

CLAYTON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2010



Prepared by

Clayton County Finance Department
Angela Jackson Director/Comptroller

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2010

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Letter of Transmittal.....	i - vi
Principal Officials and Consultants.....	vii and viii
Organizational Chart	ix
Certificate of Achievement for Excellence in Financial Reporting	x

FINANCIAL SECTION

Independent Auditor's Report.....	1 and 2
Management's Discussion and Analysis (Unaudited).....	3 - 18
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	19
Statement of Activities	20 and 21
Fund Financial Statements:	
Balance Sheet – Governmental Funds	22 and 23
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets.....	24
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	25 and 26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	27
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Fire Fund.....	29 and 30
Statement of Net Assets – Proprietary Funds	31
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	32
Statement of Cash Flows – Proprietary Funds.....	33
Statement of Fiduciary Net Assets – Fiduciary Funds	34
Statement of Changes in Fiduciary Net Assets – Pension Trust Fund.....	35
Component Units Financial Statements:	
Combining Statement of Net Assets	36
Combining Statement of Activities	37 and 38
Notes to Financial Statements.....	39 - 85

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2010

TABLE OF CONTENTS

Page

FINANCIAL SECTION – CONTINUED

Required Supplementary Information..... 86 - 88

Combining and Individual Fund Statements and Schedules 89

Nonmajor Governmental Funds:

Special Revenue Funds..... 90 and 91

Capital Project Funds 92

Combining Balance Sheet – Nonmajor Governmental Funds 93

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –

Nonmajor Governmental Funds 94

Combining Balance Sheet – Nonmajor Governmental Fund – Special Revenue Funds..... 95 - 98

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –

Nonmajor Governmental Funds – Special Revenue Funds 99 - 102

Combining Balance Sheet – Nonmajor Governmental Fund – Capital Projects Funds 103

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –

Nonmajor Governmental Funds – Capital Projects Funds..... 104

Report of Projects Funded through Special Purpose Local Option Sales Tax (SPLOST)..... 105

Budgetary Comparisons:

General Fund:

Schedule of Revenues Compared to Budget..... 106 - 108

Schedule of Expenditures Compared to Budget 109 - 126

Nonmajor Special Revenue Funds:

Schedules of Revenues, Expenditures, and Changes in Fund Balances –

Budget to Actual:

Parks and Recreation Fund 127

Hotel/Motel Tax Fund..... 128

Tourism Authority Fund 129

Emergency Telephone System Fund 130

Federal Narcotics Fund 131

State Narcotics Fund 132

Jail Construction and Staffing Fund 133

Juvenile Support Services Fund 134

Drug Abuse Treatment and Education Fund 135

Alternative Dispute Resolution Fund..... 136

Victims Assistance Fund 137

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2010

TABLE OF CONTENTS

	Page
FINANCIAL SECTION – CONTINUED	
Domestic Seminars Fund.....	138
State Court Technology Fee Collection Fund.....	139
Collaborative Authority Fund	140
Aging Grant Fund.....	141
Housing and Urban Development Grant Fund	142 and 143
Other County Grants Fund	144 and 145
Law Library Fund	146
Street Lights Fund	147
Ellenwood Tax Allocation District Fund.....	148
Northwest Clayton Tax Allocation District Fund.....	149
Central Clayton Corridor Tax Allocation District Fund	150
Forest Park Tax Allocation District Fund.....	151
Debt Service and Capital Project Funds:	
Schedules of Revenues, Expenditures, and Changes in Fund Balances –	
Budget to Actual:	
Debt Service Fund	152
Health Department Capital Project Fund.....	153
Jai/Judicial Complex Capital Project Fund	154
Villages of Ellenwood Capital Project Fund.....	155
Roads and Recreation Capital Projects Fund.....	156
2009 SPLOST Capital Projects Fund	157
Internal Service Funds:.....	158
Combining Statement of Net Assets – Internal Service Funds.....	159
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets –	
Internal Service Funds	160
Combining Statement of Cash Flows – Internal Service Funds	161
Agency Funds:.....	162
Combining Statement of Assets and Liabilities – Agency Funds.....	163 and 164
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	165 – 167
Discretely Presented Component Units:.....	168
Statement of Net Assets – Landfill Authority.....	169
Statement of Revenues, Expenses, and Change in Fund Net Assets – Landfill Authority.....	170
Statement of Cash Flows – Landfill Authority	171 and 172
Statement of Net Assets – Airport Authority.....	173
Statement of Revenues, Expenses, and Change in Fund Net Assets – Airport Authority.....	174
Statement of Cash Flows – Airport Authority	175 and 176

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2010

TABLE OF CONTENTS

	Page
STATISTICAL SECTION (Unaudited):	177
Financial Trends:	
Net Assets – Last Nine Fiscal Years.....	178 and 179
Changes in Net Assets – Primary Government – Last Nine Fiscal Years	180 and 181
Changes in Net Assets – Component Units – Last Nine Fiscal Years	182 - 185
Fund Balances, Governmental Funds – Last Ten Fiscal Years	186 and 187
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years	188 and 189
Revenue Capacity:	
Assessed and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years – for Clayton County School System.....	190 - 199
Property Tax Rates – Direct and Overlapping Governments – Last Ten Calendar Years ..	200 and 201
Principal Property Taxpayers – Last Ten Calendar Years.....	202 and 203
Property Tax Levies and Collections – Last Ten Calendar Years	204 and 205
Debt Capacity:	
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	206 and 207
Legal Debt Margin Information – Last Ten Fiscal Years.....	208 and 209
Pledged-Revenue Coverage – Current Fiscal Year and Last Ten Fiscal Years	210
Demographic and Economic Information:	
Demographic and Economic Statistics – Last Ten Calendar Years.....	211
Principal Employers – Current Calendar Year and Four Years Ago	212
Operating Information:	
Full-Time Clayton County Employees by Function – Last Five Fiscal Years.....	213
Operating Indicators by Function/Program – Last Eight Fiscal Years	214 and 215
Capital Asset Statistics by Function – Last Five Fiscal Years.....	216 and 217



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



CLAYTON COUNTY FINANCE DEPARTMENT

112 SMITH STREET
JONESBORO, GEORGIA 30236
PHONE: 770-477-3222
FAX: 770-477-3235

Angela Jackson, Finance Director

Johnette Smith, Assistant Director

December 31, 2010

The Honorable Eldrin Bell, 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, 2010, 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, 2010 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 Single Audit Act and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" has been performed for the Fiscal Year ended June 30, 2010. 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 273,690 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 six 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. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Clayton County Landfill, Clayton County Airport, Clayton County Development Authority, the Housing Authority of Clayton County the Clayton County Health Department 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 community is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs, 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. Four of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, distribution facilities, and the City of Atlanta which owns the airport facility.

The County faces the challenge of countering the effects of the struggles of the largest taxpayer in the County. Payments from Delta to Clayton County have been on time since the initial year upon which payments were subjected to Federal Bankruptcy laws. Another challenge for the County will be the effects of closing the military base at Fort Gillem in the City of Forest Park. Local and state officials are working on plans for residential, business and economic development for the base property and surrounding areas.

Calendar Year	Retail Sales (000's) ¹
2005	\$ 3,635
2006	\$ 3,727
2007	\$ 3,755
2008	\$ 3,616
2009	\$ 3,332
2010	\$ 3,483
2011	\$ 3,540

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 have declined slightly but are expected to increase in 2011 as demonstrated in the table shown. Local Option Sales Tax (LOST) collections have continued at more than \$36 million annually. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 has declined amidst the slow economy with total collections mid-year in excess of \$16 million.

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above local and state levels. However, as of November 30, 2010, the U.S. Department of Labor reported the area unemployment at 9.7% compared to 10.3% for the state. Additionally, per capita income has improved in the last decade from \$18,963 in 1997 to \$25,986 in 2010.

Year	Clayton Co.	Local MSA	GA ²
2005	6.7	5.3	5.2
2006	5.8	4.6	4.7
2007	5.8	4.5	4.6
2008	7.6	6.2	6.2
2009	11.3	9.6	9.6
2010	11.9	9.7	10.3

¹Woods & Poole Economics, Inc. 2010

² United States Department of Labor

Even during the economic downturn after September 11, 2001, and the struggles of key employers in the airline industry, per capita income has remained consistent indicating that the county has a solid base to its financial position.

According to Woods & Poole Economic Outlook for 2010, 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 4.88 million by the year 2040 (3.2 million in 2007). 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 face challenges in the immediate future due to the downturn in the financial market, declining residential values and layoffs in the various industries surrounding the Metro Atlanta area. The Clayton County Board of Commissioners eliminated the public transit system, outsourced some functions, and effectuated a hiring freeze as well as furlough days 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. Making difficult decisions such as eliminating a transit system that served 2% of the population is the reason the financial stability of the County remains healthy and strong.

Long-term financial planning

The County's capital budget is financed utilizing funds from the 2004 SPLOST and the 2009 SPLOST. Road infrastructure, 3 recreation centers and park equipment are projects that remain from the 2004 SPLOST. Improvements are constantly being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs. Operational costs for these facilities will be paid from the general revenues of the County.

Proceeds from the 2009 SPLOST will be utilized to construct a Juvenile Justice Center, police precincts, libraries, a multipurpose fire building, animal control office and kennels, parks administration facility, senior centers, a record center and a fueling station. Those funds will also be utilized for public safety equipment and expansion at the correctional facilities. Projects were approved for Information Technology and Transportation and Development. The new SPLOST is projected to generate \$305 million over a 6 year period.

Relevant financial policies

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

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2010.
- 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 began 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 funded through the 2004 SPLOST proceeds.
- 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 unreserved and undesignated 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.
- Unreserved, undesignated 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 plant and additional capital improvements financed on a pay-as-you go basis. The County has designated fund balance in excess of 10% of Fire Fund revenues to be used for capital improvements for fire services.
- 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 2011 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

During 2004, the County implemented a multi-year Road Infrastructure Improvement Program to be funded by a 1% SPLOST approved by the voters in September 2003. This initiative 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.

The new SPLOST which began in January 2009 will provide funds for 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.

Clayton County entered into a performance contract for funding energy-saving improvements in buildings that will utilize future energy and operational savings to finance infrastructure improvement projects. Infrastructure upgrades began February 2010. The County expects to save \$575,000 annually. The energy-saving plan offers the added benefits of improving the productivity and comfort of employees and reducing the county's environmental impact. The upgrades are scheduled for seven county facilities and the county landfill.

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, 2009. This was the thirty-first consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for only one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting this report to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2010. This is the seventh 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,



Angela Jackson
Director of Finance/Comptroller



THIS PAGE INTENTIONALLY LEFT BLANK



CLAYTON COUNTY BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Wole Ralph

Chairman Eldrin Bell

Commissioner Sonna Singleton
Commissioner Gail Hambrick

CLAYTON COUNTY, GEORGIA
PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2010

BOARD OF COMMISSIONERS

Eldrin Bell, Chairman
Wole Ralph, Vice Chairman
Michael Edmondson, Commissioner
Gail Hambrick, Commissioner
Sonna Singleton, Commissioner

DIRECTOR OF FINANCE

Angela Jackson

SHERIFF

Kemuel Kimbrough

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Linda Miller

CLERK OF STATE COURT

Nancy Denham

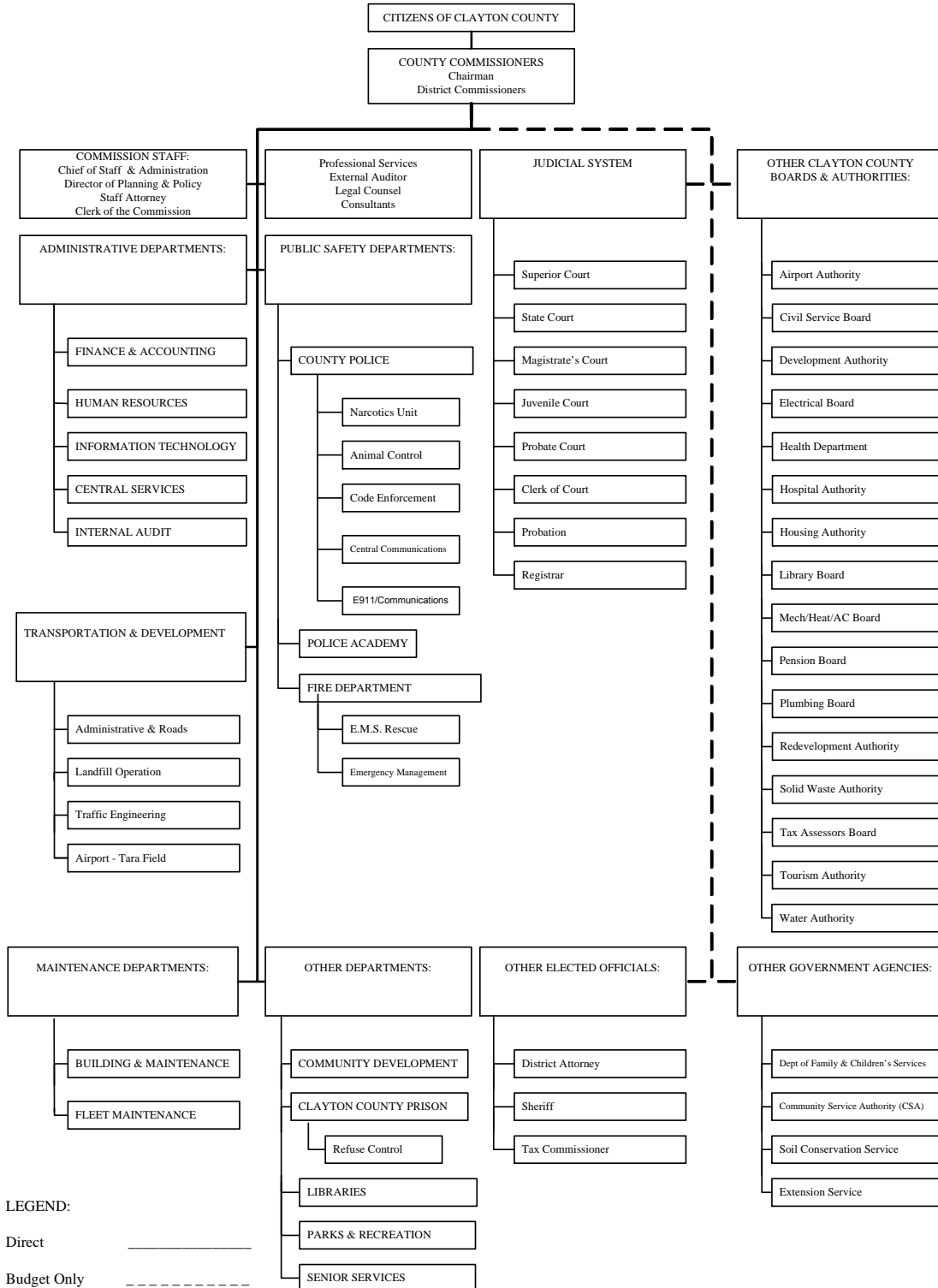
COUNTY ATTORNEY

Michael L. Smith, Esq.

COUNTY AUDITORS

Mauldin & Jenkins, LLC

ORGANIZATIONAL CHART



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, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



THIS PAGE INTENTIONALLY LEFT BLANK



FINANCIAL SECTION

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type 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, 2010, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Clayton County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the component unit financial statements of the Development Authority of Clayton County, the Hospital Authority of Clayton County, or the Clayton County Board of Health, which represents 58% of the assets and 71% of the revenues of Clayton County, Georgia's component units as of and for the year ended June 30, 2010. Those financial statements were audited by other auditors whose report has 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 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 of material misstatement. The financial statements of the Hospital Authority of Clayton County were audited in accordance with auditing standards generally accepted in the United States of America, but were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2010 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis (on pages 3 through 18) and the required supplementary information (on pages 86 – 88) are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Clayton County, Georgia's basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements of Clayton County, Georgia. The accompanying schedule of expenditures of special purpose local option sales tax proceeds is presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-21, and is not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Mauldin & Jenkins, LLC

Macon, Georgia
December 28, 2010

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, 2010. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i – vi in the introductory section of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at June 30, 2010 by \$947.7 million (net assets). Of this amount, \$14.4 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2010, the County's governmental funds reported combined ending fund balances of \$237.1 million, an increase of \$30.9 million from the previous fiscal year. Of this amount, \$215.9 million remains in the various fund types of the County as unreserved.
- The General Fund reported an unreserved fund balance of \$26.9 million or 15.6% of total general fund expenditures.
- The Board of Commissioners did not issue bonded debt during fiscal year ending June 30, 2010. Principal payments during the current fiscal year for Tourism Authority of Clayton County Revenue Bonds and Urban Redevelopment Agency of Clayton County Revenue Bonds resulted in a decrease of \$685,000 in the bonded debt of Clayton County during the fiscal year.

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 Assets and a Statement of Activities, which appear on pages 19 - 21 of the report.

The Statement of Net Assets presents information on the County's assets and liabilities. The amount of net assets represents the difference between these assets and liabilities, which is a useful way to measure the County's financial health. Over time, increases or decreases in net assets 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 assets 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. In addition to the governmental activities, the County's lone business-type activity is reflected in the C-Tran Enterprise Fund.

The County's statements include six discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority), the Airport Authority, the Development 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 Assets and Combining Statement of Activities for component units can be found on pages 36 - 38 of the report. The Urban Redevelopment Agency of Clayton County (URA) and the Tourism Authority of Clayton County (Tourism Authority), although legally separate, function for all practical purposes as parts of the County, and therefore the activities of the URA and the Tourism Authority have been included as an integral part of the primary government as blended component units.

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.

Clayton County currently maintains thirty 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, the Roads and Recreation Capital Projects Fund and the 2009 SPLOST Fund. Individual data from the remaining twenty-five 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 89.

Clayton County adopts an annual appropriated budget for each of the governmental funds. 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 and the sole major special revenue fund, the Fire 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 106.

The basic governmental fund statements can be found on pages 22 - 35 of this report.

Proprietary funds – The County has one enterprise fund which includes the business-type activities of the public transit system, C-Tran, which terminated services as of March 31, 2010. In addition, the financial statements include two internal service

funds: the Worker's 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 worker's 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 158.

The basic proprietary fund financial statements can be found on pages 31-33 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 34 and 35 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 39 - 85 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 89 - 176 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 177 - 217.

Government-wide Financial Analysis

As noted earlier, changes in net assets over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2010, the County's assets exceeded liabilities by \$947.7 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 77.8% of total net assets. The County uses these capital assets to provide services to citizens and, 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 assets (for the primary government) at June 30, 2010 and 2009:

(In thousands of dollars)						
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$265,154	\$231,123	\$ 5,501	\$ 3,430	\$270,655	\$234,553
Capital assets	761,512	775,624	2,641	3,035	764,153	778,659
Total assets	<u>1,026,666</u>	<u>1,006,747</u>	<u>8,142</u>	<u>6,465</u>	<u>1,034,808</u>	<u>1,013,212</u>
Long-term liabilities	61,436	46,179	-	-	61,436	46,179
Other liabilities	24,917	23,610	745	1,437	25,662	25,047
Total liabilities	<u>86,353</u>	<u>69,789</u>	<u>745</u>	<u>1,437</u>	<u>87,098</u>	<u>71,226</u>
Net assets:						
Invested in capital assets, net of related debt	735,122	753,275	2,641	3,035	737,763	756,310
Restricted	195,513	165,923	-	-	195,513	165,923
Unrestricted	9,678	17,760	4,756	1,993	14,434	19,753
Total net assets	<u><u>\$ 940,313</u></u>	<u><u>\$ 936,958</u></u>	<u><u>\$ 7,397</u></u>	<u><u>\$ 5,028</u></u>	<u><u>\$ 947,710</u></u>	<u><u>\$ 941,986</u></u>

Clayton County's net assets also include restricted net assets of \$195.5 million (or 20.6 % of net assets) and unrestricted net assets of \$14.4 (or 1.6% of net assets). Restricted net assets represent resources subject to external restriction on how they may be used. Unrestricted net assets 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 positive balances in all categories of net assets. Positive balances were reported for all net asset categories during the prior fiscal year, as well.

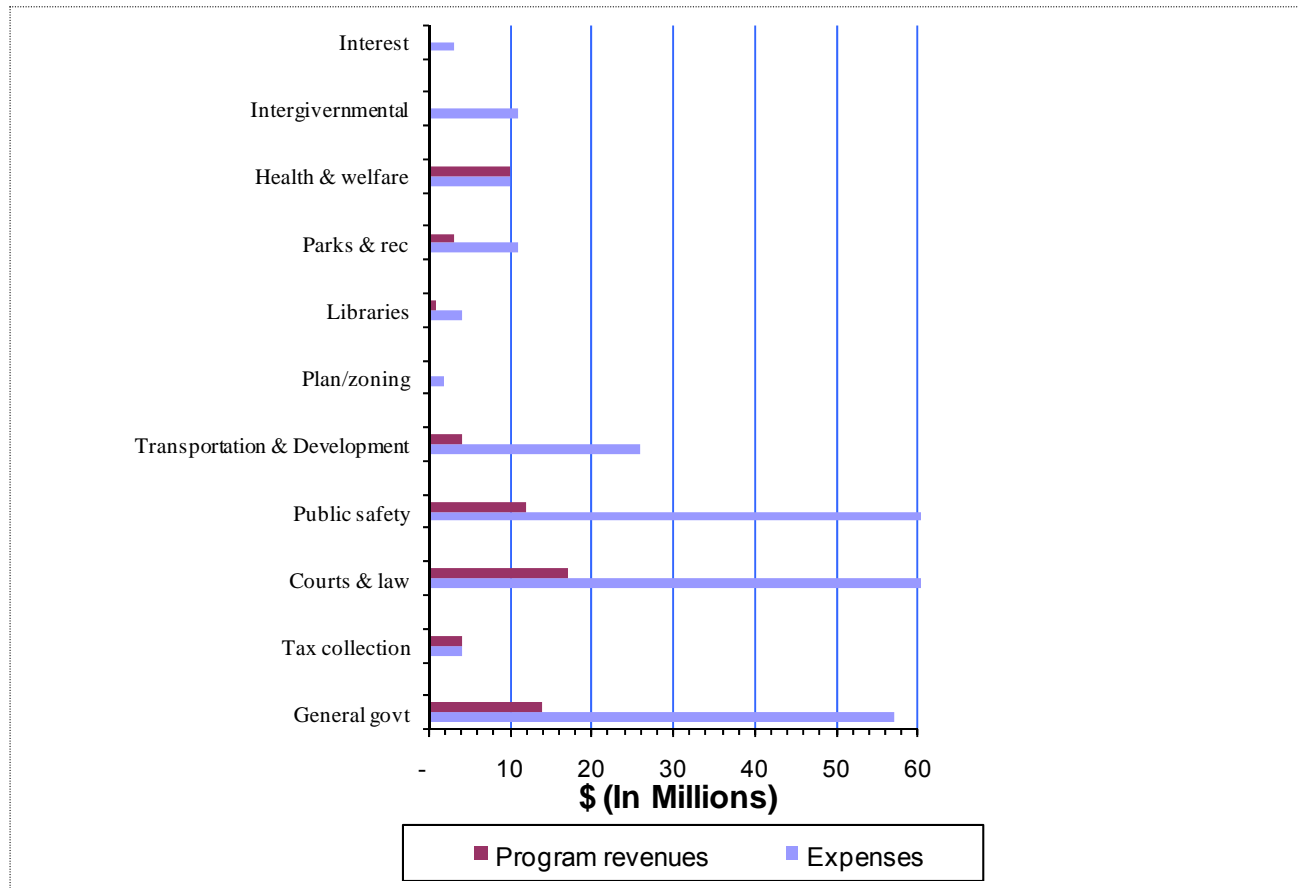
The County's total net assets increased from \$942 million to \$948 million. This marks the first percentage increase of annual net asset growth since 2006. Over the past several years the net asset total had declined: From an 8.5% change in net assets in fiscal year 2007, to 2.2% in 2008, to virtually no increase in fiscal year 2009. There was a \$29.5 million growth in restricted net assets during the year. This change was primarily due to a sizeable increase in restricted amounts received but not expended as the County continued collecting funds from the 2009 special purpose local option sales tax (SPLOST), but delayed outlay of capital expense. The total of unrestricted net assets for the County declined \$5.3 million as the Debt Service Fund experienced a deficiency of revenues over expenses for the fiscal year.

The County's business-type activities are solely related to the County's public transit system C-Tran. Prior to the termination of the system in March 2010, the system collected \$1.6 million in fare/pass revenue from transit riders for the fiscal year. In addition, the County's General Fund contributed \$6.6 million from business license and other revenues.

Clayton County's Changes in Net Assets
Changes in Net Assets
June 30, 2010 and June 30, 2009
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues						
Charges for services	\$ 46,883	\$ 43,308	\$ 1,616	\$ 2,567	\$ 48,499	\$ 45,875
Operating grants and contributions	16,630	7,114	1,356	59	17,986	7,173
Capital grants and contributions	929	4,582	-	-	929	4,582
General revenues	-	-				
Property taxes	108,861	98,175	-	-	108,861	98,175
Other taxes	97,881	99,655	-	-	97,881	99,655
Earnings on investments	708	2,980	-	-	708	2,980
Other	228	439	-	-	228	439
Total revenues	<u>\$ 272,120</u>	<u>\$ 256,253</u>	<u>\$ 2,972</u>	<u>\$ 2,626</u>	<u>\$ 275,092</u>	<u>\$ 258,879</u>
Expenses:						
General government	56,931	46,231	-	-	56,931	46,231
Tax assessment and collection	3,825	4,346	-	-	3,825	4,346
Courts and law enforcement	69,148	67,609	-	-	69,148	67,609
Public safety	65,305	66,972	-	-	65,305	66,972
Transportation and development	26,472	41,036	-	-	26,472	41,036
Planning and zoning	1,822	2,142	-	-	1,822	2,142
Public transit system	-	-	7,203	8,956	7,203	8,956
Libraries	3,750	3,812	-	-	3,750	3,812
Parks and recreation	10,816	11,010	-	-	10,816	11,010
Health and welfare	9,742	3,640	-	-	9,742	3,640
Intergovernmental	11,563	1,455	-	-	11,563	1,455
Interest on long-term debt	2,791	2,209	-	-	2,791	2,209
Total expenses	<u>262,165</u>	<u>250,462</u>	<u>7,203</u>	<u>8,956</u>	<u>269,368</u>	<u>259,418</u>
Increase (decrease) in net assets	9,955	5,791	(4,231)	(6,330)	5,724	(539)
Transfers	(6,600)	(6,490)	6,600	6,490	-	-
Net assets, beginning of year	936,958	937,657	5,028	4,868	941,986	942,525
Net assets, end of year	<u>\$ 940,313</u>	<u>\$ 936,958</u>	<u>\$ 7,397</u>	<u>\$ 5,028</u>	<u>\$ 947,710</u>	<u>\$ 941,986</u>

2010 Primary Government Expenses and Program Revenues

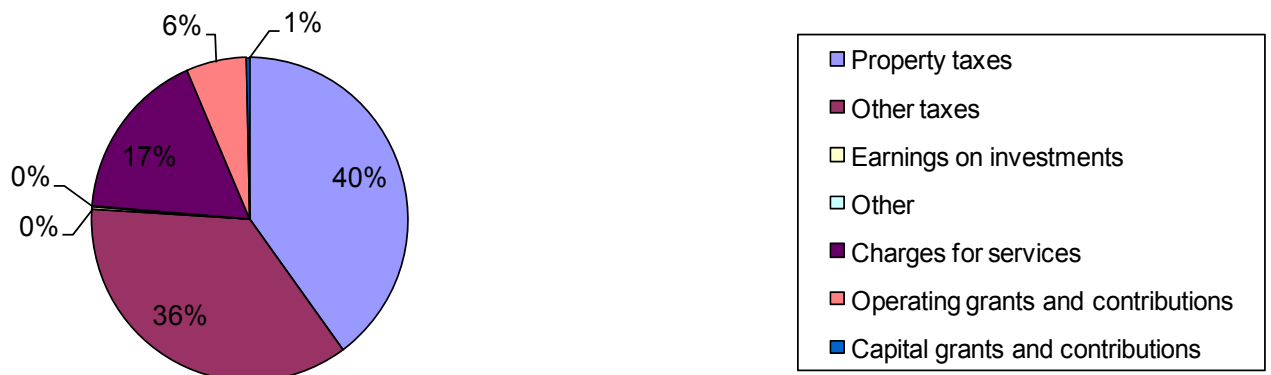


Overall, the County maintained the same level of expenses as the previous fiscal year with a less than 1% decrease in expenses for 2010 as compared to 2009. In light of the somewhat uncertain economic outlook for the nation, State of Georgia, and the County, the Board of Commissioners maintained a conservative budgetary approach throughout fiscal year 2010. Significant areas that account for the overall decrease are as follows:

- General Government expenses increased during fiscal year 2010 by \$7 million. This increase is attributed to expenses related to the County’s new energy efficiency project and a reallocation of expenses to different functions.
- Tax Assessment and Collection expenses decreased approximately \$521,000 from the previous fiscal year due to depreciation adjustments.
- Transportation and Development expenses decreased a significant percentage due to the completion of many of the road projects related to the Roads and Recreation SPLOST. The 2009 SPLOST is still in the planning and preparation stages for most of the road related projects.

- Health and Welfare expenses increased by more than \$6 million over fiscal year 2009. The general assistance provided by the new Neighborhood Stabilization and the Homeless Prevention programs, as well as continued assistance by the HUD Home program were the main reasons for the increase.
- Intergovernmental expenses increased as 2009 SPLOST collections for municipalities within the County were distributed to those municipalities according to the intergovernmental agreement.
- Public transit (C-Tran) total expense for the year was down over the previous year due to the termination of service effective March 31, 2010.

2010 Primary Government Revenues by Source



In fiscal year 2010, property tax revenue for Clayton County government increased by 11%. The county had a 4% decrease in the tax digest for the year. The total local option sales taxes (LOST) collected for the year remained stable as compared with the fiscal year 2009 total. Revenue from SPLOST taxes decreased from the previous fiscal year due to the timing of the transition to the new 2009 SPLOST issue. Other types of taxes remained steady with the previous fiscal year totals. Interest earned on invested funds decreased \$2.2 million from the previous fiscal year, due to historically low investment interest rates. The \$9.5 million increase in operating grants and contributions was due primarily to increases in the new Neighborhood Stabilization Program, the Community Development Block Grant (CDBG) programs, and the new Homeless Prevention program. The \$3.7 million decrease in capital grants and contributions was due primarily to a decrease in road transportation related projects during the transition between active SPLOST levies and a reduction in the commencement of Federal and State related construction.

GASB Statement No. 45 Expenses

The County implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB) during fiscal year, 2008. GASB Statement 45 establishes 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 No. 45, 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 No. 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 No. 45 expenses as they appear in the Statement of Activities for fiscal year 2010.

Primary Government
Expenses by Functions/Programs
For the Years Ended June 30, 2010 and 2009

	2010			2009		
	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45
Functions/Programs:						
Governmental:						
General Government	\$56,931,450	\$2,382,887	\$54,548,563	\$46,231,086	\$1,622,114	\$44,608,972
Tax Assessment/Collection	3,825,418	165,033	3,660,385	4,346,128	131,468	4,214,660
Courts and Law Enforcement	69,147,468	1,655,652	67,491,816	67,608,918	1,290,971	66,317,947
Public Safety	65,305,007	2,200,766	63,104,241	66,972,459	1,606,417	65,366,042
Transportation/Development	26,471,707	287,477	26,184,230	41,036,532	282,333	40,754,199
Planning and Zoning	1,822,164	79,855	1,742,309	2,142,016	92,674	2,049,342
Libraries	3,750,263	111,796	3,638,467	3,811,565	101,295	3,710,270
Parks and Recreation	10,816,187	218,269	10,597,918	11,009,888	150,865	10,859,023
Health and Welfare	9,742,442	37,265	9,705,177	3,640,722	25,863	3,614,859
Intergovernmental	11,562,964	-	11,562,964	1,454,670	-	1,454,670
Interest on Long-term Debt	2,791,294	-	2,791,294	2,208,501	-	2,208,501
Total Governmental Expenses	<u>\$ 262,166,364</u>	<u>\$ 7,139,000</u>	<u>\$ 255,027,364</u>	<u>\$ 250,462,485</u>	<u>\$ 5,304,000</u>	<u>\$ 245,158,485</u>

Financial Analysis of the County's Funds

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

Governmental funds - Governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing Clayton County's financing requirements. Unreserved 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, 2010, Clayton County's governmental funds reported combined ending fund balances of \$237.1 million, an increase of \$30.9 million in comparison with the previous fiscal year. Approximately 91% (\$215.9 million) is made up of unreserved fund balance that is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed. The amount reserved for purchase order commitments is \$14.3 million and the debt service reserve is \$5.9 million. The General Fund is the chief operating fund of the County. At June 30, 2010, the unreserved fund balance in the General Fund was \$26.9 million. The total fund balance for the General Fund was \$28.8 million. As a measure of the liquidity of the General Fund, it is useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 15.6 % of total General Fund expenditures, while total General Fund fund balance represents 16.7% of that same amount. This is an increase from the prior year in which the General Fund's total fund balance as a percentage of its expenditures was 16.3%.

The fund balance of the County's General Fund increased during the current fiscal year by \$1,009,018. While total expenditures increased over the prior year by more than \$2.6 million, revenues increased by \$10.3 million. Overall, total revenues were \$4.8 million lower than budgeted for the year. Also, expenditures were approximately \$5.5 million lower than budget. See discussion below under "General Fund Budget Highlights" section. Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue was up approximately \$10.7 million over the prior year as the result of increases of \$11.3 million in the collection of real property taxes, \$527,000 in personal property taxes and \$90,000 in public utility tax assessments. These increases are offset somewhat by a \$1.3 million decrease in motor vehicle taxes due to the movement of rental car companies out of the Clayton County portion of the Hartsfield-Jackson Airport area.
- Fines and forfeitures remained comparable to the prior year except for automated red light traffic fines, which were down \$621,000.

- License and permit revenue collection remained comparable to the previous fiscal year with the exception of an approximate \$500,000 decrease in business licenses due to the continued weak economy.
- Intergovernmental revenues were up \$596,000 due to an increase in state inmate housing at the jail.
- A \$550,000 increase in Charges for Services was due mainly to increases in impact fees, emergency medical fees, recreation program fees, and fees in the Pre-Trial Intervention Program. These increases were offset by decreases in cable franchise fees and commissions in ad valorem and motor vehicle taxes.
- Interest revenue declined by more than \$500,000 from the previous year's collection due to historically low market interest rates for the County's available funds.
- General Government expenditures increased by \$2.9 million, or 6.8% over the previous fiscal year. This increase is mostly attributed to expenditures related to the County's new energy efficiency project and a transfer of employees from the Transportation and Development department to the Refuse Control department.
- Expenditures within Courts and Law Enforcement increased by \$1.9 million, or 3.1%, over the previous fiscal year. A large portion of the increase is attributable to increases in overtime and part-time salary and fringe benefit expense in the Sheriff's Office. Indigent defense fees increased by over \$600,000 due to an increased caseload for the fiscal year.
- Public safety expenditures decreased approximately \$750,000, or 2%. The decrease in expenditures over the prior fiscal year was related in part to unfilled positions within the Police and Narcotics departments. Also, the Emergency Medical Service department purchased three ambulances during fiscal year 2009 for approximately \$500,000. There were no capital equipment purchases by the EMS department during fiscal year 2010.
- Transportation and Development expenditures decreased by approximately \$1 million, or 12.2% due to a transfer of all road mowing crews to the Refuse Control department during fiscal year 2010.
- Expenditures in Planning and Zoning decreased by more than \$300,000, or 15%. This was due to a departmental reorganization which included a reduction in manpower.
- Parks and Recreation expenditures went down approximately \$690,000, or 10.7% over the previous fiscal year. This reduction was the result of a department initiative to hold expenditures to a minimum.
- Health and Welfare expenditures increased in fiscal year 2010 by approximately \$600,000, or 25%. This increase was mainly due to staffing increases in Senior Services and a new food service contract for the Charley Griswell Senior Center.

The fund balance for the Debt Service Fund remains steady at \$5.9 million, all of which is reserved for the payment of debt service. Transfers from the General Fund and several capital project funds covered the cost of debt service payment for the fiscal year. The Fire Fund has a fund balance of \$8.6 million which represents an increase from the prior year of \$1.2 million. Total fund balance for the Fire Fund is 40.6% of its 2010 expenditures. The increase is due to the proceeds from a capital equipment lease issued in 2010 for fire trucks and related equipment. The lease proceeds were offset by the net of a \$975,000 reduction in property taxes received for the fiscal year and a decrease in expenditures by approximately \$200,000 due to an overall effort to lower costs. Capital expenditures totaled \$1,040,344 for fiscal year 2010.

The Roads and Recreation Fund was established in fiscal year 2004 to account for \$240 million in projects based on the 2004 SPLOST referendum. Beginning in 2007, the County began recording all revenues related to the 2004 SPLOST in this capital project fund based on guidance from the State of Georgia *Uniform Chart of Accounts*. At June 30, 2010, the fund balance for these projects was \$127.7 million and can only be expended on the SPLOST projects or related debt.

The 2009 SPLOST fund was created to account for future projects totaling \$305 million as approved by voters in a 2008 SPLOST referendum, which covers a six year span. The fund began receiving SPLOST collections in 2009. The fund balance for the fund at June 30, 2010, is \$51.7 million.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. The aggregate fund balance of these funds decreased approximately \$813,000 from the prior year to total \$14.4 million at June 30, 2010.

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, 2010, the Worker's Compensation Self-Insurance net asset balance increased by more than \$970,000. This is due to an increase in revenues from County funds and a decrease in claims expense for the fiscal year.

The Medical Self-Insurance fund had net assets of \$4.3 million at June 30, 2010, compared to \$3.1 million at June 30, 2009. The increase is due to a reduction in claims expense and a lack of transfers during the fiscal year.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$168.2 million and the final amended budget of \$178 million amounted to a 5.5% increase. This increase in the budget can be summarized as follows:

- \$4.6 million increase for claims expense

- \$4.9 million for costs related to the County's energy efficiency project
- \$1.7 million increase for Sheriff's Department wages and benefits
- \$1.5 million increase for indigent defense fees

These increases were offset by more than \$2.5 million in reductions to the salary budgets of numerous departments including Emergency Medical Services, Transportation and Development, the County Prison, Police, and Narcotics.

Significant variances between actual and budgeted revenues are as follows:

- Property taxes showed a negative variance of \$3.8 million. Less than anticipated collections of real property and motor vehicle taxes are attributed to lower assessed values, closed businesses and the transfer of several rental car fleets out of the County.
- Other taxes exceeded the budget by \$624,610 due largely to increases in penalties, interest and reimbursement of collection costs on delinquent taxes.
- Licenses and permits were under projected levels by \$727,713 due to a continued decline in the demand for building permits and business licenses throughout the fiscal year.
- Charges for services were under budget \$1.1 million due largely to a less than anticipated collection of emergency medical fees and a decline in ad valorem/motor vehicle collections.

Significant variances between actual and budgeted expenditures are as follows:

General Fund expenditures were under the budgeted amounts by \$5.5 million. This total includes positive variances of \$1.6 million in general government, \$593,202 in courts & law enforcement, \$1.5 million in public safety, \$593,083 in transportation & development, and \$578,199 in parks and recreation. These variances are the result of a countywide effort to hold expenditures to a minimum.

Capital Asset and Debt Administration

Capital assets – Clayton County's investment in capital assets as of June 30, 2010, amounts to \$737.7 million, net of related debt. 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:

- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as part of the \$240 million SPLOST program.
- Current projects related to the 2009 SPLOST include: Capital outlay to fund a new juvenile justice center, public safety facilities, new libraries, a new fueling center and road and bridge improvements. Information technology, existing building renovations and vehicle purchases are also planned.

- There was only a slight 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.I on pages 58 - 63 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$27.7 million. Included in this total are Tax Allocation Revenue Bonds for the Ellenwood Project, Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton and Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005.

The County has several long-term capital lease agreements outstanding at year end totaling \$7.9 million. These agreements extend through fiscal year 2017. During fiscal year 2010, the County entered into a new lease agreement for the purchase of energy saving and conservation equipment and services.

Additional information on the County's long-term debt can be found in Note III.J on pages 64 - 74 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the Atlanta Metropolitan Statistical Area (MSA), of which Clayton County is a part, at June 30, 2010, is 10.3%, which is a very slight decrease from the 10.6% rate of a year ago. The State's average unemployment rate and the national rate were 10.3% and 9.5%, respectively, at the fiscal year end.
- Three of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer and second largest employer is Delta Airlines.
- The General Fund gross millage and Fire Fund gross millage remain steady at 16.453 and 3.90, respectively. The LOST rebate is 5.126 mills; this is an increase in the rebate from 5.017 mills in the 2010 budget. *The net millage* for the fiscal year 2010 budget was 11.436. The fiscal year 2010 budget revenues reflect a three mill increase for the General Fund. For fiscal year 2011, the *net millage* for the General Fund decreased slightly to 11.327 mills.

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:

Angela Jackson, Finance Director
Clayton County Finance Department
112 Smith Street
Jonesboro, GA 30236



Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS JUNE 30, 2010

ASSETS	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Cash and cash equivalents	\$ 235,630,264	\$ 3,786,390	\$ 239,416,654	\$ 3,332,979
Restricted cash	3,047,102	-	3,047,102	5,384,662
Investments	6,087,226	-	6,087,226	4,955,614
Accrued interest	228,981	-	228,981	-
Notes receivable, current portion	-	-	-	3,807,985
Accounts receivable	1,463,734	351,177	1,814,911	187,051
Grants receivable	3,531,564	-	3,531,564	73,639
Taxes receivable	2,426,988	-	2,426,988	-
Due from component unit	1,345,000	-	1,345,000	-
Due from other governments	306,222	1,356,848	1,663,070	988,690
Due from individuals	3,781	-	3,781	-
Due from organizations	9,830,665	-	9,830,665	38,422
Inventory	282,125	-	282,125	77,039
Prepaid items	739,911	6,779	746,690	69,565
Notes receivable, net of current portion	-	-	-	46,510,000
Property held for resale	-	-	-	4,201,378
Debt issuance cost, net	230,822	-	230,822	364,346
Intangibles, net	-	-	-	154,814
Capital assets, non-depreciable	105,197,147	-	105,197,147	28,699,889
Capital assets, depreciable (net of accumulated depreciation)	656,314,930	2,641,377	658,956,307	18,141,540
Total assets	1,026,666,462	8,142,571	1,034,809,033	116,987,613
LIABILITIES				
Accounts payable	7,045,558	744,763	7,790,321	814,234
Accrued liabilities	5,504,634	-	5,504,634	277,804
Retainage payables	853,811	-	853,811	-
Customer deposits	-	-	-	155,969
Construction and performance bonds payable	111,400	-	111,400	-
Due to primary government	-	-	-	1,345,000
Due to other governments	1,196,854	-	1,196,854	343,473
Due to organizations	106,500	-	106,500	-
Interest payable	1,080,871	-	1,080,871	957,974
Unearned revenue	1,238,069	-	1,238,069	24,849
Noncurrent liabilities:	-	-	-	-
Due within one year	7,779,644	-	7,779,644	5,886,941
Due in more than one year	61,436,309	-	61,436,309	92,332,314
Total liabilities	86,353,650	744,763	87,098,413	102,138,558
NET ASSETS				
Invested in capital assets, net of related deb	735,121,802	2,641,377	737,763,179	17,703,401
Restricted for:				
Grant purposes	1,494,340	-	1,494,340	-
Debt service	5,951,783	-	5,951,783	724,831
Capital projects	8,746,660	-	8,746,660	-
Special local option sales tax projects	179,319,864	-	179,319,864	505,500
Unrestricted (deficit)	9,678,363	4,756,431	14,434,794	(4,084,677)
Total net assets	\$ 940,312,812	\$ 7,397,808	\$ 947,710,620	\$ 14,849,055

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities				
General government	\$ 56,931,450	\$ 13,783,987	\$ 28,957	\$ 17,500
Tax assessment collection	3,825,418	4,458,557	-	-
Courts and law enforcement	69,147,468	15,365,784	1,328,304	-
Public safety	65,305,007	10,170,320	1,805,992	1,000
Transportation and development	26,471,707	117,380	3,191,137	637,393
Planning and zoning	1,822,164	-	-	-
Libraries	3,750,263	146,375	539,314	1,100
Parks and recreation	10,816,187	2,296,305	137,115	235,256
Health and welfare	9,742,442	543,811	9,599,020	-
Intergovernmental	11,562,964	-	-	-
Interest on long-term debt	2,791,294	-	-	36,960
Total governmental activities	\$ 262,166,364	\$ 46,882,519	\$ 16,629,839	\$ 929,209
Business-type activities				
C-Tran Public Transit	\$ 7,203,420	\$ 1,616,374	\$ 1,356,848	\$ -
Total business-type activities	\$ 7,203,420	\$ 1,616,374	\$ 1,356,848	\$ -
Component units:				
Landfill Authority	\$ 2,703,163	\$ 2,097,883	\$ -	\$ 200,000
Airport Authority	999,854	811,619	-	350,078
Development Authority	2,886,411	1,896,212	2,148,547	-
Housing Authority	3,269,435	2,857,100	341,097	-
Hospital Authority	2,100,231	2,099,901	-	-
Board of Health	10,081,713	2,565,147	7,832,408	-
Total component units	\$ 22,040,807	\$ 12,327,862	\$ 10,322,052	\$ 550,078

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

Insurance claim refunds

Transfers

Total general revenues and transfers

Change in net assets

Net assets, beginning of year, as restated

Net assets, end of year

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

Net (Expenses) Revenues and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (43,101,006)	\$ -	\$ (43,101,006)	\$ -
633,139	-	633,139	-
(52,453,380)	-	(52,453,380)	-
(53,327,695)	-	(53,327,695)	-
(22,525,797)	-	(22,525,797)	-
(1,822,164)	-	(1,822,164)	-
(3,063,474)	-	(3,063,474)	-
(8,147,511)	-	(8,147,511)	-
400,389	-	400,389	-
(11,562,964)	-	(11,562,964)	-
(2,754,334)	-	(2,754,334)	-
<u>(197,724,797)</u>	<u>-</u>	<u>(197,724,797)</u>	<u>-</u>
\$ -	\$ (4,230,198)	\$ (4,230,198)	\$ -
\$ -	\$ (4,230,198)	\$ (4,230,198)	\$ -
\$ -	\$ -	\$ -	\$ (405,280)
-	-	-	161,843
-	-	-	1,158,348
-	-	-	(71,238)
-	-	-	(330)
-	-	-	315,842
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,159,185</u>
\$ 108,861,498	\$ -	\$ 108,861,498	\$ -
36,457,343	-	36,457,343	-
46,102,925	-	46,102,925	-
9,161,228	-	9,161,228	-
2,687,562	-	2,687,562	-
1,833,396	-	1,833,396	-
566,249	-	566,249	-
846,393	-	846,393	-
115,388	-	115,388	-
111,730	-	111,730	-
707,994	-	707,994	71,655
227,765	-	227,765	-
(6,600,000)	6,600,000	-	-
<u>201,079,471</u>	<u>6,600,000</u>	<u>207,679,471</u>	<u>71,655</u>
3,354,674	2,369,802	5,724,476	1,230,840
936,958,138	5,028,006	941,986,144	13,618,215
<u>\$ 940,312,812</u>	<u>\$ 7,397,808</u>	<u>\$ 947,710,620</u>	<u>\$ 14,849,055</u>

CLAYTON COUNTY, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2010

ASSETS	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
Cash and cash equivalents	\$ 32,722,988	\$ 373,792	\$ 1,121,521	\$ 130,832,038
Restricted cash	45,575	3,001,527	-	-
Investments	6,087,226	-	-	-
Accrued interest and dividends receivable	150,907	-	-	-
Accounts receivable	1,454,141	650	-	-
Grants receivable	-	-	-	-
Taxes receivable, net	1,985,853	393,235	274	-
Interfund receivables	-	5,947,000	4,830,300	-
Due from component units	20,000	-	-	-
Due from other governments	44,663	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	4,517,109	-	-	-
Inventory	265,797	16,328	-	-
Prepaid items	728,696	3,630	-	-
Total assets	\$ 48,026,736	\$ 9,736,162	\$ 5,952,095	\$ 130,832,038
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 3,277,944	\$ 76,156	\$ 38	\$ 430,894
Accrued liabilities	4,651,326	690,194	-	-
Construction / performance bonds payable	111,400	-	-	-
Interfund payables	8,523,000	-	-	2,000,000
Deferred tax revenue	2,291,335	281,452	274	-
Construction retainage payable	-	-	-	759,472
Unrealized grant revenue	-	-	-	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	211,148	-	-	-
Total liabilities	19,172,653	1,047,802	312	3,190,366
FUND BALANCES				
Fund balances:				
Reserved for:				
Encumbrances	910,662	14,058	-	12,664,858
Inventory	265,797	16,328	-	-
Prepaid items	728,696	3,630	-	-
Debt service	-	-	5,951,783	-
Unreserved, reported in:				
General fund				
Designated for LOST Rebate	17,682,476	-	-	-
Undesignated	9,266,452	-	-	-
Special revenue funds				
Designated for future projects	-	4,908,076	-	-
Undesignated	-	3,746,268	-	-
Capital projects funds				
Designated for future projects	-	-	-	46,666,643
Undesignated	-	-	-	68,310,171
Total fund balances	28,854,083	8,688,360	5,951,783	127,641,672
Total liabilities and fund balances	\$ 48,026,736	\$ 9,736,162	\$ 5,952,095	\$ 130,832,038

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

2009 SPLOST Fund	Other Governmental Funds	Total
\$ 51,224,789	\$ 12,021,436	\$ 228,296,564
-	-	3,047,102
-	-	6,087,226
-	78,074	228,981
-	7,730	1,462,521
-	3,531,564	3,531,564
-	47,626	2,426,988
-	4,320,700	15,098,000
-	-	20,000
-	261,559	306,222
-	-	3,781
4,758,857	554,699	9,830,665
-	-	282,125
-	7,585	739,911
<u>\$ 55,983,646</u>	<u>\$ 20,830,973</u>	<u>\$ 271,361,650</u>
\$ 1,186,424	\$ 1,765,944	\$ 6,737,400
-	163,114	5,504,634
-	-	111,400
1,200,000	3,375,000	15,098,000
722,176	36,610	3,331,847
-	94,339	853,811
-	1,000,000	1,000,000
-	-	106,500
1,196,854	-	1,196,854
-	26,921	238,069
<u>4,305,454</u>	<u>6,461,928</u>	<u>34,178,515</u>
-	691,053	14,280,631
-	-	282,125
-	7,585	739,911
-	-	5,951,783
-	-	17,682,476
-	-	9,266,452
-	716,949	5,625,025
-	8,430,137	12,176,405
11,463,389	-	58,130,032
40,214,803	4,523,321	113,048,295
<u>51,678,192</u>	<u>14,369,045</u>	<u>237,183,135</u>
<u>\$ 55,983,646</u>	<u>\$ 20,830,973</u>	<u>\$ 271,361,650</u>



THIS PAGE INTENTIONALLY LEFT BLANK

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS JUNE 30, 2010

Amounts reported for governmental activities in the statement of net assets are different from amounts reported in the balance sheet of governmental funds due to the following:

Fund balances - total governmental funds	\$	237,183,135
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		1,131,619,664
Accumulated depreciation		(370,107,587)
Revenues		
Some of the County's tax revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		
		3,331,847
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 assets.		
		6,563,755
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 assets. Long-term liabilities at year end consist of the following:		
Bonds payable		(27,730,000)
Capital leases payable		(7,994,744)
Accrued interest payable		(1,080,871)
Deferred amounts on refinancing		4,616
Bond issuance costs		230,822
Unamortized discount		592,529
Unamortized premium		(9,337)
Compensated absences		(6,835,103)
Other post employment benefits (OPEB)		(18,061,000)
Claims and judgments payable		(6,740,577)
Accrued landfill postclosure costs		(654,337)
	\$	<u>940,312,812</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
REVENUES				
Property taxes	\$ 86,440,777	\$ 19,988,645	\$ -	\$ -
Other taxes	50,335,002	309,494	-	126,930
Licenses and permits	4,478,302	-	-	-
Intergovernmental	5,425,790	-	-	121,678
Charges for services	20,803,069	347,126	-	-
Fines and forfeitures	5,108,489	-	-	-
Investment earnings	693,141	4,124	63	598,901
Other revenue	1,113,908	21,082	750,000	29,711
Gifts and donations	61,323	1,000	-	-
Total revenues	174,459,801	20,671,471	750,063	877,220
EXPENDITURES				
Current:				
General government	48,223,015	-	-	-
Tax assessment and collection	3,677,606	-	-	-
Courts and law enforcement	63,354,476	-	-	-
Public safety	34,798,088	20,069,918	-	-
Transportation and development	6,920,670	-	-	524,443
Planning and zoning	1,769,044	-	-	-
Libraries	3,464,615	-	-	-
Parks and recreation	5,734,391	-	-	-
Health and welfare	3,053,373	-	-	-
Intergovernmental	-	-	-	-
Debt service	696,720	242,040	2,230,444	-
Capital outlay	790,869	1,040,344	-	5,206,076
Total expenditures	172,482,867	21,352,302	2,230,444	5,730,519
Excess (deficiency) of revenues over expenditures	1,976,934	(680,831)	(1,480,381)	(4,853,299)
OTHER FINANCING SOURCES (USES)				
Issuance of capital leases	4,889,744	1,950,000	-	-
Proceeds from insurance claims	227,765	-	-	-
Transfers in	2,510,045	-	1,485,761	1,129,041
Transfers out	(8,595,470)	-	-	-
Total other financing sources (uses)	(967,916)	1,950,000	1,485,761	1,129,041
Net change in fund balances	1,009,018	1,269,169	5,380	(3,724,258)
FUND BALANCES, beginning of year	27,845,065	7,419,191	5,946,403	131,365,930
FUND BALANCES, end of year	\$ 28,854,083	\$ 8,688,360	\$ 5,951,783	\$ 127,641,672

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

2009 SPLOST Fund	Other Governmental Funds	Totals
\$ -	\$ 2,331,507	\$ 108,760,929
46,052,107	1,134,793	97,958,326
-	-	4,478,302
-	15,407,483	20,954,951
-	5,356,135	26,506,330
-	2,871,074	7,979,563
66,773	10,666	1,373,668
-	1,829,900	3,744,601
-	49,823	112,146
<u>46,118,880</u>	<u>28,991,381</u>	<u>271,868,816</u>
565	2,752,575	50,976,155
-	-	3,677,606
168,916	2,484,194	66,007,586
-	6,410,779	61,278,785
955,653	115,643	8,516,409
-	-	1,769,044
-	4,347	3,468,962
-	2,920,230	8,654,621
-	6,837,001	9,890,374
11,562,964	-	11,562,964
-	1,146,162	4,315,366
420,344	3,870,349	11,327,982
<u>13,108,442</u>	<u>26,541,280</u>	<u>241,445,854</u>
<u>33,010,438</u>	<u>2,450,101</u>	<u>30,422,962</u>
-	-	6,839,744
-	-	227,765
134,014	2,036,824	7,295,685
-	(5,300,215)	(13,895,685)
<u>134,014</u>	<u>(3,263,391)</u>	<u>467,509</u>
33,144,452	(813,290)	30,890,471
<u>18,533,740</u>	<u>15,182,335</u>	<u>206,292,664</u>
<u>\$ 51,678,192</u>	<u>\$ 14,369,045</u>	<u>\$ 237,183,135</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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

Net change in fund balances - total governmental funds \$ 30,890,471

Capital Assets

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

Total capital outlays	14,036,597
Total depreciation	(28,148,112)

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 Assets, 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 Assets. Also, governmental funds report the effect of issuance costs, 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	(6,839,744)
Principal repayments	1,511,630
Amortization of issuance costs	(23,947)
Amortization of bond discount	(24,689)
Amortization of bond premium	524
Amortization of deferred loss	(2,916)
Issuance costs incurred	61,218

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	(185,987)
Accrued interest on debt	2,252
Landfill costs	628,571
Claims and judgments payable	(3,526,636)
Other postemployment benefit (OPEB) obligation	(7,139,000)

Revenues

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

24,457

Internal service funds

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	2,089,985
	\$ 3,354,674

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, 2010

	Budget		Actual	Variance	2009
	Original	Final		with Final Budget	Actual
REVENUES					
Property taxes	\$ 90,209,204	\$ 90,330,794	\$ 86,440,777	\$ (3,890,017)	\$ 75,754,045
Other taxes	49,710,385	49,710,392	50,335,002	624,610	50,454,369
Licenses and permits	5,206,015	5,206,015	4,478,302	(727,713)	4,957,135
Intergovernmental	3,099,665	5,269,793	5,425,790	155,997	4,829,757
Charges for services	21,469,859	21,924,553	20,803,069	(1,121,484)	20,245,722
Fines and forfeitures	5,363,620	5,415,703	5,108,489	(307,214)	5,772,080
Investment earnings	405,000	405,000	693,141	288,141	1,213,954
Other revenue	537,500	1,069,298	1,113,908	44,610	834,910
Gifts and donations	-	9,873	61,323	51,450	55,120
Total revenues	<u>176,001,248</u>	<u>179,341,421</u>	<u>174,459,801</u>	<u>(4,881,620)</u>	<u>164,117,092</u>
EXPENDITURES					
Current:					
General government	41,552,671	49,823,140	48,223,015	1,600,125	45,322,736
Tax assessment and collection	3,705,961	3,751,583	3,677,606	73,977	3,689,128
Courts and law enforcement	60,883,145	63,947,678	63,354,476	593,202	61,358,193
Public safety	37,156,648	36,351,663	34,798,088	1,553,575	35,548,113
Transportation and development	8,245,098	7,513,753	6,920,670	593,083	7,916,978
Planning and zoning	1,956,632	1,826,889	1,769,044	57,845	2,082,846
Libraries	3,500,317	3,517,203	3,464,615	52,588	3,507,358
Parks and recreation	6,257,208	6,313,590	5,734,391	579,199	6,423,849
Health and welfare	2,887,020	3,304,161	3,053,373	250,788	2,462,752
Debt service	809,160	699,185	696,720	2,465	695,646
Capital outlay	1,330,687	1,002,001	790,869	211,132	827,794
Total expenditures	<u>168,284,547</u>	<u>178,050,846</u>	<u>172,482,867</u>	<u>5,567,979</u>	<u>169,835,393</u>
Excess (deficiency) of revenues over expenditures	<u>7,716,701</u>	<u>1,290,575</u>	<u>1,976,934</u>	<u>686,359</u>	<u>(5,718,301)</u>
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	-	499,617	-	(499,617)	-
Proceeds from sale of capital assets	100,000	100,000	-	(100,000)	49,201
Proceeds from insurance claims	-	-	227,765	227,765	433,244
Issuance of capital leases	-	4,889,744	4,889,744	-	-
Transfers in	711,600	2,548,019	2,510,045	(37,974)	5,130,451
Transfers out	(8,528,301)	(9,127,955)	(8,595,470)	532,485	(9,021,434)
Total other financing sources (uses)	<u>(7,716,701)</u>	<u>(1,090,575)</u>	<u>(967,916)</u>	<u>122,659</u>	<u>(3,408,538)</u>
Net change in fund balances	-	200,000	1,009,018	809,018	(9,126,839)
FUND BALANCES, beginning of year	27,845,065	27,845,065	27,845,065	-	36,971,904
Appropriation of fund balance	-	(499,617)	-	(499,617)	-
FUND BALANCES, end of year	<u>\$ 27,845,065</u>	<u>\$ 27,545,448</u>	<u>\$ 28,854,083</u>	<u>\$ 309,401</u>	<u>\$ 27,845,065</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Budget		Actual	Variance	2009
	Original	Final		with Final Budget	Actual
REVENUES					
Tax revenues					
Real property	16,290,611	16,290,611	16,031,508	(259,103)	17,007,448
Personal property	1,422,529	1,422,529	1,466,137	43,608	1,482,746
Public utility	479,505	479,505	519,748	40,243	494,642
Heavy equipment	-	-	1,005	1,005	636
Mobile home	70,000	70,000	59,197	(10,803)	60,966
Motor vehicle	1,761,270	1,761,270	1,386,652	(374,618)	1,628,194
Prior year	109,905	109,905	524,398	414,493	490,412
Other taxes					
Railroad equipment	-	-	3,657	3,657	-
Intangible recording	189,552	189,552	144,277	(45,275)	205,197
Real estate transfer	47,232	47,232	26,345	(20,887)	54,731
Interest on delinquent taxes	75,411	75,411	135,215	59,804	95,779
Charges for services - fire inspection fees	392,750	418,630	347,126	(71,504)	390,188
Investment earnings	27,204	27,204	4,124	(23,080)	31,554
Other revenue	1,200	20,902	21,082	180	3,649
Gifts and donations	-	-	1,000	1,000	29,771
Total revenues	20,867,169	20,912,751	20,671,471	(241,280)	21,975,913
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	13,160,101	13,023,335	12,782,632	240,703	12,833,198
Pension contribution	1,695,321	1,695,321	1,631,252	64,069	1,634,534
FICA and Medicare insurance	977,851	966,127	917,682	48,445	907,927
Group health and life insurance	2,030,028	1,951,113	1,951,112	1	1,963,207
Workers' compensation insurance	325,022	325,022	315,766	9,256	207,125
Early retirement pension contribution	177,730	177,730	177,730	-	177,730
Medical service fees	18,500	23,500	21,364	2,136	12,201
Contract service fees	85,450	111,301	107,437	3,864	168,984
Rental	53,300	53,300	52,739	561	53,395
Materials and supplies	213,189	269,118	237,743	31,375	234,287
Gas and oil	205,000	178,528	160,233	18,295	217,385
Bank charges	-	1,021	1,021	-	1,078
Minor equipment	27,700	40,145	34,620	5,525	203,014
Postage	1,240	1,240	80	1,160	38
Utilities	253,500	292,714	288,289	4,425	276,727
Telephone, telegraph	154,632	139,473	139,472	1	139,618
Sanitation	8,350	10,381	10,380	1	6,486
Advertising	750	750	750	-	329
Dues and subscriptions	110,522	52,368	52,333	35	22,626
Training, travel, meetings	9,750	9,750	8,764	986	18,868
Uniform allowance	164,400	168,651	168,651	-	202,394
Repair and maintenance	462,600	508,852	500,810	8,042	655,123
Tax commission	500,000	514,801	509,058	5,743	544,604
Claims expense	-	1	-	1	-
Debt service	232,233	267,273	242,040	25,233	233,498
Capital outlay	-	1,055,498	1,040,344	15,154	833,899
Total expenditures	20,867,169	21,837,313	21,352,302	485,011	21,548,275

CLAYTON COUNTY, GEORGIA

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Budget		Actual	Variance	2009
	Original	Final		with Final Budget	Actual
Excess (deficiency) of revenues over expenditures	-	(924,562)	(680,831)	243,731	427,638
OTHER FINANCING SOURCES					
Appropriations of fund balance	-	924,562	-	(924,562)	-
Capital leases	-	-	1,950,000	1,950,000	-
Proceeds from sale of capital assets	-	-	-	-	60
Total other financing sources	-	924,562	1,950,000	1,025,438	60
Net change in fund balances	-	-	1,269,169	1,269,169	427,698
FUND BALANCES, beginning of year	7,419,191	7,419,191	7,419,191	-	6,991,493
Appropriations of fund balance	-	(924,562)	-	(924,562)	-
FUND BALANCES, end of year	<u>\$ 7,419,191</u>	<u>\$ 6,494,629</u>	<u>\$ 8,688,360</u>	<u>\$ 344,607</u>	<u>\$ 7,419,191</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS PROPRIETARY FUNDS JUNE 30, 2010

	Nonmajor Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,786,390	\$ 7,333,700
Accounts receivable	351,177	1,213
Due from other governments	1,356,848	-
Due from component units		1,325,000
Prepaid items	6,779	-
Total current assets	5,501,194	8,659,913
Noncurrent assets:		
Capital assets:		
Machinery and equipment	5,240,515	-
Less accumulated depreciation	(2,599,138)	-
Total noncurrent assets	2,641,377	-
Total assets	8,142,571	8,659,913
Liabilities		
Current liabilities:		
Accounts payable	744,763	308,158
Accrued liabilities	-	1,788,000
Total liabilities	744,763	2,096,158
Net Assets		
Invested in capital assets	2,641,377	-
Unrestricted	4,756,431	6,563,755
Total net assets	\$ 7,397,808	\$ 6,563,755

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Nonmajor Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
Operating revenues		
Bus fares	\$ 1,615,829	\$ -
Charges to other funds	-	15,841,705
Employee contributions	-	3,891,965
Other revenue	545	-
Total operating revenues	1,616,374	19,733,670
Operating expenses		
Salaries and wages	1,942	-
Employee benefits	1,503	-
Contractual services	6,365,174	-
Materials and supplies	276,327	-
Claims expense	-	4,243,138
Insurance premiums	-	12,517,003
Management fees	-	869,610
Other expenses	376	13,934
Depreciation	558,098	-
Total operating expenses	7,203,420	17,643,685
Operating income (loss)	(5,587,046)	2,089,985
Nonoperating revenues, intergovernmental	1,356,848	-
Income (loss) before transfers	(4,230,198)	2,089,985
Transfers in	6,600,000	-
Change in net assets	2,369,802	2,089,985
Net assets, beginning of year	5,028,006	4,473,770
Net assets, end of year	\$ 7,397,808	\$ 6,563,755

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, 2010

	Nonmajor Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 1,680,732	\$ -
Cash received from employees	-	3,891,965
Cash received from interfund services provided	-	14,516,510
Cash paid for insurance claims	-	(4,373,138)
Cash paid to employees	(8,570)	-
Cash paid to suppliers for goods and services	(7,328,613)	(14,258,444)
Net cash used in operating activities	<u>(5,656,451)</u>	<u>(223,107)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	<u>6,600,000</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>6,600,000</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	<u>(164,904)</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(164,904)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	778,645	(223,107)
Cash and cash equivalents, beginning of year	<u>3,007,745</u>	<u>7,556,807</u>
Cash and cash equivalents, end of year	<u>\$ 3,786,390</u>	<u>\$ 7,333,700</u>
Reconciliation of operating income (loss) to net cash used in operating activities:		
Operating income (loss)	\$ (5,587,046)	\$ 2,089,985
Adjustments to reconcile operating income (loss) to net cash used in operating activities:		
Depreciation expense	558,098	-
(Increase) decrease in accounts receivable	41,177	(195)
Decrease in due from other governments	1,560	-
Decrease in due from organizations	21,621	-
Increase in due from component unit	-	(1,325,000)
Decrease in accounts payable	(686,736)	(857,897)
Decrease in accrued liabilities	<u>(5,125)</u>	<u>(130,000)</u>
Net cash used in operating activities	<u>\$ (5,656,451)</u>	<u>\$ (223,107)</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2010

	<u>Pension Trust Fund</u>	<u>Agency Funds</u>
Assets		
Cash and cash equivalents	\$ 10,727,758	\$ 14,009,967
Investments:		
Foreign stocks	6,640,487	-
Domestic stocks	103,279,683	-
Mutual funds:		
Equity funds	14,358,826	-
Fixed income funds	128,671,310	-
Accounts receivable	1,109,072	-
Accrued interest and dividend receivable	134,044	-
Due from other governments	586,731	-
Prepaid expenses	11,016	-
	<u>265,518,927</u>	<u>14,009,967</u>
Total assets		
Liabilities		
Accounts payable	1,545,300	-
Due to others	-	11,515,940
Due to other governments	-	386,521
Due to litigants	-	2,107,206
	<u>1,545,300</u>	<u>14,009,667</u>
Total liabilities		
Net Assets		
Held in trust for pension benefits:		
(A Schedule of Funding Progress is presented in the Notes to the Financial Statements)	263,973,627	-
Total net assets	<u>\$ 263,973,627</u>	<u>\$ -</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PENSION TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Pension Trust Fund
Additions:	
Contributions:	
Employers	
Clayton County	\$ 12,329,874
Clayton County Water Authority	2,192,462
Plan members	
Clayton County	4,232,697
Clayton County Water Authority	950,112
Total contributions	19,705,145
Investment income:	
Net appreciation in fair value of plan investments	26,425,786
Interest earned on investments	7,698
Dividends	7,233,937
Total investment income	33,667,421
Less investment expense	813,824
Net investment income	32,853,597
Total additions	52,558,742
Deductions:	
Benefits	22,950,744
Administrative expenses	237,241
Total deductions	23,187,985
Change in net assets	29,370,757
Net Assets	
Beginning of year	234,602,870
End of year	\$ 263,973,627

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
JUNE 30, 2010

ASSETS	Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	\$ 1,315,873	\$ 2,391	\$ 468,135	\$ 217,936	\$ 5,454	\$ 1,323,190	\$ 3,332,979
Restricted cash	4,449,625	-	785,772	149,265	-	-	5,384,662
Investments	-	-	-	4,955,614	-	-	4,955,614
Notes receivable, current portion	-	-	-	-	3,807,985	-	3,807,985
Accounts receivable	74,713	70,718	4,025	16,841	-	20,754	187,051
Grants receivable	-	73,639	-	-	-	-	73,639
Due from other governments	20,474	-	-	-	-	968,216	988,690
Due from organizations	38,422	-	-	-	-	-	38,422
Inventory	565	76,474	-	-	-	-	77,039
Prepaid items	-	21,589	-	47,976	-	-	69,565
Note receivable, net of current portion	-	-	-	-	46,510,000	-	46,510,000
Capital assets, nondepreciable	8,703,269	17,303,070	1,809,750	883,800	-	-	28,699,889
Capital assets, depreciable (net of accumulated depreciation)	3,063,703	1,301,562	7,786,752	5,680,816	12,564	296,143	18,141,540
Property held for resale	-	-	4,201,378	-	-	-	4,201,378
Debt issuance cost, net	163,450	-	-	200,896	-	-	364,346
Intangibles, net	-	-	154,814	-	-	-	154,814
Total assets	\$ 17,830,094	\$ 18,849,443	\$ 15,210,626	\$ 12,153,144	\$ 50,336,003	\$ 2,608,303	\$ 116,987,613
LIABILITIES							
Accounts payable	\$ 44,747	\$ 165,219	\$ 18,657	\$ 79,060	\$ -	\$ 506,551	\$ 814,234
Accrued liabilities	113,989	27,053	103,010	30,901	-	2,851	277,804
Customer deposits	12,150	-	47,129	96,690	-	-	155,969
Due to primary government	-	1,345,000	-	-	-	-	1,345,000
Due to other governments	-	-	-	-	-	343,473	343,473
Interest payable	243,796	-	491,193	-	222,985	-	957,974
Unearned revenue	-	-	14,516	10,333	-	-	24,849
Noncurrent liabilities:							
Due within one year	581,950	-	1,450,000	195,000	3,585,000	74,991	5,886,941
Due in more than one year	16,793,352	-	22,518,997	6,210,000	46,510,000	299,965	92,332,314
Total liabilities	17,789,984	1,537,272	24,643,502	6,621,984	50,317,985	1,227,831	102,138,558
NET ASSETS							
Invested in capital assets							
net of related debt	295,105	18,604,632	(1,664,659)	159,616	12,564	296,143	17,703,401
Restricted for:							
Debt service	-	-	724,831	-	-	-	724,831
Capital projects	505,500	-	-	-	-	-	505,500
Unrestricted	(760,495)	(1,292,461)	(8,493,048)	5,371,544	5,454	1,084,329	(4,084,677)
Total net assets (deficit)	\$ 40,110	\$ 17,312,171	\$ (9,432,876)	\$ 5,531,160	\$ 18,018	\$ 1,380,472	\$ 14,849,055

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component Units				
Landfill Authority	\$ 2,703,163	\$ 2,097,883	\$ -	\$ 200,000
Airport Authority	999,854	811,619	-	350,078
Development Authority	2,886,411	1,896,212	2,148,547	-
Housing Authority	3,269,435	2,857,100	341,097	-
Hospital Authority	2,100,231	2,099,901	-	-
Board of Health	10,081,713	2,565,147	7,832,408	-
Total component units	<u>\$ 22,040,807</u>	<u>\$ 12,327,862</u>	<u>\$ 10,322,052</u>	<u>\$ 550,078</u>

General revenues:

Unrestricted investment earnings

Total general revenues

Change in net assets

Net assets (deficit), beginning of year, as restated

Net assets (deficit), end of year

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

Net (Expenses) Revenues and Changes in Net Assets					
Component Units					
Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health
\$ (405,280)	\$ -	\$ -	\$ -	\$ -	\$ -
-	161,843	-	-	-	-
-	-	1,158,348	-	-	-
-	-	-	(71,238)	-	-
-	-	-	-	(330)	-
-	-	-	-	-	315,842
<u>(405,280)</u>	<u>161,843</u>	<u>1,158,348</u>	<u>(71,238)</u>	<u>(330)</u>	<u>315,842</u>
5,541	-	1,917	64,197	-	-
<u>5,541</u>	<u>-</u>	<u>1,917</u>	<u>64,197</u>	<u>-</u>	<u>-</u>
(399,739)	161,843	1,160,265	(7,041)	(330)	315,842
<u>439,849</u>	<u>17,150,328</u>	<u>(10,593,141)</u>	<u>5,538,201</u>	<u>18,348</u>	<u>1,064,630</u>
<u>\$ 40,110</u>	<u>\$ 17,312,171</u>	<u>\$ (9,432,876)</u>	<u>\$ 5,531,160</u>	<u>\$ 18,018</u>	<u>\$ 1,380,472</u>



THIS PAGE INTENTIONALLY LEFT BLANK



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2010

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 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.

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 Development Authority and Housing Authority, which both have 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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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. Customer fees provide financing. The Airport 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 and has the ability to impose its will on the Development Authority's operations. The Development Authority issues separate financial statements with a December 31 calendar year end. These statements can be obtained from Mr. Larry Vincent, Chairman, at Development Authority of Clayton County, Jonesboro Historical Courthouse, 121 South McDonough Street, Jonesboro, GA 30236.

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 Dr. Alpha Bryan, District Health Director, at Clayton County Board of Health, 1380 Southlake Plaza Drive, Morrow, GA 30260.

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 Mrs. Linda Valentine, Executive Director, at 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. The Hospital Authority and the County have entered into an intergovernmental agreement whereby a financial benefit/burden has been created (see Note III J). The Hospital Authority issues separate financial statements which can be obtained from Mr. Lee Boles, CFO, Southern Regional Health System, 11 Upper Riverdale Road, Riverdale, Georgia 30274.

NOTES TO FINANCIAL STATEMENTS

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 assets 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTES TO FINANCIAL STATEMENTS

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

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 Capital 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.

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.

Proprietary Fund Types:

The Enterprise Fund accounts for the operations of the County's public transit system (C-Tran).

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary Fund Types: (Continued)

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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. (GASB) Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance for its component units presented as enterprise fund types.

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, administrative expenses, and depreciation on capital assets. 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 government's policy to use restricted resources first, and then unrestricted resources as they are needed.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets / Equity

1. Deposits and Investments

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

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

Georgia Fund 1 is a special investment pool operated by the Georgia Department of Administrative Services for Georgia local governments. Georgia Fund 1 was created under OCGA 36-83-8 and operates in a manner consistent with rule 2a-7 of the Investment Company Act of 1940 and is considered to be an 2a-7 like pool. 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). Net asset value is calculated weekly to ensure stability. The fair value of the County's position in the pool is the same as the value of pool shares (\$1 per share). The pool is regulated by the Georgia Office of Treasury and Fiscal Services.

The Pension Trust Fund invests its funds in both short-term and long-term securities in compliance with applicable statutes. Authorized short-term investments include commercial paper, U.S. Treasury obligations, repurchase agreements, and master notes. Authorized long-term investments include corporate bonds, mortgage investments, U.S. Treasury obligations, and equity securities. The Pension Trust Fund is authorized to invest up to 15% of fund assets in foreign investments.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Inventories and Prepaid Items (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as 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. Additionally, proceeds of an intergovernmental agreement are held in escrow until the completion of property transfers from Clayton County to the City of Atlanta, Georgia.

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 fair market 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 and improvements	12–60 years
Roads, sidewalks, and sidewalks	30–40 years
Land improvements	12–30 years
Machinery and equipment	4–8 years
Furniture and fixtures	4–8 years

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

6. Compensated Absences

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

7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, 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 issuance costs are reported as deferred charges and amortized over the term of the related debt. 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 on 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. Reservations and Designations of Fund Balance

In the fund financial statements, fund balance reservations have been established to indicate management's tentative plans for financial resource utilization in a future period. Reservation of fund balance in the debt service fund is for the future retirement of long-term debt.

Designations of fund balance represent tentative management plans that are subject to change. Designations of fund balance in the Fire Fund represent management's future plans for renovations and improvements to various fire stations. Designations of fund balance in the General Fund include the sales tax digest rollback for the Local Option Sales Tax (LOST) revenue recorded in the General Fund. The tax digest rollback began in 1996 and will continue to result in a reduction of the future property tax digest in an amount equal to that of sales tax collected during the LOST period.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

9. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Fire District Fund, Law Library Fund, Drug Abuse Treatment and Education Fund, Alternative Dispute Resolution Fund, Federal Narcotics Fund, State Narcotics Fund, Parks and Recreation Fund, Emergency Telephone System Fund, Tourism Authority Fund, Collaborative Authority Fund, Victims Assistance Fund, Aging Grant Fund, Housing and Urban Development Fund, Other County Grants Fund, State Court Technology Fee Fund, Juvenile Support Services Fund, Street Light Fund, Hotel Motel Tax Fund, Jail Construction and Staffing Fund, Ellenwood Tax Allocation District Fund, Northwest Clayton Tax Allocation District Fund, Central Clayton Corridor Tax Allocation District Fund, Forest Park Tax Allocation District Fund, Roads and Recreation Fund, Health Department Fund, Villages of Ellenwood Fund, Special Purpose Local Option Sales Tax Fund, and Jail and Judicial Complex Fund. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

10. 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.

11. Accounting Pronouncements

The County has adopted GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, required for fiscal periods beginning after June 15, 2009, during the current fiscal year. This Statement establishes accounting and financial reporting requirements for intangible assets. The statement had no material impact on the County's June 30, 2010 financial statements.

The County has adopted GASB Statement No. 53, *Accounting and Financial Reporting For Derivative Instruments*, required for fiscal periods beginning after June 15, 2009, during the current fiscal year. This Statement requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The statement had no material impact on the County's June 30, 2010 financial statements.

The County plans to adopt GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* required for fiscal periods beginning after July 1, 2010, in fiscal year 2011. This Statement changes

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

11. Accounting Pronouncements (Continued)

the terminology and reporting relative to the presentation of fund balance in governmental funds at the fund level. Management is in the process of determining the effects that the adoption of this Statement will have on the County's financial statements.

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 Director of Finance of Clayton County.
- The Director of Finance, 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 Director of Finance for accounting purposes.
- The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:
 1. All requests are made through the Finance Director
 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.

NOTES TO FINANCIAL STATEMENTS

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

A. Budgetary Data (Continued)

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 Director of Finance, 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.

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, Street Lights Special Revenue Fund, Law Library Special Revenue Fund, Hotel/Motel 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, Parks and Recreation 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, Other County Grants 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, and the Debt Service Fund. Project length budgets and annual budgets have been legally adopted for the Villages of Ellenwood Capital Projects Fund, Health Department Capital Project Fund, Roads and Recreation Capital Project Fund and the Special Purpose Local Option Sales Tax (SPLOST) Fund. Budgets are on a basis consistent with GAAP.

Supplemental budgetary appropriations were made as necessary during the year.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2010 are summarized as follows:

Balance per Statement of Net Assets:	
Cash - primary government	\$ 239,416,654
Restricted cash - primary government	3,047,102
Investments - primary government	6,087,226
Balance per Fiduciary Statement of Net Assets:	
Cash - Pension Trust Fund	10,727,758
Cash - Agency Funds	14,009,967
Investments - Pension Trust Funds	252,950,306
	<u>\$ 526,239,013</u>
Cash held with financial institutions	\$ 258,016,358
Georgia Fund 1	112,606
Certificates of deposit	6,087,226
Cash held in Pension Trust Fund	9,072,517
Investments held in Pension Trust Fund	252,950,306
Total Governmental Activities Cash	<u>\$ 526,239,013</u>

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. As of June 30, 2010, the County had no uncollateralized deposits.

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. 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.

The County's investment of \$112,606 in the Georgia Fund 1 has not been provided a level of risk because it is in a pool managed by another government. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of Treasury and Fiscal Services and has a AAAM credit rating at year-end. At June 30, 2010, the fair value of the County’s position in this investment pool was the same as the value of the pool shares.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Continued)

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 \$6,087,226. The County's certificates of deposit have varying maturity dates.

A schedule of the County's investment duration is as follows:

<u>Investment</u>	<u>Carrying Amount</u>	<u>Duration</u>
Certificates of Deposit	\$ 6,031,476	Six Months
Certificates of Deposit	\$ 55,750	Eight Months

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.

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 (PERS). At June 30, 2010, the carrying amount of its deposits was \$1,655,241 and the fair value of the trust's investments was \$262,022,823 of which \$9,072,517 is classified as cash equivalents due to the short-term nature of the investments. The deposits of \$1,655,241 are part of a pooled cash account with the primary government's bank balance.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the PERS invests in bond mutual funds or bond index funds. This practice mitigates most of the interest rate risk associated with these types of investment because this allows the PERS to terminate its investment within 24 to 48 hours without penalty.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

A schedule of the PERS's investment duration is as follows:

Bond Fund Name	Carrying Amount	Average Quality	Effective Duration in Years
PIMCO Total Return Fund II	\$128,671,310	AA+	5.15

Concentration of Credit Risk. Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. The PERS does not hold more than 5% of its investments in any single issuer, other than the PIMCO Total Return Fund II and the Russell 2000 Index Fund..

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the PERS 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. PERS has four investment managers, which control the investments of the retirement systems. On a quarterly basis, the Pension Board reviews these managers' performances. The individual manager's percentage of total retirement system funds can be changed within 24 to 48 hours. All investments held by these managers are in the name of the PERS. Therefore, the Pension Board feels confident that it can recover all investments from these managers at any time.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The PERS is authorized under Georgia law to invest up to 15% of total fund assets in foreign investments. The fair value of foreign investments at June 30, 2010 was \$6,640,487. This accounts for less than 3% of the total investments of the PERS.

Manager	Fair Value June 30, 2010	Percentage of Foreign Investment
Autoliv, Inc.	Sweden \$ 368,445	5.55 %
Cemex Sab Spons ADR Part Cer	Mexico 1,547,780	23.31
Research in Motion	Canada 1,758,582	26.48
Fairfax Financial Holdings, Ltd.	Canada 2,965,680	44.66
Total foreign investments	<u>\$ 6,640,487</u>	<u>100.00 %</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

The amounts held by each manager and by type are as follows:

Manager	Fair Value June 30, 2010	Percentage of Total Investment
SE Asset Manager	\$ 28,848,428	10.90 %
Montag & Caldwell	53,600,715	20.30
LSV Asset Management	34,095,685	12.90
PIMCO	128,671,310	48.90
State Street Global Advisors	16,806,685	6.40
Funds not with manager	1,655,241	0.60
	\$ 263,678,064	100.00 %
Type		
Foreign stocks	\$ 6,640,487	2.52 %
Domestic stocks	103,279,683	39.17
Mutual funds	143,030,136	54.24
Cash	10,727,758	4.07
	\$ 263,678,064	100.00 %

Component Units

At December 31, 2009, the Housing Authority had the following investments:

Investment	Fair Value	Maturities
Georgia Fund 1	\$ 3,897,842	56 day weighted average
Certificates of Deposit	1,057,772	May 22, 2010 - July 23, 2010
Total Investments	\$ 4,955,614	

The Housing Authority's investment in Georgia Fund 1 was rated AAAM by Standard & Poor's.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Component Units (Continued)

Interest Rate Risk. The Housing Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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. None of the component units hold more than 5% in any single issuer, other than investments that are collateralized or related to the U.S. government.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the component units 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. As of December 31, 2009, the Housing Authority and the Development Authority did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements. As of June 30, 2010, the Hospital Authority and the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. None of the component units are exposed to this risk at their most recent fiscal year end.

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals \$1,814,911 and includes the following: \$3,811,449 related to emergency medical services billing, with an allowance of \$2,509,585 for potentially uncollectible balances; \$58,858 receivable from employees, \$351,177 of receivables related to C-Tran; and \$103,012 of miscellaneous receivables.

Component Units

Accounts receivable in the Landfill Authority (\$74,713) and the Airport Authority (\$70,718) represent charges to customers after credit has been extended. Accounts receivable in the Development Authority represent rents receivable related to an apartment complex owned by the Development Authority of \$4,025. Accounts receivable in the Housing Authority of \$16,841 represent rents receivable related to an apartment complex owned by the Housing Authority.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable (Continued)

Component Units (Continued)

No allowances have been established for the receivables in the Airport Authority, Development Authority, or Housing Authority.

C. Property Taxes

Property taxes were levied on September 15, 2009 and were payable on or before November 15, 2009. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 15, 2010. 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 2009 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	11.436	mills
Fire District	3.900	mills
Total	15.336	mills

A summary of taxes receivable at June 30, 2010 is as follows:

Tax Year		
2009	\$	3,291,195
2008		967,909
2007		204,363
2006		84,649
Prior		117,884
Not on digest		(4,710)
		4,661,290
Allowance for uncollectible taxes		(2,234,302)
Net taxes receivable	\$	2,426,988

An allowance of \$2,234,302 has been established for taxes in dispute and estimated amounts not expected to be collected.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Federal and State Grants Receivable

Primary Government

At June 30, 2010, the County was due \$3,531,564 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, 2010, the amount of unearned grant income was \$1,238,069.

Component Units

At June 30, 2010, the Airport Authority was due \$73,639 from various grantors.

E. Interfund Transfers

Interfund transfers for the year ended June 30, 2010 consisted of the following amounts:

Transfers In:	Transfer Out:		
	Major Funds	Nonmajor Governmental Funds	Total
Major Funds:			
General Fund	\$ -	\$ 2,510,045	\$ 2,510,045
Debt Service	730,944	754,817	1,485,761
Roads & Recreation	-	1,129,041	1,129,041
SPLOST Fund	-	134,014	134,014
Nonmajor Funds:			
C-Tran Enterprise Fund	6,600,000	-	6,600,000
Nonmajor Governmental Funds	1,264,526	772,298	2,036,824
	\$ 8,595,470	\$ 5,300,215	\$ 13,895,685

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs, to cover future principal and interest payments for the Police Headquarters/E911 building, to cover funds given to the Clayton Collaborative Authority for general assistance programs, to fund the costs associated with the C-Tran transit system, and to cover a fund deficit in these funds: Drug Abuse Treatment and Education, Victims Assistance Fund, and the Street Lights Fund. Transfers into the General Fund were made to cover salaries in the Street Lights Fund, the Jail Staffing and Construction Fund, and the Recreation Fund.

Transfers were made into the Debt Service Fund from several funds to provide for debt service payments on the Clayton County Health Center and the Police Headquarters/E911 building.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Transfers (Continued)

Transfers out of the Victims' Assistance Fund (Nonmajor governmental funds) were made to cover salary expenditures for programs accounted for in another fund.

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

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.

F. Interfund Receivables and Payables

At June 30, 2010, interfund receivables and payables were as follows:

	RECEIVABLE FUND:				
	Major Funds			Non-Major Funds	
	General	Debt Service	Fire Fund	Non-Major Governmental Funds	Total
PAYABLE FUND:					
Major Funds:					
General Fund	\$ -	\$ 1,330,000	\$ 5,947,000	\$ 1,506,000	\$ 8,783,000
Roads & Recreation	-	2,000,000	-	-	2,000,000
2009 SPLOST Fund	-	1,200,000	-	-	1,200,000
Nonmajor Fund:					
Non-Major Governmental Funds	260,000	300,300	-	2,814,700	3,375,000
	<u>\$ 260,000</u>	<u>\$ 4,830,300</u>	<u>\$ 5,947,000</u>	<u>\$ 4,320,700</u>	<u>\$ 15,358,000</u>

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

G. Due from Organizations

At June 30, 2010, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 3,805,036
Special local option sales tax	4,758,857
Due from other organizations	1,266,772
Total due from organizations	<u>\$ 9,830,665</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

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

H. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2010 is as follows:

	June 30, 2009	Additions	Disposals	Transfers	June 30, 2010
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 100,774,479	\$ 2,276,015	\$ -	\$ -	\$ 103,050,494
Construction in Progress	720,221	1,371,132	-	55,300	2,146,653
Total capital assets, not being depreciated	<u>101,494,700</u>	<u>3,647,147</u>	<u>-</u>	<u>55,300</u>	<u>105,197,147</u>
Capital assets, being depreciated:					
Land improvements	9,356,770	10,168	-	(10,300)	9,356,638
Buildings	241,640,911	103,325	-	-	241,744,236
Roads, sidewalks, and bridges	692,272,849	4,832,297	-	(45,000)	697,060,146
Machinery and equipment	72,826,690	5,443,660	(8,853)	-	78,261,497
Total capital assets, being depreciated	<u>1,016,097,220</u>	<u>10,389,450</u>	<u>(8,853)</u>	<u>(55,300)</u>	<u>1,026,422,517</u>
Less accumulated depreciation for:					
Land improvements	(5,423,390)	(467,762)	-	-	(5,891,152)
Buildings	(46,220,434)	(5,257,334)	-	(10,641)	(51,488,409)
Roads, sidewalks, and bridges	(231,731,417)	(17,417,380)	-	10,641	(249,138,156)
Machinery and equipment	(58,593,087)	(5,005,636)	8,853	-	(63,589,870)
Total accumulated depreciation	<u>(341,968,328)</u>	<u>(28,148,112)</u>	<u>8,853</u>	<u>-</u>	<u>(370,107,587)</u>
Total capital assets, being depreciated, net	<u>674,128,892</u>	<u>(17,758,662)</u>	<u>-</u>	<u>(55,300)</u>	<u>656,314,930</u>
Governmental activities capital assets, net	<u>\$ 775,623,592</u>	<u>\$ (14,111,515)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 761,512,077</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Primary Government (Continued)

	June 30, 2009	Additions	Disposals	June 30, 2010
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 5,075,611	\$ 164,904	\$ -	\$ 5,240,515
Total capital assets, being depreciated	5,075,611	164,904	-	5,240,515
Less accumulated depreciation for:				
Machinery and equipment	(2,041,040)	(558,098)	-	(2,599,138)
Total accumulated depreciation	(2,041,040)	(558,098)	-	(2,599,138)
Total capital assets, being depreciated, net	3,034,571	(393,194)	-	2,641,377
Business-type activities capital assets, net	\$ 3,034,571	\$ (393,194)	\$ -	\$ 2,641,377

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

Governmental activities:	
General government	\$ 441,939
Tax assessment and collection	100,505
Courts and law enforcement	2,522,886
Public safety	2,871,860
Transportation/development	19,606,354
Libraries	189,649
Parks and recreations	1,805,184
Health and welfare	609,735
	28,148,112
Business-type activities:	
C-Tran Public Transit System	558,098
	558,098
Total depreciation expense	\$ 28,706,210

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2010 was as follows:

	June 30, 2009	Additions	Disposals	June 30, 2010
Capital assets, not being depreciated:				
Land	\$ 7,298,469	\$ -	\$ -	\$ 7,298,469
Construction in progress	-	1,404,800	-	1,404,800
Total capital assets, not being depreciated	<u>7,298,469</u>	<u>1,404,800</u>	<u>-</u>	<u>8,703,269</u>
Capital assets, being depreciated:				
Buildings	375,352	-	-	375,352
Roads, sidewalks, and bridges	315,855	-	-	315,855
Land improvements	5,313,748	-	-	5,313,748
Machinery and equipment	4,181,416	-	-	4,181,416
Total capital assets, being depreciated	<u>10,186,371</u>	<u>-</u>	<u>-</u>	<u>10,186,371</u>
Less accumulated depreciation for:				
Buildings	(234,517)	(17,737)	-	(252,254)
Roads, sidewalks, and bridges	(273,597)	(15,768)	-	(289,365)
Land improvements	(2,534,390)	(262,927)	-	(2,797,317)
Machinery and equipment	(3,486,030)	(297,702)	-	(3,783,732)
Total accumulated depreciation	<u>(6,528,534)</u>	<u>(594,134)</u>	<u>-</u>	<u>(7,122,668)</u>
Total capital assets, being depreciated, net	<u>3,657,837</u>	<u>(594,134)</u>	<u>-</u>	<u>3,063,703</u>
Landfill Authority capital assets, net	<u>\$ 10,956,306</u>	<u>\$ 810,666</u>	<u>\$ -</u>	<u>\$ 11,766,972</u>

The beginning balance of accumulated depreciation for land improvements has been adjusted to properly account for a change in estimated life of land improvements.

NOTES TO FINANCIAL STATEMENTS

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, 2010 was as follows:

	<u>June 30, 2009</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2010</u>
Capital assets, being depreciated:				
Computer equipment	\$ 708,888	\$ 20,420	\$ -	\$ 729,308
Furniture and other equipment	556,250	-	-	556,250
Total capital assets, being depreciated	<u>1,265,138</u>	<u>20,420</u>	<u>-</u>	<u>1,285,558</u>
Less accumulated depreciation for				
Computer equipment	(510,651)	(71,008)	-	(581,659)
Furniture and other equipment	(363,723)	(44,033)	-	(407,756)
Total accumulated depreciation	<u>(874,374)</u>	<u>(115,041)</u>	<u>-</u>	<u>(989,415)</u>
Total capital assets, being depreciated, net	<u>390,764</u>	<u>(94,621)</u>	<u>-</u>	<u>296,143</u>
Board of Health capital assets, net	<u>\$ 390,764</u>	<u>\$ (94,621)</u>	<u>\$ -</u>	<u>\$ 296,143</u>

Activity for the Development Authority for the year ended December 31, 2009 was as follows:

	<u>December 31, 2008</u>	<u>Additions</u>	<u>Disposals</u>	<u>December 31, 2009</u>
Capital assets, not being depreciated:				
Land	\$ 1,809,750	\$ -	\$ -	\$ 1,809,750
Capital assets, being depreciated:				
Buildings	10,255,250	-	-	10,255,250
Building improvements	295,937	-	-	295,937
Machinery and equipment	119,580	-	-	119,580
Furniture and fixtures	75,404	7,162	-	82,566
Total capital assets, being depreciated	<u>10,746,171</u>	<u>7,162</u>	<u>-</u>	<u>10,753,333</u>
Less accumulated depreciation	<u>(2,678,072)</u>	<u>(288,509)</u>	<u>-</u>	<u>(2,966,581)</u>
Total capital assets, being depreciated, net	<u>8,068,099</u>	<u>(281,347)</u>	<u>-</u>	<u>7,786,752</u>
Development Authority capital assets, net	<u>\$ 9,877,849</u>	<u>\$ (281,347)</u>	<u>\$ -</u>	<u>\$ 9,596,502</u>

The beginning balance of capital assets, not being depreciated has been adjusted to remove a construction in progress asset related to a defunct hotel construction project.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Airport Authority for the year ended June 30, 2010 was as follows:

	<u>June 30, 2009</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>June 30, 2010</u>
Capital assets, not being depreciated					
Land	\$ 17,108,625	\$ 194,445	\$ -	\$ -	\$ 17,303,070
Capital assets, being depreciated:					
Buildings	564,076	-	-	-	564,076
Land improvements	1,331,455	-	-	-	1,331,455
Machinery and equipment	253,105	-	-	-	253,105
Total capital assets, being depreciated	<u>2,148,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,148,636</u>
Less accumulated depreciation for:					
Buildings	(119,393)	(27,909)	-	-	(147,302)
Land improvements	(381,407)	(59,938)	-	-	(441,345)
Machinery and equipment	(245,889)	(12,538)	-	-	(258,427)
Total accumulated depreciation	<u>(746,689)</u>	<u>(100,385)</u>	<u>-</u>	<u>-</u>	<u>(847,074)</u>
Total capital assets, being depreciated, net	<u>1,401,947</u>	<u>(100,385)</u>	<u>-</u>	<u>-</u>	<u>1,301,562</u>
Airport Authority capital assets, net	<u>\$ 18,510,572</u>	<u>\$ 94,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,604,632</u>

The beginning balance of accumulated depreciation for land improvements has been adjusted to properly account for a change in estimated life of land improvements.

NOTES TO FINANCIAL STATEMENTS

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, 2009 was as follows:

	December 31, 2008	Additions	Disposals	December 31, 2009
Capital assets, not being depreciated:				
Land	\$ 883,800	\$ -	\$ -	\$ 883,800
Capital assets, being depreciated:				
Land improvements	619,423	-	-	619,423
Building	7,549,727	90,557		7,640,284
Furniture, fixtures and equipment	973,459	73,566	(26,779)	1,020,246
Total capital assets, being depreciated	<u>9,142,609</u>	<u>164,123</u>	<u>(26,779)</u>	<u>9,279,953</u>
Less accumulated depreciation for:				
Land improvements	(352,949)	(39,455)	-	(392,404)
Building	(2,166,825)	(195,556)		(2,362,381)
Furniture, fixtures and equipment	(794,620)	(76,511)	26,779	(844,352)
Total accumulated depreciation	<u>(3,314,394)</u>	<u>(311,522)</u>	<u>26,779</u>	<u>(3,599,137)</u>
Total capital assets, being depreciated, net	<u>5,828,215</u>	<u>(147,399)</u>	<u>-</u>	<u>5,680,816</u>
Housing Authority capital assets, net	<u>\$ 6,712,015</u>	<u>\$ (147,399)</u>	<u>\$ -</u>	<u>\$ 6,564,616</u>

I. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. For the fiscal year ended December 31, 2009, 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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2003 URA Bond Issue: \$22,785,000 including \$11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.000% to 4.500% and \$11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.250% to 5.375%. The outstanding balance of the bonds at June 30, 2010 was \$15,870,000.

In April 2003, the Clayton County Board of Commissioners issued \$22,785,000 of *Urban Redevelopment Agency (URA) of Clayton County Revenue Bonds* (the Series 2003 Bonds). This issuance included a premium of \$13,091, which is added to the balance of the bonds and amortized over the life of the bonds. These bonds were issued to finance the cost of acquiring, constructing, and installing a new police headquarters and communications facility, and of acquiring and renovating a building for use as a public health center and 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 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 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, 2010, management believes the County was in compliance with all covenants provided in this issue.

2005 URA Bond Issue: \$4,405,000 maturing from 2006 through 2028, with interest at 4.06%. The outstanding balance at June 30, 2010 was \$1,905,000.

In July 2005, the Clayton County Board of Commissioners issued \$4,405,000 of *Urban Redevelopment Agency of Clayton County Revenue Bonds* (the Series 2005 Bonds). This bond was issued to provide additional moneys to finance the cost of acquiring and renovating a building for use as a public health center and 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 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 URA its full faith and credit

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

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, 2010, management believes the County was in compliance with all covenants provided in this issue.

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

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, 2010, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2010 is \$545,000.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

The 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, 2010, management believes that the County was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2010 is as follows:

	Principal	Interest	Total
2011	\$ 960,000	\$ 1,521,561	\$ 2,481,561
2012	830,000	1,477,242	2,307,242
2013	905,000	1,434,119	2,339,119
2014	955,000	1,385,996	2,340,996
2015	995,000	1,341,770	2,336,770
2016 - 2020	5,710,000	5,664,650	11,374,650
2021 - 2025	7,295,000	4,307,217	11,602,217
2026 - 2030	6,430,000	2,257,485	8,687,485
2031 - 2034	3,650,000	830,625	4,480,625
	\$ 27,730,000	\$ 20,220,665	\$ 47,950,665

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Landfill Authority issued \$2,415,000 of *Solid Waste Management Authority Revenue Bonds* (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing, and monitoring the County's landfill. At June 30, 2010, \$1,090,000 of these bonds was outstanding.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Landfill Authority – Continued

In April 2006, the Landfill Authority issued \$13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, \$3,235,000, were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, \$10,000,000, were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2010, \$11,710,000 of these bonds was outstanding.

Development Authority

On September 22, 2005, the Development Authority of Clayton County issued \$29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Of those proceeds, \$29,883,077 were used to purchase U.S. government securities to pay interest and advance refund \$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, the debt has been considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2009, \$26,870,000 of these bonds was outstanding.

The Series 2005 bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 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 September 1, 2005 (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 2006 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 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 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 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

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, 2009, management believes the Development Authority was in compliance with all covenants provided in this issue.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Housing Authority

The Housing Authority of Clayton County has issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2009, \$6,405,000 of these bonds was outstanding.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. The County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If the Housing Authority is unable to meet the debt service requirements, the County will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

Hospital Authority

In June 1998 and July 1998, the Hospital Authority issued fixed and variable rate revenue anticipation certificates (the 1998A and 1998B Certificates), in amounts totaling \$41,350,000 and \$45,000,000, respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding prior outstanding indebtedness and financing the costs of the acquisition, construction, and installation of certain additions, extensions, and improvements.

With respect to the 1998A and 1998B Certificates, the Hospital, Real Estate, and Physician Group constitute the "Obligated Group." The Obligated Group members jointly and severally guarantee payment of the 1998A and 1998B Certificates to the Authority in the form of a Master Note agreement, which terms require the Obligated Group's payment of principal and interest on the 1998A and 1998B Certificates as issued. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined) and agreed to certain financial and other covenants typical of such agreements. In connection with the Authority's issuance of the 1998B Certificates, the Obligated Group was required to enter into and maintain a letter of credit agreement for \$45,000,000 to secure the 1998B Certificates. All fees payable under the letter of credit agreement are the responsibility of the Obligated Group.

In April 2009, the Authority issued its \$40,200,000 variable rate revenue anticipation certificates (the 2009 Certificates) and loaned the proceeds to the Hospital. The 2009 Certificates were issued for the purpose of refunding the 1998B Certificates. In fashion similar to that described above, the Obligated Group jointly and severally guarantees payment of the 2009 Certificates to the Authority in the form of a Master Note agreement.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements. The System recognized a loss on refunding of the 1998B Certificates of approximately \$230,000 resulting from the write-off of associated unamortized issuance costs. The outstanding balance of the 1998A Certificates at June 30, 2010 was \$10,420,000. The outstanding balance of the 2009 Certificates at June 30, 2010 was \$39,675,000.

Should the Obligated Group not meet its obligations as required under the various agreements, Clayton County, Georgia has provided additional security for the 2009 Certificates, in the form of an intergovernmental contract with the Hospital Authority which provides for the County's levy of a tax millage to further support the 2009 Certificates.

Interest is due quarterly on the 2009 Certificates, generally at LIBOR plus 2.5%. However, the related Certificate Purchase Agreement requires that the System pay additional interest amounts should its days of cash on hand (as defined) fall below defined levels. The ceiling for such additional interest amounts is LIBOR plus 8.5% (the "Default Rate"). Additionally, the occurrence of an Event of Default (as defined) also results in interest payments by the System at the Default Rate.

The System was not in compliance with certain financial debt covenants, which are measured on a quarterly basis, at June 30, 2010. The System either cured such violations (through defined action as contemplated by its master trust indenture) or received specific waivers of noncompliance with required quarterly measurements through the quarter ended June 30, 2010.

4. Debt Service for Discretely Presented Component Units Bonds Payable

June 30,	Landfill Authority		
	Principal	Interest	Total
2011	\$ 555,000	\$ 585,111	\$ 1,140,111
2012	585,000	555,189	1,140,189
2013	610,000	523,653	1,133,653
2014	645,000	490,542	1,135,542
2015	675,000	455,525	1,130,525
2016 - 2020	3,890,000	1,743,096	5,633,096
2021 - 2025	4,765,000	845,159	5,610,159
2026	1,075,000	45,258	1,120,258
	<u>\$ 12,800,000</u>	<u>\$ 5,243,533</u>	<u>\$ 18,043,533</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

5. Debt Service for Discretely Presented Component Units Bonds Payable (continued)

December 31	Development Authority		
	Principal	Interest	Total
2010	\$ 1,450,000	\$ 971,649	\$ 2,421,649
2011	1,505,000	921,216	2,426,216
2012	1,560,000	868,253	2,428,253
2013	1,630,000	810,473	2,440,473
2014	1,695,000	741,461	2,436,461
2015 - 2019	9,640,000	2,550,718	12,190,718
2020 - 2023	9,390,000	159,182	9,549,182
	<u>\$ 26,870,000</u>	<u>\$ 7,022,952</u>	<u>\$ 33,892,952</u>

December 31	Housing Authority		
	Principal	Interest	Total
2010	\$ 195,000	\$ 286,500	\$ 481,500
2011	205,000	279,675	484,675
2012	210,000	272,244	482,244
2013	220,000	264,369	484,369
2014	230,000	255,569	485,569
2015 - 2019	1,285,000	1,132,713	2,417,713
2020 - 2024	1,595,000	828,856	2,423,856
2025 - 2029	2,005,000	414,619	2,419,619
2030	460,000	22,424	482,424
	<u>\$ 6,405,000</u>	<u>\$ 3,756,969</u>	<u>\$ 10,161,969</u>

June 30,	Hospital Authority		
	Principal	Interest	Total
2011	\$ 3,585,000	\$ 2,035,378	\$ 5,620,378
2012	3,730,000	1,856,154	5,586,154
2013	3,945,000	1,657,630	5,602,630
2014	4,510,000	1,467,025	5,977,025
2015	4,830,000	1,277,194	6,107,194
2016 - 2020	29,495,000	3,091,247	32,586,247
	<u>\$ 50,095,000</u>	<u>\$ 11,384,628</u>	<u>\$ 61,479,628</u>

The above debt maturity schedule for the Hospital Authority assumes an interest rate of 4% for the 2009 Certificates. Actual rates will vary.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

5. 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 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). At June 30, 2010, \$4,889,744 had been drawn and expended on the County project, and \$1,404,800 had been drawn and expended for the Landfill Authority project. Payments begin September 2010 with interest of 4.19% and end in August 2020.

Additionally, in the current year, the County entered into a lease agreement for the acquisition of a three fire trucks. At June 30, 2010, the proceeds from the lease had been received; however, the fire trucks were not purchased until after the fiscal year-end.

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

Land	\$	11,514
Buildings		1,231,849
Machinery and equipment		3,441,198
Less accumulated depreciation		(2,215,691)
Total		\$ 2,468,870

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

2011	\$	1,170,804
2012		1,318,460
2013		960,409
2014		981,960
2015		1,003,750
2016 - 2020		4,200,331
Total minimum lease payments		9,635,714
Less amount representing interest		(1,640,970)
Present value of minimum lease payments		\$ 7,994,744

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

5. Capital Leases (Continued)

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

2011	\$	123,838
2012		153,404
2013		159,344
2014		165,510
2015		171,911
2016 - 2020		2,772,577
Total minimum lease payments		3,546,584
Less amount representing interest		(2,141,784)
Present value of minimum lease payments	\$	1,404,800

6. 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 assets, is \$654,337 at June 30, 2010. 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 had 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 \$5,562,852. 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, 2010.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

6. Landfill Closure and Postclosure Costs (Continued)

Site 3 (Continued)

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 \$3,287,940 in the discretely presented Landfill Authority based on 2,912,235 cubic yards of capacity used since the site was opened. This represents 59% of the estimated total capacity at June 30, 2010. The estimated remaining landfill life is 28.87 years

7. Changes In Long-Term Liabilities

Primary Government

Long-term liability activity for the year ended June 30, 2010 was as follows:

	June 30, 2009	Additions	Deletions	June 30, 2010	Due Within One year
Governmental activities:					
Capital lease agreements	\$ 1,981,630	\$ 6,839,744	\$ (826,630)	\$ 7,994,744	\$ 1,068,394
Less deferred amounts on lease refunding	(7,532)	-	2,916	(4,616)	-
Total capital leases	1,974,098	6,839,744	(823,714)	7,990,128	1,068,394
Revenue bonds	28,415,000	-	(685,000)	27,730,000	960,000
Plus premium on issuance of bonds	9,861	-	(524)	9,337	-
Less discount on issuance of bonds	(617,218)	-	24,689	(592,529)	-
Total revenue bonds	27,807,643	-	(660,835)	27,146,808	960,000
Landfill closure and postclosure costs	1,282,908	-	(628,571)	654,337	34,439
Compensated absences	6,649,116	4,378,578	(4,192,591)	6,835,103	4,279,461
Claims/judgments payable	3,213,941	3,916,825	(390,189)	6,740,577	-
Workers compensation claims liability	1,316,000	705,173	(675,173)	1,346,000	995,350
Medical claims liability	602,000	3,537,965	(3,697,965)	442,000	442,000
Net OPEB obligation	10,922,000	12,309,000	(5,170,000)	18,061,000	-
	<u>\$ 53,767,706</u>	<u>\$ 31,687,285</u>	<u>\$ (16,239,038)</u>	<u>\$ 69,215,953</u>	<u>\$ 7,779,644</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

7. Changes In Long-Term Liabilities (Continued)

The beginning balances of long-term liabilities has been adjusted to include the liabilities for medical claims and workers compensation claims. Compensated absences, claims and judgments payable and the OPEB obligation are ordinarily liquidated by the General Fund.

Component Units

Long-term liability activity for the years ended December 31, 2009 and June 30, 2010 was as follows:

	Fiscal Year 2009	Additions	Deletions	Fiscal Year 2010	Due Within One year
Landfill Authority:					
Revenue Bonds	\$ 13,330,000	\$ -	\$ (530,000)	\$ 12,800,000	\$ 555,000
Less loss on refunding	(165,910)	-	48,472	(117,438)	(48,472)
Capital lease	-	1,404,800	-	1,404,800	75,422
Closure/postclosure costs	3,302,424	-	(14,484)	3,287,940	-
Total Landfill Authority	\$ 16,466,514	\$ 1,404,800	\$ (496,012)	\$ 17,375,302	\$ 581,950
Development Authority:					
Revenue Bonds	\$ 28,270,000	\$ -	\$ (1,400,000)	\$ 26,870,000	\$ 1,450,000
Plus premium on issuance	484,882	-	(32,327)	452,555	-
Less loss on refunding and discount on issuance	(3,593,100)	-	239,542	(3,353,558)	-
Total Development Authority	\$ 25,161,782	\$ -	\$ (1,192,785)	\$ 23,968,997	\$ 1,450,000
Hospital Authority:					
Revenue Anticipation Cert.	\$ 53,505,000	\$ -	\$ (3,410,000)	\$ 50,095,000	\$ 3,585,000
Housing Authority:					
Revenue Bonds	\$ 6,595,000	\$ -	\$ (190,000)	\$ 6,405,000	\$ 195,000
Board of Health:					
Compensated Absences	\$ 337,993	\$ 36,963	\$ -	\$ 374,956	\$ 74,991

The beginning balance of Development Authority long-term liabilities has been reduced by \$5,055,012 for a prior period adjustment made by the Development Authority to remove a note payable. See Note IV.J.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Operating Lease Agreements

The primary government has several operating lease commitments for equipment and buildings and the discretely presented component units have several operating lease commitments for equipment. Future minimum lease payments for its fiscal years ending June 30 are as follows:

	Primary Government	Landfill Authority	Airport Authority
2011	\$ 386,857	\$ 1,920	\$ 2,820
2012	353,898	-	4,700
	<u>\$ 740,755</u>	<u>\$ 1,920</u>	<u>\$ 7,520</u>

Governmental activities rent expense for the primary government equaled \$559,619 for the year ended June 30, 2010. Business-type activities had \$5,700 in rent expense.

Rent expense for the Landfill Authority and the Airport Authority (discretely presented component units) was \$4,740 for the year ended June 30, 2010.

L. Deficit Fund Balance/Net Assets

The Development Authority, a discretely presented component unit, ended their fiscal year with a net asset deficit of \$9,432,876. This deficit should be eliminated as the property it is developing is completed and sold for a gain. The County paid \$2,601,647 on behalf of the Development Authority during fiscal year 2010 under an intergovernmental contract to cover required debt service payments and sinking fund balance.

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 \$3,448,824 for the period of July 1, 2009 to June 30, 2010. 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 \$500,000 for Public Safety and \$350,000 for all other employees per occurrence are covered through a private insurance carrier.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

1. Workers' Compensation Self-Insurance Fund (Continued)

The County has entered into a contract with a third-party administrator for program administration. A liability of \$1,346,000 for the estimated costs of claims, including claims adjustment costs, incurred prior to but paid subsequent to June 30, 2010, has been accrued and is included in the governmental activities on the statement of net assets.

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% of the employee's medical and dental premiums and approximately 79% 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 covers each participant for claim payments not to exceed \$2,000,000 during the participant's lifetime. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$13,893,500 and employees \$3,891,965 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$125,000 plus a policy year corridor of \$150,000 are covered through a private insurance carrier up to the \$2,000,000 lifetime per participant limit. A liability of \$442,000 for the estimated cost of claims, including adjustment costs, incurred prior but paid subsequent to June 30, 2010, has been accrued and is included in the governmental activities on the statement of net assets.

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

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

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2008	\$ 1,309,000	\$ 823,977
Incurred claims	940,433	5,263,608
Claim payments	(933,433)	(5,485,585)
Unpaid claims at June 30, 2009	1,316,000	602,000
Incurred claims	705,173	3,537,965
Claim payments	(675,173)	(3,697,965)
Unpaid claims at June 30, 2010	<u>\$ 1,346,000</u>	<u>\$ 442,000</u>

The total unpaid claims of \$1,788,000 are presented as accrued claims liability on the Statement of Net Assets, Proprietary Funds. Of the total accrued claims liability, \$995,350 represents the current portion of the workers compensation claims and \$442,000 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 \$3,043,758 in the governmental activities column of the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of September 22, 2005, \$29,815,000, including net premiums of \$258,237, of Series 2005 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 outstanding balance of these bonds at June 30, 2010 is \$26,870,000.

The County has guaranteed \$7,305,000 of Series 2004 Housing Authority of Clayton County bonds. In the event of default by the Authority, 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 outstanding balance of these bonds at June 30, 2010 is \$6,405,000.

As of January 6, 2009, the Clayton County Hospital Authority (Hospital Authority) and the County have entered into an Intergovernmental Contract pursuant to which the County agrees to guarantee payments, if necessary, in amounts sufficient to enable the Hospital Authority to make the principal payments, purchase costs, and interest on the Hospital Authority's issuance of its Refunding Revenue Anticipation Certificates (Southern Regional Medical Center Project) Series 2009. The maximum amount to which the County shall be obligated to pay under the contract in any calendar year shall not exceed \$7,600,000. The outstanding balance of these bonds at June 30, 2010 is \$39,675,000.

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, 2010 totaled \$15,611,797.

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,

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan (Continued)

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.

D. Clayton County Public Employee Retirement System

1. Plan Description

The Clayton County Public Employee Retirement System (Clayton County PERS) 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 Clayton County PERS 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 Clayton County PERS 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 PERS 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.

The plan included 2,396 active participants, 905 retirees and beneficiaries receiving benefits, and 269 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2010.

2. Funding Policy

On the basis of the present valuation, a contribution rate of 11.41% of annual covered payroll has been established. Plan members are required to contribute 5.5% of their annual covered salary, leaving a balance of 5.91% to be contributed by the employers. The contribution requirements of plan members and the employers are established and may be amended by the Pension Board. Total contributions to the Plan for the years ended June 30, 2008, 2009, and 2010 were \$20,290,583, \$19,454,668, and \$19,705,145, respectively. In all years, the annual required contributions were 100% funded.

3. Summary of Significant Accounting Policies

Basis of Accounting: The financial statements of the Clayton County PERS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the members provide services. Benefits and refunds are recognized when due and payable in accordance with the terms of the Clayton County PERS. Administrative costs of the Clayton County PERS are financed through investment earnings.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

3. Summary of Significant Accounting Policies (Continued)

Method Used to Value Investments: The Clayton County PERS reports investments at fair value in accordance with GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*.

4. Other

Contributions and Reserves: As of June 30, 2010, there are no long-term contracts for contributions to the Clayton County PERS.

5. Funded Status and Funding Progress

In 2008, the County adopted GASB Statement No. 50, *Pension Disclosures*. This new standard now requires entities to report the results of the most recent actuarial valuation in the notes to the financial statements. This information was previously only required to be reported as required supplementary information.

The funded status of Clayton County PERS as of July 1, 2010, the most recent actuarial valuation date, is as follows:

Actuarially accrued liability (AAL)	\$ 407,571,050
Actuarial value of plan assets	<u>293,128,457</u>
Unfunded actuarially accrued liability (UAAL)	<u>\$ 114,442,593</u>
Funded ratio (actuarial value of plan assets)	71.9%
Covered payroll (active plan members)	105,316,965
UAAL as a percentage of covered payroll	108.7%

In the July 1, 2010 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included an 8.0% investment rate of return, projected salary increases of 4.0%, and cost-of living adjustments of 2.0%. The actuarial value of assets was determined using the 5 year smoothed market value. Clayton County PERS unfunded actuarial accrued liability is being amortized as a level percentage of pay on an open basis. The remaining amortization period at July 1, 2010 was 23 years.

Concentrations: As of June 30, 2010, the PERS holds 48.7% of its investments in the PIMCO Total Return Fund II, and 5.4% of its investments in the Russell 2000 Index Fund..

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

5. Funded Status and Funding Progress (Continued)

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability. Accrued valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2010.

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. Plan members receiving benefits contributed 21% of the blended active and retiree premiums, through their required contribution of \$130 per month before age 65 and \$100 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, 981 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, 2010, the County contributed an estimated \$5,170,000 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.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

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)	\$ 12,251,000
Interest on prior year net OPEB	437,000
Adjustment to ARC	(379,000)
Annual employer contributions made	(5,170,000)
Increase in net OPEB obligation	7,139,000
Net OPEB obligation - July 1, 2009	10,922,000
Net OPEB obligation - June 30, 2010	\$ 18,061,000

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for FYE 2009 and the two preceding years were as follows:

	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
\$	10,503,000	46.5	\$ 5,618,000
	10,566,000	49.8	10,922,000
	12,309,000	41.8	18,061,000

Funded Status and Funding Progress. As of July 1, 2009, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$156,274,000 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$156,274,000. The covered payroll (annual payroll of active employees covered by the plan) was \$ 90,549,614 and the ratio of the UAAL to the covered payroll was 162%.

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 subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (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 2009 actuarial valuation, a discount rate of 4% represents an unfunded (pay-as-you-go) plan.

For the July 1, 2009 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.

F. Risk Management

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

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2010, the County levied a 6% 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 \$846,393 of lodging tax received during the year ended June 30, 2010, was used for the promotion of tourism. Total expenditures for the promotion of tourism totaled \$1,112,733, which included \$266,340 of lodging tax received in prior years.

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, 2010 were \$283,775. 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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

H. Joint Venture (Continued)

financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

I. Related Organizations

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

J. Restatement of Net Assets

The Landfill Authority (component unit) has determined the need for a prior period adjustment resulting from a prior year change in accounting estimate. Management has determined that the estimated useful life of a land improvement should be changed from 15 years to 20 years. The change resulted in a restatement of beginning accumulated depreciation in the amount of \$437,986, resulting in an increase in net assets as of June 30, 2009 for the same amount.

The Airport Authority (component unit) has determined the need for a prior period adjustment resulting from a prior year change in accounting estimate. Management has determined that the estimated useful life of two land improvements should be changed from 10 - 12 years to 20 years. The change resulted in a restatement of beginning accumulated depreciation in the amount of \$170,727, resulting in an increase in net assets as of June 30, 2009 for the same amount.

The Development Authority (component unit) has determined that a restatement of beginning net assets is required to reflect the correction of an error in the December 31, 2008 financial report. This restatement decreased liabilities by \$5,055,006 (to remove a liability incorrectly recorded when funds were received from the County) and decreased capital assets by \$700,000 (to remove construction in progress related to a defunct hotel construction project. The net effect of these two adjustments was to increase net assets at the beginning of the year by \$4,355,006.

K. Subsequent Event

Subsequent to year-end, the Hospital Authority (component unit) issued \$42,705,000 in Series 2010A and 2010B Refunding Revenue Anticipation Certificates (Southern Regional Medical Center Project). These bonds were issued to refund the Series 2009 Refunding Revenue Anticipation Certificates in the amount of \$39,675,000 and to refund the 1998A Refunding Revenue Anticipation Certificates in the amount of \$7,385,000.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

K. Subsequent Event (Continued)

The Series 2010A Certificates are payable in annual installments of principal and interest with rates ranging from 4.00% to 5.00%, through 2025. The Series 2010B Certificates are payable in annual installments of principal and interest with rates ranging from 1.31% to 4.05% through 2018.

The Hospital Authority and the County have entered into an Intergovernmental Contract pursuant to which the County agrees to guarantee payments, if necessary, in amounts sufficient to enable the Hospital Authority to make the principal payments, purchase costs, and interest on the Hospital Authority's issuance of its Refunding Revenue Anticipation Certificates (Southern Regional Medical Center Project) Series 2010. The maximum amount to which the County shall be obligated to pay under the contract in any calendar year shall not exceed \$3,107,363, the maximum annual debt service payable by the Hospital Authority in any year.



THIS PAGE INTENTIONALLY LEFT BLANK



Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2010

Public Employee Retirement System
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
7/1/2001	\$ 144,452	\$ 188,782	\$ 44,330	76.5 %	\$ 77,336	57.3 %
7/1/2002	164,208	209,751	45,543	78.3	82,880	55.0
7/1/2003	183,183	231,812	48,629	79.0	85,721	56.7
7/1/2004	204,450	266,991	62,541	76.6	89,268	70.1
7/1/2005	224,913	286,686	61,773	78.5	92,299	66.9
7/1/2006	243,175	333,726	90,551	72.9	94,059	96.3
7/1/2007	265,983	364,542	98,559	73.0	103,617	95.1
7/1/2008	283,543	386,232	102,689	73.4	109,221	94.0
7/1/2009	281,523	392,473	110,950	71.7	110,028	100.8
7/1/2010	293,128	407,571	114,443	72.0	105,317	108.7

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2010

Public Employee Retirement System
Three-Year Trend Information

Fiscal Year Ended June 30	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
2008	\$ 14,186,663	100	\$ -
2009	14,545,179	100	-
2010	14,516,566	100	-

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	7/1/2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent open
Remaining amortization period	23 years
Asset valuation method	5 year smoothed market value
Actuarial Assumptions:	
Investment rate of Return*	8.00%
Projected salary increases*	4.00%
*Includes inflation at	4.00%
Cost-of-living adjustments	2.0% effective 7/1/2009

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2010

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	N/A	N/A



THIS PAGE INTENTIONALLY LEFT BLANK



**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



THIS PAGE INTENTIONALLY LEFT BLANK



NonMajor Governmental Funds

**CLAYTON COUNTY, GEORGIA
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.

Parks and Recreation Fund

To account for user fees collected and the costs of maintaining facilities. The parks and recreation department is not a legally separate organization.

Hotel/Motel Tax Fund

To account for revenues generated by the 2% 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 3% 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.

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

SPECIAL REVENUE FUNDS (CONTINUED)

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 for the purpose to provide for the technological needs of State Court.

Collaborative Authority Fund

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

Aging Grant Fund

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

Housing and Urban Development (HUD) 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.

Other County Grants Fund

This is a summary of multiple funds used to account for various grants received by 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.

Northwest Clayton Tax Allocation District Fund

To account for the collection and distribution of taxes within the Northwest Clayton 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.

**CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

CAPITAL PROJECT FUNDS

The capital project funds 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 Project Funds:

Health Department Fund

To account for the construction of a central public health headquarters.

Jail/Judicial Complex Fund

To account for construction of the jail, courthouse, and public administration building located in Jonesboro.

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, 2010

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Nonmajor Funds</u>
Assets			
Cash	\$ 5,831,475	\$ 6,189,961	\$ 12,021,436
Accrued interest and dividends receivable	-	78,074	78,074
Accounts receivable	7,730	-	7,730
Grants receivable	3,531,564	-	3,531,564
Taxes receivable, net	47,626	-	47,626
Interfund receivables	4,320,700	-	4,320,700
Due from other governments	261,559	-	261,559
Due from organizations	554,699	-	554,699
Prepaid items	7,585	-	7,585
Total assets	<u>\$ 14,562,938</u>	<u>\$ 6,268,035</u>	<u>\$ 20,830,973</u>
Liabilities and Fund Balance			
Liabilities			
Accounts payable	\$ 1,765,944	\$ -	\$ 1,765,944
Accrued liabilities	163,114	-	163,114
Construction retainage payable	76,805	17,534	94,339
Interfund payables	1,648,700	1,726,300	3,375,000
Deferred property tax revenue	36,610	-	36,610
Unrealized grant income	1,000,000	-	1,000,000
Unearned revenues	26,921	-	26,921
Total liabilities	<u>4,718,094</u>	<u>1,743,834</u>	<u>6,461,928</u>
Fund Balance			
Reserved for encumbrances	690,173	880	691,053
Reserved for prepaids	7,585	-	7,585
Unreserved :			
Designated	716,949	-	716,949
Undesignated	8,430,137	4,523,321	12,953,458
Total fund balance	<u>9,844,844</u>	<u>4,524,201</u>	<u>14,369,045</u>
Total liabilities and fund balance	<u>\$ 14,562,938</u>	<u>\$ 6,268,035</u>	<u>\$ 20,830,973</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues:			
Property taxes	\$ 2,331,507	\$ -	\$ 2,331,507
Other taxes	1,134,793	-	1,134,793
Intergovernmental	15,407,483	-	15,407,483
Charges for services	5,356,135	-	5,356,135
Fines and forfeitures	2,871,074	-	2,871,074
Investment earnings	7,347	3,319	10,666
Other revenue	819,189	1,010,711	1,829,900
Gifts and donations	49,823	-	49,823
Total revenues	27,977,351	1,014,030	28,991,381
Expenditures:			
Current:			
General government	2,752,575	-	2,752,575
Courts and law enforcement	2,484,194	-	2,484,194
Public safety	6,410,779	-	6,410,779
Transportation and development	115,643	-	115,643
Libraries	4,347	-	4,347
Parks and recreation	2,920,230	-	2,920,230
Health and welfare	6,837,001	-	6,837,001
Debt service	5,500	1,140,662	1,146,162
Capital outlay	3,841,971	28,378	3,870,349
Total expenditures	25,372,240	1,169,040	26,541,280
Excess (deficiency) of revenues over expenditures	2,605,111	(155,010)	2,450,101
Other Financing (Sources) Uses:			
Transfers in	1,292,612	744,212	2,036,824
Transfers out	(4,594,465)	(705,750)	(5,300,215)
Total other financing sources (uses)	(3,301,853)	38,462	(3,263,391)
Net change in fund balances	(696,742)	(116,548)	(813,290)
Fund Balance, beginning of year	10,541,586	4,640,749	15,182,335
Fund Balance, end of year	\$ 9,844,844	\$ 4,524,201	\$ 14,369,045

CLAYTON COUNTY, GEORGIA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2010**

ASSETS	Parks and Recreation	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
Cash and cash equivalents	\$ 62,925	\$ 856,268	\$ 150,147	\$ 2,188	\$ 657,432	\$ 400,091
Accounts receivable	1,504	-	-	-	-	4,925
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Interfund receivables	506,000	-	-	3,339,000	-	700
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	-	478,140	-	4,144
Prepaid items	360	445	-	-	-	-
Total assets	\$ 570,789	\$ 856,713	\$ 150,147	\$ 3,819,328	\$ 657,432	\$ 409,860
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 85,310	\$ 4,344	\$ 56,710	\$ 136,738	\$ 51,826	\$ -
Accrued liabilities	20,542	15,057	-	90,740	-	-
Construction retainage payable	-	-	-	-	-	-
Interfund payables	-	-	-	-	700	-
Deferred property tax revenue	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	105,852	19,401	56,710	227,478	52,526	-
FUND BALANCES						
Reserved for:						
Encumbrances	-	-	-	-	62,131	-
Prepays	360	445	-	-	-	-
Unreserved:						
Designated	141,992	2,457	-	40	44,407	-
Undesignated	322,585	834,410	93,437	3,591,810	498,368	409,860
	<u>464,937</u>	<u>837,312</u>	<u>93,437</u>	<u>3,591,850</u>	<u>604,906</u>	<u>409,860</u>
Total liabilities and fund balances	\$ 570,789	\$ 856,713	\$ 150,147	\$ 3,819,328	\$ 657,432	\$ 409,860

<u>Jail Construction and Staffing</u>	<u>Juvenile Support Services</u>	<u>Drug Abuse Treatment and Education</u>	<u>Alternative Dispute Resolution</u>	<u>Victims Assistance</u>	<u>Domestic Seminars</u>	<u>State Court Technology Fee Collection Fund</u>	<u>Collaborative Authority</u>
\$ 239,807	\$ 21,351	\$ 32,608	\$ 379,458	\$ 21,907	\$ 11,027	\$ 757,656	\$ 17,943
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
32,000	-	-	26,000	-	-	-	8,000
-	-	-	-	-	-	-	-
47,823	-	494	-	24,058	-	-	-
-	-	-	-	-	-	-	1,792
<u>\$ 319,630</u>	<u>\$ 21,351</u>	<u>\$ 33,102</u>	<u>\$ 405,458</u>	<u>\$ 45,965</u>	<u>\$ 11,027</u>	<u>\$ 757,656</u>	<u>\$ 27,735</u>
\$ -	\$ 4,429	\$ 387	\$ 1,890	\$ 246	\$ 1,575	\$ 2,850	\$ 282
-	-	8	6,056	18,618	-	-	-
-	-	-	-	-	-	-	-
-	-	32,000	-	26,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,429	32,395	7,946	44,864	1,575	2,850	282
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,792
-	-	-	-	348	-	559	15,682
319,630	16,922	707	397,512	753	9,452	754,247	9,979
319,630	16,922	707	397,512	1,101	9,452	754,806	27,453
<u>\$ 319,630</u>	<u>\$ 21,351</u>	<u>\$ 33,102</u>	<u>\$ 405,458</u>	<u>\$ 45,965</u>	<u>\$ 11,027</u>	<u>\$ 757,656</u>	<u>\$ 27,735</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2010**

ASSETS	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
Cash and cash equivalents	\$ 47,004	\$ 1,214,104	\$ 732	\$ 29,222	\$ 114,244	\$ 481,871
Accounts receivable	-	-	1,301	-	-	-
Grants receivable	87,422	665,639	2,778,503	-	-	-
Taxes receivable, net	-	-	-	-	47,626	-
Interfund receivables	-	-	-	-	-	-
Due from other governments	-	-	260,628	931	-	-
Due from organizations	-	-	40	-	-	-
Prepaid items	-	4,988	-	-	-	-
Total assets	\$ 134,426	\$ 1,884,731	\$ 3,041,204	\$ 30,153	\$ 161,870	\$ 481,871
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 80,500	\$ 849,489	\$ 378,145	\$ 7,592	\$ 103,631	\$ -
Accrued liabilities	130	-	484	1,446	10,033	-
Construction retainage payable	-	-	76,805	-	-	-
Interfund payables	8,000	-	1,173,000	-	-	409,000
Deferred property tax revenue	-	-	-	-	36,610	-
Unrealized grant income	-	1,000,000	-	-	-	-
Unearned revenue	-	-	26,921	-	-	-
Total liabilities	88,630	1,849,489	1,655,355	9,038	150,274	409,000
FUND BALANCES						
Reserved for:						
Encumbrances	-	-	601,838	-	-	26,204
Prepays	-	4,988	-	-	-	-
Unreserved:						
Designated	9,113	-	501,833	366	152	-
Undesignated	36,683	30,254	282,178	20,749	11,444	46,667
	45,796	35,242	1,385,849	21,115	11,596	72,871
Total liabilities and fund balances	\$ 134,426	\$ 1,884,731	\$ 3,041,204	\$ 30,153	\$ 161,870	\$ 481,871

Northwest Clayton Tax Allocation District	Central Clayton Corridor Tax Allocation District	Forest Park Tax Allocation District	Total
\$ 143,514	\$ 166,388	\$ 23,588	\$ 5,831,475
-	-	-	7,730
-	-	-	3,531,564
-	-	-	47,626
200,000	209,000	-	4,320,700
-	-	-	261,559
-	-	-	554,699
-	-	-	7,585
<u>\$ 343,514</u>	<u>\$ 375,388</u>	<u>\$ 23,588</u>	<u>\$ 14,562,938</u>

\$ -	\$ -	\$ -	\$ 1,765,944
-	-	-	163,114
-	-	-	76,805
-	-	-	1,648,700
-	-	-	36,610
-	-	-	1,000,000
-	-	-	26,921
-	-	-	4,718,094

-	-	-	690,173
-	-	-	7,585
-	-	-	716,949
<u>343,514</u>	<u>375,388</u>	<u>23,588</u>	<u>8,430,137</u>
<u>343,514</u>	<u>375,388</u>	<u>23,588</u>	<u>9,844,844</u>
<u>\$ 343,514</u>	<u>\$ 375,388</u>	<u>\$ 23,588</u>	<u>\$ 14,562,938</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Parks and Recreation	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	307,476	538,917	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	818,765	-	-	3,901,961	-	-
Fines and forfeitures	-	-	-	-	1,053,449	196,588
Investment earnings	-	-	-	3,501	854	1,429
Other revenue	1,116	1,200	43,000	2,182	-	-
Gifts and donations	5,363	-	-	-	-	-
Total revenues	<u>825,244</u>	<u>308,676</u>	<u>581,917</u>	<u>3,907,644</u>	<u>1,054,303</u>	<u>198,017</u>
EXPENDITURES						
Current						
General government	-	447,524	616,142	-	-	-
Courts and law enforcement	-	-	-	-	-	13,461
Public safety	-	-	-	4,177,244	307,406	75,195
Transportation and development	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Parks and recreation	773,520	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	5,955	-	-	-	614,789	-
Total expenditures	<u>779,475</u>	<u>447,524</u>	<u>616,142</u>	<u>4,177,244</u>	<u>922,195</u>	<u>88,656</u>
Excess (deficiency) of revenues over expenditures	<u>45,769</u>	<u>(138,848)</u>	<u>(34,225)</u>	<u>(269,600)</u>	<u>132,108</u>	<u>109,361</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of bonds	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(133,322)	-	(49,067)	-	-	-
Total other financing sources (uses)	<u>(133,322)</u>	<u>-</u>	<u>(49,067)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(87,553)	(138,848)	(83,292)	(269,600)	132,108	109,361
FUND BALANCES,						
beginning of year	<u>552,490</u>	<u>976,160</u>	<u>176,729</u>	<u>3,861,450</u>	<u>472,798</u>	<u>300,499</u>
FUND BALANCES,						
end of year	<u>\$ 464,937</u>	<u>\$ 837,312</u>	<u>\$ 93,437</u>	<u>\$ 3,591,850</u>	<u>\$ 604,906</u>	<u>\$ 409,860</u>

Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	46,500
-	16,560	-	199,850	-	-	214,438	-
1,069,798	-	48,174	-	502,977	-	-	-
-	-	-	350	-	-	-	-
-	-	9,752	1,725	-	20,490	-	-
-	-	-	-	-	-	-	-
<u>1,069,798</u>	<u>16,560</u>	<u>57,926</u>	<u>201,925</u>	<u>502,977</u>	<u>20,490</u>	<u>214,438</u>	<u>46,500</u>
-	-	50,629	-	90,000	19,902	-	-
-	-	-	225,644	455,636	-	75,027	45,763
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	22,408	40,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>22,408</u>	<u>90,629</u>	<u>225,644</u>	<u>545,636</u>	<u>19,902</u>	<u>75,027</u>	<u>45,763</u>
1,069,798	(5,848)	(32,703)	(23,719)	(42,659)	588	139,411	737
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	30,000	-	6,000	-	-	23,347
<u>(2,338,723)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,086)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,338,723)</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>(22,086)</u>	<u>-</u>	<u>-</u>	<u>23,347</u>
(1,268,925)	(5,848)	(2,703)	(23,719)	(64,745)	588	139,411	24,084
1,588,555	22,770	3,410	421,231	65,846	8,864	615,395	3,369
<u>\$ 319,630</u>	<u>\$ 16,922</u>	<u>\$ 707</u>	<u>\$ 397,512</u>	<u>\$ 1,101</u>	<u>\$ 9,452</u>	<u>\$ 754,806</u>	<u>\$ 27,453</u>

(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, 2010

	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,167,870	\$ 421,147
Other taxes	-	-	-	-	-	288,400
Intergovernmental	751,752	8,139,416	6,469,815	-	-	-
Charges for services	11,839	-	71,277	121,445	-	-
Fines and forfeitures	-	-	-	88	-	-
Investment earnings	-	1,161	-	-	-	52
Other revenue	-	661,352	24,686	3,686	-	50,000
Gifts and donations	36,960	-	7,500	-	-	-
Total revenues	<u>800,551</u>	<u>8,801,929</u>	<u>6,573,278</u>	<u>125,219</u>	<u>1,167,870</u>	<u>759,599</u>
EXPENDITURES						
Current						
General government	-	-	46,622	-	1,481,756	-
Courts and law enforcement	-	-	1,511,627	131,553	-	25,483
Public safety	-	-	1,850,934	-	-	-
Transportation and development	-	-	115,643	-	-	-
Libraries	-	-	4,347	-	-	-
Parks and recreation	-	2,146,710	-	-	-	-
Health and welfare	1,207,668	5,566,925	-	-	-	-
Debt service	-	-	-	-	-	5,500
Capital outlay	-	1,056,957	2,164,270	-	-	-
Total expenditures	<u>1,207,668</u>	<u>8,770,592</u>	<u>5,693,443</u>	<u>131,553</u>	<u>1,481,756</u>	<u>30,983</u>
Excess (deficiency) of revenues over expenditures	<u>(407,117)</u>	<u>31,337</u>	<u>879,835</u>	<u>(6,334)</u>	<u>(313,886)</u>	<u>728,616</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	407,117	-	474,558	-	351,590	-
Transfers out	-	-	(1,263,055)	-	(38,000)	(744,212)
Total other financing sources (uses)	<u>407,117</u>	<u>-</u>	<u>(788,497)</u>	<u>-</u>	<u>313,590</u>	<u>(744,212)</u>
Net change in fund balances	-	31,337	91,338	(6,334)	(296)	(15,596)
FUND BALANCES,						
beginning of year	<u>45,796</u>	<u>3,905</u>	<u>1,294,511</u>	<u>27,449</u>	<u>11,892</u>	<u>88,467</u>
FUND BALANCES,						
end of year	<u>\$ 45,796</u>	<u>\$ 35,242</u>	<u>\$ 1,385,849</u>	<u>\$ 21,115</u>	<u>\$ 11,596</u>	<u>\$ 72,871</u>

Northwest Clayton Tax Allocation District	Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Total
\$ 343,514	\$ 375,388	\$ 23,588	\$ 2,331,507
-	-	-	1,134,793
-	-	-	15,407,483
-	-	-	5,356,135
-	-	-	2,871,074
-	-	-	7,347
-	-	-	819,189
-	-	-	49,823
<u>343,514</u>	<u>375,388</u>	<u>23,588</u>	<u>27,977,351</u>
-	-	-	2,752,575
-	-	-	2,484,194
-	-	-	6,410,779
-	-	-	115,643
-	-	-	4,347
-	-	-	2,920,230
-	-	-	6,837,001
-	-	-	5,500
-	-	-	3,841,971
-	-	-	<u>25,372,240</u>
<u>343,514</u>	<u>375,388</u>	<u>23,588</u>	<u>2,605,111</u>
-	-	-	1,292,612
-	-	-	(4,594,465)
-	-	-	<u>(3,301,853)</u>
343,514	375,388	23,588	(696,742)
-	-	-	<u>10,541,586</u>
<u>\$ 343,514</u>	<u>\$ 375,388</u>	<u>\$ 23,588</u>	<u>\$ 9,844,844</u>

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS CAPITAL PROJECTS FUNDS JUNE 30, 2010

ASSETS	Health Department Fund	Jail/Judicial Complex Fund	Villages of Ellenwood Fund	Total
Cash and cash equivalents	\$ 1,576,044	\$ -	\$ 4,613,917	\$ 6,189,961
Interest receivable	-	-	78,074	78,074
Total assets	\$ 1,576,044	\$ -	\$ 4,691,991	\$ 6,268,035
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Construction retainage payable	\$ 17,534	\$ -	\$ -	\$ 17,534
Interfund payables	1,426,000	-	300,300	1,726,300
Total liabilities	1,443,534	-	300,300	1,743,834
FUND BALANCES				
Reserved for encumbrances	880	-	-	880
Unreserved:				
Undesignated	131,630	-	4,391,691	4,523,321
Total fund balance	132,510	-	4,391,691	4,524,201
Total liabilities and fund balances	\$ 1,576,044	\$ -	\$ 4,691,991	\$ 6,268,035

CLAYTON COUNTY, GEORGIA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Health Department Fund	Jail/Judicial Complex Fund	Villages of Ellenwood Fund	Total
REVENUES				
Investment earnings	\$ 534	\$ -	\$ 2,785	\$ 3,319
Other revenue	-	-	1,010,711	1,010,711
Total revenues	<u>534</u>	<u>-</u>	<u>1,013,496</u>	<u>1,014,030</u>
EXPENDITURES				
Debt service	-	-	1,140,662	1,140,662
Capital outlay	16,653	-	11,725	28,378
Total expenditures	<u>16,653</u>	<u>-</u>	<u>1,152,387</u>	<u>1,169,040</u>
Excess (deficiency) of revenues over expenditures	<u>(16,119)</u>	<u>-</u>	<u>(138,891)</u>	<u>(155,010)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	744,212	744,212
Transfers out	-	-	<u>(705,750)</u>	<u>(705,750)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>38,462</u>	<u>38,462</u>
Net change in fund balances	(16,119)	-	(100,429)	(116,548)
FUND BALANCES, beginning of year	<u>148,629</u>	<u>-</u>	<u>4,492,120</u>	<u>4,640,749</u>
FUND BALANCES, end of year	<u>\$ 132,510</u>	<u>\$ -</u>	<u>\$ 4,391,691</u>	<u>\$ 4,524,201</u>

CLAYTON COUNTY, GEORGIA

REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 40,000,000	\$ 29,069,859	\$ 376,055	\$ 29,445,914
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	200,000,000	114,315,104	4,074,034	118,389,138
2008 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	232,065,000	639	1,411,464	1,412,103
City of Lake City	6,400,000	6,400,000	121,464	965,496	1,086,960
City of Jonesboro	8,120,000	8,120,000	121,464	965,496	1,086,960
City of Morrow	9,860,000	9,860,000	196,655	1,563,184	1,759,839
City of College Park	2,900,000	2,900,000	57,840	459,760	517,600
City of Lovejoy	3,335,000	3,335,000	66,516	528,724	595,240
City of Riverdale	17,401,464	17,401,464	323,902	2,574,656	2,898,558
City of Forest Park	59,700,000	59,700,000	566,829	4,505,648	5,072,477
Total Expenditures	<u>\$ 579,781,464</u>	<u>\$ 579,781,464</u>	<u>\$ 144,840,272</u>	<u>\$ 17,424,517</u>	<u>\$ 162,264,789</u>

NOTE: The prior year expenditure column has been adjusted to properly reflect SPLOST funds disbursed to municipalities as part of the SPLOST intergovernmental agreement between the County and municipalities.

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	\$ 4,450,089
Funds transferred in from Other County Grants Fund used for SPLOST projects	1,129,041
Reimbursement from other governments and miscellaneous revenue for SPLOST projects	151,389
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 5,730,519</u>
Total 2008 Issue expenditures from above	\$ 1,411,464
Funds transferred in from Other County Grants Fund used for SPLOST projects	134,014
Expenditures per the SPLOST Fund	<u>\$ 1,545,478</u>



Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

	Original Budget	Final Budget	2010 Actual	Variance With Budget	2009 Actual
Revenues:					
Property Taxes:					
Real property taxes	\$ 61,021,564	\$ 61,021,564	\$ 59,808,083	\$ (1,213,481)	\$ 48,902,987
Personal property taxes	10,425,790	10,425,790	10,345,174	(80,616)	8,128,761
Public utility taxes	9,423,719	9,423,719	8,925,638	(498,081)	7,538,352
Heavy equipment taxes	3,000	3,000	2,978	(22)	1,800
Mobile home taxes	143,510	143,510	171,477	27,967	141,147
Motor vehicle taxes	6,791,621	6,791,621	4,555,906	(2,235,715)	5,855,956
Timber taxes	-	-	3,864	3,864	39
Prior year tax	2,400,000	2,521,590	2,627,657	106,067	5,185,003
Total Property Taxes	<u>90,209,204</u>	<u>90,330,794</u>	<u>86,440,777</u>	<u>(3,890,017)</u>	<u>75,754,045</u>
Other Taxes:					
Railroad equipment tax					
Insurance premium tax	9,480,385	9,480,385	9,161,228	(319,157)	9,294,496
Financial institution gross receipt tax	120,000	120,000	111,730	(8,270)	104,558
Intangible recording tax	500,000	500,000	421,972	(78,028)	499,094
Local option sales tax	36,000,000	36,000,007	36,168,943	168,936	36,417,660
Interest on delinquent taxes	250,000	250,000	421,495	171,495	301,670
Penalties on delinquent taxes	1,400,000	1,400,000	1,939,390	539,390	1,752,936
Reimbursement - cost of collecting delinquent taxes	110,000	110,000	191,463	81,463	128,826
Alcoholic beverage sales tax	260,000	260,000	274,168	14,168	285,358
Alcoholic beverage excise tax	1,450,000	1,450,000	1,559,227	109,227	1,536,759
Real estate transfer tax	140,000	140,000	85,386	(54,614)	133,012
Total Other Taxes	<u>49,710,385</u>	<u>49,710,392</u>	<u>50,335,002</u>	<u>624,610</u>	<u>50,454,369</u>
Total Taxes	<u>139,919,589</u>	<u>140,041,186</u>	<u>136,775,779</u>	<u>(3,265,407)</u>	<u>126,208,414</u>
Licenses and Permits:					
Business licenses	3,950,000	3,950,000	3,230,051	(719,949)	3,727,584
Marriage licenses	51,000	51,000	59,645	8,645	55,780
Alcoholic business licenses	592,250	592,250	558,175	(34,075)	551,075
Building permits	340,000	340,000	363,234	23,234	332,206
Electrical permits	70,000	70,000	69,563	(437)	76,223
Plumbing permits	50,000	50,000	45,275	(4,725)	51,849
HVAC permits	40,000	40,000	34,051	(5,949)	40,370
Miscellaneous permits	60,000	60,000	72,888	12,888	62,269
Mobile home registration permits	7,765	7,765	9,735	1,970	9,576
Mobile home moving permits	-	-	235	235	130
Pistol permits	45,000	45,000	35,450	(9,550)	50,073
Total Licenses and Permits	<u>5,206,015</u>	<u>5,206,015</u>	<u>4,478,302</u>	<u>(727,713)</u>	<u>4,957,135</u>
Intergovernmental Revenues:					
Federal Emergency Management Agency	-	-	-	-	141,162
Federal reimbursement - narcotics unit	25,000	196,278	203,680	7,402	150,179
Georgia Dept. of Transportation	10,000	10,000	3,829	(6,171)	7,913
State reimbursement - judicial staff	307,700	307,700	303,063	(4,637)	308,132
State reimbursement - library staff	325,959	325,959	323,837	(2,122)	334,564
Georgia State inmate housing	1,800,000	2,629,528	2,914,193	284,665	1,890,422
Library material income	125,000	125,000	51,759	(73,241)	110,122
Library maintenance income	158,006	158,006	160,722	2,716	158,006

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

Revenues (continued):	Original Budget	Final Budget	2010 Actual	Variance With Budget	2009 Actual
Intergovernmental Revenues (continued):					
Social Security Adm. - incentive pay	\$ 25,000	\$ 68,800	\$ 68,800	\$ -	\$ 5,625
Clayton County self-insurance contributions	-	1,051,766	1,051,767	1	1,313,582
Clayton cities/county contract revenue	175,000	235,124	180,646	(54,478)	216,575
Clayton County Water Authority contract revenue	100,000	100,000	100,620	620	126,126
Community Service Authority revenue	40,000	40,000	45,281	5,281	57,908
City of Atlanta contract revenue	-	13,632	13,632	-	-
Department of Family/Children Services contract revenue	8,000	8,000	3,961	(4,039)	9,441
Total Intergovernmental Revenues	3,099,665	5,269,793	5,425,790	155,997	4,829,757
Charges for Services:					
Cable TV franchise fees	1,250,000	1,250,000	1,107,559	(142,441)	1,481,812
Commissions on taxes	3,599,584	3,599,584	3,013,785	(585,799)	3,418,003
Court filing and recording fees	2,370,000	2,370,000	2,204,788	(165,212)	2,224,306
Emergency medical service fees	4,700,000	4,700,000	3,366,286	(1,333,714)	3,229,022
Academy fees	10,000	10,000	1,125	(8,875)	-
Qualifying fees	-	-	9,186	9,186	720
Mapping fees	244,700	244,700	131,900	(112,800)	163,707
Photocopy revenue	134,500	134,500	160,196	25,696	140,965
Rabies control fees	62,000	62,000	70,097	8,097	69,811
Recreation program fees	857,530	1,039,414	1,277,605	238,191	1,036,227
Recreation concession revenue	25,000	25,000	6,206	(18,794)	15,077
Registrar fees	-	-	2,843	2,843	20,035
Rezoning application fees	10,000	10,000	7,050	(2,950)	3,700
Tag mailing and handling fees	30,000	30,000	29,841	(159)	31,781
Tag and title transfer fees	370,000	370,000	349,047	(20,953)	386,046
Traffic sign fees	5,800	5,800	8,655	2,855	5,315
Rental income	2,901,500	2,901,500	3,173,666	272,166	3,101,669
COBRA insurance handling fees	1,100	1,100	1,640	540	1,522
Housing code enforcement income	2,000	2,000	22,513	20,513	25,781
Vehicle emission testing administration	115,000	115,000	65,435	(49,565)	104,499
Refuse control fees	100,000	100,000	89,403	(10,597)	93,021
Impact fees	2,080,543	2,080,543	2,913,004	832,461	2,080,543
Telephone commission income	406,002	489,127	493,192	4,065	482,280
Variance application fees	16,000	16,000	15,400	(600)	18,350
Sign approval fees	17,000	17,000	19,475	2,475	19,250
Subdivision review fees	10,000	10,000	1,800	(8,200)	10,950
Site plan review fees	20,000	20,000	14,200	(5,800)	20,800
Beach revenue	20,800	20,800	20,571	(229)	18,826
Tennis center revenue	10,000	10,000	10,623	623	8,833
Sheriff service fees	1,350,000	1,520,184	1,520,185	1	1,458,657
Inmate medical expense reimbursement	16,000	19,337	18,829	(508)	61,029
Inmate housing reimbursement	63,000	79,164	79,164	-	74,320
Pretrial intervention	360,000	360,000	215,341	(144,659)	21,550
Miscellaneous	311,800	311,800	382,459	70,659	417,315
Total Charges for Services	21,469,859	21,924,553	20,803,069	(1,121,484)	20,245,722

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2010 Actual</u>	<u>Variance With Budget</u>	<u>2009 Actual</u>
Revenues (continued):					
Fines and Forfeitures:					
Court fines	\$ 4,061,620	\$ 4,061,620	\$ 4,274,203	\$ 212,583	\$ 4,288,995
Bond forfeitures	150,000	202,083	202,084	1	204,105
Condemned moneys held	-	-	-	-	9,000
Library fines	57,000	57,000	54,586	(2,414)	55,667
False alarm fines	95,000	95,000	89,631	(5,369)	104,459
Automated traffic fines	1,000,000	1,000,000	487,985	(512,015)	1,109,854
Total Fines and Forfeitures	<u>5,363,620</u>	<u>5,415,703</u>	<u>5,108,489</u>	<u>(307,214)</u>	<u>5,772,080</u>
Interest and Dividends	<u>405,000</u>	<u>405,000</u>	<u>693,141</u>	<u>288,141</u>	<u>1,213,954</u>
Other Revenues:					
Cash discounts taken on accounts payable	-	-	135	135	95
Miscellaneous revenue	537,500	1,069,298	1,113,773	44,475	834,815
Total Other Revenues	<u>537,500</u>	<u>1,069,298</u>	<u>1,113,908</u>	<u>44,610</u>	<u>834,910</u>
Gifts and donations	<u>-</u>	<u>9,873</u>	<u>61,323</u>	<u>51,450</u>	<u>55,120</u>
Total revenues	<u>\$ 176,001,248</u>	<u>\$ 179,341,421</u>	<u>\$ 174,459,801</u>	<u>\$ (4,881,620)</u>	<u>\$ 164,117,092</u>

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	\$ 1,534,160	\$ 1,292,417	\$ 1,291,283	\$ 1,134	\$ 1,308,162
Pension contribution	186,759	186,076	157,442	28,634	160,484
FICA and Medicare insurance	107,904	107,904	90,422	17,482	93,288
Group health and life insurance	170,531	176,406	130,909	45,497	131,689
Workers' compensation insurance	2,685	2,686	2,443	243	1,596
Contract service fees	25,000	26,000	26,000	-	22,811
Rental	16,288	17,601	17,600	1	16,557
Materials and supplies	46,300	35,303	25,658	9,645	39,754
Minor equipment	-	650	98	552	1,398
Dues and subscriptions	24,880	26,016	21,294	4,722	23,533
Training, travel, and meetings	58,000	61,587	60,999	588	49,633
Uniform allowance	-	1,000	835	165	-
Repair and maintenance	-	357	356	1	-
Capital outlay	-	-	-	-	8,411
Total Commissioners	<u>2,172,507</u>	<u>1,934,003</u>	<u>1,825,339</u>	<u>108,664</u>	<u>1,857,316</u>
Finance:					
Current:					
Salaries and wages	2,035,755	1,889,025	1,863,864	25,161	1,985,986
Pension contribution	256,680	256,697	228,073	28,624	243,186
FICA and Medicare insurance	153,369	153,369	138,097	15,272	146,955
Group health and life insurance	273,079	273,085	215,747	57,338	240,913
Workers' compensation insurance	3,807	3,807	3,529	278	2,432
Contract service fees	-	1,680	1,680	-	8,817
Rental	29,652	34,824	28,777	6,047	29,208
Material and supplies	66,000	74,930	66,673	8,257	66,830
Minor equipment	199,801	132,675	113,365	19,310	133,484
Postage	500,000	515,413	497,883	17,530	515,303
Dues and subscriptions	6,265	6,453	6,253	200	5,713
Travel, training, and meetings	18,700	18,700	5,461	13,239	12,689
Redistribution - other	(175,000)	(175,000)	(184,131)	9,131	(143,748)
Capital outlay	-	66,965	66,942	23	-
Total Finance	<u>3,368,108</u>	<u>3,252,623</u>	<u>3,052,213</u>	<u>200,410</u>	<u>3,247,768</u>
Human Resources - Risk Management:					
Current:					
Salaries and wages	454,054	463,351	463,350	1	493,974
Pension contribution	58,567	59,752	59,752	-	63,723
FICA and Medicare insurance	34,731	34,731	33,814	917	36,244
Group health and life insurance	76,633	76,633	72,380	4,253	72,134
Workers' compensation insurance	2,017	2,242	2,241	1	627
Contract service fees	73,600	95,530	65,137	30,393	83,018
Rental	7,356	7,356	7,356	-	7,356
Materials and supplies	7,500	8,461	6,591	1,870	8,247
Utilities	3,945	3,945	-	3,945	-
Dues and subscriptions	9,540	9,540	2,961	6,579	4,122
Travel, training, and meetings	-	-	8,057	(8,057)	4,442
Total Human Resources - Risk Management	<u>727,943</u>	<u>761,541</u>	<u>721,639</u>	<u>39,902</u>	<u>773,887</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
General government (continued):					
Information Technology - Administration:					
Current:					
Salaries and wages	\$ 330,143	\$ 299,010	\$ 298,355	\$ 655	\$ 304,862
Pension contribution	41,940	35,740	34,702	1,038	35,409
FICA and Medicare insurance	27,169	23,269	22,223	1,046	22,855
Group health and life insurance	31,366	30,001	28,606	1,395	20,822
Workers' compensation insurance	676	676	565	111	372
Contract service fees	-	-	-	-	3,542
Rental	10,424	10,424	5,976	4,448	7,088
Materials and supplies	96,004	98,042	97,472	570	104,149
Utilities	25,000	36,465	36,462	3	31,938
Training, travel and meetings	300	300	176	124	751
Repair and maintenance	-	-	-	-	8,846
Capital outlay	-	-	-	-	44,060
Total Information Technology - Administration	<u>563,022</u>	<u>533,927</u>	<u>524,537</u>	<u>9,390</u>	<u>584,694</u>
Information Technology - Technical Service Center:					
Current:					
Salaries and wages	1,131,896	1,122,051	1,120,570	1,481	1,149,876
Pension contribution	142,052	140,052	140,009	43	142,548
FICA and Medicare insurance	86,590	81,990	81,966	24	84,760
Group health and life insurance	150,884	166,919	166,918	1	149,849
Workers' compensation insurance	2,153	2,153	2,117	36	1,416
Contract service fees	275,000	329,748	320,193	9,555	264,582
Rental	25,008	26,024	25,670	354	24,229
Materials and supplies	2,274	2,274	2,229	45	2,108
Minor equipment	-	1,395	1,351	44	8,829
Telephone, telegraph	207,883	241,174	237,932	3,242	171,247
Dues and subscriptions	1,507	1,507	1,450	57	1,630
Training, travel and meetings	11,000	20,329	10,541	9,788	21,292
Uniforms	-	-	-	-	1,997
Repair and maintenance	390,000	374,909	369,847	5,062	442,460
Redistribution - radio	(70,000)	(70,000)	(7,362)	(62,638)	(32,071)
Capital outlay	-	12,241	12,240	1	-
Total Information Technology - Technical Svc Ctr	<u>2,356,247</u>	<u>2,452,766</u>	<u>2,485,671</u>	<u>(32,905)</u>	<u>2,434,752</u>
Information Technology - Application Development:					
Current:					
Salaries and wages	956,901	1,043,251	1,043,251	-	998,724
Pension contribution	123,433	134,580	134,580	-	128,836
FICA and Medicare insurance	73,204	77,225	77,225	-	74,376
Group health and life insurance	91,127	121,761	121,760	1	95,899
Workers' compensation insurance	1,817	1,975	1,975	-	1,215
Materials and supplies	500	500	476	24	998
Dues and subscriptions	395	395	344	51	174
Training, travel, meetings	2,400	2,400	2,370	30	2,373
Total Information Technology - App Development	<u>1,249,777</u>	<u>1,382,087</u>	<u>1,381,981</u>	<u>106</u>	<u>1,302,595</u>
Information Technology - Geographical Info Systems:					
Current:					
Salaries and wages	173,466	173,580	172,200	1,380	174,819
Pension contribution	22,376	22,459	22,457	2	22,552
FICA and Medicare insurance	13,270	13,270	12,995	275	13,031
Group health and life insurance	16,491	16,505	16,503	2	17,353
Workers' compensation insurance	330	330	330	-	216
Contract service fees	-	18,756	-	18,756	22,906
Materials and supplies	1,600	1,608	1,581	27	2,220
Dues and subscriptions	120	120	120	-	144
Training, travel, meetings	-	340	340	-	3,823
Total Information Technology - Geo Info Sys	<u>227,653</u>	<u>246,968</u>	<u>226,526</u>	<u>20,442</u>	<u>257,064</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
General government (continued):					
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	\$ 210,505	\$ 218,565	\$ 217,027	\$ 1,538	\$ 212,497
Pension contribution	24,574	25,615	25,614	1	25,193
FICA and Medicare insurance	16,103	16,103	15,852	251	15,773
Group health and life insurance	21,820	33,217	33,217	-	23,357
Workers' compensation insurance	401	411	410	1	266
Contract service fees	-	-	-	-	31,940
Materials and supplies	7,500	7,500	7,406	94	16,419
Dues and subscriptions	200	200	20	180	40
Training, travel and meetings	-	-	-	-	2,227
Total Information Tech - Arch and Records Mgmt	<u>281,103</u>	<u>301,611</u>	<u>299,546</u>	<u>2,065</u>	<u>327,712</u>
Human Resources - Administration:					
Current:					
Salaries and wages	588,976	590,078	588,089	1,989	598,782
Pension contribution	71,587	71,735	71,734	1	70,245
FICA and Medicare insurance	46,128	46,128	43,435	2,693	44,646
Group health and life insurance	41,518	41,580	41,579	1	44,855
Workers' compensation insurance	1,151	1,151	1,113	38	737
Board member fee	19,800	19,800	19,175	625	16,300
Medical service fee	30,000	30,000	29,519	481	23,236
Contract service fees	100,000	92,361	39,822	52,539	50,144
Rental	10,080	10,080	10,068	12	10,068
Materials and supplies	18,250	25,947	24,923	1,024	18,448
Advertising	5,000	5,000	4,879	121	4,889
Dues and subscriptions	2,615	2,615	2,196	419	2,665
Training, travel and meetings	2,400	2,400	1,976	424	5,606
Total Human Resources - Administration	<u>937,505</u>	<u>938,875</u>	<u>878,508</u>	<u>60,367</u>	<u>890,621</u>
Central Services:					
Current:					
Salaries and wages	721,888	721,888	718,633	3,255	738,973
Pension contribution	96,984	93,634	92,704	930	92,097
FICA and Medicare insurance	57,519	53,623	52,465	1,158	54,016
Group health and life insurance	123,388	121,533	119,156	2,377	120,378
Workers' compensation insurance	4,444	4,444	4,384	60	3,032
Rental	61,065	63,744	39,364	24,380	44,754
Materials and supplies	80,000	78,019	49,639	28,380	165,170
Minor equipment	-	-	-	-	3,843
Dues and subscriptions	1,280	1,455	1,190	265	355
Training, travel and meetings	-	-	-	-	1,420
Uniform allowance	-	2,501	2,374	127	2,601
Repair and maintenance	186,269	224,983	210,368	14,615	228,841
Redistribution - printing	(240,000)	(240,000)	(210,512)	(29,488)	(206,609)
Total Central Services	<u>1,092,837</u>	<u>1,125,824</u>	<u>1,079,765</u>	<u>46,059</u>	<u>1,248,871</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
General government (continued):					
Professional Services:					
Current:					
Audit fees	\$ 200,000	\$ 245,000	\$ 245,000	\$ -	\$ 418,830
Board member fees	6,000	6,000	2,500	3,500	6,000
Legal fees	3,000,000	3,140,930	3,085,459	55,471	3,041,641
Medical service fees	170,000	177,765	177,765	-	179,015
Contract services fees	703,588	844,315	710,353	133,962	747,472
Materials and supplies	21,500	21,500	6,420	15,080	7,019
Court reporter fees	15,000	14,738	7,477	7,261	14,782
Advertising	50,000	59,070	59,070	-	63,754
Litigation claims and insurance settlements	-	98,235	98,234	1	701,658
Pauper funeral expense	25,000	18,985	18,425	560	14,000
Debt service	2,500	2,500	37	2,463	37
Total Professional Services	<u>4,193,588</u>	<u>4,629,038</u>	<u>4,410,740</u>	<u>218,298</u>	<u>5,194,208</u>
Registrar:					
Current:					
Salaries and wages	453,143	297,757	296,283	1,474	932,056
Pension contribution	25,816	24,379	24,378	1	24,555
FICA and Medicare insurance	48,058	47,740	23,350	24,390	53,608
Group health and life insurance	21,642	21,667	21,666	1	21,651
Workers' compensation insurance	1,193	1,195	690	505	1,634
Board member fee	3,000	2,850	2,850	-	2,450
Contract service fees	18,000	18,000	1,800	16,200	38,000
Rental	7,020	7,316	3,484	3,832	9,634
Materials and supplies	79,000	73,938	29,142	44,796	47,555
Minor equipment	-	1,500	935	565	12,500
Advertising	2,500	2,500	681	1,819	407
Dues and subscriptions	612	602	543	59	347
Training, travel and meetings	2,500	7,086	5,965	1,121	6,933
Repair and maintenance	5,000	5,000	-	5,000	12,741
Total Registrar	<u>667,484</u>	<u>511,530</u>	<u>411,767</u>	<u>99,763</u>	<u>1,164,071</u>
County Garage:					
Current:					
Salaries and wages	890,604	817,172	788,604	28,568	869,542
Pension contribution	113,265	101,308	101,262	46	111,362
FICA and Medicare insurance	67,561	59,131	57,653	1,478	63,290
Group health and life insurance	150,626	131,627	130,903	724	160,685
Workers' compensation insurance	24,142	24,142	21,039	3,103	16,024
Contract service fees	41,000	41,748	23,484	18,264	35,231
Rental	4,000	4,140	4,138	2	3,900
Materials and supplies	9,500	9,961	8,942	1,019	6,610
Gas and oil	2,390,000	2,604,838	2,531,904	72,934	2,590,346
Minor equipment	1,650	5,320	5,199	121	1,839
Utilities	-	-	-	-	285
Rubber tire disposal	2,000	2,000	600	1,400	1,148
Training, travel and meetings	4,000	4,000	1,924	2,076	1,049
Uniform allowance	9,500	11,230	11,226	4	11,358
Wrecker service	35,000	15,455	14,454	1,001	25,382
Repair and maintenance	1,710,000	1,766,109	1,759,998	6,111	1,809,236
Redistribution - oil and gas	(320,000)	(320,000)	(272,481)	(47,519)	(295,336)
Redistribution - garage maintenance	(400,000)	(400,000)	(506,574)	106,574	(561,834)
Capital outlay	-	350	350	-	-
Total County Garage	<u>4,732,848</u>	<u>4,878,531</u>	<u>4,682,625</u>	<u>195,906</u>	<u>4,850,117</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
General government (continued):					
Refuse Control:					
Current:					
Salaries and wages	\$ 967,050	\$ 1,305,556	\$ 1,273,793	\$ 31,763	\$ 1,015,707
Pension contribution	121,251	171,683	156,011	15,672	120,261
FICA and Medicare insurance	73,975	103,883	92,705	11,178	74,263
Group health and life insurance	196,295	247,350	227,433	19,917	166,767
Workers' compensation insurance	28,062	44,345	44,344	1	19,957
Rental	2,160	2,160	2,160	-	2,160
Materials and supplies	135,620	124,403	123,618	785	143,887
Minor equipment	-	1,600	-	1,600	1,337
Sanitation	73,000	80,170	80,166	4	83,053
Uniform allowance	-	4,300	4,296	4	-
Repair and maintenance	3,000	18,538	16,595	1,943	2,390
Capital outlay	-	-	-	-	67,356
Total Refuse Control	<u>1,600,413</u>	<u>2,103,988</u>	<u>2,021,121</u>	<u>82,867</u>	<u>1,697,138</u>
Building and Maintenance:					
Current:					
Salaries and wages	920,462	904,095	904,094	1	897,078
Pension contribution	118,728	118,728	116,195	2,533	115,163
FICA and Medicare insurance	70,413	66,236	66,236	-	65,919
Group health and life insurance	138,918	136,510	136,132	378	128,982
Workers' compensation insurance	21,006	21,006	20,518	488	13,302
Contract service fees	307,606	285,422	282,536	2,886	193,653
Materials and supplies	10,000	11,421	9,302	2,119	6,389
Minor equipment	-	15,496	12,402	3,094	-
Training, travel and meetings	-	599	-	599	-
Uniform allowance	7,000	7,000	6,868	132	4,740
Repair and maintenance	600,000	559,069	559,068	1	527,749
Capital outlay	-	52,114	52,114	-	-
Total Building and Maintenance	<u>2,194,133</u>	<u>2,177,696</u>	<u>2,165,465</u>	<u>12,231</u>	<u>1,952,975</u>
Extension University of Georgia:					
Current:					
Salaries and wages	186,189	167,375	167,374	1	163,845
Pension contribution	21,084	20,193	15,767	4,426	16,786
FICA and Medicare insurance	12,506	12,506	12,373	133	12,230
Group health and life insurance	18,794	12,029	9,815	2,214	7,716
Workers' compensation insurance	191	191	179	12	141
Contract service fees	3,000	6,000	5,800	200	1,000
Rental	3,000	3,000	2,999	1	2,940
Materials and supplies	15,000	15,590	13,559	2,031	16,318
Minor equipment	-	-	-	-	2,430
Dues and subscriptions	900	915	915	-	480
Training, travel and meetings	16,240	16,240	10,292	5,948	10,093
Total Extension University of Georgia	<u>276,904</u>	<u>254,039</u>	<u>239,073</u>	<u>14,966</u>	<u>233,979</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
General government (continued):					
Other General Government:					
Current:					
Group health and life insurance	\$ 3,524,854	\$ 270,752	\$ 270,751	\$ 1	\$ 309,964
Georgia state unemployment insurance	135,000	436,129	436,128	1	114,454
Early Retirement 1992 - pension contribution	365,847	365,847	365,847	-	365,847
ARC fees	245,000	283,775	283,775	-	281,925
Contract service fees	-	1,431,654	1,431,653	1	14,239
Rental	16,640	10,500	10,500	-	10,500
Bank charges	-	13,157	13,157	-	12,892
Utilities	3,800,000	4,076,074	4,076,072	2	4,176,852
Sanitation	-	200,000	200,000	-	526,842
Telephone, telegraph	1,100,000	1,257,695	1,257,694	1	1,088,542
Dues and subscriptions	1,575	1,944	1,944	-	775
Performance bond	1,100,000	1,218,640	1,218,599	41	1,332,002
Landfill postclosure care and monitoring	87,315	59,206	59,205	1	100,001
Claims expense	-	4,675,447	4,675,446	1	4,934,442
Training, travel and meetings	2,750	2,750	1,613	1,137	2,189
Authority bond default	2,601,647	2,597,647	2,142,304	455,343	2,163,373
Repair and maintenance	1,120,000	4,537,995	4,537,863	132	1,158,162
Litigation claims and settlements	-	95,307	95,306	1	9,541
General assistance	812,471	818,665	751,269	67,396	822,290
Debt Service	207,375	95,147	95,146	1	99,996
Capital outlay	1,321,987	595,887	419,073	176,814	67,168
Total Other General Government	<u>16,442,461</u>	<u>23,044,218</u>	<u>22,343,345</u>	<u>700,873</u>	<u>17,591,996</u>
Total General Government	<u>\$ 43,084,533</u>	<u>\$ 50,529,265</u>	<u>\$ 48,749,861</u>	<u>\$ 1,779,404</u>	<u>\$ 45,609,764</u>
Current expenditures	\$ 41,552,671	\$ 49,823,140	\$ 48,223,015	\$ 1,600,125	\$ 45,322,736
Debt service	209,875	97,647	95,183	2,464	100,033
Capital outlay	1,321,987	608,478	431,663	176,815	186,995
Total General Government	<u>\$ 43,084,533</u>	<u>\$ 50,529,265</u>	<u>\$ 48,749,861</u>	<u>\$ 1,779,404</u>	<u>\$ 45,609,764</u>
Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	\$ 1,312,907	\$ 1,295,104	\$ 1,292,196	\$ 2,908	\$ 1,300,144
Pension contribution	156,454	156,454	154,169	2,285	155,021
FICA and Medicare insurance	101,885	101,885	95,452	6,433	96,123
Group health and life insurance	171,385	170,225	159,579	10,646	164,998
Workers' compensation insurance	2,529	2,529	2,447	82	1,590
Rental	54,426	54,426	47,456	6,970	54,057
Materials and supplies	50,000	76,615	75,929	686	76,008
Dues and subscriptions	2,375	2,375	1,517	858	2,931
Training, travel and meetings	1,700	2,860	2,856	4	4,870
Total Tax Commissioner	<u>1,853,661</u>	<u>1,862,473</u>	<u>1,831,601</u>	<u>30,872</u>	<u>1,855,742</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Tax Assessment and Collection (continued):					
Tax Assessor:					
Current:					
Salaries and wages	\$ 1,246,582	\$ 1,235,504	\$ 1,235,200	\$ 304	\$ 1,246,153
Pension contribution	159,908	159,908	158,304	1,604	160,409
FICA and Medicare insurance	95,360	95,360	89,965	5,395	91,022
Group health and life insurance	235,899	235,764	212,968	22,796	202,932
Workers' compensation insurance	14,621	14,621	13,456	1,165	10,046
Board member fee	49,200	71,400	70,400	1,000	46,700
Contract service fees	5,200	30,335	30,333	2	30,508
Rental	3,780	3,780	3,585	195	3,780
Materials and supplies	15,000	18,873	17,468	1,405	19,115
Minor equipment	8,500	4,500	-	4,500	-
Dues and subscriptions	5,000	9,000	7,771	1,229	9,676
Training, travel and meetings	13,250	10,065	6,555	3,510	11,175
Uniforms	-	-	-	-	1,870
Total Tax Assessor	<u>1,852,300</u>	<u>1,889,110</u>	<u>1,846,005</u>	<u>43,105</u>	<u>1,833,386</u>
Total Tax Assessment and Collection	<u>\$ 3,705,961</u>	<u>\$ 3,751,583</u>	<u>\$ 3,677,606</u>	<u>\$ 73,977</u>	<u>\$ 3,689,128</u>
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	\$ 1,201,473	\$ 1,239,558	\$ 1,239,556	\$ 2	\$ 1,207,919
Pension contribution	119,923	117,772	116,695	1,077	112,448
FICA and Medicare insurance	88,093	84,300	82,098	2,202	79,907
Group health and life insurance	162,869	171,657	167,734	3,923	156,844
Workers' compensation insurance	2,132	2,082	2,065	17	1,306
Board member fee	4,500	6,644	6,643	1	2,950
Contract service fees	95,000	123,927	123,927	-	107,804
Rental	18,276	20,804	20,803	1	18,279
Materials and supplies	24,400	20,380	19,843	537	22,474
Postage	-	6,976	6,976	-	-
Court reporter fees	210,000	332,550	332,550	-	292,800
Emeritus and pro-tem fees	-	3,150	3,150	-	-
Witness fees	-	25	25	-	-
Bailiff fees	210,000	219,050	219,050	-	214,550
Dues and subscriptions	7,000	6,559	6,558	1	7,081
Indigent defense fees	-	36,006	36,005	1	1,425
Training, travel and meetings	8,100	5,394	5,394	-	5,076
Uniform allowance	1,000	1,438	1,437	1	1,584
Repair and maintenance	-	2,560	2,560	-	2,228
Capital outlay	<u>8,700</u>	<u>8,480</u>	<u>8,480</u>	<u>-</u>	<u>33,352</u>
Total Superior Court	<u>2,161,466</u>	<u>2,409,312</u>	<u>2,401,549</u>	<u>7,763</u>	<u>2,268,027</u>
Indigent Defense Court Administration:					
Current:					
Salaries and wages	124,970	118,908	118,907	1	125,901
Pension contribution	16,120	15,339	15,339	-	16,241
FICA and Medicare insurance	9,560	8,650	8,649	1	9,134
Group health and life insurance	24,692	22,679	22,678	1	24,666
Workers' compensation insurance	1,343	1,170	1,170	-	878
Contract service fees	53,000	67,326	67,325	1	77,720
Rental	1,410	1,293	1,293	-	1,293
Materials and supplies	3,500	3,226	3,225	1	2,994
Minor equipment	-	1,223	1,223	-	-
Court reporter fees	300	-	-	-	252
Indigent defense fees	3,000,000	4,527,194	4,527,194	-	5,376,088
Evidence expense	-	4	4	-	-
Total Indigent Defense Court Administration	<u>3,234,895</u>	<u>4,767,012</u>	<u>4,767,007</u>	<u>5</u>	<u>5,635,167</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Public Defenders Office, Clayton Circuit:					
Current:					
Contract service fees	\$ 3,000	\$ 412	\$ 412	\$ -	\$ 1,000
Rental	72,000	69,208	68,709	499	67,662
Materials and supplies	10,080	14,182	14,182	-	4,289
Postage	1,000	94	93	1	-
Electric utilities	5,640	1,893	1,893	-	1,361
Court books and records	3,716	3,063	2,812	251	170
Court reporter fees	1,550	609	609	-	410
Dues and subscriptions	1,875	-	-	-	-
Minor equipment	4,600	-	-	-	-
Indigent defense fees	1,573,387	1,747,206	1,598,656	148,550	198,550
Evidence expense	400	144	143	1	-
Repair and maintenance	202	-	-	-	-
Total Public Defenders Office, Clayton Circuit	<u>1,677,450</u>	<u>1,836,811</u>	<u>1,687,509</u>	<u>149,302</u>	<u>273,442</u>
State Court:					
Current:					
Salaries and wages	1,251,865	979,252	979,252	-	983,460
Pension contribution	105,842	105,842	76,019	29,823	78,524
FICA and Medicare insurance	85,285	85,285	61,568	23,717	62,368
Group health and life insurance	120,221	120,221	100,122	20,099	89,523
Workers' compensation insurance	2,378	2,378	1,855	523	1,212
Contract service fees	-	-	-	-	949
Rental	14,996	15,296	14,837	459	12,300
Materials and supplies	13,349	16,749	15,692	1,057	10,168
Minor equipment	9,616	6,216	3,331	2,885	-
Telephone, telegraph	1,230	1,230	-	1,230	-
Court reporter fees	231,250	224,621	214,714	9,907	185,372
Emeritus and pro-tem fees	26,500	97,852	97,851	1	17,955
Bailiff fees	55,000	55,860	55,860	-	44,800
Dues and subscriptions	9,295	9,295	5,741	3,554	5,509
Training, travel and meetings	6,450	6,450	4,258	2,192	2,814
Total State Court	<u>1,933,277</u>	<u>1,726,547</u>	<u>1,631,100</u>	<u>95,447</u>	<u>1,494,954</u>
Magistrate Court:					
Current:					
Salaries and wages	666,956	645,462	642,828	2,634	664,989
Pension contribution	84,287	84,287	75,170	9,117	71,536
FICA and Medicare insurance	62,776	62,776	46,544	16,232	49,615
Group health and life insurance	33,992	33,992	29,620	4,372	17,538
Workers' compensation insurance	1,584	1,584	1,217	367	824
Contract service fees	45,000	53,635	53,634	1	52,935
Rental	7,200	7,200	6,120	1,080	6,120
Court books and records	5,500	10,500	9,345	1,155	4,234
Materials and supplies	19,085	12,635	12,820	(185)	19,797
Court reporter fees	12,300	14,238	14,237	1	8,173
Emeritus and pro-tem fees	5,000	14,000	14,000	-	3,600
Witness fees	1,000	1,000	-	1,000	-
Bailiff fees	25,000	25,000	19,040	5,960	20,300
Dues and subscriptions	5,100	11,100	6,292	4,808	6,044
Indigent defense fees	2,983	2,983	-	2,983	-
Training, travel and meetings	6,100	10,100	9,153	947	5,681
Total Magistrate Court	<u>983,863</u>	<u>990,492</u>	<u>940,020</u>	<u>50,472</u>	<u>931,386</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Juvenile Court:					
Current:					
Salaries and wages	\$ 2,813,718	\$ 2,782,910	\$ 2,782,908	\$ 2	\$ 2,822,633
Pension contribution	320,192	320,192	313,366	6,826	319,306
FICA and Medicare insurance	210,218	210,218	197,516	12,702	200,154
Group health and life insurance	392,825	392,825	370,305	22,520	376,096
Workers' compensation insurance	6,166	6,166	5,998	168	3,979
Contract service fees	20,453	28,590	28,590	-	22,651
Rental	50,652	51,681	51,679	2	50,522
Court books and records	6,000	5,740	5,585	155	5,779
Materials and supplies	35,768	35,861	35,856	5	35,763
Telephone, telegraph	40,000	40,000	21,997	18,003	25,150
Court reporter fees	78	617	29	588	1
Emeritus and pro-tem fees	8,000	8,000	3,135	4,865	5,115
Indigent defense fees	260,000	250,295	248,417	1,878	253,158
Witness fees	4,000	4,000	1,150	2,850	1,675
Bailiff fees	35,000	35,000	31,525	3,475	32,900
Dues and subscriptions	2,675	2,842	2,842	-	2,658
Training, travel and meetings	30,000	30,000	29,435	565	42,656
Total Juvenile Court	4,235,745	4,204,937	4,130,333	74,604	4,200,196
Probate Court:					
Current:					
Salaries and wages	598,708	589,534	589,532	2	603,203
Pension contribution	64,327	64,327	62,943	1,384	63,458
FICA and Medicare insurance	45,261	45,261	42,989	2,272	43,723
Group health and life insurance	68,969	68,969	58,168	10,801	68,398
Workers' compensation insurance	1,137	1,137	1,116	21	749
Contract service fees	18,000	18,000	18,000	-	17,750
Rental	9,720	10,303	10,302	1	10,570
Court books and records	5,876	5,973	924	5,049	2,820
Materials and supplies	13,965	11,737	9,368	2,369	12,480
Minor equipment	-	605	604	1	2,124
Emeritus and pro-tem fees	2,500	2,500	700	1,800	2,675
Indigent defense fees	7,000	7,000	5,156	1,844	4,868
Bailiff fees	5,900	5,900	4,410	1,490	6,020
Dues and subscriptions	1,725	1,725	1,039	686	928
Training, travel and meetings	2,000	2,000	1,997	3	4,000
Total Probate Court	845,088	834,971	807,248	27,723	843,766
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	1,262,320	1,250,462	1,250,461	1	1,291,524
Pension contribution	157,153	155,393	155,393	-	159,797
FICA and Medicare insurance	95,299	89,827	89,826	1	93,727
Group health and life insurance	195,574	205,398	205,398	-	188,090
Workers' compensation insurance	2,277	2,279	2,278	1	1,495
Rental	41,647	42,205	41,678	527	42,300
Court books and records	8,000	2,285	1,840	445	6,461
Materials and supplies	35,000	37,108	37,106	2	35,414
Minor equipment	-	3,251	3,251	-	-
Jury script fees	425,000	547,800	547,800	-	506,475
Witness fees	-	25	25	-	-
Bank charges	-	-	-	-	54
Dues and subscriptions	980	960	960	-	980
Training, travel and meetings	1,500	1,276	1,276	-	1,917
Redistribution - photocopy	(7,000)	(7,000)	(57,520)	50,520	(60,551)
Total Clerk of Superior / Magistrate Court	2,217,750	2,331,269	2,279,772	51,497	2,267,683

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Clerk of State Court:					
Current:					
Salaries and wages	\$ 841,020	\$ 841,020	\$ 834,487	\$ 6,533	\$ 817,272
Pension contribution	100,999	100,999	100,257	742	98,623
FICA and Medicare insurance	64,338	64,338	61,376	2,962	60,082
Group health and life insurance	132,556	132,556	114,247	18,309	116,327
Workers' compensation insurance	1,599	1,599	1,578	21	1,041
Rental	16,701	17,584	17,583	1	17,724
Materials and supplies	32,526	27,832	22,805	5,027	20,999
Minor equipment	2,591	2,591	-	2,591	-
Dues and subscriptions	1,324	1,481	528	953	1,534
Training, travel and meetings	1,800	1,800	1,242	558	1,438
Repair and maintenance	6,046	12,852	8,836	4,016	-
Total Clerk of State Court	1,201,500	1,204,652	1,162,939	41,713	1,135,040
Solicitor of State Court:					
Current:					
Salaries and wages	1,552,031	1,477,730	1,477,729	1	1,306,481
Pension contribution	189,524	183,494	183,493	1	162,568
FICA and Medicare insurance	118,732	109,421	109,421	-	97,015
Group health and life insurance	154,756	170,759	170,759	-	122,629
Workers' compensation insurance	8,345	7,796	7,795	1	5,067
Medical service fees	1,000	285	285	-	495
Contract service fees	200	49,282	49,281	1	-
Rental	4,069	4,070	4,069	1	4,069
Materials and supplies	30,600	30,394	30,393	1	27,814
Minor equipment	11,952	17,570	17,569	1	556
Court reporter fees	13,650	17,433	17,431	2	14,120
Emeritus and pro-tem fees	5,000	5,185	5,185	-	6,097
Witness fees	40,000	36,632	36,631	1	31,686
Dues and subscriptions	11,655	6,706	6,706	-	10,132
Training, travel and meetings	10,630	7,776	7,776	-	8,107
Uniform allowance	-	-	-	-	2,200
Total Solicitor of State Court	2,152,144	2,124,533	2,124,523	10	1,799,036
District Attorney:					
Current:					
Salaries and wages	2,504,185	2,493,514	2,481,174	12,340	2,425,543
Pension contribution	312,072	310,829	306,711	4,118	300,933
FICA and Medicare insurance	193,488	184,965	183,815	1,150	178,757
Group health and life insurance	327,555	299,046	299,046	-	290,921
Workers' compensation insurance	32,049	29,491	29,490	1	20,899
Other contract service fees	15,144	42,669	42,669	-	10,566
Office equipment rental	18,804	19,623	19,621	2	19,635
Court books and records	10,000	10,596	9,525	1,071	9,232
Materials and supplies	37,231	35,453	35,351	102	37,663
Witness fees	51,000	69,077	69,076	1	55,064
Advertising fees	900	2,310	2,310	-	1,129
Dues and subscriptions	8,499	8,395	8,395	-	6,948
Training, travel and meetings	20,000	16,018	16,017	1	22,623
Uniform allowance	13,200	13,200	-	13,200	12,311
Total District Attorney	3,544,127	3,535,186	3,503,200	31,986	3,392,224

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
State Adult Probation:					
Current:					
Salaries and wages	\$ 7,950	\$ 7,950	\$ 7,104	\$ 846	\$ 8,012
Pension contribution	558	453	450	3	566
FICA and Medicare insurance	608	600	568	32	612
Office equipment rental	3,090	3,178	3,177	1	3,089
Materials and supplies	3,800	3,825	3,823	2	4,099
Total State Adult Probation	16,006	16,006	15,122	884	16,378
Clayton County Prison:					
Current:					
Salaries and wages	2,844,196	2,528,626	2,528,625	1	2,462,632
Pension contribution	366,872	322,044	322,043	1	315,030
FICA and Medicare insurance	217,582	187,674	186,735	939	182,190
Group health and life insurance	383,419	300,275	300,176	99	279,421
Workers' compensation insurance	62,497	63,917	63,916	1	40,432
Contract service fees	202,800	215,147	214,391	756	2,004
Rental	4,370	4,371	4,370	1	4,370
Materials and supplies	336,200	341,352	334,609	6,743	360,221
Minor equipment	-	12,900	12,866	34	16,251
Postage	150	150	35	115	72
Utilities	200,000	211,570	206,329	5,241	183,523
Dues and subscriptions	1,180	1,305	1,085	220	251
Training, travel and meetings	2,000	2,000	1,910	90	1,853
Uniform allowance	10,000	10,108	9,032	1,076	8,430
Repair and maintenance	23,000	23,910	22,651	1,259	11,083
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(95,397)
Capital outlay	-	260,039	260,039	-	-
Total Clayton County Prison	4,566,207	4,397,329	4,380,753	16,576	3,772,366
Sheriff:					
Current:					
Salaries and wages	16,057,332	17,775,432	17,775,429	3	16,904,297
Pension contribution	1,978,733	1,865,692	1,865,692	-	1,829,544
FICA and Medicare insurance	1,228,362	1,313,421	1,313,421	-	1,248,446
Group health and life insurance	2,316,465	2,132,224	2,132,224	-	2,082,760
Workers' compensation insurance	381,704	423,616	423,615	1	267,145
Medical service fees	7,100,000	6,882,331	6,839,269	43,062	7,693,855
Contract service fees	532,907	587,549	587,534	15	558,717
Rental	39,131	37,876	37,862	14	36,999
Materials and supplies	2,226,450	2,454,996	2,454,665	331	2,325,270
Crime prevention and investigation supplies	-	1,725	850	875	22,818

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Sheriff (continued)					
Current (continued):					
Minor equipment	\$ 1,150	\$ 1,856	\$ 1,835	\$ 21	\$ 4,598
Library books and materials	-	25,390	25,390	-	-
Postage	-	-	-	-	52
Telephone, telegraph	62,000	79,593	79,592	1	67,631
Advertising	500	1,865	1,864	1	300
Dues and subscriptions	3,143	4,548	4,546	2	6,182
Prisoner transport	50,000	43,692	43,691	1	52,007
Training, travel and meetings	21,300	36,057	36,056	1	19,104
Uniform allowance	122,150	164,246	164,246	-	225,874
Wrecker service	-	380	380	-	605
Repair and maintenance	1,000	4,651	3,759	892	15,676
Capital outlay	-	5,000	5,000	-	11,383
Total Sheriff	<u>32,122,327</u>	<u>33,842,140</u>	<u>33,796,920</u>	<u>45,220</u>	<u>33,373,263</u>
Total Courts and Law Enforcement	<u>\$ 60,891,845</u>	<u>\$ 64,221,197</u>	<u>\$ 63,627,995</u>	<u>\$ 593,202</u>	<u>\$ 61,402,928</u>
Current expenditures	60,883,145	63,947,678	63,354,476	593,202	61,358,193
Capital outlay	8,700	273,519	273,519	-	44,735
Total Courts and Law Enforcement	<u>\$ 60,891,845</u>	<u>\$ 64,221,197</u>	<u>\$ 63,627,995</u>	<u>\$ 593,202</u>	<u>\$ 61,402,928</u>
Public Safety:					
County Police:					
Current:					
Salaries and wages	\$ 17,070,139	\$ 16,777,293	\$ 16,226,642	\$ 550,651	\$ 16,755,005
Pension contribution	2,023,191	2,023,421	1,973,919	49,502	2,028,005
FICA and Medicare insurance	1,230,205	1,225,302	1,177,471	47,831	1,216,393
Group health and life insurance	2,663,035	2,632,436	2,337,261	295,175	2,321,202
Workers' compensation insurance	435,241	432,345	432,343	2	292,627
Medical service fees	10,000	10,466	10,465	1	12,143
Contract service fees	112,750	136,911	135,043	1,868	111,782
Rental	39,588	40,069	39,634	435	38,796
Materials and supplies	220,366	187,000	170,495	16,505	196,384
Crime prevention and investigation supplies	25,000	40,122	35,113	5,009	61,429
Minor equipment	-	-	-	-	2,200
Telephone, telegraph	150,000	204,326	204,325	1	216,846
Dues and subscriptions	16,300	25,666	25,125	541	24,576
Training, travel and meetings	43,000	45,490	36,559	8,931	54,832
Uniform allowance	278,856	285,417	284,926	491	274,934
Wrecker service	-	(90)	(90)	-	1,643
Casualty and other losses	-	4	4	-	-
Repair and maintenance	101,360	127,547	124,437	3,110	103,678
Capital outlay	-	-	-	-	4,392
Total County Police	<u>24,419,031</u>	<u>24,193,725</u>	<u>23,213,672</u>	<u>980,053</u>	<u>23,716,867</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Public Safety (continued):					
Narcotics Unit:					
Current:					
Salaries and wages	\$ 1,486,839	\$ 1,358,760	\$ 1,350,353	\$ 8,407	\$ 1,494,194
Pension contribution	191,791	191,791	166,333	25,458	181,419
FICA and Medicare insurance	113,736	113,736	99,338	14,398	110,747
Group health and life insurance	222,407	222,407	206,843	15,564	201,527
Workers' compensation insurance	32,697	32,697	29,803	2,894	23,725
Contract service fees	1,500	1,500	865	635	598
Rental	8,820	9,336	8,892	444	9,330
Materials and supplies	6,700	6,314	3,770	2,544	7,523
Crime prevention and investigation supplies	1,500	1,500	1,083	417	856
Minor equipment	-	15,260	584	14,676	-
Telephone, telegraph	35,000	35,000	31,151	3,849	29,165
Dues and subscriptions	2,000	2,000	668	1,332	1,844
Training, travel and meetings	5,640	6,030	6,030	-	4,671
Uniform allowance	9,900	9,900	5,500	4,400	9,900
Wrecker service	1,000	1,000	-	1,000	872
Capital outlay	-	12,880	-	12,880	-
Total Narcotics Unit	2,119,530	2,020,111	1,911,213	108,898	2,076,371
EMS Rescue - Administration:					
Current:					
Salaries and wages	5,336,668	4,870,240	4,863,908	6,332	4,923,537
Pension contribution	694,821	694,821	620,562	74,259	626,987
FICA and Medicare insurance	407,009	407,009	351,126	55,883	355,844
Group health and life insurance	903,505	903,505	765,100	138,405	756,186
Workers' compensation insurance	134,371	134,371	122,368	12,003	82,489
Medical equipment supplies	7,345	5,092	4,026	1,066	4,388
Contract service fees	54,350	54,350	50,252	4,098	54,363
Rental	5,580	5,580	5,580	-	5,580
Materials and supplies	240,170	248,362	228,056	20,306	287,240
Minor equipment	-	-	-	-	9,650
Telephone, telegraph	8,640	-	-	-	-
Dues and subscriptions	10,000	10,000	9,875	125	18,573
Training, travel and meetings	3,604	2,781	2,250	531	1,132
Uniform allowance	60,000	61,285	61,284	1	62,681
Repair and maintenance	25,000	25,000	23,779	1,221	24,499
Debt service	447,602	449,855	449,854	1	448,905
Capital outlay	-	-	-	-	519,793
Total EMS Rescue - Administration	8,338,665	7,872,251	7,558,020	314,231	8,181,847
Central Communications:					
Current:					
Salaries and wages	335,033	344,164	344,162	2	337,677
Pension contribution	43,216	44,397	44,397	-	43,560
FICA and Medicare insurance	25,630	25,630	25,403	227	24,782
Group health and life insurance	44,245	44,245	41,550	2,695	47,663
Workers' compensation insurance	7,017	7,225	7,225	-	4,588
Materials and supplies	1,300	1,300	1,100	200	1,082
Total Central Communications	456,441	466,961	463,837	3,124	459,352

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With	2009
	Original	Final		Budget	Actual
Public Safety (continued):					
Emergency Management:					
Current:					
Salaries and wages	\$ 127,986	\$ 128,171	\$ 61,427	\$ 66,744	\$ 127,099
Pension contribution	16,508	16,508	16,241	267	16,396
FICA and Medicare insurance	9,789	9,604	8,334	1,270	9,049
Group health and life insurance	36,876	36,876	30,258	6,618	30,688
Workers' compensation insurance	1,311	1,311	1,262	49	813
Contract service fees	15,625	11,350	11,350	-	-
Rental	3,420	3,420	3,287	133	4,610
Materials and supplies	3,245	1,245	427	818	8,801
Minor equipment	-	6,275	1,561	4,714	2,765
Utilities	27,500	27,500	26,155	1,345	20,634
Dues and subscriptions	375	375	(186)	561	80
Training, travel and meetings	1,531	1,531	-	1,531	-
Total Emergency Management	<u>244,166</u>	<u>244,166</u>	<u>160,116</u>	<u>84,050</u>	<u>220,935</u>
Animal Control:					
Current:					
Salaries and wages	366,478	366,918	366,461	457	375,569
Pension contribution	47,272	47,272	45,884	1,388	46,282
FICA and Medicare insurance	28,041	28,041	26,038	2,003	27,062
Group health and life insurance	85,617	91,663	91,663	-	77,555
Workers' compensation insurance	7,530	7,530	7,490	40	5,026
Board member fees	1,000	1,000	-	1,000	-
Medical service fees	180,000	171,749	144,222	27,527	149,547
Rental	3,000	3,223	2,676	547	3,345
Materials and supplies	30,200	37,269	34,178	3,091	38,252
Minor equipment	-	800	-	800	-
Dues and subscriptions	125	200	200	-	-
Training, travel and meetings	1,000	1,355	169	1,186	10
Uniform allowance	9,000	7,000	6,193	807	7,195
Casualty and other losses	-	50	50	-	-
Repair and maintenance - buildings	1,000	1,000	-	1,000	840
Total Animal Control	<u>760,263</u>	<u>765,070</u>	<u>725,224</u>	<u>39,846</u>	<u>730,683</u>
Code Enforcement:					
Current:					
Salaries and wages	766,141	753,384	745,458	7,926	673,944
Pension contribution	88,505	88,505	86,567	1,938	75,287
FICA and Medicare insurance	58,612	58,612	55,457	3,155	50,118
Group health and life insurance	94,906	91,460	76,158	15,302	69,954
Workers' compensation insurance	18,690	19,314	19,314	-	11,918
Contract service fees	211,000	211,000	205,546	5,454	221,061
Rental	3,000	4,386	3,312	1,074	-
Materials and supplies	6,500	6,021	5,649	372	13,511
Telephone, telegraph	11,300	11,300	11,092	208	11,762
Dues and subscriptions	1,000	1,000	205	795	905
Training, travel and meetings	1,500	2,000	1,970	30	1,847
Uniform allowance	5,000	5,132	5,132	-	4,841
Total Code Enforcement	<u>1,266,154</u>	<u>1,252,114</u>	<u>1,215,860</u>	<u>36,254</u>	<u>1,135,148</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Public Safety (continued):					
Total Public Safety	<u>\$ 37,604,250</u>	<u>\$ 36,814,398</u>	<u>\$ 35,247,942</u>	<u>\$ 1,566,456</u>	<u>\$ 36,521,203</u>
Current expenditures	\$ 37,156,648	\$ 36,351,663	\$ 34,798,088	\$ 1,553,575	\$ 35,548,113
Debt service	447,602	449,855	449,854	1	448,905
Capital outlay	-	12,880	-	12,880	524,185
Total Public Safety	<u>\$ 37,604,250</u>	<u>\$ 36,814,398</u>	<u>\$ 35,247,942</u>	<u>\$ 1,566,456</u>	<u>\$ 36,521,203</u>
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	\$ 3,714,224	\$ 3,220,225	\$ 3,212,551	\$ 7,674	\$ 3,826,761
Pension contribution	477,153	477,153	413,548	63,605	492,028
FICA and Medicare insurance	284,130	284,130	234,907	49,223	278,700
Group health and life insurance	666,029	583,447	558,207	25,240	655,026
Workers' compensation insurance	189,877	189,877	148,453	41,424	115,354
Board member fees	-	-	-	-	300
Contract service fees	100,000	94,260	4,000	90,260	46,889
Rental	35,161	35,830	29,229	6,601	30,231
Materials and supplies	40,000	38,104	30,966	7,138	39,435
Minor equipment	-	3,000	2,962	38	1
Dues and subscriptions	1,930	1,930	1,624	306	1,842
Training, travel and meetings	5,945	5,945	745	5,200	5,153
Advertising	200	200	-	200	60
Uniform allowance	30,000	31,100	14,209	16,891	21,301
Repair and maintenance	50,500	50,500	15,842	34,658	29,586
Total Transportation/Development Administration	<u>5,595,149</u>	<u>5,015,701</u>	<u>4,667,243</u>	<u>348,458</u>	<u>5,542,667</u>
Transportation/Development - Traffic Engineering:					
Current:					
Salaries and wages	1,253,561	1,035,084	1,032,420	2,664	1,128,626
Pension contribution	161,516	161,516	132,668	28,848	145,263
FICA and Medicare insurance	95,904	95,904	75,068	20,836	82,214
Group health and life insurance	226,643	226,643	179,501	47,142	188,720
Workers' compensation insurance	58,440	58,440	47,438	11,002	34,492
Contract service fees	462,000	527,847	477,784	50,063	424,760
Rental	12,000	12,000	4,011	7,989	6,659
Materials and supplies	19,200	19,872	17,204	2,668	23,246
Minor equipment	-	-	-	-	7,120
Electric utilities - signal lighting	300,000	300,000	276,844	23,156	299,171
Dues and subscriptions	1,060	1,060	1,056	4	896
Training, travel and meetings	5,325	5,325	20	5,305	2,313
Advertising	300	300	-	300	213
Uniform allowance	6,500	6,500	5,219	1,281	5,586
Repair and maintenance	47,500	47,561	4,194	43,367	25,032
Capital outlay	<u>-</u>	<u>78,263</u>	<u>78,262</u>	<u>1</u>	<u>59,060</u>
Total Transportation/Develop Traffic Engineering	<u>2,649,949</u>	<u>2,576,315</u>	<u>2,331,689</u>	<u>244,626</u>	<u>2,433,371</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Transportation and Development (continued):					
Total Transportation and Development	<u>\$ 8,245,098</u>	<u>\$ 7,592,016</u>	<u>\$ 6,998,932</u>	<u>\$ 593,084</u>	<u>\$ 7,976,038</u>
Current expenditures	\$ 8,245,098	\$ 7,513,753	\$ 6,920,670	\$ 593,083	\$ 7,916,978
Capital outlay	-	78,263	78,262	1	59,060
Total Transportation and Development	<u>\$ 8,245,098</u>	<u>\$ 7,592,016</u>	<u>\$ 6,998,932</u>	<u>\$ 593,084</u>	<u>\$ 7,976,038</u>
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	\$ 1,001,537	\$ 953,255	\$ 953,253	\$ 2	\$ 936,435
Pension contribution	129,252	129,252	121,847	7,405	116,755
FICA and Medicare insurance	79,104	79,104	69,781	9,323	68,329
Group health and life insurance	181,069	166,757	149,985	16,772	158,660
Workers' compensation insurance	12,711	16,824	16,823	1	9,684
Board member fees	1,500	1,110	1,050	60	1,750
Contract service fees	0	-	-	-	-
Rental	9,612	10,241	10,002	239	9,612
Materials and supplies	25,000	18,153	16,790	1,363	21,856
Bank charges	10,000	10,475	10,449	26	12,145
Minor equipment	-	5,400	-	5,400	-
Dues and subscriptions	2,090	730	705	25	1,255
Training, travel and meetings	0	2,860	2,380	480	5,581
Uniform allowance	3,000	3,016	2,893	123	560
Casualty and other losses	-	27	27	-	4
Total Community Development - Administration	<u>1,454,875</u>	<u>1,397,204</u>	<u>1,355,985</u>	<u>41,219</u>	<u>1,342,626</u>
Community Development - Planning:					
Current:					
Salaries and wages	302,497	231,886	231,881	5	367,820
Pension contribution	39,017	30,017	29,725	292	45,115
FICA and Medicare insurance	23,139	17,222	17,121	101	27,204
Group health and life insurance	43,021	33,021	28,970	4,051	45,619
Workers' compensation insurance	4,144	4,144	4,011	133	3,923
Board member fees	8,000	8,000	-	8,000	150
Contract service fees	55,000	78,451	78,450	1	210,751
Rental	13,284	13,289	13,288	1	13,723
Materials and supplies	12,000	12,000	8,180	3,820	23,820
Dues and subscriptions	655	655	650	5	265
Training, travel and meetings	1,000	1,000	783	217	1,830
Total Community Development - Planning	<u>501,757</u>	<u>429,685</u>	<u>413,059</u>	<u>16,626</u>	<u>740,220</u>
Total Planning and Zoning	<u>1,956,632</u>	<u>1,826,889</u>	<u>1,769,044</u>	<u>57,845</u>	<u>2,082,846</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With	2009
	Original	Final		Budget	Actual
Libraries:					
Current:					
Salaries and wages	\$ 2,106,953	\$ 2,088,591	\$ 2,076,514	\$ 12,077	\$ 2,086,249
Pension contribution	194,711	193,967	191,618	2,349	191,132
FICA and Medicare insurance	141,289	138,469	133,760	4,709	134,407
Group health and life insurance	247,540	242,316	234,082	8,234	220,634
Workers' compensation insurance	4,006	4,210	4,179	31	2,787
Contract service fees	10,780	10,945	10,706	239	3,362
Rental	22,200	28,272	22,177	6,095	21,060
Library books and materials	441,838	446,143	446,142	1	485,152
Materials and supplies	64,490	79,481	69,444	10,037	72,373
Minor equipment	-	1,434	1,419	15	24,203
Utilities	228,457	248,276	242,567	5,709	228,262
Telephone, telegraph	18,103	19,221	18,502	719	17,207
Colloquiums	3,300	3,375	3,375	-	3,300
Dues and subscriptions	1,000	-	-	-	1,000
Training, travel and meetings	4,950	4,300	3,002	1,298	3,338
Repair and maintenance	10,700	8,203	7,128	1,075	12,892
Total Libraries	\$ 3,500,317	\$ 3,517,203	\$ 3,464,615	\$ 52,588	\$ 3,507,358
Total Libraries	\$ 3,500,317	\$ 3,517,203	\$ 3,464,615	\$ 52,588	\$ 3,507,358
Parks and Recreation:					
Current:					
Salaries and wages	\$ 4,089,179	\$ 4,108,804	\$ 3,800,612	\$ 308,192	\$ 4,335,338
Pension contribution	328,415	331,970	322,182	9,788	342,232
FICA and Medicare insurance	312,819	312,933	281,544	31,389	322,545
Group health and life insurance	432,424	450,934	442,987	7,947	427,106
Workers' compensation insurance	74,019	76,588	73,579	3,009	57,096
Board member fees	-	250	250	-	-
Contract service fees	190,936	192,743	161,797	30,946	173,148
Rental	49,970	40,860	28,916	11,944	37,057
Beach entertainment and merchandise	44,650	30,810	29,096	1,714	35,556
Materials and supplies	147,460	157,610	133,375	24,235	146,122
Bank charges	8,400	9,176	9,176	-	8,219
Minor equipment	-	22,150	19,552	2,598	4,802
Advertising	5,000	5,000	1,398	3,602	5,029
Dues and subscriptions	2,530	2,530	1,962	568	1,665
Recreation program costs	182,540	185,526	98,025	87,501	156,021
Toy project	-	-	-	-	2,795
Training, travel and meetings	18,649	20,371	16,197	4,174	13,694
Uniform allowance	65,732	51,539	39,578	11,961	38,779
Repair and maintenance	304,485	309,473	272,592	36,881	315,947
Casualty and other losses	-	1,573	1,573	-	698
General assistance	-	2,750	-	2,750	-
Capital outlay	-	28,861	7,425	21,436	12,819
Total Parks and Recreation	\$ 6,257,208	\$ 6,342,451	\$ 5,741,816	\$ 600,635	\$ 6,436,668
Current expenditures	\$ 6,257,208	\$ 6,313,590	\$ 5,734,391	\$ 579,199	\$ 6,423,849
Capital outlay	-	28,861	7,425	21,436	12,819
Total Parks and Recreation	\$ 6,257,208	\$ 6,342,451	\$ 5,741,816	\$ 600,635	\$ 6,436,668

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Budgeted Amounts		Actual	Variance With Budget	2009 Actual
	Original	Final			
Health and Welfare:					
Department of Human Resources:					
Current:					
General assistance	\$ 1,067,000	\$ 1,067,000	\$ 1,036,250	\$ 30,750	\$ 1,067,014
Total Department of Human Resources	<u>1,067,000</u>	<u>1,067,000</u>	<u>1,036,250</u>	<u>30,750</u>	<u>1,067,014</u>
Family and Children Services:					
Debt Service					
Total Family and Children Services	<u>151,683</u>	<u>151,683</u>	<u>151,683</u>	<u>-</u>	<u>146,708</u>
Senior Services:					
Current:					
Salaries and wages	\$ 966,909	\$ 1,190,642	\$ 1,190,598	\$ 44	\$ 856,456
Pension contribution	80,086	84,449	79,576	4,873	52,685
FICA and Medicare insurance	78,143	91,835	86,463	5,372	63,820
Group health and life insurance	85,630	100,357	88,608	11,749	78,872
Workers' compensation insurance	12,239	19,451	19,450	1	10,103
Contract service fees	484,320	514,241	387,882	126,359	233,626
Rental	3,564	14,487	12,232	2,255	-
Materials and supplies	41,608	67,442	40,322	27,120	29,741
Minor equipment	-	4,952	1,264	3,688	4,074
Advertising	5,000	5,000	3,972	1,028	-
Dues and subscriptions	1,200	1,200	527	673	797
Recreation program costs	35,929	88,090	63,630	24,460	24,384
Training, travel and meetings	2,892	6,696	5,273	1,423	573
Uniform allowance	7,500	7,500	5,658	1,842	-
Repair and maintenance	15,000	22,398	13,250	9,148	40,607
Casualty and other losses	-	(76)	(76)	-	-
Capital outlay	<u>-</u>	<u>18,497</u>	<u>18,494</u>	<u>3</u>	<u>-</u>
Total Senior Services	<u>1,820,020</u>	<u>2,237,161</u>	<u>2,017,123</u>	<u>220,038</u>	<u>1,395,738</u>
Total Health and Welfare	<u>\$ 3,038,703</u>	<u>\$ 3,455,844</u>	<u>\$ 3,205,056</u>	<u>\$ 250,788</u>	<u>\$ 2,609,460</u>
Current expenditures	\$ 2,887,020	\$ 3,304,161	\$ 3,053,373	\$ 250,788	\$ 2,462,752
Debt service	151,683	151,683	151,683	-	146,708
Total Health and Welfare	<u>\$ 3,038,703</u>	<u>\$ 3,455,844</u>	<u>\$ 3,205,056</u>	<u>\$ 250,788</u>	<u>\$ 2,609,460</u>
Total Expenditures	<u>\$ 168,284,547</u>	<u>\$ 178,050,846</u>	<u>\$ 172,482,867</u>	<u>\$ 5,567,979</u>	<u>\$ 169,835,393</u>
Current expenditures	\$ 166,144,700	\$ 176,349,660	\$ 170,995,278	\$ 5,354,382	\$ 168,311,953
Debt service	809,160	699,185	696,720	2,465	695,646
Capital outlay	1,330,687	1,002,001	790,869	211,132	827,794
Total Expenditures	<u>\$ 168,284,547</u>	<u>\$ 178,050,846</u>	<u>\$ 172,482,867</u>	<u>\$ 5,567,979</u>	<u>\$ 169,835,393</u>

NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA

**PARKS AND RECREATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Charges for services:					
Recreation program fees	\$ 901,341	\$ 796,782	\$ 818,765	\$ 21,983	\$ 1,154,285
Other revenues	-	-	1,116	1,116	-
Gifts and donations	-	4,000	5,363	1,363	1,169
Total revenues	<u>901,341</u>	<u>800,782</u>	<u>825,244</u>	<u>24,462</u>	<u>1,155,454</u>
Expenditures:					
Parks and recreation:					
Current:					
Salaries and wages	271,451	196,643	140,464	56,179	201,926
Payroll taxes	20,767	15,044	10,746	4,298	15,517
Workers' compensation insurance	5,946	4,305	3,072	1,233	2,345
Contractual services	32,000	33,405	17,666	15,739	3,550
Office supplies	1,500	1,500	962	538	-
Food and dietary supplies	10,000	-	-	-	1,291
Parks and recreation supplies	51,070	61,225	27,032	34,193	33,586
Dues and subscriptions	7,125	7,125	490	6,635	-
Recreation programs	443,714	554,854	488,268	66,586	585,369
Recreation trophies/awards	26,000	26,316	26,215	101	25,414
Training travel and meetings	13,514	10,169	4,018	6,151	926
Uniform allowance	900	900	784	116	-
Advertising	9,750	9,750	1,648	8,102	1,237
Repair and maintenance - recreation area	7,604	7,604	1,241	6,363	-
Other minor equipment	-	55,364	50,928	4,436	-
Casualty and other losses	-	(14)	(14)	-	168
Capital outlay	-	6,800	5,955	845	-
Total expenditures	<u>901,341</u>	<u>990,990</u>	<u>779,475</u>	<u>211,515</u>	<u>871,329</u>
Excess (deficiency) of revenues over expenditures	-	(190,208)	45,769	235,977	284,125
Other Financing Sources (Uses):					
Transfers out	-	(133,322)	(133,322)	-	-
Appropriation of fund balance	-	323,530	-	(323,530)	-
Total other financing sources	<u>-</u>	<u>190,208</u>	<u>(133,322)</u>	<u>(323,530)</u>	<u>-</u>
Net change in fund balance	-	-	(87,553)	(87,553)	284,125
Fund Balance, beginning of year	552,490	552,490	552,490	-	268,365
Appropriation of fund balance	-	(323,530)	-	323,530	-
Fund Balance, end of year	<u>\$ 552,490</u>	<u>\$ 228,960</u>	<u>\$ 464,937</u>	<u>\$ 235,977</u>	<u>\$ 552,490</u>

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, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Other taxes:					
Hotel/motel tax	\$ 326,000	\$ 326,000	\$ 307,476	\$ (18,524)	\$ 283,091
Other revenue	-	-	1,200	1,200	-
Total revenues	<u>326,000</u>	<u>326,000</u>	<u>308,676</u>	<u>(17,324)</u>	<u>283,091</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	180,939	199,699	199,698	1	159,066
Pension contribution	23,340	25,762	25,761	1	20,161
Payroll taxes	13,841	14,746	14,746	-	12,034
Group health insurance	20,643	24,959	24,959	-	5,991
Workers' compensation insurance	344	382	381	1	181
Contractual services	-	-	-	-	75,600
Rental	21,741	3,023	3,022	1	99
Office supplies	2,500	3,952	3,951	1	4,688
Utilities	3,000	-	-	-	-
Telephone, telegraph	6,000	-	-	-	-
Dues and subscriptions	11,950	17,924	17,924	-	16,753
Training travel and meetings	26,479	16,552	16,469	83	4,374
Advertising	15,223	6,000	6,000	-	-
Promotional	-	2,000	2,000	-	-
Repair and maintenance	-	22,013	22,012	1	8,233
Other minor equipment	-	602	601	1	2,375
General assistance	100,000	110,000	110,000	-	-
Capital outlay	-	-	-	-	27,886
Total expenditures	<u>426,000</u>	<u>447,614</u>	<u>447,524</u>	<u>90</u>	<u>337,441</u>
Deficiency of revenues over expenditures	<u>(100,000)</u>	<u>(121,614)</u>	<u>(138,848)</u>	<u>(17,234)</u>	<u>(54,350)</u>
Other Financing Sources:					
Appropriation of fund balance	100,000	121,614	-	(121,614)	-
Total other financing sources	<u>100,000</u>	<u>121,614</u>	<u>-</u>	<u>(121,614)</u>	<u>-</u>
Net change in fund balance	-	-	(138,848)	(138,848)	(54,350)
Fund Balance, beginning of year	<u>976,160</u>	<u>976,160</u>	<u>976,160</u>	<u>-</u>	<u>1,030,510</u>
Fund Balance, end of year	<u>\$ 976,160</u>	<u>\$ 976,160</u>	<u>\$ 837,312</u>	<u>\$ (138,848)</u>	<u>\$ 976,160</u>

CLAYTON COUNTY, GEORGIA

**TOURISM AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Other taxes:					
Hotel/motel tax	\$ 652,000	\$ 652,000	\$ 538,917	\$ (113,083)	\$ 574,761
Other revenue	-	43,000	43,000	-	6,067
Total revenues	<u>652,000</u>	<u>695,000</u>	<u>581,917</u>	<u>(113,083)</u>	<u>580,828</u>
Expenditures:					
General government:					
Current:					
Board member fees	4,000	4,000	2,550	1,450	3,300
Contractual service	568,500	562,433	530,749	31,684	572,740
Office supplies	-	-	-	-	6,210
Utilities	12,500	12,500	10,643	1,857	8,566
Advertising	24,000	24,000	22,200	1,800	42,475
Promotional	6,000	6,000	-	6,000	12,774
Repair and maintenance	-	-	-	-	10,400
General assistance	37,000	50,000	50,000	-	50,000
Debt service	-	-	-	-	16,350
Capital outlay	-	-	-	-	527,041
Total expenditures	<u>652,000</u>	<u>658,933</u>	<u>616,142</u>	<u>42,791</u>	<u>1,249,856</u>
Excess (deficiency) of revenues over expenditures	-	36,067	(34,225)	(70,292)	(669,028)
Other Financing Sources (Uses):					
Transfers out	-	(49,067)	(49,067)	-	-
Proceeds from bond issuance	-	-	-	-	560,000
Appropriation of fund balance	-	13,000	-	(13,000)	-
Total other financing sources	<u>-</u>	<u>(36,067)</u>	<u>(49,067)</u>	<u>(13,000)</u>	<u>560,000</u>
Net change in fund balance	-	-	(83,292)	(83,292)	(109,028)
Fund Balance, beginning of year	<u>176,729</u>	<u>176,729</u>	<u>176,729</u>	<u>-</u>	<u>285,757</u>
Fund Balance, end of year	<u>\$ 176,729</u>	<u>\$ 176,729</u>	<u>\$ 93,437</u>	<u>\$ (83,292)</u>	<u>\$ 176,729</u>

CLAYTON COUNTY, GEORGIA

**EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Charges for services - E911 fees	\$ 3,909,843	\$ 3,909,843	\$ 3,901,961	\$ (7,882)	\$ 3,848,986
Investment earnings	35,000	35,000	3,501	(31,499)	36,031
Other revenue	48,000	196,037	2,182	(193,855)	2,057
Total revenues	<u>3,992,843</u>	<u>4,140,880</u>	<u>3,907,644</u>	<u>(233,236)</u>	<u>3,887,074</u>
Expenditures:					
Public safety:					
Current:					
Salaries and wages	1,784,110	1,844,555	1,844,554	1	1,851,353
Pension contribution	208,220	210,606	210,605	1	214,305
Payroll taxes	123,479	134,664	134,664	-	135,404
Group health and life insurance	370,507	290,815	290,814	1	286,065
Workers' compensation insurance	34,621	27,696	27,695	1	19,400
Other contractual services	-	169,751	169,751	-	329,549
Office equipment rental	7,632	5,958	5,640	318	5,958
Building rental	-	750,000	750,000	-	1,500,000
Office supplies	12,000	12,240	12,020	220	43,914
Photocopy machine supplies	300	300	279	21	273
Telephone, telegraph	394,051	422,104	422,104	-	365,240
Dues and subscriptions	2,710	1,322	1,322	-	2,318
Training, travel and meetings	14,240	8,218	8,217	1	8,373
Uniform allowance	11,750	8,999	8,989	10	11,734
Repair and maintenance - equipment	279,223	337,246	290,590	46,656	270,163
Total expenditures	<u>3,242,843</u>	<u>4,224,474</u>	<u>4,177,244</u>	<u>47,230</u>	<u>5,044,049</u>
Excess (deficiency) of revenues over expenditures	<u>750,000</u>	<u>(83,594)</u>	<u>(269,600)</u>	<u>(186,006)</u>	<u>(1,156,975)</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	49
Transfers out	(750,000)	-	-	-	-
Appropriation of fund balance	-	83,594	-	(83,594)	-
Total other financing sources (uses)	<u>(750,000)</u>	<u>83,594</u>	<u>-</u>	<u>(83,594)</u>	<u>49</u>
Net change in fund balance	-	-	(269,600)	(269,600)	(1,156,926)
Fund Balance, beginning of year	3,861,450	3,861,450	3,861,450	-	5,018,376
Appropriation of fund balance	-	(83,594)	-	83,594	-
Fund Balance, end of year	<u>\$ 3,861,450</u>	<u>\$ 3,777,856</u>	<u>\$ 3,591,850</u>	<u>\$ (186,006)</u>	<u>\$ 3,861,450</u>

CLAYTON COUNTY, GEORGIA

**FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Fines and forfeitures					
Condemnation of monies	\$ 575,000	\$ 600,000	\$ 1,053,449	\$ 453,449	\$ 456,132
Investment earnings	-	-	854	854	18,077
Total revenues	<u>575,000</u>	<u>600,000</u>	<u>1,054,303</u>	<u>454,303</u>	<u>474,209</u>
Expenditures:					
Public safety:					
County police:					
Current:					
Contractual services	-	1,440	1,440	-	-
Materials and supplies	20,000	45,000	15,070	29,930	7,369
Training, travel and meetings	15,000	15,000	1,213	13,787	5,600
Minor equipment	-	92,756	75,482	17,274	156,493
Capital outlay	300,000	626,180	614,789	11,391	239,433
Total county police	<u>335,000</u>	<u>780,376</u>	<u>707,994</u>	<u>72,382</u>	<u>408,895</u>
Narcotics unit:					
Current:					
Contractual services	-	1,065	1,065	-	-
Building lease and rental	-	13,232	13,231	1	26,462
Materials and supplies	240,000	215,266	141,325	73,941	180,240
Training, travel and meetings	-	30	30	-	-
Minor equipment	-	29,321	29,320	1	-
Repair and maintenance	-	600	-	600	-
Capital outlay	-	11,290	-	11,290	-
Total narcotics unit	<u>240,000</u>	<u>270,804</u>	<u>184,971</u>	<u>85,833</u>	<u>206,702</u>
Sheriff:					
Current:					
Minor equipment	-	3,500	-	3,500	-
Repair and maintenance	-	2,500	-	2,500	-
Capital outlay	-	32,000	29,230	2,770	-
Total sheriff	<u>-</u>	<u>38,000</u>	<u>29,230</u>	<u>8,770</u>	<u>-</u>
Total expenditures	<u>575,000</u>	<u>1,089,180</u>	<u>922,195</u>	<u>166,985</u>	<u>615,597</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(489,180)</u>	<u>132,108</u>	<u>621,288</u>	<u>(141,388)</u>
Other Financing Sources:					
Appropriation from fund balance	-	489,180	-	(489,180)	-
Sale of capital assets	-	-	-	-	165
Total other financing sources	<u>-</u>	<u>489,180</u>	<u>-</u>	<u>(489,180)</u>	<u>165</u>
Net change in fund balance	-	-	132,108	132,108	(141,223)
Fund Balance, beginning of year	472,798	472,798	472,798	-	614,021
Appropriation of fund balance	-	(489,180)	-	489,180	-
Fund Balance, end of year	<u>\$ 472,798</u>	<u>\$ (16,382)</u>	<u>\$ 604,906</u>	<u>\$ 621,288</u>	<u>\$ 472,798</u>

CLAYTON COUNTY, GEORGIA

**STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Fines and forfeitures	\$ 96,000	\$ 110,719	\$ 196,588	\$ 85,869	\$ 285,425
Investment earnings	-	-	1,429	1,429	1,632
Total revenues	<u>96,000</u>	<u>110,719</u>	<u>198,017</u>	<u>87,298</u>	<u>287,057</u>
Expenditures:					
Courts and law enforcement:					
District attorney:					
Current:					
Contractual services	-	13,721	12,463	1,258	15,677
Travel, training, and meetings	-	998	998	-	-
Total district attorney	<u>-</u>	<u>14,719</u>	<u>13,461</u>	<u>1,258</u>	<u>15,677</u>
Sheriff:					
Current:					
Contractual services	-	-	-	-	108
Total sheriff	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108</u>
Total courts and law enforcement	<u>-</u>	<u>14,719</u>	<u>13,461</u>	<u>1,258</u>	<u>15,785</u>
Public safety:					
County police:					
Current:					
Materials and supplies	5,000	5,000	4,995	5	-
Training, travel and meetings	10,000	10,000	-	10,000	-
Total county police	<u>15,000</u>	<u>15,000</u>	<u>4,995</u>	<u>10,005</u>	<u>-</u>
Narcotics unit:					
Current:					
Materials and supplies	63,000	70,161	70,034	127	56,609
Contractual services	3,000	3,000	-	3,000	-
Minor equipment	-	16,775	-	16,775	16,775
Training, travel and meetings	15,000	7,934	166	7,768	1,315
Total narcotics unit	<u>81,000</u>	<u>97,870</u>	<u>70,200</u>	<u>27,670</u>	<u>74,699</u>
Total public safety	<u>96,000</u>	<u>112,870</u>	<u>75,195</u>	<u>37,675</u>	<u>74,699</u>
Total expenditures	<u>96,000</u>	<u>127,589</u>	<u>88,656</u>	<u>38,933</u>	<u>90,484</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(16,870)</u>	<u>109,361</u>	<u>126,231</u>	<u>196,573</u>
Other Financing Sources:					
Appropriation of fund balance	-	16,870	-	(16,870)	-
Sale of capital assets	-	-	-	-	27
Total other financing sources	<u>-</u>	<u>16,870</u>	<u>-</u>	<u>(16,870)</u>	<u>27</u>
Net change in fund balance	-	-	109,361	109,361	196,600
Fund Balance, beginning of year	300,499	300,499	300,499	-	103,899
Appropriation of fund balance	<u>-</u>	<u>(16,870)</u>	<u>-</u>	<u>16,870</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 300,499</u>	<u>\$ 283,629</u>	<u>\$ 409,860</u>	<u>\$ 126,231</u>	<u>\$ 300,499</u>

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, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Fines and forfeitures	\$ 673,600	\$ 1,037,100	\$ 1,069,798	\$ 32,698	\$ 1,110,773
Total revenues	<u>673,600</u>	<u>1,037,100</u>	<u>1,069,798</u>	<u>32,698</u>	<u>1,110,773</u>
Excess of revenues over expenditures	<u>673,600</u>	<u>1,037,100</u>	<u>1,069,798</u>	<u>32,698</u>	<u>1,110,773</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	90
Appropriation of fund balance	-	1,301,623	-	(1,301,623)	-
Transfers out	<u>(673,600)</u>	<u>(2,338,723)</u>	<u>(2,338,723)</u>	<u>-</u>	<u>(602,000)</u>
Total other financing sources (uses)	<u>(673,600)</u>	<u>(1,037,100)</u>	<u>(2,338,723)</u>	<u>(1,301,623)</u>	<u>(601,910)</u>
Net change in fund balance	-	-	(1,268,925)	(1,268,925)	508,863
Fund Balance, beginning of year	<u>1,588,555</u>	<u>1,588,555</u>	<u>1,588,555</u>	<u>-</u>	<u>1,079,692</u>
Appropriation of fund balance	<u>-</u>	<u>(1,301,623)</u>	<u>-</u>	<u>1,301,623</u>	
Fund Balance, end of year	<u>\$ 1,588,555</u>	<u>\$ 286,932</u>	<u>\$ 319,630</u>	<u>\$ 32,698</u>	<u>\$ 1,588,555</u>

CLAYTON COUNTY, GEORGIA

**JUVENILE SUPPORT SERVICES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Charges for services:					
Court supervision fee	\$ 29,000	\$ 29,000	\$ 16,560	\$ (12,440)	\$ 22,993
Total revenues	<u>29,000</u>	<u>29,000</u>	<u>16,560</u>	<u>(12,440)</u>	<u>22,993</u>
Expenditures:					
Health and welfare:					
Current:					
Contract services	28,400	28,400	22,110	6,290	19,498
Office supplies	<u>600</u>	<u>600</u>	<u>298</u>	<u>302</u>	<u>39</u>
Total expenditures	<u>29,000</u>	<u>29,000</u>	<u>22,408</u>	<u>6,592</u>	<u>19,537</u>
Net change in fund balance	-	-	(5,848)	(5,848)	3,456
Fund Balance, beginning of year	<u>22,770</u>	<u>22,770</u>	<u>22,770</u>	-	<u>19,314</u>
Fund Balance, end of year	<u>\$ 22,770</u>	<u>\$ 22,770</u>	<u>\$ 16,922</u>	<u>\$ (5,848)</u>	<u>\$ 22,770</u>

CLAYTON COUNTY, GEORGIA

**DRUG ABUSE TREATMENT AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Fines and forfeitures	\$ 71,500	\$ 71,500	\$ 48,174	\$ (23,326)	\$ 68,821
Other revenues	23,000	23,000	9,752	(13,248)	23,393
Total revenues	<u>94,500</u>	<u>94,500</u>	<u>57,926</u>	<u>(36,574)</u>	<u>92,214</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	2,809	663	261	402	2,007
Payroll taxes	918	918	20	898	154
Workers' compensation insurance	23	23	1	22	-
Contract services	5,000	7,146	7,146	-	7,279
Materials and supplies	250	250	-	250	-
Training, travel and meetings	1,000	1,000	138	862	472
General assistance	44,500	44,500	43,063	1,437	90,000
Total general government	<u>54,500</u>	<u>54,500</u>	<u>50,629</u>	<u>3,871</u>	<u>99,912</u>
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	40,000
Total health and welfare	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u>94,500</u>	<u>94,500</u>	<u>90,629</u>	<u>3,871</u>	<u>139,912</u>
Deficiency of revenues over expenditures	-	-	(32,703)	(32,703)	(47,698)
Other Financing Sources:					
Transfers in	-	-	30,000	(30,000)	50,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>	<u>50,000</u>
Net change in fund balance	-	-	(2,703)	(2,703)	2,302
Fund Balance, beginning of year	<u>3,410</u>	<u>3,410</u>	<u>3,410</u>	<u>-</u>	<u>1,108</u>
Fund Balance, end of year	<u>\$ 3,410</u>	<u>\$ 3,410</u>	<u>\$ 707</u>	<u>\$ (2,703)</u>	<u>\$ 3,410</u>

CLAYTON COUNTY, GEORGIA

**ALTERNATIVE DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Charges for services:					
Court filing and recording fees	\$ 210,593	\$ 210,593	\$ 199,850	\$ (10,743)	\$ 208,231
Investment earnings	6,500	6,500	350	(6,150)	4,015
Other revenues	<u>2,000</u>	<u>2,000</u>	<u>1,725</u>	<u>(275)</u>	<u>1,750</u>
Total revenues	<u>219,093</u>	<u>219,093</u>	<u>201,925</u>	<u>(17,168)</u>	<u>213,996</u>
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	137,319	137,319	134,570	2,749	135,297
Pension contribution	17,713	17,713	17,360	353	17,453
Payroll taxes	10,504	10,504	9,869	635	9,918
Group health and life insurance	22,331	22,331	21,483	848	21,833
Workers' compensation insurance	261	261	255	6	165
Contractual services	3,540	3,740	3,540	200	3,790
Office supplies	3,750	3,150	1,603	1,547	1,210
Minor equipment	-	4,600	-	4,600	525
Postage	1,500	3,000	2,512	488	2,543
Telephone	1,100	1,500	784	716	906
Training, travel, meetings	<u>21,075</u>	<u>35,510</u>	<u>33,668</u>	<u>1,842</u>	<u>28,771</u>
Total expenditures	<u>219,093</u>	<u>239,628</u>	<u>225,644</u>	<u>13,984</u>	<u>222,411</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(20,535)</u>	<u>(23,719)</u>	<u>(3,184)</u>	<u>(8,415)</u>
Other Financing Sources:					
Appropriation of fund balance	<u>-</u>	<u>20,535</u>	<u>-</u>	<u>(20,535)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>20,535</u>	<u>-</u>	<u>(20,535)</u>	<u>-</u>
Net change in fund balance	-	-	(23,719)	(23,719)	(8,415)
Fund Balance, beginning of year	421,231	421,231	421,231	-	429,646
Appropriation of fund balance	<u>-</u>	<u>(20,535)</u>	<u>-</u>	<u>20,535</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 421,231</u>	<u>\$ 400,696</u>	<u>\$ 397,512</u>	<u>\$ (3,184)</u>	<u>\$ 421,231</u>

CLAYTON COUNTY, GEORGIA

**VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Fines and forfeitures	\$ 575,084	\$ 575,084	\$ 502,977	\$ (72,107)	\$ 528,795
Total revenues	<u>575,084</u>	<u>575,084</u>	<u>502,977</u>	<u>(72,107)</u>	<u>528,795</u>
Expenditures:					
General government:					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>
Courts and law enforcement:					
Juvenile court:					
Current:					
Salaries and wages	26,334	26,864	26,864	-	31,687
Pension contribution	3,397	3,466	3,465	1	4,088
Payroll taxes	2,015	2,015	1,880	135	2,319
Group health and life insurance	8,201	7,600	7,520	80	4,470
Workers' compensation insurance	50	52	52	-	40
Total juvenile court	<u>39,997</u>	<u>39,997</u>	<u>39,781</u>	<u>216</u>	<u>42,604</u>
Solicitor general:					
Current:					
Salaries and wages	185,352	194,541	194,541	-	176,194
Pension contribution	23,910	25,096	25,096	-	22,729
Payroll taxes	14,179	14,398	14,397	1	13,066
Group health and life insurance	32,524	22,824	22,823	1	20,770
Workers' compensation insurance	352	368	368	-	208
Total solicitor general	<u>256,317</u>	<u>257,227</u>	<u>257,225</u>	<u>2</u>	<u>232,967</u>
District attorney:					
Current:					
Salaries and wages	110,072	123,876	123,875	1	130,963
Pension contribution	12,264	13,874	13,874	-	14,369
Payroll taxes	7,273	9,456	9,456	-	9,824
Group health and life insurance	12,448	542	541	1	10,407
Workers' compensation insurance	181	235	234	1	162
Materials and supplies	11,001	10,651	10,650	1	9,426
Total district attorney	<u>153,239</u>	<u>158,634</u>	<u>158,630</u>	<u>4</u>	<u>175,151</u>
Total courts and law enforcement	<u>449,553</u>	<u>455,858</u>	<u>455,636</u>	<u>222</u>	<u>450,722</u>
Total expenditures	<u>539,553</u>	<u>545,858</u>	<u>545,636</u>	<u>222</u>	<u>540,722</u>
Excess (deficiency) of revenues over expenditures	<u>35,531</u>	<u>29,226</u>	<u>(42,659)</u>	<u>(71,885)</u>	<u>(11,927)</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	6,305	-	(6,305)	-
Transfers in	-	-	6,000	6,000	-
Transfers out	(35,531)	(35,531)	(28,086)	7,445	(49,586)
Total other financing sources (uses)	<u>(35,531)</u>	<u>(29,226)</u>	<u>(22,086)</u>	<u>7,140</u>	<u>(49,586)</u>
Net change in fund balance	-	-	(64,745)	(64,745)	(61,513)
Fund Balance, beginning of year	65,846	65,846	65,846	-	127,359
Appropriation of fund balance	-	(6,305)	-	6,305	-
Fund Balance, end of year	<u>\$ 65,846</u>	<u>\$ 59,541</u>	<u>\$ 1,101</u>	<u>\$ (61,490)</u>	<u>\$ 65,846</u>

CLAYTON COUNTY, GEORGIA

**DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Other revenues	\$ 22,500	\$ 22,500	\$ 20,490	\$ (2,010)	\$ 17,430
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>20,490</u>	<u>(2,010)</u>	<u>17,430</u>
Expenditures:					
Other general government:					
Current:					
Other contractual services	19,500	19,500	18,625	875	17,025
Office supplies	<u>3,000</u>	<u>3,000</u>	<u>1,277</u>	<u>1,723</u>	<u>550</u>
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>19,902</u>	<u>2,598</u>	<u>17,575</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>588</u>	<u>588</u>	<u>(145)</u>
Fund Balance, beginning of year	<u>8,864</u>	<u>8,864</u>	<u>8,864</u>	<u>-</u>	<u>9,009</u>
Fund Balance, end of year	<u>\$ 8,864</u>	<u>\$ 8,864</u>	<u>\$ 9,452</u>	<u>\$ 588</u>	<u>\$ 8,864</u>

CLAYTON COUNTY, GEORGIA

**STATE COURT TECHNOLOGY FEE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Charges for services:					
Technology fee	\$ 150,000	\$ 150,000	\$ 214,438	\$ 64,438	\$ 212,605
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>214,438</u>	<u>64,438</u>	<u>212,605</u>
Expenditures:					
Courts and law enforcement:					
Current:					
Materials and supplies	90,000	91,353	19,473	71,880	4,303
Training, travel, meetings	10,000	10,000	2,997	7,003	1,234
Minor equipment	50,000	56,482	52,432	4,050	42,142
Repair and maintenance	-	125	125	-	-
Total expenditures	<u>150,000</u>	<u>157,960</u>	<u>75,027</u>	<u>82,933</u>	<u>47,679</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(7,960)</u>	<u>139,411</u>	<u>147,371</u>	<u>164,926</u>
Other Financing Sources:					
Appropriation of fund balance	<u>-</u>	<u>7,960</u>	<u>-</u>	<u>(7,960)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>7,960</u>	<u>-</u>	<u>(7,960)</u>	<u>-</u>
Net change in fund balance	-	-	139,411	139,411	164,926
Fund Balance, beginning of year	615,395	615,395	615,395	-	450,469
Appropriation of fund balance	<u>-</u>	<u>(7,960)</u>	<u>-</u>	<u>7,960</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 615,395</u>	<u>\$ 607,435</u>	<u>\$ 754,806</u>	<u>\$ 147,371</u>	<u>\$ 615,395</u>

CLAYTON COUNTY, GEORGIA

**COLLABORATIVE AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Intergovernmental	\$ -	\$ 93,500	\$ 46,500	\$ (47,000)	\$ 38,399
Total revenues	<u>-</u>	<u>93,500</u>	<u>46,500</u>	<u>(47,000)</u>	<u>38,399</u>
Expenditures:					
Other general government:					
Current:					
Contract services	12,500	121,010	41,208	79,802	43,729
Office supplies	-	1,137	625	512	549
Utilities	-	927	866	61	925
Telephone, telegraph	-	3,065	3,064	1	2,715
Training, travel, meetings	-	10,650	-	10,650	1
Dues and subscriptions	-	81	-	81	-
Total expenditures	<u>12,500</u>	<u>136,870</u>	<u>45,763</u>	<u>91,107</u>	<u>47,919</u>
Excess (deficiency) of revenues over expenditures	<u>(12,500)</u>	<u>(43,370)</u>	<u>737</u>	<u>44,107</u>	<u>(9,520)</u>
Other Financing Sources:					
Appropriation of fund balance	-	15,673	-	(15,673)	-
Transfers in	12,500	27,697	23,347	(4,350)	12,500
Total other financing sources	<u>12,500</u>	<u>43,370</u>	<u>23,347</u>	<u>(20,023)</u>	<u>12,500</u>
Net change in fund balance	-	-	24,084	24,084	2,980
Fund Balance, beginning of year	3,369	3,369	3,369	-	389
Appropriation of fund balance	-	(15,673)	-	15,673	-
Fund Balance, end of year	<u>\$ 3,369</u>	<u>\$ (12,304)</u>	<u>\$ 27,453</u>	<u>\$ 39,757</u>	<u>\$ 3,369</u>

CLAYTON COUNTY, GEORGIA

**AGING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Intergovernmental	\$ -	\$ 772,333	\$ 751,752	\$ (20,581)	\$ 823,900
Charges for services	-	11,839	11,839	-	39,942
Gifts and donations	-	35,710	36,960	1,250	40,984
Total revenues	<u>-</u>	<u>819,882</u>	<u>800,551</u>	<u>(19,331)</u>	<u>904,826</u>
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	-	447,431	439,112	8,319	503,990
Pension contribution	-	46,006	45,064	942	53,110
Payroll taxes	-	37,118	35,214	1,904	37,205
Group health and life insurance	-	57,779	55,980	1,799	62,911
Workers' compensation insurance	-	5,389	4,966	423	3,017
Contractual services	-	279,171	279,168	3	364,897
Materials and supplies	-	276,943	267,240	9,703	184,616
Minor equipment	-	28,543	28,417	126	16,594
Utilities	-	274	273	1	-
Telephone, telegraph	-	9,294	9,294	-	7,120
Postage	-	2,484	-	2,484	-
Dues and subscriptions	-	815	815	-	310
Training, travel, meetings	-	42,688	41,251	1,437	53,556
Redistribution - photocopy	-	1,196	874	322	1,716
General assistance	347,064	-	-	-	3,979
Capital outlay	-	-	-	-	22,738
Total expenditures	<u>347,064</u>	<u>1,235,131</u>	<u>1,207,668</u>	<u>27,463</u>	<u>1,315,759</u>
Deficiency of revenues over expenditures	<u>(347,064)</u>	<u>(415,249)</u>	<u>(407,117)</u>	<u>8,132</u>	<u>(410,933)</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	4
Appropriation of fund balance	-	(13,594)	-	13,594	-
Transfers in	347,064	428,843	407,117	(21,726)	376,159
Total other financing sources (uses)	<u>347,064</u>	<u>415,249</u>	<u>407,117</u>	<u>(8,132)</u>	<u>376,163</u>
Net change in fund balance	-	-	-	-	(34,770)
Fund Balance, beginning of year	45,796	45,796	45,796	-	80,566
Appropriation of fund balance	-	13,594	-	(13,594)	-
Fund Balance, end of year	<u>\$ 45,796</u>	<u>\$ 59,390</u>	<u>\$ 45,796</u>	<u>\$ (13,594)</u>	<u>\$ 45,796</u>

CLAYTON COUNTY, GEORGIA

**HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ -	\$ 19,993,836	\$ 8,139,416	\$ (11,854,420)	\$ 1,368,568
Investment earnings	-	-	1,161	1,161	-
Other revenues	-	790,336	661,352	(128,984)	-
Total revenues	<u>-</u>	<u>20,784,172</u>	<u>8,801,929</u>	<u>(11,982,243)</u>	<u>1,368,568</u>
Expenditures:					
Parks and recreation:					
CDBG Program:					
Current:					
Salaries and wages	-	70,000	20,382	49,618	9,574
Pension contribution	-	6,500	2,624	3,876	1,189
Payroll taxes	-	2,100	1,543	557	711
Group health and life insurance	-	4,300	2,140	2,160	903
Workers' compensation insurance	-	300	39	261	12
Contractual services	-	283,564	261,199	22,365	333,388
Equipment rental	-	5,000	3,468	1,532	3,468
Building lease and rental	-	35,000	24,064	10,936	28,584
Materials and supplies	-	19,000	12,471	6,529	840
Utilities	-	25,800	8,786	17,014	7,279
Telephone, telegraph	-	23,000	15,466	7,534	2,444
Postage	-	500	190	310	188
Dues and subscriptions	-	7,200	2,250	4,950	2,335
Training, travel, meetings	-	11,000	13	10,987	26
Advertising	-	3,000	1,903	1,097	-
Minor equipment	-	35,000	11,120	23,880	532
Repair and maintenance	-	2,300	390	1,910	-
General assistance	-	4,004,699	1,778,662	2,226,037	373,466
Capital outlay	-	1,847,905	1,056,957	790,948	57,904
Total parks and recreation	<u>-</u>	<u>6,386,168</u>	<u>3,203,667</u>	<u>3,182,501</u>	<u>822,843</u>
Health and welfare:					
HUD Home Program:					
Current:					
Salaries and wages	-	11,000	10,877	123	8,208
Pension contribution	-	1,700	1,398	302	1,031
Payroll taxes	-	1,200	831	369	609
Group health and life insurance	-	1,450	1,111	339	785
Workers' compensation insurance	-	100	21	79	11
Contractual services	-	104,277	99,656	4,621	86,169
Advertising	-	200	-	200	-
General assistance	-	3,539,812	1,391,225	2,148,587	449,735
Total HUD home program	<u>-</u>	<u>3,659,739</u>	<u>1,505,119</u>	<u>2,154,620</u>	<u>546,548</u>
Homeless prevention:					
Current:					
Salaries and wages	-	7,820	-	7,820	-
Contractual services	-	35,000	-	35,000	-
General assistance	-	813,590	504,410	309,180	-
Total homeless prevention	<u>-</u>	<u>856,410</u>	<u>504,410</u>	<u>352,000</u>	<u>-</u>

(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, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Neighborhood stabilization program:					
Current:					
Salaries and wages	\$ -	\$ 37,500	\$ -	\$ 37,500	\$ -
Pension contribution	-	3,500	-	3,500	-
Payroll taxes	-	1,250	-	1,250	-
Group health and life insurance	-	2,250	-	2,250	-
Workers' compensation insurance	-	175	-	175	-
Contractual services	-	344,175	344,175	-	-
Equipment rental	-	4,000	-	4,000	-
Building lease and rental	-	29,232	21,683	7,549	-
Materials and supplies	-	11,000	5,101	5,899	-
Utilities	-	10,600	371	10,229	-
Telephone, telegraph	-	3,000	100	2,900	-
Postage	-	1,000	-	1,000	-
Dues and subscriptions	-	500	366	134	-
Training, travel, meetings	-	4,500	195	4,305	-
Advertising	-	7,000	3,419	3,581	-
Minor equipment	-	9,000	5,263	3,737	-
General assistance	-	9,517,577	3,176,723	6,340,854	-
Total neighborhood stabilization program	-	9,986,259	3,557,396	6,428,863	-
Total health and welfare	-	14,502,408	5,566,925	8,935,483	546,548
Total expenditures	-	20,888,576	8,770,592	12,117,984	1,369,391
Excess (deficiency) of revenues over expenditures	-	(104,404)	31,337	135,741	(823)
Other Financing Sources:					
Transfers in	-	104,404	-	(104,404)	-
Total other financing sources	-	104,404	-	(104,404)	-
Net change in fund balance	-	-	31,337	31,337	(823)
Fund Balance, beginning of year	3,905	3,905	3,905	-	4,728
Fund Balance, end of year	\$ 3,905	\$ 3,905	\$ 35,242	\$ 31,337	\$ 3,905

CLAYTON COUNTY, GEORGIA

**OTHER COUNTY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Intergovernmental	\$ -	\$ 20,062,377	\$ 6,469,815	\$ (13,592,562)	\$ 5,073,482
Charges for services	-	60,157	71,277	11,120	63,998
Other revenue	-	24,686	24,686	-	1,059
Gifts and donations	-	7,500	7,500	-	10,000
Total revenues	<u>-</u>	<u>20,154,720</u>	<u>6,573,278</u>	<u>(13,581,442)</u>	<u>5,148,539</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	-	96,227	38,189	58,038	46,463
Employee benefits and payroll taxes	-	29,015	3,025	25,990	3,707
Contractual services	-	7,329	1,686	5,643	4,962
Materials and supplies	-	5,164	501	4,663	528
Travel, training, and meetings	-	9,244	1,052	8,192	2,197
General assistance	111,213	60,488	2,169	58,319	(36,531)
Total general government	<u>111,213</u>	<u>207,467</u>	<u>46,622</u>	<u>160,845</u>	<u>21,326</u>
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,715,304	979,806	735,498	784,279
Employee benefits and payroll taxes	-	490,013	284,008	206,005	270,405
Contractual services	-	436,895	103,825	333,070	43,342
Rental	-	18,091	17,077	1,014	17,657
Materials and supplies	-	186,375	29,970	156,405	14,063
Minor equipment	-	105,490	54,565	50,925	1,586
Emeritus and pro-tem fees	-	330	330	-	-
Telephone, telegraph	-	20,500	7,506	12,994	4,220
Postage	-	21,480	16,128	5,352	20,712
Travel, training, meetings	-	64,670	18,412	46,258	17,142
General assistance	56,943	78,139	-	78,139	-
Capital outlay	-	15,000	-	15,000	-
Total courts and law enforcement	<u>56,943</u>	<u>3,152,287</u>	<u>1,511,627</u>	<u>1,640,660</u>	<u>1,173,406</u>
Public safety:					
Current:					
Salaries and wages	-	1,665,881	1,083,595	582,286	869,636
Employee benefits and payroll taxes	-	663,657	434,989	228,668	386,778
Contractual services	160,000	11,548	11,500	48	-
Rental	-	8,850	6,000	2,850	6,650
Materials and supplies	50,000	286,428	86,322	200,106	111,201
Minor equipment	-	337,711	125,450	212,261	55,667
Utilities	-	16,223	16,022	201	12,280
Telephone, telegraph	-	30,736	30,589	147	27,094
Postage	-	875	585	290	757
Dues and subscriptions	-	200	120	80	-
Travel, training, meetings	70,167	113,117	4,470	108,647	631
Uniform allowance	-	348	348	-	80
Repair and maintenance	-	80,584	50,944	29,640	15,883
Capital outlay	-	483,035	374,405	108,630	-
Total public safety	<u>280,167</u>	<u>3,699,193</u>	<u>2,225,339</u>	<u>1,473,854</u>	<u>1,486,657</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**OTHER COUNTY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Expenditures (continued):					
Transportation and development:					
Current:					
Salaries and wages	\$ -	\$ 26,000	\$ -	\$ 26,000	\$ -
Employee benefits and payroll taxes	-	14,000	-	14,000	-
Contractual services	-	5,004,155	5,733	4,998,422	215,780
Repair and maintenance	-	691,851	109,910	581,941	-
Capital outlay	-	5,018,392	1,652,750	3,365,642	12,420
Total transportation and development	-	10,754,398	1,768,393	8,986,005	228,200
Parks and recreation					
Capital outlay	-	137,115	137,115	-	37,650
Total parks and recreation	-	137,115	137,115	-	37,650
Libraries:					
Current:					
Contractual services	-	1,600	-	1,600	-
Materials and supplies	-	23,090	4,347	18,743	1,466
Minor equipment	-	5,009	-	5,009	5,902
Capital outlay	-	3,556	-	3,556	-
Total libraries	-	33,255	4,347	28,908	7,368
Total expenditures	448,323	17,983,715	5,693,443	12,290,272	2,954,607
Excess (deficiency) of revenues over expenditures	(448,323)	2,171,005	879,835	(1,291,170)	2,193,932
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(133)	-	133	-
Sale of capital assets	-	-	-	-	673
Transfers in	448,323	925,007	474,558	(450,449)	988,089
Transfers out	-	(3,095,879)	(1,263,055)	1,832,824	(2,359,706)
Total other financing sources (uses)	448,323	(2,171,005)	(788,497)	1,382,508	(1,370,944)
Net change in fund balance	-	-	91,338	91,338	822,988
Fund Balance, beginning of year	1,294,511	1,294,511	1,294,511	-	471,523
Appropriation of fund balance	-	133	-	(133)	-
Fund Balance, end of year	\$ 1,294,511	\$ 1,294,644	\$ 1,385,849	\$ 91,205	\$ 1,294,511

CLAYTON COUNTY, GEORGIA

**LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Charges for services	\$ 95,994	\$ 119,632	\$ 121,445	\$ 1,813	\$ 119,942
Fines and forfeitures	-	-	88	88	134
Other revenues	5,500	5,500	3,686	(1,814)	7,028
Total revenues	<u>101,494</u>	<u>125,132</u>	<u>125,219</u>	<u>87</u>	<u>127,104</u>
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	26,381	26,483	26,482	1	24,554
Pension contribution	3,403	3,417	3,416	1	3,168
Payroll taxes	2,019	2,018	1,943	75	1,812
Group health and life insurance	4,145	4,149	4,149	-	3,111
Workers' compensation insurance	50	51	50	1	29
Equipment rental	2,196	2,379	2,196	183	2,013
Materials and supplies	1,300	1,300	1,284	16	1,170
Telephone, telegraph	4,000	6,041	6,040	1	4,602
Dues and subscriptions	58,000	89,163	88,971	192	69,611
Redistribution	-	-	(2,978)	2,978	(4,337)
Total expenditures	<u>101,494</u>	<u>135,001</u>	<u>131,553</u>	<u>3,448</u>	<u>105,733</u>
Excess (deficiency) of revenues over expenditures	-	(9,869)	(6,334)	3,535	21,371
Other Financing Sources:					
Appropriation of fund balance	-	9,869	-	(9,869)	-
Net change in fund balance	-	-	(6,334)	(6,334)	21,371
Fund Balance, beginning of year	27,449	27,449	27,449	-	6,078
Appropriation of fund balance	-	(9,869)	-	9,869	-
Fund Balance, end of year	<u>\$ 27,449</u>	<u>\$ 17,580</u>	<u>\$ 21,115</u>	<u>\$ 3,535</u>	<u>\$ 27,449</u>

CLAYTON COUNTY, GEORGIA

**STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Property taxes:					
Special tax levy - current year	\$ 1,397,698	\$ 1,397,698	\$ 1,167,870	\$ (229,828)	\$ 1,103,722
Total revenues	<u>1,397,698</u>	<u>1,397,698</u>	<u>1,167,870</u>	<u>(229,828)</u>	<u>1,103,722</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	185,833	186,251	186,251	-	186,980
Pension contribution	23,971	24,027	24,026	1	24,120
Payroll taxes	14,217	13,576	13,575	1	13,663
Group health and life insurance	31,424	31,444	31,444	-	31,175
Workers' compensation insurance	352	392	391	1	230
Contractual services	20,000	22,596	22,596	-	19,453
Materials and supplies	12,400	8,504	8,501	3	9,076
Utilities	1,065,636	1,192,964	1,192,964	-	1,183,641
Telephone, telegraph	3,000	-	-	-	-
Dues and subscriptions	65	-	-	-	-
Training, travel and meetings	600	-	-	-	253
Repair and maintenance	1,200	1,694	1,693	1	1,060
Uniform allowance	1,000	316	315	1	880
Total expenditures	<u>1,359,698</u>	<u>1,481,764</u>	<u>1,481,756</u>	<u>8</u>	<u>1,470,531</u>
Excess (deficiency) of revenues over expenditures	<u>38,000</u>	<u>(84,066)</u>	<u>(313,886)</u>	<u>(229,820)</u>	<u>(366,809)</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	476	-	(476)	-
Transfers in	-	121,590	351,590	230,000	404,444
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>	<u>(38,000)</u>
Total other financing sources (uses)	<u>(38,000)</u>	<u>84,066</u>	<u>313,590</u>	<u>229,524</u>	<u>366,444</u>
Net change in fund balance	-	-	(296)	(296)	(365)
Fund Balance, beginning of year	11,892	11,892	11,892	-	12,257
Appropriation of fund balance	<u>-</u>	<u>(476)</u>	<u>-</u>	<u>476</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 11,892</u>	<u>\$ 11,416</u>	<u>\$ 11,596</u>	<u>\$ 180</u>	<u>\$ 11,892</u>

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, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Property taxes:					
Real property taxes	\$ -	\$ 324,713	\$ 421,147	\$ 96,434	\$ 295,912
Other taxes:					
Local option sales tax	-	-	288,400	288,400	275,592
Investment earnings	-	-	52	52	1,104
Other revenues	-	-	50,000	50,000	75,000
Total revenues	<u>-</u>	<u>324,713</u>	<u>759,599</u>	<u>434,886</u>	<u>647,608</u>
Expenditures:					
General government:					
Current:					
Contractual services	-	51,687	25,483	26,204	42,183
Debt service	-	5,500	5,500	-	6,043
Total expenditures	<u>-</u>	<u>57,187</u>	<u>30,983</u>	<u>26,204</u>	<u>48,226</u>
Excess of revenues over expenditures	<u>-</u>	<u>267,526</u>	<u>728,616</u>	<u>461,090</u>	<u>599,382</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	51,687	-	(51,687)	-
Transfers in	425,000	425,000	-	(425,000)	18,870
Transfers out	(425,000)	(744,213)	(744,212)	1	(709,371)
Total other financing sources (uses)	<u>-</u>	<u>(267,526)</u>	<u>(744,212)</u>	<u>(476,686)</u>	<u>(690,501)</u>
Net change in fund balance	-	-	(15,596)	(15,596)	(91,119)
Fund Balance, beginning of year	88,467	88,467	88,467	-	179,586
Appropriation of fund balance	-	(51,687)	-	51,687	-
Fund Balance, end of year	<u>\$ 88,467</u>	<u>\$ 36,780</u>	<u>\$ 72,871</u>	<u>\$ 36,091</u>	<u>\$ 88,467</u>

CLAYTON COUNTY, GEORGIA

**NORTHWEST CLAYTON TAX ALLOCATION DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Property taxes	\$ -	\$ -	\$ 343,514	\$ 343,514	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>343,514</u>	<u>343,514</u>	<u>-</u>
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	343,514	343,514	-
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 343,514</u>	<u>\$ 343,514</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA

**CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Property taxes	\$ -	\$ -	\$ 375,388	\$ 375,388	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>375,388</u>	<u>375,388</u>	<u>-</u>
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	375,388	375,388	-
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375,388</u>	<u>\$ 375,388</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA

**FOREST PARK TAX ALLOCATION DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Property taxes	\$ -	\$ -	\$ 23,588	\$ 23,588	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>23,588</u>	<u>23,588</u>	<u>-</u>
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	23,588	23,588	-
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,588</u>	<u>\$ 23,588</u>	<u>\$ -</u>

DEBT SERVICE AND CAPITAL PROJECT FUNDS

CLAYTON COUNTY, GEORGIA

**DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL**

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(With comparative actual totals for the fiscal year ended June 30, 2009)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 3
Other taxes:					
Interest on delinquent taxes	-	-	63	63	5,415
Other revenue	-	750,000	750,000	-	1,500,000
Total revenues	<u>-</u>	<u>750,000</u>	<u>750,063</u>	<u>63</u>	<u>1,505,418</u>
Expenditures					
Debt service:					
Principal retirement	670,000	685,000	685,000	-	2,750,000
Interest	810,945	1,550,012	1,544,694	5,318	1,450,923
Fiscal agent fees	-	750	750	-	750
Total expenditures	<u>1,480,945</u>	<u>2,235,762</u>	<u>2,230,444</u>	<u>5,318</u>	<u>4,201,673</u>
Deficiency of revenues over expenditures	<u>(1,480,945)</u>	<u>(1,485,762)</u>	<u>(1,480,381)</u>	<u>5,381</u>	<u>(2,696,255)</u>
Other Financing Sources:					
Transfers in	<u>1,480,945</u>	<u>1,485,762</u>	<u>1,485,761</u>	<u>(1)</u>	<u>3,444,856</u>
Total other financing sources	<u>1,480,945</u>	<u>1,485,762</u>	<u>1,485,761</u>	<u>(1)</u>	<u>3,444,856</u>
Net change in fund balance	-	-	5,380	5,380	748,601
Fund Balance, beginning of year	<u>5,946,403</u>	<u>5,946,403</u>	<u>5,946,403</u>	<u>-</u>	<u>5,197,802</u>
Fund Balance, end of year	<u>\$ 5,946,403</u>	<u>\$ 5,946,403</u>	<u>\$ 5,951,783</u>	<u>\$ 5,380</u>	<u>\$ 5,946,403</u>

CLAYTON COUNTY, GEORGIA

**HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL**

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(With comparative actual totals for the fiscal year ended June 30, 2009)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Investment income	\$ -	\$ -	\$ 534	\$ 534	\$ 18,059
Total revenues	<u>-</u>	<u>-</u>	<u>534</u>	<u>534</u>	<u>18,059</u>
Expenditures:					
Health and welfare:					
Current:					
Contractual services	-	-	-	-	73,619
Capital outlay	-	16,654	16,653	1	-
Total expenditures	<u>-</u>	<u>16,654</u>	<u>16,653</u>	<u>1</u>	<u>73,619</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(16,654)</u>	<u>(16,119)</u>	<u>535</u>	<u>(55,560)</u>
Other Financing Sources:					
Appropriation of fund balance	-	16,654	-	(16,654)	-
Total other financing sources	<u>-</u>	<u>16,654</u>	<u>-</u>	<u>(16,654)</u>	<u>-</u>
Net change in fund balance	-	-	(16,119)	(16,119)	(55,560)
Fund Balance, beginning of year	148,629	148,629	148,629	-	204,189
Appropriation of fund balance	<u>-</u>	<u>(16,654)</u>	<u>-</u>	<u>16,654</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 148,629</u>	<u>\$ 131,975</u>	<u>\$ 132,510</u>	<u>\$ 535</u>	<u>\$ 148,629</u>

CLAYTON COUNTY, GEORGIA

**JAIL/JUDICIAL COMPLEX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009 Actual</u>
Revenues:					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ 26,429
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,429</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,429</u>
Other Financing Sources (Uses):					
Proceeds from sale of capital assets	-	-	-	-	16
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(910,426)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(910,410)</u>
Net change in fund balance	-	-	-	-	(883,981)
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>883,981</u>
Fund Balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY, GEORGIA
VILLAGES OF ELLENWOOD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)

	Original Budget	Final Budget	Actual	Variance	2009 Actual
Revenues:					
Investment income	\$ -	\$ -	\$ 2,785	\$ 2,785	\$ 68,845
Other revenue	-	1,010,709	1,010,711	2	298
Total revenues	-	1,010,709	1,013,496	2,787	69,143
Expenditures:					
Debt service	-	1,140,669	1,140,662	7	90,196
Capital outlay	-	78,667	11,725	66,942	1,824,626
Total expenditures	-	1,219,336	1,152,387	66,949	1,914,822
Deficiency of revenues over expenditures	-	(208,627)	(138,891)	69,736	(1,845,679)
Other Financing Sources (Uses):					
Appropriation of fund balance	(425,000)	170,164	-	(170,164)	-
Transfers in	425,000	744,213	744,212	(1)	709,371
Transfers out	-	(705,750)	(705,750)	-	(562,640)
Total other financing sources (uses)	-	208,627	38,462	(170,165)	146,731
Net change in fund balance	-	-	(100,429)	(100,429)	(1,698,948)
Fund Balance, beginning of year	4,492,120	4,492,120	4,492,120	-	6,191,068
Appropriation of fund balance	-	(170,164)	-	170,164	-
Fund Balance, end of year	<u>\$ 4,492,120</u>	<u>\$ 4,321,956</u>	<u>\$ 4,391,691</u>	<u>\$ 69,735</u>	<u>\$ 4,492,120</u>

CLAYTON COUNTY, GEORGIA

ROADS AND RECREATION PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(With comparative actual totals for the fiscal year ended June 30, 2009)

	Original Budget	Final Budget	Actual	Variance	2009 Actual
Revenues:					
Other taxes	\$ -	\$ -	\$ 126,930	\$ 126,930	\$ 26,092,793
Intergovernmental	-	-	121,678	121,678	2,742
Investment income	-	-	598,901	598,901	1,581,736
Other revenue	-	-	29,711	29,711	-
Total revenues	-	-	877,220	877,220	27,677,271
Expenditures:					
Transportation and development:					
Current:					
Contractual services	-	579,308	-	579,308	520,544
Road repair supplies	-	84,450	74,885	9,565	414,755
Repair and maintenance	-	5,153,264	449,558	4,703,706	10,460,687
Capital outlay	41,000,000	74,230,734	4,830,020	69,400,714	16,066,983
Total transportation and development	41,000,000	80,047,756	5,354,463	74,693,293	27,462,969
Parks and recreation:					
Current:					
Minor equipment	-	823	-	823	-
Repair and maintenance	-	84,309	-	84,309	33
Capital outlay	16,205,709	34,686,134	376,056	34,310,078	238,564
Total parks and recreation	16,205,709	34,771,266	376,056	34,395,210	238,597
Total expenditures	57,205,709	114,819,022	5,730,519	109,088,503	27,701,566
Deficiency of revenues over expenditures	(57,205,709)	(114,819,022)	(4,853,299)	109,965,723	(24,295)
Other Financing Sources (Uses):					
Appropriation of fund balance	57,205,709	112,796,719	-	(112,796,719)	-
Transfers in	-	2,022,303	1,129,041	(893,262)	2,359,706
Transfers out	-	-	-	-	(2,151,030)
Total other financing sources (uses)	57,205,709	114,819,022	1,129,041	(113,689,981)	208,676
Net change in fund balance	-	-	(3,724,258)	(3,724,258)	184,381
Fund Balance, beginning of year	131,365,930	131,365,930	131,365,930	-	131,181,549
Appropriation of fund balance	(57,205,709)	(112,796,719)	-	112,796,719	-
Fund Balance, end of year	\$ 74,160,221	\$ 18,569,211	\$ 127,641,672	\$ 109,072,461	\$ 131,365,930

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, 2010

(With comparative actual totals for the fiscal year ended June 30, 2009)

	Original Budget	Final Budget	Actual	Variance	2009 Actual
Revenues:					
Other taxes	\$ 32,185,500	\$ 32,185,500	\$ 46,052,107	\$ 13,866,607	\$ 19,985,684
Investment income	-	-	66,773	66,773	3,365
Total revenues	32,185,500	32,185,500	46,118,880	13,933,380	19,989,049
Expenditures:					
General government:					
Current:					
Office supplies	-	565	565	-	639
Capital outlay	32,185,500	31,156,757	100,000	31,056,757	-
Total general government	32,185,500	31,157,322	100,565	31,056,757	639
Courts and law enforcement:					
Current:					
Consulting fees	-	546,635	168,916	377,719	-
Capital outlay	-	131,543	65,771	65,772	-
Total courts and law enforcement	-	678,178	234,687	443,491	-
Transportation and development:					
Administration:					
Current:					
Repair and maintenance	-	9,323,576	510,611	8,812,965	-
Capital outlay	-	1,065,000	3,561	1,061,439	-
Total administration	-	10,388,576	514,172	9,874,404	-
Traffic and engineering:					
Current:					
Contract service fees	-	100,000	-	100,000	-
Road repair supplies	-	425,000	329,918	95,082	-
Repair and maintenance	-	160,000	115,124	44,876	-
Total traffic and engineering	-	685,000	445,042	239,958	-
Parks and recreation					
Capital outlay	-	350,000	251,012	98,988	-
Total parks and recreation	-	350,000	251,012	98,988	-
Intergovernmental					
Total expenditures	32,185,500	43,259,076	13,108,442	30,150,634	1,455,309
Excess (deficiency) of revenues over expenditures					
	-	(11,073,576)	33,010,438	44,084,014	18,533,740
Other Financing Sources:					
Transfers in	-	1,073,576	134,014	(939,562)	-
Appropriation of fund balance	-	10,000,000	-	(10,000,000)	-
Total other financing sources	-	11,073,576	134,014	(10,939,562)	-
Net change in fund balance	-	-	33,144,452	33,144,452	18,533,740
Fund Balance, beginning of year	18,533,740	18,533,740	18,533,740	-	-
Appropriation of fund balance	-	(10,000,000)	-	10,000,000	-
Fund Balance, end of year	\$ 18,533,740	\$ 8,533,740	\$ 51,678,192	\$ 43,144,452	\$ 18,533,740



THIS PAGE INTENTIONALLY LEFT BLANK



Internal Service Funds

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

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

Medical 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 ASSETS

JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)

	Workers'	Medical Group	Totals	
	Compensation Fund	Insurance Fund	2010	2009
Assets				
Cash and cash equivalents	\$ 2,413,013	\$ 4,920,687	\$ 7,333,700	\$ 7,556,807
Accounts receivable	-	1,213	1,213	1,018
Due from component unit	1,325,000	-	1,325,000	-
Total assets	\$ 3,738,013	\$ 4,921,900	\$ 8,659,913	\$ 7,557,825
Liabilities and Net Assets				
Liabilities				
Accounts payable	\$ 129,891	\$ 178,267	\$ 308,158	\$ 1,166,055
Accrued claims liability	1,346,000	442,000	1,788,000	1,918,000
Total liabilities	1,475,891	620,267	2,096,158	3,084,055
Net Assets				
Unrestricted	2,262,122	4,301,633	6,563,755	4,473,770
Total liabilities and net assets	\$ 3,738,013	\$ 4,921,900	\$ 8,659,913	\$ 7,557,825

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS FOR THE FISCAL YEAR ENDED JUNE 30, 2010 (With comparative actual totals for the fiscal year ended June 30, 2009)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals	
			2010	2009
Operating revenues				
Charges to other funds	\$ 1,948,205	\$ 13,893,500	\$ 15,841,705	\$ 15,144,330
Employee contributions	-	3,891,965	3,891,965	3,856,281
Proceeds from insurance coverage	-	-	-	6,021
Other revenue	-	-	-	343,836
Total operating revenues	<u>1,948,205</u>	<u>17,785,465</u>	<u>19,733,670</u>	<u>19,350,468</u>
Operating expenses				
Claims expense	705,173	3,537,965	4,243,138	6,204,041
Insurance premiums	180,345	12,336,658	12,517,003	11,792,885
Management fees	88,121	781,489	869,610	296,116
Other expenses	3,242	10,692	13,934	43,512
Total operating expenses	<u>976,881</u>	<u>16,666,804</u>	<u>17,643,685</u>	<u>18,336,554</u>
Operating income	971,324	1,118,661	2,089,985	1,013,914
Transfers out	-	-	-	(3,580,025)
Change in net assets	971,324	1,118,661	2,089,985	(2,566,111)
Net assets, beginning of year	<u>1,290,798</u>	<u>3,182,972</u>	<u>4,473,770</u>	<u>7,039,881</u>
Net assets, end of year	<u>\$ 2,262,122</u>	<u>\$ 4,301,633</u>	<u>\$ 6,563,755</u>	<u>\$ 4,473,770</u>

CLAYTON COUNTY, GEORGIA

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(With comparative actual totals for the fiscal year ended June 30, 2009)**

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals	
			2010	2009
Cash flows from operating activities				
Cash received from insurance carrier	\$ -	\$ -	\$ -	\$ 349,857
Cash received from employees	-	3,891,965	3,891,965	3,856,281
Cash received from interfund services provided	623,205	13,893,305	14,516,510	25,093,331
Cash paid for insurance claims	(675,173)	(3,697,965)	(4,373,138)	(6,419,018)
Cash paid to suppliers for goods and services	(194,558)	(14,063,886)	(14,258,444)	(11,854,645)
Net cash provided by (used in) operating activities	<u>(246,526)</u>	<u>23,419</u>	<u>(223,107)</u>	<u>11,025,806</u>
Cash flows from noncapital financing activities				
Transfers to other funds	-	-	-	(3,580,025)
Net cash used in noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,580,025)</u>
Net increase (decrease) in cash and cash equivalents	(246,526)	23,419	(223,107)	7,445,781
Cash and cash equivalents, beginning of year	2,659,539	4,897,268	7,556,807	111,026
Cash and cash equivalents, end of year	<u>\$ 2,413,013</u>	<u>\$ 4,920,687</u>	<u>\$ 7,333,700</u>	<u>\$ 7,556,807</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income	\$ 971,324	\$ 1,118,661	\$ 2,089,985	\$ 1,013,914
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Increase in accounts receivable	-	(195)	(195)	(1,018)
Decrease in due from organizations	-	-	-	2,309
Decrease in interfund receivables	-	-	-	8,939,110
Increase (decrease) in due from component units	(1,325,000)	-	(1,325,000)	1,008,600
Decrease in prepaid expenses	-	-	-	191,123
Increase (decrease) in accounts payable	77,150	(935,047)	(857,897)	86,745
Increase (decrease) in claims payable	30,000	(160,000)	(130,000)	(214,977)
Net cash provided by (used in) operating activities:	<u>\$ (246,526)</u>	<u>\$ 23,419</u>	<u>\$ (223,107)</u>	<u>\$ 11,025,806</u>



Agency Funds

CLAYTON COUNTY, GEORGIA

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, 2010

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
Assets				
Cash and cash equivalents	\$ 6,592,523	\$ 3,675,725	\$ 3,353,929	\$ 342,285
Total assets	<u>\$ 6,592,523</u>	<u>\$ 3,675,725</u>	<u>\$ 3,353,929</u>	<u>\$ 342,285</u>
Liabilities				
Due to other governments	\$ -	\$ 191,047	\$ -	\$ 195,403
Due to litigants	-	2,068,734	-	-
Due to others	<u>6,592,223</u>	<u>1,415,944</u>	<u>3,353,929</u>	<u>146,882</u>
Total liabilities	<u>\$ 6,592,223</u>	<u>\$ 3,675,725</u>	<u>\$ 3,353,929</u>	<u>\$ 342,285</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 5,304	\$ 40,201	\$ 14,009,967
<u>\$ 5,304</u>	<u>\$ 40,201</u>	<u>\$ 14,009,967</u>
\$ 71	\$ -	\$ 386,521
-	38,472	2,107,206
<u>5,233</u>	<u>1,729</u>	<u>11,515,940</u>
<u>\$ 5,304</u>	<u>\$ 40,201</u>	<u>\$ 14,009,667</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Balance July 1, 2009	Increases	Decreases	Balance June 30, 2010
<u>Tax Commissioner</u>				
Assets				
Cash and cash equivalents	\$ 6,496,915	\$ 200,571,666	\$ 200,476,058	\$ 6,592,523
Total assets	\$ 6,496,915	\$ 200,571,666	\$ 200,476,058	\$ 6,592,523
Liabilities				
Due to others	\$ 6,496,615	\$ 200,571,666	\$ 200,476,058	\$ 6,592,223
Total liabilities	\$ 6,496,615	\$ 200,571,666	\$ 200,476,058	\$ 6,592,223
 <u>Magistrate and Superior Court</u>				
Assets				
Cash and cash equivalents	\$ 3,316,962	\$ 5,273,753	\$ 4,914,990	\$ 3,675,725
Total assets	\$ 3,316,962	\$ 5,273,753	\$ 4,914,990	\$ 3,675,725
Liabilities				
Due to other governments	\$ 210,091	\$ 1,966,397	\$ 1,985,441	\$ 191,047
Due to litigants	2,461,295	243,941	636,502	2,068,734
Due to others	645,576	3,063,415	2,293,047	1,415,944
Total liabilities	\$ 3,316,962	\$ 5,273,753	\$ 4,914,990	\$ 3,675,725

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Balance July 1, 2009	Increases	Decreases	Balance June 30, 2010
<u>Sheriff</u>				
Assets				
Cash and cash equivalents	\$ 3,457,862	\$ 10,239,313	\$ 10,343,246	\$ 3,353,929
Total assets	\$ 3,457,862	\$ 10,239,313	\$ 10,343,246	\$ 3,353,929
Liabilities				
Due to others	\$ 3,457,862	\$ 10,239,313	\$ 10,343,246	\$ 3,353,929
Total liabilities	\$ 3,457,862	\$ 10,239,313	\$ 10,343,246	\$ 3,353,929
 <u>State Court</u>				
Assets				
Cash and cash equivalents	\$ 295,207	\$ 3,097,457	\$ 3,050,379	\$ 342,285
Total assets	\$ 295,207	\$ 3,097,457	\$ 3,050,379	\$ 342,285
Liabilities				
Due to other governments	\$ 151,558	\$ 1,932,484	\$ 1,888,639	\$ 195,403
Due to others	143,649	1,164,973	1,161,740	146,882
Total liabilities:	\$ 295,207	\$ 3,097,457	\$ 3,050,379	\$ 342,285
 <u>Juvenile Court</u>				
Assets				
Cash and cash equivalents	\$ 7,206	\$ 19,756	\$ 21,658	\$ 5,304
Total assets	\$ 7,206	\$ 19,756	\$ 21,658	\$ 5,304
Liabilities				
Due to other governments	\$ 130	\$ 1,673	\$ 1,732	\$ 71
Due to others	7,076	18,083	19,926	5,233
Total liabilities:	\$ 7,206	\$ 19,756	\$ 21,658	\$ 5,304

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Balance July 1, 2009	Increases	Decreases	Balance June 30, 2010
<u>Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 44,151	\$ 180,181	\$ 184,131	\$ 40,201
Total assets	\$ 44,151	\$ 180,181	\$ 184,131	\$ 40,201
Liabilities				
Due to other governments	\$ 4,432	\$ 141,433	\$ 145,865	\$ -
Due to litigants	38,059	413	-	38,472
Due to others	1,660	38,335	38,266	1,729
Total liabilities	\$ 44,151	\$ 180,181	\$ 184,131	\$ 40,201
<u>Totals - All Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 13,618,303	\$ 219,382,126	\$ 218,990,462	\$ 14,009,967
Total assets	\$ 13,618,303	\$ 219,382,126	\$ 218,990,462	\$ 14,009,967
Liabilities				
Due to other governments	\$ 366,211	\$ 4,041,987	\$ 4,021,677	\$ 386,521
Due to litigants	2,499,354	244,354	636,502	2,107,206
Due to others	10,752,438	215,095,785	214,332,283	11,515,940
Total liabilities	\$ 13,618,003	\$ 219,382,126	\$ 218,990,462	\$ 14,009,667



Discretely Presented Component Units

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNITS

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 six discretely presented component units, the following two discretely presented component units do not issue separate financial statements and are presented as supplemental information.

Landfill Authority

To account for the sanitation operations of the County.

Airport Authority

To account for the airport operations of the County.

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2010

	2010	2009
Assets		
Cash and cash equivalents	\$ 1,315,873	\$ 1,362,615
Restricted cash	4,449,625	4,444,089
Accounts receivable	74,713	99,511
Due from other governments	20,474	8,229
Due from organizations	38,422	22,526
Prepaid items	-	500
Due from primary government	-	230,000
Inventory	565	965
Capital assets - nondepreciable	8,703,269	7,298,469
Capital assets - depreciable, net of accumulated depreciation	3,063,703	3,657,837
Debt issuance costs, net	163,450	175,218
Total assets	17,830,094	17,299,959
Liabilities		
Current liabilities		
Accounts payable	44,747	13,171
Accrued liabilities	113,989	112,658
Customer deposits	12,150	12,150
Interest payable	243,796	255,617
Noncurrent liabilities		
Due within one year	581,950	530,000
Due in more than one year	16,793,352	15,936,514
Total liabilities	17,789,984	16,860,110
Net Assets		
Invested in capital assets, net of related debt	295,105	(2,140,272)
Restricted for capital projects	505,500	505,500
Unrestricted	(760,495)	2,074,621
Total net assets	\$ 40,110	\$ 439,849

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2010

	2010	2009
Operating revenues		
Charges for services	\$ 2,097,883	\$ 2,084,310
Total operating revenues	2,097,883	2,084,310
Operating expenses		
Salaries and wages	669,092	700,009
Employee benefits	249,315	260,342
Contractual services	127,749	134,642
Bond issuance costs and amortization	11,768	11,769
Materials and supplies	140,098	117,936
Public utilities expense	19,991	25,719
Repair and maintenance	211,006	185,832
State of Georgia permits	35,886	34,160
Other services and charges	(6,008)	492,413
Depreciation	594,134	992,631
Total operating expenses	2,053,031	2,955,453
Operating (loss)	44,852	(871,143)
Nonoperating revenues (expenses)		
Intergovernmental revenue	200,000	526,842
Interest income	5,541	22,044
Interest expense	(650,132)	(677,648)
Total nonoperating revenues (expenses)	(444,591)	(128,762)
Change in net assets	(399,739)	(999,905)
Net assets, beginning of year, as restated	439,849	1,439,754
Net assets, end of year	\$ 40,110	\$ 439,849

CLAYTON COUNTY, GEORGIA

**STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2010**

	2010	2009
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Cash received from customers	2,094,540	2,191,401
Cash paid to employees	(917,076)	(952,335)
Cash paid to suppliers for goods and services	(510,730)	(502,607)
Net cash provided by operating activities	666,734	736,459
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES		
Intergovernmental revenue	200,000	526,842
Interfund loans	230,000	1,244,071
Net cash provided by noncapital financing activities	430,000	1,770,913
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(530,000)	(505,000)
Interest paid	(613,481)	(640,388)
Net cash used in capital and related financing activities	(1,143,481)	(1,145,388)
CASH FLOWS FROM INVESTING		
ACTIVITIES		
Interest on investments	5,541	22,044
Net cash provided by investing activities	5,541	22,044
Net increase (decrease) in cash and cash equivalents	(41,206)	1,384,028
Cash and cash equivalents, beginning of year	5,806,704	4,422,676
Cash and cash equivalents, end of year	\$ 5,765,498	\$ 5,806,704
Per Statement of Net Assets:		
Cash and cash equivalents	\$ 1,315,873	\$ 1,362,615
Restricted cash	4,449,625	4,444,089
	\$ 5,765,498	\$ 5,806,704

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2010

	2010	2009
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ 44,852	\$ (871,143)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	594,134	992,631
Amortization of bond issuance costs	11,768	11,769
Decrease in accounts receivable	24,798	134,380
Increase in due from other governments	(12,245)	(5,616)
Increase in due from organizations	(15,896)	(21,673)
Decrease in prepaid items	500	402
(Increase) decrease in inventory	400	(87)
Increase in accounts payable	31,576	2,492
Increase in accrued liabilities	1,331	8,016
Increase (decrease) in landfill closure/postclosure care accrual	(14,484)	485,288
Net cash provided by operating activities	\$ 666,734	\$ 736,459
Non-Cash Capital and Related Financing Activities:		
Capital Lease for construction of Landfill Monitoring System	\$ 1,404,800	\$ -

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2010

	2010	2009
Assets		
Cash and cash equivalents	\$ 2,391	\$ 1,568
Accounts receivable	70,718	46,708
Grants receivable	73,639	83,004
Prepaid items	21,589	24,225
Inventory	76,474	46,727
Capital assets - nondepreciable	17,303,070	17,108,625
Capital assets - depreciable, net of accumulated depreciation	1,301,562	1,401,944
Total assets	18,849,443	18,712,801
Liabilities		
Current liabilities		
Accounts payable	165,219	327,605
Accrued liabilities	27,053	24,868
Due to primary government	1,345,000	1,210,000
Total liabilities	1,537,272	1,562,473
Net Assets		
Invested in capital assets	18,604,632	18,510,569
Unrestricted	(1,292,461)	(1,360,241)
Total net assets	\$ 17,312,171	\$ 17,150,328

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2010

	2010	2009
Operating revenues		
Charges for services	\$ 811,619	\$ 882,944
Total operating revenues	811,619	882,944
Operating expenses		
Salaries and wages	182,271	192,574
Employee benefits	71,014	65,050
Contractual services	43,261	148,584
Materials and supplies	556,210	557,328
Public utilities expense	29,580	29,846
Repair and maintenance	16,457	17,265
Other services and charges	676	1,097
Depreciation	100,385	59,907
Total operating expenses	999,854	1,071,651
Operating (loss)	(188,235)	(188,707)
Nonoperating revenue		
Intergovernmental	350,078	101,369
Total nonoperating revenue	350,078	101,369
Change in net assets	161,843	(87,338)
Net assets, beginning of year, as restated	17,150,328	17,237,666
Net assets, end of year	\$ 17,312,171	\$ 17,150,328

CLAYTON COUNTY, GEORGIA

**STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2010**

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Cash received from customers	\$ 787,609	\$ 900,939
Cash paid to employees	(251,100)	(255,746)
Cash paid to suppliers for goods and services	(835,680)	(633,752)
Net cash provided by (used in) operating activities	<u>(299,171)</u>	<u>11,441</u>
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES		
Intergovernmental loans	<u>135,000</u>	<u>166,362</u>
Net cash provided by noncapital financing activities	<u>135,000</u>	<u>166,362</u>
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Proceeds from capital grants	359,443	9,543
Purchases of capital assets	(194,446)	(185,978)
Net cash provided by (used in) capital and related financing activities	<u>164,997</u>	<u>(176,435)</u>
Net increase in cash and cash equivalents	826	1,368
Cash and cash equivalents, beginning of year	<u>1,568</u>	<u>200</u>
Cash and cash equivalents, end of year	<u>\$ 2,394</u>	<u>\$ 1,568</u>

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2010

	<u>2010</u>	<u>2009</u>
Reconciliation of operating (loss) to net cash provided by (used in) operating activities		
Operating (loss)	\$ (188,235)	\$ (188,707)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities		
Depreciation expense	100,385	59,907
(Increase) decrease in accounts receivable	(24,010)	17,995
Decrease in prepaid items	2,636	3,432
(Increase) decrease in inventory	(29,747)	25,666
Increase (decrease) in accounts payable	(162,385)	91,270
Increase in accrued liabilities	2,185	1,878
Net cash provided by (used in) operating activities	<u>\$ (299,171)</u>	<u>\$ 11,441</u>



THIS PAGE INTENTIONALLY LEFT BLANK



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.

CONTENTS

Page

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. 178 - 189

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 190 - 205

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..... 206 - 210

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.211 and 212

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..... 213 - 217

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in fiscal year 2002; schedules presenting government wide information include information beginning in that year.

CLAYTON COUNTY, GEORGIA

NET ASSETS LAST NINE FISCAL YEARS

	Fiscal Year				
	2002	2003	2004	2005	2006
Primary Government					
Governmental activities:					
Invested in capital assets, net of related debt	\$ 182,534,451	\$ 214,883,599	\$ 216,354,142	\$ 231,280,246	\$ 705,429,074
Restricted	67,253,093	30,196,656	32,671,533	46,949,048	33,814,590
Unrestricted	28,708,093	27,338,925	41,796,348	58,888,059	110,817,977
Total governmental net assets	<u>\$ 278,495,637</u>	<u>\$ 272,419,180</u>	<u>\$ 290,822,023</u>	<u>\$ 337,117,353</u>	<u>\$ 850,061,641</u>
Business-type activities					
C-Tran Public Transit*:					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total business-type net assets	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Primary government:					
Invested in capital assets, net of related debt	\$ 182,534,451	\$ 214,883,599	\$ 216,354,142	\$ 231,280,246	\$ 705,429,074
Restricted	67,253,093	30,196,656	32,671,533	46,949,048	33,814,590
Unrestricted	28,708,093	27,338,925	41,796,348	58,888,059	110,817,977
Total primary government net assets	<u>\$ 278,495,637</u>	<u>\$ 272,419,180</u>	<u>\$ 290,822,023</u>	<u>\$ 337,117,353</u>	<u>\$ 850,061,641</u>
Component Units					
Landfill Authority:					
Invested in capital assets, net of related debt	9,477,476	\$ 993,160	\$ 1,791,771	\$ 2,183,533	\$ 1,843,484
Restricted	-	-	-	-	-
Unrestricted	(8,609,725)	(495,530)	(1,017,170)	(937,081)	(619,618)
Total net assets	<u>\$ 867,751</u>	<u>\$ 497,630</u>	<u>\$ 774,601</u>	<u>\$ 1,246,452</u>	<u>\$ 1,223,866</u>
Airport Authority					
Invested in capital assets, net of related debt	\$ 13,819,794	\$ 17,054,066	\$ 17,328,412	\$ 17,767,456	\$ 17,714,812
Restricted	-	-	-	-	-
Unrestricted	(93,059)	69,579	(33,726)	(418,561)	(1,087,877)
Total net assets	<u>\$ 13,726,735</u>	<u>\$ 17,123,645</u>	<u>\$ 17,294,686</u>	<u>\$ 17,348,895</u>	<u>\$ 16,626,935</u>
Development Authority:					
Invested in capital assets, net of related debt	\$ (2,434,111)	\$ (2,782,449)	\$ (2,757,530)	\$ (2,698,474)	\$ (1,385,139)
Restricted	3,552,389	3,458,240	3,550,786	2,127,251	756,196
Unrestricted	(4,123,027)	(5,531,965)	(9,128,947)	(9,365,087)	(10,697,939)
Total net assets (deficit)	<u>\$ (3,004,749)</u>	<u>\$ (4,856,174)</u>	<u>\$ (8,335,691)</u>	<u>\$ (9,936,310)</u>	<u>\$ (11,326,882)</u>
Housing Authority**:					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	-	-	-	4,678,490	4,649,220
Total net assets	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 4,678,490</u>	<u>\$ 4,649,220</u>
Hospital Authority**:					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total net assets	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Board of Health:					
Invested in capital assets, net of related debt	\$ 137,473	\$ 115,541	\$ 133,253	\$ 170,550	\$ 149,826
Restricted	537,852	177,425	189,838	188,987	142,744
Unrestricted	31,984	(31,803)	(156,536)	88,744	(61,543)
Total net assets	<u>\$ 707,309</u>	<u>\$ 261,163</u>	<u>\$ 166,555</u>	<u>\$ 448,281</u>	<u>\$ 231,027</u>

* The C-Tran Public Transit System became a business type activity of the County starting fiscal year 2007.

** 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.

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

Note: Data not available prior to fiscal 2002 implementation of Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.

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

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - PRIMARY GOVERNMENT LAST NINE FISCAL YEARS

	Fiscal Year				
	2002	2003	2004	2005	2006
Primary government					
Expenses					
Governmental activities:					
General Government	\$ 10,341,411	\$ 9,503,417	\$ 11,318,198	\$ 14,530,040	\$ 13,091,873
Tax assessment collection	2,560,022	2,758,968	2,958,060	3,086,424	3,140,671
Courts and law enforcement	46,887,036	49,455,783	50,444,097	52,313,212	54,990,476
Public safety	43,222,155	44,396,283	47,030,909	50,189,335	52,304,366
Transportation and development	14,041,634	11,311,721	15,909,207	23,389,761	33,834,872
Planning and zoning	-	1,911,875	2,202,978	2,218,125	2,537,645
Public transit system	1,018,865	1,830,241	1,599,049	2,738,864	3,105,282
Libraries	2,626,324	2,678,553	2,837,474	3,513,731	3,427,706
Parks and recreation	5,264,352	6,816,419	7,053,994	7,799,701	7,902,770
Health and welfare	3,297,505	3,061,319	3,177,515	3,462,118	4,451,684
Intergovernmental	-	-	-	-	-
Other general government	16,554,425	17,874,143	17,790,226	20,364,806	21,468,089
Interest on long-term debt	1,901,219	645,164	1,115,236	1,218,541	3,158,561
Total governmental activities expenses	<u>147,714,948</u>	<u>152,243,886</u>	<u>163,436,943</u>	<u>184,824,658</u>	<u>203,413,995</u>
Business-type activities:					
C-Tran public transit	N/A	N/A	N/A	N/A	N/A
Total business-type expenses	-	-	-	-	-
Total primary government expenses	<u>\$ 147,714,948</u>	<u>\$ 152,243,886</u>	<u>\$ 163,436,943</u>	<u>\$ 184,824,658</u>	<u>\$ 203,413,995</u>
Program revenues					
Governmental activities:					
General government	\$ 2,391,338	\$ 4,634,944	\$ 4,943,885	\$ 5,143,061	\$ 5,970,716
Tax assessment collection	2,479,365	2,809,553	2,855,754	3,609,689	3,462,888
Courts and law enforcement	10,296,617	9,824,620	12,477,796	11,644,234	11,396,016
Public safety	12,740,592	6,125,684	5,980,364	6,927,354	8,334,018
Transportation and development	422,749	41,337	43,768	37,692	66,455
Planning and zoning	-	5,703,510	6,650,344	6,671,938	6,974,427
Libraries	69,057	698,928	83,794	103,558	136,052
Parks and recreation	1,565,670	79,656	1,754,376	1,697,537	2,190,560
Health and welfare	812,352	1,497,694	598,535	676,928	537,423
Operating grants & contributions	10,640,959	745,175	7,768,773	7,158,998	10,040,138
Capital grants & contribution	1,593,956	1,376,963	4,033,188	9,709,475	35,161,671
Total governmental program revenues	<u>\$ 43,012,655</u>	<u>\$ 33,538,064</u>	<u>\$ 47,190,577</u>	<u>\$ 53,380,464</u>	<u>\$ 84,270,364</u>
Business-type activities:					
Charges for services:					
C-Tran public transit	N/A	N/A	N/A	N/A	N/A
Operating grants & contributions	N/A	N/A	N/A	N/A	N/A
Capital grants & contributions	N/A	N/A	N/A	N/A	N/A
Total business-type revenues	-	-	-	-	-
Total primary government revenues	<u>\$ 43,012,655</u>	<u>\$ 33,538,064</u>	<u>\$ 47,190,577</u>	<u>\$ 53,380,464</u>	<u>\$ 84,270,364</u>
Net (Expense) Revenue					
Governmental activities	\$ (104,702,293)	\$ (118,705,822)	\$ (116,246,366)	\$ (131,444,194)	\$ (119,143,631)
Business-type activities	N/A	N/A	N/A	N/A	N/A
Total primary government net expense	<u>\$ (104,702,293)</u>	<u>\$ (118,705,822)</u>	<u>\$ (116,246,366)</u>	<u>\$ (131,444,194)</u>	<u>\$ (119,143,631)</u>
General Revenues and Other					
Change in Net Assets					
Governmental activities:					
Taxes:					
Property taxes	\$ 39,635,333	\$ 51,972,663	\$ 60,334,666	\$ 71,278,635	\$ 72,791,140
Local option sales tax	N/A	N/A	N/A	N/A	N/A
Special purpose local option sales tax	N/A	N/A	N/A	N/A	N/A
Other taxes	49,051,903	47,409,138	72,214,871	102,638,349	111,156,711
Earnings on investments	3,351,069	1,849,459	916,671	2,243,107	5,168,727
Miscellaneous	1,412,876	1,021,037	1,103,943	1,338,691	897,603
Insurance claim refunds	105,951	108,471	79,058	99,693	74,280
Gifts and donations	387,514	-	-	-	-
Gain (loss) on sale of capital assets	1,453,389	159,044	-	141,049	(142,489)
Transfers	-	-	-	-	-
Total governmental activities	<u>95,398,035</u>	<u>102,519,812</u>	<u>134,649,209</u>	<u>177,739,524</u>	<u>189,945,972</u>
Business-type activities:					
Transfers	N/A	N/A	N/A	N/A	N/A
Total business-type activities	-	-	-	-	-
Total primary government	<u>\$ 95,398,035</u>	<u>\$ 102,519,812</u>	<u>\$ 134,649,209</u>	<u>\$ 177,739,524</u>	<u>\$ 189,945,972</u>
Change In Net Assets					
Governmental activities	(9,304,258)	(16,186,010)	18,402,843	46,295,330	70,802,341
Infrastructure adjustment *	-	-	-	-	452,251,500
Net assets - beginning of year	287,799,895	278,495,637	262,309,627	280,712,470	327,007,800
Net assets - end of year	<u>278,495,637</u>	<u>262,309,627</u>	<u>280,712,470</u>	<u>327,007,800</u>	<u>850,061,641</u>
Business-type activities	N/A	N/A	N/A	N/A	N/A
Net assets - beginning of year	N/A	N/A	N/A	N/A	N/A
Net assets - end of year	-	-	-	-	-
Total primary government	(9,304,258)	(16,186,010)	18,402,843	46,295,330	70,802,341
Infrastructure adjustment *	-	-	-	-	452,251,500
Net assets - beginning of year	287,799,895	278,495,637	262,309,627	280,712,470	327,007,800
Net assets - end of year	<u>\$ 278,495,637</u>	<u>\$ 262,309,627</u>	<u>\$ 280,712,470</u>	<u>\$ 327,007,800</u>	<u>\$ 850,061,641</u>

* During fiscal year 2006, the County implemented the retroactive infrastructure reporting requirements within the Governmental Accounting Standards Board Statement Number 34.
 Note: Data not available prior to fiscal 2002 implementation of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

2007	2008	2009	2010
\$ 44,237,771	\$ 51,989,155	\$ 46,231,086	56,931,450
3,359,018	3,839,855	4,346,128	3,825,418
59,180,840	64,183,950	67,608,918	69,147,468
55,977,576	64,730,372	67,010,109	65,305,007
41,435,765	41,725,547	41,036,532	26,471,707
2,673,882	2,373,296	2,142,016	1,822,164
-	-	-	-
3,805,467	3,920,627	3,811,565	3,750,263
9,720,858	11,462,492	10,972,238	10,816,187
8,087,767	7,102,560	3,640,722	9,742,442
-	-	1,454,670	11,562,964
-	-	-	-
1,130,827	678,423	2,208,501	2,791,294
<u>229,609,771</u>	<u>252,006,277</u>	<u>250,462,485</u>	<u>262,166,364</u>
7,425,491	9,358,244	8,955,553	7,203,420
7,425,491	9,358,244	8,955,553	7,203,420
<u>\$ 237,035,262</u>	<u>\$ 261,364,521</u>	<u>\$ 259,418,038</u>	<u>\$ 269,369,784</u>
\$ 5,437,726	\$ 5,092,397	\$ 11,756,607	13,783,987
3,920,766	3,864,049	3,933,606	4,458,557
11,261,645	13,355,595	14,094,996	15,365,784
8,656,649	9,383,464	10,321,719	10,170,320
110,842	32,395	29,647	117,380
7,371,637	6,124,692	74,415	-
124,751	130,241	130,311	146,375
2,173,973	2,155,340	2,330,219	2,296,305
562,255	568,620	635,891	543,811
7,714,129	7,873,770	7,113,537	16,629,839
45,708,193	18,301,338	4,582,442	929,209
<u>\$ 93,042,566</u>	<u>\$ 66,881,901</u>	<u>\$ 55,003,390</u>	<u>\$ 64,441,567</u>
\$ 1,781,044	\$ 2,303,043	\$ 2,566,429	1,616,374
-	-	59,163	1,356,848
6,529,350	1,272,975	-	-
8,310,394	3,576,018	2,625,592	2,973,222
<u>\$ 101,352,960</u>	<u>\$ 70,457,919</u>	<u>\$ 57,628,982</u>	<u>\$ 67,414,789</u>
\$(136,567,205)	\$(185,124,376)	\$(195,459,095)	\$(197,724,797)
\$ 884,903	\$ (5,782,226)	\$ (6,329,961)	\$ (4,230,198)
<u>\$ (135,682,302)</u>	<u>\$(190,906,602)</u>	<u>\$(201,789,056)</u>	<u>\$(201,954,995)</u>
\$ 88,703,011	\$ 92,345,642	\$ 98,175,278	108,861,498
40,272,963	40,242,562	37,527,641	36,457,343
53,425,857	52,727,468	46,876,765	46,102,925
16,376,614	16,236,687	15,250,268	15,321,946
8,332,380	7,824,662	2,980,046	707,994
1,003,209	1,094,315	-	227,765
134,332	279,219	433,244	-
-	-	-	-
-	51,826	6,086	-
(3,974,219)	(5,791,299)	(6,489,772)	(6,600,000)
<u>204,274,147</u>	<u>205,011,082</u>	<u>194,759,556</u>	<u>201,079,471</u>
3,974,219	5,791,299	6,489,772	6,600,000
3,974,219	5,791,299	6,489,772	6,600,000
<u>\$ 208,248,366</u>	<u>\$ 210,802,381</u>	<u>\$ 201,249,328</u>	<u>\$ 207,679,471</u>
67,706,942	19,886,706	(699,539)	3,354,674
-	-	-	-
850,061,641	917,768,583	937,657,677	936,958,138
<u>917,768,583</u>	<u>937,655,289</u>	<u>936,958,138</u>	<u>940,312,812</u>
-	9,073	159,811	2,369,802
4,859,122	4,859,122	4,868,195	5,028,006
<u>4,859,122</u>	<u>4,868,195</u>	<u>5,028,006</u>	<u>7,397,808</u>
67,706,942	19,895,779	(539,728)	5,724,476
-	-	-	-
850,061,641	917,768,583	942,525,872	941,986,144
<u>\$ 917,768,583</u>	<u>\$ 937,664,362</u>	<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>

CLAYTON COUNTY, GEORGIA

**CHANGES IN NET ASSETS - COMPONENT UNITS
LAST NINE FISCAL YEARS**

	Fiscal Year				
	2002	2003	2004	2005	2006
Component Units					
Expense					
Landfill authority	\$ 2,718,240	\$ 2,660,411	\$ 2,365,319	\$ 2,776,485	\$ 3,408,670
Airport authority	884,593	663,096	961,792	1,194,434	1,922,257
Development authority	5,769,771	4,043,648	4,066,749	3,424,613	3,171,510
Housing authority*	N/A	N/A	N/A	4,511,377	3,021,434
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	6,450,632	7,505,196	7,792,576	8,570,414	8,433,651
Total Component Units	\$ 15,823,236	\$ 14,872,351	\$ 15,186,436	\$ 20,477,323	\$ 19,957,522
Program Revenue					
Landfill authority					
Charges for services	\$ 2,328,159	\$ 2,258,433	\$ 2,638,877	\$ 3,213,826	\$ 3,230,614
Operating grants & contributions	-	-	-	9,267	-
Capital grants & contribution	-	-	-	-	-
Total landfill revenues	\$ 2,328,159	\$ 2,258,433	\$ 2,638,877	\$ 3,223,093	\$ 3,230,614
Airport authority					
Charges for services	\$ 972,451	\$ 691,217	\$ 842,132	\$ 975,972	\$ 1,092,023
Operating grants & contributions	-	94,402	-	-	-
Capital grants & contribution	-	3,271,768	289,056	266,593	-
Total airport revenues	\$ 972,451	\$ 4,057,387	\$ 1,131,188	\$ 1,242,565	\$ 1,092,023
Development Authority					
Charges for services	\$ 2,060,671	\$ 2,044,079	\$ 1,765,734	\$ 1,794,086	\$ 1,725,737
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total development authority revenues	\$ 2,060,671	\$ 2,044,079	\$ 1,765,734	\$ 1,794,086	\$ 1,725,737
Housing Authority*					
Charges for services	\$ -	\$ -	\$ -	\$ 2,968,200	\$ 2,477,994
Operating grants & contributions	-	-	-	-	199,299
Capital grants & contribution	-	-	-	458,876	-
Total board of health revenues	N/A	N/A	N/A	\$ 3,427,076	\$ 2,677,293
Hospital Authority*					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total hospital authority revenues	N/A	N/A	N/A	N/A	N/A
Board of health					
Charges for services	\$ 1,686,841	\$ 1,906,861	\$ 1,477,188	\$ 2,726,205	\$ 2,443,023
Operating grants & contributions	4,751,881	5,152,189	6,220,780	6,125,935	5,782,498
Capital grants & contribution	-	-	-	-	-
Total board of health revenues	\$ 6,438,722	\$ 7,059,050	\$ 7,697,968	\$ 8,852,140	\$ 8,225,521
Net (Expense) Revenue					
Landfill	\$ (390,081)	\$ (401,978)	\$ 273,558	\$ 446,608	\$ (178,056)
Airport	\$ 87,858	\$ 3,394,291	\$ 169,396	\$ 48,131	\$ (830,234)
Development authority	\$ (3,709,100)	\$ (1,999,569)	\$ (2,301,015)	\$ (1,630,527)	\$ (1,445,773)
Housing authority*	N/A	N/A	N/A	\$ (1,084,301)	\$ (344,141)
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	\$ (11,910)	\$ (446,146)	\$ (94,608)	\$ 281,726	\$ (208,130)

Note: Data not available prior to fiscal 2002 implementation of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.*

(Continued)

2007	2008	2009	2010
\$ 2,729,761	\$ 2,341,218	\$ 3,633,101	\$ 2,703,163
1,482,376	1,549,793	1,071,651	999,854
2,884,218	2,913,515	3,070,791	2,886,411
3,892,810	3,191,749	7,718,380	3,269,435
N/A	N/A	1,576,170	2,100,231
8,811,544	9,085,351	8,799,169	10,081,713
<u>\$ 19,800,709</u>	<u>\$ 19,081,626</u>	<u>\$ 25,869,262</u>	<u>\$ 22,040,807</u>
\$ 2,530,157	\$ 2,336,900	\$ 2,084,310	\$ 2,097,883
-	-	-	-
27,802	-	526,842	200,000
<u>\$ 2,557,959</u>	<u>\$ 2,336,900</u>	<u>\$ 2,611,152</u>	<u>\$ 2,297,883</u>
\$ 1,408,590	\$ 1,247,312	\$ 882,944	\$ 811,619
-	-	-	-
597,266	67,730	101,369	350,078
<u>\$ 2,005,856</u>	<u>\$ 1,315,042</u>	<u>\$ 984,313</u>	<u>\$ 1,161,697</u>
\$ 1,679,669	\$ 1,819,103	\$ 1,669,618	\$ 1,896,212
-	-	-	2,148,547
-	-	-	-
<u>\$ 1,679,669</u>	<u>\$ 1,819,103</u>	<u>\$ 1,669,618</u>	<u>\$ 4,044,759</u>
\$ 2,804,521	\$ 2,921,060	\$ 2,979,394	\$ 2,857,100
774,171	396,756	4,764,541	341,097
410,504	-	-	-
<u>\$ 3,989,196</u>	<u>\$ 3,317,816</u>	<u>\$ 7,743,935</u>	<u>\$ 3,198,197</u>
\$ -	\$ -	\$ 1,575,825	\$ 2,099,901
-	-	-	-
-	-	-	-
<u>N/A</u>	<u>N/A</u>	<u>\$ 1,575,825</u>	<u>\$ 2,099,901</u>
\$ 1,930,256	\$ 2,090,712	\$ 2,186,065	\$ 2,565,147
6,866,519	7,367,726	7,088,389	7,832,408
-	-	-	-
<u>\$ 8,796,775</u>	<u>\$ 9,458,438</u>	<u>\$ 9,274,454</u>	<u>\$ 10,397,555</u>
\$ (171,802)	\$ (4,318)	\$ (1,021,949)	\$ (405,280)
<u>\$ 523,480</u>	<u>\$ (234,751)</u>	<u>\$ (87,338)</u>	<u>\$ 161,843</u>
<u>\$ (1,204,549)</u>	<u>\$ (1,094,412)</u>	<u>\$ (1,401,173)</u>	<u>\$ 1,158,348</u>
\$ 96,386	\$ 126,067	\$ 25,555	\$ (71,238)
N/A	N/A	\$ (345)	\$ (330)
<u>\$ (14,769)</u>	<u>\$ 373,087</u>	<u>\$ 475,285</u>	<u>\$ 315,842</u>

CLAYTON COUNTY, GEORGIA
CHANGES IN NET ASSETS - COMPONENT UNITS
LAST NINE FISCAL YEARS

	Fiscal Year				
	2002	2003	2004	2005	2006
Component Units - Continued					
General Revenues					
Landfill authority:					
Earnings on investments	\$ 72,401	\$ 4,887	\$ 3,413	\$ 4,296	\$ 76,570
Miscellaneous	-	-	-	27,500	-
Gain (loss) on sale of capital assets	16,250	27,000	-	(6,551)	78,900
	<u>\$ 88,651</u>	<u>\$ 31,887</u>	<u>\$ 3,413</u>	<u>\$ 25,245</u>	<u>\$ 155,470</u>
Airport authority:					
Earnings on investments	\$ -	\$ 2,620	\$ 1,645	\$ 77	\$ -
Insurance claim refunds	-	-	-	-	108,274
Gain (loss) on sale of capital assets	-	-	-	6,000	-
	<u>\$ -</u>	<u>\$ 2,620</u>	<u>\$ 1,645</u>	<u>\$ 6,077</u>	<u>\$ 108,274</u>
Development authority:					
Earnings on investments	\$ 192,994	\$ 77,144	\$ 36,126	\$ 23,158	\$ 40,201
Gain (loss) on sale of capital assets	1,499,844	71,000	(1,214,628)	6,750	15,000
	<u>\$ 1,692,838</u>	<u>\$ 148,144</u>	<u>\$ (1,178,502)</u>	<u>\$ 29,908</u>	<u>\$ 55,201</u>
Housing authority*:					
Earnings on investments	\$ -	\$ -	\$ -	\$ 37,358	\$ 120,653
Miscellaneous	-	-	-	118,658	193,818
Gain on sale of capital assets	-	-	-	-	400
	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 156,016</u>	<u>\$ 314,871</u>
Board of health:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ (9,124)
Change In Assets					
Landfill	\$ (301,430)	\$ (370,091)	\$ 276,971	\$ 471,853	\$ (22,586)
Airport	\$ 87,858	\$ 3,396,911	\$ 171,041	\$ 54,208	\$ (721,960)
Development authority	\$ (2,016,262)	\$ (1,851,425)	\$ (3,479,517)	\$ (1,600,619)	\$ (1,390,572)
Housing authority*	N/A	N/A	N/A	\$ (928,285)	\$ (29,270)
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	\$ (11,910)	\$ (446,146)	\$ (94,608)	\$ 281,726	\$ (217,254)

* The Housing Authority was a component unit of the County starting fiscal year 2005 and the Hospital Authority was a component unit starting in fiscal year 2009.

Note: Data not available prior to fiscal 2002 implementation of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

	2007	2008	2009	2010
\$	425,633	\$ 162,826	\$ 22,044	\$ 5,541
	-	(703,741.00)	-	-
	-	69,304	-	-
\$	425,633	\$ (471,611)	\$ 22,044	\$ 5,541
\$	-	\$ -	\$ -	\$ -
	149,175	-	-	-
	-	2,600	-	-
\$	149,175	\$ 2,600	\$ -	\$ -
\$	35,974	\$ 30,458	\$ 12,437	\$ 1,917
	-	-	-	-
\$	35,974	\$ 30,458	\$ 12,437	\$ 1,917
\$	164,271	\$ 239,029	\$ 161,821	\$ 64,197
	-	-	-	-
	-	-	-	-
\$	164,271	\$ 239,029	\$ 161,821	\$ 64,197
\$	-	\$ -	-	-
\$	253,831	\$ (475,929)	\$ (999,905)	\$ (399,739)
\$	672,655	\$ (232,151)	\$ (87,338)	\$ 161,843
\$	(1,168,575)	\$ (1,063,954)	\$ (1,388,736)	\$ 1,160,265
\$	260,657	\$ 365,096	\$ 187,376	\$ (7,041)
	N/A	N/A	\$ (345)	\$ (330)
\$	(14,769)	\$ 373,087	\$ 475,285	\$ 315,842

CLAYTON COUNTY, GEORGIA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year					
	2001	2002	2003	2004	2005	2006
General Fund						
Reserved	\$ 42,855,036	\$ 33,523,107	\$ 25,939,214	\$ 25,722,647	\$ 29,141,797	\$ 3,070,092
Unreserved	6,385,099	2,362,554	5,275,543	9,860,173	10,862,505	40,018,992
Total general fund	<u>\$ 49,240,135</u>	<u>\$ 35,885,661</u>	<u>\$ 31,214,757</u>	<u>\$ 35,582,820</u>	<u>\$ 40,004,302</u>	<u>\$ 43,089,084</u>
All Other Governmental Funds						
Reserved	\$ 74,291,172	\$ 45,049,894	\$ 21,199,378	\$ 40,964,075	\$ 45,694,348	\$ 51,556,541
* Unreserved, reported in:						
Special revenue funds	11,301,207	11,425,082	11,244,960	7,096,500	21,309,221	36,992,200
Capital projects funds	9,112,840	6,816,532	11,676,131	4,968,112	4,272,252	10,050,141
Total all other governmental funds	<u>\$ 94,705,219</u>	<u>\$ 63,291,508</u>	<u>\$ 44,120,469</u>	<u>\$ 53,028,687</u>	<u>\$ 71,275,821</u>	<u>\$ 98,598,882</u>

- * Unreserved includes designated and undesignated fund balance
- ** The County implemented GASB-S No. 46 *Net Assets Restricted by Enabling Legislation*
- b Reclassified SPLOST revenues from special revenue fund to capital projects fund.

	2007	2008	2009	2010
** \$	4,575,762	\$ 3,373,559	\$ 2,164,681	\$ 1,905,155
	38,236,667	28,125,458	25,680,384	26,948,928
	<u>\$ 42,812,429</u>	<u>\$ 31,499,017</u>	<u>\$ 27,845,065</u>	<u>\$ 28,854,083</u>
\$	39,207,873	\$ 61,593,123	\$ 80,823,572	\$ 19,348,415
	12,687,707	12,855,862	14,955,760	17,801,430
b	70,910,181	86,391,361	82,668,267	171,179,207
	<u>\$ 122,805,761</u>	<u>\$ 160,840,346</u>	<u>\$ 178,447,599</u>	<u>\$ 208,329,052</u>

CLAYTON COUNTY, GEORGIA

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

	Fiscal Year					
	2001	2002	2003	2004	2005	2006
Revenues						
Property taxes	\$ 35,688,029	\$ 38,885,081	\$ 53,329,428	\$ 60,244,544	\$ 71,345,852	\$ 69,598,469
Other taxes	86,899,707	49,736,269	46,461,621	73,052,162	103,538,343	112,116,492
Licenses and permits	5,773,783	6,496,648	6,386,561	6,614,930	6,637,124	6,989,995
Intergovernmental	11,167,924	13,131,634	11,689,315	14,903,656	18,790,793	14,723,384
Charges for services	18,171,055	16,193,284	18,368,931	18,926,010	20,830,157	22,803,533
Fines and forfeitures	7,585,180	7,191,122	6,243,364	5,761,572	5,499,987	4,872,364
Interest and dividends	8,042,039	3,346,116	1,838,546	894,382	2,233,017	5,166,937
Other revenue	979,499	1,285,701	1,021,142	1,103,943	1,338,691	897,603
Gift and donations	76,710	514,656	118,544	57,381	59,622	131,891
Total revenues	<u>174,383,926</u>	<u>136,780,511</u>	<u>145,457,452</u>	<u>181,558,580</u>	<u>230,273,586</u>	<u>237,300,668</u>
Expenditures						
General government	8,931,000	10,085,003	9,079,659	10,794,431	14,226,714	12,875,644
Tax assessment and collection	2,417,876	2,514,046	2,674,716	2,894,102	3,096,422	3,099,142
Courts and law enforcement	40,301,531	43,697,704	46,098,470	47,345,136	49,796,159	52,270,893
Public safety	36,823,857	39,293,005	41,616,286	44,355,537	47,718,148	49,584,391
Transportation and development	8,908,177	12,061,829	9,286,960	13,934,597	21,311,843	17,353,593
Planning and zoning	1,668,831	1,668,831	1,890,205	2,199,976	2,251,486	2,473,852
Public transit system	261,279	1,019,674	1,830,358	1,599,225	2,739,054	3,104,441
Libraries	2,316,996	2,411,831	2,454,707	2,615,908	3,316,785	3,194,655
Parks and recreation	4,482,726	4,790,641	6,269,811	6,518,165	7,262,500	7,275,354
Health and welfare	3,018,841	3,154,108	2,686,690	2,765,212	3,108,480	4,003,366
Other general government	15,048,977	16,264,420	17,377,536	17,457,649	20,463,654	23,371,212
Capital outlay	21,263,787	17,502,321	20,332,309	23,167,333	27,807,022	26,287,584
Debt service:						
Principal	2,178,217	1,484,695	1,689,677	22,349,736	3,633,572	5,475,000
Interest	734,058	561,418	3,146,135	4,799,244	1,239,871	1,220,140
Bond issuance cost	-	-	-	-	750	-
Fiscal agent fees	1,356	1,115	2,109	1,105	6,014	4,563
Total expenditures	<u>148,357,509</u>	<u>156,510,641</u>	<u>166,435,628</u>	<u>202,797,356</u>	<u>207,978,474</u>	<u>211,593,830</u>
Excess (deficiency) of revenues over expenditures	26,026,417	(19,730,130)	(20,978,176)	(21,238,776)	22,295,112	25,706,838
Other Financing Sources (Uses):						
Operating transfers in	96,871,580	4,508,851	5,840,713	33,786,230	44,119,754	47,876,555
Operating transfers out	(99,076,605)	(4,508,851)	(5,840,713)	(33,159,730)	(44,147,254)	(47,876,555)
Sale of capital assets	63,714	2,534,576	320,840	6,775	-	221,725
Proceeds from issuance of debt	-	-	22,798,091	10,000,000	-	4,405,000
Proceeds from capital leases	1,923,832	2,054,066	-	-	301,314	-
Proceeds (payments) of refunding capital lease	-	-	(187,700)	-	-	-
Proceeds from insurance claims	70,340	105,951	108,471	79,058	99,693	74,280
Other	-	-	-	-	-	-
Total other financing sources (uses)	<u>(147,139)</u>	<u>4,694,593</u>	<u>23,039,702</u>	<u>10,712,333</u>	<u>373,507</u>	<u>4,701,005</u>
Net change in fund balances	<u>\$ 25,879,278</u>	<u>\$ (15,035,537)</u>	<u>\$ 2,061,526</u>	<u>\$ (10,526,443)</u>	<u>\$ 22,668,619</u>	<u>\$ 30,407,843</u>
Debt service as a percentage of noncapital expenditures	2.3%	1.5%	3.3%	15.1%	2.7%	3.6%

2007	2008	2009	2010
\$ 89,101,227	\$ 94,017,509	\$ 98,318,726	\$ 108,760,929
110,075,434	109,206,717	98,021,997	97,958,326
7,395,721	6,118,566	4,957,135	4,478,302
12,178,854	14,769,471	12,136,848	20,954,951
23,651,432	25,739,784	26,306,892	26,506,330
6,495,865	7,936,281	8,257,729	7,979,563
8,332,380	7,824,662	2,980,046	1,373,668
1,003,209	1,094,315	2,468,411	3,744,601
121,049	129,777	135,875	112,146
<u>258,355,171</u>	<u>266,837,082</u>	<u>253,583,659</u>	<u>271,868,816</u>
43,439,662	48,381,630	48,066,625	50,976,155
3,344,274	3,665,939	3,689,128	3,677,606
56,587,839	60,264,145	63,464,031	66,007,586
53,680,179	59,996,569	63,048,211	61,278,785
24,912,011	23,332,929	8,145,178	8,516,409
2,708,250	2,298,252	2,082,846	1,769,044
-	-	-	-
3,586,507	3,584,986	3,514,726	3,468,962
8,360,280	9,466,515	9,513,759	8,654,621
7,482,432	6,465,545	3,062,477	9,890,374
-	-	1,454,670	11,562,964
-	-	-	-
24,956,808	21,479,711	31,954,358	11,327,982
3,385,000	4,100,792	5,243,406	4,315,366
1,125,167	967,598	-	-
-	-	-	-
34	10,807	-	-
<u>233,568,443</u>	<u>244,015,418</u>	<u>243,239,415</u>	<u>241,445,854</u>
24,786,728	22,821,664	10,344,244	30,422,962
7,151,354	11,593,853	13,494,446	7,295,685
(11,125,573)	(17,385,152)	(16,404,193)	(13,895,685)
518,950	155,946	50,285	-
-	8,759,863	560,000	-
2,464,433	495,780	-	6,839,744
-	-	-	-
134,332	279,219	433,244	227,765
-	-	-	-
<u>(856,504)</u>	<u>3,899,509</u>	<u>(1,866,218)</u>	<u>467,509</u>
<u>\$ 23,930,224</u>	<u>\$ 26,721,173</u>	<u>\$ 8,478,026</u>	<u>\$ 30,890,471</u>

2.2%

2.3%

2.4%

1.9%

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 - OVERALL

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 4,794,151	\$ 11,985,378	\$ 568,588	\$ 1,421,470	\$ 625,793	\$ 1,564,483
2002	5,238,649	13,096,623	702,964	1,757,410	696,730	1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
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

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 4,794,151	\$ 11,985,378	\$ 568,588	\$ 1,421,470	\$ 625,793	\$ 1,564,483
2002	5,238,649	13,096,623	702,964	1,757,410	696,730	1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
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

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

¹Property 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.

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value	
\$ 5,988,532	\$ 14,971,330	\$ 670,660	\$ 5,317,872	22.079	40.00%	
6,638,343	16,595,858	732,210	5,906,133	22.213	40.00%	
7,134,364	17,835,910	687,832	6,446,532	24.048	40.00%	
7,477,316	18,693,290	707,470	6,769,846	26.048	40.00%	
7,624,267	19,060,668	722,691	6,901,576	26.947	40.00%	
8,069,597	20,173,993	768,593	7,301,004	26.947	40.00%	
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%	

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 5,988,532	\$ 14,971,330	\$ 789,072	\$ 5,199,460	17.916	40.00%	
6,638,343	16,595,858	888,093	5,750,250	17.916	40.00%	
7,134,364	17,835,910	865,157	6,269,207	17.916	40.00%	
7,477,316	18,693,290	912,707	6,564,609	18.916	40.00%	
7,624,267	19,060,668	944,993	6,679,274	18.916	40.00%	
8,069,597	20,173,993	1,008,171	7,061,426	18.916	40.00%	
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%	

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

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 4,794,151	\$ 11,985,378	\$ 568,588	\$ 1,421,470	\$ 625,793	\$ 1,564,483
2002	5,238,649	13,096,623	702,964	1,757,410	696,730	1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
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

STATE OF GEORGIA

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 4,794,151	\$ 11,985,378	\$ 568,588	\$ 1,421,470	\$ 625,793	\$ 1,564,483
2002	5,239,148	13,097,870	702,964	1,757,410	696,730	1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
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

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.

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 5,988,532	\$ 14,971,330	\$ 442,562	\$ 5,545,970	17.916	40.00%	
6,638,343	16,595,858	528,940	6,109,403	17.916	40.00%	
7,134,364	17,835,910	491,562	6,642,802	17.916	40.00%	
7,477,316	18,693,290	531,064	6,946,252	18.916	40.00%	
7,624,267	19,060,668	547,643	7,076,624	18.916	40.00%	
8,069,597	20,173,993	806,403	7,263,194	18.916	40.00%	
8,653,508	21,633,770	590,267	8,063,241	20.000	40.00%	
9,170,276	22,925,690	636,836	8,533,441	20.000	40.00%	
9,533,890	23,834,725	876,530	8,657,360	19.836	40.00%	
9,156,850	22,892,124	708,737	8,448,113	20.000	40.00%	

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 5,988,532	\$ 14,971,330	\$ 359,171	\$ 5,629,361	0.250	40.00%	
6,638,842	16,597,105	390,696	6,248,146	0.250	40.00%	
7,134,364	17,835,910	333,928	6,800,436	0.250	40.00%	
7,477,316	18,693,290	346,734	7,130,582	0.250	40.00%	
7,624,267	19,060,668	347,420	7,276,847	0.250	40.00%	
8,069,597	20,173,993	389,373	7,680,224	0.250	40.00%	
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%	

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 1,174,256	\$ 2,935,640	\$ 185,813	\$ 464,533	\$ 211,754	\$ 529,385
2002	1,254,172	3,135,430	216,023	540,058	221,849	554,623
2003	1,315,455	3,288,638	231,907	579,768	233,547	583,868
2004	1,422,826	3,557,065	260,834	652,085	227,922	569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 3,619,895	\$ 9,049,738	\$ 382,775	\$ 956,938	\$ 414,040	\$ 1,035,100
2002	3,984,477	9,961,193	486,939	1,217,348	474,881	1,187,203
2003	4,349,168	10,872,920	531,264	1,328,160	473,023	1,182,558
2004	4,595,379	11,488,448	498,782	1,246,955	471,572	1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
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

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

¹Property 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.

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 1,571,823	\$ 3,929,558	\$ 148,686	\$ 1,423,137	3.913	40.00%	
1,692,044	4,230,110	121,236	1,570,808	4.047	40.00%	
1,780,909	4,452,273	122,065	1,658,844	5.882	40.00%	
1,911,582	4,778,955	121,138	1,790,444	6.882	40.00%	
1,843,607	4,609,018	118,975	1,724,632	7.781	40.00%	
2,013,237	5,033,093	119,587	1,893,650	7.781	40.00%	
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	8.764	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%	

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 4,416,710	\$ 11,041,775	\$ 521,974	\$ 3,894,736	3.913	40.00%	
4,946,297	12,365,743	610,974	4,335,323	4.047	40.00%	
5,353,455	13,383,638	565,768	4,787,687	5.882	40.00%	
5,565,733	13,914,333	586,332	4,979,401	6.882	40.00%	
5,780,656	14,451,640	603,716	5,176,940	7.781	40.00%	
6,056,360	15,140,900	649,007	5,407,353	7.781	40.00%	
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	8.764	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%	

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 1,174,256	\$ 2,935,640	\$ 185,813	\$ 464,533	\$ 211,754	\$ 529,385
2002	1,254,172	3,135,430	216,023	540,058	221,849	554,623
2003	1,315,455	3,288,638	231,907	579,768	233,547	583,868
2004	1,422,826	3,557,065	260,834	652,085	227,922	569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
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

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 3,619,895	\$ 9,049,738	\$ 382,775	\$ 956,938	\$ 414,040	\$ 1,035,100
2002	3,984,477	9,961,193	486,939	1,217,348	474,881	1,187,203
2003	4,349,168	10,872,920	531,264	1,328,160	473,023	1,182,558
2004	4,595,379	11,488,448	498,782	1,246,955	471,572	1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
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

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

¹Property 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.

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 1,571,823	\$ 3,929,558	\$ 88,262	\$ 1,483,561	0.000	40.00%	
1,692,044	4,230,110	58,656	1,633,388	0.000	40.00%	
1,780,909	4,452,273	56,943	1,723,966	0.000	40.00%	
1,911,582	4,778,955	54,285	1,857,297	0.000	40.00%	
1,843,607	4,609,018	47,535	1,796,072	0.000	40.00%	
2,013,237	5,033,093	45,657	1,967,580	0.000	40.00%	
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%	

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 4,416,710	\$ 11,041,775	\$ 204,479	\$ 4,212,231	0.000	40.00%	
4,946,297	12,365,743	280,990	4,665,307	0.000	40.00%	
5,353,455	13,383,638	221,564	5,131,891	0.000	40.00%	
5,565,733	13,914,333	234,153	5,331,580	0.000	40.00%	
5,780,656	14,451,640	237,506	5,543,150	0.000	40.00%	
6,056,360	15,140,900	278,639	5,777,721	0.000	40.00%	
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%	

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2001	\$ 3,149,753	\$ 7,874,383	\$ 100,329	\$ 250,823	\$ 412,313	\$ 1,030,783
2002	3,536,522	8,841,305	102,912	257,280	469,151	1,172,878
2003	3,881,629	9,704,073	108,095	270,238	468,280	1,170,700
2004	4,196,094	10,490,235	114,124	285,310	467,084	1,167,710
2005	4,386,989	10,967,473	109,038	272,595	454,120	1,135,300
2006	4,683,664	11,709,160	106,908	267,271	411,590	1,028,975
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

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.

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 3,662,395	\$ 9,155,988	\$ 522,652	\$ 3,139,743	4.625	40.00%	
4,108,585	10,271,463	522,252	3,586,333	4.351	40.00%	
4,458,004	11,145,010	524,388	3,933,616	4.207	40.00%	
4,777,302	11,943,255	537,617	4,239,685	3.900	40.00%	
4,950,147	12,375,368	559,302	4,390,845	3.900	40.00%	
5,202,162	13,005,405	556,535	4,645,627	3.900	40.00%	
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%	

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

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

Direct & Overlapping:

<u>Calendar Year</u>	<u>Clayton County Board of Commissioners</u>		
	<u>M & O Millage</u>	<u>Debt Service Millage</u>	<u>Total Direct Rate</u>
2000	3.913	-	3.913
2001	4.047	-	4.047
2002	5.882	-	5.882
2003	6.882	-	6.882
2004	7.781	-	7.781
2005	7.781	-	7.781
2006	8.764	-	8.764
2007	8.535	-	8.535
2008	8.962	-	8.962
2009	11.436	-	11.436

Total Direct & Overlapping Rates by City:

<u>Calendar Year</u>	<u>City of College Park</u>	<u>City of Forest Park</u>	<u>City of Jonesboro</u>
2000	33.634	29.747	26.704
2001	33.494	29.607	26.564
2002	37.815	33.298	28.255
2003	39.508	34.991	29.948
2004	40.407	35.640	30.847
2005	40.407	35.640	33.847
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

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

Clayton County School Board				Overlapping	
M & O Millage	Debt Service Millage	Total County Millage	State of Georgia	Fire District	Total Direct & Overlapping Rates
17.916	-	17.916	0.250	4.625	26.704
17.916	-	17.916	0.250	4.351	26.564
17.916	-	17.916	0.250	4.207	28.255
18.916	-	18.916	0.250	3.900	29.948
18.916	-	18.916	0.250	3.900	30.847
18.916	-	18.916	0.250	3.900	30.847
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
City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District		
26.704	27.704	26.704	4.625		
26.564	27.564	26.564	4.351		
28.255	34.755	26.564	4.207		
29.948	36.448	28.255	3.900		
30.847	38.347	36.847	3.900		
34.847	38.347	36.733	3.900		
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		

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year Calendar year	2010		2009		2008		2007		2006					
	Assessed Value	Rank	Assessed Value	Rank	Assessed Value	Rank	Assessed Value	Rank	Assessed Value	Rank				
			Percentage of Total County Assessed Value		Percentage of Total County Assessed Value		Percentage of Total County Assessed Value		Percentage of Total County Assessed Value		Percentage of Total County Assessed Value		Percentage of Total County Assessed Value	
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%	\$ -	-
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
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%	-	-
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
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
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
Comair	-	-	-	-	-	-	-	-	0.00%	41,807,123	7	0.48%	-	-
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
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
JC Penney	-	-	-	-	-	-	-	-	-	25,795,540	10	0.30%	-	-
Avis	-	-	-	-	-	-	-	-	-	-	-	-	46,503,007	5
Alamo	-	-	-	-	-	-	-	-	-	-	-	-	33,037,284	8
Southlake Mall	28,949,090	10	0.32%	29,352,522	10	0.31%	25,005,256	9	0.27%	-	-	-	27,909,600	10
Boeing Logistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hertz	-	-	-	-	-	-	-	-	-	-	-	-	97,091,401	2
Northwest Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Car Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inland Southeast	-	-	-	-	-	-	24,188,400	10	0.26%	-	-	-	-	-
DDRTC Southlake Pavil	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fedex Ground	-	-	-	43,144,568	7	0.45%	-	-	-	-	-	-	-	-
Clorox Company	29,094,800	9	0.32%	-	-	-	-	-	-	-	-	-	-	-
Atlanta Felt Wire Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%
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%
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%

* Delta Airlines, Inc. filed for Chapter 11 Bankruptcy during calendar year 2005. See the notes to financial statement Note IV.J.2 for additional information.

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

Taxpayer	2005		2004		2003		2002		2001						
	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. *	\$ 806,500,954	1	10.58%	\$ 558,441,497	1	7.49%	\$ 715,904,788	1	10.07%	\$ 1,925,166,203	1	32.41%	\$ 340,451,412	1	6.08%
City of Atlanta	68,757,867	5	0.90%	70,857,814	3	0.95%	47,514,540	6	0.67%	84,974,808	3	1.43%	73,951,932	3	1.32%
Atlantic Southeast	79,782,414	4	1.05%	69,239,014	4	0.93%	48,395,768	4	0.68%	92,932,894	2	1.56%	-	-	-
Georgia Power Co.	87,878,323	2	1.15%	83,250,993	2	1.12%	80,982,200	2	1.14%	80,760,955	4	1.36%	96,345,753	2	1.72%
Air Tran Airways	56,714,423	6	0.74%	-	-	-	-	-	-	-	-	-	-	-	-
AMB Partners	30,805,428	8	0.40%	36,402,708	8	0.49%	-	-	-	-	-	-	29,335,404	10	0.52%
BellSouth	43,414,220	7	0.57%	42,805,764	6	0.57%	42,347,029	8	0.60%	42,835,530	8	0.72%	42,331,786	5	0.76%
Atlanta Gas Light	-	-	-	30,249,139	9	0.41%	-	-	-	-	-	-	-	-	-
JC Penney	-	-	-	-	-	-	-	-	-	45,586,647	7	0.77%	30,002,241	9	0.54%
Avis	30,116,516	9	0.40%	37,297,096	7	0.50%	22,029,235	9	0.31%	28,327,352	9	0.48%	31,690,207	8	0.57%
Alamo	29,038,031	10	0.38%	-	-	-	20,354,479	10	0.29%	-	-	-	-	-	-
Southlake Mall	-	-	-	27,909,600	10	0.37%	-	-	-	-	-	-	47,258,240	4	0.84%
Boeing Logistics	-	-	-	-	-	-	48,209,739	5	0.68%	-	-	-	-	-	-
Hertz	81,868,405	3	1.07%	60,727,239	5	0.81%	59,700,534	3	0.84%	46,466,335	6	0.78%	36,413,569	7	0.65%
Northwest Airlines	-	-	-	-	-	-	42,947,353	7	0.60%	48,967,398	5	0.82%	45,235,829	6	0.81%
National Car Rental	-	-	-	-	-	-	-	-	-	26,025,082	10	0.44%	-	-	-
Clorox Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Atlanta Felt Wire Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	1,314,876,581		17.25%	458,739,367		6.15%	412,480,877		5.80%	496,877,001		8.37%	432,564,961		7.72%
Balance of all others	6,309,388,226		82.75%	6,995,053,187		93.85%	6,699,352,826		94.20%	5,442,945,207		91.63%	5,167,038,798		92.28%
Total	\$ 7,624,264,807		100.00%	\$ 7,453,792,554		100.00%	\$ 7,111,833,703		100.00%	\$ 5,939,822,208		100.00%	\$ 5,599,603,759		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	
2000	109,465	104,144	95.14%	5,117
2001	125,362	124,631	99.42%	571
2002	129,896	119,406	91.92%	9,864
2003	144,089	138,799	96.33%	4,816
2004	168,486	164,308	97.52%	3,358
2005 **	179,320	135,105	75.34%	-
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%	-

** Delta Airlines, Inc., the County's largest taxpayer, filed for Chapter 11 Bankruptcy during calendar year 2005; therefore, all taxes owed went unpaid.

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
109,261	99.81%	204	0.19%
125,202	99.87%	160	0.13%
129,270	99.52%	626	0.48%
143,615	99.67%	474	0.33%
167,666	99.51%	820	0.49%
135,105	75.34%	44,215	24.66%
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%

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**	
2001	55,560,000	1.04%	223.98	
2002	27,945,000	0.47%	110.25	
**** 2003	-	-	-	
**** 2004	-	-	-	
**** 2005	-	-	-	
**** 2006	-	-	-	
**** 2007	-	-	-	
**** 2008	-	-	-	
**** 2009	-	-	-	
**** 2010	-	-	-	
Component Units				
Fiscal Year	Landfill Authority	Landfill Authority	Development Authority***	
	Revenue Bonds	Capital Leases	Revenue Bonds	
2001	9,235,000	-	28,096,384	
2002	8,870,000	-	26,770,907	
2003	8,270,000	-	24,813,621	
2004	7,645,000	-	26,846,196	
2005	6,990,000	-	29,815,000	
2006	14,855,000	-	29,815,000	
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	N/A	

* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values starting on page 191 of this report.

** See the Demographic and Economic Statistics schedule for personal income and population information on page 212 of this report.

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
6,899,559	-	62,459,559	1.28%	251.79
5,199,426	-	33,144,426	0.67%	130.76
3,404,261	22,785,000	26,189,261	0.51%	100.83
2,166,462	31,660,000	33,826,462	0.64%	128.65
1,575,001	28,640,000	30,215,001	0.56%	113.47
1,415,000	27,730,000	29,145,000	0.53%	109.45
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

Housing Authority***	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds			
-	99,790,943	2.07%	402.29
-	68,785,333	1.41%	271.36
-	59,272,882	1.20%	228.20
7,305,000	68,317,658	1.47%	259.83
7,130,000	67,020,001	1.40%	251.68
6,955,000	73,815,000	1.49%	277.20
6,780,000	71,383,000	1.43%	261.86
6,595,000	75,484,272	1.24%	275.27
6,405,000	70,596,630	1.29%	257.94
N/A	49,929,544	N/A	N/A

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2010 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. 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 2003 through 2010.

CLAYTON COUNTY, GEORGIA

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

	Fiscal Year				
	2001	2002	2003	2004	2005
Debt limit	\$ 531,787,189	\$ 590,613,288	\$ 644,653,196	\$ 676,984,575	\$ 690,157,367
Total net debt applicable to limit	<u>55,560,000</u>	<u>27,945,000</u>	-	-	-
Legal debt margin	<u>\$ 476,227,189</u>	<u>\$ 562,668,288</u>	<u>\$ 644,653,196</u>	<u>\$ 676,984,575</u>	<u>\$ 690,157,367</u>
Total net debt applicable to the limit as a percentage of debt limit	10.45%	4.73%	0.00%	0.00%	0.00%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value starting on page 191 of this report.

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

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed Value*	\$ 9,156,850,000
Debt Limit (10% of assessed value)**	915,685,000
Debt applicable to limit:	
General obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u><u>\$ 915,685,000</u></u>

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 730,100,335	\$ 793,727,347	\$ 843,099,880	\$ 953,389,012	\$ 915,685,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ 730,100,335</u></u>	<u><u>\$ 793,727,347</u></u>	<u><u>\$ 843,099,880</u></u>	<u><u>\$ 953,389,012</u></u>	<u><u>\$ 915,685,000</u></u>
0.00%	0.00%	0.00%	0.00%	0.00%

CLAYTON COUNTY, GEORGIA
PLEDGED - REVENUE COVERAGE
CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS *

Primary Government

Fiscal Year	Clayton County Tourism Authority						Urban Redevelopment Agency of Clayton County					
	Debt Service						Debt Service					
	Tourism Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage	Redevelopment Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
2004	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,872,818	\$ -	\$ 1,872,818	\$ 1,125,000	\$ 747,818	1.00
2005	2,148,925	-	2,148,925	1,885,000	263,925	1.00	2,009,882	-	2,009,882	1,135,000	874,882	1.00
2006	2,157,194	-	2,157,194	1,960,000	197,194	1.00	4,295,895	-	4,295,895	3,355,000	940,895	1.00
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	43,000	-	43,000	15,000	28,000	1.00	1,480,944	-	1,480,944	670,000	810,944	1.00

Component Units

Fiscal Year	The Development Authority of Clayton County						Clayton County Housing Authority					
	Debt Service						Debt Service					
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2002	\$ 2,192,223	\$ 2,066,406	\$ 125,817	\$ -	\$ 1,977,242	0.06	\$ -	\$ -	\$ -	\$ -	\$ -	-
2003	6,573,355	8,075,630	(1,502,275)	615,063	1,977,218	(0.58)	-	-	-	-	-	-
2004	1,823,994	1,500,548	323,446	655,063	1,957,286	0.12	2,806,495	2,517,723	288,772	-	129,182	2.24
2005	1,780,938	1,607,665	173,273	1,879,169	1,563,845	0.05	2,992,164	2,686,238	305,926	175,000	310,038	0.63
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	(0.01)	2,617,227	2,138,973	478,254	175,000	328,809	0.95
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	N/A	N/A	N/A	N/A	N/A	N/A	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, 2010 was not available as of the release of this statement.

The information for the Clayton County Housing Authority is presented on a calendar year basis. Data for the year ended December 31, 2010 was not available as of the release of this statement.

Fiscal Year	Clayton County Landfill Authority					
	Debt Service					
	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2001	2,457,342	1,876,611	580,731	410,000	213,447	0.93
2002	2,328,159	2,141,501	186,658	515,000	244,890	0.25
2003	2,258,433	2,209,289	49,144	833,407	119,730	0.05
2004	2,638,877	1,968,593	670,284	625,000	170,566	0.84
2005	3,223,093	2,410,668	812,425	655,000	157,326	1.00
2006	3,230,614	3,001,749	228,865	690,000	347,300	0.22
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

* The information presented in this schedule is only for years in which the entities had debt.

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

<u>Year</u>	<u>Population*</u>	<u>Personal Income* (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Retail Sales* (in thousands)</u>	<u>Per Capita Retail Sales*</u>	<u>Median Age*</u>	<u>School Enrollment**</u>	<u>Unemployment Rate***</u>
2001	248,060	4,882,680	19,683	3,572,570	14,402	30.38	46,930	4.0%
2002	253,480	4,942,960	19,500	3,656,740	14,426	30.68	48,232	6.6%
2003	259,740	5,127,060	19,739	3,799,250	14,627	31.03	49,594	6.8%
2004	262,930	5,283,080	20,093	4,004,280	15,229	31.17	50,555	4.6%
2005	266,290	5,437,080	20,418	4,090,900	15,363	31.17	51,405	5.9%
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	52,657	5.1%
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%

* Woods & Poole Economics Data Pamphlet 2010

** Clayton County Board of Education

*** Georgia Department of Labor/Clayton County Chamber of Commerce

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

2009			
Employer *	Employees	Rank	Percentage of Total County Employment**
Clayton County Board of Education	16,515	1	5.73%
Delta Airlines, Inc./Tech Ops	3,846	2	4.29%
Clayton County Board of Commissioners	3,419	3	1.72%
Southern Regional Medical Center	2,569	4	1.45%
Fresh Express	1,935	5	0.76%
Wal-Mart	1,500	6	0.55%
Southern Company	1,085	7	0.53%
Gate Courmet, Inc.	1,050	8	0.53%
FedEx Ground	400	9	0.52%
Clayton State University	390	10	0.52%
	32,709		16.60%

2005			
Employer ***	Employees	Rank	Percentage of Total County Employment**
Delta Air Lines Inc.	23,500	1	16.09%
Clayton County Board of Education	7,010	2	4.80%
Fort Gillem (U. S. Army)	4,200	3	2.87%
Southern Regional Health System	2,250	4	1.54%
Clayton County Board of Commissioners	1,901	5	1.30%
Clayton College & State University	950	6	0.65%
Wal-Mart	650	7	0.44%
Fresh Express	450	8	0.31%
ToTo USA, Inc.	450	9	0.31%
Hartsfield-Jackson Atlanta International Airport	400	10	0.27%
	41,761		28.58%

* Clayton County Office of Business Development. Information for 2010 not yet available

** Total employment in Clayton County - 144,468 in 2009 and 146,090 in 2005. (Woods & Poole Economics Data Pamphlet 2005 and 2009)

*** Clayton County Chamber of Commerce & through a general business survey.

CLAYTON COUNTY, GEORGIA

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

<u>Function</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Government:					
Commissioners	23	25	25	26	28
Finance	37	36	37	38	38
Risk management	8	11	10	12	12
Computer center	29	31	48	52	53
Personnel	10	11	11	11	11
Central services	17	16	15	18	18
Registrar	4	4	5	5	5
Tax Assessment/Collection:					
Tax commissioner	32	32	29	31	31
Tax assessors	29	29	30	28	29
Courts and Law Enforcement:					
Superior court	37	37	36	37	39
State court	12	13	13	13	12
Magistrate court	8	8	8	8	9
Juvenile court	58	58	55	60	60
Probate court	10	11	12	10	12
Clerk of superior/magistrate court	33	33	29	31	34
Clerk of state court	20	20	17	19	22
Solicitor of state court	30	30	25	32	37
District attorney	61	60	59	58	62
State adult probation	12	12	7	6	5
Correctional facility	49	49	46	50	51
Sheriff	306	302	308	314	331
Public Safety:					
County police	277	297	318	341	347
County Fire	232	220	223	237	248
Narcotics unit	24	22	22	22	21
E.M.S. Rescue	84	82	100	98	104
Central Communications	40	40	41	44	48
Electronic Technical Support Center	14	15	2	-	-
Emergency Management	2	2	3	3	2
Animal Control	10	12	10	12	12
Transportation and Development:					
Transportation/Development - Administration	107	105	97	84	86
Transportation/Development - Traffic Engineering	29	28	26	25	24
Planning and Zoning:					
Community Development - Administration	37	35	35	22	24
Community Development - Planning	8	8	7	5	5
Public Transit System	2	2	2	0	0
Libraries	47	47	44	46	47
Parks and Recreation	72	79	87	84	89
Health and Welfare	13	12	11	10	11
Other General Government:					
County Garage	22	22	19	20	20
Refuse Control	33	33	30	42	41
Building and Maintenance	24	24	20	22	24
Extension University of Georgia	7	8	8	8	7
Other General Government	4	3	3	3	5
Landfill	17	17	17	17	15
Airport	5	4	4	4	4
Total Clayton County Employees	1,935	1,945	1,954	2,008	2,083

Note: Data not available prior to fiscal 2006.

CLAYTON COUNTY, GEORGIA

**OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST EIGHT FISCAL YEARS**

Function	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
General Government:								
Commissioners:								
Board of Commission meetings	37	37	37	37	37	37	40	37
Budget amendments approved	290	200	260	148	200	175	55	78
Finance:								
Accounts payable check per employee	7,166	11,104	11,437	11,780	12,133	12,500	12,000	12,000
Accounts receivable invoices per employee	3,500	2,264	2,333	2,402	2,368	2,439	2,800	2,800
Risk management:								
Medical insurance participants	1,690	1,716	1,826	1,905	1,921	1,941	2,075	2,213
Dental Insurance participants	1,325	1,421	1,744	1,800	1,825	1,853	2,051	2,188
Computer center:								
Personal computers	1,426	1,386	1,638	1,399	1,407	1,453	1,760	1,864
Help desk calls	3,297	3,211	3,144	3,473	3,600	3,719	3,744	7,846
Personnel:								
County positions	1,887	1,991	1,927	2,010	1,933	1,950	2,190	2,190
Applications processed	20,358	18,000	23,000	24,000	24,449	25,000	N/A	N/A
Central services:								
Purchase orders	5,200	5,500	5,693	5,892	5,892	6,081	5,925	5,984
Registrar:								
Registered voters	114,000	118,263	120,000	120,112	122,120	131,166	124,000	124,000
Tax Assessment/Collection:								
Tax commissioner:								
Yearly tax levy (in thousands)	\$ 156,000	\$ 160,000	\$ 163,200	\$ 163,200	\$ 166,464	\$ 169,793	\$ 168,012	\$ 168,000
Tax assessors:								
Commercial parcels per appraiser	2,117	2,086	2,128	2,185	2,244	2,305	2,250	2,250
Residential parcels per appraiser	9,977	10,313	10,519	10,803	11,095	11,394	11,101	11,101
Personal property parcels per appraiser	2,601	3,392	3,460	3,553	3,649	3,747	3,655	3,655
Courts and Law Enforcement:								
Superior court:								
Criminal filings	2,454	2,520	3,226	3,226	3,450	3,600	10,500	10,500
Civil filing	4,648	2,604	2,499	2,499	5,352	5,600	6,282	6,200
State court:								
Civil cases	7,000	7,025	7,050	7,100	9,000	9,150	17,081	18,640
Traffic cases	30,500	16,967	17,781	19,500	20,000	20,500	28,083	28,932
Criminal cases	19,000	29,914	30,000	30,000	8,600	9,000	18,469	18,514
Magistrate court:								
Felony arrest warrants	3,579	4,460	4,605	4,881	7,675	8,542	5,560	5,560
Misdemeanor arrest warrants	10,061	12,098	12,652	13,452	11,769	12,300	16,200	16,100
Search warrants	214	234	249	276	267	295	260	340
Juvenile court:								
Truancy and program referrals	1,521	1,563	1,609	1,596	1,641	1,689	N/A	N/A
Risk and clinical assessments	311	320	508	327	327	508	N/A	N/A
Probate court:								
Marriage licenses	1,539	1,606	1,670	1,737	1,806	1,869	1,801	1,607
Firearms licenses	1,338	1,688	1,756	1,826	1,899	1,966	1,922	3,041
Death certificates	1,871	11,506	11,966	12,445	12,942	13,395	13,102	11,205
Clerk of superior/magistrate court:								
Trade Names issued	368	648	1,127	1,437	1,560	1,500	N/A	N/A
Civil cases filed	25,879	27,576	28,469	29,323	30,200	31,500	33,445	32,000
Clerk of state court:								
Civil cases	7,000	6,896	6,950	7,089	7,231	7,412	7,300	12,084
Criminal cases	16,967	9,561	9,350	9,537	9,728	10,068	9,800	13,003
Traffic cases	30,500	26,610	25,500	26,010	26,530	26,928	27,000	N/A
Solicitor of state court:								
Domestic violence cases	1,644	1,284	1,310	N/A	N/A	N/A	N/A	N/A
Bad check cases	2,907	1,784	1,820	N/A	N/A	N/A	N/A	N/A
DUI cases	1,455	1,206	1,230	N/A	N/A	N/A	N/A	N/A
Traffic cases received	N/A	26,210	25,119	25,621	26,134	26,735	25,529	25,529
Criminal cases received	N/A	18,527	19,048	19,429	19,818	20,234	15,391	15,391
District attorney:								
Felony counts filed	6,854	7,100	7,242	7,242	7,242	9,302	7,624	7,624
Felony counts disposed	6,685	7,000	7,140	7,140	7,140	6,992	6,832	6,832
Misdemeanor counts filed	339	400	408	408	408	1,655	1,431	1,431
Misdemeanor counts disposed	310	370	377	377	377	1,251	2,803	2,803
State adult probation:								
Collection of restitution, fines, etc.	N/A	N/A	\$ 114,905	\$ 117,510	\$ 108,743	\$ 110,918	\$ 120,500	121,788
Offenders revoked for additional offenses	873	700	715	700	N/A	N/A	N/A	N/A
Correctional facility:								
Average number of inmates	222	222	220	222	223	219	226	218
Total inmate man-hours	378,763	388,232	397,938	300,000	307,500	310,463	315,000	279,559

Note: Indicators are not available prior to 2003.

CLAYTON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST EIGHT FISCAL YEARS

Function	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Courts and Law Enforcement - (continued)								
Sheriff								
Warrants served	7,136	8,744	7,497	7,643	9,000	9,198	9,600	9,700
Subpoenas Delivered	19,483	12,275	20,469	19,795	18,288	18,690	11,000	11,500
Total admitted to jail	20,714	25,679	24,100	24,518	37,704	38,533	35,600	40,000
Total number released	19,681	25,649	23,569	23,925	37,800	38,632	32,000	38,500
Total inmates to court	17,776	29,649	20,733	21,322	50,988	52,110	28,700	36,000
Public Safety								
County police								
Call dispatched	117,800	186,100	189,837	189,837	129,466	155,000	142,000	142,000
Incident reports	41,000	33,931	34,641	34,641	40,877	35,000	37,500	37,500
Traffic accident reports	9,800	7,698	7,200	7,200	8,830	9,000	7,000	7,000
Family violence reports	2,700	2,513	2,500	2,500	2,475	2,500	2,450	2,450
Average response times (minutes)	14:70	18:53	18:61	18:61	19:18	18:50	N/A	N/A
County Fire								
Fire calls	1,120	1,021	1,048	1,075	1,137	1,170	1,160	1,096
Fire inspections performed	1,027	2,029	2,082	2,136	2,487	2,550	2,200	3,221
Average response times (minutes)	6:05	5:00	5:00	5:00	5:00	5:00	5:00	7:26
Narcotics unit								
Total cases	535	347	400	450	400	500	530	530
Total arrests	109	191	250	330	460	500	400	400
E.M.S. Rescue								
Total calls received	16,397	16,305	16,729	16,729	18,535	19,000	18,700	18,800
Number of patients transported	9,417	8,484	9,332	9,332	12,963	13,500	13,210	13,300
Average response times (minutes)	8:10	4:30	4:15	4:15	7:35	7:00	7:35	8:24
Central Communications								
911 calls	201,242	205,267	213,478	222,017	230,898	241,288	255,347	261,410
Law enforcement dispatches	240,944	245,763	255,594	265,818	276,450	287,508	330,239	338,189
Fire and EMS dispatches	27,601	28,607	29,751	30,941	32,179	33,305	34,774	34,991
Electronic Technical Support Center								
Public safety vehicles in for service	652	962	750	846	728	800	N/A	N/A
Radio repairs	1,090	888	1,000	1,122	1,135	1,248	N/A	N/A
Animal Control								
Total animals picked up	3,636	3,330	3,397	3,464	2,978	3,050	3,819	8,106
Total animals returned to owner	547	528	539	549	572	589	593	592
Total animals euthanized	5,423	4,680	4,774	4,869	4,974	4,860	5,513	6,095
Transportation and Development								
Transportation/Development								
Miles of paved roads	929	942	965	965	1,001	1,025	1,035	1,067
Miles of unpaved roads	2	2	2	2	2	2	1.99	5
Traffic signals maintained	199	242	319	319	251	251	258	267
Planning and Zoning								
Community Development								
Building permits issued	3,259	3,200	3,300	3,412	3,575	3,500	4,500	3,812
Business licenses issued	6,572	6,811	6,900	6,987	8,048	7,100	6,600	5,090
Building inspections preformed	33,000	32,760	33,000	33,410	45,068	33,500	30,300	12,800
Public Transit System								
Transit riders	972,000	1,069,000	1,149,155	1,149,155	1,600,000	1,800,000	2,000,000	N/A
Libraries								
Annual circulation	850,000	791,756	805,000	805,000	N/A	N/A	N/A	N/A
Tutoring sessions held	N/A	N/A	N/A	383	5,423	5,965	3,500	2,918
Attendance at children's programs	37,850	46,985	50,577	62,198	83,500	85,000	62,000	63,000
Parks and Recreation								
Programs/classes offered	170	185	193	193	225	250	250	250
Adult athletic leagues	44	44	44	44	44	48	48	48
Other General Government								
County Garage								
Vehicles serviced	1,155	1,200	1,204	1,100	1,176	1,200	1,250	1,279
Refuse Control								
Miles of county roads cleaned	141,328	199,512	199,512	199,512	199,512	199,512	199,512	199,512
Building and Maintenance								
Buildings maintained	217	222	226	230	236	256	256	256
Extension University of Georgia								
4-H Enrollment	3,986	4,475	4,500	4,700	3,800	3,900	3,675	3,675
Other General Government								
Number of boxes stored	12,000	22,500	28,700	31,000	33,170	33,170	33,170	33,170
Landfill								
Landfill customers	107,862	110,000	100,644	100,644	106,900	112,250	60,000	46,321
Airport								
Aircraft based at airport	170	185	212	212	218	230	250	237

* All information in this schedule was obtained from Clayton County's Annual Budget for fiscal years 2003 through 2010.

Note: Data not available prior to fiscal 2002 implementation of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST FIVE FISCAL YEARS

Function	Fiscal Year				
	2006	2007	2008	2009	2010
General Government:					
Passenger/support vehicles	26	99	103	103	95
High volume printers	4	5	5	5	6
AS400 computer systems	4	3	3	3	3
IBM 94006 computer	0	0	2	2	2
Information servers	0	6	7	7	7
Printing presses	2	4	3	6	6
Voting machines	600	581	581	581	581
Tax Assessment and Collection:					
Assessment vehicles	5	11	5	4	2
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	13	12	13	13	12
File systems	4	3	5	5	5
Recording systems	3	3	5	4	6
District Attorney:					
Passenger vehicles	27	29	28	30	27
File systems	0	0	1	1	1
Copier	0	0	1	1	1
Printer	0	0	1	1	1
Correctional Facility:					
Passenger/support vehicles	6	5	6	14	15
Transport buses/vans	14	15	16	12	12
Sheriff:					
Patrol vehicles	69	68	68	68	86
Transport buses/vans	10	7	7	7	6
Service vehicles	9	9	9	9	9
SWAT transport vehicle	1	1	1	1	1
Armored personnel carrier	1	1	1	0	0
Public Safety:					
County Police:					
Stations	3	2	2	2	2
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	247	122	127	109	122
Animal control vehicles	6	6	6	6	6
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	1
Equipment trailers	2	3	3	3	3
Firearms training system	4	1	1	1	1
Police dogs	2	2	2	6	8
Information servers	0	1	1	1	1
E.M.S. Rescue:					
Ambulances	15	13	17	18	17
Service vehicles	0	4	3	3	3
Central Communications:					
Mobile communication vehicle with trailer	1	1	0	0	0
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	2	2	2	2	2
Diesel generators	3	3	2	2	2
Digital mapping system	0	0	1	1	1
Fire Department:					
Stations	14	14	15	15	15
Fire fighting and rescue apparatus	19	25	28	28	28
Support vehicles	21	34	36	36	37
Information servers	0	2	2	2	2

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

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

	Fiscal Year				
	2006	2007	2008	2009	2010
Transportation Department					
Heavy duty trucks	26	35	36	36	36
Heavy duty equipment	40	67	81	45	44
Support vehicles	47	52	58	54	47
Information servers	0	1	1	1	1
Planning and Zoning :					
Inspection vehicles	21	22	21	21	19
Public Transit System					
Transit and paraliift buses	29	29	0	0	0
Support vehicles	2	2	0	0	0
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	0	2	2	2	2
Service vehicles	0	0	2	2	2
Park and Recreation:					
Parks/recreation centers	16	6	11	11	12
Support vehicles	25	32	31	30	47
Health and Welfare:					
Health and welfare support buildings	7	7	7	7	9
Buses and vans	0	3	5	7	7
Information servers	0	2	2	2	2

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

Source: Various government departments.

Note: Data not available prior to fiscal 2006.



THIS PAGE INTENTIONALLY LEFT BLANK