				
Fund balances:				
Nonspendable				
Inventory	328,805	12,885	-	-
Prepaid items and property held for resale	1,060,521	-	-	-
Restricted for:				
Debt service	-	-	-	508,026
Capital projects	-	-	1,469,391	-
Tourism promotion	-	-	-	-
Public safety	-	1,411,745	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	24,631,246	-	-	-
Purchases on order	2,027,888	-	1,951,154	-
Litigation	375,000	-	-	-
Unassigned	26,614,417	-	-	-
Total fund balances	55,037,877	1,424,630	3,420,545	508,026
Total liabilities, deferred inflows of resources, and fund balances	$ 69,270,344	$ 2,561,348	$ 7,636,674	$ 508,559

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
$ 79,402,670	$ 81,251,138	$ 54,972,061	$ 15,025,302	$ 279,109,139
-	-	-	-	-
-	-	-	-	6,143,131
-	-	-	-	1,100
3,000	-	-	95,760	3,192,750
-	-	-	996,835	8,223,247
-	-	-	101,153	5,258,903
-	-	-	-	4,626,520
-	-	-	113,977	142,132
-	-	-	-	3,781
-	-	3,723,274	754,929	8,314,110
-	-	-	-	341,690
-	-	-	64,610	1,125,131
-	-	-	4,201,378	4,201,378
$ 79,405,670	$ 81,251,138	$ 58,695,335	$ 21,353,944	$ 320,683,012
$ 1,175,896	$ 4,084,455	$ 539,248	$ 961,968	$ 13,521,885
-	-	-	114,796	3,961,610
-	-	-	52,771	52,771
-	-	-	-	23,750
-	-	-	734,100	4,626,520
1,127,232	1,007,513	-	-	2,194,993
-	-	-	59,609	64,609
-	-	-	-	107,387
-	-	1,455,663	-	1,455,663
-	-	-	4,330	100,356
2,303,128	5,091,968	1,994,911	1,927,574	26,109,544
-	-	-	97,331	4,886,978
-	-	-	-	4,237
-	-	-	97,331	4,891,215
-	-	-	-	341,690
-	-	-	4,265,988	5,326,509
-	-	-	-	508,026
77,102,542	76,159,170	56,700,424	2,570,186	214,001,713
-	-	-	1,581,581	1,581,581
-	-	-	2,560,403	3,972,148
-	-	-	512,220	512,220
-	-	-	346,711	346,711
-	-	-	115,717	115,717
-	-	-	1,127,679	1,127,679
-	-	-	396,954	396,954
-	-	-	3,346,021	3,346,021
-	-	-	1,693,411	1,693,411
-	-	-	-	24,631,246
-	-	-	812,168	4,791,210
-	-	-	-	375,000
-	-	-	-	26,614,417
77,102,542	76,159,170	56,700,424	19,329,039	289,682,253
$ 79,405,670	$ 81,251,138	$ 58,695,335	$ 21,353,944	$ 320,683,012

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

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	$ 289,682,253
Capital assets	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Cost of the assets	1,290,393,998
Accumulated depreciation	(548,630,877)
Revenues	
Some of the County's tax revenues and grant 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.	4,891,215
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.	4,077,727
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	(100,785,000)
Capital leases payable	(5,794,917)
Accrued interest payable	(1,295,234)
Deferred amounts on refinancing	2,800,044
Unamortized discount	444,395
Unamortized premium	(1,602,538)
Compensated absences	(7,803,597)
Net pension liability and related deferred inflows and outflows	(178,273,971)
Other post employment benefits (OPEB)	(54,813,000)
Claims and judgments payable	(3,691,159)
Accrued landfill postclosure costs	(526,652)
	$ 689,072,687

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, 2016

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
REVENUES:				
Property taxes	$ 96,130,253	$ 19,551,856	$ -	$ 1
Other taxes	50,668,913	525,942	-	-
Licenses and permits	7,916,993	-	-	-
Intergovernmental	4,637,396	17,227	4,912,124	-
Charges for services	21,722,889	478,483	-	-
Fines and forfeitures	5,354,356	-	-	-
Investment earnings	45,693	-	-	7
Other revenue	920,079	28,604	-	-
Gifts and donations	15,193	4,741	53,358	-
Total revenues	187,411,765	20,606,853	4,965,482	8
EXPENDITURES				
Current:				
General government	47,859,003	-	80,057	-
Tax assessment and collection	3,608,921	-	-	-
Courts and law enforcement	65,573,188	-	2,125,487	-
Public safety	40,258,520	19,831,914	239,295	-
Transportation and development	3,973,520	-	68,862	-
Planning and zoning	1,694,073	-	-	-
Libraries	3,617,610	-	5,045	-
Parks and recreation	5,942,988	-	12,826	-
Health and welfare	3,850,537	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,259,685	-	-	14,863,790
Capital outlay	1,040,477	143,649	3,650	-
Total expenditures	178,678,522	19,975,563	2,535,222	14,863,790
Excess (deficiency) of revenues over expenditures	8,733,243	631,290	2,430,260	(14,863,782)
OTHER FINANCING SOURCES (USES):				
Issuance of bonds	-	-	-	-
Payments to escrow agent	-	-	-	-
Proceeds from insurance claims	55,188	-	-	-
Transfers in	1,091,000	-	423,570	13,526,415
Transfers out	(2,360,643)	-	(3,516,262)	-
Total other financing sources (uses)	(1,214,455)	-	(3,092,692)	13,526,415
Net change in fund balances	7,518,788	631,290	(662,432)	(1,337,367)
FUND BALANCES, beginning of year	47,519,089	793,340	4,082,977	1,845,393
FUND BALANCES, end of year	$ 55,037,877	$ 1,424,630	$ 3,420,545	$ 508,026

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
$ -	$ -	$ -	$ 2,588,021	$ 118,270,131
-	-	43,026,900	1,920,963	96,142,718
-	-	-	-	7,916,993
-	468,416	-	5,466,816	15,501,979
-	-	-	6,172,077	28,373,449
-	-	-	2,395,433	7,749,789
-	-	-	2,598	48,298
-	-	-	1,721,951	2,670,634
-	-	-	21,749	95,041
-	468,416	43,026,900	20,289,608	276,769,032
-	1,573,377	510,131	2,887,802	52,910,370
-	-	-	-	3,608,921
-	-	353,745	1,047,870	69,100,290
-	200,557	-	3,549,245	64,079,531
1,333,793	14,926,629	-	-	20,302,804
-	-	-	-	1,694,073
-	-	-	-	3,622,655
309,826	49,977	-	1,865,486	8,181,103
-	-	-	5,200,672	9,051,209
-	-	-	1,699,814	1,699,814
-	-	8,551,278	51,019	8,602,297
-	317,328	952	3,035,334	19,477,089
7,042,712	13,403,350	5,575,592	529,876	27,739,306
8,686,331	30,471,218	14,991,698	19,867,118	290,069,462
(8,686,331)	(30,002,802)	28,035,202	422,490	(13,300,430)
-	-	-	18,945,000	18,945,000
-	-	-	(17,387,801)	(17,387,801)
-	-	-	-	55,188
1,419,238	2,097,024	-	2,824,740	21,381,987
-	-	(12,893,978)	(2,611,104)	(21,381,987)
1,419,238	2,097,024	(12,893,978)	1,770,835	1,612,387
(7,267,093)	(27,905,778)	15,141,224	2,193,325	(11,688,043)
84,369,635	104,064,948	41,559,200	17,135,714	301,370,296
$ 77,102,542	$ 76,159,170	$ 56,700,424	$ 19,329,039	$ 289,682,253

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, 2016

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

Net change in fund balances - total governmental funds	$ (11,688,043)
Capital Assets	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
Total capital outlay	27,765,707
Total depreciation	(34,278,572)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(41,996,454)
Long-term Debt	
The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:	
Debt issued or incurred	(18,945,000)
Less: Deferred charges on refunding	2,800,044
Principal repayments	32,759,330.0
Amortization of bond discount	(189,421)
Amortization of bond premium	429,279
Amortization of deferred loss	(1,991,127)
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	624,797
Accrued interest on debt	(395,909)
Landfill costs	(5,214)
Claims and judgments payable	(1,912,577)
Net pension liability	22,173,348
Other postemployment benefit (OPEB) obligation	(6,320,000)
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 decreased by this amount during the fiscal year.	746,431
Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.	
Net income of internal service funds	1,643,627
	$ (28,779,754)

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, 2016

	Budget			Variance with	2015
	Original	Final	Actual	Final Budget	Actual
REVENUES:					
Property taxes	$ 93,044,139	$ 96,077,161	$ 96,130,253	$ 53,092	$ 88,182,150
Other taxes	48,550,000	49,927,094	50,668,913	741,819	46,701,378
Licenses and permits	6,657,300	6,657,300	7,916,993	1,259,693	5,797,618
Intergovernmental	4,120,356	4,694,034	4,637,396	(56,638)	4,322,889
Charges for services	22,456,817	22,781,682	21,722,889	(1,058,793)	22,265,335
Fines and forfeitures	5,742,786	5,923,441	5,354,356	(569,085)	5,531,812
Investment earnings	54,000	54,000	45,693	(8,307)	55,116
Other revenue	519,950	1,358,062	920,079	(437,983)	855,227
Gifts and donations	10,000	34,835	15,193	(19,642)	39,342
Total revenues	181,155,348	187,507,609	187,411,765	(95,844)	173,750,867
EXPENDITURES					
Current:					
General government	43,239,716	46,826,697	47,859,003	(1,032,306)	48,429,100
Tax assessment and collection	3,873,401	3,874,545	3,608,921	265,624	3,544,414
Courts and law enforcement	66,079,102	66,541,456	65,573,188	968,268	65,511,914
Public safety	42,196,654	44,146,788	40,258,520	3,888,268	39,821,651
Transportation and development	3,761,596	3,871,599	3,973,520	(101,921)	3,843,968
Planning and zoning	1,950,153	1,950,200	1,694,073	256,127	1,389,134
Libraries	3,693,285	3,756,430	3,617,610	138,820	3,387,670
Parks and recreation	7,095,162	7,122,181	5,942,988	1,179,193	6,411,910
Health and welfare	4,315,545	4,541,457	3,850,537	690,920	11,263,499
Debt service	1,264,604	1,259,685	1,259,685	-	1,222,803
Capital outlay	436,186	1,358,312	1,040,477	317,835	1,015,927
Total expenditures	177,905,404	185,249,350	178,678,522	6,570,828	185,841,990
Excess (deficiency) of revenues over expenditures	3,249,944	2,258,259	8,733,243	6,474,984	(12,091,123)
OTHER FINANCING SOURCES (USES):					
Appropriation of fund balance	-	2,297,617	-	(2,297,617)	-
Proceeds from sale of capital assets	-	-	-	-	36,391
Proceeds from insurance claims	-	-	55,188	55,188	93,464
Transfers in	1,091,000	1,091,000	1,091,000	-	1,091,000
Transfers out	(4,340,944)	(5,646,876)	(2,360,643)	3,286,233	(4,636,577)
Total other financing sources (uses)	(3,249,944)	(2,258,259)	(1,214,455)	1,043,804	(3,415,722)
Net change in fund balances	-	-	7,518,788	7,518,788	(15,506,845)
FUND BALANCES, beginning of year	47,519,089	47,519,089	47,519,089	-	63,025,934
Appropriation of fund balance	-	(2,297,617)	-	2,297,617	-
FUND BALANCES, end of year	$ 47,519,089	$ 45,221,472	$ 55,037,877	$ 9,816,405	$ 47,519,089

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, 2016

	Budget			Variance with	2015
	Original	Final	Actual	Final Budget	Actual
REVENUES:					
Tax revenues					
Real property	$ 13,318,956	$ 13,318,956	$ 14,503,180	$ 1,184,224	$ 13,011,921
Personal property	1,936,925	1,936,925	1,867,533	(69,392)	1,762,920
Public utility	654,865	654,865	684,639	29,774	592,521
Heavy equipment	3,056	3,056	2,003	(1,053)	3,396
Mobile home	61,262	61,262	53,124	(8,138)	55,511
Motor vehicle	1,476,197	1,476,197	734,861	(741,336)	899,620
Title ad valorem tax	700,000	700,000	1,111,665	411,665	829,425
Timber	-	-	1,180	1,180	181
Prior year	174,413	174,413	593,671	419,258	571,836
Other taxes:					
Railroad equipment	-	-	5,351	5,351	4,648
Intangible recording	150,000	150,000	266,168	116,168	202,504
Real estate transfer	50,000	50,000	97,505	47,505	70,112
Interest on delinquent taxes	100,000	100,000	156,918	56,918	124,978
Intergovernmental	-	10,500	17,227	6,727	10,020
Charges for services - fire inspection fees	401,000	401,000	478,483	77,483	464,995
Other revenue	30,000	85,266	28,604	(56,662)	110,146
Gifts and donations	-	-	4,741	4,741	1,400
Total revenues	19,056,674	19,122,440	20,606,853	1,484,413	18,716,134
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	12,632,900	12,645,652	12,422,482	223,170	12,245,259
Pension contribution	1,721,102	1,721,102	1,696,102	25,000	1,561,767
FICA and Medicare insurance	947,300	947,300	902,389	44,911	890,385
Group health and life insurance	2,377,092	2,059,119	2,032,624	26,495	2,054,214
Workers' compensation insurance	370,225	370,225	365,165	5,060	365,124
Additional employer contribution	108,938	152,191	152,191	-	465,104
Medical service fees	2,500	37,807	35,307	2,500	18,124
Contract service fees	80,204	85,474	63,914	21,560	71,526
Rental	85,224	83,344	81,322	2,022	80,218
Materials and supplies	198,146	202,728	187,082	15,646	211,960
Gas and oil	275,000	275,000	175,690	99,310	223,344
Bank charges	1,500	1,500	-	1,500	601
Minor equipment	90,450	105,450	100,968	4,482	67,116
Postage	100	100	86	14	-
Utilities	250,000	261,648	247,815	13,833	261,351
Telephone, telegraph	123,938	123,938	103,216	20,722	124,368
Sanitation	12,100	13,293	13,292	1	9,549
Advertising	3,000	3,000	-	3,000	-
Dues and subscriptions	19,000	19,000	9,324	9,676	21,610
Training, travel, meetings	6,905	11,405	11,077	328	5,508
Uniform allowance	133,714	138,414	138,414	-	136,626
Repair and maintenance	522,350	629,977	603,834	26,143	485,052
Tax commission	368,744	489,667	489,620	47	445,258
Capital outlay	25,500	145,370	143,649	1,721	111,664
Total expenditures	$ 20,355,932	$ 20,522,704	$ 19,975,563	$ 547,141	$ 19,855,728

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance with	2015
	Original	Final	Actual	Final Budget	Actual
Excess (deficiency) of revenues over expenditures	$ (1,299,258)	$ (1,400,264)	$ 631,290	$ 2,031,554	$ (1,139,594)
OTHER FINANCING SOURCES:					
Appropriations of fund balance	-	101,006	-	(101,006)	-
Transfers in	1,299,258	1,299,258	-	(1,299,258)	1,489,894
Total other financing sources	1,299,258	1,400,264	-	(1,400,264)	1,489,894
Net change in fund balances	-	-	631,290	631,290	350,300
FUND BALANCES, beginning of year	793,340	793,340	793,340	-	443,040
Appropriations of fund balance	-	(101,006)	-	101,006	-
FUND BALANCES, end of year	$ 793,340	$ 692,334	$ 1,424,630	$ 732,296	$ 793,340

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, 2016

	Budget			Variance with	2015
	Original	Final	Actual	Final Budget	Actual
REVENUES:					
Intergovernmental	$ -	$ 12,556,308	$ 4,912,124	$ (7,644,184)	$ 5,168,387
Gifts and donations	-	57,584	53,358	(4,226)	317,022
Total revenues	-	12,613,892	4,965,482	(7,648,410)	5,485,409
EXPENDITURES					
General government:					
Current:					
Salaries and wages	-	95,561	54,254	41,307	46,534
Employee benefits and payroll taxes	-	19,402	7,737	11,665	3,646
Contract service fees	-	11,477	11,340	137	109,921
Materials and supplies	-	2,119	-	2,119	863
Training, travel, meetings	-	9,186	6,726	2,460	5,008
Dues and subscriptions	-	1,500	-	1,500	-
General assistance	150,000	106,494	-	106,494	-
Total general government	150,000	245,739	80,057	165,682	165,972
Courts and law enforcement:					
Current:					
Salaries and wages	5,248	928,086	813,549	114,537	777,421
Employee benefits and payroll taxes	-	306,947	284,213	22,734	268,717
Contractual services	-	1,013,632	931,112	82,520	834,700
Rental	-	17,657	17,657	-	15,531
Materials and supplies	-	41,385	25,471	15,914	59,386
Minor equipment	-	3,590	3,590	-	11,933
Telephone, telegraph	-	5,278	4,200	1,078	4,200
Postage	-	20,645	20,645	-	20,530
Dues and subscriptions	-	440	330	110	660
Travel, training, meetings	-	42,329	24,720	17,609	14,295
General assistance	253,938	123,811	-	123,811	-
Capital outlay	-	-	-	-	8,244
Total courts and law enforcement	259,186	2,503,800	2,125,487	378,313	2,015,617
Public safety:					
Current:					
Salaries and wages	-	114,293	114,293	-	108,545
Employee benefits and payroll taxes	-	41,361	41,361	-	47,608
Contractual services	-	40,000	14,977	25,023	-
Materials and supplies	-	8,971	3,104	5,867	33,276
Minor equipment	-	256,037	56,942	199,095	79,146
Travel, training, meetings	77,827	-	-	-	-
Uniform allowance	-	8,700	8,618	82	654
Casualty and other losses	-	-	-	-	46,325
General assistance	10,000	10,000	-	10,000	-
Capital outlay	-	93,480	3,650	89,830	167,998
Total public safety	$ 87,827	$ 572,842	$ 242,945	$ 329,897	$ 483,552

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, 2016

	Budget			Variance with	2015
	Original	Final	Actual	Final Budget	Actual
Expenditures (continued):					
Transportation and development:					
Current:					
Contractual services	$ -	$ 199,046	$ 68,862	$ 130,184	$ 8,444
Capital outlay	-	633	-	633	-
Total transportation and development	-	199,679	68,862	130,817	8,444
Parks and recreation:					
Current:					
Contractual services	-	13,745	12,826	919	30,559
Office supplies	-	-	-	-	5,397
Total parks and recreation	-	13,745	12,826	919	35,956
Libraries:					
Current:					
Salaries and wages	-	13,822	4,678	9,144	-
Employee benefits and payroll taxes	-	1,178	367	811	-
Library books and materials	-	-	-	-	20,000
Minor equipment	-	-	-	-	39,134
Total libraries	-	15,000	5,045	9,955	59,134
Total expenditures	497,013	3,550,805	2,535,222	1,015,583	2,768,675
Excess (deficiency) of revenues over expenditures	(497,013)	9,063,087	2,430,260	(6,632,827)	2,716,734
Other Financing Sources (Uses):					
Appropriation of fund balance	-	2,058,094	-	(2,058,094)	-
Transfers in	497,013	497,013	423,570	(73,443)	302,445
Transfers out	-	(11,618,194)	(3,516,262)	8,101,932	(3,718,734)
Total other financing sources (uses)	497,013	(9,063,087)	(3,092,692)	5,970,395	(3,416,289)
Net change in fund balance	-	-	(662,432)	(662,432)	(699,555)
FUND BALANCES, beginning of year	4,082,977	4,082,977	4,082,977	-	4,782,532
Appropriation of fund balance	-	(2,058,094)	-	2,058,094	-
FUND BALANCES, end of year	$ 4,082,977	$ 2,024,883	$ 3,420,545	$ 1,395,662	$ 4,082,977

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016

	Governmental Activities - Internal Service Funds
Assets	
Current assets:	
Cash and cash equivalents	$ 7,229,090
Due from organizations	216,483
Prepaid items	190,495
Total current assets	7,636,068
Total assets	7,636,068
Liabilities	
Current liabilities:	
Accounts payable	1,246,466
Accrued liabilities	1,731,934
Total current liabilities	2,978,400
Long-term liabilities, non-current portion of accrued claims payable	579,941
Total liabilities	3,558,341
Net Position	
Unrestricted	4,077,727
Total net position	$ 4,077,727

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, 2016

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges to other funds	$ 17,495,783
Employee contributions	4,910,173
Other revenue	940,921
Total operating revenues	23,346,877
Operating expenses:	
Claims expense	8,625,898
Insurance premiums	12,499,125
Management fees	462,525
Other expenses	115,702
Total operating expenses	21,703,250
Change in net position	1,643,627
Net position, beginning of year	2,434,100
Net position, end of year	$ 4,077,727

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, 2016

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from insurance carrier	$ 938,121
Cash received from employees	4,910,173
Cash received from interfund services provided	17,279,300
Cash paid for insurance claims	(9,032,223)
Cash paid to suppliers for goods and services	(13,050,897)
Net cash provided by operating activities	1,044,474
Net increase in cash and cash equivalents	1,044,474
Cash and cash equivalents, beginning of year	6,184,616
Cash and cash equivalents, end of year	$ 7,229,090
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 1,643,627
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in due from organizations	(216,483)
Increase in prepaid items	(4,337)
Increase in accounts payable	30,792
Decrease in accrued expenses	(409,125)
Net cash provided by operating activities	$ 1,044,474

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	$ 5,531,319	$ 19,119,700
Investments:		
Mutual funds:		
Equity funds	249,897,711	-
Fixed income funds	118,260,852	-
Accounts receivable	664,069	-
Accrued interest and dividend receivable	626	-
Prepaid expenses	15,378	-
Total assets	374,369,955	19,119,700
Liabilities		
Accounts payable	73,161	-
Due to others	-	18,434,430
Due to other governments	-	394,230
Due to litigants	-	291,040
Total liabilities	73,161	19,119,700
Net Position		
Restricted for pension benefits	374,296,794	-
Total net position	$ 374,296,794	$ -

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, 2016

	Pension Trust Fund
Additions:	
Contributions:	
Employers	
Clayton County	$ 14,302,046
Clayton County Water Authority	2,756,799
Plan members	
Clayton County	4,744,079
Clayton County Water Authority	1,454,895
Total contributions	23,257,819
Investment income:	
Net depreciation in fair value of plan investments	(9,998,282)
Dividends	5,642,990
Total investment income	(4,355,292)
Less investment expense	454,121
Net investment income (loss)	(4,809,413)
Total additions	18,448,406
Deductions:	
Benefits	32,100,764
Administrative expenses	410,926
Total deductions	32,511,690
Change in net position	(14,063,284)
Net Position	
Beginning of year	388,360,078
End of year	$ 374,296,794

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2016

ASSETS	Landfill Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	$ 1,572,378	$ 921,046	$ 1,545	$ 3,783,483	$ 6,278,452
Restricted cash	3,584,286	582,826	-	-	4,167,112
Investments	-	4,973,295	-	-	4,973,295
Accounts receivable	184,127	8,691	-	185,532	378,350
Due from other governments	8,690	-	-	876,643	885,333
Due from organizations	-	-	-	-	-
Inventory	385	-	-	-	385
Prepaid items	-	77,174	-	-	77,174
Capital assets, nondepreciable	6,315,775	883,800	-	-	7,199,575
Capital assets, depreciable (net of accumulated depreciation)	6,241,875	4,817,783	-	279,256	11,338,914
Total assets	17,907,516	12,264,615	1,545	5,124,914	35,298,590
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	1,062,624	1,062,624
LIABILITIES					
Accounts payable	149,702	62,050	-	337,158	548,910
Accrued liabilities	92,607	52,678	-	137,018	282,303
Customer deposits	12,150	158,631	-	-	170,781
Due to other governments	-	-	-	397,945	397,945
Interest payable	74,885	-	-	-	74,885
Unearned revenue	-	18,373	-	-	18,373
Noncurrent liabilities:					
Due within one year	1,693,872	257,351	-	76,838	2,028,061
Due in more than one year	15,859,306	4,950,188	-	7,472,574	28,282,068
Total liabilities	17,882,522	5,499,271	-	8,421,533	31,803,326
DEFERRED INFLOWS OF RESOURCES	-	-	-	722,981	722,981
NET POSITION					
Net investment in capital assets	(827,410)	494,044	-	279,256	(54,110)
Restricted for:					
Grant programs	-	-	-	1,134,110	1,134,110
Escrow deposits and funded reserves	-	- 424,195	-	-	424,195
Unrestricted (deficit)	852,404	5,847,105	1,545	(4,370,342)	2,330,712
Total net position	$ 24,994	$ 6,765,344	$ 1,545	$ (2,956,976)	$ 3,834,907

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, 2016

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Component Units				
Landfill Authority	$ 4,225,756	$ 3,112,158	$ 1,077,709	$ -
Housing Authority	5,889,548	3,874,026	952,289	-
Hospital Authority	1,190,590	1,189,795	-	-
Board of Health	10,216,451	2,982,072	8,729,173	-
Total component units	$ 21,522,345	$ 11,158,051	$ 10,759,171	$ -

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

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

Net (Expenses) Revenues and Changes in Net Position				
Component Units				
Landfill Authority	Housing Authority	Hospital Authority	Board of Health	Total
$ (35,889)	$ -	$ -	$ -	$ (35,889)
-	(1,063,233)	-	-	(1,063,233)
-	-	(795)	-	(795)
-	-	-	1,494,794	1,494,794
(35,889)	(1,063,233)	(795)	1,494,794	394,877
718	8,285	-	-	9,003
-	2,045,051	-	-	2,045,051
718	2,053,336	-	-	2,054,054
(35,171)	990,103	(795)	1,494,794	2,448,931
60,165	5,775,241	2,340	(4,451,770)	1,385,976
$ 24,994	$ 6,765,344	$ 1,545	$ (2,956,976)	$ 3,834,907

Notes to Financial Statements

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, and 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.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each discretely presented component unit has a June 30th year end with the exception of the Housing Authority, which has a December 31st 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, 2016.

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.

Housing Authority of Clayton County – The primary purpose of the Housing Authority of Clayton County (the Housing Authority) is to serve as a conduit for the issuance of bonds to finance housing developments in Clayton County. The Housing Authority operates with a five–member board all of which are appointed by the Clayton's County Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Housing Authority. The Housing Authority issues separate financial statements with a December 31 calendar year end. These statements can be obtained from the Housing Authority of Clayton County, 732 Main Street, Forest Park, GA 30297.

Hospital Authority of Clayton County – The Hospital Authority of Clayton County (the Hospital Authority) was established to meet the healthcare needs of the citizens of Clayton County, Georgia. The Hospital Authority operates with a nine-member board, all of which are appointed by the County Commissioners. The Hospital Authority and the County have entered into an intergovernmental agreement whereby the County will levy an annual tax, if necessary to provide sufficient funds for Southern Regional Medical Center (the Hospital) to make its debt service payments should the Hospital be unable to make the payments from its revenues. The Hospital Authority did not issue separate financials.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

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

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

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

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.

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.

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 moneys 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.

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).

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position / Equity

1. Deposits and Investments (Continued)

The local government investment pool, "Georgia Fund 1," created by OCGA 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.

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.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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

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.

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:

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Fund Equity (Continued)

- ***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.

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.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Fund Equity (Continued)

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, 2016, the County has encumbered amounts in various funds that they intend to honor in the subsequent year. These amounts are reported as assigned for general government expenditures at the fund level.

11. Estimates

The preparation of the accompanying basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of disclosure, of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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.

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

A. Budgetary Data (Continued)

- The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:

    1. All requests are made through the Chief Financial Officer.
    2. The request cannot result in the increase of a salary line.
    3. No funds can be transferred from one department to another.
    4. The funds are available within the approved departmental budget for the fiscal year.
    5. Records of the approved transfer are maintained in the Finance Department.

- All other line item requests should be addressed to the Board of Commissioners via the Chief Financial Officer, who shall submit the requests to the Board of Commissioners for action. It is internal policy that management is not permitted to overspend appropriations at the line item level.

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

Annual budgets have been legally adopted for the General Fund, Fire District Special Revenue Fund, Other County Grants Special Revenue Fund, 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, Central Clayton Corridor 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.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2016 are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	$ 286,338,229
Investments - primary government	6,143,131
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	5,531,319
Cash - Agency Funds	19,119,700
Investments - Pension Trust Fund	368,158,563
	$ 685,290,942

Cash held with financial institutions	$ 310,875,513
Georgia Fund 1	113,735
Certificates of deposit	6,143,131
Investments held in Pension Trust Fund	368,158,563
Total Governmental Activities Cash	$ 685,290,942

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 $6,143,131. The County's certificates of deposit have varying maturity dates.

A schedule of the County's investments and duration at June 30, 2016 is as follows:

Investment	Carrying Amount	Duration
Certificates of Deposit	$ 3,314,219	Six Months
Certificates of Deposit	2,773,023	Six Months
Certificates of Deposit	55,889	Six Months
	$ 6,143,131	

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, 2016 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 AAAf credit rating at year-end. The investment in the pool is stated at fair market value. The weighted average maturity at June 30, 2016 was 42 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, 2016, 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.

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, 2016, the carrying amount of its deposits was $5,531,319. A portion of the deposits at June 30, 2016, $250,891 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, 2016 was $373,438,991 of which $5,280,428 was classified as cash equivalents due to the short-term nature of the investments.

Investments of the Plan at June 30, 2016 are as follows:

	Fair Value	%
Mutual Funds		
Invested in fixed income securities	$ 118,260,852	32%
Invested in equities	212,622,087	58%
Invested in international equities	37,275,624	10%
Total	$ 368,158,563	100%

Rate of Return. For the year ended June 30, 2016, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was (1.33%). 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, 2016, $318,273,852 of Plan assets were held in mutual funds and therefore not exposed to interest rate risk. Separately managed accounts held $49,884,710 in investments.

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, 2016, the Plan's investments were managed by Transamerica or one of three separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2016, 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, 2016, 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, 2016, $37,275,625 or 9.96% 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, 2016:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
Mutual Funds:				
Fixed income	$ 118,260,852	$ -	$ -	$ 118,260,852
Equities	162,737,375	49,884,711	-	212,622,086
Total investments by fair value level	$ 280,998,227	$ 49,884,711	$ -	$ 330,882,938
Investments Measured at Net Asset Value (NAV)				
Emerging markets opportunities funds				37,275,625
Total investments measured at NAV				37,275,625
Total investments at fair value				$ 368,158,563

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals $3,192,750 which is net of an allowance of $1,616,103. This includes the following: $4,685,337 related to emergency medical services billing, with an allowance of $1,610,806; rents receivable related to an apartment complex owned by the Development Authority of $11,006; service fees receivable of $46,393 and $60,820 of miscellaneous receivables.

Component Units

Accounts receivable of $184,127 for the Landfill Authority represent charges to customers after credit has been extended. Accounts receivable for the Housing Authority of $8,691 represent rents receivable related to an apartment complexes owned by the Housing Authority. Accounts receivable of the Board of Health represent various fees and miscellaneous receivables totaling $185,532. No allowance has been established for the receivables in the Landfill Authority.

C. Due from Organizations

At June 30, 2016, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue		
Local option sales tax	$	2,972,294
Special local option sales tax		3,723,274
Due from other organizations		1,835,025
Total due from organizations	$	8,530,593

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, 2015 and were payable on or before November 16, 2015. 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, 2016. 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 2015 for the County were as follows (one mill equals $1 per thousand dollars of assessed value):

County Operations	15.862	mills
Fire District	5.000	mills
Total	20.862	mills

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Property Taxes (Continued)

A summary of taxes receivable at June 30, 2016 is as follows:

Tax Year		
2015	$	3,015,564
2014		1,851,934
2013		1,383,589
2012		296,163
2011		290,232
Prior		2,215,655
Not on digest		5,269
		9,058,406
Allowance for uncollectible taxes		(3,799,503)
Net taxes receivable	$	5,258,903

An allowance of $3,799,503 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, 2016, the County was due $ 8,223,247 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. At June 30, 2016, the amount of unearned grant income was $64,609.

F. Interfund Receivables and Payables

At June 30, 2016, interfund receivables and payables were as follows:

Payable Fund		Receivable Fund General Fund
Major Funds:		
Other County Grants Fund	$	3,892,420
Nonmajor Governmental Funds		734,100
	$	4,626,520

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.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Interfund Transfers

Interfund transfers for the year ended June 30, 2016 consisted of the following amounts:

	Transfers Out				
	Major Funds			Nonmajor	
Transfers In	General	2015 SPLOST	Other County Grants	Governmental Funds	Total
Major Funds:					
General Fund	$ -	$ -	-	$ 1,091,000	$ 1,091,000
Other County Grants Fund	403,542	-	-	20,028	423,570
Debt Service Fund	-	12,893,978	-	632,438	13,526,416
Roads & Recreation Fund	-	-	1,419,238	-	1,419,238
2009 SPLOST Fund	-	-	2,097,024	-	2,097,024
Nonmajor Funds:					
Nonmajor Governmental Funds	1,957,101	-	-	867,638	2,824,739
	$ 2,360,643	$ 12,893,978	$ 3,516,262	$ 2,611,104	$ 21,381,987

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 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.

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, 2016 and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2015.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 122,445,081	$ 3,461,558	$ -	$ -	$ 125,906,639
Construction in progress	3,167,869	1,783,729	-	(2,565,871)	2,385,727
Total capital assets, not being depreciated	125,612,950	5,245,287	-	(2,565,871)	128,292,366
Capital assets, being depreciated:					
Land improvements	9,610,615	17,916	-	-	9,628,531
Buildings	333,127,202	5,704,355	(43,697,329)	2,565,871	297,700,099
Roads, sidewalks, and bridges	729,351,420	9,889,732	-	-	739,241,152
Machinery and equipment	112,105,910	6,908,417	(3,482,478)	-	115,531,849
Total capital assets, being depreciated	1,184,195,147	22,520,420	(47,179,807)	2,565,871	1,162,101,631
Less accumulated depreciation for:					
Land improvements	(7,331,075)	(168,241)	-	-	(7,499,316)
Buildings	(84,895,867)	(7,480,900)	1,759,545	-	(90,617,222)
Roads, sidewalks, and bridges	(337,943,122)	(18,398,803)	2,661	-	(356,339,264)
Machinery and equipment	(89,365,594)	(8,230,628)	3,421,147	-	(94,175,075)
Total accumulated depreciation	(519,535,658)	(34,278,572)	5,183,353	-	(548,630,877)
Total capital assets, being depreciated, net	664,659,489	(11,758,152)	(41,996,454)	2,565,871	613,470,754
Governmental activities capital assets, net	$ 790,272,439	$ (6,512,865)	$ (41,996,454)	$ -	$ 741,763,120

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	$ 3,721,764
Courts and law enforcement	3,272,693
Public safety	3,393,608
Transportation/development	19,637,583
Libraries	328,793
Parks and recreations	1,794,557
Health and welfare	1,857,735
Economic development	271,839
Total depreciation expense	$ 34,278,572

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2016 was as follows:

	July 1, 2015	Additions	Disposals	June 30, 2016
Capital assets, not being depreciated:				
Land	$ 6,315,775	$ -	$ -	$ 6,315,775
Total capital assets, not being depreciated	6,315,775	-	-	6,315,775
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	-	-	9,992,112
Total capital assets, being depreciated	17,597,345	-	-	17,597,345
Less accumulated depreciation for:				
Buildings	(332,643)	(14,852)	-	(347,495)
Roads, sidewalks, and bridges	(315,577)	-	-	(315,577)
Land improvements	(4,707,780)	(348,435)	-	(5,056,215)
Machinery and equipment	(5,031,241)	(604,942)	-	(5,636,183)
Total accumulated depreciation	(10,387,241)	(968,229)	-	(11,355,470)
Total capital assets, being depreciated, net	7,210,104	(968,229)	-	6,241,875
Landfill Authority capital assets, net	$ 13,525,879	$ (968,229)	$ -	$ 12,557,650

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Board of Health for the year ended June 30, 2016 was as follows:

	July 1, 2015	Additions	Disposals	June 30, 2016
Capital assets, being depreciated:				
Computer equipment	$ 1,144,129	$ 33,008	$ -	$ 1,177,137
Furniture and other equipment	634,312	60,780	-	695,092
Building improvements	85,844	18,389	-	104,233
Total capital assets, being depreciated	1,864,285	112,177	-	1,976,462
Less accumulated depreciation for				
Computer equipment	(1,010,212)	(65,058)	-	(1,075,270)
Furniture and other equipment	(588,534)	(19,834)	-	(608,368)
Building improvements	(10,698)	(2,870)	-	(13,568)
Total accumulated depreciation	(1,609,444)	(87,762)	-	(1,697,206)
Total capital assets, being depreciated, net	254,841	24,415	-	279,256
Board of Health capital assets, net	$ 254,841	$ 24,415	$ -	$ 279,256

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Housing Authority for the year ended December 31, 2015 was as follows:

	December 31, 2014	Additions	Disposals	December 31, 2015
Capital assets, not being depreciated:				
Land	$ 1,783,800	$ -	$ (900,000)	$ 883,800
Capital assets, being depreciated:				
Land improvements	693,899	-	(73,776)	620,123
Buildings and improvements	12,640,610	136,774	(4,723,806)	8,053,578
Furniture, fixtures and equipment	1,680,416	83,861	(246,956)	1,517,321
Total capital assets, being depreciated	15,014,925	220,635	(5,044,538)	10,191,022
Less accumulated depreciation for:				
Land improvements	(539,106)	(15,679)	10,677	(544,108)
Buildings and improvements	(3,697,877)	(201,955)	334,046	(3,565,786)
Furniture, fixtures and equipment	(1,246,616)	(70,025)	53,296	(1,263,345)
Total accumulated depreciation	(5,483,599)	(287,659)	398,019	(5,373,239)
Total capital assets, being depreciated, net	9,531,326	(67,024)	(4,646,519)	4,817,783
Housing Authority capital assets, net	$ 11,315,126	$ (67,024)	$ (5,546,519)	$ 5,701,583

I. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. For the fiscal year ended December 31, 2015, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of $4,201,378.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2016 is $5,935,000.

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, 2016, 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, 2016 is $420,000.

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, 2016, management believes that the County was in compliance with all covenants provided in this issue.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

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, 2016 is $11,935,000.

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.

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, 2016, 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, 2016 is $18,945,000.

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.

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, 2015, 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, 2016, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2017	$ 925,000	$ 1,036,175	$ 1,961,175
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
2022-2026	6,605,000	3,245,625	9,850,625
2027-2031	4,355,000	1,430,000	5,785,000
2032-2036	2,190,000	394,500	2,584,500
	$ 18,290,000	$ 9,742,100	$ 28,032,100

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:

	Development Authority		
December 31,	Principal	Interest	Total
2016	$ 2,190,000	$ 403,426	$ 2,593,426
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 - 2023	7,490,000	348,401	7,838,401
	$ 18,945,000	$ 1,981,660	$ 20,926,660

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, 2016 is $63,550,000.

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, 2016 are as follows:

	Principal	Interest	Total
June 30,			
2017	$ 11,850,000	$ 1,228,718	$ 13,078,718
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
	$ 63,550,000	$ 3,816,812	$ 67,366,812

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, 2016, the outstanding balance of the Series 2015B bonds was $8,810,000.

Housing Authority

In October 2015, the Housing Authority of Clayton County received proceeds from a note payable in the amount of $5,250,000 to refund the Housing Authority of Clayton County, Georgia Multifamily Housing Revenue Bonds, Series 2004. The note carries an interest rate of 4.08%, and payments of $39,044 are due monthly. As of December 31, 2015 the note payable outstanding was $5,207,539.

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2015 for all conduit debt which has been issued by the Housing Authority is approximately $42.6 million.

6. Debt Service for Discretely Presented Component Unit Bonds Payable

	Landfill Authority		
	Principal	Interest	Total
June 30,			
2017	$ 805,000	$ 179,724	$ 984,724
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
2022-2026	4,625,000	286,926	4,911,926
	$ 8,810,000	$ 1,017,960	$ 9,827,960

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

7. Debt Service for Discretely Presented Component Unit Note Payable

	Housing Authority		
	Principal	Interest	Total
December 31,			
2016	$ 257,351	$ 211,182	$ 468,533
2017	268,787	199,746	468,533
2018	280,119	188,414	468,533
2019	291,929	176,604	468,533
2020	303,780	164,753	468,533
2021 - 2025	1,724,326	618,339	2,342,665
2026 - 2030	2,081,247	221,797	2,303,044
	$ 5,207,539	$ 1,780,835	$ 6,988,374

8. 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 semiannually with interest at 2.7288% and 2.6527%, respectively.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

8. Capital Leases (Continued)

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	$	-

Current year depreciation on assets acquired through capital lease was $1,979.

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

2017	$	1,529,057
2018		1,257,329
2019		1,303,229
2020		1,352,529
2021		697,309
2022		63,079
Total minimum lease payments		6,202,532
Less amount representing interest		(407,615)
Present value of minimum lease payments	$	5,794,917

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

2017	$	888,872
2018		896,822
2019		904,922
2020		913,622
2021		797,995
2022		686,072
Total minimum lease payments		5,088,305
Less amount representing interest		(513,245)
Present value of minimum lease payments	$	4,575,060

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

9. Notes Payable

At December 31, 2014 the Housing Authority had a note payable with an outstanding balance of $4,412,700 secured by an apartment complex and land. During the year ended December 31, 2015, the Housing Authority sold this apartment complex and proceeds from the sale were used to pay off the outstanding balance.

10. Landfill Closure and Postclosure Costs

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

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is $526,652 at June 30, 2016. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $6,076,393. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2016. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of $4,168,118 based on 3,379,826 cubic yards of capacity used since the site was opened. This represents 68.59% of the estimated total capacity at June 30, 2016. The estimated remaining landfill life is approximately 25 years.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

10. Changes in Long–Term Liabilities

Primary Government

Long–term liability activity for the County's year ended June 30, 2016 and the Development Authority's year ended December 31, 2015 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	$ 7,184,247	$ -	$ (1,389,330)	$ 5,794,917	$ 1,381,110
Total capital leases	7,184,247	-	(1,389,330)	5,794,917	1,381,110
General obligation bonds	75,000,000	-	(11,450,000)	63,550,000	11,850,000
Revenue bonds	38,210,000	18,945,000	(19,920,000)	37,235,000	3,115,000
Plus premium on issuance of bonds	2,031,817	-	(429,279)	1,602,538	138,349
Less discount on issuance	(633,816)	-	189,421	(444,395)	24,689
Total revenue bonds	39,608,001	18,945,000	(20,159,858)	38,393,143	3,278,038
Landfill closure and postclosure costs	521,438	5,214	-	526,652	37,618
Compensated absences	8,428,394	3,520,045	(4,144,842)	7,803,597	4,133,205
Claims/judgments payable	1,778,582	2,963,296	(1,050,719)	3,691,159	3,061,174
Workers compensation claims liability	2,065,000	645,821	(1,071,946)	1,638,875	1,058,934
Medical claims liability	656,000	7,980,077	(7,963,077)	673,000	673,000
Net pension liability	227,550,318	34,002,392	(66,632,196)	194,920,514	-
Net OPEB obligation	48,493,000	12,086,000	(5,766,000)	54,813,000	-
	$ 411,284,980	$ 80,147,845	$ (119,627,968)	$ 371,804,857	$ 25,473,079

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2015, as it is considered a blended component unit of the County.

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

10. Changes in Long–Term Liabilities (Continued)

Component Units

Long-term liability activity for the years ended December 31, 2015 and June 30, 2016 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	$ 9,730,000	$ 8,965,000	$ (9,885,000)	$ 8,810,000	$ 805,000
Less loss on refunding	(6,108)	-	6,108	-	-
Capital lease	5,314,407	-	(739,347)	4,575,060	888,872
Closure/postclosure costs	4,020,504	147,614	-	4,168,118	-
Total Landfill Authority	$ 19,058,803	$ 9,112,614	$ (10,618,239)	$ 17,553,178	$ 1,693,872
Housing Authority:					
Revenue Bonds	$ 5,345,000	$ -	$ (5,345,000)	$ -	$ -
Notes Payable	4,491,214	5,250,000	(4,533,675)	5,207,539	257,351
Total Housing Authority	$ 9,836,214	$ 5,250,000	$ (9,878,675)	$ 5,207,539	$ 257,351

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
2017	$ 749,507
	$ 749,507

Governmental activities rent expense for the primary government equaled $763,064 for the year ended June 30, 2016. Rent expense for the Landfill Authority (discretely presented component unit) was $1,706 for the year ended June 30, 2016.

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 $3,560,131 for the period of July 1, 2015 to June 30, 2016. 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 $1,639,000 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2016, 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 79% for the lifestyles option and 77% for the standard option of the employee's medical and dental premiums and approximately 79% or 77% 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 $15,423,943 and employees $4,910,173 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self–Funded Medical Plan exceeding $175,000 per policy year are covered through a private insurance carrier up to the $2,000,000 per plan year per participant limit. A liability of $673,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2016, 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.

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, 2014	$ 1,720,000	$ 576,000
Incurred claims	1,766,263	5,334,425
Claim payments	(1,421,263)	(5,254,425)
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

The total unpaid claims of $2,311,875 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, $1,058,934 represents the current portion of the workers' compensation claims and $673,000 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 $741,159 in the governmental activities column of the government-wide financial statements.

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of August 28, 2015, $18,945,000, Series 2015A and Series 2015B Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The County paid $183,357 in interest on behalf of the Development Authority during fiscal year 2016 under this agreement. The outstanding balance of these bonds at June 30, 2016 is $18,945,000.

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, 2016 totaled $20,106,361.

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.

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 7 years of participation (5 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.

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 11.62% of active participants' compensation is payable leaving a balance of 4.12% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.87% of active participants' compensation, leaving a balance of 4.37% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 9.78% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to a 9.53% 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 $14,302,046 for the year ended June 30, 2016. County member contributions totaled $4,744,079 for the year ended June 30, 2016.

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.

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, 2016, the County reported a liability for its proportionate share of the net pension liability in the amount of $194,920,519. The net pension liability was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2016. 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, 2016. At June 30, 2016, the County's proportion was 84.49%, which was a decrease of .26% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the County recognized pension expense of $19,600,781. At June 30, 2016, 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	$ 9,194,535	$ -
Changes of assumptions	10,364,994	62,448,749
Net difference between projected and actual earnings on pension plan investments	33,014,511	-
Changes in proportion	-	581,742
Total	$ 52,574,040	$ 63,030,491

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,	
2017	$ 1,059,529
2018	1,059,529
2019	1,059,527
2020	(2,029,081)
2021	(11,024,245)
Total	$ (9,874,741)

Actuarial Assumptions: The total pension liability as of June 30, 2016 was determined by an actuarial valuation as of July 1, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.00% per annum for 3 years, 3.00% per annum for the following 5 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 Modified Buck MP-2014 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 Modified Buck MP-2014 projection scale. For disabled participants, mortality is based on the RP-2014 disabled base rates with Modified Buck MP-2014 projection scale.

The actuarial assumptions used in the July 1, 2016 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, 2016 are: Domestic Equities – (2.06%), International Equities – (2.36%), and Fixed Income – 3.0%.

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 8.0% 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	$ 257,911,633	$ 194,920,519	$ 142,466,376

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.

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment 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 21% of the blended active and retiree premiums, through their required contribution of $102 per month before age 65 and $56 per month after age 65. Early retirees contributed 31% of the blended active and retiree premiums, through their required contribution of $149 per month before age 65 and $81 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, 1,200 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, 2016, the County contributed an estimated $5,766,000 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 postemployment benefits (OPEB)	$ 11,915,000
Interest on prior year net OPEB	1,940,000
Adjustment to ARC	(1,769,000)
Annual employer contributions made	(5,766,000)
Increase in net OPEB obligation	6,320,000
Net OPEB obligation - July 1, 2015	48,493,000
Net OPEB obligation - June 30, 2016	$ 54,813,000

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment 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 2016 and the three preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
2014	$ 12,005,000	44.18 %	$ 41,917,000
2015	12,063,000	45.49	48,493,000
2016	12,086,000	47.71	54,813,000

Funded Status and Funding Progress. As of July 1, 2015, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was $146,436,000 and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability (UAAL) of $146,436,000. The covered payroll (annual payroll of active employees covered by the plan) was $100,572,970 and the ratio of the UAAL to the covered payroll was 146%.

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 multiyear trend information about whether the actuarial value of the plan is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment 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 2015 actuarial valuation, a discount rate of 4% 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
2016	8.0
2017	7.5
2018	7.0
2019	6.5
2020	6.0
2021	5.5
2022+	5.0

For the July 1, 2015 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.

NOTE IV. OTHER INFORMATION (CONTINUED)

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2016, the County levied an 8% lodging tax. The Official Code of Georgia Annotated 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 $1,553,730 of lodging tax received during the year ended June 30, 2016, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled $1,265,480.

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, 2016 were $267,800. Membership in the ARC is required by the Official Code of Georgia (OCGA) 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. OCGA 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

	2016	2015
County's proportion of the net pension liability	84.49 %	84.75 %
County's proportionate share of the net pension liability	$ 194,920,519	$ 227,550,318
County's covered-employee payroll during the measurement period	$ 95,665,634	$ 100,574,193
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	203.75 %	226.25 %
Plan fiduciary net position as a percentage of the total pension liability	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

	2016	2015
Contractually required contribution	$ 13,996,694	$ 13,805,519
Contributions in relation to the contractually required contribution	13,996,694	13,805,519
Contribution deficiency (excess)	$ -	$ -
County's covered payroll	$ 95,665,634	$ 100,574,193
Contributions as a percentage of covered-employee payroll	14.63%	13.73%

Notes to the Schedule of Contributions:

A. Changes of assumptions used to determine the actuarially determined contribution: Effective 7/1/2015 the mortality table for healthy participants was changed to the RP2014 blue collar base rates with a load of 7.75% with fully generational mortality improvements based on the Modified Buck MP 2014 projection scale. For non-annuitants, the mortality table was changed to RP2014 blue collar base rated with fully generation mortality improvements based on the Modified Buck MP 2014 projection scale. The mortality table for disabled participants was changed to RP2014 disabled base rates with Modified Buck MP 2014 projection scale. The assumption for Future Administration expenses was changed to 0.325% of payroll.

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, 2016 is based on the July 1, 2015 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, 2015 - June 30, 2016
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%, 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, 2015 - June 30, 2016
Mortality	See Changes of assumptions used to determine the actuarially determined contribution in A above.

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, 2016

Other Postemployment 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
7/1/2007	$ -	$ 143,943	$ 143,943	0.0 %	N/A	N/A %
7/1/2009	-	156,274	156,274	0.0	90,650	1.72
7/1/2011	-	161,211	161,211	0.0	94,491	1.71
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

Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

Internal Service Funds

Combining financial statements

Agency Funds

Combining financial statements

Discretely Presented Component Units – Landfill Authority and Airport Authority

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

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

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

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

Emergency Telephone System
To account for moneys collected from private and commercial telephone customers for emergency telephone services. These moneys 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 moneys and used to acquire law enforcement equipment.

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

Jail Construction and Staffing Fund
To account for moneys 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 moneys will be used for education and reformation programs.

Drug Abuse Treatment and Education
To account for revenues collected from violators of drug laws. These moneys 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.

SPECIAL REVENUE FUNDS (CONTINUED)

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) 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.

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

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Projects Fund:

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, 2016

	Special Revenue Funds	Capital Projects Fund - Villages of Ellenwood	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 12,150,866	$ 2,874,436	$ 15,025,302
Restricted cash	-	-	-
Accounts receivable	95,760	-	95,760
Grants receivable	996,835	-	996,835
Taxes receivable, net	101,153	-	101,153
Due from other governments	113,977	-	113,977
Due from organizations	754,929	-	754,929
Prepaid items	64,610	-	64,610
Property held for resale	4,201,378	-	4,201,378
Total assets	$ 18,479,508	$ 2,874,436	$ 21,353,944
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts payable	$ 958,018	$ 3,950	$ 961,968
Accrued liabilities	114,796	-	114,796
Customer deposits	52,771	-	52,771
Interfund payables	433,800	300,300	734,100
Unrealized grant income	59,609	-	59,609
Unearned revenues	4,330	-	4,330
Total liabilities	1,623,324	304,250	1,927,574
Deferred Inflows of Resources			
Unavailable revenue - property taxes	97,331	-	97,331
Total deferred inflows of resources	97,331	-	97,331
Fund Balance			
Nonspendable	4,265,988	-	4,265,988
Restricted for:			
Capital projects	-	2,570,186	2,570,186
Tourism promotion	1,581,581	-	1,581,581
Public safety	2,560,403	-	2,560,403
Jail construction/staffing	512,220	-	512,220
Health and welfare programs	346,711	-	346,711
Law library materials	115,717	-	115,717
Technology	1,127,679	-	1,127,679
Street lights	396,954	-	396,954
Economic development	3,346,021	-	3,346,021
Grant programs	1,693,411	-	1,693,411
Assigned to purchases on order	812,168	-	812,168
Total fund balance	16,758,853	2,570,186	19,329,039
Total liabilities, deferred inflows of resources, and fund balance	$ 18,479,508	$ 2,874,436	$ 21,353,944

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Capital Projects Fund - Villages of Ellenwood	Total Nonmajor Governmental Funds
Revenues:			
Property taxes	$ 2,588,021	$ -	$ 2,588,021
Other taxes	1,920,963	-	1,920,963
Intergovernmental	5,466,816	-	5,466,816
Charges for services	6,172,077	-	6,172,077
Fines and forfeitures	2,395,433	-	2,395,433
Investment earnings	465	2,133	2,598
Other revenue	1,721,950	1	1,721,951
Gifts and donations	21,749	-	21,749
Total revenues	20,287,474	2,134	20,289,608
Expenditures:			
Current:			
General government	2,887,802	-	2,887,802
Courts and law enforcement	1,047,870	-	1,047,870
Public safety	3,549,245	-	3,549,245
Parks and recreation	1,865,486	-	1,865,486
Health and welfare	5,200,672	-	5,200,672
Economic development	1,699,814	-	1,699,814
Intergovernmental	51,019	-	51,019
Debt service	3,035,334	-	3,035,334
Capital outlay	529,876	-	529,876
Total expenditures	19,867,118	-	19,867,118
Excess of revenues over expenditures	420,356	2,134	422,490
Other Financing (Sources) Uses:			
Issuance of bonds	18,945,000	-	18,945,000
Payments to escrow agent	(17,387,801)	-	(17,387,801)
Transfers in	1,957,102	867,638	2,824,740
Transfers out	(2,025,916)	(585,188)	(2,611,104)
Total other financing sources (uses)	1,488,385	282,450	1,770,835
Net change in fund balances	1,908,741	284,584	2,193,325
Fund Balance, beginning of year	14,850,112	2,285,602	17,135,714
Fund Balance, end of year	$ 16,758,853	$ 2,570,186	$ 19,329,039

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2016

ASSETS	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
Cash and cash equivalents	$ 712,835	$ 890,784	$ 1,101,547	$ 440,097	$ 1,053,402	$ 477,161
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	700,306	-	-	35,059
Prepaid items	2,300	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	$ 715,135	$ 890,784	$ 1,801,853	$ 440,097	$ 1,053,402	$ 512,220
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 1,772	$ 9,532	$ 51,373	$ 34,362	$ 37,213	$ -
Accrued liabilities	10,061	-	78,433	-	-	-
Customer deposits	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	11,833	9,532	129,806	34,362	37,213	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable - prepaid	2,300	-	-	-	-	-
Restricted for:						
Tourism promotion	700,329	881,252	-	-	-	-
Public safety	-	-	1,200,531	343,883	1,015,989	-
Jail construction/staffing	-	-	-	-	-	512,220
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Assigned to encumbrances	673	-	471,516	61,852	200	-
Total fund balance	703,302	881,252	1,672,047	405,735	1,016,189	512,220
Total liabilities, deferred inflows of resources, and fund balances	$ 715,135	$ 890,784	$ 1,801,853	$ 440,097	$ 1,053,402	$ 512,220

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ 11,260	$ 188,789	$ 123,905	$ 49,027	$ 15,558	$ 1,166,593	$ 26,101
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	250
-	1,540	-	17,619	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 11,260	$ 190,329	$ 123,905	$ 66,646	$ 15,558	$ 1,166,593	$ 26,351
$ (90)	$ 11,341	$ 1,534	$ 157	$ 3,140	$ 7,102	$ 445
-	-	4,713	12,253	-	-	-
-	-	-	-	-	-	-
-	-	-	52,400	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(90)	11,341	6,247	64,810	3,140	7,102	445
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,350	178,988	117,658	391	12,418	-	25,906
-	-	-	-	-	-	-
-	-	-	-	-	1,127,679	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,445	-	31,812	-
11,350	178,988	117,658	1,836	12,418	1,159,491	25,906
$ 11,260	$ 190,329	$ 123,905	$ 66,646	$ 15,558	$ 1,166,593	$ 26,351

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2016

ASSETS	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
Cash and cash equivalents	$ 179,812	$ 1,207,988	$ 121,743	$ 514,789	$ 401,979	$ 1,699,655
Accounts receivable	-	-	-	-	-	-
Grants receivable	58,111	938,724	-	-	-	-
Taxes receivable, net	-	-	-	101,153	-	-
Due from other governments	-	113,727	-	-	-	-
Due from organizations	-	-	405	-	-	-
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	$ 237,923	$ 2,260,439	$ 122,148	$ 615,942	$ 401,979	$ 1,699,655
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 51,365	$ 597,192	$ 5,233	$ 118,207	$ -	$ -
Accrued liabilities	316	932	1,198	2,945	-	-
Customer deposits	-	-	-	-	-	-
Interfund payables	-	-	-	-	381,400	-
Unrealized grant income	-	59,609	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	51,681	657,733	6,431	121,152	381,400	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	97,331	-	-
Total deferred inflows of resources	-	-	-	97,331	-	-
FUND BALANCES						
Nonspendable - prepaid items	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	115,717	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	396,954	-	-
Economic development	-	-	-	-	19,779	1,699,655
Grant programs	185,551	1,507,860	-	-	-	-
Assigned to encumbrances	691	94,846	-	505	800	-
Total fund balance	186,242	1,602,706	115,717	397,459	20,579	1,699,655
Total liabilities, deferred inflows of resources, and fund balances	$ 237,923	$ 2,260,439	$ 122,148	$ 615,942	$ 401,979	$ 1,699,655

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Development Authority	Total
$ -	$ 669,015	$ 1,098,826	$ 12,150,866
-	-	95,760	95,760
-	-	-	996,835
-	-	-	101,153
-	-	-	113,977
-	-	-	754,929
-	-	62,310	64,610
-	-	4,201,378	4,201,378
$ -	$ 669,015	$ 5,458,274	$ 18,479,508
$ -	$ 6,658	$ 21,482	$ 958,018
-	-	3,945	114,796
-	-	52,771	52,771
-	-	-	433,800
-	-	-	59,609
-	-	4,330	4,330
-	6,658	82,528	1,623,324
-	-	-	97,331
-	-	-	97,331
-	-	4,263,688	4,265,988
-	-	-	1,581,581
-	-	-	2,560,403
-	-	-	512,220
-	-	-	346,711
-	-	-	115,717
-	-	-	1,127,679
-	-	-	396,954
-	514,529	1,112,058	3,346,021
-	-	-	1,693,411
-	147,828	-	812,168
-	662,357	5,375,746	16,758,853
$ -	$ 669,015	$ 5,458,274	$ 18,479,508

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, 2016

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	574,880	978,850	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,910,193	-	-	-
Fines and forfeitures	-	-	-	437,836	471,263	893,353
Investment earnings	-	-	-	23	-	-
Other revenue	1,700	58,079	1,819	-	-	8,949
Total revenues	576,580	1,036,929	3,912,012	437,859	471,263	902,302
EXPENDITURES						
Current						
General government	465,219	753,011	-	-	90,000	-
Courts and law enforcement	-	-	-	-	-	-
Public safety	-	-	3,180,604	223,188	145,453	-
Transportation and development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	189,973	23,600	7,300
Total expenditures	465,219	753,011	3,180,604	413,161	259,053	7,300
Excess (deficiency) of revenues over expenditures	111,361	283,918	731,408	24,698	212,210	895,002
OTHER FINANCING SOURCES (USES)						
Issuance of bonds	-	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(47,250)	-	-	-	(1,053,000)
Total other financing sources (uses)	-	(47,250)	-	-	-	(1,053,000)
Net change in fund balances	111,361	236,668	731,408	24,698	212,210	(157,998)
FUND BALANCES, beginning of year	591,941	644,584	940,639	381,037	803,979	670,218
FUND BALANCES, end of year	$ 703,302	$ 881,252	$ 1,672,047	$ 405,735	$ 1,016,189	$ 512,220

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	46,000
10,034	-	239,168	-	-	182,721	-
-	145,539	-	447,442	-	-	-
-	-	-	-	-	-	-
-	32,443	4,664	-	13,275	-	-
10,034	177,982	243,832	447,442	13,275	182,721	46,000
-	100,935	-	-	9,560	-	-
12,924	-	214,098	506,553	-	152,784	49,986
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,924	140,935	214,098	506,553	9,560	152,784	49,986
(2,890)	37,047	29,734	(59,111)	3,715	29,937	(3,986)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	22,000	-	-	3,997
-	-	-	(20,028)	-	-	-
-	-	-	1,972	-	-	3,997
(2,890)	37,047	29,734	(57,139)	3,715	29,937	11
14,240	141,941	87,924	58,975	8,703	1,129,554	25,895
$ 11,350	$ 178,988	$ 117,658	$ 1,836	$ 12,418	$ 1,159,491	$ 25,906

(Continued)

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, 2016

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
REVENUES						
Property taxes	$ -	$ -	$ -	$ 1,708,294	$ 505,075	$ 332,075
Other taxes	-	-	-	-	367,233	-
Intergovernmental	738,160	4,682,656	-	-	-	-
Charges for services	960	-	107,328	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	21	-
Other revenue	-	1,589,790	11,231	-	-	-
Gifts and donations	21,749	-	-	-	-	-
Total revenues	760,869	6,272,446	118,559	1,708,294	872,329	332,075
EXPENDITURES						
Current						
General government	-	-	-	1,457,414	360	-
Courts and law enforcement	-	-	111,525	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	1,865,486	-	-	-	-
Health and welfare	1,159,253	4,001,419	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	5,449	-
Capital outlay	-	309,003	-	-	-	-
Total expenditures	1,159,253	6,175,908	111,525	1,457,414	5,809	-
Excess (deficiency) of revenues over expenditures	(398,384)	96,538	7,034	250,880	866,520	332,075
OTHER FINANCING SOURCES (USES)						
Issuance of bonds	-	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-	-
Transfers in	398,384	-	-	-	-	-
Transfers out	-	-	-	(38,000)	(867,638)	-
Total other financing sources (uses)	398,384	-	-	(38,000)	(867,638)	-
Net change in fund balances	-	96,538	7,034	212,880	(1,118)	332,075
FUND BALANCES, beginning of year	186,242	1,506,168	108,683	184,579	21,697	1,367,580
FUND BALANCES, end of year	$ 186,242	$ 1,602,706	$ 115,717	$ 397,459	$ 20,579	$ 1,699,655

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Development Authority	Total
$ 34,288	$ 8,289	$ -	$ 2,588,021
-	-	-	1,920,963
-	-	-	5,466,816
-	-	1,721,673	6,172,077
-	-	-	2,395,433
-	-	421	465
-	-	-	1,721,950
-	-	-	21,749
34,288	8,289	1,722,094	20,287,474
-	11,303	-	2,887,802
-	-	-	1,047,870
-	-	-	3,549,245
-	-	-	1,865,486
-	-	-	5,200,672
-	-	1,699,814	1,699,814
51,019	-	-	51,019
-	-	3,029,885	3,035,334
-	-	-	529,876
51,019	11,303	4,729,699	19,867,118
(16,731)	(3,014)	(3,007,605)	420,356
-	-	18,945,000	18,945,000
-	-	(17,387,801)	(17,387,801)
-	-	1,532,721	1,957,102
-	-	-	(2,025,916)
-	-	3,089,920	1,488,385
(16,731)	(3,014)	82,315	1,908,741
16,731	665,371	5,293,431	14,850,112
$ -	$ 662,357	$ 5,375,746	$ 16,758,853

CLAYTON COUNTY, GEORGIA

SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	$ 40,000,000	$ 60,000,000	$ 39,881,336	$ 324,376	$ 40,205,712
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	215,443,906	151,599,870	6,942,717	158,542,587
2009 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, and road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	205,791,914	101,718,814	27,905,777	129,624,591
City of Lake City	6,400,000	6,400,000	5,377,268	-	5,377,268
City of Jonesboro	8,120,000	8,120,000	5,377,268	-	5,377,268
City of Morrow	9,860,000	9,860,000	8,706,050	-	8,706,050
City of College Park	2,900,000	2,900,000	2,560,603	-	2,560,603
City of Lovejoy	3,335,000	3,335,000	2,944,694	-	2,944,694
City of Riverdale	17,401,464	17,401,464	14,339,380	-	14,339,380
City of Forest Park	59,700,000	59,700,000	25,093,912	-	25,093,912
2015 Issue					
Capital outlay to fund acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center; a trade center and small business incubator; welcome to Clayton signage at county line borders; park land and greenway acquisition and development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute roof, Full TV Station remodel for CCTV23, VIP Complex at International Park; new county information technology center; acquisition of hardware, software and development of a county enterprise software system, comprehensive justice management and information technology system, jail security/access control/ video surveillance system, modernization of public safety and public service fleet; and transportation and development projects.	217,955,180	217,955,180	50,729,324	6,444,655	57,173,979
City of Lake City	2,749,774	2,749,774	217,936	434,572	652,508
City of Jonesboro	4,955,039	4,955,039	392,717	783,090	1,175,807
City of Morrow	6,751,921	6,751,921	535,130	1,067,067	1,602,197
City of College Park	1,334,050	1,334,050	105,731	210,832	316,563
City of Lovejoy	6,151,921	6,151,921	485,130	967,832	1,452,962
City of Riverdale	12,972,461	12,972,461	1,016,321	2,020,135	3,036,456
City of Forest Park	19,384,548	19,384,548	1,536,342	3,063,515	4,599,857
Total Expenditures	$ 852,036,358	$ 861,207,178	$ 412,617,826	$ 50,164,568	$ 462,782,394

(Continued)

CLAYTON COUNTY, GEORGIA

SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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

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

Total 2004 Issue expenditures from above	$ 7,267,093
Funds transferred in from Other County Grants Fund used for SPLOST projects	1,419,238
Expenditures per the Roads and Recreation Projects Fund	$ 8,686,331
Total 2009 Issue expenditures from above	$ 27,905,777
Funds transferred in from Other County Grants Fund used for SPLOST projects	2,097,025
Reimbursement from other governments for SPLOST projects	468,416
Expenditures per the 2009 SPLOST Fund	$ 30,471,218
Expenditures per the 2015 SPLOST Fund	$ 14,991,698

Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance With Budget	2015 Actual
Revenues:					
Property Taxes:					
Real property taxes	$ 57,482,677	$ 57,603,707	$ 60,199,915	$ 2,596,208	$ 52,847,305
Personal property taxes	14,551,360	14,551,360	14,139,842	(411,518)	12,798,597
Public utility taxes	11,729,885	11,729,885	10,107,378	(1,622,507)	10,776,147
Heavy equipment taxes	10,533	10,533	8,147	(2,386)	12,366
Mobile home taxes	193,307	193,307	159,958	(33,349)	167,018
Motor vehicle taxes	2,932,405	2,932,405	2,763,080	(169,325)	3,522,854
Title ad valorem taxes	3,404,972	6,316,964	6,910,925	593,961	6,768,068
Timber taxes	-	-	3,520	3,520	538
Prior year tax	2,739,000	2,739,000	1,837,488	(901,512)	1,289,257
Total Property Taxes	93,044,139	96,077,161	96,130,253	53,092	88,182,150
Other Taxes:					
Railroad equipment tax	-	-	24,993	24,993	24,326
Insurance premium tax	10,100,000	10,100,000	10,722,725	622,725	10,012,410
Financial institution gross receipt tax	160,000	160,000	192,454	32,454	129,481
Intangible recording tax	720,000	720,000	925,052	205,052	726,722
Local option sales tax	33,000,000	34,200,322	33,833,089	(367,233)	31,137,493
Interest on delinquent taxes	450,000	555,746	584,689	28,943	532,373
Penalties on delinquent taxes	1,450,000	1,450,000	1,206,340	(243,660)	1,189,417
Reimbursement - cost of collecting delinquent taxes	330,000	330,000	469,656	139,656	497,098
Alcoholic beverage sales tax	410,000	410,000	473,010	63,010	399,749
Alcoholic beverage excise tax	1,550,000	1,550,000	1,704,009	154,009	1,613,691
Real estate transfer tax	260,000	260,000	341,869	81,869	263,992
Energy excise tax	120,000	191,026	191,027	1	174,626
Total Other Taxes	48,550,000	49,927,094	50,668,913	741,819	46,701,378
Total Taxes	141,594,139	146,004,255	146,799,166	794,911	134,883,528
Licenses and Permits:					
Business licenses	5,000,000	5,000,000	5,365,908	365,908	3,921,160
Marriage licenses	58,000	58,000	76,803	18,803	63,912
Alcoholic business licenses	601,000	601,000	584,773	(16,227)	502,769
Building permits	645,000	645,000	1,248,184	603,184	797,613
Electrical permits	75,000	75,000	219,321	144,321	134,397
Plumbing permits	50,000	50,000	139,121	89,121	86,830
HVAC permits	37,000	37,000	127,973	90,973	73,760
House moving permits	-	-	150	150	-
Miscellaneous permits	102,000	102,000	16,375	(85,625)	106,298
Mobile home registration permits	8,000	8,000	8,433	433	8,799
Mobile home moving permits	300	300	290	(10)	160
Pistol permits	81,000	81,000	129,662	48,662	101,920
Total Licenses and Permits	6,657,300	6,657,300	7,916,993	1,259,693	5,797,618
Intergovernmental Revenues:					
Federal reimbursement - narcotics unit	81,000	161,758	206,147	44,389	239,288
Georgia dept. of transporation	-	-	2,500	2,500	-
State reimbursement - judicial staff	301,520	318,178	318,179	1	307,278
State reimbursement - library staff	331,836	331,836	313,732	(18,104)	184,006
State reimbursement - other salaries	30,000	82,271	156,032	73,761	112,461
Georgia State inmate housing	1,680,000	1,680,000	1,633,968	(46,032)	1,724,866
Library material income	45,000	45,000	-	(45,000)	88,801
Library maintenance income	36,000	79,640	58,357	(21,283)	104,287

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

Revenues (continued):	Original Budget	Final Budget	2016 Actual	Variance With Budget	2015 Actual
Intergovernmental Revenues (continued):					
Social Security Adm. - incentive pay	$ 30,000	$ 30,000	$ 20,900	$ (9,100)	$ 19,900
Clayton County self-insurance contributions	1,360,000	1,360,000	1,357,504	(2,496)	1,339,822
Clayton cities/county contract revenue	100,000	480,351	455,975	(24,376)	91,697
Clayton County Water Authority contract revenue	88,000	88,000	74,640	(13,360)	79,785
Community Service Authority revenue	30,000	30,000	29,201	(799)	26,143
Department of Family/Children Services contract revenue	7,000	7,000	4,261	(2,739)	4,555
Local agency Services contract revenue	-	-	6,000	6,000	-
Total Intergovernmental Revenues	4,120,356	4,694,034	4,637,396	(56,638)	4,322,889
Charges for Services:					
Cable TV franchise fees	1,620,000	1,896,172	1,896,172	-	1,688,935
Commissions on taxes	2,255,050	2,255,050	2,533,591	278,541	2,502,365
Court filing and recording fees	2,025,000	2,025,000	1,813,243	(211,757)	1,820,493
Court supervision fees	990,000	995,317	932,374	(62,943)	1,017,852
Emergency medical service fees	6,000,000	6,000,000	4,690,949	(1,309,051)	5,081,206
Qualifying fees	35,000	39,686	39,686	-	11,097
Mapping fees	81,750	81,750	32,491	(49,259)	160,201
Photocopy revenue	281,350	281,350	328,435	47,085	279,712
Rabies control fees	80,000	80,000	72,816	(7,184)	51,355
Recreation program fees	2,257,500	2,271,289	2,275,921	4,632	2,338,522
Recreation concession revenue	16,500	16,500	15,491	(1,009)	18,083
Registrar fees	1,800	1,800	476	(1,324)	432
Rezoning application fees	15,000	15,000	18,500	3,500	19,780
Tag mailing and handling fees	30,000	30,000	30,014	14	30,490
Tag and title transfer fees	300,000	300,000	321,615	21,615	319,836
Traffic sign fees	2,200	2,200	2,725	525	2,125
Rental income	3,137,667	3,138,667	3,206,595	67,928	3,545,637
COBRA insurance handling fees	1,000	1,000	-	(1,000)	-
Housing code enforcement income	60,000	60,000	163,708	103,708	97,074
Vehicle emission testing administration	150,000	150,000	102,725	(47,275)	166,918
Refuse control fees	95,000	95,000	98,465	3,465	81,073
Telephone commission income	544,000	547,078	529,583	(17,495)	544,236
Variance application fees	18,000	18,000	18,963	963	21,430
Sign approval fees	17,000	17,000	35,900	18,900	24,042
Subdivision review fees	3,000	3,000	-	(3,000)	6,000
Site plan review fees	40,000	40,000	35,460	(4,540)	30,895
Beach revenue	18,500	18,500	50,492	31,992	28,233
Tennis center revenue	7,000	7,000	6,148	(852)	2,152
Sheriff service fees	1,720,000	1,720,000	1,754,606	34,606	1,690,835
Inmate medical expense reimbursement	26,000	46,823	41,755	(5,068)	18,619
Inmate housing reimbursement	75,000	75,000	106,140	31,140	90,162
Pretrial intervention	325,000	325,000	316,850	(8,150)	313,250
Miscellaneous	228,500	228,500	251,000	22,500	262,295
Total Charges for Services	22,456,817	22,781,682	21,722,889	(1,058,793)	22,265,335

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance With Budget	2015 Actual
Revenues (continued):					
Fines and Forfeitures:					
Court fines	$ 4,629,786	$ 4,629,786	$ 3,823,220	$ (806,566)	$ 4,199,869
Bond forfeitures	100,000	100,000	370,094	270,094	90,598
Library fines	85,000	85,000	106,717	21,717	108,993
False alarm fines	70,000	70,000	46,614	(23,386)	55,005
Automated traffic fines	858,000	1,038,655	1,007,711	(30,944)	1,077,347
Total Fines and Forfeitures	5,742,786	5,923,441	5,354,356	(569,085)	5,531,812
Interest and Dividends	54,000	54,000	45,693	(8,307)	55,116
Other Revenues:					
Litigation settlement	-	-	20,169	20,169	880
Cobra contributions	-	-	-	-	5,495
Miscellaneous revenue	519,950	1,358,062	899,910	(458,152)	848,852
Total Other Revenues	519,950	1,358,062	920,079	(437,983)	855,227
Gifts and donations	10,000	34,835	15,193	(19,642)	39,342
Total revenues	$ 181,155,348	$ 187,507,609	$ 187,411,765	$ (95,844)	$ 173,750,867

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	$ 1,778,186	$ 1,738,387	$ 1,671,882	$ 66,505	$ 1,654,619
Pension contribution	214,152	233,419	229,147	4,272	203,375
FICA and Medicare insurance	124,920	127,863	122,158	5,705	118,042
Group health and life insurance	208,181	212,924	195,519	17,405	174,321
Workers' compensation insurance	3,155	3,231	3,149	82	3,064
Contract service fees	37,844	38,743	19,407	19,336	2,372
Rental	16,545	17,030	13,958	3,072	13,722
Materials and supplies	89,236	74,077	66,897	7,180	55,904
Minor equipment	-	25,731	9,058	16,673	10,681
Dues and subscriptions	56,358	54,926	43,026	11,900	27,153
Training, travel, and meetings	76,127	78,655	72,235	6,420	70,630
Uniform allowance	900	4,513	2,934	1,579	1,775
Repair and maintenance	-	549	-	549	8,018
Advertising	-	504	504	-	1,939
Capital outlay	-	95	95	-	16,995
Total Commissioners	2,605,604	2,610,647	2,449,969	160,678	2,362,610
Finance:					
Current:					
Salaries and wages	2,148,906	2,149,175	1,875,180	273,995	1,820,150
Pension contribution	275,496	275,496	249,099	26,397	219,900
FICA and Medicare insurance	162,858	162,858	137,690	25,168	132,390
Group health and life insurance	280,394	279,557	219,518	60,039	212,365
Workers' compensation insurance	4,049	4,049	3,560	489	3,369
Contract service fees	1,080	1,260	1,260	-	1,085
Rental	15,700	15,817	15,756	61	13,928
Material and supplies	74,500	80,897	59,088	21,809	67,882
Dues and subscriptions	5,355	5,355	4,306	1,049	4,581
Travel, training, and meetings	18,000	18,000	9,425	8,575	9,427
Minor equipment	23,600	17,724	10,364	7,360	6,932
Uniform allowance	-	-	-	-	400
Repair and maintenance	5,000	4,000	202	3,798	-
Postage	570,000	570,000	447,667	122,333	526,723
Redistribution - other	(145,000)	(145,000)	(149,931)	4,931	(148,431)
Capital outlay	-	8,000	-	8,000	-
Total Finance	3,439,938	3,447,188	2,883,184	564,004	2,870,701
Central Services - Risk Management:					
Current:					
Salaries and wages	225,315	225,315	208,099	17,216	225,491
Pension contribution	31,316	31,282	28,926	2,356	29,143
FICA and Medicare insurance	17,237	17,237	15,174	2,063	16,504
Group health and life insurance	33,406	33,406	30,524	2,882	33,410
Workers' compensation insurance	427	427	396	31	422
Contract service fees	61,100	61,100	45,899	15,201	30,850
Rental	5,016	5,500	5,500	-	5,008
Materials and supplies	3,900	3,900	3,886	14	349
Dues and subscriptions	1,690	1,240	1,155	85	1,545
Travel, training, and meetings	5,300	5,380	4,177	1,203	3,713
Total Central Services - Risk Management	384,707	384,787	343,736	41,051	346,435

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Information Technology - Administration:					
Current:					
Salaries and wages	$ 3,050,317	$ 3,072,087	$ 3,072,085	$ 2	$ 3,026,994
Pension contribution	417,573	419,109	419,108	1	384,375
FICA and Medicare insurance	233,358	233,358	224,354	9,004	221,724
Group health and life insurance	438,577	390,487	379,143	11,344	379,692
Workers' compensation insurance	5,735	6,177	6,177	-	5,841
Contract service fees	671,857	680,952	668,276	12,676	343,156
Rental	22,600	10,298	9,097	1,201	10,665
Materials and supplies	96,000	130,468	125,042	5,426	95,223
Utilities	-	-	-	-	40,430
Telephone, telegraph	179,236	233,475	233,474	1	399,251
Dues and subscriptions	3,000	2,290	1,690	600	846
Training, travel and meetings	16,190	17,504	17,430	74	18,224
Uniform allowance	500	8,051	7,993	58	8,675
Minor equipment	350,000	303,241	248,030	55,211	364,143
Repair and maintenance	485,000	421,977	353,984	67,993	303,989
Capital outlay	-	139,415	60,679	78,736	37,846
Total Information Technology - Administration	5,969,943	6,068,889	5,826,562	242,327	5,641,074
Information Technology - Geographical Info Systems:					
Current:					
Salaries and wages	300,483	300,483	195,532	104,951	193,824
Pension contribution	41,765	41,765	27,179	14,586	25,055
FICA and Medicare insurance	22,986	22,986	14,643	8,343	14,516
Group health and life insurance	46,649	46,649	15,461	31,188	14,906
Workers' compensation insurance	571	571	371	200	363
Contract service fees	24,650	17,984	15,600	2,384	17,870
Materials and supplies	5,000	3,696	3,176	520	3,320
Dues and subscriptions	160	160	-	160	-
Minor equipment	-	7,970	7,969	1	1,423
Capital outlay	6,300	6,300	-	6,300	-
Total Information Technology - Geographical Info Systems	448,564	448,564	279,931	168,633	271,277
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	132,980	132,980	117,404	15,576	127,024
Pension contribution	18,481	18,481	16,319	2,162	16,401
FICA and Medicare insurance	10,174	10,174	8,603	1,571	9,243
Group health and life insurance	22,114	21,949	18,192	3,757	22,773
Workers' compensation insurance	253	253	223	30	238
Contract service fees	23,500	21,189	5,263	15,926	4,274
Rental	2,627	2,792	2,792	-	2,627
Materials and supplies	7,500	6,630	4,664	1,966	2,472
Dues and subscriptions	50	2,487	762	1,725	20
Training, travel and meetings	2,650	3,550	2,084	1,466	-
Total Information Tech - Archives and Records Mgmt	220,329	220,485	176,306	44,179	185,072
Human Resources - Administration:					
Current:					
Salaries and wages	786,337	782,111	745,886	36,225	739,618
Pension contribution	105,404	105,404	98,529	6,875	92,621
FICA and Medicare insurance	60,111	60,111	52,906	7,205	53,140
Group health and life insurance	173,276	173,276	160,689	12,587	134,830
Workers' compensation insurance	1,356	1,417	1,416	1	1,383
Board member fee	19,800	19,800	17,775	2,025	18,325
Medical service fee	30,000	34,119	34,119	-	34,930
Contract service fees	749	749	325	424	749
Rental	13,212	13,581	13,580	1	12,886

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Human Resources - Administration: (continued)					
Current:					
Materials and supplies	$ 19,000	$ 21,249	$ 17,107	$ 4,142	$ 21,369
Minor equipment	-	-	-	-	617
Advertising	1,000	1,000	565	435	1,145
Dues and subscriptions	850	850	799	51	823
Training, travel and meetings	2,100	3,580	3,464	116	338
Total Human Resources - Administration	1,213,195	1,217,247	1,147,160	70,087	1,112,774
Central Services:					
Current:					
Salaries and wages	935,078	866,692	866,603	89	777,085
Pension contribution	122,333	117,675	117,675	-	99,799
FICA and Medicare insurance	67,325	69,765	63,422	6,343	56,733
Group health and life insurance	147,918	117,617	114,125	3,492	106,646
Workers' compensation insurance	5,161	5,340	5,338	2	4,956
Rental	27,900	29,883	29,883	-	28,577
Materials and supplies	72,737	107,073	94,250	12,823	99,913
Minor equipment	-	6,810	1,991	4,819	4,792
Dues and subscriptions	3,300	3,000	2,266	734	2,227
Training, travel and meetings	11,410	14,490	10,813	3,677	5,151
Uniform allowance	1,550	728	727	1	2,110
Repair and maintenance	196,144	266,869	264,215	2,654	277,735
Redistribution - printing	(163,737)	(164,492)	(169,646)	5,154	(163,433)
Capital outlay	-	19,591	19,212	379	-
Total Central Services	1,427,119	1,461,041	1,420,874	40,167	1,302,291
Professional Services:					
Current:					
Audit fees	225,000	184,455	184,455	-	158,400
Board member fees	5,000	1,250	1,250	-	6,250
Legal fees	2,200,000	2,920,941	2,920,940	1	2,813,406
Medical service fees	180,000	152,510	152,510	-	154,010
Contract services fees	798,984	793,034	793,033	1	732,369
Materials and supplies	10,000	4,941	4,940	1	5,302
Utilities	-	-	-	-	3,234
Court reporter fees	14,000	17,014	17,013	1	12,346
Advertising	62,000	139,400	139,400	-	71,935
Litigation claims and ins settlements	-	1,576,571	1,576,570	1	980,204
Pauper funeral expense	18,000	55,115	55,115	-	43,095
Debt service	-	38	38	-	37
Total Professional Services	3,512,984	5,845,269	5,845,264	5	4,980,588
Refuse Control:					
Current:					
Salaries and wages	1,189,270	1,151,333	1,098,505	52,828	1,009,918
Pension contribution	162,150	162,150	145,652	16,498	124,375
FICA and Medicare insurance	90,977	90,977	80,406	10,571	74,098
Group health and life insurance	224,546	224,546	155,938	68,608	139,481
Workers' compensation insurance	45,903	45,903	41,698	4,205	37,054
Contract service fees	-	-	-	-	5,960
Rental	1,452	1,573	1,452	121	1,452
Materials and supplies	114,398	114,636	114,391	245	106,779
Sanitation	84,000	121,921	121,921	-	100,719
Uniform allowance	21,360	21,360	18,508	2,852	10,996
Repair and maintenance	5,700	5,700	5,579	121	5,131
Total Refuse Control	1,939,756	1,940,099	1,784,050	156,049	1,615,963

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Registrar:					
Current:					
Salaries and wages	$ 514,245	$ 581,015	$ 581,012	$ 3	$ 543,415
Pension contribution	31,557	30,680	30,679	1	28,941
FICA and Medicare insurance	35,892	28,244	28,242	2	29,563
Group health and life insurance	30,240	39,493	39,493	-	30,115
Workers' compensation insurance	1,893	1,182	1,181	1	1,027
Board member fee	3,000	2,900	2,900	-	2,750
Contract service fees	19,000	24,002	24,002	-	20,300
Rental	6,668	4,581	4,574	7	6,220
Materials and supplies	43,000	35,212	30,970	4,242	35,838
Minor equipment	9,000	5,695	3,025	2,670	(868)
Advertising	3,000	(174)	(174)	-	962
Dues and subscriptions	550	622	622	-	346
Training, travel and meetings	6,870	6,655	6,654	1	5,742
Repair and maintenance	10,000	4,300	4,300	-	5,808
Capital outlay	-	-	-	-	35,590
Total Registrar	714,915	764,407	757,480	6,927	745,749
County Garage:					
Current:					
Salaries and wages	740,985	660,059	650,602	9,457	669,720
Pension contribution	96,296	96,296	83,339	12,957	82,986
FICA and Medicare insurance	55,232	55,195	47,199	7,996	48,439
Group health and life insurance	133,873	126,810	112,057	14,753	122,577
Workers' compensation insurance	18,462	18,462	17,002	1,460	16,794
Contract service fees	24,000	24,000	22,521	1,479	10,946
Rental	4,691	5,384	5,058	326	5,504
Materials and supplies	11,000	11,047	5,831	5,216	11,085
Gas and oil	2,918,468	2,279,300	1,961,255	318,045	2,721,161
Minor equipment	-	1,300	1,200	100	-
Witness fee	-	14,227	14,226	1	-
Utilities	-	-	-	-	120
Dues and subscriptions	1,500	1,500	1,500	-	1,500
Rubber tire disposal	1,000	1,000	603	397	-
Training, travel and meetings	3,000	3,831	867	2,964	760
Uniform allowance	5,800	5,800	5,706	94	5,579
Wrecker service	15,000	21,200	21,200	-	22,591
Repair and maintenance	1,760,000	2,407,271	2,397,540	9,731	2,300,055
Redistribution - oil and gas	(435,000)	(435,000)	(239,920)	(195,080)	(330,053)
Redistribution - garage maintenance	(420,000)	(420,000)	(751,844)	331,844	(579,997)
Litigation claims and settlements	-	807	806	1	902
Capital outlay	-	61,200	24,872	36,328	11,636
Total County Garage	4,934,307	4,939,689	4,381,620	558,069	5,122,305
Building and Maintenance:					
Current:					
Salaries and wages	1,074,708	1,065,961	1,019,726	46,235	1,057,784
Pension contribution	146,212	147,222	139,846	7,376	134,715
FICA and Medicare insurance	81,497	82,096	73,888	8,208	76,987
Group health and life insurance	160,021	161,144	161,143	1	157,197
Workers' compensation insurance	24,225	24,240	23,619	621	23,895
Contract service fees	385,597	385,597	365,515	20,082	438,932
Rental	4,916	9,269	8,865	404	1,139
Materials and supplies	9,500	9,502	9,170	332	7,756
Minor equipment	-	16,741	16,741	-	3,735
Training, travel and meetings	2,000	2,000	165	1,835	290
Uniform allowance	3,000	3,000	2,826	174	4,465
Repair and maintenance	700,000	685,159	684,948	211	593,265
Capital outlay	-	25,000	24,292	708	1,482
Total Building and Maintenance	2,591,676	2,616,931	2,530,744	86,187	2,501,642

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Extension University of Georgia:					
Current:					
Salaries and wages	$ 195,499	$ 179,114	$ 148,005	$ 31,109	$ 153,672
Pension contribution	17,532	17,532	15,363	2,169	14,851
FICA and Medicare insurance	14,956	14,956	11,030	3,926	11,413
Group health and life insurance	11,065	12,524	12,524	-	11,067
Workers' compensation insurance	258	258	250	8	269
Contract service fees	3,000	4,500	2,576	1,924	1,958
Rental	3,000	3,225	2,080	1,145	2,479
Materials and supplies	15,074	17,366	15,490	1,876	11,746
Minor equipment	-	583	583	-	-
Dues and subscriptions	430	1,538	1,538	-	162
Training, travel and meetings	13,635	11,140	8,259	2,881	9,476
Uniform allowance	-	300	299	1	82
General assistance	-	11,955	5,626	6,329	-
Total Extension University of Georgia	274,449	274,991	223,623	51,368	217,175
Other General Government:					
Current:					
Salaries and wages	(3,185,727)	(3,185,727)	-	(3,185,727)	-
Group health and life insurance	48,000	37,228	37,228	-	35,340
Georgia state unemployment insurance	200,000	51,212	51,212	-	103,648
Additional employer contribution	365,847	510,650	510,649	1	957,292
ARC fees	285,000	267,800	267,800	-	266,200
Contract service fees	18,000	645,308	645,307	1	852,748
Rental	10,500	10,500	10,500	-	10,500
Materials and supplies	-	291	290	1	13,696
Bank charges	10,000	80	79	1	2,207
Utilities	3,778,000	4,484,445	4,394,081	90,364	4,097,101
Sanitation	1,081,785	1,077,709	1,077,709	-	949,527
Telephone, telegraph	975,000	1,553,637	1,553,636	1	1,469,773
Dues and subscriptions	1,500	-	-	-	625
Performance bond	1,100,000	1,201,941	1,201,940	1	1,144,069
Landfill postclosure care and monitoring	92,000	124,766	124,765	1	116,099
Claims expense	4,505,000	4,989,640	4,989,637	3	5,316,814
Minor equipment	-	3,170	3,170	-	556,028
Training, travel and meetings	2,700	-	-	-	1,082
Repair and maintenance	1,230,000	1,477,542	1,473,776	3,766	1,728,115
Litigation claims and settlements	-	-	-	-	760,716
General assistance	3,040,925	1,498,148	1,498,147	1	790,325
Payment to others	10,000	97,762	97,762	-	85,125
Debt Service	1,264,604	1,259,647	1,259,647	-	1,222,766
Capital outlay	300,000	319,763	319,763	-	484,386
Total Other General Government	15,133,134	16,425,512	19,517,098	(3,091,586)	20,964,182
Total General Government	$ 44,810,620	$ 48,665,746	$ 49,567,601	$ (901,855)	$ 50,239,838
General Government					
Current expenditures	$ 43,239,716	$ 46,826,697	$ 47,859,003	$ (1,032,306)	$ 48,429,100
Debt service	1,264,604	1,259,685	1,259,685	-	1,222,803
Capital outlay	306,300	579,364	448,913	130,451	587,935
Total General Government	$ 44,810,620	$ 48,665,746	$ 49,567,601	$ (901,855)	$ 50,239,838
Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	$ 1,308,390	$ 1,289,064	$ 1,231,169	$ 57,895	$ 1,178,755
Pension contribution	161,129	165,788	162,088	3,700	144,491
FICA and Medicare insurance	95,851	98,614	90,261	8,353	86,213
Group health and life insurance	204,598	192,706	173,473	19,233	187,936

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Tax Assessment and Collection:					
Tax Commissioner (continued):					
Workers' compensation insurance	$ 2,384	$ 2,454	$ 2,341	$ 113	$ 2,208
Contract service fees	-	-	-	-	201
Rental	54,575	63,112	62,040	1,072	57,217
Materials and supplies	77,500	87,183	86,957	226	65,768
Dues and subscriptions	1,200	1,200	868	332	1,127
Training, travel and meetings	2,000	3,849	3,849	-	3,429
Other minor equipment	-	4,213	4,079	134	832
Repair and maintenance	-	215	215	-	
Total Tax Commissioner	1,907,627	1,908,398	1,817,340	91,058	1,728,177
Tax Assessor:					
Current:					
Salaries and wages	1,337,360	1,331,471	1,204,652	126,819	1,253,782
Pension contribution	185,878	185,878	167,430	18,448	161,998
FICA and Medicare insurance	102,306	98,962	86,913	12,049	91,018
Group health and life insurance	233,320	234,810	234,809	1	209,842
Workers' compensation insurance	16,406	16,406	15,484	922	14,389
Board member fee	19,200	19,200	18,650	550	19,800
Contract service fees	11,000	8,500	-	8,500	3,800
Rental	7,407	7,664	6,476	1,188	7,057
Materials and supplies	25,000	24,240	21,254	2,986	22,114
Uniform allowance	-	376	362	14	52
Minor equipment	-	2,000	1,620	380	4,759
Dues and subscriptions	16,917	19,660	19,660	-	14,896
Training, travel and meetings	10,980	16,980	14,271	2,709	12,730
Capital outlay	-	19,321	19,321	-	-
Total Tax Assessor	1,965,774	1,985,468	1,810,902	174,566	1,816,237
Total Tax Assessment and Collection	$ 3,873,401	$ 3,893,866	$ 3,628,242	$ 265,624	$ 3,544,414
Current expenditures	3,873,401	3,874,545	3,608,921	265,624	3,544,414
Capital outlay	-	19,321	19,321	-	-
Total Tax Assessment and Collection	$ 3,873,401	$ 3,893,866	$ 3,628,242	$ 265,624	$ 3,544,414
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	$ 1,287,139	$ 1,226,564	$ 1,221,576	$ 4,988	$ 1,183,415
Pension contribution	129,151	122,306	122,306	-	106,236
FICA and Medicare insurance	89,296	80,379	80,376	3	77,731
Group health and life insurance	196,547	183,610	183,610	-	151,146
Workers' compensation insurance	2,168	2,049	2,048	1	1,931
Contract service fees	200,000	310,052	310,023	29	285,190
Rental	15,642	15,782	13,911	1,871	14,676
Materials and supplies	22,400	27,240	26,434	806	19,897
Court reporter fees	260,000	292,659	292,658	1	309,482
Emeritus and pro-tem fees	13,000	34,185	34,185	-	24,488
Bailiff fees	240,000	254,198	254,198	-	208,275
Dues and subscriptions	5,481	7,681	7,680	1	8,628
Advertising	-	-	-	-	840
Indigent defense fees	-	-	-	-	70
Training, travel and meetings	7,000	9,097	9,096	1	4,961
Uniform allowance	2,000	2,284	2,284	-	3,189
Minor equipment	-	4,471	4,470	1	5,731
Total Superior Court	2,469,824	2,572,557	2,564,855	7,702	2,405,886
Indigent Defense Court Administration:					
Current:					
Salaries and wages	76,200	76,200	68,416	7,784	67,354
Pension contribution	10,591	10,591	9,510	1,081	8,709
FICA and Medicare insurance	5,829	5,829	5,037	792	4,747

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Indigent Defense Court Administration:					
Group health and life insurance	$ 28,893	$ 28,893	$ 7,343	$ 21,550	$ 16,054
Workers' compensation insurance	145	145	130	15	126
Contract service fees	7,000	7,000	-	7,000	3,000
Rental	-	208	-	208	1,307
Materials and supplies	2,500	1,700	1,408	292	2,152
Indigent defense fees	2,664,003	2,664,003	2,345,155	318,848	2,563,812
Minor equipment	-	800	770	30	-
Total Indigent Def Ct Admin	2,795,161	2,795,369	2,437,769	357,600	2,667,261
Public Defenders Office, Clayton Circuit:					
Current:					
Contract service fees	-	-	-	-	3,750
Rental	70,923	71,413	65,112	6,301	70,663
Materials and supplies	7,000	7,971	7,970	1	6,663
Electric utilities	2,500	2,648	2,648	-	2,827
Court books and records	2,808	2,808	346	2,462	2,512
Court reporter fees	3,000	3,600	3,465	135	3,375
Dues and subscriptions	454	226	-	226	240
Indigent defense fees	1,798,649	1,840,548	1,832,399	8,149	1,768,002
Evidence expense	200	600	519	81	75
Witness fees	1,000	200	-	200	14
Total Public Defenders Office	1,886,534	1,930,014	1,912,459	17,555	1,858,121
State Court:					
Current:					
Salaries and wages	1,330,094	1,294,206	1,281,093	13,113	1,310,576
Pension contribution	135,287	135,287	132,168	3,119	128,501
FICA and Medicare insurance	91,430	91,430	86,653	4,777	88,476
Group health and life insurance	120,995	122,555	122,554	1	123,979
Workers' compensation insurance	2,502	2,502	2,444	58	2,453
Rental	11,037	12,172	8,465	3,707	9,961
Materials and supplies	10,000	10,654	8,054	2,600	8,018
Minor equipment	-	1,097	1,087	10	1,097
Court reporter fees	239,000	234,450	230,602	3,848	228,670
Emeritus and pro-tem fees	30,000	55,318	55,317	1	30,455
Bailiff fees	77,000	85,500	85,500	-	94,810
Dues and subscriptions	6,102	6,102	5,382	720	6,190
Training, travel and meetings	8,000	12,550	9,849	2,701	7,542
Total State Court	2,061,447	2,063,823	2,029,168	34,655	2,040,728
Clerk of State Court:					
Current:					
Salaries and wages	857,854	851,685	851,684	1	846,343
Pension contribution	115,657	115,776	115,775	1	106,765
FICA and Medicare insurance	65,627	61,680	61,679	1	62,048
Group health and life insurance	115,285	153,142	153,141	1	125,005
Workers' compensation insurance	1,627	1,619	1,618	1	1,583
Rental	14,512	14,534	14,533	1	14,577
Materials and supplies	13,950	12,896	11,159	1,737	11,688
Dues and subscriptions	1,614	1,720	1,720	-	1,388
Training, travel and meetings	4,000	1,890	1,890	-	1,673
Repair and maintenance	-	1,500	490	1,010	-
Total Clerk of State Court	1,190,126	1,216,442	1,213,689	2,753	1,171,070
Magistrate Court:					
Current:					
Salaries and wages	743,880	756,424	756,424	-	743,040
Pension contribution	89,495	83,673	83,672	1	79,953
FICA and Medicare insurance	55,150	56,145	56,144	1	55,436
Group health and life insurance	65,685	56,836	56,835	1	50,688
Workers' compensation insurance	1,376	1,438	1,437	1	1,390
Contract service fees	14,516	12,146	12,146	-	9,526

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Magistrate Court (continued):					
Rental	$ 4,284	$ 4,284	$ 4,283	$ 1	$ 4,283
Court books and records	16,000	20,293	20,292	1	17,875
Materials and supplies	14,000	14,917	14,417	500	20,269
Court reporter fees	20,000	17,312	17,312	-	13,835
Emeritus and pro-tem fees	5,000	4,338	4,338	-	500
Bailiff fees	46,000	52,000	52,000	-	41,300
Dues and subscriptions	4,518	5,319	5,318	1	6,597
Uniform allowance	1,750	370	365	5	-
Training, travel and meetings	13,635	12,455	12,376	79	2,882
Advertising	-	10	10	-	156
Minor equipment	-	6,943	5,907	1,036	4,886
Capital outlay	-	8,843	8,843	-	20,901
Total Magistrate Court	1,095,289	1,113,746	1,112,119	1,627	1,073,517
State Court Probation					
Current:					
Salaries and wages	694,068	698,219	696,545	1,674	673,462
Pension contribution	96,467	97,074	96,818	256	87,030
FICA and Medicare insurance	53,099	53,433	50,754	2,679	49,158
Group health and life insurance	112,889	112,889	111,248	1,641	106,909
Workers' compensation insurance	1,319	1,327	1,324	3	1,262
Contract service fees	900	1,069	1,068	1	18,800
Rental	1,674	1,704	1,703	1	1,674
Materials and supplies	11,000	9,582	6,437	3,145	9,011
Dues and subscriptions	250	298	297	1	50
Uniform allowance	1,500	1,500	1,317	183	1,399
Training, travel and meetings	1,200	4,654	4,653	1	1,248
Total State Court Probation	974,366	981,749	972,164	9,585	950,003
Juvenile Court:					
Current:					
Salaries and wages	2,847,383	2,821,137	2,818,617	2,520	2,764,890
Pension contribution	343,055	360,812	341,311	19,501	344,340
FICA and Medicare insurance	210,104	207,436	201,987	5,449	197,444
Group health and life insurance	418,637	365,421	364,464	957	375,996
Workers' compensation insurance	5,354	5,387	5,356	31	5,178
Contract service fees	52,890	83,184	81,629	1,555	57,007
Rental	7,140	7,698	7,466	232	8,628
Court books and records	8,901	10,295	9,550	745	8,941
Materials and supplies	40,000	42,796	41,736	1,060	41,814
Minor equipment	-	1,123	1,123	-	4,448
Repair and maintenance	-	350	-	350	800
Telephone, telegraph	23,000	24,772	24,771	1	24,203
Court reporter fees	500	350	-	350	-
Emeritus and pro-tem fees	8,000	8,000	7,677	323	8,750
Indigent defense fees	220,000	211,231	210,403	828	204,046
Witness fees	1,600	1,250	1,210	40	850
Bailiff fees	35,000	39,377	39,110	267	34,660
Dues and subscriptions	2,569	2,569	2,468	101	2,434
Training, travel and meetings	23,740	29,740	28,900	840	28,915
Uniform allowance	-	475	475	-	-
General assistance	50,000	75,180	75,180	-	24,820
Total Juvenile Court	4,297,873	4,298,583	4,263,433	35,150	4,138,164
Probate Court:					
Current:					
Salaries and wages	725,569	744,256	744,255	1	687,886
Pension contribution	80,467	82,732	82,731	1	70,632
FICA and Medicare insurance	56,622	54,856	54,856	-	50,734
Group health and life insurance	78,048	64,743	64,743	-	63,039
Workers' compensation insurance	1,405	1,415	1,414	1	1,289
Contract service fees	18,300	27,899	27,899	-	9,933

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Probate Court (continued):					
Rental	$ 4,776	$ 4,760	$ 4,569	$ 191	$ 4,778
Court books and records	4,000	1,206	646	560	2,434
Materials and supplies	10,900	10,944	10,600	344	19,558
Minor equipment	-	-	-	-	950
Emeritus and pro-tem fees	3,000	1,510	1,510	-	1,500
Indigent defense fees	10,000	6,750	6,500	250	8,317
Bailiff fees	10,000	5,990	5,990	-	5,980
Dues and subscriptions	3,270	1,589	1,422	167	1,380
Training, travel and meetings	13,000	12,840	11,499	1,341	14,572
Total Probate Court	1,019,357	1,021,490	1,018,634	2,856	942,982
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	1,288,222	1,272,203	1,236,830	35,373	1,236,592
Pension contribution	169,940	176,611	170,771	5,840	155,247
FICA and Medicare insurance	96,689	96,741	89,032	7,709	88,960
Group health and life insurance	268,204	269,532	235,964	33,568	242,140
Workers' compensation insurance	2,401	2,402	2,350	52	2,314
Board member fees	59,150	58,655	45,100	13,555	58,875
Rental	24,843	25,473	24,850	623	25,243
Court books and records	3,500	3,621	3,620	1	3,380
Materials and supplies	36,200	37,249	34,163	3,086	35,232
Minor equipment	1,000	1,040	1,040	-	2,305
Casualty and other losses	-	-	-	-	1
Jury script fees	530,000	530,200	530,200	-	593,893
Bank charges	-	-	-	-	52
Dues and subscriptions	985	985	915	70	965
Training, travel and meetings	3,700	4,195	3,601	594	5,277
Redistribution - photocopy	(55,000)	(55,000)	(60,788)	5,788	(54,842)
Capital outlay	-	6,550	6,550	-	-
Total Clerk of Sup / Mag Court	2,429,834	2,430,457	2,324,198	106,259	2,395,634
Solicitor of State Court:					
Current:					
Salaries and wages	1,656,462	1,660,106	1,639,553	20,553	1,636,295
Pension contribution	219,484	219,484	216,071	3,413	203,363
FICA and Medicare insurance	126,677	126,677	119,299	7,378	119,288
Group health and life insurance	208,379	210,713	210,613	100	208,026
Workers' compensation insurance	3,001	3,001	2,953	48	2,920
Medical service fees	1,050	1,050	-	1,050	1,500
Contract service fees	97,320	97,638	84,802	12,836	76,117
Rental	5,484	5,484	5,482	2	5,485
Materials and supplies	25,000	25,605	22,119	3,486	29,433
Minor equipment	-	5,641	(139)	5,780	18,678
Court reporter fees	18,000	5,804	1,052	4,752	5,221
Emeritus and pro-tem fees	1,000	3,300	2,200	1,100	1,400
Witness fees	40,000	38,500	34,011	4,489	41,154
Dues and subscriptions	9,930	9,930	5,316	4,614	8,881
Training, travel and meetings	7,080	7,080	5,001	2,079	5,867
Uniform allowance	-	-	-	-	311
Total Solicitor of State Court	2,418,867	2,420,013	2,348,333	71,680	2,363,939
District Attorney:					
Current:					
Salaries and wages	2,737,206	2,766,655	2,756,056	10,599	2,733,874
Pension contribution	365,725	366,856	366,856	-	338,834
FICA and Medicare insurance	209,404	209,404	202,367	7,037	200,298
Group health and life insurance	410,003	371,497	324,800	46,697	377,348
Workers' compensation insurance	6,371	6,371	6,294	77	5,718
Contract service fees	50,000	52,001	52,000	1	38,817
Rental	17,172	18,701	9,603	9,098	13,881
Court reporter fees	6,000	9,355	9,354	1	4,770

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
District Attorney (continued):					
Court books and records	$ 15,000	$ 11,347	$ 11,070	$ 277	$ 9,284
Materials and supplies	34,570	36,825	36,445	380	36,591
Witness fees	60,000	60,000	34,114	25,886	58,660
Advertising fees	1,300	1,580	72	1,508	1,705
Dues and subscriptions	10,500	13,380	13,375	5	9,854
Training, travel and meetings	15,000	29,101	29,101	-	10,516
Uniform allowance	11,550	12,081	11,585	496	9,340
Total District Attorney	3,949,801	3,965,154	3,863,092	102,062	3,849,490
State Adult Probation:					
Current:					
Salaries and wages	4,326	4,326	4,053	273	4,326
Pension contribution	85	85	44	41	80
FICA and Medicare insurance	331	351	350	1	378
Office equipment rental	3,097	3,346	2,706	640	3,584
Materials and supplies	3,800	3,780	3,549	231	3,367
Total State Adult Probation	11,639	11,888	10,702	1,186	11,735
Clayton County Prison:					
Current:					
Salaries and wages	2,741,870	2,767,724	2,767,723	1	2,730,839
Pension contribution	381,106	382,056	382,056	-	350,433
FICA and Medicare insurance	209,742	209,732	201,526	8,206	200,136
Group health and life insurance	416,188	414,938	385,041	29,897	358,151
Workers' compensation insurance	68,869	69,740	69,740	-	67,860
Contract service fees	230,394	235,394	226,812	8,582	26,602
Rental	1,452	1,696	1,453	243	1,210
Materials and supplies	397,025	427,971	408,062	19,909	421,835
Minor equipment	2,500	36,463	34,162	2,301	13,547
Postage	200	200	156	44	139
Utilities	380,000	345,100	292,548	52,552	466,832
Dues and subscriptions	1,000	1,723	1,722	1	157
Training, travel and meetings	1,696	4,756	2,933	1,823	1,807
Uniform allowance	14,250	14,310	13,890	420	16,736
Repair and maintenance	53,000	54,572	34,907	19,665	40,051
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(88,059)
Capital outlay	30,000	134,192	131,318	2,874	70,098
Total Clayton County Prison	4,841,233	5,012,508	4,865,990	146,518	4,678,374
Sheriff:					
Current:					
Salaries and wages	17,591,748	17,943,469	17,943,466	3	18,855,307
Pension contribution	2,271,499	2,122,417	2,122,416	1	2,014,393
FICA and Medicare insurance	1,345,825	1,311,057	1,311,056	1	1,378,044
Group health and life insurance	3,019,539	2,463,885	2,463,885	-	2,472,203
Workers' compensation insurance	421,984	436,068	436,066	2	451,335
Medical service fees	6,700,000	7,045,619	7,043,619	2,000	6,738,103
Contract service fees	557,231	585,384	585,384	-	481,287
Rental	38,667	41,428	33,188	8,240	32,049
Court books and records	2,000	809	808	1	386
Materials and supplies	2,290,610	2,407,749	2,394,036	13,713	2,098,590
Crime prev and investigation supplies	7,874	7,883	4,310	3,573	14,084
Minor equipment	-	55,623	35,353	20,270	74,944
Library books and materials	17,876	2,698	2,698	-	7,886
Telephone, telegraph	100,000	100,000	74,307	25,693	77,304
Advertising	2,000	4,050	3,830	220	2,765
Dues and subscriptions	4,993	6,431	6,431	-	1,672
Prisoner transport	69,000	90,715	90,628	87	126,134
Training, travel and meetings	35,905	39,768	39,760	8	39,140
Uniform allowance	190,000	191,195	191,174	21	190,383
Repair and maintenance	1,000	1,000	879	121	-

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Sheriff (continued):					
Capital outlay	$ -	$ 75,058	$ 75,058	$ -	$ 100,222
Total Sheriff	34,667,751	34,932,306	34,858,352	73,954	35,156,231
Total Courts and Law Enforcement	$ 66,109,102	$ 66,766,099	$ 65,794,957	$ 971,142	$ 65,703,135
Current expenditures	$ 66,079,102	$ 66,541,456	$ 65,573,188	$ 968,268	$ 65,511,914
Capital outlay	30,000	224,643	221,769	2,874	191,221
Total Courts and Law Enforcement	$ 66,109,102	$ 66,766,099	$ 65,794,957	$ 971,142	$ 65,703,135
Public Safety:					
County Police:					
Current:					
Salaries and wages	$ 20,199,094	$ 20,117,822	$ 19,570,948	$ 546,874	$ 19,005,167
Pension contribution	2,744,838	2,751,781	2,598,488	153,293	2,352,848
FICA and Medicare insurance	1,551,622	1,502,483	1,422,711	79,772	1,384,836
Group health and life insurance	3,705,962	3,705,922	3,052,808	653,114	2,991,953
Workers' compensation insurance	536,449	537,897	512,080	25,817	492,142
Board member fees	1,200	1,500	1,500	-	-
Medical service fees	388,400	378,400	79,000	299,400	9,488
Contract service fees	70,722	74,422	70,299	4,123	51,546
Rental	65,167	68,099	65,035	3,064	58,764
Materials and supplies	389,880	373,720	295,645	78,075	226,663
Crime prevention/investigation supplies	36,000	40,978	35,812	5,166	35,141
Minor equipment	76,711	102,356	75,824	26,532	10,356
Telephone, telegraph	233,370	243,787	190,918	52,869	254,473
Dues and subscriptions	13,103	14,638	14,634	4	13,147
Training, travel and meetings	35,764	33,764	30,146	3,618	38,559
Advertising	500	950	435	515	-
Uniform allowance	326,650	340,379	332,768	7,611	306,160
Repair and maintenance	74,350	81,495	43,456	38,039	82,560
Wrecker service	-	300	300	-	-
Capital outlay	-	148,352	89,028	59,324	37,192
Total County Police	30,449,782	30,519,045	28,481,835	2,037,210	27,350,995
Narcotics Unit:					
Current:					
Salaries and wages	1,399,566	1,398,107	1,312,652	85,455	1,426,393
Pension contribution	195,915	194,980	175,103	19,877	178,621
FICA and Medicare insurance	107,839	107,839	95,520	12,319	103,960
Group health and life insurance	222,168	222,168	194,411	27,757	219,759
Workers' compensation insurance	35,468	35,468	32,912	2,556	35,341
Contract service fees	2,352	3,709	3,709	-	2,945
Rental	79,412	79,412	2,612	76,800	2,612
Materials and supplies	3,000	3,000	2,955	45	3,385
Telephone, telegraph	19,460	19,460	5,115	14,345	9,261
Dues and subscriptions	780	780	-	780	545
Training, travel and meetings	3,000	3,935	3,935	-	1,924
Casulty and other losses	-	102	101	1	-
Capital outlay	-	-	-	-	5,000
Total Narcotics Unit	2,068,960	2,068,960	1,829,025	239,935	1,989,746
EMS Rescue - Administration:					
Current:					
Salaries and wages	5,476,377	6,550,593	5,895,668	654,925	5,195,267
Pension contribution	725,057	951,746	804,450	147,296	659,552
FICA and Medicare insurance	399,061	484,394	424,795	59,599	373,598
Group health and life insurance	1,059,193	1,253,957	1,084,700	169,257	1,031,510
Workers' compensation insurance	174,927	216,520	189,661	26,859	172,203
Consulting fees	-	500	500	-	-
Contract service fees	491,310	600,619	544,139	56,480	576,280
Rental	19,620	20,426	20,037	389	18,923
Materials and supplies	312,690	460,077	420,883	39,194	298,514
Minor equipment	4,802	45,230	40,379	4,851	5,319
Dues and subscriptions	26,250	4,926	3,893	1,033	2,320

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
EMS Rescue - Administration (continued):					
Training, travel and meetings	$ 1,600	$ 5,738	$ 2,692	$ 3,046	$ 1,571
Uniform allowance	55,500	91,350	91,263	87	65,786
Repair and maintenance	14,000	28,511	25,241	3,270	6,136
Total EMS Rescue - Administration	8,760,387	10,714,587	9,548,301	1,166,286	8,406,979
Central Communications:					
Current:					
Salaries and wages	501,946	467,919	246,880	221,039	$ 342,758
Pension contribution	48,321	65,091	34,305	30,786	44,342
FICA and Medicare insurance	26,597	35,693	18,133	17,560	25,524
Group health and life insurance	41,184	45,716	29,627	16,089	29,256
Workers' compensation insurance	7,396	10,641	1,010	9,631	7,066
Materials and supplies	400	400	394	6	419
Dues and subscriptions	1,300	1,300	910	390	882
Telephone, telegraph	-	77	76	1	-
Training, travel and meetings	-	307	307	-	-
Total Central Communications	627,144	627,144	331,642	295,502	450,247
Emergency Management:					
Current:					
Salaries and wages	182,183	182,183	69,370	112,813	60,961
Pension contribution	25,321	25,310	9,642	15,668	7,589
FICA and Medicare insurance	13,937	13,937	4,900	9,037	3,823
Group health and life insurance	46,574	46,574	19,618	26,956	8,956
Workers' compensation insurance	1,616	1,616	615	1,001	478
Contract service fees	14,000	13,410	11,809	1,601	4,842
Rental	3,000	3,590	2,990	600	2,990
Materials and supplies	2,000	62,000	21,959	40,041	2,668
Minor equipment	-	15,023	14,206	817	2,217
Utilities	-	-	-	-	1,090
Dues and subscriptions	200	200	75	125	75
Training, travel and meetings	1,550	1,561	1,561	-	-
Capital outlay	-	45,000	-	45,000	-
Total Emergency Management	290,381	410,404	156,745	253,659	95,689
Animal Control:					
Current:					
Salaries and wages	-	-	-	-	453,982
Pension contribution	-	-	-	-	57,833
FICA and Medicare insurance	-	-	-	-	32,015
Group health and life insurance	-	-	-	-	113,916
Workers' compensation insurance	-	-	-	-	6,441
Board member fees	-	-	-	-	950
Medical service fees	-	-	-	-	57,792
Contract service fees	-	-	-	-	-
Rental	-	-	-	-	2,990
Materials and supplies	-	-	-	-	36,802
Minor equipment	-	-	-	-	2,394
Dues and subscriptions	-	-	-	-	-
Advertising	-	-	-	-	200
Uniform allowance	-	-	-	-	6,501
Capital outlay	-	-	-	-	8,420
Total Animal Control	-	-	-	-	780,236
Code Enforcement:					
Current:					
Salaries and wages	-	-	-	-	551,223
Pension contribution	-	-	-	-	64,835
FICA and Medicare insurance	-	-	-	-	40,201
Group health and life insurance	-	-	-	-	85,753
Workers' compensation insurance	-	-	-	-	14,364
Contract service fees	-	-	-	-	14,775
Rental	-	-	-	-	2,540
Materials and supplies	-	-	-	-	7,556

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Code Enforcement (continued):					
Telephone, telegraph	$ -	$ -	$ -	$ -	$ 7,762
Dues and subscriptions	-	-	-	-	168
Training, travel and meetings	-	-	-	-	3,213
Uniform allowance	-	-	-	-	5,981
Capital outlay	-	-	-	-	36,262
Total Code Enforcement	-	-	-	-	834,633
Total Public Safety	$ 42,196,654	$ 44,340,140	$ 40,347,548	$ 3,992,592	$ 39,908,525
Current expenditures	$ 42,196,654	$ 44,146,788	$ 40,258,520	$ 3,888,268	$ 39,821,651
Capital outlay	-	193,352	89,028	104,324	86,874
Total Public Safety	$ 42,196,654	$ 44,340,140	$ 40,347,548	$ 3,992,592	$ 39,908,525
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	$ 713,724	$ 708,024	$ 1,884,181	$ (1,176,157)	$ 1,941,473
Pension contribution	655,150	655,150	260,777	394,373	249,806
FICA and Medicare insurance	360,603	356,770	128,330	228,440	132,285
Group health and life insurance	1,030,598	1,030,598	688,165	342,433	719,945
Workers' compensation insurance	209,111	209,111	168,598	40,513	178,439
Contract service fees	216,900	283,448	262,639	20,809	173,167
Rental	19,260	19,924	14,094	5,830	12,838
Materials and supplies	38,400	41,973	31,290	10,683	32,841
Electric utilities	300,000	309,449	309,449	-	311,271
Minor equipment	-	2,500	2,398	102	-
Dues and subscriptions	2,000	2,113	1,540	573	1,393
Training, travel and meetings	8,000	11,207	6,946	4,261	2,124
Uniform allowance	29,850	35,383	24,277	11,106	22,888
Repair and maintenance	178,000	205,949	190,836	15,113	65,498
Capital outlay	-	-	-	-	18,902
Total Transportation/Development Administration	3,761,596	3,871,599	3,973,520	(101,921)	3,862,870
Total Transportation and Development	$ 3,761,596	$ 3,871,599	$ 3,973,520	$ (101,921)	$ 3,862,870
Current expenditures	$ 3,761,596	$ 3,871,599	$ 3,973,520	$ (101,921)	$ 3,843,968
Capital outlay	-	-	-	-	18,902
Total Transportation and Development	$ 3,761,596	$ 3,871,599	$ 3,973,520	$ (101,921)	$ 3,862,870
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	$ 1,078,616	$ 972,729	$ 909,470	$ 63,259	$ 739,853
Pension contribution	133,821	144,280	113,647	30,633	94,743
FICA and Medicare insurance	74,382	79,678	66,627	13,051	54,359
Group health and life insurance	210,778	217,576	135,069	82,507	106,005
Workers' compensation insurance	15,386	15,540	13,894	1,646	10,738
Board member fees	1,800	1,850	1,850	-	1,550
Contract service fees	31,498	42,606	42,606	-	60
Rental	5,184	5,186	4,743	443	5,171
Materials and supplies	20,000	16,004	13,140	2,864	14,735
Bank charges	18,200	94,408	94,408	-	32,363
Minor equipment	-	-	-	-	4,335
Dues and subscriptions	887	1,060	1,015	45	1,379
Training, travel and meetings	6,339	5,845	5,797	48	5,984
Uniform allowance	3,000	3,116	3,116	-	2,334
Casualty and other losses	-	60	59	1	23
Total Community Development - Administration	1,599,891	1,599,938	1,405,441	194,497	1,073,632

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Community Development - Planning:					
Current:					
Salaries and wages	$ 90,184	$ 70,915	$ 30,547	$ 40,368	$ 84,252
Pension contribution	12,535	12,535	4,246	8,289	10,877
FICA and Medicare insurance	6,900	6,900	2,240	4,660	6,258
Group health and life insurance	10,402	10,402	4,760	5,642	9,225
Workers' compensation insurance	1,794	1,794	608	1,186	1,649
Contract service fees	205,000	222,206	222,206	-	183,454
Rental	17,147	17,924	17,424	500	17,271
Materials and supplies	4,000	2,239	1,876	363	2,343
Minor equipment	-	1,692	1,387	305	-
Dues and subscriptions	300	300	43	257	163
Training, travel and meetings	2,000	3,355	3,295	60	10
Total Community Development - Planning	350,262	350,262	288,632	61,630	315,502
Total Planning and Zoning	$ 1,950,153	$ 1,950,200	$ 1,694,073	$ 256,127	$ 1,389,134
Libraries:					
Current:					
Salaries and wages	$ 2,159,240	$ 2,092,779	$ 2,047,805	$ 44,974	$ 1,962,435
Pension contribution	217,653	213,420	205,431	7,989	187,208
FICA and Medicare insurance	151,354	144,350	135,016	9,334	131,712
Group health and life insurance	394,584	351,921	324,473	27,448	297,250
Workers' compensation insurance	3,783	5,522	5,517	5	4,606
Contract service fees	5,000	87,460	87,459	1	21,717
Rental	26,121	25,661	24,503	1,158	24,449
Library books and materials	336,000	395,880	393,509	2,371	324,478
Materials and supplies	55,000	48,773	46,692	2,081	57,258
Minor equipment	-	5,482	5,480	2	9,833
Utilities	248,350	240,059	215,570	24,489	224,261
Telephone, telegraph	9,800	7,907	7,321	586	6,486
Colloquiums	500	1,295	1,295	-	8,055
Dues and subscriptions	80,000	93,933	83,820	10,113	96,663
Training, travel and meetings	4,900	8,934	7,952	982	21,375
Advertising	-	1,366	1,366	-	-
Uniform allowance	-	1,874	1,185	689	34
Repair and maintenance	1,000	29,814	23,216	6,598	9,850
Capital outlay	-	23,709	-	23,709	23,709
Total Libraries	$ 3,693,285	$ 3,780,139	$ 3,617,610	$ 162,529	$ 3,411,379
Total Libraries	$ 3,693,285	$ 3,780,139	$ 3,617,610	$ 162,529	$ 3,411,379
Current expenditures	3,693,285	$ 3,756,430	$ 3,617,610	$ 138,820	$ 3,387,670
Capital outlay	-	23,709	-	23,709	23,709
Total Libraries	$ 3,693,285	$ 3,780,139	$ 3,617,610	$ 162,529	$ 3,411,379
Parks and Recreation:					
Current:					
Salaries and wages	$ 4,316,411	$ 4,158,337	$ 3,587,763	$ 570,574	$ 3,957,665
Pension contribution	404,004	386,158	322,668	63,490	334,227
FICA and Medicare insurance	332,226	322,542	263,293	59,249	289,966
Group health and life insurance	656,327	639,055	443,845	195,210	487,202
Workers' compensation insurance	83,471	81,553	70,586	10,967	75,860
Contract service fees	223,284	250,974	226,010	24,964	263,044
Rental	55,480	56,529	48,741	7,788	41,851
Beach entertainment and merchandise	22,600	27,352	23,439	3,913	23,455
Materials and supplies	317,417	285,897	226,249	59,648	148,313
Bank charges	21,000	24,566	24,566	-	21,749
Minor equipment	-	30,287	18,702	11,585	46,593
Advertising	7,150	4,988	4,309	679	2,900
Dues and subscriptions	10,055	8,748	8,615	133	8,291

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Budgeted Amounts		2016	Variance With	2015
	Original	Final	Actual	Budget	Actual
Expenditures:					
Parks and Recreation (continued):					
Recreation program costs	$ 292,180	$ 467,261	$ 390,758	$ 76,503	$ 440,480
Training, travel and meetings	15,690	20,629	16,830	3,799	29,197
Uniform allowance	18,500	28,703	25,752	2,951	20,480
Repair and maintenance	319,367	328,455	240,824	87,631	220,714
Casualty and other losses	-	147	38	109	(77)
Capital outlay	36,000	142,435	94,474	47,961	59,754
Total Parks and Recreation	$ 7,131,162	$ 7,264,616	$ 6,037,462	$ 1,227,154	$ 6,471,664
Current expenditures	$ 7,095,162	$ 7,122,181	$ 5,942,988	$ 1,179,193	$ 6,411,910
Capital outlay	36,000	142,435	94,474	47,961	59,754
Total Parks and Recreation	$ 7,131,162	$ 7,264,616	$ 6,037,462	$ 1,227,154	$ 6,471,664
Health and Welfare:					
Department of Human Resources:					
Current:					
General assistance	$ 1,817,000	$ 1,817,000	$ 1,347,000	$ 470,000	$ 8,967,000
Total Department of Human Resources	1,817,000	1,817,000	1,347,000	470,000	8,967,000
Family and Children's Services:					
Capital outlay	$ 63,886	$ 156,250	$ 156,249	$ 1	$ 16,773
Total Family and Children's Services	63,886	156,250	156,249	1	16,773
Senior Services:					
Current:					
Salaries and wages	$ 1,397,202	$ 1,416,351	$ 1,334,945	$ 81,406	$ 1,207,442
Pension contribution	109,831	122,149	110,249	11,900	92,105
FICA and Medicare insurance	104,957	110,324	98,110	12,214	89,239
Group health and life insurance	165,007	187,212	156,188	31,024	140,162
Workers' compensation insurance	15,480	20,433	19,179	1,254	16,244
Contract service fees	443,310	593,713	562,874	30,839	430,749
Rental	35,476	39,481	31,717	7,764	36,174
Materials and supplies	47,517	58,170	49,668	8,502	95,746
Bank charges	7,056	7,056	5,227	1,829	7,137
Minor equipment	3,500	10,860	9,141	1,719	33,539
Advertising	13,559	22,458	15,961	6,497	25,457
Dues and subscriptions	1,345	1,830	662	1,168	1,396
Recreation program costs	126,486	107,869	90,372	17,497	73,754
Training, travel and meetings	5,967	4,110	3,653	457	10,830
Uniform allowance	7,352	7,594	6,489	1,105	7,524
Repair and maintenance	14,500	14,812	9,067	5,745	29,001
Casualty and other losses	-	35	35	-	-
Capital outlay	-	19,238	10,723	8,515	30,759
Total Senior Services	2,498,545	2,743,695	2,514,260	229,435	2,327,258
Total Health and Welfare	$ 4,379,431	$ 4,716,945	$ 4,017,509	$ 699,436	$ 11,311,031
Current expenditures	$ 4,315,545	$ 4,541,457	$ 3,850,537	$ 690,920	$ 11,263,499
Capital outlay	63,886	175,488	166,972	8,516	47,532
Total Health and Welfare	$ 4,379,431	$ 4,716,945	$ 4,017,509	$ 699,436	$ 11,311,031
Total Expenditures	$ 177,905,404	$ 185,249,350	$ 178,678,522	$ 6,570,828	$ 185,841,990
Current expenditures	$ 176,204,614	$ 182,631,353	$ 176,378,360	$ 6,252,993	$ 183,603,260
Debt service	1,264,604	1,259,685	1,259,685	-	1,222,803
Capital outlay	436,186	1,358,312	1,040,477	317,835	1,015,927
Total Expenditures	$ 177,905,404	$ 185,249,350	$ 178,678,522	$ 6,570,828	$ 185,841,990

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 490,000	$ 490,000	$ 574,880	$ 84,880	$ 536,222
Other revenue	-	1,700	1,700	-	1,500
Total revenues	490,000	491,700	576,580	84,880	537,722
Expenditures:					
General government:					
Current:					
Salaries and wages	301,955	301,709	265,837	35,872	228,603
Pension contribution	41,971	41,971	36,951	5,020	29,520
Payroll taxes	23,100	23,100	19,829	3,271	16,984
Group health insurance	45,708	35,387	20,160	15,227	23,924
Worker's compensation insurance	708	708	654	54	517
Contractual services	-	-	-	-	66
Rental	4,902	5,164	3,059	2,105	2,925
Office supplies	7,100	7,039	4,974	2,065	6,306
Program supplies	4,000	4,230	984	3,246	4,087
Telephone, telegraph	1,560	1,613	1,612	1	1,432
Dues and subscriptions	31,748	42,016	42,016	-	24,901
Training, travel and meetings	25,900	19,332	19,331	1	37,234
Advertising	9,450	16,264	16,264	-	46,362
Promotional	10,000	9,815	6,872	2,943	8,259
Other minor equipment	-	1,700	1,676	24	-
General assistance	-	25,000	25,000	-	15,000
Total expenditures	508,102	535,048	465,219	69,829	446,120
Excess (deficiency) of revenues over expenditures	(18,102)	(43,348)	111,361	154,709	91,602
Other Financing Sources:					
Appropriation of fund balance	18,102	43,348	-	(43,348)	-
Total other financing sources	18,102	43,348	-	(43,348)	-
Net change in fund balance	-	-	111,361	111,361	91,602
Fund Balance, beginning of year	591,941	591,941	591,941	-	500,339
Appropriation of fund balance	(18,102)	(43,348)	-	43,348	-
Fund Balance, end of year	$ 573,839	$ 548,593	$ 703,302	$ 154,709	$ 591,941

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 704,900	$ 759,900	$ 978,850	$ 218,950	$ 913,027
Other revenue	47,250	47,250	58,079	10,829	54,272
Total revenues	752,150	807,150	1,036,929	229,779	967,299
Expenditures:					
General government:					
Current:					
Contractual service	600,000	657,931	651,043	6,888	528,038
Utilities	11,900	12,924	12,923	1	13,775
Advertising	25,000	21,545	21,545	-	22,185
Promotional	3,000	1,100	1,100	-	2,100
General assistance	65,000	66,400	66,400	-	65,000
Total expenditures	704,900	759,900	753,011	6,889	631,098
Excess of revenues over expenditures	47,250	47,250	283,918	236,668	336,201
Other Financing Uses:					
Transfers out	(47,250)	(47,250)	(47,250)	-	(43,250)
Total other financing uses	(47,250)	(47,250)	(47,250)	-	(43,250)
Net change in fund balance	-	-	236,668	236,668	292,951
Fund Balance, beginning of year	644,584	644,584	644,584	-	351,633
Fund Balance, end of year	$ 644,584	$ 644,584	$ 881,252	$ 236,668	$ 644,584

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Charges for services - E911 fees	$ 3,124,900	$ 3,124,900	$ 3,910,193	$ 785,293	$ 3,345,048
Other taxes	-	-	-	-	307
Other revenue	-	-	1,819	1,819	1,302
Total revenues	3,124,900	3,124,900	3,912,012	787,112	3,346,657
Expenditures:					
Public safety:					
Current:					
Salaries and wages	2,429,159	2,416,500	1,857,572	558,928	2,004,711
Pension contribution	310,312	313,906	215,152	98,754	215,338
Payroll taxes	170,800	172,778	135,552	37,226	147,070
Group health and life insurance	450,181	419,058	234,857	184,201	248,983
Workers' compensation insurance	4,246	4,305	3,529	776	3,766
Other contractual services	423,683	406,331	368,615	37,716	339,198
Office equipment rental	4,133	5,513	3,722	1,791	3,235
Office supplies	12,000	22,112	22,089	23	10,906
Photocopy machine supplies	250	250	226	24	249
Telephone, telegraph	299,000	335,733	288,364	47,369	256,118
Dues and subscriptions	-	-	-	-	50
Training, travel and meetings	26,146	29,146	27,227	1,919	12,914
Uniform allowance	12,000	12,000	8,607	3,393	3,552
Repair and maintenance - equipment	17,950	19,270	9,885	9,385	7,597
Other minor equipment	-	7,332	5,207	2,125	-
Total expenditures	4,159,860	4,164,234	3,180,604	983,630	3,253,687
Excess (deficiency) of revenues over expenditures	(1,034,960)	(1,039,334)	731,408	1,770,742	92,970
Other Financing Sources:					
Appropriation of fund balance	-	4,374	-	(4,374)	-
Transfers in	1,034,960	1,034,960	-	(1,034,960)	-
Total other financing sources	1,034,960	1,039,334	-	(1,039,334)	-
Net change in fund balance	-	-	731,408	731,408	92,970
Fund Balance, beginning of year	940,639	940,639	940,639	-	847,669
Appropriation of fund balance	-	(4,374)	-	4,374	-
Fund Balance, end of year	$ 940,639	$ 936,265	$ 1,672,047	$ 735,782	$ 940,639

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Fines and forfeitures					
Condemnation of monies	$ -	$ 239,895	$ 437,836	$ 197,941	$ 580,586
Investment earnings	-	-	23	23	23
Total revenues	-	239,895	437,859	197,964	580,609
Expenditures:					
Public safety:					
County police:					
Current:					
Materials and supplies	35,000	5,000	-	5,000	-
Training, travel and meetings	10,000	31,380	30,685	695	7,882
Minor equipment	-	44,000	43,965	35	14,603
Total county police	45,000	80,380	74,650	5,730	22,485
Narcotics unit:					
Current:					
Equipment rental	-	-	-	-	-
Building lease and rental	62,000	78,210	78,209	1	82,910
Materials and supplies	25,000	65,321	65,319	2	58,125
Training, travel and meetings	3,000	1,510	1,510	-	4,084
Minor equipment	-	3,500	3,500	-	4,411
Total narcotics unit	90,000	148,541	148,538	3	149,530
Courts and law enforcement:					
Sheriff:					
Current:					
Minor equipment	-	-	-	-	32,857
Capital outlay	-	189,974	189,973	1	304,306
Total sheriff	-	189,974	189,973	1	337,163
Total expenditures	135,000	418,895	413,161	5,734	509,178
Excess (deficiency) of revenues over expenditures	(135,000)	(179,000)	24,698	203,698	71,431
Other Financing Sources:					
Appropriation from fund balance	135,000	179,000	-	(179,000)	-
Total other financing sources	135,000	179,000	-	(179,000)	-
Net change in fund balance	-	-	24,698	24,698	71,431
Fund Balance, beginning of year	381,037	381,037	381,037	-	309,606
Appropriation of fund balance	(135,000)	(179,000)	-	179,000	-
Fund Balance, end of year	$ 246,037	$ 202,037	$ 405,735	$ 203,698	$ 381,037

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Fines and forfeitures	$ -	$ 180,522	$ 471,263	$ 290,741	$ 372,601
Total revenues	-	180,522	471,263	290,741	372,601
Expenditures:					
General government					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Public safety:					
County police:					
Current:					
Office supplies	-	6,000	5,909	91	-
Court reporter fees	-	18	18	-	-
Wrecker service	-	500	255	245	-
Total county police	-	6,518	6,182	336	-
Narcotics unit:					
Current:					
Materials and supplies	60,000	234,004	139,271	94,733	139,626
Minor equipment	-	185,000	-	185,000	-
Capital outlay	-	23,600	23,600	-	-
Total narcotics unit	60,000	442,604	162,871	279,733	139,626
Total public safety	60,000	449,122	169,053	280,069	139,626
Total expenditures	150,000	539,122	259,053	280,069	229,626
Excess (deficiency) of revenues over expenditures	(150,000)	(358,600)	212,210	570,810	142,975
Other Financing Sources:					
Appropriation of fund balance	150,000.00	358,600	-	(358,600)	-
Sale of capital assets	-	-	-	-	36,502
Total other financing sources	150,000	358,600	-	(358,600)	36,502
Net change in fund balance	-	-	212,210	212,210	179,477
Fund Balance, beginning of year	803,979	803,979	803,979	-	624,502
Appropriation of fund balance	(150,000)	(358,600)	-	358,600	-
Fund Balance, end of year	$ 653,979	$ 445,379	$ 1,016,189	$ 570,810	$ 803,979

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Fines and forfeitures	$ 1,060,500	$ 1,060,500	$ 893,353	$ (167,147)	$ 976,301
Other revenue	-	-	8,949	8,949	-
Total revenues	1,060,500	1,060,500	902,302	(158,198)	976,301
Expenditures:					
General government					
Capital outlay	7,500	7,500	7,300	200	-
Total expenditures	7,500	7,500	7,300		
Excess of revenues over expenditures	1,053,000	1,053,000	895,002	(157,998)	976,301
Other Financing Uses:					
Transfers out	(1,053,000)	(1,053,000)	(1,053,000)	-	(1,053,000)
Total other financing uses	(1,053,000)	(1,053,000)	(1,053,000)	-	(1,053,000)
Net change in fund balance	-	-	(157,998)	(157,998)	(76,699)
Fund Balance, beginning of year	670,218	670,218	670,218	-	746,917
Fund Balance, end of year	$ 670,218	$ 670,218	$ 512,220	$ (157,998)	$ 670,218

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Charges for services:					
Court supervision fee	$ 13,000	$ 13,000	$ 10,034	$ (2,966)	$ 11,728
Total revenues	13,000	13,000	10,034	(2,966)	11,728
Expenditures:					
Courts and law enforcement:					
Current:					
Contract services	12,000	10,606	10,545	61	7,941
Rental	-	2,394	2,379	15	1,327
Total courts and law enforcement	12,000	13,000	12,924	76	9,268
Health and welfare:					
Current:					
Rental	1,000	-	-	-	-
Total health and welfare	1,000	-	-	-	-
Total expenditures	13,000	13,000	12,924	76	9,268
Net change in fund balance	-	-	(2,890)	(2,890)	2,460
Fund Balance, beginning of year	14,240	14,240	14,240	-	11,780
Fund Balance, end of year	$ 14,240	$ 14,240	$ 11,350	$ (2,890)	$ 14,240

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Fines and forfeitures	$ 114,200	$ 114,200	$ 145,539	$ 31,339	$ 144,887
Other revenues	30,000	30,000	32,443	2,443	25,140
Total revenues	144,200	144,200	177,982	33,782	170,027
Expenditures:					
General government:					
Current:					
Contract services	64,200	62,570	59,306	3,264	52,503
Materials and supplies	-	1,630	1,629	1	-
General assistance	40,000	40,000	40,000	-	40,000
Total general government	104,200	104,200	100,935	3,265	92,503
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	40,000
Total health and welfare	40,000	40,000	40,000	-	40,000
Total expenditures	144,200	144,200	140,935	3,265	132,503
Net change in fund balance	-	-	37,047	37,047	37,524
Fund Balance, beginning of year	141,941	141,941	141,941	-	104,417
Fund Balance, end of year	$ 141,941	$ 141,941	$ 178,988	$ 37,047	$ 141,941

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Charges for services:					
Court filing and recording fees	$ 137,313	$ 137,313	$ 239,168	$ 101,855	$ 141,683
Other revenues	3,000	3,000	4,664	1,664	2,305
Total revenues	140,313	140,313	243,832	103,519	143,988
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	124,642	125,601	125,600	1	133,014
Pension contribution	17,323	17,459	17,458	1	17,192
Payroll taxes	9,536	9,536	8,961	575	9,492
Group health and life insurance	27,230	26,133	25,256	877	28,226
Workers' compensation insurance	237	239	239	-	249
Contractual services	1,750	1,750	-	1,750	370
Office equipment rental	1,452	1,573	1,452	121	1,331
Safety supplies	-	381	381	-	-
Office supplies	3,000	3,000	1,102	1,898	1,122
Mediation fees	31,000	31,000	30,200	800	31,085
Minor equipment	2,800	2,419	589	1,830	-
Dues and subscriptions	225	225	225	-	225
Postage	2,200	2,200	1,761	439	1,994
Telephone	1,000	1,000	799	201	620
Training, travel, meetings	2,000	2,000	75	1,925	748
Total expenditures	224,395	224,516	214,098	10,418	225,668
Excess (deficiency) of revenues over expenditures	(84,082)	(84,203)	29,734	113,937	(81,680)
Other Financing Sources:					
Appropriation of fund balance	84,082	84,203	-	(84,203)	-
Total other financing sources	84,082	84,203	-	(84,203)	-
Net change in fund balance	-	-	29,734	29,734	(81,680)
Fund Balance, beginning of year	87,924	87,924	87,924	-	169,604
Appropriation of fund balance	(84,082)	(84,203)	-	84,203	-
Fund Balance, end of year	$ 3,842	$ 3,721	$ 117,658	$ 113,937	$ 87,924

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Fines and forfeitures	$ 551,312	$ 551,312	$ 447,442	$ (103,870)	$ 493,419
Total revenues	551,312	551,312	447,442	(103,870)	493,419
Expenditures:					
Courts and law enforcement:					
Juvenile court:					
Current:					
Salaries and wages	-	-	-	-	2
Training, travel, and meetings	-	-	-	-	198
Total juvenile court	-	-	-	-	200
Solicitor general:					
Current:					
Salaries and wages	236,218	236,218	234,586	1,632	236,177
Pension contribution	32,830	32,830	32,607	223	30,520
Payroll taxes	18,072	17,505	16,964	541	17,122
Group health and life insurance	41,665	42,232	42,232	-	41,980
Workers' compensation insurance	425	425	422	3	418
Total solicitor general	329,210	329,210	326,811	2,399	326,217
District attorney:					
Current:					
Salaries and wages	125,192	125,203	125,200	3	126,281
Pension contribution	15,315	15,386	15,386	-	14,293
Payroll taxes	8,430	9,169	9,169	-	9,277
Group health and life insurance	19,073	19,617	19,617	-	19,074
Workers' compensation insurance	199	226	225	1	224
Materials and supplies	12,000	10,671	10,145	526	11,859
Dues and subscriptions	375	375	-	375	-
Training, travel, meetings	2,000	2,000	-	2,000	3,181
Total district attorney	182,584	182,647	179,742	2,905	184,189
Total courts and law enforcement	511,794	511,857	506,553	5,304	510,606
Total expenditures	511,794	511,857	506,553	5,304	510,606
Excess (deficiency) of revenues over expenditures	39,518	39,455	(59,111)	(98,566)	(17,187)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(21,938)	-	21,938	-
Transfers in	-	22,000	22,000	-	-
Transfers out	(39,518)	(39,517)	(20,028)	19,489	(35,009)
Total other financing sources (uses)	(39,518)	(39,455)	1,972	41,427	(35,009)
Net change in fund balance	-	-	(57,139)	(57,139)	(52,196)
Fund Balance, beginning of year	58,975	58,975	58,975	-	111,171
Appropriation of fund balance	-	21,938	-	(21,938)	-
Fund Balance, end of year	$ 58,975	$ 80,913	$ 1,836	$ (79,077)	$ 58,975

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Other revenues	$ 16,000	$ 16,000	$ 13,275	$ (2,725)	$ 15,930
Total revenues	16,000	16,000	13,275	(2,725)	15,930
Expenditures:					
General government:					
Current:					
Other contractual services	15,000	15,000	9,140	5,860	13,525
Office supplies	1,000	1,000	420	580	311
Total expenditures	16,000	16,000	9,560	6,440	13,836
Net change in fund balance	-	-	3,715	3,715	2,094
Fund Balance, beginning of year	8,703	8,703	8,703	-	6,609
Fund Balance, end of year	$ 8,703	$ 8,703	$ 12,418	$ 3,715	$ 8,703

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Charges for services:					
Technology fee	$ 180,000	$ 180,000	$ 182,721	$ 2,721	$ 183,679
Total revenues	180,000	180,000	182,721	2,721	183,679
Expenditures:					
Courts and law enforcement:					
Current:					
Contract service fees	47,000	60,635	57,713	2,922	47,546
Materials and supplies	40,000	40,112	32,207	7,905	26,438
Telephone, telegraph	30,000	19,788	14,451	5,337	15,820
Dues and subscriptions	1,000	-	-	-	-
Training, travel, meetings	20,000	14,801	14,630	171	4,868
Minor equipment	42,000	42,109	31,372	10,737	42,671
Repair and maintenance	-	2,776	2,411	365	2,212
Capital outlay	-	28,225	-	28,225	33,820
Total expenditures	180,000	208,446	152,784	55,662	173,375
Excess (deficiency) of revenues over expenditures	-	(28,446)	29,937	58,383	10,304
Other Financing Sources:					
Appropriation of fund balance	-	28,446	-	(28,446)	-
Total other financing sources	-	28,446	-	(28,446)	-
Net change in fund balance	-	-	29,937	29,937	10,304
Fund Balance, beginning of year	1,129,554	1,129,554	1,129,554	-	1,119,250
Appropriation of fund balance	-	(28,446)	-	28,446	-
Fund Balance, end of year	$ 1,129,554	$ 1,101,108	$ 1,159,491	$ 58,383	$ 1,129,554

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Intergovernmental	$ -	$ 46,000	$ 46,000	$ -	$ 45,000
Total revenues	-	46,000	46,000	-	45,000
Expenditures:					
Courts and law enforcement:					
Current:					
Contract services	-	46,000	45,989	11	45,000
Utilities	-	3,000	967	2,033	1,004
Telephone, telegraph	-	3,500	3,030	470	4,288
General assistance	12,500	6,000	-	6,000	-
Total expenditures	12,500	58,500	49,986	8,514	50,292
Deficiency of revenues over expenditures	(12,500)	(12,500)	(3,986)	8,514	(5,292)
Other Financing Sources:					
Transfers in	12,500	12,500	3,997	(8,503)	5,958
Total other financing sources	12,500	12,500	3,997	(8,503)	5,958
Net change in fund balance	-	-	11	11	666
Fund Balance, beginning of year	25,895	25,895	25,895	-	25,229
Fund Balance, end of year	$ 25,895	$ 25,895	$ 25,906	$ 11	$ 25,895

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Intergovernmental	$ 556,108	$ 713,333	$ 738,160	$ 24,827	$ 655,638
Charges for services	-	-	960	960	7,655
Gifts and donations	-	9,000	21,749	12,749	-
Other revenues	-	-	-	-	6,978
Total revenues	556,108	722,333	760,869	38,536	670,271
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	-	503,482	483,589	19,893	494,877
Pension contribution	-	47,120	46,985	135	43,019
Payroll taxes	-	36,502	35,716	786	36,572
Group health and life insurance	-	60,436	58,900	1,536	59,285
Workers' compensation insurance	-	5,159	4,547	612	4,253
Contractual services	-	374,668	329,817	44,851	327,359
Equipment rental	-	2,771	2,767	4	2,564
Materials and supplies	-	176,500	161,713	14,787	151,858
Advertising	-	-	-	-	1,500
Telephone, telegraph	-	18,104	18,102	2	27,227
Dues and subscriptions	-	992	652	340	677
Training, travel, meetings	-	16,649	15,722	927	14,217
Uniform allowance	-	250	243	7	-
Repair and maintenance	-	9,000	-	9,000	-
Redistribution	-	700	500	200	406
Casualty and other losses	-	-	-	-	40
General assistance	1,106,469	20,361	-	20,361	-
Total expenditures	1,106,469	1,272,694	1,159,253	113,441	1,163,854
Deficiency of revenues over expenditures	(550,361)	(550,361)	(398,384)	151,977	(493,583)
Other Financing Sources:					
Transfers in	550,361	550,361	398,384	(151,977)	493,583
Total other financing sources	550,361	550,361	398,384	(151,977)	493,583
Net change in fund balance	-	-	-	-	-
Fund Balance, beginning of year	186,242	186,242	186,242	-	186,242
Fund Balance, end of year	$ 186,242	$ 186,242	$ 186,242	$ -	$ 186,242

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	$ 2,936,396	$ 7,961,870	$ 4,682,656	$ (3,279,214)	$ 3,956,337
Other revenues	-	1,740,869	1,589,790	(151,079)	1,218,899
Total revenues	2,936,396	9,702,739	6,272,446	(3,430,293)	5,175,236
Expenditures:					
Parks and recreation:					
CDBG program:					
Current:					
Salaries and wages	-	406,160	364,716	41,444	339,983
Pension contribution	-	45,289	44,215	1,074	35,292
Payroll taxes	-	32,568	27,654	4,914	24,900
Group health and life insurance	-	64,496	59,367	5,129	45,187
Workers' compensation insurance	-	3,268	1,937	1,331	1,351
Contractual services	-	33,078	23,173	9,905	11,177
Building lease and rental	-	28,592	26,963	1,629	64,701
Other rental	-	121	-	121	-
Materials and supplies	-	17,035	5,884	11,151	13,640
Utilities	-	4,663	4,661	2	5,230
Telephone, telegraph	-	10,463	7,545	2,918	14,225
Postage	-	500	-	500	-
Dues and subscriptions	-	4,195	43	4,152	43
Training, travel and meetings	-	12,724	8,137	4,587	2,303
Advertising	-	8,633	8,632	1	4,634
Promotional	-	-	-	-	417
Recreation program	-	6,000	-	6,000	2,892
Minor equipment	-	10,298	10,297	1	6,553
Repair and maintenance	-	67,796	-	67,796	3,597
General assistance	2,078,435	3,174,941	1,272,262	1,902,679	1,295,729
Capital outlay	-	737,949	309,003	428,946	137,810
Total parks and recreation	2,078,435	4,668,769	2,174,489	2,494,280	2,009,664
Health and welfare:					
HOME program:					
Current:					
Salaries and wages	-	88,440	15,002	73,438	17,966
Pension contribution	-	10,940	2,137	8,803	2,395
Payroll taxes	-	5,651	1,077	4,574	1,238
Group health and life insurance	-	20,222	2,457	17,765	5,185
Workers' compensation insurance	-	364	163	201	74
Contractual services	-	2,226	-	2,226	-
Building lease and rental	-	6,807	-	6,807	-
Office supplies	-	997	412	585	1,034
Dues and subscriptions	-	300	-	300	-
Training, travel and meetings	-	500	-	500	-
Advertising	-	9,159	-	9,159	-
General assistance	693,760	1,227,541	911,927	315,614	775,471
Total HOME program	693,760	1,373,147	933,175	439,972	803,363

(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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Emergency shelter program:					
Current:					
Salaries and wages	$ -	$ 15,761	$ 13,861	$ 1,900	$ 1,674
Pension contribution	-	2,073	1,903	170	216
Payroll taxes	-	1,921	999	922	119
Group health and life insurance	-	4,010	2,492	1,518	307
Workers' compensation insurance	-	118	49	69	3
Building lease and rental	-	5,392	5,392	-	-
Materials and supplies	-	981	-	981	519
Telephone, telegraph	-	1,673	1,000	673	-
General assistance	164,201	296,929	172,146	124,783	270,244
Total emergency shelter program	164,201	328,858	197,842	131,016	273,082
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	99,696	98,194	1,502	126,178
Pension contribution	-	14,117	13,539	578	16,172
Payroll taxes	-	8,056	7,302	754	9,341
Group health and life insurance	-	11,810	10,669	1,141	21,584
Workers' compensation insurance	-	208	187	21	304
Equipment rental	-	2,812	2,812	-	2,750
Building lease and rental	-	35,286	35,285	1	-
Materials and supplies	-	4,000	1,586	2,414	3,806
Utilities	-	2,302	273	2,029	164
Telephone, telegraph	-	3,623	3,623	-	1,035
Postage	-	514	513	1	246
Dues and subscriptions	-	1,000	430	570	563
Training, travel and meetings	-	1,015	1,014	1	713
Advertising	-	1,200	664	536	105
Minor equipment	-	1,000	-	1,000	2,808
General assistance	-	4,766,470	2,694,311	2,072,159	2,359,410
Total neighborhood stabilization program	-	4,953,109	2,870,402	2,082,707	2,545,179
Total health and welfare	857,961	6,655,114	4,001,419	2,653,695	3,621,624
Total expenditures	2,936,396	11,323,883	6,175,908	5,147,975	5,631,288
Excess (deficiency) of revenues over expenditures	-	(1,621,144)	96,538	1,717,682	(456,052)
Other Financing Sources:					
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	-	-	96,538	96,538	(456,052)
Fund Balance, beginning of year	1,506,168	1,506,168	1,506,168	-	1,962,220
Appropriation of fund balance	-	(1,621,144)	-	1,621,144	-
Fund Balance, end of year	$ 1,506,168	$ (114,976)	$ 1,602,706	$ 1,717,682	$ 1,506,168

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Charges for services	$ 98,576	$ 101,358	$ 107,328	$ 5,970	$ 111,164
Fines and forfeitures	-	-	-	-	26
Other revenues	10,000	10,000	11,231	1,231	10,246
Total revenues	108,576	111,358	118,559	7,201	121,436
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	31,540	31,783	31,783	-	26,695
Pension contribution	4,384	4,418	4,418	-	3,452
Payroll taxes	2,412	2,343	2,343	-	1,985
Group health and life insurance	-	4,526	4,526	-	2,865
Workers' compensation insurance	60	61	60	1	50
Equipment rental	1,680	1,752	1,752	-	1,674
Materials and supplies	500	995	994	1	460
Telephone, telegraph	8,000	6,272	6,271	1	5,308
Dues and subscriptions	60,000	58,751	58,750	1	60,087
Minor computer equipment	-	629	628	1	-
Total expenditures	108,576	111,530	111,525	5	102,576
Excess (deficiency) of revenues over expenditures	-	(172)	7,034	7,206	18,860
Other Financing Sources:					
Appropriation of fund balance	-	172	-	(172)	-
Net change in fund balance	-	-	7,034	7,034	18,860
Fund Balance, beginning of year	108,683	108,683	108,683	-	89,823
Appropriation of fund balance	-	(172)	-	172	-
Fund Balance, end of year	$ 108,683	$ 108,511	$ 115,717	$ 7,206	$ 108,683

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Property taxes:					
Special tax levy - current year	$ 1,691,254	$ 1,691,254	$ 1,708,294	$ 17,040	$ 1,677,325
Total revenues	1,691,254	1,691,254	1,708,294	17,040	1,677,325
Expenditures:					
General government:					
Current:					
Salaries and wages	125,767	125,767	68,882	56,885	80,032
Pension contribution	17,481	17,481	9,562	7,919	10,281
Payroll taxes	9,622	9,622	4,997	4,625	5,799
Group health and life insurance	32,059	32,059	14,200	17,859	16,582
Workers' compensation insurance	873	873	778	95	814
Contractual services	25,000	25,000	23,426	1,574	21,774
Materials and supplies	8,250	8,250	5,377	2,873	4,734
Utilities	1,430,000	1,429,980	1,327,445	102,535	1,465,135
Dues and subscriptions	132	132	37	95	-
Training, travel and meetings	1,600	1,913	476	1,437	314
Repair and maintenance	2,000	2,000	1,767	233	2,251
Uniform allowance	470	593	467	126	244
Total expenditures	1,653,254	1,653,670	1,457,414	196,256	1,607,960
Excess of revenues over expenditures	38,000	37,584	250,880	213,296	69,365
Other Financing Sources (Uses):					
Appropriation of fund balance	-	416	-	(416)	-
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing sources (uses)	(38,000)	(37,584)	(38,000)	(416)	(38,000)
Net change in fund balance	-	-	212,880	212,880	31,365
Fund Balance, beginning of year	184,579	184,579	184,579	-	153,214
Appropriation of fund balance	-	(416)	-	416	-
Fund Balance, end of year	$ 184,579	$ 184,163	$ 397,459	$ 213,296	$ 184,579

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Property taxes:					
Real property taxes	$ 352,313	$ 505,075	$ 505,075	$ -	$ 435,699
Other taxes:					
Local option sales tax	234,875	362,742	367,233	4,491	338,705
Investment earnings	-	-	21	21	69
Total revenues	587,188	867,817	872,329	4,512	774,473
Expenditures:					
General government:					
Current:					
Bank charges	-	360	360	-	697
Debt service	2,000	5,450	5,449	1	9,550
Total expenditures	2,000	5,810	5,809	1	10,247
Excess of revenues over expenditures	585,188	862,007	866,520	4,513	764,226
Other Financing Sources (Uses):					
Appropriation of fund balance	-	5,631	-	(5,631)	-
Transfers out	(585,188)	(867,638)	(867,638)	-	(1,104,495)
Total other financing sources (uses)	(585,188)	(862,007)	(867,638)	(5,631)	(1,104,495)
Net change in fund balance	-	-	(1,118)	(1,118)	(340,269)
Fund Balance, beginning of year	21,697	21,697	21,697	-	361,966
Appropriation of fund balance	-	(5,631)	-	5,631	-
Fund Balance, end of year	$ 21,697	$ 16,066	$ 20,579	$ 4,513	$ 21,697

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Property taxes	$ -	$ -	$ 332,075	$ 332,075	$ 172,777
Total revenues	-	-	332,075	332,075	172,777
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	332,075	332,075	172,777
Fund Balance, beginning of year	1,367,580	1,367,580	1,367,580	-	1,194,803
Fund Balance, end of year	$ 1,367,580	$ 1,367,580	$ 1,699,655	$ 332,075	$ 1,367,580

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Property taxes	$ -	$ 34,288	$ 34,288	$ -	$ 39,309
Total revenues	-	34,288	34,288	-	39,309
Expenditures:					
Intergovernmental	-	51,019	51,019	-	59,108
Total intergovernmental	-	51,019	51,019	-	59,108
Deficiency of revenues over expenditures	-	(16,731)	(16,731)	-	(19,799)
Other Financing Sources:					
Appropriations of fund balance	-	16,731	-	(16,731)	-
Total other financing sources	-	16,731	-	(16,731)	-
Net change in fund balance	-	-	(16,731)	(16,731)	(19,799)
Fund Balance, beginning of year	16,731	16,731	16,731	-	36,530
Appropriation of fund balance	-	(16,731)	-	16,731	-
Fund Balance, end of year	$ 16,731	$ -	$ -	$ -	$ 16,731

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Property taxes	$ -	$ 8,289	$ 8,289	$ -	$ 42,409
Total revenues	-	8,289	8,289	-	42,409
Expenditures:					
General government:					
Current:					
Contractual services	-	11,303	11,303	-	16,933
Total general government	-	11,303	11,303	-	16,933
Excess (deficiency) of revenues over expenditures	-	(3,014)	(3,014)	-	25,476
Other Financing Sources:					
Appropriations of fund balance	-	3,014	-	(3,014)	-
Total other financing sources	-	3,014	-	(3,014)	-
Net change in fund balance	-	-	(3,014)	(3,014)	25,476
Fund Balance, beginning of year	665,371	665,371	665,371	-	639,895
Appropriation of fund balance	-	(3,014)	-	3,014	-
Fund Balance, end of year	$ 665,371	$ 662,357	$ 662,357	$ -	$ 665,371

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Property taxes	$ -	$ -	$ 1	$ 1	$ 2
Other taxes:					
Interest on delinquent taxes	-	-	7	7	10
Total revenues	-	-	8	8	12
Expenditures					
Debt service:					
Principal retirement	885,000	12,340,000	12,340,001	(1)	855,000
Interest	13,947,966	2,522,966	2,522,967	(1)	1,510,299
Fiscal agent fees	-	825	822	3	1,376
Total expenditures	14,832,966	14,863,791	14,863,790	1	2,366,675
Deficiency of revenues over expenditures	(14,832,966)	(14,863,791)	(14,863,782)	9	(2,366,663)
Other Financing Sources:					
Appropriation of fund balance	1,336,550	1,337,375	-	(1,337,375)	-
Transfers in	13,496,416	13,526,416	13,526,415	(1)	1,013,248
Total other financing sources	14,832,966	14,863,791	13,526,415	(1,337,376)	1,013,248
Net change in fund balance	-	-	(1,337,367)	(1,337,367)	(1,353,415)
Fund Balance, beginning of year	1,845,393	1,845,393	1,845,393	-	3,198,808
Appropriation of fund balance	(1,336,550)	(1,337,375)	-	1,337,375	-
Fund Balance, end of year	$ 508,843	$ 508,018	$ 508,026	$ 8	$ 1,845,393

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Investment earnings	$ -	$ -	$ 2,133	$ 2,133	$ 206
Other revenue	-	-	1	1	3
Total revenues	-	-	2,134	2,134	209
Expenditures:					
Debt service	-	-	-	-	102
Total expenditures	-	-	-	-	102
Excess of revenues over expenditures	-	-	2,134	2,134	107
Other Financing Sources (Uses):					
Transfers in	585,188	867,638	867,638	-	1,104,495
Transfers out	(585,188)	(585,188)	(585,188)	-	(584,938)
Total other financing sources (uses)	-	282,450	282,450	-	519,557
Net change in fund balance	-	282,450	284,584	2,134	519,664
Fund Balance, beginning of year	2,285,602	2,285,602	2,285,602	-	1,765,938
Fund Balance, end of year	$ 2,285,602	$ 2,568,052	$ 2,570,186	$ 2,134	$ 2,285,602

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Other revenue	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
Expenditures:					
Transportation and development:					
Current:					
Salaries and wages	300,000	272,853	125,965	146,888	144,251
Pension contribution	-	17,510	17,509	1	18,654
Payroll taxes	-	9,637	9,636	1	11,035
Contractual services	-	1,810,098	1,180,323	629,775	1,712,963
Advertising	-	380	360	20	120
Capital outlay	15,694,189	55,493,983	7,028,162	48,465,821	10,699,533
Total transportation and development	15,994,189	57,604,461	8,361,955	49,242,506	12,586,556
Parks and recreation:					
Current:					
Contractual services	-	235,269	61,221	174,048	45,391
Other contract service fees	-	434,064	248,605	185,459	-
Office supplies	-	210	-	210	4,610
Minor equipment	-	40,493	-	40,493	1,800
Repair and maintenance	-	38,038	-	38,038	-
Capital outlay	-	7,558,919	14,550	7,544,369	492,385
Total parks and recreation	-	8,306,993	324,376	7,982,617	544,186
Total expenditures	15,994,189	65,911,454	8,686,331	57,225,123	13,130,742
Deficiency of revenues over expenditures	(15,994,189)	(65,911,454)	(8,686,331)	57,225,123	(13,130,742)
Other Financing Sources:					
Appropriation of fund balance	15,994,189	57,935,299	-	(57,935,299)	-
Transfers in	-	7,976,155	1,419,238	(6,556,917)	1,073,278
Total other financing sources	15,994,189	65,911,454	1,419,238	(64,492,216)	1,073,278
Net change in fund balance	-	-	(7,267,093)	(7,267,093)	(12,057,464)
Fund Balance, beginning of year	84,369,635	84,369,635	84,369,635	-	96,427,099
Appropriation of fund balance	(15,994,189)	(57,935,299)	-	57,935,299	-
Fund Balance, end of year	$ 68,375,446	$ 26,434,336	$ 77,102,542	$ 50,668,206	$ 84,369,635

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Other taxes	$ -	$ -	$ -	$ -	$ 22,550,696
Intergovernmental	-	467,946	468,416	470	185,332
Total revenues	-	467,946	468,416	470	22,736,028
Expenditures:					
General government:					
Current:					
Salaries and wages	3,700,000	1,599,495	-	1,599,495	1,931,354
Pension contribution	-	-	-	-	249,735
Payroll taxes	-	-	-	-	147,749
Contract service fees	-	618,368	327,626	290,742	323,278
Minor equipment	-	1,260,409	1,245,751	14,658	5,142,083
Office supplies	-	-	-	-	(13,562)
Repair and maintenance	-	49,378	-	49,378	-
Training, travel, meetings	-	-	-	-	5,420
Capital outlay	-	3,377,646	583,755	2,793,891	456,365
Total general government	3,700,000	6,905,296	2,157,132	4,748,164	8,242,422
Courts and law enforcement:					
Current:					
Rental	-	10,000	-	10,000	-
Minor equipment	-	34,809	-	34,809	-
Capital outlay	-	8,776,691	18,516	8,758,175	9,400
Total courts and law enforcement	-	8,821,500	18,516	8,802,984	9,400
Public safety:					
Current:					
Rental	-	500	500	-	-
Contract service fees	-	39,336	-	39,336	132,426
Office supplies	-	88,007	79,164	8,843	-
Minor equipment	-	160,090	119,793	40,297	1,267
Paying agent fees		1,100	1,100	-	1,100
Debt service	317,328	317,328	317,328	-	316,622
Capital outlay	-	7,679,087	5,913,889	1,765,198	4,009,564
Total public safety	317,328	8,285,448	6,431,774	1,853,674	4,460,979
Transportation and development:					
Administration:					
Current:					
Salaries and wages	-	1,728,099	1,728,099	-	-
Pension contribution	-	240,206	240,206	-	-
Payroll taxes	-	132,200	132,200	-	-
Contract service fees	-	2,685,323	1,738,978	946,345	1,173,510
Rental	-	6,750	-	6,750	1,500
Office supplies	-	290,166	198,232	91,934	210,131
Advertising		350	-	350	-
Minor equipment	-	16,588	5,200	11,388	7,043
Repair and maintenance	-	22,230,254	10,883,714	11,346,540	12,088,524
Capital outlay	25,708,323	26,103,280	3,803,592	22,299,688	6,762,946
Total administration	25,708,323	53,433,216	18,730,221	34,702,995	20,243,654
Traffic and engineering:					
Current:					
Contract service fees	-	61,133	-	61,133	-
Road repair supplies	-	76,662	-	76,662	-
Repair and maintenance	-	7,371	-	7,371	-
Total traffic and engineering	-	145,166	-	145,166	-
Total transportation and development	25,708,323	53,578,382	18,730,221	34,848,161	20,243,654

(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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Expenditures (continued):					
Libraries:					
Current:					
Contract service fees	-	1,752	-	1,752	-
Office supplies	-	52,068	-	52,068	-
Books and materials	-	2,570	-	2,570	-
Minor equipment	-	59,458	-	59,458	6,833
Capital outlay	-	537,769	111,382	426,387	24,022
Total libraries	-	653,617	111,382	542,235	30,855
Parks and recreation:					
Current:					
Contract service fees	-	6,931	-	6,931	137,400
Rental	-	4,981	4,856	125	-
Repair and maintenance	-	50,040	45,121	4,919	1,010,479
Capital outlay	-	10,767,755	2,972,216	7,795,539	541,933
Total parks and recreation	-	10,829,707	3,022,193	7,807,514	1,689,812
Intergovernmental	-	-	-	-	5,671,500
Total expenditures	29,725,651	89,073,950	30,471,218	58,602,732	40,348,622
Deficiency of revenues over expenditures	(29,725,651)	(88,606,004)	(30,002,802)	58,603,202	(17,612,594)
Other Financing Sources:					
Transfers in	-	3,642,039	2,097,024	(1,545,015)	2,645,456
Appropriation of fund balance	29,725,651	84,963,965	-	(84,963,965)	-
Total other financing sources	29,725,651	88,606,004	2,097,024	(86,508,980)	2,645,456
Net change in fund balance	-	-	(27,905,778)	(27,905,778)	(14,967,138)
Fund Balance, beginning of year	104,064,948	104,064,948	104,064,948	-	119,032,086
Appropriation of fund balance	(29,725,651)	(84,963,965)	-	84,963,965	-
Fund Balance, end of year	$ 74,339,297	$ 19,100,983	$ 76,159,170	$ 57,058,187	$ 104,064,948

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, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Original Budget	Final Budget	2016 Actual	Variance	2015 Actual
Revenues:					
Other taxes	$ 44,257,997	$ 44,257,997	$ 43,026,900	$ (1,231,097)	$ 21,577,831
Total revenues	44,257,997	44,257,997	43,026,900	(1,231,097)	21,577,831
Expenditures:					
General government:					
Current:					
Contract service fees	-	617,723	430,705	187,018	-
Minor equipment	-	79,426	79,426	-	-
Bank charges	-	-	-	-	199
Capital outlay	22,581,379	47,821,994	5,575,592	42,246,402	4,123,927
Total general government	22,581,379	48,519,143	6,085,723	42,433,420	4,124,126
Tax assessment and collection:					
Capital outlay	-	3,000,000	-	3,000,000	-
Total tax assessment and collection	-	3,000,000	-	3,000,000	-
Courts and law enforcement:					
Contract service fees	-	534,888	353,745	181,143	-
Capital outlay	-	1,893,757	-	1,893,757	142,143
Total courts and law enforcement	-	2,428,645	353,745	2,074,900	142,143
Health and welfare:					
Debt service	-	372,759	952	371,807	2,380,666
Capital outlay	-	-	-	-	43,697,329
Total health and welfare	-	372,759	952	371,807	46,077,995
Intergovernmental	8,812,640	8,812,640	8,551,278	261,362	4,289,307
Total expenditures	31,394,019	63,133,187	14,991,698	48,141,489	54,633,571
Excess (deficiency) of revenues over expenditures	12,863,978	(18,875,190)	28,035,202	46,910,392	(33,055,740)
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	-	75,000,000
Transfers out	(12,863,978)	(12,893,978)	(12,893,978)	-	(385,060)
Appropriation of fund balance	-	31,769,168	-	(31,769,168)	-
Total other financing sources (uses)	(12,863,978)	18,875,190	(12,893,978)	(31,769,168)	74,614,940
Net change in fund balance	-	-	15,141,224	15,141,224	41,559,200
Fund Balance, beginning of year	41,559,200	41,559,200	41,559,200	-	-
Appropriation of fund balance	-	(31,769,168)	-	31,769,168	-
Fund Balance, end of year	$ 41,559,200	$ 9,790,032	$ 56,700,424	$ 46,910,392	$ 41,559,200

Internal Service Funds

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

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

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

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals 2016	Totals 2015
Assets				
Cash and cash equivalents	$ 3,415,382	$ 3,813,708	$ 7,229,090	$ 6,184,616
Due from organizations	-	216,483	216,483	-
Prepaid items	190,495	-	190,495	186,158
Total assets	$ 3,605,877	$ 4,030,191	$ 7,636,068	$ 6,370,774
Liabilities and Net Position				
Liabilities				
Accounts payable	$ 112,888	$ 1,133,578	$ 1,246,466	$ 1,215,674
Accrued claims liability - current	1,058,934	673,000	1,731,934	1,738,518
Accrued claims liability - noncurrent	579,941	-	579,941	982,482
Total liabilities	1,751,763	1,806,578	3,558,341	3,936,674
Net Position				
Unrestricted	1,854,114	2,223,613	4,077,727	2,434,100
Total liabilities and net position	$ 3,605,877	$ 4,030,191	$ 7,636,068	$ 6,370,774

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals 2016	Totals 2015
Operating revenues				
Charges to other funds	$ 2,071,840	$ 15,423,943	$ 17,495,783	$ 17,500,081
Employee contributions	-	4,910,173	4,910,173	4,751,188
Other revenue	2,800	938,121	940,921	249,270
Total operating revenues	2,074,640	21,272,237	23,346,877	22,500,539
Operating expenses				
Claims expense	645,821	7,980,077	8,625,898	7,100,688
Insurance premiums	187,535	12,311,590	12,499,125	14,036,940
Management fees	91,520	371,005	462,525	528,252
Other expenses	3,001	112,701	115,702	80,499
Total operating expenses	927,877	20,775,373	21,703,250	21,746,379
Net income	1,146,763	496,864	1,643,627	754,160
Net position, beginning of year	707,351	1,726,749	2,434,100	1,679,940
Net position, end of year	$ 1,854,114	$ 2,223,613	$ 4,077,727	$ 2,434,100

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(With comparative actual totals for the fiscal year ended June 30, 2015)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals 2016	Totals 2015
Cash flows from operating activities				
Cash received from insurance carrier	$ -	$ 938,121	$ 938,121	$ 232,845
Cash received from employees	-	4,910,173	4,910,173	4,751,188
Cash received from interfund services provided	2,071,840	15,207,460	17,279,300	15,468,903
Cash paid for insurance claims	(1,069,146)	(7,963,077)	(9,032,223)	(6,659,263)
Cash paid to suppliers for goods and services	(287,484)	(12,763,413)	(13,050,897)	(12,826,447)
Net cash provided by operating activities	715,210	329,264	1,044,474	967,226
Net increase in cash and cash equivalents	715,210	329,264	1,044,474	967,226
Cash and cash equivalents, beginning of year	2,700,172	3,484,444	6,184,616	5,217,390
Cash and cash equivalents, end of year	$ 3,415,382	$ 3,813,708	$ 7,229,090	$ 6,184,616
Reconciliation of operating income to net cash provided by operating activities				
Operating income	$ 1,146,763	$ 496,864	$ 1,643,627	$ 754,160
Adjustments to reconcile operating income to net cash provided by operating activities				
Increase in due from organizations	-	(216,483)	(216,483)	-
Increase in prepaid expenses	(4,337)	-	(4,337)	(4,533)
Increase (decrease) in accounts payable	(1,091)	31,883	30,792	(207,401)
Increase (decrease) in claims payable	(426,125)	17,000	(409,125)	425,000
Net cash provided by operating activities	$ 715,210	$ 329,264	$ 1,044,474	$ 967,226

Agency Funds

AGENCY FUNDS

Agency Funds are used to account for the collection and disbursements of moneys 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, 2016

	Tax Commissioner	Magistrate and Superior Court	Sheriff	State Court
Assets				
Cash and cash equivalents	$ 11,883,328	$ 3,219,970	$ 3,720,353	$ 236,486
Total assets	$ 11,883,328	$ 3,219,970	$ 3,720,353	$ 236,486
Liabilities				
Due to other governments	$ -	$ 295,055	$ -	$ 99,121
Due to litigants	-	291,040	-	-
Due to others	11,883,328	2,633,875	3,720,353	137,365
Total liabilities	$ 11,883,328	$ 3,219,970	$ 3,720,353	$ 236,486

Juvenile Court	Probate Court	Total
$ 5,886	$ 53,677	$ 19,119,700
$ 5,886	$ 53,677	$ 19,119,700
$ 54	$ -	$ 394,230
-	-	291,040
5,832	53,677	18,434,430
$ 5,886	$ 53,677	$ 19,119,700

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 5,467,702	$ 211,322,812	$ 204,907,186	$ 11,883,328
Total assets	$ 5,467,702	$ 211,322,812	$ 204,907,186	$ 11,883,328
Liabilities				
Due to others	$ 5,467,702	$ 211,322,812	$ 204,907,186	$ 11,883,328
Total liabilities	$ 5,467,702	$ 211,322,812	$ 204,907,186	$ 11,883,328
Magistrate and Superior Court				
Assets				
Cash and cash equivalents	$ 3,574,485	$ 4,944,721	$ 5,299,236	$ 3,219,970
Total assets	$ 3,574,485	$ 4,944,721	$ 5,299,236	$ 3,219,970
Liabilities				
Due to other governments	$ 225,953	$ 3,030,296	$ 2,961,194	$ 295,055
Due to litigants	291,256	-	216	291,040
Due to others	3,057,276	1,914,425	2,337,826	2,633,875
Total liabilities	$ 3,574,485	$ 4,944,721	$ 5,299,236	$ 3,219,970

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
Sheriff				
Assets				
Cash and cash equivalents	$ 3,487,112	$ 11,560,236	$ 11,326,995	$ 3,720,353
Total assets	$ 3,487,112	$ 11,560,236	$ 11,326,995	$ 3,720,353
Liabilities				
Due to others	$ 3,487,112	$ 11,560,236	$ 11,326,995	$ 3,720,353
Total liabilities	$ 3,487,112	$ 11,560,236	$ 11,326,995	$ 3,720,353
State Court				
Assets				
Cash and cash equivalents	$ 347,660	$ 1,715,134	$ 1,826,308	$ 236,486
Total assets	$ 347,660	$ 1,715,134	$ 1,826,308	$ 236,486
Liabilities				
Due to other governments	$ 117,940	$ 1,445,044	$ 1,463,863	$ 99,121
Due to others	229,720	270,090	362,445	137,365
Total liabilities	$ 347,660	$ 1,715,134	$ 1,826,308	$ 236,486
Juvenile Court				
Assets				
Cash and cash equivalents	$ 6,922	$ 13,903	$ 14,939	$ 5,886
Total assets	$ 6,922	$ 13,903	$ 14,939	$ 5,886
Liabilities				
Due to other governments	$ 226	$ 226	$ 398	$ 54
Due to others	6,696	13,677	14,541	5,832
Total liabilities	$ 6,922	$ 13,903	$ 14,939	$ 5,886

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
Probate Court				
Assets				
Cash and cash equivalents	$ 67,382	$ 862,831	$ 876,536	$ 53,677
Total assets	$ 67,382	$ 862,831	$ 876,536	$ 53,677
Liabilities				
Due to others	$ 67,382	$ 862,831	$ 876,536	$ 53,677
Total liabilities	$ 67,382	$ 862,831	$ 876,536	$ 53,677
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	$ 12,951,263	$ 230,419,637	$ 224,251,200	$ 19,119,700
Total assets	$ 12,951,263	$ 230,419,637	$ 224,251,200	$ 19,119,700
Liabilities				
Due to other governments	$ 344,119	$ 4,475,566	$ 4,425,455	$ 394,230
Due to litigants	291,256	-	216	291,040
Due to others	12,315,888	225,944,071	219,825,529	18,434,430
Total liabilities	$ 12,951,263	$ 230,419,637	$ 224,251,200	$ 19,119,700

Discretely Presented Component Units

DISCRETELY PRESENTED COMPONENT UNIT

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

While the County has five 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, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 1,572,378	$ 1,412,753
Restricted cash	3,584,286	4,435,501
Accounts receivable	184,127	166,952
Due from other governments	8,690	4,931
Due from organizations	-	14,027
Inventory	385	960
Capital assets - nondepreciable	6,315,775	6,315,775
Capital assets - depreciable, net of accumulated depreciation	6,241,875	7,210,104
Total assets	17,907,516	19,561,003
Deferred Outflow of Resources		
Loss on refunding	-	6,108
Liabilities		
Current liabilities		
Accounts payable	149,702	166,124
Accrued liabilities	92,607	89,332
Customer deposits	12,150	12,150
Interest payable	74,885	174,429
Noncurrent liabilities		
Due within one year	1,693,872	1,591,522
Due in more than one year	15,859,306	17,473,389
Total liabilities	17,882,522	19,506,946
Net Position		
Net investment in capital assets	(827,410)	(1,512,421)
Unrestricted	852,404	1,572,587
Total net position	$ 24,994	$ 60,166

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, 2016 AND 2015

	2016	2015
Operating revenues		
Charges for services	$ 2,690,120	$ 2,307,929
Other operating revenue	422,038	428,803
Total operating revenues	3,112,158	2,736,732
Operating expenses		
Salaries and wages	635,650	634,889
Employee benefits	268,074	255,760
Contractual services	379,500	188,064
Materials and supplies	114,440	154,594
Public utilities expense	16,079	16,827
Repair and maintenance	1,169,701	925,764
State of Georgia permits	47,910	48,206
Other services and charges	147,614	163,195
Depreciation	968,228	983,600
Total operating expenses	3,747,196	3,370,899
Operating loss	(635,038)	(634,167)
Nonoperating revenues (expenses)		
Intergovernmental revenue	1,077,709	949,527
Interest income	718	717
Interest expense	(478,560)	(603,794)
Total nonoperating revenues (expenses)	599,867	346,450
Change in net position	(35,171)	(287,717)
Net position, beginning of year	60,165	347,882
Net position, end of year	$ 24,994	$ 60,165

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 3,105,251	$ 2,697,165
Cash paid to employees	(900,449)	(885,703)
Cash paid to suppliers for goods and services	(1,743,477)	(1,177,058)
Net cash provided by operating activities	461,325	634,404
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue	1,077,709	949,527
Net cash provided by noncapital financing activities	1,077,709	949,527
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(9,885,000)	(675,000)
Payments on capital lease	(739,347)	(719,681)
Purchase of capital assets	-	(388,000)
Proceeds from sale of capital assets	-	-
Interest paid	(571,995)	(610,004)
Proceeds from issuance of new bonds	8,965,000	-
Net cash used in capital and related financing activities	(2,231,342)	(2,392,685)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	718	717
Net cash provided by investing activities	718	717
Net decrease in cash and cash equivalents	(691,590)	(808,037)
Cash and cash equivalents, beginning of year	5,848,254	6,656,291
Cash and cash equivalents, end of year	$ 5,156,664	$ 5,848,254
Per Statement of Net Position:		
Cash and cash equivalents	$ 1,572,378	$ 1,412,753
Restricted cash	3,584,286	4,435,501
	$ 5,156,664	$ 5,848,254

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
Reconciliation of operating loss to net cash provided by operating activities		
Operating loss	$ (635,038)	$ (634,167)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation expense	968,228	983,600
Increase in accounts receivable	(17,175)	(71,090)
Increase in due from other governments	(3,759)	(51)
Decrease in due from organizations	14,027	31,574
Decrease in inventory	575	575
Increase (decrease) in accounts payable	(16,422)	155,822
Increase in accrued liabilities	3,275	4,946
Increase in landfill closure/postclosure care accrual	147,614	163,195
Net cash provided by operating activities	$ 461,325	$ 634,404

Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION
(unaudited)

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

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Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. ..... 168 - 178

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 180 - 195

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..... 196 - 200

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. .....201 and 202

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. ..... 203 - 211

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			
	2007	2008	2009	2010
Primary Government				
Governmental activities:				
Net investment in capital assets	$ 749,406,335	$ 759,074,562	$ 753,274,788	$ 735,121,802
Restricted	104,822,668	150,204,827	165,868,588	195,512,647
Unrestricted	63,539,580	28,375,900	17,814,762	9,678,363
Total governmental net position	$ 917,768,583	$ 937,655,289	$ 936,958,138	$ 940,312,812
Business-type activities				
C-Tran Public Transit:*				
Net investment in capital assets	$ 4,791,260	$ 3,737,007	$ 3,034,571	$ 2,641,377
Restricted	-	-	-	-
Unrestricted	67,862	1,131,188	1,993,435	4,756,431
Total business-type net position	$ 4,859,122	$ 4,868,195	$ 5,028,006	$ 7,397,808
Primary government:				
Net investment in capital assets	$ 754,197,595	$ 762,811,569	$ 756,309,359	$ 737,763,179
Restricted	104,822,668	150,204,827	165,868,588	195,512,647
Unrestricted	63,607,442	29,507,088	19,808,197	14,434,794
Total primary government net position	$ 922,627,705	$ 942,523,484	$ 941,986,144	$ 947,710,620
Component Units				
Landfill Authority:				
Net investment in capital assets	$ 1,568,835	$ 1,075,833	$ (2,140,272)	$ 295,105
Restricted	-	4,422,081	505,500	505,500
Unrestricted	(91,138)	(4,496,146)	1,636,635	(760,495)
Total net position	$ 1,477,697	$ 1,001,768	$ 1,863	$ 40,110
Airport Authority:***				
Net investment in capital assets	$ 18,483,352	$ 18,214,272	$ 18,340,342	$ 18,604,629
Restricted	-	-	-	-
Unrestricted	(1,183,762)	(1,146,833)	(1,360,241)	(1,292,458)
Total net position	$ 17,299,590	$ 17,067,439	$ 16,980,101	$ 17,312,171
Development Authority:****				
Net investment in capital assets	$ (1,781,703)	$ (2,175,096)	$ (2,175,096)	$ (1,664,659)
Restricted	816,791	806,330	664,962	724,831
Unrestricted	(11,530,545)	(12,190,645)	(13,438,013)	(8,493,048)
Total net position (deficit)	$ (12,495,457)	$ (13,559,411)	$ (14,948,147)	$ (9,432,876)
Housing Authority:**				
Net investment in capital assets	$ 536,918	$ 434,622	$ 117,015	$ 159,616
Restricted	-	-	-	-
Unrestricted	4,372,959	4,840,351	5,421,186	5,371,544
Total net position	$ 4,909,877	$ 5,274,973	$ 5,538,201	$ 5,531,160
Hospital Authority:**				
Net investment in capital assets	$ -	$ -	$ 12,564	$ 12,564
Restricted	-	-	-	-
Unrestricted	-	-	5,784	5,454
Total net position	$ -	$ -	$ 18,348	$ 18,018
Board of Health:				
Net investment in capital assets	$ 193,679	$ 268,086	$ 390,764	$ 296,143
Restricted	141,817	157,614	248,927	-
Unrestricted	(119,238)	163,645	424,939	1,084,329
Total net position	$ 216,258	$ 589,345	$ 1,064,630	$ 1,380,472

* The C-Tran Public Transit System became a business type activity of the County starting fiscal year 2007 and was discontinued in fiscal year 20

** 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.

*** 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.

2011	2012	2013	2014	2015	2016
$ 723,771,626	$ 721,578,555	$ 704,239,848	$ 711,745,427	$ 741,685,769	$ 691,454,980
213,142,962	221,217,988	231,045,459	233,959,382	243,428,519	227,602,181
421,214	17,740,857	14,681,815	6,729,181	(267,261,847)	(229,984,474)
$ 937,335,802	$ 960,537,400	$ 949,967,122	$ 952,433,990	$ 717,852,441	$ 689,072,687
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ 723,771,626	$ 721,578,555	$ 704,239,848	$ 711,745,427	$ 741,685,769	$ 691,454,980
213,142,962	221,217,988	231,045,459	233,959,382	243,428,519	227,602,181
421,214	17,740,857	14,681,815	6,729,181	(267,261,847)	(229,984,474)
$ 937,335,802	$ 960,537,400	$ 949,967,122	$ 952,433,990	$ 717,852,441	$ 689,072,687
$ (28,166)	$ (547,577)	$ (741,554)	$ (1,517,341)	$ (1,512,421)	$ (827,471)
-	-	-	-	-	-
1,163,272	1,514,358	1,543,542	1,865,223	1,572,587	852,465
$ 1,135,106	$ 966,781	$ 801,988	$ 347,882	$ 60,166	$ 24,994
$ 18,603,856	$ 1,229,457	$ 1,229,457	$ -	$ -	$ -
-	-	-	-	-	-
(1,332,161)	13,759,821	13,685,723	-	-	-
$ 17,271,695	$ 14,989,278	$ 14,915,180	$ -	$ -	$ -
$ (1,664,659)	$ (887,452)	$ -	$ -	$ -	$ -
214,831	191,651	-	-	-	-
(6,766,829)	(6,469,560)	-	-	-	-
$ (8,216,657)	$ (7,165,361)	$ -	$ -	$ -	$ -
$ 246,720	$ 242,294	$ 1,224,054	$ 1,301,290	$ 1,478,912	$ 494,044
-	-	419,217	371,024	273,755	424,195
5,441,293	5,374,487	3,639,348	3,863,550	4,022,574	5,847,105
$ 5,688,013	$ 5,616,781	$ 5,282,619	$ 5,535,864	$ 5,775,241	$ 6,765,344
$ 12,564	$ 12,564	$ 12,564	$ 12,564	$ -	$ -
-	-	-	-	-	-
4,969	4,514	3,857	3,115	2,340	1,545
$ 17,533	$ 17,078	$ 16,421	$ 15,679	$ 2,340	$ 1,545
$ 362,838	$ 344,193	$ 354,441	$ 313,882	$ 254,841	$ 279,256
541,075	367,807	507,434	1,058,187	999,382	1,134,110
552,087	818,853	843,063	882,748	(5,705,993)	(4,370,342)
$ 1,456,000	$ 1,530,853	$ 1,704,938	$ 2,254,817	$ (4,451,770)	$ (2,956,976)

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CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

	2007	2008	2009	2010	2011
Primary government					
Expenses					
Governmental activities:					
General Government	$ 44,237,771	$ 51,989,155	$ 46,231,086	56,931,450	55,746,391
Tax assessment collection	3,359,018	3,839,855	4,346,128	3,825,418	3,585,267
Courts and law enforcement	59,180,840	64,183,950	67,608,918	69,147,468	69,958,065
Public safety	55,977,576	64,730,372	67,010,109	65,305,007	62,584,041
Transportation and development	41,435,765	41,725,547	41,036,532	26,471,707	34,634,470
Planning and zoning	2,673,882	2,373,296	2,142,016	1,822,164	1,494,068
Public transit system	-	-	-	-	-
Libraries	3,805,467	3,920,627	3,811,565	3,750,263	3,465,394
Parks and recreation	9,720,858	11,462,492	10,972,238	10,816,187	10,037,118
Health and welfare	8,087,767	7,102,560	3,640,722	9,742,442	13,527,957
Economic development	-	-	-	-	-
Intergovernmental	-	-	1,454,670	11,562,964	11,404,252
Other general government	-	-	-	-	-
Interest on long-term debt	1,130,827	678,423	2,208,501	2,791,294	1,722,851
Total governmental activities expenses	229,609,771	252,006,277	250,462,485	262,166,364	268,159,874
Business-type activities:					
C-Tran public transit	7,425,491	9,358,244	8,955,553	7,203,420	2,687,698
Total business-type expenses	7,425,491	9,358,244	8,955,553	7,203,420	2,687,698
Total primary government expenses	$ 237,035,262	$ 261,364,521	$ 259,418,038	$ 269,369,784	$ 270,847,572
Program revenues					
Governmental activities:					
General government	$ 5,437,726	$ 5,092,397	$ 11,756,607	13,783,987	12,094,292
Tax assessment collection	3,920,766	3,864,049	3,933,606	4,458,557	3,245,423
Courts and law enforcement	11,261,645	13,355,595	14,094,996	15,365,784	15,373,018
Public safety	8,656,649	9,383,464	10,321,719	10,170,320	10,014,353
Transportation and development	110,842	32,395	29,647	117,380	31,143
Planning and zoning	7,371,637	6,124,692	74,415	-	66,561
Libraries	124,751	130,241	130,311	146,375	202,762
Parks and recreation	2,173,973	2,155,340	2,330,219	2,296,305	2,475,853
Health and welfare	562,255	568,620	635,891	543,811	537,659
Economic development					
Operating grants & contributions	7,714,129	7,873,770	7,113,537	16,629,839	22,664,904
Capital grants & contribution	45,708,193	18,301,338	4,582,442	929,209	592,935
Total governmental program revenues	$ 93,042,566	$ 66,881,901	$ 55,003,390	$ 64,441,567	$ 67,298,903
Business-type activities:					
Charges for services:					
C-Tran public transit	$ 1,781,044	$ 2,303,043	$ 2,566,429	$ 1,616,374	$ 147,025
Operating grants & contributions	-	-	59,163	1,356,848	479,642
Capital grants & contributions	6,529,350	1,272,975	-	-	-
Total business-type revenues	8,310,394	3,576,018	2,625,592	2,973,222	626,667
Total primary government revenues	$ 101,352,960	$ 70,457,919	$ 57,628,982	$ 67,414,789	$ 67,925,570
Net (Expense) Revenue					
Governmental activities	$ (136,567,205)	$ (185,124,376)	$ (195,459,095)	$ (197,724,797)	$ (200,860,971)
Business-type activities	884,903	(5,782,226)	(6,329,961)	(4,230,198)	(2,061,031)
Total primary government net expense	$ (135,682,302)	$ (190,906,602)	$ (201,789,056)	$ (201,954,995)	$ (202,922,002)
General Revenues and Other Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	$ 88,703,011	$ 92,345,642	$ 98,175,278	$ 108,861,498	$ 96,378,260
Local option sales tax	40,272,963	40,242,562	37,527,641	36,457,343	35,673,992
Special purpose local option sales tax	53,425,857	52,727,468	46,876,765	46,102,925	44,306,780
Other taxes	16,376,614	16,236,687	15,250,268	15,321,946	15,525,749
Earnings on investments	8,332,380	7,824,662	2,980,046	707,994	662,403
Miscellaneous	1,003,209	1,094,315	-	227,765	-
Insurance claim refunds	134,332	279,219	433,244	-	-
Gain (loss) on sale of capital assets	-	51,826	6,086	-	-
Special item - receipt of assets from Airport Authority	-	-	-	-	-
Special item - loss on sale of Hospital	-	-	-	-	-
Transfers	(3,974,219)	(5,791,299)	(6,489,772)	(6,600,000)	5,336,777
Total governmental activities	204,274,147	205,011,082	194,759,556	201,079,471	197,883,961
Business-type activities:					
Transfers	3,974,219	5,791,299	6,489,772	6,600,000	(5,336,777)
Total business-type activities	3,974,219	5,791,299	6,489,772	6,600,000	(5,336,777)
Total primary government	$ 208,248,366	$ 210,802,381	$ 201,249,328	$ 207,679,471	$ 192,547,184
Change In Net Position					
Governmental activities	67,706,942	19,886,706	(699,539)	3,354,674	(2,977,010)
Infrastructure adjustment *	-	-	-	-	-
Net position - beginning of year	569,349,171	637,056,113	937,657,677	936,958,138	-
Net position - end of year	637,056,113	656,942,819	936,958,138	940,312,812	(2,977,010)
Business-type activities	-	9,073	159,811	2,369,802	(7,397,808)
Net position - beginning of year	4,859,122	4,859,122	4,868,195	5,028,006	7,397,808
Net position - end of year	4,859,122	4,868,195	5,028,006	7,397,808	-
Total primary government	67,706,942	19,895,779	(539,728)	5,724,476	(10,374,818)
Infrastructure adjustment *	-	-	-	-	-
Net position - beginning of year	569,349,171	637,056,113	942,525,872	941,986,144	947,710,620
Net position - end of year	$ 637,056,113	$ 656,951,892	$ 941,986,144	$ 947,710,620	$ 937,335,802

2012	2013	2014	2015	2016
49,337,166	51,276,996	61,525,113	68,749,410	64,666,296
3,643,037	3,763,963	3,803,353	4,048,319	3,188,392
69,082,286	72,627,265	71,794,661	75,245,215	65,861,282
63,819,482	69,689,021	70,211,545	72,521,224	57,662,870
28,703,440	35,917,073	31,820,116	39,749,431	39,608,888
1,440,658	1,558,566	1,479,129	1,513,173	1,568,944
-	-	-	-	-
3,792,754	4,784,720	3,690,176	3,974,821	3,659,536
10,959,699	14,282,004	13,641,342	14,962,260	12,194,124
9,970,630	11,784,503	9,966,715	17,589,888	10,519,271
-	1,536,946	1,442,006	1,638,740	1,971,654
11,700,034	-	-	-	-
-	-	-	-	-
2,117,677	3,678,309	2,048,776	5,076,175	3,452,694
254,566,863	270,899,366	271,422,932	305,068,656	264,353,951
-	-	-	-	-
-	-	-	-	-
$ 254,566,863	$ 270,899,366	$ 271,422,932	$ 305,068,656	$ 264,353,951
11,965,461	14,398,940	13,869,157	13,637,190	16,281,685
2,856,041	2,755,359	2,975,708	2,948,793	2,903,759
17,771,910	16,471,934	14,916,412	15,052,110	14,843,874
9,493,606	8,089,156	10,237,246	10,408,060	10,613,659
51,088	23,703	78,266	58,928	44,793
-	-	138,836	-	-
204,909	216,122	252,188	220,165	228,424
2,414,929	2,212,699	1,886,297	2,520,420	2,471,476
122,584	181,808	794,087	693,574	346,787
	1,547,997	1,695,801	1,703,742	1,721,673
17,197,928	16,804,612	17,614,440	11,628,156	12,814,439
146,417	228,144	1,555,675	364,759	96,741
$ 62,224,873	$ 62,930,474	$ 66,014,113	$ 59,235,897	62,367,310
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 62,224,873	$ 62,930,474	$ 66,014,113	$ 59,235,897	$ 62,367,310
$ (192,341,990)	$ (207,968,892)	$ (205,408,819)	$ (245,832,759)	$ (201,986,641)
-	-	-	-	-
$ (192,341,990)	$ (207,968,892)	$ (205,408,819)	$ (245,832,759)	$ (201,986,641)
$ 117,547,632	$ 103,617,550	$ 102,882,133	$ 109,068,751	$ 119,012,325
36,412,628	37,590,897	30,970,551	31,476,201	34,200,322
46,521,012	47,458,473	42,425,241	44,128,527	43,026,900
14,973,029	15,850,025	16,567,734	17,415,373	18,915,496
12,322	386,625	114,848	56,159	48,298
-	-	-	-	-
-	-	-	-	-
76,965	37,845	-	-	-
-	-	14,915,180	-	-
-	-	-	-	(41,996,454)
-	(56,425)	-	-	-
215,543,588	204,884,990	207,875,687	202,145,011	173,206,887
-	-	-	-	-
-	-	-	-	-
$ 215,543,588	$ 204,884,990	$ 207,875,687	$ 202,145,011	$ 173,206,887
23,201,598	(3,083,902)	2,466,868	(43,687,748)	(28,779,754)
-	-	-	-	-
937,335,802	953,051,024	949,967,122	761,540,189	717,852,441
960,537,400	949,967,122	952,433,990	717,852,441	689,072,687
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
23,201,598	(3,083,902)	2,466,868	(43,687,748)	(28,779,754)
-	-	-	-	-
937,335,802	953,051,024	949,967,122	761,540,189	717,852,441
$ 960,537,400	$ 949,967,122	$ 952,433,990	$ 717,852,441	$ 689,072,689

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	2007	2008	2009	2010	2011
Component Units					
Expense					
Landfill authority	$ 2,729,761	$ 2,341,218	$ 3,633,101	$ 2,703,163	$ 2,846,519
Airport authority	1,482,376	1,549,793	1,071,651	999,854	1,039,368
Development authority**	2,884,218	2,913,515	3,070,791	2,886,411	2,681,641
Housing authority*	3,892,810	3,191,749	7,718,380	3,269,435	3,083,837
Hospital authority*	-	-	1,576,170	2,100,231	2,052,097
Board of health	8,811,544	9,085,351	8,799,169	10,081,713	10,479,847
Total Component Units	$ 19,800,709	$ 19,081,626	$ 25,869,262	$ 22,040,807	$ 22,183,309
Program Revenue					
Landfill authority					
Charges for services	$ 2,530,157	$ 2,336,900	$ 2,084,310	$ 2,097,883	$ 1,937,592
Operating grants & contributions	-	-	-	-	2,000,000
Capital grants & contributions	27,802	-	526,842	200,000	-
Total landfill revenues	$ 2,557,959	$ 2,336,900	$ 2,611,152	$ 2,297,883	$ 3,937,592
Airport authority					
Charges for services	$ 1,408,590	$ 1,247,312	$ 882,944	$ 811,619	$ 896,039
Operating grants & contributions	-	-			102,853
Capital grants & contributions	597,266	67,730	101,369	350,078	-
Total airport revenues	$ 2,005,856	$ 1,315,042	$ 984,313	$ 1,161,697	$ 998,892
Development Authority**					
Charges for services	$ 1,679,669	$ 1,819,103	$ 1,669,618	$ 1,896,212	$ 1,695,335
Operating grants & contributions	-	-	-	2,148,547	2,202,100
Capital grants & contributions	-	-	-	-	-
Total development authority revenues	$ 1,679,669	$ 1,819,103	$ 1,669,618	$ 4,044,759	$ 3,897,435
Housing Authority*					
Charges for services	$ 2,804,521	$ 2,921,060	$ 2,979,394	$ 2,857,100	$ 2,873,404
Operating grants & contributions	774,171	396,756	4,764,541	341,097	350,000
Capital grants & contributions	410,504	-	-	-	-
Total board of health revenues	$ 3,989,196	$ 3,317,816	$ 7,743,935	$ 3,198,197	$ 3,223,404
Hospital Authority*					
Charges for services	$ -	$ -	$ 1,575,825	$ 2,099,901	$ 2,051,612
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	$ -	$ -	$ 1,575,825	$ 2,099,901	$ 2,051,612
Board of health					
Charges for services	$ 1,930,256	$ 2,090,712	$ 2,186,065	$ 2,565,147	$ 2,661,235
Operating grants & contributions	6,866,519	7,367,726	7,088,389	7,832,408	7,894,140
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	$ 8,796,775	$ 9,458,438	$ 9,274,454	$ 10,397,555	$ 10,555,375
Net (Expense) Revenue					
Landfill	$ (171,802)	$ (4,318)	$ (1,021,949)	$ (405,280)	$ 1,091,073
Airport	523,480	(234,751)	(87,338)	161,843	(40,476)
Development authority**	(1,204,549)	(1,094,412)	(1,401,173)	1,158,348	1,215,794
Housing authority*	96,386	126,067	25,555	(71,238)	139,567
Hospital authority*	N/A	N/A	(345)	(330)	(485)
Board of health	(14,769)	373,087	475,285	315,842	75,528

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

(Continued)

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	2007	2008	2009	2010	2011
Component Units - Continued					
General Revenues					
Landfill authority:					
Earnings on investments	$ 425,633	$ 162,826	$ 22,044	$ 5,541	$ 3,923
Miscellaneous	-	(703,741)	-	-	-
Gain (loss) on sale of capital assets	-	69,304	-	-	-
	$ 425,633	$ (471,611)	$ 22,044	$ 5,541	$ 3,923
Airport authority:					
Earnings on investments	$ -	$ -	$ -	$ -	$ -
Insurance claim refunds	149,175	-	-	-	-
Gain (loss) on sale of capital assets	-	2,600	-	-	-
Special item - transfer of funds to Clayton County	-	-	-	-	-
	$ 149,175	$ 2,600	$ -	$ -	$ -
Development authority:**					
Earnings on investments	$ 35,974	$ 30,458	$ 12,437	$ 1,917	$ 425
Gain (loss) on sale of capital assets	-	-	-	-	-
	$ 35,974	$ 30,458	$ 12,437	$ 1,917	$ 425
Housing authority:*					
Earnings on investments	$ 164,271	$ 239,029	$ 161,821	$ 64,197	$ 17,286
Miscellaneous	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-
	$ 164,271	$ 239,029	$ 161,821	$ 64,197	$ 17,286
Board of health:					
Miscellaneous	$ -	$ -	-	-	-
Change In Assets					
Landfill	$ 253,831	$ (475,929)	$ (999,905)	$ (399,739)	$ 1,094,996
Airport	672,655	(232,151)	(87,338)	161,843	(40,476)
Development authority**	(1,168,575)	(1,063,954)	(1,388,736)	1,160,265	1,216,219
Housing authority*	260,657	365,096	187,376	(7,041)	156,853
Hospital authority*	-	-	(345)	(330)	(485)
Board of health	(14,769)	373,087	475,285	315,842	75,528

* 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.

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

2012	2013	2014	2015	2016
$ 311	$ 1,320	$ 718	$ 717	$ 718
-	-	-	-	-
-	-	177,306	-	-
$ 311	$ 1,320	$ 178,024	$ 717	$ 718
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	(14,915,180)	-	-
$ -	$ -	$ (14,915,180)	$ -	$ -
$ 501	$ -	$ -	$ -	$ -
-	-	-	-	-
$ 501	$ -	$ -	$ -	$ -
$ 9,280	$ 11,933	$ 8,266	$ 5,270	$ 8,285
-	-	-	-	-
-	-	-	-	2,045,051
$ 9,280	$ 11,933	$ 8,266	$ 5,270	$ 2,053,336
-	-	-	-	-
$ (168,325)	$ (24,880)	$ (454,106)	$ (287,717)	$ (35,171)
(2,282,417)	(74,098)	(14,915,180)	-	-
1,051,296	-	-	-	-
(71,232)	(166,401)	253,245	239,377	990,103
(455)	(657)	(742)	(13,339)	(795)
74,853	174,085	549,879	1,438,581	1,494,794

CLAYTON COUNTY, GEORGIA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2007	2008	2009	2010	2011
General Fund					
Reserved	$ 4,575,762	$ 3,373,559	$ 2,164,681	$ 1,905,155	$ -
Unreserved	38,236,667	28,125,458	25,680,384	26,948,928	-
Nonspendable	-	-	-	-	1,424,176
Committed	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	-	-	-	-	23,790,836
Unassigned	-	-	-	-	8,816,123
Total general fund	$ 42,812,429	$ 31,499,017	$ 27,845,065	$ 28,854,083	$ 34,031,135
All Other Governmental Funds					
Reserved	$ 39,207,873	$ 61,593,123	$ 80,823,572	$ 19,348,415	$ -
Unreserved, reported in:					
Special revenue funds	12,687,707	12,855,862	14,955,760	17,801,430	-
Capital projects funds	70,910,181	86,391,361	82,668,267	171,179,207	-
Nonspendable	-	-	-	-	35,507
Committed	-	-	-	-	-
Restricted	-	-	-	-	213,142,962
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	$ 122,805,761	$ 160,840,346	$ 178,447,599	$ 208,329,052	$ 213,178,469

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.

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

CLAYTON COUNTY, GEORGIA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2007	2008	2009	2010
Revenues				
Property taxes	$ 89,101,227	$ 94,017,509	$ 98,318,726	$ 108,760,929
Other taxes	110,075,434	109,206,717	98,021,997	97,958,326
Licenses and permits	7,395,721	6,118,566	4,957,135	4,478,302
Intergovernmental	12,178,854	14,769,471	12,136,848	20,954,951
Charges for services	23,651,432	25,739,784	26,306,892	26,506,330
Fines and forfeitures	6,495,865	7,936,281	8,257,729	7,979,563
Interest and dividends	8,332,380	7,824,662	2,980,046	1,373,668
Other revenue	1,003,209	1,094,315	2,468,411	3,744,601
Gift and donations	121,049	129,777	135,875	112,146
Total revenues	258,355,171	266,837,082	253,583,659	271,868,816
Expenditures				
General government	43,439,662	48,381,630	48,066,625	50,976,155
Tax assessment and collection	3,344,274	3,665,939	3,689,128	3,677,606
Courts and law enforcement	56,587,839	60,264,145	63,464,031	66,007,586
Public safety	53,680,179	59,996,569	63,048,211	61,278,785
Transportation and development	24,912,011	23,332,929	8,145,178	8,516,409
Planning and zoning	2,708,250	2,298,252	2,082,846	1,769,044
Public transit system	-	-	-	-
Libraries	3,586,507	3,584,986	3,514,726	3,468,962
Parks and recreation	8,360,280	9,466,515	9,513,759	8,654,621
Health and welfare	7,482,432	6,465,545	3,062,477	9,890,374
Energy conservation	-	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	1,454,670	11,562,964
Other general government	-	-	-	-
Capital outlay	24,956,808	21,479,711	31,954,358	11,327,982
Debt service:				
Principal	3,385,000	4,100,792	5,243,406	4,315,366
Interest	1,125,167	967,598	-	-
Bond issuance cost	-	-	-	-
Fiscal agent fees	34	10,807	-	-
Total expenditures	233,568,443	244,015,418	243,239,415	241,445,854
Excess (deficiency) of revenues over expenditures	24,786,728	22,821,664	10,344,244	30,422,962
Other Financing Sources (Uses):				
Transfers in	7,151,354	11,593,853	13,494,446	7,295,685
Transfers out	(11,125,573)	(17,385,152)	(16,404,193)	(13,895,685)
Sale of capital assets	518,950	155,946	50,285	-
Issuance of debt	-	8,759,863	560,000	-
Issuance of capital leases	2,464,433	495,780	-	6,839,744
Premium on debt issuance	-	-	-	-
Proceeds from insurance claims	134,332	279,219	433,244	227,765
Other	-	-	-	-
Payments to escrow agent	-	-	-	-
Total other financing sources (uses)	(856,504)	3,899,509	(1,866,218)	467,509
Special item - transfer of funds from Airport Authority	-	-	-	-
Net change in fund balances	$ 23,930,224	$ 26,721,173	$ 8,478,026	$ 30,890,471
Debt service as a percentage of noncapital expenditures	2.2%	2.3%	2.4%	1.9%

2011	2012	2013	2014	2015	2016
$ 96,048,417	$ 117,019,786	$ 103,109,934	$ 103,510,912	$ 108,277,002	$ 118,270,131
96,228,697	97,906,669	100,899,395	89,963,526	93,020,101	96,142,718
5,084,930	5,500,905	6,460,322	6,113,316	5,797,618	7,916,993
23,010,571	20,340,608	17,204,300	19,574,444	14,343,603	15,501,979
25,011,329	24,341,202	25,503,844	27,476,010	28,198,203	28,373,449
7,572,869	6,569,877	7,145,599	8,120,495	8,098,132	7,749,789
1,117,726	21,744	386,625	114,871	56,159	48,298
6,026,269	5,364,871	6,339,034	3,006,499	2,340,274	2,670,634
137,612	97,988	122,203	281,434	357,764	95,041
260,238,420	277,163,650	267,171,256	258,161,507	260,488,856	276,769,032
49,879,493	46,262,342	46,194,987	49,681,015	59,280,475	52,910,370
3,356,856	3,410,881	3,466,326	3,519,089	3,544,414	3,608,921
66,467,547	66,024,422	67,300,623	66,394,810	68,590,110	69,100,290
57,435,567	58,885,191	59,181,273	60,011,391	63,581,390	64,079,531
12,581,266	9,783,870	15,809,495	12,764,347	19,220,143	20,302,804
1,451,831	1,395,618	1,476,870	1,404,051	1,389,134	1,694,073
-	-	-	-	-	-
3,402,516	3,423,366	4,408,367	3,262,368	3,453,637	3,622,655
7,426,986	8,564,135	8,352,947	7,773,042	9,519,399	8,181,103
14,105,060	9,414,709	11,054,282	9,106,840	16,088,977	9,051,209
179,024	282,261	448,456	-	-	-
-	-	1,264,538	1,169,597	1,366,331	1,699,814
11,404,252	11,700,034	11,935,806	10,825,514	10,019,915	8,602,297
-	-	-	-	-	-
26,297,808	27,029,362	22,777,652	25,039,932	72,739,316	27,739,306
4,792,836	1,881,553	3,689,330	-	-	-
1,873,564	1,972,629	2,293,321	6,134,067	8,940,090	19,477,089
-	-	-	-	-	-
-	-	-	-	-	-
260,654,606	250,030,373	259,654,273	257,086,063	337,733,331	290,069,462
(416,186)	27,133,277	7,516,983	1,075,444	(77,244,475)	(13,300,430)
15,207,130	6,090,141	8,496,109	15,997,042	11,599,063	21,381,987
(9,870,353)	(6,090,141)	(8,552,534)	(15,997,042)	(11,599,063)	(21,381,987)
674,084	168,033	132,366	145,754	72,893	-
-	-	14,920,000	-	75,000,000	18,945,000
4,134,707	979,709	4,452	-	-	-
-	-	2,121,347	-	-	-
297,087	103,275	309,936	212,435	93,464	55,188
-	-	(17,129,898)	-	-	-
-	-	-	-	-	(17,387,801)
10,442,655	1,251,017	301,778	358,189	75,166,357	1,612,387
-	-	-	13,685,722	-	-
$ 10,026,469	$ 28,384,294	$ 7,818,761	$ 15,119,355	$ (2,078,118)	$ (11,688,043)
2.8%	1.7%	2.6%	2.7%	3.4%	7.4%

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY - OVERALL

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
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

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
8,653,508	21,633,770	716,235	7,937,273	29.014	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
8,653,508	21,633,770	979,974	7,673,534	20.000	40.00%
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%

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)

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
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

STATE OF GEORGIA

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
8,653,508	21,633,770	590,267	8,063,241	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
8,653,508	21,633,770	347,901	8,305,607	0.250	40.00%
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%

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

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
2,176,702	5,441,755	120,475	2,056,227	8.764	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
6,476,807	16,192,018	595,760	5,881,047	8.764	40.00%
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%

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

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
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

CLAYTON COUNTY BONDS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
2,176,702	5,441,755	48,985	2,127,717	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
6,476,807	16,192,018	233,362	6,243,445	0.000	40.00%
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%

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

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2007	5,077,481	12,693,702	116,183	290,459	388,979	972,447
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
5,582,643	13,956,608	534,761	5,047,883	3.900	40.00%
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%

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[1] GOVERNMENTS
LAST TEN CALENDAR YEARS

Direct & Overlapping:

	Clayton County Board of Commissioners		
Calendar Year	M & O Millage	Debt Service Millage	Total Direct Rate
2006	8.764	-	8.764
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

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2006	42.474	39.507	35.914
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

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

Clayton County School Board				Overlapping	
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	Total Direct & Overlapping Rates
20.000	-	20.000	0.250	3.900	32.914
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

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
36.914	40.414	38.682	3.900
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

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year	2016			2015			2014			2013			2012		
Calendar year	2015			2014			2013			2012			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	$ 568,806,683	1	8.03%	$ 563,972,106	1	8.24%	$ 589,033,214	1	8.58%	$ 641,579,854	1	9.20%	$ 701,593,520	1	9.46%
City of Atlanta	56,245,013	3	0.79%	51,764,494	4	0.76%	-		0.00%	-		0.00%	48,621,606	6	0.66%
Atlantic Southeast	-			-		0.00%	-		0.00%	67,607,697	3	0.97%	82,540,483	4	1.11%
Georgia Power Co.	157,719,063	2	2.23%	135,967,251	3	1.99%	140,279,975	2	2.04%	131,769,857	2	1.89%	121,838,827	2	1.64%
Air Tran Airways	-			142,275,921	2	2.08%	97,945,730	3	1.43%	51,191,946	4	0.73%	99,902,245	3	1.35%
ExpressJet Airlines	36,451,743	7	0.51%	45,665,578	5	0.67%	52,203,423	4	0.76%	-		-	-		-
AMB Partners	31,271,290	8	0.44%	26,388,320	8	0.39%	30,119,536	7	0.44%	35,873,177	6	0.51%	56,950,343	5	0.77%
Comair	-			-		-	-		-	-		-	-		-
BellSouth	-			-		-	-		-	27,397,162	8	-	-		-
Atlanta Gas Light	37,822,720	6	0	36,539,332	7	0.53%	35,920,406	6	0.52%	34,410,459	7	0.49%	35,301,067	8	0.48%
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%	23,451,187	10	0.32%
Avis	-			-		-	-		-	-		-	-		-
Alamo	-			-		-	-		-	-		-	-		-
Southlake Mall	-			-		-	-		-	-		-	24,099,400	9	0.32%
Hertz	-			-		-	-		-	-		-	-		-
LPF Atlanta Southpark	-			-		-	16,524,200	10	-	-		-	-		-
Inland Southeast	-			-		-	-		-	-		-	-		-
Fedex Ground	-			-		-	-		-	-		-	-		-
Clorox Company	47,209,874	5	0.67%	44,503,410	6	0.65%	45,860,495	5	0.67%	39,942,917	5	0.57%	41,781,181	7	0.56%
Southwest Airlines	48,645,141	4	0.69%	21,524,748	9	0.31%	-		-	-		-	-		-
Kroger	25,558,704	9	0.36%												
Highwoods Realty	-			-		-	17,822,163	9	-	24,328,563	9	-	-		-
Subtotal (10 largest)	1,034,614,908		14.61%	1,087,868,096		15.89%	1,046,658,891		14.75%	1,075,826,912		14.69%	1,236,079,859		16.67%
Balance of all others	6,047,164,950		85.39%	5,760,048,212		84.11%	5,817,441,508		85.25%	5,894,850,890		85.31%	6,180,628,039		83.33%
Total	$ 7,081,779,858		100.00%	$ 6,847,916,308		100.00%	$ 6,864,100,399		100.00%	$ 6,970,677,802		100.00%	$ 7,416,707,898		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.

2011 2010				2010 2009			2009 2008			2008 2007			2007 2006			2006 2005		
Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
$ 755,108,253	1	9.37%	Delta Airlines, Inc. *	$ 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%	$ -		-
46,724,664	6	0.58%	City of Atlanta	85,536,770	4	0.93%	92,557,359	4	0.97%	95,144,318	4	1.04%	110,324,175	2	1.27%	142,102,634	1	1.76%
154,469,085	2	1.92%	Atlantic Southeast	69,980,822	5	0.76%	89,682,513	5	0.94%	113,273,943	2	1.24%	100,810,587	3	1.16%	-		-
107,668,107	4	1.34%	Georgia Power Co.	109,306,126	3	1.19%	114,577,982	3	1.20%	104,935,778	3	1.14%	91,223,728	4	1.05%	95,000,933	3	1.18%
123,290,871	3	1.53%	Air Tran Airways	133,586,841	2	1.46%	156,916,487	2	1.65%	87,898,869	5	0.96%	77,601,947	5	0.90%	73,295,039	4	0.91%
-		-	ExpressJet Airlines	-		-	-		-	-		-	-		-	-		-
59,250,863	5	0.73%	AMB Partners	49,367,616	6	0.54%	53,260,900	6	0.56%	51,780,162	6	0.56%	49,092,318	6	0.57%	35,431,290	7	0.44%
-		-	Comair	-			-			-		0.00%	41,807,123	7	0.48%	-		-
29,774,643	9	0.37%	BellSouth	32,442,908	8	0.35%	36,017,587	8	0.38%	44,624,511	7	0.49%	41,556,772	8	0.48%	40,004,913	6	0.50%
33,507,900	8	0.42%	Atlanta Gas Light	36,572,078	7	0.40%	33,226,192	9	0.35%	36,031,634	8	0.39%	33,024,918	9	0.38%	31,535,698	9	0.39%
-		-	JC Penney	-		-	-		-	-		-	25,795,540	10	0.30%	-		-
-		-	Avis	-		-	-		-	-		-	-		-	46,503,007	5	0.58%
-		-	Alamo	-		-	-		-	-		-	-		-	33,037,284	8	0.41%
26,509,400	10	0.33%	Southlake Mall	28,949,090	10	0.32%	29,352,522	10	0.31%	25,005,256	9	0.27%	-		-	27,909,600	10	0.29%
-		-	Hertz	-		-	-		-	-		-	-		-	97,091,401	2	1.02%
-		-	LPF Atlanta Southpark	-		-	-		-	-		-	-		-	-		-
-		-	Inland Southeast	-		-	-		-	24,188,400	10	0.26%	-		-	-		-
-		-	Fedex Ground	-		-	43,144,568	7	0.45%	-		-	-		-	-		-
-		-	Clorox Company	29,094,800	9	0.32%	-		-	-		-	-		-	-		-
-		-	Southwest Airlines	-		-	-		-	-		-	-		-	-		-
-		-	Highwoods Realty	-		-	-		-	-		-	-		-	-		-
1,336,303,786		16.57%	Subtotal (10 largest)	1,266,239,061		13.83%	1,701,481,433		17.85%	1,381,864,768		15.07%	1,293,674,983		14.95%	621,911,799		7.71%
6,726,526,410		83.43%	Balance of all others	7,890,610,570		86.17%	7,832,408,682		82.15%	7,788,411,358		84.93%	7,359,833,542		85.05%	7,447,684,853		92.29%
$8,062,830,196		100.00%	Total	$9,156,849,631		100.00%	$9,533,890,115		100.00%	$9,170,276,126		100.00%	$8,653,508,525		100.00%	$8,069,596,652		100.00%

CLAYTON COUNTY, GEORGIA

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

Calendar Year Ended December 31	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Delinquent Tax Collection
		Amount	Percentage of Levy	
2006	212,186	168,603	79.46%	-
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%	-

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

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	**Percentage of Levy**	**Amount**	**Percentage of Levy**
168,603	79.46%	43,583	20.54%
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%

CLAYTON COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

		Governmental Activities		
	Fiscal Year	General Obligation Bonds	Percentage of Actual Property Value*	Per Capita**
****	2007	-	-	-
****	2008	-	-	-
****	2009	-	-	-
****	2010	-	-	-
****	2011	-	-	-
****	2012	-	-	-
****	2013	-	-	-
****	2014	-	-	-
	2015	75,000,000	1.08%	277
	2016	63,550,000	0.94%	232

	Component Units			
Fiscal Year	Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***
	Revenue Bonds	Capital Leases	Revenue Bonds	Notes Payable
2007	14,315,000	-	29,625,000	-
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	N/A
2016	8,810,000	4,575,060	N/A	N/A

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

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

Source: Clayton County Finance Department

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
2,938,000	24,505,000	27,443,000	0.41%	100.67
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

Housing Authority***	Hospital Authority	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds	Revenue Anticipation Certificates			
6,780,000	(1)	78,162,999	1.43%	285.04
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	-	136,860,550	1.97%	505.69
N/A	-	117,774,977	1.75%	429.73

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2015 information is not available at this time. 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. 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			
	2007	2008	2009	2010
Debt limit	$ 793,727,347	$ 843,099,880	$ 953,389,012	$ 915,685,000
Total net debt applicable to limit	-	-	-	-
Legal debt margin	$ 793,727,347	$ 843,099,880	$ 953,389,012	$ 915,685,000
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

Source: Clayton County Finance Department

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed Value*	$7,081,780,000
Debt Limit (10% of assessed value)**	708,178,000
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	$7,081,780,000

2011	2012	2013	2014	2015	2016
$ 806,283,000	$ 741,670,800	$ 697,067,800	$ 686,410,000	$ 684,791,600	$ 708,178,000
-	-	-	-	75,000,000	63,550,000
$ 806,283,000	$ 741,670,800	$ 697,067,800	$ 686,410,000	$ 609,791,600	$ 644,628,000
0.00%	0.00%	0.00%	0.00%	10.95%	8.97%

CLAYTON COUNTY, GEORGIA

PLEDGED - REVENUE COVERAGE
CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS

Primary Government

Clayton County Tourism Authority

Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00
2010	43,000	-	43,000	15,000	28,000	1.00
2011	47,250	-	47,250	20,000	27,250	1.00
2012	46,250	-	47,250	20,000	26,250	1.00
2013	55,409	-	55,409	20,000	25,250	1.00
2014	51,579	-	51,579	20,000	24,250	1.00
2015	54,272	-	54,272	20,000	23,250	1.00
2016	58,079	-	58,079	25,000	22,250	1.00

Urban Redevelopment Agency of Clayton County

Fiscal Year	Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2007	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	1,478,561	-	1,478,561	690,000	788,561	1.00
2012	1,478,992	-	1,478,992	715,000	763,992	1.00
2013	1,433,814	-	1,433,814	845,000	588,814	1.00
2014	1,471,050	-	1,471,050	815,000	656,050	1.00
2015	1,372,050	-	1,372,050	730,000	642,050	1.00
2016	1,336,550	-	1,336,550	730,000	606,550	1.00

Component Units

The Development Authority of Clayton County

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08
2010	3,897,435	1,523,790	2,373,645	1,450,000	1,157,851	0.91
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83
2012	3,804,536	1,397,574	2,406,962	1,560,000	627,356	1.10
2013	3,900,838	1,169,597	2,731,241	1,630,000	810,473	1.12
2014	4,083,876	1,366,331	2,717,545	1,695,000	741,461	1.12
2015	4,590,511	1,968,312	2,622,199	1,770,000	668,006	
2016	N/A	N/A	N/A	N/A	N/A	N/A

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

Clayton County Housing Authority

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2007	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2012	3,357,716	5,027,957	(1,670,241)	210,000	272,244	(3.46)
2013	3,537,855	3,249,524	288,331	220,000	264,369	0.60
2014	3,606,256	3,302,262	303,994	230,000	255,569	0.63
2015	3,903,856	3,551,302	352,554	240,000	246,369	0.72
2016	N/A	N/A	N/A	N/A	N/A	N/A

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

Clayton County Landfill Authority

Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54
2008	2,336,900	2,341,218	(4,318)	480,000	665,900	(0.01)
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)

Source: Clayton County Finance Department

CLAYTON COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	52,533	4.7%
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%

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

	2016		
Employer **	**Employees**	**Rank**	**Percentage of Total County Employment*****
Clayton County Board of Education	7,300	1	4.27%
Georgia Department of Transportation	6,000	2	3.51%
Clayton County Board of Commissioners	3,500	3	2.05%
Atlas Logistics	1,350	4	0.79%
Southern Regional Medical Center	1,100	5	0.64%
Wal-Mart	825	6	0.48%
FedEx Ground	800	7	0.47%
Fresh Express, Inc.	800	8	0.47%
TOTO USA Inc.	700	9	0.41%
Clayton State University	675	10	0.39%
	23,050		13.48%

	2006*		
Employer **	**Employees**	**Rank**	**Percentage of Total County Employment*****
Delta Air Lines Inc.	16,515	1	11.37%
Clayton County Board of Education	3,846	2	2.65%
Fort Gillem (U. S. Army)	3,419	3	2.35%
Southern Regional Health System	2,569	4	1.77%
Clayton County Board of Commissioners	1,935	5	1.33%
Clayton College & State University	1,500	6	1.03%
Wal-Mart	1,085	7	0.75%
Fresh Express	1,050	8	0.72%
Hartsfield-Jackson Atlanta International Airport	400	9	0.28%
Bellsouth	390	10	0.27%
	32,709		22.52%

* Information for 2007 employment is not available so 206

Source:

** 2016 - Clayton County Office of Economic Development. 2006 - Clayton County Chamber of Commerce - through a general business survey.

*** Total employment in Clayton County - 170,970 in 2016 and 145,260 in 2006. (Woods & Poole Economics Data Pamphlet 2006 and 2015).

CLAYTON COUNTY, GEORGIA

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government:										
Commissioners	25	25	26	28	24	25	26	30	32	32
Finance	36	37	38	38	38	37	33	33	38	38
Risk management	11	10	12	12	13	6	6	6	6	6
Computer center	31	48	52	53	53	54	56	57	59	59
Personnel	11	11	11	11	11	16	16	16	16	16
Central services	16	15	18	18	14	14	18	18	19	19
Registrar	4	5	5	5	5	6	4	6	5	5
Tax Assessment/Collection:										
Tax commissioner	32	29	31	31	32	31	31	31	31	21
Tax assessors	29	30	28	29	29	29	31	32	27	27
Courts and Law Enforcement:										
Superior court	37	36	37	39	38	34	36	33	35	35
State court	13	13	13	12	15	16	16	31	37	37
Magistrate court	8	8	8	9	9	6	8	9	9	9
Juvenile court	58	55	60	60	55	59	56	59	58	58
Probate court	11	12	10	12	12	11	12	12	16	16
Clerk of superior/magistrate court	33	29	31	34	33	33	33	33	34	34
Clerk of state court	20	17	19	22	21	22	20	23	24	24
Solicitor of state court	30	25	32	37	36	36	34	38	38	38
District attorney	60	59	58	62	65	64	63	65	63	63
State adult probation	12	7	6	5	3	3	3	2	2	2
Correctional facility	49	46	50	51	54	54	53	55	55	55
Sheriff	302	308	314	331	334	350	365	327	343	343
Public Safety:										
County police	297	318	341	347	333	365	358	374	394	394
County Fire	220	223	237	248	245	245	237	230	231	231
Narcotics unit	22	22	22	21	26	24	24	26	24	24
E.M.S. Rescue	82	100	98	104	107	107	103	107	103	103
Central Communications	40	41	44	48	46	46	52	43	34	34
Electronic Technical Support Center	15	2	-	-	-	-	-	-	-	0
Emergency Management	2	3	3	2	3	3	3	4	4	4
Animal Control	12	10	12	12	10	12	12	12	-	0
Transportation and Development:										
Transportation/Development - Administration	105	97	84	86	86	101	101	100	97	97
Transportation/Development - Traffic Engineering	28	26	25	24	24 **a**	-	1	1	-	0
Planning and Zoning:										
Community Development - Admin	35	35	22	24	23	22	20	20	21	21
Community Development - Planning	8	7	5	5	2	3	2	2	1	1
Public Transit System	2	2	-	-	-	-	-	-	-	0
Libraries	47	44	46	47	44	46	44	44	46	46
Parks and Recreation	79	87	84	89	90	86	95	91	87	87
Health and Welfare	12	11	10	11	11	11	10	11	12	12
Other General Government:										
County Garage	22	19	20	20	19	17	17	17	17	17
Refuse Control	33	30	42	41	40	37	37	33	39	39
Building and Maintenance	24	20	22	24	23	21	27	25	24	24
Extension University of Georgia	8	8	8	7	8	6	6	7	7	7
Other General Government	3	3	3	5	5	4	4	4	3	3
Landfill	17	17	17	15	15	14	14	15	15	15
Airport	4	4	4	4	3	-	-	-	-	0
HUD *(effective fiscal year 2012)*	4	4	4	4	3	12	9	8	7	7
Total Clayton County Employees	1,945	1,954	2,012	2,087	2,060	2,088	2,096	2,090	2,113	2,103

a Employees reclassified to Transportation and Development - Administration in FY2012

Source: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010
General Government:				
Commissioners:				
Board of Commission meetings	37	37	40	37
Budget amendments approved	105	105	80	78
Finance:				
Accounts payable check per employee	12,133	11,752	11,899	11,942
Accounts receivable invoices per employee	2,368	2,772	2,789	2,843
Risk management:				
Medical insurance participants	1,921	2,075	2,213	2,358
Dental Insurance participants	1,825	2,051	2,188	2,328
Computer center:				
Personal computers	1,490	1,657	1,760	1,850
Help desk calls	3,597	3,651	5,481	7,846
Personnel:				
County positions	1,933	2,187	2,190	2,201
Applications processed	24,449	N/A	N/A	N/A
Central services:				
Purchase orders	5,892	5,866	5,925	5,984
Registrar:				
Registered voters	122,120	123,415	123,588	147,075
Tax Assessment/Collection:				
Tax commissioner:				
Yearly tax levy (in thousands)	$ 166,464	$ 167,518	$ 168,012	$ 105,265
Tax assessors:				
Commercial parcels per appraiser	2,244	2,305	2,307	2,250
Residential parcels per appraiser	11,095	11,395	11,419	11,101
Personal property parcels per appraiser	3,649	3,748	3,751	3,655
Courts and Law Enforcement:				
Superior court:				
Criminal filings	9,156	9,674	9,718	10,500
Civil filing	5,352	5,782	5,822	6,200
State court:				
Civil cases	9,000	13,463	17,081	18,640
Traffic cases	27,713	25,530	28,083	28,932
Criminal cases	33,962	15,391	18,469	18,514
Magistrate court:				
Felony arrest warrants	7,675	5,730	5,438	5,329
Misdemeanor arrest warrants	11,769	15,729	15,450	13,559
Search warrants	267	255	320	292
Juvenile court:				
Truancy and program referrals	1,641	N/A	N/A	N/A
Risk and clinical assessments	327	N/A	N/A	N/A
Probate court:				
Marriage licenses	1,806	1,487	1,385	1,385
Firearms licenses	1,899	2,305	3,260	3,260
Death certificates	12,943	11,992	11,267	1,126
Clerk of superior/magistrate court:				
Trade Names issued	1,560	N/A	N/A	N/A
Civil cases filed	33,439	34,633	31,796	36,147
Clerk of state court:				
Civil cases	7,231	12,890	12,039	8,043
Criminal cases	9,728	12,818	12,958	13,150
Traffic cases	26,530	26,670	27,000	26,105
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	26,134	26,213	25,529
Criminal cases received	19,818	19,818	19,728	15,391
District attorney:				
Felony counts filed	5,886	6,147	5,886	7,624
Felony counts disposed	7,918	6,278	7,918	6,832
Misdemeanor counts filed	2,976	1,803	2,976	1,431
Misdemeanor counts disposed	1,720	1,729	1,720	2,803
State adult probation:				
Collection of restitution, fines, etc.	$ 110,850	$ 116,083	$ 120,500	$ 121,788
Offenders revoked for additional offenses	N/A	N/A	N/A	N/A
Correctional facility:				
Average number of inmates	218	216	216	220
Total inmate man-hours	309,728	280,472	284,308	275,003

Note: Indicators are not available prior to 2003.

2011	2012	2013	2014	2015	2016
37	42	38	25	24	24
80	148	112	105	72	72
12,112	12,112	12,200	12,250	12,250	12,300
2,850	2,850	2,855	966	287	249
2,513	2,277	2,366	2,377	2,428	2,471
2,475	2,253	2,333	2,424	2,441	2,436
1,911	1,642	1,961	1,516	2,184	3,120
8,238 (a)	11,579	11,776	14,211	17,936	24,961
2,200	2,100	2,100	2,336	2,326	2,366
N/A	N/A	N/A	N/A	N/A	30,081
6,044	4,798	5,195	4,616	3,500	3,850
144,779	155,574	157,293	162,100	155,933	165,000
$ 89,423	$ 86,868	$ 89,224	$ 86,663	$ 86,425	$ 97,829
2,311	2,300	2,222	N/A	200	400
11,121	11,100	11,964	N/A	2,000	2,150
3,660	3,660	3,327	N/A	82	65
2,864	3,211	3,768	3,852	3,459	3,438
5,432	5,272	4,968	5,569	5,685	3,774
6,286	5,040	5,376	4,439	2,559	3,192
21,823	38,385	38,640	46,979	34,500	36,276
10,467	11,039	11,648	13,093	9,914	13,632
5,637	4,773	5,785	N/A	N/A	N/A
13,259	12,343	13,125	N/A	N/A	N/A
373	401	421	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
1,607	1,214	856	696	1,131	1,311
3,041	2,171	1,876	2,371	2,764	3,599
1,121	1,655	1,387	1,188	1,240	127
N/A	N/A	N/A	N/A	N/A	N/A
38,906	34,308	32,950	33,650	34,603	34,600
8,200	5,040	5,840	4,800	5,000	2,000
13,175	11,039	12,000	12,000	1,200	11,000
21,823	38,385	42,024	47,000	48,000	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
21,824 (b)	40,000	41,000	50,000	60,000	40,000
10,252	11,000	11,000	11,900	12,300	11,800
8,768	9,630	9,744	10,416	10,750	10,500
7,857	7,660	7,952	8,100	8,300	10,200
1,646	1,835	1,856	1,984	2,050	1,300
3,223	3,129	3,248	3,300	3,500	1,350
$ 122,800	$ 521,350	$ 550,000	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
232	234	233	235	238	232
279,000	285,503	279,530	260,762	260,000	250,500

(a) New phone system installed
(b) Added new motor units

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010
Courts and Law Enforcement (Continued):				
Sheriff				
Warrants served	9,182	9,501	9,625	9,742
Subpoenas Delivered	8,932	9,428	11,114	11,415
Total admitted to jail	39,352	19,063	35,779	41,133
Total number released	40,281	28,956	33,021	38,578
Total inmates to court	25,162	25,786	28,755	29,843
Public Safety:				
County police				
Calls dispatched	189,837	129,466	141,669	142,000
Incident reports	34,641	40,877	37,333	32,047
Traffic accident reports	7,200	8,830	6,966	5,521
Family violence reports	2,500	2,475	2,439	2,206
Average response times (minutes)	18:61	19:18	N/A	N/A
County Fire				
Fire calls	1,075	1,103	1,165	836
Fire inspections performed	2,136	2,192	2,200	3,221
Average response times (minutes)	5:00	5:00	5:00	7:02
Narcotics unit				
Total cases	379	483	520	480
Total arrests	448	429	379	380
E.M.S. Rescue				
Total calls received	18,498	18,535	18,701	18,842
Number of patients transported	11,287	12,963	13,210	13,291
Average response times (minutes)	7:35	7:35	7:35	8:24
Central Communications				
911 calls	222,017	230,898	255,347	398,410
Law enforcement dispatches	265,818	276,451	330,239	338,189
Fire and EMS dispatches	30,941	32,179	34,774	34,991
Electronic Technical Support Center				
Public safety vehicles in for service	672	728	N/A	N/A
Radio repairs	954	1,135	N/A	N/A
Animal Control				
Total animals picked up	3,464	2,978	3,819	8,106
Total animals returned to owner	549	572	593	592
Total animals euthanized	4,869	4,974	5,513	6,095
Transportation and Development:				
Transportation/Development				
Miles of paved roads	965	1,001	1,035	1,067
Miles of unpaved roads	2	2	2	5
Traffic signals maintained	319	251	258	267
Planning and Zoning:				
Community Development				
Building permits issued	6,053	5,268	4,196	3,915
Business licenses issued	7,172	7,373	5,390	6,363
Building inspections preformed	40,447	33,576	13,300	8,719
Public Transit System:				
Transit riders	1,149,155	1,600,000	N/A	N/A
Libraries:				
Annual circulation	805,000	N/A	N/A	N/A
Tutoring sessions held	383	4,698	3,500	N/A
Attendance at children's programs	80,201	62,950	61,240	61,985
Parks and Recreation:				
Programs/classes offered	193	225	248	250
Adult athletic leagues	44	44	48	48
Other General Government:				
County Garage				
Vehicles serviced	1,100	1,176	1,246	1,279
Refuse Control				
Miles of county roads cleaned	N/A	N/A	N/A	N/A
Number of county roads cleaned	336	561	369	598
Building and Maintenance				
Buildings maintained	230	236	256	256
Extension University of Georgia				
4-H Enrollment	4,700	3,800	3,625	3,675
Other General Government				
Number of boxes stored	31,000	33,170	N/A	N/A
Landfill:				
Landfill customers	100,644	106,900	52,752	52,006
Airport (sold in FY2012):				
Aircraft based at airport	212	218	250	170

* 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.

2011	2012	2013	2014	2015	2016
9,985	11,759	8,712	11,154	11,154	11,359
11,556	11,522	5,841	10,159	9,711	7,863
40,413	24,299	15,698	19,475	21,452	20,469
38,613	24,331	15,470	20,322	23,079	22,125
36,102	35,719	35,631	22,585	24,189	18,270
206,000 (c)	242,000	283,000	337,260	293,712	19,298
38,000	38,560	45,620	41,637	57,484	36,324
5,630	8,020	8,150	7,908	10,892	6,902
2,450	2,450	2,480	987	2,316	231
N/A	N/A	N/A	N/A	N/A	N/A
1,096	956	860	645	908	806
3,221	2,579	1,522	2,635	N/A	N/A
7:26	6:47	7:00	6:56	7:22	6
522	271	320	N/A	85	248
400	302	322	319	58	168
20,713	23,134	25,279	25,059	35,160	$ 37,093
13,577	15,750	17,037	16,790	17,627	1,771
8:17	6:44	6:50	7:01	7:22	-
425,117 (c)	615,219	614,892	637,774	669,663	700,000
341,355	343,452	332,353	210,763	N/A	293,641
35,109	43,793	32,609	33,641	N/A	38,797
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
7,032	6,036	4,148	3,814	2,978	2,899
509	558	565	602	521	455
5,500	3,506	2,349	1,251	941	305
1,070	1,070	1,070	859	859	859
5	5	5	3	3	3
266	258	258	258	259	261
4,085	4,430	4,700	6,000	5,200	8,621
6,603	5,437	5,700	7,500	6,600	5,136
8,383	8,217	8,800	9,468	11,000	16,016
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
63,000	50,722	51,000	51,326	53,000	56,000
250	278	280	N/A	N/A	N/A
48	40	40	N/A	N/A	N/A
1,294	1,348	1,383	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
600	625	650	724	750	809
257	257	257	258	181	238
3,700	2,822	3,700	3,700	3,260	2445
N/A	N/A	N/A	N/A	N/A	N/A
49,400	46,889	44,838	47,992	47,733	57,864
165	-	-	-	-	-

(c) More accurate information available in FY2012

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010
General Government:				
Passenger/support vehicles	99	103	103	95
High volume printers	5	5	5	6
AS400 computer systems	3	3	3	3
IBM 94006 computer	0	2	2	2
Information servers	6	7	7	7
VOIP telephone system	0	0	0	0
Printing presses	2	4	3	6
Voting machines	581	581	581	581
Tax Assessment and Collection:				
Assessment vehicles	11	5	4	2
Courts and Law Enforcement:				
Courts and Clerk's Offices:				
Passenger/transport vehicles	12	13	13	12
File systems	3	5	5	5
Recording systems	3	5	4	6
District Attorney:				
Passenger vehicles	29	28	30	27
File systems	0	1	1	1
Copier	0	1	1	1
Printer	0	1	1	1
Correctional Facility:				
Passenger/support vehicles	5	6	14	15
Transport buses/vans	15	16	12	12
Sheriff:				
Patrol vehicles	68	68	68	86
Transport buses/vans	7	7	7	6
Service vehicles	9	9	9	9
SWAT transport vehicle	1	1	1	1
Armored personnel carrier	1	1	0	0
Public Safety:				
County Police:				
Stations	2	2	2	2
Animal detention building	1	1	1	1
Patrol/undercover vehicles	122	127	109	122
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	3
Firearms training system	1	1	1	1
Police dogs	2	2	6	8
Information servers	1	1	1	1
E.M.S. Rescue:				
Ambulances	13	17	18	17
Service vehicles	4	3	3	3
Central Communications:				
Mobile communication vehicle with trailer	1	0	0	0
Communication systems	2	2	2	2
AS400 computer systems	3	3	3	3
Emergency vehicles	2	2	2	2
Diesel generators	3	2	2	2
Digital mapping system	0	1	1	1
Fire Department:				
Stations	14	15	15	15
Fire fighting and rescue apparatus	25	28	28	28
Support vehicles	34	36	36	37
Information servers	2	2	2	2

Source: Various government departments.

2011	2012	2013	2014	2015	2016
97	98	96	96	99	101
5	5	5	5	5	8
3	3	3	3	3	1
2	2	2	2	2	1
5	5	5	5	5	5
4	1	1	1	1	1
6	4	4	4	4	4
581	4	4	4	581	648
0	0	0	2	2	1
13	13	13	14	14	15
5	5	5	5	5	4
6	6	6	6	6	3
28	31	32	35	36	36
1	1	1	1	1	1
1	1	1	1	1	1
0	0	0	0	0	0
15	12	12	11	11	15
17	17	19	19	19	17
83	97	105	105	142	136
11	12	8	8	8	8
5	3	3	3	3	3
0	0	0	0	0	0
0	0	0	0	0	0
2	2	3	3	3	3
1	1	1	1	1	1
84	105	131	167	201	116
6	6	6	6	6	5
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
0	0	0	1	1	1
1	1	1	1	1	1
3	9	9	9	9	9
1	1	1	1	1	1
17	17	17	17	17	18
2	2	2	2	2	1
0	0	0	0	2	0
2	2	2	2	2	2
3	3	3	3	3	3
2	2	2	2	2	0
1	1	1	1	1	1
1	1	1	1	1	1
15	15	15	15	15	15
34	34	34	34	36	36
37	33	33	31	31	27
2	2	2	2	2	2

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	2007	2008	2009	2010
Transportation Department:				
Heavy duty trucks	35	36	36	36
Heavy duty equipment	67	81	45	44
Support vehicles	52	58	54	47
Information servers	1	1	1	1
Planning and Zoning:				
Inspection vehicles	22	21	21	19
Public Transit System:				
Transit and paralift buses	29	0	0	0
Support vehicles	2	0	0	0
Libraries:				
Branch libraries	6	6	6	6
Information servers	2	2	2	2
Service vehicles	0	2	2	2
Parks and Recreation:				
Parks/recreation centers	6	11	11	12
Support vehicles	32	31	30	47
Health and Welfare:				
Health and welfare support buildings	7	7	7	9
Buses and vans	3	5	7	7
Information servers	2	2	2	2

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

Source: Various Clayton County government departments.

2011	2012	2013	2014	2015	2016
37	39	37	37	38	34
55	61	61	63	64	45
42	44	44	44	46	41
1	1	1	1	1	1
19	19	19	17	16	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	2	3
12	12	12	12	12	12
48	50	50	54	55	59
9	9	9	9	9	9
7	8	8	8	7	7
1	1	1	1	1	1

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