

CLAYTON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2009



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, 2009

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING



Clayton County Board of Commissioners

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

Angela Jackson, Finance Director

February 5, 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, 2009, 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, 2009 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, 2009. 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 Hospital Authority and the Clayton County Health Department 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. Five of the County’s largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, car rental agencies, 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. Delta Airlines has successfully emerged from bankruptcy after layoffs, pay reductions, and operational changes. County officials are working with the airlines and state officials to minimize the effect of this challenge. 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	
2004	\$ 3,529	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 2010 as demonstrated in the table shown. Local Option Sales Tax (LOST) collections have continued at more than \$40 million annually. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 has been stronger than expected amidst the slow economy with collections mid-year in excess of \$37 million.
2005	\$ 3,635	
2006	\$ 3,727	
2007	\$ 3,755	
2008	\$ 3,616	
2009	\$ 3,332	
2010	\$ 3,483	

¹ Woods & Poole Economics, Inc. 2010

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above the national average. However, as of December 31, 2009, the U.S. Department of Labor reported the area unemployment at 10.1% 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	Local (MSA)	Georgia	U. S.
2004	4.8	4.8	5.2
2005	5.1	4.9	4.8
2006	4.1	4.2	4.3
2007	4.1	4.2	4.5
2008	7.0	7.2	6.5
2009	10.1	10.3	9.5

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 increased the millage rate by 3 mills 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 increasing taxes 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 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 2009.
- 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 will be 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 2010 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 includes 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 encompasses 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 has also begun 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 has 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 will begin 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, 2008. This was the thirtieth 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



**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, 2009

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

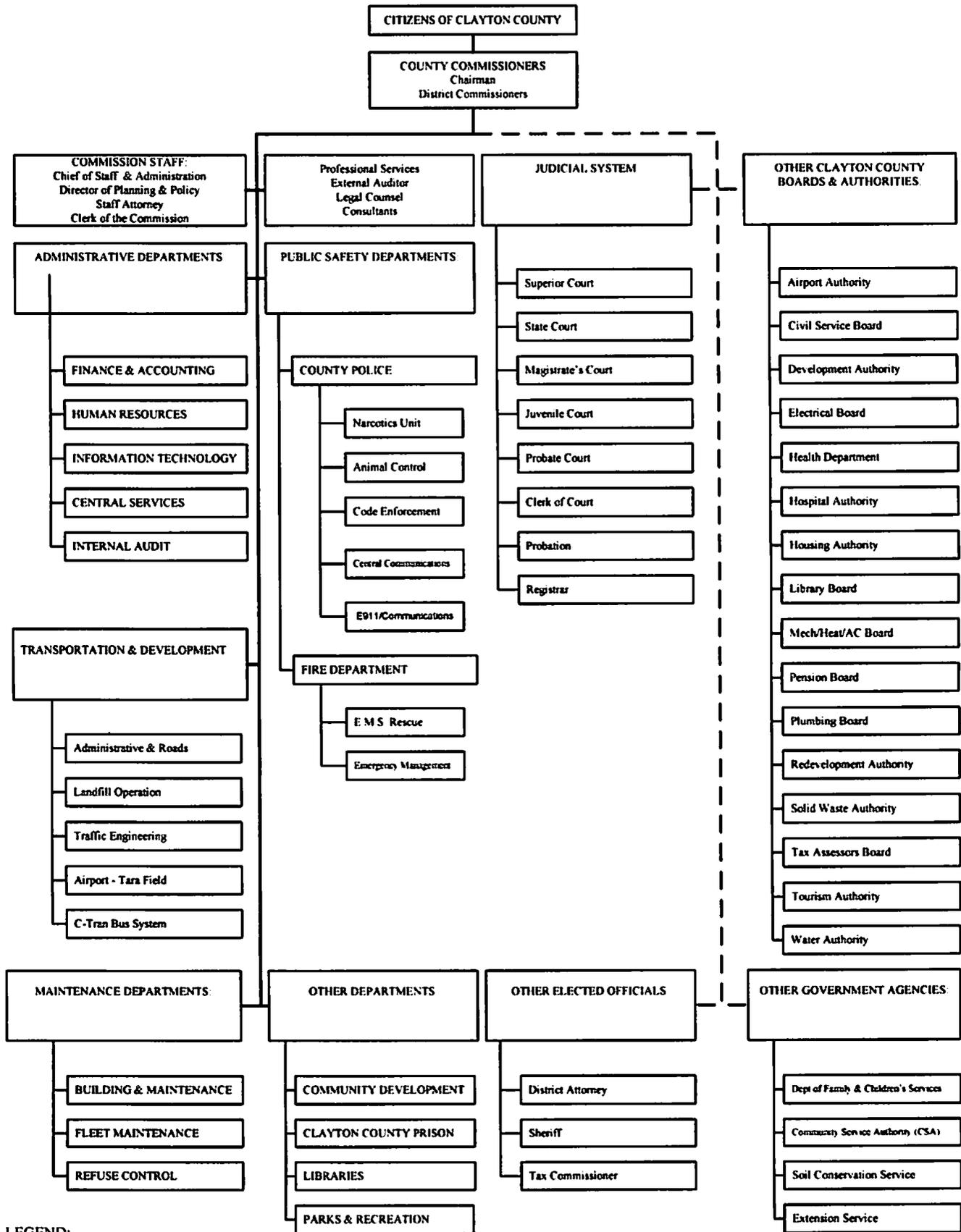
COUNTY ATTORNEY

Michael L. Smith, Esq.

COUNTY AUDITORS

Mauldin & Jenkins, LLC

Organization Chart



LEGEND:

Direct _____

Budget Only - - - - -

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, 2008

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.



A stylized handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

President

A handwritten signature in black ink, clearly legible as "Jeffrey R. Emer".

Executive Director



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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, 2009, 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 represent 60% of the assets and 53% of the revenues of Clayton County, Georgia's component units as of and for the year ended June 30, 2009. 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, 2009, 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.

The financial statements include summarized prior year comparative information for the year ended June 30, 2008. This information was audited by other auditors whose report dated March 31, 2009 expressed an unqualified opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 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 87 – 89) is not a required part of the basic financial statements but is 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
February 24, 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, 2009. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i-vii in the introductory section of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at June 30, 2009 by \$941.9 million (net assets). Of this amount, \$19.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2009, the County's governmental funds reported combined ending fund balances of \$206.2 million, an increase of \$13.9 million from the previous fiscal year. Of this amount, \$123.3 million remains in the various fund types of the County as unreserved.
- The General Fund reported an unreserved fund balance of \$25.7 million or 15.1% of total general fund expenditures.
- The Board of Commissioners did not issue bonded debt during fiscal year ending June 30, 2009. 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 \$2,750,000 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 maintains twenty-eight 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-three non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 90.

Clayton County adopts an annual appropriated budget for each of the governmental funds. 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 107.

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

Proprietary funds – The County has one enterprise fund to show the business-type activities of the public transit system called C-Tran. 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 both apply the accrual basis of accounting. Both of these 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 159.

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 39-86 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 90-177 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 178-218.

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, 2009, the County's assets exceeded liabilities by \$941.9 million.

Clayton County's investment in capital assets (e.g., land, buildings, machinery and equipment), less any outstanding related debt used to acquire the asset and accumulated depreciation, equals 80.2% 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, 2009 and 2008:

Clayton County's Net Assets June 30, 2009 and June 30, 2008 (In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$231,123	\$233,785	\$ 3,430	\$ 6,825	\$234,553	\$240,610
Capital assets	775,624	782,841	3,035	3,737	778,659	786,578
Total assets	<u>1,006,747</u>	<u>1,016,626</u>	<u>6,465</u>	<u>10,562</u>	<u>1,013,212</u>	<u>1,027,188</u>
Long-term liabilities	46,179	41,775	-	-	46,179	41,775
Other liabilities	23,610	37,194	1,437	5,694	25,047	42,888
Total liabilities	<u>69,789</u>	<u>78,969</u>	<u>1,437</u>	<u>5,694</u>	<u>71,226</u>	<u>84,663</u>
Net assets:						
Invested in capital assets, net of related debt	753,275	759,075	3,035	3,737	756,310	762,812
Restricted	165,923	150,205	-	-	165,923	150,205
Unrestricted	17,760	28,377	1,993	1,131	19,753	29,508
Total net assets	<u>\$ 936,958</u>	<u>\$ 937,657</u>	<u>\$ 5,028</u>	<u>\$ 4,868</u>	<u>\$ 941,986</u>	<u>\$ 942,525</u>

Clayton County's net assets also include restricted net assets of \$165.9 million (or 17.6 % of net assets) and unrestricted net assets of \$19.7 (or 2.1% 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.

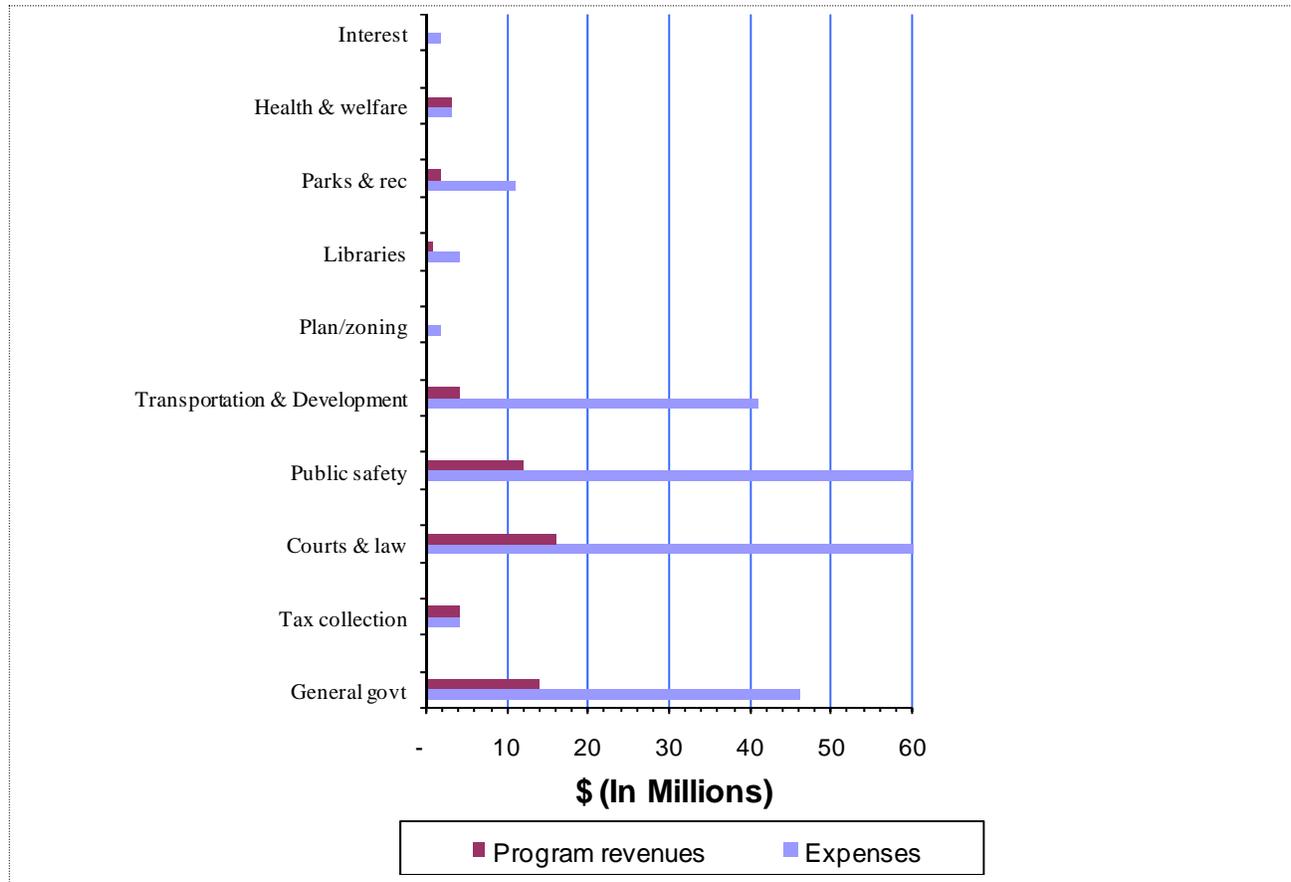
The County's total net assets remained steady at \$942 million. The percentage of annual net asset growth has declined over the past three fiscal years. From an 8.5% change in net assets in fiscal year 2007, to 2.2% in 2008, to virtually no increase in fiscal year 2009. There was a \$15.7 million growth 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 began collecting funds from the new 2009 special purpose local option sales tax (SPLOST), but delayed any related outlay of capital expense. The total of unrestricted net assets for the County declined \$10.6 million as several funds, including the General and Debt Service Funds, 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. In the current fiscal year, the system collected \$2.5 million in fare/pass revenue from transit riders. In addition, the County's General Fund contributed \$6.4 million from business license revenues. The largest expense of the transit system was approximately \$7.7 million in contractual services which represent County agreements with a third party for bus operations and maintenance.

Changes in Net Assets
June 30, 2009 and June 30, 2008
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total
	2009	2008	2009	2008	
Revenues:					
Program revenues					
Charges for services	\$ 43,308	\$ 40,707	\$ 2,567	\$ 2,303	\$ 45,875
Operating grants and contributions	7,114	7,874	59	-	7,173
Capital grants and contributions	4,582	18,301	-	1,273	4,582
General revenues	-	-	-	-	-
Property taxes	98,175	92,345	-	-	98,175
Other taxes	98,200	109,206	-	-	98,200
Earnings on investments	2,980	7,825	-	-	2,980
Other	439	1,425	-	-	439
Total revenues	\$ 254,798	\$ 277,683	\$ 2,626	\$ 3,576	\$ 257,424
Expenses:					
General government	46,231	51,987	-	-	46,231
Tax assessment and collection	4,346	3,840	-	-	4,346
Courts and law enforcement	67,609	64,184	-	-	67,609
Public safety	66,972	64,730	-	-	66,972
Transportation and development	41,036	41,726	-	-	41,036
Planning and zoning	2,142	2,373	-	-	2,142
Public transit system	-	-	8,956	9,358	8,956
Libraries	3,812	3,921	-	-	3,812
Parks and recreation	11,010	11,462	-	-	11,010
Health and welfare	3,640	7,103	-	-	3,640
Interest on long-term debt	2,209	678	-	-	2,209
Total expenses	249,007	252,004	8,956	9,358	257,963
Increase (decrease) in net assets	5,791	25,679	(6,330)	(5,782)	19,897
Transfers	(6,490)	(5,791)	6,490	5,791	-
Net assets, beginning of year	937,657	917,769	4,868	4,868	942,525
Net assets, end of year	\$ 936,958	\$ 937,657	\$ 5,028	\$ 4,877	\$ 941,986
					\$ 281,259
					\$ 261,362

2009 Primary Government Expenses and Program Revenues



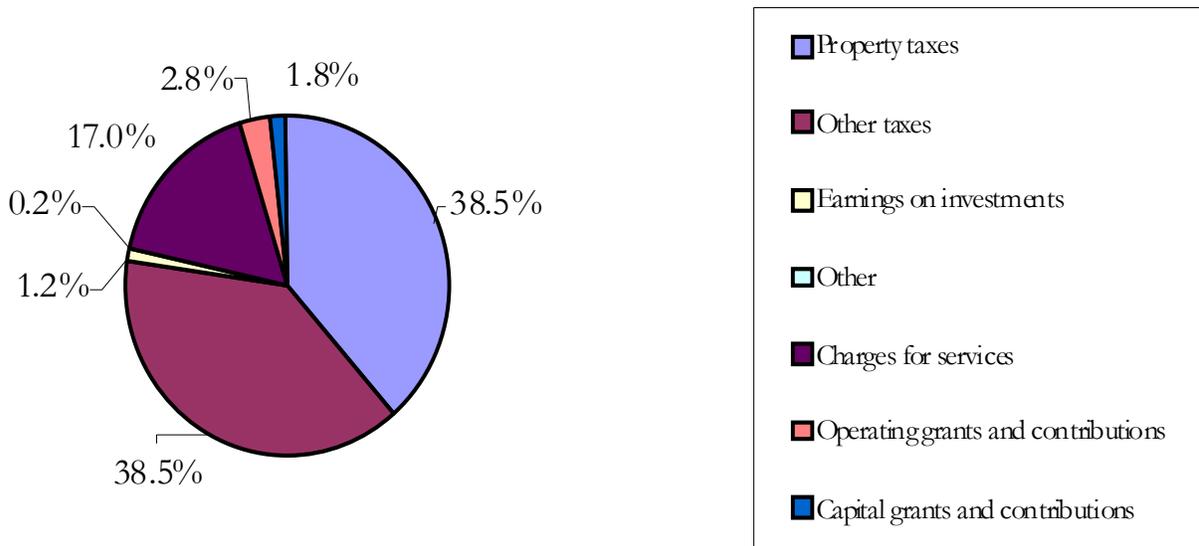
Overall, the County experienced a slight 1% decrease in expenses for 2009 compared to 2008. In light of the uncertain economic outlook for the nation, State of Georgia, and the County, the Board of Commissioners maintained a conservative budgetary approach throughout fiscal year 2009. Significant areas that account for the overall decrease are as follows:

- General Government expenses decreased during fiscal year 2009 by 12%. Litigation claims expense was decreased by \$2.2 million due to a change in the recording method. Other reasons for the decrease were attributed to a reallocation of expenses to different functions.
- Public safety expenses increased at a rate of 3% over the prior fiscal year. The increase was caused in part by a change in the recording of Emergency 911 department building rental reimbursement costs. The increase was also a result of increased Emergency Medical Service salaries and benefits as many vacant positions were filled during the past year. The Animal Control

department also experienced increased costs in order to euthanize animals in accordance with recent State legislative changes.

- Courts and Law Enforcement expenses increased 5% over the previous fiscal year. A large portion of the increase is attributable to increased salary expense in the Sheriff's Office due to out-of-class pay and other retroactive payments made during fiscal year 2009. Indigent defense fees also increased significantly as the official caseload for the department escalated during the fiscal year.
- Health and Welfare expenses declined approximately \$3.4 million during the year. A reduction in general assistance funding to Southern Regional Medical Center and a reduction in HUD related general assistance for the Home program were the primary reasons for the decrease in overall expenses.
- Public transit (C-Tran) total expense decreased by 5% as salaries, benefits and supply costs were cut substantially during the fiscal year.

2009 Primary Government Revenues by Source



In fiscal year 2009, property tax revenue for Clayton County government increased by 6%. The county had a 4% increase in the tax digest for the year. Local option sales taxes (LOST) declined by 7%. Revenue from SPLOST taxes fell by 16% for fiscal year 2009. The county experienced a decrease in sales taxes due to the

continued slow economy. In addition, other types of taxes declined by 6% over the previous fiscal year. Interest earned on invested funds decreased \$4.8 million from the previous fiscal year, due to historically low investment interest rates and a decrease in the amount of funds available for investment. The \$13.7 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 the previous 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 2009.

Primary Government
Expenses by Functions/Programs
For the Years Ended June 30, 2009 and 2008

	2009		2008			
	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	\$46,231,086	\$1,622,114	\$44,608,972	\$51,986,767	\$1,722,692	\$50,264,075
Tax Assessment/Collection	4,346,128	131,468	4,214,660	3,839,855	139,252	3,700,603
Courts and Law Enforcement	67,608,918	1,290,971	66,317,947	64,183,950	1,367,406	62,816,544
Public Safety	66,972,459	1,606,417	65,366,042	64,730,372	1,701,525	63,028,847
Transportation/Development	41,036,532	282,333	40,754,199	41,725,547	294,483	41,431,064
Planning and Zoning	2,142,016	92,674	2,049,342	2,373,296	98,161	2,275,135
Libraries	3,811,565	101,295	3,710,270	3,920,627	107,291	3,813,336
Parks and Recreation	11,009,888	150,865	10,859,023	11,462,492	159,796	11,302,696
Health and Welfare	3,640,722	25,863	3,614,859	7,102,560	27,394	7,075,166
Interest on Long-term Debt	2,208,501	-	2,208,501	678,423	-	678,423
Total Governmental Expenses	\$ 249,007,815	\$ 5,304,000	\$ 243,703,815	\$ 252,003,889	\$ 5,618,000	\$ 246,385,889

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, 2009, Clayton County's governmental funds reported combined ending fund balances of \$206.2 million, an increase of \$13.9 million in comparison with the previous fiscal year. Approximately 59.8% (\$123.3 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 debt service reserve is \$5.9 million, the amount reserved for purchase order commitments is \$20.6 million and the reserve for SPLOST related capital projects is \$55.6 million.

The General Fund is the chief operating fund of the County. At June 30, 2009, the unreserved fund balance in the General Fund was \$25.7 million. The total fund balance for the General Fund was just under \$27.8 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 15.1 % of total General Fund expenditures, while total General Fund fund balance represents 16.3% of that same amount. This is a decrease from the prior year in which the General Fund's total fund balance as a percentage of its expenditures was 18.3%.

The fund balance of the County's General Fund decreased during the current fiscal year by \$3,653,952. While total expenditures decreased over the prior year by approximately \$2 million, revenues also decreased approximately \$1.5 million. Overall, total revenues were approximately \$14.2 million lower than budgeted for the year. Also, expenditures were approximately \$3 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 \$3 million over the prior year as the result of an increase in the collection of current and previous year public utility tax assessments.
- Other taxes remained comparable to the prior fiscal year with the exception of local option sales taxes which decreased approximately \$3.7 million from the previous fiscal year. This reduction is largely due to a decrease in retail sales for the year as part of the national economic downturn.

- Fines and forfeitures increased by over 20% from the previous fiscal year. Court fines and bond forfeitures increased due in large part to the change in administration of the Sheriff's Office as newly elected Sheriff, Kem Kembrough, assumed office. Fiscal year 2009 also represented the first complete year of automated red-light fine collection.
- License and permit revenue collection decreased \$1.1 million from the previous fiscal year. This was chiefly due to a 70% decline in building permits issuance and a 10% decline in business license collection in comparison to the previous fiscal year.
- Interest revenue declined by over \$1 million from the previous year's collection due to historically low market interest rates for the County's available funds.
- Expenditures within Courts and Law Enforcement increased by \$3.0 million, or 5%, over the previous fiscal year. A large portion of the increase is attributable to increased salary expense in the Sheriff's Office due to out-of-class and retroactive payments made during fiscal year 2009 and the filling of several vacant Civil Service positions by the newly elected Sheriff. Indigent defense fees increased by over \$600,000 due to an increased caseload for the fiscal year.
- Public safety expenditures increased approximately \$1.5 million, or 4.4%. The increase in expenditures over the prior fiscal year was related in part to an increase in Emergency Medical Service salaries and benefits by over \$960,000. This increase was due to the filling of many vacant positions within the past year. The Animal Control department also experienced increased costs in order to euthanize animals in accordance with recent State legislative changes.
- Health and Welfare expenditures declined in fiscal year 2009 by the \$3.1 million assistance payment made to Southern Regional Medical Center during fiscal year 2008 and not repeated during the current fiscal year.
- Capital outlay expenditures were reduced by approximately \$3.0 million, or 78%, over the prior year. This significant reduction was a result of budgetary restraints put in place for fiscal year 2009.

The Debt Service Fund has a total fund balance of \$5.9 million, all of which is reserved for the payment of debt service. This is an increase in total fund balance of approximately \$750,000 due mainly to a transfer from the Tax Allocation District (TAD) Capital Project Fund. This transfer was made to fund future principal and interest payments for the 2008 Ellenwood TAD bonds.

The Fire Fund has a fund balance of \$7.4 million which represents an increase from the prior year of \$420,000. Total fund balance for the Fire Fund is 34.4% of its 2009 expenditures. The increase is a result of a reduction in overall expenditures for the fiscal year by more than \$1 million over the previous year. The reduction in costs was due to the completion of several projects, a decrease in claims expense, and an overall effort to lower costs. Capital expenditures totaled approximately \$834,000 for fiscal year 2009.

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, 2009, the fund balance for these projects was \$131.3 million and can only be expended on the SPLOST project 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 balance for the fund, which began receiving SPLOST collections in 2009, is \$18.5 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 \$2.3 million from the prior year to total \$15.2 million at June 30, 2009.

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, 2009, the Worker's Compensation Self-Insurance net asset balance decreased by \$796,000. This decrease is due in large part to a \$1 million transfer of funds to the General Fund.

The Medical Self-Insurance fund had net assets of \$3.1 million at June 30, 2009, compared to \$4.9 million at June 30, 2008. The decrease is due mainly to a transfer of funds in the amount of \$2.5 million to the General Fund.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$160.5 million and the final amended budget of \$172.9 million amounted to a 7.7% increase. This increase in the budget can be summarized as follows:

- \$4.9 million increase for claims expense
- \$2.9 million increase for Sheriff's Department wages and benefits
- \$2.5 million increase for indigent defense fees
- \$2.2 million increase for medical service fees
- \$1.7 million for increased legal fees
- \$1.5 million increase for Police Department wages and benefits
- \$1.1 million increase for authority bond default
- \$711,200 increase for litigation claims & settlements
- \$526,842 in additional costs for sanitation
- \$370,163 in additional utility costs
- \$200,348 in additional costs for fuel

These increases of approximately \$18.7 million were offset by budget cuts of 3% in other expenditures leaving a net increase of approximately \$12.4 million.

Significant variances between actual and budgeted revenues are as follows:

- Property taxes showed a negative variance of \$2.5 million.
- Other taxes were under budget \$5 million due to decreased local option tax collections as a result of the decline in consumer spending during the fiscal year.
- Licenses and permits were under projected levels by \$2.7 million due to the demand for building permits and business licenses declining throughout the fiscal year.
- Charges for services were under budget \$1.9 million due largely to a decline in emergency medical fees and recreation program fees.
- Fines and forfeitures were under budget \$826,782 due mainly to a decrease in automated traffic fines revenues.
- Investment earnings were under projections \$945,056 due to the national economic downturn.

Significant variances between actual and budgeted expenditures are as follows:

General Fund expenditures were under the budgeted amounts by \$2.6 million. This total includes positive variances of \$921,041 in general government, \$326,107 in courts & law enforcement, \$340,680 in public safety, \$204,638 in transportation & development, \$292,522 in planning & zoning, \$109,104 for the libraries and \$385,723 for parks & recreation. These variances are the result of an effort, countywide, to hold expenditures to a minimum.

Capital Asset and Debt Administration

Capital assets – Clayton County's investment in capital assets as of June 30, 2009, amounts to \$756 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.
- 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 59-64 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$28.4 million. Included in this total are Tax Allocation Revenue Bonds for the Ellenwood Project and Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005. Tourism Authority of Clayton County Revenue Bonds issued in 2004 were retired during fiscal year 2009.

The County has several long-term capital lease agreements outstanding at year end totaling \$1.9 million. These agreements extend through fiscal year 2017. The County did not enter into any new lease agreements during fiscal year 2009.

Additional information on the County's long-term debt can be found in Note III.J on pages 65-76 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, 2009, is 10.6%, which is an increase from 7.9% a year ago. The State's average unemployment rate and the national rate were 10.1% 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 employer, Delta Airlines emerged from bankruptcy in 2007 while consistently remitting payments to the County.
- The General Fund gross millage and Fire Fund gross millage are 16.453 and 3.90, respectively. This includes a three mill increase for the General Fund. The LOST rebate is 5.017 mills; this is an increase in the rebate from 4.491 mills in the 2009 budget. *The net millage* for the fiscal year 2009 budget was 8.962. The fiscal year 2010 budget revenues are based on a slight 4% decline in the net taxable digest. The *net millage* for the General Fund increased to 11.436 mills for fiscal year 2010.

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, 2009

ASSETS	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Cash and cash equivalents	\$ 204,032,622	\$ 3,007,745	\$ 207,040,367	\$ 3,584,638
Restricted cash	1,618,914	-	1,618,914	5,283,518
Investments	6,927,379	-	6,927,379	4,663,735
Accrued interest	238,310	-	238,310	2,399
Notes receivable, current portion	-	-	-	4,068,698
Accounts receivable	1,441,372	392,354	1,833,726	198,566
Grants receivable	1,125,495	-	1,125,495	83,004
Taxes receivable	1,956,869	-	1,956,869	-
Due from component unit	980,000	-	980,000	-
Due from primary government	-	-	-	230,000
Due from other governments	72,393	1,560	73,953	419,090
Due from individuals	3,781	-	3,781	-
Due from organizations	11,605,271	21,621	11,626,892	22,526
Inventory	249,837	-	249,837	47,692
Prepaid items	677,485	6,779	684,264	75,567
Notes receivable, net of current portion	-	-	-	50,095,000
Capital assets, non-depreciable	101,494,700	-	101,494,700	27,800,644
Capital assets, depreciable (net of accumulated depreciation)	674,128,892	3,034,571	677,163,463	18,751,210
Property held for resale	-	-	-	4,201,378
Debt issuance cost, net	193,551	-	193,551	393,488
Intangibles, net	-	-	-	165,871
Total assets	1,006,746,871	6,464,630	1,013,211,501	120,087,024
LIABILITIES				
Accounts payable	6,761,177	1,431,499	8,192,676	1,174,150
Accrued liabilities	6,832,263	5,125	6,837,388	273,263
Retainage payables	1,378,742	-	1,378,742	-
Customer deposits	-	-	-	136,277
Construction and performance bonds payable	112,400	-	112,400	-
Due to primary government	-	-	-	1,210,000
Due to other governments	1,454,669	-	1,454,669	73,250
Due to organizations	106,500	-	106,500	-
Interest payable	1,083,123	-	1,083,123	1,424,494
Unearned revenue	203,680	-	203,680	19,293
Unrealized grant revenue	6,473	-	6,473	-
Noncurrent liabilities:	-	-	-	-
Due within one year	5,670,525	-	5,670,525	5,563,799
Due in more than one year	46,179,181	-	46,179,181	101,557,502
Total liabilities	69,788,733	1,436,624	71,225,357	111,432,028
NET ASSETS				
Invested in capital assets, net of related deb	753,274,788	3,034,571	756,309,359	14,545,317
Restricted for:				
Grant purposes	1,347,581	-	1,347,581	-
Debt service	7,188,400	-	7,188,400	664,962
Special local option sales tax projects	149,899,670	-	149,899,670	-
Capital projects	7,432,937	-	7,432,937	754,427
Unrestricted (deficit)	17,814,762	1,993,435	19,808,197	(7,309,710)
Total net assets	\$ 936,958,138	\$ 5,028,006	\$ 941,986,144	\$ 8,654,996

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<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	\$ 46,231,086	\$ 11,756,607	\$ 155,165	\$ 2,100,543
Tax assessment collection	4,346,128	3,933,606	2,976	-
Courts and law enforcement	67,608,918	14,094,996	1,532,451	-
Public safety	66,972,459	10,321,719	1,323,335	-
Transportation and development	41,036,532	29,647	1,139,542	2,448,029
Planning and zoning	2,142,016	74,415	-	-
Libraries	3,811,565	130,311	625,096	-
Parks and recreation	11,009,888	2,330,219	104,105	33,870
Health and welfare	3,640,722	635,891	2,230,867	-
Interest on long-term debt	2,208,501	-	-	-
Total governmental activities	\$ 249,007,815	\$ 43,307,411	\$ 7,113,537	\$ 4,582,442
Business-type activities				
C-Tran Public Transit	\$ 8,955,553	\$ 2,566,429	\$ 59,163	\$ -
Total business-type activities	\$ 8,955,553	\$ 2,566,429	\$ 59,163	\$ -
Component units:				
Landfill Authority	\$ 3,633,101	\$ 2,084,310	\$ -	\$ 526,842
Airport Authority	1,071,651	882,944	-	101,369
Development Authority	3,070,791	1,669,618	-	-
Housing Authority	7,718,380	2,979,394	4,764,541	-
Hospital Authority	1,576,170	1,575,825	-	-
Board of Health	8,799,169	2,186,065	7,088,389	-
Total component units	\$ 25,869,262	\$ 11,378,156	\$ 11,852,930	\$ 628,211

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

Miscellaneous

Insurance claim refunds

Gain on sale of capital

Transfers

Total general revenues and transfers

Change in net assets

Net assets, beginning of year

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
\$ (32,218,771)	\$ -	\$ (32,218,771)	\$ -
(409,546)	-	(409,546)	-
(51,981,471)	-	(51,981,471)	-
(55,327,405)	-	(55,327,405)	-
(37,419,314)	-	(37,419,314)	-
(2,067,601)	-	(2,067,601)	-
(3,056,158)	-	(3,056,158)	-
(8,541,694)	-	(8,541,694)	-
(773,964)	-	(773,964)	-
(2,208,501)	-	(2,208,501)	-
<u>(194,004,425)</u>	<u>-</u>	<u>(194,004,425)</u>	<u>-</u>
\$ -	\$ (6,329,961)	\$ (6,329,961)	\$ -
<u>\$ -</u>	<u>\$ (6,329,961)</u>	<u>\$ (6,329,961)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (1,021,949)
-	-	-	(87,338)
-	-	-	(1,401,173)
-	-	-	25,555
-	-	-	(345)
-	-	-	475,285
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,009,965)</u>
\$ 98,175,278	\$ -	\$ 98,175,278	\$ -
37,527,641	-	37,527,641	-
45,422,095	-	45,422,095	-
9,294,496	-	9,294,496	-
2,279,211	-	2,279,211	-
1,822,117	-	1,822,117	-
704,291	-	704,291	-
857,852	-	857,852	-
187,743	-	187,743	-
104,558	-	104,558	-
2,980,046	-	2,980,046	196,302
-	-	-	-
433,244	-	433,244	-
6,086	-	6,086	-
(6,489,772)	6,489,772	-	-
<u>193,304,886</u>	<u>6,489,772</u>	<u>199,794,658</u>	<u>196,302</u>
(699,539)	159,811	(539,728)	(1,813,663)
<u>937,657,677</u>	<u>4,868,195</u>	<u>942,525,872</u>	<u>10,468,659</u>
<u>\$ 936,958,138</u>	<u>\$ 5,028,006</u>	<u>\$ 941,986,144</u>	<u>\$ 8,654,996</u>

CLAYTON COUNTY, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2009

ASSETS	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
Cash and cash equivalents	\$ 22,839,214	\$ 5,028,527	\$ 76,442	\$ 140,458,676
Restricted cash	537,365	1,081,549	-	-
Investments	6,927,379	-	-	-
Accrued interest and dividends receivable	159,322	-	-	-
Accounts receivable	1,432,383	910	-	-
Grants receivable	-	-	-	-
Taxes receivable, net	1,532,927	385,609	274	-
Interfund receivables	-	2,045,000	5,870,000	-
Due from component units	980,000	-	-	-
Due from other governments	71,597	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	5,507,179	6,307	-	-
Inventory	245,624	4,213	-	-
Prepaid items	662,638	3,600	-	-
Total assets	\$ 40,899,409	\$ 8,555,715	\$ 5,946,716	\$ 140,458,676
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,714,505	\$ 208,998	\$ 39	\$ 2,031,707
Accrued liabilities	4,138,815	622,993	-	-
Construction / performance bonds payable	112,400	-	-	-
Interfund payables	3,634,138	-	-	5,776,062
Deferred tax revenue	2,171,227	304,533	274	-
Construction retainage payable	-	-	-	1,284,977
Unrealized grant revenue	-	-	-	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	176,759	-	-	-
Total liabilities	13,054,344	1,136,524	313	9,092,746
FUND BALANCES				
Fund balances:				
Reserved for:				
Encumbrances	1,256,425	1,129,427	-	16,319,648
Inventory	245,618	4,213	-	-
Prepaid items	662,638	3,600	-	-
Debt service	-	-	5,946,403	-
Capital projects	-	-	-	55,552,504
Unreserved, reported in:				
General fund				
Designated	15,833,385	-	-	-
Undesignated	9,846,999	-	-	-
Special revenue funds				
Designated	-	2,136,344	-	-
Undesignated	-	4,145,607	-	-
Capital projects funds				
Undesignated	-	-	-	59,493,778
Total fund balances	27,845,065	7,419,191	5,946,403	131,365,930
Total liabilities and fund balances	\$ 40,899,409	\$ 8,555,715	\$ 5,946,716	\$ 140,458,676

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

2009 SPLOST Fund	Other Governmental Funds	Total
\$ 15,527,789	\$ 12,545,167	\$ 196,475,815
-	-	1,618,914
-	-	6,927,379
-	78,988	238,310
-	7,061	1,440,354
-	1,125,495	1,125,495
-	38,059	1,956,869
-	4,149,000	12,064,000
-	-	980,000
-	796	72,393
-	-	3,781
5,260,408	831,377	11,605,271
-	-	249,837
-	11,247	677,485
<u>\$ 20,788,197</u>	<u>\$ 18,787,190</u>	<u>\$ 235,435,903</u>
\$ -	\$ 639,873	\$ 5,595,122
-	152,455	4,914,263
-	-	112,400
1,500	2,652,300	12,064,000
798,288	33,068	3,307,390
-	93,765	1,378,742
-	6,473	6,473
-	-	106,500
1,454,669	-	1,454,669
-	26,921	203,680
<u>2,254,457</u>	<u>3,604,855</u>	<u>29,143,239</u>
-	1,856,530	20,562,030
-	-	249,831
-	11,247	677,485
-	-	5,946,403
-	-	55,552,504
-	-	15,833,385
-	-	9,846,999
-	1,801,605	3,937,949
-	6,872,204	11,017,811
<u>18,533,740</u>	<u>4,640,749</u>	<u>82,668,267</u>
<u>18,533,740</u>	<u>15,182,335</u>	<u>206,292,664</u>
<u>\$ 20,788,197</u>	<u>\$ 18,787,190</u>	<u>\$ 235,435,903</u>



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CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS JUNE 30, 2009

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	\$	206,292,664
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		1,117,591,920
Accumulated depreciation		(341,968,328)
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.		
		3,307,390
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.		
		4,473,770
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		(28,415,000)
Capital leases payable		(1,981,630)
Accrued interest payable		(1,083,123)
Deferred amounts on refinancing		7,532
Bond issuance costs		193,551
Unamortized discount		617,218
Unamortized premium		(9,861)
Compensated absences		(6,649,116)
Other post employment benefits (OPEB)		(10,922,000)
Claims and judgments payable		(3,213,941)
Accrued landfill postclosure costs		(1,282,908)
	\$	<u>936,958,138</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, 2009

	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
REVENUES				
Property taxes	\$ 75,754,045	\$ 21,165,044	\$ 3	\$ -
Other taxes	50,454,369	355,707	-	26,092,793
Licenses and permits	4,957,135	-	-	-
Intergovernmental	4,829,757	-	-	2,742
Charges for services	20,245,722	390,188	-	-
Fines and forfeitures	5,772,080	31,554	-	-
Investment earnings	1,213,954	3,649	5,415	1,581,736
Other revenue	834,910	-	1,500,000	-
Gifts and donations	55,120	29,771	-	-
Total revenues	164,117,092	21,975,913	1,505,418	27,677,271
EXPENDITURES				
Current:				
General government	45,322,736	-	-	-
Tax assessment and collection	3,689,128	-	-	-
Courts and law enforcement	61,358,193	-	-	-
Public safety	35,548,113	20,480,879	-	-
Transportation and development	7,916,978	-	-	11,395,986
Planning and zoning	2,082,846	-	-	-
Libraries	3,507,358	-	-	-
Parks and recreation	7,819,587	-	-	33
Health and welfare	1,067,014	-	-	-
Debt service	695,646	233,498	4,201,673	-
Capital outlay	827,794	833,898	-	16,305,547
Total expenditures	169,835,393	21,548,275	4,201,673	27,701,566
Excess (deficiency) of revenues over expenditures	(5,718,301)	427,638	(2,696,255)	(24,295)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of bonds	-	-	-	-
Sale of capital assets	49,201	60	-	-
Proceeds from insurance claims	433,244	-	-	-
Transfers in	5,130,451	-	3,444,856	2,359,706
Transfers out	(9,021,434)	-	-	(2,151,030)
Total other financing sources (uses)	(3,408,538)	60	3,444,856	208,676
Net change in fund balances	(9,126,839)	427,698	748,601	184,381
FUND BALANCES, beginning of year, as restated	36,971,904	6,991,493	5,197,802	131,181,549
FUND BALANCES, end of year	\$ 27,845,065	\$ 7,419,191	\$ 5,946,403	\$ 131,365,930

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

2009 SPLOST Fund	Other Governmental Funds	Totals
\$ -	\$ 1,399,634	\$ 98,318,726
18,531,014	1,133,444	96,567,327
-	-	4,957,135
-	7,304,349	12,136,848
-	5,670,982	26,306,892
-	2,454,095	8,257,729
3,365	171,927	2,980,046
-	133,501	2,468,411
-	50,984	135,875
<u>18,534,379</u>	<u>18,318,916</u>	<u>252,128,989</u>
639	2,715,364	48,038,739
-	-	3,689,128
-	2,105,838	63,464,031
-	6,981,569	63,010,561
-	215,780	19,528,744
-	-	2,082,846
-	7,368	3,514,726
-	1,636,268	9,455,888
-	1,972,725	3,039,739
-	112,589	5,243,406
-	2,749,698	20,716,937
<u>639</u>	<u>18,497,199</u>	<u>241,784,745</u>
<u>18,533,740</u>	<u>(178,283)</u>	<u>10,344,244</u>
-	560,000	560,000
-	1,024	50,285
-	-	433,244
-	2,559,433	13,494,446
-	<u>(5,231,729)</u>	<u>(16,404,193)</u>
-	<u>(2,111,272)</u>	<u>(1,866,218)</u>
18,533,740	(2,289,555)	8,478,026
-	17,471,890	197,814,638
<u>\$ 18,533,740</u>	<u>\$ 15,182,335</u>	<u>\$ 206,292,664</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, 2009

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

Net change in fund balances - total governmental funds \$ 8,478,026

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	20,735,383
Total depreciation	(28,649,448)

In the Statement of Activities, only the gain on the sale/disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the capital assets sold or disposed, net of accumulated depreciation.

Total proceeds from disposals	(50,285)
Total gain on disposals	6,086

Assets donated are not reported as revenues in the governmental funds 740,500

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	(560,000)
Principal repayments	3,542,642
Amortization of issuance costs	(31,554)
Amortization of bond discount	(24,689)
Amortization of bond premium	524
Amortization of deferred loss	(2,916)
Issuance costs incurred	16,000

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	(331,417)
Accrued interest on debt	(465,102)
Landfill costs	18,647
Claims and judgments payable	2,258,946
Other postemployment benefit (OPEB) obligation	(5,304,000)

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.

1,489,229

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 loss of internal service funds	(2,566,111)
	\$ (699,539)

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, 2009

	Budget		Actual	Variance	2008
	Original	Final		with Final Budget	Actual
REVENUES					
Property taxes	\$ 72,090,982	\$ 78,210,778	\$ 75,754,045	\$ (2,456,733)	\$ 72,674,873
Other taxes	54,908,347	55,461,623	50,454,369	(5,007,254)	54,758,125
Licenses and permits	7,600,868	7,626,716	4,957,135	(2,669,581)	6,118,566
Intergovernmental	3,322,842	5,126,843	4,829,757	(297,086)	4,591,888
Charges for services	21,352,406	22,161,103	20,245,722	(1,915,381)	18,876,360
Fines and forfeitures	5,504,759	6,598,862	5,772,080	(826,782)	4,787,580
Investment earnings	2,123,720	2,159,010	1,213,954	(945,056)	2,766,983
Other revenue	705,764	908,878	834,910	(73,968)	1,022,994
Gifts and donations	-	55,119	55,120	1	37,692
Total revenues	<u>167,609,688</u>	<u>178,308,932</u>	<u>164,117,092</u>	<u>(14,191,840)</u>	<u>165,635,061</u>
EXPENDITURES					
Current:					
General government	40,660,694	46,243,777	45,322,736	921,041	45,433,447
Tax assessment and collection	3,665,263	3,708,921	3,689,128	19,793	3,665,939
Courts and law enforcement	53,940,949	61,684,300	61,358,193	326,107	58,255,293
Public safety	34,171,511	35,888,793	35,548,113	340,680	34,046,146
Transportation and development	8,804,142	8,121,616	7,916,978	204,638	8,402,607
Planning and zoning	2,765,744	2,375,368	2,082,846	292,522	2,298,252
Libraries	3,599,055	3,616,462	3,507,358	109,104	3,562,465
Parks and recreation	8,585,345	8,205,310	7,819,587	385,723	7,699,093
Health and welfare	1,067,000	1,067,014	1,067,014	-	4,167,000
Debt service	2,249,653	991,636	695,646	295,990	568,159
Capital outlay	952,150	954,474	827,794	126,680	3,819,325
Total expenditures	<u>160,461,506</u>	<u>172,857,671</u>	<u>169,835,393</u>	<u>3,022,278</u>	<u>171,917,726</u>
Excess (deficiency) of revenues over expenditures	<u>7,148,182</u>	<u>5,451,261</u>	<u>(5,718,301)</u>	<u>(11,169,562)</u>	<u>(6,282,665)</u>
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	-	(1,994,959)	-	1,994,959	-
Proceeds from sale of capital assets	300,000	300,000	49,201	(250,799)	126,509
Proceeds from insurance claims	-	419,354	433,244	13,890	279,219
Issuance of capital leases	-	-	-	-	495,780
Transfers in	640,000	5,130,451	5,130,451	-	1,555,067
Transfers out	(8,088,182)	(9,706,509)	(9,021,434)	685,075	(7,487,322)
Total other financing sources (uses)	<u>(7,148,182)</u>	<u>(5,851,663)</u>	<u>(3,408,538)</u>	<u>2,443,125</u>	<u>(5,030,747)</u>
Net change in fund balances	-	(400,402)	(9,126,839)	(8,726,437)	(11,313,412)
FUND BALANCES, beginning of year, as restated	<u>36,971,904</u>	<u>36,971,904</u>	<u>36,971,904</u>	<u>-</u>	<u>48,285,316</u>
FUND BALANCES, end of year	<u>\$ 36,971,904</u>	<u>\$ 36,571,502</u>	<u>\$ 27,845,065</u>	<u>\$ (8,726,437)</u>	<u>\$ 36,971,904</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, 2009

	Budget		Actual	Variance	2008 Actual
	Original	Final		with Final Budget	
REVENUES					
Tax revenues					
Real property	17,338,431	17,338,431	17,007,448	(330,983)	17,087,335
Personal property	1,770,497	1,770,497	1,482,746	(287,751)	1,463,695
Public utility	479,079	479,079	494,642	15,563	455,978
Heavy equipment	-	-	636	636	1,793
Mobile home	70,000	70,000	60,966	(9,034)	65,290
Motor vehicle	1,677,343	1,677,343	1,628,194	(49,149)	1,735,203
Timber	200	200	-	(200)	171
Prior year	202,000	202,000	490,412	288,412	327,375
Other taxes					
Railroad equipment	3,000	3,000	-	(3,000)	3,195
Intangible recording	520,634	520,634	205,197	(315,437)	417,651
Real estate transfer	142,307	142,307	54,731	(87,576)	101,392
Interest on delinquent taxes	75,411	75,411	95,779	20,368	84,714
Intergovernmental	-	-	-	-	125,969
Charges for services - fire inspection fees	592,300	592,300	390,188	(202,112)	397,902
Investment earnings	102,500	102,500	31,554	(70,946)	136,133
Other revenue	1,200	1,200	3,649	2,449	19,874
Gifts and donations	-	25,046	29,771	4,725	9,372
Total revenues	22,974,902	22,999,948	21,975,913	(1,024,035)	22,433,042
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	13,592,127	13,217,164	12,833,198	383,966	12,571,565
Pension contribution	1,741,896	1,634,536	1,634,534	2	1,592,118
FICA and Medicare insurance	994,218	907,968	907,927	41	893,311
Group health and life insurance	2,159,375	2,159,375	1,963,207	196,168	2,016,716
Workers' compensation insurance	333,647	207,147	207,125	22	316,820
Early retirement pension contribution	-	177,730	177,730	-	177,730
Medical service fees	29,260	29,260	12,201	17,059	27,747
Contract service fees	159,400	188,642	168,984	19,658	145,265
Rental	54,000	54,939	53,395	1,544	51,789
Materials and supplies	400,432	348,362	234,287	114,075	308,826
Gas and oil	198,666	217,388	217,385	3	227,832
Bank charges	-	1,100	1,078	22	631
Minor equipment	216,650	208,103	203,014	5,089	309,961
Postage	1,240	1,240	38	1,202	-
Utilities	253,500	285,392	276,727	8,665	227,018
Telephone, telegraph	152,262	153,762	139,619	14,143	139,549
Sanitation	6,840	6,840	6,486	354	3,099
Advertising	750	750	329	421	-
Dues and subscriptions	94,146	43,010	22,626	20,384	38,570
Training, travel, meetings	25,900	26,075	18,868	7,207	19,904
Uniform allowance	207,400	207,400	202,394	5,006	172,684
Repair and maintenance	595,099	726,498	655,123	71,375	474,575
Tax commission	500,000	544,607	544,604	3	552,580
Claims expense	-	1	-	1	361,720
Debt service	825,194	732,120	233,498	498,622	231,940
Capital outlay	432,900	987,378	833,898	153,480	1,772,796
Total expenditures	22,974,902	23,066,787	21,548,275	1,518,512	22,634,746

CLAYTON COUNTY, GEORGIA

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Budget		Actual	Variance	2008
	Original	Final		with Final Budget	Actual
Excess (deficiency) of revenues over expenditures	-	(66,839)	427,638	494,477	(201,704)
OTHER FINANCING SOURCES					
Appropriations of fund balance	-	66,839	-	(66,839)	-
Proceeds from sale of capital assets	-	-	60	60	3,125
Total other financing sources	-	66,839	60	(66,779)	3,125
Net change in fund balances	-	-	427,698	427,698	(198,579)
FUND BALANCES, beginning of year	6,991,493	6,991,493	6,991,493	-	7,190,072
FUND BALANCES, end of year	\$ 6,991,493	\$ 6,991,493	\$ 7,419,191	\$ 427,698	\$ 6,991,493

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS PROPRIETARY FUNDS JUNE 30, 2009

	Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,007,745	\$ 7,556,807
Accounts receivable	392,354	1,018
Due from other governments	1,560	-
Due from organizations	21,621	-
Prepaid items	6,779	-
Total current assets	3,430,059	7,557,825
Noncurrent assets:		
Capital assets:		
Machinery and equipment	5,075,611	-
Less accumulated depreciation	(2,041,040)	-
Total noncurrent assets	3,034,571	-
Total assets	6,464,630	7,557,825
Liabilities		
Current liabilities:		
Accounts payable	1,431,499	1,166,055
Accrued liabilities	5,125	1,918,000
Total liabilities	1,436,624	3,084,055
Net Assets		
Invested in capital assets	3,034,571	-
Unrestricted	1,993,435	4,473,770
Total net assets	\$ 5,028,006	\$ 4,473,770

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, 2009

	Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
Operating revenues		
Bus fares	\$ 2,555,995	\$ -
Charges to other funds	-	15,144,330
Employee contributions	-	3,856,281
Proceeds from insurance coverage	-	6,021
Other revenue	10,434	343,836
Total operating revenues	2,566,429	19,350,468
Operating expenses		
Salaries and wages	24,486	-
Employee benefits	5,837	-
Contractual services	7,723,935	-
Materials and supplies	497,535	-
Claims expense	-	6,204,041
Insurance premiums	-	11,792,885
Management fees	-	296,116
Other expenses	1,324	43,512
Depreciation	702,436	-
Total operating expenses	8,955,553	18,336,554
Operating income (loss)	(6,389,124)	1,013,914
Nonoperating revenues, intergovernmental	59,163	-
Income (loss) before transfers	(6,329,961)	1,013,914
Transfers in	6,489,772	-
Transfers out	-	(3,580,025)
Change in net assets	159,811	(2,566,111)
Net assets, beginning of year	4,868,195	7,039,881
Net assets, end of year	\$ 5,028,006	\$ 4,473,770

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, 2009

	Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from insurance carrier	\$ -	\$ 349,857
Cash received from customers	3,702,657	-
Cash received from employees	-	3,856,281
Cash received from interfund services provided	-	25,093,331
Cash paid for insurance claims	-	(6,419,018)
Cash paid to employees	(30,061)	-
Cash paid to suppliers for goods and services	(8,486,761)	(11,854,645)
Net cash provided by (used in) operating activities	(4,814,165)	11,025,806
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	6,489,772	-
Transfers to other funds	-	(3,580,025)
Net cash provided by (used in) noncapital financing activities	6,489,772	(3,580,025)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital grant	1,332,138	-
Net cash provided by capital and related financing activities	1,332,138	-
Net increase in cash and cash equivalents	3,007,745	7,445,781
Cash and cash equivalents, beginning of year	-	111,026
Cash and cash equivalents, end of year	\$ 3,007,745	\$ 7,556,807
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ (6,389,124)	\$ 1,013,914
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense	702,436	-
(Increase) decrease in accounts receivable	1,147,624	(1,018)
Decrease in due from other governments	10,225	-
(Increase) decrease in due from organizations	(21,621)	2,309
Decrease in interfund receivables	5,726,731	8,939,110
Decrease in due from component units	-	1,008,600
(Increase) decrease in prepaid items	(6,779)	191,123
Increase (decrease) in accounts payable	(4,257,499)	86,745
Increase (decrease) in accrued claims	262	(214,977)
Decrease in due to other funds	(1,726,420)	-
Net cash provided by (used in) operating activities	\$ (4,814,165)	\$ 11,025,806

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2009

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	\$ 7,446,019	\$ 13,618,303
Investments:		
Foreign stocks	1,995,920	-
Domestic stocks	103,351,739	-
Mutual funds:		
Equity funds	6,137,484	-
Fixed income funds	114,900,369	-
Accounts receivable	428,170	-
Accrued interest and dividend receivable	100,635	-
Due from other governments	586,515	-
Prepaid expenses	12,065	-
	234,958,916	13,618,303
Liabilities		
Accounts payable	356,046	-
Due to others	-	10,752,738
Due to other governments	-	366,211
Due to litigants	-	2,499,354
	356,046	13,618,303
Net Assets		
Held in trust for pension benefits:		
(A Schedule of Funding Progress is presented in the Notes to the Financial Statements)	234,602,870	-
Total net assets	\$ 234,602,870	\$ -

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, 2009

	Pension Trust Fund
Additions:	
Contributions:	
Employers	
Clayton County	\$ 12,403,280
Clayton County Water Authority	2,150,063
Plan members	
Clayton County	3,977,555
Clayton County Water Authority	923,770
Total contributions	19,454,668
Investment income (loss):	
Net depreciation in fair value of plan investments	(41,984,451)
Interest earned on investments	47,718
Dividends	12,217,056
Total investment loss	(29,719,677)
Less investment expense	840,955
Net investment loss	(30,560,632)
Total additions	(11,105,964)
Deductions:	
Benefits	21,210,435
Administrative expenses	267,563
Total deductions	21,477,998
Change in net assets	(32,583,962)
Net Assets	
Beginning of year	267,186,832
End of year	\$ 234,602,870

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET ASSETS COMPONENT UNITS JUNE 30, 2009

ASSETS	Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	\$ 1,362,615	\$ 1,568	\$ 276,081	\$ 529,209	\$ 5,784	\$ 1,409,381	\$ 3,584,638
Restricted cash	4,444,089	-	708,307	131,122	-	-	5,283,518
Investments	-	-	-	4,663,735	-	-	4,663,735
Accrued interest	-	-	2,399	-	-	-	2,399
Notes receivable, current portion	-	-	-	-	4,068,698	-	4,068,698
Accounts receivable	99,511	46,708	37,668	14,679	-	-	198,566
Grants receivable	-	83,004	-	-	-	-	83,004
Due from primary government	230,000	-	-	-	-	-	230,000
Due from other governments	8,229	-	-	-	-	410,861	419,090
Due from organizations	22,526	-	-	-	-	-	22,526
Inventory	965	46,727	-	-	-	-	47,692
Prepaid items	500	24,225	-	50,842	-	-	75,567
Note receivable, net of current portion	-	-	-	-	50,095,000	-	50,095,000
Capital assets, nondepreciable	7,298,469	17,108,625	2,509,750	883,800	-	-	27,800,644
Capital assets, depreciable (net of accumulated depreciation)	3,219,851	1,231,717	8,068,099	5,828,215	12,564	390,764	18,751,210
Property held for resale	-	-	4,201,378	-	-	-	4,201,378
Debt issuance cost, net	175,218	-	-	218,270	-	-	393,488
Intangibles, net	-	-	165,871	-	-	-	165,871
Total assets	\$ 16,861,973	\$ 18,542,574	\$ 15,969,553	\$ 12,319,872	\$ 54,182,046	\$ 2,211,006	\$ 120,087,024
LIABILITIES							
Accounts payable	\$ 13,171	\$ 327,605	\$ 31,758	\$ 66,483	\$ -	\$ 735,133	\$ 1,174,150
Accrued liabilities	112,658	24,868	103,010	32,727	-	-	273,263
Customer deposits	12,150	-	41,443	82,684	-	-	136,277
Due to primary government	-	1,210,000	-	-	-	-	1,210,000
Due to other governments	-	-	-	-	-	73,250	73,250
Interest payable	255,617	-	510,179	-	658,698	-	1,424,494
Unearned revenue	-	-	14,516	4,777	-	-	19,293
Unrealized grant revenue	-	-	-	-	-	-	-
Noncurrent liabilities:							
Due within one year	530,000	-	1,400,000	190,000	3,410,000	33,799	5,563,799
Due in more than one year	15,936,514	-	28,816,794	6,405,000	50,095,000	304,194	101,557,502
Total liabilities	16,860,110	1,562,473	30,917,700	6,781,671	54,163,698	1,146,376	111,432,028
NET ASSETS							
Invested in capital assets net of related debt	(2,140,272)	18,340,342	(2,175,096)	117,015	12,564	390,764	14,545,317
Restricted for:							
Debt service	-	-	664,962	-	-	-	664,962
Capital projects	505,500	-	-	-	-	248,927	754,427
Unrestricted	1,636,635	(1,360,241)	(13,438,013)	5,421,186	5,784	424,939	(7,309,710)
Total net assets (deficit)	\$ 1,863	\$ 16,980,101	\$ (14,948,147)	\$ 5,538,201	\$ 18,348	\$ 1,064,630	\$ 8,654,996

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<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	\$ 3,633,101	\$ 2,084,310	\$ -	\$ 526,842
Airport Authority	1,071,651	882,944	-	101,369
Development Authority	3,070,791	1,669,618	-	-
Housing Authority	7,718,380	2,979,394	4,764,541	-
Hospital Authority	1,576,170	1,575,825	-	-
Board of Health	8,799,169	2,186,065	7,088,389	-
Total governmental activities	<u>\$ 25,869,262</u>	<u>\$ 11,378,156</u>	<u>\$ 11,852,930</u>	<u>\$ 628,211</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
\$ (1,021,949)	\$ -	\$ -	\$ -	\$ -	\$ -
-	(87,338)	-	-	-	-
-	-	(1,401,173)	-	-	-
-	-	-	25,555	-	-
-	-	-	-	(345)	-
-	-	-	-	-	475,285
<u>(1,021,949)</u>	<u>(87,338)</u>	<u>(1,401,173)</u>	<u>25,555</u>	<u>(345)</u>	<u>475,285</u>
22,044	-	12,437	161,821	-	-
<u>22,044</u>	<u>-</u>	<u>12,437</u>	<u>161,821</u>	<u>-</u>	<u>-</u>
(999,905)	(87,338)	(1,388,736)	187,376	(345)	475,285
<u>1,001,768</u>	<u>17,067,439</u>	<u>(13,559,411)</u>	<u>5,350,825</u>	<u>18,693</u>	<u>589,345</u>
<u>\$ 1,863</u>	<u>\$ 16,980,101</u>	<u>\$ (14,948,147)</u>	<u>\$ 5,538,201</u>	<u>\$ 18,348</u>	<u>\$ 1,064,630</u>



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Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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
JUNE 30, 2009

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. John Schibler, CFO, Southern Regional Health System, 11 Upper Riverdale Road, Riverdale, Georgia 30274.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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
JUNE 30, 2009

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 **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 **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 **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 **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
JUNE 30, 2009

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
JUNE 30, 2009

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
JUNE 30, 2009**

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
JUNE 30, 2009

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
JUNE 30, 2009

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, 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. 49, *Accounting and Financial Reporting for Pollution Remedial Obligations*, required for fiscal periods beginning after December 15, 2007, in fiscal year 2009. This Statement sets uniform standards requiring more timely and complete reporting of pollution remedial obligations. The statement had no material impact on the County's June 30, 2009 financial statements.

The County plans to adopt GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, required for fiscal periods beginning after June 15, 2009, in fiscal year 2010. This Statement establishes accounting and financial reporting requirements for intangible assets.

The County plans to adopt GASB Statement No. 53, *Accounting and Financial Reporting For Derivative Instrument*, required for fiscal periods beginning after June 15, 2009, in fiscal year 2010. 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.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Accounting Pronouncements (Continued)

Unless otherwise noted, management is in the process of determining the effects that the adoption of these Statements 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 the line item transfer on requests not exceeding \$10,000 under the following conditions:
 1. The request for transfer is not from a budgeted capital improvement line item or salary line item.
 2. No more than \$10,000 is requested for approval in any one calendar month.
 3. The funds are within the approved departmental budget for the fiscal year.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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

A. Budgetary Data (Continued)

4. Requests for transfer must be made in writing and appropriate records maintained.
 5. No funds can be transferred from one department to the other.
 6. The department making the request for line item transfers must have a balance in the current year's encumbered budget of at least sixty-five (65%) percent at the end of September; at least forty (40%) percent at the end of December; and at least twenty-five (25%) percent at the end of March.
- 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, and the Debt Service Fund. Project length budgets and annual budgets have been legally adopted for the Jail/Judicial Complex Capital Projects Fund, 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
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2009 are summarized as follows:

Balance per Statement of Net Assets:	
Cash - primary government	\$ 207,040,367
Restricted cash - primary government	1,618,914
Investments - primary government	6,927,379
Balance per Fiduciary Statement of Net Assets:	
Cash - Pension Trust Fund	7,446,019
Cash - Agency Funds	12,758,303
Investments - Pension Trust Funds	226,385,512
	<u>\$ 462,176,494</u>
Cash held with financial institutions	\$ 224,436,465
Georgia Fund 1	112,308
Certificates of deposit	6,927,379
Cash held in Pension Trust Fund	4,314,830
Investments held in Pension Trust Fund	226,385,512
Total Governmental Activities Cash	<u>\$ 462,176,494</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, 2009, 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 \$112,308 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, 2009, 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
JUNE 30, 2009**

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. Four different banks hold these certificates of deposit with a carrying amount of \$6,927,379. The County's certificates of deposit have varying maturity dates.

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

Investment	Carrying Amount	Duration
Certificates of Deposit	\$ 6,871,961	Six Months
Certificate of Deposit	\$ 55,418	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, 2009, the carrying amount of its deposits was \$7,446,019 and the fair value of the trust's investments was \$230,700,342 of which \$4,314,830 is classified as cash equivalents due to the short-term nature of the investments. A portion of the deposits, \$3,131,189, is 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
JUNE 30, 2009

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 II Fund	\$94,024,524	AA+	4.84
PIMCO Investment Grade Corporate Bond Fund	\$20,875,845	A	6.42

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% in any single issuer, other than the investments in the PIMCO Total Return Fund 11 and the PIMCO Investment Grade Corporate Bond Fund as noted above.

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 five 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 System 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, 2009 was \$1,995,920 and was invested in Fairfax Financial Holdings Ltd of Canada. This accounts for less than 1% of the total investments of the PERS.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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:

<u>Manager</u>	<u>Fair Value June 30, 2009</u>	<u>Percentage of Total Investment</u>
SE Asset Manager	\$ 22,391,032	9.60 %
Montag & Caldwell	49,733,017	21.30
LSV Asset Management	29,506,609	12.60
PIMCO	114,900,369	49.20
Paradigm	5,689,023	2.40
State Street Global Advisors	8,480,292	3.60
Funds not with manager	3,131,189	1.30
	<u>\$ 233,831,531</u>	<u>100.00 %</u>
 <u>Type</u> 		
Foreign stocks	\$ 1,995,920	0.90 %
Domestic stocks	103,351,739	44.20
Mutual funds	121,037,853	51.80
Cash	7,446,019	3.10
	<u>\$ 233,831,531</u>	<u>100.00 %</u>

Component Units

At December 31, 2008, the Housing Authority had the following investments:

<u>Investment</u>	<u>Fair Value</u>	<u>Maturities</u>
Georgia Fund 1	\$ 3,678,735	46 day weighted average
Certificate of Deposit	985,000	May 29, 2009 - December 10, 2009
Total Investments	<u>\$ 4,663,735</u>	

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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. The Housing Authority does not 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 Housing Authority 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, 2008, the Housing Authority 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. The Housing Authority is not exposed to this risk at December 31, 2008.

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals \$1,833,726 and includes the following: \$3,569,637 related to emergency medical services billing, with an allowance of \$2,260,727 for potentially uncollectible balances; \$2,740 related to the rental of County facilities to the public; \$27,337 receivable from employees, \$392,354 of receivables related to C-Tran; and \$102,385 of miscellaneous receivables.

Component Units

Accounts receivable in the Landfill Authority (\$99,511) and the Airport Authority (\$46,708) 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 \$5,883 and various fees receivable of \$31,785. Accounts receivable in the Housing Authority of \$14,679 represent rents receivable related to an apartment complex owned by the Housing Authority.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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, 2008 and were payable on or before November 15, 2008. 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, 2009. 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 2008 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	8.962	mills
Fire District	3.900	mills
Total	<u>12.862</u>	mills

A summary of taxes receivable at June 30, 2009 is as follows:

<u>Tax Year</u>	
2008	\$ 3,074,324
2007	598,627
2006	87,448
2005	51,939
Prior	71,894
Not on digest	<u>60,344</u>
	3,944,576
Allowance for uncollectible taxes	<u>(1,987,707)</u>
Net taxes receivable	<u>\$ 1,956,869</u>

An allowance of \$1,987,707 has been established for taxes in dispute and estimated amounts not expected to be collected.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Federal and State Grants Receivable

Primary Government

At June 30, 2009, the County was due \$1,125,495 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, 2009, the amount of unearned grant income was \$6,473.

Component Units

At June 30, 2009, the Airport Authority was due \$83,004 from various grantors.

E. Interfund Transfers

Interfund transfers for the year ended June 30, 2009 consisted of the following amounts:

	Transfer Out:					Total
	Major Funds		Internal Service Funds			
Transfers In:	General	Roads & Recreation	Workers' Compensation	Medical Self Insurance	Nonmajor Governmental Funds	
Major Funds:						
General Fund	\$ -	\$ -	\$ 1,000,000	\$ 2,580,025	\$ 1,550,426	\$ 5,130,451
Debt Service	731,186	2,151,030	-	-	562,640	3,444,856
Roads & Recreation	-	-	-	-	2,359,706	2,359,706
C-Tran Enterprise Fund	6,489,772	-	-	-	-	6,489,772
Nonmajor Funds:						
Nonmajor Governmental Funds	1,800,476	-	-	-	758,957	2,559,433
	<u>\$ 9,021,434</u>	<u>\$ 2,151,030</u>	<u>\$ 1,000,000</u>	<u>\$ 2,580,025</u>	<u>\$ 5,231,729</u>	<u>\$ 19,984,218</u>

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, C-Tran, and the Street Lights Fund. Transfers into the General Fund were made to cover salaries for security at the Jail/Judicial Complex, to close the capital projects fund for Police Headquarters, and to move excess funds from the internal service funds.

Transfers out of the Road and Recreation Fund to the Debt Service Fund were made to provide for debt service for recreation centers in the amount of \$2,151,030.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Transfers (Continued)

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.

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

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

F. Interfund Receivables and Payables

At June 30, 2009, interfund receivables and payables were as follows:

	RECEIVABLE FUND:						Total
	Major Funds					Non-Major Funds	
	General	Debt Service	Roads and Recreation	SPLOST	Fire Fund	Non-Major Governmental Funds	
PAYABLE FUND:							
Major Funds:							
General Fund	\$ -	\$ 5,695,000	\$ 2,922,438	\$ -	\$ -	\$ 210,000	\$ 8,827,438
Roads & Recreation	2,925,000	-	-	-	2,045,000	3,730,000	8,700,000
SPLOST	-	-	1,500	-	-	-	1,500
Nonmajor Fund:							
Non-Major Governmental Funds	2,268,300	175,000	-	-	-	469,000	2,912,300
	<u>\$ 5,193,300</u>	<u>\$ 5,870,000</u>	<u>\$ 2,923,938</u>	<u>\$ -</u>	<u>\$ 2,045,000</u>	<u>\$ 4,409,000</u>	<u>\$ 20,441,238</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, 2009, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 4,330,239
Special local option sales tax	5,260,408
Due from other organizations	2,036,245
Total due from organizations	<u>\$ 11,626,892</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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, 2008, no sales of properties took place; however, the Development Authority did dispose of property of \$36,324 during the year. 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
JUNE 30, 2009

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

I. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2009 is as follows:

	June 30, 2008	Additions	Disposals	Transfers	June 30, 2009
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 98,929,277	\$ 1,889,401	\$ (44,199)	\$ -	\$ 100,774,479
Construction in Progress	1,118,500	943,522	-	(1,341,801)	720,221
Total capital assets, not being depreciated	<u>100,047,777</u>	<u>2,832,923</u>	<u>(44,199)</u>	<u>(1,341,801)</u>	<u>101,494,700</u>
Capital assets, being depreciated:					
Land improvements	9,356,770	-	-	-	9,356,770
Buildings	239,749,925	549,185	-	1,341,801	241,640,911
Roads, sidewalks, and bridges	678,409,634	14,335,052	(471,837)	-	692,272,849
Machinery and equipment	70,401,161	3,758,723	(1,333,194)	-	72,826,690
Total capital assets, being depreciated	<u>997,917,490</u>	<u>18,642,960</u>	<u>(1,805,031)</u>	<u>1,341,801</u>	<u>1,016,097,220</u>
Less accumulated depreciation for:					
Land improvements	(4,876,518)	(546,872)	-	-	(5,423,390)
Buildings	(40,983,135)	(5,237,299)	-	-	(46,220,434)
Roads, sidewalks, and bridges	(214,751,742)	(17,451,512)	471,837	-	(231,731,417)
Machinery and equipment	(54,512,516)	(5,413,765)	1,333,194	-	(58,593,087)
Total accumulated depreciation	<u>(315,123,911)</u>	<u>(28,649,448)</u>	<u>1,805,031</u>	<u>-</u>	<u>(341,968,328)</u>
Total capital assets, being depreciated, net	<u>682,793,579</u>	<u>(10,006,488)</u>	<u>-</u>	<u>1,341,801</u>	<u>674,128,892</u>
Governmental activities capital assets, net	<u>\$ 782,841,356</u>	<u>\$ (7,173,565)</u>	<u>\$ (44,199)</u>	<u>\$ -</u>	<u>\$ 775,623,592</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Primary Government (Continued)

	June 30, 2008	Additions	Disposals	June 30, 2009
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 5,075,611	\$ -	\$ -	\$ 5,075,611
Total capital assets, being depreciated	5,075,611	-	-	5,075,611
Less accumulated depreciation for:				
Machinery and equipment	(1,338,604)	(702,436)	-	(2,041,040)
Total accumulated depreciation	(1,338,604)	(702,436)	-	(2,041,040)
Total capital assets, being depreciated, net	3,737,007	(702,436)	-	3,034,571
Business-type activities capital assets, net	\$ 3,737,007	\$ (702,436)	\$ -	\$ 3,034,571

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

Governmental activities:	
General government	\$ 536,862
Tax assessment and collection	533,248
Courts and law enforcement	3,012,817
Public safety	2,923,708
Transportation/development	18,989,592
Libraries	200,965
Parks and recreations	1,831,262
Health and welfare	620,994
	<u>28,649,448</u>
Business-type activities:	
C-Tran Public Transit System	702,436
Total depreciation expense	<u>\$ 29,351,884</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2009 was as follows:

	<u>June 30, 2008</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2009</u>
Capital assets, not being depreciated:				
Land	\$ 7,298,469	\$ -	\$ -	\$ 7,298,469
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	4,184,178	-	(2,762)	4,181,416
Total capital assets, being depreciated	<u>10,189,133</u>	<u>-</u>	<u>(2,762)</u>	<u>10,186,371</u>
Less accumulated depreciation for:				
Buildings	(212,647)	(21,870)	-	(234,517)
Roads, sidewalks, and bridges	(258,108)	(15,489)	-	(273,597)
Land improvements	(2,568,588)	(403,788)	-	(2,972,376)
Machinery and equipment	(2,937,308)	(551,484)	2,762	(3,486,030)
Total accumulated depreciation	<u>(5,976,651)</u>	<u>(992,631)</u>	<u>2,762</u>	<u>(6,966,520)</u>
Total capital assets, being depreciated, net	<u>4,212,482</u>	<u>(992,631)</u>	<u>-</u>	<u>3,219,851</u>
Landfill Authority capital assets, net	<u>\$ 11,510,951</u>	<u>\$ (992,631)</u>	<u>\$ -</u>	<u>\$ 10,518,320</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Board of Health for the year ended June 30, 2009 was as follows:

	<u>June 30, 2008</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2009</u>
Capital assets, being depreciated:				
Computer equipment	\$ 583,714	\$ 125,174	\$ -	\$ 708,888
Furniture and other equipment	437,796	118,454	-	556,250
Total capital assets, being depreciated	<u>1,021,510</u>	<u>243,628</u>	<u>-</u>	<u>1,265,138</u>
Less accumulated depreciation for:				
Computer equipment	(437,438)	(73,213)	-	(510,651)
Furniture and other equipment	(315,986)	(47,737)	-	(363,723)
Total accumulated depreciation	<u>(753,424)</u>	<u>(120,950)</u>	<u>-</u>	<u>(874,374)</u>
Total capital assets, being depreciated, net	<u>268,086</u>	<u>122,678</u>	<u>-</u>	<u>390,764</u>
Board of Health capital assets, net	<u>\$ 268,086</u>	<u>\$ 122,678</u>	<u>\$ -</u>	<u>\$ 390,764</u>

Activity for the Development Authority for the year ended December 31, 2008 was as follows:

	<u>December 31, 2007</u>	<u>Additions</u>	<u>Disposals</u>	<u>December 31, 2008</u>
Capital assets, not being depreciated:				
Land & construction in progress	\$ 2,509,750	\$ -	\$ -	\$ 2,509,750
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	-	-	75,404
Total capital assets, being depreciated	<u>10,746,171</u>	<u>-</u>	<u>-</u>	<u>10,746,171</u>
Less accumulated depreciation	<u>(2,386,868)</u>	<u>(291,204)</u>	<u>-</u>	<u>(2,678,072)</u>
Total capital assets, being depreciated, net	<u>8,359,303</u>	<u>(291,204)</u>	<u>-</u>	<u>8,068,099</u>
Development Authority capital assets, net	<u>\$ 10,869,053</u>	<u>\$ (291,204)</u>	<u>\$ -</u>	<u>\$ 10,577,849</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Airport Authority for the year ended June 30, 2009 was as follows:

	<u>June 30, 2008</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>June 30, 2009</u>
Capital assets, not being depreciated					
Land	\$ 14,096,492	\$ 185,977	\$ -	\$ 2,826,156	\$ 17,108,625
Capital assets, being depreciated:					
Buildings	564,076	-	-	-	564,076
Land improvements	4,157,611	-	-	(2,826,156)	1,331,455
Machinery and equipment	254,265	-	(1,160)	-	253,105
Total capital assets, being depreciated	<u>4,975,952</u>	<u>-</u>	<u>(1,160)</u>	<u>(2,826,156)</u>	<u>2,148,636</u>
Less accumulated depreciation for:					
Buildings	(142,273)	-	-	22,880	(119,393)
Land improvements	(436,997)	(59,907)	-	(54,733)	(551,637)
Machinery and equipment	(278,902)	-	1,160	31,853	(245,889)
Total accumulated depreciation	<u>(858,172)</u>	<u>(59,907)</u>	<u>1,160</u>	<u>-</u>	<u>(916,919)</u>
Total capital assets, being depreciated, net	<u>4,117,780</u>	<u>(59,907)</u>	<u>-</u>	<u>(2,826,156)</u>	<u>1,231,717</u>
Airport Authority capital assets, net	<u>\$ 18,214,272</u>	<u>\$ 126,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,340,342</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Housing Authority for the year ended December 31, 2008 was as follows:

	December 30, 2007	Additions	Disposals	December 30, 2008
Capital assets, not being depreciated:				
Land	\$ 883,800	\$ -	\$ -	\$ 883,800
Capital assets, being depreciated:				
Land improvements	619,423	-	-	619,423
Building	7,549,303	424		7,549,727
Furniture, fixtures and equipment	934,155	39,304	-	973,459
Total capital assets, being depreciated	<u>9,102,881</u>	<u>39,728</u>	<u>-</u>	<u>9,142,609</u>
Less accumulated depreciation for:				
Land improvements	(313,494)	(39,455)	-	(352,949)
Building	(1,972,406)	(194,419)		(2,166,825)
Furniture, fixtures and equipment	(722,319)	(72,301)	-	(794,620)
Total accumulated depreciation	<u>(3,008,219)</u>	<u>(306,175)</u>	<u>-</u>	<u>(3,314,394)</u>
Total capital assets, being depreciated, net	<u>6,094,662</u>	<u>(266,447)</u>	<u>-</u>	<u>5,828,215</u>
Housing Authority capital assets, net	<u>\$ 6,978,462</u>	<u>\$ (266,447)</u>	<u>\$ -</u>	<u>\$ 6,712,015</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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, 2009 was \$16,465,000.

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, 2009, 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, 2009 was \$1,980,000.

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
JUNE 30, 2009

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

2003 Tourism Authority Issue: \$10,000,000 maturing from 2005 through 2009, with interest at 2.43%.

In December 2003, the Clayton County Tourism Authority issued \$10,000,000 of Revenue Bonds (the Series 2003 Bonds). These bonds were issued to finance the cost of acquiring, constructing, and installing recreation centers in Clayton County. In 2009, Clayton County made the final bond payment, retiring the bond.

2008 Tax Allocation Bond Issue: \$9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2009 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, 2009, 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, 2009 is \$560,000.

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
JUNE 30, 2009**

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, 2009, 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, 2009 is as follows:

	Principal	Interest	Total
2010	\$ 685,000	\$ 1,544,694	\$ 2,229,694
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 - 2019	5,455,000	6,153,282	11,608,282
2020 - 2024	6,940,000	4,658,197	11,598,197
2025 - 2029	7,515,000	2,685,512	10,200,512
2030 - 2034	4,170,000	1,143,375	5,313,375
	<u>\$ 28,415,000</u>	<u>\$ 22,003,978</u>	<u>\$ 50,418,978</u>

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Clayton County Board of Commissioners 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, 2009, \$1,235,000 in these bonds was outstanding.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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 Clayton County Board of Commissioners 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, 2009, \$12,095,000 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, 2008, \$28,270,000 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 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 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, 2008, management believes the Development Authority was in compliance with all covenants provided in this issue.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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.

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. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

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, 2009 was \$13,305,000.

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. Through September 30, 2009, the System has not been subject to any such additional interest amounts. The outstanding balance of the 2009 Certificates was \$40,200,000 at June 30, 2009.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

4. Debt Service for Discretely Presented Component Units Bonds Payable

June 30,	Landfill Authority		
	Principal	Interest	Total
2010	\$ 530,000	\$ 613,482	\$ 1,143,482
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 - 2019	3,725,000	1,917,393	5,642,393
2020 - 2024	4,570,000	1,037,555	5,607,555
2025 - 2026	2,110,000	134,089	2,244,089
	<u>\$ 13,330,000</u>	<u>\$ 5,857,014</u>	<u>\$ 19,187,014</u>

December 31	Development Authority		
	Principal	Interest	Total
2009	\$ 1,400,000	\$ 1,017,214	\$ 2,417,214
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 - 2018	9,240,000	2,951,302	12,191,302
2019 - 2023	11,485,000	707,271	12,192,271
	<u>\$ 28,270,000</u>	<u>\$ 8,247,378</u>	<u>\$ 36,517,378</u>

December 31	Housing Authority		
	Principal	Interest	Total
2009	\$ 190,000	\$ 292,675	\$ 482,675
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 - 2018	1,235,000	1,182,444	2,417,444
2019 - 2023	1,525,000	898,338	2,423,338
2024 - 2028	1,915,000	507,100	2,422,100
2029 - 2030	900,000	66,300	966,300
	<u>\$ 6,595,000</u>	<u>\$ 4,049,645</u>	<u>\$ 10,644,645</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

4. Debt Service for Discretely Presented Component Units Bonds Payable (Continued)

June 30,	Hospital Authority		
	Principal	Interest	Total
2010	\$ 3,410,000	\$ 2,128,676	\$ 5,538,676
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 - 2019	27,720,000	4,235,355	31,955,355
2020	6,605,000	133,186	6,738,186
	<u>\$ 53,505,000</u>	<u>\$ 13,513,404</u>	<u>\$ 67,018,404</u>

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.

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

Land	\$ 11,514
Buildings	1,231,849
Machinery and equipment	2,404,683
	<u>3,648,046</u>
Less accumulated depreciation	(1,654,955)
Total	<u>\$ 1,993,091</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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 primary government for each fiscal year ending June 30 are as follows:

2010	\$	918,892
2011		472,766
2012		467,339
2013		89,250
2014		89,175
2015 - 2017		176,725
Total minimum lease payments		2,214,147
Less amount representing interest		(232,517)
Present value of minimum lease payments	\$	1,981,630

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 \$1,282,908 at June 30, 2009. 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. JJ&G proposed a \$250,000 temporary solution involving expanding the existing methane venting trench, and proposed a more permanent fix involving a Methane Gas Extraction System.

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 \$5,747,690. 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, 2009.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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 \$3,302,424 in the discretely presented Landfill Authority based on 2,830,999 cubic yards of capacity used since the site was opened. This represents 57% of the estimated total capacity at June 30, 2009. The estimated remaining landfill life is 28.34 years

7. Changes In Long-Term Liabilities

Primary Government

Long-term liability activity for the year ended June 30, 2009 was as follows:

	June 30, 2008	Additions	Deletions	June 30, 2009	Due Within One year
Governmental activities:					
Capital lease agreements	\$ 2,774,272	\$ -	\$ (792,642)	\$ 1,981,630	\$ 900,921
Less deferred amounts on lease refunding	(10,448)	-	2,916	(7,532)	-
Total capital leases	<u>2,763,824</u>	<u>-</u>	<u>(789,726)</u>	<u>1,974,098</u>	<u>900,921</u>
Revenue bonds	30,605,000	560,000	(2,750,000)	28,415,000	685,000
Plus premium on issuance of bonds	10,385	-	(524)	9,861	-
Less discount on issuance of bonds	(641,907)	-	24,689	(617,218)	-
Total revenue bonds	<u>29,973,478</u>	<u>560,000</u>	<u>(2,725,835)</u>	<u>27,807,643</u>	<u>685,000</u>
Landfill closure and postclosure costs	1,322,667	-	(39,759)	1,282,908	34,030
Compensated absences	6,317,699	4,877,427	(4,546,010)	6,649,116	4,050,574
Claims/judgments payable	5,472,887	313,780	(2,572,726)	3,213,941	-
Net OPEB obligation	<u>5,618,000</u>	<u>10,566,000</u>	<u>(5,262,000)</u>	<u>10,922,000</u>	<u>-</u>
	<u>\$ 51,468,555</u>	<u>\$ 16,317,207</u>	<u>\$ (15,936,056)</u>	<u>\$ 51,849,706</u>	<u>\$ 5,670,525</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

7. Changes In Long-Term Liabilities (Continued)

Primary Government (Continued)

In the prior year, claims/judgments payable were incorrectly recorded as a liability of the General Fund. The beginning balance of long-term liabilities above reflects the inclusion of claims/judgments payable of \$5,472,887 as of June 30, 2008. See Note IV J for discussion of the prior period adjustment.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

7. Changes in Long-Term Liabilities (Continued)

Component Units

Long-term liability activity for the years ended December 31, 2008 and June 30, 2009 was as follows:

	Fiscal Year 2008	Additions	Deletions	Fiscal Year 2009	Due Within One year
Landfill Authority:					
Revenue Bonds	\$ 13,835,000	\$ -	\$ (505,000)	\$ 13,330,000	\$ 530,000
Less loss on refunding	(214,381)	-	48,471	(165,910)	-
Closure/postclosure costs	2,817,136	485,288	-	3,302,424	-
Total Landfill Authority	<u>\$ 16,437,755</u>	<u>\$ 485,288</u>	<u>\$ (456,529)</u>	<u>\$ 16,466,514</u>	<u>\$ 530,000</u>
Development Authority:					
Revenue Bonds	29,625,000		(1,355,000)	28,270,000	1,400,000
Plus premium on issuance	517,207	-	(32,325)	484,882	-
Less loss on refunding and discount on issuance	(3,832,639)	-	239,539	(3,593,100)	-
Notes Payable	2,935,522	2,119,490	-	5,055,012	-
Total Development Authority	<u>\$ 29,245,090</u>	<u>\$ 2,119,490</u>	<u>\$ (1,147,786)</u>	<u>\$ 30,216,794</u>	<u>\$ 1,400,000</u>
Hospital Authority:					
Revenue Anticipation Cert.	<u>\$ 58,915,000</u>	<u>\$ 40,200,000</u>	<u>\$ (45,610,000)</u>	<u>\$ 53,505,000</u>	<u>\$ 3,410,000</u>
Housing Authority:					
Revenue Bonds	<u>\$ 6,780,000</u>	<u>\$ -</u>	<u>\$ (185,000)</u>	<u>\$ 6,595,000</u>	<u>\$ 190,000</u>
Board of Health:					
Compensated Absences	<u>\$ 345,042</u>	<u>\$ -</u>	<u>\$ (7,049)</u>	<u>\$ 337,993</u>	<u>\$ 33,799</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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
2010	\$ 406,680	\$ 1,920	\$ 1,410
2011	473,860	1,920	-
2012	473,860	1,920	-
	\$ 1,354,400	\$ 5,760	\$ 1,410

Governmental activities rent expense for the primary government equaled \$2,396,212 for the year ended June 30, 2009. Business-type activities had \$5,700 in rent expense.

Rent expense for the Landfill Authority and the Airport Authority (discretely presented component units) was \$4,760 for the year ended June 30, 2009.

L. Deficit Fund Balance/Net Assets

The Development Authority, a discretely presented component unit, ended their fiscal year with a net asset deficit of \$14,948,147. This deficit should be eliminated as the property it is developing is completed and sold for a gain. The County paid \$2,163,373 on behalf of the Development Authority during fiscal year 2009 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 \$5,004,939 for the period of July 1, 2007 to June 30, 2009 (2 year policy). After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The county has a two part aggregate limit of \$11,000,000 and \$1,000,000. Specific claims exceeding \$500,000 per occurrence are covered through a private insurance carrier.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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 \$1,316,000 for the estimated costs of claims, including claims adjustment costs, incurred prior to but paid subsequent to June 30, 2009, 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 \$13,709,009 and employees \$3,856,281 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 \$602,000 for the estimated cost of claims, including adjustment costs, incurred prior but paid subsequent to June 30, 2009, 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. The Clayton County Self-Funded Dental Plan has no excess liability to the County beyond the Plan coverage terms for each participant.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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 - June 30, 2007	\$ 1,078,000	\$ 865,976
Incurred claims	978,158	4,392,967
Claim payments	(747,158)	(4,434,966)
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	<u>\$ 1,316,000</u>	<u>\$ 602,000</u>

The total unpaid claims of \$1,918,000 are presented as accrued claims liability on the Statement of Net Assets, Proprietary Funds. Of the total accrued claims liability, \$1,040,858 represents the current portion of the workers compensation claims and \$602,000 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 \$3,213,941 in the governmental activities column of the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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 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.

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.

4. Construction Projects

The County has active construction projects for the construction of two recreation centers and construction of various roads. The remaining commitments to contractors at June 30, 2009 totaled \$6,422,663.

C. Deferred Compensation Plan

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan (Continued)

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 Directors 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 2,367 active participants, 842 retirees and beneficiaries receiving benefits, and 266 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2009.

2. Funding Policy

Plan members are required to contribute 5.5% of their annual covered salary. Employers are required to contribute at an actuarially determined rate; the current rate is 11.38% of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the Pension Board. Total contributions to the Plan for the years ended June 30, 2007, 2008, and 2009 were \$17,699,642, \$20,290,583, and \$19,454,668 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 contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. 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
JUNE 30, 2009

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, 2009, 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, 2009, the most recent actuarial valuation date, is as follows:

Actuarially accrued liability (AAL)	\$ 392,472,791
Actuarial value of plan assets	<u>281,523,443</u>
Unfunded actuarially accrued liability (UAAL)	<u><u>\$ 110,949,348</u></u>
Funded ratio (actuarial value of plan assets)	71.7%
Covered payroll (active plan members)	110,028,301
UAAL as a percentage of covered payroll	100.8%

In the July 1, 2009 actuarial valuation, the individual entry age normal 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 fair value of investments. 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, 2009 was 20 years.

Concentrations: As of June 30, 2009, the PERS does not hold more than 5% in any single issuer, other than the investments in the PIMCO Total Return Fund II and the PIMCO Investment Grade Corporate Bond Fund.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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, 2009.

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 \$98 per month before age 65 and \$90 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, 833 retirees, beneficiaries, and dependents of retirees are receiving group health benefits under the Plan.

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, 2009, the County contributed an estimated \$5,262,000 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
JUNE 30, 2009

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)	\$	10,503,000
Interest on prior year net OPEB		225,000
Adjustment to ARC		(162,000)
Annual employer contributions made		(5,262,000)
Increase in net OPEB obligation		5,304,000
Net OPEB obligation - July 1, 2008		5,618,000
Net OPEB obligation - June 30, 2009	\$	10,922,000

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:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
2008	\$ 10,503,000	46.5	\$ 5,618,000
2009	10,566,000	49.8	10,922,000

Funded Status and Funding Progress. As of July 1, 2007, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$143,943,000 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$143,943,000. The covered payroll (annual payroll of active employees covered by the plan) was \$ 83,305,906, and the ratio of the UAAL to the covered payroll was 173%.

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
JUNE 30, 2009

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 2007 actuarial valuation, a discount rate of 4% represents an unfunded (pay-as-you-go) plan.

For the July 1, 2007 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, 2009, 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 \$857,852 of lodging tax received during the year ended June 30, 2009, was used for the promotion of tourism. Total expenditures for the promotion of tourism totaled \$1,587,297, which included \$729,445 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, 2009 were \$281,925. 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
JUNE 30, 2009

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. Prior Period Adjustments

The County has determined the need for a prior period adjustment, resulting in a restatement of fund balance of the General Fund. In prior fiscal years, a liability was recorded in the General Fund for estimated claims payable related to litigation. Because the General Fund operates on the modified accrual basis of accounting, only liabilities expected to be liquidated with current financial resources should be reported as liabilities of the fund. The claims payable were estimates of amounts that may be payable at some point in the future, and not amounts due and payable. The adjustment to remove this liability and correct the effects of the liability in previous years is as follows:

	General Fund
Fund balance, June 30, 2008 as previously reported	\$ 31,499,017
Claims and judgments payable	5,472,887
Fund balance, June 30, 2008 as restated	<u>\$ 36,971,904</u>

The Housing Authority (component unit) has determined that a restatement of beginning net asset is required to reflect the correction of an error in the December 31, 2007 financial report. This restatement increased cash and net assets by \$75,852.

K. Subsequent Event

Subsequent to year-end, the County entered into a lease purchase agreement for energy saving and conservation equipment and services. The maximum amount of the lease is \$10,624,451 to be repaid over a 10-year period.



Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2009

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
7/1/2000	\$ 124,394	\$ 168,821	\$ 44,427	73.7 %	\$ 73,081	60.8 %
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

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2009

Public Employee Retirement System
Schedule of Employer Contributions

Fiscal Year Ended June 30	Annual Required Contribution	Percentages Contributed
2000	\$ 9,070,260	100%
2001	9,830,358	100%
2002	10,795,899	100%
2003	11,215,459	100%
2004	11,674,102	100%
2005	12,029,763	100%
2006	12,336,649	100%
2007	13,167,340	100%
2008	14,186,663	100%
2009	14,545,179	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	7/1/2009
Actuarial cost method	Projected unit credit
Amortization method	Level percent open
Remaining amortization period	20 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, 2009

Public Employee Retirement System
Three-Year Trend Information

Fiscal Year Ended June 30	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
2007	\$ 13,167,340	100	\$ -
2008	14,186,663	100	-
2009	14,545,179	100	-



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**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



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Non-Major 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

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

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

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.

**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.

Police Headquarters and E911 Center

To account for construction of the police headquarters and E911 center building located in Jonesboro.

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2009

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Assets			
Cash	\$ 6,255,573	\$ 6,289,594	\$ 12,545,167
Accrued interest and dividends receivable	-	78,988	78,988
Accounts receivable	7,061	-	7,061
Grants receivable	1,125,495	-	1,125,495
Taxes receivable, net	38,059	-	38,059
Interfund receivables	4,149,000	-	4,149,000
Due from other governments	796	-	796
Due from organizations	831,377	-	831,377
Prepaid items	11,247	-	11,247
Total assets	\$ 12,418,608	\$ 6,368,582	\$ 18,787,190
Liabilities and Fund Balance			
Liabilities			
Accounts payable	\$ 639,873	\$ -	\$ 639,873
Accrued liabilities	152,455	-	152,455
Construction retainage payable	76,232	17,533	93,765
Interfund payables	942,000	1,710,300	2,652,300
Deferred property tax revenue	33,068	-	33,068
Unrealized grant income	6,473	-	6,473
Unearned revenues	26,921	-	26,921
Total liabilities	1,877,022	1,727,833	3,604,855
Fund Balance			
Reserved for encumbrances	1,856,530	-	1,856,530
Reserved for prepaids	11,247	-	11,247
Unreserved :			
Designated	1,801,605	-	1,801,605
Undesignated	6,872,204	4,640,749	11,512,953
Total fund balance	10,541,586	4,640,749	15,182,335
Total liabilities and fund balance	\$ 12,418,608	\$ 6,368,582	\$ 18,787,190

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues:			
Property taxes	\$ 1,399,634	\$ -	\$ 1,399,634
Other taxes	1,133,444	-	1,133,444
Intergovernmental	7,304,349	-	7,304,349
Charges for services	5,670,982	-	5,670,982
Fines and forfeitures	2,454,095	-	2,454,095
Investment earnings	58,594	113,333	171,927
Other revenue	133,203	298	133,501
Gifts and donations	50,984	-	50,984
Total revenues	18,205,285	113,631	18,318,916
Expenditures:			
Current:			
General government	2,715,364	-	2,715,364
Courts and law enforcement	2,105,838	-	2,105,838
Public safety	6,981,569	-	6,981,569
Transportation and development	215,780	-	215,780
Libraries	7,368	-	7,368
Parks and recreation	1,636,268	-	1,636,268
Health and welfare	1,899,106	73,619	1,972,725
Debt service	22,393	90,196	112,589
Capital outlay	925,072	1,824,626	2,749,698
Total expenditures	16,508,758	1,988,441	18,497,199
Excess (deficiency) of revenues over expenditures	1,696,527	(1,874,810)	(178,283)
Other Financing (Sources) Uses:			
Proceeds from issuance of bonds	560,000	-	560,000
Sale of capital assets	1,008	16	1,024
Transfers in	1,850,062	709,371	2,559,433
Transfers out	(3,758,663)	(1,473,066)	(5,231,729)
Total other financing sources (uses)	(1,347,593)	(763,679)	(2,111,272)
Net change in fund balance	348,934	(2,638,489)	(2,289,555)
Fund Balance, beginning of year	10,192,652	7,279,238	17,471,890
Fund Balance, end of year	\$ 10,541,586	\$ 4,640,749	\$ 15,182,335

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2009

ASSETS	Parks and Recreation	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
Cash and cash equivalents	\$ 78,352	\$ 9,493	\$ 5,250	\$ 4,172,288	\$ 475,528	\$ 288,160
Accounts receivable	7,061	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Interfund receivables	530,000	975,000	185,000	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	-	427,149	-	29,208
Prepaid items	-	-	-	8,865	-	-
Total assets	<u>\$ 615,413</u>	<u>\$ 984,493</u>	<u>\$ 190,250</u>	<u>\$ 4,608,302</u>	<u>\$ 475,528</u>	<u>\$ 317,368</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 31,555	\$ 8,333	\$ 13,521	\$ 117,311	\$ 2,730	\$ 16,869
Accrued liabilities	31,368	-	-	84,541	-	-
Construction retainage payable	-	-	-	-	-	-
Interfund payables	-	-	-	545,000	-	-
Deferred property tax revenue	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Due to organizations	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>62,923</u>	<u>8,333</u>	<u>13,521</u>	<u>746,852</u>	<u>2,730</u>	<u>16,869</u>
FUND BALANCES						
Reserved for:						
Encumbrances	24,753	-	-	1,683,387	136,073	105
Prepays	-	-	-	8,865	-	-
Unreserved:						
Designated	103,085	-	-	120	326,180	-
Undesignated	424,652	976,160	176,729	2,169,078	10,545	300,394
	<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>
Total liabilities and fund balances	<u>\$ 615,413</u>	<u>\$ 984,493</u>	<u>\$ 190,250</u>	<u>\$ 4,608,302</u>	<u>\$ 475,528</u>	<u>\$ 317,368</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
\$ 50,733	\$ 26,264	\$ 58,625	\$ 439,895	\$ 31,915	\$ 439	\$ 38,599	\$ 3,649
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,485,000	-	-	-	26,000	10,000	585,000	-
-	-	-	-	-	-	-	-
52,822	-	2,075	-	24,805	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,588,555</u>	<u>\$ 26,264</u>	<u>\$ 60,700</u>	<u>\$ 439,895</u>	<u>\$ 82,720</u>	<u>\$ 10,439</u>	<u>\$ 623,599</u>	<u>\$ 3,649</u>
\$ -	\$ 3,494	\$ 122	\$ 1,836	\$ 630	\$ 1,575	\$ 8,204	\$ 280
-	-	2,168	6,828	16,244	-	-	-
-	-	-	-	-	-	-	-
-	-	55,000	10,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,494	57,290	18,664	16,874	1,575	8,204	280
-	20	-	255	739	-	227	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,868	-
<u>1,588,555</u>	<u>22,750</u>	<u>3,410</u>	<u>420,976</u>	<u>65,107</u>	<u>8,864</u>	<u>610,300</u>	<u>3,369</u>
<u>1,588,555</u>	<u>22,770</u>	<u>3,410</u>	<u>421,231</u>	<u>65,846</u>	<u>8,864</u>	<u>615,395</u>	<u>3,369</u>
<u>\$ 1,588,555</u>	<u>\$ 26,264</u>	<u>\$ 60,700</u>	<u>\$ 439,895</u>	<u>\$ 82,720</u>	<u>\$ 10,439</u>	<u>\$ 623,599</u>	<u>\$ 3,649</u>

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2009

ASSETS	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District	Total
Cash and cash equivalents	\$ 14,136	\$ 12	\$ 39	\$ 30,404	\$ 413,578	\$ 118,214	\$ 6,255,573
Accounts receivable	-	-	-	-	-	-	7,061
Grants receivable	84,114	222,964	818,417	-	-	-	1,125,495
Taxes receivable, net	-	-	-	-	38,059	-	38,059
Interfund receivables	8,000	-	345,000	-	-	-	4,149,000
Due from other governments	-	-	-	796	-	-	796
Due from organizations	-	-	295,318	-	-	-	831,377
Prepaid items	-	2,382	-	-	-	-	11,247
Total assets	\$ 106,250	\$ 225,358	\$ 1,458,774	\$ 31,200	\$ 451,637	\$ 118,214	\$ 12,418,608
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 60,162	\$ 213,452	\$ 54,137	\$ 2,445	\$ 99,470	\$ 3,747	\$ 639,873
Accrued liabilities	291	-	502	1,306	9,207	-	152,455
Construction retainage payable	-	-	76,232	-	-	-	76,232
Interfund payables	-	8,000	-	-	298,000	26,000	942,000
Deferred property tax revenue	-	-	-	-	33,068	-	33,068
Unrealized grant income	1	1	6,471	-	-	-	6,473
Due to organizations	-	-	-	-	-	-	-
Unearned revenue	-	-	26,921	-	-	-	26,921
Total liabilities	60,454	221,453	164,263	3,751	439,745	29,747	1,877,022
FUND BALANCES							
Reserved for:							
Encumbrances	2,685	-	-	461	7,825	-	1,856,530
Prepays	-	2,382	-	-	-	-	11,247
Unreserved:							
Designated	20,303	-	1,294,511	375	476	51,687	1,801,605
Undesignated	22,808	1,523	-	26,613	3,591	36,780	6,872,204
	45,796	3,905	1,294,511	27,449	11,892	88,467	10,541,586
Total liabilities and fund balances	\$ 106,250	\$ 225,358	\$ 1,458,774	\$ 31,200	\$ 451,637	\$ 118,214	\$ 12,418,608



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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, 2009**

	Parks and Recreation	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	283,091	574,761	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,154,285	-	-	3,848,986	-	-
Fines and forfeitures	-	-	-	-	456,132	285,425
Investment earnings	-	-	-	36,031	18,077	1,632
Other revenue	1,169	-	6,067	2,057	-	-
Gifts and donations	-	-	-	-	-	-
Total revenues	<u>1,155,454</u>	<u>283,091</u>	<u>580,828</u>	<u>3,887,074</u>	<u>474,209</u>	<u>287,057</u>
EXPENDITURES						
Current						
General government	-	309,555	706,465	-	-	-
Courts and law enforcement	-	-	-	-	-	15,785
Public safety	-	-	-	5,044,049	376,164	74,699
Transportation and development	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Parks and recreation	871,329	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	16,350	-	-	-
Capital outlay	-	27,886	527,041	-	239,433	-
Total expenditures	<u>871,329</u>	<u>337,441</u>	<u>1,249,856</u>	<u>5,044,049</u>	<u>615,597</u>	<u>90,484</u>
Excess (deficiency) of revenues over expenditures	<u>284,125</u>	<u>(54,350)</u>	<u>(669,028)</u>	<u>(1,156,975)</u>	<u>(141,388)</u>	<u>196,573</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of bonds	-	-	560,000	-	-	-
Proceeds from sale of capital assets	-	-	-	49	165	27
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>560,000</u>	<u>49</u>	<u>165</u>	<u>27</u>
Net change in fund balances	284,125	(54,350)	(109,028)	(1,156,926)	(141,223)	196,600
FUND BALANCES, beginning of year	<u>268,365</u>	<u>1,030,510</u>	<u>285,757</u>	<u>5,018,376</u>	<u>614,021</u>	<u>103,899</u>
FUND BALANCES, end 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>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	38,399
-	22,993	-	208,231	-	-	212,605	-
1,110,773	-	68,821	4,015	528,795	-	-	-
-	-	-	1,750	-	-	-	-
-	-	23,393	-	-	17,430	-	-
-	-	-	-	-	-	-	-
<u>1,110,773</u>	<u>22,993</u>	<u>92,214</u>	<u>213,996</u>	<u>528,795</u>	<u>17,430</u>	<u>212,605</u>	<u>38,399</u>
-	-	99,912	-	90,000	17,575	-	-
-	-	-	222,411	450,722	-	47,679	47,919
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	19,537	40,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>19,537</u>	<u>139,912</u>	<u>222,411</u>	<u>540,722</u>	<u>17,575</u>	<u>47,679</u>	<u>47,919</u>
<u>1,110,773</u>	<u>3,456</u>	<u>(47,698)</u>	<u>(8,415)</u>	<u>(11,927)</u>	<u>(145)</u>	<u>164,926</u>	<u>(9,520)</u>
-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-
-	-	50,000	-	-	-	-	12,500
(602,000)	-	-	-	(49,586)	-	-	-
<u>(601,910)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>(49,586)</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
508,863	3,456	2,302	(8,415)	(61,513)	(145)	164,926	2,980
1,079,692	19,314	1,108	429,646	127,359	9,009	450,469	389
<u>\$ 1,588,555</u>	<u>\$ 22,770</u>	<u>\$ 3,410</u>	<u>\$ 421,231</u>	<u>\$ 65,846</u>	<u>\$ 8,864</u>	<u>\$ 615,395</u>	<u>\$ 3,369</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, 2009

	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District	Total
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,103,722	\$ 295,912	\$ 1,399,634
Other taxes	-	-	-	-	-	275,592	1,133,444
Intergovernmental	823,900	1,368,568	5,073,482	-	-	-	7,304,349
Charges for services	39,942	-	63,998	119,942	-	-	5,670,982
Fines and forfeitures	-	-	-	134	-	-	2,454,095
Investment earnings	-	-	-	-	-	1,104	58,594
Other revenue	-	-	1,059	7,028	-	75,000	133,203
Gifts and donations	40,984	-	10,000	-	-	-	50,984
Total revenues	<u>904,826</u>	<u>1,368,568</u>	<u>5,148,539</u>	<u>127,104</u>	<u>1,103,722</u>	<u>647,608</u>	<u>18,205,285</u>
EXPENDITURES							
Current							
General government	-	-	21,326	-	1,470,531	-	2,715,364
Courts and law enforcement	-	-	1,173,406	105,733	-	42,183	2,105,838
Public safety	-	-	1,486,657	-	-	-	6,981,569
Transportation and development	-	-	215,780	-	-	-	215,780
Libraries	-	-	7,368	-	-	-	7,368
Parks and recreation	-	764,939	-	-	-	-	1,636,268
Health and welfare	1,293,021	546,548	-	-	-	-	1,899,106
Debt service	-	-	-	-	-	6,043	22,393
Capital outlay	22,738	57,904	50,070	-	-	-	925,072
Total expenditures	<u>1,315,759</u>	<u>1,369,391</u>	<u>2,954,607</u>	<u>105,733</u>	<u>1,470,531</u>	<u>48,226</u>	<u>16,508,758</u>
Excess (deficiency) of revenues over expenditures	<u>(410,933)</u>	<u>(823)</u>	<u>2,193,932</u>	<u>21,371</u>	<u>(366,809)</u>	<u>599,382</u>	<u>1,696,527</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from issuance of bonds	-	-	-	-	-	-	560,000
Sale of capital assets	4	-	673	-	-	-	1,008
Transfers in	376,159	-	988,089	-	404,444	18,870	1,850,062
Transfers out	-	-	(2,359,706)	-	(38,000)	(709,371)	(3,758,663)
Total other financing sources (uses)	<u>376,163</u>	<u>-</u>	<u>(1,370,944)</u>	<u>-</u>	<u>366,444</u>	<u>(690,501)</u>	<u>(1,347,593)</u>
Net change in fund balances	(34,770)	(823)	822,988	21,371	(365)	(91,119)	348,934
FUND BALANCES,							
beginning of year	<u>80,566</u>	<u>4,728</u>	<u>471,523</u>	<u>6,078</u>	<u>12,257</u>	<u>179,586</u>	<u>10,192,652</u>
FUND BALANCES (Deficit),							
end 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>	<u>\$ 10,541,586</u>



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CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS CAPITAL PROJECTS FUNDS JUNE 30, 2009

ASSETS	Health Department Fund	Jail/Judicial Complex Fund	Villages of Ellenwood Fund	Total
Cash and cash equivalents	\$ 1,576,162	\$ -	\$ 4,713,432	\$ 6,289,594
Interest receivable	-	-	78,988	78,988
Total assets	\$ 1,576,162	\$ -	\$ 4,792,420	\$ 6,368,582
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Construction retainage payable	\$ 17,533	\$ -	\$ -	\$ 17,533
Interfund payables	1,410,000	-	300,300	1,710,300
Total liabilities	1,427,533	-	300,300	1,727,833
 FUND BALANCES				
Unreserved:				
Undesignated	148,629	-	4,492,120	4,640,749
Total fund balance	148,629	-	4,492,120	4,640,749
Total liabilities and fund balances	\$ 1,576,162	\$ -	\$ 4,792,420	\$ 6,368,582

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, 2009**

	Health Department Fund	Jail/Judicial Complex Fund	Villages of Ellenwood Fund	Total
REVENUES				
Investment earnings	\$ 18,059	\$ 26,429	\$ 68,845	\$ 113,333
Other revenue	-	-	298	298
Total revenues	<u>18,059</u>	<u>26,429</u>	<u>69,143</u>	<u>113,631</u>
EXPENDITURES				
Current:				
Health and welfare	73,619	-	-	73,619
Debt service	-	-	90,196	90,196
Capital outlay	-	-	1,824,626	1,824,626
Total expenditures	<u>73,619</u>	<u>-</u>	<u>1,914,822</u>	<u>1,988,441</u>
Excess (deficiency) of revenues over expenditures	<u>(55,560)</u>	<u>26,429</u>	<u>(1,845,679)</u>	<u>(1,874,810)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	16	-	16
Transfers in	-	-	709,371	709,371
Transfers out	-	(910,426)	(562,640)	(1,473,066)
Total other financing sources (uses)	<u>-</u>	<u>(910,410)</u>	<u>146,731</u>	<u>(763,679)</u>
Net change in fund balances	(55,560)	(883,981)	(1,698,948)	(2,638,489)
FUND BALANCES, beginning of year	<u>204,189</u>	<u>883,981</u>	<u>6,191,068</u>	<u>7,279,238</u>
FUND BALANCES, end of year	<u>\$ 148,629</u>	<u>\$ -</u>	<u>\$ 4,492,120</u>	<u>\$ 4,640,749</u>

CLAYTON COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
1998 Issue					
Capital outlay to acquire, construct, and equip a new jail, courthouse, and public administration building and related buildings, structures, and facilities, and to renovate and restore the existing jail and courthouse facilities	\$ 119,000,000	\$ 139,585,649	\$ 139,532,987	\$ -	\$ 139,532,987
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	26,730,232	2,339,627	29,069,859
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	20,000,000	89,211,846	25,103,258	114,315,104
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	639
Total Expenditures	\$ 591,065,000	\$ 431,650,649	\$ 255,475,065	\$ 27,443,524	\$ 282,918,589



Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	2009 Actual	Variance With Budget	2008 Actual
Revenues:					
Property Taxes:					
Real property taxes	\$ 48,534,702	\$ 50,770,790	\$ 48,902,987	\$ (1,867,803)	\$ 49,608,115
Personal property taxes	8,298,514	8,298,722	8,128,761	(169,961)	7,682,744
Public utility taxes	7,946,996	7,946,996	7,538,352	(408,644)	6,661,992
Heavy equipment taxes	3,000	3,000	1,800	(1,200)	5,289
Mobile home taxes	150,000	150,049	141,147	(8,902)	145,274
Motor vehicle taxes	5,725,623	5,855,956	5,855,957	1	6,577,322
Timber taxes	-	38	39	1	385
Prior year tax	1,432,147	5,185,227	5,185,002	(225)	1,993,752
Total Property Taxes	<u>72,090,982</u>	<u>78,210,778</u>	<u>75,754,045</u>	<u>(2,456,733)</u>	<u>72,674,873</u>
Other Taxes:					
Railroad equipment tax				-	9,073,338
Insurance premium tax	9,254,805	9,294,496	9,294,496	-	116,928
Financial institution gross receipt tax	122,000	122,000	104,558	(17,442)	1,025,879
Intangible recording tax	1,130,451	1,130,451	499,094	(631,357)	40,208,470
Local option sales tax	40,547,326	40,547,326	36,417,660	(4,129,666)	244,760
Interest on delinquent taxes	203,500	301,669	301,670	1	1,705,131
Penalties on delinquent taxes	1,403,702	1,752,935	1,752,936	1	
Reimbursement - cost of collecting delinquent taxes	100,000	128,825	128,826	1	293,397
Alcoholic beverage sales tax	248,000	285,358	285,358	-	255,673
Alcoholic beverage excise tax	1,550,000	1,550,000	1,536,759	(13,241)	1,550,000
Real estate transfer tax	348,563	348,563	133,012	(215,551)	284,549
Total Other Taxes	<u>54,908,347</u>	<u>55,461,623</u>	<u>50,454,369</u>	<u>(5,007,254)</u>	<u>54,758,125</u>
Total Taxes	<u>126,999,329</u>	<u>133,672,401</u>	<u>126,208,414</u>	<u>(7,463,987)</u>	<u>127,432,998</u>
Licenses and Permits:					
Business licenses	4,500,000	4,500,000	3,727,584	(772,416)	4,156,352
Marriage licenses	70,000	70,000	55,780	(14,220)	67,885
Alcoholic business licenses	720,000	720,000	551,075	(168,925)	501,319
Building permits	2,000,000	2,000,775	332,206	(1,668,569)	1,092,434
Electrical permits	90,000	90,000	76,223	(13,777)	82,346
Plumbing permits	63,000	63,000	51,849	(11,151)	62,183
HVAC permits	46,868	46,868	40,370	(6,498)	46,212
House moving permits	500	500	-	(500)	50
Miscellaneous permits	75,000	75,000	62,269	(12,731)	65,202
Mobile home registration permits	10,000	10,000	9,576	(424)	9,834
Mobile home moving permits	500	500	130	(370)	340
Pistol permits	25,000	50,073	50,073	-	34,409
Total Licenses and Permits	<u>7,600,868</u>	<u>7,626,716</u>	<u>4,957,135</u>	<u>(2,669,581)</u>	<u>6,118,566</u>
Intergovernmental Revenues:					
Federal Emergency Management Agency	71,167	71,167	141,162	69,995	-
Federal reimbursement - narcotics unit	25,000	150,178	150,179	1	65,135
Georgia Dept. of Transportation	15,000	15,000	7,913	(7,087)	18,209
State reimbursement - judicial staff	297,600	312,200	308,132	(4,068)	305,545
State reimbursement - library staff	327,179	330,496	334,564	4,068	331,924
Georgia State inmate housing	2,010,000	2,178,335	1,890,422	(287,913)	2,167,013
Library material income	155,333	155,333	110,122	(45,211)	155,333
Library maintenance income	151,063	158,006	158,006	-	161,331

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

Revenues (continued):	Original Budget	Final Budget	2009 Actual	Variance With Budget	2008 Actual
Intergovernmental Revenues:					
Social Security Adm. - incentive pay	\$ 25,000	\$ 25,000	\$ 5,625	\$ (19,375)	\$ 31,470
Clayton County self-insurance contributions	-	1,313,581	1,313,582	1	936,756
Clayton cities/county contract revenue	104,000	220,575	216,575	(4,000)	225,546
Clayton County Water Authority contract revenue	100,000	126,126	126,126	-	135,900
Clayton County general/mental health	500	500	-	(500)	-
Community Service Authority revenue	35,000	57,907	57,908	1	45,816
Department of Family/Children Services contract revenue	6,000	12,439	9,441	(2,998)	11,910
Total Intergovernmental Revenues	3,322,842	5,126,843	4,829,757	(297,086)	4,591,888
Charges for Services:					
Cable TV franchise fees	1,650,150	1,650,150	1,481,812	(168,338)	1,500,245
Commissions on taxes	3,386,211	3,537,813	3,418,003	(119,810)	3,358,551
Court filing and recording fees	2,315,628	2,348,217	2,224,306	(123,911)	2,310,801
Emergency medical service fees	4,616,021	4,616,021	3,229,022	(1,386,999)	2,873,428
Academy fees	10,000	10,000	-	(10,000)	13,500
Qualifying fees	15,000	15,720	720	(15,000)	57,091
Mapping fees	85,191	85,191	163,707	78,516	104,102
Photocopy revenue	149,800	151,804	140,965	(10,839)	142,210
Rabies control fees	66,000	69,811	69,811	-	70,315
Recreation program fees	1,184,309	1,411,611	1,036,227	(375,384)	1,059,433
Recreation concession revenue	55,000	55,000	15,077	(39,923)	31,434
Registrar fees	5,000	5,000	20,035	15,035	8,216
Rezoning application fees	31,350	31,350	3,700	(27,650)	31,800
Tag mailing and handling fees	30,000	31,780	31,781	1	31,150
Tag and title transfer fees	370,000	370,000	386,046	16,046	432,753
Traffic sign fees	20,000	20,000	5,315	(14,685)	14,805
Rental income	3,016,494	3,074,699	3,101,669	26,970	2,104,815
COBRA insurance handling fees	1,000	1,425	1,522	97	1,011
Housing code enforcement income	8,000	8,269	25,781	17,512	18,476
Vehicle emission testing administration	100,000	104,499	104,499	-	203,177
Refuse control fees	106,000	106,000	93,021	(12,979)	103,580
Impact fees	2,080,543	2,080,543	2,080,543	-	2,080,543
Telephone commission income	325,000	485,220	482,280	(2,940)	389,881
Variance application fees	20,175	20,175	18,350	(1,825)	21,450
Sign approval fees	19,000	19,250	19,250	-	18,675
Subdivision review fees	20,000	20,000	10,950	(9,050)	16,350
Site plan review fees	30,000	30,000	20,800	(9,200)	28,150
Beach revenue	52,000	53,664	18,826	(34,838)	47,606
Tennis center revenue	13,000	15,141	8,833	(6,308)	36,509
Sheriff service fees	1,342,534	1,458,657	1,458,657	-	1,429,317
Inmate medical expense reimbursement	16,000	61,028	61,029	1	56,818
Inmate housing reimbursement	110,000	110,000	74,320	(35,680)	130,590
Pretrial intervention	-	-	21,550	21,550	-
Miscellaneous	103,000	103,065	417,315	314,250	149,578
Total Charges for Services	21,352,406	22,161,103	20,245,722	(1,915,381)	18,876,360

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2009 Actual</u>	<u>Variance With Budget</u>	<u>2008 Actual</u>
Revenues (continued):					
Fines and Forfeitures:					
Court fines	\$ 3,327,759	\$ 4,308,757	\$ 4,288,995	\$ (19,762)	\$ 3,591,457
Bond forfeitures	100,000	204,105	204,105	-	71,183
Condemned moneys held	-	9,000	9,000	-	58,101
Library fines	57,000	57,000	55,667	(1,333)	57,153
False alarm fines	120,000	120,000	104,459	(15,541)	114,455
Automated traffic fines	1,900,000	1,900,000	1,109,854	(790,146)	895,231
Total Fines and Forfeitures	<u>5,504,759</u>	<u>6,598,862</u>	<u>5,772,080</u>	<u>(826,782)</u>	<u>4,787,580</u>
Interest and Dividends	<u>2,123,720</u>	<u>2,159,010</u>	<u>1,213,954</u>	<u>(945,056)</u>	<u>2,766,983</u>
Other Revenues:					
Cash discounts taken on accounts payable	-	95	95	-	248
Miscellaneous revenue	<u>705,764</u>	<u>908,783</u>	<u>834,815</u>	<u>(73,968)</u>	<u>1,022,746</u>
Total Other Revenues	<u>705,764</u>	<u>908,878</u>	<u>834,910</u>	<u>(73,968)</u>	<u>1,022,994</u>
Gifts and donations	<u>-</u>	<u>55,119</u>	<u>55,120</u>	<u>1</u>	<u>37,692</u>
Total revenues	<u>\$ 167,609,688</u>	<u>\$ 178,308,932</u>	<u>\$ 164,117,092</u>	<u>\$ (14,191,840)</u>	<u>\$ 165,635,061</u>

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	\$ 1,448,940	\$ 1,353,704	\$ 1,308,162	\$ 45,542	\$ 1,255,550
Pension contribution	225,697	191,456	160,484	30,972	157,458
FICA and Medicare insurance	129,295	120,192	93,288	26,904	89,572
Group health and life insurance	196,877	196,877	131,689	65,188	126,694
Workers' compensation insurance	3,227	3,227	1,596	1,631	2,384
Contract service fees	50,000	39,098	22,810	16,288	39,695
Rental	16,581	18,410	16,557	1,853	15,270
Materials and supplies	48,800	52,329	39,754	12,575	80,006
Minor equipment	-	1,400	1,398	2	37,853
Dues and subscriptions	38,550	36,152	23,533	12,619	43,395
Training, travel, and meetings	83,050	80,627	49,634	30,993	76,120
Uniform allowance	-	-	-	-	178
Repair and maintenance	-	4,444	-	4,444	4,619
Capital outlay	-	8,411	8,411	-	31,132
Total Commissioners	2,241,017	2,106,327	1,857,316	249,011	1,959,926
Finance:					
Current:					
Salaries and wages	2,079,189	2,009,156	1,985,986	23,170	1,983,599
Pension contribution	270,522	249,375	243,186	6,189	241,027
FICA and Medicare insurance	174,679	172,551	146,955	25,596	148,165
Group health and life insurance	256,400	256,347	240,913	15,434	201,284
Workers' compensation insurance	4,339	4,339	2,432	1,907	3,780
Contract service fees	-	8,820	8,817	3	-
Rental	29,652	33,100	29,208	3,892	29,208
Material and supplies	70,000	69,891	66,830	3,061	73,082
Minor equipment	171,922	148,180	133,484	14,696	138,689
Postage	500,000	515,309	515,303	6	459,753
Dues and subscriptions	6,600	5,915	5,713	202	5,060
Travel, training, and meetings	21,850	14,850	12,689	2,161	15,445
Repair and maintenance	-	-	-	-	1,138
Redistribution - other	(170,000)	(170,000)	(143,748)	(26,252)	(152,792)
Total Finance	3,415,153	3,317,833	3,247,768	70,065	3,147,438
Human Resources - Risk Management:					
Current:					
Salaries and wages	555,126	494,976	493,974	1,002	541,244
Pension contribution	72,121	72,121	63,723	8,398	69,974
FICA and Medicare insurance	43,508	43,508	36,244	7,264	39,884
Group health and life insurance	82,657	82,657	72,134	10,523	76,210
Workers' compensation insurance	1,082	1,082	627	455	1,024
Contract service fees	139,600	145,115	83,018	62,097	67,907
Rental	7,380	7,855	7,356	499	7,356
Materials and supplies	9,800	9,945	8,247	1,698	6,269
Minor equipment	-	-	-	-	667
Dues and subscriptions	4,410	4,410	4,122	288	3,023
Travel, training, and meetings	18,915	19,617	4,442	15,175	3,688
Total Human Resources - Risk Management	934,599	881,286	773,887	107,399	817,246

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
General government (continued):					
Information Technology - Administration:					
Current:					
Salaries and wages	\$ 315,524	\$ 311,924	\$ 304,862	\$ 7,062	\$ 268,005
Pension contribution	36,830	36,830	35,409	1,421	33,219
FICA and Medicare insurance	25,667	25,667	22,855	2,812	23,080
Group health and life insurance	24,493	21,154	20,822	332	19,741
Workers' compensation insurance	638	638	372	266	1,721
Contract service fees	-	16,910	3,542	13,368	258,509
Rental	10,424	10,424	7,088	3,336	8,921
Materials and supplies	102,000	108,860	104,149	4,711	91,057
Minor equipment	-	-	-	-	62,556
Utilities	25,000	31,939	31,938	1	33,523
Telephone, telegraph	-	-	-	-	151,926
Dues and subscriptions	-	-	-	-	959
Training, travel and meetings	800	4,230	751	3,479	25,834
Repair and maintenance	-	15,856	8,846	7,010	356,514
Capital outlay	-	66,947	44,060	22,887	384,006
Total Information Technology - Administration	541,376	651,379	584,694	66,685	1,719,571
Information Technology - Technical Service Center:					
Current:					
Salaries and wages	1,166,822	1,167,925	1,149,876	18,049	1,021,670
Pension contribution	147,028	147,028	142,548	4,480	126,488
FICA and Medicare insurance	91,885	91,885	84,760	7,125	75,826
Group health and life insurance	145,241	149,850	149,849	1	116,324
Workers' compensation insurance	2,279	2,279	1,416	863	18,861
Contract service fees	398,852	273,140	264,582	8,558	14,264
Rental	25,748	27,248	24,229	3,019	26,240
Materials and supplies	4,000	2,664	2,108	556	15,251
Minor equipment	-	9,220	8,829	391	13,294
Telephone, telegraph	207,883	171,383	171,247	136	21,682
Dues and subscriptions	1,570	1,970	1,630	340	1,462
Training, travel and meetings	22,280	21,880	21,292	588	7,704
Uniforms	2,000	2,000	1,997	3	-
Repair and maintenance	500,000	466,454	442,460	23,994	246,858
Redistribution - radio	(70,000)	(70,000)	(32,071)	(37,929)	(41,161)
Capital outlay	-	-	-	-	18,848
Total Information Technology - Technical Svc Ctr	2,645,588	2,464,926	2,434,752	30,174	1,683,611
Information Technology - Application Development:					
Current:					
Salaries and wages	969,969	998,724	998,724	-	1,180,428
Pension contribution	125,119	128,836	128,836	-	151,271
FICA and Medicare insurance	78,492	80,620	74,376	6,244	86,543
Group health and life insurance	81,491	95,900	95,899	1	104,023
Workers' compensation insurance	1,950	1,950	1,215	735	1,256
Rental	-	-	-	-	513
Materials and supplies	1,000	1,000	998	2	-
Dues and subscriptions	395	395	174	221	-
Training, travel, meetings	2,400	2,400	2,373	27	-
Total Information Technology - App Development	1,260,816	1,309,825	1,302,595	7,230	1,524,034
Information Technology - Geographical Info Systems:					
Current:					
Salaries and wages	174,766	174,820	174,819	1	134,722
Pension contribution	22,544	22,552	22,552	-	17,278
FICA and Medicare insurance	13,370	13,370	13,031	339	9,872
Group health and life insurance	21,962	21,962	17,353	4,609	14,136
Workers' compensation insurance	331	331	216	115	178
Contract service fees	23,000	22,973	22,906	67	-
Materials and supplies	2,250	2,250	2,220	30	-
Dues and subscriptions	240	240	144	96	-
Training, travel, meetings	7,000	7,000	3,823	3,177	-
Total Information Technology - Geo Info Sys	265,463	265,498	257,064	8,434	176,186

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
General government (continued):					
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	\$ 210,488	\$ 215,294	\$ 212,497	\$ 2,797	\$ 199,842
Pension contribution	24,958	25,193	25,193	-	23,466
FICA and Medicare insurance	16,102	16,102	15,773	329	14,705
Group health and life insurance	33,936	30,933	23,357	7,576	26,617
Workers' compensation insurance	399	399	266	133	380
Contract service fees	-	31,940	31,940	-	1,525
Rental	-	-	-	-	2,868
Materials and supplies	10,600	16,462	16,419	43	19,451
Minor equipment	-	-	-	-	2,142
Dues and subscriptions	200	200	40	160	-
Training, travel and meetings	1,800	2,780	2,227	553	349
Uniform allowance	-	-	-	-	715
Capital outlay	-	-	-	-	13,900
Total Information Tech - Arch and Records Mgmt	298,483	339,303	327,712	11,591	305,960
Human Resources - Administration:					
Current:					
Salaries and wages	593,706	598,956	598,782	174	589,895
Pension contribution	70,260	70,260	70,245	15	71,491
FICA and Medicare insurance	45,189	45,189	44,646	543	44,419
Group health and life insurance	46,133	46,133	44,855	1,278	44,596
Workers' compensation insurance	1,134	1,134	737	397	1,135
Board member fee	12,300	18,300	16,300	2,000	11,475
Medical service fee	30,000	30,000	23,236	6,764	37,385
Contract service fees	120,000	50,255	50,144	111	32,035
Rental	10,080	10,919	10,068	851	10,068
Materials and supplies	16,750	19,291	18,448	843	22,831
Minor equipment	-	200	-	200	6,913
Advertising	25,000	5,000	4,889	111	17,081
Dues and subscriptions	2,870	2,870	2,665	205	2,775
Training, travel and meetings	6,400	6,400	5,606	794	8,766
Total Human Resources - Administration	979,822	904,907	890,621	14,286	900,865
Central Services:					
Current:					
Salaries and wages	745,282	747,628	738,973	8,655	736,680
Pension contribution	100,364	93,212	92,097	1,115	89,068
FICA and Medicare insurance	64,423	56,082	54,016	2,066	54,505
Group health and life insurance	144,498	124,518	120,378	4,140	118,140
Workers' compensation insurance	4,636	4,636	3,032	1,604	5,023
Rental	61,065	72,059	44,754	27,305	32,376
Materials and supplies	127,200	173,136	165,170	7,966	175,958
Minor equipment	-	7,849	3,843	4,006	24,732
Dues and subscriptions	1,500	1,500	355	1,145	1,100
Training, travel and meetings	4,300	2,150	1,420	730	4,153
Uniform allowance	2,500	2,684	2,601	83	12,884
Repair and maintenance	228,800	247,703	228,841	18,862	241,107
Redistribution - printing	(300,000)	(300,000)	(206,609)	(93,391)	(264,112)
Total Central Services	1,184,568	1,233,157	1,248,871	(15,714)	1,231,614

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
General government (continued):					
Professional Services:					
Current:					
Audit fees	\$ 277,500	\$ 418,830	\$ 418,830	\$ -	\$ 260,910
Board member fees	6,000	6,000	6,000	-	5,000
Legal fees	1,300,000	3,041,645	3,041,641	4	1,748,435
Medical service fees	170,000	179,016	179,015	1	178,959
Contract services fees	719,838	769,422	747,472	21,950	851,269
Materials and supplies	21,500	20,008	7,019	12,989	798
Telephone, telegraph	-	-	-	-	6,510
Court reporter fees	6,000	14,783	14,782	1	9,668
Advertising	50,000	63,755	63,754	1	59,140
Tax commission	-	-	-	-	390
Litigation claims and insurance settlements	-	701,659	701,658	1	3,717,079
Pauper funeral expense	35,000	25,984	14,000	11,984	26,175
Repair and maintenance	-	-	-	-	185
Debt service	<u>2,500</u>	<u>37</u>	<u>37</u>	<u>-</u>	<u>36</u>
Total Professional Services	<u>2,588,338</u>	<u>5,241,139</u>	<u>5,194,208</u>	<u>46,931</u>	<u>6,864,554</u>
Registrar:					
Current:					
Salaries and wages	833,967	932,060	932,056	4	411,922
Pension contribution	27,289	24,556	24,555	1	23,025
FICA and Medicare insurance	45,724	53,609	53,608	1	23,497
Group health and life insurance	23,123	21,652	21,651	1	18,138
Workers' compensation insurance	1,679	1,634	1,634	-	789
Board member fee	3,000	2,450	2,450	-	2,700
Contract service fees	46,250	38,000	38,000	-	9,000
Rental	13,250	10,114	9,634	480	5,095
Materials and supplies	104,000	50,094	47,555	2,539	77,682
Minor equipment	-	12,500	12,500	-	5,007
Advertising	3,500	407	407	-	2,696
Dues and subscriptions	437	348	347	1	392
Training, travel and meetings	7,150	6,935	6,933	2	9,011
Repair and maintenance	25,000	15,429	12,741	2,688	1,130
Total Registrar	<u>1,134,369</u>	<u>1,169,788</u>	<u>1,164,071</u>	<u>5,717</u>	<u>590,084</u>
County Garage:					
Current:					
Salaries and wages	961,766	869,564	869,542	22	957,417
Pension contribution	123,474	111,371	111,362	9	123,837
FICA and Medicare insurance	73,473	63,296	63,290	6	69,921
Group health and life insurance	191,226	160,690	160,685	5	186,126
Workers' compensation insurance	26,679	16,031	16,024	7	26,922
Contract service fees	46,000	35,320	35,231	89	48,122
Rental	4,000	4,650	3,900	750	3,250
Materials and supplies	10,000	6,716	6,611	105	9,084
Gas and oil	2,390,000	2,590,348	2,590,346	-	3,106,991
Minor equipment	-	1,878	1,839	39	22
Utilities	-	286	285	1	3,243
Dues and subscriptions	250	-	-	-	-
Rubber tire disposal	2,000	1,178	1,148	30	350
Training, travel and meetings	4,000	1,050	1,049	1	2,411
Uniform allowance	9,500	11,360	11,358	2	13,087
Wrecker service	35,000	25,400	25,381	19	33,577
Repair and maintenance	1,710,000	1,809,259	1,809,236	23	1,992,274
Redistribution - oil and gas	(320,000)	(320,000)	(295,336)	(24,664)	(376,983)
Redistribution - garage maintenance	(450,000)	(450,000)	(561,834)	111,834	(500,940)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
Total County Garage	<u>4,817,368</u>	<u>4,938,397</u>	<u>4,850,117</u>	<u>88,278</u>	<u>5,710,711</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
General government (continued):					
Refuse Control:					
Current:					
Salaries and wages	\$ 1,077,102	\$ 1,070,652	\$ 1,015,707	\$ 54,945	\$ 1,079,742
Pension contribution	137,899	137,899	120,261	17,638	125,261
FICA and Medicare insurance	83,996	83,996	74,263	9,733	79,565
Group health and life insurance	177,310	171,176	166,767	4,409	163,902
Workers' compensation insurance	31,310	31,310	19,957	11,353	31,468
Rental	4,368	4,368	2,160	2,208	2,160
Materials and supplies	158,820	144,390	143,887	503	167,013
Bank service fees	500	500	-	500	-
Minor equipment	-	4,337	1,337	3,000	11,763
Sanitation	80,000	83,053	83,053	-	89,417
Dues and subscriptions	-	-	-	-	-
Repair and maintenance	2,000	3,094	2,390	704	-
Capital outlay	100,000	67,356	67,356	-	-
Total Refuse Control	<u>1,853,305</u>	<u>1,802,131</u>	<u>1,697,138</u>	<u>104,993</u>	<u>1,750,291</u>
Building and Maintenance:					
Current:					
Salaries and wages	940,242	902,242	897,078	5,164	913,440
Pension contribution	121,279	121,279	115,163	6,116	117,724
FICA and Medicare insurance	71,927	71,927	65,919	6,008	67,684
Group health and life insurance	145,682	145,682	128,982	16,700	130,819
Workers' compensation insurance	21,470	21,470	13,302	8,168	21,009
Contract service fees	291,010	194,010	193,653	357	168,585
Rental	2,000	-	-	-	375
Materials and supplies	10,850	7,330	6,389	941	10,186
Minor equipment	-	-	-	-	10,331
Dues and subscriptions	-	-	-	-	150
Training, travel and meetings	4,897	7	-	7	3,708
Uniform allowance	10,800	5,800	4,740	1,060	10,246
Repair and maintenance	600,000	554,117	527,749	26,368	563,329
Total Building and Maintenance	<u>2,220,157</u>	<u>2,023,864</u>	<u>1,952,975</u>	<u>70,889</u>	<u>2,017,586</u>
Extension University of Georgia:					
Current:					
Salaries and wages	191,926	185,931	163,845	22,086	167,402
Pension contribution	18,635	18,635	16,786	1,849	17,129
FICA and Medicare insurance	14,668	14,668	12,230	2,438	12,696
Group health and life insurance	5,936	7,717	7,716	1	3,762
Workers' compensation insurance	200	200	141	59	357
Contract service fees	3,000	1,000	1,000	-	9,275
Rental	3,000	3,735	2,940	795	2,940
Materials and supplies	15,000	16,336	16,318	18	26,262
Minor equipment	-	2,910	2,430	480	3,123
Dues and subscriptions	900	564	480	84	1,153
Training, travel and meetings	16,240	10,491	10,093	398	11,841
Repair and maintenance	-	-	-	-	1,929
Redistribution - photocopy	-	-	-	-	41
Total Extension University of Georgia	<u>269,505</u>	<u>262,187</u>	<u>233,979</u>	<u>28,208</u>	<u>257,910</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
General government (continued):					
Other General Government:					
Current:					
Group health and life insurance	\$ 3,471,100	\$ 309,965	\$ 309,964	\$ 1	\$ 1,267,967
Georgia state unemployment insurance	84,000	114,455	114,454	1	94,545
Early Retirement 1992 - pension contribution	365,847	365,847	365,847	-	365,847
ARC fees	289,660	281,926	281,925	1	276,275
Water planning district fees	11,826	1	-	1	-
Contract service fees	-	14,239	14,239	-	17,963
Rental	16,640	10,500	10,500	-	10,500
Bank charges	-	12,893	12,892	1	9,329
Utilities	3,806,692	4,176,855	4,176,852	3	4,171,962
Sanitation	-	526,842	526,842	-	-
Telephone, telegraph	1,168,675	1,088,543	1,088,542	1	1,206,443
Court reporter fees	-	-	-	-	238
Dues and subscriptions	1,575	1,575	775	800	827
Performance bond	1,187,818	1,332,004	1,332,002	2	1,186,418
Landfill postclosure care and monitoring	685,300	100,002	100,001	1	(12,759)
Tax commission	-	-	-	-	20,327
Claims expense	-	4,934,442	4,934,442	-	2,689,904
Training, travel and meetings	2,758	2,758	2,189	569	3,337
Uniform allowance	-	-	-	-	-
Authority bond default	1,028,000	2,163,374	2,163,373	1	921,190
Repair and maintenance	1,122,720	1,158,163	1,158,162	1	1,262,185
Litigation claims and settlements	-	9,541	9,541	-	848,726
General assistance	870,656	870,656	822,290	48,366	894,558
Debt Service	1,652,574	395,980	99,996	295,984	99,171
Capital outlay	500,000	67,169	67,168	1	437,543
Total Other General Government	<u>16,265,841</u>	<u>17,937,730</u>	<u>17,591,996</u>	<u>345,734</u>	<u>15,772,496</u>
 Total General Government	 <u>\$ 42,915,768</u>	 <u>\$ 46,849,677</u>	 <u>\$ 45,609,764</u>	 <u>\$ 1,239,911</u>	 <u>\$ 46,430,083</u>
 Current expenditures	 \$ 40,660,694	 \$ 46,243,777	 \$ 45,322,736	 \$ 921,039	 \$ 45,433,447
Debt service	1,655,074	396,017	100,033	295,984	99,207
Capital outlay	600,000	209,883	186,995	22,888	897,429
Total General Government	<u>\$ 42,915,768</u>	<u>\$ 46,849,677</u>	<u>\$ 45,609,764</u>	<u>\$ 1,239,911</u>	<u>\$ 46,430,083</u>
 Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	\$ 1,291,488	\$ 1,301,645	\$ 1,300,144	\$ 1,501	\$ 1,310,063
Pension contribution	159,103	159,103	155,021	4,082	156,713
FICA and Medicare insurance	103,342	103,342	96,123	7,219	97,901
Group health and life insurance	178,359	167,059	164,998	2,061	163,001
Workers' compensation insurance	2,566	2,566	1,590	976	2,511
Rental	42,150	54,852	54,057	795	58,540
Materials and supplies	64,600	76,207	76,008	199	72,865
Bank charges	14,500	-	-	-	-
Dues and subscriptions	1,700	2,932	2,931	1	4,256
Training, travel and meetings	5,300	5,300	4,870	430	7,630
Repair and maintenance	-	-	-	-	17,000
Total Tax Commissioner	<u>1,863,108</u>	<u>1,873,006</u>	<u>1,855,742</u>	<u>17,264</u>	<u>1,890,480</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Tax Assessment and Collection (continued):					
Tax Assessor:					
Current:					
Salaries and wages	\$ 1,208,817	\$ 1,246,154	\$ 1,246,153	\$ 1	\$ 1,213,885
Pension contribution	160,531	160,531	160,409	122	156,596
FICA and Medicare insurance	96,298	91,028	91,022	6	89,610
Group health and life insurance	213,636	202,936	202,932	4	200,404
Workers' compensation insurance	14,729	10,049	10,046	3	15,061
Board member fee	49,200	48,300	46,700	1,600	48,200
Contract service fees	7,100	30,509	30,508	1	3,997
Rental	3,780	3,780	3,780	-	3,780
Materials and supplies	15,000	19,226	19,115	111	19,928
Dues and subscriptions	8,484	9,676	9,676	-	7,235
Training, travel and meetings	22,580	11,856	11,175	681	16,634
Uniforms	2,000	1,870	1,870	-	-
Repair and maintenance	-	-	-	-	129
Total Tax Assessor	<u>1,802,155</u>	<u>1,835,915</u>	<u>1,833,386</u>	<u>2,529</u>	<u>1,775,459</u>
Total Tax Assessment and Collection	<u>\$ 3,665,263</u>	<u>\$ 3,708,921</u>	<u>\$ 3,689,128</u>	<u>\$ 19,793</u>	<u>\$ 3,665,939</u>
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	\$ 1,205,442	\$ 1,207,950	\$ 1,207,919	\$ 31	\$ 1,213,890
Pension contribution	118,168	112,452	112,448	4	113,859
FICA and Medicare insurance	89,208	81,428	79,907	1,521	80,726
Group health and life insurance	153,863	160,460	156,844	3,616	158,869
Workers' compensation insurance	2,153	1,497	1,306	191	2,034
Board member fee	4,500	2,950	2,950	-	2,573
Contract service fees	95,000	107,805	107,804	1	99,925
Rental	18,279	23,038	18,279	4,759	18,280
Materials and supplies	25,000	23,117	22,474	643	101,520
Minor equipment	-	-	-	-	870
Court reporter fees	210,000	292,800	292,800	-	260,367
Bailiff fees	210,000	214,550	214,550	-	204,680
Dues and subscriptions	7,820	7,647	7,081	566	6,805
Jury sequester	-	-	-	-	15,593
Mediation fees	-	-	-	-	25
Indigent defense fees	-	1,425	1,425	-	-
Training, travel and meetings	12,100	5,076	5,076	-	4,568
Uniform allowance	3,500	1,584	1,584	-	4,287
Repair and maintenance	3,750	3,751	2,228	1,523	3,045
Capital outlay	-	33,352	33,352	-	-
Total Superior Court	<u>2,158,783</u>	<u>2,280,882</u>	<u>2,268,027</u>	<u>12,855</u>	<u>2,291,916</u>
Indigent Defense Court Administration:					
Current:					
Salaries and wages	125,907	125,907	125,901	6	123,630
Pension contribution	16,240	16,242	16,241	1	16,121
FICA and Medicare insurance	11,370	9,135	9,134	1	9,061
Group health and life insurance	26,585	24,667	24,666	1	24,868
Workers' compensation insurance	1,596	878	878	-	1,342
Contract service fees	53,000	77,739	77,720	19	51,965
Rental	1,410	1,881	1,293	588	1,528
Materials and supplies	3,000	2,995	2,994	1	2,069
Court reporter fees	300	252	252	-	88
Indigent defense fees	<u>2,655,151</u>	<u>5,376,088</u>	<u>5,376,088</u>	<u>-</u>	<u>4,769,543</u>
Total Indigent Defense Court Administration	<u>2,894,559</u>	<u>5,635,784</u>	<u>5,635,167</u>	<u>617</u>	<u>5,000,215</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Public Defenders Office, Clayton Circuit:					
Current:					
Contract service fees	\$ 1,500	\$ 1,500	\$ 1,000	\$ 500	\$ -
Rental	68,500	68,500	67,662	838	67,371
Materials and supplies	4,500	4,500	4,289	211	4,230
Postage	50	50	-	50	-
Electric utilities	1,500	1,500	1,361	139	1,237
Court books and records	1,428	1,428	490	938	170
Court reporter fees	200	200	90	110	1,065
Dues and subscriptions	450	450	-	450	-
Indigent defense fees	374,419	198,619	198,550	69	70,230
Repair and maintenance	-	-	-	-	202
Total Public Defenders Office, Clayton Circuit	<u>452,547</u>	<u>276,747</u>	<u>273,442</u>	<u>3,305</u>	<u>144,505</u>
State Court:					
Current:					
Salaries and wages	969,351	983,460	983,460	-	990,763
Pension contribution	79,710	79,252	78,524	728	72,482
FICA and Medicare insurance	66,547	65,663	62,368	3,295	62,725
Group health and life insurance	104,903	89,946	89,523	423	91,451
Workers' compensation insurance	1,975	1,975	1,212	763	1,885
Contract service fees	-	949	949	-	1,118
Rental	12,300	12,760	12,300	460	12,030
Materials and supplies	8,500	10,344	10,168	176	8,583
Court reporter fees	185,000	185,372	185,372	-	177,205
Emeritus and pro-tem fees	22,500	22,500	17,955	4,545	11,042
Bailiff fees	50,000	50,000	44,800	5,200	37,450
Dues and subscriptions	8,140	8,203	5,509	2,694	5,543
Training, travel and meetings	5,000	4,200	2,814	1,386	2,437
Total State Court	<u>1,513,926</u>	<u>1,514,624</u>	<u>1,494,954</u>	<u>19,670</u>	<u>1,474,714</u>
Magistrate Court:					
Current:					
Salaries and wages	738,699	726,699	664,989	61,710	627,767
Pension contribution	77,076	77,076	71,536	5,540	69,246
FICA and Medicare insurance	59,080	59,080	49,615	9,465	46,260
Group health and life insurance	19,766	19,766	17,538	2,228	18,478
Workers' compensation insurance	1,498	1,498	824	674	1,192
Contract service fees	101,900	53,000	52,935	65	43,658
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	14,750	14,750	14,686	64	18,799
Minor equipment	-	-	-	-	5,088
Court reporter fees	12,300	12,300	8,173	4,127	6,520
Emeritus and pro-tem fees	-	5,000	3,600	1,400	-
Witness fees	2,000	2,000	-	2,000	-
Bailiff fees	25,000	25,000	20,300	4,700	20,650
Dues and subscriptions	5,100	7,100	6,044	1,056	3,485
Indigent defense fees	36,500	2,983	-	2,983	-
Training, travel and meetings	8,100	8,100	5,681	2,419	5,597
Uniform allowance	2,750	2,750	-	2,750	-
Total Magistrate Court	<u>1,117,219</u>	<u>1,034,802</u>	<u>931,386</u>	<u>103,416</u>	<u>877,094</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Juvenile Court:					
Current:					
Salaries and wages	\$ 2,762,385	\$ 2,829,677	\$ 2,822,633	\$ 7,044	\$ 2,783,508
Pension contribution	326,429	319,309	319,306	3	312,211
FICA and Medicare insurance	211,626	200,156	200,154	2	198,382
Group health and life insurance	392,607	376,102	376,096	6	372,766
Workers' compensation insurance	6,287	3,987	3,979	8	6,022
Contract service fees	82,199	22,652	22,651	1	28,946
Rental	50,820	52,361	50,522	1,839	52,815
Court books and records	6,000	5,740	5,585	155	5,779
Materials and supplies	38,000	36,532	35,763	769	37,670
Minor equipment	-	-	-	-	1,300
Telephone, telegraph	40,000	30,548	25,150	5,398	40,369
Court reporter fees	1,000	437	195	242	255
Emeritus and pro-tem fees	8,000	5,120	5,115	5	10,504
Indigent defense fees	260,000	253,200	253,158	42	261,666
Witness fees	4,000	1,680	1,675	5	2,575
Bailiff fees	35,000	32,905	32,900	5	34,230
Advertising	500	-	-	-	-
Dues and subscriptions	2,735	2,705	2,658	47	2,680
Training, travel and meetings	35,000	42,657	42,656	1	34,603
Total Juvenile Court	4,262,588	4,215,768	4,200,196	15,572	4,186,281
Probate Court:					
Current:					
Salaries and wages	594,277	605,127	603,203	1,924	563,580
Pension contribution	63,755	63,755	63,458	297	61,021
FICA and Medicare insurance	44,247	44,247	43,723	524	40,878
Group health and life insurance	86,359	75,334	68,398	6,936	69,274
Workers' compensation insurance	1,130	1,130	749	381	1,077
Contract service fees	19,250	19,250	17,750	1,500	18,500
Rental	9,720	12,695	10,570	2,125	10,142
Court books and records	8,000	6,275	2,820	3,455	2,129
Materials and supplies	14,900	14,003	12,480	1,523	14,190
Minor equipment	-	3,059	2,124	935	5,703
Emeritus and pro-tem fees	2,500	2,675	2,675	-	1,287
Indigent defense fees	7,000	7,000	4,868	2,132	4,231
Bailiff fees	5,900	6,500	6,020	480	6,300
Dues and subscriptions	1,725	1,725	928	797	760
Training, travel and meetings	5,257	5,257	4,000	1,257	3,985
Repair and maintenance	-	-	-	-	109
Total Probate Court	864,020	868,032	843,766	24,266	803,166
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	1,275,706	1,291,525	1,291,524	1	1,317,223
Pension contribution	164,802	159,798	159,797	1	159,969
FICA and Medicare insurance	101,348	93,727	93,727	-	96,072
Group health and life insurance	201,983	188,090	188,090	-	188,431
Workers' compensation insurance	2,389	1,496	1,495	1	2,362
Rental	42,504	43,407	42,300	1,107	39,810
Court books and records	38,000	6,461	6,461	-	7,790
Materials and supplies	40,000	35,817	35,414	403	43,231
Minor equipment	-	-	-	-	3,705
Jury script fees	425,000	506,475	506,475	-	407,725
Bank charges	-	55	54	1	-
Dues and subscriptions	1,190	980	980	-	1,190
Training, travel and meetings	3,000	1,918	1,917	1	2,589
Redistribution - photocopy	(7,000)	(60,550)	(60,551)	1	(39,444)
Total Clerk of Superior / Magistrate Court	2,288,922	2,269,199	2,267,683	1,516	2,230,653

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Clerk of State Court:					
Current:					
Salaries and wages	\$ 833,147	\$ 833,147	\$ 817,272	\$ 15,875	\$ 801,483
Pension contribution	99,985	99,201	98,623	578	97,026
FICA and Medicare insurance	59,299	60,083	60,082	1	59,104
Group health and life insurance	136,362	136,362	116,327	20,035	124,989
Workers' compensation insurance	1,472	1,472	1,041	431	1,615
Rental	16,701	18,474	17,724	750	18,399
Materials and supplies	26,650	26,647	20,999	5,648	27,200
Dues and subscriptions	1,609	1,692	1,534	158	1,323
Training, travel and meetings	3,650	2,683	1,438	1,245	3,122
Repair and maintenance	-	-	-	-	15
Total Clerk of State Court	<u>1,178,875</u>	<u>1,179,761</u>	<u>1,135,040</u>	<u>44,721</u>	<u>1,134,276</u>
Solicitor of State Court:					
Current:					
Salaries and wages	1,276,703	1,306,482	1,306,481	1	1,314,367
Pension contribution	165,093	162,576	162,568	8	160,767
FICA and Medicare insurance	104,776	97,022	97,015	7	97,910
Group health and life insurance	137,546	122,636	122,629	7	124,829
Workers' compensation insurance	8,166	5,096	5,067	29	7,621
Medical service fees	1,800	1,382	495	887	492
Contract service fees	200	200	-	200	-
Rental	4,069	4,070	4,069	1	4,424
Court books and records	100	115	114	1	76
Materials and supplies	22,000	28,475	27,700	775	23,499
Minor equipment	-	857	556	301	2,209
Court reporter fees	13,650	14,120	14,120	-	11,097
Emeritus and pro-tem fees	8,000	8,000	6,097	1,903	6,700
Witness fees	52,000	49,493	31,686	17,807	32,385
Dues and subscriptions	10,035	10,132	10,132	-	10,322
Training, travel and meetings	15,285	8,860	8,107	753	5,379
Uniform allowance	2,200	2,200	2,200	-	2,979
Total Solicitor of State Court	<u>1,821,623</u>	<u>1,821,716</u>	<u>1,799,036</u>	<u>22,680</u>	<u>1,805,056</u>
District Attorney:					
Current:					
Salaries and wages	2,303,774	2,425,551	2,425,543	8	2,372,698
Pension contribution	297,182	300,933	300,933	-	297,510
FICA and Medicare insurance	180,222	178,758	178,757	1	174,972
Group health and life insurance	296,783	290,922	290,921	1	275,164
Workers' compensation insurance	31,560	20,996	20,899	97	31,736
Other contract service fees	18,500	10,567	10,565	2	9,394
Office equipment rental	18,804	24,795	19,635	5,160	18,931
Court books and records	10,000	9,498	9,232	266	10,468
Materials and supplies	39,500	38,049	37,664	385	49,806
Minor equipment	-	-	-	-	39,712
Postage	-	-	-	-	5,077
Witness fees	42,000	55,065	55,064	1	37,209
Advertising fees	900	1,129	1,129	-	680
Dues and subscriptions	9,000	6,949	6,948	1	8,906
Training, travel and meetings	31,300	22,632	22,623	9	23,511
Uniform allowance	13,200	12,320	12,311	9	12,181
Capital outlay	-	-	-	-	651
Total District Attorney	<u>3,292,725</u>	<u>3,398,164</u>	<u>3,392,224</u>	<u>5,940</u>	<u>3,368,606</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
State Adult Probation:					
Current:					
Salaries and wages	\$ 8,617	\$ 8,617	\$ 8,012	\$ 605	\$ 9,612
Pension contribution	642	642	566	76	776
FICA and Medicare insurance	663	663	612	51	734
Office equipment rental	3,090	3,090	3,089	1	3,071
Materials and supplies	3,800	4,100	4,099	1	4,077
Total State Adult Probation	16,812	17,112	16,378	734	18,270
Clayton County Prison:					
Current:					
Salaries and wages	2,392,214	2,462,688	2,462,632	56	2,457,645
Pension contribution	320,688	315,093	315,030	63	315,505
FICA and Medicare insurance	190,354	182,239	182,190	49	183,209
Group health and life insurance	277,344	279,421	279,421	-	251,964
Workers' compensation insurance	62,730	48,675	40,432	8,243	62,640
Medical service fees	-	-	-	-	497
Contract service fees	202,800	2,100	2,004	96	642
Rental	4,370	4,371	4,370	1	8,812
Materials and supplies	352,080	372,105	360,221	11,884	332,313
Minor equipment	-	16,775	16,251	524	37,718
Postage	150	150	72	78	16
Utilities	200,000	201,588	183,523	18,065	205,151
Dues and subscriptions	988	988	251	737	181
Training, travel and meetings	2,000	2,000	1,853	147	3,632
Uniform allowance	25,300	10,300	8,430	1,870	5,213
Repair and maintenance	40,000	14,589	11,083	3,506	21,077
Redistribution - other expenses	(70,000)	(70,000)	(95,397)	25,397	(75,852)
Capital outlay	327,000	-	-	-	10,854
Total Clayton County Prison	4,328,018	3,843,082	3,772,366	70,716	3,821,217
Sheriff:					
Current:					
Salaries and wages	14,256,338	16,904,298	16,904,297	1	15,606,023
Pension contribution	1,696,280	1,829,544	1,829,544	-	1,689,418
FICA and Medicare insurance	1,137,051	1,248,447	1,248,446	1	1,160,682
Group health and life insurance	1,966,454	2,082,760	2,082,760	-	1,897,510
Workers' compensation insurance	382,888	267,146	267,145	1	371,411
Medical service fees	5,500,000	7,693,855	7,693,855	-	7,032,645
Contract service fees	533,038	558,719	558,717	2	531,648
Rental	41,480	37,000	36,999	1	37,131
Materials and supplies	2,204,610	2,325,562	2,325,475	87	2,025,475
Crime prevention and investigation supplies	25,000	22,613	22,613	-	24,936

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Sheriff (continued)					
Current (continued):					
Minor equipment	\$ -	\$ 4,598	\$ 4,598	\$ -	\$ 288,080
Postage	250	53	52	1	-
Telephone, telegraph	62,000	67,632	67,631	1	73,352
Advertising	1,000	300	300	-	1,142
Dues and subscriptions	3,143	6,182	6,182	-	12,421
Prisoner transport	60,000	52,008	52,007	1	51,079
Training, travel and meetings	21,300	19,105	19,104	1	28,668
Uniform allowance	183,500	225,875	225,874	1	252,518
Wrecker service	1,000	605	605	-	280
Repair and maintenance	2,000	15,677	15,676	1	26,410
Capital outlay	-	11,383	11,383	-	100,602
Total Sheriff	<u>28,077,332</u>	<u>33,373,362</u>	<u>33,373,263</u>	<u>99</u>	<u>31,211,431</u>
Total Courts and Law Enforcement	<u>\$ 54,267,949</u>	<u>\$ 61,729,035</u>	<u>\$ 61,402,928</u>	<u>\$ 326,107</u>	<u>\$ 58,367,400</u>
Current expenditures	53,940,949	61,684,300	61,358,193	326,107	58,255,293
Capital outlay	327,000	44,735	44,735	-	112,107
Total Courts and Law Enforcement	<u>\$ 54,267,949</u>	<u>\$ 61,729,035</u>	<u>\$ 61,402,928</u>	<u>\$ 326,107</u>	<u>\$ 58,367,400</u>
Public Safety:					
County Police:					
Current:					
Salaries and wages	\$ 15,452,212	\$ 16,793,641	\$ 16,755,005	\$ 38,636	\$ 15,901,922
Pension contribution	1,909,998	2,028,747	2,028,005	742	1,943,587
FICA and Medicare insurance	1,139,151	1,217,341	1,216,393	948	1,180,355
Group health and life insurance	2,246,058	2,322,797	2,321,202	1,595	2,158,203
Workers' compensation insurance	467,690	303,274	292,627	10,647	425,918
Medical service fees	10,000	12,144	12,143	1	6,049
Contract service fees	112,750	114,533	111,782	2,751	101,114
Rental	39,588	38,877	38,796	81	35,301
Materials and supplies	269,366	197,461	185,802	11,659	287,677
Crime prevention and investigation supplies	78,000	74,585	72,011	2,574	58,136
Minor equipment	-	2,201	2,200	1	291,336
Telephone, telegraph	150,000	216,847	216,846	1	192,162
Dues and subscriptions	40,379	25,576	24,576	1,000	19,891
Training, travel and meetings	82,725	64,665	54,832	9,833	49,680
Uniform allowance	278,856	275,161	274,934	227	384,947
Wrecker service	3,000	1,643	1,643	-	6,403
Repair and maintenance	139,360	138,061	103,678	34,383	102,459
Capital outlay	-	94,952	4,392	90,560	1,240,845
Total County Police	<u>22,419,133</u>	<u>23,922,506</u>	<u>23,716,867</u>	<u>205,639</u>	<u>24,385,985</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Public Safety (continued):					
Narcotics Unit:					
Current:					
Salaries and wages	\$ 1,541,284	\$ 1,511,827	\$ 1,494,194	\$ 17,633	\$ 1,592,373
Pension contribution	181,392	181,420	181,419	1	183,566
FICA and Medicare insurance	131,294	113,640	110,747	2,893	118,741
Group health and life insurance	210,181	210,181	201,527	8,654	172,734
Workers' compensation insurance	38,428	38,428	23,725	14,703	36,230
Contract service fees	1,500	1,500	598	902	1,580
Rental	8,820	9,330	9,330	-	8,814
Materials and supplies	7,100	7,542	7,523	19	6,491
Crime prevention and investigation supplies	1,500	858	856	2	1,351
Minor equipment	-	642	-	642	1,286
Telephone, telegraph	50,000	29,166	29,165	1	27,954
Dues and subscriptions	2,810	2,810	1,844	966	510
Training, travel and meetings	5,640	5,605	4,671	934	5,150
Uniform allowance	11,500	12,340	9,900	2,440	6,483
Wrecker service	1,000	2,000	872	1,128	855
Repair and maintenance - furniture	-	-	-	-	108
Total Narcotics Unit	2,192,449	2,127,289	2,076,371	50,918	2,164,226
EMS Rescue - Administration:					
Current:					
Salaries and wages	4,366,427	4,923,538	4,923,537	1	4,235,236
Pension contribution	592,222	626,987	626,987	-	537,532
FICA and Medicare insurance	310,503	355,845	355,844	1	316,054
Group health and life insurance	847,710	756,210	756,186	24	604,269
Workers' compensation insurance	133,833	82,833	82,489	344	107,328
Medical equipment supplies	13,001	5,781	4,388	1,393	22,265
Contract service fees	61,828	60,578	54,363	6,215	67,768
Rental	5,580	5,580	5,580	-	5,580
Materials and supplies	302,670	299,502	287,240	12,262	279,920
Minor equipment	-	10,511	9,650	861	105,106
Telephone, telegraph	8,640	8,640	-	8,640	4,473
Dues and subscriptions	30,010	29,433	18,573	10,860	18,141
Training, travel and meetings	2,740	2,740	1,132	1,608	1,044
Uniform allowance	66,600	62,681	62,681	-	67,905
Repair and maintenance	33,130	26,855	24,499	2,356	23,868
Debt service	447,871	448,911	448,905	6	322,420
Capital outlay	-	521,710	519,793	1,917	699,095
Total EMS Rescue - Administration	7,222,765	8,228,335	8,181,847	46,488	7,418,004
Central Communications:					
Current:					
Salaries and wages	337,545	337,677	337,677	-	331,423
Pension contribution	43,541	43,561	43,560	1	42,874
FICA and Medicare insurance	25,821	25,821	24,782	1,039	24,445
Group health and life insurance	51,640	51,508	47,663	3,845	42,345
Workers' compensation insurance	7,070	7,050	4,588	2,462	6,945
Materials and supplies	1,300	2,544	1,082	1,462	823
Total Central Communications	466,917	468,161	459,352	8,809	448,855

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With	2008
	Original	Final		Budget	Actual
Public Safety (continued):					
Emergency Management:					
Current:					
Salaries and wages	\$ 128,945	\$ 128,945	\$ 127,099	\$ 1,846	\$ 79,872
Pension contribution	16,632	16,632	16,396	236	10,332
FICA and Medicare insurance	9,864	9,864	9,049	815	5,762
Group health and life insurance	29,978	30,693	30,688	5	18,358
Workers' compensation insurance	1,322	1,322	813	509	152
Rental	3,420	6,255	4,610	1,645	3,287
Materials and supplies	5,951	9,323	8,801	522	2,757
Minor equipment	-	2,801	2,765	36	-
Utilities	27,500	25,376	20,634	4,742	25,816
Dues and subscriptions	375	375	80	295	236
Training, travel and meetings	1,531	-	-	-	2,133
Total Emergency Management	225,518	231,586	220,935	10,651	148,705
Animal Control:					
Current:					
Salaries and wages	369,070	375,569	375,569	-	362,216
Pension contribution	47,604	47,604	46,282	1,322	45,212
FICA and Medicare insurance	28,232	28,232	27,062	1,170	26,509
Group health and life insurance	73,042	77,556	77,555	1	61,437
Workers' compensation insurance	7,586	6,902	5,026	1,876	7,451
Board member fees	3,000	3,000	-	3,000	-
Medical service fees	200,000	165,326	149,547	15,779	50,665
Contract service fees	-	-	-	-	54
Rental	3,000	3,345	3,345	-	2,676
Materials and supplies	46,400	46,400	38,252	8,148	48,198
Minor equipment	-	114	-	114	4,363
Dues and subscriptions	125	125	-	125	200
Training, travel and meetings	5,000	5,000	10	4,990	1,696
Uniform allowance	9,000	9,000	7,195	1,805	7,835
Repair and maintenance - buildings	3,000	3,100	840	2,260	1,194
Total Animal Control	795,059	771,273	730,683	40,590	619,706
Code Enforcement:					
Current:					
Salaries and wages	750,895	687,851	673,944	13,907	718,413
Pension contribution	85,892	82,554	75,287	7,267	80,787
FICA and Medicare insurance	58,907	58,907	50,118	8,789	53,784
Group health and life insurance	79,224	79,224	69,954	9,270	61,380
Workers' compensation insurance	20,713	20,713	11,918	8,795	18,427
Board member fees	-	-	-	-	750
Contract service fees	261,000	232,862	221,061	11,801	145,207
Rental	3,000	3,000	-	3,000	-
Materials and supplies	13,750	14,179	13,511	668	13,516
Minor equipment	-	1,766	-	1,766	21,847
Telephone, telegraph	13,000	13,000	11,762	1,238	7,304
Dues and subscriptions	2,560	2,560	905	1,655	240
Training, travel and meetings	3,600	3,600	1,847	1,753	-
Uniform allowance	5,000	5,000	4,841	159	1,370
Capital outlay	-	-	-	-	53,000
Total Code Enforcement	1,297,541	1,205,216	1,135,148	70,068	1,176,025

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Public Safety (continued):					
Total Public Safety	<u>\$ 34,619,382</u>	<u>\$ 36,954,366</u>	<u>\$ 36,521,203</u>	<u>\$ 433,163</u>	<u>\$ 36,361,506</u>
Current expenditures	\$ 34,171,511	\$ 35,888,793	\$ 35,548,113	\$ 340,680	\$ 34,046,146
Debt service	447,871	448,911	448,905	6	322,420
Capital outlay	-	616,662	524,185	92,477	1,992,940
Total Public Safety	<u>\$ 34,619,382</u>	<u>\$ 36,954,366</u>	<u>\$ 36,521,203</u>	<u>\$ 433,163</u>	<u>\$ 36,361,506</u>
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	\$ 4,031,460	\$ 3,835,492	\$ 3,826,761	\$ 8,731	\$ 4,091,237
Pension contribution	512,506	504,101	492,028	12,073	522,826
FICA and Medicare insurance	290,687	285,702	278,700	7,002	299,716
Group health and life insurance	729,090	655,466	655,026	440	660,327
Workers' compensation insurance	200,563	115,439	115,354	85	187,761
Board member fees	3,000	3,000	300	2,700	450
Contract service fees	15,000	47,625	46,889	736	6,350
Rental	35,161	33,994	30,231	3,763	30,533
Materials and supplies	63,100	41,569	39,436	2,133	38,008
Minor equipment	-	-	-	-	21,189
Dues and subscriptions	2,101	2,101	1,842	259	1,246
Training, travel and meetings	12,530	7,530	5,153	2,377	5,743
Advertising	800	700	60	640	-
Uniform allowance	30,000	30,000	21,301	8,699	23,374
Repair and maintenance	206,500	32,312	29,586	2,726	132,794
Capital outlay	<u>-</u>	<u>11,092</u>	<u>-</u>	<u>11,092</u>	<u>251,232</u>
Total Transportation/Development Administration	<u>6,132,498</u>	<u>5,606,123</u>	<u>5,542,667</u>	<u>63,456</u>	<u>6,272,786</u>
Transportation/Development - Traffic Engineering:					
Current:					
Salaries and wages	1,181,579	1,146,379	1,128,626	17,753	1,181,634
Pension contribution	164,145	164,145	145,263	18,882	151,524
FICA and Medicare insurance	98,043	98,043	82,214	15,829	86,646
Group health and life insurance	216,947	216,947	188,720	28,227	190,288
Workers' compensation insurance	59,752	59,752	34,492	25,260	54,873
Contract service fees	523,000	449,937	424,760	25,177	243,723
Rental	9,000	9,000	6,659	2,341	9,772
Materials and supplies	61,400	29,060	23,246	5,814	59,667
Minor equipment	-	7,500	7,120	380	13,386
Electric utilities - signal lighting	300,000	300,000	299,171	829	323,110
Dues and subscriptions	978	1,002	896	106	1,176
Training, travel and meetings	6,100	7,025	2,313	4,712	6,141
Advertising	700	700	213	487	-
Uniform allowance	5,000	5,586	5,586	-	6,150
Repair and maintenance	45,000	31,509	25,032	6,477	52,963
Capital outlay	<u>-</u>	<u>59,172</u>	<u>59,060</u>	<u>112</u>	<u>179,557</u>
Total Transportation/Develop Traffic Engineering	<u>2,671,644</u>	<u>2,585,757</u>	<u>2,433,371</u>	<u>152,386</u>	<u>2,560,610</u>

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Budgeted Amounts		Actual	Variance With Budget	2008 Actual
	Original	Final			
Transportation and Development (continued):					
Total Transportation and Development	<u>\$ 8,804,142</u>	<u>\$ 8,191,880</u>	<u>\$ 7,976,038</u>	<u>\$ 215,842</u>	<u>\$ 8,833,396</u>
Current expenditures	\$ 8,804,142	\$ 8,121,616	\$ 7,916,978	\$ 204,638	\$ 8,402,607
Capital outlay	-	70,264	59,060	11,204	430,789
Total Transportation and Development	<u>\$ 8,804,142</u>	<u>\$ 8,191,880</u>	<u>\$ 7,976,038</u>	<u>\$ 215,842</u>	<u>\$ 8,833,396</u>
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	\$ 1,161,256	\$ 981,939	\$ 936,435	\$ 45,504	\$ 1,066,976
Pension contribution	147,687	147,687	116,755	30,932	132,159
FICA and Medicare insurance	91,892	91,892	68,329	23,563	78,544
Group health and life insurance	209,118	209,118	158,660	50,458	182,177
Workers' compensation insurance	16,041	13,886	9,684	4,202	15,472
Board member fees	3,000	3,000	1,750	1,250	1,000
Rental	9,612	9,612	9,612	-	6,102
Materials and supplies	31,500	32,009	21,856	10,153	30,598
Bank charges	10,000	12,155	12,149	6	12,185
Minor equipment	-	-	-	-	3,402
Dues and subscriptions	1,485	1,485	1,255	230	430
Training, travel and meetings	15,840	15,840	5,581	10,259	4,769
Uniform allowance	6,000	9,439	560	8,879	8,375
Total Community Development - Administration	<u>1,703,431</u>	<u>1,528,062</u>	<u>1,342,626</u>	<u>185,436</u>	<u>1,542,189</u>
Community Development - Planning:					
Current:					
Salaries and wages	398,202	398,202	367,820	30,382	336,469
Pension contribution	48,693	48,693	45,115	3,578	42,461
FICA and Medicare insurance	30,462	30,462	27,204	3,258	25,029
Group health and life insurance	57,605	57,605	45,619	11,986	45,275
Workers' compensation insurance	6,802	6,802	3,923	2,879	5,566
Board member fees	15,600	15,600	150	15,450	8,700
Contract service fees	472,000	234,778	210,751	24,027	239,244
Rental	12,684	14,529	13,723	806	12,670
Materials and supplies	15,000	27,853	23,820	4,033	18,408
Minor equipment	-	7,517	-	7,517	18,578
Dues and subscriptions	1,290	1,290	265	1,025	944
Training, travel and meetings	3,975	3,975	1,830	2,145	2,719
Total Community Development - Planning	<u>1,062,313</u>	<u>847,306</u>	<u>740,220</u>	<u>107,086</u>	<u>756,063</u>
Total Planning and Zoning	<u>2,765,744</u>	<u>2,375,368</u>	<u>2,082,846</u>	<u>292,522</u>	<u>2,298,252</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Budgeted Amounts		Actual	Variance With	2008
	Original	Final		Budget	Actual
Libraries:					
Current:					
Salaries and wages	\$ 2,147,112	\$ 2,130,596	\$ 2,086,249	\$ 44,347	\$ 2,058,283
Pension contribution	196,422	196,686	191,132	5,554	190,389
FICA and Medicare insurance	143,676	143,676	134,407	9,269	133,993
Group health and life insurance	222,339	237,814	220,634	17,180	200,755
Workers' compensation insurance	3,971	4,070	2,787	1,283	4,135
Contract service fees	17,780	6,000	3,362	2,638	-
Rental	23,400	21,061	21,060	1	21,257
Library books and materials	500,000	485,332	485,152	180	554,527
Materials and supplies	81,490	76,359	72,373	3,986	81,890
Minor equipment	-	24,556	24,203	353	12,585
Utilities	225,450	248,623	228,262	20,361	235,424
Telephone, telegraph	18,615	19,048	17,207	1,841	17,131
Colloquiums	3,300	3,300	3,300	-	3,150
Dues and subscriptions	1,100	1,000	1,000	-	-
Training, travel and meetings	4,950	4,550	3,338	1,212	4,870
Repair and maintenance	9,450	13,791	12,892	899	44,076
Capital outlay	25,150	-	-	-	8,170
Total Libraries	\$ 3,624,205	\$ 3,616,462	\$ 3,507,358	\$ 109,104	\$ 3,570,635
Current expenditures	\$ 3,599,055	\$ 3,616,462	\$ 3,507,358	\$ 109,104	\$ 3,562,465
Capital outlay	25,150	-	-	-	8,170
Total Libraries	\$ 3,624,205	\$ 3,616,462	\$ 3,507,358	\$ 109,104	\$ 3,570,635
Parks and Recreation:					
Current:					
Salaries and wages	\$ 5,251,757	\$ 5,288,650	\$ 5,191,794	\$ 96,856	\$ 4,971,684
Pension contribution	416,065	413,252	394,917	18,335	386,880
FICA and Medicare insurance	411,896	413,629	386,365	27,264	370,952
Group health and life insurance	561,849	548,072	505,978	42,094	486,728
Workers' compensation insurance	95,837	84,751	67,199	17,552	97,241
Contract service fees	845,695	420,092	406,774	13,318	448,309
Rental	46,020	46,972	37,057	9,915	30,880
Beach entertainment and merchandise	34,650	35,850	35,556	294	46,653
Materials and supplies	220,905	212,735	166,206	46,529	194,271
Bank charges	8,400	8,400	8,219	181	10,076
Minor equipment	-	24,346	18,533	5,813	64,899
Utilities	-	-	-	-	5,523
Advertising	5,000	5,309	5,029	280	5,468
Dues and subscriptions	5,015	4,415	2,462	1,953	2,279
Recreation program costs	268,915	251,159	180,405	70,754	169,675
Toy project	-	2,874	2,795	79	14,534
Training, travel and meetings	20,541	20,835	14,267	6,568	18,400
Uniform allowance	28,200	39,280	38,779	501	22,810
Repair and maintenance	364,600	383,985	356,554	27,431	351,582
Casualty and other losses	-	704	698	6	249
Capital outlay	-	12,930	12,819	111	377,890
Total Parks and Recreation	\$ 8,585,345	\$ 8,218,240	\$ 7,832,406	\$ 385,834	\$ 8,076,983
Current expenditures	\$ 8,585,345	\$ 8,205,310	\$ 7,819,587	\$ 385,723	\$ 7,699,093
Capital outlay	-	12,930	12,819	111	377,890
Total Parks and Recreation	\$ 8,585,345	\$ 8,218,240	\$ 7,832,406	\$ 385,834	\$ 8,076,983

(Continued)

CLAYTON COUNTY, GEORGIA

**GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Budget</u>	<u>2008 Actual</u>
	<u>Original</u>	<u>Final</u>			
Health and Welfare:					
Department of Human Resources:					
Current:					
Recording expense	\$ -	\$ 14	\$ 14	\$ -	\$ -
General assistance	1,067,000	1,067,000	1,067,000	-	1,067,000
Total Department of Human Resources	<u>1,067,000</u>	<u>1,067,014</u>	<u>1,067,014</u>	<u>-</u>	<u>1,067,000</u>
Southern Regional Hospital Authority:					
Current:					
General assistance	-	-	-	-	3,100,000
Total Southern Regional Hospital Authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,100,000</u>
Family and Children Services:					
Debt Service	146,708	146,708	146,708	-	146,532
Total Family and Children Services	<u>146,708</u>	<u>146,708</u>	<u>146,708</u>	<u>-</u>	<u>146,532</u>
Total Health and Welfare	<u>\$ 1,213,708</u>	<u>\$ 1,213,722</u>	<u>\$ 1,213,722</u>	<u>\$ -</u>	<u>\$ 4,313,532</u>
Current expenditures	\$ 1,067,000	\$ 1,067,014	\$ 1,067,014	\$ -	\$ 4,167,000
Debt service	146,708	146,708	146,708	-	146,532
Total Health and Welfare	<u>\$ 1,213,708</u>	<u>\$ 1,213,722</u>	<u>\$ 1,213,722</u>	<u>\$ -</u>	<u>\$ 4,313,532</u>
Total Expenditures	<u>\$ 160,461,506</u>	<u>\$ 172,857,671</u>	<u>\$ 169,835,393</u>	<u>\$ 3,022,276</u>	<u>\$ 171,917,726</u>
Current expenditures	\$ 157,259,703	\$ 170,911,561	\$ 168,311,953	\$ 2,599,606	\$ 167,530,242
Debt service	2,249,653	991,636	695,646	295,990	568,159
Capital outlay	952,150	954,474	827,794	126,680	3,819,325
Total Expenditures	<u>\$ 160,461,506</u>	<u>\$ 172,857,671</u>	<u>\$ 169,835,393</u>	<u>\$ 3,022,276</u>	<u>\$ 171,917,726</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Charges for services:					
Recreation program fees	\$ 939,734	\$ 1,135,811	\$ 1,154,285	\$ 18,474	\$ 913,973
Other revenues:					
Miscellaneous	2,500	2,500	1,169	(1,331)	2,279
Total revenues	<u>942,234</u>	<u>1,138,311</u>	<u>1,155,454</u>	<u>17,143</u>	<u>916,252</u>
Expenditures:					
Parks and recreation:					
Current:					
Salaries and wages	298,797	311,931	201,926	110,005	243,982
Pension contribution	-	-	-	-	4
Payroll taxes	22,862	23,883	15,517	8,366	19,426
Workers' compensation insurance	6,633	6,542	2,345	4,197	4,573
Contractual services	62,800	39,522	3,550	35,972	3,874
Office supplies	850	850	-	850	-
Food and dietary supplies	3,300	3,200	1,291	1,909	2,215
Parks and recreation supplies	35,950	44,976	33,586	11,390	20,938
Dues and subscriptions	6,250	4,250	-	4,250	210
Recreation programs	464,342	678,106	585,369	92,737	554,693
Recreation trophies/awards	26,000	26,031	25,414	617	10,120
Training travel and meetings	2,350	2,413	926	1,487	708
Uniform allowance	900	800	-	800	124
Advertising	4,500	4,250	1,237	3,013	-
Repair and maintenance - recreation area	-	-	-	-	4,534
Other minor equipment	6,700	6,700	-	6,700	-
Casualty and other losses	-	245	168	77	184
Total expenditures	<u>942,234</u>	<u>1,153,699</u>	<u>871,329</u>	<u>282,370</u>	<u>865,585</u>
Excess (deficiency) of revenues over expenditures	-	(15,388)	284,125	299,513	50,667
Other Financing Sources:					
Appropriation of fund balance	-	15,388	-	(15,388)	-
Sale of capital assets	-	-	-	-	4
Total other financing sources	<u>-</u>	<u>15,388</u>	<u>-</u>	<u>(15,388)</u>	<u>4</u>
Net change in fund balance	-	-	284,125	284,125	50,671
Fund Balance, beginning of year	268,365	268,365	268,365	-	217,694
Appropriation of fund balance	<u>-</u>	<u>(15,388)</u>	<u>-</u>	<u>15,388</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 268,365</u>	<u>\$ 252,977</u>	<u>\$ 552,490</u>	<u>\$ 299,513</u>	<u>\$ 268,365</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Other taxes:					
Hotel/motel tax	\$ 362,500	\$ 362,500	\$ 283,091	\$ (79,409)	\$ 364,042
Total revenues	<u>362,500</u>	<u>362,500</u>	<u>283,091</u>	<u>(79,409)</u>	<u>364,042</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	-	159,477	159,066	411	-
Pension contribution	-	20,166	20,161	5	-
Payroll taxes	-	12,139	12,034	105	-
Group health insurance	-	6,168	5,991	177	-
Workers' compensation insurance	-	382	181	201	-
Contractual services	-	75,600	75,600	-	-
Rental	-	3,440	99	3,341	-
Office supplies	-	4,690	4,688	2	-
Dues and subscriptions	-	22,350	16,753	5,597	-
Training travel and meetings	62,500	14,387	4,374	10,013	-
Promotional	-	-	-	-	1,800
Repair and maintenance	100,000	11,213	8,233	2,980	-
Other minor equipment	-	2,488	2,375	113	-
General assistance	200,000	-	-	-	-
Capital outlay	-	30,000	27,886	2,114	-
Total expenditures	<u>362,500</u>	<u>362,500</u>	<u>337,441</u>	<u>25,059</u>	<u>1,800</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(54,350)</u>	<u>(54,350)</u>	<u>362,242</u>
Other Financing Uses:					
Transfers out	-	-	-	-	(76,000)
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(76,000)</u>
Net change in fund balance	-	-	(54,350)	(54,350)	286,242
Fund Balance, beginning of year	<u>1,030,510</u>	<u>1,030,510</u>	<u>1,030,510</u>	<u>-</u>	<u>744,268</u>
Fund Balance, end of year	<u>\$ 1,030,510</u>	<u>\$ 1,030,510</u>	<u>\$ 976,160</u>	<u>\$ (54,350)</u>	<u>\$ 1,030,510</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Other taxes:					
Hotel/motel tax	\$ 725,000	\$ 725,000	\$ 574,761	\$ (150,239)	\$ 719,227
Other revenue	-	-	6,067	6,067	-
Total revenues	<u>725,000</u>	<u>725,000</u>	<u>580,828</u>	<u>(144,172)</u>	<u>719,227</u>
Expenditures:					
General government:					
Current:					
Board member fees	4,200	4,200	3,300	900	2,600
Contractual service	607,300	572,823	572,740	83	573,848
Office supplies	-	6,210	6,210	-	-
Utilities	12,500	12,500	8,566	3,934	11,058
Advertising	36,000	42,476	42,475	1	36,500
Promotional	15,000	15,000	12,774	2,226	5,066
Repair and maintenance	-	10,400	10,400	-	-
General assistance	50,000	50,000	50,000	-	50,000
Debt service	-	16,350	16,350	-	-
Capital outlay	-	527,041	527,041	-	-
Total expenditures	<u>725,000</u>	<u>1,257,000</u>	<u>1,249,856</u>	<u>7,144</u>	<u>679,072</u>
Excess (deficiency) of revenues over expenditures	-	(532,000)	(669,028)	(137,028)	40,155
Other Financing Sources:					
Transfers in	-	-	-	-	76,000
Proceeds from bond issuance	-	532,000	560,000	28,000	-
Total other financing sources	-	<u>532,000</u>	<u>560,000</u>	<u>28,000</u>	<u>76,000</u>
Net change in fund balance	-	-	(109,028)	(109,028)	116,155
Fund Balance, beginning of year	<u>285,757</u>	<u>285,757</u>	<u>285,757</u>	<u>-</u>	<u>169,602</u>
Fund Balance, end of year	<u>\$ 285,757</u>	<u>\$ 285,757</u>	<u>\$ 176,729</u>	<u>\$ (109,028)</u>	<u>\$ 285,757</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, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Charges for services - E911 fees	\$ 4,337,546	\$ 4,337,546	\$ 3,848,986	\$ (488,560)	\$ 3,826,964
Intergovernmental	-	-	-	-	42,096
Investment earnings	60,000	60,000	36,031	(23,969)	84,435
Other revenue	-	-	2,057	2,057	1,305
Total revenues	4,397,546	4,397,546	3,887,074	(510,472)	3,954,800
Expenditures:					
Public safety:					
Current:					
Salaries and wages	2,103,214	1,881,576	1,851,353	30,223	1,735,415
Pension contribution	259,678	214,678	214,305	373	189,364
Payroll taxes	165,695	135,405	135,404	1	128,398
Group health and life insurance	360,477	295,526	286,065	9,461	243,494
Workers' compensation insurance	36,576	36,576	19,400	17,176	25,957
Other contractual services	7,632	329,554	329,549	5	85,119
Office equipment rental	12,000	7,950	5,958	1,992	5,322
Building rental	-	1,500,000	1,500,000	-	-
Office supplies	-	44,417	43,914	503	72,763
Photocopy machine supplies	300	300	273	27	286
Telephone, telegraph	394,051	394,051	365,240	28,811	254,719
Dues and subscriptions	2,710	2,710	2,318	392	3,078
Training, travel and meetings	14,240	14,240	8,373	5,867	6,916
Uniform allowance	11,750	11,750	11,734	16	4,151
Repair and maintenance - equipment	279,223	279,223	270,163	9,060	289,736
Total expenditures	3,647,546	5,147,956	5,044,049	103,907	3,044,718
Excess (deficiency) of revenues over expenditures	750,000	(750,410)	(1,156,975)	(406,565)	910,082
Other Financing Sources (Uses):					
Sale of capital assets	-	-	49	49	-
Transfers out	(750,000)	-	-	-	-
Appropriation of fund balance	-	750,410	-	(750,410)	-
Total other financing sources (uses)	(750,000)	750,410	49	(750,361)	-
Net change in fund balance	-	-	(1,156,926)	(1,156,926)	910,082
Fund Balance, beginning of year	5,018,376	5,018,376	5,018,376	-	4,108,294
Appropriation of fund balance	-	(750,410)	-	750,410	-
Fund Balance, end of year	\$ 5,018,376	\$ 4,267,966	\$ 3,861,450	\$ (406,516)	\$ 5,018,376

CLAYTON COUNTY, GEORGIA

**FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Fines and forfeitures					
Condemnation of monies	\$ 790,150	\$ 790,150	\$ 456,132	\$ (334,018)	\$ 1,470,938
Investment earnings	-	-	18,077	18,077	20,400
Total revenues	<u>790,150</u>	<u>790,150</u>	<u>474,209</u>	<u>(315,941)</u>	<u>1,491,338</u>
Expenditures:					
Public safety:					
County police:					
Current:					
Materials and supplies	30,000	24,500	7,369	17,131	20,248
Training, travel and meetings	20,000	20,000	5,600	14,400	7,683
Minor equipment	250,150	163,150	156,493	6,657	78,857
Capital outlay	<u>300,000</u>	<u>678,348</u>	<u>239,433</u>	<u>438,915</u>	<u>359,998</u>
Total county police	<u>600,150</u>	<u>885,998</u>	<u>408,895</u>	<u>477,103</u>	<u>466,786</u>
Narcotics unit:					
Current:					
Building lease and rental	90,000	26,485	26,462	23	26,462
Materials and supplies	100,000	180,315	180,240	75	269,316
Repair and maintenance	-	1,700	-	1,700	8,118
Capital outlay	<u>-</u>	<u>21,877</u>	<u>-</u>	<u>21,877</u>	<u>182,620</u>
Total narcotics unit	<u>190,000</u>	<u>230,377</u>	<u>206,702</u>	<u>23,675</u>	<u>486,516</u>
Total expenditures	<u>790,150</u>	<u>1,116,375</u>	<u>615,597</u>	<u>500,778</u>	<u>953,302</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(326,225)</u>	<u>(141,388)</u>	<u>184,837</u>	<u>538,036</u>
Other Financing Sources (Uses):					
Appropriation from fund balance	-	326,225	-	(326,225)	-
Sale of capital assets	-	-	165	165	2,715
Transfers out	-	-	-	-	(1,465,854)
Total other financing sources (uses)	<u>-</u>	<u>326,225</u>	<u>165</u>	<u>(326,060)</u>	<u>(1,463,139)</u>
Net change in fund balance	-	-	(141,223)	(141,223)	(925,103)
Fund Balance, beginning of year	614,021	614,021	614,021	-	1,539,125
Appropriation of fund balance	<u>-</u>	<u>(326,225)</u>	<u>-</u>	<u>326,225</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 614,021</u>	<u>\$ 287,796</u>	<u>\$ 472,798</u>	<u>\$ 185,002</u>	<u>\$ 614,022</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Fines and forfeitures	\$ 111,000	\$ 126,453	\$ 285,425	\$ 158,972	\$ 183,440
Investment earnings	-	-	1,632	1,632	1,722
Total revenues	<u>111,000</u>	<u>126,453</u>	<u>287,057</u>	<u>160,604</u>	<u>185,162</u>
Expenditures:					
Courts and law enforcement:					
District attorney:					
Current:					
Contractual services	-	15,678	15,677	1	-
Materials and supplies	-	-	-	-	1,208
Total district attorney	<u>-</u>	<u>15,678</u>	<u>15,677</u>	<u>1</u>	<u>1,208</u>
Sheriff:					
Current:					
Contractual services	-	108	108	-	1,278
Total sheriff	<u>-</u>	<u>108</u>	<u>108</u>	<u>-</u>	<u>1,278</u>
Total courts and law enforcement	<u>-</u>	<u>15,786</u>	<u>15,785</u>	<u>1</u>	<u>2,486</u>
Public safety:					
County police:					
Current:					
Materials and supplies	5,000	5,000	-	5,000	3,000
Training, travel and meetings	15,000	15,000	-	15,000	16,143
Total county police	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>19,143</u>
Narcotics unit:					
Current:					
Materials and supplies	73,000	59,620	56,609	3,011	188,995
Contractual services	3,000	3,000	-	3,000	698
Automobile rental	-	-	-	-	3,671
Minor equipment	-	16,775	16,775	-	-
Training, travel and meetings	15,000	11,377	1,315	10,062	10,143
Total narcotics unit	<u>91,000</u>	<u>90,772</u>	<u>74,699</u>	<u>16,073</u>	<u>203,507</u>
Total public safety	<u>111,000</u>	<u>110,772</u>	<u>74,699</u>	<u>36,073</u>	<u>222,650</u>
Total expenditures	<u>111,000</u>	<u>126,558</u>	<u>90,484</u>	<u>36,074</u>	<u>225,136</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(105)</u>	<u>196,573</u>	<u>196,678</u>	<u>(39,974)</u>
Other Financing Sources:					
Appropriation of fund balance	-	105	-	(105)	-
Sale of capital assets	-	-	27	27	22,518
Total other financing sources	<u>-</u>	<u>105</u>	<u>27</u>	<u>(78)</u>	<u>22,518</u>
Net change in fund balance	-	-	196,600	196,600	(17,456)
Fund Balance, beginning of year	103,899	103,899	103,899	-	121,355
Appropriation of fund balance	-	(105)	-	105	-
Fund Balance, end of year	<u>\$ 103,899</u>	<u>\$ 103,794</u>	<u>\$ 300,499</u>	<u>\$ 196,705</u>	<u>\$ 103,899</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Fines and forfeitures	\$ 602,000	\$ 602,000	\$ 1,110,773	\$ 508,773	\$ 966,419
Other revenue	-	-	-	-	110
Total revenues	<u>602,000</u>	<u>602,000</u>	<u>1,110,773</u>	<u>508,773</u>	<u>966,529</u>
Excess of revenues over expenditures	<u>602,000</u>	<u>602,000</u>	<u>1,110,773</u>	<u>508,773</u>	<u>966,529</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	90	90	-
Transfers out	<u>(602,000)</u>	<u>(602,000)</u>	<u>(602,000)</u>	<u>-</u>	<u>(521,583)</u>
Total other financing sources (uses)	<u>(602,000)</u>	<u>(602,000)</u>	<u>(601,910)</u>	<u>90</u>	<u>(521,583)</u>
Net change in fund balance	-	-	508,863	508,863	444,946
Fund Balance, beginning of year	<u>1,079,692</u>	<u>1,079,692</u>	<u>1,079,692</u>	<u>-</u>	<u>634,746</u>
Fund Balance, end of year	<u>\$ 1,079,692</u>	<u>\$ 1,079,692</u>	<u>\$ 1,588,555</u>	<u>\$ 508,863</u>	<u>\$ 1,079,692</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Charges for services:					
Court supervision fee	\$ 30,000	\$ 30,000	\$ 22,993	\$ (7,007)	\$ 28,683
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>22,993</u>	<u>(7,007)</u>	<u>28,683</u>
Expenditures:					
Health and welfare:					
Current:					
Contract services	29,000	29,000	19,498	9,502	29,827
Office supplies	<u>1,000</u>	<u>1,020</u>	<u>39</u>	<u>981</u>	<u>312</u>
Total expenditures	<u>30,000</u>	<u>30,020</u>	<u>19,537</u>	<u>10,483</u>	<u>30,139</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(20)</u>	<u>3,456</u>	<u>3,476</u>	<u>(1,456)</u>
Other Financing Sources:					
Appropriation of fund balance	<u>-</u>	<u>20</u>	<u>-</u>	<u>(20)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>20</u>	<u>-</u>	<u>(20)</u>	<u>-</u>
Net change in fund balance	-	-	3,456	3,456	(1,456)
Fund Balance, beginning of year	19,314	19,314	19,314	-	20,770
Appropriation of fund balance	<u>-</u>	<u>(20)</u>	<u>-</u>	<u>20</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 19,314</u>	<u>\$ 19,294</u>	<u>\$ 22,770</u>	<u>\$ 3,476</u>	<u>\$ 19,314</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Fines and forfeitures	\$ 130,750	\$ 130,750	\$ 68,821	\$ (61,929)	\$ 64,643
Other revenues	20,000	20,000	23,393	3,393	19,725
Total revenues	<u>150,750</u>	<u>150,750</u>	<u>92,214</u>	<u>(58,536)</u>	<u>84,368</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	12,000	2,007	2,007	-	9,684
Payroll taxes	-	154	154	-	741
Workers' compensation insurance	-	-	-	-	18
Contract services	5,000	10,839	7,279	3,560	6,032
Materials and supplies	250	2,250	-	2,250	343
Training, travel and meetings	1,000	3,000	472	2,528	1,562
General assistance	92,500	92,500	90,000	2,500	90,000
Total general government	<u>110,750</u>	<u>110,750</u>	<u>99,912</u>	<u>10,838</u>	<u>108,380</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>150,750</u>	<u>150,750</u>	<u>139,912</u>	<u>10,838</u>	<u>148,380</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(47,698)</u>	<u>(47,698)</u>	<u>(64,012)</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(50,000)	-	50,000	-
Transfers in	-	50,000	50,000	-	65,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>65,000</u>
Net change in fund balance	-	-	2,302	2,302	988
Fund Balance, beginning of year	1,108	1,108	1,108	-	120
Appropriation of fund balance	-	50,000	-	(50,000)	-
Fund Balance, end of year	<u>\$ 1,108</u>	<u>\$ 51,108</u>	<u>\$ 3,410</u>	<u>\$ (47,698)</u>	<u>\$ 1,108</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, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Charges for services:					
Court filing and recording fees	\$ 215,001	\$ 215,001	\$ 208,231	\$ (6,770)	\$ 216,874
Investment earnings	6,500	6,500	4,015	(2,485)	8,941
Other revenues	1,000	1,000	1,750	750	675
Total revenues	222,501	222,501	213,996	(8,505)	226,490
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	157,848	155,238	135,297	19,941	135,120
Pension contribution	17,845	17,845	17,453	392	16,344
Payroll taxes	10,584	10,584	9,918	666	9,991
Group health and life insurance	22,011	22,011	21,833	178	17,646
Workers' compensation insurance	263	263	165	98	257
Contractual services	5,350	5,130	3,790	1,340	3,540
Office supplies	2,600	4,005	1,210	2,795	1,500
Minor equipment	-	4,600	525	4,075	-
Postage	-	3,000	2,543	457	2,397
Telephone	1,000	1,500	906	594	1,016
Training, travel, meetings	15,000	30,720	28,771	1,949	14,178
Total expenditures	232,501	254,896	222,411	32,485	201,989
Excess (deficiency) of revenues over expenditures	(10,000)	(32,395)	(8,415)	23,980	24,501
Other Financing Sources:					
Transfers in	10,000	10,000	-	(10,000)	10,000
Appropriation of fund balance	-	22,395	-	(22,395)	-
Total other financing sources	10,000	32,395	-	(32,395)	10,000
Net change in fund balance	-	-	(8,415)	(8,415)	34,501
Fund Balance, beginning of year	429,646	429,646	429,646	-	395,145
Appropriation of fund balance	-	(22,395)	-	22,395	-
Fund Balance, end of year	\$ 429,646	\$ 407,251	\$ 421,231	\$ 13,980	\$ 429,646

CLAYTON COUNTY, GEORGIA

VICTIMS ASSISTANCE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Fines and forfeitures	\$ 651,691	\$ 651,691	\$ 528,795	\$ (122,896)	\$ 456,095
Total revenues	651,691	651,691	528,795	(122,896)	456,095
Expenditures:					
General government:					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Courts and law enforcement:					
Juvenile court:					
Current:					
Salaries and wages	32,022	32,022	31,687	335	31,582
Pension contribution	4,130	4,090	4,088	2	4,121
Payroll taxes	2,449	2,449	2,319	130	2,362
Group health and life insurance	4,431	4,471	4,470	1	4,148
Workers' compensation insurance	61	61	40	21	61
Total juvenile court	43,093	43,093	42,604	489	42,274
Solicitor general:					
Current:					
Salaries and wages	218,148	218,148	176,194	41,954	187,034
Pension contribution	28,138	28,138	22,729	5,409	24,200
Payroll taxes	16,687	16,687	13,066	3,621	13,919
Group health and life insurance	34,394	23,935	20,770	3,165	21,744
Workers' compensation insurance	415	415	208	207	357
Total solicitor general	297,782	287,323	232,967	54,356	247,254
District attorney:					
Current:					
Salaries and wages	126,379	130,969	130,963	6	119,541
Pension contribution	14,366	14,371	14,369	2	13,113
Payroll taxes	8,520	9,825	9,824	1	8,786
Group health and life insurance	13,298	13,298	10,407	2,891	17,765
Workers' compensation insurance	212	212	162	50	227
Materials and supplies	18,914	13,037	9,426	3,611	10,273
Total district attorney	181,689	181,712	175,151	6,561	169,705
Total courts and law enforcement	522,564	512,128	450,722	61,406	459,233
Total expenditures	612,564	602,128	540,722	61,406	549,233
Excess (deficiency) of revenues over expenditures	39,127	49,563	(11,927)	(61,490)	(93,138)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	23	-	(23)	-
Transfers out	(39,127)	(49,586)	(49,586)	-	(33,649)
Total other financing sources (uses)	(39,127)	(49,563)	(49,586)	(23)	(33,649)
Net change in fund balance	-	-	(61,513)	(61,513)	(126,787)
Fund Balance, beginning of year	127,359	127,359	127,359	-	254,146
Appropriation of fund balance	-	(23)	-	23	-
Fund Balance, end of year	\$ 127,359	\$ 127,336	\$ 65,846	\$ (61,490)	\$ 127,359

CLAYTON COUNTY, GEORGIA

**DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Other revenues	\$ 26,000	\$ 26,000	\$ 17,430	\$ (8,570)	\$ 17,701
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>17,430</u>	<u>(8,570)</u>	<u>17,701</u>
Expenditures:					
Other general government:					
Current:					
Other contractual services	15,500	17,025	17,025	-	18,221
Office supplies	<u>500</u>	<u>550</u>	<u>550</u>	<u>-</u>	<u>427</u>
Total expenditures	<u>16,000</u>	<u>17,575</u>	<u>17,575</u>	<u>-</u>	<u>18,648</u>
Excess (deficiency) of revenues over expenditures	10,000	8,425	(145)	(8,570)	(947)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	1,575	-	(1,575)	-
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(8,425)</u>	<u>-</u>	<u>8,425</u>	<u>(10,000)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(145)</u>	<u>(145)</u>	<u>(10,947)</u>
Fund Balance, beginning of year	9,009	9,009	9,009	-	19,956
Appropriation of fund balance	<u>-</u>	<u>(1,575)</u>	<u>-</u>	<u>1,575</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 9,009</u>	<u>\$ 7,434</u>	<u>\$ 8,864</u>	<u>\$ 1,430</u>	<u>\$ 9,009</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Charges for services:					
Technology fee	\$ 150,000	\$ 150,000	\$ 212,605	\$ 62,605	\$ 205,671
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>212,605</u>	<u>62,605</u>	<u>205,671</u>
Expenditures:					
Courts and law enforcement:					
Current:					
Materials and supplies	100,000	97,529	4,303	93,226	458
Training, travel, meetings	-	3,000	1,234	1,766	-
Minor equipment	<u>50,000</u>	<u>74,866</u>	<u>42,142</u>	<u>32,724</u>	<u>122,022</u>
Total expenditures	<u>150,000</u>	<u>175,395</u>	<u>47,679</u>	<u>127,716</u>	<u>122,480</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(25,395)</u>	<u>164,926</u>	<u>190,321</u>	<u>83,191</u>
Other Financing Sources:					
Appropriation of fund balance	<u>-</u>	<u>25,395</u>	<u>-</u>	<u>(25,395)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>25,395</u>	<u>-</u>	<u>(25,395)</u>	<u>-</u>
Net change in fund balance	-	-	164,926	164,926	83,191
Fund Balance, beginning of year	450,469	450,469	450,469	-	367,278
Appropriation of fund balance	<u>-</u>	<u>(25,395)</u>	<u>-</u>	<u>25,395</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 450,469</u>	<u>\$ 425,074</u>	<u>\$ 615,395</u>	<u>\$ 190,321</u>	<u>\$ 450,469</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Intergovernmental	\$ -	\$ 46,500	\$ 38,399	\$ (8,101)	\$ 43,852
Gifts and donations	-	-	-	-	2,000
Total revenues	<u>-</u>	<u>46,500</u>	<u>38,399</u>	<u>(8,101)</u>	<u>45,852</u>
Expenditures:					
Other general government:					
Current:					
Contract services	12,500	66,660	43,729	22,931	68,438
Office supplies	-	1,046	549	497	1,455
Utilities	-	981	925	56	1,219
Telephone, telegraph	-	3,174	2,716	458	2,986
Training, travel, meetings	-	10,350	-	10,350	7,154
Dues and subscriptions	-	81	-	81	209
Total expenditures	<u>12,500</u>	<u>82,292</u>	<u>47,919</u>	<u>34,373</u>	<u>81,461</u>
Deficiency of revenues over expenditures	<u>(12,500)</u>	<u>(35,792)</u>	<u>(9,520)</u>	<u>26,272</u>	<u>(35,609)</u>
Other Financing Sources:					
Appropriation of fund balance	-	15,887	-	(15,887)	-
Transfers in	12,500	19,905	12,500	(7,405)	35,930
Total other financing sources	<u>12,500</u>	<u>35,792</u>	<u>12,500</u>	<u>(23,292)</u>	<u>35,930</u>
Net change in fund balance	-	-	2,980	2,980	321
Fund Balance, beginning of year	389	389	389	-	68
Appropriation of fund balance	-	(15,887)	-	15,887	-
Fund Balance, end of year	<u>\$ 389</u>	<u>\$ (15,498)</u>	<u>\$ 3,369</u>	<u>\$ 18,867</u>	<u>\$ 389</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, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Intergovernmental	\$ -	\$ 1,045,004	\$ 823,900	\$ (221,104)	\$ 770,952
Charges for services	-	39,942	39,942	-	36,648
Gifts and donations	-	42,234	40,984	(1,250)	45,027
Total revenues	-	1,127,180	904,826	(222,354)	852,627
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	-	505,945	503,990	1,955	520,904
Pension contribution	-	53,376	53,110	266	57,628
Payroll taxes	-	37,687	37,205	482	38,642
Group health and life insurance	-	63,345	62,911	434	59,840
Workers' compensation insurance	-	3,074	3,017	57	5,218
Contractual services	-	394,854	364,897	29,957	287,569
Rental	-	-	-	-	9,080
Materials and supplies	-	212,760	184,616	28,144	173,536
Minor equipment	-	34,595	16,594	18,001	6,301
Utilities	-	-	-	-	312
Telephone, telegraph	-	7,120	7,120	-	11,389
Dues and subscriptions	-	310	310	-	815
Training, travel, meetings	-	63,498	53,556	9,942	33,001
Redistribution - photocopy	-	2,038	1,716	322	-
General assistance	350,000	3,980	3,979	1	32,993
Capital outlay	-	111,740	22,738	89,002	-
Total expenditures	350,000	1,494,322	1,315,759	178,563	1,237,228
Deficiency of revenues over expenditures	(350,000)	(367,142)	(410,933)	(43,791)	(384,601)
Other Financing Sources (Uses):					
Sale of capital assets	-	-	4	4	-
Appropriation of fund balance	-	(13,226)	-	13,226	-
Transfers in	350,000	380,368	376,159	(4,209)	386,627
Total other financing sources (uses)	350,000	367,142	376,163	9,021	386,627
Net change in fund balance	-	-	(34,770)	(34,770)	2,026
Fund Balance, beginning of year	80,566	80,566	80,566	-	78,540
Appropriation of fund balance	-	13,226	-	(13,226)	-
Fund Balance, end of year	\$ 80,566	\$ 93,792	\$ 45,796	\$ (47,996)	\$ 80,566

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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Intergovernmental:					
U.S. Depart. of Housing and Urban Development	\$ -	\$ 7,529,326	\$ 1,368,568	\$ (6,160,758)	\$ 2,343,670
Total revenues	<u>-</u>	<u>7,529,326</u>	<u>1,368,568</u>	<u>(6,160,758)</u>	<u>2,343,670</u>
Expenditures:					
Parks and recreation:					
CDBG Program:					
Current:					
Salaries and wages	-	70,000	9,574	60,426	11,950
Pension contribution	-	6,532	1,189	5,343	1,542
Payroll taxes	-	2,068	711	1,357	874
Group health and life insurance	-	4,300	903	3,397	1,398
Workers' compensation insurance	-	300	12	288	20
Contractual services	-	790,017	333,388	456,629	220,463
Equipment rental	-	4,000	3,468	532	3,468
Building lease and rental	-	28,584	28,584	-	28,584
Materials and supplies	-	5,000	840	4,160	1,615
Utilities	-	10,600	7,279	3,321	7,530
Telephone, telegraph	-	3,000	2,444	556	2,527
Postage	-	400	188	212	245
Dues and subscriptions	-	7,285	2,335	4,950	2,335
Training, travel, meetings	-	5,600	26	5,574	457
Advertising	-	2,000	-	2,000	806
Minor equipment	-	3,000	532	2,468	-
General assistance	-	2,745,794	373,466	2,372,328	368,852
Capital outlay	-	1,430,810	57,904	1,372,906	40,000
Total parks and recreation	<u>-</u>	<u>5,119,290</u>	<u>822,843</u>	<u>4,296,447</u>	<u>692,666</u>
Health and welfare:					
HUD Home Program:					
Current:					
Salaries and wages	-	22,080	8,208	13,872	11,112
Pension contribution	-	1,032	1,031	1	1,433
Payroll taxes	-	1,068	609	459	812
Group health and life insurance	-	1,800	785	1,015	1,310
Workers' compensation insurance	-	50	11	39	21
Contractual services	-	90,471	86,169	4,302	73,708
Advertising	-	200	-	200	-
General assistance	-	2,293,335	449,735	1,843,600	902,782
Total health and welfare	<u>-</u>	<u>2,410,036</u>	<u>546,548</u>	<u>1,863,488</u>	<u>991,178</u>
Total expenditures	<u>-</u>	<u>7,529,326</u>	<u>1,369,391</u>	<u>6,159,935</u>	<u>1,683,844</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(823)</u>	<u>(823)</u>	<u>659,826</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	2
Transfers in	-	-	-	-	2,500
Transfers out	-	-	-	-	(685,535)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(683,033)</u>
Net change in fund balance	-	-	(823)	(823)	(23,207)
Fund Balance, beginning of year	<u>4,728</u>	<u>4,728</u>	<u>4,728</u>	<u>-</u>	<u>27,935</u>
Fund Balance, end of year	<u>\$ 4,728</u>	<u>\$ 4,728</u>	<u>\$ 3,905</u>	<u>\$ (823)</u>	<u>\$ 4,728</u>

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, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Intergovernmental	\$ -	\$ 15,987,843	\$ 5,073,482	\$ (10,914,361)	\$ 6,851,044
Charges for services	-	63,998	63,998	-	46,094
Other revenue	-	1,059	1,059	-	6,150
Gifts and donations	-	10,000	10,000	-	35,000
Total revenues	-	16,062,900	5,148,539	(10,914,361)	6,938,288
Expenditures:					
General government:					
Current:					
Salaries and wages	-	100,946	46,463	54,483	60,459
Employee benefits and payroll taxes	-	29,412	3,707	25,705	4,739
Contractual services	-	9,420	4,962	4,458	9,579
Materials and supplies	-	5,497	528	4,969	2,860
Travel, training, and meetings	-	9,163	2,197	6,966	4,096
General assistance	971,693	577,262	(36,531)	613,793	187,959
Total general government	971,693	731,700	21,326	710,374	269,692
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,362,419	784,279	578,140	796,407
Employee benefits and payroll taxes	-	388,829	270,405	118,424	270,915
Contractual services	-	113,896	43,342	70,554	29,536
Rental	-	17,657	17,657	-	17,657
Materials and supplies	-	147,698	14,063	133,635	35,788
Minor equipment	-	3,276	1,586	1,690	5,457
Telephone, telegraph	-	20,500	4,220	16,280	4,594
Postage	-	20,715	20,712	3	18,991
Travel, training, meetings	-	36,615	17,142	19,473	20,907
General assistance	137,058	49,987	-	49,987	-
Total courts and law enforcement	137,058	2,161,592	1,173,406	988,186	1,200,252
Public safety:					
Current:					
Salaries and wages	-	991,280	869,636	121,644	1,057,748
Employee benefits and payroll taxes	-	408,699	386,778	21,921	407,519
Contractual services	160,000	9,048	-	9,048	-
Rental	-	8,550	6,650	1,900	5,852
Materials and supplies	50,000	309,384	111,201	198,183	101,992
Minor equipment	-	216,416	55,667	160,749	20,098
Utilities	-	12,480	12,280	200	13,250
Telephone, telegraph	-	27,944	27,094	850	28,811
Postage	-	757	757	-	1,059
Dues and subscriptions	-	-	-	-	310
Travel, training, meetings	-	39,258	631	38,627	4,418
Uniform allowance	-	80	80	-	221
Repair and maintenance	-	74,367	15,883	58,484	1,083
Capital outlay	-	385,072	-	385,072	63,120
Total public safety	210,000	2,483,335	1,486,657	996,678	1,705,481

(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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 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	-	820,848	215,780	605,068	1,006,122
Capital outlay	-	6,670,622	12,420	6,658,202	106,790
Total transportation and development	-	7,531,470	228,200	7,303,270	1,112,912
Parks and recreation					
Capital outlay	-	100,000	37,650	62,350	-
Total parks and recreation	-	100,000	37,650	62,350	-
Libraries:					
Current:					
Contractual services	-	1,600	-	1,600	-
Materials and supplies	-	21,805	1,466	20,339	5,861
Minor equipment	-	10,911	5,902	5,009	16,660
Capital outlay	-	3,556	-	3,556	-
Total libraries	-	37,872	7,368	30,504	22,521
Total expenditures	1,318,751	13,045,969	2,954,607	10,091,362	4,310,858
Excess (deficiency) of revenues over expenditures	(1,318,751)	3,016,931	2,193,932	(822,999)	2,627,430
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(479,216)	-	479,216	-
Sale of capital assets	-	-	673	673	1,061
Transfers in	1,318,751	1,303,064	988,089	(314,975)	608,979
Transfers out	-	(3,840,779)	(2,359,706)	1,481,073	(3,722,425)
Total other financing sources (uses)	1,318,751	(3,016,931)	(1,370,944)	1,645,987	(3,112,385)
Net change in fund balance	-	-	822,988	822,988	(484,955)
Fund Balance, beginning of year	471,523	471,523	471,523	-	956,478
Appropriation of fund balance	-	479,216	-	(479,216)	-
Fund Balance, end of year	\$ 471,523	\$ 950,739	\$ 1,294,511	\$ 343,772	\$ 471,523

CLAYTON COUNTY, GEORGIA

**LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Charges for services	\$ 96,836	\$ 96,836	\$ 119,942	\$ 23,106	\$ 108,574
Fines and forfeitures	-	-	134	134	7,166
Investment earnings	1,000	1,000	-	(1,000)	462
Other revenues	3,000	3,000	7,028	4,028	4,000
Total revenues	<u>100,836</u>	<u>100,836</u>	<u>127,104</u>	<u>26,268</u>	<u>120,202</u>
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	28,635	24,555	24,554	1	27,168
Pension contribution	3,693	3,168	3,168	-	3,519
Payroll taxes	2,190	1,813	1,812	1	1,909
Group health and life insurance	8,768	3,111	3,111	-	7,518
Workers' compensation insurance	54	29	29	-	52
Equipment rental	2,196	2,013	2,013	-	2,196
Materials and supplies	1,300	1,170	1,170	-	1,043
Telephone, telegraph	4,000	4,603	4,602	1	3,977
Dues and subscriptions	50,000	69,612	69,611	1	73,159
Redistribution	-	(4,336)	(4,337)	1	(2,328)
Total expenditures	<u>100,836</u>	<u>105,738</u>	<u>105,733</u>	<u>5</u>	<u>118,213</u>
Excess (deficiency) of revenues over expenditures	-	(4,902)	21,371	26,273	1,989
Other Financing Sources:					
Appropriation of fund balance	-	4,902	-	(4,902)	-
Net change in fund balance	-	-	21,371	21,371	1,989
Fund Balance, beginning of year	6,078	6,078	6,078	-	4,089
Appropriation of fund balance	-	(4,902)	-	4,902	-
Fund Balance, end of year	<u>\$ 6,078</u>	<u>\$ 1,176</u>	<u>\$ 27,449</u>	<u>\$ 26,273</u>	<u>\$ 6,078</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Property taxes:					
Special tax levy - current year	\$ 1,354,521	\$ 1,354,521	\$ 1,103,722	\$ (250,799)	\$ 1,081,931
Investment income	-	-	-	-	2
Total revenues	<u>1,354,521</u>	<u>1,354,521</u>	<u>1,103,722</u>	<u>(250,799)</u>	<u>1,081,933</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	187,224	186,980	186,980	-	182,633
Pension contribution	24,248	24,121	24,120	1	23,951
Payroll taxes	14,381	13,663	13,663	-	13,495
Group health and life insurance	36,756	31,175	31,175	-	33,831
Workers' compensation insurance	357	231	230	1	353
Contractual services	20,000	19,453	19,453	-	16,561
Materials and supplies	12,700	9,530	9,076	454	8,883
Minor equipment	-	-	-	-	1,367
Utilities	1,015,000	1,441,441	1,183,641	257,800	1,203,371
Telephone, telegraph	3,000	-	-	-	-
Dues and subscriptions	55	-	-	-	65
Training, travel and meetings	600	255	253	2	1,248
Repair and maintenance	1,200	1,060	1,060	-	556
Uniform allowance	1,000	881	880	1	935
Total expenditures	<u>1,316,521</u>	<u>1,728,790</u>	<u>1,470,531</u>	<u>258,259</u>	<u>1,487,249</u>
Excess (deficiency) of revenues over expenditures	<u>38,000</u>	<u>(374,269)</u>	<u>(366,809)</u>	<u>7,460</u>	<u>(405,316)</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	7,825	-	(7,825)	-
Sale of capital assets	-	-	-	-	3
Transfers in	-	404,444	404,444	-	320,904
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>374,269</u>	<u>366,444</u>	<u>(7,825)</u>	<u>282,907</u>
Net change in fund balance	-	-	(365)	(365)	(122,409)
Fund Balance, beginning of year	12,257	12,257	12,257	-	134,666
Appropriation of fund balance	<u>-</u>	<u>(7,825)</u>	<u>-</u>	<u>7,825</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 12,257</u>	<u>\$ 4,432</u>	<u>\$ 11,892</u>	<u>\$ 7,460</u>	<u>\$ 12,257</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Property taxes:					
Real property taxes	\$ -	\$ 295,912	\$ 295,912	\$ -	\$ 202,600
Other taxes:					
Local option sales tax	-	275,592	275,592	-	34,098
Investment earnings	-	1,103	1,104	1	9,798
Other revenues	-	75,000	75,000	-	298
Total revenues	<u>-</u>	<u>647,607</u>	<u>647,608</u>	<u>1</u>	<u>246,794</u>
Expenditures:					
General government:					
Current:					
Contractual services	-	42,184	42,183	1	-
Debt service	-	6,044	6,043	1	-
Total expenditures	<u>-</u>	<u>48,228</u>	<u>48,226</u>	<u>2</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>599,379</u>	<u>599,382</u>	<u>3</u>	<u>246,794</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	91,122	-	(91,122)	-
Transfers in	-	18,870	18,870	-	-
Transfers out	-	(709,371)	(709,371)	-	(280,989)
Total other financing sources (uses)	<u>-</u>	<u>(599,379)</u>	<u>(690,501)</u>	<u>(91,122)</u>	<u>(280,989)</u>
Net change in fund balance	-	-	(91,119)	(91,119)	(34,195)
Fund Balance, beginning of year	179,586	179,586	179,586	-	213,781
Appropriation of fund balance	<u>-</u>	<u>(91,122)</u>	<u>-</u>	<u>91,122</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 179,586</u>	<u>\$ 88,464</u>	<u>\$ 88,467</u>	<u>\$ 3</u>	<u>\$ 179,586</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, 2009

(With comparative actual totals for the fiscal year ended June 30, 2008)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Property taxes	\$ -	\$ -	\$ 3	\$ 3	\$ 1
Other taxes:					
Interest on delinquent taxes	-	-	5,415	5,415	8
Other revenue	-	1,500,000	1,500,000	-	34,781
Total revenues	<u>-</u>	<u>1,500,000</u>	<u>1,505,418</u>	<u>5,418</u>	<u>34,790</u>
Expenditures					
Debt service:					
Principal retirement	2,750,000	2,750,000	2,750,000	-	3,310,000
Interest	882,216	1,450,924	1,450,923	1	967,598
Fiscal agent fees	-	751	750	1	1,500
Total expenditures	<u>3,632,216</u>	<u>4,201,675</u>	<u>4,201,673</u>	<u>2</u>	<u>4,279,098</u>
Deficiency of revenues over expenditures	<u>(3,632,216)</u>	<u>(2,701,675)</u>	<u>(2,696,255)</u>	<u>5,420</u>	<u>(4,244,308)</u>
Other Financing Sources:					
Appropriations of fund balance	-	(743,181)	-	743,181	-
Transfers in	<u>3,632,216</u>	<u>3,444,856</u>	<u>3,444,856</u>	<u>-</u>	<u>4,529,432</u>
Total other financing sources	<u>3,632,216</u>	<u>2,701,675</u>	<u>3,444,856</u>	<u>743,181</u>	<u>4,529,432</u>
Net change in fund balance	-	-	748,601	748,601	285,124
Fund Balance, beginning of year	5,197,802	5,197,802	5,197,802	-	4,912,678
Appropriations of fund balance	<u>-</u>	<u>743,181</u>	<u>-</u>	<u>(743,181)</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 5,197,802</u>	<u>\$ 5,940,983</u>	<u>\$ 5,946,403</u>	<u>\$ 5,420</u>	<u>\$ 5,197,802</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, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Investment income	\$ -	\$ -	\$ 18,059	\$ 18,059	\$ 59,227
Total revenues	-	-	18,059	18,059	59,227
Expenditures:					
Health and welfare:					
Current:					
Contractual services	-	90,000	73,619	16,381	-
Total expenditures	-	90,000	73,619	16,381	-
Excess (deficiency) of revenues over expenditures	-	(90,000)	(55,560)	34,440	59,227
Other Financing Sources:					
Appropriation of fund balance	-	90,000	-	(90,000)	-
Total other financing sources	-	90,000	-	(90,000)	-
Net change in fund balance	-	-	(55,560)	(55,560)	59,227
Fund Balance, beginning of year	204,189	204,189	204,189	-	144,962
Appropriation of fund balance	-	(90,000)	-	90,000	-
Fund Balance, end of year	\$ 204,189	\$ 114,189	\$ 148,629	\$ 34,440	\$ 204,189

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, 2009

(With comparative actual totals for the fiscal year ended June 30, 2008)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Investment income	\$ -	\$ -	\$ 26,429	\$ 26,429	\$ 93,833
Total revenues	<u>-</u>	<u>-</u>	<u>26,429</u>	<u>26,429</u>	<u>93,833</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>26,429</u>	<u>26,429</u>	<u>93,833</u>
Other Financing Sources (Uses):					
Appropriation of fund balance	-	910,426	-	(910,426)	-
Proceeds from sale of capital assets	-	-	16	16	9
Transfers out	-	(910,426)	(910,426)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(910,410)</u>	<u>(910,410)</u>	<u>9</u>
Net change in fund balance	-	-	(883,981)	(883,981)	93,842
Fund Balance, beginning of year	883,981	883,981	883,981	-	790,139
Appropriation of fund balance	<u>-</u>	<u>(910,426)</u>	<u>-</u>	<u>910,426</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 883,981</u>	<u>\$ (26,445)</u>	<u>\$ -</u>	<u>\$ 26,445</u>	<u>\$ 883,981</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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Investment income	\$ -	\$ 70,171	\$ 68,845	\$ (1,326)	\$ 40,302
Other revenue	-	298	298	-	-
Total revenues	<u>-</u>	<u>70,469</u>	<u>69,143</u>	<u>(1,326)</u>	<u>40,302</u>
Expenditures:					
Debt service	-	100,192	90,196	9,996	209,493
Capital outlay	-	1,824,627	1,824,626	1	2,680,593
Total expenditures	<u>-</u>	<u>1,924,819</u>	<u>1,914,822</u>	<u>9,997</u>	<u>2,890,086</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(1,854,350)</u>	<u>(1,845,679)</u>	<u>8,671</u>	<u>(2,849,784)</u>
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	-	8,759,863
Appropriation of fund balance	-	1,707,619	-	(1,707,619)	-
Transfers in	-	709,371	709,371	-	280,989
Transfers out	-	(562,640)	(562,640)	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,854,350</u>	<u>146,731</u>	<u>(1,707,619)</u>	<u>9,040,852</u>
Net change in fund balance	-	-	(1,698,948)	(1,698,948)	6,191,068
Fund Balance, beginning of year	6,191,068	6,191,068	6,191,068	-	-
Appropriation of fund balance	<u>-</u>	<u>(1,707,619)</u>	<u>-</u>	<u>1,707,619</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 6,191,068</u>	<u>\$ 4,483,449</u>	<u>\$ 4,492,120</u>	<u>\$ 8,671</u>	<u>\$ 6,191,068</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, 2009

(With comparative actual totals for the fiscal year ended June 30, 2008)

	Original Budget	Final Budget	Actual	Variance	2008 Actual
Revenues:					
Other taxes	\$ 60,413,366	\$ 60,413,366	\$ 26,092,793	\$ (34,320,573)	\$ 52,727,468
Intergovernmental	-	-	2,742	2,742	-
Investment income	-	-	1,581,736	1,581,736	4,567,569
Total revenues	60,413,366	60,413,366	27,677,271	(32,736,095)	57,295,037
Expenditures:					
Transportation and development:					
Current:					
Contractual services	-	1,162,519	520,544	641,975	1,311,801
Road repair supplies	-	584,168	414,755	169,413	413,947
Repair and maintenance	-	18,066,385	10,460,687	7,605,698	12,198,526
Capital outlay	49,282,705	79,797,819	16,066,983	63,730,836	11,749,713
Total transportation and development	49,282,705	99,610,891	27,462,969	72,147,922	25,673,987
Parks and recreation:					
Current:					
Minor equipment	-	823	-	823	234,043
Repair and maintenance	-	84,342	33	84,309	15,128
Capital outlay	8,979,631	19,419,620	238,564	19,181,056	608,880
Total parks and recreation	8,979,631	19,504,785	238,597	19,266,188	858,051
Total expenditures	58,262,336	119,115,676	27,701,566	91,414,110	26,532,038
Excess (deficiency) of revenues over expenditures	2,151,030	(58,702,310)	(24,295)	58,678,015	30,762,999
Other Financing Sources (Uses):					
Appropriation of fund balance	-	57,012,561	-	(57,012,561)	-
Transfers in	-	3,840,779	2,359,706	(1,481,073)	3,722,425
Transfers out	(2,151,030)	(2,151,030)	(2,151,030)	-	(2,150,846)
Total other financing sources (uses)	(2,151,030)	58,702,310	208,676	(58,493,634)	1,571,579
Net change in fund balance	-	-	184,381	184,381	32,334,578
Fund Balance, beginning of year	131,181,549	131,181,549	131,181,549	-	98,846,971
Appropriation of fund balance	-	(57,012,561)	-	57,012,561	-
Fund Balance, end of year	\$ 131,181,549	\$ 74,168,988	\$ 131,365,930	\$ 57,196,942	\$ 131,181,549

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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Other taxes	\$ -	\$ -	\$ 18,531,014	\$ 18,531,014	\$ -
Investment income	-	641	3,365	2,724	-
Total revenues	<u>-</u>	<u>641</u>	<u>18,534,379</u>	<u>18,533,738</u>	<u>-</u>
Expenditures:					
General government:					
Current:					
Office supplies	-	641	639	2	-
Total general government	<u>-</u>	<u>641</u>	<u>639</u>	<u>2</u>	<u>-</u>
Net change in fund balance	-	-	18,533,740	18,533,740	-
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>\$ 18,533,740</u>	<u>\$ 18,533,740</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA

**POLICE HEADQUARTERS AND E911 CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008 Actual</u>
Revenues:					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ 66
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>
Expenditures:					
Public safety:					
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>
Other Financing Sources (Uses):					
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(912,949)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(912,949)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(912,883)</u>
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>912,883</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>



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, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)

	Workers'	Medical Group	Totals	
	Compensation Fund	Insurance Fund	2009	2008
Assets				
Cash and cash equivalents	\$ 2,659,539	\$ 4,897,268	\$ 7,556,807	\$ 111,026
Accounts receivable	-	1,018	1,018	-
Interfund receivable	-	-	-	7,212,690
Due from other component unit	-	-	-	1,008,600
Due from enterprise funds	-	-	-	1,726,420
Due from organizations	-	-	-	2,309
Prepaid expenses	-	-	-	191,123
Total assets	\$ 2,659,539	\$ 4,898,286	\$ 7,557,825	\$ 10,252,168
Liabilities and Net Assets				
Liabilities				
Accounts payable	\$ 52,741	\$ 1,113,314	\$ 1,166,055	\$ 1,079,310
Accrued claims liability	1,316,000	602,000	1,918,000	2,132,977
Total liabilities	1,368,741	1,715,314	3,084,055	3,212,287
Net Assets				
Unrestricted	1,290,798	3,182,972	4,473,770	7,039,881
Total liabilities and net assets	\$ 2,659,539	\$ 4,898,286	\$ 7,557,825	\$ 10,252,168

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (With comparative actual totals for the fiscal year ended June 30, 2008)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals	
			2009	2008
Operating revenues				
Charges to other funds	\$ 1,435,321	\$ 13,709,009	\$ 15,144,330	\$ 14,699,587
Employee contributions	-	3,856,281	3,856,281	3,635,653
Proceeds from insurance coverage	6,021	-	6,021	7,309
Other revenue	-	343,836	343,836	-
Total operating revenues	<u>1,441,342</u>	<u>17,909,126</u>	<u>19,350,468</u>	<u>18,342,549</u>
Operating expenses				
Claims expense	940,433	5,263,608	6,204,041	5,371,124
Insurance premiums	205,477	11,587,408	11,792,885	11,058,919
Management fees	84,937	211,179	296,116	265,617
Other expenses	6,585	36,927	43,512	13,623
Total operating expenses	<u>1,237,432</u>	<u>17,099,122</u>	<u>18,336,554</u>	<u>16,709,283</u>
Operating income	203,910	810,004	1,013,914	1,633,266
Transfers out	<u>(1,000,000)</u>	<u>(2,580,025)</u>	<u>(3,580,025)</u>	<u>-</u>
Change in net assets	(796,090)	(1,770,021)	(2,566,111)	1,633,266
Net assets, beginning of year	<u>2,086,888</u>	<u>4,952,993</u>	<u>7,039,881</u>	<u>5,406,615</u>
Net assets, end of year	<u>\$ 1,290,798</u>	<u>\$ 3,182,972</u>	<u>\$ 4,473,770</u>	<u>\$ 7,039,881</u>

CLAYTON COUNTY, GEORGIA

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(With comparative actual totals for the fiscal year ended June 30, 2008)**

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals	
			2009	2008
Cash flows from operating activities				
Cash received from insurance carrier	\$ 6,021	\$ 343,836	\$ 349,857	\$ 5,000
Cash received from employees	-	3,856,281	3,856,281	3,635,653
Cash received from interfund services provided	4,734,586	20,358,745	25,093,331	14,699,587
Cash paid for insurance claims	(933,433)	(5,485,585)	(6,419,018)	(5,182,124)
Cash paid to suppliers for goods and services	(172,635)	(11,682,010)	(11,854,645)	(11,445,079)
Net cash provided by operating activities	<u>3,634,539</u>	<u>7,391,267</u>	<u>11,025,806</u>	<u>1,713,037</u>
Cash flows from noncapital financing activities				
Transfers to other funds	(1,000,000)	(2,580,025)	(3,580,025)	(3,697,710)
Net cash used in noncapital financing activities	<u>(1,000,000)</u>	<u>(2,580,025)</u>	<u>(3,580,025)</u>	<u>(3,697,710)</u>
Net increase (decrease) in cash and cash equivalents	2,634,539	4,811,242	7,445,781	(1,984,673)
Cash and cash equivalents, beginning of year	25,000	86,026	111,026	2,095,699
Cash and cash equivalents, end of year	<u>\$ 2,659,539</u>	<u>\$ 4,897,268</u>	<u>\$ 7,556,807</u>	<u>\$ 111,026</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 203,910	\$ 810,004	\$ 1,013,914	\$ 1,633,266
Adjustments to reconcile operating income to net cash provided by operating activities:				
Increase in accounts receivable	-	(1,018)	(1,018)	-
(Increase) decrease in due from organizations	2,309	-	2,309	(2,309)
Decrease in interfund receivables	2,288,356	6,650,754	8,939,110	-
Decrease in due from component units	1,008,600	-	1,008,600	-
(Increase) decrease in prepaid expenses	191,123	-	191,123	(191,123)
Increase (decrease) in accounts payable	(66,759)	153,504	86,745	84,203
Increase (decrease) in claims payable	7,000	(221,977)	(214,977)	189,000
Net cash provided by operating activities:	<u>\$ 3,634,539</u>	<u>\$ 7,391,267</u>	<u>\$ 11,025,806</u>	<u>\$ 1,713,037</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.

Adult Probation

To account for the collection and payment of funds as directed by the State and Superior Courts.

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, 2009

	<u>Tax Commissioner</u>	<u>Adult Probation</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>
Assets				
Cash and cash equivalents	\$ 6,496,915	\$ -	\$ 3,316,962	\$ 3,457,862
Total assets	<u>\$ 6,496,915</u>	<u>\$ -</u>	<u>\$ 3,316,962</u>	<u>\$ 3,457,862</u>
Liabilities				
Due to other governments	\$ -	\$ -	\$ 210,091	\$ -
Due to litigants	-	-	2,461,295	-
Due to others	<u>6,496,915</u>	<u>-</u>	<u>645,576</u>	<u>3,457,862</u>
Total liabilities	<u>\$ 6,496,915</u>	<u>\$ -</u>	<u>\$ 3,316,962</u>	<u>\$ 3,457,862</u>

<u>State Court</u>	<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 295,207	\$ 7,206	\$ 44,151	\$ 13,618,303
<u>\$ 295,207</u>	<u>\$ 7,206</u>	<u>\$ 44,151</u>	<u>\$ 13,618,303</u>
\$ 151,558	\$ 130	\$ 4,432	\$ 366,211
-	-	38,059	2,499,354
143,649	7,076	1,660	10,752,738
<u>\$ 295,207</u>	<u>\$ 7,206</u>	<u>\$ 44,151</u>	<u>\$ 13,618,303</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
<u>Tax Commissioner</u>				
Assets				
Cash and cash equivalents	\$ 22,531,067	\$ 202,004,955	\$ 218,039,107	\$ 6,496,915
Total assets	\$ 22,531,067	\$ 202,004,955	\$ 218,039,107	\$ 6,496,915
Liabilities				
Due to other governments	\$ 9,002,518	\$ 186,099,061	\$ 195,101,579	\$ -
Due to others	13,528,549	15,905,894	22,937,528	6,496,915
Total liabilities	\$ 22,531,067	\$ 202,004,955	\$ 218,039,107	\$ 6,496,915
 <u>Adult Probation</u>				
Assets				
Cash and cash equivalents	\$ 140,197	\$ 599,824	\$ 740,021	\$ -
Total assets	\$ 140,197	\$ 599,824	\$ 740,021	\$ -
Liabilities				
Due to other governments	\$ 66,916	\$ 454,310	\$ 521,226	\$ -
Due to others	73,281	145,514	218,795	-
Total liabilities	\$ 140,197	\$ 599,824	\$ 740,021	\$ -
 <u>Magistrate and Superior Court</u>				
Assets				
Cash and cash equivalents	\$ 3,573,577	\$ 5,093,756	\$ 5,350,371	\$ 3,316,962
Total assets	\$ 3,573,577	\$ 5,093,756	\$ 5,350,371	\$ 3,316,962
Liabilities				
Due to other governments	\$ 322,250	\$ 2,254,719	\$ 2,366,878	\$ 210,091
Due to litigants	2,939,562	941,246	1,419,513	2,461,295
Due to others	311,765	1,897,791	1,563,980	645,576
Total liabilities	\$ 3,573,577	\$ 5,093,756	\$ 5,350,371	\$ 3,316,962

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
<u>Sheriff</u>				
Assets				
Cash and cash equivalents	\$ 3,267,438	\$ -	\$ -	\$ 3,457,862
Total assets	\$ 3,267,438	\$ -	\$ -	\$ 3,457,862
Liabilities				
Due to other governments	\$ 48,717	\$ -	\$ -	\$ -
Due to others	3,218,721	-	-	3,457,862
Total liabilities	\$ 3,267,438	\$ -	\$ -	\$ 3,457,862
 <u>State Court</u>				
Assets				
Cash and cash equivalents	\$ 537,473	\$ 3,160,506	\$ 3,402,772	\$ 295,207
Total assets	\$ 537,473	\$ 3,160,506	\$ 3,402,772	\$ 295,207
Liabilities				
Due to other governments	\$ 103,558	\$ 1,925,165	\$ 1,877,165	\$ 151,558
Due to others	433,915	1,235,341	1,525,607	143,649
Total liabilities:	\$ 537,473	\$ 3,160,506	\$ 3,402,772	\$ 295,207
 <u>Juvenile Court</u>				
Assets				
Cash and cash equivalents	\$ 7,456	\$ 24,658	\$ 24,908	\$ 7,206
Total assets	\$ 7,456	\$ 24,658	\$ 24,908	\$ 7,206
Liabilities				
Due to other governments	\$ 71	\$ 2,275	\$ 2,216	\$ 130
Due to others	7,385	22,383	22,692	7,076
Total liabilities:	\$ 7,456	\$ 24,658	\$ 24,908	\$ 7,206

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
<u>Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 43,924	\$ 242,864	\$ 242,637	\$ 44,151
Total assets	\$ 43,924	\$ 242,864	\$ 242,637	\$ 44,151
Liabilities				
Due to other governments	\$ 3,258	\$ 211,446	\$ 210,272	\$ 4,432
Due to litigants	37,638	431	10	38,059
Due to others	3,028	30,988	32,356	1,660
Total liabilities	\$ 43,924	\$ 242,865	\$ 242,638	\$ 44,151
<u>Totals - All Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 30,101,132	\$ 211,126,563	\$ 227,799,816	\$ 13,618,303
Total assets	\$ 30,101,132	\$ 211,126,563	\$ 227,799,816	\$ 13,618,303
Liabilities				
Due to other governments	\$ 9,547,288	\$ 190,946,976	\$ 200,079,336	\$ 366,211
Due to litigants	2,977,200	941,677	1,419,523	2,499,354
Due to others	17,576,644	19,237,911	26,300,958	10,752,738
Total liabilities	\$ 30,101,132	\$ 211,126,564	\$ 227,799,817	\$ 13,618,303



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, 2009

	2009	2008
Assets		
Cash and cash equivalents	\$ 1,362,615	\$ 595
Restricted cash	4,444,089	4,422,081
Accounts receivable	99,511	233,891
Due from other governments	8,229	2,613
Due from organizations	22,526	853
Prepaid items	500	902
Due from primary government	230,000	1,474,071
Inventory	965	878
Capital assets - nondepreciable	7,298,469	7,298,469
Capital assets - depreciable, net of accumulated depreciation	3,219,851	4,212,482
Debt issuance costs, net	175,218	186,987
Total assets	16,861,973	17,833,822
Liabilities		
Current liabilities		
Accounts payable	13,171	10,679
Accrued liabilities	112,658	104,642
Customer deposits	12,150	12,150
Interest payable	255,617	266,828
Noncurrent liabilities		
Due within one year	530,000	456,528
Due in more than one year	15,936,514	15,981,227
Total liabilities	16,860,110	16,832,054
Net Assets		
Invested in capital assets, net of related debt	(2,140,272)	1,075,833
Restricted for capital projects	505,500	4,422,081
Unrestricted	1,636,635	(4,496,146)
Total net assets	\$ 1,863	\$ 1,001,768

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2009

	2009	2008
Operating revenues		
Charges for services	\$ 2,084,310	\$ 2,336,900
Total operating revenues	2,084,310	2,336,900
Operating expenses		
Salaries and wages	700,009	699,701
Employee benefits	260,342	276,737
Contractual services	134,642	124,965
Bond issuance costs and amortization	11,769	11,768
Materials and supplies	117,936	145,998
Public utilities expense	25,719	17,557
Repair and maintenance	185,832	206,827
State of Georgia permits	34,160	38,408
Other services and charges	492,413	193,602
Depreciation	992,631	625,655
Total operating expenses	2,955,453	2,341,218
Operating (loss)	(871,143)	(4,318)
Nonoperating revenues (expenses)		
Intergovernmental revenue	526,842	-
Interest income	22,044	162,826
Interest expense	(677,648)	(703,741)
Gain on sale of equipment	-	69,304
Total nonoperating revenues (expenses)	(128,762)	(471,611)
Change in net assets	(999,905)	(475,929)
Net assets, beginning of year	1,001,768	1,477,697
Net assets, end of year	\$ 1,863	\$ 1,001,768

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2009

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	2,191,401	2,221,944
Cash paid to employees	(952,335)	(692,167)
Cash paid to suppliers for goods and services	(502,607)	(1,201,122)
Net cash provided by operating activities	736,459	328,655
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue	526,842	-
Interfund loans	1,244,071	(474,071)
Net cash provided by (used in) noncapital financing activities	1,770,913	(474,071)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(505,000)	(480,000)
Purchase of capital assets	-	(401,326)
Interest paid	(640,388)	(665,899)
Proceeds from sale of capital assets	-	69,304
Net cash used in capital and related financing activities	(1,145,388)	(1,477,921)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	22,044	163,193
Net cash provided by investing activities	22,044	163,193
Net increase (decrease) in cash and cash equivalents	1,384,028	(1,460,144)
Cash and cash equivalents, beginning of year	4,422,676	5,882,820
Cash and cash equivalents, end of year	\$ 5,806,704	\$ 4,422,676
Per Statement of Net Assets:		
Cash and cash equivalents	\$ 1,362,615	\$ 595
Restricted cash	4,444,089	4,422,081
	\$ 5,806,704	\$ 4,422,676

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2009

	2009	2008
Reconciliation of operating loss to net cash provided by operating activities		
Operating (loss)	\$ (871,143)	\$ (4,318)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation expense	992,631	625,655
Amortization of bond issuance costs	11,769	11,768
(Increase) decrease in accounts receivable	134,380	(113,295)
Increase in due from other governments	(5,616)	(808)
Increase in due from organizations	(21,673)	(853)
(Increase) decrease in prepaid items	402	(902)
Increase in inventory	(87)	(208)
Increase (decrease) in accounts payable	2,492	(369,983)
Increase in accrued liabilities	8,016	8,050
Increase in landfill closure/postclosure care accrual	485,288	173,549
Net cash provided by operating activities	\$ 736,459	\$ 328,655

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2009

	2009	2008
Assets		
Cash and cash equivalents	\$ 1,568	\$ 200
Accounts receivable	46,708	64,703
Grants receivable	83,004	420,820
Prepaid items	24,225	27,657
Inventory	46,727	72,393
Capital assets - nondepreciable	17,108,625	14,096,492
Capital assets - depreciable, net of accumulated depreciation	1,231,717	4,117,780
Total assets	18,542,574	18,800,045
Liabilities		
Current liabilities		
Accounts payable	327,605	236,336
Accrued liabilities	24,868	22,990
Due to primary government	1,210,000	1,043,638
Unrealized grant income	-	429,642
Total liabilities	1,562,473	1,732,606
Net Assets		
Invested in capital assets	18,340,342	18,214,272
Unrestricted	(1,360,241)	(1,146,833)
Total net assets	\$ 16,980,101	\$ 17,067,439

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2009

	2009	2008
Operating revenues		
Charges for services	\$ 882,944	\$ 1,247,312
Total operating revenues	882,944	1,247,312
Operating expenses		
Salaries and wages	192,574	206,587
Employee benefits	65,050	73,591
Contractual services	148,584	39,587
Materials and supplies	557,328	837,535
Public utilities expense	29,846	37,859
Repair and maintenance	17,265	29,912
Other services and charges	1,097	88,704
Depreciation	59,907	236,018
Total operating expenses	1,071,651	1,549,793
Operating (loss)	(188,707)	(302,481)
Nonoperating revenues		
Intergovernmental	101,369	67,730
Gain on sale of capital assets	-	2,600
Total nonoperating revenues	101,369	70,330
Change in net assets	(87,338)	(232,151)
Net assets, beginning of year	17,067,439	17,299,590
Net assets, end of year	\$ 16,980,101	\$ 17,067,439

CLAYTON COUNTY, GEORGIA

**STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2009**

	<u>2009</u>	<u>2008</u>
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Cash received from customers	\$ 900,939	\$ 1,264,883
Cash paid to employees	(255,746)	(205,054)
Cash paid to suppliers for goods and services	(633,752)	(1,196,092)
Net cash provided by (used in) operating activities	<u>11,441</u>	<u>(136,263)</u>
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES		
Intergovernmental loans	<u>166,362</u>	<u>23,638</u>
Net cash provided by noncapital financing activities	<u>166,362</u>	<u>23,638</u>
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Proceeds from capital grants	9,543	67,730
Purchases of capital assets	(185,978)	-
Proceeds from sale of capital assets	-	<u>35,662</u>
Net cash provided by (used in) capital and related financing activities	<u>(176,435)</u>	<u>103,392</u>
Net increase (decrease) in cash and cash equivalents	1,368	(9,233)
Cash and cash equivalents, beginning of year	<u>200</u>	<u>9,433</u>
Cash and cash equivalents, end of year	<u>\$ 1,568</u>	<u>\$ 200</u>

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2009

	<u>2009</u>	<u>2008</u>
Reconciliation of operating (loss) to net cash provided by (used in) operating activities		
Operating (loss)	\$ (188,707)	\$ (302,481)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities		
Depreciation expense	59,907	236,018
Decrease in accounts receivable	17,995	8,476
Decrease in due from organizations	-	9,095
Decrease in prepaid items	3,432	6,170
(Increase) decrease in inventory	25,666	(33,710)
(Increase) decrease in accounts payable	91,270	(62,157)
Increase in accrued liabilities	1,878	2,326
Net cash provided by (used in) operating activities	<u>\$ 11,441</u>	<u>\$ (136,263)</u>



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Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

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

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Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. 179 - 190

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 191 - 206

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..... 207 - 211

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. 212 - 213

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..... 214 - 218

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 EIGHT FISCAL YEARS

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

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

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

2006	2007	2008	2009
\$ 705,429,074	\$ 749,406,335	\$ 759,074,562	\$ 753,274,788
33,814,590	104,822,668	150,204,827	165,868,588
110,817,977	63,539,580	28,375,900	17,814,762
<u>\$ 850,061,641</u>	<u>\$ 917,768,583</u>	<u>\$ 937,655,289</u>	<u>\$ 936,958,138</u>
\$ -	\$ 4,791,260	\$ 3,737,007	\$ 3,034,571
-	-	-	-
-	67,862	1,131,188	1,993,435
N/A	<u>\$ 4,859,122</u>	<u>\$ 4,868,195</u>	<u>\$ 5,028,006</u>
\$ 705,429,074	\$ 754,197,595	\$ 762,811,569	\$ 756,309,359
33,814,590	104,822,668	150,204,827	165,868,588
110,817,977	63,607,442	29,507,088	19,808,197
<u>850,061,641</u>	<u>922,627,705</u>	<u>942,523,484</u>	<u>941,986,144</u>
\$ 1,843,484	\$ 1,568,835	\$ 1,075,833	\$ (2,140,272)
-	-	4,422,081	505,500
(619,618)	(91,138)	(4,496,146)	1,636,635
<u>\$ 1,223,866</u>	<u>\$ 1,477,697</u>	<u>\$ 1,001,768</u>	<u>\$ 1,863</u>
\$ 17,714,812	\$ 18,483,352	\$ 18,214,272	\$ 18,340,342
-	-	-	-
(1,087,877)	(1,183,762)	(1,146,833)	(1,360,241)
<u>\$ 16,626,935</u>	<u>\$ 17,299,590</u>	<u>\$ 17,067,439</u>	<u>\$ 16,980,101</u>
\$ (1,385,139)	\$ (1,781,703)	\$ (2,175,096)	\$ (2,175,096)
756,196	816,791	806,330	664,962
(10,697,939)	(11,530,545)	(12,190,645)	(13,438,013)
<u>\$ (11,326,882)</u>	<u>\$ (12,495,457)</u>	<u>\$ (13,559,411)</u>	<u>\$ (14,948,147)</u>
\$ -	\$ 536,918	\$ 434,622	\$ 117,015
-	-	-	-
4,649,220	4,372,959	4,840,351	5,421,186
<u>\$ 4,649,220</u>	<u>\$ 4,909,877</u>	<u>\$ 5,274,973</u>	<u>\$ 5,538,201</u>
\$ -	\$ 536,918	\$ 434,622	\$ 117,015
-	-	-	-
4,649,220	4,372,959	4,840,351	5,421,186
<u>\$ 4,649,220</u>	<u>\$ 4,909,877</u>	<u>\$ 5,274,973</u>	<u>\$ 5,538,201</u>
\$ 149,826	\$ 193,679	\$ 268,086	\$ 390,764
142,744	141,817	157,614	248,927
(61,543)	(119,238)	163,645	424,939
<u>\$ 231,027</u>	<u>\$ 216,258</u>	<u>\$ 589,345</u>	<u>\$ 1,064,630</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - PRIMARY GOVERNMENT LAST EIGHT FISCAL YEARS

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

* 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*.

	2006	2007	2008	2009
\$	13,091,873	\$ 44,237,771	\$ 51,989,155	\$ 46,231,086
	3,140,671	3,359,018	3,839,855	4,346,128
	54,990,476	59,180,840	64,183,950	67,608,918
	52,304,366	55,977,576	64,730,372	67,010,109
	33,834,872	41,435,765	41,725,547	41,036,532
	2,537,645	2,673,882	2,373,296	2,142,016
	3,105,282	-	-	-
	3,427,706	3,805,467	3,920,627	3,811,565
	7,902,770	9,720,858	11,462,492	10,972,238
	4,451,684	8,087,767	7,102,560	3,640,722
	21,468,089	-	-	-
	3,158,561	1,130,827	678,423	2,208,501
	<u>203,413,995</u>	<u>229,609,771</u>	<u>252,006,277</u>	<u>249,007,815</u>
	N/A	7,425,491	9,358,244	8,955,553
	-	7,425,491	9,358,244	8,955,553
	<u>\$ 203,413,995</u>	<u>\$ 237,035,262</u>	<u>\$ 261,364,521</u>	<u>\$ 257,963,368</u>
\$	5,970,716	\$ 5,437,726	\$ 5,092,397	\$ 11,756,607
	3,462,888	3,920,766	3,864,049	3,933,606
	11,396,016	11,261,645	13,355,595	14,094,996
	8,334,018	8,656,649	9,383,464	10,321,719
	66,455	110,842	32,395	29,647
	6,974,427	7,371,637	6,124,692	74,415
	136,052	124,751	130,241	130,311
	2,190,560	2,173,973	2,155,340	2,330,219
	537,423	562,255	568,620	635,891
	10,040,138	7,714,129	7,873,770	7,113,537
	35,161,671	45,708,193	18,301,338	4,582,442
	<u>\$ 84,270,364</u>	<u>\$ 93,042,566</u>	<u>\$ 66,881,901</u>	<u>\$ 55,003,390</u>
	N/A	\$ 1,781,044	\$ 2,303,043	\$ 2,566,429
	N/A	-	-	59,163
	N/A	6,529,350	1,272,975	-
	-	8,310,394	3,576,018	2,625,592
	<u>\$ 84,270,364</u>	<u>\$ 101,352,960</u>	<u>\$ 70,457,919</u>	<u>\$ 57,628,982</u>
\$ (119,143,631)	\$ (136,567,205)	\$ (185,124,376)	\$ (194,004,425)	
N/A	\$ 884,903	\$ (5,782,226)	\$ (6,329,961)	
<u>\$ (119,143,631)</u>	<u>\$ (135,682,302)</u>	<u>\$ (190,906,602)</u>	<u>\$ (200,334,386)</u>	
\$	72,791,140	\$ 88,703,011	\$ 92,345,642	\$ 98,175,278
	N/A	40,272,963	40,242,562	37,527,641
	N/A	53,425,857	52,727,468	45,422,095
	111,156,711	16,376,614	16,236,687	15,250,268
	5,168,727	8,332,380	7,824,662	2,980,046
	897,603	1,003,209	1,094,315	-
	74,280	134,332	279,219	433,244
	-	-	-	-
	(142,489)	-	51,826	6,086
	-	(3,974,219)	(5,791,299)	(6,489,772)
	<u>189,945,972</u>	<u>204,274,147</u>	<u>205,011,082</u>	<u>193,304,886</u>
	N/A	3,974,219	5,791,299	6,489,772
	-	3,974,219	5,791,299	6,489,772
	<u>\$ 189,945,972</u>	<u>\$ 208,248,366</u>	<u>\$ 210,802,381</u>	<u>\$ 199,794,658</u>
	70,802,341	67,706,942	19,886,706	(699,539)
	452,251,500	-	-	-
	327,007,800	850,061,641	917,768,583	937,657,677
	<u>850,061,641</u>	<u>917,768,583</u>	<u>937,655,289</u>	<u>936,958,138</u>
	N/A	4,859,122	9,073	159,811
	N/A	-	-	-
	-	4,859,122	9,073	159,811
	70,802,341	72,566,064	19,895,779	(539,728)
	452,251,500	-	-	-
	327,007,800	850,061,641	922,627,705	942,525,872
	<u>\$ 850,061,641</u>	<u>\$ 922,627,705</u>	<u>\$ 942,523,484</u>	<u>\$ 941,986,144</u>

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

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

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*.

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 3,408,670	\$ 2,729,761	\$ 2,341,218	\$ 3,633,101
1,922,257	1,482,376	1,549,793	1,071,651
3,171,510	2,884,218	2,913,515	3,070,791
3,021,434	3,892,810	3,191,749	7,718,380
N/A	N/A	N/A	1,576,170
8,433,651	8,811,544	9,085,351	8,799,169
<u>\$ 19,957,522</u>	<u>\$ 19,800,709</u>	<u>\$ 19,081,626</u>	<u>\$ 25,869,262</u>
\$ 3,230,614	\$ 2,530,157	\$ 2,336,900	\$ 2,084,310
-	-	-	-
-	27,802	-	526,842
<u>\$ 3,230,614</u>	<u>\$ 2,557,959</u>	<u>\$ 2,336,900</u>	<u>\$ 2,611,152</u>
\$ 1,092,023	\$ 1,408,590	\$ 1,247,312	\$ 882,944
-	-	-	-
-	597,266	67,730	101,369
<u>\$ 1,092,023</u>	<u>\$ 2,005,856</u>	<u>\$ 1,315,042</u>	<u>\$ 984,313</u>
\$ 1,725,737	\$ 1,679,669	\$ 1,819,103	\$ 1,669,618
-	-	-	-
-	-	-	-
<u>\$ 1,725,737</u>	<u>\$ 1,679,669</u>	<u>\$ 1,819,103</u>	<u>\$ 1,669,618</u>
\$ 2,477,994	\$ 2,804,521	\$ 2,921,060	\$ 2,979,394
199,299	774,171	396,756	4,764,541
-	410,504	-	-
<u>\$ 2,677,293</u>	<u>\$ 3,989,196</u>	<u>\$ 3,317,816</u>	<u>\$ 7,743,935</u>
\$ -	\$ -	\$ -	\$ 1,575,825
-	-	-	-
-	-	-	-
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 1,575,825</u>
\$ 2,443,023	\$ 1,930,256	\$ 2,090,712	\$ 2,186,065
5,782,498	6,866,519	7,367,726	7,088,389
-	-	-	-
<u>\$ 8,225,521</u>	<u>\$ 8,796,775</u>	<u>\$ 9,458,438</u>	<u>\$ 9,274,454</u>
\$ (178,056)	\$ (171,802)	\$ (4,318)	\$ (1,021,949)
\$ (830,234)	\$ 523,480	\$ (234,751)	\$ (87,338)
\$ (1,445,773)	\$ (1,204,549)	\$ (1,094,412)	\$ (1,401,173)
\$ (344,141)	\$ 96,386	\$ 126,067	\$ 25,555
N/A	N/A	N/A	\$ (345)
<u>\$ (208,130)</u>	<u>\$ (14,769)</u>	<u>\$ 373,087</u>	<u>\$ 475,285</u>

(Continued)

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

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

* 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*.

	2006	2007	2008	2009
\$	76,570	\$ 425,633	\$ 162,826	\$ 22,044
	-	-	(703,741.00)	-
	78,900	-	69,304	-
\$	155,470	\$ 425,633	\$ (471,611)	\$ 22,044
\$	-	\$ -	\$ -	\$ -
	108,274	149,175	-	-
	-	-	2,600	-
\$	108,274	\$ 149,175	\$ 2,600	\$ -
\$	40,201	\$ 35,974	\$ 30,458	\$ 12,437
	15,000	-	-	-
\$	55,201	\$ 35,974	\$ 30,458	\$ 12,437
\$	120,653	\$ 164,271	\$ 239,029	\$ 161,821
	193,818	-	-	-
	400	-	-	-
\$	314,871	\$ 164,271	\$ 239,029	\$ 161,821
\$	(9,124)	\$ -	\$ -	\$ -
\$	(22,586)	\$ 253,831	\$ (475,929)	\$ (999,905)
\$	(721,960)	\$ 672,655	\$ (232,151)	\$ (87,338)
\$	(1,390,572)	\$ (1,168,575)	\$ (1,063,954)	\$ (1,388,736)
\$	(29,270)	\$ 260,657	\$ 365,096	\$ 187,376
	N/A	N/A	N/A	\$ (345)
\$	(217,254)	\$ (14,769)	\$ 373,087	\$ 475,285

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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 48,085,100	\$ 42,855,036	\$ 33,523,107	\$ 25,939,214	\$ 25,722,647	\$ 29,141,797	\$ 3,070,092	** \$ 4,575,762	\$ 3,373,559	\$ 2,164,681
Unreserved	10,038,690	6,385,099	2,362,554	5,275,543	9,860,173	10,862,505	40,018,992	38,236,667	28,125,458	25,680,384
Total general fund	\$ 58,123,790	\$ 49,240,135	\$ 35,885,661	\$ 31,214,757	\$ 35,582,820	\$ 40,004,302	\$ 43,089,084	\$ 42,812,429	\$ 31,499,017	\$ 27,845,065
All Other Governmental Funds										
Reserved	\$ 23,591,340	\$ 74,291,172	\$ 45,049,894	\$ 21,199,378	\$ 40,964,075	\$ 45,694,348	\$ 51,556,541	\$ 39,207,873	\$ 61,593,123	\$ 80,823,572
Unreserved, reported in:										
Special revenue funds	64,207,919	11,301,207	11,425,082	11,244,960	7,096,500	21,309,221	36,992,200	12,687,707	12,855,862	14,955,760
Capital projects funds	1,136,015	9,112,840	6,816,532	11,676,131	4,968,112	4,272,252	10,050,141	70,910,181	86,391,361	82,668,267
Total all other governmental funds	\$ 88,935,274	\$ 94,705,219	\$ 63,291,508	\$ 44,120,469	\$ 55,028,687	\$ 71,275,821	\$ 98,598,882	\$ 122,805,761	\$ 160,840,346	\$ 178,447,599

* 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.



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CLAYTON COUNTY, GEORGIA

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

	Fiscal Year					
	2000	2001	2002	2003	2004	2005
Revenues						
Property taxes	\$ 34,548,209	\$ 35,688,029	\$ 38,885,081	\$ 53,329,428	\$ 60,244,544	\$ 71,345,852
Other taxes	97,137,842	86,899,707	49,736,269	46,461,621	73,052,162	103,538,343
Licenses and permits	5,999,935	5,773,783	6,496,648	6,386,561	6,614,930	6,637,124
Intergovernmental	11,018,873	11,167,924	13,131,634	11,689,315	14,903,656	18,790,793
Charges for services	14,988,538	18,171,055	16,193,284	18,368,931	18,926,010	20,830,157
Fines and forfeitures	8,808,598	7,585,180	7,191,122	6,243,364	5,761,572	5,499,987
Interest and dividends	8,212,890	8,042,039	3,346,116	1,838,546	894,382	2,233,017
Other revenue	847,220	979,499	1,285,701	1,021,142	1,103,943	1,338,691
Gift and donations	139,814	76,710	514,656	118,544	57,381	59,622
Total revenues	<u>181,701,919</u>	<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>
Expenditures						
General government	8,977,723	8,931,000	10,085,003	9,079,659	10,794,431	14,226,714
Tax assessment and collection	2,246,396	2,417,876	2,514,046	2,674,716	2,894,102	3,096,422
Courts and law enforcement	36,243,533	40,301,531	43,697,704	46,098,470	47,345,136	49,796,159
Public safety	36,534,622	36,823,857	39,293,005	41,616,286	44,355,537	47,718,148
Transportation and development	8,403,107	8,908,177	12,061,829	9,286,960	13,934,597	21,311,843
Planning and zoning	1,642,038	1,668,831	1,668,831	1,890,205	2,199,976	2,251,486
Public transit system	-	261,279	1,019,674	1,830,358	1,599,225	2,739,054
Libraries	2,255,999	2,316,996	2,411,831	2,454,707	2,615,908	3,316,785
Parks and recreation	4,507,169	4,482,726	4,790,641	6,269,811	6,518,165	7,262,500
Health and welfare	2,598,958	3,018,841	3,154,108	2,686,690	2,765,212	3,108,480
Other general government	11,670,491	15,048,977	16,264,420	17,377,536	17,457,649	20,463,654
Capital outlay	73,311,941	21,263,787	17,502,321	20,332,309	23,167,333	27,807,022
Debt service:						
Principal	1,484,695	1,689,677	22,349,736	28,101,427	29,215,133	3,633,572
Interest	561,418	3,146,135	4,799,244	3,802,993	2,562,496	1,239,871
Bond issuance cost	-	-	-	-	-	750
Fiscal agent fees	1,115	2,109	1,105	2,199	2,247	6,014
Total expenditures	<u>190,439,205</u>	<u>150,281,799</u>	<u>181,613,498</u>	<u>193,504,326</u>	<u>207,427,147</u>	<u>207,978,474</u>
Excess of revenues over expenditures	(8,737,286)	24,102,127	(44,832,987)	(48,046,874)	(25,868,567)	22,295,112
Other Financing Sources (Uses):						
Operating transfers in	34,975,263	96,871,580	4,508,851	5,840,713	33,786,230	44,119,754
Operating transfers out	(34,975,263)	(99,076,605)	(4,508,851)	(5,840,713)	(33,159,730)	(44,147,254)
Sale of capital assets	1,195,799	63,714	2,534,576	320,840	6,775	-
Proceeds from issuance of debt	-	-	-	22,798,091	10,000,000	-
Proceeds from capital leases	1,353,092	1,923,832	2,054,066	-	-	301,314
Proceeds (payments) of refunding capital lease	-	-	-	(187,700)	-	-
Proceeds from insurance claims	155,447	70,340	105,951	108,471	79,058	99,693
Other	190	-	-	-	-	-
Total other financing sources (uses)	<u>2,704,528</u>	<u>(147,139)</u>	<u>4,694,593</u>	<u>23,039,702</u>	<u>10,712,333</u>	<u>373,507</u>
Net change in fund balances	<u>\$ (6,032,758)</u>	<u>\$ 23,954,988</u>	<u>\$ (40,138,394)</u>	<u>\$ (25,007,172)</u>	<u>\$ (15,156,234)</u>	<u>\$ 22,668,619</u>
Debt service as a percentage of noncapital expenditures	1.7%	3.7%	16.5%	18.4%	17.2%	2.7%

	2006	2007	2008	2009
\$	69,598,469	\$ 89,101,227	\$ 94,017,509	\$ 98,318,726
	112,116,492	110,075,434	109,206,717	96,567,327
	6,989,995	7,395,721	6,118,566	4,957,135
	14,723,384	12,178,854	14,769,471	12,136,848
	22,803,533	23,651,432	25,739,784	26,306,892
	4,872,364	6,495,865	7,936,281	8,257,729
	5,166,937	8,332,380	7,824,662	2,980,046
	897,603	1,003,209	1,094,315	2,468,411
	131,891	121,049	129,777	135,875
	<u>237,300,668</u>	<u>258,355,171</u>	<u>266,837,082</u>	<u>252,128,989</u>
	12,875,644	43,439,662	48,381,630	48,066,625
	3,099,142	3,344,274	3,665,939	3,689,128
	52,270,893	56,587,839	60,264,145	63,464,031
	49,584,391	53,680,179	59,996,569	63,048,211
	17,353,593	24,912,011	23,332,929	8,145,178
	2,473,852	2,708,250	2,298,252	2,082,846
	3,104,441	-	-	-
	3,194,655	3,586,507	3,584,986	3,514,726
	7,275,354	8,360,280	9,466,515	9,513,759
	4,003,366	7,482,432	6,465,545	3,062,477
	23,371,212	-	-	-
	26,287,584	24,956,808	21,479,711	31,954,358
	5,475,000	3,385,000	4,100,792	5,243,406
	1,220,140	1,125,167	967,598	-
	-	-	-	-
	4,563	34	10,807	-
	<u>211,593,830</u>	<u>233,568,443</u>	<u>244,015,418</u>	<u>241,784,745</u>
	25,706,838	24,786,728	22,821,664	10,344,244
	47,876,555	7,151,354	11,593,853	13,494,446
	(47,876,555)	(11,125,573)	(17,385,152)	(16,404,193)
	221,725	518,950	155,946	50,285
	4,405,000	-	8,759,863	560,000
	-	2,464,433	495,780	-
	-	-	-	-
	74,280	134,332	279,219	433,244
	-	-	-	-
	<u>4,701,005</u>	<u>(856,504)</u>	<u>3,899,509</u>	<u>(1,866,218)</u>
\$	<u>30,407,843</u>	<u>\$ 23,930,224</u>	<u>\$ 26,721,173</u>	<u>\$ 8,478,026</u>

3.6%

2.2%

2.3%

2.5%

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
2000	4,490,644	11,226,610	569,809	1,424,523	592,662	1,481,655
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

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
2000	9	4,490,644	11,226,610	569,809	1,424,523	592,662	1,481,655
2001	0	4,794,151	11,985,378	568,588	1,421,470	625,793	1,564,483
2002	1	5,238,649	13,096,623	702,964	1,757,410	696,730	1,741,825
2003	2	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	3	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	4	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	5	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	6	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	8	7,788,733	19,471,832	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	Total Direct Tax Rate	Ratio of Total Assessed value to Total Actual Value
5,653,115	14,132,788	644,848	5,008,267	22.700	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed value to Total Actual Value
5,653,115	14,132,788	755,497	4,897,618	18.340	40.00%
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%
9,533,890	23,834,725	1,264,115	8,269,775	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
2000	4,490,644	11,226,610	569,809	1,424,523	592,662	1,481,655
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	7,788,733	19,471,832	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
2000	4,490,644	11,226,610	569,809	1,424,523	592,662	1,481,655
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

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
5,653,115	14,132,788	418,395	5,234,720	18.340	40.00%
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	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
5,653,115	14,132,788	321,345	5,331,770	0.250	40.00%
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%

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
2000	1,105,986	2,764,965	220,162	550,405	204,807	512,018
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

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
2000	3,384,658	8,461,645	349,647	874,118	387,855	969,638
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

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
1,530,955	3,827,388	153,775	1,377,180	4.110	40.00%
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	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
4,122,160	10,305,400	491,073	3,631,087	4.110	40.00%
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	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
2000	1,105,986	2,764,965	220,162	550,405	204,807	512,018
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

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
2000	3,384,658	8,461,645	349,647	874,118	387,855	969,638
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

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
1,530,955	3,827,388	93,663	1,437,292	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed value to Total Actual Value
4,122,160	10,305,400	184,790	3,937,370	0.000	40.00%
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%

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
2000	2,896,224	7,240,560	100,775	251,938	386,569	966,423
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

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
3,383,568	8,458,920	492,525	2,891,043	4.740	40.00%
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%

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>
1999	4.110	-	4.110
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

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>
1999	34.440	30.480	27.440
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

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
18.340	-	18.340	0.250	4.740	27.440
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
City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District		
27.440	28.440	27.440	4.740		
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		

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	2009			2008			2007			2006			2005			2004		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 1,052,745,323	1	11.04%	\$ 798,981,897	1	8.71%	\$ 722,437,875	1	8.35%	\$ -	-	-	\$ 806,500,954	1	10.58%			
City of Atlanta	92,557,359	4	0.97%	95,144,318	4	1.04%	110,324,175	2	1.27%	142,102,634	1	1.76%	68,757,867	5	0.90%			
Atlantic Southeast	89,662,513	5	0.94%	113,273,943	2	1.24%	100,810,587	3	1.16%	-	-	-	79,782,414	4	1.05%			
Georgia Power Co.	114,577,982	3	1.20%	104,935,778	3	1.14%	91,223,728	4	1.05%	95,000,933	3	1.18%	87,878,323	2	1.15%			
Air Tran Airways	156,916,487	2	1.65%	87,888,869	5	0.96%	77,601,947	5	0.90%	73,295,039	4	0.91%	56,714,423	6	0.74%			
AMB Partners	53,260,900	6	0.56%	51,780,162	6	0.56%	49,092,318	6	0.57%	35,431,290	7	0.44%	30,805,428	8	0.40%			
Cornair	-	-	-	-	-	0.00%	41,807,123	7	0.48%	-	-	-	-	-	-			
BellSouth	36,017,587	8	0.38%	44,624,511	7	0.49%	41,566,772	8	0.48%	40,004,913	6	0.50%	43,414,220	7	0.57%			
Atlanta Gas Light	33,226,192	9	0.35%	36,031,634	8	0.39%	33,024,918	9	0.38%	31,535,698	9	0.39%	-	-	-			
JC Penney	-	-	-	-	-	-	25,795,540	10	0.30%	-	-	-	-	-	-			
Avis	-	-	-	-	-	-	-	-	-	46,503,007	5	0.58%	30,116,516	9	0.40%			
Alamo	-	-	-	-	-	-	-	-	-	33,037,284	8	0.41%	29,038,031	10	0.38%			
Southlake Mall	29,352,522	10	0.31%	25,005,256	9	0.27%	-	-	-	27,909,600	10	0.35%	-	-	-			
Boeing Logistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Hertz	-	-	-	-	-	-	-	-	-	97,091,401	2	1.20%	81,868,405	3	1.07%			
Northwest Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
National Car Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Inland Southeast	-	-	-	24,188,400	10	0.26%	-	-	-	-	-	-	-	-	-			
DDRTC Southlake Pavil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fedex Ground	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Corox Company	43,144,568	7	0.45%	-	-	-	-	-	-	-	-	-	-	-	-			
Atlanta Felt Wire Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Subtotal (10 largest)	1,701,481,433		17.85%	1,381,864,788		15.07%	1,293,674,983		14.95%	621,911,799		7.71%	1,314,876,581		17.25%			
Balance of all others	7,832,408,682		82.15%	7,788,411,358		84.93%	7,359,833,542		85.05%	7,447,684,853		92.29%	6,309,388,226		82.75%			
Total	\$ 9,533,890,115		100.00%	\$ 9,170,276,126		100.00%	\$ 8,653,508,525		100.00%	\$ 8,069,596,652		100.00%	\$ 7,624,264,807		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	2003			2002			2001			2000			1999		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 58,441,497	1	7.49%	\$ 715,904,788	1	10.07%	\$ 1,925,166,203	1	32.41%	\$ 340,451,412	1	6.08%	\$ 670,914,760	1	11.87%
City of Atlanta	70,857,814	3	0.95%	47,514,540	6	0.67%	84,974,808	3	1.43%	73,951,932	3	1.32%	32,632,003	6	0.58%
Atlantic Southeast	69,239,014	4	0.93%	48,395,768	4	0.68%	92,932,894	2	1.56%	-	-	-	-	-	-
Georgia Power Co.	83,250,993	2	1.12%	80,982,200	2	1.14%	80,760,955	4	1.36%	96,345,753	2	1.72%	73,031,677	2	1.29%
Air Tran Airways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AMB Partners	36,402,708	8	0.49%	-	-	-	-	-	-	29,335,404	10	0.52%	-	-	-
BellSouth	42,805,764	6	0.57%	42,347,029	8	0.60%	42,835,530	8	0.72%	42,331,786	5	0.76%	40,094,184	5	0.71%
Atlanta Gas Light	30,249,139	9	0.41%	-	-	-	-	-	-	-	-	-	25,527,028	10	0.45%
JC Penney	-	-	-	-	-	-	45,586,647	7	0.77%	30,002,241	9	0.54%	29,075,189	8	0.51%
Avis	37,297,096	7	0.50%	22,029,235	9	0.31%	28,327,352	9	0.48%	31,690,207	8	0.57%	30,107,118	7	0.53%
Alamo	-	-	-	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	60,727,239	5	0.81%	59,700,534	3	0.84%	46,466,335	6	0.78%	36,413,569	7	0.65%	41,766,419	4	0.74%
Northwest Airlines	-	-	-	42,947,353	7	0.60%	48,967,398	5	0.82%	45,235,829	6	0.81%	46,741,404	3	0.83%
National Car Rental	-	-	-	-	-	-	26,025,082	10	0.44%	-	-	-	25,924,994	9	0.46%
Clorox Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Atlanta Felt Wire Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	458,739,367		6.15%	412,480,877		5.80%	496,877,001		8.37%	432,564,961		7.72%	344,900,014		6.10%
Balance of all others	6,995,053,187		93.85%	6,699,352,826		94.20%	5,442,945,207		91.63%	5,167,038,798		92.28%	5,307,443,496		93.90%
Total	\$ 7,453,792,554		100.00%	\$ 7,111,833,703		100.00%	\$ 5,939,822,208		100.00%	\$ 5,599,603,759		100.00%	\$ 5,652,343,510		100.00%

* Delta Airlines, Inc. filed for Chapter 11 Bankruptcy during tax year 2005. See the notes to financial statement Note IV-J-2 for additional information. All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

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	
1999	114,090	111,192	97.46%	2,893
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%	-

** Delta Airlines, Inc., the County's largest taxpayer, filed for Chapter 11 Bankruptcy during calendar year 2005; therefore, all taxes owed went unpaid. See the notes to financial statement Note IV.J.2 for additional information.

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
114,085	100.00%	5	0.00%
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%

CLAYTON COUNTY, GEORGIA

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

<u>Fiscal Year</u>	<u>Governmental Activities</u>		
	<u>General Obligation Bonds</u>	<u>Percentage of Actual Property Value*</u>	<u>Per Capita**</u>
2000	82,015,000	1.64%	343.88
2001	55,560,000	1.04%	223.98
2002	27,945,000	0.47%	110.25
**** 2003	-	-	-
**** 2004	-	-	-
**** 2005	-	-	-
**** 2006	-	-	-
**** 2007	-	-	-
**** 2008	-	-	-
**** 2009	-	-	-

<u>Fiscal Year</u>	<u>Component Units</u>		
	<u>Landfill Authority</u>	<u>Development Authority***</u>	<u>Housing Authority***</u>
	<u>Revenue Bonds</u>	<u>Revenue Bonds</u>	<u>Revenue Bonds</u>
2000	7,905,000	-	-
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	7,305,000
2005	6,990,000	29,815,000	7,130,000
2006	14,855,000	29,815,000	6,955,000
2007	14,315,000	29,625,000	6,780,000
2008	13,835,000	28,270,000	6,595,000
2009	13,330,000	N/A	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.

CLAYTON COUNTY, GEORGIA

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

	Fiscal Year				
	1999	2000	2001	2002	2003
Debt limit	\$ 486,515,552	\$ 500,826,701	\$ 531,787,189	\$ 590,613,288	\$ 644,653,196
Total net debt applicable to limit	<u>102,395,000</u>	<u>82,015,000</u>	<u>55,560,000</u>	<u>27,945,000</u>	<u>-</u>
Legal debt margin	<u>\$ 384,120,552</u>	<u>\$ 418,811,701</u>	<u>\$ 476,227,189</u>	<u>\$ 562,668,288</u>	<u>\$ 644,653,196</u>
Total net debt applicable to the limit as a percentage of debt limit	21.05%	16.38%	10.45%	4.73%	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 2009

Assessed Value*	\$ 9,533,890,115
Debt Limit (10% of assessed value)**	953,389,012
Debt applicable to limit:	
General obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u><u>\$ 953,389,012</u></u>

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 676,984,575	\$ 690,157,367	\$ 730,100,335	\$ 793,727,347	\$ 843,099,880	\$ 953,389,012
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ 676,984,575</u></u>	<u><u>\$ 690,157,367</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>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

Fiscal Year	The Development Authority of Clayton County					Clayton County Housing Authority				
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest
2002	\$ 2,192,223	\$ 2,066,406	\$ 125,817	\$ -	\$ 1,977,242	\$ -	\$ -	\$ -	\$ -	\$ -
2003	6,573,355	8,075,630	(1,502,275)	615,063	1,977,218	2,806,495	2,517,723	288,772	-	129,182
2004	1,823,994	1,900,548	323,446	655,063	1,957,286	2,992,164	2,686,238	305,926	175,000	310,038
2005	1,780,938	1,607,665	173,273	1,879,169	1,563,845	2,617,227	2,138,973	478,254	175,000	328,809
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	2,737,651	1,984,072	753,579	185,000	327,934
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	2,979,394	7,718,380	(4,739,986)	185,000	298,225
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	N/A	N/A	N/A	N/A	N/A
2009	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, 2008 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, 2008 was not available as of the release of this statement.

Fiscal Year	Clayton County Landfill Authority				
	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest
2000	2,229,470	1,665,522	563,948	380,000	232,335
2001	2,457,342	1,876,611	580,731	410,000	213,447
2002	2,328,159	2,141,501	186,658	515,000	244,890
2003	2,258,433	2,209,289	49,144	833,407	119,730
2004	2,638,877	1,968,593	670,284	625,000	170,566
2005	3,223,093	2,410,668	812,425	655,000	157,326
2006	3,230,614	3,001,749	228,865	690,000	347,300
2007	2,557,959	1,997,897	560,062	540,000	506,388
2008	2,336,900	2,341,218	(4,318)	480,000	665,900
2009	2,084,310	2,955,453	(871,143)	505,000	640,386

* 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

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
2000	238,500	4,821,540	20,216	3,437,110	14,411	30.24	45,266	3.9%
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%

* 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 PRIOR YEAR

2006			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment**</u>
Delta Air Lines Inc.	16,515	1	11.59%
Clayton County Board of Education	3,846	2	2.70%
Fort Gillem (U. S. Army)	3,419	3	2.40%
Southern Regional Health System	2,569	4	1.80%
Clayton County Board of Commissioners	1,935	5	1.36%
Clayton College & State University	1,500	6	1.05%
Wal-Mart	1,085	7	0.76%
Fresh Express	1,050	8	0.74%
Hartsfield-Jackson Atlanta International Airport	400	9	0.28%
Bellsouth	390	10	0.27%
	<u>32,709</u>		<u>22.96%</u>

*

Clayton County Chamber of Commerce & through a general business survey. Information for 2009, 2008 and ,2007 was not available.

**

Total employment in Clayton County for 139,430 in 2005, 142,490 in 2006, 145,560 in 2007, 144,470 in 2008 and 2009.
(Woods & Poole Economics Data Pamphlet 2005, 2006, 2007, 2008 & 2010)

Clayton County Chamber of Commerce and through a general business survey. Information for 2009, 2008 and 2007 was not available.

CLAYTON COUNTY, GEORGIA

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

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

Note: Data not available prior to fiscal 2005.

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

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

Note: Indicators are not available prior to 2001.

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

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

* All information in this schedule was obtained from Clayton County's Annual Budget for fiscal years 2003, 2004, 2005, 2006, 2007, and 2008.

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 FOUR FISCAL YEARS**

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

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

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

	Fiscal Year			
	2006	2007	2008	2009
Transportation Department				
Heavy duty trucks	26	35	36	36
Heavy duty equipment	40	67	81	45
Support vehicles	47	52	58	54
Information servers	0	1	1	1
Planning and Zoning :				
Inspection vehicles	21	22	21	21
Public Transit System				
Transit and paraliift buses	29	29	0	0
Support vehicles	2	2	0	0
Libraries:				
Branch libraries	6	6	6	6
Information servers	0	2	2	2
Service vehicles	0	0	2	2
Park and Recreation:				
Parks/recreation centers	16	6	11	11
Support vehicles	25	32	31	30
Health and Welfare:				
Health and welfare support buildings	7	7	7	7
Buses and vans	0	3	5	7
Information servers	0	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 2005.



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