CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2011

Prepared by

Clayton County Finance Department
Angela Jackson Director/Comptroller

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

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FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

CLAYTON COUNTY FINANCE DEPARTMENT

112 Smith Street
Jonesboro, Georgia 30236
Phone: 770-477-3222
Fax: 770-477-3235

Angela Jackson, Finance Director

Johnette Smith, Assistant Director

December 31, 2011

The Honorable Eldrin Bell, Chairman
Members of the Clayton County Board of Commissioners
and Citizens of Clayton County

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2011, 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, 2011 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, 2011. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

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

PROFILE OF CLAYTON COUNTY

Clayton County is a political entity of Georgia that provides services to approximately 273,690 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

The financial statements, schedules, and statistical tables included in this report pertain to all functions and funds of the primary government, the Board of Commissioners of Clayton County, Georgia. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Clayton County Landfill, Clayton County Airport, Clayton County Development Authority, the Housing Authority of Clayton County the Clayton County Health Department and the Hospital Authority are reported as discretely presented component units.

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

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

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

The primary economic driver of the community is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and the country's busiest airport. Four of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, distribution facilities, and the City of Atlanta which owns the airport facility.

The County faces the challenge of countering the effects of declining residential values due to the mandated inclusion of foreclosure values. The collection of County revenues has suffered as a result of volatile sales tax collections and also as a result of federal and state reductions in local funding. Consequently, expenses have been lowered comparably and additional revenues have been identified to minimize as much as possible the impact of the County's revenue challenges. Local and state officials continue to work on plans for residential and economic development for the County.

Calendar Year	Retail Sales (000's) [1]
2006	$ 3,856
2007	$ 3,894
2008	$ 3,748
2009	$ 3,460
2010	$ 3,636
2011	$ 3,790
2012	$ 3,839

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 declined approximately 2%. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 has declined 4% amidst the slow economy.

Year	Clayton Co.	Local MSA	GA[2]
2006	5.9	4.7	4.6
2007	5.9	4.6	4.6
2008	7.7	6.2	5.8
2009	11.5	9.7	9.3
2010	12.4	10.2	9.6
2011	12.4	10.1	9.0

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above local and state levels. However, the County's Economic Development department has indicated that the County is being considered by several big businesses that would bring hundreds of jobs to the area. Additionally, per capita income has improved in the last decade from $20,480 in 1998 to $25,474 in 2011.

[1] Woods & Poole Economics, Inc. 2011
[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 2011, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment is estimated to reach 4.73 million by the year 2040 (3.24 million in 2008). 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 reduced expenditures, created additional revenue sources and effectuated 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. Making difficult decisions is the reason the financial stability of the County remains healthy and strong.

Long-term financial planning

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

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

Relevant financial policies

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

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2011.

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

- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County began a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices; to construct a senior center and six recreation centers; and to improve eight existing parks in the County. This initiative was funded 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 unreserved and undesignated fund balance equal to at least 5% of General Fund revenues in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.

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

- Clayton County will develop capital funding to provide for normal replacement of existing capital plant and additional capital improvements financed on a pay-as-you go basis. The County has designated fund balance in excess of 10% of Fire Fund revenues to be used for capital improvements for fire services.

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

Major Initiatives

Clayton County's mission is to be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world. In such, the County has developed several major initiatives for 2012 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

During 2004, the County implemented a multi-year Road Infrastructure Improvement Program to be funded by a 1% SPLOST approved by the voters in September 2003. This initiative included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions, and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improving access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks, and improving roadway shoulders. The road program also includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads, and paving 8 dirt roads.

As a part of the SPLOST referendum, the County also began a Parks and Recreation Plan which included the construction of a Senior Center, the construction and equipping of six recreation centers located throughout the County, the completion of an aquatic center, lighting upgrades on ball fields, installation of new playground equipment, walking/jogging trails, and picnic pavilions at existing parks within the County.

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

Clayton County entered into an energy performance contract for funding energy-saving improvements in buildings that will utilize future energy and operational savings to finance infrastructure improvement projects. Infrastructure upgrades began February 2010. The County expects to save $575,000 annually. The energy-saving plan offers the added benefits of improving the productivity and comfort of employees and reducing the county's environmental impact. The upgrades are scheduled for seven county facilities and the county landfill. The energy performance contract also included converting methane gas to energy which began in fiscal year 2011.

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, 2010. This was the thirty-second 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 2011. This is the eighth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,

Angela Jackson

Angela Jackson
Director of Finance/Comptroller

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CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Wole Ralph

Chairman Eldrin Bell

Commissioner Sonna Singleton
Commissioner Gail Hambrick

CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2011

BOARD OF COMMISSIONERS

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

DIRECTOR OF FINANCE

Angela Jackson

SHERIFF

Kemuel Kimbrough

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacquline Wills

CLERK OF STATE COURT

Nancy Denham

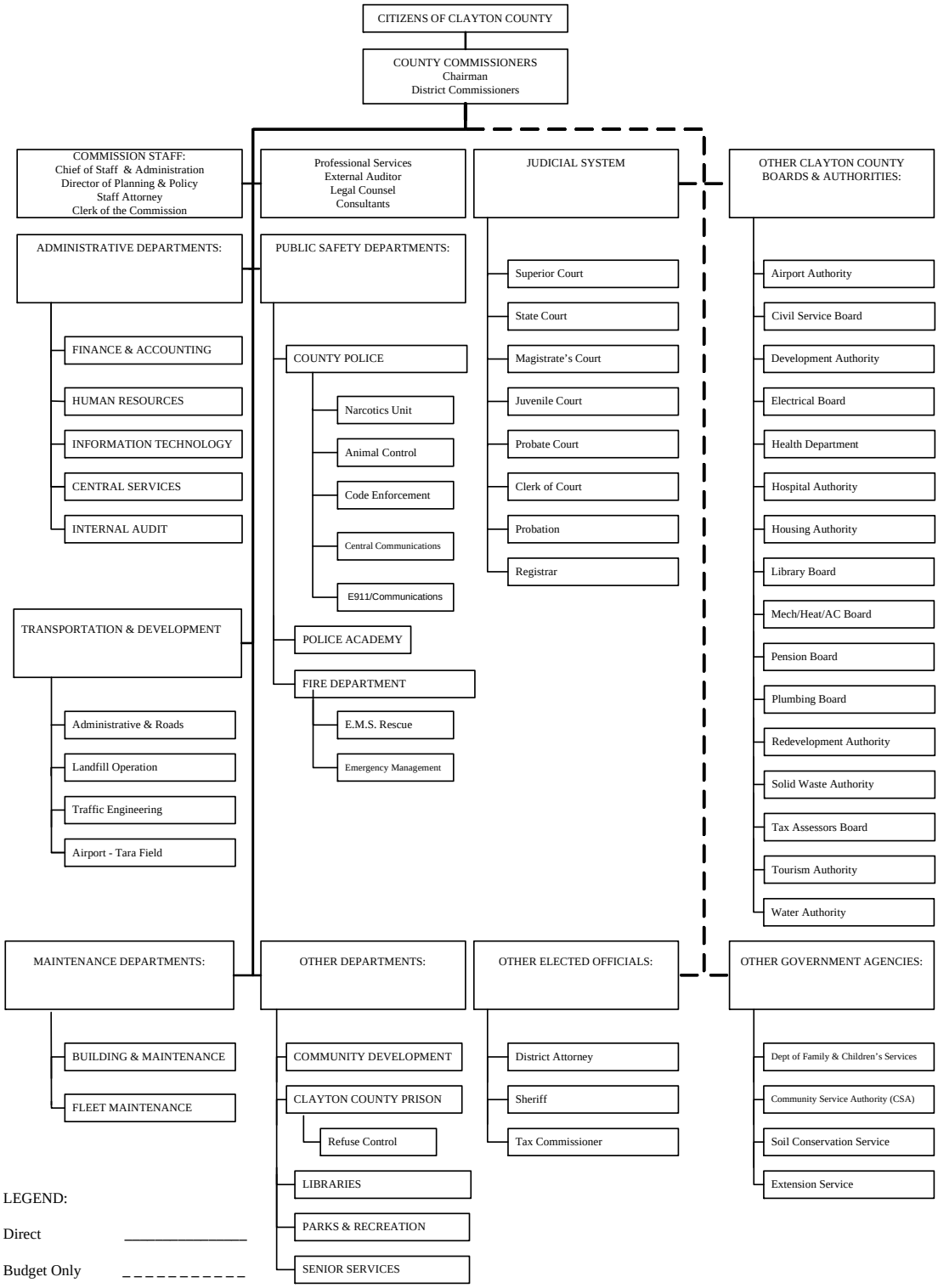
COUNTY ATTORNEY

Freeman, Mathis & Gary, LLP

COUNTY AUDITORS

Mauldin & Jenkins, LLC

ORGANIZATION CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clayton County Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

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

President

Executive Director

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FINANCIAL SECTION

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** as of and for the year ended June 30, 2011, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Clayton County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the component unit financial statements of the Development Authority of Clayton County, the Hospital Authority of Clayton County, or the Clayton County Board of Health, which represents 55% of the assets and 67% of the revenues of Clayton County, Georgia's component units as of and for the year ended June 30, 2011. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Development Authority of Clayton County, the Hospital Authority of Clayton County, and the Clayton County Board of Health is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Hospital Authority of Clayton County were audited in accordance with auditing standards generally accepted in the United States of America, but were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note I, Clayton County, Georgia implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* as of July 1, 2010.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2011 on our consideration of Clayton County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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 86 – 88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise Clayton County, Georgia's basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and schedules and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of special purpose local option sales tax proceeds is presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-21, and is not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical sections 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.

Mauldin & Jenkins, LLC

Macon, Georgia
December 27, 2011

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, 2011. 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, 2011 by $937.3 million (net assets). Of this amount, $421,214 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2011, the County's governmental funds reported combined ending fund balances of $247.2 million, an increase of $10 million from the previous fiscal year. The County implemented GASB Statement 54 during fiscal year ending June 30, 2011. Statement 54 includes changes in the classification of fund balance within the County's governmental funds. As a result of these changes, 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 were $32.6 million or 19.2% of total general fund expenditures.
- The Board of Commissioners did not issue bonded debt during fiscal year ending June 30, 2011. Principal payments during the current fiscal year for the Clayton County Tax Allocation Bonds, the Tourism Authority of Clayton County Revenue Bonds and Urban Redevelopment Agency of Clayton County Revenue Bonds resulted in a decrease of $3,675,000 in the bonded debt of Clayton County during the fiscal year.

Overview of the Financial Statements

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

Government-wide Financial Statements

The government-wide financial statements provide both long-term and short-term information about the County's overall financial status. These statements use a format similar to a private-sector business. They include a Statement of Net Assets and a Statement of Activities, which appear on pages 19 - 21 of the report.

The Statement of Net Assets presents information on the County's assets and liabilities. The amount of net assets represents the difference between these assets and liabilities, which is a useful way to measure the County's financial health. Over time, increases or decreases in net assets may serve as an indicator of whether the financial position of the County is improving or deteriorating.

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

The government-wide financial statements include not only the County (called the primary government), but also legally separate entities for which the County is financially accountable (called component units). The activities of the primary government are comprised of functions of the County that are primarily financed by taxes and intergovernmental revenues. Examples include courts and law enforcement, public safety, transportation and development, and general government. In addition to the governmental activities, the County's lone business-type activity is reflected in the C-Tran Enterprise Fund. The County discontinued C-Tran service in March, 2010. Only final closure related activity was recorded for the C-Tran Fund in the current fiscal year.

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

Fund Financial Statements

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

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

By comparing functions between the two sets of statements for governmental funds and governmental activities, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison.

Clayton County currently maintains twenty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, the Roads and Recreation Capital Projects Fund and the 2009 SPLOST Fund. Individual data from the remaining twenty-four non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 89.

Clayton County adopts an annual appropriated budget for each of the governmental funds. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund in order to present budgetary compliance. Budgetary comparison statements for the General Fund and the sole major special revenue fund, the Fire Fund, can be found in the basic financial statements, while all other fund budgetary schedules, as well as detailed budgetary schedules for the General Fund, which demonstrate compliance at the department level of budgetary control, are included in the "Combining and Individual Fund Statements and Schedules" section and begin on page 106.

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

Proprietary funds – The County has one enterprise fund which includes the business-type activities of the public transit system, C-Tran, which terminated services as of March 31, 2010. In addition, the financial statements include two internal service funds: the Worker's Compensation Self Insurance Fund and the Medical Self Insurance Fund. Internal service funds are a type of proprietary fund used to accumulate and allocate costs internally among various functions in the County.

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

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since enterprise and internal service funds apply the accrual basis of accounting. Both internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered non-major funds, individual fund data is provided in the form of combining statements in the "Combining and Individual Fund Statements and Schedules" section and begins on page 158.

The basic proprietary fund financial statements can be found on pages 31-33 of this report.

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

The basic fiduciary fund financial statements can be found on pages 34 and 35 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 39 - 85 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 89 - 176 of this report, immediately following the required supplementary information on pensions.

Additional information about the County, which may be of interest to the reader, is found in the Statistical section of the report, on pages 177 - 217.

Government-wide Financial Analysis

As noted earlier, changes in net assets over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2011, the County's assets exceeded liabilities by $937.3 million.

Clayton County's investment in capital assets (e.g., land, buildings, machinery and equipment), less any outstanding related debt used to acquire the asset and accumulated depreciation, equals 77.2% of total net assets. The County uses these capital assets to provide services to citizens and, consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the assets themselves cannot be used to liquidate these liabilities.

The following summarizes the components of the County's net assets (for the primary government) at June 30, 2011 and 2010:

Clayton County's Net Assets
June 30, 2011 and June 30, 2010
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	$272,711	$265,154	$ -	$ 5,501	$272,711	$270,655
Capital assets	755,833	761,512	-	2,641	755,833	764,153
Total assets	1,028,544	1,026,666	-	8,142	1,028,544	1,034,808
Long-term liabilities	67,105	61,436	-	-	67,105	61,436
Other liabilities	24,104	24,917	-	745	24,104	25,662
Total liabilities	91,209	86,353	-	745	91,209	87,098
Net assets:						
Invested in capital assets, net of related debt	723,772	735,122	-	2,641	723,772	737,763
Restricted	213,143	195,513	-	-	213,143	195,513
Unrestricted	421	9,678	-	4,756	421	14,434
Total net assets	$ 937,336	$ 940,313	$ -	$ 7,397	$ 937,336	$ 947,710

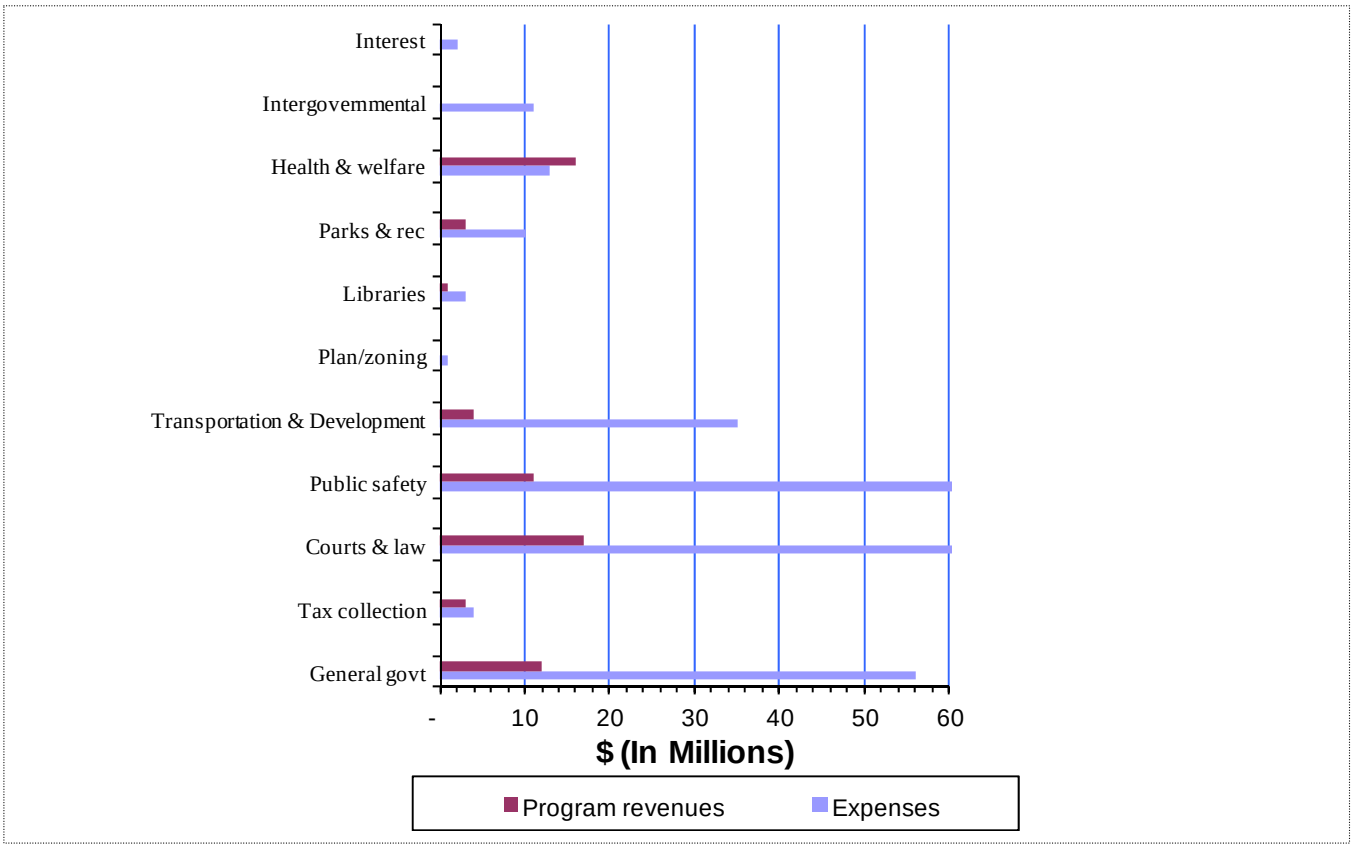
Clayton County's net assets also include restricted net assets of $213.1 million (or 22.7% of net assets) and unrestricted net assets of $421,214. Restricted net assets represent resources subject to external restriction on how they may be used. Unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County (excluding component units) reported positive balances in all categories of net assets. Positive balances were reported for all net asset categories during the prior fiscal year, as well.

The County's total net assets decreased from $948 million to $937 million. The sale and transfer of all assets owned by the County's former public transit system, C-Tran, account for a large majority of this decrease in net assets during the current fiscal year. The C-Tran system was terminated by the Board of Commissioners in March 2010. The past fiscal year which ended June 30, 2010 marked the first percentage increase of annual net asset growth since 2006. The growth in 2010 was due primarily to an increase in restricted amounts received but not expended as the County continued collecting funds from the 2009 special purpose local option sales tax (SPLOST), but delayed outlay of capital expense.

Clayton County's Changes in Net Assets
Changes in Net Assets
June 30, 2011 and June 30, 2010
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues						
Charges for services	$ 44,041	$ 46,883	$ 147	$ 1,616	$ 44,188	$ 48,499
Operating grants and contributions	22,665	16,630	480	1,356	23,145	17,986
Capital grants and contributions	593	929	-	-	593	929
General revenues	-	-				
Property taxes	96,378	108,861	-	-	96,378	108,861
Other taxes	95,507	97,881	-	-	95,507	97,881
Earnings on investments	662	708	-	-	662	708
Other	-	228	-	-	-	228
Total revenues	$ 259,846	$ 272,120	$ 627	$ 2,972	$ 260,473	$ 275,092
Expenses:						
General government	55,747	56,931	-	-	55,747	56,931
Tax assessment and collection	3,585	3,825	-	-	3,585	3,825
Courts and law enforcement	69,958	69,148	-	-	69,958	69,148
Public safety	62,584	65,305	-	-	62,584	65,305
Transportation and development	34,635	26,472	-	-	34,635	26,472
Planning and zoning	1,494	1,822	-	-	1,494	1,822
Public transit system	-	-	2,687	7,203	2,687	7,203
Libraries	3,465	3,750	-	-	3,465	3,750
Parks and recreation	10,037	10,816	-	-	10,037	10,816
Health and welfare	13,528	9,742	-	-	13,528	9,742
Intergovernmental	11,404	11,563	-	-	11,404	11,563
Interest on long-term debt	1,723	2,791	-	-	1,723	2,791
Total expenses	268,160	262,165	2,687	7,203	270,847	269,368
Transfers	5,337	(6,600)	(5,337)	6,600	-	-
Increase (decrease) in net assets	(2,977)	3,355	(7,397)	2,369	(10,374)	5,724
Net assets, beginning of year	940,313	936,958	7,397	5,028	947,710	941,986
Net assets, end of year	$ 937,336	$ 940,313	$ -	$ 7,397	$ 937,336	$ 947,710

2011 Primary Government
Expenses and Program Revenues

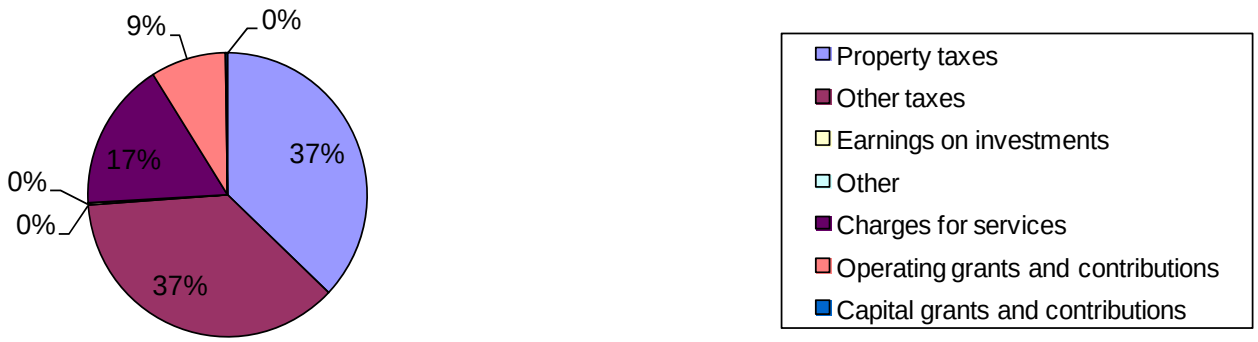


Overall, the County maintained the same level of expenses as the previous fiscal year with a less than 1% increase in expenses over the previous fiscal year. The Board of Commissioners continued to maintain a conservative budgetary approach throughout fiscal year 2011. Areas that account for significant changes over the previous fiscal year are as follows:

- General Government expenses decreased during fiscal year 2011 by $1.2 million. This decrease is attributed in large part to the reduction of energy related expenses as part of the County's new energy efficiency project. Also, start-up costs incurred for the energy project in fiscal year 2010 were not needed in fiscal year 2011.
- Public Safety expenses decreased $2.7 million during the current fiscal year. The decrease was attributable to the fact that several vacant public safety related positions remained unfilled during the current fiscal year and due to the completion of the 2007 ambulance equipment lease debt service payments during the previous fiscal year.

- Transportation and Development expenses increased $8.1 million or 30.8% over the previous fiscal year. The increase is due to new road related maintenance projects within the 2009 SPLOST fund and capital outlay for road projects related to the Roads and Recreation SPLOST fund.
- Health and Welfare expenses increased by more than $3.7 million over fiscal year 2010. The general assistance provided for the Neighborhood Stabilization program was the main reason for the increase.
- Interest expense on long term debt decreased by $1 million due to the redemption of the Ellenwood Project Tax Allocation Bonds during the current fiscal year.
- Only final expenses were recorded in the current year for the public transit (C-Tran) system. Service was terminated effective March 31, 2010 and all closing transactions were recorded by June 30, 2011.

2011 Primary Government
Revenues by Source



In fiscal year 2011, property tax revenue for the Clayton County government decreased by 11% over the previous fiscal year. The county had a 14% decrease in the tax digest for the year due to the decrease in assessed value of real property throughout the County. The local option sales taxes (LOST) and special purpose local option sales taxes (SPLOST) both had a slight decrease, of 2% and 4% respectively, as compared with fiscal year 2010 totals. The Other types of taxes category remained steady at $15.5 million. Interest earned on invested funds decreased by 6% from the previous fiscal year, due to historically low investment interest rates. The $6 million increase in operating grants and contributions was due primarily to new neighborhood stabilization programs within the County and revenue generated from related programs involving the rehabilitation of neighborhood homes and the sale of the homes while providing down payment and closing cost assistance.

GASB Statement No. 45 Expenses

The County implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB) during fiscal year, 2008. GASB Statement 45 establishes standard for the measurement, recognition and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and if applicable, required supplementary information in the financial reports of local government employers. Prior to GASB Statement No. 45, most OPEB plans were reported on a pay-as-you-go basis and a government's financial statements did not report the financial effects of these postemployment benefits until paid.

GASB Statement No. 45 requires the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement No. 45 expenses as they appear in the Statement of Activities for fiscal year 2011.

Primary Government
Expenses by Functions/Programs
For the Years Ended June 30, 2011 and 2010

	2011			2010		
	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	$55,746,391	$1,893,621	$53,852,770	$56,931,450	$2,382,887	$54,548,563
Tax Assessment/Collection	3,585,267	118,056	3,467,211	3,825,418	165,033	3,660,385
Courts and Law Enforcement	69,958,065	1,244,312	68,713,753	69,147,468	1,655,652	67,491,816
Public Safety	62,584,041	1,522,925	61,061,116	65,305,007	2,200,766	63,104,241
Transportation/Development	34,634,470	200,695	34,433,775	26,471,707	287,477	26,184,230
Planning and Zoning	1,494,068	47,222	1,446,846	1,822,164	79,855	1,742,309
Libraries	3,465,394	75,556	3,389,838	3,750,263	111,796	3,638,467
Parks and Recreation	10,037,118	172,362	9,864,756	10,816,187	218,269	10,597,918
Health and Welfare	13,527,957	21,251	13,506,706	9,742,442	37,265	9,705,177
Intergovernmental	11,404,252	-	11,404,252	11,562,964	-	11,562,964
Interest on Long-term Debt	1,722,851	-	1,722,851	2,791,294	-	2,791,294
Total Governmental Expenses	$ 268,159,874	$ 5,296,000	$ 262,863,874	$ 262,166,364	$ 7,139,000	$ 255,027,364

Financial Analysis of the County's Funds

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

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

As of June 30, 2011, Clayton County's governmental funds reported combined ending fund balances of $247.2 million, an increase of $10.1 million in comparison with the previous fiscal year. As of July 1, 2010, Clayton County implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes a hierarchy of fund balance classifications for use by all governmental funds. As part of the implementation of Statement 54, the County has adopted a fund balance policy which describes the five classifications to be used by County governmental funds. The General Fund, unlike other fund types, may also use the category of unassigned to account for balances that are not required to be listed as committed, nonspendable, restricted or assigned. Approximately 13.2% or $32.6 million of 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, $214.6 million, is classified as restricted or nonspendable as is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2011, the total of assigned and unassigned fund balance in the General Fund was $32.6 million. The total fund balance for the General Fund was $34 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 19 % of total General Fund expenditures, while total General Fund fund balance represents 20% of that same amount. This is an increase from the prior year in which the General Fund's total fund balance as a percentage of its expenditures was 16.7%.

The fund balance of the County's General Fund increased during the current fiscal year by $5.1 million. Total expenditures decreased over the prior year by more than $3.4 million, revenues decreased by $10.2 million. During the fiscal year, the General Fund benefitted by a $5.3 million transfer from the closing of the Mass Transit Fund. Overall, total revenues were $8.1 million lower than budgeted for the year. Expenditures were approximately $7 million lower than budget. See discussion below under "General Fund Budget Highlights" section. Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue collection was down approximately $8.9 million from the prior year, largely as the result of the decrease of $11.4 million in the collection of real property taxes, the lowering of property value assessments, and slightly over $422,000 decrease in personal property taxes. These decreases are offset somewhat by increases in the collection of $1.4 million in public utility taxes, $1 million in prior year taxes and over $481,000 in motor vehicle taxes. Other tax revenue was down approximately $850,000 from the prior year, largely due to decreases in local option sales taxes and in insurance premium taxes. These decreases are partially offset by slight increases in the penalties and reimbursements for collecting delinquent taxes.

- Licenses and permits revenue increased approximately $600,000 over the prior fiscal year due largely to an increase of $533,000 in the issuance of business licenses. During the current fiscal year, the County implemented an initiative to augment the enforcement of business license related reporting. This initiative includes an increase in the number of audits conducted on various businesses operating within the County.
- General government expenditures decreased by $1.3 million, or 2.7%, from the previous fiscal year. A decrease of $1.1 million in contract service fees is due to several one-time only energy lease related expenditures that occurred in fiscal year 2010. Claims expense declined $1 million in the current fiscal year due to a change in the procedure and timing of prescription related expenses for retirees and other County employees. Legal fees decreased in fiscal year 2011 by $807,000 as more cases were assigned to the County staff attorney's office rather than the use of outside counsel. Also, $289,000 in utilities expense was reduced due to the energy conservation initiative in effect during the current fiscal year. These decreases were partially offset by increases of $1.8 million in sanitation expense related to a transfer of costs from the Landfill Fund and $643,100 in county-wide repairs & maintenance.
- Public Safety expenditures decreased approximately $2.0 million, or 6%, from the prior fiscal year. This decrease was due primarily to vacant positions within the Police and Narcotics departments, which remained unfilled during the current fiscal year. Also, debt service payments for the Emergency Medical Services 2007 equipment lease were completed during fiscal year 2010 and not expensed during the current fiscal year
- Transportation & Development category expenditures decreased by $418,000 or 6%, due to decreases within the Traffic Engineering section. Unfilled positions during most of the fiscal year resulted in decreases in the salary and benefit accounts and decreases in contract service fees resulted from ownership changes with the engineering firm handling the operation of the traffic light cameras throughout the County. The company plans to be back at a full operational level during fiscal year ending 2012.
- Expenditures in Planning & Zoning decreased by approximately $317,000, or 17.9% over the previous fiscal year. This decrease is due to a departmental reorganization in 2010 which included a reduction in staff size and the outsourcing of a portion of the work previously performed by Planning and Zoning staff.
- During the current fiscal year, the Parks and Recreation Special Revenue Fund was consolidated into the General Fund as a part of the GASB Statement Number 54 implementation process. Due to this change, Parks & Recreation expenditures within the General Fund increased by $490,000, or 8.5%, over the previous year.
- Health & Welfare expenditures increased by $331,600, or 10.9%, largely due to increases in staffing, recreation program costs and contract service fees related to the opening of the Frank Bailey Fitness Center.

The fund balance for the Debt Service Fund increased during the current fiscal year from $5.9 million to $6.4 million, all of which is reserved for the payment of debt service. Transfers from the General Fund and several capital project funds covered the cost of debt service payments for the fiscal year and accounted for the $0.5 million increase in fund balance at year end. The Fire Fund has a fund balance of $3.9 million which represents a decrease of $4.8 million from the prior year. The decrease is due in part to a $3.1 million reduction in property taxes caused by a decline in the value of assessed property. In addition, capital equipment purchases increased $1.9 million over the previous year as a result of the purchase of four aerial ladder trucks during the fiscal year.

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, 2011, the remaining fund balance for these projects is $118.7 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore the $9.8 million in road related capital outlay, offset by $1 million in grant related transfers accounted for the $8.9 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, 2011 is $74 million. The $22 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. The aggregate fund balance of these funds decreased approximately $3.6 million from the prior year to total $10.2 million at June 30, 2011. The decrease resulted primarily from a $3.5 million transfer from the Villages of Ellenwood Capital Project Fund to the Debt Service 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, 2011, the Worker's Compensation Self-Insurance net asset balance decreased by more than $1 million. This is due primarily to a reduction in charges made to user funds during the current fiscal year.

The Medical Self-Insurance fund had net assets of $4.5 million at June 30, 2011, compared to $4.3 million at June 30, 2010. The difference in the $200,000 increase in the current fiscal year and the $1.1 million increase in the previous fiscal year is due to a reduction in charges to user funds and an increase in claims expense during fiscal year 2011.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of $164.2 million and the final amended budget of $176.1 million amounted to a 7.2% increase. This increase in the budget can be summarized as follows:

- $3.7 million increase in repairs and maintenance
- $2.9 million increase for Sheriff's Office wages and benefits
- $2 million increase for sanitation expenses
- $1 million increase for indigent defense fees
- $1 million increase for Parks/Recreation wages, benefits, and program costs
- $0.5 million increase in claims expense
- $0.4 million increase in medical service fees for Sheriff's Office

Significant variances between actual and budgeted revenues are as follows:

- Property taxes showed a negative variance of $8.5 million. Less than anticipated collections of property taxes can be attributed to a continued lowering of assessed property values throughout the County.

- Other taxes were under budget by $513,307 due largely to decreases in insurance premium taxes and local option sales taxes. These decreases were partially offset by an increase in interest on delinquent taxes.
- An increase in the issuance of business licenses and building permits during the fiscal year caused the Licenses and Permits category to exceed the budget by $533,830.

Significant variances between actual and budgeted expenditures are as follows:

General Fund expenditures were under the budgeted amounts by $7 million. This total includes positive variances of $2.5 million in General Government, $687,502 in Courts & Law Enforcement, $1.1 million in Public Safety, $684,899 in Transportation/Development, $938,223 in Parks and Recreation and approximately $0.5 million in Capital Outlay. These variances are the result of a countywide effort to hold expenditures to a minimum.

Capital Asset and Debt Administration

Capital assets – Clayton County's investment in capital assets as of June 30, 2011, amounts to $723.7 million, net of related debt. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

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

- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as part of the $240 million SPLOST program.
- Current projects related to the 2009 SPLOST include: Capital outlay to fund a new juvenile justice center; public safety facilities, vehicles and equipment; new libraries; information technology improvements; road, bridge, and transportation improvements and equipment.
- There was a small decrease in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 59 - 64 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of $24.1 million. Included in this total are Tax Allocation Revenue Bonds for the Ellenwood Project, Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton and Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005.

The County has several long-term capital lease agreements outstanding at year end totaling $11 million. These agreements extend though fiscal year 2021. No new leases were entered into during fiscal year 2011.

Additional information on the County's long-term debt can be found in Note III.J on pages 65 - 75 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2011 was 13%, which is an increase from the 10.3% rate of a year ago. The State's average unemployment rate and the national rate were 9.9% and 9.2%, respectively, at the fiscal year end.
- Three of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer and second largest employer is Delta Airlines.
- The General Fund gross millage rate increased 4.5 mills to the new rate of 20.953 mills and the Fire Fund gross millage rates increased 0.5 mill to the rate of 4.4 mills. The LOST rebate is 5.14 mills; this is an increase in the rebate from 5.126 mills in the 2011 budget. *The net millage* for the fiscal year 2011 budget was 11.327. For fiscal year 2012, the *net millage* for the General Fund increased to 15.813 mills.

Requests for Information

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

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

Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
JUNE 30, 2011

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	$ 245,323,709	$ -	$ 245,323,709	$ 4,642,124
Restricted cash	2,038	-	2,038	4,779,296
Investments	6,106,210	-	6,106,210	5,020,290
Accrued interest	147,940	-	147,940	-
Notes receivable, current portion	-	-	-	819,007
Accounts receivable	2,512,659	-	2,512,659	319,067
Grants receivable	3,695,853	-	3,695,853	37,540
Taxes receivable	3,289,535	-	3,289,535	-
Due from component unit	1,420,000	-	1,420,000	-
Due from other governments	84,795	-	84,795	1,367,457
Due from individuals	3,781	-	3,781	-
Due from organizations	8,352,675	-	8,352,675	46,646
Inventory	357,309	-	357,309	37,845
Prepaid items	1,206,215	-	1,206,215	117,232
Notes receivable, net of current portion	-	-	-	42,705,000
Property held for resale	-	-	-	4,201,378
Debt issuance cost, net	208,419	-	208,419	335,733
Intangibles, net	-	-	-	143,756
Capital assets, non-depreciable	108,270,914	-	108,270,914	29,009,725
Capital assets, depreciable (net of accumulated depreciation	647,562,343	-	647,562,343	17,319,810
Total assets	1,028,544,395	-	1,028,544,395	110,901,906
LIABILITIES				
Accounts payable	8,512,012	-	8,512,012	743,557
Accrued liabilities	1,670,834	-	1,670,834	236,003
Retainage payables	1,553,913	-	1,553,913	-
Customer deposits	-	-	-	167,888
Construction and performance bonds payable	113,050	-	113,050	-
Due to primary government	-	-	-	1,420,000
Due to other governments	1,876,591	-	1,876,591	374,198
Due to organizations	106,500	-	106,500	-
Interest payable	880,674	-	880,674	1,520,515
Unearned revenue	1,063,989	-	1,063,989	12,176
Noncurrent liabilities:		-		
Due within one year	8,326,102	-	8,326,102	2,414,648
Due in more than one year	67,104,928	-	67,104,928	86,661,231
Total liabilities	91,208,593	-	91,208,593	93,550,216
NET ASSETS				
Invested in capital assets, net of related debt	723,771,626	-	723,771,626	17,533,153
Restricted for:				
Debt service	6,376,144	-	6,376,144	541,075
Capital projects	194,279,006	-	194,279,006	-
Tourism promotion	846,118	-	846,118	-
Public safety	5,793,874	-	5,793,874	-
Jail construction/staffing	157,934	-	157,934	214,831
Health and welfare programs	508,979	-	508,979	-
Law library materials	16,747	-	16,747	-
Technology	853,847	-	853,847	-
Street lights	168,887	-	168,887	-
Economic development	938,959	-	938,959	-
Grant programs	3,202,467	-	3,202,467	-
Unrestricted (deficit)	421,214	-	421,214	(937,369)
Total net assets	$ 937,335,802	$ -	$ 937,335,802	$ 17,351,690

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government:				
Governmental activities				
General government	$ 55,746,391	$ 12,094,292	$ 13,677	$ 17,500
Tax assessment collection	3,585,267	3,245,423	-	-
Courts and law enforcement	69,958,065	15,373,018	1,517,666	-
Public safety	62,584,041	10,014,353	1,370,109	1,050
Transportation and development	34,634,470	31,143	4,043,663	392,705
Planning and zoning	1,494,068	66,561	-	-
Libraries	3,465,394	202,762	598,181	175
Parks and recreation	10,037,118	2,475,853	44,792	146,638
Health and welfare	13,527,957	537,659	15,076,816	-
Intergovernmental	11,404,252	-	-	-
Interest on long-term debt	1,722,851	-	-	34,867
Total governmental activities	$ 268,159,874	$ 44,041,064	$ 22,664,904	$ 592,935
Business-type activities				
C-Tran Public Transit	$ 2,687,698	$ 147,025	$ 479,642	$ -
Total business-type activities	$ 2,687,698	$ 147,025	$ 479,642	$ -
Component units:				
Landfill Authority	$ 2,846,519	$ 1,937,592	$ 2,000,000	$ -
Airport Authority	1,039,368	896,039	102,853	-
Development Authority	2,681,641	1,695,335	2,202,100	-
Housing Authority	3,083,837	2,873,404	350,000	-
Hospital Authority	2,052,097	2,051,612	-	-
Board of Health	10,479,847	2,661,235	7,894,140	-
Total component units	$ 22,183,309	$ 12,115,217	$ 12,549,093	$ -

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

Transfers

Total general revenues and transfers

Change in net assets

Net assets, beginning of year

Net assets, end of year

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

Net (Expenses) Revenues and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (43,620,922)	$ -	$ (43,620,922)	$ -
(339,844)	-	(339,844)	-
(53,067,381)	-	(53,067,381)	-
(51,198,529)	-	(51,198,529)	-
(30,166,959)	-	(30,166,959)	-
(1,427,507)	-	(1,427,507)	-
(2,664,276)	-	(2,664,276)	-
(7,369,835)	-	(7,369,835)	-
2,086,518	-	2,086,518	
(11,404,252)	-	(11,404,252)	
(1,687,984)	-	(1,687,984)	-
(200,860,971)	-	(200,860,971)	-
$ -	$ (2,061,031)	$ (2,061,031)	$ -
$ -	$ (2,061,031)	$ (2,061,031)	$ -
$ -	$ -	$ -	$ 1,091,073
-	-	-	(40,476)
-	-	-	1,215,794
-	-	-	139,567
-	-	-	(485)
-	-	-	75,528
$ -	$ -	$ -	$ 2,481,001
$ 96,378,260	$ -	$ 96,378,260	$ -
35,673,992	-	35,673,992	-
44,306,780	-	44,306,780	-
8,909,956	-	8,909,956	-
2,867,154	-	2,867,154	-
1,856,017	-	1,856,017	-
490,703	-	490,703	-
1,117,868	-	1,117,868	-
154,255	-	154,255	-
129,796	-	129,796	-
662,403	-	662,403	21,634
5,336,777	(5,336,777)	-	-
197,883,961	(5,336,777)	192,547,184	21,634
(2,977,010)	(7,397,808)	(10,374,818)	2,502,635
940,312,812	7,397,808	947,710,620	14,849,055
$ 937,335,802	$ -	$ 937,335,802	$ 17,351,690

CLAYTON COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011

ASSETS	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
Cash and cash equivalents	$ 26,887,208	$ 4,588,280	$ 432,842	$ 121,047,609
Restricted cash	-	2,038	-	-
Investments	6,106,210	-	-	-
Accrued interest and dividends receivable	147,940	-	-	-
Accounts receivable	2,504,903	1,530	-	-
Grants receivable	-	-	-	-
Taxes receivable, net	2,840,091	396,419	273	-
Interfund receivables	1,309,000	-	4,523,300	-
Due from component units	-	-	1,420,000	-
Due from other governments	22,760	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	4,119,520	11,241	-	-
Inventory	337,037	20,272	-	-
Prepaid items	1,087,139	4,320	-	-
Total assets	$ 45,365,589	$ 5,024,100	$ 6,376,415	$ 121,047,609
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 4,292,658	$ 127,617	$ -	$ 704,579
Accrued liabilities	1,404,091	217,651	-	-
Construction / performance bonds payable	113,050	-	-	-
Interfund payables	2,700,000	475,000	-	715,000
Deferred tax revenue	2,573,371	318,988	271	-
Construction retainage payable	-	-	-	945,316
Unrealized grant revenue	-	-	-	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	144,784	-	-	-
Total liabilities	11,334,454	1,139,256	271	2,364,895
FUND BALANCES				
Fund balances:				
Nonspendable	1,424,176	24,592	-	-
Restricted for:				
Debt service	-	-	6,376,144	-
Capital projects	-	-	-	118,682,714
Tourism promotion	-	-	-	-
Public safety	-	3,860,252	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	16,819,887	-	-	-
Litigation	5,000,000	-	-	-
Encumbrances	1,970,949	-	-	-
Unassigned	8,816,123	-	-	-
Total fund balances	34,031,135	3,884,844	6,376,144	118,682,714
Total liabilities and fund balances	$ 45,365,589	$ 5,024,100	$ 6,376,415	$ 121,047,609

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

2009 SPLOST Fund	Other Governmental Funds	Total
$ 73,055,001	$ 10,721,911	$ 236,732,851
-	-	2,038
-	-	6,106,210
-	-	147,940
-	6,226	2,512,659
-	3,695,853	3,695,853
-	52,752	3,289,535
-	2,653,512	8,485,812
-	-	1,420,000
-	62,035	84,795
-	-	3,781
3,733,203	488,090	8,352,054
-	-	357,309
-	10,915	1,102,374
$ 76,788,204	$ 17,691,294	$ 272,293,211
$ 482,070	$ 1,666,480	$ 7,273,404
-	49,092	1,670,834
-	-	113,050
-	4,595,812	8,485,812
-	46,884	2,939,514
413,243	195,354	1,553,913
-	892,284	892,284
-	-	106,500
1,876,591	-	1,876,591
-	26,921	171,705
2,771,904	7,472,827	25,083,607
-	10,915	1,459,683
-	-	6,376,144
74,016,300	1,579,992	194,279,006
-	846,118	846,118
-	1,933,622	5,793,874
-	157,934	157,934
-	508,979	508,979
-	16,747	16,747
-	853,847	853,847
-	168,887	168,887
-	938,959	938,959
-	3,202,467	3,202,467
-	-	16,819,887
-	-	5,000,000
-	-	1,970,949
-	-	8,816,123
74,016,300	10,218,467	247,209,604
$ 76,788,204	$ 17,691,294	$ 272,293,211

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CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS JUNE 30, 2011

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

Fund balances - total governmental funds	$	247,209,604
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		1,155,338,524
Accumulated depreciation		(399,505,267)
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.		2,939,514
Internal service funds		
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		5,669,712
Long-term liabilities		
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net assets. Long-term liabilities at year end consist of the following:		
Bonds payable		(24,055,000)
Capital leases payable		(11,011,615)
Accrued interest payable		(880,674)
Deferred amounts on refinancing		1,700
Bond issuance costs		208,419
Unamortized discount		567,840
Unamortized premium		(8,813)
Compensated absences		(6,748,695)
Other post employment benefits (OPEB)		(23,357,000)
Claims and judgments payable		(8,406,350)
Accrued landfill postclosure costs		(626,097)
	$	937,335,802

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, 2011

	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
REVENUES				
Property taxes	$ 77,503,741	$ 16,872,835	$ 44	$ -
Other taxes	49,478,630	299,249	-	-
Licenses and permits	5,084,930	-	-	-
Intergovernmental	5,200,222	-	-	-
Charges for services	20,638,390	426,784	-	-
Fines and forfeitures	4,787,529	-	-	-
Investment earnings	651,349	2,996	6	368,340
Other revenue	784,027	9,964	750,000	27,428
Gifts and donations	94,195	1,050	-	-
Total revenues	164,223,013	17,612,878	750,050	395,768
EXPENDITURES				
Current:				
General government	46,909,878	-	-	150
Tax assessment and collection	3,356,856	-	-	-
Courts and law enforcement	63,739,567	-	-	-
Public safety	32,712,020	19,236,677	-	-
Transportation and development	6,502,866	-	-	92,851
Planning and zoning	1,451,831	-	-	-
Libraries	3,304,649	-	-	-
Parks and recreation	6,227,611	-	-	48,065
Health and welfare	3,384,980	-	-	-
Energy conservation	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,033,177	234,160	5,125,500	-
Capital outlay	452,189	2,945,557	-	9,881,420
Total expenditures	169,075,624	22,416,394	5,125,500	10,022,486
Excess (deficiency) of revenues over expenditures	(4,852,611)	(4,803,516)	(4,375,450)	(9,626,718)
OTHER FINANCING SOURCES (USES)				
Issuance of capital leases	4,134,707	-	-	-
Proceeds from sale of capital assets	621,282	-	-	-
Proceeds from insurance claims	297,087	-	-	-
Transfers in	6,582,078	-	4,799,811	667,760
Transfers out	(2,070,428)	-	-	-
Total other financing sources (uses)	9,564,726	-	4,799,811	667,760
Net change in fund balances	4,712,115	(4,803,516)	424,361	(8,958,958)
FUND BALANCES, beginning of year, as restated	29,319,020	8,688,360	5,951,783	127,641,672
FUND BALANCES, end of year	$ 34,031,135	$ 3,884,844	$ 6,376,144	$ 118,682,714

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

2009 SPLOST Fund	Other Governmental Funds	Totals
$ -	$ 1,671,797	$ 96,048,417
45,028,956	1,421,862	96,228,697
-	-	5,084,930
-	17,810,349	23,010,571
-	3,946,155	25,011,329
-	2,785,340	7,572,869
86,983	8,052	1,117,726
-	4,454,850	6,026,269
-	42,367	137,612
45,115,939	32,140,772	260,238,420
287	2,969,178	49,879,493
-	-	3,356,856
247,310	2,480,670	66,467,547
33,532	5,453,338	57,435,567
5,247,115	738,434	12,581,266
-	-	1,451,831
78,489	19,378	3,402,516
16,350	1,134,960	7,426,986
-	10,720,080	14,105,060
-	179,024	179,024
11,404,252	-	11,404,252
266,990	6,573	6,666,400
6,567,076	6,451,566	26,297,808
23,861,401	30,153,201	260,654,606
21,254,538	1,987,571	(416,186)
-	-	4,134,707
-	52,802	674,084
-	-	297,087
1,083,570	2,073,911	15,207,130
-	(7,799,925)	(9,870,353)
1,083,570	(5,673,212)	10,442,655
22,338,108	(3,685,641)	10,026,469
51,678,192	13,904,108	237,183,135
$ 74,016,300	$ 10,218,467	$ 247,209,604

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, 2011

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

Net change in fund balances - total governmental funds	$	10,026,469
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		
Total capital outlays		26,546,073
Total depreciation		(29,397,680)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.		(2,827,213)
Long-term Debt		
The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:		
Debt issued or incurred		(4,134,707)
Principal repayments		4,792,836
Amortization of issuance costs		(22,403)
Amortization of bond discount		(24,689)
Amortization of bond premium		524
Amortization of deferred loss		(2,916)
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:		
Compensated absences		86,408
Accrued interest on debt		200,197
Landfill costs		28,240
Claims and judgments payable		(1,665,773)
Other postemployment benefit (OPEB) obligation		(5,296,000)
Revenues		
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year.		(392,333)
Internal service funds		
Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.		
Net loss of internal service funds		(894,043)
	$	(2,977,010)

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, 2011

	Budget			Variance	2010
	Original	Final	Actual	with Final Budget	Actual
REVENUES					
Property taxes	$ 81,481,766	$ 86,023,566	$ 77,503,741	$ (8,519,825)	$ 86,440,777
Other taxes	49,342,007	49,992,007	49,478,630	(513,377)	50,335,002
Licenses and permits	4,551,100	4,551,100	5,084,930	533,830	4,478,302
Intergovernmental	4,649,250	4,985,701	5,200,222	214,521	5,425,790
Charges for services	19,303,712	20,266,822	20,638,390	371,568	20,803,069
Fines and forfeitures	4,680,000	4,726,059	4,787,529	61,470	5,108,489
Investment earnings	958,000	958,000	651,349	(306,651)	693,141
Other revenue	839,100	854,189	784,027	(70,162)	1,113,908
Gifts and donations	-	4,500	94,195	89,695	61,323
Total revenues	165,804,935	172,361,944	164,223,013	(8,138,931)	174,459,801
EXPENDITURES					
Current:					
General government	41,050,875	49,421,832	46,909,878	2,511,954	48,223,015
Tax assessment and collection	3,633,780	3,554,426	3,356,856	197,570	3,677,606
Courts and law enforcement	59,958,700	64,427,069	63,739,567	687,502	63,354,476
Public safety	35,398,560	33,841,403	32,712,020	1,129,383	34,798,088
Transportation and development	7,194,471	7,187,765	6,502,866	684,899	6,920,670
Planning and zoning	1,635,124	1,629,396	1,451,831	177,565	1,769,044
Libraries	3,454,446	3,449,790	3,304,649	145,141	3,464,615
Parks and recreation	5,897,165	7,165,834	6,227,611	938,223	5,734,391
Health and welfare	3,602,236	3,418,733	3,384,980	33,753	3,053,373
Debt service	1,177,689	1,034,641	1,033,177	1,464	696,720
Capital outlay	1,199,094	961,131	452,189	508,942	790,869
Total expenditures	164,202,140	176,092,020	169,075,624	7,016,396	172,482,867
Excess (deficiency) of revenues over expenditures	1,602,795	(3,730,076)	(4,852,611)	(1,122,535)	1,976,934
OTHER FINANCING SOURCES (USES)					
Appropriation to fund balance	-	(3,956,782)	-	3,956,782	-
Proceeds from sale of capital assets	-	-	621,282	621,282	-
Proceeds from insurance claims	-	-	297,087	297,087	227,765
Issuance of capital leases	-	3,924,484	4,134,707	210,223	4,889,744
Transfers in	809,600	6,611,315	6,582,078	(29,237)	2,510,045
Transfers out	(2,412,395)	(2,848,941)	(2,070,428)	778,513	(8,595,470)
Total other financing sources (uses)	(1,602,795)	3,730,076	9,564,726	5,834,650	(967,916)
Net change in fund balances	-	-	4,712,115	4,712,115	1,009,018
FUND BALANCES, beginning of year, as restated	29,319,020	29,319,020	29,319,020	-	27,845,065
Appropriation to fund balance	-	3,956,782	-	3,956,782	-
FUND BALANCES, end of year	$ 29,319,020	$ 33,275,802	$ 34,031,135	$ 8,668,897	$ 28,854,083

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, 2011

	Budget			Variance with	2010
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Tax revenues					
Real property	14,406,128	14,406,128	12,849,542	(1,556,586)	16,031,508
Personal property	1,281,023	1,281,023	1,425,814	144,791	1,466,137
Public utility	464,082	464,082	513,298	49,216	519,748
Heavy equipment	-	-	578	578	1,005
Mobile home	35,414	35,414	56,986	21,572	59,197
Motor vehicle	1,070,476	1,070,476	1,386,327	315,851	1,386,652
Timber	-	-	445	445	-
Prior year	330,000	330,000	639,845	309,845	524,398
Other taxes					
Railroad equipment	-	-	3,978	3,978	3,657
Intangible recording	130,000	130,000	120,224	(9,776)	144,277
Real estate transfer	20,000	20,000	35,115	15,115	26,345
Interest on delinquent taxes	90,000	90,000	139,932	49,932	135,215
Charges for services - fire inspection fees	251,500	318,762	426,784	108,022	347,126
Investment earnings	5,000	5,000	2,996	(2,004)	4,124
Other revenue	10,000	10,000	9,964	(36)	21,082
Gifts and donations	-	-	1,050	1,050	1,000
Total revenues	18,093,623	18,160,885	17,612,878	(548,007)	20,671,471
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	12,831,865	12,793,547	12,431,761	361,786	12,782,632
Pension contribution	1,620,729	1,620,729	1,585,643	35,086	1,631,252
FICA and Medicare insurance	948,838	904,710	904,710	-	917,682
Group health and life insurance	2,023,286	1,941,004	1,939,282	1,722	1,951,112
Workers' compensation insurance	173,792	173,792	-	173,792	315,766
Early retirement pension contribution	177,730	177,730	177,730	-	177,730
Medical service fees	18,500	12,000	4,951	7,049	21,364
Contract service fees	127,709	124,559	109,735	14,824	107,437
Rental	82,804	117,054	116,512	542	52,739
Materials and supplies	205,800	161,457	120,761	40,696	237,743
Gas and oil	195,000	285,791	281,846	3,945	160,233
Bank charges	1,500	1,500	1,069	431	1,021
Minor equipment	95,004	123,717	121,181	2,536	34,620
Postage	640	640	1	639	80
Utilities	270,500	297,282	248,624	48,658	288,289
Telephone, telegraph	140,000	140,000	139,626	374	139,471
Sanitation	8,350	12,350	11,044	1,306	10,380
Advertising	750	750	750	-	750
Dues and subscriptions	61,106	51,115	34,580	16,535	52,333
Training, travel, meetings	20,480	16,730	5,904	10,826	8,764
Uniform allowance	164,400	164,400	161,812	2,588	168,651
Repair and maintenance	451,600	515,667	408,005	107,662	500,810
Tax commission	500,000	500,000	431,149	68,851	509,058
Claims expense	-	1	1	-	-
Debt service	266,990	276,980	234,160	42,820	242,040
Capital outlay	209,640	3,033,336	2,945,557	87,779	1,040,345
Total expenditures	20,597,013	23,446,841	22,416,394	1,030,447	21,352,302

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Budget			Variance with	2010
	Original	Final	Actual	Final Budget	Actual
Deficiency of revenues over expenditures	(2,503,390)	(5,285,956)	(4,803,516)	482,440	(680,831)
OTHER FINANCING SOURCES					
Appropriations of fund balance	2,503,390	5,285,956	-	(5,285,956)	-
Capital leases	-	-	-	-	1,950,000
Total other financing sources	2,503,390	5,285,956	-	(5,285,956)	1,950,000
Net change in fund balances	-	-	(4,803,516)	(4,803,516)	1,269,169
FUND BALANCES, beginning of year	8,688,360	8,688,360	8,688,360	-	7,419,191
Appropriations of fund balance	-	(5,285,956)	-	(5,285,956)	-
FUND BALANCES, end of year	$ 8,688,360	$ 3,402,404	$ 3,884,844	$ (10,089,472)	$ 8,688,360

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2011

	Nonmajor Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash and cash equivalents	$ -	$ 8,590,858
Due from organizations	-	621
Prepaid items	-	103,841
Total current assets	-	8,695,320
Total assets	-	8,695,320
Liabilities		
Current liabilities:		
Accounts payable	-	1,238,608
Accrued liabilities	-	1,787,000
Total liabilities	-	3,025,608
Net Assets		
Unrestricted	-	5,669,712
Total net assets	$ -	$ 5,669,712

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Nonmajor Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
Operating revenues		
Bus fares	$ 147,025	$ -
Charges to other funds	-	13,494,783
Employee contributions	-	3,828,711
Other revenue	-	151,141
Total operating revenues	147,025	17,474,635
Operating expenses		
Employee benefits	564	-
Contractual services	45,757	-
Claims expense	-	4,804,951
Insurance premiums	-	12,394,260
Management fees	-	1,142,322
Other expenses	-	27,145
Total operating expenses	46,321	18,368,678
Operating income (loss)	100,704	(894,043)
Nonoperating revenues (expenses)		
Intergovernmental revenue	479,642	-
Loss on disposal of capital assets	(2,641,377)	-
Total nonoperating revenues (expenses)	(2,161,735)	-
Loss before transfers	(2,061,031)	(894,043)
Transfers out	(5,336,777)	-
Change in net assets	(7,397,808)	(894,043)
Net assets, beginning of year	7,397,808	6,563,755
Net assets, end of year	$ -	$ 5,669,712

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, 2011

	Nonmajor Enterprise Fund C-Tran Mass Transit	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 1,855,050	$ -
Cash received from insurance carrier		149,141
Cash received from employees	-	3,828,711
Cash received from interfund services provided	-	14,820,375
Cash paid for insurance claims	-	(4,803,951)
Cash paid to employees	(564)	-
Cash paid to suppliers for goods and services	(783,741)	(12,737,118)
Net cash provided by operating activities	1,070,745	1,257,158
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenues	479,642	-
Transfers to other funds	(5,336,777)	-
Net cash used in noncapital financing activities	(4,857,135)	-
Net increase (decrease) in cash and cash equivalents	(3,786,390)	1,257,158
Cash and cash equivalents, beginning of year	3,786,390	7,333,700
Cash and cash equivalents, end of year	$ -	$ 8,590,858
Reconciliation of operating income (loss) to net cash provided by used in operating activities:		
Operating income (loss)	$ 100,704	$ (894,043)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Decrease in accounts receivable	351,177	1,213
Decrease in due from other governments	1,356,848	-
Increase in due from organizations	-	(621)
Decrease in due from component unit	-	1,325,000
(Increase) decrease in prepaid items	6,779	(103,841)
Increase (decrease) in accounts payable	(744,763)	930,450
Decrease in accrued expenses	-	(1,000)
Net cash provided by operating activities	$ 1,070,745	$ 1,257,158

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	$ 6,906,383	$ 11,345,195
Investments:		
Foreign stocks	10,408,604	-
Domestic stocks	133,805,009	-
Mutual funds:		
Equity funds	19,758,326	-
Fixed income funds	129,561,684	-
Accounts receivable	587,592	-
Accrued interest and dividend receivable	151,525	-
Due from other governments	-	-
Prepaid expenses	11,567	-
Total assets	301,190,690	11,345,195
Liabilities		
Accounts payable	69,757	-
Due to others	222,896	8,614,153
Due to other governments	-	410,852
Due to litigants	-	2,320,190
Total liabilities	292,653	11,345,195
Net Assets		
Held in trust for pension benefits:		
(A Schedule of Funding Progress is presented in the Notes to the Financial Statements)	300,898,037	-
Total net assets	$ 300,898,037	$ -

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PENSION TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Pension Trust Fund
Additions:	
Contributions:	
Employers	
Clayton County	$ 12,091,867
Clayton County Water Authority	2,177,536
Plan members	
Clayton County	3,680,102
Clayton County Water Authority	937,077
Total contributions	18,886,582
Investment income:	
Net appreciation in fair value of plan investments	30,960,324
Interest earned on investments	6,077
Dividends	12,870,454
Total investment income	43,836,855
Less investment expense	849,358
Net investment income	42,987,497
Total additions	61,874,079
Deductions:	
Benefits	24,699,414
Administrative expenses	250,255
Total deductions	24,949,669
Change in net assets	36,924,410
Net Assets	
Beginning of year	263,973,627
End of year	$ 300,898,037

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
JUNE 30, 2011

ASSETS	Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	$ 2,434,701	$ 9,969	$ 1,069,345	$ 209,468	$ 4,969	$ 913,672	$ 4,642,124
Restricted cash	4,453,549	-	169,046	156,701	-	-	4,779,296
Investments	-	-	-	5,020,290	-	-	5,020,290
Interest receivable	-	-	-	-	819,007		819,007
Accounts receivable	67,665	123,381	95,543	10,715	-	21,763	319,067
Grants receivable	-	37,540	-	-	-	-	37,540
Due from other governments	11,422	-	-	-	-	1,356,035	1,367,457
Due from organizations	46,646	-	-	-	-	-	46,646
Inventory	783	37,062	-	-	-	-	37,845
Prepaid items	-	13,396	40,836	63,000	-	-	117,232
Note receivable, long-term	-	-	-	-	42,705,000	-	42,705,000
Capital assets, nondepreciable	8,898,469	17,390,142	1,824,750	883,800	12,564	-	29,009,725
Capital assets, depreciable (net of accumulated depreciation)	2,543,900	1,213,714	7,626,438	5,572,920	-	362,838	17,319,810
Property held for resale	-	-	4,201,378	-	-	-	4,201,378
Debt issuance cost, net	151,682	-	-	184,051	-	-	335,733
Intangibles, net	-	-	143,756	-	-	-	143,756
Total assets	$ 18,608,817	$ 18,825,204	$ 15,171,092	$ 12,100,945	$ 43,541,540	$ 2,654,308	$ 110,901,906
LIABILITIES							
Accounts payable	$ 109,495	$ 115,315	$ 33,708	$ 58,905	$ -	$ 426,134	$ 743,557
Accrued liabilities	84,046	18,194	103,010	30,753	-	-	236,003
Customer deposits	12,150	-	54,098	101,640	-	-	167,888
Due to primary government	-	1,420,000	-	-	-	-	1,420,000
Due to other governments	-	-	-	-	-	374,198	374,198
Interest payable	231,329	-	470,179	-	819,007	-	1,520,515
Unearned revenue	-	-	542	11,634	-	-	12,176
Noncurrent liabilities:							
Due within one year	625,053	-	1,505,000	205,000	-	79,595	2,414,648
Due in more than one year	16,411,638	-	21,221,212	6,005,000	42,705,000	318,381	86,661,231
Total liabilities	17,473,711	1,553,509	23,387,749	6,412,932	43,524,007	1,198,308	93,550,216
NET ASSETS							
Invested in capital assets net of related debt	(28,166)	18,603,856	(1,664,659)	246,720	12,564	362,838	17,533,153
Restricted for:							
Debt service	-	-	214,831	-	-	-	214,831
Grant programs	-	-	-	-	-	541,075	541,075
Unrestricted	1,163,272	(1,332,161)	(6,766,829)	5,441,293	4,969	552,087	(937,369)
Total net assets (deficit)	$ 1,135,106	$ 17,271,695	$ (8,216,657)	$ 5,688,013	$ 17,533	$ 1,456,000	$ 17,351,690

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, 2011

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Component Units				
Landfill Authority	$ 2,846,519	$ 1,937,592	$ 2,000,000	$ -
Airport Authority	1,039,368	896,039	102,853	-
Development Authority	2,681,641	1,695,335	2,202,100	-
Housing Authority	3,083,837	2,873,404	350,000	-
Hospital Authority	2,052,097	2,051,612	-	-
Board of Health	10,479,847	2,661,235	7,894,140	-
Total component units	$ 22,183,309	$ 12,115,217	$ 12,549,093	$ -
	General revenues:			
	Unrestricted investment earnings			
	Total general revenues			
	Change in net assets			
	Net assets (deficit), beginning of year			
	Net assets (deficit), end of year			

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

Net (Expenses) Revenues and Changes in Net Assets						
Component Units						
Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health	Total
$ 1,091,073	$ -	$ -	$ -	$ -	$ -	$ 1,091,073
-	(40,476)	-	-	-	-	(40,476)
-	-	1,215,794	-	-	-	1,215,794
-	-	-	139,567	-	-	139,567
-	-	-	-	(485)	-	(485)
-	-	-	-	-	75,528	75,528
1,091,073	(40,476)	1,215,794	139,567	(485)	75,528	2,481,001
3,923	-	425	17,286	-	-	21,634
3,923	-	425	17,286	-	-	21,634
1,094,996	(40,476)	1,216,219	156,853	(485)	75,528	2,502,635
40,110	17,312,171	(9,432,876)	5,531,160	18,018	1,380,472	14,849,055
$ 1,135,106	$ 17,271,695	$ (8,216,657)	$ 5,688,013	$ 17,533	$ 1,456,000	$ 17,351,690

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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 following is a summary of the more significant policies:

A. Reporting Entity

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

Board of Health – The Clayton County Board of Health operates the County's public health facility under a seven–member board that consists of the County's Commission Chairman, a member of Clayton County Board of Education, the mayor of Forest Park, one member appointed by Forest Park City Council, and three members appointed by the County's Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Board of Health. The Board of Health issues separate financial statements. These statements can be obtained from 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. The Hospital Authority and the County have entered into an intergovernmental agreement whereby a financial benefit/burden has been created (see Note III J). The Hospital Authority issues separate financial statements which can be obtained from Southern Regional Health System, 11 Upper Riverdale Road, Riverdale, Georgia 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 assets and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. An exception to this rule is that charges for interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business–type activities, which rely to a significant extent on fees and charges for support. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The County reports the following major governmental funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

Governmental Fund Types:

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

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

Proprietary Fund Types:

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary Fund Types: (Continued)

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

Fiduciary Fund Types:

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets / Equity

1. Deposits and Investments

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

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

Georgia Fund 1 is a special investment pool operated by the Georgia Department of Administrative Services for Georgia local governments. Georgia Fund 1 was created under OCGA 36-83-8 and operates in a manner consistent with rule 2a-7 of the Investment Company Act of 1940 and is considered to be an 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1 per share). Net asset value is calculated weekly to ensure stability. The fair value of the County's position in the pool is the same as the value of pool shares ($1 per share). The pool is regulated by the Georgia Office of Treasury and Fiscal Services.

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

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Inventories and Prepaid Items (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Restricted Assets

Certain proceeds of the County's bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. Additionally, proceeds of an intergovernmental agreement are held in escrow until the completion of property transfers from Clayton County to the City of Atlanta, Georgia.

5. Capital Assets

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Compensated Absences

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

7. Long–Term Obligations

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

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

8. Fund Equity

The County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* as of July 1, 2010. This new standard changed the overall definitions and classifications of governmental fund balances.

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Fund Equity (continued)

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

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

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

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

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Finance Director and his or her designee 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.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Fund Equity (continued)

Net Assets – Net assets represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net assets invested in capital assets, net of related debt, 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 assets are reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net assets are 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, 2011, 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.

9. 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 Director of Finance of Clayton County.

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

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

    1. All requests are made through the Finance Director

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

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

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

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

A. Budgetary Data (Continued)

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

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

All departments are directed to abide by this statement of policy, 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, Street Lights Special Revenue Fund, Law Library Special Revenue Fund, Hotel/Motel Special Revenue Fund, Drug Abuse Treatment and Education Special Revenue Fund, Juvenile Support Services Special Revenue Fund, Federal Narcotics Special Revenue Fund, State Narcotics Special Revenue Fund, Jail Construction and Staffing Special Revenue Fund, Emergency Telephone System Special Revenue Fund, Alternative Dispute Resolution Special Revenue Fund, Domestic Seminars Special Revenue Fund, Tourism Authority Special Revenue Fund, Housing and Urban Development Special Revenue Fund, Collaborative Authority Special Revenue Fund, Victim Assistance Special Revenue Fund, Aging Grant Special Revenue Fund, Other County Grants Special Revenue Fund, State Court Technology Fee Collection Special Revenue Fund, Ellenwood Tax Allocation District Special Revenue Fund, Northwest Clayton Tax Allocation District Special Revenue Fund, Central Clayton Corridor Tax Allocation District Special Revenue Fund, Forest Park Tax Allocation District Special Revenue Fund, and the Debt Service Fund. Project length budgets and annual budgets have been legally adopted for the Villages of Ellenwood Capital Projects Fund, Health Department Capital Project Fund, Roads and Recreation Capital Project Fund and the Special Purpose Local Option Sales Tax (SPLOST) Fund. Budgets are on a basis consistent with GAAP.

Supplemental budgetary appropriations were made as necessary during the year.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2011 are summarized as follows:

Balance per Statement of Net Assets:		
Cash - primary government	$	245,323,709
Restricted cash - primary government		2,038
Investments - primary government		6,106,210
Balance per Fiduciary Statement of Net Assets:		
Cash - Pension Trust Fund		6,906,383
Cash - Agency Funds		11,345,195
Investments - Pension Trust Funds		293,533,623
	$	563,217,158
Cash held with financial institutions	$	269,570,728
Georgia Fund 1		112,807
Investments held in Pension Trust Fund		293,533,623
Total Governmental Activities Cash	$	563,217,158

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, 2011, the County had no uncollateralized deposits.

Custodial Credit Risk – Investments. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a formal investment policy with respect to credit risk. The County's investments are insured by Federal Depository Insurance or collateralized with securities held by the County or by its agent in the County's name.

The County's investment of $112,807 in the Georgia Fund 1 has not been provided a level of risk because it is in a pool managed by another government. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of Treasury and Fiscal Services and has a AAAm credit rating at year-end. At June 30, 2011, the fair value of the County's position in this investment pool was the same as the value of the pool shares.

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 $6,106,210. The County's certificates of deposit have varying maturity dates.

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

Investment	Carrying Amount	Duration
Certificates of Deposit	$ 6,050,441	Six Months
Certificates of Deposit	$ 55,769	Six Months

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The County is not exposed to this risk, and its investment policy does not provide for investments in foreign currency-denominated securities.

Public Employees Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees Retirement System (PERS). At June 30, 2011, the carrying amount of its deposits was $2,002,691 and the fair value of the trust's investments was $298,437,315 of which $4,903,692 is classified as cash equivalents due to the short–term nature of the investments. The deposits of $2,002,691 are part of a pooled cash account with the primary government's bank balance.

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

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

Bond Fund Name	Carrying Amount	Average Quality	Effective Duration in Years
PIMCO Total Return Fund II	$129,561,684	AA-	4.13

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

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the PERS will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. PERS has five investment managers, which control the investments of the retirement systems. On a quarterly basis, the Pension Board reviews these managers' performances. The individual manager's percentage of total retirement system funds can be changed within 24 to 48 hours. All investments held by these managers are in the name of the PERS. Therefore, the Pension Board feels confident that it can recover all investments from these managers at any time.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The PERS is authorized under Georgia law to invest up to 15% of total fund assets in foreign investments. The fair value of foreign investments at June 30, 2011 was $10,408,604. This accounts for less than 3% of the total investments of the PERS.

Manager		**Fair Value June 30, 2011**	**Percentage of Foreign Investment**
Autoliv, Inc.	Sweden	$ 604,065	5.80 %
Cemex Sab Spons Adr Part Cer	Mexico	1,947,573	18.71
Accenture PLC Class A	Ireland	2,495,346	23.97
Philips Electronics NT SHR	Netherlands	885,960	8.51
Global Crossing LTD	Bermuda	1,266,540	12.17
Fairfax Financial Holdings, Ltd.	Canada	3,209,120	30.84
Total foreign investments		$ 10,408,604	100.00 %

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

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

Manager	Fair Value June 30, 2011	Percentage of Total Investment
SE Asset Manager	$ 36,817,752	12.30 %
Montag & Caldwell	66,932,347	22.30
LSV Asset Management	42,889,302	14.30
PIMCO	129,561,684	43.00
State Street Global Advisors	22,236,230	7.40
Funds not with manager	2,002,691	0.70
	$ 300,440,006	100.00 %
Type		
Foreign stocks	$ 10,408,604	3.46 %
Domestic stocks	133,805,009	44.54
Mutual funds	149,320,010	49.70
Cash	6,906,383	2.30
	$ 300,440,006	100.00 %

Component Units

At December 31, 2010, the Housing Authority had the following investments:

Investment	Fair Value	Maturities
Georgia Fund 1	$ 4,480,871	41 day weighted average
Certificates of Deposit	539,419	March 30, 2011 - July 14, 2011
Total Investments	$ 5,020,290	

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Component Units (Continued)

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

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

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the component units will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2010, 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, 2011, the Hospital Authority and the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

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

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals $2,512,659 and includes the following: $4,432,917 related to emergency medical services billing, with an allowance of $2,485,438 for potentially uncollectible balances; $420,728 receivable from the Georgia Regional Transportation Authority related to the closing of the C-Tran Fund; and $64,786 receivable from employees, and $79,666 of miscellaneous receivables.

Component Units

Accounts receivable for the Landfill Authority ($83,264) and the Airport Authority ($123,381) represent charges to customers after credit has been extended. An allowance of $15,599 has been established for the Landfill Authority for potentially uncollectible balances.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable (Continued)

Component Units (Continued)

Accounts receivable in the Development Authority represent rents receivable related to an apartment complex owned by the Development Authority of $11,834 and service fees receivable of $83,709. Accounts receivable in the Housing Authority of $10,715 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 $21,763. No allowances have been established for the receivables in the Airport Authority, Development Authority, or Housing Authority.

C. Property Taxes

Property taxes were levied on September 15, 2010 and were payable on or before November 15, 2010. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 15, 2011. 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 2010 for the County were as follows (one mill equals $1 per thousand dollars of assessed value):

County Operations	11.327	mills
Fire District	3.900	mills
Total	15.227	mills

A summary of taxes receivable at June 30, 2011 is as follows:

Tax Year	
2010	$ 4,217,758
2009	1,193,407
2008	373,337
2007	129,005
2006	78,115
Prior	115,869
Not on digest	15,275
	6,122,766
Allowance for uncollectible taxes	(2,833,231)
Net taxes receivable	$ 3,289,535

An allowance of $2,833,231 has been established for taxes in dispute and estimated amounts not expected to be collected.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Federal and State Grants Receivable

Primary Government

At June 30, 2011, the County was due $3,695,863 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, 2011, the amount of unearned grant income was $892,284.

Component Units

At June 30, 2011, the Airport Authority was due $37,540 from various grantors.

E. Interfund Transfers

Interfund transfers for the year ended June 30, 2011 consisted of the following amounts:

	Transfers Out			
Transfers In	Major Fund General	Nonmajor Governmental Funds	Nonmajor C-tran Fund	Total
Major Funds:				
General Fund	$ -	$ 1,245,301	$ 5,336,777	$ 6,582,078
Debt Service Fund	729,312	4,070,499	-	4,799,811
Roads & Recreation Fund	-	667,760	-	667,760
SPLOST Fund	-	1,083,570	-	1,083,570
Nonmajor Funds:				
Nonmajor Governmental Funds	1,341,116	732,795	-	2,073,911
	$ 2,070,428	$ 7,799,925	$ 5,336,777	$ 15,207,130

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

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Transfers (Continued)

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

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

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

F.Interfund Receivables and Payables

At June 30, 2011, interfund receivables and payables were as follows:

	Receivable Fund:			
	Major Funds			
Payable Fund	General Fund	Debt Service Fund	Nonmajor Governmental Fund	Total
Major Funds:				
General Fund	$ -	$ 1,500,000	$ 1,200,000	$ 2,700,000
Fire Fund	475,000	-	-	475,000
Roads and Recreation Fund	-	715,000	-	715,000
Nonmajor Governmental Funds	834,000	2,308,300	1,453,512	4,595,812
	$ 1,309,000	$ 4,523,300	$ 2,653,512	$ 8,485,812

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

G. Due from Organizations

At June 30, 2011, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	$ 2,953,635
Special local option sales tax	3,654,907
Due from other organizations	1,744,133
Total due from organizations	$ 8,352,675

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

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

H. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2011 is as follows:

	June 30, 2010	Additions	Disposals	Transfers	June 30, 2011
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 103,050,494	$ 490,575	$ (37,516)	$ 391,358	$ 103,894,911
Construction in Progress	2,146,653	3,169,315	(114)	(939,851)	4,376,003
Total capital assets, not being depreciated	105,197,147	3,659,890	(37,630)	(548,493)	108,270,914
Capital assets, being depreciated:					
Land improvements	9,356,638	62,478	-	-	9,419,116
Buildings	241,744,236	2,108,993	(148,608)	489,318	244,193,939
Roads, sidewalks, and bridges	697,060,146	7,585,073	-	59,175	704,704,394
Machinery and equipment	78,261,497	13,129,639	(2,640,975)	-	88,750,161
Total capital assets, being depreciated	1,026,422,517	22,886,183	(2,789,583)	548,493	1,047,067,610
Less accumulated depreciation for:					
Land improvements	(5,891,152)	(466,224)	-	-	(6,357,376)
Buildings	(51,488,409)	(5,274,894)	-	-	(56,763,303)
Roads, sidewalks, and bridges	(249,138,156)	(17,541,421)	-	-	(266,679,577)
Machinery and equipment	(63,589,870)	(6,115,141)	-	-	(69,705,011)
Total accumulated depreciation	(370,107,587)	(29,397,680)	-	-	(399,505,267)
Total capital assets, being depreciated, net	656,314,930	(6,511,497)	(2,789,583)	548,493	647,562,343
Governmental activities capital assets, net	$ 761,512,077	$ (2,851,607)	$ (2,827,213)	$ -	$ 755,833,257

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	$	808,061
Tax assessment and collection		96,428
Courts and law enforcement		2,581,849
Public safety		3,636,849
Transportation/development		19,627,264
Libraries		189,180
Parks and recreations		1,829,038
Health and welfare		629,011
Total depreciation expense	$	29,397,680

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2011 was as follows:

	June 30, 2010	Additions	Disposals	June 30, 2011
Capital assets, not being depreciated:				
Land	$ 7,298,469	$ -	$ -	$ 7,298,469
Construction in progress	1,404,800	195,200	-	1,600,000
Total capital assets, not being depreciated	8,703,269	195,200	-	8,898,469
Capital assets, being depreciated:				
Buildings	375,352	-	-	375,352
Roads, sidewalks, and bridges	315,855	-	-	315,855
Land improvements	5,313,748	-	-	5,313,748
Machinery and equipment	4,181,416	-	-	4,181,416
Total capital assets, being depreciated	10,186,371	-	-	10,186,371
Less accumulated depreciation for:				
Buildings	(252,254)	(17,737)	-	(269,991)
Roads, sidewalks, and bridges	(289,365)	(15,768)	-	(305,133)
Land improvements	(2,797,317)	(261,328)	-	(3,058,645)
Machinery and equipment	(3,783,732)	(224,970)	-	(4,008,702)
Total accumulated depreciation	(7,122,668)	(519,803)	-	(7,642,471)
Total capital assets, being depreciated, net	3,063,703	(519,803)	-	2,543,900
Landfill Authority capital assets, net	$ 11,766,972	$ (324,603)	$ -	$ 11,442,369

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, 2011 was as follows:

	June 30, 2010	Additions	Disposals	June 30, 2011
Capital assets, being depreciated:				
Computer equipment	$ 729,308	$ 124,467	$ -	$ 853,775
Furniture and other equipment	556,250	-	-	556,250
Building improvements	-	73,868	-	73,868
Total capital assets, being depreciated	1,285,558	198,335	-	1,483,893
Less accumulated depreciation for				
Computer equipment	(581,659)	(88,467)	-	(670,126)
Furniture and other equipment	(407,756)	(43,173)	-	(450,929)
Total accumulated depreciation	(989,415)	(131,640)	-	(1,121,055)
Total capital assets, being depreciated, net	296,143	66,695	-	362,838
Board of Health capital assets, net	$ 296,143	$ 66,695	$ -	$ 362,838

Activity for the Development Authority for the year ended December 31, 2010 was as follows:

	December 31, 2009	Additions	Disposals	December 31, 2010
Capital assets, not being depreciated:				
Land	$ 1,809,750	$ 15,000	$ -	$ 1,824,750
Capital assets, being depreciated:				
Buildings	10,255,250	-	-	10,255,250
Building improvements	295,937	126,450	(140,488)	281,899
Machinery and equipment	119,580	-	-	119,580
Furniture and fixtures	82,566	-	-	82,566
Total capital assets, being depreciated	10,753,333	126,450	(140,488)	10,739,295
Less accumulated depreciation	(2,966,581)	(286,764)	140,488	(3,112,857)
Total capital assets, being depreciated, net	7,786,752	(160,314)	-	7,626,438
Development Authority capital assets, net	$ 9,596,502	$ (145,314)	$ -	$ 9,451,188

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Airport Authority for the year ended June 30, 2011 was as follows:

	June 30, 2010	Additions	Disposals	Transfers	June 30, 2011
Capital assets, not being depreciated					
Land	$ 17,303,070	$ 87,072	$ -	$ -	$ 17,390,142
Capital assets, being depreciated:					
Buildings	564,076	-	-	-	564,076
Land improvements	1,331,455	-	-	-	1,331,455
Machinery and equipment	253,105	-	-	-	253,105
Total capital assets, being depreciated	2,148,636	-	-	-	2,148,636
Less accumulated depreciation for:					
Buildings	(147,302)	(27,910)	-	-	(175,212)
Land improvements	(441,345)	(59,938)	-	(5,322)	(506,605)
Machinery and equipment	(258,427)	-	-	5,322	(253,105)
Total accumulated depreciation	(847,074)	(87,848)	-	-	(934,922)
Total capital assets, being depreciated, net	1,301,562	(87,848)	-	-	1,213,714
Airport Authority capital assets, net	$ 18,604,632	$ (776)	$ -	$ -	$ 18,603,856

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, 2010 was as follows:

	December 31, 2009	Additions	Disposals	December 31, 2010
Capital assets, not being depreciated:				
Land	$ 883,800	$ -	$ -	$ 883,800
Capital assets, being depreciated:				
Land improvements	619,423	-	-	619,423
Buildings and improvements	7,640,284	141,574	-	7,781,858
Furniture, fixtures and equipment	1,020,246	68,126	-	1,088,372
Total capital assets, being depreciated	9,279,953	209,700	-	9,489,653
Less accumulated depreciation for:				
Land improvements	(392,404)	(39,455)	-	(431,859)
Buildings and improvements	(2,362,381)	(198,459)	-	(2,560,840)
Furniture, fixtures and equipment	(844,352)	(79,682)	-	(924,034)
Total accumulated depreciation	(3,599,137)	(317,596)	-	(3,916,733)
Total capital assets, being depreciated, net	5,680,816	(107,896)	-	5,572,920
Housing Authority capital assets, net	$ 6,564,616	$ (107,896)	$ -	$ 6,456,720

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, 2010, 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:

2003 URA Bond Issue: $22,785,000 including $11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.000% to 4.500% and $11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.250% to 5.375%. The outstanding balance of the bonds at June 30, 2011 was $15,255,000.

In April 2003, the Clayton County Board of Commissioners issued $22,785,000 of *Urban Redevelopment Agency (URA) of Clayton County Revenue Bonds* (the Series 2003 Bonds). This issuance included a premium of $13,091, which is added to the balance of the bonds and amortized over the life of the bonds. These bonds were issued to finance the cost of acquiring, constructing, and installing a new police headquarters and communications facility, and of acquiring and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2011, management believes the County was in compliance with all covenants provided in this issue.

2005 URA Bond Issue: $4,405,000 maturing from 2006 through 2028, with interest at 4.06%. The outstanding balance at June 30, 2011 was $1,830,000.

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

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

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, 2011, management believes the County was in compliance with all covenants provided in this issue.

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2011 is $6,445,000.

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, 2011, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Issue: $560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2011 is $525,000.

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.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2011, management believes that the County was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2011 is as follows:

	Principal	Interest	Total
2012	$ 765,000	$ 1,312,992	$ 2,077,992
2013	865,000	1,235,369	2,100,369
2014	905,000	1,190,246	2,095,246
2015	945,000	1,149,770	2,094,770
2016	985,000	1,097,579	2,082,579
2017 - 2021	5,640,000	4,719,833	10,359,833
2022 - 2026	7,180,000	3,214,451	10,394,451
2027 - 2031	4,580,000	1,424,233	6,004,233
2032 - 2036	2,190,000	394,500	2,584,500
	$ 24,055,000	$ 15,738,973	$ 39,793,973

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, 2011, $935,000 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)

Landfill Authority – Continued

In April 2006, the Landfill Authority issued $13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, $3,235,000 (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, 2011, $11,310,000 of these bonds was outstanding.

Development Authority

On September 22, 2005, the Development Authority of Clayton County issued $29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Of those proceeds, $29,883,077 were used to purchase U.S. government securities to pay interest and advance refund $26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately $2,600,000 and resulted in an economic gain of approximately $2,500,000. For financial reporting purposes, the debt has been considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2010, $25,420,000 of these bonds was outstanding.

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

Interest on the Development Authority bonds above is payable semi–annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2010, management believes the Development Authority was in compliance with all covenants provided in this issue.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Housing Authority

The Housing Authority of Clayton County has issued $7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2010, $6,210,000 of these bonds was outstanding.

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

Hospital Authority

In June 1998 and July 1998, the Hospital Authority issued fixed and variable rate revenue anticipation certificates (the 1998A and 1998B Certificates), in amounts totaling $41,350,000 and $45,000,000, respectively, and loaned related proceeds to the Hospital. These Certificates were issued for the purpose of refunding prior outstanding indebtedness and financing the costs of the acquisition, construction, and installation of certain additions, extensions, and improvements. The 1998B Certificates were refunded during 2009 through the use of proceeds of the 2009 Certificates described below. The 1998A Certificates were refunded in December 2010 through the use of proceeds of the 2010 Certificates described below.

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

In April 2009, the Authority issued its $40,200,000 variable rate revenue anticipation certificates (the 2009 Certificates) and loaned the proceeds to the Hospital. The 2009 Certificates were issued for the purpose of refunding the 1998B Certificates. In fashion similar to that described above, the Obligated Group jointly and severally guarantees payment of the 2009 Certificates to the Authority in the form of a Master Note agreement. As security for the obligation of the Hospital under the Master Note, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements. The 2009 Certificates were refunded in December 2010 through the use of proceeds of the 2010 Certificates described below.

In December 2010, the Authority issued fixed and variable 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 the prior outstanding indebtedness. Interest rates for the 2010A Certificates range from 4.00% to 5.35%. Interest rates for the 2010B Certificates range from 1.31% to 4.05%.

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.

4. Debt Service for Discretely Presented Component Units Bonds Payable

	Landfill Authority		
June 30,	Principal	Interest	Total
2012	$ 585,000	$ 555,189	$ 1,140,189
2013	610,000	523,653	1,133,653
2014	645,000	490,542	1,135,542
2015	675,000	455,525	1,130,525
2016	710,000	418,630	1,128,630
2017 - 2021	4,055,000	1,570,330	5,625,330
2022 - 2026	4,965,000	644,551	5,609,551
	$ 12,245,000	$ 4,658,420	$ 16,903,420

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

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

	Development Authority		
December 31	Principal	Interest	Total
2011	$ 1,505,000	$ 921,216	$ 2,426,216
2012	1,560,000	868,253	2,428,253
2013	1,630,000	810,473	2,440,473
2014	1,695,000	741,461	2,436,461
2015	1,770,000	668,006	2,438,006
2016 - 2020	10,055,000	2,135,662	12,190,662
2021 - 2023	7,205,000	113,443	7,318,443
	$ 25,420,000	$ 6,258,514	$ 31,678,514

	Housing Authority		
December 31	Principal	Interest	Total
2011	$ 205,000	$ 279,675	$ 484,675
2012	210,000	272,244	482,244
2013	220,000	264,369	484,369
2014	230,000	255,569	485,569
2015	240,000	246,369	486,369
2016 - 2020	1,335,000	1,080,281	2,415,281
2021 - 2025	1,670,000	755,088	2,425,088
2026 - 2030	2,100,000	316,875	2,416,875
	$ 6,210,000	$ 3,470,470	$ 9,680,470

	Hospital Authority		
June 30,	Principal	Interest	Total
2012	$ -	$ 1,064,709	$ 1,064,709
2013	1,140,000	1,965,617	3,105,617
2014	1,155,000	1,951,927	3,106,927
2015	1,170,000	1,933,955	3,103,955
2016	1,195,000	1,909,589	3,104,589
2017 - 2021	6,630,000	8,910,331	15,540,331
2022 - 2026	8,355,000	7,201,959	15,556,959
2027 - 2031	10,615,000	4,952,472	15,567,472
2032 - 2036	12,445,000	1,974,913	14,419,913
	$ 42,705,000	$ 31,865,472	$ 74,570,472

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

5. Capital Leases

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

During the fiscal year ending June 30, 2010, the County entered into a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the date of its inception. The total estimated cost of the project is $10,624,451, of which $9,024,451 is related to the County, and $1,600,000 is related to the Landfill Authority (component unit). At June 30, 2011, $9,024,451 had been drawn and expended on the County project, and $1,600,000 had been drawn and expended for the Landfill Authority project. Payments begin September 2010 with interest of 4.19% and end in August 2020.

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

Land	$	11,514
Buildings		1,748,488
Machinery and equipment		2,376,423
Less accumulated depreciation		(2,110,880)
Total	$	2,025,545

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

2012	$	1,770,661
2013		1,430,121
2014		1,469,848
2015		1,510,507
2016		1,553,155
2017 - 2021		5,592,847
Total minimum lease payments		13,327,139
Less amount representing interest		(2,315,524)
Present value of minimum lease payments	$	11,011,615

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:

2012	$ 174,028
2013	180,767
2014	187,762
2015	195,024
2016	202,562
2017 - 2021	931,071
Total minimum lease payments	1,871,214
Less amount representing interest	(418,034)
Present value of minimum lease payments	$ 1,453,180

6. Landfill Closure and Postclosure Costs

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

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net assets, is $626,097 at June 30, 2011. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County had to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $5,618,480. 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, 2011.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

6. Landfill Closure and Postclosure Costs (Continued)

Site 3 (Continued)
However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of $3,407,478 in the discretely presented Landfill Authority based on 2,988,232 cubic yards of capacity used since the site was opened. This represents 60.65% of the estimated total capacity at June 30, 2011. The estimated remaining landfill life is approximately 22 years.

7. Changes In Long–Term Liabilities

Primary Government

Long–term liability activity for the year ended June 30, 2011 was as follows:

	June 30, 2010	Additions	Deletions	June 30, 2011	Due Within One year
Governmental activities:					
Capital lease agreements	$ 7,994,744	$ 4,134,707	$ (1,117,836)	$ 11,011,615	$ 1,325,809
Less deferred amounts on lease refunding	(4,616)	-	2,916	(1,700)	-
Total capital leases	7,990,128	4,134,707	(1,114,920)	11,009,915	1,325,809
Revenue bonds	27,730,000	-	(3,675,000)	24,055,000	765,000
Plus premium on issuance of bonds	9,337	-	(524)	8,813	-
Less discount on issuance of bonds	(592,529)	-	24,689	(567,840)	-
Total revenue bonds	27,146,808	-	(3,650,835)	23,495,973	765,000
Landfill closure and postclosure costs	654,337	-	(28,240)	626,097	34,783
Compensated absences	6,835,103	4,768,617	(4,855,025)	6,748,695	4,855,025
Claims/judgments payable	6,740,577	2,477,721	(811,948)	8,406,350	-
Workers compensation claims liability	1,346,000	469,842	(413,842)	1,402,000	960,485
Medical claims liability	442,000	5,566,000	(5,623,000)	385,000	385,000
Net OPEB obligation	18,061,000	11,215,000	(5,919,000)	23,357,000	-
	$ 69,215,953	$ 28,631,887	$ (22,416,810)	$ 75,431,030	$ 8,326,102

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

7. Changes In Long–Term Liabilities (Continued)

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

Component Units

Long-term liability activity for the years ended December 31, 2010 and June 30, 2011 was as follows:

	Fiscal Year 2010	Additions	Deletions	Fiscal Year 2011	Due Within One year
Landfill Authority:					
Revenue Bonds	$ 12,800,000	$ -	$ (555,000)	$ 12,245,000	$ 585,000
Less loss on refunding	(117,438)	-	48,471	(68,967)	(35,369)
Capital lease	1,404,800	195,200	(146,820)	1,453,180	75,422
Closure/postclosure costs	3,287,940	119,538	-	3,407,478	-
Total Landfill Authority	$ 17,375,302	$ 314,738	$ (653,349)	$ 17,036,691	$ 625,053
Development Authority:					
Revenue Bonds	$ 26,870,000	$	$ (1,450,000)	$ 25,420,000	$ 1,505,000
Plus premium on issuance	452,555	-	(32,325)	420,230	-
Less loss on refunding and discount on issuance	(3,353,558)	-	239,540	(3,114,018)	-
Total Development Authority	$ 23,968,997	$ -	$ (1,242,785)	$ 22,726,212	$ 1,505,000
Hospital Authority:					
Revenue Anticipation Cert.	$ 50,095,000	$ 42,705,000	$ (50,095,000)	$ 42,705,000	$ -
Housing Authority:					
Revenue Bonds	$ 6,405,000	$ -	$ (195,000)	$ 6,210,000	$ 205,000
Board of Health:					
Compensated Absences	$ 374,956	$ 23,020	$ -	$ 397,976	$ 79,595

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Operating Lease Agreements

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

	Primary Government	Landfill Authority	Airport Authority
2012	$ 455,913	$ 1,920	$ 2,820
2013	366,366	-	4,700
	$ 822,279	$ 1,920	$ 7,520

Governmental activities rent expense for the primary government equaled $568,195 for the year ended June 30, 2011. Business–type activities had $5,700 in rent expense.

Rent expense for the Landfill Authority and the Airport Authority (discretely presented component units) was $4,740 for the year ended June 30, 2011.

L. Deficit Fund Balance/Net Assets

The Development Authority, a discretely presented component unit, ended their fiscal year with a net asset deficit of $8,216,657. This deficit should be eliminated as the property it is developing is completed and sold for a gain. The County paid $2,230,190 on behalf of the Development Authority during fiscal year 2011 under an intergovernmental contract to cover required debt service payments and sinking fund balance.

NOTE IV. OTHER INFORMATION

A. Self Insurance

1. Workers' Compensation Self–Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of $2,848,819 for the period of July 1, 2010 to June 30, 2011. 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.

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

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

The County has entered into a contract with a third-party administrator for program administration. A liability of $1,402,000 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2011, has been accrued and is included in the governmental activities on the statement of net assets.

2. Medical Self–Insurance Fund

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

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

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

The Clayton County BOC Self–Funded Medical Plan covers each participant for claim payments not to exceed $2,000,000 during the participant’s lifetime. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County $13,414,933 and employees $3,828,711 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self–Funded Medical Plan exceeding $125,000 plus a policy year corridor of $125,000 are covered through a private insurance carrier up to the $2,000,000 lifetime per participant limit. A liability of $385,000 for the estimated cost of claims, including adjustment costs, incurred prior but paid subsequent to June 30, 2011, has been accrued and is included in the governmental activities on the statement of net assets.

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

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, 2009	$ 1,316,000	$ 602,000
Incurred claims	705,173	3,537,965
Claim payments	(675,173)	(3,697,965)
Unpaid claims at June 30, 2010	1,346,000	442,000
Incurred claims	925,298	3,879,653
Claim payments	(869,298)	(3,936,653)
Unpaid claims at June 30, 2011	$ 1,402,000	$ 385,000

The total unpaid claims of $1,787,000 are presented as accrued claims liability on the Statement of Net Assets, Proprietary Funds. Of the total accrued claims liability, $960,485 represents the current portion of the workers compensation claims and $385,000 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 $8,406,350 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 $2,230,190 on behalf of the Development Authority during fiscal year 2011 under this agreement. The outstanding balance of these bonds at June 30, 2011 is $25,420,000.

The County has guaranteed $7,305,000 of Series 2004 Housing Authority of Clayton County bonds. In the event of default by the Authority, the County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The outstanding balance of these bonds at June 30, 2011 is $6,210,000.

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 $3,091,927, the maximum annual debt service payable by the Hospital Authority in any year. The outstanding balance of these bonds at June 30, 2011 is $42,705,000.

4. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2011 totaled $15,529,316.

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,

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan (Continued)

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

D. Clayton County Public Employee Retirement System

1. Plan Description

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

The plan included 2,371 active participants, 973 retirees and beneficiaries receiving benefits, and 271 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2011.

2. Funding Policy

On the basis of the present valuation, a contribution rate of 11.18% of annual covered payroll has been established. Plan members are required to contribute 5.5% of their annual covered salary, leaving a balance of 5.68% 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, 2009, 2010, and 2011 were $19,454,668, $19,705,145, and $18,886,582 respectively. In all years, the annual required contributions were 100% funded.

3. Summary of Significant Accounting Policies

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

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

3. Summary of Significant Accounting Policies (Continued)

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

4. Other

Contributions and Reserves: As of June 30, 2011, there are no long–term contracts for contributions to the Clayton County PERS.

5. Funded Status and Funding Progress

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

The funded status of Clayton County PERS as of July 1, 2011, the most recent actuarial valuation date, is as follows:

Actuarially accrued liability (AAL)	$ 425,921,502
Actuarial value of plan assets	308,154,095
Unfunded actuarially accrued liability (UAAL)	$ 117,767,407
Funded ratio (actuarial value of plan assets)	72.35%
Covered payroll (active plan members)	102,330,702
UAAL as a percentage of covered payroll	115.10%

In the July 1, 2011 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 0.0% for next year/3.00% for next 10 years/4.00% for following 19 years, and cost-of living adjustments of 2.0%. The actuarial value of assets was determined using the 5 year smoothed market value. Clayton County PERS unfunded actuarial accrued liability is being amortized as a level percentage of pay on an open basis. The remaining amortization period at July 1, 2011 was 27 years.

Concentrations: As of June 30, 2011, the PERS holds 43.0% of its investments in the PIMCO Total Return Fund II, and 7.4% of its investments in the Russell 2000 Index Fund.

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

5. Funded Status and Funding Progress (Continued)

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability. Accrued valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2011.

E. Other Postemployment Benefits

Plan Description. The Clayton County Employee and Post–Retirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single–employer defined healthcare plan. The plan provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Plan members receiving benefits contributed 21% of the blended active and retiree premiums, through their required contribution of $130 per month before age 65 and $100 per month after age 65. Life insurance in the amount of $12,500 ($25,000 for department heads and elected officials) is provided to all retirees without cost to the retiree. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Currently, 927 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, 2011, the County contributed an estimated $5,919,000 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)	$ 11,119,000
Interest on prior year net OPEB	722,000
Adjustment to ARC	(626,000)
Annual employer contributions made	(5,919,000)
Increase in net OPEB obligation	5,296,000
Net OPEB obligation - July 1, 2010	18,061,000
Net OPEB obligation - June 30, 2011	$ 23,357,000

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for FYE 2011 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
2009	$ 10,566,000	49.8	$ 10,922,000
2010	12,309,000	41.8	18,061,000
2011	11,215,000	52.8	23,357,000

Funded Status and Funding Progress. As of July 1, 2011, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was $161,211,000 and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability (UAAL) of $161,211,000. The covered payroll (annual payroll of active employees covered by the plan) was $ 94,490,906 and the ratio of the UAAL to the covered payroll was 171%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Amounts determined regarding the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the plan is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 2011 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 as follows:

Year	Medical
1	10.5
2	10.0
3	9.5
4	9.0
5	8.5
10	6.0
12 and later	5.0

For the July 1, 2011 actuarial valuation, the projected unit credit method was used. This method allocates benefits of each individual by a consistent formula to valuation years. The amortization amount of the unfunded actuarial accrued liability (UAAL) has been computed as a level percentage of pay using a 30-year amortization period, which is open.

F. Risk Management

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

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2011, 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 $1,117,868 of lodging tax received during the year ended June 30, 2011, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled $1,203,974, which included $84,106 of lodging tax received in prior years.

NOTE IV. OTHER INFORMATION (CONTINUED)

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, 2011 were $284,950. 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. Accounting Change - Restatement

The County has determined that restatements to beginning fund balance in the General Fund and the Parks and Recreation Fund are required to reflect implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The restatements are as follows:

	General Fund	Nonmajor Special Revenue Fund Parks & Recreation Fund
Fund Balance, June 30, 2010, as previously reported	$ 28,854,083	$ 464,937
Change in fund type classification for implementation of GASB 54	464,937	(464,937)
Fund Balance, June 30, 2010, as restated	$ 29,319,020	$ -

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Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2011

Public Employee Retirement System
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2001	$ 144,452	$ 188,782	$ 44,330	76.5 %	$ 77,336	57.3 %
7/1/2002	164,208	209,751	45,543	78.3	82,880	55.0
7/1/2003	183,183	231,812	48,629	79.0	85,721	56.7
7/1/2004	204,450	266,991	62,541	76.6	89,268	70.1
7/1/2005	224,913	286,686	61,773	78.5	92,299	66.9
7/1/2006	243,175	333,726	90,551	72.9	94,059	96.3
7/1/2007	265,983	364,542	98,559	73.0	103,617	95.1
7/1/2008	283,543	386,232	102,689	73.4	109,221	94.0
7/1/2009	281,523	392,473	110,950	71.7	110,028	100.8
7/1/2010	293,128	407,571	114,443	72.0	105,317	108.7
7/1/2011	308,154	425,902	117,767	72.3	102,331	115.1

Public Employee Retirement System
Three-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	-

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	7/1/2011
Actuarial cost method	Projected unit credit
Amortization method	Level percent open
Remaining amortization period	27 years
Asset valuation method	5 year smoothed market value
Actuarial Assumptions:	
Investment rate of Return*	8.00%
Projected salary increases*	0.00% for next year / 3.00% for next 10 years / 4.00% following 19 years
*Includes inflation at	3.00% for next 11 years / 4% for following 19 years
Cost–of–living adjustments	2.0% effective 7/1/2009

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2011

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

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Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

Internal Service Funds

Combining financial statements

Agency Funds

Combining financial statements

Discretely Presented Component Units – Landfill Authority and Airport Authority

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority

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Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

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

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

Hotel/Motel Tax Fund
To account for revenues generated by the 2% hotel/motel tax collected and used exclusively for the promotion of tourism within the County.

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

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

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

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

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

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

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

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

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.

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

Other County Grants Fund
This is a summary of multiple funds used to account for various grants received by the County.

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

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

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

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

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

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

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, 2011

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Assets			
Cash	$ 7,398,086	$ 3,323,825	$ 10,721,911
Accounts receivable	6,226	-	6,226
Grants receivable	3,695,853	-	3,695,853
Taxes receivable, net	52,752	-	52,752
Interfund receivables	2,653,512	-	2,653,512
Due from other governments	62,035	-	62,035
Due from organizations	488,090	-	488,090
Prepaid items	10,915	-	10,915
Total assets	$ 14,367,469	$ 3,323,825	$ 17,691,294
Liabilities and Fund Balance			
Liabilities			
Accounts payable	$ 1,666,480	$ -	$ 1,666,480
Accrued liabilities	49,092	-	49,092
Construction retainage payable	177,821	17,533	195,354
Interfund payables	2,869,512	1,726,300	4,595,812
Deferred property tax revenue	46,884	-	46,884
Unrealized grant income	892,284	-	892,284
Unearned revenues	26,921	-	26,921
Total liabilities	5,728,994	1,743,833	7,472,827
Fund Balance			
Nonspendable	10,915	-	10,915
Restricted for:			
Capital projects	-	1,579,992	1,579,992
Tourism promotion	846,118	-	846,118
Public safety	1,933,622	-	1,933,622
Jail construction/staffing	157,934	-	157,934
Health and welfare programs	508,979	-	508,979
Law library materials	16,747	-	16,747
Technology	853,847	-	853,847
Street lights	168,887	-	168,887
Economic development	938,959	-	938,959
Grant programs	3,202,467	-	3,202,467
Total fund balance	8,638,475	1,579,992	10,218,467
Total liabilities and fund balance	$ 14,367,469	$ 3,323,825	$ 17,691,294

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues:			
Property taxes	$ 1,671,797	$ -	$ 1,671,797
Other taxes	1,421,862	-	1,421,862
Intergovernmental	17,810,349	-	17,810,349
Charges for services	3,946,155	-	3,946,155
Fines and forfeitures	2,785,340	-	2,785,340
Investment earnings	7,029	1,023	8,052
Other revenue	4,454,850	-	4,454,850
Gifts and donations	42,367	-	42,367
Total revenues	32,139,749	1,023	32,140,772
Expenditures:			
Current:			
General government	2,969,178	-	2,969,178
Courts and law enforcement	2,480,670	-	2,480,670
Public safety	5,453,338	-	5,453,338
Transportation and development	738,434	-	738,434
Libraries	19,378	-	19,378
Parks and recreation	1,134,960	-	1,134,960
Health and welfare	10,720,080	-	10,720,080
Energy conservation	179,024	-	179,024
Debt service	5,700	873	6,573
Capital outlay	6,451,566	-	6,451,566
Total expenditures	30,152,328	873	30,153,201
Excess of revenues over expenditures	1,987,421	150	1,987,571
Other Financing (Sources) Uses:			
Proceeds from sale of capital assets	52,802	-	52,802
Transfers in	1,419,332	654,579	2,073,911
Transfers out	(4,200,987)	(3,598,938)	(7,799,925)
Total other financing sources (uses)	(2,728,853)	(2,944,359)	(5,673,212)
Net change in fund balances	(741,432)	(2,944,209)	(3,685,641)
Fund Balance, beginning of year	9,379,907	4,524,201	13,904,108
Fund Balance, end of year	$ 8,638,475	$ 1,579,992	$ 10,218,467

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2011

ASSETS	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
Cash and cash equivalents	$ 704,482	$ 203,393	$ 1,260,974	$ 1,104,442	$ 634,102
Accounts receivable	-	-	-	-	4,925
Grants receivable	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from organizations	-	-	401,462	-	10,321
Prepaid items	525	-	-	-	-
Total assets	$ 705,007	$ 203,393	$ 1,662,436	$ 1,104,442	$ 649,348
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 1,439	$ 55,495	$ 321,819	$ 24,886	$ 2,645
Accrued liabilities	4,823	-	31,942	-	-
Construction retainage payable	-	-	-	-	-
Interfund payables	-	-	677,000	424,312	-
Deferred property tax revenue	-	-	-	-	-
Unrealized grant income	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	6,262	55,495	1,030,761	449,198	2,645
FUND BALANCES					
Nonspendable	525	-	-	-	-
Restricted for:					
Tourism promotion	698,220	147,898	-	-	-
Public safety	-	-	631,675	655,244	646,703
Jail construction/staffing	-	-	-	-	-
Health and welfare programs	-	-	-	-	-
Law library materials	-	-	-	-	-
Technology	-	-	-	-	-
Street lights	-	-	-	-	-
Economic development	-	-	-	-	-
Grant programs	-	-	-	-	-
	698,745	147,898	631,675	655,244	646,703
Total liabilities and fund balances	$ 705,007	$ 203,393	$ 1,662,436	$ 1,104,442	$ 649,348

Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ 108,721	$ 14,901	$ 40,109	$ 390,650	$ 182,448	$ 15,174	$ 403,648	$ 14,267
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	461,000	-
-	-	-	-	-	-	-	10,541
49,213	-	2,203	-	24,602	-	-	-
-	-	-	-	-	-	4,700	-
$ 157,934	$ 14,901	$ 42,312	$ 390,650	$ 207,050	$ 15,174	$ 869,348	$ 24,808
$ -	$ 801	$ 375	$ 1,529	$ 273	$ 3,125	$ 10,801	$ 390
-	-	-	2,290	5,933	-	-	-
-	-	-	-	-	-	-	-
-	-	16,000	5,200	150,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	801	16,375	9,019	156,206	3,125	10,801	390
-	-	-	-	-	-	4,700	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
157,934	-	-	-	-	-	-	-
-	14,100	25,937	381,631	50,844	12,049	-	24,418
-	-	-	-	-	-	-	-
-	-	-	-	-	-	853,847	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
157,934	14,100	25,937	381,631	50,844	12,049	858,547	24,418
$ 157,934	$ 14,901	$ 42,312	$ 390,650	$ 207,050	$ 15,174	$ 869,348	$ 24,808

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2011

ASSETS	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
Cash and cash equivalents	$ 461,780	$ 994,369	$ 651	$ 19,813	$ 180,590	$ 58,504
Accounts receivable	-	-	1,301	-	-	-
Grants receivable	73,041	198,343	3,424,469	-	-	-
Taxes receivable, net	-	-	-	-	52,752	-
Interfund receivables	-	1,810,000	-	200	102,312	-
Due from other governments	-	-	51,130	364	-	-
Due from organizations	-	289	-	-	-	-
Prepaid items	872	4,818	-	-	-	-
Total assets	$ 535,693	$ 3,007,819	$ 3,477,551	$ 20,377	$ 335,654	$ 58,504
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 51,451	$ 452,379	$ 614,503	$ 3,164	$ 116,792	$ 4,613
Accrued liabilities	169	-	378	466	3,091	-
Construction retainage payable	-	-	177,821	-	-	-
Interfund payables	405,000	-	1,192,000	-	-	-
Deferred property tax revenue	-	-	-	-	46,884	-
Unrealized grant income	-	872,284	20,000	-	-	-
Unearned revenue	-	-	26,921	-	-	-
Total liabilities	456,620	1,324,663	2,031,623	3,630	166,767	4,613
FUND BALANCES						
Nonspendable	872	4,818	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	16,747	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	168,887	-
Economic development	-	-	-	-	-	53,891
Grant programs	78,201	1,678,338	1,445,928	-	-	-
	79,073	1,683,156	1,445,928	16,747	168,887	53,891
Total liabilities and fund balances	$ 535,693	$ 3,007,819	$ 3,477,551	$ 20,377	$ 335,654	$ 58,504

Northwest Clayton Tax Allocation District	Central Clayton Corridor Tax Allocation District	Forest Park Tax Allocation District	Total
$ 88,129	$ 476,386	$ 40,553	$ 7,398,086
-	-	-	6,226
-	-	-	3,695,853
-	-	-	52,752
280,000	-	-	2,653,512
-	-	-	62,035
-	-	-	488,090
-	-	-	10,915
$ 368,129	$ 476,386	$ 40,553	$ 14,367,469
$ -	$ -	$ -	$ 1,666,480
-	-	-	49,092
-	-	-	177,821
-	-	-	2,869,512
-	-	-	46,884
-	-	-	892,284
-	-	-	26,921
-	-	-	5,728,994
-	-	-	10,915
-	-	-	846,118
-	-	-	1,933,622
-	-	-	157,934
-	-	-	508,979
-	-	-	16,747
-	-	-	853,847
-	-	-	168,887
368,129	476,386	40,553	938,959
-	-	-	3,202,467
368,129	476,386	40,553	8,638,475
$ 368,129	$ 476,386	$ 40,553	$ 14,367,469

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, 2011

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Other taxes	408,878	708,990	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	3,487,879	-	-
Fines and forfeitures	-	-	-	825,885	319,862
Investment earnings	-	-	1,406	555	1,323
Other revenue	2,000	47,250	2,225	-	-
Gifts and donations	-	-	-	-	-
Total revenues	410,878	756,240	3,491,510	826,440	321,185
EXPENDITURES					
Current					
General government	549,445	654,529	-	-	-
Courts and law enforcement	-	-	-	25,333	6,720
Public safety	-	-	3,803,108	222,575	130,424
Transportation and development	-	-	-	-	-
Libraries	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	2,648,577	103,882	-
Total expenditures	549,445	654,529	6,451,685	351,790	137,144
Excess (deficiency) of revenues over expenditures	(138,567)	101,711	(2,960,175)	474,650	184,041
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	52,802
Transfers in	-	-	-	-	-
Transfers out	-	(47,250)	-	(424,312)	-
Total other financing sources (uses)	-	(47,250)	-	(424,312)	52,802
Net change in fund balances	(138,567)	54,461	(2,960,175)	50,338	236,843
FUND BALANCES, beginning of year	837,312	93,437	3,591,850	604,906	409,860
FUND BALANCES, end of year	$ 698,745	$ 147,898	$ 631,675	$ 655,244	$ 646,703

Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	44,792
5,041	18,347	-	189,155	-	-	152,417	-
1,040,563	-	92,831	-	506,199	-	-	-
-	-	-	237	-	-	-	-
-	-	23,629	1,780	-	18,600	-	-
-	-	-	-	-	-	-	-
1,045,604	18,347	116,460	191,172	506,199	18,600	152,417	44,792
-	-	51,230	-	90,000	16,003	-	-
-	-	-	207,053	440,240	-	48,676	50,427
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	21,169	40,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	21,169	91,230	207,053	530,240	16,003	48,676	50,427
1,045,604	(2,822)	25,230	(15,881)	(24,041)	2,597	103,741	(5,635)
-	-	-	-	-	-	-	-
-	-	-	-	152,000	-	-	2,600
(1,207,300)	-	-	-	(78,216)	-	-	-
(1,207,300)	-	-	-	73,784	-	-	2,600
(161,696)	(2,822)	25,230	(15,881)	49,743	2,597	103,741	(3,035)
319,630	16,922	707	397,512	1,101	9,452	754,806	27,453
$ 157,934	$ 14,100	$ 25,937	$ 381,631	$ 50,844	$ 12,049	$ 858,547	$ 24,418

(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, 2011

	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ 1,178,763	$ 350,456
Other taxes	-	-	-	-	-	303,994
Intergovernmental	597,278	8,643,749	8,524,530	-	-	-
Charges for services	5,684	-	6,787	80,845	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	3,376	-	-	-	132
Other revenue	450	4,255,767	97,424	5,725	-	-
Gifts and donations	34,867	-	7,500	-	-	-
Total revenues	638,279	12,902,892	8,636,241	86,570	1,178,763	654,582
EXPENDITURES						
Current						
General government	-	-	24,499	-	1,583,472	-
Courts and law enforcement	-	-	1,598,000	90,938	-	13,283
Public safety	-	-	1,297,231	-	-	-
Transportation and development	-	-	738,434	-	-	-
Libraries	-	-	19,378	-	-	-
Parks and recreation	-	1,134,960	-	-	-	-
Health and welfare	1,074,226	9,584,685	-	-	-	-
Energy conservation	-	-	179,024	-	-	-
Debt service	-	-	-	-	-	5,700
Capital outlay	-	535,333	3,163,774	-	-	-
Total expenditures	1,074,226	11,254,978	7,020,340	90,938	1,583,472	18,983
Excess (deficiency) of revenues over expenditures	(435,947)	1,647,914	1,615,901	(4,368)	(404,709)	635,599
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	469,224	-	195,508	-	600,000	-
Transfers out	-	-	(1,751,330)	-	(38,000)	(654,579)
Total other financing sources (uses)	469,224	-	(1,555,822)	-	562,000	(654,579)
Net change in fund balances	33,277	1,647,914	60,079	(4,368)	157,291	(18,980)
FUND BALANCES, beginning of year	45,796	35,242	1,385,849	21,115	11,596	72,871
FUND BALANCES, end of year	$ 79,073	$ 1,683,156	$ 1,445,928	$ 16,747	$ 168,887	$ 53,891

Northwest Clayton Tax Allocation District	Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Total
$ 24,615	$ 100,998	$ 16,965	$ 1,671,797
-	-	-	1,421,862
-	-	-	17,810,349
-	-	-	3,946,155
-	-	-	2,785,340
-	-	-	7,029
-	-	-	4,454,850
-	-	-	42,367
24,615	100,998	16,965	32,139,749
-	-	-	2,969,178
-	-	-	2,480,670
-	-	-	5,453,338
-	-	-	738,434
-	-	-	19,378
-	-	-	1,134,960
-	-	-	10,720,080
-	-	-	179,024
-	-	-	5,700
-	-	-	6,451,566
-	-	-	30,152,328
24,615	100,998	16,965	1,987,421
-	-	-	52,802
-	-	-	1,419,332
-	-	-	(4,200,987)
-	-	-	(2,728,853)
24,615	100,998	16,965	(741,432)
343,514	375,388	23,588	9,379,907
$ 368,129	$ 476,386	$ 40,553	$ 8,638,475

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
JUNE 30, 2011

ASSETS	Health Department Fund	Villages of Ellenwood Fund	Total
Cash and cash equivalents	$ 1,576,181	$ 1,747,644	$ 3,323,825
Total assets	$ 1,576,181	$ 1,747,644	$ 3,323,825
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Construction retainage payable	$ 17,533	$ -	$ 17,533
Interfund payables	1,426,000	300,300	1,726,300
Total liabilities	1,443,533	300,300	1,743,833
FUND BALANCES			
Restricted for capital projects	132,648	1,447,344	1,579,992
Total fund balance	132,648	1,447,344	1,579,992
Total liabilities and fund balances	$ 1,576,181	$ 1,747,644	$ 3,323,825

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Health Department Fund	Villages of Ellenwood Fund	Total
REVENUES			
Investment earnings	$ 138	$ 885	$ 1,023
Total revenues	138	885	1,023
EXPENDITURES			
Debt service	-	873	873
Total expenditures	-	873	873
Excess of revenues over expenditures	138	12	150
OTHER FINANCING SOURCES (USES)			
Transfers in	-	654,579	654,579
Transfers out	-	(3,598,938)	(3,598,938)
Total other financing sources (uses)	-	(2,944,359)	(2,944,359)
Net change in fund balances	138	(2,944,347)	(2,944,209)
FUND BALANCES, beginning of year	132,510	4,391,691	4,524,201
FUND BALANCES, end of year	$ 132,648	$ 1,447,344	$ 1,579,992

CLAYTON COUNTY, GEORGIA

REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	$ 40,000,000	$ 40,000,000	$ 29,445,914	$ 2,708,396	$ 32,154,310
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	200,000,000	118,389,138	6,618,903	125,008,041
2008 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, and road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	232,065,000	1,412,103	11,373,578	12,785,681
City of Lake City	6,400,000	6,400,000	1,086,960	952,244	2,039,204
City of Jonesboro	8,120,000	8,120,000	1,086,960	952,244	2,039,204
City of Morrow	9,860,000	9,860,000	1,759,839	1,541,728	3,301,567
City of College Park	2,900,000	2,900,000	517,600	453,449	971,049
City of Lovejoy	3,335,000	3,335,000	595,240	521,467	1,116,707
City of Riverdale	17,401,464	17,401,464	2,898,558	2,539,317	5,437,875
City of Forest Park	59,700,000	59,700,000	5,072,477	4,443,804	9,516,281
Total Expenditures	$ 579,781,464	$ 579,781,464	$ 162,264,789	$ 32,105,130	$ 194,369,919

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

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

Total 2004 Issue expenditures from above	$ 9,327,299
Funds transferred in from Other County Grants Fund used for SPLOST projects	667,760
Reimbursement from other governments and miscellaneous revenue for SPLOST projects	27,427
Expenditures per the Roads and Recreation Projects Fund	$ 10,022,486
Total 2008 Issue expenditures from above	$ 22,777,831
Funds transferred in from Other County Grants Fund used for SPLOST projects	1,083,570
Expenditures per the SPLOST Fund	$ 23,861,401

Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	2011 Actual	Variance With Budget	2010 Actual
Revenues:					
Property Taxes:					
Real property taxes	$ 56,506,822	$ 56,506,822	$ 48,373,408	$ (8,133,414)	$ 59,808,083
Personal property taxes	10,382,041	10,382,041	9,922,853	(459,188)	10,345,174
Public utility taxes	8,404,206	10,365,769	10,365,770	1	8,925,638
Heavy equipment taxes	3,146	3,146	2,167	(979)	2,978
Mobile home taxes	106,447	106,447	166,893	60,446	171,477
Motor vehicle taxes	3,929,104	5,029,104	5,037,157	8,053	4,555,905
Timber taxes	-	-	1,293	1,293	3,864
Prior year tax	2,150,000	3,630,237	3,634,200	3,963	2,627,658
Total Property Taxes	81,481,766	86,023,566	77,503,741	(8,519,825)	86,440,777
Other Taxes:					
Railroad equipment tax					
Insurance premium tax	9,092,007	9,092,007	8,909,956	(182,051)	9,161,228
Financial institution gross receipt tax	105,000	105,000	129,796	24,796	111,730
Intangible recording tax	440,000	440,000	370,479	(69,521)	421,972
Local option sales tax	36,000,000	36,000,000	35,369,998	(630,002)	36,168,943
Interest on delinquent taxes	250,000	250,000	486,707	236,707	421,495
Penalties on delinquent taxes	1,500,000	1,800,000	1,849,386	49,386	1,939,390
Reimbursement - cost of collecting delinquent taxes	130,000	380,000	387,151	7,151	191,463
Alcoholic beverage sales tax	240,000	340,000	428,933	88,933	274,168
Alcoholic beverage excise tax	1,500,000	1,500,000	1,427,084	(72,916)	1,559,227
Real estate transfer tax	85,000	85,000	119,140	34,140	85,386
Total Other Taxes	49,342,007	49,992,007	49,478,630	(513,377)	50,335,002
Total Taxes	130,823,773	136,015,573	126,982,371	(9,033,202)	136,775,779
Licenses and Permits:					
Business licenses	3,400,000	3,400,000	3,763,275	363,275	3,230,051
Marriage licenses	55,000	55,000	66,622	11,622	59,645
Alcoholic business licenses	552,000	552,000	565,920	13,920	558,175
Building permits	300,000	300,000	407,159	107,159	363,234
Electrical permits	65,000	65,000	72,620	7,620	69,563
Plumbing permits	40,000	40,000	42,725	2,725	45,275
HVAC permits	35,000	35,000	35,602	602	34,051
House moving permits	-	-	1,350	1,350	-
Miscellaneous permits	60,000	60,000	62,618	2,618	72,888
Mobile home registration permits	9,000	9,000	9,606	606	9,735
Mobile home moving permits	100	100	230	130	235
Pistol permits	35,000	35,000	57,203	22,203	35,450
Total Licenses and Permits	4,551,100	4,551,100	5,084,930	533,830	4,478,302
Intergovernmental Revenues:					
Federal Emergency Management Agency	-	-	(40)	(40)	-
Federal reimbursement - narcotics unit	142,750	260,588	193,796	(66,792)	203,680
Georgia Dept. of Transportation	4,500	4,500	2,400	(2,100)	3,829
State reimbursement - judicial staff	303,000	303,000	287,289	(15,711)	303,063
State reimbursement - library staff	270,000	270,000	331,835	61,835	323,837
State reimbursement - other salaries	-	-	22,675	22,675	-
Georgia State inmate housing	2,350,000	2,554,589	2,703,732	149,143	2,914,193
Library material income	50,000	50,000	38,093	(11,907)	51,759
Library maintenance income	150,000	150,000	132,796	(17,204)	160,722

(Continued)

CLAYTON COUNTY, GEORGIA

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

Revenues (continued):	Original Budget	Final Budget	2011 Actual	Variance With Budget	2010 Actual
Intergovernmental Revenues (continued):					
Social Security Adm. - incentive pay	$ 40,000	$ 40,000	$ 36,400	$ (3,600)	$ 68,800
Clayton County self-insurance contributions	1,084,500	1,084,500	1,141,025	56,525	1,051,767
Clayton cities/county contract revenue	110,000	113,840	143,508	29,668	180,646
Clayton County Water Authority contract revenue	100,000	100,000	102,180	2,180	100,620
Community Service Authority revenue	40,000	40,000	48,114	8,114	45,281
City of Atlanta contract revenue	-	10,184	10,184	-	13,632
Department of Family/Children Services contract revenue	4,500	4,500	6,235	1,735	3,961
Total Intergovernmental Revenues	4,649,250	4,985,701	5,200,222	214,521	5,425,790
Charges for Services:					
Cable TV franchise fees	1,200,000	1,200,000	1,961,960	761,960	1,107,559
Commissions on taxes	2,676,000	2,676,000	2,669,070	(6,930)	3,013,785
Court filing and recording fees	2,518,000	2,518,000	2,289,082	(228,918)	2,204,788
Court supervision fees	-	86,750	86,750	-	-
Emergency medical service fees	5,000,000	5,000,000	4,001,756	(998,244)	3,366,286
Emergency 911 fees	-	-	2,139	2,139	-
Academy fees	10,000	10,000	20,000	10,000	1,125
Qualifying fees	-	-	9,621	9,621	9,186
Mapping fees	133,400	133,400	101,563	(31,837)	131,900
Photocopy revenue	150,000	150,000	171,703	21,703	160,196
Rabies control fees	69,000	69,000	84,222	15,222	70,097
Recreation program fees	1,160,000	1,961,428	2,281,799	320,371	1,277,605
Recreation concession revenue	-	12,000	14,879	2,879	6,206
Registrar fees	-	-	1,251	1,251	2,843
Rezoning application fees	5,000	5,000	8,605	3,605	7,050
Tag mailing and handling fees	25,000	25,000	29,352	4,352	29,841
Tag and title transfer fees	320,000	320,000	326,503	6,503	349,047
Traffic sign fees	8,000	8,000	3,365	(4,635)	8,655
Rental income	2,983,472	2,983,472	3,167,554	184,082	3,173,666
COBRA insurance handling fees	1,400	1,400	1,232	(168)	1,640
Housing code enforcement income	2,500	2,500	32,098	29,598	22,513
Vehicle emission testing administration	75,000	75,000	261,671	186,671	65,435
Refuse control fees	80,000	80,000	83,744	3,744	89,403
Impact fees	-	-	-	-	2,913,004
Telephone commission income	440,000	440,000	420,758	(19,242)	493,192
Variance application fees	16,000	16,000	11,548	(4,452)	15,400
Sign approval fees	18,000	18,000	16,450	(1,550)	19,475
Subdivision review fees	1,000	1,000	600	(400)	1,800
Site plan review fees	14,000	14,000	27,200	13,200	14,200
Beach revenue	22,500	22,500	23,205	705	20,571
Tennis center revenue	8,500	17,537	22,259	4,722	10,623
Sheriff service fees	1,739,940	1,751,971	1,751,972	1	1,520,185
Inmate medical expense reimbursement	17,000	32,356	33,268	912	18,829
Inmate housing reimbursement	65,000	89,508	89,508	-	79,164
Pretrial intervention	200,000	200,000	293,154	93,154	215,341
Miscellaneous	345,000	347,000	338,549	(8,451)	382,459
Total Charges for Services	19,303,712	20,266,822	20,638,390	371,568	20,803,069

(Continued)

CLAYTON COUNTY, GEORGIA

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

	Original Budget	Final Budget	2011 Actual	Variance With Budget	2010 Actual
Revenues (continued):					
Fines and Forfeitures:					
Court fines	$ 4,015,000	$ 4,015,000	$ 4,161,575	$ 146,575	$ 4,274,203
Bond forfeitures	75,000	121,059	121,059	-	202,084
Condemned moneys held	-	-	222	222	-
Library fines	45,000	45,000	81,372	36,372	54,586
False alarm fines	95,000	95,000	84,598	(10,402)	89,631
Automated traffic fines	450,000	450,000	338,348	(111,652)	487,985
Victim/witness fines	-	-	355	355	-
Total Fines and Forfeitures	4,680,000	4,726,059	4,787,529	61,470	5,108,489
Interest and Dividends	958,000	958,000	651,349	(306,651)	693,141
Other Revenues:					
Cash discounts taken on accounts payable	-	-	14	14	135
Litigation settlement	-	-	682	682	-
Cobra contributions	-	-	33,234	33,234	-
Miscellaneous revenue	839,100	854,189	750,097	(104,092)	1,113,773
Total Other Revenues	839,100	854,189	784,027	(70,162)	1,113,908
Gifts and donations	-	4,500	94,195	89,695	61,323
Total revenues	$ 165,804,935	$ 172,361,944	$ 164,223,013	$ (8,138,931)	$ 174,459,801

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	$ 1,387,769	$ 1,287,782	$ 1,207,569	$ 80,213	$ 1,291,283
Pension contribution	180,662	157,252	152,060	5,192	157,442
FICA and Medicare insurance	105,720	96,651	84,949	11,702	90,422
Group health and life insurance	164,124	146,498	132,417	14,081	130,909
Workers' compensation insurance	-	-	-	-	2,443
Contract service fees	-	-	-	-	26,000
Rental	16,288	17,550	16,468	1,082	17,600
Materials and supplies	46,300	43,727	36,247	7,480	25,658
Minor equipment	-	-	-	-	98
Dues and subscriptions	25,350	55,271	54,604	667	21,294
Training, travel, and meetings	58,000	56,682	43,654	13,028	60,999
Uniform allowance	-	500	414	86	835
Repair and maintenance	-	-	-	-	356
Total Commissioners	1,984,213	1,861,913	1,728,382	133,531	1,825,339
Finance:					
Current:					
Salaries and wages	2,057,896	1,956,305	1,862,357	93,948	1,863,864
Pension contribution	242,602	240,714	222,754	17,960	228,073
FICA and Medicare insurance	154,510	154,156	138,147	16,009	138,097
Group health and life insurance	249,693	211,299	208,228	3,071	215,747
Workers' compensation insurance	-	-	-	-	3,529
Contract service fees	-	-	-	-	1,680
Rental	29,208	27,915	27,915	-	28,777
Material and supplies	69,000	72,537	66,820	5,717	66,673
Minor equipment	200,000	92,708	22,868	69,840	113,365
Postage	525,000	529,548	529,547	1	497,883
Dues and subscriptions	6,065	6,065	4,364	1,701	6,253
Travel, training, and meetings	18,700	18,700	2,988	15,712	5,461
Redistribution - other	(170,000)	(170,000)	(170,472)	472	(184,131)
Capital outlay	-	9,000	-	9,000	66,942
Total Finance	3,382,674	3,148,947	2,915,516	233,431	3,052,213
Human Resources - Risk Management:					
Current:					
Salaries and wages	451,472	498,332	498,326	6	463,350
Pension contribution	58,232	63,819	63,818	1	59,752
FICA and Medicare insurance	34,534	36,489	36,488	1	33,814
Group health and life insurance	72,696	75,218	75,217	1	72,380
Workers' compensation insurance	-	-	-	-	2,241
Contract service fees	75,500	52,146	-	52,146	65,137
Rental	5,484	6,427	6,427	-	7,356
Materials and supplies	7,500	6,970	6,312	658	6,591
Dues and subscriptions	4,001	5,501	4,544	957	2,961
Travel, training, and meetings	7,905	7,905	3,432	4,473	8,057
Total Human Resources - Risk Management	717,324	752,807	694,564	58,243	721,639

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
General government (continued):					
Information Technology - Administration:					
Current:					
Salaries and wages	$ 300,987	$ 339,197	$ 339,192	$ 5	$ 298,355
Pension contribution	34,954	37,978	37,977	1	34,702
FICA and Medicare insurance	23,027	25,224	25,223	1	22,223
Group health and life insurance	32,675	33,244	33,244	-	28,606
Workers' compensation insurance	-	-	-	-	565
Contract service fees	-	7,766	7,760	6	-
Rental	10,424	5,594	5,591	3	5,976
Materials and supplies	96,004	91,822	91,024	798	97,472
Utilities	30,000	37,810	37,808	2	36,462
Training, travel and meetings	300	300	190	110	176
Total Information Technology - Administration	528,371	578,935	578,009	926	524,537
Information Technology - Technical Service Center:					
Current:					
Salaries and wages	1,111,705	1,093,275	1,089,426	3,849	1,120,570
Pension contribution	138,803	137,318	137,317	1	140,009
FICA and Medicare insurance	84,664	79,454	79,454	-	81,966
Group health and life insurance	178,301	182,966	182,965	1	166,918
Workers' compensation insurance	-	-	-	-	2,117
Contract service fees	275,000	277,375	277,370	5	320,193
Rental	18,600	14,028	13,808	220	25,670
Materials and supplies	2,775	2,775	2,374	401	2,229
Minor equipment	-	1,178	-	1,178	1,351
Telephone, telegraph	207,883	206,705	201,010	5,695	237,932
Dues and subscriptions	1,407	1,407	929	478	1,450
Training, travel and meetings	11,000	11,000	10,702	298	10,541
Repair and maintenance	390,000	383,155	378,518	4,637	369,847
Redistribution - radio	(70,000)	(70,000)	(601)	(69,399)	(7,362)
Capital outlay	-	-	-	-	12,240
Total Information Technology - Technical Svc Ctr	2,350,138	2,320,636	2,373,272	(52,636)	2,485,671
Information Technology - Application Development:					
Current:					
Salaries and wages	1,016,939	1,045,354	1,045,352	2	1,043,251
Pension contribution	134,403	134,851	134,851	-	134,580
FICA and Medicare insurance	79,709	77,239	77,237	2	77,225
Group health and life insurance	137,922	131,819	131,818	1	121,760
Workers' compensation insurance	-	-	-	-	1,975
Materials and supplies	-	-	-	-	476
Dues and subscriptions	395	395	344	51	344
Training, travel, meetings	2,520	1,930	1,930	-	2,370
Total Information Technology - App Development	1,371,888	1,391,588	1,391,532	56	1,381,981
Information Technology - Geographical Info Systems:					
Current:					
Salaries and wages	170,793	170,793	169,008	1,785	172,200
Pension contribution	22,031	22,031	21,802	229	22,457
FICA and Medicare insurance	13,065	13,065	12,594	471	12,995
Group health and life insurance	16,670	17,371	17,369	2	16,503
Workers' compensation insurance	-	-	-	-	330
Materials and supplies	1,300	1,300	1,162	138	1,581
Dues and subscriptions	120	120	-	120	120
Training, travel, meetings	1,750	1,750	1,433	317	340
Total Information Technology - Geo Info Sys	225,729	226,430	223,368	3,062	226,526

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
General government (continued):					
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	$ 207,606	$ 208,021	$ 205,542	$ 2,479	$ 217,027
Pension contribution	24,200	24,245	24,245	-	25,614
FICA and Medicare insurance	15,881	15,881	15,093	788	15,852
Group health and life insurance	45,641	38,378	31,047	7,331	33,217
Workers' compensation insurance	-	-	-	-	410
Rental	2,868	2,868	2,868	-	-
Materials and supplies	7,500	7,500	7,283	217	7,406
Dues and subscriptions	120	120	40	80	20
Training, travel and meetings	1,025	1,025	-	1,025	-
Total Information Tech - Arch and Records Mgmt	304,841	298,038	286,118	11,920	299,546
Human Resources - Administration:					
Current:					
Salaries and wages	581,373	581,374	569,993	11,381	588,089
Pension contribution	70,477	70,477	69,172	1,305	71,734
FICA and Medicare insurance	43,923	43,923	42,333	1,590	43,435
Group health and life insurance	41,992	42,328	42,328	-	41,579
Workers' compensation insurance	-	-	-	-	1,113
Board member fee	19,800	20,025	20,025	-	19,175
Medical service fee	30,000	30,000	24,029	5,971	29,519
Contract service fees	140,000	132,045	45,900	86,145	39,822
Rental	10,080	10,541	10,541	-	10,068
Materials and supplies	18,250	17,534	17,164	370	24,923
Minor equipment	-	1,086	1,085	1	-
Advertising	5,000	5,000	-	5,000	4,879
Dues and subscriptions	2,725	2,725	2,007	718	2,196
Training, travel and meetings	4,100	4,100	1,786	2,314	1,976
Total Human Resources - Administration	967,720	961,158	846,363	114,795	878,508
Central Services:					
Current:					
Salaries and wages	719,950	720,804	687,170	33,634	718,633
Pension contribution	95,444	91,137	88,535	2,602	92,704
FICA and Medicare insurance	56,605	52,678	50,321	2,357	52,465
Group health and life insurance	124,812	110,989	110,230	759	119,156
Workers' compensation insurance	-	-	-	-	4,384
Rental	61,065	60,930	43,111	17,819	39,364
Materials and supplies	80,000	81,738	2,083	79,655	49,639
Minor equipment	-	685	685	-	-
Dues and subscriptions	1,280	885	885	-	1,190
Uniform allowance	2,500	2,585	1,868	717	2,374
Repair and maintenance	186,000	258,992	258,985	7	210,368
Redistribution - printing	(240,000)	(240,000)	(120,893)	(119,107)	(210,512)
Total Central Services	1,087,656	1,141,423	1,122,980	18,443	1,079,765

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
General government (continued):					
Professional Services:					
Current:					
Audit fees	$ 245,000	$ 245,000	$ 164,925	$ 80,075	$ 245,000
Board member fees	6,000	6,000	5,000	1,000	2,500
Legal fees	2,500,000	2,300,000	2,277,868	22,132	3,085,459
Medical service fees	180,000	180,000	164,135	15,865	177,765
Contract services fees	761,838	884,625	804,641	79,984	710,353
Materials and supplies	11,500	11,500	5,953	5,547	6,420
Court reporter fees	15,000	15,000	8,396	6,604	7,477
Advertising	50,000	57,885	57,880	5	59,070
Repair and maintenance	-	630	630	-	-
Litigation claims and insurance settlements	-	-	(29,252)	29,252	98,234
Pauper funeral expense	25,000	25,000	10,000	15,000	18,425
Debt service	1,500	1,500	37	1,463	37
Total Professional Services	3,795,838	3,727,140	3,470,213	256,927	4,410,740
Registrar:					
Current:					
Salaries and wages	784,967	783,299	705,217	78,082	296,283
Pension contribution	26,087	26,087	23,948	2,139	24,378
FICA and Medicare insurance	53,659	52,000	31,565	20,435	23,350
Group health and life insurance	21,887	21,789	21,788	1	21,666
Workers' compensation insurance	-	-	-	-	690
Board member fee	3,000	3,000	2,550	450	2,850
Contract service fees	47,500	47,500	38,000	9,500	1,800
Rental	12,180	12,216	9,398	2,818	3,484
Materials and supplies	77,500	49,911	45,493	4,418	29,142
Minor equipment	-	5,600	1,859	3,741	935
Advertising	3,000	3,000	1,546	1,454	681
Dues and subscriptions	559	709	466	243	543
Training, travel and meetings	4,750	6,814	5,891	923	5,965
Repair and maintenance	7,000	27,049	27,049	-	-
Total Registrar	1,042,089	1,038,974	914,770	124,204	411,767
County Garage:					
Current:					
Salaries and wages	820,684	820,684	775,484	45,200	788,604
Pension contribution	105,186	105,186	99,369	5,817	101,262
FICA and Medicare insurance	63,344	63,344	56,805	6,539	57,653
Group health and life insurance	155,219	130,927	128,074	2,853	130,903
Workers' compensation insurance	-	-	-	-	21,039
Contract service fees	36,000	39,730	39,725	5	23,484
Rental	4,000	4,238	4,130	108	4,138
Materials and supplies	13,750	14,150	11,260	2,890	8,942
Gas and oil	2,350,000	2,928,265	2,902,575	25,690	2,531,904
Minor equipment	2,000	2,000	1,407	593	5,199
Rubber tire disposal	2,000	2,000	550	1,450	600
Training, travel and meetings	6,000	6,000	4,587	1,413	1,924
Uniform allowance	10,500	10,500	10,439	61	11,226
Wrecker service	15,000	15,000	12,680	2,320	14,454
Repair and maintenance	1,710,000	1,719,539	1,713,177	6,362	1,759,998
Redistribution - oil and gas	(160,000)	(160,000)	(422,592)	262,592	(272,481)
Redistribution - garage maintenance	(400,000)	(400,000)	(491,179)	91,179	(506,574)
Capital outlay	-	7,966	7,965	1	350
Total County Garage	4,733,683	5,309,529	4,854,456	455,073	4,682,625

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
General government (continued):					
Refuse Control:					
Current:					
Salaries and wages	$ 1,258,596	$ 1,287,402	$ 1,206,698	$ 80,704	$ 1,273,793
Pension contribution	158,906	149,906	149,642	264	156,011
FICA and Medicare insurance	96,309	92,842	88,131	4,711	92,705
Group health and life insurance	223,448	210,285	210,285	-	227,433
Workers' compensation insurance	-	-	-	-	44,344
Rental	2,160	2,160	2,160	-	2,160
Materials and supplies	135,620	118,386	117,240	1,146	123,618
Minor equipment	20,843	36,843	36,645	198	-
Training, travel and meetings	-	45	44	1	-
Sanitation	73,000	78,660	78,657	3	80,166
Uniform allowance	4,420	6,620	6,009	611	4,296
Repair and maintenance	6,000	6,000	5,984	16	16,595
Miscellaneous	43,806	-	-	-	-
Capital outlay	-	99,000	98,805	195	-
Total Refuse Control	2,023,108	2,088,149	2,000,300	87,849	2,021,121
Building and Maintenance:					
Current:					
Salaries and wages	903,287	903,777	894,160	9,617	904,094
Pension contribution	116,049	116,049	114,928	1,121	116,195
FICA and Medicare insurance	68,822	68,822	65,443	3,379	66,236
Group health and life insurance	157,732	140,971	140,969	2	136,132
Workers' compensation insurance	-	-	-	-	20,518
Contract service fees	222,899	238,493	227,210	11,283	282,536
Materials and supplies	10,000	10,668	9,308	1,360	9,302
Minor equipment	10,598	10,598	10,486	112	12,402
Training, travel and meetings	1,500	1,500	1,112	388	-
Uniform allowance	7,000	7,000	6,994	6	6,868
Repair and maintenance	600,000	600,000	588,575	11,425	559,068
Capital outlay	178,000	169,585	124,003	45,582	52,114
Total Building and Maintenance	2,275,887	2,267,463	2,183,188	84,275	2,165,465
Extension University of Georgia:					
Current:					
Salaries and wages	197,652	190,652	157,165	33,487	167,374
Pension contribution	17,150	17,150	14,830	2,320	15,767
FICA and Medicare insurance	15,123	15,123	11,799	3,324	12,373
Group health and life insurance	21,689	18,295	13,063	5,232	9,815
Workers' compensation insurance	-	-	(3)	3	179
Contract service fees	3,000	7,000	4,730	2,270	5,800
Rental	3,000	3,245	2,962	283	2,999
Materials and supplies	15,000	18,038	17,636	402	13,559
Minor equipment	-	3,000	2,055	945	-
Dues and subscriptions	900	900	870	30	915
Training, travel and meetings	16,240	13,240	9,725	3,515	10,292
Total Extension University of Georgia	289,754	286,643	234,832	51,811	239,073

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
General government (continued):					
Other General Government:					
Current:					
Group health and life insurance	$ (1,671,430)	$ 77,150	$ 32,812	$ 44,338	$ 270,751
Georgia state unemployment insurance	384,000	184,000	180,186	3,814	436,128
Early Retirement 1992 - pension contribution	365,847	365,847	365,847	-	365,847
ARC fees	260,000	284,950	284,950	-	283,775
Contract service fees	-	271,877	271,876	1	1,431,653
Rental	16,640	16,640	10,500	6,140	10,500
Bank charges	15,000	15,000	14,796	204	13,157
Utilities	3,956,027	3,846,000	3,786,119	59,881	4,076,072
Sanitation	-	2,000,000	2,000,000	-	200,000
Telephone, telegraph	1,240,000	1,136,744	1,111,572	25,172	1,257,694
Dues and subscriptions	1,500	1,500	1,365	135	1,944
Performance bond	1,200,000	1,139,542	1,049,834	89,708	1,218,599
Property tax	-	341	341	-	-
Landfill postclosure care and monitoring	-	45,581	45,581	-	59,205
Claims expense	3,417,559	3,879,805	3,617,778	262,027	4,675,446
Minor equipment	-	360,472	360,472	-	-
Training, travel and meetings	2,700	2,700	1,459	1,241	1,613
Authority bond default	2,603,648	2,603,648	2,230,190	373,458	2,142,304
Repair and maintenance	1,525,000	5,221,838	5,181,009	40,829	4,537,863
Litigation claims and settlements	-	22,504	10,313	12,191	95,306
General assistance	832,971	832,971	765,825	67,146	751,269
Debt Service	1,024,933	881,885	881,884	1	95,146
Capital outlay	800,000	253,221	102,342	150,879	419,073
Total Other General Government	15,974,395	23,444,216	22,307,051	1,137,165	22,343,345
Total General Government	$ 43,055,308	$ 50,843,989	$ 48,124,914	$ 2,719,075	$ 48,749,861
Current expenditures	$ 41,050,875	$ 49,421,832	$ 46,909,878	$ 2,511,954	$ 48,223,015
Debt service	1,026,433	883,385	881,921	1,464	95,183
Capital outlay	978,000	538,772	333,115	205,657	431,663
Total General Government	$ 43,055,308	$ 50,843,989	$ 48,124,914	$ 2,719,075	$ 48,749,861
Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	$ 1,280,463	$ 1,259,106	$ 1,209,991	$ 49,115	$ 1,292,196
Pension contribution	150,980	150,980	145,712	5,268	154,169
FICA and Medicare insurance	97,975	97,975	89,643	8,332	95,452
Group health and life insurance	176,776	149,110	145,819	3,291	159,579
Workers' compensation insurance	-	-	-	-	2,447
Rental	45,750	55,953	54,719	1,234	47,456
Materials and supplies	58,199	69,767	69,766	1	75,929
Dues and subscriptions	1,125	1,285	1,285	-	1,517
Training, travel and meetings	2,000	2,000	1,917	83	2,856
Total Tax Commissioner	1,813,268	1,786,176	1,718,852	67,324	1,831,601

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Tax Assessment and Collection (continued):					
Tax Assessor:					
Current:					
Salaries and wages	$ 1,200,657	$ 1,199,112	$ 1,112,584	$ 86,528	$ 1,235,200
Pension contribution	153,836	153,836	143,289	10,547	158,304
FICA and Medicare insurance	91,759	91,759	81,092	10,667	89,965
Group health and life insurance	229,240	193,363	191,738	1,625	212,968
Workers' compensation insurance	-	-	-	-	13,456
Board member fee	73,200	56,500	56,000	500	70,400
Contract service fees	30,200	30,200	12,008	18,192	30,333
Rental	3,084	3,399	3,118	281	3,585
Materials and supplies	20,000	23,467	23,466	1	17,468
Minor equipment	-	878	878	-	-
Dues and subscriptions	9,796	9,796	9,466	330	7,771
Training, travel and meetings	8,740	5,940	4,365	1,575	6,555
Total Tax Assessor	1,820,512	1,768,250	1,638,004	130,246	1,846,005
Total Tax Assessment and Collection	$ 3,633,780	$ 3,554,426	$ 3,356,856	$ 197,570	$ 3,677,606
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	$ 1,217,885	$ 1,218,435	$ 1,204,781	$ 13,654	$ 1,239,556
Pension contribution	118,170	114,164	112,689	1,475	116,695
FICA and Medicare insurance	87,051	81,707	80,076	1,631	82,098
Group health and life insurance	173,927	145,624	143,951	1,673	167,734
Workers' compensation insurance	-	-	-	-	2,065
Board member fee	4,500	4,250	4,250	-	6,643
Contract service fees	114,738	114,738	114,626	112	123,927
Rental	19,476	20,395	19,919	476	20,803
Materials and supplies	24,400	25,212	24,235	977	19,843
Postage	-	-	-	-	6,976
Court reporter fees	210,000	247,784	247,780	4	332,550
Emeritus and pro-tem fees	15,000	12,981	12,980	1	3,150
Witness fees	-	-	-	-	25
Bailiff fees	210,000	223,420	223,420	-	219,050
Dues and subscriptions	10,095	6,870	6,868	2	6,558
Indigent defense fees	27,000	16,288	16,287	1	36,005
Training, travel and meetings	10,900	3,936	3,935	1	5,394
Uniform allowance	1,000	2,034	2,034	-	1,437
Repair and maintenance	-	1,533	1,533	-	2,560
Capital outlay	-	-	-	-	8,480
Total Superior Court	2,244,142	2,239,371	2,219,364	20,007	2,401,549
Indigent Defense Court Administration:					
Current:					
Salaries and wages	106,595	106,595	73,889	32,706	118,907
Pension contribution	14,528	9,532	9,532	-	15,339
FICA and Medicare insurance	8,616	5,330	5,329	1	8,649
Group health and life insurance	20,832	16,749	16,749	-	22,678
Workers' compensation insurance	-	-	-	-	1,170
Contract service fees	53,000	29,986	29,986	-	67,325
Rental	1,410	678	676	2	1,293
Materials and supplies	3,500	2,343	2,343	-	3,225
Minor equipment	-	-	-	-	1,223
Court reporter fees	300	186	185	1	-
Indigent defense fees	2,622,356	3,674,241	3,674,240	1	4,527,194
Evidence expense	-	-	-	-	4
Total Indigent Defense Court Administration	2,831,137	3,845,640	3,812,929	32,711	4,767,007

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Public Defenders Office, Clayton Circuit:					
Current:					
Contract service fees	$ -	$ -	$ -	$ -	$ 412
Rental	69,677	70,493	69,891	602	68,709
Materials and supplies	11,998	11,998	9,220	2,778	14,182
Postage	-	-	-	-	93
Electric utilities	5,640	5,640	2,788	2,852	1,893
Court books and records	1,523	2,733	939	1,794	2,812
Court reporter fees	1,000	1,000	146	854	609
Indigent defense fees	1,573,387	1,573,387	1,552,814	20,573	1,598,656
Evidence expense	400	400	106	294	143
Repair and maintenance	200	200	-	200	-
Total Public Defenders Office, Clayton Circuit	1,663,825	1,665,851	1,635,904	29,947	1,687,509
State Court:					
Current:					
Salaries and wages	1,213,065	1,213,068	1,125,343	87,725	979,252
Pension contribution	97,691	97,691	89,072	8,619	76,019
FICA and Medicare insurance	78,671	78,671	73,880	4,791	61,568
Group health and life insurance	130,386	112,882	112,881	1	100,122
Workers' compensation insurance	-	-	-	-	1,855
Rental	15,000	15,423	15,024	399	14,837
Materials and supplies	16,749	13,439	12,779	660	15,692
Minor equipment	-	2,361	2,361	-	3,331
Court reporter fees	231,250	232,301	232,300	1	214,714
Emeritus and pro-tem fees	26,500	30,453	30,452	1	97,851
Bailiff fees	65,000	65,000	59,570	5,430	55,860
Dues and subscriptions	11,095	5,675	4,403	1,272	5,741
Training, travel and meetings	7,600	6,038	6,038	-	4,258
Total State Court	1,893,007	1,873,002	1,764,103	108,899	1,631,100
Magistrate Court:					
Current:					
Salaries and wages	681,794	672,124	660,116	12,008	642,828
Pension contribution	83,434	83,434	74,709	8,725	75,170
FICA and Medicare insurance	60,689	48,562	48,561	1	46,544
Group health and life insurance	44,494	42,508	42,508	-	29,620
Workers' compensation insurance	-	-	-	-	1,217
Contract service fees	45,000	50,350	50,350	-	53,634
Rental	7,200	7,200	6,120	1,080	6,120
Court books and records	9,835	12,424	10,382	2,042	9,345
Materials and supplies	14,750	14,750	11,733	3,017	12,820
Court reporter fees	12,300	31,335	31,334	1	14,237
Emeritus and pro-tem fees	9,000	9,000	7,400	1,600	14,000
Witness fees	1,000	1,000	-	1,000	-
Bailiff fees	25,000	25,000	21,140	3,860	19,040
Dues and subscriptions	6,370	6,546	6,546	-	6,292
Indigent defense fees	2,983	2,983	-	2,983	-
Training, travel and meetings	9,300	9,300	3,212	6,088	9,153
Total Magistrate Court	1,013,149	1,016,516	974,111	42,405	940,020

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Juvenile Court:					
Current:					
Salaries and wages	$ 2,796,682	$ 2,796,682	$ 2,716,221	$ 80,461	$ 2,782,908
Pension contribution	326,173	326,173	305,034	21,139	313,366
FICA and Medicare insurance	206,507	206,507	193,681	12,826	197,516
Group health and life insurance	386,279	361,865	361,865	-	370,305
Workers' compensation insurance	-	-	-	-	5,998
Contract service fees	51,953	58,670	58,669	1	28,590
Rental	50,652	51,072	50,626	446	51,679
Court books and records	5,855	6,938	6,937	1	5,585
Materials and supplies	35,768	34,871	34,660	211	35,856
Minor equipment	-	897	894	3	-
Telephone, telegraph	40,000	40,000	24,273	15,727	21,997
Court reporter fees	1,000	1,000	-	1,000	29
Emeritus and pro-tem fees	8,000	8,000	7,200	800	3,135
Indigent defense fees	260,000	216,160	203,918	12,242	248,417
Witness fees	2,000	2,000	1,250	750	1,150
Bailiff fees	35,000	35,000	31,500	3,500	31,525
Dues and subscriptions	2,525	2,525	1,888	637	2,842
Training, travel and meetings	30,000	30,000	23,865	6,135	29,435
Total Juvenile Court	4,238,394	4,178,360	4,022,481	155,879	4,130,333
Probate Court:					
Current:					
Salaries and wages	572,189	572,523	554,292	18,231	589,532
Pension contribution	60,906	60,906	58,775	2,131	62,943
FICA and Medicare insurance	42,909	42,909	40,619	2,290	42,989
Group health and life insurance	57,105	54,971	54,971	-	58,168
Workers' compensation insurance	-	-	-	-	1,116
Contract service fees	18,000	12,000	10,600	1,400	18,000
Rental	9,720	9,814	9,814	-	10,302
Court books and records	5,876	3,699	3,667	32	924
Materials and supplies	13,360	13,715	11,988	1,727	9,368
Minor equipment	-	-	-	-	604
Emeritus and pro-tem fees	2,500	2,500	2,500	-	700
Indigent defense fees	7,000	8,247	8,247	-	5,156
Bailiff fees	5,900	5,900	4,900	1,000	4,410
Dues and subscriptions	1,725	1,725	1,234	491	1,039
Training, travel and meetings	4,000	4,000	3,342	658	1,997
Total Probate Court	801,190	792,909	764,949	27,960	807,248
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	1,242,696	1,274,015	1,212,142	61,873	1,250,461
Pension contribution	154,617	150,139	150,138	1	155,393
FICA and Medicare insurance	93,167	87,115	87,114	1	89,826
Group health and life insurance	218,431	215,396	215,396	-	205,398
Workers' compensation insurance	-	-	-	-	2,278
Board member fees	-	3,600	3,600	-	-
Rental	41,647	42,063	42,058	5	41,678
Court books and records	8,000	7,551	7,551	-	1,840
Materials and supplies	35,000	41,000	40,996	4	37,106
Minor equipment	-	3,997	3,996	1	3,251
Jury script fees	425,000	593,828	593,825	3	547,800
Witness fees	-	-	-	-	25
Bank charges	-	94	94	-	-
Dues and subscriptions	980	1,000	1,000	-	960
Training, travel and meetings	1,500	611	611	-	1,276
Redistribution - photocopy	(60,000)	(60,000)	(54,102)	(5,898)	(57,520)
Total Clerk of Superior / Magistrate Court	2,161,038	2,360,409	2,304,419	55,990	2,279,772

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Clerk of State Court:					
Current:					
Salaries and wages	$ 815,989	$ 808,175	$ 807,927	$ 248	$ 834,487
Pension contribution	97,777	97,777	97,749	28	100,257
FICA and Medicare insurance	62,421	59,455	59,455	-	61,376
Group health and life insurance	114,718	113,454	113,454	-	114,247
Workers' compensation insurance	-	-	-	-	1,578
Rental	16,110	17,630	16,900	730	17,583
Materials and supplies	24,816	19,543	15,239	4,304	22,805
Dues and subscriptions	1,309	1,362	480	882	528
Training, travel and meetings	1,800	1,800	-	1,800	1,242
Repair and maintenance	-	545	545	-	8,836
Total Clerk of State Court	1,134,940	1,119,741	1,111,749	7,992	1,162,939
Solicitor of State Court:					
Current:					
Salaries and wages	1,533,523	1,519,863	1,494,839	25,024	1,477,729
Pension contribution	186,747	191,332	184,599	6,733	183,493
FICA and Medicare insurance	116,585	119,304	110,806	8,498	109,421
Group health and life insurance	193,400	173,943	173,943	-	170,759
Workers' compensation insurance	-	68	-	68	7,795
Medical service fees	1,000	1,850	1,850	-	285
Contract service fees	100,200	100,200	94,531	5,669	49,281
Rental	4,069	4,658	4,318	340	4,069
Materials and supplies	50,100	41,928	27,422	14,506	30,393
Minor equipment	-	835	-	835	17,569
Court reporter fees	15,000	16,390	16,390	-	17,431
Emeritus and pro-tem fees	5,000	4,411	-	4,411	5,185
Witness fees	40,000	40,000	39,313	687	36,631
Dues and subscriptions	14,270	14,270	9,714	4,556	6,706
Training, travel and meetings	11,589	11,589	6,325	5,264	7,776
Total Solicitor of State Court	2,271,483	2,240,641	2,164,050	76,591	2,124,523
District Attorney:					
Current:					
Salaries and wages	2,612,232	2,578,974	2,542,359	36,615	2,481,174
Pension contribution	312,451	319,515	313,905	5,610	306,711
FICA and Medicare insurance	194,167	201,699	189,190	12,509	183,815
Group health and life insurance	370,737	323,323	307,427	15,896.00	299,046
Workers' compensation insurance	-	188	-	188	29,490
Other contract service fees	70,820	53,192	53,192	-	42,670
Office equipment rental	18,468	19,607	15,459	4,148	19,621
Court books and records	13,000	13,835	13,471	364	9,525
Materials and supplies	39,521	41,402	39,342	2,060	35,350
Minor equipment	-	4,200	85	4,115	-
Witness fees	51,000	66,726	66,725	1	69,076
Advertising fees	1,200	1,200	1,170	30	2,310
Dues and subscriptions	10,133	11,352	11,352	-	8,395
Training, travel and meetings	12,650	12,650	10,139	2,511	16,017
Uniform allowance	11,550	11,550	10,494.00	1,056	-
Total District Attorney	3,717,929	3,659,413	3,574,310	85,103	3,503,200

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
State Adult Probation:					
Current:					
Salaries and wages	$ 7,288	$ 7,288	$ 5,059	$ 2,229	$ 7,104
Pension contribution	473	425	187	238	450
FICA and Medicare insurance	557	557	433	124	568
Office equipment rental	3,096	3,098	3,097	1	3,177
Materials and supplies	3,800	3,846	3,846	-	3,823
Total State Adult Probation	15,214	15,214	12,622	2,592	15,122
Clayton County Prison:					
Current:					
Salaries and wages	2,529,338	2,501,648	2,490,833	10,815	2,528,625
Pension contribution	314,371	319,528	319,528	-	322,043
FICA and Medicare insurance	186,160	184,135	184,131	4	186,735
Group health and life insurance	307,779	306,842	306,842	-	300,176
Workers' compensation insurance	-	-	-	-	63,916
Contract service fees	217,014	189,797	189,791	6	214,391
Rental	4,370	4,371	4,370	1	4,370
Materials and supplies	336,850	378,400	376,952	1,448	334,609
Minor equipment	-	5,895	5,895	-	12,866
Postage	150	150	91	59	35
Utilities	190,000	181,359	181,347	12	206,329
Dues and subscriptions	1,000	1,010	945	65	1,085
Training, travel and meetings	2,000	10	10	-	1,910
Uniform allowance	10,000	10,058	9,826	232	9,032
Repair and maintenance	15,500	42,080	28,317	13,763	22,651
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(88,059)
Capital outlay	31,100	28,900	28,447	453	260,039
Total Clayton County Prison	4,057,573	4,066,124	4,039,266	26,858	4,380,753
Sheriff:					
Current:					
Salaries and wages	15,969,622	18,860,577	18,860,564	13	17,775,429
Pension contribution	1,954,781	1,931,281	1,931,274	7	1,865,692
FICA and Medicare insurance	1,233,676	1,395,701	1,395,696	5	1,313,421
Group health and life insurance	2,421,986	2,249,203	2,249,203	-	2,132,224
Workers' compensation insurance	-	-	-	-	423,615
Medical service fees	7,100,000	7,508,690	7,508,686	4	6,839,269
Contract service fees	598,485	582,985	582,912	73	587,534
Rental	39,131	34,676	32,222	2,454	37,862
Court books and records	5,000	5,000	4,906	94	-
Materials and supplies	2,257,955	2,376,375	2,374,903	1,472	2,454,665
Crime prevention and investigation supplies	-	-	-	-	850

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Sheriff (continued):					
Current (continued):					
Minor equipment	$ 82,100	$ 106,700	$ 99,159	$ 7,541	$ 1,835
Library books and materials	20,000	3,112	2,905	207	25,390
Telephone, telegraph	62,000	86,915	86,910	5	79,592
Advertising	1,000	3,820	3,820	-	1,864
Dues and subscriptions	3,143	4,908	4,907	1	4,546
Prisoner transport	50,000	52,435	52,432	3	43,691
Training, travel and meetings	21,300	42,820	42,815	5	36,056
Uniform allowance	121,600	123,565	123,564	1	164,246
Wrecker service	-	-	-	-	380
Repair and maintenance	5,000	14,015	10,879	3,136	3,759
Capital outlay	189,994	87,644	79,121	8,523	5,000
Total Sheriff	32,136,773	35,470,422	35,446,878	23,544	33,796,920
Total Courts and Law Enforcement	$ 60,179,794	$ 64,543,613	$ 63,847,135	$ 696,478	$ 63,627,995
Current expenditures	59,958,700	64,427,069	63,739,567	687,502	63,354,476
Capital outlay	221,094	116,544	107,568	8,976	273,519
Total Courts and Law Enforcement	$ 60,179,794	$ 64,543,613	$ 63,847,135	$ 696,478	$ 63,627,995
Public Safety:					
County Police:					
Current:					
Salaries and wages	$ 16,751,125	$ 15,800,351	$ 15,571,057	$ 229,294	$ 16,226,642
Pension contribution	1,979,952	1,901,094	1,887,958	13,136	1,973,919
FICA and Medicare insurance	1,211,576	1,225,038	1,127,265	97,773	1,177,471
Group health and life insurance	2,733,219	2,322,245	2,300,554	21,691	2,337,261
Workers' compensation insurance	-	307	-	307	432,343
Medical service fees	10,000	10,000	9,575	425	10,465
Contract service fees	90,740	90,740	87,588	3,152	135,043
Rental	41,088	42,532	42,531	1	39,634
Materials and supplies	218,740	205,934	165,411	40,523	170,495
Crime prevention and investigation supplies	50,000	51,499	48,613	2,886	35,113
Minor equipment	-	15,395	11,295	4,100	-
Telephone, telegraph	150,000	167,627	167,626	1	204,325
Dues and subscriptions	14,029	14,029	9,448	4,581	25,125
Training, travel and meetings	61,356	51,600	48,058	3,542	36,559
Uniform allowance	278,856	283,766	269,721	14,045	284,926
Wrecker service	-	-	-	-	(90)
Casulaty and other losses	-	-	-	-	4
Repair and maintenance	101,430	106,242	26,232	80,010	124,437
Total County Police	23,692,111	22,288,399	21,772,932	515,467	23,213,672

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Narcotics Unit:					
Current:					
Salaries and wages	$ 1,381,331	$ 1,381,331	$ 1,233,281	$ 148,050	$ 1,350,353
Pension contribution	188,129	178,718	156,533	22,185	166,333
FICA and Medicare insurance	111,567	111,567	91,184	20,383	99,338
Group health and life insurance	227,953	192,278	175,517	16,761	206,843
Workers' compensation insurance	-	-	-	-	29,803
Contract service fees	2,700	2,700	432	2,268	865
Rental	8,832	18,188	17,847	341	8,892
Materials and supplies	6,700	6,705	5,315	1,390	3,770
Crime prevention and investigation supplies	1,500	1,500	738	762	1,083
Minor equipment	-	-	-	-	584
Telephone, telegraph	35,000	35,000	21,266	13,734	31,151
Dues and subscriptions	2,660	2,370	277	2,093	668
Training, travel and meetings	5,200	6,275	6,274	1	6,030
Uniform allowance	9,900	9,900	5,500	4,400	5,500
Total Narcotics Unit	1,981,472	1,946,532	1,714,164	232,368	1,911,213
EMS Rescue - Administration:					
Current:					
Salaries and wages	4,922,381	4,922,381	4,848,830	73,551	4,863,908
Pension contribution	647,882	647,882	618,921	28,961	620,562
FICA and Medicare insurance	379,172	379,172	352,670	26,502	351,126
Group health and life insurance	872,530	735,977	733,305	2,672	765,100
Workers' compensation insurance	-	-	-	-	122,368
Medical equipment supplies	7,270	10,510	8,880	1,630	4,026
Contract service fees	58,885	59,069	52,893	6,176	50,252
Rental	5,580	5,580	5,580	-	5,580
Materials and supplies	254,300	243,967	241,090	2,877	228,056
Minor equipment	-	12,000	11,662	338	-
Dues and subscriptions	10,000	10,025	10,025	-	9,875
Training, travel and meetings	3,604	3,604	2,477	1,127	2,250
Uniform allowance	66,000	66,000	65,974	26	61,284
Repair and maintenance	25,000	25,000	24,780	220	23,779
Debt service	-	-	-	-	449,854
Total EMS Rescue - Administration	7,252,604	7,121,167	6,977,087	144,080	7,558,020
Central Communications:					
Current:					
Salaries and wages	340,742	351,822	351,818	4	344,162
Pension contribution	43,952	45,387	45,385	2	44,397
FICA and Medicare insurance	26,066	26,066	25,483	583	25,403
Group health and life insurance	38,740	36,732	36,730	2	41,550
Workers' compensation insurance	-	-	-	-	7,225
Materials and supplies	1,300	1,300	1,196	104	1,100
Total Central Communications	450,800	461,307	460,612	695	463,837

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Emergency Management:					
Current:					
Salaries and wages	$ 109,657	$ 109,657	$ 27,433	$ 82,224	$ 61,427
Pension contribution	14,194	14,194	10,052	4,142	16,241
FICA and Medicare insurance	8,416	8,416	5,336	3,080	8,334
Group health and life insurance	31,728	26,762	24,079	2,683	30,258
Workers' compensation insurance	-	-	-	-	1,262
Contract service fees	20,175	20,175	16,071	4,104	11,350
Rental	3,420	3,420	3,238	182	3,287
Materials and supplies	3,245	3,923	2,952	971	427
Minor equipment	-	4,097	4,097	-	1,561
Utilities	27,500	27,500	25,271	2,229	26,155
Dues and subscriptions	375	375	180	195	(186)
Training, travel and meetings	1,531	1,531	711	820	-
Total Emergency Management	220,241	220,050	119,420	100,630	160,116
Animal Control:					
Current:					
Salaries and wages	361,230	361,230	315,186	46,044	366,461
Pension contribution	46,595	46,595	39,305	7,290	45,884
FICA and Medicare insurance	27,640	25,605	22,436	3,169	26,038
Group health and life insurance	94,171	81,468	81,467	1	91,663
Workers' compensation insurance	-	-	-	-	7,490
Board member fees	1,000	1,000	-	1,000	-
Medical service fees	180,000	180,000	161,254	18,746	144,222
Rental	3,000	3,000	2,676	324	2,676
Materials and supplies	30,200	29,550	24,222	5,328	34,178
Minor equipment	-	650	-	650	-
Dues and subscriptions	125	125	-	125	200
Training, travel and meetings	1,000	1,000	-	1,000	169
Uniform allowance	9,000	9,000	8,968	32	6,193
Casulaty and other losses	-	-	-	-	50
Repair and maintenance - buildings	1,000	1,000	-	1,000	-
Total Animal Control	754,961	740,223	655,514	84,709	725,224
Code Enforcement:					
Current:					
Salaries and wages	757,446	770,218	738,060	32,158	745,458
Pension contribution	90,331	90,331	88,390	1,941	86,567
FICA and Medicare insurance	61,543	61,543	54,720	6,823	55,457
Group health and life insurance	84,991	86,857	86,857	-	76,158
Workers' compensation insurance	-	-	-	-	19,314
Contract service fees	13,000	15,025	14,180	845	205,546
Rental	3,000	3,000	-	3,000	3,312
Materials and supplies	15,000	15,000	13,791	1,209	5,649
Telephone, telegraph	12,000	12,000	9,201	2,799	11,092
Dues and subscriptions	2,560	2,560	341	2,219	205
Training, travel and meetings	1,500	1,500	1,060	440	1,970
Uniform allowance	5,000	5,691	5,691	-	5,132
Total Code Enforcement	1,046,371	1,063,725	1,012,291	51,434	1,215,860

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Total Public Safety	$ 35,398,560	$ 33,841,403	$ 32,712,020	$ 1,129,383	$ 35,247,942
Current expenditures	$ 35,398,560	$ 33,841,403	$ 32,712,020	$ 1,129,383	$ 34,798,088
Debt service	-	-	-	-	449,854
Total Public Safety	$ 35,398,560	$ 33,841,403	$ 32,712,020	$ 1,129,383	$ 35,247,942
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	$ 3,357,668	$ 3,357,668	$ 3,250,276	$ 107,392	$ 3,212,551
Pension contribution	439,071	439,071	417,152	21,919	413,548
FICA and Medicare insurance	262,308	242,003	237,682	4,321	234,907
Group health and life insurance	628,650	548,068	548,068	-	558,207
Workers' compensation insurance	-	2	2	-	148,453
Contract service fees	20,000	85,850	40,469	45,381	4,000
Rental	35,161	37,660	34,393	3,267	29,229
Materials and supplies	40,000	41,032	31,874	9,158	30,966
Minor equipment	-	618	584	34	2,962
Dues and subscriptions	1,920	2,050	1,819	231	1,624
Training, travel and meetings	6,000	6,075	2,738	3,337	745
Advertising	200	200	120	80	-
Uniform allowance	25,000	25,966	15,263	10,703	14,209
Repair and maintenance	50,500	50,671	14,886	35,785	15,842
Total Transportation/Development Administration	4,866,478	4,836,934	4,595,326	241,608	4,667,243
Transportation/Development - Traffic Engineering:					
Current:					
Salaries and wages	1,105,682	1,103,840	958,817	145,023	1,032,420
Pension contribution	156,759	156,759	123,492	33,267	132,668
FICA and Medicare insurance	93,664	93,664	70,052	23,612	75,068
Group health and life insurance	226,588	191,126	157,558	33,568	179,501
Workers' compensation insurance	-	-	(2)	2	47,438
Contract service fees	382,000	410,938	222,717	188,221	477,784
Rental	8,000	8,000	1,341	6,659	4,011
Materials and supplies	16,800	17,288	16,514	774	17,204
Electric utilities - signal lighting	300,000	301,842	301,841	1	276,844
Dues and subscriptions	1,000	1,000	655	345	1,056
Training, travel and meetings	5,000	5,554	729	4,825	20
Uniform allowance	6,500	6,732	5,442	1,290	5,219
Repair and maintenance	26,000	54,088	48,384	5,704	4,194
Capital outlay	-	-	-	-	78,262
Total Transportation/Develop Traffic Engineering	2,327,993	2,350,831	1,907,540	443,291	2,331,689

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Transportation and Development (continued):					
Total Transportation and Development	$ 7,194,471	$ 7,187,765	$ 6,502,866	$ 684,899	$ 6,998,932
Current expenditures	$ 7,194,471	$ 7,187,765	$ 6,502,866	$ 684,899	$ 6,920,670
Capital outlay	-	-	-	-	78,262
Total Transportation and Development	$ 7,194,471	$ 7,187,765	$ 6,502,866	$ 684,899	$ 6,998,932
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	$ 923,066	$ 929,233	$ 813,632	$ 115,601	$ 953,253
Pension contribution	119,125	105,125	104,820	305	121,847
FICA and Medicare insurance	70,651	59,669	59,451	218	69,781
Group health and life insurance	147,634	141,190	141,190	-	149,985
Workers' compensation insurance	-	-	(2,396)	2,396	16,823
Board member fees	1,500	1,500	650	850	1,050
Contract service fees	-	1,000	1,000	-	-
Rental	9,612	10,174	8,762	1,412	10,002
Materials and supplies	25,000	25,000	13,378	11,622	16,790
Bank charges	10,000	15,620	15,620	-	10,449
Dues and subscriptions	1,475	1,475	845	630	705
Training, travel and meetings	5,000	5,303	5,303	0	2,380
Uniform allowance	3,000	3,000	2,946	54	2,893
Casualty and other losses	-	2	2	-	27
Miscellaneous	4,771	-	-	-	-
Total Community Development - Administration	1,320,834	1,298,291	1,165,203	133,088	1,355,985
Community Development - Planning:					
Current:					
Salaries and wages	80,003	99,433	99,427	6	231,881
Pension contribution	10,705	12,655	12,653	2	29,725
FICA and Medicare insurance	6,348	7,403	7,402	1	17,121
Group health and life insurance	9,787	11,445	11,442	3	28,970
Workers' compensation insurance	-	-	-	-	4,011
Board member fees	1,000	500	63	437	-
Contract service fees	175,000	167,460	132,475	34,985	78,450
Rental	17,928	17,928	12,454	5,474	13,288
Materials and supplies	12,000	12,262	9,094	3,168	8,180
Dues and subscriptions	486	486	85	401	650
Training, travel and meetings	1,033	1,533	1,533	-	783
Total Community Development - Planning	314,290	331,105	286,628	44,477	413,059
Total Planning and Zoning	$ 1,635,124	$ 1,629,396	$ 1,451,831	$ 177,565	$ 1,769,044

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Libraries:					
Current:					
Salaries and wages	$ 2,086,656	$ 2,076,606	$ 1,979,042	$ 97,564	$ 2,076,514
Pension contribution	191,664	185,049	181,416	3,633	191,618
FICA and Medicare insurance	139,050	135,660	126,466	9,194	133,760
Group health and life insurance	246,947	233,700	233,528	172	234,082
Workers' compensation insurance	-	-	-	-	4,179
Contract service fees	11,283	11,283	10,715	568	10,706
Rental	22,200	24,400	24,389	11	22,177
Library books and materials	430,000	430,000	429,695	305	446,142
Materials and supplies	67,890	73,942	70,950	2,992	69,444
Minor equipment	-	-	-	-	1,419
Utilities	222,573	237,138	221,210	15,928	242,567
Telephone, telegraph	17,933	20,183	18,558	1,625	18,502
Colloquiums	3,300	3,300	3,300	-	3,375
Dues and subscriptions	600	600	-	600	-
Training, travel and meetings	4,350	4,350	3,170	1,180	3,002
Repair and maintenance	10,000	13,579	2,210	11,369	7,128
Total Libraries	$ 3,454,446	$ 3,449,790	$ 3,304,649	$ 145,141	$ 3,464,615
Total Libraries	$ 3,454,446	$ 3,449,790	$ 3,304,649	$ 145,141	$ 3,464,615
Parks and Recreation:					
Current:					
Salaries and wages	$ 3,931,765	$ 4,259,337	$ 3,731,922	$ 527,415	$ 3,800,612
Pension contribution	315,039	344,817	292,322	52,495	322,182
FICA and Medicare insurance	300,798	328,256	277,331	50,925	281,544
Group health and life insurance	447,222	467,126	403,012	64,114	442,987
Workers' compensation insurance	-	3,138	-	3,138	73,579
Board member fees	1,750	1,750	200	1,550	250
Contract service fees	188,900	217,670	202,348	15,322	161,797
Rental	32,234	33,124	28,958	4,166	28,916
Beach entertainment and merchandise	25,000	23,376	21,390	1,986	29,096
Materials and supplies	149,400	227,572	197,245	30,327	133,375
Bank charges	8,400	10,745	10,744	1	9,176
Minor equipment	-	60,499	11,076	49,423	19,552
Advertising	25,000	29,250	18,993	10,257	1,398
Dues and subscriptions	2,660	13,235	7,937	5,298	1,962
Recreation program costs	99,250	721,328	645,661	75,667	98,025
Toy project	-	1,070	1,068	2	-
Training, travel and meetings	17,263	22,952	20,013	2,939	16,197
Uniform allowance	57,232	58,132	39,037	19,095	39,578
Repair and maintenance	290,405	339,445	317,645	21,800	272,592
Casualty and other losses	-	262	259	3	1,573
General assistance	-	2,750	450	2,300	-
Miscellaneous	4,847	-	-	-	-
Capital outlay	-	305,815	11,506	294,309	7,425
Total Parks and Recreation	$ 5,897,165	$ 7,471,649	$ 6,239,117	$ 1,232,532	$ 5,741,816
Current expenditures	$ 5,897,165	$ 7,165,834	$ 6,227,611	$ 938,223	$ 5,734,391
Capital outlay	-	305,815	11,506	294,309	7,425
Total Parks and Recreation	$ 5,897,165	$ 7,471,649	$ 6,239,117	$ 1,232,532	$ 5,741,816

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Budgeted Amounts			Variance With	2010
	Original	Final	Actual	Budget	Actual
Health and Welfare:					
Department of Human Resources:					
Current:					
General assistance	$ 1,067,000	$ 1,067,000	$ 1,067,000	$ -	$ 1,036,250
Total Department of Human Resources	1,067,000	1,067,000	1,067,000	-	1,036,250
Family and Children Services:					
Debt Service	151,256	151,256	151,256	-	151,683
Total Family and Children Services	151,256	151,256	151,256	-	151,683
Senior Services:					
Current:					
Salaries and wages	$ 1,572,886	$ 1,303,618	$ 1,286,742	$ 16,876	$ 1,190,598
Pension contribution	82,913	93,698	93,447	251	79,576
FICA and Medicare insurance	102,291	96,868	96,864	4	86,463
Group health and life insurance	81,966	101,579	101,572	7	88,608
Workers' compensation insurance	-	-	-	-	19,450
Contract service fees	486,360	473,768	473,718	50	387,882
Rental	19,547	16,334	14,142	2,192	12,232
Materials and supplies	48,608	48,065	43,506	4,559	40,322
Minor equipment	-	15,804	12,778	3,026	1,264
Advertising	13,600	10,396	9,634	762	3,972
Dues and subscriptions	1,265	1,265	911	354	527
Recreation program costs	98,500	160,957	159,794	1,163	63,630
Training, travel and meetings	6,300	6,750	6,016	734	5,273
Uniform allowance	6,000	8,160	8,155	5	5,658
Repair and maintenance	15,000	14,548	10,778	3,770	13,250
Casualty and other losses	-	(77)	(77)	-	(76)
Capital outlay	-	-	-	-	18,494
Total Senior Services	2,535,236	2,351,733	2,317,980	33,753	2,017,123
Total Health and Welfare	$ 3,753,492	$ 3,569,989	$ 3,536,236	$ 33,753	$ 3,205,056
Current expenditures	$ 3,602,236	$ 3,418,733	$ 3,384,980	$ 33,753	$ 3,053,373
Debt service	151,256	151,256	151,256	-	151,683
Total Health and Welfare	$ 3,753,492	$ 3,569,989	$ 3,536,236	$ 33,753	$ 3,205,056
Total Expenditures	$ 164,202,140	$ 176,092,020	$ 169,075,624	$ 7,016,396	$ 172,482,867
Current expenditures	$ 161,825,357	$ 174,096,248	$ 167,590,258	$ 6,505,990	$ 170,995,278
Debt service	1,177,689	1,034,641	1,033,177	1,464	696,720
Capital outlay	1,199,094	961,131	452,189	508,942	790,869
Total Expenditures	$ 164,202,140	$ 176,092,020	$ 169,075,624	$ 7,016,396	$ 172,482,867

NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA

PARKS AND RECREATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services:					
Recreation program fees	$ -	$ -	$ -	$ -	$ 818,765
Other revenues	-	-	-	-	1,116
Gifts and donations	-	-	-	-	5,363
Total revenues	-	-	-	-	825,244
Expenditures:					
Parks and recreation:					
Current:					
Salaries and wages	-	-	-	-	140,464
Payroll taxes	-	-	-	-	10,746
Workers' compensation insurance	-	-	-	-	3,072
Contractual services	-	-	-	-	17,666
Office supplies	-	-	-	-	962
Parks and recreation supplies	-	-	-	-	27,032
Dues and subscriptions	-	-	-	-	490
Recreation programs	-	-	-	-	488,268
Recreation trophies/awards	-	-	-	-	26,215
Training travel and meetings	-	-	-	-	4,018
Uniform allowance	-	-	-	-	784
Advertising	-	-	-	-	1,648
Repair and maintenance - recreation area	-	-	-	-	1,241
Other minor equipment	-	-	-	-	50,928
Casualty and other losses	-	-	-	-	(14)
Capital outlay	-	-	-	-	5,955
Total expenditures	-	-	-	-	779,475
Excess of revenues over expenditures	-	-	-	-	45,769
Other Financing Uses:					
Transfers out	-	-	-	-	(133,322)
Total other financing uses	-	-	-	-	(133,322)
Net change in fund balance	-	-	-	-	(87,553)
Fund Balance, beginning of year, as restated	-	-	-	-	552,490
Fund Balance, end of year	$ -	$ -	$ -	$ -	$ 464,937

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 325,081	$ 325,081	$ 408,878	$ 83,797	$ 307,476
Other revenue	-	2,000	2,000	-	1,200
Total revenues	325,081	327,081	410,878	83,797	308,676
Expenditures:					
General government:					
Current:					
Salaries and wages	180,180	266,954	266,952	2	199,698
Pension contribution	23,242	34,430	34,429	1	25,761
Payroll taxes	13,783	19,824	19,823	1	14,746
Group health insurance	24,689	26,185	26,184	1	24,959
Workers' compensation insurance	341	341	-	341	381
Contractual services	195,000	83,686	13,147	70,539	-
Rental	3,502	3,553	3,539	14	3,022
Office supplies	2,500	7,200	6,677	523	3,951
Utilities	3,000	3,000	-	3,000	-
Telephone, telegraph	6,000	6,000	59	5,941	-
Dues and subscriptions	24,000	24,000	9,886	14,114	17,924
Training travel and meetings	63,344	60,844	42,991	17,853	16,469
Advertising	6,000	10,295	10,295	-	6,000
Promotional	4,500	6,927	4,654	2,273	2,000
Repair and maintenance	-	1,300	809	491	22,012
Other minor equipment	-	-	-	-	601
General assistance	100,000	110,000	110,000	-	110,000
Total expenditures	650,081	664,539	549,445	115,094	447,524
Deficiency of revenues over expenditures	(325,000)	(337,458)	(138,567)	198,891	(138,848)
Other Financing Sources:					
Appropriation of fund balance	325,000	337,458	-	(337,458)	-
Total other financing sources	325,000	337,458	-	(337,458)	-
Net change in fund balance	-	-	(138,567)	(138,567)	(138,848)
Fund Balance, beginning of year	837,312	837,312	837,312	-	976,160
Fund Balance, end of year	$ 837,312	$ 837,312	$ 698,745	$ (138,567)	$ 837,312

CLAYTON COUNTY, GEORGIA

TOURISM AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 582,000	$ 657,340	$ 708,990	$ 51,650	$ 538,917
Other revenue	47,250	47,250	47,250	-	43,000
Total revenues	629,250	704,590	756,240	51,650	581,917
Expenditures:					
General government:					
Current:					
Board member fees	3,500	3,500	1,650	1,850	2,550
Contractual service	496,450	568,660	568,656	4	530,749
Utilities	9,150	11,765	11,673	92	10,643
Advertising	21,900	21,900	21,038	862	22,200
Promotional	1,000	1,515	1,512	3	-
General assistance	50,000	50,000	50,000	-	50,000
Total expenditures	582,000	657,340	654,529	2,811	616,142
Excess (deficiency) of revenues over expenditures	47,250	47,250	101,711	54,461	(34,225)
Other Financing (Uses):					
Transfers out	(47,250)	(47,250)	(47,250)	-	(49,067)
Total other financing uses	(47,250)	(47,250)	(47,250)	-	(49,067)
Net change in fund balance	-	-	54,461	54,461	(83,292)
Fund Balance, beginning of year	93,437	93,437	93,437	-	176,729
Fund Balance, end of year	$ 93,437	$ 93,437	$ 147,898	$ 54,461	$ 93,437

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services - E911 fees	$ 3,805,561	$ 3,805,561	$ 3,487,879	$ (317,682)	$ 3,901,961
Investment earnings	10,000	10,000	1,406	(8,594)	3,501
Other revenue	1,500	1,500	2,225	725	2,182
Total revenues	3,817,061	3,817,061	3,491,510	(325,551)	3,907,644
Expenditures:					
Public safety:					
Current:					
Salaries and wages	1,864,998	1,849,985	1,726,671	123,314	1,844,554
Pension contribution	218,673	203,641	203,640	1	210,605
Payroll taxes	129,415	126,580	126,579	1	134,664
Group health and life insurance	319,348	260,645	260,644	1	290,814
Workers' compensation insurance	35,882	-	-	-	27,695
Other contractual services	77,559	29,671	29,670	1	169,751
Office equipment rental	5,640	5,004	5,004	-	5,640
Building rental	750,000	750,000	750,000	-	750,000
Office supplies	12,000	9,432	9,432	-	12,020
Photocopy machine supplies	300	300	293	7	279
Telephone, telegraph	380,000	396,440	396,438	2	422,104
Dues and subscriptions	1,595	1,118	1,118	-	1,322
Training, travel and meetings	18,145	3,105	3,104	1	8,217
Uniform allowance	11,750	8,226	8,225	1	8,989
Repair and maintenance - equipment	266,471	282,290	282,290	-	290,590
Capital outlay	-	2,648,578	2,648,577	1	-
Total expenditures	4,091,776	6,575,015	6,451,685	123,330	4,177,244
(Deficiency) of revenues under expenditures	(274,715)	(2,757,954)	(2,960,175)	(202,221)	(269,600)
Other Financing Sources:					
Appropriation of fund balance	274,715	2,757,954	-	(2,757,954)	-
Total other financing sources	274,715	2,757,954	-	(2,757,954)	-
Net change in fund balance	-	-	(2,960,175)	(2,960,175)	(269,600)
Fund Balance, beginning of year	3,591,850	3,591,850	3,591,850	-	3,861,450
Appropriation of fund balance	-	(2,757,954)	-	2,757,954	-
Fund Balance, end of year	$ 3,591,850	$ 833,896	$ 631,675	$ (202,221)	$ 3,591,850

CLAYTON COUNTY, GEORGIA

FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Fines and forfeitures					
Condemnation of monies	$ 350,260	$ 498,995	$ 825,885	$ 326,890	$ 1,053,449
Investment earnings	-	-	555	555	854
Total revenues	350,260	498,995	826,440	327,445	1,054,303
Expenditures:					
Public safety:					
County police:					
Current:					
Contractual services	12,300	8,071	8,071	-	1,440
Materials and supplies	20,000	20,673	18,854	1,819	15,070
Training, travel and meetings	-	1,170	15	1,155	1,213
Minor equipment	56,960	19,530	19,529	1	75,482
Capital outlay	21,000	115,887	83,642	32,245	614,789
Total county police	110,260	165,331	130,111	35,220	707,994
Narcotics unit:					
Current:					
Contractual services	-	-	-	-	1,065
Building lease and rental	-	-	-	-	13,231
Materials and supplies	240,000	126,000	88,887	37,113	141,325
Training, travel and meetings	-	-	-	-	30
Minor equipment	-	105,260	87,219	18,041	29,320
Capital outlay	-	36,880	-	36,880	-
Total narcotics unit	240,000	268,140	176,106	92,034	184,971
Courts and law enforcement:					
Sheriff:					
Current:					
Materials and supplies	-	51,623	6,824	44,799	-
Minor equipment	-	8,000	6,345	1,655	-
Uniform allowance	-	12,165	12,164	1	-
Capital outlay	-	96,000	20,240	75,760	29,230
Total sheriff	-	167,788	45,573	122,215	29,230
Total expenditures	350,260	601,259	351,790	249,469	922,195
Excess (deficiency) of revenues over expenditures	-	(102,264)	474,650	576,914	132,108
Other Financing Sources (Uses):					
Transfers out	-	(424,312)	(424,312)	-	-
Appropriation from fund balance	-	526,576	-	(526,576)	-
Total other financing sources (uses)	-	102,264	(424,312)	(526,576)	-
Net change in fund balance	-	-	50,338	50,338	132,108
Fund Balance, beginning of year	604,906	604,906	604,906	-	472,798
Appropriation of fund balance	-	(526,576)	-	526,576	-
Fund Balance, end of year	$ 604,906	$ 78,330	$ 655,244	$ 576,914	$ 604,906

CLAYTON COUNTY, GEORGIA

STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Fines and forfeitures	$ 110,000	$ 151,405	$ 319,862	$ 168,457	$ 196,588
Investment earnings	-	-	1,323	1,323	1,429
Total revenues	110,000	151,405	321,185	169,780	198,017
Expenditures:					
Courts and law enforcement:					
District attorney:					
Current:					
Contractual services	-	9,673	(282)	9,955	12,463
Travel, training, and meetings	-	7,002	7,002	-	998
Total district attorney	-	16,675	6,720	9,955	13,461
Superior/Magistrate Court					
Current:					
Contractual services	-	4,751	-	4,751	-
Total superior/magistrate court	-	4,751	-	4,751	-
Total courts and law enforcement	-	21,426	6,720	14,706	13,461
Public safety:					
County police:					
Current:					
Materials and supplies	10,000	10,000	-	10,000	4,995
Training, travel and meetings	10,000	10,000	-	10,000	-
Total county police	20,000	20,000	-	20,000	4,995
Narcotics unit:					
Current:					
Materials and supplies	75,000	130,425	130,424	1	70,034
Training, travel and meetings	15,000	-	-	-	166
Total narcotics unit	90,000	130,425	130,424	1	70,200
Total public safety	110,000	150,425	130,424	20,001	75,195
Total expenditures	110,000	171,851	137,144	34,707	88,656
Excess (deficiency) of revenues over expenditures	-	(20,446)	184,041	204,487	109,361
Other Financing Sources:					
Appropriation of fund balance	-	20,446	-	(20,446)	-
Sale of capital assets	-	-	52,802	52,802	-
Total other financing sources	-	20,446	52,802	32,356	-
Net change in fund balance	-	-	236,843	236,843	109,361
Fund Balance, beginning of year	409,860	409,860	409,860	-	300,499
Appropriation of fund balance	-	(20,446)	-	20,446	-
Fund Balance, end of year	$ 409,860	$ 389,414	$ 646,703	$ 257,289	$ 409,860

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services	$ -	$ 4,984	$ 5,041	$ 57	$ -
Fines and forfeitures	771,600	1,041,323	1,040,563	(760)	1,069,798
Total revenues	771,600	1,046,307	1,045,604	(703)	1,069,798
Excess of revenues over expenditures	771,600	1,046,307	1,045,604	(703)	1,069,798
Other Financing Sources (Uses):					
Appropriation of fund balance	-	160,993	-	(160,993)	-
Transfers out	(771,600)	(1,207,300)	(1,207,300)	-	(2,338,723)
Total other financing sources (uses)	(771,600)	(1,046,307)	(1,207,300)	(160,993)	(2,338,723)
Net change in fund balance	-	-	(161,696)	(161,696)	(1,268,925)
Fund Balance, beginning of year	319,630	319,630	319,630	-	1,588,555
Appropriation of fund balance	-	(160,993)	-	160,993	-
Fund Balance, end of year	$ 319,630	$ 158,637	$ 157,934	$ (703)	$ 319,630

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services:					
Court supervision fee	$ 22,000	$ 22,000	$ 18,347	$ (3,653)	$ 16,560
Total revenues	22,000	22,000	18,347	(3,653)	16,560
Expenditures:					
Health and welfare:					
Current:					
Contract services	21,500	21,500	21,169	331	22,110
Office supplies	500	500	-	500	298
Total expenditures	22,000	22,000	21,169	831	22,408
Net change in fund balance	-	-	(2,822)	(2,822)	(5,848)
Fund Balance, beginning of year	16,922	16,922	16,922	-	22,770
Fund Balance, end of year	$ 16,922	$ 16,922	$ 14,100	$ (2,822)	$ 16,922

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Fines and forfeitures	$ 79,040	$ 79,040	$ 92,831	$ 13,791	$ 48,174
Other revenues	15,000	15,000	23,629	8,629	9,752
Total revenues	94,040	94,040	116,460	22,420	57,926
Expenditures:					
General government:					
Current:					
Salaries and wages	3,500	1,767	-	1,767	261
Payroll taxes	265	265	-	265	20
Workers' compensation insurance	25	25	-	25	1
Contract services	5,000	6,733	6,730	3	7,146
Materials and supplies	250	250	-	250	-
Training, travel and meetings	500	500	-	500	138
General assistance	44,500	44,500	44,500	-	43,063
Total general government	54,040	54,040	51,230	2,810	50,629
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	94,040	94,040	91,230	2,810	90,629
Excess (deficiency) of revenues over expenditures	-	-	25,230	25,230	(32,703)
Other Financing Sources:					
Transfers in	-	-	-	-	30,000
Total other financing sources	-	-	-	-	30,000
Net change in fund balance	-	-	25,230	25,230	(2,703)
Fund Balance, beginning of year	707	707	707	-	3,410
Fund Balance, end of year	$ 707	$ 707	$ 25,937	$ 25,230	$ 707

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services:					
Court filing and recording fees	$ 216,168	$ 216,168	$ 189,155	$ (27,013)	$ 199,850
Investment earnings	6,500	6,500	237	(6,263)	350
Other revenues	2,000	2,000	1,780	(220)	1,725
Total revenues	224,668	224,668	191,172	(33,496)	201,925
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	136,791	136,791	126,713	10,078	134,570
Pension contribution	17,645	17,645	16,346	1,299	17,360
Payroll taxes	10,463	10,463	9,370	1,093	9,869
Group health and life insurance	22,569	17,214	16,561	653	21,483
Workers' compensation insurance	260	260	-	260	255
Contractual services	3,540	4,540	3,873	667	3,540
Office supplies	2,750	2,750	887	1,863	1,603
Postage	2,000	2,000	1,918	82	2,512
Telephone	1,100	1,100	846	254	784
Training, travel, meetings	27,550	31,905	30,539	1,366	33,668
Total expenditures	224,668	224,668	207,053	17,615	225,644
Net change in fund balance	-	-	(15,881)	(15,881)	(23,719)
Fund Balance, beginning of year	397,512	397,512	397,512	-	421,231
Fund Balance, end of year	$ 397,512	$ 397,512	$ 381,631	$ (15,881)	$ 397,512

CLAYTON COUNTY, GEORGIA

VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Fines and forfeitures	$ 634,858	$ 634,858	$ 506,199	$ (128,659)	$ 502,977
Total revenues	634,858	634,858	506,199	(128,659)	502,977
Expenditures:					
General government:					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Courts and law enforcement:					
Juvenile court:					
Current:					
Salaries and wages	30,514	514	-	514	26,864
Pension contribution	3,936	36	-	36	3,465
Payroll taxes	2,335	335	-	335	1,880
Group health and life insurance	8,288	1,503	-	1,503	7,520
Workers' compensation insurance	57	57	-	57	52
Total juvenile court	45,130	2,445	-	2,445	39,781
Solicitor general:					
Current:					
Salaries and wages	222,101	222,101	208,887	13,214	194,541
Pension contribution	28,649	28,649	26,946	1,703	25,096
Payroll taxes	16,988	16,988	15,400	1,588	14,397
Group health and life insurance	32,879	32,879	26,987	5,892	22,823
Workers' compensation insurance	475	475	-	475	368
Total solicitor general	301,092	301,092	278,220	22,872	257,225
District attorney:					
Current:					
Salaries and wages	129,943	126,407	125,573	834	123,875
Pension contribution	13,748	13,748	13,642	106	13,874
Payroll taxes	9,940	9,757	9,577	180	9,456
Group health and life insurance	588	600	599	1	541
Workers' compensation insurance	247	247	-	247	234
Materials and supplies	8,639	12,694	12,629	65	10,650
Total district attorney	163,105	163,453	162,020	1,433	158,630
Total courts and law enforcement	509,327	466,990	440,240	26,750	455,636
Total expenditures	599,327	556,990	530,240	26,750	545,636
Excess (deficiency) of revenues over expenditures	35,531	77,868	(24,041)	(101,909)	(42,659)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	348	-	(348)	-
Transfers in	-	-	152,000	152,000	6,000
Transfers out	(35,531)	(78,216)	(78,216)	-	(28,086)
Total other financing sources (uses)	(35,531)	(77,868)	73,784	151,652	(22,086)
Net change in fund balance	-	-	49,743	49,743	(64,745)
Fund Balance, beginning of year	1,101	1,101	1,101	-	65,846
Appropriation of fund balance	-	(348)	-	348	-
Fund Balance, end of year	$ 1,101	$ 753	$ 50,844	$ 50,091	$ 1,101

CLAYTON COUNTY, GEORGIA

DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Other revenues	$ 22,500	$ 22,500	$ 18,600	$ (3,900)	$ 20,490
Total revenues	22,500	22,500	18,600	(3,900)	20,490
Expenditures:					
Other general government:					
Current:					
Other contractual services	19,500	19,500	14,643	4,857	18,625
Office supplies	3,000	3,000	1,360	1,640	1,277
Total expenditures	22,500	22,500	16,003	6,497	19,902
Net change in fund balance	-	-	2,597	2,597	588
Fund Balance, beginning of year	9,452	9,452	9,452	-	8,864
Fund Balance, end of year	$ 9,452	$ 9,452	$ 12,049	$ 2,597	$ 9,452

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services:					
Technology fee	$ 175,000	$ 175,000	$ 152,417	$ (22,583)	$ 214,438
Total revenues	175,000	175,000	152,417	(22,583)	214,438
Expenditures:					
Courts and law enforcement:					
Current:					
Contract service fees	-	3,000	2,374	626	-
Materials and supplies	50,000	50,559	17,027	33,532	19,473
Dues and subscriptions	-	3,000	2,233	767	-
Training, travel, meetings	25,000	25,000	5,001	19,999	2,997
Minor equipment	100,000	94,000	22,041	71,959	52,432
Repair and maintenance	-	-	-	-	125
Total expenditures	175,000	175,559	48,676	126,883	75,027
Excess (deficiency) of revenues over expenditures	-	(559)	103,741	104,300	139,411
Other Financing Sources:					
Appropriation of fund balance	-	559	-	(559)	-
Total other financing sources	-	559	-	(559)	-
Net change in fund balance	-	-	103,741	103,741	139,411
Fund Balance, beginning of year	754,806	754,806	754,806	-	615,395
Appropriation of fund balance	-	(559)	-	559	-
Fund Balance, end of year	$ 754,806	$ 754,247	$ 858,547	$ 104,300	$ 754,806

CLAYTON COUNTY, GEORGIA

COLLABORATIVE AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Intergovernmental	$ -	$ 42,250	$ 44,792	$ 2,542	$ 46,500
Total revenues	-	42,250	44,792	2,542	46,500
Expenditures:					
Other general government:					
Current:					
Contract services	12,500	77,441	44,792	32,649	41,208
Office supplies	-	841	568	273	625
Utilities	-	779	696	83	866
Telephone, telegraph	-	4,593	4,371	222	3,064
Training, travel, meetings	-	9,911	-	9,911	-
Total expenditures	12,500	93,565	50,427	43,138	45,763
Excess (deficiency) of revenues over expenditures	(12,500)	(51,315)	(5,635)	45,680	737
Other Financing Sources:					
Appropriation of fund balance	-	38,815	-	(38,815)	-
Transfers in	12,500	12,500	2,600	(9,900)	23,347
Total other financing sources	12,500	51,315	2,600	(48,715)	23,347
Net change in fund balance	-	-	(3,035)	(3,035)	24,084
Fund Balance, beginning of year	27,453	27,453	27,453	-	3,369
Appropriation of fund balance	-	(38,815)	-	38,815	-
Fund Balance, end of year	$ 27,453	$ (11,362)	$ 24,418	$ 35,780	$ 27,453

CLAYTON COUNTY, GEORGIA

AGING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Intergovernmental	$ -	$ 616,641	$ 597,278	$ (19,363)	$ 751,752
Charges for services	-	5,684	5,684	-	11,839
Gifts and donations	-	34,867	34,867	-	36,960
Other revenues	-	450	450	-	-
Total revenues	-	657,642	638,279	(19,363)	800,551
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	-	458,870	442,767	16,103	439,112
Pension contribution	-	42,502	40,526	1,976	45,064
Payroll taxes	-	33,490	32,340	1,150	35,214
Group health and life insurance	-	51,634	48,851	2,783	55,980
Workers' compensation insurance	-	1,114	187	927	4,966
Contractual services	-	282,123	263,564	18,559	279,168
Equipment rental	-	852	426	426	-
Materials and supplies	6,099	206,490	196,749	9,741	267,240
Advertising	-	380	-	380	-
Minor equipment	-	813	675	138	28,417
Utilities	-	738	540	198	273
Telephone, telegraph	-	15,828	12,442	3,386	9,294
Dues and subscriptions	-	797	790	7	815
Training, travel, meetings	-	33,067	30,369	2,698	41,251
Redistribution	-	4,500	4,000	500	874
General assistance	363,125	-	-	-	-
Total expenditures	369,224	1,133,198	1,074,226	58,972	1,207,668
Deficiency of revenues over expenditures	(369,224)	(475,556)	(435,947)	39,609	(407,117)
Other Financing Sources:					
Appropriation of fund balance	-	6,332	-	(6,332)	-
Transfers in	369,224	469,224	469,224	-	407,117
Total other financing sources	369,224	475,556	469,224	(6,332)	407,117
Net change in fund balance	-	-	33,277	33,277	-
Fund Balance, beginning of year	45,796	45,796	45,796	-	45,796
Appropriation of fund balance	-	(6,332)	-	6,332	-
Fund Balance, end of year	$ 45,796	$ 39,464	$ 79,073	$ 39,609	$ 45,796

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	$ -	$ 15,788,359	$ 8,643,749	$ (7,144,610)	$ 8,139,416
Investment earnings	-	1,161	3,376	2,215	1,161
Other revenues	-	4,242,379	4,255,767	13,388	661,352
Total revenues	-	20,031,899	12,902,892	(7,129,007)	8,801,929
Expenditures:					
Parks and recreation:					
CDBG Program:					
Current:					
Salaries and wages	-	61,855	18,587	43,268	20,382
Pension contribution	-	6,500	2,378	4,122	2,624
Payroll taxes	-	2,100	1,361	739	1,543
Group health and life insurance	-	4,300	1,917	2,383	2,140
Workers' compensation insurance	-	300	-	300	39
Contractual services	-	358,794	358,663	131	261,199
Equipment rental	-	5,000	3,179	1,821	3,468
Building lease and rental	-	73,000	66,910	6,090	24,064
Materials and supplies	-	19,758	13,716	6,042	12,471
Utilities	-	10,800	6,309	4,491	8,786
Telephone, telegraph	-	14,000	10,615	3,385	15,466
Postage	-	500	252	248	190
Dues and subscriptions	-	8,200	77	8,123	2,250
Training, travel, meetings	-	11,000	76	10,924	13
Advertising	-	3,171	3,171	-	1,903
Minor equipment	-	71,030	61,640	9,390	11,120
Repair and maintenance	-	4,800	510	4,290	390
General assistance	-	3,386,595	585,599	2,800,996	1,778,662
Capital outlay	-	1,393,307	535,333	857,974	1,056,957
Total parks and recreation	-	5,435,010	1,670,293	3,764,717	3,203,667
Health and welfare:					
HUD Home Program:					
Current:					
Salaries and wages	-	10,252	9,932	320	10,877
Pension contribution	-	2,500	1,271	1,229	1,398
Payroll taxes	-	1,550	731	819	831
Group health and life insurance	-	3,623	964	2,659	1,111
Workers' compensation insurance	-	100	-	100	21
Contractual services	-	82,831	82,830	1	95,371
Advertising	-	200	-	200	-
General assistance	-	2,848,184	1,344,981	1,503,203	849,088
Total HUD home program	-	2,949,240	1,440,709	1,508,531	958,697
Homeless prevention:					
Current:					
Salaries and wages	-	3,910	3,910	-	-
Contractual services	-	35,000	35,000	-	-
General assistance	-	313,090	313,090	-	504,410
Total homeless prevention	-	352,000	352,000	-	504,410

(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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Neighborhood stabilization program:					
Current:					
Salaries and wages	$ -	$ 75,000	$ -	$ 75,000	$ -
Pension contribution	-	7,000	-	7,000	-
Payroll taxes	-	2,500	-	2,500	-
Group health and life insurance	-	4,500	-	4,500	-
Workers' compensation insurance	-	350	-	350	-
Contractual services	-	343,209	287,792	55,417	344,175
Equipment rental	-	8,000	-	8,000	-
Building lease and rental	-	38,249	28,910	9,339	21,683
Materials and supplies	-	11,899	7,828	4,071	5,101
Utilities	-	20,829	-	20,829	371
Telephone, telegraph	-	5,900	-	5,900	100
Postage	-	2,000	-	2,000	-
Dues and subscriptions	-	1,134	251	883	366
Training, travel, meetings	-	12,585	4,702	7,883	195
Advertising	-	33,581	11,447	22,134	3,419
Minor equipment	-	13,737	1,150	12,587	5,263
General assistance	-	10,263,633	7,199,360	3,064,273	3,176,723
Total neighborhood stabilization program	-	10,844,106	7,541,440	3,302,666	3,557,396
Other programs:					
Current:					
Contractual services		33,183	24,479	8,704	4,285
General assistance		419,805	226,057	193,748	542,137
Total other		452,988	250,536	202,452	546,422
Total health and welfare	-	14,598,334	9,584,685	5,013,649	5,566,925
Total expenditures	-	20,033,344	11,254,978	8,778,366	8,770,592
Excess (deficiency) of revenues over expenditures	-	(1,445)	1,647,914	1,649,359	31,337
Other Financing Sources:					
Appropriation of fund balance	-	1,445	-	(1,445)	-
Total other financing sources	-	1,445	-	(1,445)	-
Net change in fund balance	-	-	1,647,914	1,647,914	31,337
Fund Balance, beginning of year	35,242	35,242	35,242	-	3,905
Appropriation of fund balance	-	(1,445)	-	1,445	-
Fund Balance, end of year	$ 35,242	$ 33,797	$ 1,683,156	$ 1,649,359	$ 35,242

CLAYTON COUNTY, GEORGIA

OTHER COUNTY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Intergovernmental	$ -	$ 17,699,171	$ 8,524,530	$ (9,174,641)	$ 6,469,815
Charges for services	-	6,787	6,787	-	71,277
Gifts and donations	-	7,500	7,500	-	7,500
Other revenue	-	2,001,157	97,424	(1,903,733)	24,686
Total revenues	-	19,714,615	8,636,241	(11,078,374)	6,573,278
Expenditures:					
General government:					
Current:					
Salaries and wages	-	79,161	18,939	60,222	38,189
Employee benefits and payroll taxes	-	28,741	1,452	27,289	3,025
Contractual services	-	8,849	2,755	6,094	1,686
Materials and supplies	-	4,663	165	4,498	501
Travel, training, and meetings	-	10,264	1,188	9,076	1,052
General assistance	110,653	65,392	-	65,392	2,169
Total general government	110,653	197,070	24,499	172,571	46,622
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,603,423	1,089,063	514,360	979,806
Employee benefits and payroll taxes	-	437,873	306,020	131,853	284,008
Contractual services	78,783	404,140	93,820	310,320	103,825
Rental	-	20,720	20,720	-	17,077
Materials and supplies	-	71,670	29,272	42,398	29,970
Minor equipment	-	79,381	16,094	63,287	54,565
Emeritus and pro-tem fees	-	-	-	-	330
Telephone, telegraph	-	17,027	7,838	9,189	7,506
Postage	-	17,581	17,580	1	16,128
Travel, training, meetings	-	50,600	17,593	33,007	18,412
General assistance	71,499	62,523	-	62,523	-
Capital outlay	-	21,977	21,977	-	-
Total courts and law enforcement	150,282	2,786,915	1,619,977	1,166,938	1,511,627
Public safety:					
Current:					
Salaries and wages	-	875,408	578,921	296,487	1,083,595
Employee benefits and payroll taxes	-	406,860	251,553	155,307	434,989
Contractual services	-	29,902	25,981	3,921	11,500
Rental	-	4,346	4,346	-	6,000
Materials and supplies	50,000	176,989	61,791	115,198	86,322
Minor equipment	-	263,136	75,536	187,600	125,450
Utilities	-	7,668	7,668	-	16,022
Telephone, telegraph	-	25,000	20,608	4,392	30,589
Postage	-	30	30	-	585
Dues and subscriptions	-	-	-	-	120
Travel, training, meetings	70,955	122,052	16,009	106,043	4,470
Advertising	-	1,065	1,044	21	-
Uniform allowance	-	-	-	-	348
Repair and maintenance	-	49,722	27,186	22,536	50,944
General assistance	-	229,298	226,558	2,740	-
Capital outlay	-	367,045	74,348	292,697	374,405
Total public safety	120,955	2,558,521	1,371,579	1,186,942	2,225,339

(Continued)

CLAYTON COUNTY, GEORGIA

OTHER COUNTY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Expenditures (continued):					
Transportation and development:					
Current:					
Contractual services	$ -	$ 1,011,292	$ 300,973	$ 710,319	$ 5,733
Repair and maintenance	-	1,073,464	437,461	636,003	109,910
Capital outlay	-	5,393,819	1,651,973	3,741,846	1,652,750
Total transportation and development	-	7,478,575	2,390,407	5,088,168	1,768,393
Parks and recreation:					
Capital outlay	-	77,265	2,500	74,765	137,115
Total parks and recreation	-	77,265	2,500	74,765	137,115
Libraries:					
Current:					
Materials and supplies	-	479	478	1	4,347
Minor equipment	-	17,901	17,900	1	-
Travel, training, meetings	-	1,000	1,000	-	-
Capital outlay	-	12,429	12,429	-	-
Total libraries	-	31,809	31,807	2	4,347
Energy Conservation:					
Current:					
Contractual services	-	899,152	179,024	720,128	-
Capital outlay	-	1,646,748	1,400,547	246,201	-
Total energy conservation	-	2,545,900	1,579,571	966,329	-
Total expenditures	381,890	15,676,055	7,020,340	8,655,715	5,693,443
Excess (deficiency) of revenues over expenditures	(381,890)	4,038,560	1,615,901	(2,422,659)	879,835
Other Financing Sources (Uses):					
Appropriation of fund balance	-	61,142	-	(61,142)	-
Transfers in	381,890	501,840	195,508	(306,332)	474,558
Transfers out	-	(4,601,542)	(1,751,330)	2,850,212	(1,263,055)
Total other financing sources (uses)	381,890	(4,038,560)	(1,555,822)	2,482,738	(788,497)
Net change in fund balance	-	-	60,079	60,079	91,338
Fund Balance, beginning of year	1,385,849	1,385,849	1,385,849	-	1,294,511
Appropriation of fund balance	-	(61,142)	-	61,142	-
Fund Balance, end of year	$ 1,385,849	$ 1,324,707	$ 1,445,928	$ 121,221	$ 1,385,849

CLAYTON COUNTY, GEORGIA

LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Charges for services	$ 99,417	$ 99,417	$ 80,845	$ (18,572)	$ 121,445
Fines and forfeitures	-	-	-	-	88
Other revenues	4,000	4,000	5,725	1,725	3,686
Total revenues	103,417	103,417	86,570	(16,847)	125,219
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	26,279	26,279	23,641	2,638	26,482
Pension contribution	3,390	3,390	3,050	340	3,416
Payroll taxes	2,011	2,011	1,751	260	1,943
Group health and life insurance	4,191	4,191	3,124	1,067	4,149
Workers' compensation insurance	50	50	-	50	50
Equipment rental	2,196	2,562	2,013	549	2,196
Materials and supplies	1,300	1,303	1,302	1	1,284
Telephone, telegraph	4,000	7,674	7,673	1	6,040
Dues and subscriptions	60,000	56,323	49,177	7,146	88,971
Redistribution	-	-	(793)	793	(2,978)
Total expenditures	103,417	103,783	90,938	12,845	131,553
Deficiency of revenues under expenditures	-	(366)	(4,368)	(4,002)	(6,334)
Other Financing Sources:					
Appropriation of fund balance	-	366	-	(366)	-
Net change in fund balance	-	-	(4,368)	(4,368)	(6,334)
Fund Balance, beginning of year	21,115	21,115	21,115	-	27,449
Appropriation of fund balance	-	(366)	-	366	-
Fund Balance, end of year	$ 21,115	$ 20,749	$ 16,747	$ (4,002)	$ 21,115

CLAYTON COUNTY, GEORGIA

STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Property taxes:					
Special tax levy - current year	$ 1,364,262	$ 1,364,262	$ 1,178,763	$ (185,499)	$ 1,167,870
Total revenues	1,364,262	1,364,262	1,178,763	(185,499)	1,167,870
Expenditures:					
General government:					
Current:					
Salaries and wages	185,146	184,896	183,426	1,470	186,251
Pension contribution	23,882	23,662	23,662	-	24,026
Payroll taxes	14,164	13,393	13,393	-	13,575
Group health and life insurance	31,753	31,544	31,543	1	31,444
Workers' compensation insurance	351	-	-	-	391
Contractual services	23,500	23,324	23,324	-	22,596
Materials and supplies	10,300	4,075	4,072	3	8,501
Utilities	1,030,000	1,302,815	1,302,815	-	1,192,964
Telephone, telegraph	3,001	-	-	-	-
Dues and subscriptions	65	-	-	-	-
Training, travel and meetings	1,350	-	-	-	-
Repair and maintenance	2,000	972	974	(2)	1,693
Uniform allowance	750	264	263	1	315
Total expenditures	1,326,262	1,584,945	1,583,472	1,473	1,481,756
Excess (deficiency) of revenues over expenditures	38,000	(220,683)	(404,709)	(184,026)	(313,886)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	152	-	(152)	-
Transfers in	-	258,531	600,000	341,469	351,590
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing sources (uses)	(38,000)	220,683	562,000	341,317	313,590
Net change in fund balance	-	-	157,291	157,291	(296)
Fund Balance, beginning of year	11,596	11,596	11,596	-	11,892
Appropriation of fund balance	-	(152)	-	152	-
Fund Balance, end of year	$ 11,596	$ 11,444	$ 168,887	$ 157,443	$ 11,596

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Property taxes:					
Real property taxes	$ -	$ -	$ 350,456	$ 350,456	$ 421,147
Other taxes:					
Local option sales tax	-	-	303,994	303,994	288,400
Investment earnings	-	-	132	132	52
Other revenues	-	-	-	-	50,000
Total revenues	-	-	654,582	654,582	759,599
Expenditures:					
General government:					
Current:					
Contractual services	-	13,284	13,283	1	25,483
Debt service	-	5,700	5,700	-	5,500
Total expenditures	-	18,984	18,983	1	30,983
Excess (deficiency) of revenues over expenditures	-	(18,984)	635,599	654,583	728,616
Other Financing Sources (Uses):					
Appropriation of fund balance	-	18,984	-	(18,984)	-
Transfers in	955,750	955,750	-	(955,750)	-
Transfers out	(955,750)	(955,750)	(654,579)	301,171	(744,212)
Total other financing sources (uses)	-	18,984	(654,579)	(673,563)	(744,212)
Net change in fund balance	-	-	(18,980)	(18,980)	(15,596)
Fund Balance, beginning of year	72,871	72,871	72,871	-	88,467
Appropriation of fund balance	-	(18,984)	-	18,984	-
Fund Balance, end of year	$ 72,871	$ 53,887	$ 53,891	$ 4	$ 72,871

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Property taxes	$ -	$ -	$ 24,615	$ 24,615	$ 343,514
Total revenues	-	-	24,615	24,615	343,514
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	24,615	24,615	343,514
Fund Balance, beginning of year	343,514	343,514	343,514	-	-
Fund Balance, end of year	$ 343,514	$ 343,514	$ 368,129	$ 24,615	$ 343,514

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Property taxes	$ -	$ -	$ 100,998	$ 100,998	$ 375,388
Total revenues	-	-	100,998	100,998	375,388
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	100,998	100,998	375,388
Fund Balance, beginning of year	375,388	375,388	375,388	-	-
Fund Balance, end of year	$ 375,388	$ 375,388	$ 476,386	$ 100,998	$ 375,388

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Property taxes	$ -	$ -	$ 16,965	$ 16,965	$ 23,588
Total revenues	-	-	16,965	16,965	23,588
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	16,965	16,965	23,588
Fund Balance, beginning of year	23,588	23,588	23,588	-	-
Fund Balance, end of year	$ 23,588	$ 23,588	$ 40,553	$ 16,965	$ 23,588

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Property taxes	$ -	$ -	$ 44	$ 44	$ -
Other taxes:					
Interest on delinquent taxes	-	-	6	6	63
Other revenue	750,000	750,000	750,000	-	750,000
Total revenues	750,000	750,000	750,050	50	750,063
Expenditures					
Debt service:					
Principal retirement	788,562	3,675,000	3,675,000	-	685,000
Interest	1,693,000	1,449,750	1,449,750	-	1,544,694
Fiscal agent fees	-	750	750	-	750
Total expenditures	2,481,562	5,125,500	5,125,500	-	2,230,444
Deficiency of revenues over expenditures	(1,731,562)	(4,375,500)	(4,375,450)	50	(1,480,381)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(424,312)	-	424,312	-
Transfers in	1,731,562	4,799,812	4,799,811	(1)	1,485,761
Total other financing sources (uses)	1,731,562	4,375,500	4,799,811	424,311	1,485,761
Net change in fund balance	-	-	424,361	424,361	5,380
Fund Balance, beginning of year	5,951,783	5,951,783	5,951,783	-	5,946,403
Appropriation of fund balance	-	424,312	-	(424,312)	-
Fund Balance, end of year	$ 5,951,783	$ 5,951,783	$ 6,376,144	$ 424,361	$ 5,951,783

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Investment income	$ -	$ -	$ 138	$ 138	$ 534
Total revenues	-	-	138	138	534
Expenditures:					
Health and welfare:					
Capital outlay	-	-	-	-	16,653
Total expenditures	-	-	-	-	16,653
Net change in fund balance	-	-	138	138	(16,119)
Fund Balance, beginning of year	132,510	132,510	132,510	-	148,629
Fund Balance, end of year	$ 132,510	$ 132,510	$ 132,648	$ 138	$ 132,510

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Investment income	$ -	$ -	$ 885	$ 885	$ 2,785
Other revenue	-	-	-	-	1,010,711
Total revenues	-	-	885	885	1,013,496
Expenditures:					
Debt service	-	881	873	8	1,140,662
Capital outlay	-	-	-	-	11,725
Total expenditures	-	881	873	8	1,152,387
Excess (deficiency) of revenues over (under) expenditures	-	(881)	12	893	(138,891)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	2,644,069	-	(2,644,069)	-
Transfers in	955,750	955,750	654,579	(301,171)	744,212
Transfers out	(955,750)	(3,598,938)	(3,598,938)	-	(705,750)
Total other financing sources (uses)	-	881	(2,944,359)	(2,945,240)	38,462
Net change in fund balance	-	-	(2,944,347)	(2,944,347)	(100,429)
Fund Balance, beginning of year	4,391,691	4,391,691	4,391,691	-	4,492,120
Appropriation of fund balance	-	(2,644,069)	-	2,644,069	-
Fund Balance, end of year	$ 4,391,691	$ 1,747,622	$ 1,447,344	$ (300,278)	$ 4,391,691

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Other taxes	$ -	$ -	$ -	$ -	$ 126,930
Intergovernmental	-	-	-	-	121,678
Investment income	-	-	368,340	368,340	598,901
Other revenue	-	-	27,428	27,428	29,711
Total revenues	-	-	395,768	395,768	877,220
Expenditures:					
General government:					
Current:					
Advertising	-	150	150	-	-
Total general government	-	150	150	-	-
Transportation and development:					
Current:					
Contractual services	-	579,308	-	579,308	-
Road repair supplies	-	9,232	-	9,232	74,885
Minor equipment		333	-	333	-
Repair and maintenance	-	4,682,213	92,851	4,589,362	449,558
Capital outlay	-	22,090,364	7,193,661	14,896,703	4,830,020
Total transportation and development	-	27,361,450	7,286,512	20,074,938	5,354,463
Parks and recreation:					
Current:					
Supplies	-	1,855	1,785	70	-
Minor equipment	-	9,286	8,463	823	-
Repair and maintenance	-	172,538	37,817	134,721	-
Capital outlay	-	20,485,480	2,687,759	17,797,721	376,056
Total parks and recreation	-	20,669,159	2,735,824	17,933,335	376,056
Total expenditures	-	48,030,759	10,022,486	38,008,273	5,730,519
Deficiency of revenues over expenditures	-	(48,030,759)	(9,626,718)	38,404,041	(4,853,299)
Other Financing Sources:					
Appropriation of fund balance	-	47,257,360	-	(47,257,360)	-
Transfers in	-	773,399	667,760	(105,639)	1,129,041
Total other financing sources	-	48,030,759	667,760	(47,362,999)	1,129,041
Net change in fund balance	-	-	(8,958,958)	(8,958,958)	(3,724,258)
Fund Balance, beginning of year	127,641,672	127,641,672	127,641,672	-	131,365,930
Appropriation of fund balance	-	(47,257,360)	-	47,257,360	-
Fund Balance, end of year	$ 127,641,672	$ 80,384,312	$ 118,682,714	$ 38,298,402	$ 127,641,672

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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Revenues:					
Other taxes	$ 37,200,000	$ 37,200,000	$ 45,028,956	$ 7,828,956	$ 46,052,107
Investment income	-	-	86,983	86,983	66,773
Total revenues	37,200,000	37,200,000	45,115,939	7,915,939	46,118,880
Expenditures:					
General government:					
Current:					
Office supplies	-	57	57	-	565
Advertising	-	230	230	-	
Capital outlay	37,200,000	4,361,618	3,898,923	462,695	100,000
Total general government	37,200,000	4,361,905	3,899,210	462,695	100,565
Courts and law enforcement:					
Current:					
Consulting fees	-	377,719	247,310	130,409	168,916
Capital outlay	-	14,327,594	1,015,773	13,311,821	65,771
Total courts and law enforcement	-	14,705,313	1,263,083	13,442,230	234,687
Public safety:					
Current:					
Consulting fees	-	170,644	33,532	137,112	-
Debt service	-	1,036,515	266,990	769,525	-
Capital outlay	-	5,567,447	715,913	4,851,534	-
Total public safety	-	6,774,606	1,016,435	5,758,171	-
Transportation and development:					
Administration:					
Current:					
Minor equipment	-	3,896	3,896	-	-
Repair and maintenance	-	10,830,432	5,116,715	5,713,717	510,611
Capital outlay	-	1,110,020	477,253	632,767	3,561
Total administration	-	11,944,348	5,597,864	6,346,484	514,172
Traffic and engineering:					
Current:					
Contract service fees	-	100,000	-	100,000	-
Road repair supplies	-	95,082	74,266	20,816	329,918
Repair and maintenance	-	57,786	52,238	5,548	115,124
Total traffic and engineering	-	252,868	126,504	126,364	445,042
Total transportation and development	-	12,197,216	5,724,368	6,472,848	959,214
Libraries:					
Current:					
Consulting fees	-	168,585	78,489	90,096	-
Library books and materials	-	100,000	-	100,000	-
Capital outlay	-	4,971,429	459,214	4,512,215	-
Total libraries	-	5,240,014	537,703	4,702,311	-

(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, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Original Budget	Final Budget	Actual	Variance	2010 Actual
Expenditures (continued):					
Parks and recreation:					
Current:					
Consulting fees	-	20,750	16,350	4,400	-
Capital outlay	-	268,988	-	268,988	251,012
Total parks and recreation	-	289,738	16,350	273,388	251,012
Intergovernmental	-	11,404,252	11,404,252	-	11,562,964
Total expenditures	37,200,000	54,973,044	23,861,401	31,111,643	13,108,442
Excess (deficiency) of revenues over expenditures	-	(17,773,044)	21,254,538	39,027,582	33,010,438
Other Financing Sources:					
Transfers in	-	3,828,143	1,083,570	(2,744,573)	134,014
Appropriation of fund balance	-	13,944,901	-	(13,944,901)	-
Total other financing sources	-	17,773,044	1,083,570	(16,689,474)	134,014
Net change in fund balance	-	-	22,338,108	22,338,108	33,144,452
Fund Balance, beginning of year	51,678,192	51,678,192	51,678,192	-	18,533,740
Appropriation of fund balance	-	(13,944,901)	-	13,944,901	-
Fund Balance, end of year	$ 51,678,192	$ 37,733,291	$ 74,016,300	$ 36,283,009	$ 51,678,192

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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 Self–Insurance Fund

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

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS

JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Workers' Compensation Fund	Medical Group Insurance Fund	Totals 2011	Totals 2010
Assets				
Cash and cash equivalents	$ 2,676,878	$ 5,913,980	$ 8,590,858	$ 7,333,700
Accounts receivable	-	-	-	1,213
Due from component unit	-	-	-	1,325,000
Due from organizations	-	621	621	-
Prepaid items	-	103,841	103,841	-
Total assets	$ 2,676,878	$ 6,018,442	$ 8,695,320	$ 8,659,913
Liabilities and Net Assets				
Liabilities				
Accounts payable	$ 107,097	$ 1,131,511	$ 1,238,608	$ 308,158
Accrued claims liability	1,402,000	385,000	1,787,000	1,788,000
Total liabilities	1,509,097	1,516,511	3,025,608	2,096,158
Net Assets				
Unrestricted	1,167,781	4,501,931	5,669,712	6,563,755
Total liabilities and net assets	$ 2,676,878	$ 6,018,442	$ 8,695,320	$ 8,659,913

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals 2011	Totals 2010
Operating revenues				
Charges to other funds	$ 79,850	$ 13,414,933	$ 13,494,783	$ 15,841,705
Employee contributions	-	3,828,711	3,828,711	3,891,965
Other revenue	2,000	149,141	151,141	-
Total operating revenues	81,850	17,392,785	17,474,635	19,733,670
Operating expenses				
Claims expense	925,298	3,879,653	4,804,951	4,243,138
Insurance premiums	160,101	12,234,159	12,394,260	12,517,003
Management fees	88,050	1,054,272	1,142,322	869,610
Other expenses	2,742	24,403	27,145	13,934
Total operating expenses	1,176,191	17,192,487	18,368,678	17,643,685
Change in net assets	(1,094,341)	200,298	(894,043)	2,089,985
Net assets, beginning of year	2,262,122	4,301,633	6,563,755	4,473,770
Net assets, end of year	$ 1,167,781	$ 4,501,931	$ 5,669,712	$ 6,563,755

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With comparative actual totals for the fiscal year ended June 30, 2010)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals 2011	Totals 2010
Cash flows from operating activities				
Cash received from insurance carrier	$ -	$ 149,141	$ 149,141	$ -
Cash received from employees	-	3,828,711	3,828,711	3,891,965
Cash received from interfund services provided	1,404,850	13,415,525	14,820,375	14,516,510
Cash paid for insurance claims	(867,298)	(3,936,653)	(4,803,951)	(4,373,138)
Cash paid to suppliers for goods and services	(273,687)	(12,463,431)	(12,737,118)	(14,258,444)
Net cash provided by operating activities	263,865	993,293	1,257,158	(223,107)
Net increase (decrease) in cash and cash equivalents	263,865	993,293	1,257,158	(223,107)
Cash and cash equivalents, beginning of year	2,413,013	4,920,687	7,333,700	7,556,807
Cash and cash equivalents, end of year	$ 2,676,878	$ 5,913,980	$ 8,590,858	$ 7,333,700
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	$ (1,094,341)	$ 200,298	$ (894,043)	$ 2,089,985
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
(Increase) decrease in accounts receivable	-	1,213	1,213	(195)
(Increase) in due from organizations	-	(621)	(621)	-
(Increase) decrease in due from component units	1,325,000	-	1,325,000	(1,325,000)
(Increase) in prepaid expenses	-	(103,841)	(103,841)	-
Increase (decrease) in accounts payable	(22,794)	953,244	930,450	(857,897)
Increase (decrease) in claims payable	56,000	(57,000)	(1,000)	(130,000)
Net cash provided by operating activities	$ 263,865	$ 993,293	$ 1,257,158	$ (223,107)

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, 2011

	Tax Commissioner	Magistrate and Superior Court	Sheriff	State Court
Assets				
Cash and cash equivalents	$ 3,945,743	$ 3,519,720	$ 3,604,993	$ 225,349
Total assets	$ 3,945,743	$ 3,519,720	$ 3,604,993	$ 225,349
Liabilities				
Due to other governments	$ -	$ 265,062	$ -	$ 143,723
Due to litigants	-	2,281,718	-	-
Due to others	3,945,743	972,940	3,604,993	81,626
Total liabilities	$ 3,945,743	$ 3,519,720	$ 3,604,993	$ 225,349

Juvenile Court	Probate Court	Total
$ 6,873	$ 42,517	$ 11,345,195
$ 6,873	$ 42,517	$ 11,345,195
$ 80	$ 1,987	$ 410,852
-	38,472	2,320,190
6,793	2,058	8,614,153
$ 6,873	$ 42,517	$ 11,345,195

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Balance July 1, 2010	Increases	Decreases	Balance June 30, 2011
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 6,592,523	$ 185,305,148	$ 187,951,928	$ 3,945,743
Total assets	$ 6,592,523	$ 185,305,148	$ 187,951,928	$ 3,945,743
Liabilities				
Due to others	$ 6,592,523	$ 185,305,148	$ 187,951,928	$ 3,945,743
Total liabilities	$ 6,592,523	$ 185,305,148	$ 187,951,928	$ 3,945,743
Magistrate and Superior Court				
Assets				
Cash and cash equivalents	$ 3,675,725	$ 5,063,523	$ 5,219,528	$ 3,519,720
Total assets	$ 3,675,725	$ 5,063,523	$ 5,219,528	$ 3,519,720
Liabilities				
Due to other governments	$ 191,047	$ 2,173,346	$ 2,099,331	$ 265,062
Due to litigants	2,068,734	1,775,245	1,562,261	2,281,718
Due to others	1,415,944	1,114,932	1,557,936	972,940
Total liabilities	$ 3,675,725	$ 5,063,523	$ 5,219,528	$ 3,519,720

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Balance July 1, 2010	Increases	Decreases	Balance June 30, 2011
Sheriff				
Assets				
Cash and cash equivalents	$ 3,353,929	$ 11,358,012	$ 11,106,948	$ 3,604,993
Total assets	$ 3,353,929	$ 11,358,012	$ 11,106,948	$ 3,604,993
Liabilities				
Due to others	$ 3,353,929	$ 11,358,012	$ 11,106,948	$ 3,604,993
Total liabilities	$ 3,353,929	$ 11,358,012	$ 11,106,948	$ 3,604,993
State Court				
Assets				
Cash and cash equivalents	$ 342,285	$ 2,186,450	$ 2,303,386	$ 225,349
Total assets	$ 342,285	$ 2,186,450	$ 2,303,386	$ 225,349
Liabilities				
Due to other governments	$ 195,403	$ 1,298,524	$ 1,350,204	$ 143,723
Due to others	146,882	887,926	953,182	81,626
Total liabilities	$ 342,285	$ 2,186,450	$ 2,303,386	$ 225,349
Juvenile Court				
Assets				
Cash and cash equivalents	$ 5,304	$ 20,176	$ 18,607	$ 6,873
Total assets	$ 5,304	$ 20,176	$ 18,607	$ 6,873
Liabilities				
Due to other governments	$ 71	$ 1,480	$ 1,471	$ 80
Due to others	5,233	18,696	17,136	6,793
Total liabilities	$ 5,304	$ 20,176	$ 18,607	$ 6,873

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Balance July 1, 2010	Increases	Decreases	Balance June 30, 2011
Probate Court				
Assets				
Cash and cash equivalents	$ 40,201	$ 180,430	$ 178,114	$ 42,517
Total assets	$ 40,201	$ 180,430	$ 178,114	$ 42,517
Liabilities				
Due to other governments	$ -	$ 49,959	$ 47,972	$ 1,987
Due to litigants	38,472	130,142	130,142	38,472
Due to others	1,729	329	-	2,058
Total liabilities	$ 40,201	$ 180,430	$ 178,114	$ 42,517
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	$ 14,009,967	$ 204,113,739	$ 206,778,511	$ 11,345,195
Total assets	$ 14,009,967	$ 204,113,739	$ 206,778,511	$ 11,345,195
Liabilities				
Due to other governments	$ 386,521	$ 3,523,309	$ 3,498,978	$ 410,852
Due to litigants	2,107,206	1,905,387	1,692,403	2,320,190
Due to others	11,516,240	198,685,043	201,587,130	8,614,153
Total liabilities	$ 14,009,967	$ 204,113,739	$ 206,778,511	$ 11,345,195

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

STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2011

	2011	2010
Assets		
Cash and cash equivalents	$ 2,434,701	$ 1,315,873
Restricted cash	4,453,549	4,449,625
Accounts receivable	67,665	74,713
Due from other governments	11,422	20,474
Due from organizations	46,646	38,422
Inventory	783	565
Capital assets - nondepreciable	8,898,469	8,703,269
Capital assets - depreciable, net of accumulated depreciation	2,543,900	3,063,703
Debt issuance costs, net	151,682	163,450
Total assets	18,608,817	17,830,094
Liabilities		
Current liabilities		
Accounts payable	109,495	44,747
Accrued liabilities	84,046	113,989
Customer deposits	12,150	12,150
Interest payable	231,329	243,796
Noncurrent liabilities		
Due within one year	625,053	581,950
Due in more than one year	16,411,638	16,793,352
Total liabilities	17,473,711	17,789,984
Net Assets		
Invested in capital assets, net of related debt	(28,166)	295,105
Restricted for capital projects	-	505,500
Unrestricted	1,163,272	(760,495)
Total net assets	$ 1,135,106	$ 40,110

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2011

	2011	2010
Operating revenues		
Charges for services	$ 1,937,592	$ 2,097,883
Total operating revenues	1,937,592	2,097,883
Operating expenses		
Salaries and wages	619,882	669,092
Employee benefits	204,935	249,315
Contractual services	216,230	127,749
Bond issuance costs and amortization	11,768	11,768
Materials and supplies	198,037	140,098
Public utilities expense	19,382	19,991
Repair and maintenance	275,994	211,006
State of Georgia permits	39,838	35,886
Other services and charges	119,535	(6,008)
Depreciation	519,803	594,134
Total operating expenses	2,225,404	2,053,031
Operating income (loss)	(287,812)	44,852
Nonoperating revenues (expenses)		
Intergovernmental revenue	2,000,000	200,000
Interest income	3,923	5,541
Interest expense	(621,115)	(650,132)
Total nonoperating revenues (expenses)	1,382,808	(444,591)
Change in net assets	1,094,996	(399,739)
Net assets, beginning of year	40,110	439,849
Net assets, end of year	$ 1,135,106	$ 40,110

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2011

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	1,945,468	2,094,540
Cash paid to employees	(854,760)	(917,076)
Cash paid to suppliers for goods and services	(684,950)	(510,730)
Net cash provided by operating activities	405,758	666,734
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue	2,000,000	200,000
Interfund loans	-	230,000
Net cash provided by noncapital financing activities	2,000,000	430,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(555,000)	(530,000)
Payments on capital lease	(146,820)	-
Interest paid	(585,109)	(613,481)
Net cash used in capital and related financing activities	(1,286,929)	(1,143,481)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	3,923	5,541
Net cash provided by investing activities	3,923	5,541
Net increase (decrease) in cash and cash equivalents	1,122,752	(41,206)
Cash and cash equivalents, beginning of year	5,765,498	5,806,704
Cash and cash equivalents, end of year	$ 6,888,250	$ 5,765,498
Per Statement of Net Assets:		
Cash and cash equivalents	$ 2,434,701	$ 1,315,873
Restricted cash	4,453,549	4,449,625
	$ 6,888,250	$ 5,765,498

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2011

	2011	2010
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	$ (287,812)	$ 44,852
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	519,803	594,134
Amortization of bond issuance costs	11,768	11,768
Decrease in accounts receivable	7,048	24,798
(Increase) decrease in due from other governments	9,052	(12,245)
Increase in due from organizations	(8,224)	(15,896)
Decrease in prepaid items	-	500
(Increase) decrease in inventory	(218)	400
Increase in accounts payable	64,748	31,576
Increase (decrease) in accrued liabilities	(29,943)	1,331
Increase (decrease) in landfill closure/postclosure care accrual	119,536	(14,484)
Net cash provided by operating activities	$ 405,758	$ 666,734
Non-Cash Capital and Related Financing Activities:		
Capital Lease for construction of Landfill Monitoring System	$ 195,200	$ 1,404,800

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2011

	2011	2010
Assets		
Cash and cash equivalents	$ 9,969	$ 2,391
Accounts receivable	123,381	70,718
Grants receivable	37,540	73,639
Prepaid items	13,396	21,589
Inventory	37,062	76,474
Capital assets - nondepreciable	17,390,142	17,303,070
Capital assets - depreciable, net of accumulated depreciation	1,213,714	1,301,562
Total assets	18,825,204	18,849,443
Liabilities		
Current liabilities		
Accounts payable	115,315	165,219
Accrued liabilities	18,194	27,053
Due to primary government	1,420,000	1,345,000
Total liabilities	1,553,509	1,537,272
Net Assets		
Invested in capital assets	18,603,856	18,604,632
Unrestricted	(1,332,161)	(1,292,461)
Total net assets	$ 17,271,695	$ 17,312,171

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2011

	2011	2010
Operating revenues		
Charges for services	$ 896,039	$ 811,619
Total operating revenues	896,039	811,619
Operating expenses		
Salaries and wages	170,161	182,271
Employee benefits	51,327	71,014
Contractual services	23,866	43,261
Materials and supplies	655,947	556,210
Public utilities expense	30,279	29,580
Repair and maintenance	19,228	16,457
Other services and charges	712	676
Depreciation	87,848	100,385
Total operating expenses	1,039,368	999,854
Operating (loss)	(143,329)	(188,235)
Nonoperating revenue		
Intergovernmental revenue	102,853	350,078
Total nonoperating revenue	102,853	350,078
Change in net assets	(40,476)	161,843
Net assets, beginning of year, as restated	17,312,171	17,150,328
Net assets, end of year	$ 17,271,695	$ 17,312,171

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2011

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 843,376	$ 787,609
Cash paid to employees	(230,347)	(251,100)
Cash paid to suppliers for goods and services	(732,331)	(835,680)
Net cash (used in) operating activities	(119,302)	(299,171)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental loans	75,000	135,000
Net cash provided by noncapital financing activities	75,000	135,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital grants	138,952	359,443
Purchases of capital assets	(87,072)	(194,446)
Net cash provided by capital and related financing activities	51,880	164,997
Net increase in cash and cash equivalents	7,578	826
Cash and cash equivalents, beginning of year	2,391	1,565
Cash and cash equivalents, end of year	$ 9,969	$ 2,391

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2011

	2011	2010
Reconciliation of operating (loss) to net cash (used in) operating activities		
Operating (loss)	$ (143,329)	$ (188,235)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities		
Depreciation expense	87,848	100,385
(Increase) in accounts receivable	(52,663)	(24,010)
Decrease in prepaid items	8,193	2,636
(Increase) decrease in inventory	39,412	(29,747)
Decrease in accounts payable	(49,904)	(162,385)
Increase (decrease) in accrued liabilities	(8,859)	2,185
Net cash (used in) operating activities	$ (119,302)	$ (299,171)

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Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION
(unaudited)

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

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Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. ..... 178 - 189

Revenue Capacity

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

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future..... 206 - 210

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. .....211 and 212

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. ..... 213 - 217

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

CLAYTON COUNTY, GEORGIA

NET ASSETS
LAST TEN FISCAL YEARS

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

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

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

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

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

2007	2008	2009	2010	2011
$ 749,406,335	$ 759,074,562	$ 753,274,788	$ 735,121,802	$ 723,771,626
104,822,668	150,204,827	165,868,588	195,512,647	213,142,962
63,539,580	28,375,900	17,814,762	9,678,363	421,214
$ 917,768,583	$ 937,655,289	$ 936,958,138	$ 940,312,812	$ 937,335,802
$ 4,791,260	$ 3,737,007	$ 3,034,571	$ 2,641,377	$ -
-	-	-	-	-
67,862	1,131,188	1,993,435	4,756,431	-
$ 4,859,122	$ 4,868,195	$ 5,028,006	$ 7,397,808	$ -
$ 754,197,595	$ 762,811,569	$ 756,309,359	$ 737,763,179	$ 723,771,626
104,822,668	150,204,827	165,868,588	195,512,647	213,142,962
63,607,442	29,507,088	19,808,197	14,434,794	421,214
922,627,705	942,523,484	941,986,144	947,710,620	937,335,802
$ 1,568,835	$ 1,075,833	$ (2,140,272)	$ 295,105	$ (28,166)
-	4,422,081	505,500	505,500	-
(91,138)	(4,496,146)	1,636,635	(760,495)	1,163,272
$ 1,477,697	$ 1,001,768	$ 1,863	$ 40,110	$ 1,135,106
$ 18,483,352	$ 18,214,272	$ 18,340,342	$ 18,604,629	$ 18,603,856
-	-	-	-	-
(1,183,762)	(1,146,833)	(1,360,241)	(1,292,458)	(1,332,161)
$ 17,299,590	$ 17,067,439	$ 16,980,101	$ 17,312,171	$ 17,271,695
$ (1,781,703)	$ (2,175,096)	$ (2,175,096)	$ (1,664,659)	$ (1,664,659)
816,791	806,330	664,962	724,831	214,831
(11,530,545)	(12,190,645)	(13,438,013)	(8,493,048)	(6,766,829)
$ (12,495,457)	$ (13,559,411)	$ (14,948,147)	$ (9,432,876)	$ (8,216,657)
$ 536,918	$ 434,622	$ 117,015	$ 159,616	$ 246,720
-	-	-	-	-
4,372,959	4,840,351	5,421,186	5,371,544	5,441,293
$ 4,909,877	$ 5,274,973	$ 5,538,201	$ 5,531,160	$ 5,688,013
$ -	$ -	$ 12,564	$ 12,564	$ 12,564
-	-	-	-	-
-	-	5,784	5,454	4,969
N/A	N/A	$ 18,348	$ 18,018	$ 17,533
$ 193,679	$ 268,086	$ 390,764	$ 296,143	$ 362,838
141,817	157,614	248,927	-	541,075
(119,238)	163,645	424,939	1,084,329	552,087
$ 216,258	$ 589,345	$ 1,064,630	$ 1,380,472	$ 1,456,000

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

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

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

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

2007	2008	2009	2010	2011
$ 44,237,771	$ 51,989,155	$ 46,231,086	56,931,450	55,746,391
3,359,018	3,839,855	4,346,128	3,825,418	3,585,267
59,180,840	64,183,950	67,608,918	69,147,468	69,958,065
55,977,576	64,730,372	67,010,109	65,305,007	62,584,041
41,435,765	41,725,547	41,036,532	26,471,707	34,634,470
2,673,882	2,373,296	2,142,016	1,822,164	1,494,068
-	-	-	-	-
3,805,467	3,920,627	3,811,565	3,750,263	3,465,394
9,720,858	11,462,492	10,972,238	10,816,187	10,037,118
8,087,767	7,102,560	3,640,722	9,742,442	13,527,957
-	-	1,454,670	11,562,964	11,404,252
-	-	-	-	-
1,130,827	678,423	2,208,501	2,791,294	1,722,851
229,609,771	252,006,277	250,462,485	262,166,364	268,159,874
7,425,491	9,358,244	8,955,553	7,203,420	2,687,698
7,425,491	9,358,244	8,955,553	7,203,420	2,687,698
$ 237,035,262	$ 261,364,521	$ 259,418,038	$ 269,369,784	$ 270,847,572
$ 5,437,726	$ 5,092,397	$ 11,756,607	13,783,987	12,094,292
3,920,766	3,864,049	3,933,606	4,458,557	3,245,423
11,261,645	13,355,595	14,094,996	15,365,784	15,373,018
8,656,649	9,383,464	10,321,719	10,170,320	10,014,353
110,842	32,395	29,647	117,380	31,143
7,371,637	6,124,692	74,415	-	66,561
124,751	130,241	130,311	146,375	202,762
2,173,973	2,155,340	2,330,219	2,296,305	2,475,853
562,255	568,620	635,891	543,811	537,659
7,714,129	7,873,770	7,113,537	16,629,839	22,664,904
45,708,193	18,301,338	4,582,442	929,209	592,935
$ 93,042,566	$ 66,881,901	$ 55,003,390	$ 64,441,567	$ 67,298,903
$ 1,781,044	$ 2,303,043	$ 2,566,429	1,616,374	147,025
-	-	59,163	1,356,848	479,642
6,529,350	1,272,975	-	-	-
8,310,394	3,576,018	2,625,592	2,973,222	626,667
$ 101,352,960	$ 70,457,919	$ 57,628,982	$ 67,414,789	$ 67,925,570
$ (136,567,205)	$ (185,124,376)	$ (195,459,095)	$ (197,724,797)	$ (200,860,971)
$ 884,903	$ (5,782,226)	$ (6,329,961)	$ (4,230,198)	$ (2,061,031)
$ (135,682,302)	$ (190,906,602)	$ (201,789,056)	$ (201,954,995)	$ (202,922,002)
$ 88,703,011	$ 92,345,642	$ 98,175,278	108,861,498	96,378,260
40,272,963	40,242,562	37,527,641	36,457,343	35,673,992
53,425,857	52,727,468	46,876,765	46,102,925	44,306,780
16,376,614	16,236,687	15,250,268	15,321,946	15,525,749
8,332,380	7,824,662	2,980,046	707,994	662,403
1,003,209	1,094,315	-	227,765	-
134,332	279,219	433,244	-	-
-	-	-	-	-
-	51,826	6,086	-	-
(3,974,219)	(5,791,299)	(6,489,772)	(6,600,000)	5,336,777
204,274,147	205,011,082	194,759,556	201,079,471	197,883,961
3,974,219	5,791,299	6,489,772	6,600,000	(5,336,777)
3,974,219	5,791,299	6,489,772	6,600,000	(5,336,777)
$ 208,248,366	$ 210,802,381	$ 201,249,328	$ 207,679,471	$ 192,547,184
67,706,942	19,886,706	(699,539)	3,354,674	(2,977,010)
-	-	-	-	-
850,061,641	917,768,583	937,657,677	936,958,138	-
917,768,583	937,655,289	936,958,138	940,312,812	(2,977,010)
-	9,073	159,811	2,369,802	(7,397,808)
4,859,122	4,859,122	4,868,195	5,028,006	7,397,808
4,859,122	4,868,195	5,028,006	7,397,808	-
67,706,942	19,895,779	(539,728)	5,724,476	(10,374,818)
-	-	-	-	-
850,061,641	917,768,583	942,525,872	941,986,144	947,710,620
$ 917,768,583	$ 937,664,362	$ 941,986,144	$ 947,710,620	$ 937,335,802

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - COMPONENT UNITS
LAST TEN FISCAL YEARS

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

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

(Continued)

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

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - COMPONENT UNITS
LAST TEN FISCAL YEARS

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

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

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

2007	2008	2009	2010	2011
$ 425,633	$ 162,826	$ 22,044	$ 5,541	$ 3,923
-	(703,741.00)	-	-	-
-	69,304	-	-	-
$ 425,633	$ (471,611)	$ 22,044	$ 5,541	$ 3,923
$ -	$ -	$ -	$ -	$ -
149,175	-	-	-	-
-	2,600	-	-	-
$ 149,175	$ 2,600	$ -	$ -	$ -
$ 35,974	$ 30,458	$ 12,437	$ 1,917	$ 425
-	-	-	-	-
$ 35,974	$ 30,458	$ 12,437	$ 1,917	$ 425
$ 164,271	$ 239,029	$ 161,821	$ 64,197	$ 17,286
-	-	-	-	-
-	-	-	-	-
$ 164,271	$ 239,029	$ 161,821	$ 64,197	$ 17,286
$ -	$ -	-	-	-
$ 253,831	$ (475,929)	$ (999,905)	$ (399,739)	$ 1,094,996
$ 672,655	$ (232,151)	$ (87,338)	$ 161,843	$ (40,476)
$ (1,168,575)	$ (1,063,954)	$ (1,388,736)	$ 1,160,265	$ 1,216,219
$ 260,657	$ 365,096	$ 187,376	$ (7,041)	$ 156,853
N/A	N/A	$ (345)	$ (330)	$ (485)
$ (14,769)	$ 373,087	$ 475,285	$ 315,842	$ 75,528

CLAYTON COUNTY, GEORGIA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2002	2003	2004	2005	2006	2007
General Fund						
Reserved	$ 33,523,107	$ 25,939,214	$ 25,722,647	$ 29,141,797	$ 3,070,092 **a**	$ 4,575,762
Unreserved	2,362,554	5,275,543	9,860,173	10,862,505	40,018,992	38,236,667
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total general fund	$ 35,885,661	$ 31,214,757	$ 35,582,820	$ 40,004,302	$ 43,089,084	$ 42,812,429
All Other Governmental Funds						
Reserved	$ 45,049,894	$ 21,199,378	$ 40,964,075	$ 45,694,348	$ 51,556,541	$ 39,207,873
* Unreserved, reported in:						
Special revenue funds	11,425,082	11,244,960	7,096,500	21,309,221	36,992,200	12,687,707
Capital projects funds	6,816,532	11,676,131	4,968,112	4,272,252	10,050,141 *	70,910,181
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total all other governmental funds	$ 63,291,508	$ 44,120,469	$ 53,028,687	$ 71,275,821	$ 98,598,882	$ 122,805,761

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*

2008	2009	2010	2011
$ 3,373,559	$ 2,164,681	$ 1,905,155	$ -
28,125,458	25,680,384	26,948,928	-
-	-	-	1,424,176
-	-	-	-
-	-	-	-
-	-	-	23,790,836
-	-	-	8,816,123
$ 31,499,017	$ 27,845,065	$ 28,854,083	$ 34,031,135
$ 61,593,123	$ 80,823,572	$ 19,348,415	$ -
12,855,862	14,955,760	17,801,430	-
86,391,361	82,668,267	171,179,207	-
-	-	-	35,507
-	-	-	-
-	-	-	213,142,962
-	-	-	-
-	-	-	-
$ 160,840,346	$ 178,447,599	$ 208,329,052	$ 213,178,469

CLAYTON COUNTY, GEORGIA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2002	2003	2004	2005	2006	2007
Revenues						
Property taxes	$ 38,885,081	$ 53,329,428	$ 60,244,544	$ 71,345,852	$ 69,598,469	$ 89,101,227
Other taxes	49,736,269	46,461,621	73,052,162	103,538,343	112,116,492	110,075,434
Licenses and permits	6,496,648	6,386,561	6,614,930	6,637,124	6,989,995	7,395,721
Intergovernmental	13,131,634	11,689,315	14,903,656	18,790,793	14,723,384	12,178,854
Charges for services	16,193,284	18,368,931	18,926,010	20,830,157	22,803,533	23,651,432
Fines and forfeitures	7,191,122	6,243,364	5,761,572	5,499,987	4,872,364	6,495,865
Interest and dividends	3,346,116	1,838,546	894,382	2,233,017	5,166,937	8,332,380
Other revenue	1,285,701	1,021,142	1,103,943	1,338,691	897,603	1,003,209
Gift and donations	514,656	118,544	57,381	59,622	131,891	121,049
Total revenues	136,780,511	145,457,452	181,558,580	230,273,586	237,300,668	258,355,171
Expenditures						
General government	10,085,003	9,079,659	10,794,431	14,226,714	12,875,644	43,439,662
Tax assessment and collection	2,514,046	2,674,716	2,894,102	3,096,422	3,099,142	3,344,274
Courts and law enforcement	43,697,704	46,098,470	47,345,136	49,796,159	52,270,893	56,587,839
Public safety	39,293,005	41,616,286	44,355,537	47,718,148	49,584,391	53,680,179
Transportation and development	12,061,829	9,286,960	13,934,597	21,311,843	17,353,593	24,912,011
Planning and zoning	1,668,831	1,890,205	2,199,976	2,251,486	2,473,852	2,708,250
Public transit system	1,019,674	1,830,358	1,599,225	2,739,054	3,104,441	-
Libraries	2,411,831	2,454,707	2,615,908	3,316,785	3,194,655	3,586,507
Parks and recreation	4,790,641	6,269,811	6,518,165	7,262,500	7,275,354	8,360,280
Health and welfare	3,154,108	2,686,690	2,765,212	3,108,480	4,003,366	7,482,432
Energy conservation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Other general government	16,264,420	17,377,536	17,457,649	20,463,654	23,371,212	-
Capital outlay	17,502,321	20,332,309	23,167,333	27,807,022	26,287,584	24,956,808
Debt service:						
Principal	1,484,695	1,689,677	22,349,736	3,633,572	5,475,000	3,385,000
Interest	561,418	3,146,135	4,799,244	1,239,871	1,220,140	1,125,167
Bond issuance cost	-	-	-	750	-	-
Fiscal agent fees	1,115	2,109	1,105	6,014	4,563	34
Total expenditures	156,510,641	166,435,628	202,797,356	207,978,474	211,593,830	233,568,443
Excess (deficiency) of revenues over expenditures	(19,730,130)	(20,978,176)	(21,238,776)	22,295,112	25,706,838	24,786,728
Other Financing Sources (Uses):						
Transfers in	4,508,851	5,840,713	33,786,230	44,119,754	47,876,555	7,151,354
Transfers out	(4,508,851)	(5,840,713)	(33,159,730)	(44,147,254)	(47,876,555)	(11,125,573)
Sale of capital assets	2,534,576	320,840	6,775	-	221,725	518,950
Issuance of debt	-	22,798,091	10,000,000	-	4,405,000	-
Issuance of capital leases	2,054,066	-	-	301,314	-	2,464,433
Proceeds (payments) of refunding capital lease	-	(187,700)	-	-	-	-
Proceeds from insurance claims	105,951	108,471	79,058	99,693	74,280	134,332
Other	-	-	-	-	-	-
Total other financing sources (uses)	4,694,593	23,039,702	10,712,333	373,507	4,701,005	(856,504)
Net change in fund balances	$ (15,035,537)	$ 2,061,526	$ (10,526,443)	$ 22,668,619	$ 30,407,843	$ 23,930,224
Debt service as a percentage of noncapital expenditures	1.5%	3.3%	15.1%	2.7%	3.6%	2.2%

2008	2009	2010	2011
$ 94,017,509	$ 98,318,726	$ 108,760,929	$ 96,048,417
109,206,717	98,021,997	97,958,326	96,228,697
6,118,566	4,957,135	4,478,302	5,084,930
14,769,471	12,136,848	20,954,951	23,010,571
25,739,784	26,306,892	26,506,330	25,011,329
7,936,281	8,257,729	7,979,563	7,572,869
7,824,662	2,980,046	1,373,668	1,117,726
1,094,315	2,468,411	3,744,601	6,026,269
129,777	135,875	112,146	137,612
266,837,082	253,583,659	271,868,816	260,238,420
48,381,630	48,066,625	50,976,155	49,879,493
3,665,939	3,689,128	3,677,606	3,356,856
60,264,145	63,464,031	66,007,586	66,467,547
59,996,569	63,048,211	61,278,785	57,435,567
23,332,929	8,145,178	8,516,409	12,581,266
2,298,252	2,082,846	1,769,044	1,451,831
-	-	-	-
3,584,986	3,514,726	3,468,962	3,402,516
9,466,515	9,513,759	8,654,621	7,426,986
6,465,545	3,062,477	9,890,374	14,105,060
-	-	-	179,024
-	1,454,670	11,562,964	11,404,252
-	-	-	-
21,479,711	31,954,358	11,327,982	26,297,808
4,100,792	5,243,406	4,315,366	4,792,836
967,598	-	-	1,873,564
-	-	-	-
10,807	-	-	-
244,015,418	243,239,415	241,445,854	260,654,606
22,821,664	10,344,244	30,422,962	(416,186)
11,593,853	13,494,446	7,295,685	15,207,130
(17,385,152)	(16,404,193)	(13,895,685)	(9,870,353)
155,946	50,285	-	674,084
8,759,863	560,000	-	-
495,780	-	6,839,744	4,134,707
-	-	-	-
279,219	433,244	227,765	297,087
-	-	-	-
3,899,509	(1,866,218)	467,509	10,442,655
$ 26,721,173	$ 8,478,026	$ 30,890,471	$ 10,026,469
2.3%	2.4%	1.9%	2.8%

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]
2002	$ 5,238,649	$ 13,096,623	$ 702,964	$ 1,757,410	$ 696,730	$ 1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374

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]
2002	$ 5,238,649	$ 13,096,623	$ 702,964	$ 1,757,410	$ 696,730	$ 1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,844,537	19,711,344	918,347	2,295,868	731,006	1,827,515
2010	7,411,692	18,529,231	1,004,944	2,512,360	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
$ 6,638,343	$ 16,595,858	$ 732,210	$ 5,906,133	22.213	40.00%
7,134,364	17,835,910	687,832	6,446,532	24.048	40.00%
7,477,316	18,693,290	707,470	6,769,846	26.048	40.00%
7,624,267	19,060,668	722,691	6,901,576	26.947	40.00%
8,069,597	20,173,993	768,593	7,301,004	26.947	40.00%
8,653,508	21,633,770	716,235	7,937,273	29.014	40.00%
9,170,276	22,925,690	739,277	8,430,999	28.621	40.00%
9,533,890	23,834,725	967,329	8,566,561	29.048	40.00%
9,156,850	22,892,124	797,159	8,359,691	31.686	40.00%
8,062,830	20,157,076	789,767	7,273,063	31.352	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 6,638,343	$ 16,595,858	$ 888,093	$ 5,750,250	17.916	40.00%
7,134,364	17,835,910	865,157	6,269,207	17.916	40.00%
7,477,316	18,693,290	912,707	6,564,609	18.916	40.00%
7,624,267	19,060,668	944,993	6,679,274	18.916	40.00%
8,069,597	20,173,993	1,008,171	7,061,426	18.916	40.00%
8,653,508	21,633,770	979,974	7,673,534	20.000	40.00%
9,170,276	22,925,690	1,024,163	8,146,113	20.000	40.00%
9,493,890	23,834,727	1,264,115	8,229,775	19.836	40.00%
9,156,850	22,892,125	1,094,314	8,062,536	20.000	40.00%
8,062,830	20,157,076	1,022,513	7,040,318	20.000	40.00%

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

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

	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]
2002	$ 5,238,649	$ 13,096,623	$ 702,964	$ 1,757,410	$ 696,730	$ 1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374

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]
2002	$ 5,239,148	$ 13,097,870	$ 702,964	$ 1,757,410	$ 696,730	$ 1,741,825
2003	5,664,623	14,161,558	763,171	1,907,928	706,570	1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,693	18,529,233	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 6,638,343	$ 16,595,858	$ 528,940	$ 6,109,403	17.916	40.00%
7,134,364	17,835,910	491,562	6,642,802	17.916	40.00%
7,477,316	18,693,290	531,064	6,946,252	18.916	40.00%
7,624,267	19,060,668	547,643	7,076,624	18.916	40.00%
8,069,597	20,173,993	806,403	7,263,194	18.916	40.00%
8,653,508	21,633,770	590,267	8,063,241	20.000	40.00%
9,170,276	22,925,690	636,836	8,533,441	20.000	40.00%
9,533,890	23,834,725	876,530	8,657,360	19.836	40.00%
9,156,850	22,892,124	708,737	8,448,113	20.000	40.00%
8,062,830	20,157,075	647,838	7,414,993	20.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 6,638,842	$ 16,597,105	$ 390,696	$ 6,248,146	0.250	40.00%
7,134,364	17,835,910	333,928	6,800,436	0.250	40.00%
7,477,316	18,693,290	346,734	7,130,582	0.250	40.00%
7,624,267	19,060,668	347,420	7,276,847	0.250	40.00%
8,069,597	20,173,993	389,373	7,680,224	0.250	40.00%
8,653,508	21,633,770	347,901	8,305,607	0.250	40.00%
9,170,276	22,925,690	699,096	8,471,180	0.250	40.00%
9,533,890	23,834,725	940,786	8,593,104	0.250	40.00%
9,156,851	22,892,127	772,856	8,383,995	0.250	40.00%
8,062,830	20,157,075	713,130	7,349,700	0.250	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

	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]
2002	$ 1,254,172	$ 3,135,430	$ 216,023	$ 540,058	$ 221,849	$ 554,623
2003	1,315,455	3,288,638	231,907	579,768	233,547	583,868
2004	1,422,826	3,557,065	260,834	652,085	227,922	569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362

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]
2002	$ 3,984,477	$ 9,961,193	$ 486,939	$ 1,217,348	$ 474,881	$ 1,187,203
2003	4,349,168	10,872,920	531,264	1,328,160	473,023	1,182,558
2004	4,595,379	11,488,448	498,782	1,246,955	471,572	1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 1,692,044	$ 4,230,110	$ 121,236	$ 1,570,808	4.047	40.00%
1,780,909	4,452,273	122,065	1,658,844	5.882	40.00%
1,911,582	4,778,955	121,138	1,790,444	6.882	40.00%
1,843,607	4,609,018	118,975	1,724,632	7.781	40.00%
2,013,237	5,033,093	119,587	1,893,650	7.781	40.00%
2,176,702	5,441,755	120,475	2,056,227	8.764	40.00%
2,305,505	5,763,763	145,221	2,160,284	8.764	40.00%
2,571,547	6,428,867	332,779	2,238,768	8.962	40.00%
2,328,694	5,821,734	150,052	2,178,642	11.436	40.00%
2,107,560	5,268,901	133,898	1,973,662	11.327	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
$ 4,946,297	$ 12,365,743	$ 610,974	$ 4,335,323	4.047	40.00%
5,353,455	13,383,638	565,768	4,787,687	5.882	40.00%
5,565,733	13,914,333	586,332	4,979,401	6.882	40.00%
5,780,656	14,451,640	603,716	5,176,940	7.781	40.00%
6,056,360	15,140,900	649,007	5,407,353	7.781	40.00%
6,476,807	16,192,018	595,760	5,881,047	8.764	40.00%
6,864,624	17,161,560	594,056	6,270,568	8.764	40.00%
6,962,343	17,405,858	634,549	6,327,794	8.962	40.00%
6,828,156	17,070,390	647,107	6,181,049	11.436	40.00%
5,955,270	14,888,174	655,869	5,299,400	11.327	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]
2002	$ 1,254,172	$ 3,135,430	$ 216,023	$ 540,058	$ 221,849	$ 554,623
2003	1,315,455	3,288,638	231,907	579,768	233,547	583,868
2004	1,422,826	3,557,065	260,834	652,085	227,922	569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362

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]
2002	$ 3,984,477	$ 9,961,193	$ 486,939	$ 1,217,348	$ 474,881	$ 1,187,203
2003	4,349,168	10,872,920	531,264	1,328,160	473,023	1,182,558
2004	4,595,379	11,488,448	498,782	1,246,955	471,572	1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 1,692,044	$ 4,230,110	$ 58,656	$ 1,633,388	0.000	40.00%
1,780,909	4,452,273	56,943	1,723,966	0.000	40.00%
1,911,582	4,778,955	54,285	1,857,297	0.000	40.00%
1,843,607	4,609,018	47,535	1,796,072	0.000	40.00%
2,013,237	5,033,093	45,657	1,967,580	0.000	40.00%
2,176,702	5,441,755	48,985	2,127,717	0.000	40.00%
2,305,505	5,763,763	73,346	2,232,159	0.000	40.00%
2,571,547	6,428,867	259,992	2,311,555	0.000	40.00%
2,328,694	5,821,734	76,663	2,252,031	0.000	40.00%
2,107,560	5,268,901	61,671	2,045,889	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
$ 4,946,297	$ 12,365,743	$ 280,990	$ 4,665,307	0.000	40.00%
5,353,455	13,383,638	221,564	5,131,891	0.000	40.00%
5,565,733	13,914,333	234,153	5,331,580	0.000	40.00%
5,780,656	14,451,640	237,506	5,543,150	0.000	40.00%
6,056,360	15,140,900	278,639	5,777,721	0.000	40.00%
6,476,807	16,192,018	233,362	6,243,445	0.000	40.00%
6,864,624	17,161,560	230,747	6,633,877	0.000	40.00%
6,962,343	17,405,858	267,312	6,695,031	0.000	40.00%
6,828,156	17,070,390	277,061	6,551,095	0.000	40.00%
5,955,270	14,888,174	291,237	5,664,032	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]
2002	$ 3,536,522	$ 8,841,305	$ 102,912	$ 257,280	$ 469,151	$ 1,172,878
2003	3,881,629	9,704,073	108,095	270,238	468,280	1,170,700
2004	4,196,094	10,490,235	114,124	285,310	467,084	1,167,710
2005	4,386,989	10,967,473	109,038	272,595	454,120	1,135,300
2006	4,683,664	11,709,160	106,908	267,271	411,590	1,028,975
2007	5,077,481	12,693,702	116,183	290,459	388,979	972,447
2008	5,390,109	13,475,272	127,463	318,657	417,272	1,043,180
2009	5,522,821	13,807,054	122,211	305,527	426,718	1,066,794
2010	5,291,843	13,229,607	121,216	303,040	455,923	1,139,807
2011	4,472,209	11,180,522	121,196	302,989	371,856	929,639

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 4,108,585	$ 10,271,463	$ 522,252	$ 3,586,333	4.351	40.00%
4,458,004	11,145,010	524,388	3,933,616	4.207	40.00%
4,777,302	11,943,255	537,617	4,239,685	3.900	40.00%
4,950,147	12,375,368	559,302	4,390,845	3.900	40.00%
5,202,162	13,005,405	556,535	4,645,627	3.900	40.00%
5,582,643	13,956,608	534,761	5,047,883	3.900	40.00%
5,934,844	14,837,109	547,978	5,386,866	3.900	40.00%
6,071,750	15,179,375	567,068	5,504,682	3.900	40.00%
5,868,982	14,672,454	576,335	5,292,646	3.900	40.00%
4,965,260	12,413,151	556,327	4,408,933	3.900	40.00%

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

CLAYTON COUNTY, GEORGIA

PROPERTY TAX RATES
DIRECT AND 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
2001	4.047	-	4.047
2002	5.882	-	5.882
2003	6.882	-	6.882
2004	7.781	-	7.781
2005	7.781	-	7.781
2006	8.764	-	8.764
2007	8.535	-	8.535
2008	8.962	-	8.962
2009	11.436	-	11.436
2010	11.327	-	11.327

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2001	33.494	29.607	26.564
2002	37.815	33.298	28.255
2003	39.508	34.991	29.948
2004	40.407	35.640	30.847
2005	40.407	35.640	33.847
2006	42.474	39.507	35.914
2007	42.081	39.114	34.521
2008	42.508	39.541	34.948
2009	45.146	45.929	35.586
2010	44.812	47.595	35.252

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

Clayton County School Board				Overlapping	
M & O Millage	Debt Service Millage	Total County Millage	State of Georgia	Fire District	Total Direct & Overlapping Rates
17.916	-	17.916	0.250	4.351	26.564
17.916	-	17.916	0.250	4.207	28.255
18.916	-	18.916	0.250	3.900	29.948
18.916	-	18.916	0.250	3.900	30.847
18.916	-	18.916	0.250	3.900	30.847
20.000	-	20.000	0.250	3.900	32.914
19.836	-	19.836	0.250	3.900	32.521
19.836	-	19.836	0.250	3.900	32.948
20.000	-	20.000	0.250	3.900	35.586
20.000	-	20.000	0.250	3.900	35.477

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
26.564	27.564	26.564	4.351
28.255	34.755	26.564	4.207
29.948	36.448	28.255	3.900
30.847	38.347	36.847	3.900
34.847	38.347	36.733	3.900
36.914	40.414	38.682	3.900
36.521	40.021	38.289	3.900
37.948	40.448	38.716	3.900
40.586	43.086	41.326	3.900
41.252	42.752	40.989	3.900

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year	2011			2010			2009			2008			2007		
Calendar year	2010			2009			2008			2007			2006		
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. *	$ 755,108,253	1	11.56%	$ 691,402,010	1	7.55%	$ 1,052,745,323	1	11.04%	$ 798,981,897	1	8.71%	$ 722,437,875	1	8.35%
City of Atlanta	46,724,664	6	0.72%	85,536,770	4	0.93%	92,557,359	4	0.97%	95,144,318	4	1.04%	110,324,175	2	1.27%
Atlantic Southeast	154,469,085	2	2.36%	69,980,822	5	0.76%	89,682,513	5	0.94%	113,273,943	2	1.24%	100,810,587	3	1.16%
Georgia Power Co.	107,668,107	4	1.65%	109,306,126	3	1.19%	114,577,982	3	1.20%	104,935,778	3	1.14%	91,223,728	4	1.05%
Air Tran Airways	123,290,871	3	1.89%	133,586,841	2	1.46%	156,916,487	2	1.65%	87,898,869	5	0.96%	77,601,947	5	0.90%
AMB Partners	59,250,863	5	0.91%	49,367,616	6	0.54%	53,260,900	6	0.56%	51,780,162	6	0.56%	49,092,318	6	0.57%
Comair	-		-	-			-			-		0.00%	41,807,123	7	0.48%
BellSouth	29,774,643	9	0.46%	32,442,908	8	0.35%	36,017,587	8	0.38%	44,624,511	7	0.49%	41,556,772	8	0.48%
Atlanta Gas Light	33,507,900	8	0.51%	36,572,078	7	0.40%	33,226,192	9	0.35%	36,031,634	8	0.39%	33,024,918	9	0.38%
JC Penney	-		-	-		-	-		-	-		-	25,795,540	10	0.30%
Avis	-		-	-		-	-		-	-		-	-		-
Alamo	-		-	-		-	-		-	-		-	-		-
Southlake Mall	-		-	28,949,090	10	0.32%	29,352,522	10	0.31%	25,005,256	9	0.27%	-		-
Boeing Logistics	-		-	-		-	-		-	-		-	-		-
Hertz	-		-	-		-	-		-	-		-	-		-
Northwest Airlines	-		-	-		-	-		-	-		-	-		-
National Car Rental	-		-	-		-	-		-	-		-	-		-
Inland Southeast	-		-	-		-	-		-	24,188,400	10	0.26%	-		-
DDRTC Southlake Pavil	-		-	-		-	-		-	-		-	-		-
Fedex Ground	-		-	-		-	43,144,568	7	0.45%	-		-	-		-
Clorox Company	41,290,288	7	0.63%	29,094,800	9	0.32%	-		-	-		-	-		-
Highwoods Realty	24,816,107	10	0.38%	-		-	-		-	-		-	-		-
Atlanta Felt Wire Works	-		-	-		-	-		-	-		-	-		-
Subtotal (10 largest)	1,375,900,781		21.06%	1,266,239,061		13.83%	1,701,481,433		17.85%	1,381,864,768		15.07%	1,293,674,983		14.95%
Balance of all others	5,157,784,219		78.94%	7,890,610,570		86.17%	7,832,408,682		82.15%	7,788,411,358		84.93%	7,359,833,542		85.05%
Total	$ 6,533,685,000		100.00%	$ 9,156,849,631		100.00%	$ 9,533,890,115		100.00%	$ 9,170,276,126		100.00%	$ 8,653,508,525		100.00%

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

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

Taxpayer	2006 2005 Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	2005 2004 Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	2004 2003 Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	2003 2002 Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	2002 2001 Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	$ -		-	$ 806,500,954	1	10.58%	$ 558,441,497	1	7.49%	$ 715,904,788	1	10.07%	$ 1,925,166,203	1	32.41%
City of Atlanta	142,102,634	1	1.76%	68,757,867	5	0.90%	70,857,814	3	0.95%	47,514,540	6	0.67%	84,974,808	3	1.43%
Atlantic Southeast	-		-	79,782,414	4	1.05%	69,239,014	4	0.93%	48,395,768	4	0.68%	92,932,894	2	1.56%
Georgia Power Co.	95,000,933	3	1.18%	87,878,323	2	1.15%	83,250,993	2	1.12%	80,982,200	2	1.14%	80,760,955	4	1.36%
Air Tran Airways	73,295,039	4	0.91%	56,714,423	6	0.74%	-		-	-		-	-		-
AMB Partners	35,431,290	7	0.44%	30,805,428	8	0.40%	36,402,708	8	0.49%	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
BellSouth	40,004,913	6	0.50%	43,414,220	7	0.57%	42,805,764	6	0.57%	42,347,029	8	0.60%	42,835,530	8	0.72%
Atlanta Gas Light	31,535,698	9	0.39%	-		-	30,249,139	9	0.41%	-		-	-		-
JC Penney	-		-	-		-	-		-	-		-	45,586,647	7	0.77%
Avis	46,503,007	5	0.58%	30,116,516	9	0.40%	37,297,096	7	0.50%	22,029,235	9	0.31%	28,327,352	9	0.48%
Alamo	33,037,284	8	0.41%	29,038,031	10	0.38%	-		-	20,354,479	10	0.29%	-		-
Southlake Mall	27,909,600	10	0.35%	-		-	27,909,600	10	0.37%	-		-	-		-
Boeing Logistics	-		-	-		-			-	48,209,739	5	0.68%	-		-
Hertz	97,091,401	2	1.20%	81,868,405	3	1.07%	60,727,239	5	0.81%	59,700,534	3	0.84%	46,466,335	6	0.78%
Northwest Airlines	-		-	-		-	-		-	42,947,353	7	0.60%	48,967,398	5	0.82%
National Car Rental	-		-	-		-	-		-	-		-	26,025,082	10	0.44%
	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
Clorox Company	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
Atlanta Felt Wire Works	-		-	-		-	-		-	-		-	-		-
Subtotal (10 largest)	621,911,799		7.71%	1,314,876,581		17.25%	458,739,367		6.15%	412,480,877		5.80%	496,877,001		8.37%
Balance of all others	7,447,684,853		92.29%	6,309,388,226		82.75%	6,995,053,187		93.85%	6,699,352,826		94.20%	5,442,945,207		91.63%
Total	$ 8,069,596,652		100.00%	$ 7,624,264,807		100.00%	$ 7,453,792,554		100.00%	$ 7,111,833,703		100.00%	$ 5,939,822,208		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	
2001	125,362	124,631	99.42%	571
2002	129,896	119,406	91.92%	9,864
2003	144,089	138,799	96.33%	4,816
2004	168,486	164,308	97.52%	3,358
2005 **	179,320	135,105	75.34%	-
2006	212,186	168,603	79.46%	-
2007	218,603	212,705	97.30%	-
2008	226,989	218,918	96.44%	-
2009	243,046	235,240	96.79%	-
2010	215,497	205,014	95.14%	-

** 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
125,202	99.87%	160	0.13%
129,270	99.52%	626	0.48%
143,615	99.67%	474	0.33%
167,666	99.51%	820	0.49%
135,105	75.34%	44,215	24.66%
168,603	79.46%	43,583	20.54%
212,705	97.30%	5,898	2.70%
218,918	96.44%	8,071	3.56%
235,240	96.79%	7,805	3.21%
205,014	95.14%	10,482	4.86%

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**
	2002	27,945,000	0.47%	110.25
****	2003	-	-	-
****	2004	-	-	-
****	2005	-	-	-
****	2006	-	-	-
****	2007	-	-	-
****	2008	-	-	-
****	2009	-	-	-
****	2010	-	-	-
****	2011	-	-	-

		Component Units		
	Fiscal Year	Landfill Authority	Landfill Authority	Development Authority***
		Revenue Bonds	Capital Leases	Revenue Bonds
	2002	8,870,000	-	26,770,907
	2003	8,270,000	-	24,813,621
	2004	7,645,000	-	26,846,196
	2005	6,990,000	-	29,815,000
	2006	14,855,000	-	29,815,000
	2007	14,315,000	-	29,625,000
	2008	13,835,000	-	28,270,000
	2009	13,330,000	-	26,870,000
	2010	12,800,000	1,404,800	25,420,000
	2011	12,245,000	1,453,180	N/A

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

** See the Demographic and Economic Statistics schedule for personal income and population information on page 211 of this report.

Source: Clayton County Finance Department

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
5,199,426	-	33,144,426	0.67%	130.76
3,404,261	22,785,000	26,189,261	0.51%	100.83
2,166,462	31,660,000	33,826,462	0.64%	128.65
1,575,001	28,640,000	30,215,001	0.56%	113.47
1,415,000	27,730,000	29,145,000	0.53%	109.45
2,938,000	24,505,000	27,443,000	0.41%	100.67
2,774,272	30,605,000	33,379,272	0.56%	121.72
1,981,630	28,415,000	30,396,630	0.51%	111.06
7,994,744	27,730,000	35,724,744	0.58%	128.75
11,011,615	24,055,000	35,066,615	0.56%	126.38

Housing Authority***	Hospital Authority	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds	Revenue Anticipation Certificates			
-	(1)	61,830,168	1.41%	243.93
-	(1)	66,910,083	1.20%	257.60
7,305,000	(1)	72,011,197	1.47%	273.88
7,130,000	(1)	73,080,000	1.40%	274.44
6,955,000	(1)	79,068,000	1.49%	290.05
6,780,000	(1)	84,099,272	1.43%	306.69
6,595,000	58,915,000	138,011,630	2.31%	504.26
6,405,000	53,505,000	135,834,744	2.28%	492.90
6,210,000	50,095,000	130,996,415	2.13%	472.12
N/A	42,705,000	91,469,795	1.46%	327.17

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2011 information is not available at this time. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively. The information presented in these schedules is only for years in which these entities were component units of Clayton County

(1) Information prior to FY2008 is not available

**** The County had no outstanding General Obligation Bonds during the years 2003 through 2011.

CLAYTON COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2002	2003	2004	2005	2006
Debt limit	$ 590,613,288	$ 644,653,196	$ 676,984,575	$ 690,157,367	$ 730,100,335
Total net debt applicable to limit	27,945,000	-	-	-	-
Legal debt margin	$ 562,668,288	$ 644,653,196	$ 676,984,575	$ 690,157,367	$ 730,100,335
Total net debt applicable to the limit as a percentage of debt limit	4.73%	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 190 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 2011

Assessed Value*	$ 8,062,830,000
Debt Limit (10% of assessed value)**	806,283,000
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	$ 806,283,000

2007	2008	2009	2010	2011
$ 793,727,347	$ 843,099,880	$ 953,389,012	$ 915,685,000	$ 806,283,000
-	-	-	-	-
$ 793,727,347	$ 843,099,880	$ 953,389,012	$ 915,685,000	$ 806,283,000
0.00%	0.00%	0.00%	0.00%	0.00%

CLAYTON COUNTY, GEORGIA

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

Primary Government

	Clayton County Tourism Authority						Urban Redevelopment Agency of Clayton County					
				Debt Service						Debt Service		
Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage	Redevelopment Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
2004	$ -	$ -	$ -	$ -	$ -	-	$ 1,872,818	$ -	$ 1,872,818	$ 1,125,000	$ 747,818	1.00
2005	2,148,925	-	2,148,925	1,885,000	263,925	1.00	2,009,882	-	2,009,882	1,135,000	874,882	1.00
2006	2,157,194	-	2,157,194	1,960,000	197,194	1.00	4,295,895	-	4,295,895	3,355,000	940,895	1.00
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	43,000	-	43,000	15,000	28,000	1.00	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	47,250	-	47,250	20,000	27,250	1.00	1,478,561		1,478,561	690,000	788,561	1.00

Component Units

	The Development Authority of Clayton County						Clayton County Housing Authority					
				Debt Service						Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2002	$ 2,192,223	$ 2,066,406	$ 125,817	$ -	$ 1,977,242	0.06	$ -	$ -	$ -	$ -	$ -	-
2003	6,573,355	8,075,630	(1,502,275)	615,063	1,977,218	(0.58)	-	-	-	-	-	-
2004	1,823,994	1,500,548	323,446	655,063	1,957,286	0.12	2,806,495	2,517,723	288,772	-	129,182	2.24
2005	1,780,938	1,607,665	173,273	1,879,169	1,563,845	0.05	2,992,164	2,686,238	305,926	175,000	310,038	0.63
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	(0.01)	2,617,227	2,138,973	478,254	175,000	328,809	0.95
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,897,435	2,681,641	1,215,794	1,450,000	1,157,851	0.47	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the year ended December 31, 2011 was not available as of the release of this statement.

The information for the Clayton County Housing Authority is presented on a calendar year basis. Data for the year ended December 31, 2011 was not available as of the release of this statement.

	Clayton County Landfill Authority					
				Debt Service		
Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2002	2,328,159	2,141,501	186,658	515,000	244,890	0.25
2003	2,258,433	2,209,289	49,144	833,407	119,730	0.05
2004	2,638,877	1,968,593	670,284	625,000	170,566	0.84
2005	3,223,093	2,410,668	812,425	655,000	157,326	1.00
2006	3,230,614	3,001,749	228,865	690,000	347,300	0.22
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54
2008	2,336,900	2,341,218	(4,318)	480,000	665,900	(0.01)
2009	2,084,310	2,955,453	(871,143)	505,000	640,386	(0.77)
2010	2,097,883	2,053,031	44,852	530,000	650,132	0.03
2011	1,937,592	2,225,404	(287,812)	555,000	621,115	(0.25)

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

Source: Clayton County Finance Department

CLAYTON COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
2002	253,480	4,942,960	19,500	3,656,740	14,426	30.68	48,232	6.6%
2003	259,740	5,127,060	19,739	3,799,250	14,627	31.03	49,594	6.8%
2004	262,930	5,283,080	20,093	4,004,280	15,229	31.17	50,555	4.6%
2005	266,290	5,437,080	20,418	4,090,900	15,363	31.17	51,405	5.9%
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	52,657	5.1%
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	52,533	4.7%
2008	273,690	5,979,930	21,849	3,387,110	12,376	32.02	49,479	7.9%
2009	275,580	5,960,557	21,629	3,332,234	12,092	32.78	52,328	12.5%
2010	277,463	6,140,280	22,130	3,482,908	12,553	32.70	50,256	12.3%
2011	279,580	6,274,560	22,443	3,789,740	13,555	31.62	51,122	13.0%

Source: * Woods & Poole Economics Data Pamphlet 2010
** Clayton County Board of Education
*** Georgia Department of Labor/Clayton County Chamber of Commerce

CLAYTON COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND FIVE YEARS AGO

	2010		
Employer *	**Employees**	**Rank**	**Percentage of Total County Employment****
Clayton County Board of Education	6,820	1	4.84%
Delta Airlines, Inc./Tech Ops	6,200	2	4.40%
Clayton County Board of Commissioners	2,484	3	1.76%
Southern Regional Medical Center	1,731	4	1.23%
Clayton State University	1,500	5	1.06%
Fresh Express, Inc.	1,100	6	0.78%
Walmart, Inc.	800	7	0.57%
Gate Gourmet, Inc.	760	8	0.54%
FedEx Ground	750	9	0.53%
Southern Company	543	10	0.39%
	22,688		16.10%

	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 for 2011 not yet available. Information prior to 2005 not available.

** Total employment in Clayton County - 141,000 in 2010 and 146,090 in 2005. (Woods & Poole Economics Data Pamphlet 2005 and 2010)

CLAYTON COUNTY, GEORGIA

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

Function	2006	2007	2008	2009	2010	2011
General Government:						
Commissioners	23	25	25	26	28	24
Finance	37	36	37	38	38	38
Risk management	8	11	10	12	12	13
Computer center	29	31	48	52	53	53
Personnel	10	11	11	11	11	11
Central services	17	16	15	18	18	14
Registrar	4	4	5	5	5	5
Tax Assessment/Collection:						
Tax commissioner	32	32	29	31	31	32
Tax assessors	29	29	30	28	29	29
Courts and Law Enforcement:						
Superior court	37	37	36	37	39	38
State court	12	13	13	13	12	15
Magistrate court	8	8	8	8	9	9
Juvenile court	58	58	55	60	60	55
Probate court	10	11	12	10	12	12
Clerk of superior/magistrate court	33	33	29	31	34	33
Clerk of state court	20	20	17	19	22	21
Solicitor of state court	30	30	25	32	37	36
District attorney	61	60	59	58	62	65
State adult probation	12	12	7	6	5	3
Correctional facility	49	49	46	50	51	54
Sheriff	306	302	308	314	331	334
Public Safety:						
County police	277	297	318	341	347	333
County Fire	232	220	223	237	248	245
Narcotics unit	24	22	22	22	21	26
E.M.S. Rescue	84	82	100	98	104	107
Central Communications	40	40	41	44	48	46
Electronic Technical Support Center	14	15	2	-	-	-
Emergency Management	2	2	3	3	2	3
Animal Control	10	12	10	12	12	10
Transportation and Development:						
Transportation/Development - Administration	107	105	97	84	86	86
Transportation/Development - Traffic Engineering	29	28	26	25	24	24
Planning and Zoning:						
Community Development - Administration	37	35	35	22	24	23
Community Development - Planning	8	8	7	5	5	2
Public Transit System	2	2	2	-	-	-
Libraries	47	47	44	46	47	44
Parks and Recreation	72	79	87	84	89	90
Health and Welfare	13	12	11	10	11	11
Other General Government:						
County Garage	22	22	19	20	20	19
Refuse Control	33	33	30	42	41	40
Building and Maintenance	24	24	20	22	24	23
Extension University of Georgia	7	8	8	8	7	8
Other General Government	4	3	3	3	5	5
Landfill	17	17	17	17	15	15
Airport	5	4	4	4	4	3
Total Clayton County Employees	1,935	1,945	1,954	2,008	2,083	2,057

Note: Data not available prior to fiscal 2006.

Source: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM[4]
LAST NINE FISCAL YEARS

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function									
General Government:									
Commissioners:									
Board of Commission meetings	37	37	37	37	37	37	40	37	37
Budget amendments approved	290	200	260	148	200	175	55	78	80
Finance:									
Accounts payable check per employee	7,166	11,104	11,437	11,780	12,133	12,500	12,000	11,899	11,942
Accounts receivable invoices per employee	3,500	2,264	2,333	2,402	2,368	2,439	2,800	2,789	2,843
Risk management:									
Medical insurance participants	1,690	1,716	1,826	1,905	1,921	1,941	2,075	2,213	2,513
Dental Insurance participants	1,325	1,421	1,744	1,800	1,825	1,853	2,051	2,188	2,475
Computer center:									
Personal computers	1,426	1,386	1,638	1,399	1,407	1,453	1,760	1,864	1,911
Help desk calls	3,297	3,211	3,144	3,473	3,600	3,719	3,744	7,846	8,238
Personnel:									
County positions	1,887	1,991	1,927	2,010	1,933	1,950	2,190	2,190	2,200
Applications processed	20,358	18,000	23,000	24,000	24,449	25,000	N/A	N/A	N/A
Central services:									
Purchase orders	5,200	5,500	5,693	5,892	5,892	6,081	5,925	5,984	6,044
Registrar:									
Registered voters	114,000	118,263	120,000	120,112	122,120	123,415	123,588	136,901	147,716
Tax Assessment/Collection:									
Tax commissioner:									
Yearly tax levy (in thousands)	$ 156,000	$ 160,000	$ 163,200	$ 163,200	$ 166,464	$ 169,793	$ 168,012	$ 168,000	$ 89,423
Tax assessors:									
Commercial parcels per appraiser	2,117	2,086	2,128	2,185	2,244	2,305	2,307	2,250	2,250
Residential parcels per appraiser	9,977	10,313	10,519	10,803	11,095	11,394	11,419	11,101	11,101
Personal property parcels per appraiser	2,601	3,392	3,460	3,553	3,649	3,747	3,751	3,655	3,655
Courts and Law Enforcement:									
Superior court:									
Criminal filings	2,454	2,520	3,226	3,226	3,450	9,674	9,718	10,500	11,000
Civil filing	4,648	2,604	2,499	2,499	5,352	5,782	5,822	6,288	6,782
State court:									
Civil cases	7,000	7,025	7,050	7,100	9,000	9,150	17,081	18,640	19,000
Traffic cases	30,500	16,967	17,781	19,500	20,000	20,500	28,083	28,932	29,000
Criminal cases	19,000	29,914	30,000	30,000	8,600	9,000	18,469	18,514	19,000
Magistrate court:									
Felony arrest warrants	3,579	4,460	4,605	4,881	7,675	8,542	5,438	5,329	5,671
Misdemeanor arrest warrants	10,061	12,098	12,652	13,452	11,769	12,300	15,450	13,559	14,181
Search warrants	214	234	249	276	267	295	320	292	329
Juvenile court:									
Truancy and program referrals	1,521	1,563	1,609	1,596	1,641	1,689	N/A	N/A	N/A
Risk and clinical assessments	311	320	508	327	327	508	N/A	N/A	N/A
Probate court:									
Marriage licenses	1,539	1,606	1,670	1,737	1,806	1,869	1,385	1,607	1,625
Firearms licenses	1,338	1,688	1,756	1,826	1,899	1,966	3,260	3,041	3,379
Death certificates	1,871	11,506	11,966	12,445	12,942	13,395	11,267	11,205	11,488
Clerk of superior/magistrate court:									
Trade Names issued	368	648	1,127	1,437	1,560	1,500	N/A	N/A	N/A
Civil cases filed	25,879	27,576	28,469	29,323	30,200	31,500	33,445	32,000	38,906
Clerk of state court:									
Civil cases	7,000	6,896	6,950	7,089	7,231	7,412	7,300	12,084	8,200
Criminal cases	16,967	9,561	9,350	9,537	9,728	10,068	9,800	13,003	13,175
Traffic cases	30,500	26,610	25,500	26,010	26,530	26,928	27,000	N/A	N/A
Solicitor of state court:									
Domestic violence cases	1,644	1,284	1,310	N/A	N/A	N/A	N/A	N/A	N/A
Bad check cases	2,907	1,784	1,820	N/A	N/A	N/A	N/A	N/A	N/A
DUI cases	1,455	1,206	1,230	N/A	N/A	N/A	N/A	N/A	N/A
Traffic cases received	N/A	26,210	25,119	25,621	26,134	26,735	26,213	25,529	25,921
Criminal cases received	N/A	18,527	19,048	19,429	19,818	20,234	19728	15,391	16,112
District attorney:									
Felony counts filed	6,854	7,100	7,242	7,242	7,242	6,147	5,886	7,624	8,768
Felony counts disposed	6,685	7,000	7,140	7,140	7,140	6,278	7,918	6,832	7,857
Misdemeanor counts filed	339	400	408	408	408	1,803	2,976	1,431	1,646
Misdemeanor counts disposed	310	370	377	377	377	1,729	1,720	2,803	3,223
State adult probation:									
Collection of restitution, fines, etc.	N/A	N/A	$ 114,905	$ 117,510	$ 108,743	$ 110,918	$ 120,500	$ 121,788	$ 125,000
Offenders revoked for additional offenses	873	700	715	700	N/A	N/A	N/A	N/A	N/A
Correctional facility:									
Average number of inmates	222	222	220	222	223	219	226	226	242
Total inmate man-hours	378,763	388,232	397,938	300,000	307,500	310,463	284,308	275,003	315,000

Note: Indicators are not available prior to 2003.

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST NINE FISCAL YEARS

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function									
Courts and Law Enforcement - (continued)									
Sheriff									
Warrants served	7,136	8,744	7,497	7,643	9,000	9,198	9,625	9,742	10,000
Subpoenas Delivered	19,483	12,275	20,469	19,795	18,288	18,690	11,114	11,415	11,500
Total admitted to jail	20,714	25,679	24,100	24,518	37,704	38,533	35,779	41,133	40,000
Total number released	19,681	25,649	23,569	23,925	37,800	38,632	33,021	38,578	38,500
Total inmates to court	17,776	29,649	20,733	21,322	50,988	52,110	28,755	29,843	36,000
Public Safety									
County police									
Call dispatched	117,800	186,100	189,837	189,837	129,466	147,062	141,669	142,744	143,000
Incident reports	41,000	33,931	34,641	34,641	40,877	44,357	37,333	37,491	38,000
Traffic accident reports	9,800	7,698	7,200	7,200	8,830	8,918	6,966	7,103	7,500
Family violence reports	2,700	2,513	2,500	2,500	2,475	2,613	2,439	2,450	2,450
Average response times (minutes)	14:70	18:53	18:61	18:61	19:18	18:50	N/A	N/A	N/A
County Fire									
Fire calls	1,120	1,021	1,048	1,075	1,137	1,170	1,160	1,096	836
Fire inspections performed	1,027	2,029	2,082	2,136	2,487	2,550	2,200	3,221	2,784
Average response times (minutes)	6:05	5:00	5:00	5:00	5:00	5:00	5:00	7:26	6:36
Narcotics unit									
Total cases	535	347	400	450	483	520	530	531	550
Total arrests	109	191	250	330	429	379	400	391	400
E.M.S. Rescue									
Total calls received	16,397	16,305	16,729	16,729	18,535	19,000	18,701	18,842	20,713
Number of patients transported	9,417	8,484	9,332	9,332	12,963	13,500	13,210	13,291	13,577
Average response times (minutes)	8:10	4:30	4:15	4:15	7:35	7:00	7:35	8:24	8:17
Central Communications									
911 calls	201,242	205,267	213,478	222,017	230,898	241,288	255,347	261,410	265,112
Law enforcement dispatches	240,944	245,763	255,594	265,818	276,450	287,508	330,239	338,189	341,355
Fire and EMS dispatches	27,601	28,607	29,751	30,941	32,179	33,305	34,774	34,991	35,109
Electronic Technical Support Center									
Public safety vehicles in for service	652	962	750	846	728	800	N/A	N/A	N/A
Radio repairs	1,090	888	1,000	1,122	1,135	1,248	N/A	N/A	N/A
Animal Control									
Total animals picked up	3,636	3,330	3,397	3,464	2,978	3,050	3,819	8,106	7,032
Total animals returned to owner	547	528	539	549	572	589	593	592	509
Total animals euthanized	5,423	4,680	4,774	4,869	4,974	4,860	5,513	6,095	5,500
Transportation and Development									
Transportation/Development									
Miles of paved roads	929	942	965	965	1,001	1,025	1,035	1,067	1,070
Miles of unpaved roads	2	2	2	2	2	2	1.99	5	5
Traffic signals maintained	199	242	319	319	251	251	258	267	266
Planning and Zoning									
Community Development									
Building permits issued	3,259	3,200	3,300	3,412	3,575	3,500	4,196	3,915	4,050
Business licenses issued	6,572	6,811	6,900	6,987	8,048	7,100	5,390	6,363	6,600
Building inspections preformed	33,000	32,760	33,000	33,410	45,068	33,500	13,300	8,719	8,398
Public Transit System									
Transit riders	972,000	1,069,000	1,149,155	1,149,155	1,600,000	1,800,000	2,000,000	N/A	N/A
Libraries									
Annual circulation	850,000	791,756	805,000	805,000	N/A	N/A	N/A	N/A	N/A
Tutoring sessions held	N/A	N/A	N/A	383	5,423	5,965	3,500	2,918	N/A
Attendance at children's programs	37,850	46,985	50,577	62,198	83,500	85,000	61,240	61,985	63,000
Parks and Recreation									
Programs/classes offered	170	185	193	193	225	250	250	250	250
Adult athletic leagues	44	44	44	44	44	48	48	48	48
Other General Government									
County Garage									
Vehicles serviced	1,155	1,200	1,204	1,100	1,176	1,200	1,250	1,279	1,294
Refuse Control									
Miles of county roads cleaned	141,328	199,512	199,512	199,512	199,512	199,512	199,512	199,512	199,512
Building and Maintenance									
Buildings maintained	217	222	226	230	236	256	256	256	257
Extension University of Georgia									
4-H Enrollment	3,986	4,475	4,500	4,700	3,800	3,900	3,625	3,675	3,700
Other General Government									
Number of boxes stored	12,000	22,500	28,700	31,000	33,170	N/A	N/A	N/A	N/A
Landfill									
Landfill customers	107,862	110,000	100,644	100,644	106,900	112,250	60,000	46,321	43,920
Airport									
Aircraft based at airport	170	185	212	212	218	230	250	237	230

* All information in this schedule was obtained from Clayton County's Annual Budget for fiscal years 2003 through 2011.

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

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST SIX FISCAL YEARS

	Fiscal Year					
	2006	2007	2008	2009	2010	2011
Function						
General Government:						
Passenger/support vehicles	26	99	103	103	95	97
High volume printers	4	5	5	5	6	5
AS400 computer systems	4	3	3	3	3	3
IBM 94006 computer	0	0	2	2	2	2
Information servers	0	6	7	7	7	5
VOIP telephone system	0	0	0	0	0	4
Voting machines	600	581	581	581	581	581
Tax Assessment and Collection:						
Assessment vehicles	5	11	5	4	2	0
Courts and Law Enforcement:						
Courts and Clerk's Offices:						
Passenger/transport vehicles	13	12	13	13	12	13
File systems	4	3	5	5	5	5
Recording systems	3	3	5	4	6	6
District Attorney:						
Passenger vehicles	27	29	28	30	27	28
File systems	0	0	1	1	1	1
Copier	0	0	1	1	1	1
Printer	0	0	1	1	1	0
Correctional Facility:						
Passenger/support vehicles	6	5	6	14	15	15
Transport buses/vans	14	15	16	12	12	17
Sheriff:						
Patrol vehicles	69	68	68	68	86	83
Transport buses/vans	10	7	7	7	6	11
Service vehicles	9	9	9	9	9	5
SWAT transport vehicle	1	1	1	1	1	0
Armored personnel carrier	1	1	1	0	0	0
Public Safety:						
County Police:						
Stations	3	2	2	2	2	2
Animal detention building	1	1	1	1	1	1
Patrol/undercover vehicles	247	122	127	109	122	84
Animal control vehicles	6	6	6	6	6	6
Helicopters	2	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1	1
Bomb robot	1	1	1	1	1	1
Equipment trailers	2	3	3	3	3	0
Firearms training system	4	1	1	1	1	1
Police dogs	2	2	2	6	8	3
Information servers	0	1	1	1	1	1
E.M.S. Rescue:						
Ambulances	15	13	17	18	17	17
Service vehicles	0	4	3	3	3	2
Central Communications:						
Mobile communication vehicle with trailer	1	1	0	0	0	0
Communication systems	2	2	2	2	2	2
AS400 computer systems	3	3	3	3	3	3
Emergency vehicles	2	2	2	2	2	2
Diesel generators	3	3	2	2	2	1
Digital mapping system	0	0	1	1	1	1
Fire Department:						
Stations	14	14	15	15	15	15
Fire fighting and rescue apparatus	19	25	28	28	28	34
Support vehicles	21	34	36	36	37	37
Information servers	0	2	2	2	2	2

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST SIX FISCAL YEARS

	Fiscal Year					
	2006	2007	2008	2009	2010	2011
Transportation Department						
Heavy duty trucks	26	35	36	36	36	37
Heavy duty equipment	40	67	81	45	44	55
Support vehicles	47	52	58	54	47	42
Information servers	0	1	1	1	1	1
Planning and Zoning :						
Inspection vehicles	21	22	21	21	19	19
Public Transit System						
Transit and paralift buses	29	29	0	0	0	0
Support vehicles	2	2	0	0	0	0
Libraries:						
Branch libraries	6	6	6	6	6	6
Information servers	0	2	2	2	2	2
Service vehicles	0	0	2	2	2	2
Park and Recreation:						
Parks/recreation centers	16	6	11	11	12	12
Support vehicles	25	32	31	30	47	48
Health and Welfare:						
Health and welfare support buildings	7	7	7	7	9	9
Buses and vans	0	3	5	7	7	7
Information servers	0	2	2	2	2	1

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

Source: Various Clayton County government departments.

Note: Data not available prior to fiscal 2006.

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