CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2014

Prepared by

Clayton County Finance Department
Ramona Thurman Bivins, Chief Financial Officer

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	i - vi
Principal Officials and Consultants	vii and viii
Organizational Chart	ix
Certificate of Achievement for Excellence in Financial Reporting	x
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis (Unaudited)	4 - 18
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20 and 21
Fund Financial Statements:	
Balance Sheet – Governmental Funds	22 and 23
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	24
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	25 and 26
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	28
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Fire Fund	29 and 30
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Other County Grants Fund	31 and 32
Statement of Net Position – Proprietary Funds	33
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	34
Statement of Cash Flows – Proprietary Funds	35
Statement of Fiduciary Net Position – Fiduciary Funds	36
Statement of Changes in Fiduciary Net Position – Pension Trust Fund	37
Component Units Financial Statements:	
Combining Statement of Net Position	38
Combining Statement of Activities	39 and 40
Notes to Financial Statements	41 - 86

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

TABLE OF CONTENTS

Page

FINANCIAL SECTION – CONTINUED

Required Supplementary Information ..... 87 - 89

Combining and Individual Fund Statements and Schedules 90

Nonmajor Governmental Funds:

Special Revenue Funds ..... 91 and 92

Capital Project Funds 93

Combining Balance Sheet – Nonmajor Governmental Funds 94

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds 95

Combining Balance Sheet – Nonmajor Governmental Fund – Special Revenue Funds ..... 96 - 99

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds – Special Revenue Funds ..... 100 - 103

Combining Balance Sheet – Nonmajor Governmental Fund – Capital Projects Funds 104

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds – Capital Projects Funds 105

Report of Projects Funded through Special Purpose Local Option Sales Tax (SPLOST) 106

Budgetary Comparisons:

General Fund:

Schedule of Revenues Compared to Budget ..... 107 - 109

Schedule of Expenditures Compared to Budget ..... 110 - 124

Nonmajor Special Revenue Funds:

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual:

Hotel/Motel Tax Fund 125

Tourism Authority Fund 126

Emergency Telephone System Fund 127

Federal Narcotics Fund 128

State Narcotics Fund 129

Jail Construction and Staffing Fund 130

Juvenile Support Services Fund 131

Drug Abuse Treatment and Education Fund 132

Alternative Dispute Resolution Fund 133

Victims Assistance Fund 134

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

TABLE OF CONTENTS

Page

FINANCIAL SECTION – CONTINUED

Domestic Seminars Fund 135
State Court Technology Fee Collection Fund 136
Collaborative Authority Fund 137
Aging Grant Fund 138
Housing and Urban Development Grant Fund ..... 139 and 140
Law Library Fund 141
Street Lights Fund 142
Ellenwood Tax Allocation District Fund 143
Northwest Clayton Tax Allocation District Fund 144
Central Clayton Corridor Tax Allocation District Fund 145
Forest Park Tax Allocation District Fund 146
Mountain View Tax Allocation District 147

Debt Service and Capital Project Funds:
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual:
Debt Service Fund 148
Health Department Capital Project Fund 149
Villages of Ellenwood Capital Project Fund 150
Roads and Recreation Capital Projects Fund 151
2009 SPLOST Capital Projects Fund ..... 152 and 153

Internal Service Funds: 154
Combining Statement of Net Position – Internal Service Funds 155
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds 156
Combining Statement of Cash Flows – Internal Service Funds 157

Agency Funds: 158
Combining Statement of Assets and Liabilities – Agency Funds ..... 159 and 160
Combining Statement of Changes in Assets and Liabilities – Agency Funds ..... 161 - 163

Discretely Presented Component Units: 164
Statement of Net Position – Landfill Authority 165
Statement of Revenues, Expenses, and Change in Fund Net Position – Landfill Authority 166
Statement of Cash Flows – Landfill Authority ..... 167 and 168
Statement of Net Position – Airport Authority 169
Statement of Revenues, Expenses, and Change in Fund Net Position – Airport Authority 170
Statement of Cash Flows – Airport Authority ..... 171 and 172

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

TABLE OF CONTENTS

Page

STATISTICAL SECTION (Unaudited): 173

Financial Trends:

Net Position – Last Ten Fiscal Years ..... 174 and 175
Changes in Net Position – Primary Government – Last Ten Fiscal Years ..... 176 and 177
Changes in Net Position – Component Units – Last Ten Fiscal Years ..... 178 - 181
Fund Balances, Governmental Funds – Last Ten Fiscal Years ..... 182 and 183
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years ..... 184 and 185

Revenue Capacity:

Assessed and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years – for Clayton County School System ..... 186 - 195
Property Tax Rates – Direct and Overlapping Governments – Last Ten Calendar Years .. 196 and 197
Principal Property Taxpayers – Last Ten Calendar Years ..... 198 and 199
Property Tax Levies and Collections – Last Ten Calendar Years ..... 200 and 201

Debt Capacity:

Ratios of Outstanding Debt by Type – Last Ten Fiscal Years ..... 202 and 203
Legal Debt Margin Information – Last Ten Fiscal Years ..... 204 and 205
Pledged-Revenue Coverage – Current Fiscal Year and Last Nine Fiscal Years 206

Demographic and Economic Information:

Demographic and Economic Statistics – Last Ten Calendar Years 207
Principal Employers – Current Calendar Year and Nine Years Ago 208

Operating Information:

Full-Time Clayton County Employees by Function – Last Nine Fiscal Years 209
Operating Indicators by Function/Program – Last Ten Fiscal Years ..... 210 - 213
Capital Asset Statistics by Function – Last Ten Fiscal Years ..... 214 - 217

INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

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

Clayton County Board of Commissioners
Finance Department

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

Ramona R. Thurman, Chief Financial Officer
Johnette Smith, Assistant Director

December 31, 2014

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2014, 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, 2014 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, 2014. 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 259,424 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 Solid Waste Management Authority (Landfill), Airport Authority, the Housing Authority of Clayton County, the Clayton County Health Department and the Hospital Authority are reported as discretely presented component units.

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

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

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

The primary economic driver of the County is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs to the region, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and the country's busiest airport. In May 2012 the Hartsfield –Jackson Airport opened the new Maynard H. Jackson International terminal expanding the economic impact to Clayton County. Four of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, distribution facilities, and the City of Atlanta which owns the airport facility. The economic impact of the Hartsfield-Jackson Airport is estimated to exceed $32.5 billion dollars.

The County faces the challenge of overcoming the effects of several years of declining residential tax values due to the mandated inclusion of foreclosure values. The collection of County revenues has decreased as a result of shrinking sales tax collections and federal and state reductions in local funding. Consequently, expenses have been reduced accordingly and additional revenues have been identified to offset as much as possible the impact of the County's revenue challenges. The County continues to focus on plans for residential and economic development for the County.

Calendar Year	Retail Sales (000's) [1]
2009	$ 3,174
2010	$ 3,259
2011	$ 3,415
2012	$ 3,494
2013	$ 3,575
2014	$ 3,658
2015	$ 3,742

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 but appear to be rebounding as demonstrated in the table shown. Local Option Sales Tax (LOST) collections have decreased by 18.2% resulting from changes in the distribution with local cities. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 has decreased by 10.6%.

Year	Clayton Co.	Local MSA	GA[2]
2009	11.6	9.7	9.7
2010	12.4	10.1	10.2
2011	12.3	9.8	9.9
2012	11.1	8.8	9.0
2013	9.9	7.9	8.2
2014	9.0	7.2	7.5

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above local and state levels. Economic Development department has indicated because of major new investment and job-generating growth by several companies, 2014 was one of our best years in recent memory. Even more announcements are in store for 2015. Additionally, per capita income has improved in the last decade from $23,580 in 2004 to $28,716 in 2014.

[1] Woods & Poole Economics, Inc. 2014
[2] United States Department of Labor

Despite the economic downturn and the challenges facing the County, per capita income has remained consistent indicating that the county has a solid base to its financial position.

According to Woods & Poole Economic Outlook for 2014, 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 5.16 million by the year 2040 (3.13 million in 2011). 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 volatile sales tax collections. The Clayton County Board of Commissioners has reduced expenditures, created additional revenue sources and implemented a hiring freeze to offset many of the challenges experienced by the County. The increase in revenue in conjunction with the reduction in spending has enabled the County to remain consistent with the services offered to its citizens. The County continues to make difficult financial decisions in order to remain fiscally strong.

Long-term financial planning

The County's capital budget is financed utilizing funds from the 2004 SPLOST and the 2009 SPLOST. Remaining projects from the 2004 SPLOST program include: road infrastructure, two (2) recreation centers and park equipment. Operational costs for these facilities will be paid from the general revenues of the County. Improvements are constantly being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs.

The new Animal Control Facility, Northeast Police Precinct and Multi –purpose Fire Department (Training) building are a few of the projects being constructed utilizing revenue generated from the 2009 SPLOST. Other projects include additional police precincts, a library, County Records Center Building, parks administration facility, senior centers, and a fueling station. The revenue will also be utilized for public safety equipment and expansion at the correctional facilities. Projects were approved for Information Technology and Transportation and Development.

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 2014.

- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.

- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County continued a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices; to construct a senior center and six recreation centers; and to improve eight existing parks in the County. This initiative was initially funded though the 2004 SPLOST proceeds.

- Clayton County will initiate all capital purchases within the development of the operating budget to ensure that all future operating costs are projected and included in the operating budget where appropriate. Capital purchases are classified as either capital expenditures or capital improvement projects. Capital expenditures are generally for the replacement of equipment. These types of expenditures will impact only the current operating budget and will have no specific impact on future operating budgets. Prior to the initiation of Capital Improvement Projects, on-going operational expenditures are considered.

- Clayton County will strive to maintain a General Fund working reserve from the unassigned fund balance equal to at least 5% of General Fund revenues in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.

- Unassigned fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.

- Clayton County will develop capital funding to provide for normal replacement of existing capital plant and additional capital improvements financed on a pay-as-you go basis.

- Clayton County will confine long-term borrowing to capital improvements and moral obligations. The County will not use short term debt for operating purposes.

Major Initiatives

Clayton County's mission is to be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world. In such, the County has developed several major initiatives for 2014 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

The County will continue to implement a multi-year Road Infrastructure Improvement Program funded by a 1% SPLOST approved by the voters in September 2003. To date, this initiative has included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions, and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improving access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks, and improving roadway shoulders. The road program also includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads, and paving 8 dirt roads.

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

The 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.

In May 2014, Clayton County voters approved to extend SPLOST for another six years. The 2015 SPLOST projects include information technology improvements, replacement vehicles for public safety, facility upgrades, purchase of hospital assets, road, bridge, and transportation and equipment. The County is expected to receive $217 million to fund the new projects.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2013. This was the thirty-fifth 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 2013. This is the tenth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,

Ramona Thurman Bivins

Ramona Thurman Bivins
Chief Financial Officer

CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Shana M. Rooks

Chairman Jeffrey E. Turner

Commissioner Sonna Gregory
Commissioner Gail Hambrick

CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2014

BOARD OF COMMISSIONERS

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

CHIEF FINANCIAL OFFICER

Ramona Thurman Bivins

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacquline Wills

CLERK OF STATE COURT

Gail Carnes

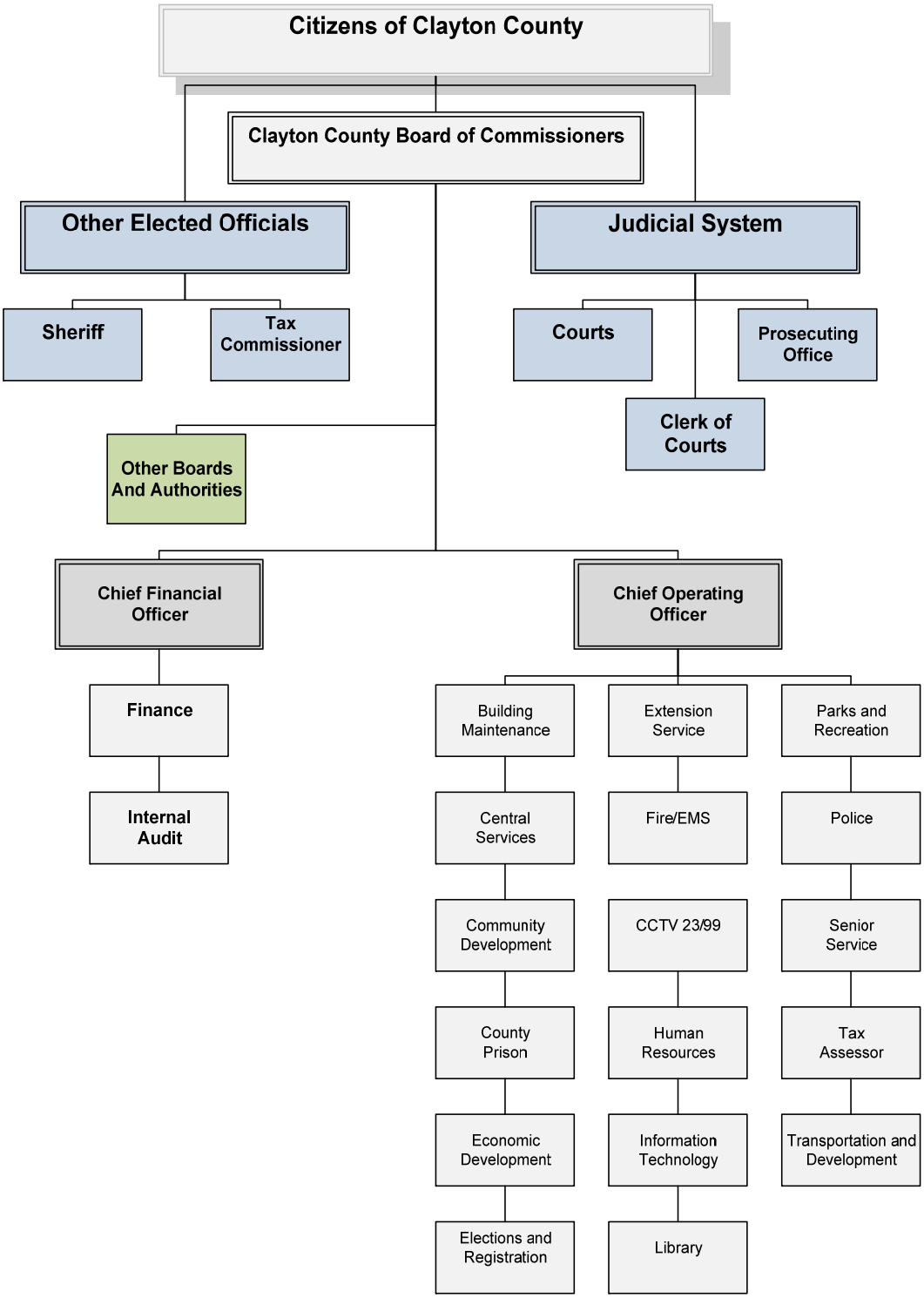
COUNTY ATTORNEY

Christie Barnes

COUNTY AUDITORS

Mauldin & Jenkins, LLC

CLAYTON COUNTY, GEORGIA
ORGANIZATION CHART
2014



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clayton County Georgia

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

FINANCIAL SECTION

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia which represents 1.3%, 1.3% and 1.9%, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Hospital Authority of Clayton County or the Clayton County Board of Health, which represent 55.0%, 27.8%, and 64.4%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Development Authority of Clayton County, the Hospital Authority of Clayton County, and the Clayton County Board of Health, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Hospital Authority of Clayton County were not audited in accordance with *Government Auditing Standards.* Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 18 and the required supplementary information on pages 87 - 89 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2014, on our consideration of Clayton County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clayton County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
December 30, 2014

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, 2014. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i – vi in the introductory section of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at June 30, 2014 by $952 million. Of this amount, $6.7 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2014, the County's governmental funds reported combined ending fund balances of $303 million, an increase of $15 million from the previous fiscal year. The portion of the governmental funds total fund balance available for spending at the County's discretion is that of the General Fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balances of the General Fund comprised a total of $61.8 million or 36% of total general fund expenditures.
- The Board of Commissioners did not issue bonded debt during fiscal year ending June 30, 2014. At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of $40.7 million, of which $20.7 million is debt of the Development Authority, a blended component unit.

Overview of the Financial Statements

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

Government-wide Financial Statements

The government-wide financial statements provide both long-term and short-term information about the County's overall financial status. These statements use a format similar to a private-sector business. Effective in fiscal year ending June 30, 2013, the government-wide statements included the Statement of Net Position. This statement replaced the Statement of Net Assets from previous fiscal years. This is reflective of the implementation of Government Accounting Standards Board (GASB) Statement Number 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement Number 65, *Items Previously Reported as Assets and Liabilities.* The Statement of Activities continues to be presented and immediately follows the Statement of Net Position on pages 19 - 21 of the report.

The Statement of Net Position presents information on the County's assets and liabilities. With the implementation of GASB Statements 63 and 65, deferred outflows of resources are reported in a separate section following assets, while deferred inflows of resources (if applicable) are reported in a separate section following liabilities. The total net position represents the difference between these

assets and liabilities, along with deferred inflows/outflows as applicable. This is a useful way to measure the County's financial health. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during this current fiscal year. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid. Therefore, some revenues and expenses are reported here that will only result in cash flows in future years, such as uncollected taxes and earned but unused vacation leave. Additionally, this statement shows how much of the County's activities are funded by program revenue (charges for services, grants, and contributions) and how much the County's functions rely on general revenues (primarily taxes) for funding.

The government-wide financial statements include not only the County (called the primary government), but also legally separate entities for which the County is financially accountable (called component units). The activities of the primary government are comprised of functions of the County that are primarily financed by taxes and intergovernmental revenues. Examples include courts and law enforcement, public safety, transportation and development, and general government.

The County's statements include five discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority), the Airport Authority, the Housing Authority, the Hospital Authority and the Board of Health. The financial information for these component units is reported separately from the financial information presented for the primary government. The Combining Statement of Net Position and Combining Statement of Activities for component units can be found on pages 36 - 38 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*.

Fund Financial Statements

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

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, this set of financial statements focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year.

By comparing functions between the two sets of statements for governmental funds and governmental activities, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison. To meet the standards in GASB Statements 63 and 65, deferred inflows of resources are included with liabilities and fund balances in the current fiscal year Balance Sheet for Governmental Funds on page 22 of the report.

Clayton County currently maintains 30 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, Other County Grants Fund, the Roads and Recreation Capital Projects Fund and the 2009 SPLOST Fund. Individual data from the remaining 24 non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 90.

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

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

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

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

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

The basic proprietary fund financial statements can be found on pages 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 - 172 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 175 - 217.

Government-wide Financial Analysis

As noted earlier, changes in net position over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2014, the County's assets exceeded liabilities by $952 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 75% of total net position. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the assets themselves cannot be used to liquidate these liabilities.

The following summarizes the components of the County's net position (for the primary government) at June 30, 2014 and 2013:

	2014	2013
Current and other assets	$ 328,641	$ 310,925
Capital assets	750,420	756,367
Total assets	1,079,061	1,067,292
Long-term liabilities	99,594	97,629
Other liabilities	29,245	22,130
Total liabilities	128,839	119,759
Net position:		
Net investment in capital assets	711,745	704,240
Restricted	233,960	231,045
Unrestricted	6,729	14,682
Total net position	$ 952,434	$ 949,967

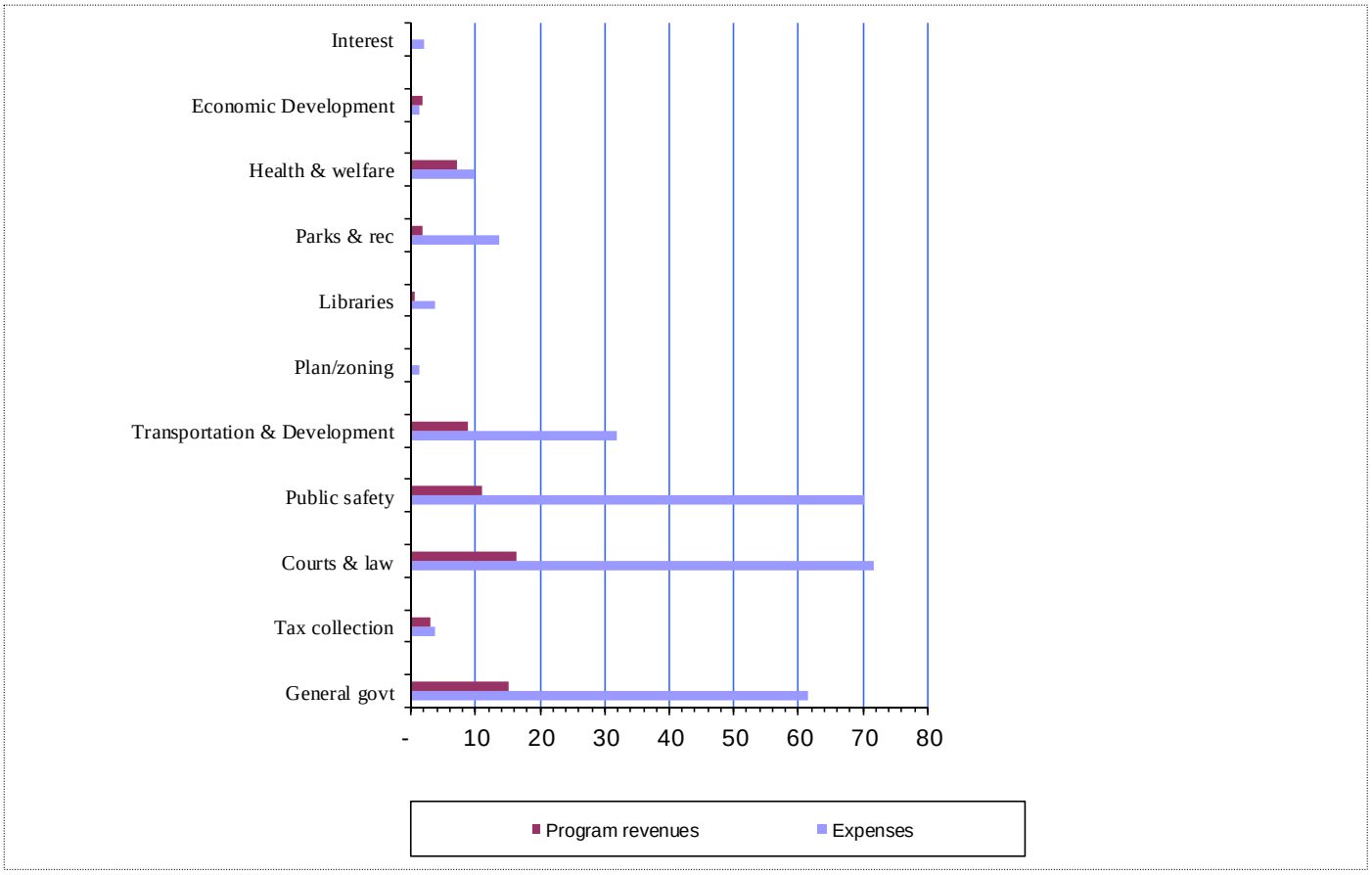
Clayton County's net position also includes restricted net position of $234 million (or 24.5% of net position) and unrestricted net position of $6.7 million (or approximately 1% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County (excluding component units) reported positive balances in all categories of net position.

The County's total net position grew from $950 million to $952 million at the end of the current year. The growth in 2014 was due primarily to the transfer of Airport Authority funds to the General Fund.

(In thousands of dollars)

	Governmental Activities	
	2014	2013
Revenues:		
Program revenues		
Charges for services	$ 46,844	$ 45,898
Operating grants and contributions	17,614	16,804
Capital grants and contributions	1,556	228
General revenues		
Property taxes	102,882	103,618
Other taxes	89,964	100,899
Earnings on investments	115	386
Total revenues	$ 258,975	$ 267,833
Program Expenses		
General government	61,525	51,277
Tax assessment and collection	3,803	3,764
Courts and law enforcement	71,795	72,627
Public safety	70,212	69,689
Transportation and development	31,820	35,917
Planning and zoning	1,479	1,559
Libraries	3,690	4,785
Parks and recreation	13,641	14,282
Health and welfare	9,967	11,784
Economic development	1,442	1,537
Interest on long-term debt	2,049	3,678
Total expenses	271,423	270,899
Increase (decrease) before transfers and gain and special item	(12,448)	(3,066)
Special Item - Airport Authority assets	14,915	-
Transfers	-	(56)
Gain on sale of assets	-	38
Increase (decrease) in net position	2,467	(3,084)
Net position, beginning of year	949,967	953,051
Net position, end of year	$ 952,434	$ 949,967

2014 Primary Government
Expenses and Program Revenues



While the County had a steady level of expenses for 2014 as compared with the previous fiscal year, areas that did experience significant changes over the previous fiscal year are as follows:

- General Government expenses increased during fiscal year 2014 by $10 million or 20% over the previous fiscal year. This increase is due primarily to the reallocation of SPLOST and tax allocation district (TAD) payments to cities within Clayton County. Also included in the increase, is the allocation of related salaries to SPLOST projects and the allocation of general government related capital outlay.
- Transportation and Development expenses decreased $4 million or 11% from the previous fiscal year. The decrease is due primarily to a reduction in scheduled road related projects within the 2009 SPLOST fund and the Roads and Recreation Projects fund during fiscal year 2014.
- Libraries experienced a 23% decrease in expenses of approximately $1 million. This is due primarily to a completion of SPLOST related scheduled expenses during the previous fiscal year.

- Health and Welfare expenses were down approximately $2 million or 15% from the previous fiscal year due to a reduction in HUD grant related property and rehabilitation acquisitions. Also, several HUD related projects for library and park improvements and county data connectivity were completed in the previous fiscal year resulting in a reduction of expense in the current fiscal year.

2014 Primary Government
Revenues by Source

In fiscal year 2014, property tax revenue for the Clayton County government remained steady over the previous fiscal year. In the other taxes category, a decrease of $11 million was due to decreases in both local option sales taxes (LOST) and special purpose local option sales taxes (SPLOST), with decreases of 18% and 12%, respectively. This reduction in sales taxes collected is due primarily to a new allocation agreement with city governments within the county. Capital grants and contributions increased due to the transfer of Airport Authority land assets to the general government category within the primary government. Charges for services and operating grants and contributions held steady in comparison to the previous fiscal year.

GASB Statement No. 45 Expenses

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

GASB Statement 45 requires the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement 45 expenses as they appear in the Statement of Activities for fiscal year 2014.

Primary Government
Expenses by Functions/Programs
For the Years Ended June 30, 2014 and 2013

	2014			2013		
	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	$ 61,525,113	$ 2,477,034	$ 59,048,079	$ 51,276,996	$ 2,428,059	$ 48,848,937
Tax Assessment/Collection	3,803,353	146,983	3,656,370	3,763,963	143,164	3,620,799
Courts and Law Enforcement	71,794,661	1,554,169	70,240,492	72,627,265	1,623,474	71,003,791
Public Safety	70,211,545	1,877,051	68,334,494	69,689,021	1,975,656	67,713,365
Transportation/Development	31,820,116	226,499	31,593,617	35,917,073	229,062	35,688,011
Planning and Zoning	1,479,129	57,830	1,421,299	1,558,566	60,129	1,498,437
Libraries	3,690,176	103,611	3,586,565	4,784,720	94,488	4,690,232
Parks and Recreation	13,641,342	231,318	13,410,024	14,282,004	229,062	14,052,942
Health and Welfare	9,966,715	26,505	9,940,210	11,802,036	22,906	11,779,130
Economic Development	1,442,006	-	1,442,006	1,536,946	-	1,536,946
Interest on Long-term Debt	2,048,776	-	2,048,776	3,678,309	-	3,678,309
Total Governmental Expenses	$ 271,422,932	$ 6,701,000	$ 264,721,932	$ 270,916,899	$ 6,806,000	$ 264,110,899

Financial Analysis of the County's Funds

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

Governmental funds - Governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing Clayton County's financing requirements. Unassigned fund balance is a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of June 30, 2014, Clayton County's governmental funds reported combined ending fund balances of $303 million, an increase of $15 million in comparison with the previous fiscal year. Approximately 21% or $64 million of the total governmental fund fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, $239 million, is classified as restricted or non-spendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2014, the total of assigned and unassigned fund balance in the General Fund was $61.9 million. The total fund balance for the General Fund was $63 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total fund expenditures. Assigned/unassigned fund balance represents 36.5% of total General Fund expenditures, while total General Fund fund balance represents 37.2% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for 2013 was 31.6%.

The fund balance of the County's General Fund increased during the current fiscal year by $9 million. Total expenditures decreased over the prior year by $1.5 million. Revenues decreased by $5 million during the same period. Overall, total revenues were lower than budgeted by over $5 million and expenditures were $8 million lower than budget. During the current fiscal year, the increase in General Fund fund balance is primarily due to the closing of the Airport Authority/Tara Field and the receipt of $13.7 million in assets. Transfers were also made from the General Fund to other funds during the year in the amount of $7.1 million. The transfers were made primarily to assist the Fire Fund and E-911 Emergency Telephone Fund.

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

- Property tax revenue collection was up by $1.3 million from the prior year. Real and personal property taxes held steady during the current fiscal year, while title ad valorem taxes (TAVT) were up $4.4 million due to the continued implementation of Georgia house bill 266, effective March 2013. The tax is applicable to new and used car purchases made during the year. Motor vehicle taxes were down almost $2 million as the tax on current year vehicle purchases is now recorded as TAVT. Overall, the total of other tax revenues decreased by $6 million over the previous fiscal year. This decrease was caused by a reduction in local option sales taxes by $6.6 million due to a new allocation agreement with City governments within the County.
- Intergovernmental revenues were down $1.7 million over the previous fiscal year. The State Department of Corrections required less additional inmate housing from Clayton County for fiscal year 2014. This caused a 25% decrease in the inmate housing reimbursement from the

State over the previous fiscal year. The County no longer provides school resource officer assistance to the Clayton County Board of Education which resulted in a $1.1 million decrease in contract revenue for the current year.

- Capital outlay in the General Fund decreased by $2.3 million due to a large acquisition of land during the previous fiscal year. The $3 million fiscal year 2013 expenditure was for a future recreation center.

The Fire Fund has a fund balance of $443,040 which represents a slight increase from the prior year. A decline in the value of assessed property within the County continues to affect the amount of property taxes available for collection for the Fire Fund. In response to this decline, the Fire department administration has maintained a lower level of total expenditures throughout the organization and a transfer in the amount of $3.2 million was made from the General fund during the current fiscal year.

The fund balance for the Debt Service Fund decreased during the current fiscal year from $4.5 million to $3 million, all of which is reserved for the payment of debt service. Transfers from the Ellenwood Tax Allocation District fund covered approximately one third of the debt service payments for the fiscal year, while fund balance was used to cover the remainder.

When compared with the previous fiscal year, the fund balance for the Other County Grants Fund at the end of 2014 increased approximately $1.9 million. This growth is attributable to an increase in road related revenue from the U.S Department of Transportation along with an increase in road expenditures and related transfers to the County's SPLOST funds.

The Roads and Recreation Fund was established in fiscal year 2004 to account for $240 million in projects based on the 2004 SPLOST referendum. At June 30, 2014, the remaining fund balance for these projects is $96.4 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore $13 million in road related capital outlay for the year netted against a $5.9 million transfer of road project related grant revenues from the Other County Grants Fund, accounted for the decline in fund balance from the previous year.

The 2009 SPLOST fund was created to account for future projects totaling $305 million as approved by voters in a 2008 SPLOST referendum, which covers a six year span. The fund began receiving SPLOST collections in 2009. The fund balance for the fund at June 30, 2014 is $119 million. The $12.2 million increase in fund balance is due to the continued collection of revenues and the expending of funds in accordance with the timeline included with the referendum.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. For reporting purposes beginning in fiscal year 2014, the Other Grants Fund is now reported in the major fund category. When the aggregate fund balance of these non-major funds is compared with an adjusted total for the previous fiscal year, the aggregate fund balance increased approximately $1.3 million from the prior year to total $16.5 million at June 30, 2014. This is attributable to the increased fund balance in the Emergency Telephone fund due to a transfer from the General fund and in the Ellenwood Tax Allocation District fund due to a reduction in the amount of funds transferred out to the related capital project fund.

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, 2014, the Workers' Compensation Self-Insurance net position increased from $291,000 to $710,000 in the current year. This is due primarily to a transfer from the Medical Self Insurance Fund in the amount of $1.5 million and a reduction in claims expense in the amount of $870,000 from the previous fiscal year. The transfer was needed to cover annual operating costs due to the discontinuance of transfers from user funds during the past several fiscal years.

The Medical Self-Insurance Fund had a net position of $970,000 at June 30, 2014, compared to $2.8 million at June 30, 2013. Net position was used to fund the $1.5 million transfer to the Workers' Compensation Fund during the current fiscal year.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of $167.1 million and the final amended budget of $177.5 million amounted to a 6.2% increase. This increase in the budget can be summarized as follows:

- $4.0 million increase for Other General Government for additional payments to other government entities, capital building renovations, and repair and maintenance of County facilities.
- $2.3 million increase for Sheriff's office wages, benefits and overtime.
- $1.9 million increase in Professional Services for litigation claims, legal fees and audit fees.
- $0.9 million for the creation of the State Court Probation office.

Significant variances between actual and budgeted revenues are as follows:

- Property Taxes showed a decrease of $0.9 million. A decrease in the tax digest resulted in lower Real Property Taxes by $2.6 million, while the introduction of the Title Ad Valorem Tax resulted in a $3.5 million increase. Public Utility Taxes also decreased by $1.3 million.
- Other Taxes were under budget by $2.0 million. A $2.8 million decrease in the Local Option Sales Tax resulted from a revised agreement with cities decreasing the County portion.
- An increase in the collection of Business License fees from enhanced audit activity caused the License and Permits category to increase by $1.1 million.
- Intergovernmental revenue decreased by $684,419 resulting from the fact that the Georgia Department of Corrections required less additional inmate housing from Clayton County.
- Charges for Services decreased by $2.6 million resulting from lower collections of emergency medical service fees.
- Fines and Forfeiture revenues increased by $ 766,119 as a result of higher court fines.

Significant variances between actual and budgeted expenditures are as follows:

General Fund expenditures were under budget by $8.0 million. This total includes positive variances of $0.7 in Other General Government, $2.8 million in Courts and Law Enforcement, $1.9 million in Public Safety, and $1.3 million in Parks and Recreation. These positive variances resulted from freezing several unfilled positions as well as a countywide effort to reduce spending.

Capital Asset and Debt Administration

***Capital assets* – Clayton County's net investment in capital assets as of June 30, 2014, amounts to $711.7 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.**

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

- Construction has continued on the Public Safety Digital Network with an estimated cost of $23 million. The network has undergone initial testing and is set to be completed by the end of 2015.
- Design and site review work continues for the new Animal Control Offices and Kennels. The estimated cost is $4.1 million and is funded by the 2009 SPLOST.
- Site preparation work is continuing on the Multipurpose Fire Department (Training) Building. The estimated cost is $5.3 million and is funded by the 2009 SPLOST.
- Site selection and review continues on the North Precinct Fueling Station. The estimated cost is $3 million and it is funded by the 2009 SPLOST.
- Site preparation began on the NE Police Precinct with an estimated cost of $3.3 million. The expected completion date is June, 2015 and is funded by the 2009 SPLOST.
- Site review work began on the District 4 Recreation Center. The Recreation Center location was moved to the International Park. The current estimated cost is $8.2 million and is funded by the 2004 SPLOST.
- Major road, bridge, and right-of -way projects continued in the Roads and Recreation Capital Projects Fund as a part of the $240 million SPLOST Program.
- Other projects related to the 2009 SPLOST Program included: capital outlay to fund public safety facilities; information technology improvements; road, bridge, and transportation improvements and equipment.
- In May 2014, Clayton County voters approved to extend the SPLOST for another six years. Projects include information technology improvements, replacement vehicles for public safety, facility upgrades, purchase of hospital assets, road, bridge, and transportation and equipment. The County is expected to receive $217 million to fund the new projects.

- There was a very slight percentage increase in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 61 - 64 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of $40.7 million, of which $20.7 million is debt of the Development Authority, a blended component unit. Included in this total are Urban Redevelopment Agency of Clayton County Revenue Refunding Bonds issued in 2012; 2008 Tax Allocation Revenue Bonds for

the Ellenwood Project; and Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton.

The County has several long-term capital lease agreements outstanding at year end totaling $8.5 million. These agreements extend though fiscal year 2022. No new leases were entered into during fiscal year 2014.

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 Clayton County at June 30, 2014 was 9.4%, which is a decrease from the 11% rate of a year ago. The State's average unemployment rate and the national rate were 7.8% and 6.1%, respectively, at the fiscal year end.
- Three of the County's 10 largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer and second largest employer is Delta Airlines.
- The General Fund gross millage rate remained at a rate of 20.953 mills and the Fire Fund gross millage rate from 4.4 mills to 5 mills. The LOST rebate is 6.084 mills; this is a decrease in the rebate from 6.292 mills in the 2014 budget. *The net millage* for the fiscal year 2014 budget was 14.661. For fiscal year 2015, the *net millage* for the General Fund increased slightly to 14.869 mills due to the small decrease in the LOST rebate for the year.

Requests for Information

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

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

Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2014

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	$ 290,445,850	$ 5,248,223
Restricted cash	205,436	5,232,688
Investments	6,124,510	3,006,517
Accrued interest	146,993	805,181
Notes receivable, current portio	-	1,170,000
Accounts receivable	4,514,158	200,495
Grants receivable	8,791,343	-
Taxes receivable	3,867,569	-
Due from other governments	590,700	1,019,087
Due from individuals	3,781	-
Due from organizations	8,290,203	45,601
Inventory	370,544	1,535
Prepaid items	1,088,795	117,716
Notes receivable, net of current portion	-	39,240,000
Property held for resale	4,201,378	-
Capital assets, non-depreciable	120,516,870	8,112,139
Capital assets, depreciable (net of accumulated depreciation)	629,902,747	17,779,297
Total assets	1,079,060,877	81,978,479
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	2,212,361	-
Total deferred outflows of resources	2,212,361	-
LIABILITIES		
Accounts payable	12,209,624	523,022
Accrued liabilities	2,856,503	478,102
Retainage payables	1,411,128	-
Customer deposits	41,462	136,531
Construction and performance bonds payable	22,250	-
Due to other governments	889,748	441,830
Due to organizations	106,500	-
Interest payable	997,795	994,983
Unearned revenue	333,496	20,286
Noncurrent liabilities:		
Due within one year	10,376,971	42,335,242
Due in more than one year	99,593,771	28,894,241
Total liabilities	128,839,248	73,824,237
NET POSITION		
Net investment in capital assets	711,745,427	110,395
Restricted for:		
Debt service	3,404,239	1,058,187
Capital projects	220,157,725	-
Tourism promotion	849,843	-
Public safety	2,119,397	-
Jail construction/staffing	746,917	-
Health and welfare programs	426,836	-
Law library materials	89,392	-
Technology	1,112,776	-
Street lights	153,214	-
Economic development	2,805,538	-
Grant programs	2,093,505	-
Escrow deposits and funded reserves	-	371,024
Unrestricted	6,729,181	6,614,636
Total net position	$ 952,433,990	$ 8,154,242

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government:				
Governmental activities				
General government	$ 61,525,113	$ 13,869,157	$ 87,179	$ 1,284,218
Tax assessment collection	3,803,353	2,975,708	-	-
Courts and law enforcement	71,794,661	14,916,412	1,252,713	193,429
Public safety	70,211,545	10,237,246	671,318	3,650
Transportation and development	31,820,116	78,266	8,948,366	23
Planning and zoning	1,479,129	138,836	-	-
Libraries	3,690,176	252,188	371,446	-
Parks and recreation	13,641,342	1,886,297	(65,349)	64,556
Health and welfare	9,966,715	794,087	6,348,767	9,799
Economic development	1,442,006	1,695,801	-	-
Interest on long-term debt	2,048,776	-	-	-
Total governmental activities	$ 271,422,932	$ 46,843,998	$ 17,614,440	$ 1,555,675
Component units:				
Landfill Authority	$ 3,270,064	$ 2,637,934	$ -	$ -
Airport Authority	-	-	-	-
Housing Authority	4,453,096	3,996,998	701,077	-
Hospital Authority	1,931,624	1,930,882	-	-
Board of Health	11,095,322	4,181,730	7,463,471	-
Total component units	$ 20,750,106	$ 12,747,544	$ 8,164,548	$ -

General revenues
- Taxes:
  - Property taxes
  - Local option sales taxes
  - Special purpose local option sales taxes
  - Insurance premium taxes
  - Penalties/interest on delinquent taxes
  - Alcoholic beverage taxes
  - Intangible recording tax
  - Hotel motel tax
  - Transfer taxes
  - Business license tax
- Earnings on investments
- Gain on sale of assets
- Special item - receipt of assets from Airport Authorit
  - Total general revenues and special iter
    - Change in net position

Net position, beginning of year
Net position, end of year

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Total	Component Units
$ (46,284,559)	$ (46,284,559)	$ -
(827,645)	(827,645)	-
(55,432,107)	(55,432,107)	-
(59,299,331)	(59,299,331)	-
(22,793,461)	(22,793,461)	-
(1,340,293)	(1,340,293)	-
(3,066,542)	(3,066,542)	-
(11,755,838)	(11,755,838)	-
(2,814,062)	(2,814,062)	-
253,795	253,795	-
(2,048,776)	(2,048,776)	-
(205,408,819)	(205,408,819)	-
$ -	$ -	$ (632,130)
-	-	-
-	-	244,979
-	-	(742)
-	-	549,879
$ -	$ -	$ 161,986
$ 102,882,133	$ 102,882,133	$ -
30,970,551	30,970,551	-
42,425,241	42,425,241	-
9,490,265	9,490,265	-
2,594,252	2,594,252	-
1,903,901	1,903,901	-
845,874	845,874	-
1,272,538	1,272,538	-
314,708	314,708	-
146,196	146,196	-
114,848	114,848	8,984
-	-	177,306
14,915,180	14,915,180	(14,915,180)
207,875,687	207,875,687	(14,728,890)
2,466,868	2,466,868	(14,566,904)
949,967,122	949,967,122	22,721,146
$ 952,433,990	$ 952,433,990	$ 8,154,242

CLAYTON COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

ASSETS	General	Fire Fund	Other County Grants Fund	Debt Service Fund
Cash and cash equivalents	$ 49,129,788	$ 752,446	$ -	$ 3,198,809
Restricted cash	-	-	-	-
Investments	6,124,510	-	-	-
Accrued interest and dividends receivable	146,993	-	-	-
Accounts receivable	4,422,002	520	-	-
Grants receivable	-	-	8,189,431	-
Taxes receivable, net	3,165,614	613,299	-	267
Interfund receivables	5,225,756	-	-	-
Due from other governments	21,876	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	3,794,059	6,887	-	-
Inventory	341,963	28,581	-	-
Prepaid items	832,646	1,000	-	-
Property held for resale	-	-	-	-
Total assets	$ 73,208,988	$ 1,402,733	$ 8,189,431	$ 3,199,076
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 4,879,314	$ 123,148	$ 231,959	$ -
Accrued liabilities	2,349,637	322,984	1,719	-
Customer deposits	-	-	-	-
Construction / performance bonds payable	22,250	-	-	-
Interfund payables	-	-	2,674,371	-
Construction retainage payable	-	-	305,368	-
Unrealized grant revenue	-	-	191,706	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	76,970	-	1,776	-
Total liabilities	7,434,671	446,132	3,406,899	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	2,748,383	513,561	-	268
Total deferred inflows of resources	2,748,383	513,561	-	268
FUND BALANCES				
Fund balances:				
Nonspendable				
Inventory	341,963	28,581	-	-
Prepaid items	832,646	1,000	-	-
Restricted for:				
Debt service	-	-	-	3,198,808
Capital projects	-	-	2,932,603	-
Tourism promotion	-	-	-	-
Public safety	-	413,459	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	20,220,416	-	-	-
Litigation	3,000,000	-	-	-
Purchases on order	2,781,206	-	1,849,929	-
Unassigned	35,849,703	-	-	-
Total fund balances	63,025,934	443,040	4,782,532	3,198,808
Total liabilities, deferred inflows of resources, and fund balances	$ 73,208,988	$ 1,402,733	$ 8,189,431	$ 3,199,076

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	Other Governmental Funds	Total
$ 99,231,209	$ 121,516,433	$ 11,399,775	$ 285,228,460
-	-	205,436	205,436
-	-	-	6,124,510
-	-	-	146,993
3,000	-	88,636	4,514,158
-	-	601,912	8,791,343
-	-	88,389	3,867,569
-	-	-	5,225,756
-	-	568,824	590,700
-	-	-	3,781
-	3,561,244	928,013	8,290,203
-	-	-	370,544
-	-	73,524	907,170
-	-	4,201,378	4,201,378
$ 99,234,209	$ 125,077,677	$ 18,155,887	$ 328,468,001
$ 2,086,166	$ 2,529,528	$ 936,434	$ 10,786,549
-	-	182,161	2,856,501
-	-	41,462	41,462
-	-	-	22,250
-	2,241,500	309,885	5,225,756
720,944	384,816	-	1,411,128
-	-	59,609	251,315
-	-	-	106,500
-	889,748	-	889,748
-	-	3,435	82,181
2,807,110	6,045,592	1,532,986	21,673,390
-	-	83,986	3,346,198
-	-	83,986	3,346,198
-	-	-	370,544
-	-	4,274,902	5,108,548
-	-	205,431	3,404,239
96,427,099	119,032,085	1,765,938	220,157,725
-	-	849,843	849,843
-	-	1,705,938	2,119,397
-	-	746,917	746,917
-	-	426,836	426,836
-	-	89,392	89,392
-	-	1,112,776	1,112,776
-	-	153,214	153,214
-	-	2,805,538	2,805,538
-	-	2,093,505	2,093,505
-	-	-	20,220,416
-	-	-	3,000,000
-	-	308,685	4,939,820
-	-	-	35,849,703
96,427,099	119,032,085	16,538,915	303,448,413
$ 99,234,209	$ 125,077,677	$ 18,155,887	$ 328,468,001

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2014

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

Fund balances - total governmental funds	$	303,448,413
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		1,238,239,914
Accumulated depreciation		(487,820,297)
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.		3,346,196
Internal service funds		
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		1,679,940
Long-term liabilities		
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net position. Long-term liabilities at year end consist of the following:		
Bonds payable		(40,760,000)
Capital leases payable		(8,493,246)
Accrued interest payable		(997,795)
Deferred amounts on refinancing		2,212,361
Unamortized discount		676,811
Unamortized premium		(2,202,491)
Compensated absences		(8,333,869)
Other post employment benefits (OPEB)		(41,917,000)
Claims and judgments payable		(6,094,520)
Accrued landfill postclosure costs		(550,427)
	$	952,433,990

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, 2014

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
REVENUES				
Property taxes	$ 86,388,183	$ 14,839,963	$ -	$ 9
Other taxes	45,581,638	354,019	-	-
Licenses and permits	6,113,316	-	-	-
Intergovernmental	4,196,075	2,600	10,894,122	-
Charges for services	21,559,036	468,381	-	-
Fines and forfeitures	5,764,322	-	-	-
Investment earnings	114,149	-	-	23
Other revenue	826,821	25,343	105	-
Gifts and donations	74,656	3,650	193,429	-
Total revenues	170,618,196	15,693,956	11,087,656	32
EXPENDITURES				
Current:				
General government	43,856,906	-	70,255	-
Tax assessment and collection	3,519,089	-	-	-
Courts and law enforcement	63,643,083	-	1,666,000	-
Public safety	37,038,254	18,632,371	375,173	-
Transportation and development	3,752,915	-	76,857	-
Planning and zoning	1,404,051	-	-	-
Libraries	3,252,354	-	-	-
Parks and recreation	6,133,181	-	23,014	-
Health and welfare	3,552,968	-	-	-
Economic developmen	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,182,012	-	-	1,985,488
Capital outlay	2,178,400	12,754	583,088	-
Total expenditures	169,513,213	18,645,125	2,794,387	1,985,488
Excess (deficiency) of revenues over expenditures	1,104,983	(2,951,169)	8,293,269	(1,985,456)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	86,600	-	-	-
Proceeds from insurance claims	212,435	-	-	-
Transfers in	990,700	3,290,548	385,111	628,188
Transfers out	(7,100,138)	-	(6,792,921)	-
Total other financing sources (uses)	(5,810,403)	3,290,548	(6,407,810)	628,188
SPECIAL ITEM - Transfer of funds from Airport Authority	13,685,722	-	-	-
Net change in fund balances	8,980,302	339,379	1,885,459	(1,357,268)
FUND BALANCES, beginning of year	54,045,632	103,661	2,897,073	4,556,076
FUND BALANCES, end of year	$ 63,025,934	$ 443,040	$ 4,782,532	$ 3,198,808

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	Other Governmental Funds	Totals
$ -	$ -	$ 2,282,757	$ 103,510,912
-	42,425,241	1,602,628	89,963,526
-	-	-	6,113,316
-	-	4,481,647	19,574,444
-	-	5,448,593	27,476,010
-	-	2,356,173	8,120,495
-	-	699	114,871
-	-	2,154,230	3,006,499
-	-	9,699	281,434
-	42,425,241	18,336,426	258,161,507
-	2,782,046	2,971,808	49,681,015
-	-	-	3,519,089
-	89,903	995,824	66,394,810
-	213,036	3,752,557	60,011,391
1,472,242	7,462,333	-	12,764,347
-	-	-	1,404,051
-	10,014	-	3,262,368
116,446	5,283	1,495,118	7,773,042
-	-	5,553,872	9,106,840
-	-	1,169,597	1,169,597
-	10,669,948	155,566	10,825,514
-	316,687	2,649,880	6,134,067
12,606,016	9,498,081	161,593	25,039,932
14,194,704	31,047,331	18,905,815	257,086,063
(14,194,704)	11,377,910	(569,389)	1,075,444
-	-	59,154	145,754
-	-	-	212,435
5,983,418	809,503	3,909,574	15,997,042
-	-	(2,103,983)	(15,997,042)
5,983,418	809,503	1,864,745	358,189
-	-	-	13,685,722
(8,211,286)	12,187,413	1,295,356	15,119,355
104,638,385	106,844,672	15,243,559	288,329,058
$ 96,427,099	$ 119,032,085	$ 16,538,915	$ 303,448,413

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, 2014

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

Net change in fund balances - total governmental funds	$ 15,119,355
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 outlay	25,416,744
Total depreciation	(32,410,740)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	1,046,364
Long-term Debt	
The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:	
Principal repayments	3,696,099
Amortization of bond discount	(42,989)
Amortization of bond premium	170,673
Amortization of deferred loss	(221,238)
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	(811,017)
Accrued interest on debt	482,746
Landfill costs	28,018
Claims and judgments payable	(1,238,930)
Other postemployment benefit (OPEB) obligation	(6,701,000)
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year.	(628,779)
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	(1,438,438)
	$ 2,466,868

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, 2014

	Budget			Variance with	2013
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Property taxes	$ 83,228,515	$ 87,326,664	$ 86,388,183	$ (938,481)	$ 85,008,186
Other taxes	46,958,415	47,651,797	45,581,638	(2,070,159)	51,552,521
Licenses and permits	5,048,668	5,048,668	6,113,316	1,064,648	6,460,322
Intergovernmental	4,249,768	4,880,494	4,196,075	(684,419)	5,994,074
Charges for services	23,939,968	24,328,423	21,559,036	(2,769,387)	19,937,939
Fines and forfeitures	4,349,500	4,998,203	5,764,322	766,119	5,202,812
Investment earnings	379,000	379,000	114,149	(264,851)	385,830
Other revenue	503,250	759,717	826,821	67,104	1,113,583
Gifts and donations	-	73,508	74,656	1,148	83,344
Total revenues	168,657,084	175,446,474	170,618,196	(4,828,278)	175,738,611
EXPENDITURES					
Current:					
General government	39,170,096	43,763,336	43,856,906	(93,570)	42,844,180
Tax assessment and collection	3,768,536	3,752,215	3,519,089	233,126	3,466,326
Courts and law enforcement	63,452,778	66,406,041	63,643,083	2,762,958	64,500,649
Public safety	38,924,160	38,943,191	37,038,254	1,904,937	36,152,584
Transportation and development	3,311,498	3,755,800	3,752,915	2,885	3,473,847
Planning and zoning	1,842,918	1,843,858	1,404,051	439,807	1,476,870
Libraries	3,564,467	3,569,573	3,252,354	317,219	3,423,372
Parks and recreation	7,031,044	7,273,803	6,133,181	1,140,622	6,270,900
Health and welfare	3,831,085	3,828,456	3,552,968	275,488	3,511,573
Debt service	1,186,704	1,194,742	1,182,012	12,730	1,409,747
Capital outlay	1,032,500	3,243,423	2,178,400	1,065,023	4,485,226
Total expenditures	167,115,786	177,574,438	169,513,213	8,061,225	171,015,274
Excess (deficiency) of revenues over expenditures	1,541,298	(2,127,964)	1,104,983	3,232,947	4,723,337
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	5,005,970	8,467,160	-	(8,467,160)	-
Proceeds from sale of capital assets	-	86,598	86,600	2	62,586
Proceeds from insurance claims	-	212,435	212,435	-	309,936
Issuance of refunding bonds	-	-	-	-	14,920,000
Premium on bonds issued	-	-	-	-	2,121,347
Payment to refunded bond escrow agent	-	-	-	-	(17,129,898)
Issuance of capital leases	-	-	-	-	4,452
Transfers in	990,700	990,700	990,700	-	1,107,179
Transfers out	(7,537,968)	(7,628,929)	(7,100,138)	528,791	(3,983,500)
Total other financing sources (uses)	(1,541,298)	2,127,964	(5,810,403)	(7,938,367)	(2,587,898)
Special item - transfer of assets from Landfill Authority	-	-	13,685,722	13,685,722	-
Net change in fund balances	-	-	8,980,302	8,980,302	2,135,439
FUND BALANCES, beginning of year	54,045,632	54,045,632	54,045,632	-	51,910,193
Appropriation of fund balance	(5,005,970)	(8,467,160)	-	8,467,160	-
FUND BALANCES, end of year	$ 49,039,662	$ 45,578,472	$ 63,025,934	$ 17,447,462	$ 54,045,632

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, 2014

	Budget			Variance with	2013
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Tax revenues					
Real property	$ 10,837,926	$ 10,837,926	$ 10,785,738	$ (52,188)	$ 11,414,479
Personal property	1,434,645	1,434,645	1,568,529	133,884	1,475,184
Public utility	551,661	551,661	530,312	(21,349)	574,481
Heavy equipment	-	-	2,475	2,475	425
Mobile home	51,622	51,622	49,610	(2,012)	58,271
Motor vehicle	1,791,966	1,791,966	1,345,109	(446,857)	1,682,188
Title ad valorem tax	-	-	416,688	416,688	66,382
Timber	-	-	-	-	412
Prior year	332,735	332,735	141,502	(191,233)	406,731
Other taxes					
Railroad equipment	3,500	3,500	4,287	787	4,238
Intangible recording	150,000	150,000	177,479	27,479	192,075
Real estate transfer	35,000	35,000	61,178	26,178	51,571
Interest on delinquent taxes	100,000	100,000	111,075	11,075	110,020
Intergovernmental	-	-	2,600	2,600	-
Charges for services - fire inspection fees	385,000	385,000	468,381	83,381	454,940
Other revenue	30,000	30,000	25,343	(4,657)	24,041
Gifts and donations	-	3,650	3,650	-	-
Total revenues	15,704,055	15,707,705	15,693,956	(13,749)	16,515,438
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	12,227,687	12,227,687	12,140,484	87,203	12,312,294
Pension contribution	1,557,099	1,544,453	1,544,452	1	1,566,216
FICA and Medicare insurance	910,304	882,862	882,352	510	897,262
Group health and life insurance	2,036,207	2,036,207	2,023,065	13,142	1,947,152
Additional employer contribution	177,730	177,730	177,730	-	177,730
Medical service fees	3,063	3,063	2,118	945	27,462
Contract service fees	69,009	78,625	67,690	10,935	71,918
Rental	79,168	79,910	79,752	158	77,327
Materials and supplies	181,270	179,335	159,289	20,046	183,231
Gas and oil	275,000	275,000	208,311	66,689	284,688
Bank charges	1,500	1,500	1,273	227	1,229
Minor equipment	20,800	24,576	18,634	5,942	28,761
Postage	100	100	54	46	52
Utilities	250,000	274,751	257,378	17,373	225,154
Telephone, telegraph	127,214	127,214	126,492	722	134,043
Sanitation	12,100	12,395	12,394	1	11,044
Advertising	3,000	3,040	2,478	562	2,479
Dues and subscriptions	11,404	11,404	11,155	249	14,107
Training, travel, meetings	3,800	3,800	2,730	1,070	3,241
Uniform allowance	138,450	138,450	133,624	4,826	-
Repair and maintenance	528,200	531,543	404,483	127,060	429,791
Tax commission	368,744	376,436	376,435	1	402,557
Casualty and other losses	-	-	(2)	2	-
Capital outlay	12,754	12,753	12,754	(1)	6,050
Total expenditures	$ 18,994,603	$ 19,002,834	$ 18,645,125	$ 357,709	$ 18,803,788

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget			Variance with	2013
	Original	Final	Actual	Final Budget	Actual
Deficiency of revenues over expenditures	$ (3,290,548)	$ (3,295,129)	$ (2,951,169)	$ 343,960	$ (2,288,350)
OTHER FINANCING SOURCES					
Appropriations of fund balance	-	4,581	-	(4,581)	-
Transfers in	3,290,548	3,290,548	3,290,548	-	500,000
Total other financing sources	3,290,548	3,295,129	3,290,548	(4,581)	500,000
Net change in fund balances	-	-	339,379	339,379	(1,788,350)
FUND BALANCES, beginning of year	103,661	103,661	103,661	-	1,892,011
Appropriations of fund balance	-	(4,581)	-	4,581	-
FUND BALANCES, end of year	$ 103,661	$ 99,080	$ 443,040	$ 343,960	$ 103,661

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
OTHER COUNTY GRANTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget			Variance with	2013
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Intergovernmental	$ -	$ 14,603,353	$ 10,894,122	$ (3,709,231)	$ 5,308,013
Other revenue	-	-	105	105	927,269
Gifts and donations	-	499,555	193,429	(306,126)	-
Total revenues	-	15,102,908	11,087,656	(4,015,252)	6,235,282
EXPENDITURES					
Current:					
General government:					
Salaries and wages	-	55,152	53,734	1,418	47,277
Employee benefits and payroll taxes	-	4,219	4,111	108	3,617
Contract service fees	-	85,839	4,339	81,500	-
Materials and supplies	-	367	367	-	227
Training, travel, meetings	-	7,520	7,480	40	1
Uniform allowance	-	224	224	-	-
General assistance	157,403	7,403	-	7,403	98,899
Total general government	$ 157,403	$ 160,724	$ 70,255	$ 90,469	$ 150,021
Courts and law enforcement:					
Current:					
Salaries and wages	-	872,571	770,559	102,012	856,360
Employee benefits and payroll taxes	-	319,790	255,266	64,524	275,303
Contractual services	78,783	988,632	524,922	463,710	245,165
Rental	-	17,890	17,594	296	20,682
Materials and supplies	-	162,836	33,977	128,859	39,593
Advertising	-	-	-	-	320
Minor equipment	-	6,385	5,537	848	1,411
Telephone, telegraph	-	4,500	4,200	300	5,710
Postage	-	20,596	20,596	-	18,975
Dues and subscriptions	-	960	440	520	445
Travel, training, meetings	-	57,977	32,909	25,068	15,637
General assistance	65,015	62,024	-	62,024	-
Capital outlay	-	7,813	7,813	-	-
Total courts and law enforcement	$ 143,798	2,521,974	1,673,813	848,161	1,479,601
Public safety:					
Current:					
Salaries and wages	-	134,814	134,813	1	269,700
Employee benefits and payroll taxes	-	38,258	38,255	3	85,013
Materials and supplies	-	85,128	55,174	29,954	39,560
Minor equipment	-	158,868	140,653	18,215	-
Telephone, telegraph	-	-	-	-	418
Travel, training, meetings	77,827	2,326	2,326	-	2,236
Uniform allowance	-	4,023	3,952	71	-
Repair and maintenance	-	-	-	-	20,046
Capital outlay	-	561,595	370,797	190,798	99,000
Total public safety	77,827	985,012	745,970	239,042	515,973

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
OTHER COUNTY GRANTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget			Variance with	2013
	Original	Final	Actual	Final Budget	Actual
Expenditures (continued):					
Transportation and development:					
Current:					
Contractual services	$ -	$ 249,765	$ 37,655	$ 212,110	$ 195,395
Repair and maintenance	-	130,395	39,202	91,193	106,563
Capital outlay	-	243,772	204,478	39,294	588,861
Total transportation and development	-	623,932	281,335	342,597	890,819
Parks and recreation:					
Current:					
Contractual services	-	66,600	21,896	44,704	-
Office supplies	-	9,416	1,118	8,298	-
Total parks and recreation	-	76,016	23,014	53,002	-
Energy Conservation:					
Current:					
Contractual services	-	-	-	-	448,456
Total energy conservation	-	-	-	-	448,456
Total expenditures	379,028	4,367,658	2,794,387	1,573,271	3,484,870
Excess (deficiency) of revenues over expenditures	(379,028)	10,735,250	8,293,269	(2,441,981)	2,750,412
Other Financing Sources (Uses):					
Appropriation of fund balance	-	937,053	-	(937,053)	-
Transfers in	379,028	427,394	385,111	(42,283)	278,696
Transfers out	-	(12,099,697)	(6,792,921)	5,306,776	(1,287,717)
Total other financing sources (uses)	379,028	(10,735,250)	(6,407,810)	4,327,440	(1,009,021)
Net change in fund balance	-	-	1,885,459	1,885,459	1,741,391
Fund Balance, beginning of year	2,897,073	2,897,073	2,897,073	-	1,155,682
Appropriation of fund balance	-	(937,053)	-	937,053	-
Fund Balance, end of year	$ 2,897,073	$ 1,960,020	$ 4,782,532	$ 2,822,512	$ 2,897,073

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014

	Governmental Activities - Internal Service Funds
Assets	
Current assets:	
Cash and cash equivalents	$ 5,217,390
Prepaid items	181,625
Total current assets	5,399,015
Total assets	5,399,015
Liabilities	
Current liabilities	
Accounts payable	1,423,075
Accrued liabilities	1,546,350
Total current liabilities	2,969,425
Long-term liabilities, non-current portion of accrued claims payable	749,650
Total liabilities	3,719,075
Net Position	
Unrestricted	1,679,940
Total net position	$ 1,679,940

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges to other funds	$ 14,687,026
Employee contributions	4,410,661
Other revenue	375,554
Total operating revenues	19,473,241
Operating expenses	
Claims expense	6,352,036
Insurance premiums	12,926,783
Management fees	1,523,408
Other expenses	109,452
Total operating expenses	20,911,679
Change in net position	(1,438,438)
Net position, beginning of year	3,118,378
Net position, end of year	$ 1,679,940

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, 2014

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from insurance carrier	$ 374,054
Cash received from employees	4,410,661
Cash received from interfund services provided	14,687,026
Cash paid for insurance claims	(6,666,536)
Cash paid to suppliers for goods and services	(13,457,730)
Net cash used in operating activities	(652,525)
Net decrease in cash and cash equivalents	(652,525)
Cash and cash equivalents, beginning of year	5,869,915
Cash and cash equivalents, end of year	$ 5,217,390
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$ (1,438,438)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Increase in prepaid items	(6,456)
Increase in accounts payable	1,108,369
Decrease in accrued expenses	(316,000)
Net cash used in operating activities	$ (652,525)

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2014

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	$ 3,685,634	$ 12,870,349
Investments:		
Mutual funds:		
Equity funds	247,065,343	-
Fixed income funds	135,183,355	-
Accounts receivable	512,913	-
Accrued interest and dividend receivable	626	-
Prepaid expenses	13,298	-
Total assets	386,461,169	12,870,349
Liabilities		
Accounts payable	135,679	-
Due to others	-	12,262,188
Due to other governments	-	372,913
Due to litigants	-	235,248
Total liabilities	135,679	12,870,349
Net Position		
Held in trust for pension benefits	386,325,490	-
Total net position	$ 386,325,490	$ -

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Pension Trust Fund
Additions:	
Contributions:	
Employers	
Clayton County	$ 12,709,050
Clayton County Water Authority	2,220,531
Plan members	
Clayton County	3,110,332
Clayton County Water Authority	953,188
Total contributions	18,993,101
Investment income	
Net appreciation in fair value of plan investments	46,726,620
Interest earned on investments	2
Dividends	6,871,894
Total investment income	53,598,516
Less investment expense	514,510
Net investment income	53,084,006
Total additions	72,077,107
Deductions:	
Benefits	29,230,610
Administrative expenses	402,882
Total deductions	29,633,492
Change in net position	42,443,615
Net Position	
Beginning of year	343,881,875
End of year	$ 386,325,490

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2014

ASSETS	Landfill Authority	Airport Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	$ 2,215,677	$ -	$ 525,002	$ 3,115	$ 2,504,429	$ 5,248,223
Restricted cash	4,440,614	-	792,074	-	-	5,232,688
Investments	-	-	3,006,517	-	-	3,006,517
Interest receivable	-	-	-	805,181	-	805,181
Accounts receivable	95,862	-	47,567	-	57,066	200,495
Due from other governments	4,880	-	-	-	1,014,207	1,019,087
Due from organizations	45,601	-	-	-	-	45,601
Inventory	1,535	-	-	-	-	1,535
Prepaid items	-	-	117,716	-	-	117,716
Note receivable, current	-	-	-	1,170,000	-	1,170,000
Note receivable, long-term	-	-	-	39,240,000	-	39,240,000
Capital assets, nondepreciable	6,315,775	-	1,783,800	12,564	-	8,112,139
Capital assets, depreciable (net of accumulated depreciation)	7,805,704	-	9,659,711	-	313,882	17,779,297
Total assets	20,925,648	-	15,932,387	41,230,860	3,889,584	81,978,479
LIABILITIES						
Accounts payable	10,302	-	72,001	-	440,719	523,022
Accrued liabilities	84,386	-	37,634	-	356,082	478,102
Customer deposits	12,150	-	124,381	-	-	136,531
Due to other governments	-	-	-	-	441,830	441,830
Interest payable	189,802	-	-	805,181	-	994,983
Unearned revenue	-	-	20,286	-	-	20,286
Noncurrent liabilities:						
Due within one year	1,540,009	-	306,006	40,410,000	79,227	42,335,242
Due in more than one year	18,741,117	-	9,836,215	-	316,909	28,894,241
Total liabilities	20,577,766	-	10,396,523	41,215,181	1,634,767	73,824,237
NET POSITION						
Net investment in capital assets	(1,517,341)	-	1,301,290	12,564	313,882	110,395
Restricted for:						
Grant programs	-	-	-	-	1,058,187	1,058,187
Escrow deposits and funded reserves	-	-	371,024	-	-	371,024
Unrestricted	1,865,223	-	3,863,550	3,115	882,748	6,614,636
Total net position	$ 347,882	$ -	$ 5,535,864	$ 15,679	$ 2,254,817	$ 8,154,242

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Component Units				
Landfill Authority	$ 3,270,064	$ 2,637,934	$ -	$ -
Airport Authority	-	-	-	-
Housing Authority	4,453,096	3,996,998	701,077	-
Hospital Authority	1,931,624	1,930,882	-	-
Board of Health	11,095,322	4,181,730	7,463,471	-
Total component units	$ 20,750,106	$ 12,747,544	$ 8,164,548	$ -

General revenues:
Unrestricted investment earnings
Gain on sale of assets
Special item - transfer of funds to Clayton County
Total general revenues and special item
Change in net position
Net position, beginning of year
Net position, end of year

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

Net (Expenses) Revenues and Changes in Net Position					
Component Units					
Landfill Authority	Airport Authority	Housing Authority	Hospital Authority	Board of Health	Total
$ (632,130)	$ -	$ -	$ -	$ -	$ (632,130)
-	-	-	-	-	-
-	-	244,979	-	-	244,979
-	-	-	(742)		(742)
-	-	-	-	549,879	549,879
(632,130)	-	244,979	(742)	549,879	161,986
718	-	8,266	-	-	8,984
177,306	-	-	-	-	177,306
-	(14,915,180)	-	-	-	(14,915,180)
178,024	(14,915,180)	8,266	-	-	(14,728,890)
(454,106)	(14,915,180)	253,245	(742)	549,879	(14,566,904)
801,988	14,915,180	5,282,619	16,421	1,704,938	22,721,146
$ 347,882	$ -	$ 5,535,864	$ 15,679	$ 2,254,817	$ 8,154,242

Notes to Financial Statements

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

Airport Authority – The County's airport is operated by the Clayton County Airport Authority (the Airport Authority). The County's Board of Commissioners appoints all members of the seven–member Board of the Authority and has the ability to impose its will on the Airport Authority's operations. The Airport Authority does not issue separate financial statements.

Board of Health – The Clayton County Board of Health operates the County's public health facility under a seven–member board that consists of the County's Commission Chairman, a member of Clayton County Board of Education, the mayor of Forest Park, one member appointed by Forest Park City Council, and three members appointed by the County's Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Board of Health. The Board of Health issues separate financial statements. These statements can be obtained from the Clayton County Board of Health, 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 the Housing Authority of Clayton County, 732 Main Street, Forest Park, GA 30297.

Hospital Authority of Clayton County – The Hospital Authority of Clayton County (the Hospital Authority) was established to meet the healthcare needs of the citizens of Clayton County, Georgia. The Hospital Authority operates with a nine-member board, all of which are appointed by the County Commissioners. The Hospital Authority and the County have entered into an intergovernmental agreement whereby the County will levy an annual tax, if necessary to provide sufficient funds for Southern Regional Medical Center (the Hospital) to make its debt service payments should the Hospital be unable to make the payments from its revenues. The Hospital Authority issues separate financial statements which can be obtained from Southern Regional Health System, 11 Upper Riverdale Road, Riverdale, GA 30274.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The County reports the following major governmental funds:

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

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

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

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

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

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

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:

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.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fiduciary Fund Types:

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position / Equity

1. Deposits and Investments

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

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

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 a 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 the State Treasurer.

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

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position / 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	12–60 years
Roads, bridges, and sidewalks	30–40 years
Land improvements	12–30 years
Machinery and equipment	4–8 years

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Compensated Absences

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

7. Long–Term Obligations

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

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

8. Deferred Outflows / Inflows of Resources

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Deferred Outflows / Inflows of Resources (Continued)

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

9. Fund Equity

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

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

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash, such as inventory or prepaid items) or (b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments (e.g., grants or donations).

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Fund Equity (Continued)

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.

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

Flow Assumptions – When multiple categories of fund balance are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

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

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

Encumbrances – At June 30, 2014, the County has encumbered amounts in various funds that they intend to honor in the subsequent year. These amounts are reported as assigned for general government expenditures at the fund level.

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.

NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Data

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

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

- A department head, either elected or appointed, is authorized and directed to make all line item transfer requests to the Chairman of the Board of Commissioners of Clayton County via the Chief Financial Officer of Clayton County.

- The Chief Financial Officer, upon receipt of said request, shall make the appropriate investigation to determine that the department has the funds within its budget and may make recommendations as deemed appropriate prior to forwarding the request to the Chairman of the Board of Commissioners for action. When the Chairman of the Board of Commissioners or the full Board of Commissioners, as the case may be, makes the decision on the transfer, the decision will be returned to the Chief Financial Officer for accounting purposes.

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

    1. All requests are made through the Chief Financial Officer.

    2. The request cannot result in the increase of a salary line.

    3. No funds can be transferred from one department to another.

    4. The funds are available within the approved departmental budget for the fiscal year.

    5. Records of the approved transfer are maintained in the Finance Department.

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

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

A. Budgetary Data (Continued)

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

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

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

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2014 are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	$ 290,445,850
Restricted cash - primary government	205,436
Investments - primary government	6,124,510
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	3,685,634
Cash - Agency Funds	12,870,349
Investments - Pension Trust Fund	382,248,698
	$ 695,580,477

Cash held with financial institutions	$ 307,094,015
Georgia Fund 1	113,254
Certificates of deposit	6,124,510
Investments held in Pension Trust Fund	382,248,698
Total Governmental Activities Cash	$ 695,580,477

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, 2014, the deposits of the County were under collateralized by $1,949,392 at one financial institution. However, state law allows for a 10-day grace period during which time the financial institution may pledge additional securities to collateralize the deposits. Additional securities were pledged during the 10-day period to adequately collateralize the County's 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. At June 30, 2014, 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 $113,254 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 the State Treasurer and has an AAAf credit rating at year-end. At June 30, 2014, the fair value of the County's position in this investment pool was the same as the value of the pool shares. The weighted average maturity at June 30, 2014 was 62 days.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Continued)

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, Clayton County's investment policy prohibits investments in any instrument with maturities greater than one year. The County invests in certificates of deposits. Three different banks hold these certificates of deposit with a carrying amount of $6,124,510. 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	$ 3,304,869	Six Months
Certificates of Deposit	2,763,774	Six Months
Certificates of Deposit	55,867	Six Months
	$ 6,124,510	

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 (the Plan). At June 30, 2014, the carrying amount of its deposits was $3,685,634. A portion of the deposits at June 30, 2014, $3,316,614 is part of a pooled cash account with the primary government's bank balance. The Plan's deposits are insured by Federal Depository Insurance or collateralized with securities held in the Plan's name.

The fair value of Plan investments at June 30, 2014 was $382,617,718 of which $369,020 was classified as cash equivalents due to the short-term nature of the investments.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

Investments of the Plan at June 30, 2014 are as follows:

	Fair Value	%
Mutual Funds		
Invested in fixed income securities	$ 135,183,355	35%
Invested in equities	208,107,473	55%
Invested in international equities	38,957,870	10%
Total	$ 382,248,698	100%

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Plan invests in bond mutual funds or bond index funds. This practice mitigates most of the interest rate risk associated with these types of investments because this allows the PERS to terminate its investment within 24 to 48 hours without penalty. At June 30, 2014, $332,718,744, or 87% of Plan investments were held in mutual funds and therefore not exposed to interest rate risk. Separately managed accounts held $49,529,954 in investments.

Rate of Return. For the year ended June 30, 2014, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 15.78%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. GASB 67 requires that the inputs to the internal rate of return calculation used to determine the annual money-weighted rate of return should be determined at least monthly. The detail necessary to provide this calculation was not available; therefore an estimate has been provided assuming mid-year cash flows.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, The Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. For the fiscal year ended June 30, 2014, the Plan's investments were managed by Transamerica or one of three separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2014, all investments held by the managers were in the name of the Plan. Therefore, the Pension Board believes that it can recover all investments from these managers at any time.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

Concentration of Credit Risk. Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. At June 30, 2014, the Plan held more than 5% of its investments in the following mutual funds

Investment		
JHancock Bond R6	$	39,861,933
Metropolitan West Total Return Bond Plan		39,126,963
PIMCO Total Return Instl		30,987,838
Templeton Global Bond R6		25,206,620
Fidelity Focused Stock		21,223,382
JHancock US Global Leaders Gr I		19,929,525
JPMorgan Mid Cap Value Instl		24,806,434
JPMorgan Small Cap Value R6		20,118,156
Franklin Small Cap Growth R6		21,901,400
	$	243,162,251

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Plan is authorized under Georgia law to invest up to 15% of total fund assets in foreign investments. At June 30, 2014, $38,957,870 or 10.17% of the Plan's investment assets were invested in mutual funds with only international equity holdings.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Component Units

At December 31, 2013, the Housing Authority had the following investments:

Investment	Fair Value	Maturities
Georgia Fund 1	$ 2,755,238	59 day weighted average
Certificates of Deposit	251,279	May 22, 2014 - July 14, 2014
Total Investments	$ 3,006,517	

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

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

Concentration of Credit Risk. Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. None of the component units hold more than 5% in any single issuer, other than investments that are collateralized or related to the U.S. government.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the component units will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2013, the Housing Authority and the Development Authority did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements. As of June 30, 2014, the Hospital Authority and the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals $4,514,158 and includes the following: $4,391,942 related to emergency medical services billing; $20,475 receivable from employees, rents receivable related to an apartment complex owned by the Development Authority of $13,636, service fees receivable of $75,000 and $13,105 of miscellaneous receivables.

Component Units

Accounts receivable of $95,862 for the Landfill Authority represent charges to customers after credit has been extended. Accounts receivable for the Housing Authority of $47,567 represent rents receivable related to an apartment complex owned by the Housing Authority. Accounts receivable in the Board of Health represent various fees and miscellaneous receivables totaling $57,066. No allowances have been established for the receivables in the Landfill Authority or Housing Authority.

C. Due from Organizations

At June 30, 2014, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue		
Local option sales tax	$	2,541,678
Special local option sales tax		3,561,244
Due from other organizations		2,187,281
Total due from organizations	$	8,290,203

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

D. Property Taxes

Property taxes were levied on September 13, 2013 and were payable on or before November 15, 2013. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 20, 2014. 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 2013 for the County were as follows (one mill equals $1 per thousand dollars of assessed value):

County Operations	14.661	mills
Fire District	4.400	mills
Total	19.061	mills

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Property Taxes (Continued)

A summary of taxes receivable at June 30, 2014 is as follows:

Tax Year		
2013	$	3,678,989
2012		1,457,555
2011		1,121,989
2010		636,989
2009		309,662
Prior		456,960
Not on digest		57,128
		7,719,272
Allowance for uncollectible taxes		(3,851,703)
Net taxes receivable	$	3,867,569

An allowance of $3,851,703 has been established for taxes in dispute and estimated amounts not expected to be collected.

E. Federal and State Grants Receivable

Primary Government

At June 30, 2014, the County was due $8,791,343 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, 2014, the amount of unearned grant income was $333,496.

F. Interfund Receivables and Payables

At June 30, 2014, interfund receivables and payables were as follows:

		Receivable Fund
		Major Funds
Payable Fund		General Fund
Major Funds:		
2009 SPLOST Fund	$	2,241,500
Other County Grants Fund		2,674,371
Nonmajor Governmental Funds		309,885
	$	5,225,756

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Interfund Transfers

Interfund transfers for the year ended June 30, 2014 consisted of the following amounts:

	Transfers Out			
	Major Fund		Nonmajor	
Transfers In	General	Other County Grants	Governmental Funds	Total
Major Funds:				
General Fund	$ -	-	$ 990,700	$ 990,700
Fire Fund	3,290,548	-	-	3,290,548
Other County Grants Fund			385,111	385,111
Debt Service Fund	-	-	628,188	628,188
Roads & Recreation Fund	-	5,983,418	-	5,983,418
SPLOST Fund	-	809,503	-	809,503
Nonmajor Funds:				
Nonmajor Governmental Funds	3,809,590	-	99,984	3,909,574
	$ 7,100,138	$ 6,792,921	$ 2,103,983	$ 15,997,042

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs, to cover principal and interest payments for the Police Headquarters/E911 building, to cover operating expenditures in the Fire Fund and Emergency Telephone System Fund, and to cover funds given to the Clayton Collaborative Authority for general assistance programs. Transfers out of the General Fund to the Development Authority (blended component unit, reported as a nonmajor special revenue fund) were used to cover principal and interest payments on the Development Authority's revenue bonds. Transfers into the General Fund were made to cover salaries in the Street Lights Fund and the Jail Staffing and Construction Fund.

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

Transfers were made into the Debt Service Fund from several funds to provide for debt service payments on the ARTS Clayton Building and the Ellenwood Tax Allocation District.

Transfers from the Ellenwood Tax Allocation District Fund to the Ellenwood Capital Projects Fund (Nonmajor government funds) were made to cover the cost of capital projects.

Transfers out of the Group Medical Insurance Fund to the Workers' Compensation Fund (Internal service funds) were made to reimburse the Workers' Compensation Fund.

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

H. Capital Assets

Primary Government

The schedule below includes the capital asset activity of the County for the fiscal year ended June 30, 2014 and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2013.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 110,977,266	$ 7,930,062	$ -	$ 1,229,457	$ 120,136,785
Construction in progress	3,309,209	191,424	-	(3,120,548)	380,085
Total capital assets, not being depreciated	114,286,475	8,121,486	-	(1,891,091)	120,516,870
Capital assets, being depreciated:					
Land improvements	9,519,250	87,370	-	-	9,606,620
Buildings	282,299,611	1,518,578	-	3,120,548	286,938,737
Roads, sidewalks, and bridges	708,352,305	5,787,297	-	-	714,139,602
Machinery and equipment	99,180,812	9,902,013	(2,044,740)	-	107,038,085
Total capital assets, being depreciated	1,099,351,978	17,295,258	(2,044,740)	3,120,548	1,117,723,044
Less accumulated depreciation for:					
Land improvements	(6,954,973)	(192,474)	-	-	(7,147,447)
Buildings	(71,440,296)	(6,397,662)	-	-	(77,837,958)
Roads, sidewalks, and bridges	(302,143,882)	(17,781,894)	-	-	(319,925,776)
Machinery and equipment	(76,732,054)	(8,038,710)	1,861,648	-	(82,909,116)
Total accumulated depreciation	(457,271,205)	(32,410,740)	1,861,648	-	(487,820,297)
Total capital assets, being depreciated, net	642,080,773	(15,115,482)	(183,092)	3,120,548	629,902,747
Governmental activities capital assets, net	$ 756,367,248	$ (6,993,996)	$ (183,092)	$ 1,229,457	$ 750,419,617

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Primary Government (Continued)

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

Governmental activities:	
General government	$ 2,213,925
Tax assessment and collection	99,655
Courts and law enforcement	3,232,461
Public safety	3,577,610
Transportation/development	20,087,244
Libraries	309,806
Parks and recreations	1,803,881
Health and welfare	813,749
Economic development	272,409
Total depreciation expense	$ 32,410,740

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2014 was as follows:

	June 30, 2013	Additions	Disposals	Transfers	June 30, 2014
Capital assets, not being depreciated:					
Land	$ 7,298,469	$ -	$ (982,694)	$ -	$ 6,315,775
Total capital assets, not being depreciated	7,298,469	-	(982,694)	-	6,315,775
Capital assets, being depreciated:					
Buildings	375,630	-	-	-	375,630
Roads, sidewalks, and bridges	315,855	-	-	-	315,855
Land improvements	6,913,748	-	-	-	6,913,748
Machinery and equipment	9,428,703	175,409	-	-	9,604,112
Total capital assets, being depreciated	17,033,936	175,409	-	-	17,209,345
Less accumulated depreciation for:					
Buildings	(302,551)	(15,190)	-	-	(317,741)
Roads, sidewalks, and bridges	(314,751)	(461)	-	-	(315,212)
Land improvements	(3,793,365)	(565,980)	-	-	(4,359,345)
Machinery and equipment	(4,059,178)	(352,165)	-	-	(4,411,343)
Total accumulated depreciation	(8,469,845)	(933,796)	-	-	(9,403,641)
Total capital assets, being depreciated, net	8,564,091	(758,387)	-	-	7,805,704
Landfill Authority capital assets, net	$ 15,862,560	$ (758,387)	$ (982,694)	$ -	$ 14,121,479

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Board of Health for the year ended June 30, 2014 was as follows:

	June 30, 2013	Additions	Disposals	June 30, 2014
Capital assets, being depreciated:				
Computer equipment	$ 1,036,321	$ 61,511	$ -	$ 1,097,832
Furniture and other equipment	613,150	12,876	-	626,026
Building improvements	85,844	-	-	85,844
Total capital assets, being depreciated	1,735,315	74,387	-	1,809,702
Less accumulated depreciation for				
Computer equipment	(849,227)	(77,635)	-	(926,862)
Furniture and other equipment	(525,351)	(35,110)	-	(560,461)
Building improvements	(6,296)	(2,201)	-	(8,497)
Total accumulated depreciation	(1,380,874)	(114,946)	-	(1,495,820)
Total capital assets, being depreciated, net	354,441	(40,559)	-	313,882
Board of Health capital assets, net	$ 354,441	$ (40,559)	$ -	$ 313,882

Activity for the Airport Authority for the year ended June 30, 2014 was as follows:

	June 30, 2013	Additions	Disposals	June 30, 2014
Capital assets, not being depreciated				
Land	$ 1,229,457	$ -	$ (1,229,457)	$ -
Airport Authority capital assets, net	$ 1,229,457	$ -	$ (1,229,457)	$ -

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Housing Authority for the year ended December 31, 2013 was as follows:

	December 31, 2012	Additions	Disposals	December 31, 2013
Capital assets, not being depreciated:				
Land	$ 1,783,800	$ -	$ -	$ 1,783,800
Capital assets, being depreciated:				
Land improvements	664,991	28,908	-	693,899
Buildings and improvements	12,508,709	48,384	-	12,557,093
Furniture, fixtures and equipment	1,322,782	128,162	-	1,450,944
Total capital assets, being depreciated	14,496,482	205,454	-	14,701,936
Less accumulated depreciation for:				
Land improvements	(494,156)	(24,353)	-	(518,509)
Buildings and improvements	(3,059,610)	(318,557)	-	(3,378,167)
Furniture, fixtures and equipment	(1,066,662)	(78,887)	-	(1,145,549)
Total accumulated depreciation	(4,620,428)	(421,797)	-	(5,042,225)
Total capital assets, being depreciated, net	9,876,054	(216,343)	-	9,659,711
Housing Authority capital assets, net	$ 11,659,854	$ (216,343)	$ -	$ 11,443,511

I. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. For the fiscal year ended December 31, 2013, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of $4,201,378.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2014 is $6,195,000.

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, 2014, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Bond Issue: $560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2014 is $465,000.

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

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2014, management believes that the County was in compliance with all covenants provided in this issue.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

2012 Urban Redevelopment Refunding Bond Issue: $14,920,000 maturing from 2013 through 2028, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2014 is $13,375,000.

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

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2014, management believes the County was in compliance with all covenants provided in this issue.

2005 Development Authority of Clayton County Revenue Refunding Bond Issue: $29,815,000 maturing from 2006 through 2023, with interest rates ranging from 3.0% to 5.45%. The outstanding balance at June 30, 2014 is $20,725,000.

On September 22, 2005, the Development Authority of Clayton County (blended component unit) issued $29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Proceeds 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, these 1999 Bonds are considered defeased and, therefore, removed as a liability for the financial statements.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

The Series 2005 bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 bonds are payable solely from the Pledged Revenues (as defined by the Bond documents) and amounts to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the Contract) between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2006 bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 bonds on all property in the County subject to such tax only in the event that the net revenues are insufficient to replenish debt service on the Series 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

Interest on the Development Authority bonds above is payable semi–annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2013, management believes the Development Authority was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable debt service requirements as of June 30, 2014, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2015	$ 855,000	$ 1,129,925	$ 1,984,925
2016	890,000	1,084,050	1,974,050
2017	925,000	1,036,175	1,961,175
2018	975,000	986,425	1,961,425
2019	1,030,000	933,800	1,963,800
2020 - 2024	5,960,000	3,874,575	9,834,575
2025 - 2029	6,445,000	2,100,750	8,545,750
2030 - 2034	2,955,000	810,375	3,765,375
	$ 20,035,000	$ 11,956,075	$ 31,991,075

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

	Development Authority		
December 31,	Principal	Interest	Total
2014	$ 1,695,000	$ 741,461	$ 2,436,461
2015	1,770,000	668,006	2,438,006
2016	1,845,000	592,387	2,437,387
2017	1,925,000	515,067	2,440,067
2018	2,005,000	434,382	2,439,382
2019 - 2023	11,485,000	707,269	12,192,269
	$ 20,725,000	$ 3,658,572	$ 24,383,572

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Landfill Authority issued $2,415,000 (interest rate of 5.58%) 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, 2014, $410,000 of these bonds was outstanding.

In April 2006, the Landfill Authority issued $13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, $3,235,000 (interest rates ranging from 5.54% to 5.74%), were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, $10,000,000 (interest rate of 4.21%), were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2014, $9,995,000 of these bonds was outstanding.

Housing Authority

The Housing Authority of Clayton County has issued $7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the Premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2013, $5,575,000 of these bonds was outstanding.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Housing Authority (Continued)

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.

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2013 for all conduit debt which has been issued by the Housing Authority is approximately $77.3 million.

Hospital Authority

The terms and due dates of the Hospital Authority's long-term debt at June 30, 2014 are as follows:

- Series 2010A Certificates – Revenue anticipation certificates issued in December 2010, with interest rates ranging from 4.00% to 5.25%; interest due semi-annually on August 1, and February 1; principal payments due annually on August 1 through 2035. Defeased in September 2014

- Series 2010B Certificates – Revenue anticipation certificates issued in December 2010, with interest rates ranging from 1.31% to 4.05%; interest due semi-annually on August 1 and February 1; principal payments due annually on August 1 through 2018. Defeased in September 2014

In December 2010, the Hospital Authority issued fixed rate revenue anticipation certificates (the 2010A and 2010B Certificates, collectively the 2010 Certificates), in amounts totaling $35,205,000 and $7,500,000, respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding prior outstanding indebtedness.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

With respect to the 2010 Certificates, the Obligated Group (defined as the System, Southern Crescent Physicians Group, Inc. and Southern Crescent Real Estate, Inc.) jointly and severally guarantees payment of the 2010 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 2010 Certificates as issued. As security for the obligation of the Hospital under the Master Note Agreement, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements.

Should the Obligated Group not meet its obligations as required under the various agreements, the County has provided additional security for the 2010 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 2010 Certificates.

For the years ended June 30, 2014, the Obligated Group did not meet certain financial requirements as defined in the Master Trust Indenture to the 2010 Certificates, and an event of default has been deemed to have occurred; therefore the 2010 Certificates are included as the current maturities of long-term debt in the Statement of Net Position. In September 2014, funds were placed in escrow to defease the 2010 Certificates as they become callable. See Note IV J for additional information.

4. Debt Service for Discretely Presented Component Units Bonds Payable

	Landfill Authority		
	Principal	Interest	Total
June 30,			
2015	$ 675,000	$ 455,525	$ 1,130,525
2016	710,000	418,630	1,128,630
2017	750,000	379,742	1,129,742
2018	780,000	348,167	1,128,167
2019	810,000	315,329	1,125,329
2020 - 2024	4,570,000	1,037,555	5,607,555
2025 - 2026	2,110,000	134,089	2,244,089
	$ 10,405,000	$ 3,089,037	$ 13,494,037

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

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

	Housing Authority		
	Principal	Interest	Total
December 31,			
2014	$ 230,000	$ 255,569	$ 485,569
2015	240,000	246,369	486,369
2016	245,000	236,769	481,769
2017	255,000	226,969	481,969
2018	265,000	216,769	481,769
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
	$ 5,575,000	$ 2,654,183	$ 8,229,183

	Hospital Authority		
	Principal	Interest	Total
June 30,			
2015*	$ 1,170,000	$ 1,919,973	$ 3,089,973
2016	1,195,000	1,889,946	3,084,946
2017	1,230,000	1,853,069	3,083,069
2018	1,270,000	1,809,945	3,079,945
2019	1,320,000	1,759,648	3,079,648
2020 - 2024	7,575,000	7,755,938	15,330,938
2025 - 2029	9,645,000	5,644,387	15,289,387
2030 - 2034	12,305,000	2,901,557	15,206,557
2035 - 2036	4,700,000	219,974	4,919,974
	$ 40,410,000	$ 25,754,437	$ 66,164,437

*Scheduled maturity differs from current portion due to debt covenant violation described above.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

5. Capital Leases

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

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

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

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

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

Machinery and equipment	$ 1,823,454
Less accumulated depreciation	(1,723,222)
Total	$ 100,232

Current year depreciation on assets acquired through capital lease was $219,178.

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

2015	$ 1,534,351
2016	1,575,932
2017	1,529,057
2018	1,257,329
2019	1,303,229
2020 - 2022	2,112,916
Total minimum lease payments	9,312,814
Less amount representing interest	(819,568)
Present value of minimum lease payments	$ 8,493,246

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

5. Capital Leases (Continued)

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

2015	$	874,172
2016		881,522
2017		888,872
2018		896,822
2019		904,922
2020 - 2022		2,397,690
Total minimum lease payments		6,844,000
Less amount representing interest		(809,911)
Present value of minimum lease payments	$	6,034,089

6. Notes Payable

Notes payable of the Housing Authority (component unit) at December 31, 2013 consisted of the following:

3.25% mortgage note payable, due in monthly installments of $18,610 including interest through August 1, 2047. The apartment complex and land is pledged as collateral for the mortgage.	$	4,567,221
Less current maturities		(76,006)
	$	4,491,215

Total interest incurred and expensed for the year ended December 31, 2013 was $149,551.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

6. Notes Payable (Continued)

Aggregate maturities required on long-term debt of the Housing Authority at December 31, 2013 were as follows:

	Housing Authority		
	Principal	Interest	Total
December 31,			
2014	$ 76,006	$ 147,309	$ 223,315
2015	78,514	144,802	223,316
2016	81,104	142,212	223,316
2017	83,779	139,536	223,315
2018	86,543	136,772	223,315
2019 - 2023	477,469	639,107	1,116,576
2024 - 2028	561,595	554,983	1,116,578
2029 - 2033	660,542	456,036	1,116,578
2034 - 2038	776,923	339,653	1,116,576
2039 - 2043	913,809	202,768	1,116,577
2044 - 2047	770,937	47,889	818,826
	$ 4,567,221	$ 2,951,067	$ 7,518,288

7. Landfill Closure and Postclosure Costs

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

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is $550,427 at June 30, 2014. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $5,927,320.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

7. Landfill Closure and Postclosure Costs (Continued)

Site 3 (Continued)

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, 2014. 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 $3,857,310 based on 3,206,463 cubic yards of capacity used since the site was opened. This represents 65.077% of the estimated total capacity at June 30, 2014. The estimated remaining landfill life is approximately 36 years.

8. Changes In Long–Term Liabilities

Primary Government

Long–term liability activity for the County's year ended June 30, 2014 and the Development Authority's year ended December 31, 2013 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	$ 9,724,345	$ -	$ (1,231,099)	$ 8,493,246	$ 1,308,340
Total capital leases	9,724,345	-	(1,231,099)	8,493,246	1,308,340
Revenue bonds	43,225,000	-	(2,465,000)	40,760,000	2,550,000
Plus premium on issuance of bonds	2,373,164	-	(170,673)	2,202,491	-
Less discount on issuance	(719,800)	-	42,989	(676,811)	-
Total revenue bonds	44,878,364	-	(2,592,684)	42,285,680	2,550,000
Landfill closure and postclosure costs	578,445	-	(28,018)	550,427	36,695
Compensated absences	7,522,852	5,373,222	(4,562,205)	8,333,869	4,471,408
Claims/judgments payable	4,855,590	1,238,930	-	6,094,520	464,178
Workers compensation claims liability	2,141,000	810,833	(1,231,833)	1,720,000	970,350
Medical claims liability	471,000	5,436,203	(5,331,203)	576,000	576,000
Net OPEB obligation	35,216,000	12,005,000	(5,304,000)	41,917,000	-
	$ 105,387,596	$ 24,864,188	$ (20,281,042)	$ 109,970,742	$ 10,376,971

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

8. Changes In Long–Term Liabilities (Continued)

The schedule on the previous page includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2013, as it is considered a blended component unit of the County.

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

Component Units

Long-term liability activity for the years ended December 31, 2013 and June 30, 2014 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	$ 11,050,000	$ -	$ (645,000)	$ 10,405,000	$ 675,000
Less loss on refunding	(24,434)	-	9,161	(15,273)	(9,163)
Capital lease	6,713,547	-	(679,458)	6,034,089	874,172
Closure/postclosure costs	3,717,821	139,489	-	3,857,310	-
Total Landfill Authority	$ 21,456,934	$ 139,489	$ (1,315,297)	$ 20,281,126	$ 1,540,009
Hospital Authority					
Revenue Anticipation Cert.	$ 41,565,000	$ -	$ (1,155,000)	$ 40,410,000	$ 1,170,000
Housing Authority:					
Revenue Bonds	$ 5,795,000	$ -	$ (220,000)	$ 5,575,000	$ 230,000
Notes Payable	4,640,800	-	(73,579)	4,567,221	76,006
Total Housing Authority	$ 10,435,800	$ -	$ (293,579)	$ 10,142,221	$ 306,006
Board of Health:					
Compensated Absences	$ 390,122	$ 6,014	$ -	$ 396,136	$ 79,227

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Operating Lease Agreements

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

	Primary Government
2015	$ 773,410
	$ 773,410

Governmental activities rent expense for the primary government equaled $875,453 for the year ended June 30, 2014. Rent expense for the Landfill Authority (discretely presented component unit) was $1,674 for the year ended June 30, 2014.

NOTE IV. OTHER INFORMATION

A. Self Insurance

1. Workers' Compensation Self–Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of $3,515,594 for the period of July 1, 2013 to June 30, 2014. After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The County has an aggregate limit of $1,000,000. Specific claims exceeding $500,000 for Public Safety and $350,000 for all other employees per occurrence are covered through a private insurance carrier.

The County has entered into a contract with a third-party administrator for program administration. A liability of $1,720,000 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2014, has been accrued and is included in the governmental activities on the statement of net position.

NOTE IV. OTHER INFORMATION

A. Self Insurance

2. Medical Self–Insurance Fund

The County established this fund to provide resources for and payment of employee medical and dental claims. The County pays 79% for the lifestyles option and 77% for the standard option of the employee's medical and dental premiums and approximately 79% or 77% of dependent medical and dental premiums.

The employee's portion of the medical and dental costs is withheld from the employee and transferred to the Self–Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self–Insurance Fund.

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

The Clayton County BOC Self–Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County $14,687,026 and employees $4,410,661 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self–Funded Medical Plan exceeding $175,000 per policy year are covered through a private insurance carrier up to the $2,000,000 per plan year per participant limit. A liability of $576,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2014, has been accrued and is included in governmental activities on the statement of net position.

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

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

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

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2012	$ 1,621,000	$ 408,000
Incurred claims	1,682,074	5,037,401
Claim payments	(1,162,074)	(4,974,401)
Unpaid claims at June 30, 2013	2,141,000	471,000
Incurred claims	810,833	5,436,203
Claim payments	(1,231,833)	(5,331,203)
Unpaid claims at June 30, 2014	$ 1,720,000	$ 576,000

The total unpaid claims of $2,296,000 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, $970,350 represents the current portion of the workers' compensation claims and $576,000 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 $6,094,520 in the governmental activities column of the government-wide financial statements.

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of 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 paid $2,440,473 on behalf of the Development Authority during fiscal year 2014 under this agreement. The outstanding balance of these bonds at June 30, 2014 is $20,725,000.

The County has guaranteed $7,305,000 of Series 2004 Housing Authority of Clayton County bonds. In the event of default by the Authority, the County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The outstanding balance of these bonds at December 31, 2013 (Housing Authority's year end) is $5,575,000.

In 2010, the Clayton County Hospital Authority (Hospital Authority) and the County entered into an Intergovernmental Contract pursuant to which the County agrees to guarantee payments, if necessary, in amounts sufficient to enable the Hospital Authority to make the principal payments, purchase costs, and interest on the Hospital Authority's issuance of its Refunding Revenue Anticipation Certificates (Southern Regional Medical Center Project) Series 2010. The maximum amount to which the County shall be obligated to pay under the contract in any calendar year shall not exceed $3,089,973, the maximum annual debt service payable by the Hospital Authority in any year. The outstanding balance of these bonds at June 30, 2014 is $40,410,000. Subsequent to year end, the entire balance of the outstanding bonds was defeased. See Note IV J for additional information.

4. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2014 totaled $23,669,395.

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

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan (Continued)

assets were transferred to a trust to be held for the exclusive benefit of participants and their beneficiaries. The County has no fiduciary relationship with the trust. In accordance with the provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, the plan assets are no longer reported in the County's financial statements.

D. Clayton County Public Employee Retirement System

1. Plan Description

The Clayton County Public Employee Retirement System (the Plan) is a cost–sharing multiple-employer defined benefit pension plan. The Clayton County Board of Commissioners appoints a Board of Trustees to administer the Plan. This Board has the authority to establish and amend benefit provisions. The Plan is funded in conformity with the minimum funding standards in Section 47–20–10 of the Public Retirement Systems standard law. Participants in the Plan consist of the Clayton County Board of Commissioners and the Clayton County Water Authority. In addition, the Plan is part of the County's financial reporting entity and is therefore included in these financial statements as a Pension Trust Fund. Furthermore, the Clayton County 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 2,447 active participants, 1,124 retirees and beneficiaries receiving benefits, and 290 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2014.

2. Funding Policy

On the basis of the present valuation, a contribution rate of 11.19% of annual covered payroll has been established. Plan members are required to contribute 5.5% of their annual covered salary, leaving a balance of 5.69% to be contributed by the employers. The contribution requirements of plan members and the employers are established and may be amended by the Pension Board. Total contributions to the Plan for the years ended June 30, 2012, 2013, and 2014 were $18,875,667, $19,459,052, and $18,993,101, 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 Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the members provide services. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Administrative costs of the Plan are financed through investment earnings.

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 Plan 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, 2014, there are no long–term contracts for contributions to the Plan.

5. Funded Status and Funding Progress

The funded status of the Plan as of July 1, 2014, the most recent actuarial valuation date, is as follows:

Actuarially accrued liability (AAL)	$	519,309,712
Actuarial value of plan assets		364,702,111
Unfunded actuarially accrued liability (UAAL)	$	154,607,601
Funded ratio (actuarial value of plan assets)		70.20%
Covered payroll (active plan members)	$	108,583,036
UAAL as a percentage of covered payroll		142.39%

In the July 1, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included an 8.0% investment rate of return, projected salary increases of 2.00% for 4 years, 3.00% for the next 5 years, and 4.00% thereafter. Cost of living adjustments of 2.0% are effective for those employees who have received their 84th payment prior to July 1 of each year. The actuarial value of assets was determined using the five-year smoothed market value. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of pay on an open basis. The remaining amortization period at July 1, 2014 was 30 years.

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 position 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, 2014.

E. Other Postemployment Benefits

Plan Description. The Clayton County Employee and Post–Retirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single–employer defined healthcare plan. The plan provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Regular retirees contributed 21% of the blended active and retiree premiums, through their required contribution of $103 per month before age 65 and $61 per month after age 65. Early retirees contributed 30% of the blended active and retiree premiums, through their required contribution of $150 per month before age 65 and $88 per month after age 65. Life insurance in the amount of $12,500 ($25,000 for department heads and elected officials) is provided to all retirees without cost to the retiree. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Currently, 1,110 retirees, beneficiaries, and dependents of retirees are receiving group health benefits under the Plan. A separate post-employment benefit plan report is not available.

Funding Policy. The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on projected pay–as–you–go financing requirements, with an additional amount to pre-fund benefits as determined annually by the Board of Commissioners. For fiscal year ended June 30, 2014, the County contributed an estimated $5,304,000 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.

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)	$ 11,881,000
Interest on prior year net OPEB	1,409,000
Adjustment to ARC	(1,285,000)
Annual employer contributions made	(5,304,000)
Increase in net OPEB obligation	6,701,000
Net OPEB obligation - July 1, 2013	35,216,000
Net OPEB obligation - June 30, 2014	$ 41,917,000

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for FYE 2013 and the four preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
2012	$ 11,243,000	55.06 %	$ 28,410,000
2013	11,980,000	43.19	35,216,000
2014	12,005,000	44.18	41,917,000

Funded Status and Funding Progress. As of July 1, 2013, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was $142,782,000 and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability (UAAL) of $142,782,000. The covered payroll (annual payroll of active employees covered by the plan) was $91,459,025 and the ratio of the UAAL to the covered payroll was 156%.

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

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

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 2013 actuarial valuation, a discount rate of 4% represents an unfunded (pay-as-you-go) plan.

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

Year	Medical
1	9.5
2	9.0
3	8.5
4	8.0
5	7.5
6	7.0
7	6.5
8	6.0
9	5.5
10 and later	5.0

For the July 1, 2013 actuarial valuation, the projected unit credit method was used. This method allocates benefits of each individual by a consistent formula to valuation years. The amortization amount of the unfunded actuarial accrued liability (UAAL) has been computed as a level percentage of pay using a 30-year amortization period, which is open, assuming 3.63% annual growth in payroll.

F. Risk Management

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

NOTE IV. OTHER INFORMATION (CONTINUED)

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2014, the County levied an 8% lodging tax. The Official Code of Georgia Annotated 48–13–51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the $1,272,538 of lodging tax received during the year ended June 30, 2014, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled $1,219,172.

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, 2014 were $265,000. Membership in the ARC is required by the Official Code of Georgia (OCGA) Section 50–8–34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50–9–30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

I. Related Organizations

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

J. Subsequent Event

The Clayton County Special Purpose Local Option Sales Tax referendum, approved on May 20, 2014, included funding a bond issuance, the proceeds of which were used by the County to purchase substantially all of the assets of the Authority and certain intangible assets of the System used in operation of the Hospital. The Authority placed the sale proceeds in escrow to defease the 2010 Certificates as they become callable, and satisfaction and discharge of the Master Note Indenture have been acknowledged by the Master Trustee. (See Note III J, 3).

Immediately subsequent to this transaction, the Hospital Authority entered into a 40-year lease agreement with the County for use of the assets in operation of the Hospital. The lease agreement between the Authority and the County provided that the Lease Agreement between the Authority and the System, whereby the Authority annually reviews the Hospital's performance, and if satisfied, renews the Lease Agreement for 40 years, continue in full force and effect.

Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2014

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
7/1/2005	$ 224,913	$ 286,686	$ 61,773	78.5 %	$ 92,299	66.9 %
7/1/2006	243,175	333,726	90,551	72.9	94,059	96.3
7/1/2007	265,983	364,542	98,559	73.0	103,617	95.1
7/1/2008	283,543	386,232	102,689	73.4	109,221	94.0
7/1/2009	281,523	392,473	110,950	71.7	110,028	100.8
7/1/2010	293,128	407,571	114,443	72.0	105,317	108.7
7/1/2011	308,154	425,922	117,767	72.3	102,331	115.1
7/1/2012	322,143	448,253	126,110	71.9	107,392	117.4
7/1/2013	340,269	469,845	129,576	72.4	107,100	121.0
7/1/2014	364,702	519,310	154,608	70.2	108,583	142.4

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2014

Public Employee Retirement System
Six-Year Trend Information

Fiscal Year Ended June 30	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
2009	$ 14,545,179	100 %	-
2010	14,516,566	100	-
2011	14,269,403	100	-
2012	14,469,894	100	-
2013	14,717,065	100	-
2014	14,677,561	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	7/1/2014
Actuarial cost method	Projected unit credit
Amortization method	Level percent open
Remaining amortization period	30 years
Asset valuation method	Five-year smoothed market value
Actuarial Assumptions:	
Investment rate of Return*	8.00%
Projected salary increases*	2.00% per annum for 4 years, 3.00% per annum for the following 5 years, and 4% per annum thereafter
*Includes inflation at	3.00%
Cost–of–living adjustments	2.00% effective 7/1/2009 for those who have received their 84th monthly benefit payment prior to July 1

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2014

Other Postemployment Benefits
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2007	$ -	$ 143,943	$ 143,943	0.0 %	N/A	N/A %
7/1/2009	-	156,274	156,274	0.0	90,650	1.72
7/1/2011	-	161,211	161,211	0.0	94,491	1.71
7/1/2013	-	142,782	142,782	0.0	91,459	1.56

Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

Internal Service Funds

Combining financial statements

Agency Funds

Combining financial statements

Discretely Presented Component Units – Landfill Authority and Airport Authority

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

Jail Construction and Staffing Fund
To account for moneys collected for the sole purpose of providing funds for jail construction or increased staffing.

Juvenile Support Services
To account for revenues collected from juvenile court cases. These moneys will be used for education and reformation programs.

Drug Abuse Treatment and Education
To account for revenues collected from violators of drug laws. These moneys will be used for drug education programs.

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

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECT FUNDS

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.

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

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Assets			
Cash and cash equivalents	$ 9,333,537	$ 2,066,238	$ 11,399,775
Restricted cash	205,436	-	205,436
Accounts receivable	88,636	-	88,636
Grants receivable	601,912	-	601,912
Taxes receivable, net	88,389	-	88,389
Due from other governments	568,824	-	568,824
Due from organizations	928,013	-	928,013
Prepaid items	73,524	-	73,524
Property held for resale	4,201,378	-	4,201,378
Total assets	$ 16,089,649	$ 2,066,238	$ 18,155,887
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts payable	$ 936,434	$ -	$ 936,434
Accrued liabilities	182,161	-	182,161
Customer deposits	41,462	-	41,462
Interfund payables	9,585	300,300	309,885
Unrealized grant income	59,609	-	59,609
Due to other governments	-	-	-
Unearned revenues	3,435	-	3,435
Total liabilities	1,232,686	300,300	1,532,986
Deferred Inflows of Resources			
Unavailable revenue - property taxes	83,986	-	83,986
Total deferred inflows of resources	83,986	-	83,986
Fund Balance			
Nonspendable	4,274,902	-	4,274,902
Restricted for:			
Capital projects	-	1,765,938	1,765,938
Tourism promotion	849,843	-	849,843
Public safety	1,705,938	-	1,705,938
Jail construction/staffing	746,917	-	746,917
Health and welfare programs	426,836	-	426,836
Law library materials	89,392	-	89,392
Technology	1,112,776	-	1,112,776
Street lights	153,214	-	153,214
Economic development	2,805,538	-	2,805,538
Debt service	205,431	-	205,431
Grant programs	2,093,505	-	2,093,505
Assigned to encumbrances	308,685	-	308,685
Total fund balance	14,772,977	1,765,938	16,538,915
Total liabilities, deferred inflows of resources, and fund balance	$ 16,089,649	$ 2,066,238	$ 18,155,887

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues:			
Property taxes	$ 2,282,757	$ -	$ 2,282,757
Other taxes	1,602,628	-	1,602,628
Intergovernmental	4,481,647	-	4,481,647
Charges for services	5,448,593	-	5,448,593
Fines and forfeitures	2,356,173	-	2,356,173
Investment earnings	507	192	699
Other revenue	2,154,230	-	2,154,230
Gifts and donations	9,699	-	9,699
Total revenues	18,336,234	192	18,336,426
Expenditures:			
Current:			
General government	2,971,808	-	2,971,808
Courts and law enforcement	995,824	-	995,824
Public safety	3,752,557	-	3,752,557
Transportation and development	-	-	-
Parks and recreation	1,495,118	-	1,495,118
Health and welfare	5,553,872	-	5,553,872
Economic development	1,169,597	-	1,169,597
Intergovernmental	155,566	-	155,566
Debt service	2,649,688	192	2,649,880
Capital outlay	161,593	-	161,593
Total expenditures	18,905,623	192	18,905,815
Excess of revenues over expenditures	(569,389)	-	(569,389)
Other Financing (Sources) Uses:			
Proceeds from sale of capital assets	59,154	-	59,154
Transfers in	3,497,776	411,798	3,909,574
Transfers out	(1,520,045)	(583,938)	(2,103,983)
Total other financing sources (uses)	2,036,885	(172,140)	1,864,745
Net change in fund balances	1,467,496	(172,140)	1,295,356
Fund Balance, beginning of year	13,305,481	1,938,078	15,243,559
Fund Balance, end of year	$ 14,772,977	$ 1,765,938	$ 16,538,915

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2014

ASSETS	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
Cash and cash equivalents	$ 524,402	$ 356,888	$ 465,130	$ 306,757	$ 634,541	$ 673,643
Restricted cash	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	50	-	488,184	(388)	-	73,274
Prepaid items	483	-	-	6,514	-	-
Property held for resale	-	-	-	-	-	-
Total assets	$ 524,935	$ 356,888	$ 953,314	$ 312,883	$ 634,541	$ 746,917
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 16,791	$ 5,255	$ 52,566	$ 3,277	$ 10,039	$ -
Accrued liabilities	7,805	-	53,079	-	-	-
Customer deposits	-	-	-	-	-	-
Construction retainage payable	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	24,596	5,255	105,645	3,277	10,039	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	483	-	-	6,514	-	-
Restricted for:						
Tourism promotion	498,210	351,633	-	-	-	-
Public safety	-	-	846,143	240,490	619,305	-
Jail construction/staffing	-	-	-	-	-	746,917
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Assigned to encumbrances	1,646	-	1,526	62,602	5,197	-
Total fund balance	500,339	351,633	847,669	309,606	624,502	746,917
Total liabilities, deferred inflows of resources, and fund balances	$ 524,935	$ 356,888	$ 953,314	$ 312,883	$ 634,541	$ 746,917

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ 12,450	$ 101,551	$ 183,989	$ 82,099	$ 8,384	$ 1,122,181	$ 25,758
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,346	-	38,811	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 12,450	$ 105,897	$ 183,989	$ 120,910	$ 8,384	$ 1,122,181	$ 25,758
$ 670	$ 1,480	$ 1,216	$ 516	$ 1,775	$ 2,931	$ 529
-	-	3,584	9,223	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,585	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
670	1,480	14,385	9,739	1,775	2,931	529
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,780	104,417	169,604	109,197	6,609	-	25,229
-	-	-	-	-	-	-
-	-	-	-	-	1,112,776	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,974	-	6,474	-
11,780	104,417	169,604	111,171	6,609	1,119,250	25,229
$ 12,450	$ 105,897	$ 183,989	$ 120,910	$ 8,384	$ 1,122,181	$ 25,758

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2014

ASSETS	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Mountain View Tax Allocation District
Cash and cash equivalents	$ 199,081	$ 1,181,077	$ 97,817	$ 274,699	$ 363,967	$ 642,300
Restricted cash	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Grants receivable	48,274	553,638	-	-	-	-
Taxes receivable, net	-	-	-	88,389	-	-
Interfund receivables	-	-	-		-	
Due from other governments	-	566,853	1,971	-	-	-
Due from organizations	-	323,736	-	-	-	-
Prepaid items	-	5,392	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	$ 247,355	$ 2,630,696	$ 99,788	$ 363,088	$ 363,967	$ 642,300
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 60,278	$ 608,046	$ 9,273	$ 123,826	$ 2,001	$ 2,405
Accrued liabilities	835	821	692	2,062	-	-
Customer deposits	-	-	-	-	-	-
Construction retainage payable	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	59,609	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	61,113	668,476	9,965	125,888	2,001	2,405
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	83,986	-	-
Total deferred inflows of resources	-	-	-	83,986	-	-
FUND BALANCES						
Nonspendable - prepaid items	-	5,392	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	89,392	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	153,214	-	-
Economic development	-	-	-	-	361,166	461,425
Debt service	-	-	-	-	-	-
Grant programs	184,542	1,908,963	-	-	-	-
Assigned to encumbrances	1,700	47,865	431	-	800	178,470
Total fund balance	186,242	1,962,220	89,823	153,214	361,966	639,895
Total liabilities, deferred inflows of resources, and fund balances	$ 247,355	$ 2,630,696	$ 99,788	$ 363,088	$ 363,967	$ 642,300

Northwest Clayton Tax Allocation District	Central Clayton Corridor Tax Allocation District	Forest Park Tax Allocation District	Development Authority	Total
$ -	$ 1,194,803	$ 36,530	$ 845,490	$ 9,333,537
-	-	-	205,436	205,436
-	-	-	88,636	88,636
-	-	-	-	601,912
-	-	-	-	88,389
	-	-		-
-	-	-	-	568,824
-	-	-	-	928,013
-	-	-	61,135	73,524
-	-	-	4,201,378	4,201,378
$ -	$ 1,194,803	$ 36,530	$ 5,402,075	$ 16,089,649
$ -	$ -	$ -	$ 33,560	$ 936,434
-	-	-	104,060	182,161
-	-	-	41,462	41,462
-	-	-	-	-
-	-	-	-	9,585
-	-	-	-	59,609
-	-	-	-	-
-	-	-	3,435	3,435
-	-	-	182,517	1,232,686
-	-	-	-	83,986
-	-	-	-	83,986
-	-	-	4,262,513	4,274,902
-	-	-	-	849,843
-	-	-	-	1,705,938
-	-	-	-	746,917
-	-	-	-	426,836
-	-	-	-	89,392
-	-	-	-	1,112,776
-	-	-	-	153,214
-	1,194,803	36,530	751,614	2,805,538
-	-	-	205,431	205,431
-	-	-	-	2,093,505
-	-	-	-	308,685
-	1,194,803	36,530	5,219,558	14,772,977
$ -	$ 1,194,803	$ 36,530	$ 5,402,075	$ 16,089,649

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, 2014

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	470,839	801,699	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,361,118	-	-	-
Fines and forfeitures	-	-	-	245,385	318,674	1,132,710
Investment earnings	-	-	-	23	-	-
Other revenue	1,500	51,579	8,082	-	-	-
Gifts and donations	-	-	-	-	-	-
Total revenues	472,339	853,278	3,369,200	245,408	318,674	1,132,710
EXPENDITURES						
Current						
General government	512,137	707,035	-	-	90,000	-
Courts and law enforcement	-	-	-	-	-	-
Public safety	-	-	3,437,264	145,867	169,426	-
Transportation and development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	38,400	113,693	-
Total expenditures	512,137	707,035	3,437,264	184,267	373,119	-
Excess (deficiency) of revenues over expenditures	(39,798)	146,243	(68,064)	61,141	(54,445)	1,132,710
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	59,154	-
Transfers in	-	-	778,242	-	-	-
Transfers out	-	(44,250)	-	-	-	(952,700)
Total other financing sources (uses)	-	(44,250)	778,242	-	59,154	(952,700)
Net change in fund balances	(39,798)	101,993	710,178	61,141	4,709	180,010
FUND BALANCES, beginning of year	540,137	249,640	137,491	248,465	619,793	566,907
FUND BALANCES, end of year	$ 500,339	$ 351,633	$ 847,669	$ 309,606	$ 624,502	$ 746,917

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	45,000
13,589	-	167,100	-	-	207,070	-
-	100,440	-	558,886	-	-	-
-	-	-	-	-	-	-
-	33,295	1,643	-	15,965	-	-
-	-	-	-	-	-	-
13,589	133,735	168,743	558,886	15,965	207,070	45,000
-	55,425	-	-	19,431	-	-
-	-	232,517	502,350	-	102,237	50,260
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,210	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,210	95,425	232,517	502,350	19,431	102,237	50,260
2,379	38,310	(63,774)	56,536	(3,466)	104,833	(5,260)
-	-	-	-	-	-	-
-	-	-	-	-	-	5,260
-	-	-	(73,297)	-	-	-
-	-	-	(73,297)	-	-	5,260
2,379	38,310	(63,774)	(16,761)	(3,466)	104,833	-
9,401	66,107	233,378	127,932	10,075	1,014,417	25,229
$ 11,780	$ 104,417	$ 169,604	$ 111,171	$ 6,609	$ 1,119,250	$ 25,229

(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, 2014

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Mountain View Tax Allocation District
REVENUES						
Property taxes	$ -	$ -	$ -	$ 1,691,390	$ 411,785	$ -
Other taxes	-	-	-	-	330,090	-
Intergovernmental	602,984	3,833,663	-	-	-	-
Charges for services	3,954	-	123,124	-	-	-
Fines and forfeitures	-	-	78	-	-	-
Investment earnings	-	-	-	-	46	-
Other revenue	-	1,908,166	10,837	-	-	-
Gifts and donations	9,699	-	-	-	-	-
Total revenues	616,637	5,741,829	134,039	1,691,390	741,921	-
EXPENDITURES						
Current						
General government	-	-	-	1,557,740	485	29,555
Courts and law enforcement	-	-	108,460	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	1,495,118	-	-	-	-
Health and welfare	1,040,377	4,462,285	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	2,000	-
Capital outlay	-	9,500	-	-	-	-
Total expenditures	1,040,377	5,966,903	108,460	1,557,740	2,485	29,555
Excess (deficiency) of revenues over expenditures	(423,740)	(225,074)	25,579	133,650	739,436	(29,555)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	509,675	-	-	-	-	-
Transfers out	-	-	-	(38,000)	(411,798)	-
Total other financing sources (uses)	509,675	-	-	(38,000)	(411,798)	-
Net change in fund balances	85,935	(225,074)	25,579	95,650	327,638	(29,555)
FUND BALANCES, beginning of year	100,307	2,187,294	64,244	57,564	34,328	669,450
FUND BALANCES, end of year	$ 186,242	$ 1,962,220	$ 89,823	$ 153,214	$ 361,966	$ 639,895

Northwest Clayton Tax Allocation District	Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Development Authority	Total
$ -	$ 139,187	$ 40,395	$ -	$ 2,282,757
-	-	-	-	1,602,628
-	-	-	-	4,481,647
-	-	-	1,572,638	5,448,593
-	-	-	-	2,356,173
-	-	-	438	507
-	-	-	123,163	2,154,230
-	-	-	-	9,699
-	139,187	40,395	1,696,239	18,336,234
-	-	-	-	2,971,808
-	-	-	-	995,824
-	-	-	-	3,752,557
-	-	-	-	1,495,118
-	-	-	-	5,553,872
-	-	-	1,169,597	1,169,597
-	-	155,566	-	155,566
-	-	-	2,647,688	2,649,688
-	-	-	-	161,593
-	-	155,566	3,817,285	18,905,623
-	139,187	(115,171)	(2,121,046)	(569,389)
-	-	-	-	59,154
-	-	-	2,204,599	3,497,776
-	-	-	-	(1,520,045)
-	-	-	2,204,599	2,036,885
-	139,187	(115,171)	83,553	1,467,496
-	1,055,616	151,701	5,136,005	13,305,481
$ -	$ 1,194,803	$ 36,530	$ 5,219,558	$ 14,772,977

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
JUNE 30, 2014

ASSETS	Health Department Fund	Villages of Ellenwood Fund	Total
Cash and cash equivalents	$ -	$ 2,066,238	$ 2,066,238
Total assets	$ -	$ 2,066,238	$ 2,066,238
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Interfund payables	$ -	$ 300,300	$ 300,300
Total liabilities	-	300,300	300,300
FUND BALANCES			
Restricted for capital projects	-	1,765,938	1,765,938
Total fund balance	-	1,765,938	1,765,938
Total liabilities and fund balances	$ -	$ 2,066,238	$ 2,066,238

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Health Department Fund	Villages of Ellenwood Fund	Total
REVENUES			
Investment earnings	$ -	$ 192	$ 192
Total revenues	-	192	192
EXPENDITURES			
Debt service	-	192	192
Total expenditures	-	192	192
Excess of revenues over expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	411,798	411,798
Transfers out	-	(583,938)	(583,938)
Total other financing sources (uses)	-	(172,140)	(172,140)
Net change in fund balances	-	(172,140)	(172,140)
FUND BALANCES, beginning of year	-	1,938,078	1,938,078
FUND BALANCES, end of year	$ -	$ 1,765,938	$ 1,765,938

CLAYTON COUNTY, GEORGIA

REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	$ 40,000,000	$ 55,000,000	$ 38,406,924	$ 930,224	$ 39,337,148
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	200,000,000	132,805,531	7,281,062	140,086,593
2009 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, and road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	232,065,000	50,304,602	19,567,880	69,872,482
City of Lake City	6,400,000	6,400,000	4,012,773	890,930	4,903,703
City of Jonesboro	8,120,000	8,120,000	4,012,773	890,930	4,903,703
City of Morrow	9,860,000	9,860,000	6,496,869	1,442,458	7,939,327
City of College Park	2,900,000	2,900,000	1,910,844	424,252	2,335,096
City of Lovejoy	3,335,000	3,335,000	2,197,471	487,890	2,685,361
City of Riverdale	17,401,464	17,401,464	10,700,727	2,375,814	13,076,541
City of Forest Park	59,700,000	59,700,000	18,726,270	4,157,674	22,883,944
Total Expenditures	$ 579,781,464	$ 594,781,464	$ 269,574,784	$ 38,449,114	$ 308,023,898

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

Total 2004 Issue expenditures from above	$ 8,211,286
Funds transferred in from Other County Grants Fund used for SPLOST projects	5,983,418
Expenditures per the Roads and Recreation Projects Fund	$ 14,194,704
Total 2009 Issue expenditures from above	$ 30,237,828
Funds transferred in from Other County Grants Fund used for SPLOST projects	809,503
Expenditures per the 2009 SPLOST Fund	$ 31,047,331

Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	2014 Actual	Variance With Budget	2013 Actual
Revenues:					
Property Taxes:					
Real property taxes	$ 52,077,631	$ 52,074,379	$ 49,472,740	$ (2,601,639)	$ 50,218,998
Personal property taxes	11,872,358	12,558,099	12,558,100	1	12,351,178
Public utility taxes	11,423,564	11,423,564	10,123,114	(1,300,450)	11,161,142
Heavy equipment taxes	-	-	9,090	9,090	2,549
Mobile home taxes	150,000	150,000	166,828	16,828	200,095
Motor vehicle taxes	5,360,172	5,469,277	5,469,304	27	7,309,301
Title ad valorem taxes	-	2,712,599	6,253,587	3,540,988	1,789,812
Timber taxes	18,000	18,000	-	(18,000)	1,398
Prior year tax	2,326,790	2,920,746	2,335,420	(585,326)	1,973,713
Total Property Taxes	83,228,515	87,326,664	86,388,183	(938,481)	85,008,186
Other Taxes:					
Railroad equipment tax	-	-	22,820	22,820	23,920
Insurance premium tax	9,000,000	9,490,264	9,490,265	1	9,131,056
Financial institution gross receipt tax	105,000	105,000	146,196	41,196	121,477
Intangible recording tax	600,000	600,000	668,395	68,395	722,845
Local option sales tax	33,447,000	33,447,000	30,640,461	(2,806,539)	37,276,741
Interest on delinquent taxes	279,000	400,535	479,743	79,208	490,720
Penalties on delinquent taxes	1,350,000	1,350,000	1,527,356	177,356	1,459,095
Reimbursement - cost of collecting delinquent taxes	197,415	201,569	371,542	169,973	310,331
Alcoholic beverage sales tax	400,000	400,000	336,276	(63,724)	421,073
Alcoholic beverage excise tax	1,400,000	1,400,000	1,567,625	167,625	1,364,169
Real estate transfer tax	180,000	180,000	253,530	73,530	206,738
Energy excise tax	-	77,429	77,429	-	24,356
Total Other Taxes	46,958,415	47,651,797	45,581,638	(2,070,159)	51,552,521
Total Taxes	130,186,930	134,978,461	131,969,821	(3,008,640)	136,560,707
Licenses and Permits:					
Business licenses	3,700,000	3,700,000	4,489,593	789,593	5,131,092
Marriage licenses	55,000	55,000	53,464	(1,536)	61,840
Alcoholic business licenses	565,650	565,650	514,750	(50,900)	513,654
Building permits	400,000	400,000	669,799	269,799	405,182
Electrical permits	70,000	70,000	84,694	14,694	69,282
Plumbing permits	50,000	50,000	51,735	1,735	58,916
HVAC permits	35,000	35,000	44,177	9,177	35,834
House moving permits	-	-	-	-	50
Miscellaneous permits	100,000	100,000	108,402	8,402	91,604
Mobile home registration permits	7,788	7,788	8,265	477	9,531
Mobile home moving permits	230	230	745	515	195
Pistol permits	65,000	65,000	87,692	22,692	83,142
Total Licenses and Permits	5,048,668	5,048,668	6,113,316	1,064,648	6,460,322
Intergovernmental Revenues:					
Federal reimbursement - narcotics unit	172,800	301,990	220,976	(81,014)	220,134
Georgia Dept. of Transportation	1,200	1,200	-	(1,200)	897
State reimbursement - judicial staff	300,787	301,018	301,452	434	301,520
State reimbursement - library staff	328,000	328,000	285,756	(42,244)	331,836
Georgia State inmate housing	1,850,000	2,185,775	1,712,663	(473,112)	2,152,434
Library material income	50,000	50,000	44,998	(5,002)	65,249
Library maintenance income	33,981	33,981	40,692	6,711	33,981

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

Revenues (continued):	Original Budget	Final Budget	2014 Actual	Variance With Budget	2013 Actual
Intergovernmental Revenues (continued):					
Social Security Adm. - incentive pay	$ 68,000	$ 68,000	$ 24,000	$ (44,000)	$ 49,200
Clayton County self-insurance contributions	1,195,000	1,360,530	1,360,532	2	1,383,029
Clayton cities/county contract revenue	108,000	108,000	107,259	(741)	126,209
Clayton County Water Authority contract revenue	100,000	100,000	79,020	(20,980)	99,540
Community Service Authority revenue	35,000	35,000	11,940	(23,060)	36,607
Clayton County Board of Education contract revenue	-	-	-	-	1,186,648
Department of Family/Children Services contract revenue	7,000	7,000	6,787	(213)	6,790
Total Intergovernmental Revenues	4,249,768	4,880,494	4,196,075	(684,419)	5,994,074
Charges for Services:					
Cable TV franchise fees	1,600,000	1,666,195	1,666,195	-	2,099,262
Commissions on taxes	2,223,800	2,223,800	2,394,530	170,730	2,314,068
Court filing and recording fees	2,215,000	2,215,000	2,035,781	(179,219)	2,253,709
Court supervision fees	921,000	921,000	603,907	(317,093)	-
Emergency medical service fees	7,800,000	7,800,000	5,198,649	(2,601,351)	3,787,546
Emergency 911 fees	-	-	240	240	-
Qualifying fees	10,000	10,000	16,524	6,524	12,947
Mapping fees	125,750	125,750	5,239	(120,511)	92,919
Photocopy revenue	161,350	161,350	299,685	138,335	188,286
Rabies control fees	80,000	80,000	67,826	(12,174)	83,864
Recreation program fees	2,183,050	2,183,070	2,109,870	(73,200)	2,051,264
Recreation concession revenue	17,000	17,000	10,332	(6,668)	12,872
Registrar fees	1,200	1,200	760	(440)	1,132
Rezoning application fees	10,000	10,000	20,900	10,900	11,000
Tag mailing and handling fees	24,120	24,120	30,515	6,395	31,563
Tag and title transfer fees	260,000	260,000	308,614	48,614	333,388
Traffic sign fees	4,100	4,100	3,929	(171)	4,620
Rental income	2,920,932	3,112,755	3,202,028	89,273	3,026,311
COBRA insurance handling fees	1,000	1,000	1,275	275	1,679
Housing code enforcement income	26,000	26,000	53,242	27,242	54,572
Vehicle emission testing administration	170,266	170,266	304,632	134,366	140,538
Refuse control fees	70,000	70,000	97,990	27,990	84,172
Telephone commission income	700,000	702,458	582,327	(120,131)	763,634
Variance application fees	15,000	15,000	23,800	8,800	15,210
Sign approval fees	30,000	30,000	15,150	(14,850)	30,400
Subdivision review fees	2,000	2,000	7,300	5,300	1,300
Site plan review fees	38,000	38,000	38,600	600	49,600
Beach revenue	21,000	21,000	17,107	(3,893)	19,992
Tennis center revenue	9,000	9,000	5,280	(3,720)	8,331
Sheriff service fees	1,700,000	1,745,383	1,745,384	1	1,850,945
Inmate medical expense reimbursement	29,500	34,078	27,057	(7,021)	31,599
Inmate housing reimbursement	51,000	86,398	86,628	230	51,033
Pretrial intervention	255,000	295,200	356,200	61,000	299,034
Miscellaneous	264,900	267,300	221,540	(45,760)	231,149
Total Charges for Services	23,939,968	24,328,423	21,559,036	(2,769,387)	19,937,939

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	2014 Actual	Variance With Budget	2013 Actual
Revenues (continued):					
Fines and Forfeitures:					
Court fines	$ 3,879,500	$ 3,883,775	$ 4,637,360	$ 753,585	$ 4,217,732
Bond forfeitures	-	161,331	161,331	-	462,719
Library fines	80,000	80,000	101,546	21,546	86,590
False alarm fines	75,000	75,000	65,988	(9,012)	70,726
Automated traffic fines	315,000	798,097	798,097	-	365,045
Total Fines and Forfeitures	4,349,500	4,998,203	5,764,322	766,119	5,202,812
Interest and Dividends	379,000	379,000	114,149	(264,851)	385,830
Other Revenues:					
Litigation settlement	-	4,569	4,570	1	155
Cobra contributions	-	40,859	40,861	2	35,862
Energy revenue	-	-	-	-	105,946
Miscellaneous revenue	503,250	714,289	781,390	67,101	971,620
Total Other Revenues	503,250	759,717	826,821	67,104	1,113,583
Gifts and donations	-	73,508	74,656	1,148	83,344
Total revenues	$ 168,657,084	$ 175,446,474	$ 170,618,196	$ (4,828,278)	$ 175,738,611

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	$ 1,718,039	$ 1,704,757	$ 1,362,327	$ 342,430	$ 1,152,139
Pension contribution	213,731	211,275	177,651	33,624	147,236
FICA and Medicare insurance	124,167	124,031	99,858	24,173	81,800
Group health and life insurance	230,521	230,517	129,836	100,681	87,047
Audit fees	-	-	-	-	104,067
Contract service fees	1,320	2,020	2,020	-	447
Rental	16,318	18,111	15,138	2,973	14,780
Materials and supplies	50,270	51,461	48,186	3,275	41,247
Minor equipment	-	4,818	4,817	1	8,198
Dues and subscriptions	72,480	72,710	23,892	48,818	52,390
Training, travel, and meetings	68,595	75,820	62,236	13,584	53,339
Uniform allowance	700	870	472	398	48
Repair and maintenance	-	70	70	-	-
Advertising	-	1,110	1,110	-	-
Total Commissioners	2,496,141	2,497,570	1,927,613	569,957	1,742,738
Finance:					
Current:					
Salaries and wages	2,129,515	2,128,965	1,584,464	544,501	1,757,901
Pension contribution	252,272	201,848	193,234	8,614	211,270
FICA and Medicare insurance	149,603	150,207	117,184	33,023	130,137
Group health and life insurance	308,403	304,304	183,050	121,254	197,098
Contract service fees	2,028	2,068	1,118	950	1,080
Rental	15,708	15,708	15,689	19	14,864
Material and supplies	72,000	112,692	82,603	30,089	125,414
Dues and subscriptions	6,065	6,065	3,413	2,652	4,040
Travel, training, and meetings	18,000	14,354	13,775	579	6,989
Minor equipment	30,000	39,645	31,873	7,772	112,388
Repair and maintenance	-	615	606	9	1,721
Advertising	-	725	725	-	-
Postage	550,000	593,435	572,839	20,596	519,007
Redistribution - other	(140,000)	(140,000)	(144,458)	4,458	(143,967)
Capital outlay	-	25,042	-	25,042	44,277
Total Finance	3,393,594	3,455,673	2,656,115	799,558	2,982,219
Central Services - Risk Management:					
Current:					
Salaries and wages	280,149	280,149	219,532	60,617	212,607
Pension contribution	36,135	36,135	28,319	7,816	27,426
FICA and Medicare insurance	21,429	21,429	16,106	5,323	15,504
Group health and life insurance	56,734	56,734	32,389	24,345	34,969
Contract service fees	30,850	30,850	30,850	-	30,850
Rental	5,016	5,016	5,008	8	5,528
Materials and supplies	4,000	3,681	3,660	21	3,899
Dues and subscriptions	1,250	1,975	1,960	15	1,135
Travel, training, and meetings	3,420	3,014	2,888	126	2,019
Total Central Services - Risk Management	438,983	438,983	340,712	98,271	333,937
Information Technology - Technical Service Center:					
Current:					
Rental	-	-	-	-	82
Telephone, telegraph	-	-	-	-	488
Repair and maintenance	-	-	-	-	5,971
Total Information Technology - Technical Service Ctr	-	-	-	-	6,541

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Information Technology - Administration:					
Current:					
Salaries and wages	$ 2,885,916	$ 2,885,916	$ 2,825,122	$ 60,794	$ 2,672,165
Pension contribution	368,475	368,475	361,676	6,799	340,159
FICA and Medicare insurance	220,451	220,451	207,167	13,284	196,339
Group health and life insurance	409,630	388,694	377,031	11,663	342,626
Contract service fees	268,360	325,854	320,227	5,627	441,981
Rental	22,600	12,230	11,296	934	10,642
Materials and supplies	94,254	182,876	163,557	19,319	89,673
Utilities	37,000	37,000	34,925	2,075	34,937
Telephone, telegraph	225,000	311,306	310,058	1,248	282,635
Dues and subscriptions	2,949	2,949	1,227	1,722	1,184
Training, travel and meetings	3,895	13,085	13,085	-	8,685
Uniform allowance	-	3,500	3,358	142	-
Minor equipment	389,649	167,410	159,871	7,539	24,748
Repair and maintenance	445,000	365,256	284,629	80,627	293,044
Capital outlay	170,000	301,956	295,953	6,003	11,970
Total Information Technology - Administration	5,543,179	5,586,958	5,369,182	217,776	4,750,788
Information Technology - Geographical:					
Info Systems:					
Current:					
Salaries and wages	319,382	276,943	170,330	106,613	149,747
Pension contribution	22,376	35,725	21,972	13,753	19,317
FICA and Medicare insurance	13,270	21,187	12,921	8,266	11,196
Group health and life insurance	34,426	47,002	5,576	41,426	13,383
Workers' compensation insurance	-	197	-	197	-
Contract service fees	20,350	20,350	19,650	700	-
Rental	2,172	-	-	-	-
Materials and supplies	2,500	2,220	1,944	276	260
Dues and subscriptions	120	120	115	5	-
Training, travel, meetings	1,515	1,515	-	1,515	38
Minor equipment	-	10,852	10,579	273	-
Total Information Technology - Geographical Info Systems	416,111	416,111	243,087	173,024	193,941
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	190,505	190,505	111,273	79,232	175,154
Pension contribution	24,574	24,574	14,354	10,220	22,595
FICA and Medicare insurance	16,152	16,152	7,975	8,177	12,802
Group health and life insurance	37,066	37,066	23,538	13,528	25,649
Rental	2,868	2,868	1,155	1,713	-
Materials and supplies	7,500	7,500	6,969	531	7,205
Dues and subscriptions	20	20	-	20	20
Training, travel and meetings	1,000	1,000	35	965	-
Total Information Tech - Archives and Records Mgmt	279,685	279,685	165,299	114,386	243,425
Human Resources - Administration:					
Current:					
Salaries and wages	771,679	758,844	722,495	36,349	706,899
Pension contribution	95,153	91,901	90,084	1,817	87,283
FICA and Medicare insurance	58,840	58,840	52,975	5,865	51,932
Group health and life insurance	104,915	104,860	103,364	1,496	85,202
Board member fee	19,800	19,800	18,750	1,050	17,925
Medical service fee	25,000	33,552	33,552	-	26,151
Contract service fees	71,000	67,695	45,445	22,250	45,315
Rental	13,212	13,535	13,209	326	13,531

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Human Resources - Administration: (continued)					
Current:					
Materials and supplies	$ 20,750	$ 20,449	$ 18,929	$ 1,520	$ 21,430
Minor equipment	-	1,400	1,299	101	-
Advertising	2,000	2,000	625	1,375	495
Dues and subscriptions	1,250	1,250	1,128	122	1,412
Training, travel and meetings	1,300	3,800	3,335	465	678
Capital outlay	-	8,495	7,663	832	-
Total Human Resources - Administration	1,184,899	1,186,421	1,112,853	73,568	1,058,253
Central Services:					
Current:					
Salaries and wages	742,907	773,416	773,414	2	663,628
Pension contribution	95,825	99,772	99,771	1	84,722
FICA and Medicare insurance	56,833	56,652	56,651	1	48,561
Group health and life insurance	128,782	103,023	103,021	2	91,179
Rental	30,197	29,592	28,686	906	29,298
Materials and supplies	79,000	64,154	64,103	51	85,603
Dues and subscriptions	1,730	2,378	2,377	1	862
Training, travel and meetings	7,635	4,644	4,644	-	4,892
Uniform allowance	1,500	2,287	2,135	152	1,280
Repair and maintenance	215,000	246,906	245,221	1,685	254,779
Redistribution - printing	(150,000)	(150,000)	(182,190)	32,190	(194,820)
Capital outlay	5,500	5,600	5,600	-	-
Total Central Services	1,214,909	1,238,424	1,203,433	34,991	1,069,984
Professional Services:					
Current:					
Audit fees	225,000	425,000	416,773	8,227	213,565
Board member fees	7,500	7,500	3,750	3,750	3,750
Legal fees	2,200,000	2,736,110	2,736,110	-	2,520,444
Medical service fees	180,000	184,135	184,135	-	183,610
Contract services fees	676,086	940,670	875,328	65,342	811,976
Materials and supplies	14,000	14,000	4,140	9,860	16,578
Utilities	-	629	629	-	-
Court reporter fees	14,000	20,591	20,591	-	13,775
Advertising	62,000	72,588	72,588	-	54,225
Litigation claims and ins settlements	-	898,711	898,710	1	1,311,100
Pauper funeral expense	20,000	20,000	15,300	4,700	12,000
Evidence expense	-	794	793	1	-
Debt service	-	38	37	1	-
Total Professional Services	3,398,586	5,320,766	5,228,884	91,882	5,141,023
Refuse Control:					
Current:					
Salaries and wages	1,161,293	1,158,293	1,056,388	101,905	1,069,095
Pension contribution	146,567	146,566	129,896	16,670	131,132
FICA and Medicare insurance	88,842	88,842	77,224	11,618	78,725
Group health and life insurance	299,632	270,693	148,207	122,486	133,757
Contract service fees	5,607	5,607	1,689	3,918	4,866
Rental	2,160	2,160	1,452	708	2,160
Materials and supplies	115,500	116,812	115,506	1,306	115,050
Sanitation	84,000	108,569	108,569	-	103,966
Uniform allowance	6,000	13,000	12,111	889	4,677
Repair and maintenance	6,000	7,168	6,176	992	5,445
Total Refuse Control	1,915,601	1,917,710	1,657,218	260,492	1,648,873

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Registrar:					
Current:					
Salaries and wages	$ 554,122	$ 505,571	$ 421,185	$ 84,386	$ 764,235
Pension contribution	24,859	27,910	26,761	1,149	23,660
FICA and Medicare insurance	41,882	43,900	22,169	21,731	39,843
Group health and life insurance	26,558	29,638	27,303	2,335	24,927
Workers' compensation insurance	-	50	-	50	-
Board member fee	3,000	3,000	2,750	250	2,900
Contract service fees	19,000	19,000	9,500	9,500	30,800
Rental	4,720	4,720	4,353	367	8,542
Materials and supplies	53,000	48,031	34,619	13,412	48,595
Minor equipment	17,280	20,280	19,884	396	-
Advertising	2,000	5,500	4,834	666	4,740
Dues and subscriptions	585	585	471	114	371
Training, travel and meetings	9,400	9,752	8,050	1,702	10,029
Repair and maintenance	15,000	15,000	1,566	13,434	17,646
Capital outlay	-	40,000	-	40,000	-
Total Registrar	771,406	772,937	583,445	189,492	976,288
County Garage:					
Current:					
Salaries and wages	824,635	824,635	656,964	167,671	762,457
Pension contribution	102,601	93,075	82,421	10,654	94,719
FICA and Medicare insurance	63,088	63,088	48,090	14,998	55,991
Group health and life insurance	151,013	111,144	97,073	14,071	109,724
Contract service fees	36,000	34,500	5,529	28,971	30,823
Rental	4,000	5,881	5,454	427	3,900
Materials and supplies	11,625	11,385	9,632	1,753	9,442
Gas and oil	3,600,000	3,600,000	3,370,193	229,807	3,494,740
Minor equipment	5,694	4,663	4,417	246	14,179
Dues and subscriptions	-	2,368	2,368	-	-
Rubber tire disposal	1,000	1,000	886	114	300
Training, travel and meetings	4,896	4,896	1,033	3,863	522
Uniform allowance	12,100	10,894	7,087	3,807	10,265
Wrecker service	15,000	18,500	17,448	1,052	16,729
Repair and maintenance	1,760,000	1,805,961	1,801,326	4,635	1,692,256
Redistribution - oil and gas	(450,000)	(450,000)	(374,636)	(75,364)	(439,646)
Redistribution - garage maintenance	(410,000)	(410,000)	(400,335)	(9,665)	(387,979)
Total County Garage	5,731,652	5,731,990	5,334,950	397,040	5,468,422
Building and Maintenance:					
Current:					
Salaries and wages	1,010,505	998,862	987,749	11,113	942,121
Pension contribution	130,343	130,343	125,469	4,874	120,898
FICA and Medicare insurance	77,300	77,300	71,993	5,307	69,141
Group health and life insurance	123,459	142,832	142,832	-	124,199
Contract service fees	453,600	453,240	446,103	7,137	259,163
Rental	1,416	1,392	1,392	-	-
Materials and supplies	9,500	6,096	6,096	-	7,189
Minor equipment	-	-	-	-	4,940
Training, travel and meetings	2,000	-	-	-	1,359
Uniform allowance	3,000	9,832	9,832	-	1,880
Repair and maintenance	550,000	735,436	735,435	1	843,539
Total Building and Maintenance	2,361,123	2,555,333	2,526,901	28,432	2,374,429
Extension University of Georgia:					
Current:					
Salaries and wages	191,109	191,109	156,347	34,762	147,356
Pension contribution	15,455	15,338	12,947	2,391	13,240
FICA and Medicare insurance	16,058	16,058	11,769	4,289	10,986
Group health and life insurance	13,813	13,813	9,059	4,754	12,918

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Extension University of Georgia (continued):					
Current:					
Contract service fees	$ 3,000	$ 3,117	$ 3,117	$ -	$ 16,785
Rental	3,000	3,000	2,505	495	2,940
Materials and supplies	15,000	15,279	14,566	713	11,796
Minor equipment	-	3,377	3,377	-	2,848
Dues and subscriptions	430	430	352	78	147
Training, travel and meetings	17,490	13,863	12,684	1,179	11,758
Total Extension University of Georgia	275,355	275,384	226,723	48,661	230,774
Other General Government:					
Current:					
Salaries and wages	$ (4,100,000)	$ (4,100,000)	$ -	$ (4,100,000)	$ -
Group health and life insurance	36,000	51,438	51,437	1	41,399
Georgia state unemployment insurance	295,500	295,500	149,827	145,673	173,864
Additional employer contribution	365,847	365,847	365,847	-	365,847
ARC fees	285,000	285,000	198,925	86,075	263,725
Contract service fees	-	728,726	728,725	1	398,806
Rental	10,500	10,500	10,500	-	10,500
Materials and supplies	-	3,728	3,727	1	-
Bank charges	12,000	12,000	5,395	6,605	20,704
Utilities	3,697,400	3,997,261	3,889,938	107,323	4,087,127
Sanitation	-	-	-	-	1,000,000
Telephone, telegraph	1,250,000	1,379,911	1,379,911	-	1,240,464
Dues and subscriptions	1,500	1,500	-	1,500	1,150
Performance bond	1,100,000	1,138,704	1,138,704	-	1,105,893
Property tax	-	502	501	1	-
Landfill postclosure care and monitoring	92,000	99,443	99,443	-	92,484
Claims expense	4,535,000	4,618,455	4,475,699	142,756	3,619,498
Minor equipment	450,000	657,007	175,363	481,644	103,557
Training, travel and meetings	2,700	2,700	2,540	160	1,902
Repair and maintenance	1,100,000	1,607,651	1,598,613	9,038	1,350,564
Litigation claims and settlements	-	2,255	2,255	-	1,633
General assistance	790,925	790,925	790,925	-	790,925
Payment to others	-	521,469	521,469	-	8,750
Debt Service	1,186,704	1,186,704	1,181,975	4,729	1,409,747
Capital outlay	800,000	2,256,450	1,530,022	726,428	4,095,392
Total Other General Government	11,911,076	15,913,676	18,301,741	(2,388,065)	20,183,931
Total General Government	$ 41,332,300	$ 47,587,621	$ 46,878,156	$ 709,465	$ 48,405,566
General Government					
Current expenditures	$ 39,170,096	$ 43,763,336	$ 43,856,906	$ (93,570)	$ 42,844,180
Debt service	1,186,704	1,186,742	1,182,012	4,730	1,409,747
Capital outlay	975,500	2,637,543	1,839,238	798,305	4,151,639
Total General Government	$ 41,332,300	$ 47,587,621	$ 46,878,156	$ 709,465	$ 48,405,566
Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	$ 1,238,868	$ 1,238,868	$ 1,177,107	$ 61,761	$ 1,230,217
Pension contribution	147,727	145,678	144,748	930	147,105
FICA and Medicare insurance	96,654	89,720	86,022	3,698	90,143
Group health and life insurance	185,043	191,977	191,976	1	181,278
Rental	58,575	60,624	60,623	1	55,262
Materials and supplies	77,500	77,500	70,527	6,973	78,169
Dues and subscriptions	1,100	1,100	1,072	28	1,282
Training, travel and meetings	4,900	4,900	2,943	1,957	3,091
Total Tax Commissioner	1,810,367	1,810,367	1,735,018	75,349	1,786,547

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Tax Assessment and Collection:					
Tax Assessor:					
Current:					
Salaries and wages	$ 1,328,301	$ 1,307,802	$ 1,246,269	$ 61,533	$ 1,183,844
Pension contribution	166,391	167,637	160,769	6,868	152,474
FICA and Medicare insurance	98,680	100,044	90,372	9,672	86,035
Group health and life insurance	262,701	262,701	207,336	55,365	190,392
Workers' compensation insurance	-	34	-	34	-
Board member fee	19,200	19,200	18,950	250	18,350
Contract service fees	17,700	17,700	7,812	9,888	6,740
Rental	3,084	3,084	2,823	261	3,079
Materials and supplies	25,000	24,599	20,175	4,424	20,607
Uniform allowance	-	460	459	1	-
Minor equipment	-	420	-	420	-
Dues and subscriptions	16,622	17,677	17,677	-	9,569
Training, travel and meetings	20,490	20,490	11,429	9,061	8,689
Capital outlay	-	16,380	-	16,380	-
Total Tax Assessor	1,958,169	1,958,228	1,784,071	174,157	1,679,779
Total Tax Assessment and Collection	$ 3,768,536	$ 3,768,595	$ 3,519,089	$ 249,506	$ 3,466,326
Current expenditures	3,768,536	3,752,215	3,519,089	233,126	3,466,326
Capital outlay	-	16,380	-	16,380	-
Total Tax Assessment and Collection	$ 3,768,536	$ 3,768,595	$ 3,519,089	$ 249,506	$ 3,466,326
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	$ 1,247,700	$ 1,212,411	$ 1,182,338	$ 30,073	$ 1,157,413
Pension contribution	117,900	113,841	108,585	5,256	106,263
FICA and Medicare insurance	86,270	81,144	77,581	3,563	76,402
Group health and life insurance	197,581	183,785	154,183	29,602	133,173
Board member fee	4,500	-	-	-	600
Contract service fees	156,537	263,689	263,688	1	191,431
Rental	19,716	18,501	18,501	-	19,950
Materials and supplies	24,400	22,506	22,185	321	20,503
Court reporter fees	206,000	269,444	269,444	-	257,780
Emeritus and pro-tem fees	15,000	6,837	6,837	-	8,702
Bailiff fees	210,000	234,674	234,674	-	228,620
Dues and subscriptions	8,800	6,566	6,261	305	7,609
Advertising	-	340	340	-	-
Training, travel and meetings	5,000	4,400	4,400	-	3,518
Uniform allowance	2,000	2,481	2,481	-	1,619
Minor equipment	-	5,672	5,671	1	3,808
Total Superior Court	2,301,404	2,426,291	2,357,169	69,122	2,217,391
Indigent Defense Court Administration:					
Current:					
Salaries and wages	106,933	106,933	75,039	31,894	74,751
Pension contribution	13,793	13,793	9,680	4,113	9,643
FICA and Medicare insurance	8,180	8,180	5,326	2,854	5,344
Group health and life insurance	34,426	34,426	17,815	16,611	16,873
Contract service fees	15,000	15,000	-	15,000	-
Rental	1,410	1,410	1,293	117	1,410
Materials and supplies	2,708	2,708	2,340	368	2,301
Court reporter fees	150	150	-	150	-
Indigent defense fees	2,500,000	2,500,000	2,380,928	119,072	2,550,826
Total Indigent Def Ct Admin	2,682,600	2,682,600	2,492,421	190,179	2,661,148

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Public Defenders Office, Clayton Circuit:					
Current:					
Rental	$ 70,323	$ 70,974	$ 70,908	$ 66	$ 70,902
Materials and supplies	7,000	6,523	5,969	554	5,421
Electric utilities	2,500	2,562	2,562	-	2,529
Court books and records	3,808	4,599	3,316	1,283	3,201
Dues and subscriptions	250	250	205	45	249
Indigent defense fees	1,800,000	1,921,567	1,850,526	71,041	1,818,775
Evidence expense	200	200	200	-	30
Witness fees	1,000	1,000	73	927	662
Total Public Defenders Office	1,885,081	2,007,675	1,933,759	73,916	1,901,769
State Court:					
Current:					
Salaries and wages	2,139,231	1,276,442	1,276,441	1	1,203,400
Pension contribution	118,734	127,221	127,221	-	121,481
FICA and Medicare insurance	81,873	85,285	85,284	1	80,313
Group health and life insurance	144,640	129,718	129,717	1	142,584
Contract service fees	-	1,418	1,418	-	-
Rental	11,630	11,289	11,288	1	11,628
Materials and supplies	15,000	8,415	8,344	71	9,152
Court reporter fees	231,250	226,486	226,486	-	216,046
Emeritus and pro-tem fees	30,000	27,948	27,948	-	17,804
Bailiff fees	65,000	65,865	65,865	-	70,048
Dues and subscriptions	7,200	7,230	7,230	-	4,979
Training, travel and meetings	8,000	10,849	10,848	1	4,615
Capital outlay	50,000	45,749	45,748	1	-
Total State Court	2,902,558	2,023,915	2,023,838	77	1,882,050
Clerk of State Court:					
Current:					
Salaries and wages	861,435	838,497	817,255	21,242	824,900
Pension contribution	97,375	103,851	101,674	2,177	98,582
FICA and Medicare insurance	61,952	65,742	60,191	5,551	61,025
Group health and life insurance	98,673	107,249	105,809	1,440	94,623
Workers' compensation insurance	-	96	-	96	-
Rental	15,876	15,976	14,586	1,390	14,441
Materials and supplies	18,950	13,950	13,072	878	11,506
Dues and subscriptions	1,652	1,652	1,076	576	1,369
Training, travel and meetings	2,850	2,850	1,641	1,209	3,130
Repair and maintenance	-	9,000	6,500	2,500	-
Total Clerk of State Court	1,158,763	1,158,863	1,121,804	37,059	1,109,576
Magistrate Court:					
Current:					
Salaries and wages	831,135	831,135	672,945	158,190	641,344
Pension contribution	96,893	96,893	74,656	22,237	73,406
FICA and Medicare insurance	66,828	66,828	50,678	16,150	47,661
Group health and life insurance	57,156	57,156	35,962	21,194	24,649
Contract service fees	74,400	35,405	22,955	12,450	55,143
Rental	7,200	9,840	4,469	5,371	3,480
Court books and records	9,835	15,276	15,276	-	16,942
Materials and supplies	19,300	19,213	9,526	9,687	18,616
Court reporter fees	28,000	28,000	11,595	16,405	28,402
Emeritus and pro-tem fees	12,000	12,000	8,700	3,300	9,600
Bailiff fees	25,000	30,240	30,240	-	19,180
Dues and subscriptions	6,520	6,520	5,883	637	3,010
Uniform allowance	1,750	1,750	1,363	387	386
Training, travel and meetings	9,300	9,300	5,606	3,694	2,945
Minor equipment	-	7,319	5,318	2,001	44,201
Capital outlay	-	20,901	-	20,901	-
Total Magistrate Court	1,245,317	1,247,776	955,172	292,604	988,965

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
State Court Probation					
Current:					
Salaries and wages	$ -	$ 606,440	$ 381,556	$ 224,884	$ -
Pension contribution	-	85,229	49,154	36,075	-
FICA and Medicare insurance	-	50,540	28,124	22,416	-
Group health and life insurance	-	113,184	49,331	63,853	-
Workers' compensation insurance	-	1,255	-	1,255	-
Contract service fees	-	6,368	1,665	4,703	-
Rental	-	1,256	1,116	140	-
Materials and supplies	-	22,558	20,516	2,042	-
Dues and subscriptions	-	150	34	116	-
Uniform allowance	-	1,360	1,209	151	-
Training, travel and meetings	-	2,300	1,548	752	-
Minor equipment	-	49,820	49,800	20	-
Total State Court Probation	-	940,460	584,053	356,407	-
Juvenile Court:					
Current:					
Salaries and wages	2,790,911	2,777,614	2,711,306	66,308	2,717,058
Pension contribution	304,910	309,495	294,806	14,689	295,654
FICA and Medicare insurance	208,920	201,976	193,810	8,166	194,051
Group health and life insurance	342,100	358,028	358,027	1	331,029
Workers' compensation insurance	-	68	-	68	-
Contract service fees	53,140	52,300	45,221	7,079	43,921
Rental	11,414	11,414	7,134	4,280	14,658
Court books and records	9,000	9,695	9,030	665	7,948
Materials and supplies	42,000	42,613	42,240	373	36,204
Minor equipment	-	2,417	2,417	-	3,124
Telephone, telegraph	27,000	27,000	24,593	2,407	23,329
Court reporter fees	500	500	123	377	354
Emeritus and pro-tem fees	8,000	8,000	7,900	100	7,344
Indigent defense fees	240,000	215,628	193,022	22,606	197,787
Witness fees	2,000	2,000	1,407	593	1,300
Bailiff fees	35,000	35,000	31,640	3,360	33,320
Dues and subscriptions	2,665	2,665	2,492	173	2,502
Training, travel and meetings	23,740	28,740	26,205	2,535	32,912
General assistance	-	19,258	19,258	-	12,417
Capital outlay	-	-	-	-	20,835
Total Juvenile Court	4,101,300	4,104,411	3,970,631	133,780	3,975,747
Probate Court:					
Current:					
Salaries and wages	646,159	641,481	639,138	2,343	580,762
Pension contribution	63,998	63,998	63,726	272	60,737
FICA and Medicare insurance	45,353	47,228	47,228	-	42,745
Group health and life insurance	60,203	63,006	63,005	1	56,405
Contract service fees	25,300	19,112	9,660	9,452	14,600
Rental	9,720	6,720	6,483	237	9,720
Court books and records	4,000	3,000	1,605	1,395	1,303
Materials and supplies	10,900	14,948	14,923	25	11,103
Minor equipment	-	2,123	1,392	731	1,986
Emeritus and pro-tem fees	3,000	5,000	2,950	2,050	6,250
Indigent defense fees	10,000	9,709	8,747	962	7,622
Bailiff fees	5,900	8,900	8,470	430	4,760
Dues and subscriptions	1,995	1,995	1,469	526	942
Training, travel and meetings	5,178	5,178	4,825	353	5,416
Total Probate Court	891,706	892,398	873,621	18,777	804,351

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	$ 1,245,423	$ 1,203,016	$ 1,201,277	$ 1,739	$ 1,220,722
Pension contribution	155,086	155,086	149,531	5,555	151,958
FICA and Medicare insurance	95,116	95,116	86,896	8,220	88,177
Group health and life insurance	259,212	214,819	214,818	1	233,623
Board member fees	52,800	52,800	48,352	4,448	53,000
Rental	33,961	25,993	25,264	729	38,773
Court books and records	8,000	6,330	3,746	2,584	4,514
Materials and supplies	37,200	37,220	36,708	512	39,192
Casualty and other losses	-	-	-	-	9
Jury script fees	540,000	616,800	616,800	-	550,300
Bank charges	-	1,000	114	886	-
Dues and subscriptions	980	980	965	15	950
Training, travel and meetings	3,300	3,950	3,613	337	3,508
Redistribution - photocopy	(50,000)	(50,000)	(60,046)	10,046	(56,138)
Capital outlay	-	18,000	17,250	750	-
Total Clerk of Sup / Mag Court	2,381,078	2,381,110	2,345,288	35,822	2,328,588
Solicitor of State Court:					
Current:					
Salaries and wages	1,611,650	1,611,650	1,557,524	54,126	1,564,973
Pension contribution	198,954	198,954	192,837	6,117	193,482
FICA and Medicare insurance	124,016	116,744	114,765	1,979	116,207
Group health and life insurance	184,447	191,719	191,719	-	157,986
Medical service fees	1,500	1,500	700	800	565
Contract service fees	100,080	100,810	90,744	10,066	72,594
Rental	5,484	5,484	5,403	81	5,167
Materials and supplies	32,000	36,035	22,095	13,940	24,232
Minor equipment	-	30,979	14,926	16,053	4,992
Court reporter fees	18,000	18,000	9,869	8,131	8,154
Emeritus and pro-tem fees	1,000	-	-	-	400
Witness fees	40,000	40,000	34,134	5,866	46,230
Dues and subscriptions	10,150	10,150	7,185	2,965	7,722
Training, travel and meetings	6,165	6,165	5,751	414	5,477
Uniform allowance	-	756	756	-	286
Total Solicitor of State Court	2,333,446	2,368,946	2,248,408	120,538	2,208,467
District Attorney:					
Current:					
Salaries and wages	2,583,863	2,684,183	2,684,182	1	2,643,456
Pension contribution	319,889	328,350	328,349	1	374,279
FICA and Medicare insurance	197,673	198,015	198,014	1	195,120
Group health and life insurance	339,923	336,383	336,382	1	328,277
Contract service fees	44,500	51,577	51,576	1	47,289
Rental	17,784	16,055	16,054	1	14,762
Court books and records	15,000	18,463	14,885	3,578	16,626
Materials and supplies	39,000	43,282	42,246	1,036	47,274
Witness fees	60,000	61,198	61,197	1	62,557
Advertising fees	1,200	1,163	1,163	-	1,310
Dues and subscriptions	10,448	10,195	10,195	-	9,234
Training, travel and meetings	22,100	17,351	17,350	1	28,898
Uniform allowance	12,100	12,172	12,172	-	11,327
Repair and maintenance	-	290	290	-	-
Total District Attorney	3,663,480	3,778,677	3,774,055	4,622	3,780,409

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
State Adult Probation:					
Current:					
Salaries and wages	$ 4,200	$ 4,390	$ 4,389	$ 1	$ 4,800
Pension contribution	77	101	100	1	155
FICA and Medicare insurance	321	384	383	1	414
Office equipment rental	3,097	2,820	2,742	78	2,992
Materials and supplies	3,800	3,848	3,306	542	3,964
Total State Adult Probation	11,495	11,543	10,920	623	12,325
Clayton County Prison:					
Current:					
Salaries and wages	2,693,989	2,697,437	2,641,619	55,818	2,629,079
Pension contribution	347,493	344,045	338,124	5,921	335,224
FICA and Medicare insurance	206,089	206,089	193,459	12,630	192,852
Group health and life insurance	388,925	387,665	344,871	42,794	342,475
Contract service fees	230,394	231,857	223,614	8,243	205,947
Rental	4,370	4,370	1,452	2,918	4,370
Materials and supplies	379,211	412,247	402,337	9,910	392,438
Minor equipment	-	10,062	6,817	3,245	12,972
Postage	200	200	196	4	(13)
Utilities	105,000	415,715	385,709	30,006	159,948
Dues and subscriptions	1,000	1,123	1,123	-	986
Training, travel and meetings	600	87	86	1	540
Uniform allowance	15,000	16,859	16,430	429	15,638
Repair and maintenance	48,000	57,498	54,577	2,921	42,738
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(88,059)
Capital outlay	-	-	-	-	100,254
Total Clayton County Prison	4,332,212	4,697,195	4,522,355	174,840	4,347,389
Sheriff:					
Current:					
Salaries and wages	16,296,017	18,884,570	18,884,567	3	19,902,763
Pension contribution	2,123,248	2,006,231	2,006,230	1	2,117,654
FICA and Medicare insurance	1,374,290	1,383,054	1,383,052	2	1,463,470
Group health and life insurance	2,900,568	2,520,383	2,520,382	1	2,466,094
Medical service fees	7,400,000	7,400,000	6,542,267	857,733	6,891,514
Contract service fees	586,777	605,282	565,660	39,622	662,261
Rental	39,131	39,131	38,747	384	41,587
Court books and records	5,000	-	-	-	4,500
Materials and supplies	2,467,376	2,356,277	2,020,689	335,588	2,121,422
Crime prev and investigation supplies	9,800	10,371	8,868	1,503	5,877
Minor equipment	3,360	68,588	49,220	19,368	16,644
Library books and materials	20,000	38,558	38,558	-	9,159
Telephone, telegraph	100,000	100,000	80,540	19,460	91,669
Advertising	2,000	4,500	3,420	1,080	3,450
Dues and subscriptions	5,871	1,488	1,488	-	5,988
Prisoner transport	50,000	110,006	110,004	2	53,998
Training, travel and meetings	37,900	44,542	44,542	-	30,668
Uniform allowance	190,000	195,223	193,726	1,497	214,845
Repair and maintenance	1,000	627	627	-	-
Litigation, claims, and settlements	-	-	-	-	300,000
Capital outlay	7,000	128,767	85,327	43,440	-
Total Sheriff	33,619,338	35,897,598	34,577,914	1,319,684	36,403,563
Total Courts and Law Enforcement	$ 63,509,778	$ 66,619,458	$ 63,791,408	$ 2,828,050	$ 64,621,738
Current expenditures	$ 63,452,778	$ 66,406,041	$ 63,643,083	$ 2,762,958	$ 64,500,649
Capital outlay	57,000	213,417	148,325	65,092	121,089
Total Courts and Law Enforcement	$ 63,509,778	$ 66,619,458	$ 63,791,408	$ 2,828,050	$ 64,621,738

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Public Safety:					
County Police:					
Current:					
Salaries and wages	$ 19,026,078	$ 18,118,619	$ 17,981,232	$ 137,387	$ 17,557,053
Pension contribution	2,209,528	2,315,293	2,197,387	117,906	2,163,913
FICA and Medicare insurance	1,355,877	1,433,741	1,309,965	123,776	1,281,577
Group health and life insurance	2,928,509	3,101,035	2,824,117	276,918	2,666,414
Workers' compensation insurance	-	27,123	-	27,123	-
Medical service fees	15,400	11,688	11,408	280	13,611
Contract service fees	41,950	48,084	42,484	5,600	24,940
Rental	47,568	58,913	50,778	8,135	118,642
Materials and supplies	257,500	269,102	243,166	25,936	211,959
Crime prevention and investigation supplies	43,000	53,161	51,238	1,923	33,938
Minor equipment	9,400	388,698	383,516	5,182	8,109
Utilities	-	-	-	-	204
Telephone, telegraph	200,000	214,400	173,194	41,206	208,332
Dues and subscriptions	10,850	12,550	10,548	2,002	12,141
Training, travel and meetings	52,900	45,804	45,117	687	51,498
Uniform allowance	313,000	326,656	326,608	48	339,465
Repair and maintenance	50,350	106,182	71,586	34,596	114,430
Casualty and other losses	-	-	-	-	20
Wrecker service	-	3,800	2,750	1,050	130
Capital outlay	-	34,661	24,824	9,837	-
Total County Police	26,561,910	26,569,510	25,749,918	819,592	24,806,376
Narcotics Unit:					
Current:					
Salaries and wages	1,396,888	1,379,921	1,361,947	17,974	1,368,465
Pension contribution	182,769	178,174	169,304	8,870	173,015
FICA and Medicare insurance	108,391	108,391	99,543	8,848	100,919
Group health and life insurance	165,030	181,997	181,997	-	160,027
Contract service fees	4,152	2,352	-	2,352	-
Rental	79,412	83,964	83,964	-	43,288
Materials and supplies	3,000	3,614	3,591	23	3,081
Crime prevention and investigation supplies	-	1,241	1,240	1	-
Telephone, telegraph	19,460	19,460	12,923	6,537	18,291
Dues and subscriptions	550	850	680	170	2,566
Training, travel and meetings	3,000	2,700	2,492	208	634
Total Narcotics Unit	1,962,652	1,962,664	1,917,681	44,983	1,870,286
EMS Rescue - Administration:					
Current:					
Salaries and wages	5,058,735	5,013,189	4,770,316	242,873	4,941,339
Pension contribution	639,620	637,753	603,220	34,533	627,627
FICA and Medicare insurance	379,328	379,328	344,049	35,279	358,804
Group health and life insurance	843,784	889,330	889,329	1	844,140
Medical equipment supplies	388,670	6,670	4,175	2,495	5,929
Contract service fees	93,635	470,611	397,488	73,123	113,482
Rental	5,580	10,080	9,322	758	5,192
Materials and supplies	271,510	291,218	280,083	11,135	207,586
Minor equipment	35,892	31,392	28,682	2,710	77,881
Dues and subscriptions	26,250	20,580	20,454	126	4,977
Training, travel and meetings	1,600	1,600	1,600	-	4,203
Uniform allowance	66,600	66,600	66,571	29	53,459
Repair and maintenance	30,100	53,266	29,297	23,969	27,926
Capital outlay	-	-	-	-	11,330
Total EMS Rescue - Administration	7,841,304	7,871,617	7,444,586	427,031	7,283,875

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Central Communications:					
Current:					
Salaries and wages	$ 325,575	$ 350,406	$ 350,406	$ -	$ 316,529
Pension contribution	41,996	45,203	45,202	1	40,832
FICA and Medicare insurance	24,905	26,178	26,177	1	23,476
Group health and life insurance	45,301	29,812	29,811	1	31,537
Materials and supplies	500	448	447	1	556
Dues and subscriptions	1,640	1,670	1,670	-	1,212
Total Central Communications	439,917	453,717	453,713	4	414,142
Emergency Management:					
Current:					
Salaries and wages	125,984	125,984	2,800	123,184	-
Pension contribution	16,250	16,045	361	15,684	16,015
FICA and Medicare insurance	9,637	9,637	1	9,636	-
Group health and life insurance	30,962	30,962	22,517	8,445	5,927
Contract service fees	13,625	13,625	7,016	6,609	11,852
Rental	3,000	3,000	2,990	10	2,990
Materials and supplies	3,950	3,950	1,570	2,380	1,130
Utilities	-	205	204	1	-
Telephone, telegraph and teletype	-	-	-	-	1,808
Dues and subscriptions	200	200	75	125	100
Training, travel and meetings	1,550	1,550	953	597	4,056
Total Emergency Management	205,158	205,158	38,487	166,671	43,878
Animal Control:					
Current:					
Salaries and wages	398,885	405,279	392,660	12,619	363,508
Pension contribution	52,742	52,742	49,627	3,115	46,340
FICA and Medicare insurance	31,285	31,285	27,048	4,237	25,180
Group health and life insurance	119,120	122,726	122,726	-	111,829
Board member fees	-	1,250	650	600	450
Medical service fees	115,000	91,046	39,625	51,421	64,575
Contract service fees	8,000	8,000	-	8,000	3,000
Rental	2,990	2,990	2,990	-	3,002
Materials and supplies	25,000	38,676	31,206	7,470	30,935
Minor equipment	-	995	995	-	-
Dues and subscriptions	375	375	350	25	-
Advertising	500	500	450	50	-
Uniform allowance	7,000	7,000	5,315	1,685	4,942
Capital outlay	-	14,775	14,775	-	-
Total Animal Control	760,897	777,639	688,417	89,222	653,761
Code Enforcement:					
Current:					
Salaries and wages	789,037	786,814	552,640	234,174	786,742
Pension contribution	94,036	94,036	65,111	28,925	91,815
FICA and Medicare insurance	65,332	65,332	40,280	25,052	57,545
Group health and life insurance	164,267	164,267	90,138	74,129	119,037
Contract service fees	13,650	14,071	14,071	-	13,401
Rental	3,000	3,000	-	3,000	3,000
Materials and supplies	5,500	5,079	4,874	205	5,452
Telephone, telegraph	10,000	10,000	8,508	1,492	9,390
Dues and subscriptions	500	500	207	293	170
Training, travel and meetings	1,000	1,000	1,000	-	-
Uniform allowance	6,000	8,223	8,222	1	5,044
Total Code Enforcement	1,152,322	1,152,322	785,051	367,271	1,091,596

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Total Public Safety	$ 38,924,160	$ 38,992,627	$ 37,077,853	$ 1,914,774	$ 36,163,914
Current expenditures	$ 38,924,160	$ 38,943,191	$ 37,038,254	$ 1,904,937	$ 36,152,584
Capital outlay	-	49,436	39,599	9,837	11,330
Total Public Safety	$ 38,924,160	$ 38,992,627	$ 37,077,853	$ 1,914,774	$ 36,163,914
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	$ 651,085	$ 2,004,436	$ 2,004,435	$ 1	$ 2,020,914
Pension contribution	602,836	256,925	256,924	1	259,502
FICA and Medicare insurance	358,294	137,046	137,045	1	139,066
Group health and life insurance	935,193	724,216	724,215	1	369,802
Contract service fees	217,200	235,701	235,700	1	168,039
Rental	37,090	39,684	39,683	1	28,024
Materials and supplies	39,700	32,861	31,094	1,767	34,560
Electric utilities	300,000	297,440	297,439	1	302,827
Minor equipment	-	11,275	11,275	-	5,290
Dues and subscriptions	2,000	1,506	1,506	-	1,205
Training, travel and meetings	10,000	4,125	4,124	1	5,168
Advertising	100	-	-	-	-
Uniform allowance	23,000	-	-	-	18,424
Repair and maintenance	135,000	10,585	9,475	1,110	110,663
Capital outlay	-	29,810	29,809	1	65,312
Total Transportation/Development Administration	3,311,498	3,785,610	3,782,724	2,886	3,528,796
Transportation/Development - Traffic Engineering:					
Current:					
Materials and supplies	-	-	-	-	116
Repair and maintenance	-	-	-	-	10,247
Total Transportation/Develop Traffic Engineering	-	-	-	-	10,363
Total Transportation and Development	$ 3,311,498	$ 3,785,610	$ 3,782,724	$ 2,886	$ 3,539,159
Current expenditures	$ 3,311,498	$ 3,755,800	$ 3,752,915	$ 2,885	$ 3,473,847
Capital outlay	-	29,810	29,809	1	65,312
Total Transportation and Development	$ 3,311,498	$ 3,785,610	$ 3,782,724	$ 2,886	$ 3,539,159
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	$ 973,475	$ 973,572	$ 762,799	$ 210,773	$ 776,692
Pension contribution	125,182	120,590	97,560	23,030	99,444
FICA and Medicare insurance	74,247	74,247	55,897	18,350	56,893
Group health and life insurance	209,102	209,005	107,891	101,114	109,507
Board member fees	1,800	1,800	1,350	450	1,200
Contract service fees	30,580	30,580	-	30,580	24,716
Rental	7,284	7,284	6,963	321	7,272
Materials and supplies	20,000	20,286	17,287	2,999	14,654
Bank charges	18,200	22,792	22,792	-	26,406
Minor equipment	-	9,742	7,945	1,797	6,714
Dues and subscriptions	2,800	2,800	1,868	932	1,764
Training, travel and meetings	11,451	11,451	4,446	7,005	6,120
Uniform allowance	3,000	3,000	2,802	198	2,662
Casualty and other losses	-	-	(29)	29	20
Total Community Development - Administration	1,477,121	1,487,149	1,089,571	397,578	1,134,064

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Community Development - Planning:					
Current:					
Salaries and wages	$ 87,558	$ 87,558	$ 86,814	$ 744	$ 96,591
Pension contribution	11,294	11,294	11,199	95	12,460
FICA and Medicare insurance	6,697	6,697	6,376	321	7,165
Group health and life insurance	10,041	10,041	9,426	615	9,776
Contract service fees	228,000	216,255	177,300	38,955	198,639
Rental	12,127	14,772	14,772	-	12,127
Materials and supplies	7,000	3,241	2,728	513	4,842
Minor equipment	-	3,771	3,582	189	-
Dues and subscriptions	430	430	297	133	532
Training, travel and meetings	2,650	2,650	1,986	664	674
Total Community Development - Planning	365,797	356,709	314,480	42,229	342,806
Total Planning and Zoning	$ 1,842,918	$ 1,843,858	$ 1,404,051	$ 439,807	$ 1,476,870
Libraries:					
Current:					
Salaries and wages	$ 2,119,466	$ 2,110,066	$ 1,921,438	$ 188,628	$ 2,048,080
Pension contribution	197,472	197,958	179,284	18,674	187,076
FICA and Medicare insurance	143,228	139,389	123,492	15,897	130,968
Group health and life insurance	303,430	286,169	239,796	46,373	245,937
Contract service fees	5,000	2,359	2,359	-	5,144
Rental	26,121	25,934	25,005	929	25,905
Library books and materials	440,000	409,064	409,063	1	451,200
Materials and supplies	55,000	53,499	51,327	2,172	72,645
Minor equipment	-	38,963	38,962	1	-
Utilities	253,350	248,087	214,125	33,962	231,038
Telephone, telegraph	9,800	10,942	6,638	4,304	16,613
Colloquiums	6,000	6,725	6,725	-	4,100
Dues and subscriptions	-	26,350	20,072	6,278	-
Training, travel and meetings	3,100	7,392	7,392	-	2,871
Repair and maintenance	2,500	6,676	6,676	-	1,800
Casualty and other losses	-	-	-	-	(5)
Total Libraries	$ 3,564,467	$ 3,569,573	$ 3,252,354	$ 317,219	$ 3,423,372
Total Libraries	$ 3,564,467	$ 3,569,573	$ 3,252,354	$ 317,219	$ 3,423,372
Parks and Recreation:					
Current:					
Salaries and wages	$ 4,349,948	$ 4,334,531	$ 3,824,523	$ 510,008	$ 3,792,240
Pension contribution	363,986	363,155	335,456	27,699	321,767
FICA and Medicare insurance	358,413	349,909	281,033	68,876	280,033
Group health and life insurance	590,318	581,362	467,175	114,187	446,805
Board member fees	300	-	-	-	-
Contract service fees	217,316	289,856	214,567	75,289	257,552
Rental	32,600	40,795	35,513	5,282	39,816
Beach entertainment and merchandise	24,600	25,344	25,127	217	21,519
Materials and supplies	158,935	173,176	121,136	52,040	165,092
Bank charges	17,914	15,358	14,330	1,028	11,073
Minor equipment	11,989	35,609	32,970	2,639	7,655
Advertising	15,000	12,029	12,029	-	16,728
Dues and subscriptions	10,225	10,143	3,339	6,804	3,653
Recreation program costs	587,260	705,190	497,364	207,826	552,721
Training, travel and meetings	10,940	22,595	19,036	3,559	18,761
Uniform allowance	24,200	22,755	18,826	3,929	33,655
Repair and maintenance	257,100	290,853	230,761	60,092	298,509
Casualty and other losses	-	93	(4)	97	3,321
General assistance	-	1,050	-	1,050	-

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Budgeted Amounts			Variance With	2013
	Original	Final	Actual	Budget	Actual
Expenditures:					
Parks and Recreation (continued):					
Capital outlay	-	296,837	121,429	175,408	135,856
Total Parks and Recreation	$ 7,031,044	$ 7,570,640	$ 6,254,610	$ 1,316,030	$ 6,406,756
Current expenditures	$ 7,031,044	$ 7,273,803	$ 6,133,181	$ 1,140,622	$ 6,270,900
Capital outlay	-	296,837	121,429	175,408	135,856
Total Parks and Recreation	$ 7,031,044	$ 7,570,640	$ 6,254,610	$ 1,316,030	$ 6,406,756
Health and Welfare:					
Department of Human Resources:					
Current:					
General assistance	$ 1,067,000	$ 1,067,000	$ 1,067,000	$ -	$ 1,067,000
Total Department of Human Resources	1,067,000	1,067,000	1,067,000	-	1,067,000
Senior Services:					
Current:					
Salaries and wages	$ 1,516,815	$ 1,419,786	$ 1,286,253	$ 133,533	$ 1,372,398
Pension contribution	109,202	109,377	97,769	11,608	103,857
FICA and Medicare insurance	110,264	109,433	95,986	13,447	102,191
Group health and life insurance	145,891	154,595	133,320	21,275	120,882
Contract service fees	499,171	564,630	564,521	109	513,722
Rental	28,862	43,948	35,831	8,117	10,778
Materials and supplies	129,656	129,641	85,945	43,696	71,019
Bank charges	2,400	6,908	6,908	-	3,422
Minor equipment	1,000	29,394	25,109	4,285	4,799
Advertising	20,000	24,864	18,367	6,497	22,250
Dues and subscriptions	1,345	1,073	317	756	628
Recreation program costs	168,375	128,446	115,938	12,508	100,527
General assistance	-	-	-	-	1,536
Training, travel and meetings	7,004	7,610	5,695	1,915	3,204
Uniform allowance	5,500	7,242	6,701	541	6,437
Repair and maintenance	18,600	24,507	7,306	17,201	6,824
Casualty and other losses	-	2	2	-	99
Capital outlay	-	8,000	-	8,000	-
Total Senior Services	2,764,085	2,769,456	2,485,968	283,488	2,444,573
Total Health and Welfare	$ 3,831,085	$ 3,836,456	$ 3,552,968	$ 283,488	$ 3,511,573
Current expenditures	$ 3,831,085	$ 3,828,456	$ 3,552,968	$ 275,488	$ 3,511,573
Capital outlay	-	8,000	-	8,000	-
Total Health and Welfare	$ 3,831,085	$ 3,836,456	$ 3,552,968	$ 283,488	$ 3,511,573
Total Expenditures	$ 167,115,786	$ 177,574,438	$ 169,513,213	$ 8,061,225	$ 171,015,274
Current expenditures	$ 164,896,582	$ 173,136,273	$ 166,152,801	$ 6,983,472	$ 165,120,301
Debt service	1,186,704	1,194,742	1,182,012	12,730	1,409,747
Capital outlay	1,032,500	3,243,423	2,178,400	1,065,023	4,485,226
Total Expenditures	$ 167,115,786	$ 177,574,438	$ 169,513,213	$ 8,061,225	$ 171,015,274

NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA

HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 455,000	$ 455,000	$ 470,839	$ 15,839	$ 450,046
Other revenue	-	1,500	1,500	-	1,300
Total revenues	455,000	456,500	472,339	15,839	451,346
Expenditures:					
General government:					
Current:					
Salaries and wages	321,025	267,949	265,365	2,584	267,876
Pension contribution	38,297	39,357	33,584	5,773	34,548
Payroll taxes	22,712	19,482	19,482	-	19,859
Group health insurance	31,870	35,697	35,697	-	30,485
Worker's compensation insurance	700	519	-	519	-
Contractual services	75,000	22,500	12,500	10,000	29,479
Rental	3,502	6,140	4,931	1,209	3,109
Office supplies	6,500	15,028	13,478	1,550	6,789
Program supplies	-	5,300	4,075	1,225	1,497
Parks and recreation supplies	-	-	-	-	284
Tool supplies	-	-	-	-	99
Telephone, telegraph	-	1,030	1,029	1	774
Dues and subscriptions	15,023	21,623	21,623	-	9,276
Training travel and meetings	31,100	31,070	27,807	3,263	25,107
Advertising	15,000	26,200	15,186	11,014	1,940
Promotional	10,000	11,800	11,486	314	22,922
Repair and maintenance	-	53,594	30,967	22,627	785
Other minor equipment	10,000	25,000	14,927	10,073	2,100
General assistance	-	-	-	-	110,000
Total expenditures	580,729	582,289	512,137	70,152	566,929
Deficiency of revenues over expenditures	(125,729)	(125,789)	(39,798)	85,991	(115,583)
Other Financing Sources:					
Appropriation of fund balance	125,729	125,789	-	(125,789)	-
Total other financing sources	125,729	125,789	-	(125,789)	-
Net change in fund balance	-	-	(39,798)	(39,798)	(115,583)
Fund Balance, beginning of year	540,137	540,137	540,137	-	655,720
Appropriation of fund balance	(125,729)	(125,789)	-	125,789	-
Fund Balance, end of year	$ 414,408	$ 414,348	$ 500,339	$ 85,991	$ 540,137

CLAYTON COUNTY, GEORGIA

TOURISM AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 678,500	$ 708,573	$ 801,699	$ 93,126	$ 766,295
Other revenue	44,250	44,250	51,579	7,329	55,409
Total revenues	722,750	752,823	853,278	100,455	821,704
Expenditures:					
General government:					
Current:					
Board member fees	3,500	-	-	-	-
Contractual service	585,740	615,813	615,813	-	576,423
Utilities	11,610	11,610	11,139	471	11,931
Advertising	24,600	24,600	23,583	1,017	23,970
Repairs and maintenance	-	-	-	-	4,945
Promotional	3,050	3,050	3,000	50	-
General assistance	50,000	53,500	53,500	-	150,000
Total expenditures	678,500	708,573	707,035	1,538	767,269
Excess of revenues over expenditures	44,250	44,250	146,243	101,993	54,435
Other Financing Uses:					
Transfers out	(44,250)	(44,250)	(44,250)	-	(45,250)
Total other financing uses	(44,250)	(44,250)	(44,250)	-	(45,250)
Net change in fund balance	-	-	101,993	101,993	9,185
Fund Balance, beginning of year	249,640	249,640	249,640	-	240,455
Fund Balance, end of year	$ 249,640	$ 249,640	$ 351,633	$ 101,993	$ 249,640

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Charges for services - E911 fees	$ 2,975,075	$ 2,975,075	$ 3,361,118	$ 386,043	$ 3,058,382
Other revenue	-	-	8,082	8,082	2,521
Total revenues	2,975,075	2,975,075	3,369,200	394,125	3,060,903
Expenditures:					
Public safety:					
Current:					
Salaries and wages	2,008,530	2,113,177	1,982,663	130,514	1,899,965
Pension contribution	256,411	256,411	219,813	36,598	213,935
Payroll taxes	153,647	153,647	145,425	8,222	140,063
Group health and life insurance	388,966	293,966	261,837	32,129	221,354
Workers' compensation insurance	3,817	3,817	-	3,817	-
Other contractual services	522,949	479,253	479,253	-	510,454
Office equipment rental	4,132	4,132	3,844	288	4,348
Office supplies	12,000	16,085	15,907	178	15,595
Photocopy machine supplies	250	250	200	50	234
Telephone, telegraph	376,000	356,000	258,044	97,956	305,117
Training, travel and meetings	14,615	14,615	13,257	1,358	6,832
Uniform allowance	12,000	11,800	7,404	4,396	4,996
Repair and maintenance - equipment	-	1,320	-	1,320	-
Other minor equipment	-	50,184	49,617	567	-
Capital outlay	-	-	-	-	58,958
Total expenditures	3,753,317	3,754,657	3,437,264	317,393	3,381,851
Deficiency of revenues over expenditures	(778,242)	(779,582)	(68,064)	711,518	(320,948)
Other Financing Sources:					
Appropriation of fund balance	-	1,340	-	(1,340)	-
Transfers in	778,242	778,242	778,242	-	100,000
Total other financing sources	778,242	779,582	778,242	(1,340)	100,000
Net change in fund balance	-	-	710,178	710,178	(220,948)
Fund Balance, beginning of year	137,491	137,491	137,491	-	358,439
Appropriation of fund balance	-	(1,340)	-	1,340	-
Fund Balance, end of year	$ 137,491	$ 136,151	$ 847,669	$ 711,518	$ 137,491

CLAYTON COUNTY, GEORGIA

FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Fines and forfeitures					
Condemnation of monies	$ 150,000	$ 173,400	$ 245,385	$ 71,985	$ 158,523
Investment earnings	-	-	23	23	53
Total revenues	150,000	173,400	245,408	72,008	158,576
Expenditures:					
Public safety:					
County police:					
Current:					
Materials and supplies	20,000	5,753	4,735	1,018	-
Minor equipment	-	3,500	3,500	-	-
Capital outlay	-	15,000	15,000	-	-
Total county police	20,000	24,253	23,235	1,018	-
Narcotics unit:					
Current:					
Contractual services	-	-	-	-	1,112
Building lease and rental	90,000	89,657	83,430	6,227	57,889
Materials and supplies	40,000	45,843	45,177	666	72,907
Training, travel and meetings	-	9,000	8,525	475	17,468
Repairs and maintenance	-	-	-	-	5,954
Uniform allowance	-	500	500	-	-
Minor equipment	-	-	-	-	87,609
Capital outlay	-	-	-	-	2,063
Total narcotics unit	130,000	145,000	137,632	7,368	245,002
Courts and law enforcement:					
District Attorney:					
Capital outlay	-	-	-	-	28,174
Total District Attorney	-	-	-	-	28,174
Sheriff:					
Current:					
Capital outlay	-	23,400	23,400	-	43,000
Total sheriff	-	23,400	23,400	-	43,000
Total expenditures	150,000	192,653	184,267	8,386	316,176
Excess (deficiency) of revenues over expenditures	-	(19,253)	61,141	80,394	(157,600)
Other Financing Sources:					
Appropriation from fund balance	-	19,253	-	(19,253)	-
Total other financing sources	-	19,253	-	(19,253)	-
Net change in fund balance	-	-	61,141	61,141	(157,600)
Fund Balance, beginning of year	248,465	248,465	248,465	-	406,065
Appropriation of fund balance	-	(19,253)	-	19,253	-
Fund Balance, end of year	$ 248,465	$ 229,212	$ 309,606	$ 80,394	$ 248,465

CLAYTON COUNTY, GEORGIA

STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Fines and forfeitures	$ 120,000	$ 211,297	$ 318,674	$ 107,377	$ 77,332
Total revenues	120,000	211,297	318,674	107,377	77,332
Expenditures:					
General government					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Public safety:					
County police:					
Current:					
Minor equipment	-	2,400	-	2,400	-
Capital outlay	-	31,000	31,000	-	-
Total county police	-	33,400	31,000	2,400	-
Narcotics unit:					
Current:					
Materials and supplies	30,000	126,137	126,107	30	95,256
Minor equipment	-	46,000	43,319	2,681	-
Capital outlay	-	87,712	82,693	5,019	42,076
Total narcotics unit	30,000	259,849	252,119	7,730	137,332
Total public safety	30,000	293,249	283,119	10,130	137,332
Total expenditures	120,000	383,249	373,119	10,130	227,332
Deficiency of revenues over expenditures	-	(171,952)	(54,445)	117,507	(150,000)
Other Financing Sources:					
Appropriation of fund balance	-	171,952	-	(171,952)	-
Sale of capital assets	-	-	59,154	59,154	69,780
Total other financing sources	-	171,952	59,154	(112,798)	69,780
Net change in fund balance	-	-	4,709	4,709	(80,220)
Fund Balance, beginning of year	619,793	619,793	619,793	-	700,013
Appropriation of fund balance	-	(171,952)	-	171,952	-
Fund Balance, end of year	$ 619,793	$ 447,841	$ 624,502	$ 176,661	$ 619,793

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Fines and forfeitures	$ 952,700	$ 952,700	$ 1,132,710	$ 180,010	$ 1,072,312
Total revenues	952,700	952,700	1,132,710	180,010	1,072,312
Excess of revenues over expenditures	952,700	952,700	1,132,710	180,010	1,072,312
Other Financing Uses:					
Transfers out	(952,700)	(952,700)	(952,700)	-	(918,882)
Total other financing uses	(952,700)	(952,700)	(952,700)	-	(918,882)
Net change in fund balance	-	-	180,010	180,010	153,430
Fund Balance, beginning of year	566,907	566,907	566,907	-	413,477
Fund Balance, end of year	$ 566,907	$ 566,907	$ 746,917	$ 180,010	$ 566,907

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Charges for services:					
Court supervision fee	$ 16,000	$ 16,000	$ 13,589	$ (2,411)	$ 15,581
Total revenues	16,000	16,000	13,589	(2,411)	15,581
Expenditures:					
Health and welfare:					
Current:					
Contract services	16,000	16,000	11,210	4,790	17,672
Total health and welfare	16,000	16,000	11,210	4,790	17,672
Net change in fund balance	-	-	2,379	2,379	(2,091)
Fund Balance, beginning of year	9,401	9,401	9,401	-	11,492
Fund Balance, end of year	$ 9,401	$ 9,401	$ 11,780	$ 2,379	$ 9,401

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Charges for services	$ -	$ -	$ -	$ -	$ 9,220
Fines and forfeitures	62,000	62,000	100,440	38,440	65,788
Other revenues	34,000	34,000	33,295	(705)	40,655
Total revenues	96,000	96,000	133,735	37,735	115,663
Expenditures:					
General government:					
Current:					
Contract services	16,000	16,000	15,425	575	6,273
General assistance	40,000	40,000	40,000	-	40,000
Total general government	56,000	56,000	55,425	575	46,273
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	40,000
Total health and welfare	40,000	40,000	40,000	-	40,000
Total expenditures	96,000	96,000	95,425	575	86,273
Net change in fund balance	-	-	38,310	38,310	29,390
Fund Balance, beginning of year	66,107	66,107	66,107	-	36,717
Fund Balance, end of year	$ 66,107	$ 66,107	$ 104,417	$ 38,310	$ 66,107

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Charges for services:					
Court filing and recording fees	$ 170,000	$ 170,000	$ 167,100	$ (2,900)	$ 156,003
Other revenues	2,000	2,000	1,643	(357)	2,250
Total revenues	172,000	172,000	168,743	(3,257)	158,253
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	137,319	137,847	137,847	-	137,391
Pension contribution	17,713	17,783	17,782	1	17,723
Payroll taxes	10,504	10,504	9,820	684	9,850
Group health and life insurance	30,381	29,783	29,679	104	29,762
Workers' compensation insurance	261	261	-	261	-
Contractual services	1,750	1,750	250	1,500	250
Office equipment rental	3,540	2,497	1,452	1,045	3,540
Minor equipment	2,800	2,800	-	2,800	-
Office supplies	3,750	3,750	1,308	2,442	1,225
Postage	2,000	3,043	3,043	-	2,199
Telephone	1,000	1,000	691	309	910
Training, travel, meetings	35,550	35,550	30,645	4,905	37,725
Total expenditures	246,568	246,568	232,517	14,051	240,575
Deficiency of revenues over expenditures	(74,568)	(74,568)	(63,774)	10,794	(82,322)
Other Financing Sources:					
Appropriation of fund balance	74,568	74,568	-	(74,568)	-
Total other financing sources	74,568	74,568	-	(74,568)	-
Net change in fund balance	-	-	(63,774)	(63,774)	(82,322)
Fund Balance, beginning of year	233,378	233,378	233,378	-	315,700
Appropriation of fund balance	(74,568)	(74,568)	-	74,568	-
Fund Balance, end of year	$ 158,810	$ 158,810	$ 169,604	$ 10,794	$ 233,378

CLAYTON COUNTY, GEORGIA

VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Fines and forfeitures	$ 534,515	$ 539,297	$ 558,886	$ 19,589	$ 568,832
Total revenues	534,515	539,297	558,886	19,589	568,832
Expenditures:					
Courts and law enforcement:					
Solicitor general:					
Current:					
Salaries and wages	229,340	230,222	230,221	1	227,828
Pension contribution	29,583	29,699	29,698	1	29,390
Payroll taxes	17,544	16,584	16,584	-	16,421
Group health and life insurance	44,529	46,211	46,211	-	43,685
Workers' compensation insurance	413	-	-	-	-
Total solicitor general	321,409	322,716	322,714	2	317,324
District attorney:					
Current:					
Salaries and wages	126,983	123,681	123,680	1	121,982
Pension contribution	13,800	13,924	13,924	-	13,705
Payroll taxes	9,971	9,310	9,221	89	9,306
Group health and life insurance	685	11,904	11,904	-	599
Workers' compensation insurance	235	235	-	235	-
Materials and supplies	13,000	19,000	18,277	723	12,427
Dues and subscriptions	-	375	375	-	-
Training, travel, meetings	5,900	1,620	1,620	-	325
Minor equipment	7,000	1,000	635	365	-
Total district attorney	177,574	181,049	179,636	1,413	158,344
Total courts and law enforcement	498,983	503,765	502,350	1,415	475,668
Total expenditures	498,983	503,765	502,350	1,415	475,668
Excess of revenues over expenditures	35,532	35,532	56,536	21,004	93,164
Other Financing Sources (Uses):					
Appropriation of fund balance	-	37,766	-	(37,766)	-
Transfers out	(35,532)	(73,298)	(73,297)	1	(41,961)
Total other financing sources (uses)	(35,532)	(35,532)	(73,297)	(37,765)	(41,961)
Net change in fund balance	-	-	(16,761)	(16,761)	51,203
Fund Balance, beginning of year	127,932	127,932	127,932	-	76,729
Appropriation of fund balance	-	(37,766)	-	37,766	-
Fund Balance, end of year	$ 127,932	$ 90,166	$ 111,171	$ 21,005	$ 127,932

CLAYTON COUNTY, GEORGIA

DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Other revenues	$ 18,000	$ 18,000	$ 15,965	$ (2,035)	$ 17,130
Total revenues	18,000	18,000	15,965	(2,035)	17,130
Expenditures:					
General government:					
Current:					
Other contractual services	16,000	18,625	18,625	-	17,688
Office supplies	2,000	806	806	-	600
Total expenditures	18,000	19,431	19,431	-	18,288
Deficiency of revenues over expenditures	-	(1,431)	(3,466)	(2,035)	(1,158)
Other Financing Sources:					
Appropriation of fund balance	-	1,431	-	(1,431)	-
Total other financing sources	-	1,431	-	(1,431)	-
Net change in fund balance	-	-	(3,466)	(3,466)	(1,158)
Fund Balance, beginning of year	10,075	10,075	10,075	-	11,233
Appropriation of fund balance	-	(1,431)	-	1,431	-
Fund Balance, end of year	$ 10,075	$ 8,644	$ 10,075	$ 1,431	$ 10,075

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Charges for services:					
Technology fee	$ 180,232	$ 180,232	$ 207,070	$ 26,838	$ 197,911
Total revenues	180,232	180,232	207,070	26,838	197,911
Expenditures:					
Courts and law enforcement:					
Current:					
Contract service fees	9,850	24,850	18,940	5,910	6,216
Materials and supplies	40,000	51,525	41,022	10,503	30,918
Telephone, telegraph	6,600	11,600	11,300	300	6,443
Dues and subscriptions	4,800	4,800	-	4,800	1,138
Training, travel, meetings	29,000	28,684	4,096	24,588	13,851
Minor equipment	89,982	65,120	26,563	38,557	47,244
Repair and maintenance	-	316	316	-	-
Capital outlay	-	-	-	-	7,114
Total expenditures	180,232	186,895	102,237	84,658	112,924
Excess (deficiency) of revenues over expenditures	-	(6,663)	104,833	111,496	84,987
Other Financing Sources:					
Appropriation of fund balance	-	6,663	-	(6,663)	-
Total other financing sources	-	6,663	-	(6,663)	-
Net change in fund balance	-	-	104,833	104,833	84,987
Fund Balance, beginning of year	1,014,417	1,014,417	1,014,417	-	929,430
Appropriation of fund balance	-	(6,663)	-	6,663	-
Fund Balance, end of year	$ 1,014,417	$ 1,007,754	$ 1,119,250	$ 111,496	$ 1,014,417

CLAYTON COUNTY, GEORGIA

COLLABORATIVE AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Intergovernmental	$ -	$ 45,000	$ 45,000	$ -	$ 45,500
Total revenues	-	45,000	45,000	-	45,500
Expenditures:					
Courts and law enforcement:					
Current:					
Contract services	6,500	50,700	45,000	5,700	45,000
Office supplies	-	-	-	-	465
Utilities	2,500	2,500	1,100	1,400	693
Telephone, telegraph	3,500	4,300	4,160	140	4,152
Total expenditures	12,500	57,500	50,260	7,240	50,310
Deficiency of revenues over expenditures	(12,500)	(12,500)	(5,260)	7,240	(4,810)
Other Financing Sources:					
Transfers in	12,500	12,500	5,260	(7,240)	5,311
Total other financing sources	12,500	12,500	5,260	(7,240)	5,311
Net change in fund balance	-	-	-	-	501
Fund Balance, beginning of year	25,229	25,229	25,229	-	24,728
Fund Balance, end of year	$ 25,229	$ 25,229	$ 25,229	$ -	$ 25,229

CLAYTON COUNTY, GEORGIA

AGING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Intergovernmental	$ -	$ 634,048	$ 602,984	$ (31,064)	$ 597,560
Charges for services	-	3,954	3,954	-	4,110
Gifts and donations	-	9,386	9,699	313	38,859
Other revenues	-	-	-	-	(13)
Total revenues	-	647,388	616,637	(30,751)	640,516
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	-	471,947	425,747	46,200	434,685
Pension contribution	-	40,399	39,271	1,128	39,421
Payroll taxes	-	35,751	31,443	4,308	32,961
Group health and life insurance	-	57,948	56,786	1,162	47,218
Contractual services	-	359,494	286,503	72,991	339,215
Equipment rental	-	2,554	2,341	213	2,767
Materials and supplies	-	206,318	163,017	43,301	158,169
Advertising	-	500	-	500	-
Minor equipment	-	1,007	-	1,007	2,584
Utilities	-	575	103	472	426
Telephone, telegraph	-	22,000	18,100	3,900	24,048
Dues and subscriptions	-	1,417	1,173	244	1,551
Training, travel, meetings	-	23,639	14,760	8,879	29,797
Repair and maintenance	-	-	-	-	(356)
Redistribution	-	4,200	1,133	3,067	1,170
General assistance	500,000	2,908	-	2,908	9,386
Total expenditures	500,000	1,230,657	1,040,377	190,280	1,123,042
Deficiency of revenues over expenditures	(500,000)	(583,269)	(423,740)	159,529	(482,526)
Other Financing Sources:					
Appropriation of fund balance	-	2,908	-	(2,908)	-
Transfers in	500,000	580,361	509,675	(70,686)	493,500
Total other financing sources	500,000	583,269	509,675	(73,594)	493,500
Net change in fund balance	-	-	85,935	85,935	10,974
Fund Balance, beginning of year	100,307	100,307	100,307	-	89,333
Appropriation of fund balance	-	(2,908)	-	2,908	-
Fund Balance, end of year	$ 100,307	$ 97,399	$ 186,242	$ 88,843	$ 100,307

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	$ -	$ 9,461,832	$ 3,833,663	$ (5,628,169)	$ 5,259,153
Investment earnings	-	-	-	-	101
Other revenues	-	1,908,166	1,908,166	-	4,231,954
Total revenues	-	11,369,998	5,741,829	(5,628,169)	9,491,208
Expenditures:					
Parks and recreation:					
CDBG Program:					
Current:					
Salaries and wages	-	355,816	267,008	88,808	253,529
Pension contribution	-	41,477	31,333	10,144	31,440
Payroll taxes	-	31,324	19,571	11,753	17,934
Group health and life insurance	-	49,958	41,223	8,735	33,016
Workers' compensation insurance	-	85	-	85	-
Contractual services	-	50,001	-	50,001	17,759
Equipment rental	-	1,375	1,146	229	-
Building lease and rental	-	33,031	27,523	5,508	22,530
Other rental	-	121	-	121	1,077
Materials and supplies	-	9,568	7,156	2,412	6,490
Utilities	-	3,342	2,577	765	5,629
Telephone, telegraph	-	9,342	5,001	4,341	9,169
Postage	-	500	-	500	-
Dues and subscriptions	-	4,233	-	4,233	1,324
Training, travel, meetings	-	826	806	20	3,704
Advertising	-	3,700	3,159	541	2,742
Minor equipment	-	6,843	3,484	3,359	4,035
Repair and maintenance	-	47,246	4,722	42,524	23,279
General assistance	-	2,961,812	1,080,409	1,881,403	1,200,810
Capital outlay	-	257,315	9,500	247,815	1,390,879
Total parks and recreation	-	3,867,915	1,504,618	2,363,297	3,025,346
Health and welfare:					
HUD Home Program:					
Current:					
Salaries and wages	-	58,685	26,616	32,069	37,575
Pension contribution	-	16,221	3,433	12,788	4,847
Payroll taxes	-	10,390	1,944	8,446	2,763
Group health and life insurance	-	20,212	4,631	15,581	4,740
Workers' compensation insurance	-	200	-	200	-
Contractual services	-	2,094	-	2,094	2,074
Building lease and rental	-	3,154	3,154	-	-
Office supplies	-	7,830	1,260	6,570	20
Training, travel, meetings	-	7,511	-	7,511	-
Advertising	-	630	330	300	-
General assistance	-	1,385,700	749,188	636,512	1,068,166
Total HUD home program	-	1,512,627	790,556	722,071	1,120,185

(Continued)

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Emergency shelter program:					
Current:					
Salaries and wages	$ -	$ 3,346	$ -	$ 3,346	$ 11,907
Pension contribution	-	1,500	-	1,500	1,536
Payroll taxes	-	1,500	-	1,500	895
Group health and life insurance	-	1,000	-	1,000	770
Workers' compensation insurance	-	100	-	100	-
Building lease and rental	-	1,673	1,673	-	-
Materials and supplies	-	2,612	-	2,612	-
Telephone, telegraph	-	1,915	1,915	-	-
General assistance	-	261,337	47,421	213,916	204,462
Total emergency shelter program	-	274,983	51,009	223,974	219,570
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	521,276	148,010	373,266	244,833
Pension contribution	-	19,144	19,093	51	31,583
Payroll taxes	-	9,715	9,687	28	17,967
Group health and life insurance	-	23,534	23,436	98	36,565
Contractual services	-	-	-	-	41,397
Equipment rental	-	1,604	1,604	-	2,773
Building lease and rental	-	32,350	32,350	-	44,086
Materials and supplies	-	4,240	4,240	-	6,355
Utilities	-	2,478	2,478	-	-
Telephone, telegraph	-	6,024	6,023	1	8,170
Postage	-	237	237	-	453
Dues and subscriptions	-	1,813	1,813	-	2,448
Training, travel, meetings	-	990	990	-	2,439
Advertising	-	416	416	-	1,210
Minor equipment	-	1,411	1,411	-	498
General assistance	-	7,397,183	3,368,932	4,028,251	4,581,463
Total neighborhood stabilization program	-	8,022,415	3,620,720	4,401,695	5,022,240
Total health and welfare	-	9,810,025	4,462,285	5,347,740	6,361,995
Total expenditures	-	13,677,940	5,966,903	7,711,037	9,387,341
Excess (deficiency) of revenues over expenditures	-	(2,307,942)	(225,074)	2,082,868	103,867
Other Financing Sources:					
Appropriation of fund balance	-	2,307,942	-	(2,307,942)	-
Total other financing sources	-	2,307,942	-	(2,307,942)	-
Net change in fund balance	-	-	(225,074)	(225,074)	103,867
Fund Balance, beginning of year	2,187,294	2,187,294	2,187,294	-	2,083,427
Appropriation of fund balance	-	(2,307,942)	-	2,307,942	-
Fund Balance, end of year	$ 2,187,294	$ (120,648)	$ 1,962,220	$ 2,082,868	$ 2,187,294

CLAYTON COUNTY, GEORGIA

LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Charges for services	$ 96,969	$ 97,809	$ 123,124	$ 25,315	$ 121,761
Fines and forfeitures	-	-	78	78	-
Other revenues	6,500	10,832	10,837	5	9,328
Total revenues	103,469	108,641	134,039	25,398	131,089
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	26,381	26,483	26,482	1	26,381
Pension contribution	3,403	3,417	3,416	1	3,403
Payroll taxes	2,019	2,019	1,936	83	1,929
Group health and life insurance	4,316	4,598	4,597	1	4,269
Workers' compensation insurance	50	50	-	50	-
Contractual services	-	5,000	5,000	-	-
Materials and supplies	1,300	1,297	823	474	810
Telephone, telegraph	6,000	7,687	7,686	1	9,471
Dues and subscriptions	60,000	58,521	58,520	1	56,863
Total expenditures	103,469	109,072	108,460	612	103,126
Excess (deficiency) of revenues over expenditures	-	(431)	25,579	26,010	27,963
Other Financing Sources:					
Appropriation of fund balance	-	431	-	(431)	-
Net change in fund balance	-	-	25,579	25,579	27,963
Fund Balance, beginning of year	64,244	64,244	64,244	-	36,281
Appropriation of fund balance	-	(431)	-	431	-
Fund Balance, end of year	$ 64,244	$ 63,813	$ 89,823	$ 26,010	$ 64,244

CLAYTON COUNTY, GEORGIA

STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes:					
Special tax levy - current year	$ 1,613,672	$ 1,613,672	$ 1,691,390	$ 77,718	$ 1,617,522
Total revenues	1,613,672	1,613,672	1,691,390	77,718	1,617,522
Expenditures:					
General government:					
Current:					
Salaries and wages	166,702	76,662	76,387	275	123,320
Pension contribution	21,504	9,825	9,825	-	15,908
Payroll taxes	12,753	8,994	5,564	3,430	8,982
Group health and life insurance	36,499	11,670	11,670	-	20,072
Workers' compensation insurance	1,332	1,332	-	1,332	-
Contractual services	25,000	25,000	18,038	6,962	22,384
Materials and supplies	7,350	7,350	3,737	3,613	4,695
Utilities	1,300,000	1,430,307	1,430,306	1	1,402,464
Dues and subscriptions	132	132	-	132	-
Training, travel and meetings	1,500	1,500	1,291	209	1,041
Repair and maintenance	2,000	2,000	833	1,167	1,017
Uniform allowance	900	900	89	811	224
Total expenditures	1,575,672	1,575,672	1,557,740	17,932	1,600,107
Excess of revenues over expenditures	38,000	38,000	133,650	95,650	17,415
Other Financing Uses:					
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing uses	(38,000)	(38,000)	(38,000)	-	(38,000)
Net change in fund balance	-	-	95,650	95,650	(20,585)
Fund Balance, beginning of year	57,564	57,564	57,564	-	78,149
Fund Balance, end of year	$ 57,564	$ 57,564	$ 153,214	$ 95,650	$ 57,564

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes:					
Real property taxes	$ 589,688	$ 589,688	$ 411,785	$ (177,903)	$ 521,133
Other taxes:					
Local option sales tax	-	-	330,090	330,090	314,156
Investment earnings	-	-	46	46	8
Total revenues	589,688	589,688	741,921	152,233	835,297
Expenditures:					
General government:					
Current:					
Contractual services	-	-	-	-	800
Bank charges	250	485	485	-	241
Debt service	5,500	5,265	2,000	3,265	7,600
Total expenditures	5,750	5,750	2,485	3,265	8,641
Excess of revenues over expenditures	583,938	583,938	739,436	155,498	826,656
Other Financing Uses:					
Transfers out	(583,938)	(583,938)	(411,798)	172,140	(835,289)
Total other financing uses	(583,938)	(583,938)	(411,798)	172,140	(835,289)
Net change in fund balance	-	-	327,638	327,638	(8,633)
Fund Balance, beginning of year	34,328	34,328	34,328	-	42,961
Fund Balance, end of year	$ 34,328	$ 34,328	$ 361,966	$ 327,638	$ 34,328

CLAYTON COUNTY, GEORGIA

NORTHWEST CLAYTON TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes	$ -	$ -	$ -	$ -	$ 55,000
Total revenues	-	-	-	-	55,000
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Excess of revenues over expenditures	-	-	-	-	55,000
Other Financing Uses:					
Transfers out	-	-	-	-	(669,450)
Total other financing uses	-	-	-	-	(669,450)
Net change in fund balance	-	-	-	-	(614,450)
Fund Balance, beginning of year	-	-	-	-	614,450
Fund Balance, end of year	$ -	$ -	$ -	$ -	$ -

CLAYTON COUNTY, GEORGIA

CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes	$ -	$ -	$ 139,187	$ 139,187	$ 180,460
Total revenues	-	-	139,187	139,187	180,460
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	139,187	139,187	180,460
Fund Balance, beginning of year	1,055,616	1,055,616	1,055,616	-	875,156
Fund Balance, end of year	$ 1,055,616	$ 1,055,616	$ 1,194,803	$ 139,187	$ 1,055,616

CLAYTON COUNTY, GEORGIA

FOREST PARK TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes	$ -	$ 40,395	$ 40,395	$ -	$ 49,080
Total revenues	-	40,395	40,395	-	49,080
Expenditures:					
Intergovernmental	-	155,567	155,566	1	-
Total intergovernmental	-	155,567	155,566	1	-
Excess (deficiency) of revenues over expenditures	-	(115,172)	(115,171)	(1)	49,080
Other Financing Sources:					
Appropriations of fund balance	-	115,172	-	(115,172)	-
Total other financing sources	-	115,172	-	(115,172)	-
Net change in fund balance	-	-	(115,171)	(115,171)	49,080
Fund Balance, beginning of year	151,701	151,701	151,701	-	102,621
Appropriation of fund balance	-	(115,172)	-	115,172	-
Fund Balance, end of year	$ 151,701	$ 36,529	$ 36,530	$ 1	$ 151,701

CLAYTON COUNTY, GEORGIA

MOUNTAIN VIEW TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
Expenditures:					
General government:					
Current:					
Contractual services	-	86,150	29,555	56,595	-
Total general government	-	86,150	29,555	56,595	-
Deficiency of revenues over expenditures	-	(86,150)	(29,555)	56,595	-
Other Financing Sources:					
Appropriations of fund balance	-	86,150	-	(86,150)	-
Transfers in	-	-	-	-	669,450
Total other financing sources	-	86,150	-	(86,150)	669,450
Net change in fund balance	-	-	(29,555)	(29,555)	669,450
Fund Balance, beginning of year	669,450	669,450	669,450	-	-
Appropriation of fund balance	-	(86,150)	-	86,150	-
Fund Balance, end of year	$ 669,450	$ 583,300	$ 639,895	$ 56,595	$ 669,450

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Property taxes	$ -	$ -	$ 9	$ 9	$ -
Other taxes:					
Interest on delinquent taxes	-	-	23	23	-
Total revenues	-	-	32	32	-
Expenditures					
Debt service:					
Principal retirement	835,000	835,000	835,000	-	970,000
Interest	1,149,238	1,149,238	1,149,238	-	1,091,252
Fiscal agent fees	-	1,250	1,250	-	-
Total expenditures	1,984,238	1,985,488	1,985,488	-	2,061,252
Deficiency of revenues over expenditures	(1,984,238)	(1,985,488)	(1,985,456)	32	(2,061,252)
Other Financing Sources:					
Appropriation of fund balance	1,356,050	1,357,300	-	(1,357,300)	-
Transfers in	628,188	628,188	628,188	-	991,934
Total other financing sources	1,984,238	1,985,488	628,188	(1,357,300)	991,934
Net change in fund balance	-	-	(1,357,268)	(1,357,268)	(1,069,318)
Fund Balance, beginning of year	4,556,076	4,556,076	4,556,076	-	5,625,394
Appropriation of fund balance	(1,356,050)	(1,357,300)	-	1,357,300	-
Fund Balance, end of year	$ 3,200,026	$ 3,198,776	$ 3,198,808	$ 32	$ 4,556,076

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Investment earnings	$ -	$ -	$ -	$ -	$ 21
Total revenues	-	-	-	-	21
Expenditures:					
Health and welfare:					
Capital outlay	-	-	-	-	(17,533)
Total expenditures	-	-	-	-	(17,533)
Excess of revenues over expenditures	-	-	-	-	17,554
Other Financing Uses:					
Transfers out	-	-	-	-	(150,297)
Total other financing uses	-	-	-	-	(150,297)
Net change in fund balance	-	-	-	-	(132,743)
Fund Balance, beginning of year	-	-	-	-	132,743
Appropriation of fund balance	-	-	-	-	-
Fund Balance, end of year	$ -	$ -	$ -	$ -	$ -

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Investment earnings	$ -	$ 192	$ 192	$ -	$ 171
Total revenues	-	192	192	-	171
Expenditures:					
Debt service	-	192	192	-	171
Total expenditures	-	192	192	-	171
Excess of revenues over expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Transfers in	583,938	583,938	411,798	(172,140)	835,289
Transfers out	(583,938)	(583,938)	(583,938)	-	(582,188)
Total other financing sources (uses)	-	-	(172,140)	(172,140)	253,101
Net change in fund balance	-	-	(172,140)	(172,140)	253,101
Fund Balance, beginning of year	1,938,078	1,938,078	1,938,078	-	1,684,977
Fund Balance, end of year	$ 1,938,078	$ 1,938,078	$ 1,765,938	$ (172,140)	$ 1,938,078

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Other revenue	$ -	$ -	$ -	$ -	$ (86,393)
Total revenues	-	-	-	-	(86,393)
Expenditures:					
General government:					
Current:					
Advertising	-	-	-	-	104
Total general government	-	-	-	-	104
Transportation and development:					
Current:					
Salaries and wages	-	275,534	275,534	-	244,942
Pension contribution	-	35,545	35,544	1	31,597
Payroll taxes	-	21,079	21,078	1	18,738
Group health and life insurance.	-	-	-	-	30,781
Contractual services	-	2,790,647	1,140,086	1,650,561	533,975
Capital outlay	-	48,217,548	11,792,238	36,425,310	4,087,193
Total transportation and development	-	51,340,353	13,264,480	38,075,873	4,947,226
Parks and recreation:					
Current:					
Contractual services	-	134,000	57,399	76,601	66,000
Office supplies	-	17,751	12,930	4,821	-
Minor equipment	-	88,409	46,117	42,292	350,912
Repair and maintenance	-	38,038	-	38,038	30,668
Capital outlay	-	9,065,892	813,778	8,252,114	3,398,149
Total parks and recreation	-	9,344,090	930,224	8,413,866	3,845,729
Total expenditures	-	60,684,443	14,194,704	46,489,739	8,793,059
Deficiency of revenues over expenditures	-	(60,684,443)	(14,194,704)	46,489,739	(8,879,452)
Other Financing Sources:					
Appropriation of fund balance	-	52,737,841	-	(52,737,841)	-
Transfers in	-	7,946,602	5,983,418	(1,963,184)	66,204
Total other financing sources	-	60,684,443	5,983,418	(54,701,025)	66,204
Net change in fund balance	-	-	(8,211,286)	(8,211,286)	(8,813,248)
Fund Balance, beginning of year	104,638,385	104,638,385	104,638,385	-	113,451,633
Appropriation of fund balance	-	(52,737,841)	-	52,737,841	-
Fund Balance, end of year	$ 104,638,385	$ 51,900,544	$ 96,427,099	$ 44,526,555	$ 104,638,385

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, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Revenues:					
Other taxes	$ 46,862,839	$ 46,862,839	$ 42,425,241	$ (4,437,598)	$ 47,458,473
Total revenues	46,862,839	46,862,839	42,425,241	(4,437,598)	47,458,473
Expenditures:					
General government:					
Current:					
Salaries and wages	-	1,626,129	1,626,129	-	-
Pension contribution	-	209,771	209,771	-	-
Payroll taxes	-	124,399	124,399	-	-
Contract service fees	-	1,064,821	640,240	424,581	110,307
Minor equipment	-	6,408,750	17,268	6,391,482	-
Office supplies	-	168,659	164,239	4,420	-
Advertising	-	-	-	-	468
Repair and maintenance	-	49,378	-	49,378	-
Capital outlay	30,760,152	32,231,664	7,893,020	24,338,644	2,476,118
Total general government	30,760,152	41,883,571	10,675,066	31,208,505	2,586,893
Courts and law enforcement:					
Current:					
Contract service fees	-	-	-	-	3,001
Minor equipment	-	127,147	89,903	37,244	353,784
Capital outlay	-	69,791	53,375	16,416	1,416,039
Total courts and law enforcement	-	196,938	143,278	53,660	1,772,824
Public safety:					
Current:					
Contract service fees	-	535,683	210,936	324,747	74,882
Minor equipment	-	18,895	-	18,895	78,008
Paying agent fees	-	2,100	2,100	-	-
Debt service	316,687	316,687	316,687	-	316,525
Capital outlay	-	10,640,684	(342,374)	10,983,058	776,929
Total public safety	316,687	11,514,049	187,349	11,326,700	1,246,344
Transportation and development:					
Administration:					
Current:					
Salaries and wages	4,000,000	1,707,543	-	1,707,543	1,745,792
Pension contribution	-	-	-	-	225,208
Payroll taxes	-	-	-	-	133,554
Group health insurance	-	-	-	-	305,499
Contract service fees	-	1,343,097	541,721	801,376	86,903
Rental	-	9,000	9,000	-	-
Office supplies	-	163,365	163,163	202	-
Minor equipment	-	29,576	8,945	20,631	104,423
Repair and maintenance	-	25,325,726	6,739,504	18,586,222	8,346,069
Capital outlay	-	6,244,836	1,559,371	4,685,465	1,137,737
Total administration	4,000,000	34,823,143	9,021,704	25,801,439	12,085,185
Traffic and engineering:					
Current:					
Contract service fees	-	61,133	-	61,133	38,867
Road repair supplies	-	76,662	-	76,662	54,933
Repair and maintenance	-	7,371	-	7,371	132,409
Total traffic and engineering	-	145,166	-	145,166	226,209
Total transportation and development	4,000,000	34,968,309	9,021,704	25,946,605	12,311,394

(Continued)

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Original Budget	Final Budget	Actual	Variance	2013 Actual
Expenditures (continued):					
Libraries:					
Current:					
Contract service fees	-	5,231	3,479	1,752	153,652
Office supplies	-	52,098	29	52,069	337,316
Books and materials	-	3,620	1,050	2,570	98,835
Minor equipment	-	73,160	5,456	67,704	395,192
Capital outlay	-	266,713	93,144	173,569	2,606,682
Total libraries	-	400,822	103,158	297,664	3,591,677
Parks and recreation:					
Current:					
Contract service fees	-	10,367	2,500	7,867	-
Repair and maintenance	-	9,970	2,783	7,187	-
Capital outlay	-	728,151	241,545	486,606	-
Total parks and recreation	-	748,488	246,828	501,660	-
Intergovernmental	11,786,000	11,786,000	10,669,948	1,116,052	11,935,806
Total expenditures	46,862,839	101,498,177	31,047,331	70,450,846	33,444,938
Excess (deficiency) of revenues over expenditures	-	(54,635,338)	11,377,910	66,013,248	14,013,535
Other Financing Sources (Uses):					
Transfers in	-	4,485,253	809,503	(3,675,750)	1,192,448
Transfers out	-	(332,158)	-	332,158	-
Appropriation of fund balance	-	50,482,243	-	(50,482,243)	-
Total other financing sources (uses)	-	54,635,338	809,503	(53,825,835)	1,192,448
Net change in fund balance	-	-	12,187,413	12,187,413	15,205,983
Fund Balance, beginning of year	106,844,672	106,844,672	106,844,672	-	91,638,689
Appropriation of fund balance	-	(50,482,243)	-	50,482,243	-
Fund Balance, end of year	$ 106,844,672	$ 56,362,429	$ 119,032,085	$ 62,669,656	$ 106,844,672

Internal Service Funds

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

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

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

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Workers' Compensation Fund	Medical Group Self Insurance Fund	Totals	
			2014	2013
Assets				
Cash and cash equivalents	$ 2,392,565	$ 2,824,825	$ 5,217,390	$ 5,869,915
Prepaid items	181,625	-	181,625	175,169
Total assets	$ 2,574,190	$ 2,824,825	$ 5,399,015	$ 6,045,084
Liabilities and Net Position				
Liabilities				
Accounts payable	$ 144,256	$ 1,278,819	$ 1,423,075	$ 314,706
Accrued claims liability - current	970,350	576,000	1,546,350	1,567,446
Accrued claims liability - noncurrent	749,650	-	749,650	1,044,554
Total liabilities	1,864,256	1,854,819	3,719,075	2,926,706
Net Position				
Unrestricted	709,934	970,006	1,679,940	3,118,378
Total liabilities and net position	$ 2,574,190	$ 2,824,825	$ 5,399,015	$ 6,045,084

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Workers' Compensation Fund	Medical Group Self Insurance Fund	Totals 2014	Totals 2013
Operating revenues				
Charges to other funds	$ -	$ 14,687,026	$ 14,687,026	$ 14,018,812
Employee contributions	-	4,410,661	4,410,661	4,175,983
Other revenue	1,500	374,054	375,554	98,436
Total operating revenues	1,500	19,471,741	19,473,241	18,293,231
Operating expenses				
Claims expense	810,833	5,541,203	6,352,036	6,719,475
Insurance premiums	177,865	12,748,918	12,926,783	11,922,259
Management fees	91,520	1,431,888	1,523,408	1,524,164
Other expenses	2,832	106,620	109,452	59,506
Total operating expenses	1,083,050	19,828,629	20,911,679	20,225,404
Operating loss	(1,081,550)	(356,888)	(1,438,438)	(1,932,173)
Transfers in (out)	1,500,000	(1,500,000)	-	-
Net income (loss)	418,450	(1,856,888)	(1,438,438)	(1,932,173)
Net position, beginning of year	291,484	2,826,894	3,118,378	5,050,551
Net position, end of year	$ 709,934	$ 970,006	$ 1,679,940	$ 3,118,378

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(With comparative actual totals for the fiscal year ended June 30, 2013)

	Workers' Compensation Fund	Medical Group Self Insurance Fund	Totals 2014	Totals 2013
Cash flows from operating activities				
Cash received from insurance carrier	$ -	$ 374,054	$ 374,054	$ 98,436
Cash received from employees	-	4,410,661	4,410,661	4,175,983
Cash received from interfund services provided	-	14,687,026	14,687,026	14,018,812
Cash paid for insurance claims	(1,230,333)	(5,436,203)	(6,666,536)	(6,136,475)
Cash paid to suppliers for goods and services	(209,500)	(13,248,230)	(13,457,730)	(13,737,852)
Net cash provided by (used in) operating activities	(1,439,833)	787,308	(652,525)	(1,581,096)
Cash flows from noncapital financing activities				
Interfund transfers	1,500,000	(1,500,000)	-	-
Net cash provided by (used in) noncapital financing activities	1,500,000	(1,500,000)	-	-
Net increase (decrease) in cash and cash equivalents	60,167	(712,692)	(652,525)	(1,581,096)
Cash and cash equivalents, beginning of year	2,332,398	3,537,517	5,869,915	7,451,011
Cash and cash equivalents, end of year	$ 2,392,565	$ 2,824,825	$ 5,217,390	$ 5,869,915
Reconciliation of operating (loss) to net cash provided by (used in) operating activities				
Operating loss	$ (1,081,550)	$ (356,888)	$ (1,438,438)	$ (1,932,173)
Adjustments to reconciles operating (loss) to net cash provided by (used in) operating activities				
Decrease in due from organizations	-	-	-	9,622
Increase in prepaid expenses	(6,456)	-	(6,456)	(175,169)
Increase (decrease) in accounts payable	69,173	1,039,196	1,108,369	(66,376)
Increase (decrease) in claims payable	(421,000)	105,000	(316,000)	583,000
Net cash provided by (used in) operating activities	$ (1,439,833)	$ 787,308	$ (652,525)	$ (1,581,096)

Agency Funds

AGENCY FUNDS

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

The County uses the following agency funds:

Tax Commissioner

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

Magistrate and Superior Court

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

Sheriff

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

State Court

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

Juvenile Court

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

Probate Court

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2014

	Tax Commissioner	Magistrate and Superior Court	Sheriff	State Court
Assets				
Cash and cash equivalents	$ 5,912,667	$ 3,933,656	$ 2,549,850	$ 348,250
Total assets	$ 5,912,667	$ 3,933,656	$ 2,549,850	$ 348,250
Liabilities				
Due to other governments	$ -	$ 236,423	$ -	$ 136,451
Due to litigants	-	235,248	-	-
Due to others	5,912,667	3,461,985	2,549,850	211,799
Total liabilities	$ 5,912,667	$ 3,933,656	$ 2,549,850	$ 348,250

Juvenile Court	Probate Court	Total
$ 5,819	$ 120,107	$ 12,870,349
$ 5,819	$ 120,107	$ 12,870,349
$ 39	$ -	$ 372,913
-	-	235,248
5,780	120,107	12,262,188
$ 5,819	$ 120,107	$ 12,870,349

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 2,474,844	$ 190,199,325	$ 186,761,502	$ 5,912,667
Total assets	$ 2,474,844	$ 190,199,325	$ 186,761,502	$ 5,912,667
Liabilities				
Due to others	$ 2,474,844	$ 190,199,325	$ 186,761,502	$ 5,912,667
Total liabilities	$ 2,474,844	$ 190,199,325	$ 186,761,502	$ 5,912,667
Magistrate and Superior Court				
Assets				
Cash and cash equivalents	$ 1,511,300	$ 5,955,636	$ 3,533,280	$ 3,933,656
Total assets	$ 1,511,300	$ 5,955,636	$ 3,533,280	$ 3,933,656
Liabilities				
Due to other governments	$ 227,306	$ 2,552,926	$ 2,543,809	$ 236,423
Due to litigants	235,245	3	-	235,248
Due to others	1,048,749	3,402,707	989,471	3,461,985
Total liabilities	$ 1,511,300	$ 5,955,636	$ 3,533,280	$ 3,933,656

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Sheriff				
Assets				
Cash and cash equivalents	$ 2,461,030	$ 9,841,173	$ 9,752,353	$ 2,549,850
Total assets	$ 2,461,030	$ 9,841,173	$ 9,752,353	$ 2,549,850
Liabilities				
Due to others	$ 2,461,030	$ 9,841,173	$ 9,752,353	$ 2,549,850
Total liabilities	$ 2,461,030	$ 9,841,173	$ 9,752,353	$ 2,549,850
State Court				
Assets				
Cash and cash equivalents	$ 2,237,403	$ 2,464,728	$ 4,353,881	$ 348,250
Total assets	$ 2,237,403	$ 2,464,728	$ 4,353,881	$ 348,250
Liabilities				
Due to other governments	$ 159,522	$ 1,797,296	$ 1,820,367	$ 136,451
Due to others	2,077,881	667,432	2,533,514	211,799
Total liabilities	$ 2,237,403	$ 2,464,728	$ 4,353,881	$ 348,250
Juvenile Court				
Assets				
Cash and cash equivalents	$ 5,813	$ 9,823	$ 9,817	$ 5,819
Total assets	$ 5,813	$ 9,823	$ 9,817	$ 5,819
Liabilities				
Due to other governments	$ -	$ 39	$ -	$ 39
Due to others	5,813	9,784	9,817	5,780
Total liabilities	$ 5,813	$ 9,823	$ 9,817	$ 5,819

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Probate Court				
Assets				
Cash and cash equivalents	$ 98,816	$ 359,774	$ 338,483	$ 120,107
Total assets	$ 98,816	$ 359,774	$ 338,483	$ 120,107
Liabilities				
Due to others	$ 98,816	$ 359,774	$ 338,483	$ 120,107
Total liabilities	$ 98,816	$ 359,774	$ 338,483	$ 120,107
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	$ 8,789,206	$ 208,830,459	$ 204,749,316	$ 12,870,349
Total assets	$ 8,789,206	$ 208,830,459	$ 204,749,316	$ 12,870,349
Liabilities				
Due to other governments	$ 386,828	$ 4,350,261	$ 4,364,176	$ 372,913
Due to litigants	235,245	3	-	235,248
Due to others	8,167,133	204,480,195	200,385,140	12,262,188
Total liabilities	$ 8,789,206	$ 208,830,459	$ 204,749,316	$ 12,870,349

Discretely Presented Component Units

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

STATEMENTS OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 2,215,677	$ 2,090,078
Restricted cash	4,440,614	4,445,765
Accounts receivable	95,862	58,332
Due from other governments	4,880	3,999
Due from organizations	45,601	106,852
Inventory	1,535	705
Capital assets - nondepreciable	6,315,775	7,298,469
Capital assets - depreciable, net of accumulated depreciation	7,805,704	8,564,091
Total assets	20,925,648	22,568,291
Liabilities		
Current liabilities		
Accounts payable	10,302	4,037
Accrued liabilities	84,386	88,789
Customer deposits	12,150	12,150
Interest payable	189,802	204,393
Noncurrent liabilities		
Due within one year	1,540,009	1,502,959
Due in more than one year	18,741,117	19,953,975
Total liabilities	20,577,766	21,766,303
Net Position		
Net investment in capital assets	(1,517,341)	(741,554)
Unrestricted	1,865,223	1,543,542
Total net position	$ 347,882	$ 801,988

CLAYTON COUNTY, GEORGIA

STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
Operating revenues		
Charges for services	$ 2,062,780	$ 1,893,305
Other operating revenue	575,154	463,639
Total operating revenues	2,637,934	2,356,944
Operating expenses		
Salaries and wages	602,180	622,458
Employee benefits	205,191	211,879
Contractual services	140,914	144,237
Materials and supplies	199,320	195,857
Public utilities expense	17,573	16,338
Minor equipment	9,500	9,660
Repair and maintenance	319,606	203,453
State of Georgia permits	29,728	33,729
Other services and charges	139,489	151,173
Depreciation	933,796	1,076,784
Total operating expenses	2,597,297	2,665,568
Operating income (loss)	40,637	(308,624)
Nonoperating revenues (expenses)		
Intergovernmental revenue	-	1,000,000
Gain on sale of capital assets	177,306	-
Interest income	718	1,320
Interest expense	(672,767)	(717,576)
Total nonoperating revenues (expenses)	(494,743)	283,744
Change in net position	(454,106)	(24,880)
Net position, beginning of year	801,988	826,868
Net position, end of year	$ 347,882	$ 801,988

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 2,660,774	$ 2,288,768
Cash paid to employees	(811,774)	(832,117)
Cash paid to suppliers for goods and services	(711,206)	(605,779)
Net cash provided by operating activities	1,137,794	850,872
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue	-	1,000,000
Net cash provided by noncapital financing activities	-	1,000,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(645,000)	(610,000)
Payments on capital lease	(679,459)	(621,970)
Purchase of capital assets	(175,409)	-
Proceeds from sale of capital assets	1,160,000	-
Interest paid	(678,196)	(722,209)
Net cash used in capital and related financing activities	(1,018,064)	(1,954,179)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	718	1,320
Net cash provided by investing activities	718	1,320
Net increase (decrease) in cash and cash equivalents	120,448	(101,987)
Cash and cash equivalents, beginning of year	6,535,843	6,637,829
Cash and cash equivalents, end of year	$ 6,656,291	$ 6,535,842
Per Statement of Net Position:		
Cash and cash equivalents	$ 2,215,677	$ 2,090,078
Restricted cash	4,440,614	4,445,765
	$ 6,656,291	$ 6,535,843

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	$ 40,637	$ (308,624)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	933,796	1,076,784
(Increase) decrease in accounts receivable	(37,530)	29,844
(Increase) decrease in due from other governments	(881)	8,832
(Increase) decrease in due from organizations	61,251	(106,852)
(Increase) decrease in inventory	(830)	660
Increase (decrease) in accounts payable	6,265	(3,165)
Increase (decrease) in accrued liabilities	(4,403)	2,220
Increase in landfill closure/postclosure care accrual	139,489	151,173
Net cash provided by operating activities	$ 1,137,794	$ 850,872

CLAYTON COUNTY, GEORGIA

STATEMENTS OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ -	$ 13,342,928
Due from other governments	-	403,403
Capital assets - nondepreciable	-	1,229,457
Total assets	-	14,975,788
Liabilities		
Current liabilities		
Accounts payable	-	60,608
Total liabilities	-	60,608
Net Position		
Investment in capital assets	-	1,229,457
Unrestricted	-	13,685,723
Total net position	$ -	$ 14,915,180

CLAYTON COUNTY, GEORGIA

STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
Operating revenues		
Charges for services	$ -	$ -
Total operating revenues	-	-
Operating expenses		
Materials and supplies	-	74,098
Total operating expenses	-	74,098
Operating loss before special items	-	(74,098)
Special item - transfer of funds to Clayton County	(14,915,180)	-
Change in net position	(14,915,180)	(74,098)
Net position, beginning of year	14,915,180	14,989,278
Net position, end of year	$ -	$ 14,915,180

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ -	$ 134,476
Cash paid to suppliers for goods and services	(60,608)	(74,098)
Net cash provided by (used in) operating activities	(60,608)	60,378
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Special item - transfer of cash to Clayton County	(13,685,723)	-
Net cash used in noncapital financing activities	(13,685,723)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of capital assets	403,403	1,006,250
Net cash provided by capital and related financing activities	403,403	1,006,250
Net increase (decrease) in cash and cash equivalents	(13,342,928)	1,066,628
Cash and cash equivalents, beginning of year	13,342,928	12,276,300
Cash and cash equivalents, end of year	$ -	$ 13,342,928

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
Reconciliation of operating (loss) to net cash provided by (used in) operating activities		
Operating (loss)	$ -	$ (74,098)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities		
Decrease in accounts receivable	-	74,098
Decrease in due from organizations	-	60,378
Decrease in accounts payable	(60,608)	-
Net cash provided by (used in) operating activities	$ (60,608)	$ 60,378
Noncash investing, capital and financing activities		
Contribution of land to Clayton County	$ (1,229,457)	$ -

Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION
(unaudited)

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

CONTENTS **Page**

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. ..... 174 - 185

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 186 - 201

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..... 202 - 206

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. .....207 and 208

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. ..... 209 - 217

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

CLAYTON COUNTY, GEORGIA

NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Primary Government					
Governmental activities:					
Net investment in capital assets	$ 231,280,246	$ 705,429,074	$ 749,406,335	$ 759,074,562	$ 753,274,788
Restricted	46,949,048	33,814,590	104,822,668	150,204,827	165,868,588
Unrestricted	58,888,059	110,817,977	63,539,580	28,375,900	17,814,762
Total governmental net position	$ 337,117,353	$ 850,061,641	$ 917,768,583	$ 937,655,289	$ 936,958,138
Business-type activities					
C-Tran Public Transit*:					
Net investment in capital assets	$ -	$ -	$ 4,791,260	$ 3,737,007	$ 3,034,571
Restricted	-	-	-	-	-
Unrestricted	-	-	67,862	1,131,188	1,993,435
Total business-type net position	-	-	$ 4,859,122	$ 4,868,195	$ 5,028,006
Primary government:					
Net investment in capital assets	$ 231,280,246	$ 705,429,074	$ 754,197,595	$ 762,811,569	$ 756,309,359
Restricted	46,949,048	33,814,590	104,822,668	150,204,827	165,868,588
Unrestricted	58,888,059	110,817,977	63,607,442	29,507,088	19,808,197
Total primary government net position	$ 337,117,353	$ 850,061,641	$ 922,627,705	$ 942,523,484	$ 941,986,144
Component Units					
Landfill Authority:					
Net investment in capital assets	$ 2,183,533	$ 1,843,484	$ 1,568,835	$ 1,075,833	$ (2,140,272)
Restricted	-	-	-	4,422,081	505,500
Unrestricted	(937,081)	(619,618)	(91,138)	(4,496,146)	1,636,635
Total net position	$ 1,246,452	$ 1,223,866	$ 1,477,697	$ 1,001,768	$ 1,863
Airport Authority***					
Net investment in capital assets	$ 17,767,456	$ 17,714,812	$ 18,483,352	$ 18,214,272	$ 18,340,342
Restricted	-	-	-	-	-
Unrestricted	(418,561)	(1,087,877)	(1,183,762)	(1,146,833)	(1,360,241)
Total net position	$ 17,348,895	$ 16,626,935	$ 17,299,590	$ 17,067,439	$ 16,980,101
Development Authority****					
Net investment in capital assets	$ (2,698,474)	$ (1,385,139)	$ (1,781,703)	$ (2,175,096)	$ (2,175,096)
Restricted	2,127,251	756,196	816,791	806,330	664,962
Unrestricted	(9,365,087)	(10,697,939)	(11,530,545)	(12,190,645)	(13,438,013)
Total net position (deficit)	$ (9,936,310)	$ (11,326,882)	$ (12,495,457)	$ (13,559,411)	$ (14,948,147)
Housing Authority**:					
Net investment in capital assets	$ -	$ -	$ 536,918	$ 434,622	$ 117,015
Restricted	-	-	-	-	-
Unrestricted	4,678,490	4,649,220	4,372,959	4,840,351	5,421,186
Total net position	$ 4,678,490	$ 4,649,220	$ 4,909,877	$ 5,274,973	$ 5,538,201
Hospital Authority**:					
Net investment in capital assets	$ -	$ -	$ -	$ -	$ 12,564
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	5,784
Total net position	$ -	$ -	$ -	$ -	$ 18,348
Board of Health:					
Net investment in capital assets	$ 170,550	$ 149,826	$ 193,679	$ 268,086	$ 390,764
Restricted	188,987	142,744	141,817	157,614	248,927
Unrestricted	88,744	(61,543)	(119,238)	163,645	424,939
Total net position	$ 448,281	$ 231,027	$ 216,258	$ 589,345	$ 1,064,630

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

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

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

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

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

2010	2011	2012	2013	2014
$ 735,121,802	$ 723,771,626	$ 721,578,555	$ 704,239,848	$ 711,745,427
195,512,647	213,142,962	221,217,988	231,045,459	233,959,382
9,678,363	421,214	17,740,857	14,681,815	6,729,181
$ 940,312,812	$ 937,335,802	$ 960,537,400	$ 949,967,122	$ 952,433,990
$ 2,641,377	$ -	$ -	$ -	$ -
-	-	-	-	-
4,756,431	-	-	-	-
$ 7,397,808	$ -	$ -	$ -	$ -
$ 737,763,179	$ 723,771,626	$ 721,578,555	$ 704,239,848	$ 711,745,427
195,512,647	213,142,962	221,217,988	231,045,459	233,959,382
14,434,794	421,214	17,740,857	14,681,815	6,729,181
$ 947,710,620	$ 937,335,802	$ 960,537,400	$ 949,967,122	$ 952,433,990
$ 295,105	$ (28,166)	$ (547,577)	$ (741,554)	$ (1,517,341)
505,500	-	-	-	-
(760,495)	1,163,272	1,514,358	1,543,542	1,865,223
$ 40,110	$ 1,135,106	$ 966,781	$ 801,988	$ 347,882
$ 18,604,629	$ 18,603,856	$ 1,229,457	$ 1,229,457	$ -
-	-	-	-	-
(1,292,458)	(1,332,161)	13,759,821	13,685,723	-
$ 17,312,171	$ 17,271,695	$ 14,989,278	$ 14,915,180	$ -
$ (1,664,659)	$ (1,664,659)	$ (887,452)	$ -	$ -
724,831	214,831	191,651	-	-
(8,493,048)	(6,766,829)	(6,469,560)	-	-
$ (9,432,876)	$ (8,216,657)	$ (7,165,361)	$ -	$ -
$ 159,616	$ 246,720	$ 242,294	$ 1,224,054	$ 1,301,290
-	-	-	419,217	371,024
5,371,544	5,441,293	5,374,487	3,639,348	3,863,550
$ 5,531,160	$ 5,688,013	$ 5,616,781	$ 5,282,619	$ 5,535,864
$ 12,564	$ 12,564	$ 12,564	$ 12,564	$ 12,564
-	-	-	-	-
5,454	4,969	4,514	3,857	3,115
$ 18,018	$ 17,533	$ 17,078	$ 16,421	$ 15,679
$ 296,143	$ 362,838	$ 344,193	$ 354,441	$ 313,882
-	541,075	367,807	507,434	1,058,187
1,084,329	552,087	818,853	843,063	882,748
$ 1,380,472	$ 1,456,000	$ 1,530,853	$ 1,704,938	$ 2,254,817

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Primary government					
Expenses					
Governmental activities:					
General Government	$ 14,530,040	$ 13,091,873	$ 44,237,771	$ 51,989,155	$ 46,231,086
Tax assessment collection	3,086,424	3,140,671	3,359,018	3,839,855	4,346,128
Courts and law enforcement	52,313,212	54,990,476	59,180,840	64,183,950	67,608,918
Public safety	50,189,335	52,304,366	55,977,576	64,730,372	67,010,109
Transportation and development	23,389,761	33,834,872	41,435,765	41,725,547	41,036,532
Planning and zoning	2,218,125	2,537,645	2,673,882	2,373,296	2,142,016
Public transit system	2,738,864	3,105,282	-	-	-
Libraries	3,513,731	3,427,706	3,805,467	3,920,627	3,811,565
Parks and recreation	7,799,701	7,902,770	9,720,858	11,462,492	10,972,238
Health and welfare	3,462,118	4,451,684	8,087,767	7,102,560	3,640,722
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	1,454,670
Other general government	20,364,806	21,468,089	-	-	-
Interest on long-term debt	1,218,541	3,158,561	1,130,827	678,423	2,208,501
Total governmental activities expenses	184,824,658	203,413,995	229,609,771	252,006,277	250,462,485
Business-type activities:					
C-Tran public transit	N/A	N/A	7,425,491	9,358,244	8,955,553
Total business-type expenses	-	-	7,425,491	9,358,244	8,955,553
Total primary government expenses	$ 184,824,658	$ 203,413,995	$ 237,035,262	$ 261,364,521	$ 259,418,038
Program revenues					
Governmental activities:					
General government	$ 5,143,061	$ 5,970,716	$ 5,437,726	$ 5,092,397	$ 11,756,607
Tax assessment collection	3,609,689	3,462,888	3,920,766	3,864,049	3,933,606
Courts and law enforcement	11,644,234	11,396,016	11,261,645	13,355,595	14,094,996
Public safety	6,927,354	8,334,018	8,656,649	9,383,464	10,321,719
Transportation and development	37,692	66,455	110,842	32,395	29,647
Planning and zoning	6,671,938	6,974,427	7,371,637	6,124,692	74,415
Libraries	103,558	136,052	124,751	130,241	130,311
Parks and recreation	1,697,537	2,190,560	2,173,973	2,155,340	2,330,219
Health and welfare	676,928	537,423	562,255	568,620	635,891
Economic development					
Operating grants & contributions	7,158,998	10,040,138	7,714,129	7,873,770	7,113,537
Capital grants & contribution	9,709,475	35,161,671	45,708,193	18,301,338	4,582,442
Total governmental program revenues	$ 53,380,464	$ 84,270,364	$ 93,042,566	$ 66,881,901	$ 55,003,390
Business-type activities:					
Charges for services:					
C-Tran public transit	$ -	$ -	$ 1,781,044	$ 2,303,043	$ 2,566,429
Operating grants & contributions	-	-	-	-	59,163
Capital grants & contributions	-	-	6,529,350	1,272,975	-
Total business-type revenues	-	-	8,310,394	3,576,018	2,625,592
Total primary government revenues	$ 53,380,464	$ 84,270,364	$ 101,352,960	$ 70,457,919	$ 57,628,982
Net (Expense) Revenue					
Governmental activities	$ (131,444,194)	$ (119,143,631)	$ (136,567,205)	$ (185,124,376)	$ (195,459,095)
Business-type activities	-	-	884,903	(5,782,226)	(6,329,961)
Total primary government net expense	$ (131,444,194)	$ (119,143,631)	$ (135,682,302)	$ (190,906,602)	$ (201,789,056)
General Revenues and Other Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	$ 71,278,635	$ 72,791,140	$ 88,703,011	$ 92,345,642	$ 98,175,278
Local option sales tax	N/A	N/A	40,272,963	40,242,562	37,527,641
Special purpose local option sales tax	N/A	N/A	53,425,857	52,727,468	46,876,765
Other taxes	102,638,349	111,156,711	16,376,614	16,236,687	15,250,268
Earnings on investments	2,243,107	5,168,727	8,332,380	7,824,662	2,980,046
Miscellaneous	1,338,691	897,603	1,003,209	1,094,315	-
Insurance claim refunds	99,693	74,280	134,332	279,219	433,244
Gain (loss) on sale of capital assets	141,049	(142,489)	-	51,826	6,086
Special item - receipt of assets from Airport Authority	-	-	-	-	-
Transfers	-	-	(3,974,219)	(5,791,299)	(6,489,772)
Total governmental activities	177,739,524	189,945,972	204,274,147	205,011,082	194,759,556
Business-type activities:					
Transfers	-	-	3,974,219	5,791,299	6,489,772
Total business-type activities	-	-	3,974,219	5,791,299	6,489,772
Total primary government	$ 177,739,524	$ 189,945,972	$ 208,248,366	$ 210,802,381	$ 201,249,328
Change In Net Position					
Governmental activities	46,295,330	70,802,341	67,706,942	19,886,706	(699,539)
Infrastructure adjustment *	-	452,251,500	-	-	-
Net position - beginning of year	-	46,295,330	569,349,171	637,056,113	937,657,677
Net position - end of year	46,295,330	569,349,171	637,056,113	656,942,819	936,958,138
Business-type activities	-	-	-	9,073	159,811
Net position - beginning of year	-	-	4,859,122	4,859,122	4,868,195
Net position - end of year	-	-	4,859,122	4,868,195	5,028,006
Total primary government	46,295,330	70,802,341	67,706,942	19,895,779	(539,728)
Infrastructure adjustment *	-	452,251,500	-	-	-
Net position - beginning of year	-	46,295,330	569,349,171	637,056,113	942,525,872
Net position - end of year	$ 46,295,330	$ 569,349,171	$ 637,056,113	$ 656,951,892	$ 941,986,144

* During fiscal year 2006, the County implemented retroactive infrastructure reporting requirements in accordance with GASB Statement

2010	2011	2012	2013	2014
56,931,450	55,746,391	49,337,166	51,276,996	61,525,113
3,825,418	3,585,267	3,643,037	3,763,963	3,803,353
69,147,468	69,958,065	69,082,286	72,627,265	71,794,661
65,305,007	62,584,041	63,819,482	69,689,021	70,211,545
26,471,707	34,634,470	28,703,440	35,917,073	31,820,116
1,822,164	1,494,068	1,440,658	1,558,566	1,479,129
-	-	-	-	-
3,750,263	3,465,394	3,792,754	4,784,720	3,690,176
10,816,187	10,037,118	10,959,699	14,282,004	13,641,342
9,742,442	13,527,957	9,970,630	11,784,503	9,966,715
-	-	-	1,536,946	1,442,006
11,562,964	11,404,252	11,700,034	-	-
-	-	-	-	-
2,791,294	1,722,851	2,117,677	3,678,309	2,048,776
262,166,364	268,159,874	254,566,863	270,899,366	271,422,932
7,203,420	2,687,698	-	-	-
7,203,420	2,687,698	-	-	-
$ 269,369,784	$ 270,847,572	$ 254,566,863	$ 270,899,366	$ 271,422,932
13,783,987	12,094,292	11,965,461	14,398,940	13,869,157
4,458,557	3,245,423	2,856,041	2,755,359	2,975,708
15,365,784	15,373,018	17,771,910	16,471,934	14,916,412
10,170,320	10,014,353	9,493,606	8,089,156	10,237,246
117,380	31,143	51,088	23,703	78,266
-	66,561	-	-	138,836
146,375	202,762	204,909	216,122	252,188
2,296,305	2,475,853	2,414,929	2,212,699	1,886,297
543,811	537,659	122,584	181,808	794,087
			1,547,997	1,695,801
16,629,839	22,664,904	17,197,928	16,804,612	17,614,440
929,209	592,935	146,417	228,144	1,555,675
$ 64,441,567	$ 67,298,903	$ 62,224,873	$ 62,930,474	$ 66,014,113
$ 1,616,374	$ 147,025	$ -	$ -	$ -
1,356,848	479,642	-	-	-
-	-	-	-	-
2,973,222	626,667	-	-	-
$ 67,414,789	$ 67,925,570	$ 62,224,873	$ 62,930,474	$ 66,014,113
$ (197,724,797)	$ (200,860,971)	$ (192,341,990)	$ (207,968,892)	$ (205,408,819)
(4,230,198)	(2,061,031)	-	-	-
$ (201,954,995)	$ (202,922,002)	$ (192,341,990)	$ (207,968,892)	$ (205,408,819)
$ 108,861,498	$ 96,378,260	$ 117,547,632	$ 103,617,550	$ 102,882,133
36,457,343	35,673,992	36,412,628	37,590,897	30,970,551
46,102,925	44,306,780	46,521,012	47,458,473	42,425,241
15,321,946	15,525,749	14,973,029	15,850,025	16,567,734
707,994	662,403	12,322	386,625	114,848
227,765	-	-	-	-
-	-	-	-	-
-	-	76,965	37,845	-
-	-	-	-	14,915,180
(6,600,000)	5,336,777	-	(56,425)	-
201,079,471	197,883,961	215,543,588	204,884,990	207,875,687
6,600,000	(5,336,777)	-	-	-
6,600,000	(5,336,777)	-	-	-
$ 207,679,471	$ 192,547,184	$ 215,543,588	$ 204,884,990	$ 207,875,687
3,354,674	(2,977,010)	23,201,598	(3,083,902)	2,466,868
-	-	-	-	-
936,958,138	-	-	-	-
940,312,812	(2,977,010)	23,201,598	(3,083,902)	2,466,868
2,369,802	(7,397,808)	-	-	-
5,028,006	7,397,808	-	-	-
7,397,808	-	-	-	-
5,724,476	(10,374,818)	23,201,598	(3,083,902)	2,466,868
-	-	-	-	-
941,986,144	947,710,620	937,335,802	953,051,024	-
$ 947,710,620	$ 937,335,802	$ 960,537,400	$ 949,967,122	$ 2,466,868

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Component Units					
Expense					
Landfill authority	$ 2,776,485	$ 3,408,670	$ 2,729,761	$ 2,341,218	$ 3,633,101
Airport authority	1,194,434	1,922,257	1,482,376	1,549,793	1,071,651
Development authority**	3,424,613	3,171,510	2,884,218	2,913,515	3,070,791
Housing authority*	4,511,377	3,021,434	3,892,810	3,191,749	7,718,380
Hospital authority*	-	-	-	-	1,576,170
Board of health	8,570,414	8,433,651	8,811,544	9,085,351	8,799,169
Total Component Units	$ 20,477,323	$ 19,957,522	$ 19,800,709	$ 19,081,626	$ 25,869,262
Program Revenue					
Landfill authority					
Charges for services	$ 3,213,826	$ 3,230,614	$ 2,530,157	$ 2,336,900	$ 2,084,310
Operating grants & contributions	9,267	-	-	-	-
Capital grants & contribution	-	-	27,802	-	526,842
Total landfill revenues	$ 3,223,093	$ 3,230,614	$ 2,557,959	$ 2,336,900	$ 2,611,152
Airport authority					
Charges for services	$ 975,972	$ 1,092,023	$ 1,408,590	$ 1,247,312	$ 882,944
Operating grants & contributions	-	-	-	-	
Capital grants & contribution	266,593	-	597,266	67,730	101,369
Total airport revenues	$ 1,242,565	$ 1,092,023	$ 2,005,856	$ 1,315,042	$ 984,313
Development Authority**					
Charges for services	$ 1,794,086	$ 1,725,737	$ 1,679,669	$ 1,819,103	$ 1,669,618
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total development authority revenues	$ 1,794,086	$ 1,725,737	$ 1,679,669	$ 1,819,103	$ 1,669,618
Housing Authority*					
Charges for services	$ 2,968,200	$ 2,477,994	$ 2,804,521	$ 2,921,060	$ 2,979,394
Operating grants & contributions	-	199,299	774,171	396,756	4,764,541
Capital grants & contribution	458,876	-	410,504	-	-
Total board of health revenues	$ 3,427,076	$ 2,677,293	$ 3,989,196	$ 3,317,816	$ 7,743,935
Hospital Authority*					
Charges for services	$ -	$ -	$ -	$ -	$ 1,575,825
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total board of health revenues	$ -	$ -	$ -	$ -	$ 1,575,825
Board of health					
Charges for services	$ 2,726,205	$ 2,443,023	$ 1,930,256	$ 2,090,712	$ 2,186,065
Operating grants & contributions	6,125,935	5,782,498	6,866,519	7,367,726	7,088,389
Capital grants & contribution	-	-	-	-	-
Total board of health revenues	$ 8,852,140	$ 8,225,521	$ 8,796,775	$ 9,458,438	$ 9,274,454
Net (Expense) Revenue					
Landfill	$ 446,608	$ (178,056)	$ (171,802)	$ (4,318)	$ (1,021,949)
Airport	$ 48,131	$ (830,234)	$ 523,480	$ (234,751)	$ (87,338)
Development authority**	$ (1,630,527)	$ (1,445,773)	$ (1,204,549)	$ (1,094,412)	$ (1,401,173)
Housing authority*	$ (1,084,301)	$ (344,141)	$ 96,386	$ 126,067	$ 25,555
Hospital authority*	N/A	N/A	N/A	N/A	$ (345)
Board of health	$ 281,726	$ (208,130)	$ (14,769)	$ 373,087	$ 475,285

(Continued)

2010	2011	2012	2013	2014
$ 2,703,163	$ 2,846,519	$ 3,386,370	$ 3,383,144	$ 3,270,064
999,854	1,039,368	2,727,648	74,098	-
2,886,411	2,681,641	2,851,022	-	-
3,269,435	3,083,837	3,185,420	6,516,729	4,453,096
2,100,231	2,052,097	1,962,999	1,949,512	1,931,624
10,081,713	10,479,847	10,909,341	11,673,627	11,095,322
$ 22,040,807	$ 22,183,309	$ 25,022,800	$ 23,597,110	$ 20,750,106
$ 2,097,883	$ 1,937,592	$ 1,777,039	$ 2,356,944	$ 2,637,934
-	2,000,000	1,440,695	1,000,000	-
200,000	-	-	-	-
$ 2,297,883	$ 3,937,592	$ 3,217,734	$ 3,356,944	$ 2,637,934
$ 811,619	$ 896,039	$ 253,959	$ -	$ -
	102,853	191,272	-	-
350,078	-	-	-	-
$ 1,161,697	$ 998,892	$ 445,231	$ -	$ -
$ 1,896,212	$ 1,695,335	$ 1,615,425	$ -	$ -
2,148,547	2,202,100	2,286,392	-	-
-	-	-	-	-
$ 4,044,759	$ 3,897,435	$ 3,901,817	$ -	$ -
$ 2,857,100	$ 2,873,404	$ 2,737,278	$ 3,978,539	$ 3,996,998
341,097	350,000	367,630	479,856	701,077
-	-	-	1,880,000	-
$ 3,198,197	$ 3,223,404	$ 3,104,908	$ 6,338,395	$ 4,698,075
$ 2,099,901	$ 2,051,612	$ 1,962,544	$ 1,948,855	$ 1,930,882
-	-	-	-	-
-	-	-	-	-
$ 2,099,901	$ 2,051,612	$ 1,962,544	$ 1,948,855	$ 1,930,882
$ 2,565,147	$ 2,661,235	$ 3,528,808	$ 4,267,225	$ 4,181,730
7,832,408	7,894,140	7,455,386	7,580,487	7,463,471
-	-	-	-	-
$ 10,397,555	$ 10,555,375	$ 10,984,194	$ 11,847,712	$ 11,645,201
$ (405,280)	$ 1,091,073	$ (168,636)	$ (26,200)	$ (632,130)
$ 161,843	$ (40,476)	$ (2,282,417)	$ (74,098)	$ -
$ 1,158,348	$ 1,215,794	$ 1,050,795	$ -	$ -
$ (71,238)	$ 139,567	$ (80,512)	$ (178,334)	$ 244,979
$ (330)	$ (485)	$ (455)	$ (657)	$ (742)
$ 315,842	$ 75,528	$ 74,853	$ 174,085	$ 549,879

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Component Units - Continued					
General Revenues					
Landfill authority:					
Earnings on investments	$ 4,296	$ 76,570	$ 425,633	$ 162,826	$ 22,044
Miscellaneous	27,500	-	-	(703,741)	-
Gain (loss) on sale of capital assets	(6,551)	78,900	-	69,304	-
	$ 25,245	$ 155,470	$ 425,633	$ (471,611)	$ 22,044
Airport authority:					
Earnings on investments	$ 77	$ -	$ -	$ -	$ -
Insurance claim refunds	-	108,274	149,175	-	-
Gain (loss) on sale of capital assets	6,000	-	-	2,600	-
Special item - transfer of funds to Clayton County	-	-	-	-	-
	$ 6,077	$ 108,274	$ 149,175	$ 2,600	$ -
Development authority**:					
Earnings on investments	$ 23,158	$ 40,201	$ 35,974	$ 30,458	$ 12,437
Gain (loss) on sale of capital assets	6,750	15,000	-	-	-
	$ 29,908	$ 55,201	$ 35,974	$ 30,458	$ 12,437
Housing authority*:					
Earnings on investments	$ 37,358	$ 120,653	$ 164,271	$ 239,029	$ 161,821
Miscellaneous	118,658	193,818	-	-	-
Gain on sale of capital assets	-	400	-	-	-
	$ 156,016	$ 314,871	$ 164,271	$ 239,029	$ 161,821
Board of health:					
Miscellaneous	$ -	$ (9,124)	$ -	$ -	-
Change In Assets					
Landfill	$ 471,853	$ (22,586)	$ 253,831	$ (475,929)	$ (999,905)
Airport	$ 54,208	$ (721,960)	$ 672,655	$ (232,151)	$ (87,338)
Development authority**	$ (1,600,619)	$ (1,390,572)	$ (1,168,575)	$ (1,063,954)	$ (1,388,736)
Housing authority*	$ (928,285)	$ (29,270)	$ 260,657	$ 365,096	$ 187,376
Hospital authority*	$ -	$ -	$ -	$ -	$ (345)
Board of health	$ 281,726	$ (217,254)	$ (14,769)	$ 373,087	$ 475,285

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

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

2010	2011	2012	2013	2014
$ 5,541	$ 3,923	$ 311	$ 1,320	$ 718
-	-	-	-	-
-	-	-	-	177,306
$ 5,541	$ 3,923	$ 311	$ 1,320	$ 178,024
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(14,915,180)
$ -	$ -	$ -	$ -	$ (14,915,180)
$ 1,917	$ 425	$ 501	$ -	$ -
-	-	-	-	-
$ 1,917	$ 425	$ 501	$ -	$ -
$ 64,197	$ 17,286	$ 9,280	$ 11,933	$ 8,266
-	-	-	-	-
-	-	-	-	-
$ 64,197	$ 17,286	$ 9,280	$ 11,933	$ 8,266
-	-	-	-	-
$ (399,739)	$ 1,094,996	$ (168,325)	$ (24,880)	$ (454,106)
$ 161,843	$ (40,476)	$ (2,282,417)	$ (74,098)	$ (14,915,180)
$ 1,160,265	$ 1,216,219	$ 1,051,296	$ -	$ -
$ (7,041)	$ 156,853	$ (71,232)	$ (166,401)	$ 253,245
$ (330)	$ (485)	$ (455)	$ (657)	$ (742)
$ 315,842	$ 75,528	$ 74,853	$ 174,085	$ 549,879

CLAYTON COUNTY, GEORGIA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009	2010
General Fund						
Reserved	$ 29,141,797	$ 3,070,092	$ 4,575,762	$ 3,373,559	$ 2,164,681	$ 1,905,155
Unreserved	10,862,505	40,018,992	38,236,667	28,125,458	25,680,384	26,948,928
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total general fund	$ 40,004,302	$ 43,089,084	$ 42,812,429	$ 31,499,017	$ 27,845,065	$ 28,854,083
All Other Governmental Funds						
Reserved	$ 45,694,348	$ 51,556,541	$ 39,207,873	$ 61,593,123	$ 80,823,572	$ 19,348,415
Unreserved, reported in:						
Special revenue funds	21,309,221	36,992,200	12,687,707	12,855,862	14,955,760	17,801,430
Capital projects funds	4,272,252	10,050,141 *	70,910,181	86,391,361	82,668,267	171,179,207
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total all other governmental funds	$ 71,275,821	$ 98,598,882	$ 122,805,761	$ 160,840,346	$ 178,447,599	$ 208,329,052

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

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

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

2011	2012	2013	2014
$ -	$ -	$ -	$ -
-	-	-	-
1,424,176	1,413,949	1,165,172	1,174,609
-	-	-	-
-	-	-	-
23,790,836	25,582,523	24,744,329	20,001,622
8,816,123	24,913,721	28,136,131	41,849,703
$ 34,031,135	$ 51,910,193	$ 54,045,632	$ 63,025,934
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
35,507	41,719	4,296,317	4,304,483
-	-	-	-
213,142,962	221,217,988	226,844,081	233,959,382
-	2,423,998	3,143,028	2,158,614
-	-	-	-
$ 213,178,469	$ 223,683,705	$ 234,283,426	$ 240,422,479

CLAYTON COUNTY, GEORGIA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009
Revenues					
Property taxes	$ 71,345,852	$ 69,598,469	$ 89,101,227	$ 94,017,509	$ 98,318,726
Other taxes	103,538,343	112,116,492	110,075,434	109,206,717	98,021,997
Licenses and permits	6,637,124	6,989,995	7,395,721	6,118,566	4,957,135
Intergovernmental	18,790,793	14,723,384	12,178,854	14,769,471	12,136,848
Charges for services	20,830,157	22,803,533	23,651,432	25,739,784	26,306,892
Fines and forfeitures	5,499,987	4,872,364	6,495,865	7,936,281	8,257,729
Interest and dividends	2,233,017	5,166,937	8,332,380	7,824,662	2,980,046
Other revenue	1,338,691	897,603	1,003,209	1,094,315	2,468,411
Gift and donations	59,622	131,891	121,049	129,777	135,875
Total revenues	230,273,586	237,300,668	258,355,171	266,837,082	253,583,659
Expenditures					
General government	14,226,714	12,875,644	43,439,662	48,381,630	48,066,625
Tax assessment and collection	3,096,422	3,099,142	3,344,274	3,665,939	3,689,128
Courts and law enforcement	49,796,159	52,270,893	56,587,839	60,264,145	63,464,031
Public safety	47,718,148	49,584,391	53,680,179	59,996,569	63,048,211
Transportation and development	21,311,843	17,353,593	24,912,011	23,332,929	8,145,178
Planning and zoning	2,251,486	2,473,852	2,708,250	2,298,252	2,082,846
Public transit system	2,739,054	3,104,441	-	-	-
Libraries	3,316,785	3,194,655	3,586,507	3,584,986	3,514,726
Parks and recreation	7,262,500	7,275,354	8,360,280	9,466,515	9,513,759
Health and welfare	3,108,480	4,003,366	7,482,432	6,465,545	3,062,477
Energy conservation	-	-	-	-	-
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	1,454,670
Other general government	20,463,654	23,371,212	-	-	-
Capital outlay	27,807,022	26,287,584	24,956,808	21,479,711	31,954,358
Debt service:					
Principal	3,633,572	5,475,000	3,385,000	4,100,792	5,243,406
Interest	1,239,871	1,220,140	1,125,167	967,598	-
Bond issuance cost	750	-	-	-	-
Fiscal agent fees	6,014	4,563	34	10,807	-
Total expenditures	207,978,474	211,593,830	233,568,443	244,015,418	243,239,415
Excess (deficiency) of revenues over expenditures	22,295,112	25,706,838	24,786,728	22,821,664	10,344,244
Other Financing Sources (Uses):					
Transfers in	44,119,754	47,876,555	7,151,354	11,593,853	13,494,446
Transfers out	(44,147,254)	(47,876,555)	(11,125,573)	(17,385,152)	(16,404,193)
Sale of capital assets	-	221,725	518,950	155,946	50,285
Issuance of debt	-	4,405,000	-	8,759,863	560,000
Issuance of capital leases	301,314	-	2,464,433	495,780	-
Premium on debt issuance	-	-	-	-	-
Proceeds from insurance claims	99,693	74,280	134,332	279,219	433,244
Other	-	-	-	-	-
Total other financing sources (uses)	373,507	4,701,005	(856,504)	3,899,509	(1,866,218)
Special item - transfer of funds from Airport Authority	-	-	-	-	-
Net change in fund balances	$ 22,668,619	$ 30,407,843	$ 23,930,224	$ 26,721,173	$ 8,478,026
Debt service as a percentage of noncapital expenditures	2.7%	3.6%	2.2%	2.3%	2.4%

2010	2011	2012	2013	2014
$ 108,760,929	$ 96,048,417	$ 117,019,786	$ 103,109,934	$ 103,510,912
97,958,326	96,228,697	97,906,669	100,899,395	89,963,526
4,478,302	5,084,930	5,500,905	6,460,322	6,113,316
20,954,951	23,010,571	20,340,608	17,204,300	19,574,444
26,506,330	25,011,329	24,341,202	25,503,844	27,476,010
7,979,563	7,572,869	6,569,877	7,145,599	8,120,495
1,373,668	1,117,726	21,744	386,625	114,871
3,744,601	6,026,269	5,364,871	6,339,034	3,006,499
112,146	137,612	97,988	122,203	281,434
271,868,816	260,238,420	277,163,650	267,171,256	258,161,507
50,976,155	49,879,493	46,262,342	46,194,987	49,681,015
3,677,606	3,356,856	3,410,881	3,466,326	3,519,089
66,007,586	66,467,547	66,024,422	67,300,623	66,394,810
61,278,785	57,435,567	58,885,191	59,181,273	60,011,391
8,516,409	12,581,266	9,783,870	15,809,495	12,764,347
1,769,044	1,451,831	1,395,618	1,476,870	1,404,051
-	-	-	-	-
3,468,962	3,402,516	3,423,366	4,408,367	3,262,368
8,654,621	7,426,986	8,564,135	8,352,947	7,773,042
9,890,374	14,105,060	9,414,709	11,054,282	9,106,840
-	179,024	282,261	448,456	-
-	-	-	1,264,538	1,169,597
11,562,964	11,404,252	11,700,034	11,935,806	10,825,514
-	-	-	-	-
11,327,982	26,297,808	27,029,362	22,777,652	25,039,932
4,315,366	4,792,836	1,881,553	3,689,330	-
-	1,873,564	1,972,629	2,293,321	6,134,067
-	-	-	-	-
-	-	-	-	-
241,445,854	260,654,606	250,030,373	259,654,273	257,086,063
30,422,962	(416,186)	27,133,277	7,516,983	1,075,444
7,295,685	15,207,130	6,090,141	8,496,109	15,997,042
(13,895,685)	(9,870,353)	(6,090,141)	(8,552,534)	(15,997,042)
-	674,084	168,033	132,366	145,754
-	-	-	14,920,000	-
6,839,744	4,134,707	979,709	4,452	-
-	-	-	2,121,347	-
227,765	297,087	103,275	309,936	212,435
-	-	-	(17,129,898)	-
467,509	10,442,655	1,251,017	301,778	358,189
-	-	-	-	13,685,722
$ 30,890,471	$ 10,026,469	$ 28,384,294	$ 7,818,761	$ 15,119,355
1.9%	2.8%	1.7%	2.6%	2.7%

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY - OVERALL

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 6,207,456	$ 15,518,640	$ 788,279	$ 1,970,698	$ 628,532	$ 1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 6,207,456	$ 15,518,640	$ 788,279	$ 1,970,698	$ 628,532	$ 1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,844,537	19,711,344	918,347	2,295,868	731,006	1,827,515
2010	7,411,692	18,529,231	1,004,944	2,512,360	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
$ 7,624,267	$ 19,060,668	$ 722,691	$ 6,901,576	26.947	40.00%
8,069,597	20,173,993	768,593	7,301,004	26.947	40.00%
8,653,508	21,633,770	716,235	7,937,273	29.014	40.00%
9,170,276	22,925,690	739,277	8,430,999	28.621	40.00%
9,533,890	23,834,725	967,329	8,566,561	29.048	40.00%
9,156,850	22,892,124	797,159	8,359,691	31.686	40.00%
8,062,830	20,157,076	789,767	7,273,063	31.577	40.00%
7,416,708	18,541,769	818,372	6,598,336	36.063	40.00%
6,970,678	17,426,694	987,305	5,983,372	35.112	40.00%
6,864,100	17,160,251	952,959	5,911,141	34.811	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 7,624,267	$ 19,060,668	$ 944,993	$ 6,679,274	18.916	40.00%
8,069,597	20,173,993	1,008,171	7,061,426	18.916	40.00%
8,653,508	21,633,770	979,974	7,673,534	20.000	40.00%
9,170,276	22,925,690	1,024,163	8,146,113	20.000	40.00%
9,493,890	23,834,727	1,264,115	8,229,775	19.836	40.00%
9,156,850	22,892,125	1,094,314	8,062,536	20.000	40.00%
8,062,830	20,157,076	1,022,513	7,040,318	20.000	40.00%
7,416,708	18,541,769	1,038,686	6,378,022	20.000	40.00%
6,970,678	17,426,694	1,167,967	5,802,711	20.000	40.00%
6,864,100	17,160,251	1,124,912	5,739,188	20.000	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 6,207,456	$ 15,518,640	$ 788,279	$ 1,970,698	$ 628,532	$ 1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769

STATE OF GEORGIA

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 6,207,456	$ 15,518,640	$ 788,279	$ 1,970,698	$ 628,532	$ 1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,693	18,529,233	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876
2014	5,584,027	13,960,067	785,766	1,964,415	494,307	1,235,769

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 7,624,267	$ 19,060,668	$ 547,643	$ 7,076,624	0.000	40.00%
8,069,597	20,173,993	806,403	7,263,194	0.000	40.00%
8,653,508	21,633,770	590,267	8,063,241	0.000	40.00%
9,170,276	22,925,690	636,836	8,533,441	0.000	40.00%
9,533,890	23,834,725	876,530	8,657,360	0.000	40.00%
9,156,850	22,892,124	708,737	8,448,113	0.000	40.00%
8,062,830	20,157,075	647,838	7,414,993	0.000	40.00%
7,416,708	18,541,770	675,739	6,740,969	0.000	40.00%
6,970,678	17,426,695	815,505	6,155,173	0.000	40.00%
6,864,100	17,160,251	789,715	6,065,385	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 7,624,267	$ 19,060,668	$ 347,420	$ 7,276,847	0.250	40.00%
8,069,597	20,173,993	389,373	7,680,224	0.250	40.00%
8,653,508	21,633,770	347,901	8,305,607	0.250	40.00%
9,170,276	22,925,690	699,096	8,471,180	0.250	40.00%
9,533,890	23,834,725	940,786	8,593,104	0.250	40.00%
9,156,851	22,892,127	772,856	8,383,995	0.250	40.00%
8,062,830	20,157,075	713,130	7,349,700	0.250	40.00%
7,416,708	18,541,770	1,162,340	6,254,368	0.250	40.00%
6,970,678	17,426,695	1,295,215	5,675,463	0.200	40.00%
6,864,100	17,160,251	1,304,584	5,559,517	0.200	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 1,447,454	$ 3,618,635	$ 225,764	$ 564,410	$ 170,389	$ 425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
2013	1,402,090	3,505,226	244,706	611,764	97,659	244,147
2014	1,401,394	3,503,484	230,696	576,739	103,938	259,844

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 4,760,000	$ 11,900,000	$ 562,514	$ 1,406,285	$ 458,142	$ 1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
2013	4,240,192	10,600,480	627,739	1,569,348	358,292	895,730
2014	4,182,633	10,456,583	555,071	1,387,676	390,370	975,924

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 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	8.535	40.00%
2,571,547	6,428,867	332,779	2,238,768	8.962	40.00%
2,328,694	5,821,734	150,052	2,178,642	11.436	40.00%
2,107,560	5,268,901	133,898	1,973,662	11.327	40.00%
1,843,508	4,608,771	138,101	1,705,408	15.813	40.00%
1,744,455	4,361,137	144,546	1,599,908	15.813	40.00%
1,736,027	4,340,067	123,455	1,612,572	14.912	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 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	8.535	40.00%
6,962,343	17,405,858	634,549	6,327,794	8.962	40.00%
6,828,156	17,070,390	647,107	6,181,049	11.436	40.00%
5,955,270	14,888,174	655,869	5,299,400	11.327	40.00%
5,573,200	13,932,999	680,271	4,892,929	15.813	40.00%
5,226,223	13,065,558	842,759	4,383,464	15.813	40.00%
5,128,074	12,820,184	829,504	4,298,569	14.912	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY BONDS - INCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 1,447,454	$ 3,618,635	$ 225,764	$ 564,410	$ 170,389	$ 425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
2013	1,402,090	3,505,226	244,706	611,764	97,659	244,147
2014	1,401,394	3,503,484	230,696	576,739	103,938	259,844

CLAYTON COUNTY BONDS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 4,760,000	$ 11,900,000	$ 562,514	$ 1,406,285	$ 458,142	$ 1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
2013	4,240,192	10,600,480	627,739	1,569,348	358,292	895,730
2014	4,182,633	10,456,583	555,071	1,387,676	390,370	975,924

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 1,843,607	$ 4,609,018	$ 47,535	$ 1,796,072	0.000	40.00%
2,013,237	5,033,093	45,657	1,967,580	0.000	40.00%
2,176,702	5,441,755	48,985	2,127,717	0.000	40.00%
2,305,505	5,763,763	73,346	2,232,159	0.000	40.00%
2,571,547	6,428,867	259,992	2,311,555	0.000	40.00%
2,328,694	5,821,734	76,663	2,252,031	0.000	40.00%
2,107,560	5,268,901	61,671	2,045,889	0.000	40.00%
1,843,508	4,608,771	66,932	1,776,576	0.000	40.00%
1,744,455	4,361,137	73,802	1,670,653	0.000	40.00%
1,736,027	4,340,067	58,345	1,677,682	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 5,780,656	$ 14,451,640	$ 237,506	$ 5,543,150	0.000	40.00%
6,056,360	15,140,900	278,639	5,777,721	0.000	40.00%
6,476,807	16,192,018	233,362	6,243,445	0.000	40.00%
6,864,624	17,161,560	230,747	6,633,877	0.000	40.00%
6,962,343	17,405,858	267,312	6,695,031	0.000	40.00%
6,828,156	17,070,390	277,061	6,551,095	0.000	40.00%
5,955,270	14,888,174	291,237	5,664,032	0.000	40.00%
5,573,200	13,932,999	322,710	5,250,490	0.000	40.00%
5,226,223	13,065,558	491,298	4,734,925	0.000	40.00%
5,128,074	12,820,184	496,315	4,631,758	0.000	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2005	$ 4,386,989	$ 10,967,473	$ 109,038	$ 272,595	$ 454,120	$ 1,135,300
2006	4,683,664	11,709,160	106,908	267,271	411,590	1,028,975
2007	5,077,481	12,693,702	116,183	290,459	388,979	972,447
2008	5,390,109	13,475,272	127,463	318,657	417,272	1,043,180
2009	5,522,821	13,807,054	122,211	305,527	426,718	1,066,794
2010	5,291,843	13,229,607	121,216	303,040	455,923	1,139,807
2011	4,472,209	11,180,522	121,196	302,989	371,856	929,639
2012	4,150,277	10,375,692	127,819	319,547	343,723	859,307
2013	3,712,094	9,280,236	128,325	320,811	355,482	888,705
2014	3,559,502	8,898,756	132,096	330,240	387,240	968,100

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

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 4,950,147	$ 12,375,368	$ 559,302	$ 4,390,845	3.900	40.00%
5,202,162	13,005,405	556,535	4,645,627	3.900	40.00%
5,582,643	13,956,608	534,761	5,047,883	3.900	40.00%
5,934,844	14,837,109	547,978	5,386,866	3.900	40.00%
6,071,750	15,179,375	567,068	5,504,682	3.900	40.00%
5,868,982	14,672,454	576,335	5,292,646	3.900	40.00%
4,965,260	12,413,151	556,327	4,408,933	3.900	40.00%
4,621,818	11,554,546	557,850	4,063,969	4.400	40.00%
4,195,901	10,489,752	593,064	3,602,837	4.400	40.00%
4,078,838	10,197,096	588,476	3,490,362	4.400	40.00%

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

CLAYTON COUNTY, GEORGIA

PROPERTY TAX RATES
DIRECT AND OVERLAPPING[1] GOVERNMENTS
LAST TEN CALENDAR YEARS

Direct & Overlapping:

	Clayton County Board of Commissioners		
Calendar Year	M & O Millage	Debt Service Millage	Total Direct Rate
2004	7.781	-	7.781
2005	7.781	-	7.781
2006	8.764	-	8.764
2007	8.535	-	8.535
2008	8.962	-	8.962
2009	11.436	-	11.436
2010	11.327	-	11.327
2011	15.813	-	15.813
2012	14.912	-	14.912
2013	14.661	-	14.661

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2004	40.407	35.640	30.847
2005	40.407	35.640	33.847
2006	42.474	39.507	35.914
2007	42.081	39.114	34.521
2008	42.508	39.541	34.948
2009	45.146	45.929	35.586
2010	45.037	47.820	35.477
2011	52.023	53.806	40.463
2012	51.072	54.255	41.012
2013	51.830	53.954	40.711

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

Clayton County School Board				Overlapping	
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	Total Direct & Overlapping Rates
18.916	-	18.916	0.250	3.900	30.847
18.916	-	18.916	0.250	3.900	30.847
20.000	-	20.000	0.250	3.900	32.914
19.836	-	19.836	0.250	3.900	32.521
19.836	-	19.836	0.250	3.900	32.948
20.000	-	20.000	0.250	3.900	35.586
20.000	-	20.000	0.250	3.900	35.477
20.000	-	20.000	0.250	4.400	40.463
20.000	-	20.000	0.200	4.400	39.512
20.000	-	20.000	0.150	4.400	39.211

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
30.847	38.347	36.847	3.900
34.847	38.347	36.733	3.900
36.914	40.414	38.682	3.900
36.521	40.021	38.289	3.900
37.948	40.448	38.716	3.900
40.586	43.086	41.326	3.900
41.477	42.977	41.214	3.900
46.463	47.963	46.200	4.400
47.012	47.012	47.012	4.400
48.711	49.191	46.711	4.400

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 boundaires of the fire district.)

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year	2014			2013			2012			2011			2010		
Calendar year	2013			2012			2011			2010			2009		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	$ 589,033,214	1	8.58%	$ 641,579,854	1	9.20%	$ 701,593,520	1	9.46%	$ 755,108,253	1	9.37%	$ 691,402,010	1	7.55%
City of Atlanta	-		0.00%	-		0.00%	48,621,606	6	0.66%	46,724,664	6	0.58%	85,536,770	4	0.93%
Atlantic Southeast	-		0.00%	67,607,697	3	0.97%	82,540,483	4	1.11%	154,469,085	2	1.92%	69,980,822	5	0.76%
Georgia Power Co.	140,279,975	2	2.04%	131,769,857	2	1.89%	121,838,827	2	1.64%	107,668,107	4	1.34%	109,306,126	3	1.19%
Air Tran Airways	97,945,730	3	1.43%	51,191,946	4	0.73%	99,902,245	3	1.35%	123,290,871	3	1.53%	133,586,841	2	1.46%
ExpressJet Airlines	52,203,423	4	0.76%	-		-	-		-	-		-	-		-
AMB Partners	30,119,536	7	0.44%	35,873,177	6	0.51%	56,950,343	5	0.77%	59,250,863	5	0.73%	49,367,616	6	0.54%
Comair	-		-	-		-	-		-	-		-	-		
BellSouth	-		-	27,397,162	8	-	-		-	29,774,643	9	0.37%	32,442,908	8	0.35%
Atlanta Gas Light	35,920,406	6	0.52%	34,410,459	7	0.49%	35,301,067	8	0.48%	33,507,900	8	0.42%	36,572,078	7	0.40%
JC Penney	20,949,749	8	0.31%	21,725,280	10	0.31%	23,451,187	10	0.32%	-		-	-		-
Avis	-		-	-		-	-		-	-		-	-		-
Alamo	-		-	-		-	-		-	-		-	-		-
Southlake Mall	-		-	-		-	24,099,400	9	0.32%	26,509,400	10	0.33%	28,949,090	10	0.32%
Hertz	-		-	-		-	-		-	-		-	-		-
LPF Atlanta Southpark	16,524,200	10	-	-		-	-		-	-		-	-		-
Inland Southeast	-		-	-		-	-		-	-		-	-		-
Fedex Ground	-		-	-		-	-		-	-		-	-		-
Clorox Company	45,860,495	5	0.67%	39,942,917	5	0.57%	41,781,181	7	0.56%	-		-	29,094,800	9	0.32%
Highwoods Realty	17,822,163	9	-	24,328,563	9	-	-		-	-		-	-		-
Subtotal (10 largest)	1,046,658,891		14.75%	1,075,826,912		14.69%	1,236,079,859		16.67%	1,336,303,786		16.57%	1,266,239,061		13.83%
Balance of all others	5,817,441,508		85.25%	5,894,850,890		85.31%	6,180,628,039		83.33%	6,726,526,410		83.43%	7,890,610,570		86.17%
Total	$ 6,864,100,399		100.00%	$ 6,970,677,802		100.00%	$ 7,416,707,898		100.00%	$ 8,062,830,196		100.00%	$ 9,156,849,631		100.00%

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

	2009 2008			2008 2007			2007 2006			2006 2005			2005 2004		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**
Delta Airlines, Inc. *	$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	89,682,513	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%	87,898,869	5	0.96%	77,601,947	5	0.90%	73,295,039	4	0.91%	56,714,423	6	0.74%
ExpressJet Airlines	-		-	-		-	-		-	-		-	-		-
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%
Comair	-			-		0.00%	41,807,123	7	0.48%	-		-	-		-
BellSouth	36,017,587	8	0.38%	44,624,511	7	0.49%	41,556,772	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	0.29%	-		-
Hertz	-		-	-		-	-		-	97,091,401	2	1.02%	81,868,405	3	1.07%
LPF Atlanta Southpark	-		-	-		-	-		-	-		-	-		-
Inland Southeast	-		-	24,188,400	10	0.26%	-		-	-		-	-		-
Fedex Ground	43,144,568	7	0.45%	-		-	-		-	-		-	-		-
Clorox Company	-		-	-		-	-		-	-		-	-		-
Highwoods Realty	-		-	-		-	-		-	-		-	-		-
Subtotal (10 largest)	1,701,481,433		17.85%	1,381,864,768		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%

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	
2004	$ 168,486	$ 164,308	97.52%	$ 3,358
2005 **	179,320	135,105	75.34%	-
2006	212,186	168,603	79.46%	-
2007	218,603	212,705	97.30%	-
2008	226,989	218,918	96.44%	-
2009	243,046	235,240	96.79%	-
2010	215,497	205,014	95.14%	-
2011	227,767	217,154	95.34%	-
2012	195,037	186,764	95.76%	-
2013	191,728	183,727	95.83%	-

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

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

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
$ 167,666	99.51%	$ 820	0.49%
135,105	75.34%	44,215	24.66%
168,603	79.46%	43,583	20.54%
212,705	97.30%	5,898	2.70%
218,918	96.44%	8,071	3.56%
235,240	96.79%	7,805	3.21%
205,014	95.14%	10,482	4.86%
217,154	95.34%	10,613	4.66%
186,764	95.76%	8,273	4.24%
183,727	95.83%	8,001	4.17%

CLAYTON COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

		Governmental Activities		
	Fiscal Year	General Obligation Bonds	Percentage of Actual Property Value*	Per Capita**
****	2005	-	-	-
****	2006	-	-	-
****	2007	-	-	-
****	2008	-	-	-
****	2009	-	-	-
****	2010	-	-	-
****	2011	-	-	-
****	2012	-	-	-
****	2013	-	-	-
****	2014	-	-	-

	Component Units			
Fiscal Year	Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***
	Revenue Bonds	Capital Leases	Revenue Bonds	Notes Payable
2005	6,990,000	-	29,815,000	-
2006	14,855,000	-	29,815,000	-
2007	14,315,000	-	29,625,000	-
2008	13,835,000	-	28,270,000	-
2009	13,330,000	-	26,870,000	-
2010	12,800,000	1,404,800	25,420,000	-
2011	12,245,000	1,453,180	23,915,000	-
2012	11,626,403	7,335,517	22,355,000	4,640,800
2013	11,025,566	6,713,547	20,725,000	4,567,221
2014	10,389,727	6,034,089	N/A	N/A

* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values starting on page 186 of this report.

** See the Demographic and Economic Statistics schedule for personal income and population information on page 207 of this report.

Source: Clayton County Finance Department

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
1,575,001	28,640,000	30,215,001	0.56%	113.47
1,415,000	27,730,000	29,145,000	0.53%	109.45
2,938,000	24,505,000	27,443,000	0.41%	100.67
2,774,272	30,605,000	33,379,272	0.56%	121.72
1,981,630	28,415,000	30,396,630	0.51%	111.06
7,994,744	27,730,000	35,724,744	0.58%	128.75
11,011,615	24,055,000	35,066,615	0.56%	125.43
10,879,223	22,755,138	33,634,361	0.51%	125.89
9,724,345	42,444,765	52,169,110	0.80%	193.50
8,493,246	40,073,319	48,566,565	0.68%	178.16

Housing Authority***	Hospital Authority	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds	Revenue Anticipation Certificates			
7,130,000	(1)	74,150,000	1.40%	278.46
6,955,000	(1)	80,769,999	1.49%	296.29
6,780,000	(1)	78,162,999	1.43%	285.04
6,595,000	58,915,000	140,994,272	2.31%	515.16
6,405,000	53,505,000	130,506,630	2.28%	473.57
6,210,000	50,095,000	131,654,544	2.13%	474.49
6,005,000	42,705,000	121,389,795	1.46%	434.19
5,795,000	42,705,000	128,092,081	1.96%	479.42
5,575,000	41,565,000	111,473,223	1.70%	413.46
N/A	40,410,000	105,400,381	1.47%	386.65

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2014 information is not available at this time. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively, and in 2013, the Development Authority became a blended component unit of the County. The information presented in these schedules is only for years in which these entities were component units of

(1) Information prior to FY2008 is not available

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

CLAYTON COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Debt limit	$ 690,157,367	$ 730,100,335	$ 793,727,347	$ 843,099,880	$ 953,389,012
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	$ 690,157,367	$ 730,100,335	$ 793,727,347	$ 843,099,880	$ 953,389,012
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value starting on page 186 of this report.

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

Source: Clayton County Finance Department

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Value*	$ 6,864,100,000
Debt Limit (10% of assessed value)**	686,410,000
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	$ 686,410,000

2010	2011	2012	2013	2014
$ 915,685,000	$ 806,283,000	$ 741,670,800	$ 697,067,800	$ 686,410,000
-	-	-	-	-
$ 915,685,000	$ 806,283,000	$ 741,670,800	$ 697,067,800	$ 686,410,000
0.00%	0.00%	0.00%	0.00%	0.00%

CLAYTON COUNTY, GEORGIA

PLEDGED - REVENUE COVERAGE
CURRENT FISCAL YEAR AND LAST NINE FISCAL YEARS *

Primary Government

Clayton County Tourism Authority

Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2005	$ 2,148,925	$ -	$ 2,148,925	$ 1,885,000	$ 263,925	1.00
2006	2,157,194	-	2,157,194	1,960,000	197,194	1.00
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00
2010	43,000	-	43,000	15,000	28,000	1.00
2011	47,250	-	47,250	20,000	27,250	1.00
2012	46,250	-	47,250	20,000	26,250	1.00
2013	55,409	-	55,409	20,000	25,250	1.00
2014	51,579	-	51,579	20,000	24,250	1.00

Urban Redevelopment Agency of Clayton County

Fiscal Year	Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2005	$ 2,009,882	-	$ 2,009,882	$ 1,135,000	$ 874,882	1.00
2006	4,295,895	-	4,295,895	3,355,000	940,895	1.00
2007	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	1,478,561	-	1,478,561	690,000	788,561	1.00
2012	1,478,992	-	1,478,992	715,000	763,992	1.00
2013	1,433,814	-	1,433,814	845,000	588,814	1.00
2014	1,471,050	-	1,471,050	815,000	656,050	1.00

Component Units

The Development Authority of Clayton County

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2005	$ 1,780,938	$ 1,607,665	$ 173,273	$ 1,879,169	$ 1,563,845	0.05
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	(0.01)
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08
2010	3,897,435	1,523,790	2,373,645	1,450,000	1,157,851	0.91
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83
2012	3,804,536	1,397,574	2,406,962	1,560,000	627,356	1.10
2013	3,900,838	1,169,597	2,731,241	1,630,000	810,473	1.12
2014	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, 2014 was not available as of the release of this

Clayton County Housing Authority

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2005	$ 2,992,164	$ 2,686,238	$ 305,926	$ 175,000	$ 310,038	0.63
2006	2,617,227	2,138,973	478,254	175,000	328,809	0.95
2007	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2012	3,357,716	5,027,957	(1,670,241)	210,000	272,244	(3.46)
2013	3,537,855	3,249,524	288,331	220,000	264,369	0.60
2014	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Clayton County Housing Authority is presented on a calendar year basis. Data for the year ended December 31, 2014 was not available as of the release of this statement.

Clayton County Landfill Authority

Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2005	$ 3,223,093	$ 2,410,668	$ 812,425	$ 655,000	$ 157,326	1.00
2006	3,230,614	3,001,749	228,865	690,000	347,300	0.22
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54
2008	2,336,900	2,341,218	(4,318)	480,000	665,900	(0.01)
2009	2,084,310	2,955,453	(871,143)	505,000	640,386	(0.77)
2010	2,097,883	2,053,031	44,852	530,000	650,132	0.03
2011	1,937,592	2,225,404	(287,812)	555,000	621,115	(0.25)
2012	1,777,039	2,699,409	(922,370)	585,000	542,050	(0.83)
2013	2,356,944	2,665,568	(308,624)	610,000	523,653	(0.28)
2014	2,637,934	2,597,297	40,637	645,000	485,103	0.03

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

Source: Clayton County Finance Department

CLAYTON COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population*	Income* (in	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
2005	266,290	5,437,080	20,418	4,090,900	15,363	31.17	51,405	5.9%
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	52,657	5.1%
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	52,533	4.7%
2008	273,690	5,979,930	21,849	3,387,110	12,376	32.02	49,479	7.9%
2009	275,580	5,960,557	21,629	3,332,234	12,092	32.78	52,328	12.5%
2010	277,463	6,140,280	22,130	3,482,908	12,553	32.70	50,256	12.3%
2011	279,580	6,274,560	22,443	3,789,740	13,555	31.62	51,122	13.0%
2012	267,180	6,551,330	24,520	3,700,900	13,852	31.70	51,620	11.5%
2013	269,610	6,551,720	24,301	3,339,380	12,386	31.74	51,757	11.0%
2014	272,600	7,157,660	26,257	3,658,040	13,419	31.73	52,296	9.4%

Source: * Woods & Poole Economics Data Pamphlet 2013

** Clayton County Board of Education

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND NINE YEARS AGO

	2014		
Employer *	**Employees**	**Rank**	**Percentage of Total County Employment****
Clayton County Board of Education	6,820	1	4.37%
Delta Airlines, Inc./Tech Ops	6,200	2	3.97%
Clayton County Board of Commissioners	2,068	3	1.33%
Southern Regional Medical Center	1,604	4	1.03%
Clayton State University	1,500	5	0.96%
Fresh Express, Inc.	1,100	6	0.71%
Walmart, Inc.	800	7	0.51%
Gate Gourmet, Inc.	760	8	0.49%
FedEx Ground	750	9	0.48%
Southern Company / Georgia Power	543	10	0.35%
	22,145		14.20%

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

Source:

* Clayton County Office of Business Development. Information prior to 2005 not available. Based on data provided, these numbers are estimates.

** Total employment in Clayton County - 156,010 in 2014 and 146,090 in 2005. (Woods & Poole Economics Data Pamphlet 2005 and 2014)

CLAYTON COUNTY, GEORGIA

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government:									
Commissioners	23	25	25	26	28	24	25	26	30
Finance	37	36	37	38	38	38	37	33	33
Risk management	8	11	10	12	12	13	6	6	6
Computer center	29	31	48	52	53	53	54	56	57
Personnel	10	11	11	11	11	11	16	16	16
Central services	17	16	15	18	18	14	14	18	18
Registrar	4	4	5	5	5	5	6	4	6
Tax Assessment/Collection:									
Tax commissioner	32	32	29	31	31	32	31	31	31
Tax assessors	29	29	30	28	29	29	29	31	32
Courts and Law Enforcement:									
Superior court	37	37	36	37	39	38	34	36	33
State court	12	13	13	13	12	15	16	16	31
Magistrate court	8	8	8	8	9	9	6	8	9
Juvenile court	58	58	55	60	60	55	59	56	59
Probate court	10	11	12	10	12	12	11	12	12
Clerk of superior/magistrate court	33	33	29	31	34	33	33	33	33
Clerk of state court	20	20	17	19	22	21	22	20	23
Solicitor of state court	30	30	25	32	37	36	36	34	38
District attorney	61	60	59	58	62	65	64	63	65
State adult probation	12	12	7	6	5	3	3	3	2
Correctional facility	49	49	46	50	51	54	54	53	55
Sheriff	306	302	308	314	331	334	350	365	327
Public Safety:									
County police	277	297	318	341	347	333	365	358	374
County Fire	232	220	223	237	248	245	245	237	230
Narcotics unit	24	22	22	22	21	26	24	24	26
E.M.S. Rescue	84	82	100	98	104	107	107	103	107
Central Communications	40	40	41	44	48	46	46	52	43
Electronic Technical Support Cent	14	15	2	-	-	-	-	-	-
Emergency Management	2	2	3	3	2	3	3	3	4
Animal Control	10	12	10	12	12	10	12	12	12
Transportation and Development:									
Transportation/Development - Administration	107	105	97	84	86	86	101	101	100
Transportation/Development - Traffic Engineering	29	28	26	25	24	24 **a**	-	1	1
Planning and Zoning:									
Community Development - Admin	37	35	35	22	24	23	22	20	20
Community Development - Planni	8	8	7	5	5	2	3	2	2
Public Transit System	2	2	2	-	-	-	-	-	-
Libraries	47	47	44	46	47	44	46	44	44
Parks and Recreation	72	79	87	84	89	90	86	95	91
Health and Welfare	13	12	11	10	11	11	11	10	11
Other General Government:				..					
County Garage	22	22	19	20	20	19	17	17	17
Refuse Control	33	33	30	42	41	40	37	37	33
Building and Maintenance	24	24	20	22	24	23	21	27	25
Extension University of Georgia	7	8	8	8	7	8	6	6	7
Other General Government	4	3	3	3	5	5	4	4	4
Landfill	17	17	17	17	15	15	14	14	15
Airport	5	4	4	4	4	3	-	-	-
HUD *(effective fiscal year 2012)*	5	4	4	4	4	3	12	9	8
Total Clayton County Employees	1,935	1,945	1,954	2,012	2,087	2,060	2,088	2,096	2,090

Note: Data not available prior to fiscal 2006. **a** Employees reclassified to Transportation and Development - Administration in FY2012

Source: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Function					
General Government:					
Commissioners:					
Board of Commission meetings	37	37	37	37	40
Budget amendments approved	223	71	105	105	80
Finance:					
Accounts payable check per employee	11,437	11,780	12,133	11,752	11,899
Accounts receivable invoices per employee	2,333	2,299	2,368	2,772	2,789
Risk management:					
Medical insurance participants	1,826	1,905	1,921	2,075	2,213
Dental Insurance participants	1,744	1,744	1,825	2,051	2,188
Computer center:					
Personal computers	1,388	1,435	1,490	1,657	1,760
Help desk calls	3,700	3,515	3,597	3,651	5,481
Personnel:					
County positions	1,927	2,010	1,933	2,187	2,190
Applications processed	23,000	24,000	24,449	N/A	N/A
Central services:					
Purchase orders	5,693	5,693	5,892	5,866	5,925
Registrar:					
Registered voters	118,263	120,112	122,120	123,415	123,588
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	$ 160,000	$ 163,200	$ 166,464	$ 167,518	$ 168,012
Tax assessors:					
Commercial parcels per appraiser	2,128	2,185	2,244	2,305	2,307
Residential parcels per appraiser	10,519	10,803	11,095	11,395	11,419
Personal property parcels per appraiser	3,460	3,553	3,649	3,748	3,751
Courts and Law Enforcement:					
Superior court:					
Criminal filings	2,520	8,324	9,156	9,674	9,718
Civil filing	2,604	4,499	5,352	5,782	5,822
State court:					
Civil cases	7,050	8,598	9,000	13,463	17,081
Traffic cases	17,781	17,871	27,713	25,530	28,083
Criminal cases	30,000	29,661	33,962	15,391	18,469
Magistrate court:					
Felony arrest warrants	4,856	6,744	7,675	5,730	5,438
Misdemeanor arrest warrants	12,172	10,812	11,769	15,729	15,450
Search warrants	227	242	267	255	320
Juvenile court:					
Truancy and program referrals	1,552	1,596	1,641	N/A	N/A
Risk and clinical assessments	317	317	327	N/A	N/A
Probate court:					
Marriage licenses	1,670	1,737	1,806	1,487	1,385
Firearms licenses	1,756	1,826	1,899	2,305	3,260
Death certificates	11,966	12,445	12,943	11,992	11,267
Clerk of superior/magistrate court:					
Trade Names issued	1,127	1,437	1,560	N/A	N/A
Civil cases filed	28,469	33,363	33,439	34,633	31,796
Clerk of state court:					
Civil cases	6,950	7,089	7,231	12,890	12,039
Criminal cases	9,350	9,537	9,728	12,818	12,958
Traffic cases	25,500	26,010	26,530	26,670	27,000
Solicitor of state court:					
Domestic violence cases	N/A	N/A	N/A	N/A	N/A
Bad check cases	N/A	N/A	N/A	N/A	N/A
DUI cases	N/A	N/A	N/A	N/A	N/A
Traffic cases received	25,119	25,621	26,134	26,134	26,213
Criminal cases received	19,048	19,429	19,818	19,818	19,728
District attorney:					
Felony counts filed	7,100	6,147	5,886	6,147	5,886
Felony counts disposed	7,000	6,278	7,918	6,278	7,918
Misdemeanor counts filed	400	1,803	2,976	1,803	2,976
Misdemeanor counts disposed	370	1,729	1,720	1,729	1,720
State adult probation:					
Collection of restitution, fines, etc.	$ 117,510	$ 108,613	$ 110,850	$ 116,083	$ 120,500
Offenders revoked for additional offenses	873	700	N/A	N/A	N/A
Correctional facility:					
Average number of inmates	219	223	218	216	216
Total inmate man-hours	283,679	307,500	309,728	280,472	284,308

Note: Indicators are not available prior to 2003.

2010	2011	2012	2013	2014
37	37	42	38	25
78	80	148	112	105
11,942	12,112	12,112	12,200	12,250
2,843	2,850	2,850	2,855	966
2,358	2,513	2,277	2,366	2,377
2,328	2,475	2,253	2,333	2,424
1,850	1,911	1,642	1,961	1,516
7,846	8,238 (a)	11,579	11,776	14,211
2,201	2,200	2,100	2,100	2,336
N/A	N/A	N/A	N/A	N/A
5,984	6,044	4,798	5,195	4,616
147,075	144,779	155,574	157,293	162,100
$ 105,265	$ 89,423	$ 86,868	$ 89,224	$ 86,663
2,250	2,311	2,300	2,222	N/A
11,101	11,121	11,100	11,964	N/A
3,655	3,660	3,660	3,327	N/A
10,500	2,864	3,211	3,768	3,852
6,200	5,432	5,272	4,968	5,569
18,640	6,286	5,040	5,376	4,439
28,932	21,823	38,385	38,640	46,979
18,514	10,467	11,039	11,648	13,093
5,329	5,637	4,773	5,785	N/A
13,559	13,259	12,343	13,125	N/A
292	373	401	421	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,385	1,607	1,214	856	696
3,260	3,041	2,171	1,876	2,371
1,126	1,121	1,655	1,387	1,188
N/A	N/A	N/A	N/A	N/A
36,147	38,906	34,308	32,950	33,650
8,043	8,200	5,040	5,840	4,800
13,150	13,175	11,039	12,000	12,000
26,105	21,823	38,385	42,024	47,000
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
25,529	21,824 (c)	40,000	41,000	50,000
15,391	10,252	11,000	11,000	11,900
7,624	8,768	9,630	9,744	10,416
6,832	7,857	7,660	7,952	8,100
1,431	1,646	1,835	1,856	1,984
2,803	3,223	3,129	3,248	3,300
$ 121,788	$ 122,800	$ 521,350	$ 550,000	N/A
N/A	N/A	N/A	N/A	N/A
220	232	234	233	235
275,003	279,000	285,503	279,530	260,762

(a) New phone system installed
(b) Statistic changed from dollar amount to number of items
(c) Added new motor units

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Function					
Courts and Law Enforcement - (continued)					
Sheriff					
Warrants served	8,744	7,497	9,182	9,501	9,625
Subpoenas Delivered	12,275	20,469	8,932	9,428	11,114
Total admitted to jail	25,679	24,100	39,352	19,063	35,779
Total number released	25,649	23,569	40,281	28,956	33,021
Total inmates to court	29,649	20,733	25,162	25,786	28,755
Public Safety					
County police					
Call dispatched	117,800	186,100	189,837	129,466	141,669
Incident reports	41,000	33,931	34,641	40,877	37,333
Traffic accident reports	9,800	7,698	7,200	8,830	6,966
Family violence reports	2,700	2,513	2,500	2,475	2,439
Average response times (minutes)	14:70	18:53	18:61	19:18	N/A
County Fire					
Fire calls	1,021	1,048	1,075	1,103	1,165
Fire inspections performed	2,029	2,082	2,136	2,192	2,200
Average response times (minutes)	0	5:00	5:00	5:00	5:00
Narcotics unit					
Total cases	347	404	379	483	520
Total arrests	191	322	448	429	379
E.M.S. Rescue					
Total calls received	16,397	16,305	18,498	18,535	18,701
Number of patients transported	9,417	8,484	11,287	12,963	13,210
Average response times (minutes)	8:10	4:30	7:35	7:35	7:35
Central Communications					
911 calls	205,267	213,478	222,017	230,898	255,347
Law enforcement dispatches	245,763	255,594	265,818	276,451	330,239
Fire and EMS dispatches	28,607	29,751	30,941	32,179	34,774
Electronic Technical Support Center					
Public safety vehicles in for service	909	837	672	728	N/A
Radio repairs	810	1,031	954	1,135	N/A
Animal Control					
Total animals picked up	3,330	3,397	3,464	2,978	3,819
Total animals returned to owner	528	539	549	572	593
Total animals euthanized	4,680	4,774	4,869	4,974	5,513
Transportation and Development					
Transportation/Development					
Miles of paved roads	929	942	965	1,001	1,035
Miles of unpaved roads	2	2	2	2	2
Traffic signals maintained	199	242	319	251	258
Planning and Zoning					
Community Development					
Building permits issued	3,200	3,300	6,053	5,268	4,196
Business licenses issued	6,811	6,900	7,172	7,373	5,390
Building inspections preformed	32,760	33,000	40,447	33,576	13,300
Public Transit System					
Transit riders	972,000	1,069,000	1,149,155	1,600,000	N/A
Libraries					
Annual circulation	850,000	769,340	805,000	N/A	N/A
Tutoring sessions held	N/A	N/A	383	4,698	3,500
Attendance at children's programs	37,850	46,985	80,201	62,950	61,240
Parks and Recreation					
Programs/classes offered	170	185	193	225	248
Adult athletic leagues	44	44	44	44	48
Other General Government					
County Garage					
Vehicles serviced	1,200	1,204	1,100	1,176	1,246
Refuse Control					
Miles of county roads cleaned	199,512	199,512	N/A	N/A	N/A
Number of county roads cleaned	N/A	N/A	336	561	369
Building and Maintenance					
Buildings maintained	222	226	230	236	256
Extension University of Georgia					
4-H Enrollment	3,986	4,500	4,700	3,800	3,625
Other General Government					
Number of boxes stored	22,500	28,700	31,000	33,170	N/A
Landfill					
Landfill customers	107,862	110,000	100,644	106,900	52,752
Airport (sold in FY2012)					
Aircraft based at airport	170	185	212	218	250

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

2010	2011	2012	2013	2014
9,742	9,985	11,759	8,712	11,154
11,415	11,556	11,522	5,841	10,159
41,133	40,413	24,299	15,698	19,475
38,578	38,613	24,331	15,470	20,322
29,843	36,102	35,719	35,631	22,585
142,000	206,000 (d)	242,000	283,000	337,260
32,047	38,000	38,560	45,620	41,637
5,521	5,630	8,020	8,150	7,908
2,206	2,450	2,450	2,480	987
N/A	N/A	N/A	N/A	N/A
836	1,096	956	860	645
3,221	3,221	2,579	1,522	2,635
7:02	7:26	6:47	7:00	6:56
480	522	271	320	N/A
380	400	302	322	319
18,842	20,713	23,134	25,279	25,059
13,291	13,577	15,750	17,037	16,790
8:24	8:17	6:44	6:50	7:01
398,410	425,117 (d)	615,219	614,892	637,774
338,189	341,355	343,452	332,353	210,763
34,991	35,109	43,793	32,609	33,641
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
8,106	7,032	6,036	4,148	3,814
592	509	558	565	602
6,095	5,500	3,506	2,349	1,251
1,067	1,070	1,070	1,070	859
5	5	5	5	3
267	266	258	258	258
3,915	4,085	4,430	4,700	6,000
6,363	6,603	5,437	5,700	7,500
8,719	8,383	8,217	8,800	9,468
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
61,985	63,000	50,722	51,000	51,326
250	250	278	280	N/A
48	48	40	40	N/A
1,279	1,294	1,348	1,383	N/A
N/A	N/A	N/A	N/A	N/A
598	600	625	650	724
256	257	257	257	258
3,675	3,700	2,822	3,700	3,700
N/A	N/A	N/A	N/A	N/A
52,006	49,400	46,889	44,838	47,992
170	165	-	-	-

(d) More accurate information available in FY2012

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Function					
General Government:					
Passenger/support vehicles	17	26	99	103	103
High volume printers	4	4	5	5	5
AS400 computer systems	4	4	3	3	3
IBM 94006 computer	0	0	0	2	2
Information servers	0	0	6	7	7
VOIP telephone system	0	0	0	0	0
Printing presses	2	2	2	4	3
Voting machines	600	600	581	581	581
Tax Assessment and Collection:					
Assessment vehicles	5	5	11	5	4
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	9	13	12	13	13
File systems	3	4	3	5	5
Recording systems	0	3	3	5	4
District Attorney:					
Passenger vehicles	21	27	29	28	30
File systems	0	0	0	1	1
Copier	0	0	0	1	1
Printer	0	0	0	1	1
Correctional Facility:					
Passenger/support vehicles	5	6	5	6	14
Transport buses/vans	14	14	15	16	12
Sheriff:					
Patrol vehicles	66	69	68	68	68
Transport buses/vans	9	10	7	7	7
Service vehicles	13	9	9	9	9
SWAT transport vehicle	1	1	1	1	1
Armored personnel carrier	1	1	1	1	0
Public Safety:					
County Police:					
Stations	3	3	2	2	2
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	223	247	122	127	109
Animal control vehicles	6	6	6	6	6
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	1
Equipment trailers	0	2	3	3	3
Firearms training system	4	4	1	1	1
Police dogs	0	2	2	2	6
Information servers	0	0	1	1	1
E.M.S. Rescue:					
Ambulances	12	15	13	17	18
Service vehicles	0	0	4	3	3
Central Communications:					
Mobile communication vehicle with trailer	1	1	1	0	0
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	3	2	2	2	2
Diesel generators	2	3	3	2	2
Digital mapping system	0	0	0	1	1
Fire Department:					
Stations	14	14	14	15	15
Fire fighting and rescue apparatus	25	19	25	28	28
Support vehicles	24	21	34	36	36
Information servers	0	0	2	2	2

Source: Various government departments.

2010	2011	2012	2013	2014
95	97	98	96	96
6	5	5	5	5
3	3	3	3	3
2	2	2	2	2
7	5	5	5	5
0	4	1	1	1
6	6	4	4	4
581	581	4	4	4
2	0	0	0	2
12	13	13	13	14
5	5	5	5	5
6	6	6	6	6
27	28	31	32	35
1	1	1	1	1
1	1	1	1	1
1	0	0	0	0
15	15	12	12	11
12	17	17	19	19
86	83	97	105	105
6	11	12	8	8
9	5	3	3	3
1	0	0	0	0
0	0	0	0	0
2	2	2	3	3
1	1	1	1	1
122	84	105	131	167
6	6	6	6	6
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
3	0	0	0	1
1	1	1	1	1
8	3	9	9	9
1	1	1	1	1
17	17	17	17	17
3	2	2	2	2
0	0	0	0	0
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
2	1	1	1	1
1	1	1	1	1
15	15	15	15	15
28	34	34	34	34
37	37	33	33	31
2	2	2	2	2

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2005	2006	2007	2008	2009
Transportation Department					
Heavy duty trucks	38	26	35	36	36
Heavy duty equipment	39	40	67	81	45
Support vehicles	45	47	52	58	54
Information servers	0	0	1	1	1
Planning and Zoning :					
Inspection vehicles	17	21	22	21	21
Public Transit System					
Transit and paralift buses	29	29	29	0	0
Support vehicles	2	2	2	0	0
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	0	0	2	2	2
Service vehicles	0	0	0	2	2
Park and Recreation:					
Parks/recreation centers	14	16	6	11	11
Support vehicles	27	25	32	31	30
Health and Welfare:					
Health and welfare support buildings	9	7	7	7	7
Buses and vans	0	0	3	5	7
Information servers	0	0	2	2	2

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

Source: Various Clayton County government departments.

2010	2011	2012	2013	2014
36	37	39	37	37
44	55	61	61	63
47	42	44	44	44
1	1	1	1	1
19	19	19	19	17
0	0	0	0	0
0	0	0	0	0
6	6	6	6	6
2	2	2	2	2
2	2	2	2	2
12	12	12	12	12
47	48	50	50	54
9	9	9	9	9
7	7	8	8	8
2	1	1	1	1

THIS PAGE INTENTIONALLY LEFT BLANK