

CLAYTON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year ended June 30, 2006



Prepared by
Angela Jackson,
Department of Finance/Comptroller

and

Clayton County Finance Department
112 Smith Street
Jonesboro, Georgia 30236

Clayton County, Georgia
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year ended June 30, 2006

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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

ELDRIN BELL
CHAIRMAN
VIRGINIA BURTON GRAY
COMMISSIONER
J. CHARLEY GRISWILL
COMMISSIONER
CARL RHODENIZER
COMMISSIONER
WOLE RALPH
COMMISSIONER

Clayton County Commissioners

112 SMITH STREET
JONESBORO, GEORGIA 30236
PHONE: (770) 477-3208
FAX: (770) 477-3217
www.co.clayton.ga.us



June 26, 2007

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, 2006, 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 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, 2006 were audited by KPMG LLP, 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. KPMG's 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, 2006. 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 272,600 residents within a 149 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 and the Clayton County Health Department are reported as discretely presented component units.

Also Included in the financial statements are the pension trust fund and agency funds administered and controlled by various elected or appointed officials that are not reported upon by any other entity. Certain other entities are not included within the scope of this report. These exclusions consist of the Clayton County Board of Education, the Clayton County Hospital Authority, the Clayton County Board of Family and Children Services, the Clayton County Housing Authority, 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. Five of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, car rental agencies, and the City of Atlanta which owns the airport facility.

The County faces the challenge of countering the effects of the struggles of the largest taxpayer in the County. Delta Airlines has filed for bankruptcy and announced layoffs, pay reductions, and operational changes. County officials are working with the airlines and state officials to minimize the effect of this challenge. Another challenge for the County will be the effects of closing the military base at Fort Gillem in the City of Forest Park. Local and state officials are working on plans for residential, business and economic development for the base property and surrounding areas.

Despite these challenges, Clayton County is currently enjoying a period of residential and business growth. The County's position as the business center for the South Metro Atlanta area has seen growth in the retail, hospitality, and healthcare industries. This growth is indicated in the amount of retail sales as demonstrated in the table shown. Retail sales have remained strong as sales tax collections have returned to levels prior to the September 11, 2001 terrorist attacks at \$41 million annually. Even the Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2004 has been strong with collections of \$159 million in the first 30 months.

| Year | Retail Sales (000's) |
|------|-------------------------|
| 2002 | \$ 3,656 |
| 2003 | \$ 3,799 |
| 2004 | \$ 4,004 |
| 2005 | \$ 4,090 |
| 2006 | \$ 4,187 |

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above the national average. However, as of June 30, 2006, the U. S. Department of Labor reported the area unemployment at 5.1% compared to 5.6% for the same time last year. Although the county's specific rate has been consistent (5.1% in June 2006), with the Atlanta MSA.

| Year | Local (MSA) | Georgia | U. S. |
|------|-------------|---------|-------|
| 2002 | 5.9 | 5.2 | 5.8 |
| 2003 | 5.6 | 4.8 | 6.3 |

Additionally, per capita income has improved in the last decade from \$18,648 in 1996 to \$20,032 in 2006. Even during the economic downturn after September 11, 2001, 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 2006, the Atlanta MSA is expected to outpace the Southeastern United States in total employment. Total employment is estimated to reach 4.34 million by the year 2030 (2.78 million in 2002). 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 service industries, transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

Despite the County's historically strong economic conditions, the County faces challenges in the near future since the largest taxpayers and employers in the County are airlines and related organizations. For example, Delta Airlines was the largest taxpayer and still is the largest employer in the County. Delta has filed for bankruptcy protection in an effort to reorganize debt and operations. The company's financial condition will have an effect on the County's future economy due to changes in consumer spending from pay decreases and layoffs and will therefore have an effect on secondary businesses. Delta has emerged from bankruptcy as a profitable business during May 2007. During the last three budgetary cycles, adjustments have been made to counter negative effects that Delta's situation may have on the County.

One positive aspect however is the continued strong trend in consumer spending as indicated by sales tax collections. Local Option Sales Taxes (LOST) have remained constant and Special Purpose Local Option Sales Taxes (SPLOST) have increased and even been at higher levels than the County anticipated.

Long-term financial planning

During the year, the County continued two initiatives as described in detail below to improve the road infrastructure of the County and to construct new recreational facilities. These projects will be financed over a five year period with proceeds from the Special Purpose Local Option Sales Tax (SPLOST). The County was able to "jump-start" these projects through the issuance of the Tourism Authority of Clayton County Revenue Bonds which will be repaid with SPLOST proceeds. The J. Charley Griswell Senior Center opened in August of 2006 and the Virginia Burton Gray Recreation Center opened in March of 2007. The Carl Rhodenizer Recreation Center is scheduled to open in mid 2007. Operational costs of these facilities will be paid from general revenues of the County.

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 2006.
- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.

Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County began a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices; to construct a senior center and six recreation centers; and to improve eight existing parks in the County. This initiative will be funded through 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 revenue in order to provide 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. For fiscal year 2006, unreserved and undesignated General Fund fund balance is 6.2%.
- 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. Bonds outstanding were issued to finance capital projects such as the construction of the Board of Health facility and for the multi-year roads and recreation projects.

Major Initiatives

Clayton County's mission is to create and maintain an effective and cost efficient network of county government services that is responsive to the needs of the citizens and creates a quality lifestyle for today and the future. In such, the County has developed several major initiatives for 2007 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

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

and improving roadway shoulders. The road program also includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads, and paving 8 dirt roads.

As a part of the SPLOST referendum, the County has also begun a Parks and Recreation Plan which includes the construction of a Senior Center to be located in Jonesboro. The Plan also includes the construction and equipping of several 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. Additional personnel, operations, and equipment have been included in the 2007 budget.

Employees are an important component to Clayton County, responsible for providing services to the citizens in a timely, efficient, and productive manner. In order to hire and retain the best employees, Clayton County plans to implement a one time cost of living increase (COLA). This COLA will be given to public safety line employees as a one time 10% increase in July 2006. The remaining employees will receive a 5% increase in July 2006 and 5% in January 2007 for a total of 10%. This pay initiative will be funded through the current revenue sources of the County.

AWARDS AND ACKNOWLEDGEMENTS

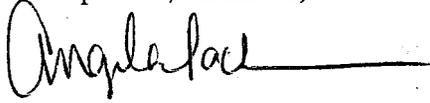
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2005. This was the twenty-second consecutive 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 the 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 dated June 23, 2006 (Fiscal Year 2007). This is the fourth 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,

A handwritten signature in black ink, appearing to read "Angela Jackson", followed by a horizontal line extending to the right.

Angela Jackson
Director of Finance/Comptroller



Eldrin Bell
Chairman



Virginia B. Gray
Vice-Chairman



J. Charley Griswell
Commissioner



Carl Rhodenizer
Commissioner



Wole Ralph
Commissioner

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

Clayton County, Georgia

June 30, 2006

BOARD OF COMMISSIONERS

Eldrin Bell, Chairman
Virginia B. Gray, Vice Chairman
J. Charley Griswell, Commissioner
Carl Rhodenizer, Commissioner
Wole Ralph, Commissioner

DIRECTOR OF FINANCE

Angela Jackson

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Linda Miller

CLERK OF STATE COURT

Brenda Smith

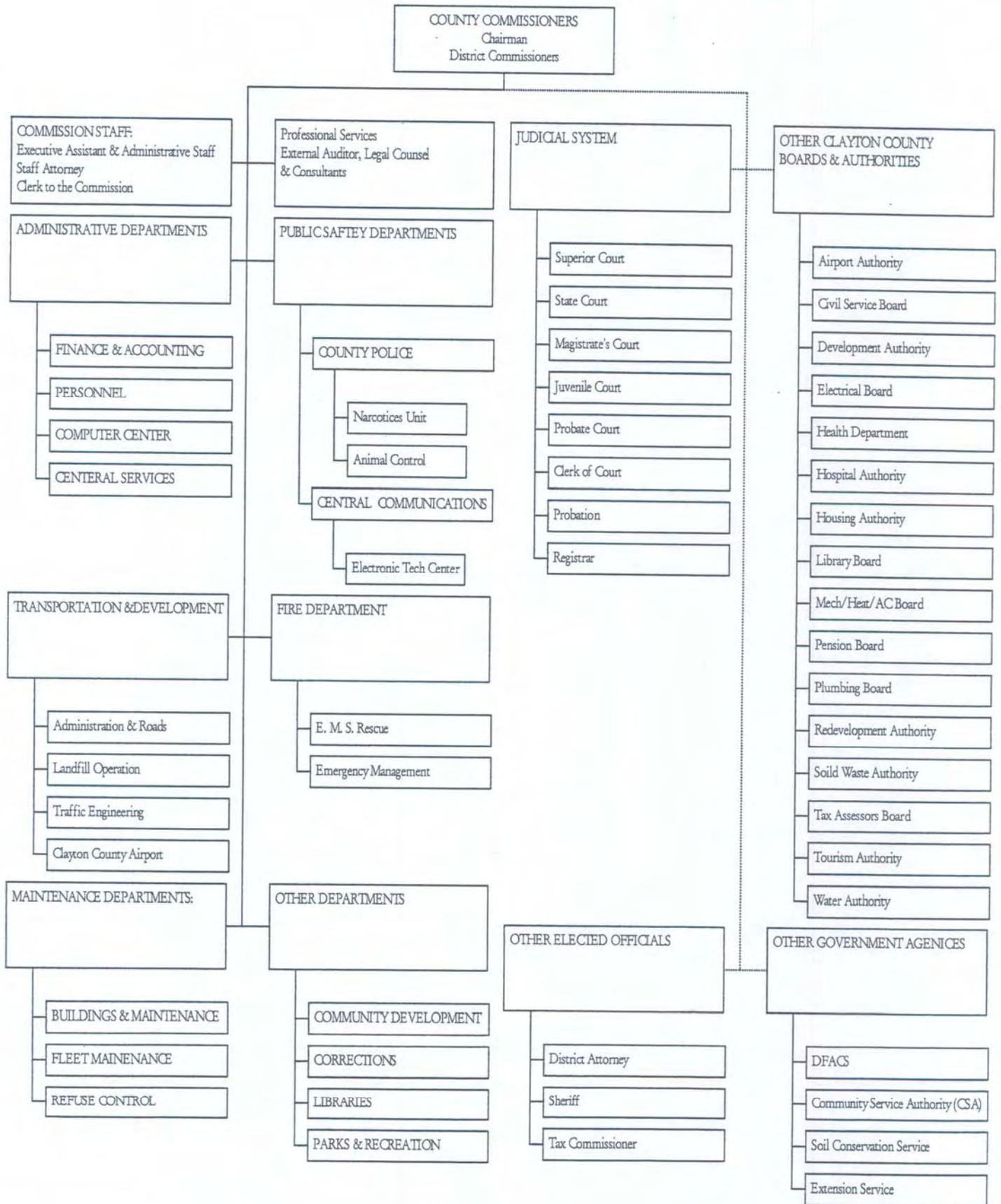
COUNTY ATTORNEY

Jack Hancock, P.C.

COUNTY AUDITORS

KPMG LLP

Organization Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clayton County
Georgia

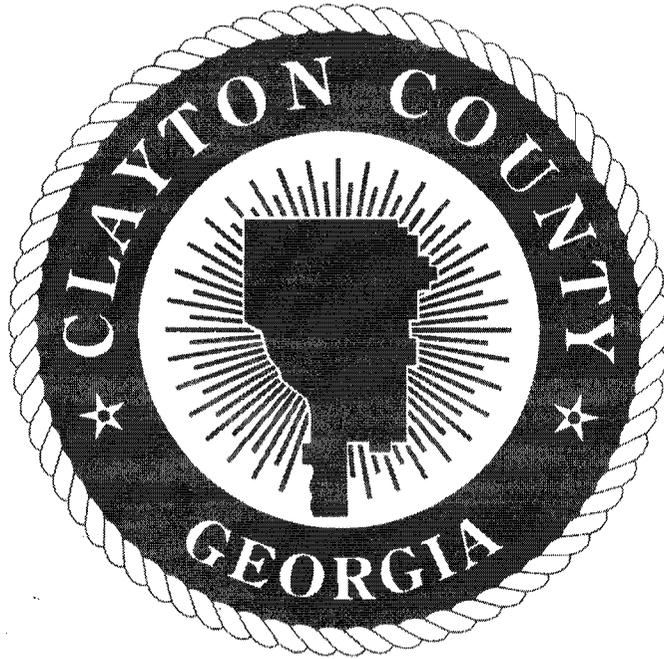
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2005

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

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION

**COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**



KPMG LLP
Suite 2000
303 Peachtree Street, NE
Atlanta, GA 30308

Independent Auditors' Report

The Board of Commissioners
Clayton County, Georgia:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia (the County), as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units of Clayton County: The Development Authority of Clayton County, the Housing Authority of Clayton County, and the Clayton County Board of Health which represent 25% and 10%, 18% and 17%, and 1% and 47%, respectively, of the assets and revenue of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions on the financial statements, insofar as it relates to the amounts included for the Development Authority of Clayton County, the Housing 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. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. 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 report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, fire fund, and the special purpose local option sales tax fund for the year then ended in conformity with the U.S. generally accepted accounting principles.

As discussed in note 1(C), the County adopted the retroactive infrastructure reporting provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, GASB Statement No. 42,



Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, GASB Statement No. 46, Net Assets Restricted by Enabling Legislation, and GASB Statement No. 47, Accounting for Termination Benefits, during 2006.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2007 on our consideration of the County'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.

The management's discussion and analysis and the Public Employee Retirement System schedule of funding progress, schedule of employer contributions, and three-year trend information on pages 15 through 28, and page 89, page 90, and page 91, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, introductory section, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the financial statements and, accordingly, we express no opinion on them.

KPMG LLP

June 26, 2007

Management's Discussion and Analysis (Unaudited)

This section of the Clayton County, Georgia, 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, 2006. 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 1-7 in the introductory section of this report.

Financial Highlights

- The assets of Clayton County exceeded its liabilities at June 30, 2006 by \$850.1 million (net assets). Of this amount, \$111 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2006, Clayton County's governmental funds reported combined ending fund balances of \$141.7 million, an increase of \$30.4 million from the previous fiscal year. Of this amount, \$87.1 million remains in the various fund types of the County as unreserved.
- The General Fund reported an unreserved fund balance of \$40.0 million or 29.1% of total general fund expenditures.
- The bonded debt of Clayton County decreased by \$910,000 during the current fiscal year. This included issuance of \$4,405,000 of additional Urban Redevelopment Agency of Clayton County Revenue Bonds and principal payments made on these bonds of \$3,355,000. Also included are principal payments of \$1,960,000 for the Tourism Authority of Clayton County Revenue Bonds.

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 29-30 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 itself (called the primary government), but also legally separate entities for which the County is financially accountable (called component units). The activities of the primary government are comprised of functions of the County that are primarily financed by taxes and intergovernmental revenues. Examples include courts and law enforcement, public safety, transportation and development, and general government. The County's statements include five discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority), the Airport Authority, the Development Authority, the Housing 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 45-46 of the report. The Urban Redevelopment Agency of Clayton County (URA) and the Tourism Authority of Clayton County (Tourism Authority), although legally separate, function for all practical purposes as parts of the County, and therefore the activities of the URA and the Tourism Authority have been included as an integral part of the primary government as blended component units.

Fund Financial Statements

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

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, this set of financial statements focuses on events that produce

near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year.

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

Clayton County maintains twenty-eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, SPLOST Fund, and the Roads and Recreation Capital Projects Fund. Individual data from the remaining twenty-three non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 93.

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 two major special revenue funds (Fire Fund and SPLOST 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 111.

The basic governmental fund statements can be found on pages 31-39 of this report.

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

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

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply the accrual basis of accounting. Both of these internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered non-major funds, individual fund data is provided in the form of combining statements in the “Combining and Individual Fund Statements and Schedules” section and begins on page 175.

The basic proprietary fund financial statements can be found on pages 40-42 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 43-44 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 47-88 of this report.

Other information - In addition to the basic financial statements and notes that accompany them, this report also includes certain *required supplementary information* concerning funding progress and employer contributions to the Clayton County Public Employee’s Retirement System. Required supplementary information can be found on pages 89-91 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 93-194 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 195-231.

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, 2006, the County’s assets exceeded liabilities by \$850.1 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 83% 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, 2006 and 2005:

Clayton County's Net Assets

| | 2006 | 2005 |
|---|----------------|----------------|
| Current and other assets | \$ 166,662,737 | \$ 134,030,923 |
| Capital assets | 734,574,075 | 257,557,820 |
| Total assets | 901,236,812 | 391,588,743 |
| | | |
| Long-term liabilities | 34,937,219 | 35,368,970 |
| Other liabilities | 16,237,952 | 19,102,420 |
| Total liabilities | 51,175,171 | 54,471,390 |
| | | |
| Net assets: | | |
| Invested in capital assets, net of related debt | 705,429,074 | 231,280,246 |
| Restricted | 33,814,590 | 46,949,048 |
| Unrestricted | 110,817,977 | 58,888,059 |
| Total net assets | \$ 850,061,641 | \$ 337,117,353 |

Clayton County's net assets also include restricted net assets of \$33.8 million (or 4% of net assets) and unrestricted net assets of \$110.8 (or 13% of net assets). Restricted net assets represent resources subject to external restriction on how they may be used. Unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County reported positive balances in all categories of net assets. The same situation held true for the prior fiscal year.

There was a \$13.1 million decrease in restricted net assets during the year. The County adopted the provisions of Governmental Accounting Standards Board Statement No. 46 *Net Assets Restricted by Enabling Legislation*, during fiscal year 2006. The implementation of this new accounting regulation required the County to recategorize the amounts restricted for local option sales tax (LOST) to unrestricted. While amounts restricted for debt service related to future principal and interest payments on the Urban Redevelopment Agency Revenue Bonds and grants showed a decrease, the amount restricted for special purpose local option sales tax (SPLOST) increased by \$14.9 million.

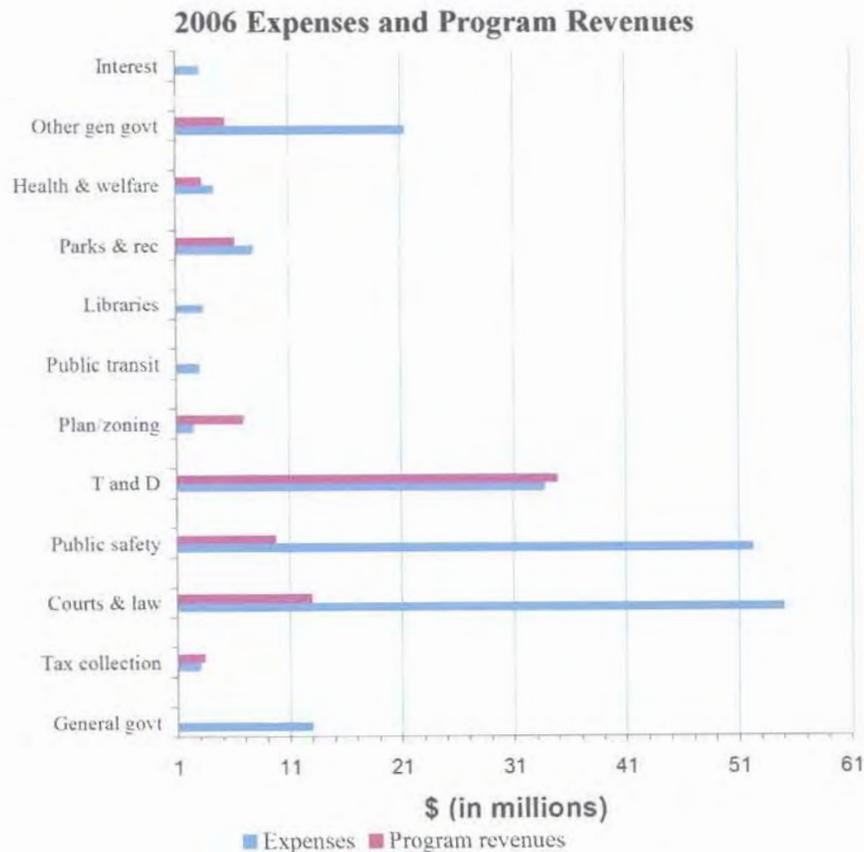
Clayton County's Changes in Net Assets

| | 2006 | 2005 |
|--|----------------|----------------|
| Revenues: | | |
| Program revenues | | |
| Charges for services | \$ 39,068,556 | \$ 36,511,991 |
| Operating grants and contributions | 10,040,138 | 7,158,998 |
| Capital grants and contributions | 35,161,671 | 9,709,475 |
| General revenues | | |
| Property taxes | 72,791,140 | 71,278,635 |
| Other taxes | 111,156,711 | 102,638,349 |
| Earnings on investments | 5,168,727 | 2,243,107 |
| Other | 829,393 | 1,579,433 |
| Total revenues | 274,216,336 | 231,119,988 |
| Expenses: | | |
| General government | 13,091,873 | 14,530,040 |
| Tax assessment and collection | 3,140,671 | 3,086,424 |
| Courts and law enforcement | 54,990,476 | 52,313,212 |
| Public safety | 52,304,366 | 50,189,335 |
| Transportation and development | 33,834,872 | 23,389,761 |
| Planning and zoning | 2,537,645 | 2,218,125 |
| Public transit system | 3,105,282 | 2,738,864 |
| Libraries | 3,427,706 | 3,513,731 |
| Parks and recreation | 7,902,770 | 7,799,701 |
| Health and welfare | 4,451,684 | 3,462,118 |
| Other general government | 21,468,089 | 20,364,806 |
| Interest on long-term debt | 3,158,561 | 1,218,541 |
| Total expenses | 203,413,995 | 184,824,658 |
| Increase (decrease) in net assets | 70,802,341 | 46,295,330 |
| Infrastructure Adjustment | 442,141,947 | - |
| Net assets, beginning of year (adjusted) | 779,259,300 | 290,822,023 |
| Net assets, end of year | \$ 850,061,641 | \$ 337,117,353 |

The County's total net assets increased \$512.9 million or 152.2% during the fiscal year. It is important to note that this increase is mainly attributable to the County implementing the retroactive infrastructure reporting requirements of Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis*, during fiscal year 2006. This accounted for \$442.1 million of the increase in the County's net assets. This leaves a net increase after infrastructure implementation of \$70.8 million. This indicates that the County's revenue sources exceeded its ongoing costs during fiscal year 2006. A major contribution to the increase was related to \$33.8 million in donated infrastructure assets. The majority of the remaining increase was from SPLOST revenues which were not expended in 2006. Total SPLOST collections were more than \$54.2 million. Expenditures related to SPLOST collections totaled \$42 million, providing an

increase in net assets of \$12.2 million. These net assets can only be used to finance certain capital projects as indicated in the SPLOST referendum.

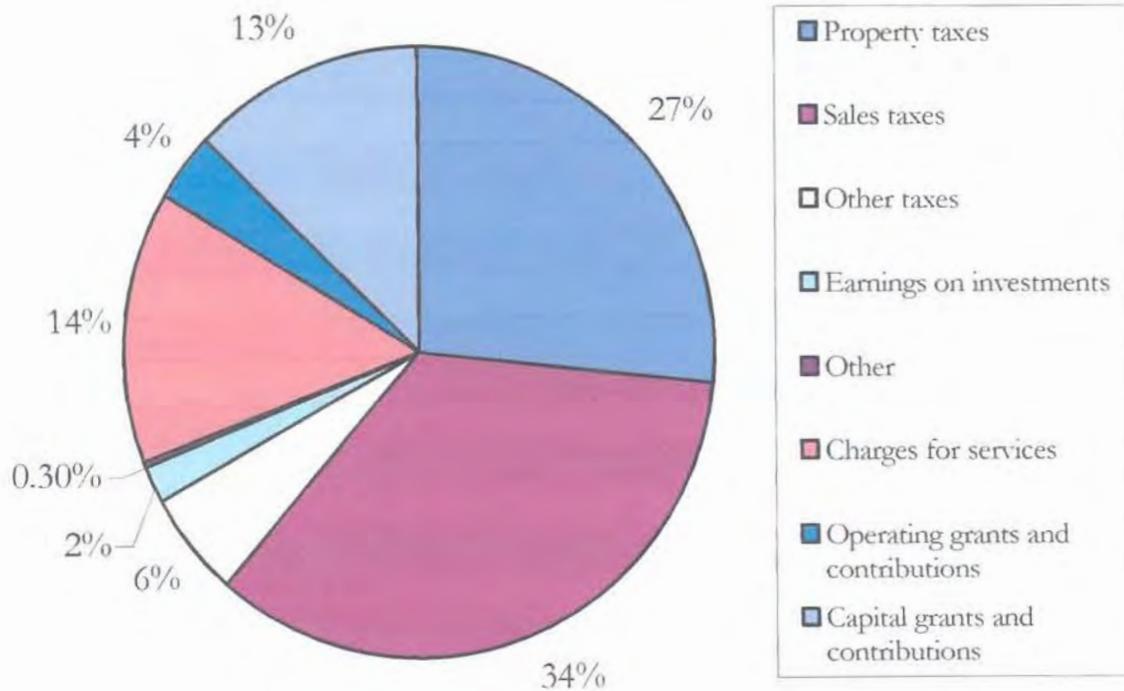
Property tax revenue for Clayton County increased by 2.1% over the previous fiscal year. The county had a net tax digest increase of 5.8% for fiscal year 2006 but most of this increase was offset by the County increasing its allowance for uncollectible taxes by \$3.1 million. The allowance was increased to account for the County's largest taxpayer, who is in Chapter 11 bankruptcy and is delinquent paying their 2005 and 2006 taxes. The other taxes category increased by \$8.5 million. This increase is mostly attributable to increases in the special purpose local option sales tax (SPLOST) revenues of \$3.1 million and local option sales tax (LOST) of \$4.4 million over the prior year. Interest earned on invested funds increased 130% from fiscal year ending June 30, 2005 due to an increase in the average cash balance mainly due to SPLOST revenues. Charges for services increased slightly by \$2.6 million compared to the prior year. The \$25.5 million increase in capital grants and contributions was a result of \$33.8 million received from real estate developers in the form of donated infrastructure assets.



Overall, the County experienced a 10.1% increase in expenses that was primarily due to increases in salaries and benefit costs. Significant exceptions to this moderate increase are as follows:

- Courts and Law Enforcement expenses increased by 5.1%. This increase was due to the County implementing a Public Defenders Office in compliance with new state law. The Public Defenders Office is in addition to the County's Indigent Defense Office within the Court Administration Office. The Public Defenders Office represents indigent defendants within the criminal justice system. The cost associated with representing indigent defendants grew by \$ 1.6 million during 2006.
- Transportation and development expenses increased 44.7% over the prior year. This increase is attributable to the road improvement projects started in 2004 and 2005 which continued through 2006 resulting from the passage of the 2004 SPLOST.
- The Public Transit System expenses increased 13.4% as the County continued implementation and expansion of the C-Tran bus system in cooperation with the Georgia Regional Transportation Authority (GRTA).

2006 Revenues by Source



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, 2006, Clayton County's governmental funds reported combined ending fund balances of \$141.7 million, an increase of \$30.4 million in comparison with the previous fiscal year. Approximately 61.5% (\$87.1 million) is made up of unreserved fund balance that is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed. The debt service reserve is \$5.3 million and the amount reserved for purchase order commitments is \$48.4 million.

The General Fund is the chief operating fund of the County. At June 30, 2006, the unreserved fund balance in the General Fund was \$40.0 million. The total fund balance for the General Fund was just over \$43.0 million. As a measure of the liquidity of the General Fund, it is useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 29.1% of total General Fund expenditures, while total fund balance represents 31.3% 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 30.1%.

The fund balance of the County's General Fund increased by \$3.1 million during the current fiscal year. While total expenditures increased over prior year by approximately \$4.7 million, revenues increased approximately \$4.8 million. Overall, total revenues were approximately \$ 992,500 higher than budgeted for the year. Also, expenditures were approximately \$6.7 million lower than budget. As a result, the County did not spend fund balance as budgeted. See discussion below under "General Fund Budget Highlights" section. Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue was down approximately \$3 million over the prior year as a result of non-payment of taxes by the County's largest taxpayer, who is currently in Chapter 11 Bankruptcy.
- Local option sales tax collections increased approximately \$4.4 million over the prior year. These collections are driven by consumer spending and other economic factors and are not within the County's direct control.

- An increase of approximately \$2.5 million in Courts and Law Enforcement represents only a 5.3% increase that was primarily related to increased cost in providing indigent defense services.
- Public safety expenditures increased approximately \$520,000, or 2%. This increase was primarily related to salaries and benefit costs.
- Public transit system expenditures increased approximately \$365,000, or 13.3%, in the General Fund. This is a result of the County's continuing implementation and expansion of the C-Tran bus system in cooperation with the Georgia Regional Transportation Authority (GRTA).
- Expenditures increased approximately \$2.8 million, or 15.5%, in other general government. This increase was driven primarily by the increase in group medical insurance costs, fuel costs, and utility costs.
- Capital outlay decreased approximately \$863,000 over the prior year. Capital outlay cost will vary year to year based on the assessed needs of each department.

The Debt Service Fund has a total fund balance of \$5.3 million, all of which is reserved for the payment of debt service. This is a decrease in total fund balance of \$405,369. Current year principal and interest payments on the Urban Redevelopment Agency (URA) Revenue Bonds were funded by transfers from the Police Headquarters/E911 capital project fund and the HUD Fund. Additional transfers from the Police Headquarters/E911 Fund, HUD Fund, Federal Narcotics Fund, and the Emergency Telephone Fund were made to fund future principal and interest payments for the URA bonds.

The Fire Fund has a fund balance of \$5 million which represents an increase from the prior year of \$218,647. Total fund balance for the Fire Fund is 26.1% of its 2006 expenditures. The increase is a result of revenues, primarily property taxes, collected in excess of spending. Capital expenditures totaled \$738,701, which was \$2.4 million less than budgeted.

The SPLOST Fund has a fund balance of \$27.5 million which is an increase over the prior year fund balance of \$14.9 million. In 2004, voters approved a 1% SPLOST which went into effect January 1, 2004. A total of \$42 million of the 2006 SPLOST receipts was transferred to the Roads and Recreation Projects Fund to pay for recreational facilities construction and road improvement projects.

The Roads and Recreation Fund was established in fiscal year 2004 to account for future projects totaling \$240 million based on the new SPLOST referendum. The proceeds from the new SPLOST and transfers from other funds exceeded current year expenditures. The remaining fund balance will be used to fund the continuation of the projects.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. The aggregate fund balance of these funds increased approximately \$638,000 from the prior year.

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, 2006, the Worker's Compensation Self-Insurance net asset balance increased by \$713,460. This increase was due to charges to other funds outpacing payments of claims.

The Medical Self-Insurance fund had net assets of \$3.5 million at June 30, 2006, compared to \$2.3 million at June 30, 2005. Employee and employer premium contributions received from employees and user funds increased by approximately \$1.2 million and total revenues exceeded expenses by \$1.2 million.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$135.9 million and the final amended budget of \$144.2 million amounted to a 6.1% increase. This increase in the budget can be summarized as follows:

- \$143,357 in decreases for personnel costs
- \$450,080 in increases for equipment purchases
- \$228,119 in increases in contract services expenditures
- \$330,013 in increases for bond issuance cost
- \$347,775 in increases for vehicle replacement of wrecked vehicles
- \$74,748 in increases for land and building purchases
- \$225,500 in increases for general assistance
- \$268,246 in increases for various repair and maintenance costs
- \$2,427,730 in increases for indigent defense fees
- \$1,168,245 in increases for public utility fees
- \$820,000 in increases for diesel, gas and oil supplies
- \$1,085,331 in increases for professional and legal fees
- \$548,956 in authority bond default expenditure
- \$117,500 in increases in other categories

Significant variances between actual and budgeted revenues are as follows:

- Other taxes showed a negative variance of \$364,808 mostly in the area of real estate transfer taxes (\$107,089 below budget).
- Intergovernmental revenues were over budget because of \$667,523 of unbudgeted revenues which were related to the County's refinancing of the Development Authority of Clayton County's revenue bonds. The Development Authority of Clayton County is a component unit of the County.
- The budget for charges for services was most affected by an increase in emergency medical service fees of \$700,131 over budget due to changes in the EMS billing policy for treating injured persons who are not transported to a medical facility. This

overage was offset by commissions on ad valorem taxes which were short of budget projections by \$138,065

- Fines and forfeitures missed budget projections by \$60,933 as actual amounts continue to decline.

Significant variances between actual and budgeted expenditures are as follows:

- General government actual expenditures were \$1.9 million less than budget. The variance was due to a multitude of factors. The largest was unfilled employee positions which led to a budget under run in personnel services of \$873,438. Additional, unused consulting and contract services caused a positive budget variance of \$564,548. Finally, budgeted purchases of equipment that were not executed accounted for \$315,705 of the total positive variance.
- Public safety had a positive budget variance of nearly \$2.2 million. Capital outlay accounted for \$637,440 of the variance. Other significant areas in salaries and employee benefits related to unfilled vacancies during the fiscal year resulted in a \$1.1 million variance.
- Total expenditures for the general fund were \$6.7 million less than budgeted amounts. Planned capital outlay that did not occur was just under \$1.7 million.

Capital Asset and Debt Administration

Capital assets – Clayton County's investment in capital assets as of June 30, 2006, amounts to \$734.6 million, net of accumulated depreciation. 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:

- Completed construction of a headquarters facility for the Board of Health. This facility cost \$9.6 million and provides a center location for the Clayton County Board of Health.
- Completion of an aquatic and recreation center at a cost of \$13.2 million. The Center opened in early 2006. The facility was funded with 1998 SPLOST funds, Board of Education funds, and 2004 SPLOST funds.
- A senior center located on the International Park property with a projected cost of \$5.4 million opened in early 2007. The center is funded by Tourism Authority bonds to be repaid by SPLOST collections.
- Construction was started on two youth recreation centers during 2006. These centers will be located in the Riverdale and Rex neighborhoods. The recreation centers are being funded through the SPLOST program. Construction is scheduled to be complete in 2007.
- 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.

The total increase in Clayton County's investment in capital assets for the current fiscal year was 5%. Additional information can be found on Clayton County's capital assets in Note III.I on pages 68-71 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$27.7 million. This amount represents the Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005. The balance also includes the Tourism Authority of Clayton County Revenue Bonds issued in 2004.

The County has several long-term capital lease agreements outstanding at year end totaling \$1,415,000. These agreements extend through fiscal year 2016.

Additional information on the County's long-term debt can be found in Note III.J on pages 72-80 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the Atlanta Metropolitan Statistical Area (MSA), of which Clayton County is a part, at June 30, 2006, is 5.1%, which is a decrease from 5.9% a year ago. This compares with the State's average unemployment rate of 4.4% and the national rate of 4.9%.
- Five of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. Recently, one airline, formerly Clayton County's largest taxpayer, has suffered significant financial losses and has filed for bankruptcy protection. The airline has reduced operations, labor force levels, and employee pay. This airline has filed to emerge from bankruptcy in 2007. At that time the airline hopes to be a profitable venture.
- Historically, there has been a correlation between the health of the local and national economy and the level of spending by consumers with local businesses in the County. This directly impacts the amount of sales tax collected and remitted to the County. Sales tax collections remain strong as retail sales are increasing in the county.
- The General Fund gross millage and Fire Fund gross millage are 13.203 and 3.90 respectively. The LOST rebate is 4.945 mills; this is a decrease in the rebate from 5.172 mills in the 2005 budget. The fiscal year 2007 budget revenues are based on a growth of 2.69% in the net taxable digest. The *net millage* for the General Fund increased by .477 to 8.258 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

Clayton County, Georgia
Statement of Net Assets
June 30, 2006

| | Primary Government | |
|---|----------------------------|----------------------|
| | Governmental Activities | Component Units |
| ASSETS | | |
| Cash and cash equivalents | \$ 128,615,702 | \$ 11,001,827 |
| Restricted cash | 4,113,827 | 756,196 |
| Investments | 6,337,611 | 3,432,668 |
| Accrued interest | 923,804 | 93,870 |
| Accounts receivable | 1,564,374 | 324,151 |
| Grants receivable | 573,730 | 39,810 |
| Taxes receivable | 4,696,943 | - |
| Due from component unit | 450,000 | - |
| Due from other governments | 609,697 | 466,563 |
| Due from individuals | 3,781 | - |
| Due from organizations | 17,639,136 | - |
| Inventory | 352,484 | 33,736 |
| Prepaid items | 524,539 | 128,103 |
| Other assets | - | 328,911 |
| Capital assets | | |
| Land and construction in progress | 97,004,457 | 25,588,632 |
| Other capital assets, net of depreciation | 637,569,618 | 20,950,748 |
| Property held for resale | - | 4,237,702 |
| Debt issuance cost, net | 257,109 | 210,330 |
| Intangibles, net | - | 210,104 |
| Total assets | <u>901,236,812</u> | <u>67,803,351</u> |
| LIABILITIES | | |
| Accounts payable | 7,090,576 | 2,006,988 |
| Accrued liabilities | 6,173,158 | 438,691 |
| Retainage payable | 2,056,964 | 141,688 |
| Customer deposits | - | 118,396 |
| Construction and performance bonds payable | 109,400 | - |
| Due to primary government | - | 450,000 |
| Due to organizations | 750 | - |
| Interest payable | 454,542 | 586,869 |
| Other deferred revenue | 351,414 | 11,787 |
| Grant reimbursement payable | - | 486,688 |
| Unrealized grant revenue | 1,148 | 187,943 |
| Noncurrent liabilities: | | |
| Due within one year | 4,232,633 | 459,313 |
| Due more than one year | 30,704,586 | 51,510,822 |
| Total liabilities | <u>51,175,171</u> | <u>56,399,185</u> |
| NET ASSETS | | |
| Investment in capital assets, net of related debt | 705,429,074 | 18,322,983 |
| Restricted for: | | |
| Grant purposes | 1,021,128 | - |
| Debt service | 5,307,397 | 756,196 |
| Special local option sales tax | 27,486,065 | - |
| Capital projects | - | 142,744 |
| Unrestricted | 110,817,977 | (7,817,757) |
| Total net assets (deficit) | <u>\$ 850,061,641</u> | <u>\$ 11,404,166</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Activities
For the year ended June 30, 2006

Net (Expense) Revenue and
Changes in Net Assets

| Functions/Programs | Expenses | Program Revenues | | | Primary Government | |
|---------------------------------|-----------------------|----------------------|----------------------------------|--------------------------------|-------------------------|----------------------|
| | | Charges for Services | Operating Grants & Contributions | Capital Grants & Contributions | Governmental Activities | Component Units |
| Primary Government | | | | | | |
| General Government | \$ 13,091,873 | \$ 19,449 | \$ 29,904 | \$ 14,579 | \$ (13,027,941) | |
| Tax Assessment Collection | 3,140,671 | 3,462,888 | - | - | 322,217 | |
| Courts and Law Enforcement | 54,990,476 | 11,396,016 | 1,300,736 | 23,479 | (42,270,245) | |
| Public Safety | 52,304,366 | 8,334,018 | 1,250,870 | 230,698 | (42,488,780) | |
| Transportation and Development | 33,834,872 | 66,455 | 37,382 | 34,880,659 | 1,149,624 | |
| Planning and Zoning | 2,537,645 | 6,974,427 | - | 12,650 | 4,449,432 | |
| Public Transit System | 3,105,282 | - | 53,328 | - | (3,051,954) | |
| Libraries | 3,427,706 | 136,052 | 11,849 | - | (3,279,805) | |
| Parks and Recreation | 7,902,770 | 2,190,560 | 4,045,855 | (394) | (1,666,749) | |
| Health and Welfare | 4,451,684 | 537,423 | 2,767,688 | - | (1,146,573) | |
| Other General Government | 21,468,089 | 5,951,267 | 542,526 | - | (14,974,296) | |
| Interest on Long-Term Debt | 3,158,561 | - | - | - | (3,158,561) | |
| Total Primary Government | \$ 203,413,995 | \$ 39,068,555 | \$ 10,040,138 | \$ 35,161,671 | (119,143,631) | |
| Component Units: | | | | | | |
| Landfill Authority | \$ 3,408,670 | \$ 3,230,614 | \$ - | \$ - | | \$ (178,056) |
| Airport Authority | 1,922,257 | 1,092,023 | - | - | | (830,234) |
| Development Authority | 3,171,510 | 1,725,737 | - | - | | (1,445,773) |
| Housing Authority | 3,021,434 | 2,477,994 | 199,299 | - | | (344,141) |
| Board of Health | 8,433,651 | 2,443,023 | 5,782,498 | - | | (208,130) |
| Total Component Units | \$ 19,957,522 | \$ 10,969,391 | \$ 5,981,797 | \$ - | | (3,006,334) |
| General Revenues: | | | | | | |
| Taxes | | | | | | |
| | | | | | 72,791,140 | - |
| | | | | | 111,156,711 | - |
| | | | | | 5,168,727 | 237,424 |
| | | | | | 897,603 | 184,694 |
| | | | | | 74,280 | 108,274 |
| | | | | | (142,489) | 94,300 |
| | | | | | <u>189,945,972</u> | <u>624,692</u> |
| | | | | | 70,802,341 | (2,381,642) |
| | | | | | 779,259,300 | 13,785,808 |
| | | | | | <u>\$ 850,061,641</u> | <u>\$ 11,404,166</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Balance Sheet
Governmental Funds
June 30, 2006

| | General | Debt Service Fund | Fire Fund | SPLOST Fund | Roads and Recreation Projects | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|-------------------------|---------------------|----------------------|-------------------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | | |
| Cash | \$ 22,336,172 | \$ 5,307,438 | \$ 5,171,895 | \$ 75,850,626 | \$ 2,221,927 | \$ 11,720,650 | \$ 122,608,708 |
| Restricted cash | 3,332,394 | - | - | - | - | - | 3,332,394 |
| Investments | 6,286,600 | - | - | - | - | 51,011 | 6,337,611 |
| Accrued interest and dividends receivable | 312,486 | - | 611,073 | - | - | 245 | 923,804 |
| Accounts receivable | 1,544,541 | - | 790 | - | - | 19,043 | 1,564,374 |
| Grants receivable | - | - | - | - | - | 573,730 | 573,730 |
| Taxes receivable, net | 4,421,182 | - | 261,392 | - | - | 14,369 | 4,696,943 |
| Interfund receivable | 7,401,000 | - | - | - | 52,000,000 | 900,000 | 60,301,000 |
| Due from component units | 450,000 | - | - | - | - | - | 450,000 |
| Due from other governments | 553,428 | - | - | - | - | 56,269 | 609,697 |
| Due from individuals | 3,781 | - | - | - | - | - | 3,781 |
| Due from organizations | 7,763,682 | - | 757 | 8,735,439 | - | 1,119,094 | 17,618,972 |
| Inventories | 345,510 | - | 6,974 | - | - | - | 352,484 |
| Prepaid items | 510,181 | - | 3,087 | - | - | 11,271 | 524,539 |
| Total assets | <u>\$ 55,260,957</u> | <u>\$ 5,307,438</u> | <u>\$ 6,055,968</u> | <u>\$ 84,586,065</u> | <u>\$ 54,221,927</u> | <u>\$ 14,465,682</u> | <u>\$ 219,898,037</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 4,656,888 | \$ 41 | \$ 105,348 | \$ - | \$ 1,815,963 | \$ 502,900 | \$ 7,081,140 |
| Accrued liabilities | 3,475,908 | - | 725,950 | - | - | 135,153 | 4,337,011 |
| Construction and performance bonds payable | 109,400 | - | - | - | - | - | 109,400 |
| Interfund payables | - | - | - | 57,100,000 | - | 3,201,000 | 60,301,000 |
| Deferred property tax revenue | 3,643,381 | - | 235,287 | - | - | 9,576 | 3,888,244 |
| Construction retainage payable | - | - | - | - | 1,988,629 | 68,335 | 2,056,964 |
| Unrealized grant income | - | - | - | - | - | 1,148 | 1,148 |
| Due to organizations | 750 | - | - | - | - | - | 750 |
| Accrued landfill closure and post closure care costs | 83,000 | - | - | - | - | - | 83,000 |
| Other deferred revenue | 202,546 | - | - | - | - | 148,868 | 351,414 |
| Total liabilities | <u>12,171,873</u> | <u>41</u> | <u>1,066,585</u> | <u>57,100,000</u> | <u>3,804,592</u> | <u>4,066,980</u> | <u>78,210,071</u> |
| Fund balances: | | | | | | | |
| Reserved for encumbrances | 2,214,401 | - | 724,731 | - | 42,179,235 | 3,323,846 | 48,442,213 |
| Reserved for inventory | 345,510 | - | 6,974 | - | - | - | 352,484 |
| Reserved for prepaids | 510,181 | - | 3,087 | - | - | 11,271 | 524,539 |
| Reserved for debt service | - | 5,307,397 | - | - | - | - | 5,307,397 |
| Unreserved - reported in: | | | | | | | |
| General fund, designated for local option sales tax rebate | 31,312,551 | - | - | - | - | - | 31,312,551 |
| General fund, undesignated | 8,706,441 | - | - | - | - | - | 8,706,441 |
| Special revenue funds: | | | | | | | |
| Designated for capital improvements | - | - | 2,125,844 | - | - | - | 2,125,844 |
| Undesignated | - | - | 2,128,747 | 27,486,065 | - | 5,251,544 | 34,866,356 |
| Capital project funds: undesignated | - | - | - | - | 8,238,100 | 1,812,041 | 10,050,141 |
| Total fund balances | <u>43,089,084</u> | <u>5,307,397</u> | <u>4,989,383</u> | <u>27,486,065</u> | <u>50,417,335</u> | <u>10,398,702</u> | <u>141,687,966</u> |
| Total liabilities and fund balances | <u>\$ 55,260,957</u> | <u>\$ 5,307,438</u> | <u>\$ 6,055,968</u> | <u>\$ 84,586,065</u> | <u>\$ 54,221,927</u> | <u>\$ 14,465,682</u> | <u>\$ 219,898,037</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Assets
 For the year ended June 30, 2006

| | | |
|---|--------------|----------------|
| Fund balances - Total governmental funds | | \$ 141,687,966 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds | | 734,574,075 |
| The County has not acquired a portion of capital assets financed with capital leases. The difference between the amounts borrowed and the capital assets acquired is restricted cash to be used to complete purchases planned and financed through capital leases. | | 781,433 |
| The County incurred expenditures in the funds related to the cost of issuing bonds and refinancing a capital lease. In the Statement of Net Assets, these amounts are capitalized and amortized over the life of the debt. | | 257,109 |
| Some of the tax revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds | | 3,888,244 |
| Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest payable on bonds and capital leases is not accrued in the 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. During 2003, the County issued new bonds and received a premium of \$13,091 on the bonds with a face value of \$22,785,000. The premium is being amortized as an adjustment of interest expense in the statements of activities over the life of the bonds. The County also refinanced a capital lease in 2002 in which the County paid \$1,412,700 towards a lease balance of \$1,385,000. The difference between those amounts (\$27,700) is deferred and is being amortized as an adjustment of interest expense in the statement of activities over the life of the new lease agreement. | | |
| Accrued interest on bonds and capital leases | (454,542) | |
| Bonds payable | (27,730,000) | |
| Capital leases payable | (1,415,000) | |
| Deferred amounts on refinancing | 16,279 | |
| Unamortized premiums | (11,432) | |
| Compensated absences | (5,447,591) | |
| Accrued landfill and postclosure costs | (266,475) | |
| Total long-term liabilities | (35,308,761) | (35,308,761) |
| The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Assets | | 4,181,575 |
| Net assets of governmental funds | | \$ 850,061,641 |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2006

| | General | Debt Service Fund | Fire Fund | SPLOST Fund | Roads and Recreation Projects | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|-------------------------|---------------------|----------------------|-------------------------------------|--------------------------------|--------------------------------|
| REVENUES | | | | | | | |
| Property taxes | \$ 51,201,886 | \$ (28) | \$ 18,189,930 | \$ - | \$ - | \$ 206,681 | \$ 69,598,469 |
| Other taxes | 54,812,628 | 42 | 923,317 | 54,246,560 | - | 2,133,945 | 112,116,492 |
| Licenses and permits | 6,989,995 | - | - | - | - | - | 6,989,995 |
| Intergovernmental | 4,531,644 | - | - | - | - | 10,191,740 | 14,723,384 |
| Charges for services | 17,234,028 | - | 82,935 | - | - | 5,486,570 | 22,803,533 |
| Fines and forfeitures | 3,225,067 | - | 382 | - | - | 1,646,915 | 4,872,364 |
| Investment earnings | 2,004,711 | 42,408 | 99,759 | 2,640,466 | - | 379,593 | 5,166,937 |
| Other revenue | 833,733 | - | 497 | - | - | 63,373 | 897,603 |
| Gifts and donations | 51,879 | - | 12,146 | - | - | 67,866 | 131,891 |
| Total revenues | <u>140,885,571</u> | <u>42,422</u> | <u>19,308,966</u> | <u>56,887,026</u> | <u>-</u> | <u>20,176,683</u> | <u>237,300,668</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General government | 12,800,663 | - | - | - | - | 74,981 | 12,875,644 |
| Tax assessment and collection | 3,099,141 | 1 | - | - | - | - | 3,099,142 |
| Courts and law enforcement | 50,111,350 | - | - | - | - | 2,159,543 | 52,270,893 |
| Public safety | 26,294,821 | - | 18,387,018 | - | - | 4,902,552 | 49,584,391 |
| Transportation and development | 7,064,517 | - | - | - | 9,986,056 | 303,020 | 17,353,593 |
| Planning and zoning | 2,473,852 | - | - | - | - | - | 2,473,852 |
| Public transit system | 3,104,441 | - | - | - | - | - | 3,104,441 |
| Libraries | 3,182,223 | - | - | - | - | 12,432 | 3,194,655 |
| Parks and recreation | 5,749,078 | - | - | - | 69 | 1,526,207 | 7,275,354 |
| Health and welfare | 1,083,321 | - | - | - | - | 2,920,045 | 4,003,366 |
| Other general government | 20,793,377 | - | - | - | - | 2,577,835 | 23,371,212 |
| Debt service | 245,870 | 6,453,833 | - | - | - | - | 6,699,703 |
| Capital outlay | 1,503,040 | - | 738,701 | - | 18,033,683 | 6,012,160 | 26,287,584 |
| Total expenditures | <u>137,505,694</u> | <u>6,453,834</u> | <u>19,125,719</u> | <u>-</u> | <u>28,019,808</u> | <u>20,488,775</u> | <u>211,593,830</u> |
| Excess (deficiency) of revenues over expenditures | <u>3,379,877</u> | <u>(6,411,412)</u> | <u>183,247</u> | <u>56,887,026</u> | <u>(28,019,808)</u> | <u>(312,092)</u> | <u>25,706,838</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | 581,264 | 6,006,043 | - | - | 40,055,143 | 1,234,105 | 47,876,555 |
| Transfers out | (1,110,414) | - | - | (42,000,000) | (50,160) | (4,715,981) | (47,876,555) |
| Proceeds from sale of capital assets | 159,775 | - | 35,400 | - | - | 26,550 | 221,725 |
| Revenue bonds issued | - | - | - | - | - | 4,405,000 | 4,405,000 |
| Proceeds from insurance claims | 74,280 | - | - | - | - | - | 74,280 |
| Total other financing sources (uses) | <u>(295,095)</u> | <u>6,006,043</u> | <u>35,400</u> | <u>(42,000,000)</u> | <u>40,004,983</u> | <u>949,674</u> | <u>4,701,005</u> |
| Net change in fund balances | 3,084,782 | (405,369) | 218,647 | 14,887,026 | 11,985,175 | 637,582 | 30,407,843 |
| Fund balance, beginning of year | 40,004,302 | 5,712,766 | 4,770,736 | 12,599,039 | 38,432,160 | 9,761,120 | 111,280,123 |
| Fund balance, end of year | <u>\$ 43,089,084</u> | <u>\$ 5,307,397</u> | <u>\$ 4,989,383</u> | <u>\$ 27,486,065</u> | <u>\$ 50,417,335</u> | <u>\$ 10,398,702</u> | <u>\$ 141,687,966</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
 Reconciliation of the Statement of Revenues, Expenditures and Changes in
 Fund Balances of Governmental Activities to the Statement of Activities
 For the year ended June 30, 2006

| | |
|--|----------------------|
| Net change in fund balances | \$ 30,407,843 |
| Capital outlay, reported as expenditures in governmental funds, are shown as capital assets in the Statement of Net Assets | 26,287,584 |
| Assets donated or seized are not reported as revenues in the governmental funds. | 33,789,417 |
| Depreciation expenses on governmental capital assets included in the governmental activities in the Statement of Net Assets. | (24,838,478) |
| In the Statement of Activities, gains and losses on sale of fixed assets are reported, whereas in the governmental funds, the proceeds from the sale are reported. Thus the change in net assets differs from the change in fund balance by the cost of those assets, less accumulated depreciation on those assets. | (364,214) |
| Because some revenues will not be collected for several months after the fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenue increased by this amount this year. | 3,192,671 |
| 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. This amount deferred is net of \$22,846 amortization expense. | (35,442) |
| The issuance of long-term debt provides current financial resources to governmental funds, however, has no effect on net assets. | (4,405,000) |
| The refunding of debt provides current financial resources to governmental funds, however, has no effect on net assets. | - |
| Repayment of long-term debt is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the Statement of Net Assets. | 5,535,000 |
| The net revenues of the internal service funds are reported with governmental activities: | |
| Consolidation adjustment | 1,865,445 |
| Non-operating revenue | 1,790 |
| Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. | |
| Accrued interest expense | 1,584 |
| Matured compensated absences | (686,461) |
| Landfill costs | 50,602 |
| Changes in net assets of governmental activities | <u>\$ 70,802,341</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
General Fund
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the Year Ended June 30, 2006
(With Comparative Totals for the Year Ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Property taxes | \$ 54,964,322 | \$ 51,364,322 | \$ 51,201,886 | \$ (162,436) | \$ 54,365,306 |
| Other taxes | 49,655,000 | 55,015,000 | 54,812,628 | (202,372) | 49,475,262 |
| Licenses and permits | 6,785,750 | 6,969,802 | 6,989,995 | 20,193 | 6,637,124 |
| Intergovernmental | 4,681,853 | 4,026,900 | 4,531,644 | 504,744 | 3,767,503 |
| Charges for services | 15,794,874 | 16,668,724 | 17,234,028 | 565,304 | 16,002,903 |
| Fines and forfeitures | 4,156,000 | 3,286,000 | 3,225,067 | (60,933) | 3,863,109 |
| Investment earnings | 850,000 | 1,770,000 | 2,004,711 | 234,711 | 1,063,816 |
| Other revenue | 827,100 | 841,561 | 833,733 | (7,828) | 1,060,465 |
| Gifts and donations | - | 25,064 | 51,879 | 26,815 | 5,172 |
| Total revenues | <u>137,714,899</u> | <u>139,967,373</u> | <u>140,885,571</u> | <u>918,198</u> | <u>136,240,660</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 13,932,993 | 14,696,449 | 12,800,663 | 1,895,786 | 14,141,004 |
| Tax assessment and collection | 3,164,111 | 3,172,630 | 3,099,141 | 73,489 | 3,096,400 |
| Courts and law enforcement | 47,098,994 | 50,041,114 | 50,111,350 | (70,236) | 47,584,074 |
| Public safety | 28,239,409 | 28,505,052 | 26,294,821 | 2,210,231 | 25,773,680 |
| Transportation and development | 7,388,303 | 7,426,400 | 7,064,517 | 361,883 | 7,184,997 |
| Planning and zoning | 2,618,089 | 2,650,608 | 2,473,852 | 176,756 | 2,251,486 |
| Public transit system | 3,373,975 | 3,355,606 | 3,104,441 | 251,165 | 2,739,054 |
| Libraries | 3,183,778 | 3,250,876 | 3,182,223 | 68,653 | 3,028,436 |
| Parks and recreation | 5,644,624 | 5,659,607 | 5,749,078 | (89,471) | 5,231,498 |
| Health and welfare | 1,057,624 | 1,087,624 | 1,083,321 | 4,303 | 1,155,648 |
| Other general government | 17,124,699 | 20,879,036 | 20,793,377 | 85,659 | 18,004,253 |
| Debt service | 318,095 | 248,425 | 245,870 | 2,555 | 240,363 |
| Capital outlay | 2,779,789 | 3,230,061 | 1,503,040 | 1,727,021 | 2,365,796 |
| Total expenditures | <u>135,924,483</u> | <u>144,203,488</u> | <u>137,505,694</u> | <u>6,697,794</u> | <u>132,796,689</u> |
| Excess (deficiency) of revenues over expenditures | <u>1,790,416</u> | <u>(4,236,115)</u> | <u>3,379,877</u> | <u>7,615,992</u> | <u>3,443,971</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriations from (to) fund balance | (2,086,528) | 3,379,032 | - | (3,379,032) | - |
| Transfers in | 800,000 | 805,264 | 581,264 | (224,000) | 1,529,290 |
| Transfers out | (803,888) | (1,134,153) | (1,110,414) | 23,739 | (889,486) |
| Proceeds from refunding bonds | - | 774,272 | - | (774,272) | - |
| Proceeds from insurance claims | - | - | 74,280 | 74,280 | 99,693 |
| Proceeds from sale of capital assets | 300,000 | 300,000 | 159,775 | (140,225) | 238,014 |
| Total other financing sources (uses) | <u>(1,790,416)</u> | <u>4,124,415</u> | <u>(295,095)</u> | <u>(4,419,510)</u> | <u>977,511</u> |
| Net change in fund balances | - | (111,700) | 3,084,782 | 3,196,482 | 4,421,482 |
| Fund balance, beginning of year | 40,004,302 | 40,004,302 | 40,004,302 | - | 35,582,820 |
| Appropriations of (to) fund balance | (1,403,261) | (3,379,032) | - | 3,379,032 | - |
| Fund balance, end of year | <u>\$ 38,601,041</u> | <u>\$ 36,513,570</u> | <u>\$ 43,089,084</u> | <u>\$ 6,575,514</u> | <u>\$ 40,004,302</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Fire Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|--------------------------------------|------------------|---------------|---------------|------------|----------------|
| | Original | Final | | | |
| REVENUES | | | | | |
| Tax revenues | | | | | |
| Property taxes | | | | | |
| Real property | \$ 13,955,506 | \$ 13,955,506 | \$ 14,614,369 | \$ 658,863 | \$ 13,441,986 |
| Personal property | 1,400,000 | 1,400,000 | 1,333,790 | (66,210) | 1,189,926 |
| Public utility | 416,942 | 416,942 | 455,264 | 38,322 | 416,847 |
| Heavy equipment | 2,250 | 2,250 | 3,537 | 1,287 | 2,640 |
| Mobile home | 79,736 | 79,736 | 78,828 | (908) | 76,925 |
| Motor vehicle | 1,525,464 | 1,525,464 | 1,506,750 | (18,714) | 1,487,332 |
| Timber | 2,213 | 2,213 | 568 | (1,645) | 653 |
| Prior year | 275,000 | 275,000 | 196,824 | (78,176) | 363,365 |
| Total property taxes | 17,657,111 | 17,657,111 | 18,189,930 | 532,819 | 16,979,674 |
| Other taxes | | | | | |
| Railroad equipment | 3,000 | 3,000 | - | (3,000) | 3,409 |
| Intangible recording | 800,000 | 800,000 | 667,537 | (132,463) | 659,895 |
| Real estate transfer | 135,000 | 135,000 | 193,659 | 58,659 | 165,865 |
| Penalties on delinquent | - | - | - | - | - |
| Interest on delinquent | 40,000 | 40,000 | 62,121 | 22,121 | 58,358 |
| Total other taxes | 978,000 | 978,000 | 923,317 | (54,683) | 887,527 |
| Total tax revenues | 18,635,111 | 18,635,111 | 19,113,247 | 478,136 | 17,867,201 |
| Other revenues | | | | | |
| Intergovernmental | - | 360,248 | - | (360,248) | - |
| Fire inspection fees | 75,000 | 75,000 | 81,435 | 6,435 | - |
| False alarm fines | - | - | 382 | 382 | - |
| Fire citation/code enforcement fines | 12,000 | 12,000 | 1,500 | (10,500) | 8,800 |
| Investment earnings | 40,000 | 40,000 | 99,759 | 59,759 | 101,350 |
| Gifts and donations | 2,000 | 11,195 | 12,146 | 951 | 3,300 |
| Miscellaneous | - | - | 497 | 497 | 457 |
| Total other revenues | 129,000 | 498,443 | 195,719 | (302,724) | 113,907 |
| Total revenues | 18,764,111 | 19,133,554 | 19,308,966 | 175,412 | 17,981,108 |

The accompanying notes are an integral part of this statement.

(continued on next page)

Clayton County, Georgia
Fire Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|------------------------------------|------------------|------------|------------|-----------|------------|
| | Original | Final | | | Actual |
| (continued from previous page) | | | | | |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Public safety | | | | | |
| Salaries and wages | 11,516,039 | 11,408,066 | 11,660,107 | (252,041) | 10,986,582 |
| Pension contribution | 1,379,957 | 1,398,006 | 1,419,565 | (21,559) | 1,356,643 |
| FICA and medicare insurance | 717,740 | 728,444 | 757,049 | (28,605) | 685,978 |
| Group health and life insurance | 2,246,456 | 2,321,912 | 1,903,714 | 418,198 | 1,859,750 |
| Workers' compensation insurance | 265,178 | 268,942 | 286,254 | (17,312) | 270,828 |
| Early retirement | | | | | |
| pension contribution | 177,730 | 177,730 | 177,730 | - | 177,730 |
| Contractual services | 240,627 | 239,222 | 213,721 | 25,501 | 143,084 |
| Boarding supplies | 7,000 | 7,000 | 4,823 | 2,177 | 2,284 |
| Computer supplies | 15,000 | 15,000 | 10,052 | 4,948 | 12,182 |
| Diesel fuel | 55,000 | 55,000 | 80,432 | (25,432) | 53,336 |
| Firefighting supplies | 35,200 | 31,660 | 23,057 | 8,603 | 29,786 |
| Crime and fire prevention supplies | 8,000 | 8,000 | 7,594 | 406 | 3,049 |
| Food and dietary supplies | 5,100 | 5,100 | 2,950 | 2,150 | 3,840 |
| Gas and oil | 43,000 | 43,000 | 51,957 | (8,957) | 40,338 |
| Janitorial supplies | 31,000 | 31,000 | 29,116 | 1,884 | 29,141 |
| Medical supplies | 10,600 | 10,600 | 14,111 | (3,511) | 8,585 |
| Small tools | 4,150 | 4,150 | 2,720 | 1,430 | 3,014 |
| Office supplies | 40,000 | 40,000 | 32,329 | 7,671 | 33,212 |
| Minor equipment | 20,700 | 73,825 | 57,161 | 16,664 | 70,762 |
| Photographic supplies | 7,000 | 1,500 | - | 1,500 | 483 |
| Postage | 300 | 300 | 130 | 170 | 246 |
| Safety supplies | 132,846 | 102,846 | 96,313 | 6,533 | 62,904 |
| Utilities - electric | 97,000 | 97,000 | 129,554 | (32,554) | 89,555 |
| Utilities - gas | 70,000 | 70,000 | 97,472 | (27,472) | 76,012 |
| Telephone | 82,500 | 82,500 | 186,667 | (104,167) | 110,889 |
| Utilities - water | 34,000 | 34,000 | 38,273 | (4,273) | 25,489 |
| Advertising | 900 | 900 | - | 900 | - |
| Dues and subscriptions | 27,115 | 27,115 | 12,499 | 14,616 | 6,990 |
| Sanitation | 3,600 | 3,600 | 4,085 | (485) | 3,144 |
| Tax commission | 475,000 | 475,000 | 526,354 | (51,354) | 464,568 |
| Travel and meetings | 33,650 | 24,350 | 6,054 | 18,296 | 16,008 |
| Uniform allowance | 150,000 | 150,000 | 114,854 | 35,146 | 124,384 |
| Wrecker service | 750 | 1,250 | 772 | 478 | 350 |
| Repair and maintenance | 375,557 | 380,557 | 439,549 | (58,992) | 358,573 |
| Debt service | - | - | - | - | 480,287 |
| Capital outlay | 2,212,625 | 3,163,846 | 738,701 | 2,425,145 | 521,687 |
| Total expenditures | 20,521,320 | 21,481,421 | 19,125,719 | 2,355,702 | 18,111,693 |

The accompanying notes are an integral part of this statement.

(continued on next page)

Clayton County, Georgia
Fire Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|--------------|--------------|--------------|--------------|
| | Original | Final | | | Actual |
| (continued from previous page) | | | | | |
| Current expenditures | 18,308,695 | 18,317,575 | 18,387,018 | (69,443) | 17,109,719 |
| Debt service | - | - | - | - | 480,287 |
| Capital outlay | 2,212,625 | 3,163,846 | 738,701 | 2,425,145 | 521,687 |
| Total expenditures | 20,521,320 | 21,481,421 | 19,125,719 | 2,355,702 | 18,111,693 |
| Excess (deficiency) of revenue over (under) expenditures | (1,757,209) | (2,347,867) | 183,247 | 2,531,114 | (130,585) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 1,013,945 | - | (1,013,945) | - |
| Appropriation from capital improvement | 1,450,000 | 1,396,961 | - | (1,396,961) | - |
| Transfers out | - | (63,040) | - | 63,040 | - |
| Sale of capital assets | - | - | 35,400 | 35,400 | 2,000 |
| Proceeds from capital leases | - | - | - | - | - |
| Total other financing sources (uses) | 1,450,000 | 2,347,866 | 35,400 | (2,312,466) | 2,000 |
| Net change in fund balance | (307,209) | (1) | 218,647 | 218,648 | (128,585) |
| Fund balance, beginning of year | 4,722,376 | 4,770,736 | 4,770,736 | - | 4,850,961 |
| Appropriation of fund balance | - | (1,013,945) | - | 1,013,945 | - |
| Appropriation of capital improvement | (1,450,000) | (1,396,961) | - | 1,396,961 | - |
| Fund balance, end of year | \$ 2,965,167 | \$ 2,359,829 | \$ 4,989,383 | \$ 2,629,554 | \$ 4,722,376 |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
SPLOST
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Taxes and assessments | \$ 42,000,000 | \$ 42,008,269 | \$ 54,246,560 | \$ 12,238,291 | \$ 51,107,814 |
| Interest income | - | - | 2,640,466 | 2,640,466 | 640,420 |
| Total revenues | <u>42,000,000</u> | <u>42,008,269</u> | <u>56,887,026</u> | <u>14,878,757</u> | <u>51,748,234</u> |
| EXPENDITURES | | | | | |
| Expenditures | - | - | - | - | - |
| Excess of revenues over expenditures | <u>42,000,000</u> | <u>42,008,269</u> | <u>56,887,026</u> | <u>14,878,757</u> | <u>51,748,234</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers out | (42,000,000) | (42,008,269) | (42,000,000) | 8,269 | (39,545,078) |
| Other financing sources (uses) | <u>(42,000,000)</u> | <u>(42,008,269)</u> | <u>(42,000,000)</u> | <u>8,269</u> | <u>(39,545,078)</u> |
| Net change in fund balance | - | - | 14,887,026 | 14,887,026 | 12,203,156 |
| Fund balance, beginning of year | 12,599,039 | 12,599,039 | 12,599,039 | - | 395,883 |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | <u>\$ 12,599,039</u> | <u>\$ 12,599,039</u> | <u>\$ 27,486,065</u> | <u>\$ 14,887,026</u> | <u>\$ 12,599,039</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Net Assets
Proprietary Funds
June 30, 2006

| | Internal Service Funds |
|--------------------------|---------------------------|
| ASSETS | |
| Cash and cash equivalent | \$ 6,006,994 |
| Due from organizations | 20,164 |
| Total assets | 6,027,158 |
| LIABILITIES | |
| Accounts payable | 9,436 |
| Accrued claims liability | 1,836,147 |
| Total liabilities | 1,845,583 |
| NET ASSETS | |
| Unrestricted | 4,181,575 |
| Total net assets | \$ 4,181,575 |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the year ended June 30, 2006

| | Internal Service Funds |
|----------------------------------|---------------------------|
| Operating revenue | |
| Charges to other funds | \$ 14,819,528 |
| Employee contributions | 4,728,678 |
| Proceeds from insurance coverage | 740,619 |
| Total operating revenue | 20,288,825 |
| Operating expenses | |
| Claims expense | 8,852,465 |
| Insurance premiums | 9,318,686 |
| Management fees | 236,415 |
| Other expenses | 15,814 |
| Total operating expenses | 18,423,380 |
| Operating income | 1,865,445 |
| Non-operating revenues | |
| Interest income | 1,790 |
| Income before transfers | 1,867,235 |
| Change in net assets | 1,867,235 |
| Net assets, beginning of year | 2,314,340 |
| Net assets, end of year | \$ 4,181,575 |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2006

| | Internal Service Funds |
|---|---------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Cash received from insurance carrier | \$ 720,455 |
| Cash received from employees | 4,728,678 |
| Cash received from interfund services provided | 15,369,528 |
| Cash paid from insurance claims | (8,589,712) |
| Cash paid to suppliers for goods and services | (9,635,082) |
| Net cash flow provided by operating activities | 2,593,867 |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest received | 1,790 |
| Net cash flow provided by investing activities | 1,790 |
| Net increase in cash and cash equivalents | 2,595,657 |
| Cash and cash equivalents at the beginning of the year | 3,411,337 |
| Cash and cash equivalents at the end of the year | \$ 6,006,994 |
| Reconciliation of operating income to net cash flows provided by operating activities: | |
| Operating income | \$ 1,865,445 |
| Adjustments: | |
| Decrease in interfund receivable | 550,000 |
| Increase in due from organization | (20,164) |
| Increase in prepaid items | 160 |
| Decrease in accounts payable | (64,327) |
| Increase in accrued claims | 262,753 |
| Total adjustments | 728,422 |
| Net cash flows provided by operating activities | \$ 2,593,867 |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2006

| | <u>Pension Trust Fund</u> | <u>Agency Funds</u> |
|--|-----------------------------------|-------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 6,804,256 | \$ 14,489,200 |
| Receivables: | | |
| Accrued interest and dividend receivable | 163,668 | - |
| Due from other governments | 545,193 | - |
| Due from broker | 330,035 | - |
| Total receivables | 1,038,896 | - |
| Investments | | |
| Foreign stocks | 7,182,741 | - |
| Domestic stocks | 134,809,472 | - |
| Mutual funds | 89,823,132 | - |
| Total investments | 231,815,345 | - |
| Total assets | 239,658,497 | \$ 14,489,200 |
| LIABILITIES | | |
| Accounts payable | 1,096,143 | \$ - |
| Due to others | - | 6,834,336 |
| Due to other governments | - | 5,958,087 |
| Due to litigants | - | 1,696,777 |
| Total liabilities | 1,096,143 | \$ 14,489,200 |
| NET ASSETS | | |
| Held in trust for pension benefits (See schedule of funding progress at Required Supplementary Information on page 89) | \$ 238,562,354 | |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Changes in Fiduciary Net Assets
Pension Trust Fund
For the year ended June 30, 2006

| | <u>Pension Trust Fund</u> |
|---|-----------------------------------|
| ADDITIONS | |
| Contributions | |
| Employers | |
| Clayton County | \$ 10,260,234 |
| Clayton County Water Authority | 2,076,715 |
| Plan members | |
| Clayton County | 2,035,874 |
| Clayton County Water Authority | 521,668 |
| Total contributions | <u>14,894,491</u> |
| Investment income | |
| Net appreciation in fair value of investments | 2,741,457 |
| Interest | 232,151 |
| Dividends | 8,095,638 |
| Total investment income | <u>11,069,246</u> |
| Less investment expense | (953,583) |
| Net investment income | <u>10,115,663</u> |
| Total additions | <u>25,010,154</u> |
| DEDUCTIONS | |
| Benefits | 13,354,262 |
| Administrative expenses | 172,716 |
| Total deductions | <u>13,526,978</u> |
| Net increase for the year in Plan net assets | 11,483,176 |
| Net assets, beginning of year | <u>227,079,178</u> |
| Net assets, end of year | <u>\$ 238,562,354</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Combining Statement of Net Assets
June 30, 2006

| | Component Units | | | | | Total |
|---|-----------------------|----------------------|--------------------------|----------------------|--------------------|----------------------|
| | Landfill Authority | Airport Authority | Development Authority | Housing Authority | Board of Health | |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 9,520,541 | \$ 1,238 | \$ 297,604 | \$ 823,599 | \$ 358,845 | \$ 11,001,827 |
| Restricted cash | - | - | 756,196 | - | - | 756,196 |
| Investments | - | - | - | 3,432,668 | - | 3,432,668 |
| Accrued interest | 91,712 | - | 2,158 | - | - | 93,870 |
| Accounts receivable | 176,310 | 93,146 | 9,923 | 32,992 | 11,780 | 324,151 |
| Grants receivable | - | 21,330 | - | 18,480 | - | 39,810 |
| Due from other governments | 7,045 | - | - | - | 459,518 | 466,563 |
| Inventory | 528 | 33,208 | - | - | - | 33,736 |
| Prepaid items | - | 32,892 | 33,811 | 61,400 | - | 128,103 |
| Other assets | - | - | - | 328,911 | - | 328,911 |
| Capital assets | | | | | | |
| Land and construction in progress | 5,285,508 | 16,922,645 | 2,509,750 | 870,729 | - | 25,588,632 |
| Other capital assets, net of depreciation | 4,653,113 | 792,167 | 8,954,152 | 6,401,490 | 149,826 | 20,950,748 |
| Property held for resale | - | - | 4,237,702 | - | - | 4,237,702 |
| Debt issuance cost, net | 210,330 | - | - | - | - | 210,330 |
| Intangibles, net | - | - | 210,104 | - | - | 210,104 |
| Total assets | <u>19,945,087</u> | <u>17,896,626</u> | <u>17,011,400</u> | <u>11,970,269</u> | <u>979,969</u> | <u>67,803,351</u> |
| LIABILITIES | | | | | | |
| Accounts payable | 1,322,070 | 308,665 | 42,059 | 95,032 | 239,162 | 2,006,988 |
| Accrued liabilities | 87,703 | 24,338 | 229,981 | 32,302 | 64,367 | 438,691 |
| Retainage payable | 141,688 | - | - | - | - | 141,688 |
| Customer deposits | 12,150 | - | 49,308 | 56,938 | - | 118,396 |
| Due to primary government | - | 450,000 | - | - | - | 450,000 |
| Interest payable | 100,284 | - | 486,585 | - | - | 586,869 |
| Other deferred revenue | - | - | 5,010 | 6,777 | - | 11,787 |
| Grant reimbursement payable | - | 486,688 | - | - | - | 486,688 |
| Unrealized grant revenue | - | - | - | - | 187,943 | 187,943 |
| Noncurrent liabilities: | | | | | | |
| Due within one year | 491,528 | - | (207,215) | 175,000 | - | 459,313 |
| Due more than one year | 16,565,798 | - | 27,732,554 | 6,955,000 | 257,470 | 51,510,822 |
| Total liabilities | <u>18,721,221</u> | <u>1,269,691</u> | <u>28,338,282</u> | <u>7,321,049</u> | <u>748,942</u> | <u>56,399,185</u> |
| NET ASSETS | | | | | | |
| Investment in capital assets, net of related debt | 1,843,484 | 17,714,812 | (1,385,139) | - | 149,826 | 18,322,983 |
| Restricted for: | | | | | | |
| Debt service | - | - | 756,196 | - | - | 756,196 |
| Capital projects | - | - | - | - | 142,744 | 142,744 |
| Unrestricted | (619,618) | (1,087,877) | (10,697,939) | 4,649,220 | (61,543) | (7,817,757) |
| Total net assets (deficit) | <u>\$ 1,223,866</u> | <u>\$ 16,626,935</u> | <u>\$ (11,326,882)</u> | <u>\$ 4,649,220</u> | <u>\$ 231,027</u> | <u>\$ 11,404,166</u> |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Combining Statement of Activities
For the year ended June 30, 2006

| | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------------|-------------------------|--|--------------------------------------|---|
| | | Charges for Services | Operating Grants & Contributions | Capital Grants & Contributions | Governmental Activities |
| Component Units | | | | | |
| Landfill Authority | \$ 3,408,670 | \$ 3,230,614 | \$ - | \$ - | \$ (178,056) |
| Airport Authority | 1,922,257 | 1,092,023 | - | - | (830,234) |
| Development Authority | 3,171,510 | 1,725,737 | - | - | (1,445,773) |
| Housing Authority | 3,021,434 | 2,477,994 | 199,299 | - | (344,141) |
| Board of Health | 8,433,651 | 2,443,023 | 5,782,498 | - | (208,130) |
| Total Component Units | \$ 19,957,522 | \$ 10,969,391 | \$ 5,981,797 | \$ - | (3,006,334) |
| General Revenues: | | | | | |
| Earnings on investments | | | | | |
| Landfill Authority | | | | | 76,570 |
| Development Authority | | | | | 40,201 |
| Housing Authority | | | | | 120,653 |
| Miscellaneous | | | | | |
| Housing Authority | | | | | 193,818 |
| Board of Health | | | | | (9,124) |
| Insurance claim refunds - Airport Authority | | | | | 108,274 |
| Gain on sale of capital assets | | | | | |
| Landfill Authority | | | | | 78,900 |
| Development Authority | | | | | 15,000 |
| Housing Authority | | | | | 400 |
| Total Revenues | | | | | 624,692 |
| Change in net assets | | | | | (2,381,642) |
| Net assets (deficit) - beginning of year | | | | | 13,785,808 |
| Net assets (deficit) - end of year | | | | | \$ 11,404,166 |

The accompanying notes are an integral part of this statement.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

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 as applicable to governments. The following is a summary of the more significant policies:

A. Reporting Entity

As required by accounting principles generally accepted in the United States of America (USGAAP), 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 Unit - 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 Clayton County 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 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 is governed by a nine-member board appointed by the Clayton County Board of Commissioners. The 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 Authority. The Authority is presented as a special revenue fund type. The 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 30 year-end with the exception of the Development Authority and Housing Authority, which has a December 31 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 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 Authority. The Authority is presented as an enterprise fund type. The Solid Waste Management Authority does not issue separate financial statements.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

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 Clayton County 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 is presented as an enterprise fund type. The Airport Authority does not issue separate financial statements.

Development Authority - The Development Authority of Clayton County was created to develop and promote trade, commerce, industries and employment opportunities for the public good and general welfare of the state. The Clayton County Board of Commissioners appoints the Authority's seven-member Board and has the ability to impose its will on the Development Authority's operations. The Development Authority is presented as an enterprise fund type. The Development Authority issues separate financial statements. These statements can be obtained from Mr. Roland Downing, Chairman, at Development Authority of Clayton County, Jonesboro Historical Courthouse, 121 South McDonough Street, Jonesboro, Georgia, 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 Clayton County Board of Commissioners. The Clayton County Board of Commissioners has the ability to impose its will on the Board of Health. The Board of Health is presented as a governmental fund type. The Board of Health issues separate financial statements. These statements can be obtained from Dr. Stephen Morgan, District Health Director, at Clayton County Board of Health, 1380 Southlake Plaza Drive, Morrow, Georgia, 30260.

Housing Authority of Clayton County - The Housing Authority's primary purpose is to serve as a conduit for the issuance of bonds to finance housing developments in Clayton County. The Authority operates with a five-member board all of which are appointed by the Clayton County Board of Commissioners. The Clayton County Board of Commissioners has the ability to impose its will on the Housing Authority. The Housing Authority is presented as an enterprise fund type. The Housing Authority issues separate financial statements. These statements can be obtained from Mrs. Linda Valentine, Executive Director, at the Housing Authority of Clayton County, 732 Main Street, Forest Park, Georgia, 30297.

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. *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.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Government-Wide and Fund Financial Statements - continued

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.

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

The County reports the following major governmental funds:

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

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

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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 *SPLOST Special Revenue Fund* accounts for funds received from the proceeds of a special 1% sales tax. The special purpose local option sales tax funds will be used for the cost of acquiring, constructing, and equipping five new recreation centers within the County and for road improvements.

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

Additionally, the government reports the following fund types:

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

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.

The *Agency Fund* is used to account for the collection and disbursement of monies 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 *Pension Trust Fund* accounts for the activities of the County's employees' pension plan, which accumulates resources for pension benefit payments to qualified employees.

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. 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Proprietary funds distinguish operating revenues and expenses from non-operating 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 non-operating 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.

During fiscal year 2006, Clayton County adopted the provisions of GASB Statement No. 42 Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries. This statement establishes guidance for accounting and reporting for the impairment of capital assets and for insurance recoveries. Impairment occurs when an asset's service utility significantly and unexpectedly declines. Currently the County has no impaired assets

During fiscal year 2006, Clayton County adopted the provisions of GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*. This pronouncement clarifies "that a legally enforceable legislation restriction" is one that a party external to a government can compel a government to honor. The effect of this pronouncement on the County was classifying \$31,312,551 of Local Option Sales Tax reserve as unrestricted Net Assets

During fiscal year 2006, Clayton County adopted the provisions of GASB Statement No. 47, *Accounting for Termination Benefits*. This statement establishes standards of accounting and financial reporting for termination benefits. Termination benefits are benefits provided by employers to employees as an inducement to hasten the termination of services or as a result of voluntary early termination. This pronouncement had no material effect on the County's June 30, 2006 financial statements.

During fiscal year 2006 the County implemented the retroactive infrastructure reporting requirements within the Governmental Accounting Standards Board Statement Number 34. The County's total additions of infrastructure were \$442,141,947 net of accumulated depreciation.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

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

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

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 10% 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.

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

4. Restricted Assets

Certain proceeds of master lease agreements are classified as restricted cash on the statement of net assets and are set aside for the future purchase of equipment.

Certain proceeds of an intergovernmental agreement are held in escrow until the completion of property transfers from Clayton County to the City of Atlanta, Georgia. These proceeds are classified as restricted cash on the fund level balance sheet and on the statement of net assets.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Assets, Liabilities and Net Assets or Equity - Continued

5. Capital Assets

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

Capital assets are stated at cost. Where cost could not be determined from the available records, a review of historical cost was used to record the estimated value of the assets. Capital assets are defined by the County as assets with an initial, individual cost of \$5000 or more. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer.

The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend assets' lives are 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, bridges and sidewalks | 30-40 years |
| Land improvements | 12-30 years |
| Machinery and equipment | 4-8 years |
| Furniture and fixtures | 4-8 years |

6. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. 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.

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.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Assets, Liabilities and Net Assets or Equity - Continued

8 Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Fire District Fund, Law Library Fund, Drug Abuse Treatment and Education Fund, Alternative Dispute Resolution Fund, Federal Narcotics Fund, State Narcotics Fund, Parks and Recreation Fund, Emergency Telephone System Fund, Tourism Authority Fund, Collaborative Authority Fund, Victims Assistance Fund, Aging Grant Fund, Housing and Urban Development Fund, Other County Grants Fund, State Court Technology Fee Fund, Jail and Judicial Complex Fund, and Senior Center Fund. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. All appropriations, including encumbrances, lapse at year-end.

9. Reservation of Fund Balance

In the fund financial statements, fund balance reservations have been established to indicate management's tentative plans for financial resource utilization in a future period. Such plans include the sales tax digest roll-back for the General Local Option Sales Tax (GLOST) revenue recorded in the general fund. The tax digest roll-back began in 1996 and will continue to result in a reduction of the property tax digest in an amount equal to that of sales tax collected during the GLOST period.

Reservation of the debt service fund is for the future retirement of general long-term debt.

Designations of fund balance represent tentative management plans that are subject to change. Designation of fund balance on the government's special revenue fund represents management's future plans for renovations and improvements to various fire stations.

10. Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the general purpose financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

11. Comparative Data/Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

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 accounting principles generally accepted in the United States of America for all governmental funds.

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

- A department head, either elected or appointed, is authorized and directed to make all line item transfer requests to the Chairman of the Board of Commissioners of Clayton County via the Director of Finance of Clayton County.
- The Director of Finance, upon receipt of said request, shall make the appropriate investigation to determine that the department has the funds within its budget and may make recommendations as deemed appropriate prior to forwarding the request to the Chairman of the Board of Commissioners for action. When the Chairman of the Board of Commissioners or the full Board of Commissioners, as the case may be, makes the decision on the transfer, the decision will be returned to the Director of Finance for accounting purposes.
- The Chairman of the Board of Commissioners is authorized to approve the line item transfer on requests not exceeding \$10,000 under the following conditions:
 - The request for transfer is not from a budgeted capital improvement line item or salary line item.
 - 2. No more than \$10,000 is requested for approval in any one calendar month.
 - 3. The funds are within the approved departmental budget for the fiscal year.
 - 4. Requests for transfer must be made in writing and appropriate records maintained.
 - 5. No funds can be transferred from one department to the other.
 - 6. The department making the request for line item transfers must have a balance in the current year's unencumbered budget of at least sixty-five (65%) percent at the end of September; at least forty (40%) percent at the end of December; and at least twenty-five (25%) percent at the end of March.
- All other line item requests should be addressed to the Board of Commissioners via the Director of Finance, who shall submit the requests to the Board of Commissioners for action. It is internal policy that management is not permitted to overexpend appropriations at the line item level.

All departments are directed to abide by this Statement of Policy.

No transfer of funds from one department to another shall be made under any circumstances without the approval of the full Board of Commissioners.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE II. - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED

A. Budgetary Data - Continued

Annual budgets have been legally adopted for the General Fund, Fire District Special Revenue Fund, Street Lights Special Revenue Fund, Law Library Special Revenue Fund, Hotel/Motel Special Revenue Fund, Drug Abuse Treatment and Education Special Revenue Fund, Juvenile Support Services Special Revenue Fund, Federal Narcotics Special Revenue Fund, State Narcotics Special Revenue Fund, Jail Construction and Staffing Special Revenue Fund, Parks and Recreation Special Revenue Fund, Emergency Telephone System Special Revenue Fund, Alternative Dispute Resolution Special Revenue Fund, Domestic Seminars Special Revenue Fund, Tourism Authority Special Revenue Fund, Housing and Urban Development Special Revenue Fund, Collaborative Authority Special Revenue Fund, SPLOST Special Revenue Fund, Victim Assistance Special Revenue Fund, Aging Grant Special Revenue Fund, Other County Grants Special Revenue Fund, and the Debt Service Fund. Project length budgets have been legally adopted for the Jail/Judicial Complex Capital Projects Fund, Police Headquarters and E911 Center Capital Projects Fund, Senior Center Capital Projects Fund, Health Department Capital Project Fund, and the Roads and Recreation Capital Project Fund. Budgets are on a basis consistent with accounting principles generally accepted in the United States of America.

Supplemental budgetary appropriations were made as necessary during the year.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

Cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less.

At June 30, 2006 the carrying amounts of the County's cash on deposit, including restricted assets, were \$125,941,102. The bank balances were \$131,406,610. Of the bank balances at June 30, 2006, \$100,000 were covered by federal depository insurance and \$131,306,610 were collateralized with securities held by the County or it's agent in the County's name.

The following is a reconciliation of the County's carrying value of deposits:

| | |
|---|---------------------------|
| Governmental and Proprietary Funds | |
| Cash on deposit | \$ 83,437,530 |
| Cash on hand | 72,245 |
| Money market funds | 5,620,236 |
| Georgia Fund 1 | 101,001 |
| Equity in pooled investment | 36,488,996 |
| Cash with agent | 216,447 |
| Agency Fund cash | 2,679,249 |
| Restricted cash | <u>3,332,394</u> |
| Total Governmental and Proprietary Funds Cash | <u>\$ 131,948,096</u> |
| Primary Government - Governmental Activities | |
| General Fund | \$ 22,336,172 |
| Debt Service Fund | 5,307,438 |
| Fire Fund | 5,171,895 |
| SPLOST Fund | 75,850,626 |
| Roads and Recreation Projects | 2,221,927 |
| Non-Major Special Revenue Funds | 7,333,706 |
| Non-Major Capital Projects Funds | 4,386,944 |
| Proprietary Funds | 6,006,994 |
| Restricted Cash General Fund | 3,332,394 |
| Restricted Cash Fire Fund | <u>781,433</u> |
| Total Governmental Activities Cash | <u>\$ 132,729,529</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

A. Deposits and Investments- Continued

1. Deposits - Continued

The carrying amount of cash held by Clayton County's agency funds at June 30, 2006 was \$14,489,200.

The carrying amount of the discretely presented component units' deposits was \$11,758,023. The Landfill Authority's and Airport Authority's cash of \$9,521,779 is a part of the primary government's bank balance. Of this \$1,034,537 is part of a pooled cash account with the primary government's bank balance.

The discretely presented component units' bank balances not included in the primary government's bank balance are as follows:

| | Bank Balance | Carrying Amount |
|-----------------------|---------------------|---------------------|
| Development Authority | \$ 1,053,800 | \$ 1,053,800 |
| Board of Health | 357,995 | 358,845 |
| Housing Authority | 914,224 | 823,599 |
| | <u>\$ 2,326,019</u> | <u>\$ 2,236,244</u> |

Of the bank balances at June 30, 2006 or December 31, 2005, \$500,000 were covered by federal depository insurance and \$455,599 were collateralized with securities held by the component unit or its agent in the component unit's name, \$1,206,338 were collateralized with securities held by the pledging financial institution's trust department or agent in the component unit's name, \$164,082 were uncollateralized and uninsured by Federal Depository Insurance.

2. Investments

Primary Government

The County's investment balance consists of certificates of deposits with a carrying amount of \$6,337,611 and with maturities of six months.

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 with maturities of six months. Four different banks hold these certificates of deposit with a carrying amount of \$6,337,611. 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 | \$ 6,337,611 | 6 Months |
| Georgia Fund 1 | \$ 101,001 | 22 Days |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

A. Deposits and Investments - Continued

2. Investments - Continued

Primary Government - Continued

Concentration of Credit Risk

Concentration of Credit Risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. Clayton County does not hold more than 5% in any single issuer other than investments that are collateralized or related to the United States government.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, Clayton 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'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.

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

| Certificates of Deposit Investments | | |
|-------------------------------------|-----------------|--------------------------|
| Bank | Carrying Amount | Percentage of Investment |
| RBC Centura | \$ 3,054,550 | 48.20% |
| Peachtree National | 2,445,787 | 38.59% |
| Community Capital | 786,263 | 12.41% |
| Wachovia | 51,011 | 0.80% |
| Total Investments | \$ 6,337,611 | 100.00% |

The County's investment of \$101,001 in the Georgia Fund 1, a combined state general and local government investment pool 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. At June 30, 2006, the fair value of the County's position in this investment pool was the same as the value of the pool shares.

Foreign Currency Risk

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

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

A. Deposits and Investments - Continued

2. Investments - Continued

Public Employees Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees Retirement System (PERS). At June 30, 2006, the carrying amount of its deposits was \$1,493,441 and the fair value of the trust's investments was \$238,619,601 of which \$5,310,815 is classified as cash equivalents due to the short-term nature of the investments. A portion of the deposits, \$1,080,902, is part of a pooled cash account with the primary government's bank balance.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the Public Employees Retirement System 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 Retirement System to terminate its investment within 24 to 48 hours without penalty.

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

| <u>Bond Fund Name</u> | <u>Carrying Amount</u> | <u>Average Quality</u> | <u>Effective Duration in Years</u> |
|----------------------------|------------------------|------------------------|------------------------------------|
| PIMCO Total Return II Fund | \$ 65,872,882 | AAA | 5.37 |
| PIMCO Real Return II Fund | \$ 23,391,794 | AAA | 10.74 |

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 Public Employees Retirement System does not hold more than 5% in any single issuer, other than investments that are collateralized or related to the United States government.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Public Employees Retirement System 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. Public Employees Retirement System 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 Public Employees Retirement System. Therefore, the System feels confident that it can recover all investments from these managers at any time.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

A. Deposits and Investments - Continued

2. Investments - Continued

Public Employees Retirement System - Continued

The amounts held by each manager are as follows:

| Manager | Fair Value June 30, 2006 | Percentage of Total Investments |
|------------------------|-----------------------------|---------------------------------------|
| SE Asset Manager | \$ 29,214,223 | 12.2% |
| Montag & Caldwell | 51,734,229 | 21.7% |
| Becker Capital | 22,660,786 | 9.5% |
| LSV Asset Management | 42,517,521 | 17.8% |
| PIMCO | 89,264,826 | 37.4% |
| Funds not with manager | <u>3,228,017</u> | <u>1.4%</u> |
| Total Investments | <u>\$ 238,619,601</u> | <u>100.0%</u> |

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Public Employees Retirement System is authorized under Georgia law to invest up to 10% of total fund assets in foreign investments. The fair value of foreign investments at June 30, 2006 was \$7,182,741. This accounts for 3.0% of the retirement system's total investments.

The Public Employees Retirement System's foreign currency investments are as follows:

| Foreign Investment | Country | Fair Value June 30, 2006 | Percentage of Foreign Investments |
|---------------------------------|----------------------|-----------------------------|---|
| Cementos Mexicanos | Mexico | \$ 1,523,150 | 21.2% |
| Koninklijke Philips Electronics | Netherlands | 1,588,140 | 22.1% |
| Schlumberger | Netherlands Antilles | 2,448,136 | 34.1% |
| Vivendi Sponsored ADR | France | <u>1,623,315</u> | <u>22.6%</u> |
| Total foreign investments | | <u>\$ 7,182,741</u> | <u>100.0%</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

A. Deposits and Investments - Continued

2. Investments - Continued

Component Units

At December 31, 2005, the Housing Authority had investments in short-term governmental agency notes with a carrying value of \$3,236,123, which it intends to hold to maturity, earning from 0.948% to 1.143%. These notes are recorded at amortized cost. An adjustment of these securities to fair value would not result in a significant change.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the Housing Authority primarily invests in investment instruments with maturities less than one year.

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

| <u>Investment</u> | <u>Carrying Amount</u> | <u>Duration in Days</u> |
|---------------------------|----------------------------|-----------------------------|
| Federal Home Loan Bank | \$ 1,185,384 | 154 |
| Federal Home Loan Bank | 2,050,739 | 219 |
| Federal National Mortgage | 196,545 | 3,698 |
| Total Investment | <u>\$ 3,432,668</u> | |

Concentration of Credit Risk

Concentration of Credit Risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. The Housing Authority does not hold more than 5% in any single issuer, other than investments that are collateralized or related to the United States government.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Housing Authority will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Authority's total carrying value of investments in short-term and long-term governmental agency notes is \$3,432,668. The Housing Authority's bank balances at December 31, 2005 equaled \$914,224. Of this total, the amount insured by Federal Depository Insurance was \$300,000; \$450,142 was collateralized with securities held by the pledging financial institution's trust department or agent in the component unit's name; and the remainder of \$164,082 was uncollateralized and uninsured with Federal Depository Insurance. The carrying value of cash deposits at December 31, 2005 was \$823,599.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Housing Authority is not exposed to this risk at December 31, 2005.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

B. Accounts Receivable

Primary Government

Accounts receivable includes \$3,063,954 related to emergency medical services billing. An allowance of \$1,754,748 has been established for potentially uncollectible balances. Accounts receivable also includes \$7,323 related to the rental of County facilities to the public, \$60,474 receivable from employees, and \$187,371 of miscellaneous receivables

Component Units

Accounts receivable in the Landfill Authority and the Airport Authority represents charges to customers after credit has been extended. Accounts receivable in the Development Authority represents rents receivable related to an apartment complex owned by the Authority. Accounts receivable in the Housing Authority of \$32,992 represents rents receivable related to an apartment complex owned by the Authority of \$87,192 which is net of an allowance for doubtful accounts of \$54,200. Accounts receivable in the Board of Health of \$11,780 represents charges for health care related services

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

C. Property Taxes

Property taxes were levied on September 15, 2005 and were payable on or before November 15, 2005. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on March 14, 2006. 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 2005 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

| | | |
|-------------------|---------------|-------|
| County operations | 7.781 | mills |
| Fire District | 3.900 | mills |
| Total | <u>11.681</u> | mills |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

C. Property Taxes - Continued

A summary of taxes receivable at June 30, 2006 is as follows:

| | |
|-----------------------------------|---------------------|
| Tax year | |
| 2005 | \$ 6,390,410 |
| 2004 | 248,819 |
| 2003 | 146,509 |
| Prior | 1,724,549 |
| Not on digest | 74,900 |
| | <u>8,585,187</u> |
| Allowance for uncollectible taxes | <u>(3,888,244)</u> |
| Net taxes receivable | <u>\$ 4,696,943</u> |

An allowance of \$3,888,244 has been established for taxes in dispute and estimated amounts not expected to be collected.

D. Federal and State Grants Receivable

Primary Government

At June 30, 2006, the County was due \$573,730 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, 2006, the amount of unearned grant income was \$1,148.

Component Units

At June 30, 2006, the Airport Authority was due \$21,330 from various grantors. Additionally, the Airport Authority is required to repay \$486,688 in unearned grants for fiscal year 2006 due to clarification of the underlying grant terms and conditions.

At June 30, 2006, the Housing Authority was due \$18,480 from various grantors.

At June 30, 2006, the Board of Health was due a net amount of \$271,575 from the Georgia Department of Human Resources.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

E. Due from Organizations

At June 30, 2006, amounts included in due from organizations were as follows:

| | |
|--|---------------------|
| Due from the Georgia Department of Revenue for: | |
| Local option sales taxes | \$ 6,592,823 |
| Special local option sales taxes | 8,735,439 |
| Due from other organizations | <u>2,310,874</u> |
| Total due from organizations | <u>\$17,639,136</u> |

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

F. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of Clayton County using the proceeds from the issuance of Series 1999B bonds. The intent of purchasing these properties is to resell them for commercial use. Properties are stated at the lower of aggregate cost or net realizable value. Cost includes the purchase price of the land.

For the fiscal year ended December 31, 2005, no sales of properties took place. The properties are currently for sale.

G. Interfund Receivables and Payables

At June 30, 2006, interfund receivables and payables were as follows:

| | RECEIVABLE FUND: | | | |
|-------------------------|---------------------|-------------------------|------------------------|----------------------|
| | Major Funds | | Non-Major Fund | |
| | General | Roads and Recreation | Police Headquarters | Total |
| PAYABLE FUND: | | | | |
| Major Fund | | | | |
| SPLOST | \$ 5,100,000 | \$ 52,000,000 | \$ - | \$ 57,100,000 |
| Non Major Funds | | | | |
| Drug Abuse | 33,000 | - | - | 33,000 |
| Victim Assistance | 61,000 | - | - | 61,000 |
| Collaborative Authority | 26,000 | - | - | 26,000 |
| HUD | 173,000 | - | - | 173,000 |
| Law Library | 58,000 | - | - | 58,000 |
| Health Dept. | 450,000 | - | 900,000 | 1,350,000 |
| Jail Judicial Complex | 1,500,000 | - | - | 1,500,000 |
| | <u>\$ 7,401,000</u> | <u>\$ 52,000,000</u> | <u>\$ 900,000</u> | <u>\$ 60,301,000</u> |

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

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

H. Interfund Transfers

Interfund transfers for the year ended June 30, 2006 consisted of the following amounts:

TRANSFERS OUT:

| | <u>Major Funds</u> | | | <u>Non-Major Governmental Funds</u> | |
|------------------------------------|---------------------|----------------------|-------------------------------|-------------------------------------|---|
| | <u>General</u> | <u>SPLOST</u> | <u>Roads & Recreation</u> | <u>Emergency Telephone System</u> | <u>Jail Construction & Staffing</u> |
| TRANSFERS IN: | | | | | |
| Major Funds: | | | | | |
| General | \$ - | \$ - | \$ - | \$ - | \$ 538,000 |
| Roads & Recreation | - | 39,851,075 | - | - | - |
| Debt Service | 292,118 | 2,148,925 | - | 750,000 | - |
| Non-Major funds: | | | | | |
| Parks & Recreation | 588 | - | - | - | - |
| State Narcotics | 10,240 | - | - | - | - |
| Drug Abuse Treatment and Education | 40,500 | - | - | - | - |
| Alterative Dispute Resolution | 58,565 | - | - | - | - |
| Victim Assistance | 53,000 | - | - | - | - |
| Collaborative Authority | 12,500 | - | - | - | - |
| Aging Grants | 312,179 | - | - | - | - |
| Other County Grants | 310,724 | - | 50,160 | - | - |
| Law Library | 20,000 | - | - | - | - |
| Health Department | - | - | - | - | - |
| Senior Center | - | - | - | - | - |
| | <u>\$ 1,110,414</u> | <u>\$ 42,000,000</u> | <u>\$ 50,160</u> | <u>\$ 750,000</u> | <u>\$ 538,000</u> |

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant related programs, to cover future principal and interest payments for Police Headquarters/E911 building, to cover funds given to the Clayton Collaborative Authority for general assistance programs, to record the transfer of a vehicle to the State Narcotics fund, to cover a correction of revenue recording in the Alternative Dispute fund, and to cover a fund deficit in these funds Drug and Abuse, Law Library, and the Victim Assistance Fund. Transfers into the General Fund were made to cover salaries for security at the Jail/Judicial Complex, to cover the salary for one full time position in Accounts Payable, and to cover expenditures related to FEMA Equipment Grant and Police Block grant.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

| <u>Victim Assistance</u> | <u>Domestic Seminars</u> | <u>HUD</u> | <u>Other County Grants</u> | <u>Street Lights</u> | <u>Total</u> |
|--------------------------|--------------------------|---------------------|----------------------------|----------------------|----------------------|
| \$ - | \$ - | \$ - | \$ 5,264 | \$ 38,000 | \$ 581,264 |
| - | - | 74,558 | 129,510 | - | 40,055,143 |
| - | - | 2,815,000 | - | - | 6,006,043 |
| - | - | - | - | - | 588 |
| - | - | - | - | - | 10,240 |
| - | - | - | - | - | 40,500 |
| - | 10,000 | - | - | - | 68,565 |
| - | - | - | - | - | 53,000 |
| - | - | - | - | - | 12,500 |
| - | - | - | - | - | 312,179 |
| 33,649 | - | - | - | - | 394,533 |
| - | - | - | - | - | 20,000 |
| - | - | - | 310,000 | - | 310,000 |
| - | - | 12,000 | - | - | 12,000 |
| <u>\$ 33,649</u> | <u>\$ 10,000</u> | <u>\$ 2,901,558</u> | <u>\$ 444,774</u> | <u>\$ 38,000</u> | <u>\$ 47,876,555</u> |

Transfers out of SPLOST of \$42,000,000 were to the Road and Recreation fund for current SPLOST construction projects of \$39,851,075 and to the Debt Service fund to provide for debt service for two recreation centers in the amount of \$2,148,925. Transfers out of the HUD fund of \$74, 588 were to cover a sewage pump at the Jonesboro Senior Center.

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

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

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2006 is as follows:

| | <u>June 30, 2005</u> | <u>Infrastructure Implementation</u> | <u>June 30, 2005 (Adjusted)</u> | <u>Additions</u> | <u>Disposals</u> | <u>Reclassifications</u> | <u>June 30, 2006</u> |
|--|----------------------|--|-------------------------------------|------------------|------------------|--------------------------|----------------------|
| <u>Governmental Activities:</u> | | | | | | | |
| Capital assets, not being depreciated | | | | | | | |
| Land | \$ 21,562,461 | \$ 58,243,567 | \$ 79,806,028 | \$ 8,626,108 | \$ (57,536) | \$ - | \$ 88,374,600 |
| Construction in Progress | 14,137,761 | - | 14,137,761 | 5,645,444 | - | (11,153,348) | 8,629,857 |
| Total capital assets, not being depreciated | 35,700,222 | 58,243,567 | 93,943,789 | 14,271,552 | (57,536) | (11,153,348) | 97,004,457 |
| Capital assets, being depreciated | | | | | | | |
| Land improvements | 8,682,539 | - | 8,682,539 | 376,038 | - | - | 9,058,577 |
| Buildings | 195,534,204 | - | 195,534,204 | 9,099,627 | - | 11,153,348 | 215,787,179 |
| Roads, sidewalks and bridges | 53,488,228 | 532,682,306 | 586,170,534 | 31,506,579 | (539,127) | - | 617,137,986 |
| Machinery and equipment | 62,205,982 | - | 62,205,982 | 4,823,205 | (2,318,375) | - | 64,710,812 |
| Total capital assets, being depreciated | 319,910,953 | 532,682,306 | 852,593,259 | 45,805,449 | (2,857,502) | 11,153,348 | 906,694,554 |
| Less accumulated depreciation for: | | | | | | | |
| Land improvements | (1,110,495) | - | (1,110,495) | (2,538,509) | - | - | (3,649,004) |
| Buildings | (26,926,296) | - | (26,926,296) | (4,090,808) | - | - | (31,017,104) |
| Roads, sidewalks and bridges | (19,937,632) | (148,783,926) | (168,721,558) | (13,340,422) | 201,049 | - | (181,860,931) |
| Machinery and equipment | (50,078,932) | - | (50,078,932) | (4,868,739) | 2,349,774 | - | (52,597,897) |
| Total accumulated depreciation | (98,053,355) | (148,783,926) | (246,837,281) | (24,838,478) | 2,550,823 | - | (269,124,936) |
| Total capital assets, being depreciated, net | 221,857,598 | 383,898,380 | 605,755,978 | 20,966,971 | (306,679) | 11,153,348 | 637,569,618 |
| Governmental activities capital assets, net | \$ 257,557,820 | \$ 442,141,947 | \$ 699,699,767 | \$ 35,238,523 | \$ (364,215) | \$ - | \$ 734,574,075 |

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

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets - Continued

Primary Government - Continued

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

| | |
|-------------------------------|----------------------|
| Governmental activities: | |
| General government | \$ 306,162 |
| Tax assessment and collection | 51,013 |
| Courts and law enforcement | 2,960,409 |
| Public safety | 3,170,034 |
| Transportation/development | 16,607,304 |
| Libraries | 238,915 |
| Parks and recreations | 679,445 |
| Health and welfare | 446,712 |
| Other general government | 378,484 |
| Total depreciation expense | <u>\$ 24,838,478</u> |

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2006 was as follows:

| | <u>June 30, 2005</u> | <u>Additions</u> | <u>Disposals</u> | <u>June 30, 2006</u> |
|--|----------------------|--------------------|------------------|----------------------|
| Capital assets, not being depreciated | | | | |
| Land | \$ 4,946,953 | \$ 338,555 | \$ - | \$ 5,285,508 |
| Capital assets, being depreciated | | | | |
| Buildings | 377,378 | - | - | 377,378 |
| Roads, sidewalks and bridges | 315,855 | - | - | 315,855 |
| Land improvements | 4,168,304 | 1,079,734 | - | 5,248,038 |
| Machinery and equipment | 4,258,369 | 422,448 | (344,333) | 4,336,484 |
| Total capital assets, being depreciated | <u>9,119,906</u> | <u>1,502,182</u> | <u>(344,333)</u> | <u>10,277,755</u> |
| Less accumulated depreciation for | | | | |
| Buildings | (155,996) | (18,884) | - | (174,880) |
| Roads, sidewalks and bridges | (210,805) | (15,767) | - | (226,572) |
| Land improvements | (1,396,093) | (650,583) | - | (2,046,676) |
| Machinery and equipment | (3,130,432) | (390,415) | 344,333 | (3,176,514) |
| Total accumulated depreciation | <u>(4,893,326)</u> | <u>(1,075,649)</u> | <u>344,333</u> | <u>(5,624,642)</u> |
| Total capital assets, being depreciated, net | <u>4,226,580</u> | <u>426,533</u> | <u>-</u> | <u>4,653,113</u> |
| Landfill Authority capital assets, net | <u>\$ 9,173,533</u> | <u>\$ 765,088</u> | <u>\$ -</u> | <u>\$ 9,938,621</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets - Continued

Discretely Presented Component Units - Continued

Activity for the Airport Authority for the year ended June 30, 2006 was as follows:

| | June 30, 2005 | Additions | Disposals | June 30, 2006 |
|--|---------------|-------------|------------|---------------|
| Capital assets, not being depreciated | | | | |
| Land | \$ 16,922,645 | \$ - | \$ - | \$ 16,922,645 |
| Capital assets, being depreciated | | | | |
| Buildings | 163,441 | - | (1,403) | 162,038 |
| Land improvements | 747,437 | 163,091 | - | 910,528 |
| Machinery and equipment | 258,997 | - | (254) | 258,743 |
| Total capital assets, being depreciated | 1,169,875 | 163,091 | (1,657) | 1,331,309 |
| Less accumulated depreciation for: | | | | |
| Buildings | (41,451) | (6,108) | - | (47,559) |
| Land improvements | (83,170) | (190,378) | - | (273,548) |
| Machinery and equipment | (200,443) | (17,846) | 254 | (218,035) |
| Total accumulated depreciation | (325,064) | (214,332) | 254 | (539,142) |
| Total capital assets, being depreciated, net | 844,811 | (51,241) | (1,403) | 792,167 |
| Airport Authority capital assets, net | \$ 17,767,456 | \$ (51,241) | \$ (1,403) | \$ 17,714,812 |

Activity for the Development Authority for the year ended December 31, 2005 was as follows:

| | June 30, 2005 | Additions | Disposals | June 30, 2006 |
|--|---------------|------------|-----------|---------------|
| Capital assets, not being depreciated | | | | |
| Land & construction in progress | \$ 1,809,750 | \$ 700,000 | \$ - | \$ 2,509,750 |
| Capital assets, being depreciated | | | | |
| Buildings | 10,255,250 | - | - | 10,255,250 |
| Building improvements | 295,937 | - | - | 295,937 |
| Machinery and equipment | 119,580 | - | - | 119,580 |
| Furniture and fixtures | 75,404 | - | - | 75,404 |
| Total capital assets, being depreciated | 10,746,171 | - | - | 10,746,171 |
| Less accumulated depreciation for: | | | | |
| Buildings | (1,183,298) | (262,955) | - | (1,446,253) |
| Building improvements | (174,015) | (24,797) | - | (198,812) |
| Machinery and equipment | (78,549) | (9,340) | - | (87,889) |
| Furniture and fixtures | (52,277) | (6,788) | - | (59,065) |
| Total accumulated depreciation | (1,488,139) | (303,880) | - | (1,792,019) |
| Total capital assets, being depreciated, net | 9,258,032 | (303,880) | - | 8,954,152 |
| Development Authority capital assets, net | \$ 11,067,782 | \$ 396,120 | \$ - | \$ 11,463,902 |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets - Continued

Discretely Presented Component Units - Continued

Activity for the Board of Health for the year ended June 30, 2006 was as follows:

| | June 30, 2005 | Additions | Disposals | June 30, 2006 |
|--|---------------|-------------|-----------|---------------|
| Capital assets, being depreciated | | | | |
| Computer equipment | \$ 373,497 | \$ 37,169 | \$ - | \$ 410,666 |
| Furniture and other equipment | 328,220 | - | - | 328,220 |
| Total capital assets, being depreciated | 701,717 | 37,169 | - | 738,886 |
| Less accumulated depreciation for | | | | |
| Computer equipment | (304,378) | (33,563) | - | (337,941) |
| Furniture and other equipment | (226,789) | (24,330) | - | (251,119) |
| Total accumulated depreciation | (531,167) | (57,893) | - | (589,060) |
| Total capital assets, being depreciated, net | 170,550 | (20,724) | - | 149,826 |
| Board of Health capital assets, net | \$ 170,550 | \$ (20,724) | \$ - | \$ 149,826 |

Activity for the Housing Authority for the year ended December 31, 2005 was as follows:

| | June 30, 2005 | Additions | Disposals | June 30, 2006 |
|--|---------------|------------|-----------|---------------|
| Capital assets, not being depreciated | | | | |
| Land | \$ 870,729 | \$ - | \$ - | \$ 870,729 |
| Capital assets, being depreciated | | | | |
| Land improvements | 59,267 | - | - | 59,267 |
| Building | 7,436,408 | 473,469 | - | 7,909,877 |
| Furniture, fixtures, and equipment | 816,907 | 86,279 | (541) | 902,645 |
| Total capital assets, being depreciated | 8,312,582 | 559,748 | (541) | 8,871,789 |
| Less accumulated depreciation for: | | | | |
| Land improvements | (29,455) | (1,240) | - | (30,695) |
| Buildings | (1,580,595) | (221,770) | - | (1,802,365) |
| Furniture, fixtures, and equipment | (539,160) | (98,620) | 541 | (637,239) |
| Total accumulated depreciation | (2,149,210) | (321,630) | 541 | (2,470,299) |
| Total capital assets, being depreciated, net | 6,163,372 | 238,118 | - | 6,401,490 |
| Housing Authority capital assets, net | \$ 7,034,101 | \$ 238,118 | \$ - | \$ 7,272,219 |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt

Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2003 Issue: \$22,785,000 including \$11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.00% to 4.50% and \$11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.25% to 5.375%.

In April 2003, the Clayton County Board of Commissioners issued \$22,785,000 of *Urban Redevelopment Agency 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, 2006, management believes the County was in compliance with all covenants provided in this issue.

2005 Issue: \$4,405,000 maturing from 2006 through 2028, with interest at 4.06%.

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 monies to finance the cost of acquiring and renovating a building for use as a public health center and storage and office space.

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit 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, 2006, management believes the County was in compliance with all covenants provided in this issue.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

1. Primary Government Revenue Bonds Payable - Continued

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

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

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, 2006, management believes 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, 2006 is as follows:

| | <u>Principal</u> | <u>Interest</u> |
|--------------|----------------------|----------------------|
| 2007 | \$ 3,225,000 | \$ 1,050,776 |
| 2008 | 3,310,000 | 967,600 |
| 2009 | 2,750,000 | 882,216 |
| 2010 | 670,000 | 810,944 |
| 2011 | 690,000 | 788,561 |
| 2012 to 2016 | 3,850,000 | 3,467,706 |
| 2017 to 2021 | 4,685,000 | 2,516,458 |
| 2022 to 2026 | 5,820,000 | 1,407,576 |
| 2027 to 2028 | 2,730,000 | 183,733 |
| | <u>\$ 27,730,000</u> | <u>\$ 12,075,570</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

5. Component Unit Revenue Bonds Payable

In July 1997, the Clayton County Board of Commissioners issued \$2,415,000 of *Solid Waste Management Authority Revenue Bonds* (the "Series 1996 Bonds"). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2006, \$1,620,000 in these bonds was outstanding.

In December 2000, the Clayton County Board of Commissioners issued \$1,740,000 of *Solid Waste Management Authority Revenue Bonds* (the "Series 2000 Bonds"). These bonds were issued to further finance the costs of acquiring, constructing, and monitoring the County's landfill. At June 30, 2006, these bonds were paid off.

In April 2002, the Clayton County Board of Commissioners issued \$5,175,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2002). These bonds were issued to refund the Solid Waste Management Authority Revenue Bonds Series 1992 A. At June 30, 2006, these bonds were paid off.

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

On January 26, 2000, the Development Authority of Clayton County issued Series 1999 Bonds in the face value amount of \$28,535,000. Series 1999 Bonds were divided further into Series A tax-exempt bonds in the face value amount of \$14,535,000 and Series B taxable bonds in the face value amount of \$14,000,000. The Series A Bonds were issued to acquire a residential apartment complex and the operations thereof. The Series B Bonds were issued to acquire single and multifamily residential property in Clayton County and convert its use to commercial endeavors. Collectively these redevelopment projects are known as the Gateway Village Project.

The Series 1999 Bonds are limited obligations of the Development Authority of Clayton County. The Series 1999 Bonds are payable solely from the Net Revenues (as defined the Bond documents) of the 1999 Gateway Village Project and payments to be made by the County to the Authority pursuant to an Intergovernmental Contract, dated November 1, 1999 (the "Contract") between the Authority and the County. The County's obligation to make payments to the Authority sufficient in time and amount to enable the Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 1999 Bonds remain outstanding and unpaid. Under the contract, the County has agreed to pay the Authority amounts sufficient to replenish the debt service on the Series 1999 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 1999A Bonds, and limited to one mill with respect to the Series 1999B Bonds, on all property in the County subject to such tax in the event that the Net Revenues are insufficient to replenish debt service on the Series 1999 Bonds. The first semi-annual principal payment on the bonds began on August 1, 2003.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

5. Discretely Presented Component Units Bonds Payable - Continued

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. The bonds have interest rates that vary with their principal maturity. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. As of December 31, 2005, for financial reporting purposes, the debt has been considered defeased by the Series 2005 Bonds and therefore removed as a liability for the financial statements.

On September 22, 2005, the Development Authority of Clayton County issued Series 2005 advance refunding bonds in the face value amount of \$29,815,000 with interest rates from 3.00% to 5.45%. Series 2005 Bonds was divided further into Series A and Series B tax-exempt bonds in the face value amount of \$13,905,000 and \$10,730,000 respectively and Series C taxable bonds in the face value amount of \$5,180,000. The Series A bonds were issued to advance refund and defease the Series 1999A bonds. The Series B bonds were issued to advance refund and defease the portion of the Series 1999B Bonds attributable to the Series 1999B Bond proceeds expended for a tax-exempt governmental purpose. The Series C Bonds were issued to advance refund and defease portions of the Series 1999B not refunded with the Series 2005B. 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.

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 in the Bond documents) and amounts to be paid by the County to the Authority pursuant to an Intergovernmental Contract dated September 1, 2005 (the "Contract") between the Authority and the County. The County's obligation to make payments to the Authority sufficient in time and amount to enable the 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 Authority amounts sufficient to replenish the debt service on the Series 2005 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 Bonds on all property in the County subject to such tax in the event that the Net Revenues are insufficient to replenish debt service on the Series 2005 Bonds. The first semi-annual 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. The bonds have interest rates that vary with their principal maturity. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2005, management believes the Authority was in compliance with all covenants provided in this issue.

On July 20, 2004, the Housing Authority of Clayton County issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds"). These bonds were issued to finance the cost of refunding the Series 1995 Multifamily Housing Revenue Bonds.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt – Continued

5. Discretely Presented Component Units Bonds Payable - Continued

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. As security for this issuance, the County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If at any time the Housing Authority is unable to meet the debt service requirements 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 these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County.

6. Debt Service for Discretely Presented Component Units Bonds Payable

| | Landfill Authority | |
|-----------|----------------------|---------------------|
| | Principal | Interest |
| 2007 | \$ 540,000 | \$ 551,586 |
| 2008 | 480,000 | 665,900 |
| 2009 | 505,000 | 640,387 |
| 2010 | 530,000 | 613,482 |
| 2011 | 555,000 | 585,111 |
| 2012-2016 | 3,225,000 | 2,443,539 |
| 2017-2021 | 4,055,000 | 1,570,330 |
| 2022-2026 | 4,965,000 | 644,551 |
| | <u>\$ 14,855,000</u> | <u>\$ 7,714,886</u> |

| | Development Authority | |
|-----------|-----------------------|----------------------|
| | Principal | Interest |
| 2006 | \$ - | \$ 1,108,791 |
| 2007 | 190,000 | 1,273,969 |
| 2008 | 1,355,000 | 1,268,269 |
| 2009 | 1,400,000 | 1,224,429 |
| 2010 | 1,450,000 | 1,178,864 |
| 2011-2015 | 8,160,000 | 5,045,481 |
| 2016-2020 | 10,055,000 | 3,171,736 |
| 2021-2023 | 7,205,000 | 735,086 |
| | <u>\$ 29,815,000</u> | <u>\$ 15,006,625</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

6. Debt Service for Discretely Presented Component Units Bonds Payable - Continued

| | <u>Housing Authority of Clayton County</u> | |
|-----------|--|---------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2006 | \$ 175,000 | \$ 306,538 |
| 2007 | 175,000 | 303,038 |
| 2008 | 185,000 | 298,225 |
| 2009 | 190,000 | 292,675 |
| 2010 | 195,000 | 286,500 |
| 2011-2015 | 1,105,000 | 1,318,225 |
| 2016-2020 | 1,335,000 | 1,080,281 |
| 2021-2025 | 1,670,000 | 755,088 |
| 2026-2030 | 2,100,000 | 316,875 |
| | <u>\$ 7,130,000</u> | <u>\$ 4,957,445</u> |

5. Capital Leases

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

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

| | |
|-------------------------------|---------------------|
| Land | \$ 11,515 |
| Buildings | 2,920,334 |
| Machinery and equipment | 780,388 |
| | <u>3,712,237</u> |
| Less accumulated depreciation | <u>(1,706,457)</u> |
| | <u>\$ 2,005,780</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

5. Capital Leases - Continued

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

| | |
|---|---------------------|
| 2007 | \$ 234,380 |
| 2008 | 236,432 |
| 2009 | 237,933 |
| 2010 | 239,058 |
| 2011 | 239,606 |
| 2012-2016 | 589,753 |
| Total minimum lease payments | 1,777,162 |
| Less: Amount representing interest | (362,162) |
| Present value of minimum lease payments | <u>\$ 1,415,000</u> |

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 thirty years after closure. Governmental Accounting Standards Board Statement No. 18 requires the County to report a liability for the estimated costs of closing and maintaining the landfills.

During the year the County operated one landfill site (Site 3):

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 long-term portion of the closure and post closure care costs, recorded in the entity-wide statement of net assets, is \$266,475 at June 30, 2006. This site was established and operated by the County's General Fund, hence the recording of the liability in the General Fund and entity-wide financial statements.

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 post closure costs at \$5,100,634. The estimated total current cost of the landfill closure and post-closure 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, 2006. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of \$2,513,649 in the discretely presented Landfill Authority based on 2,428,179 cubic yards of capacity used since the site was opened. This represents 49% of the estimated total capacity at June 30, 2006. The estimated remaining landfill life is 16 years.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

7. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the year ended June 30, 2006 was as follows:

| | June 30, 2005 | Additions | Deletions | June 30, 2006 | Due Within One year |
|---|----------------------|---------------------|------------------------|----------------------|------------------------|
| Governmental activities: | | | | | |
| Capital lease agreements | \$ 1,575,001 | \$ - | \$ (160,001) | \$ 1,415,000 | \$ 160,000 |
| Less deferred amounts on lease refunding | (19,195) | - | 2,916 | (16,279) | - |
| Total capital leases | 1,555,806 | - | (157,085) | 1,398,721 | 160,000 |
| Revenue bonds | 28,640,000 | 4,405,000 | (5,315,000) | 27,730,000 | 3,225,000 |
| Plus premium on issuance of bonds | 11,956 | - | (524) | 11,432 | - |
| Total revenue bonds | 28,651,956 | 4,405,000 | (5,315,524) | 27,741,432 | 3,225,000 |
| Landfill closure and postclosure costs | 400,077 | - | (50,602) | 349,475 | 83,000 |
| Compensated absences | 5,471,697 | 5,263,664 | (5,287,770) | 5,447,591 | 764,633 |
| | <u>\$ 36,079,536</u> | <u>\$ 9,668,664</u> | <u>\$ (10,810,981)</u> | <u>\$ 34,937,219</u> | <u>\$ 4,232,633</u> |

For governmental activities, the General Fund generally liquidates landfill closure and postclosure costs and compensated absences. The portion of compensated absences totaling \$764,633 due within one year is recorded under the caption "accrued liabilities" on the Statement of Net Assets.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

7. Changes in Long-Term Liabilities - Continued

Component Units

Long-term liability activity for the year ended December 31, 2005 and June 30, 2006 was as follows:

| | Fiscal Year 2005 | Additions | Deletions | Fiscal Year 2006 | Due Within One Year |
|--|----------------------|----------------------|------------------------|----------------------|------------------------|
| Landfill Authority: | | | | | |
| Revenue Bonds | \$ 6,990,000 | \$ 13,235,000 | \$ (5,370,000) | \$ 14,855,000 | \$ 540,000 |
| Less loss on refunding of bonds | (68,675) | (319,402) | 76,754 | (311,323) | (48,472) |
| Landfill closure and postclosure costs | 2,225,726 | 287,923 | - | 2,513,649 | - |
| Total Landfill Authority | <u>\$ 9,147,051</u> | <u>\$ 13,203,521</u> | <u>\$ (5,293,246)</u> | <u>\$ 17,057,326</u> | <u>\$ 491,528</u> |
| Development Authority: | | | | | |
| Revenue bonds | \$ 27,225,000 | \$ 29,815,000 | \$ (27,225,000) | \$ 29,815,000 | \$ - |
| Plus premium on issuance of bonds | - | 595,325 | (13,470) | 581,855 | 32,325 |
| Less loss on refunding and discount on issuance of bonds | (378,084) | (4,411,527) | 477,893 | (4,311,718) | (239,540) |
| Notes payable | - | 1,440,202 | - | 1,440,202 | - |
| Total Development Authority | <u>\$ 26,846,916</u> | <u>\$ 27,439,000</u> | <u>\$ (26,760,577)</u> | <u>\$ 27,525,339</u> | <u>\$ (207,215)</u> |
| Housing Authority: | | | | | |
| Revenue bonds | <u>\$ 7,305,000</u> | <u>\$ -</u> | <u>\$ (175,000)</u> | <u>\$ 7,130,000</u> | <u>\$ 175,000</u> |
| Board of Health | | | | | |
| Compensated absences | <u>\$ 269,461</u> | <u>\$ -</u> | <u>\$ (11,991)</u> | <u>\$ 257,470</u> | <u>\$ -</u> |

The portion of compensated absences due within one year is recorded under the caption "accrued liabilities" on the Statement of Net Assets.

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 |
|-------|-----------------------|-----------------------|----------------------|
| 2007 | \$ 397,896 | \$ 1,920 | \$ 940 |
| 2008 | 238,882 | 480 | - |
| 2009 | 93,533 | - | - |
| 2010 | - | - | - |
| 2011 | - | - | - |
| Total | <u>\$ 730,311</u> | <u>\$ 2,400</u> | <u>\$ 940</u> |

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

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 \$2,542,180 for the period of July 1, 2005 to June 30, 2006. After the retention point is met, a private insurance carrier will pay the balance up to an aggregate limit of \$1,000,000. Specific claims exceeding \$500,000 per occurrence are covered through a private insurance carrier. The County has entered into a contract with a third party to administer the program. A liability of \$1,040,000 for the estimated costs of claims, including claims adjustment costs, incurred prior to but paid subsequent to June 30, 2006, has been accrued.

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 are 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 \$13,140,922 and employees \$4,728,678 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 \$165,000 are covered through a private insurance carrier up to the \$2,000,000 lifetime per participant limit. A liability of \$796,147 for the estimated cost of claims, including adjustment costs, incurred prior but paid subsequent to June 30, 2006, has been accrued.

The Kaiser Permanente HMO is fully insured and there is no excess liability to the County. The Clayton County Self-Funded Dental Plan has no excess liability to the County beyond the Plan coverage terms for each participant.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE IV. - OTHER INFORMATION - CONTINUED

A. Self Insurance - Continued

3. Changes in the balances of claims liabilities during the past year are as follows:

| | Worker's Compensation Self-Insurance Fund | Medical Self- Insurance Fund |
|--------------------------------|--|------------------------------------|
| Unpaid claims at June 30, 2004 | \$ | \$ 514,178 |
| Incurred claims | 1,455,418 | 5,769,093 |
| Claims payments | <u>1,193,671</u> | <u>5,791,711</u> |
| Unpaid claims at June 30, 2005 | 1,081,834 | 491,560 |
| Incurred claims | 881,656 | 7,970,809 |
| Claims payments | <u>923,490</u> | <u>7,666,222</u> |
| Unpaid claims at June 30, 2006 | <u>\$ 1,040,000</u> | <u>\$ 796,147</u> |

The total unpaid claims of \$1,836,147 are presented as accrued claims liability on the Statement of Net Assets, Proprietary Funds.

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's management and legal counsel are of the opinion that any unfavorable outcome would not have a materially adverse effect on the financial position of the County.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE IV. - OTHER INFORMATION - CONTINUED

B. Commitments and Contingencies - Continued

3. Guarantee of Debt

The County has guaranteed, as of September 22, 2005, \$29,815,000 including net premiums of \$258,237, of Series 2005 Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments.

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

4. Construction Projects

The County has active construction projects for the construction of a Health Department facility, a senior center, two recreation centers, an aquatic center, and construction of various roads. The remaining commitments to contractors at June 30, 2006 totaled approximately \$42,714,154.

C. Deferred Compensation Plan

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

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE IV. - OTHER INFORMATION - CONTINUED

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

The Plan included 2,194 active participants, 679 retirees and beneficiaries receiving benefits, and 240 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2006.

2. Funding Policy

Plan members are required to contribute 3.5% of their annual covered salary. Employers are required to contribute at an actuarially determined rate; the current rate is 12.90% of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the Pension Board. Total contributions to the Plan for the years ending June 30, 2004, 2005 and 2006 were \$14,160,424, \$14,604,183, and \$14,894,491 respectively, which were equal to the required contributions for each year.

3. Summary of Significant Accounting Policies

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

Method Used to Value Investments: The Clayton County PERS reports investments at fair value in accordance with Governmental Accounting Standards Board Statement Number 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*.

4. Other

Contributions and Reserves: As of June 30, 2006 there are no long-term contracts for contributions to the Clayton County PERS.

Concentrations: As of June 30, 2006 there are no investments in any one organization that represent 5 percent or more of plan net assets.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE IV. - OTHER INFORMATION - CONTINUED

E. Other Post-Employment Benefits

The County provides post-employment health and dental benefits, as authorized by the Clayton County Board of Commissioners, for certain retirees and their dependants. Retirees vested under the Clayton County PERS who were hired prior to January 1, 2002 may continue health and dental benefits by paying the COBRA premium between their termination date and the date they begin receiving pension benefits. At that time, the County begins to pay 79% of the premiums while the retiree is eligible to receive pension benefits, with the exception of one dental plan for which the County does not contribute. Surviving spouses of these retirees who receive these post-employment benefits continue to be eligible for these benefits.

For eligible retirees hired on or after January 1, 2002 who retire after completing 15 years of credited service, enrollment in group medical and dental plans may continue for themselves and covered dependents. If the retiree is immediately eligible to draw a pension benefit payment from the Clayton County PERS, the County contributes the same percentage of premium that is paid for actively working employees for the specific coverage. At June 30, 2006, the County contributed 79% of the premiums on the medical plans and on one of the available dental plans. Those retirees who leave and are not eligible to receive a pension benefit payment from the Clayton County PERS are required to pay 102% (the COBRA premium) until such time as they can receive a benefit check from the Clayton County PERS. At that time, the County begins to pay the same percentage of the premium that is paid for active personnel.

At June 30, 2006, there were 413 retirees and 28 surviving spouses receiving the 79% premium coverage medical benefit and 364 retirees and 11 surviving spouses receiving the 79% premium-coverage dental coverage. The County finances the plans on a pay-as-you-go basis. For the year ended June 30, 2006 the County paid \$3,049,426 for these benefits, which is net of \$1,551,207 participant contributions.

The County provides post-employment life insurance benefits equal to one-half of the face value of the pre-retirement basic life insurance just prior to retirement. The County purchases this protection from an insurance company. For the year ending June 30, 2006, the County paid premiums of \$20,488 for this benefit.

The County will be required to implement Governmental Accounting Standards Board Statement No. 45 *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions* during fiscal year 2008. This pronouncement will require the County to Accrue a liability for other post-employment benefits (OPEB) offered to its employees. The County is currently in the process of evaluating all aspects of its OPEB plan to determine the best method for funding and accounting for these benefits.

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 is self insured and carries commercial insurance for amounts in excess of self-insurance limits, for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there have been no significant reductions in insurance coverage from coverage in the prior year.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE IV. - OTHER INFORMATION - CONTINUED

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2006, the County levied a 6% lodging tax. The Official Code of Georgia Annotated 48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the \$843,875 of lodging tax received during the year ended June 30, 2006 was used for the promotion of tourism.

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, 2006 were \$264,560. 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 does not extend beyond making these appointments. The Board of Commissioners appoints all of the board members of the Housing Authority of Clayton County, the Board of Family and Children Services, and the Clayton County Water Authority, and the majority of the board members of the Clayton County Hospital Authority.

J. Subsequent Events

Pension Plan Improvements

On July 1, 2006 the Clayton County PERS and the Clayton County Board of Commissioners implemented three plan improvements. The first improvement set a minimum monthly benefit for any retiree that retired before January 1, 2001 of \$300. The second improvement creates a cost-of-living-adjustment (COLA). Those who were retirees, qualifying spouses, and beneficiaries as of July 1, 2009 who had been receiving retirement benefits for 84 months, received an automatic 2% cost-of-living increase on July 1, 2009, and annually each July 1 thereafter. The third improvement was a one time cost-of-living-adjustment (COLA) of 4% for those retirees who retired on or before January 1, 2001. The County is funding these improvements through a 2% increase in the employees' contribution.

2. Delta Airlines

Delta Airlines, the County's largest taxpayer, is currently in Chapter 11 Bankruptcy. On December 27, 2006 a tax collection agreement was reached with Delta Airlines. This agreement outlines how and when delinquent taxes for years 2005 and 2006 will be paid. The amount of taxes outstanding is approximately \$4,600,000. On December 19, 2006, Delta Air Lines filed a Plan of Reorganization with the U.S. Bankruptcy Court. Delta Airlines emerged from bankruptcy during May of 2007.

Clayton County, Georgia

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

NOTE IV. - OTHER INFORMATION - CONTINUED

Subsequent Events - Continued

3. Redevelopment Authority

On June 5, 2007 the Clayton County Board of Commissioners approved a loan in the amount of \$4,500,000 to the Redevelopment Authority of Clayton County. This loan was approved for the express purpose of purchasing multiple properties from the City of Atlanta within the Mountain View area of Clayton County. These properties then will be resold to developers. This loan shall not bear interest and will be repaid when the Redevelopment Authority sells the properties. The Redevelopment Authority will be reported as a component unit within the June 30, 2007 Comprehensive Annual Financial Report.

Clayton County, Georgia

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2006
(Unaudited)

Public Employee Retirement System
Schedule of Funding Progress

(Dollar Amounts in Thousands)

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) Projected Unit Credit | Unfunded (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage of Covered Payroll |
|--------------------------------|---------------------------------|--|--------------------|-----------------|--------------------|--|
| 7/1/97 | \$ 84,010 | \$ 101,479 | \$ 17,469 | 82.8 | \$ 51,399 | 34.0 % |
| 7/1/98 | 98,185 | 128,757 | 30,562 | 76.3 | 56,237 | 54.3 |
| 7/1/99 | 115,370 | 143,882 | 28,512 | 80.2 | 59,710 | 47.8 |
| 7/1/00 | 124,394 | 168,821 | 44,427 | 73.7 | 73,081 | 60.8 |
| 7/1/01 | 144,452 | 188,782 | 44,331 | 76.5 | 77,336 | 57.3 |
| 7/1/02 | 164,208 | 209,751 | 45,543 | 78.3 | 82,880 | 55.0 |
| 7/1/03 | 183,183 | 231,812 | 48,629 | 79.0 | 85,721 | 56.7 |
| 7/1/04 | 204,450 | 266,991 | 62,541 | 76.6 | 89,268 | 70.1 |
| 7/1/05 | 224,913 | 286,686 | 61,773 | 78.5 | 92,299 | 66.9 |
| 7/1/06 | 243,176 | 333,726 | 90,550 | 72.9 | 94,059 | 96.3 |

Clayton County, Georgia

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2006
(Unaudited)

Public Employee Retirement System
Schedule of Employer Contributions

| <u>Year Ended June 30,</u> | <u>Annual Required Contribution</u> | <u>Percentages Contributions</u> |
|------------------------------------|---|--------------------------------------|
| 1997 | \$ 5,937,545 | 100% |
| 1998 | 6,430,167 | 100 |
| 1999 | 7,640,359 | 100 |
| 2000 | 9,070,260 | 100 |
| 2001 | 9,830,358 | 100 |
| 2002 | 10,795,899 | 100 |
| 2003 | 11,215,459 | 100 |
| 2004 | 11,674,102 | 100 |
| 2005 | 12,029,763 | 100 |
| 2006 | 12,336,949 | 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 | 7/1/2006 |
| Actuarial cost method | Projected unit credit |
| Amortization method | Level percent open |
| Remaining amortization period | 28 years |
| Asset valuation method | 5 year smoothed market value |
| Actuarial Assumptions: | |
| Investment rate of Return* | 8.00% |
| Projected salary increases* | 5.30% |
| *Includes inflation at | 4.00% |
| Cost-of-living, adjustments | 2.0% effective 7/1/2009 |

Clayton County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2006
(Unaudited)

Public Employee Retirement System
Three - Year Trend Information

| <u>Year Ended June 30,</u> | <u>Annual Pension Cost</u> | <u>Percentage of Annual Pension Cost Contributed</u> | <u>Net Pension Obligation</u> |
|------------------------------------|------------------------------------|--|---------------------------------------|
| 2004 | \$ 11,674,102 | 100% | - |
| 2005 | 12,029,763 | 100 | - |
| 2006 | 12,336,949 | 100 | - |



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Clayton County, Georgia

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Non-Major 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 non-major special revenue funds with annual appropriated budgets

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

Internal Service Funds

Combining financial statements

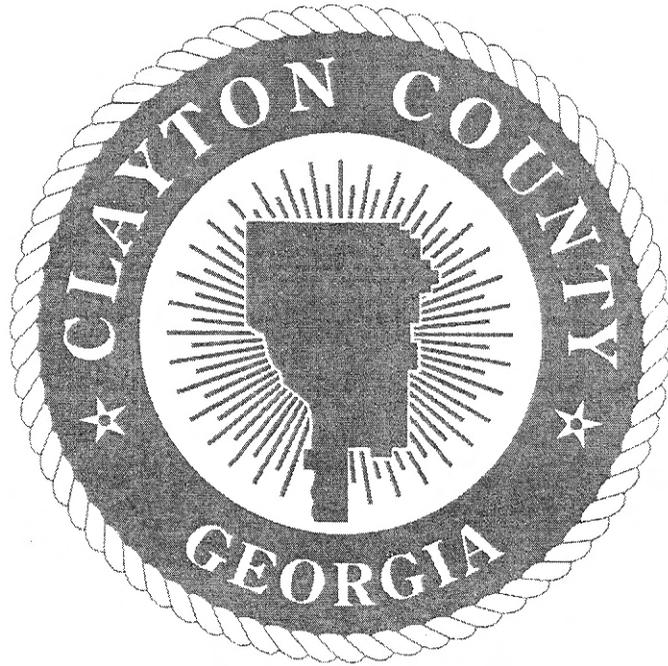
Agency Funds

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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Clayton County, Georgia

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Parks and Recreation Fund

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

Hotel/Motel Tax Fund

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

Tourism Authority Fund

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

Emergency Telephone System

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

Federal Narcotics Fund

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

State Narcotics Fund

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

Jail Construction and Staffing Fund

To account for monies 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 monies will be used for education and reformation programs.

Drug Abuse Treatment and Education

To account for revenues collected from violators of drug laws. These monies will be used for drug education programs.

Alternative Dispute Resolution Fund

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

Clayton County, Georgia

NON-MAJOR GOVERNMENTAL FUNDS - continued

SPECIAL REVENUE FUNDS - continued

Victim Assistance Fund

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

Domestic Seminars Fund

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

State Court Technology Fee Collection Fund

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

Collaborative Authority

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

Aging Grant Fund

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

Housing and Urban Development (HUD) Fund

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

Other County Grants

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

Law Library Fund

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

Street Lights Fund

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

Ellenwood Tax Allocation District

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

Clayton County, Georgia

NON-MAJOR GOVERNMENTAL FUNDS - continued

CAPITAL PROJECT FUNDS

The capital project funds account for resources provided to acquire or construct major capital facilities (other than enterprise fund facilities). Sale of bonds, State or Federal grants, special levies, or transfers or resources from other funds may finance capital projects.

The County uses the following Capital Project Funds:

Health Department Fund

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

Jail/Judicial Complex Fund

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

Police Headquarters and E911 Center

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

Senior Center Fund

To account for construction of the senior center building located in Riverdale.

Clayton County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2006

| | Special Revenue Funds | Capital Project Funds | Total Nonmajor Funds |
|--|-----------------------------|-----------------------------|----------------------------|
| ASSETS | | | |
| Cash | \$ 7,333,706 | \$ 4,386,944 | \$ 11,720,650 |
| Investments | 51,011 | - | 51,011 |
| Accrued interest and dividends receivable | 245 | | 245 |
| Accounts receivable | 19,043 | | 19,043 |
| Grants receivable | 573,730 | | 573,730 |
| Taxes receivable, net | 14,369 | - | 14,369 |
| Interfund receivable | - | 900,000 | 900,000 |
| Due from other governments | 56,269 | - | 56,269 |
| Due from organizations | 1,119,094 | | 1,119,094 |
| Prepaid items | 11,271 | | 11,271 |
| Total assets | \$ 9,178,738 | \$ 5,286,944 | \$ 14,465,682 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 502,770 | \$ 130 | \$ 502,900 |
| Accrued liabilities | 135,153 | - | 135,153 |
| Construction retainage payable | 51,157 | 17,178 | 68,335 |
| Interfund payables | 351,000 | 2,850,000 | 3,201,000 |
| Deferred property tax revenue | 9,576 | - | 9,576 |
| Unrealized grant income | 1,148 | - | 1,148 |
| Other deferred revenue | 109,423 | 39,445 | 148,868 |
| Total liabilities | | | 4,066,980 |
| Fund balances: | | | |
| Reserved for encumbrances | 2,755,696 | 568,150 | 3,323,846 |
| Reserved for prepaids | 11,271 | - | 11,271 |
| Unreserved - undesignated | 5,251,544 | 1,812,041 | 7,063,585 |
| Total fund balances | | | 10,398,702 |
| Total liabilities and fund balances | \$ | \$ | \$ 14,465,682 |

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2006

| | Special Revenue Funds | Capital Project Funds | Total Nonmajor Funds |
|--|-----------------------------|-----------------------------|----------------------------|
| REVENUES | | | |
| Property taxes | \$ 206,681 | \$ - | \$ 206,681 |
| Other taxes | 2,133,946 | - | 2,133,946 |
| Intergovernmental | 10,191,741 | - | 10,191,741 |
| Charges for services | 5,486,568 | - | 5,486,568 |
| Fines and forfeitures | 1,646,915 | - | 1,646,915 |
| Investment earnings | 95,593 | 284,000 | 379,593 |
| Other revenue | 63,373 | - | 63,373 |
| Gifts and donations | 67,866 | - | 67,866 |
| Total revenues | <u>19,892,683</u> | <u>284,000</u> | <u>20,176,683</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government | 9,643 | 65,338 | 74,981 |
| Courts and law enforcement | 2,121,769 | 37,774 | 2,159,543 |
| Public safety | 4,874,952 | 27,600 | 4,902,552 |
| Transportation and development | 303,020 | - | 303,020 |
| Libraries | 12,432 | - | 12,432 |
| Parks and recreation | 1,526,207 | - | 1,526,207 |
| Health and welfare | 2,920,045 | - | 2,920,045 |
| Other general government | 2,577,835 | - | 2,577,835 |
| Capital outlay | 1,069,846 | 4,942,314 | 6,012,160 |
| Total expenditures | <u>15,415,749</u> | <u>5,073,026</u> | <u>20,488,775</u> |
| Excess (deficiency) of revenues over (under) expenditures | 4,476,934 | (4,789,026) | (312,092) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 912,105 | 322,000 | 1,234,105 |
| Transfers out | (4,715,981) | - | (4,715,981) |
| Proceeds from sale of capital assets | 26,550 | - | 26,550 |
| Proceeds from revenue bond issue | - | 4,405,000 | 4,405,000 |
| Total other financing sources (uses) | <u>(3,777,326)</u> | <u>4,727,000</u> | <u>949,674</u> |
| Net change in fund balances | 699,608 | (62,026) | 637,582 |
| Fund balance, beginning of year | 7,318,903 | 2,442,217 | 9,761,120 |
| Fund balance, end of year | <u>\$ 8,018,511</u> | <u>\$ 2,380,191</u> | <u>\$ 10,398,702</u> |

Clayton County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2006

| | Parks and Recreation | Hotel/ Motel Tax | Tourism | Emergency Telephone System | Federal Narcotics |
|--|----------------------------|---------------------|------------------|----------------------------------|----------------------|
| ASSETS | | | | | |
| Cash | \$ 114,319 | \$ 793,370 | \$ 84,093 | \$ 3,685,549 | \$ 587,732 |
| Investments | - | - | - | - | - |
| Accrued interest and dividends receivable | - | - | - | - | - |
| Accounts receivable | 14,280 | - | - | - | - |
| Grants receivable | - | - | - | - | - |
| Taxes receivable, net | - | - | - | - | - |
| Due from other governments | - | - | - | - | - |
| Due from organizations | - | - | - | 333,751 | - |
| Prepaid items | 658 | - | - | 1,620 | 594 |
| Total assets | <u>\$ 129,257</u> | <u>\$ 793,370</u> | <u>\$ 84,093</u> | <u>\$ 4,020,920</u> | <u>\$ 588,326</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 14,467 | \$ - | \$ 15,040 | \$ 11,781 | \$ 1,315 |
| Accrued liabilities | 36,411 | - | - | 74,381 | - |
| Construction retainage payable | - | - | - | - | - |
| Interfund payables | - | - | - | - | - |
| Deferred property tax revenue | - | - | - | - | - |
| Unrealized grant income | - | - | - | - | - |
| Other deferred revenue | - | - | - | - | - |
| Total liabilities | <u>50,878</u> | <u>-</u> | <u>15,040</u> | <u>86,162</u> | <u>1,315</u> |
| Fund balances: | | | | | |
| Reserved for encumbrances | 69,552 | - | 4,200 | 1,751,987 | 21,973 |
| Reserved for prepaids | 658 | - | - | 1,620 | 594 |
| Unreserved - undesignated | 8,169 | 793,370 | 64,853 | 2,181,151 | 564,444 |
| Total fund balances | <u>78,379</u> | <u>793,370</u> | <u>69,053</u> | <u>3,934,758</u> | <u>587,011</u> |
| Total liabilities and fund balances | <u>\$ 129,257</u> | <u>\$ 793,370</u> | <u>\$ 84,093</u> | <u>\$ 4,020,920</u> | <u>\$ 588,326</u> |

| <u>State Narcotics</u> | <u>Jail Construction and Staffing</u> | <u>Juvenile Support Services</u> | <u>Drug Abuse Treatment and Education</u> | <u>Alternative Dispute Resolution</u> |
|----------------------------|---|--|---|---|
| \$ 168,170 | \$ 87,870 | \$ 31,856 | \$ 33,817 | \$ 370,740 |
| - | - | - | - | - |
| - | - | - | - | - |
| 3,919 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 21,961 | - | - | - |
| 4,999 | - | - | - | 75 |
| <u>\$ 177,088</u> | <u>\$ 109,831</u> | <u>\$ 31,856</u> | <u>\$ 33,817</u> | <u>\$ 370,815</u> |
| | | | | |
| \$ - | \$ - | \$ 1,958 | \$ 354 | \$ 385 |
| - | - | - | 227 | 4,448 |
| - | - | - | - | - |
| - | - | - | 33,000 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>1,958</u> | <u>33,581</u> | <u>4,833</u> |
| | | | | |
| 85 | - | - | - | 347 |
| 4,999 | - | - | - | 75 |
| 172,004 | 109,831 | 29,898 | 236 | 365,560 |
| <u>177,088</u> | <u>109,831</u> | <u>29,898</u> | <u>236</u> | <u>365,982</u> |
| | | | | |
| <u>\$ 177,088</u> | <u>\$ 109,831</u> | <u>\$ 31,856</u> | <u>\$ 33,817</u> | <u>\$ 370,815</u> |

Clayton County, Georgia
Combining Balance Sheet - continued
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2006

(Continued from previous page)

| | Victims Assistance | Domestic Seminars | State Court Technology Fee Collection Fund | Collaborative Authority | Aging Grant |
|--|-----------------------|----------------------|--|----------------------------|------------------|
| ASSETS | | | | | |
| Cash | \$ 16,642 | \$ 27,558 | \$ 217,473 | \$ 36,442 | \$ 89,350 |
| Investments | - | - | - | - | - |
| Accrued interest and dividends receivable | - | - | - | - | - |
| Accounts receivable | 844 | - | - | - | - |
| Grants receivable | - | - | - | 8,498 | 1,146 |
| Taxes receivable, net | - | - | - | - | - |
| Due from other governments | - | - | - | - | - |
| Due from organizations | 63,436 | - | - | - | - |
| Prepaid items | 1,325 | - | - | 120 | 1,600 |
| Total assets | <u>\$ 82,247</u> | <u>\$ 27,558</u> | <u>\$ 217,473</u> | <u>\$ 45,060</u> | <u>\$ 92,096</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 376 | \$ 1,500 | \$ 184 | \$ 722 | \$ 39,933 |
| Accrued liabilities | 16,569 | - | - | - | 292 |
| Construction retainage payable | - | - | - | - | - |
| Interfund payables | 61,000 | - | - | 26,000 | - |
| Deferred property tax revenue | - | - | - | - | - |
| Unrealized grant income | - | - | - | - | 1,147 |
| Other deferred revenue | - | - | - | - | - |
| Total liabilities | <u>77,945</u> | <u>1,500</u> | <u>184</u> | <u>26,722</u> | <u>41,372</u> |
| Fund balances: | | | | | |
| Reserved for encumbrances | 147 | - | - | - | 3,608 |
| Reserved for prepaids | 1,325 | - | - | 120 | 1,600 |
| Unreserved - undesignated | 2,830 | 26,058 | 217,289 | 18,218 | 45,516 |
| Total fund balances | <u>4,302</u> | <u>26,058</u> | <u>217,289</u> | <u>18,338</u> | <u>50,724</u> |
| Total liabilities and fund balances | <u>\$ 82,247</u> | <u>\$ 27,558</u> | <u>\$ 217,473</u> | <u>\$ 45,060</u> | <u>\$ 92,096</u> |

| HUD | Other County Grants | Law Library | Street Lights | Ellenwood Tax Allocation District | Total |
|-------------------|---------------------------|------------------|-------------------|---|---------------------|
| \$ 111,706 | \$ 183,568 | \$ 26,100 | \$ 423,246 | \$ 244,105 | \$ 7,333,706 |
| - | - | 51,011 | - | - | 51,011 |
| - | - | 245 | - | - | 245 |
| - | - | - | - | - | 19,043 |
| 113,092 | 450,994 | - | - | - | 573,730 |
| - | - | - | 14,369 | - | 14,369 |
| - | 56,269 | - | - | - | 56,269 |
| - | 699,946 | - | - | - | 1,119,094 |
| - | 280 | - | - | - | 11,271 |
| <u>\$ 224,798</u> | <u>\$ 1,391,057</u> | <u>\$ 77,356</u> | <u>\$ 437,615</u> | <u>\$ 244,105</u> | <u>\$ 9,178,738</u> |
| | | | | | |
| \$ 36,433 | \$ 292,223 | \$ 14,897 | \$ 71,202 | \$ - | \$ 502,770 |
| - | 1,552 | 809 | 464 | - | 135,153 |
| - | 51,157 | - | - | - | 51,157 |
| 173,000 | - | 58,000 | - | - | 351,000 |
| - | - | - | 9,576 | - | 9,576 |
| 1 | - | - | - | - | 1,148 |
| 15,350 | 94,073 | - | - | - | 109,423 |
| <u>224,784</u> | <u>439,005</u> | <u>73,706</u> | <u>81,242</u> | <u>-</u> | <u>1,160,227</u> |
| | | | | | |
| - | 903,797 | - | - | - | 2,755,696 |
| - | 280 | - | - | - | 11,271 |
| 14 | 47,975 | 3,650 | 356,373 | 244,105 | 5,251,544 |
| <u>14</u> | <u>952,052</u> | <u>3,650</u> | <u>356,373</u> | <u>244,105</u> | <u>8,018,511</u> |
| | | | | | |
| <u>\$ 224,798</u> | <u>\$ 1,391,057</u> | <u>\$ 77,356</u> | <u>\$ 437,615</u> | <u>\$ 244,105</u> | <u>\$ 9,178,738</u> |

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2006

| | Parks and Recreation | Hotel/ Motel Tax | Tourism | Emergency Telephone System | Federal Narcotics |
|--|----------------------------|---------------------|------------------|----------------------------------|----------------------|
| Revenues | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other taxes | - | 292,865 | 843,875 | - | - |
| Intergovernmental | - | - | - | 5,230 | - |
| Charges for services | 1,056,112 | - | - | 3,889,077 | - |
| Fines and forfeitures | - | - | - | - | 313,685 |
| Investment earnings | - | - | - | 76,876 | - |
| Other revenue | 25,892 | - | - | 1,602 | - |
| Gifts and donations | 1,050 | - | - | - | - |
| Total revenues | <u>1,083,054</u> | <u>292,865</u> | <u>843,875</u> | <u>3,972,785</u> | <u>313,685</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | - | 9,643 | - | - | - |
| Courts and law enforcement | - | - | - | - | - |
| Public safety | - | - | - | 2,575,336 | 94,626 |
| Transportation and development | - | - | - | - | - |
| Libraries | - | - | - | - | - |
| Parks and recreation | 1,001,975 | - | - | - | - |
| Health and welfare | - | - | - | - | - |
| Other general government | - | - | 754,525 | - | - |
| Capital outlay | 15,450 | - | 43,271 | - | - |
| Total expenditures | <u>1,017,425</u> | <u>9,643</u> | <u>797,796</u> | <u>2,575,336</u> | <u>94,626</u> |
| Excess (deficiency) of revenues over (under) expenditures | 65,629 | 283,222 | 46,079 | 1,397,449 | 219,059 |
| Other financing sources (uses) | | | | | |
| Transfers in | 588 | - | - | - | - |
| Transfers out | - | - | - | (750,000) | - |
| Proceeds from sale of capital assets | - | - | - | 900 | 22,750 |
| Total other financing sources (uses) | <u>588</u> | <u>-</u> | <u>-</u> | <u>(749,100)</u> | <u>22,750</u> |
| Net change in fund balances | 66,217 | 283,222 | 46,079 | 648,349 | 241,809 |
| Fund balance, beginning of year | <u>12,162</u> | <u>510,148</u> | <u>22,974</u> | <u>3,286,409</u> | <u>345,202</u> |
| Fund balance, end of year | <u>\$ 78,379</u> | <u>\$ 793,370</u> | <u>\$ 69,053</u> | <u>\$ 3,934,758</u> | <u>\$ 587,011</u> |

| State Narcotics | Jail Construction and Staffing | Juvenile Support Services | Drug Abuse Treatment and Education | Alternative Dispute Resolution |
|--------------------|--------------------------------------|---------------------------------|---|--------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 35,233 | - | 189,012 |
| 289,336 | 613,531 | - | 108,685 | - |
| 901 | - | - | - | 6,523 |
| - | 117 | - | 932 | 1,525 |
| - | - | - | - | - |
| <u>290,237</u> | <u>613,648</u> | <u>35,233</u> | <u>109,617</u> | <u>197,060</u> |
| - | - | - | - | - |
| 7,069 | - | - | - | 175,226 |
| 301,496 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 36,389 | 40,000 | - |
| - | - | - | 111,268 | - |
| 17,607 | - | - | - | - |
| <u>326,172</u> | <u>-</u> | <u>36,389</u> | <u>151,268</u> | <u>175,226</u> |
| (35,935) | 613,648 | (1,156) | (41,651) | 21,834 |
| 10,240 | - | - | 40,500 | 68,565 |
| - | (538,000) | - | - | - |
| 900 | 2,000 | - | - | - |
| <u>11,140</u> | <u>(536,000)</u> | <u>-</u> | <u>40,500</u> | <u>68,565</u> |
| (24,795) | 77,648 | (1,156) | (1,151) | 90,399 |
| <u>201,883</u> | <u>32,183</u> | <u>31,054</u> | <u>1,387</u> | <u>275,583</u> |
| <u>\$ 177,088</u> | <u>\$ 109,831</u> | <u>\$ 29,898</u> | <u>\$ 236</u> | <u>\$ 365,982</u> |

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - continued
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2006

(Continued from previous page)

| | Victims Assistance | Domestic Seminars | State Court Technology Fee Collection Fund | Collaborative Authority | Aging Grant |
|--|-----------------------|----------------------|--|----------------------------|------------------|
| Revenues | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | 50,000 | 582,311 |
| Charges for services | - | - | 153,016 | - | 21,927 |
| Fines and forfeitures | 314,822 | - | - | - | - |
| Investment earnings | 752 | 178 | - | - | - |
| Other revenue | - | 21,840 | - | - | - |
| Gifts and donations | - | - | - | 19,250 | 32,559 |
| Total revenues | <u>315,574</u> | <u>22,018</u> | <u>153,016</u> | <u>69,250</u> | <u>636,797</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Courts and law enforcement | 535,353 | - | 38,123 | - | - |
| Public safety | - | - | - | - | - |
| Transportation and development | - | - | - | - | - |
| Libraries | - | - | - | - | - |
| Parks and recreation | - | - | - | - | - |
| Health and welfare | - | - | - | - | 1,000,839 |
| Other general government | 90,000 | 20,907 | - | 83,290 | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | <u>625,353</u> | <u>20,907</u> | <u>38,123</u> | <u>83,290</u> | <u>1,000,839</u> |
| Excess (deficiency) of revenues over (under) expenditures | (309,779) | 1,111 | 114,893 | (14,040) | (364,042) |
| Other financing sources (uses) | | | | | |
| Transfers in | 53,000 | - | - | 12,500 | 312,179 |
| Transfers out | (33,649) | (10,000) | - | - | - |
| Proceeds from sale of capital assets | - | - | - | - | - |
| Total other financing sources (uses) | <u>19,351</u> | <u>(10,000)</u> | <u>-</u> | <u>12,500</u> | <u>312,179</u> |
| Net change in fund balances | (290,428) | (8,889) | 114,893 | (1,540) | (51,863) |
| Fund balance, beginning of year | <u>294,730</u> | <u>34,947</u> | <u>102,396</u> | <u>19,878</u> | <u>102,587</u> |
| Fund balance, end of year | <u>\$ 4,302</u> | <u>\$ 26,058</u> | <u>\$ 217,289</u> | <u>\$ 18,338</u> | <u>\$ 50,724</u> |

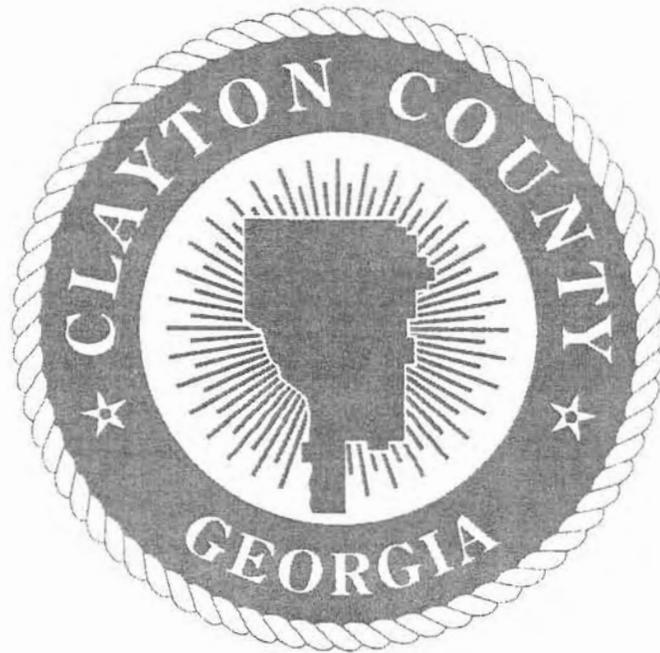
| HUD | Other County Grants | Law Library | Street Lights | Ellenwood Tax Allocation District | Total |
|--------------------|---------------------------|-----------------|-------------------|---|--------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 206,681 | \$ 206,681 |
| - | - | - | 959,782 | 37,424 | 2,133,946 |
| 5,268,607 | 4,285,593 | - | - | - | 10,191,741 |
| - | 59,324 | 82,867 | - | - | 5,486,568 |
| - | - | 6,856 | - | - | 1,646,915 |
| - | 6,713 | 1,347 | 2,303 | - | 95,593 |
| - | 10,072 | 1,393 | - | - | 63,373 |
| - | 15,007 | - | - | - | 67,866 |
| <u>5,268,607</u> | <u>4,376,709</u> | <u>92,463</u> | <u>962,085</u> | <u>244,105</u> | <u>19,892,683</u> |
| - | - | - | - | - | 9,643 |
| - | 1,166,404 | 199,594 | - | - | 2,121,769 |
| - | 1,903,494 | - | - | - | 4,874,952 |
| - | 303,020 | - | - | - | 303,020 |
| - | 12,432 | - | - | - | 12,432 |
| 524,232 | - | - | - | - | 1,526,207 |
| 1,842,817 | - | - | - | - | 2,920,045 |
| - | 400,176 | - | 1,117,669 | - | 2,577,835 |
| - | 993,518 | - | - | - | 1,069,846 |
| <u>2,367,049</u> | <u>4,779,044</u> | <u>199,594</u> | <u>1,117,669</u> | <u>-</u> | <u>15,415,749</u> |
| 2,901,558 | (402,335) | (107,131) | (155,584) | 244,105 | 4,476,934 |
| - | 394,533 | 20,000 | - | - | 912,105 |
| (2,901,558) | (444,774) | - | (38,000) | - | (4,715,981) |
| - | - | - | - | - | 26,550 |
| <u>(2,901,558)</u> | <u>(50,241)</u> | <u>20,000</u> | <u>(38,000)</u> | <u>-</u> | <u>(3,777,326)</u> |
| - | (452,576) | (87,131) | (193,584) | 244,105 | 699,608 |
| 14 | 1,404,628 | 90,781 | 549,957 | - | 7,318,903 |
| <u>\$ 14</u> | <u>\$ 952,052</u> | <u>\$ 3,650</u> | <u>\$ 356,373</u> | <u>\$ 244,105</u> | <u>8,018,511</u> |

Clayton County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
Capital Projects Funds
June 30, 2006

| | Health Department Fund | Jail Judicial Complex Fund | Police Headquarters and E911 Center | Senior Center Fund | Total |
|--|------------------------------|----------------------------------|---|--------------------------|--------------|
| ASSETS | | | | | |
| Cash | \$ 2,149,223 | \$ 2,207,315 | \$ 30,406 | \$ - | \$ 4,386,944 |
| Interfund receivable | - | - | 900,000 | - | 900,000 |
| Total assets | \$ 2,149,223 | \$ 2,207,315 | \$ 930,406 | \$ - | \$ 5,286,944 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 130 | \$ - | \$ - | \$ - | \$ 130 |
| Interfund payables | 1,350,000 | 1,500,000 | - | - | 2,850,000 |
| Construction retainage payable | 17,178 | - | - | - | 17,178 |
| Other deferred revenue | - | 39,445 | - | - | 39,445 |
| Total liabilities | 1,367,308 | 1,539,445 | - | - | 2,906,753 |
| Fund balances | | | | | |
| Reserved for encumbrances | 534,919 | 32,294 | 937 | - | 568,150 |
| Unreserved - undesignated | 246,996 | 635,576 | 929,469 | - | 1,812,041 |
| Total fund balances | 781,915 | 667,870 | 930,406 | - | 2,380,191 |
| Total liabilities and fund balances | \$ 2,149,223 | \$ 2,207,315 | \$ 930,406 | \$ - | \$ 5,286,944 |

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Capital Projects Funds
For the Year Ended June 30, 2006

| | Health Department Fund | Jail Judicial Complex Fund | Police Headquarters and E911 Center | Senior Center Fund | Total |
|--|------------------------------|----------------------------------|---|--------------------------|--------------|
| Revenues | | | | | |
| Investment earnings | \$ 143,952 | \$ 94,315 | \$ 45,733 | \$ - | \$ 284,000 |
| Total revenues | 143,952 | 94,315 | 45,733 | - | 284,000 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 60,000 | 5,338 | - | - | 65,338 |
| Courts and law enforcement | - | 37,774 | - | - | 37,774 |
| Public safety | - | - | 27,600 | - | 27,600 |
| Capital outlay | 4,162,766 | 34,705 | 732,843 | 12,000 | 4,942,314 |
| Debt service | - | - | - | - | - |
| Total expenditures | 4,222,766 | 77,817 | 760,443 | 12,000 | 5,073,026 |
| Excess (deficiency) of revenues over (under) expenditures | (4,078,814) | 16,498 | (714,710) | (12,000) | (4,789,026) |
| Other financing sources (uses) | | | | | |
| Transfers in | 310,000 | - | - | 12,000 | 322,000 |
| Proceeds from revenue bond issue | 4,405,000 | - | - | - | 4,405,000 |
| Total other financing sources (uses) | 4,715,000 | - | - | 12,000 | 4,727,000 |
| Net change in fund balances | 636,186 | 16,498 | (714,710) | - | (62,026) |
| Fund balance, beginning of year | 145,729 | 651,372 | 1,645,116 | - | 2,442,217 |
| Fund balance, end of year | \$ 781,915 | \$ 667,870 | \$ 930,406 | \$ - | \$ 2,380,191 |



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General Fund

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|----------------|----------------|--------------|----------------|
| | Original | Final | | | Actual |
| Property Taxes | | | | | |
| Real property taxes | \$ 38,252,914 | \$ 38,252,914 | \$ 38,042,160 | \$ (210,754) | \$ 35,524,773 |
| Personal property taxes | 6,664,200 | 5,164,200 | 4,574,228 | (589,972) | 6,099,947 |
| Public utility taxes | 4,998,316 | 2,898,316 | 2,354,828 | (543,488) | 5,558,201 |
| Heavy equipment taxes | 5,012 | 5,012 | 8,306 | 3,294 | 5,815 |
| Mobile home taxes | 151,464 | 151,464 | 158,867 | 7,403 | 152,231 |
| Motor vehicle taxes | 4,703,766 | 4,703,766 | 5,336,671 | 632,905 | 4,757,950 |
| Timber tax | 4,650 | 4,650 | 1,134 | (3,516) | 1,232 |
| Prior year tax | 184,000 | 184,000 | 725,692 | 541,692 | 2,265,157 |
| Total Property Taxes | 54,964,322 | 51,364,322 | 51,201,886 | (162,436) | 54,365,306 |
| Other Taxes | | | | | |
| Railroad equipment tax | 5,000 | 5,000 | - | (5,000) | 17,909 |
| Insurance premium tax | 8,200,000 | 8,200,000 | 8,233,866 | 33,866 | 7,710,499 |
| Financial institution gross receipt tax | 140,000 | 140,000 | 129,072 | (10,928) | 136,464 |
| Intangible recording tax | 1,500,000 | 1,500,000 | 1,497,071 | (2,929) | 1,397,954 |
| Local option sales tax | 36,100,000 | 40,980,000 | 40,946,182 | (33,818) | 36,579,472 |
| Interest on delinquent tax | 100,000 | 240,000 | 242,477 | 2,477 | 138,456 |
| Penalties on delinquent tax | 1,200,000 | 1,480,000 | 1,484,554 | 4,554 | 1,186,859 |
| Reimbursement-cost of collecting delinquent tax | 190,000 | 190,000 | 82,439 | (107,561) | 237,156 |
| Alcoholic beverage sales tax | 230,000 | 230,000 | 247,227 | 17,227 | 319,781 |
| Alcoholic beverage excise tax | 1,450,000 | 1,510,000 | 1,516,828 | 6,828 | 1,385,192 |
| Real estate transfer tax | 540,000 | 540,000 | 432,912 | (107,088) | 365,520 |
| Total Other Taxes | 49,655,000 | 55,015,000 | 54,812,628 | (202,372) | 49,475,262 |
| Total Taxes | \$ 104,619,322 | \$ 106,379,322 | \$ 106,014,514 | \$ (364,808) | \$ 103,840,568 |
| Licenses and Permits | | | | | |
| Business licenses | 3,400,000 | 3,576,737 | 3,921,148 | 344,411 | 3,777,120 |
| Marriage licenses | 35,000 | 35,000 | 78,220 | 43,220 | 38,429 |
| Alcoholic business licenses | 875,000 | 875,000 | 605,269 | (269,731) | 615,890 |
| Building permits | 2,100,000 | 2,100,000 | 2,087,288 | (12,712) | 1,847,114 |
| Electrical permits | 115,000 | 115,000 | 81,536 | (33,464) | 120,271 |
| Plumbing permits | 100,000 | 100,000 | 58,223 | (41,777) | 87,414 |
| HVAC permits | 65,000 | 65,000 | 44,077 | (20,923) | 59,658 |
| House moving permits | 2,000 | 2,000 | 1,650 | (350) | (50) |
| Miscellaneous permits | 58,000 | 65,315 | 74,888 | 9,573 | 56,170 |
| Mobile home registration permits | 10,000 | 10,000 | 10,101 | 101 | 10,185 |
| Mobile home moving permits | 750 | 750 | 440 | (310) | 455 |
| Pistol permits | 25,000 | 25,000 | 27,155 | 2,155 | 24,468 |
| Total Licenses and Permits | 6,785,750 | 6,969,802 | 6,989,995 | 20,193 | 6,637,124 |

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|------------------|------------------|----------------|------------------|
| | Original | Final | | | Actual |
| Intergovernmental | | | | | |
| Federal Emergency Management Admin | 58,540 | 58,540 | - | (58,540) | 81,794 |
| Federal reimbursement - narcotics unit | 35,000 | 35,000 | 29,438 | (5,562) | 38,087 |
| Judicial Council of Georgia | 800,000 | - | - | - | - |
| Georgia Department of Transportation | 15,000 | 15,000 | 16,421 | 1,421 | 17,370 |
| State Reimbursement - Judicial Staff | 265,000 | 265,000 | 271,392 | 6,392 | 253,842 |
| State Reimbursement - Library Staff | 292,985 | 336,768 | 301,739 | (35,029) | 295,985 |
| State of Georgia -GRTC Reimbursement | 70,800 | 70,800 | 72,299 | 1,499 | 66,676 |
| Georgia State Inmate Housing | 2,325,000 | 2,325,000 | 2,419,694 | 94,694 | 2,032,015 |
| Library material income | 135,409 | 135,409 | 96,725 | (38,684) | 144,628 |
| Library maintenance income | 127,744 | 127,744 | 205,072 | 77,328 | 131,213 |
| Library travel income | 1,875 | 1,875 | - | (1,875) | 2,250 |
| Social Security Administration - incentive payment revenue | 23,000 | 23,000 | 21,800 | (1,200) | 23,800 |
| Clayton Cities/County Contract Revenue | 169,500 | 171,045 | 120,729 | (50,316) | 115,092 |
| Clayton County Water Authority contract | 75,000 | 75,000 | 109,099 | 34,099 | 127,370 |
| Clayton County Board of Education contract | - | 99,719 | - | (99,719) | 102,479 |
| Southern Regional Medical Center contract | - | - | - | - | - |
| Clayton County Development Authority- salary reimbursement | 17,000 | 17,000 | 4,250 | (12,750) | 17,000 |
| Clayton County Development Authority- contract revenue | - | - | 667,523 | 667,523 | - |
| Clayton County general/mental health | 140,000 | 140,000 | 111,511 | (28,489) | 178,174 |
| Community Service Authority revenue | 118,000 | 118,000 | 70,118 | (47,882) | 126,796 |
| Department of Family/Children Services contract revenue | 12,000 | 12,000 | 13,834 | 1,834 | 12,932 |
| Total Intergovernmental | 4,681,853 | 4,026,900 | 4,531,644 | 504,744 | 3,767,503 |

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|------------|------------|-----------|------------|
| | Original | Final | | | Actual |
| (Continued from previous page) | | | | | |
| Charges for Services | | | | | |
| Cable TV franchise fees | 1,100,000 | 1,630,500 | 1,641,504 | 11,004 | 1,215,673 |
| Commissions on ad valorem taxes | 2,400,000 | 2,400,000 | 2,261,935 | (138,065) | 2,421,876 |
| Commissions on motor vehicle taxes | 270,000 | 270,000 | 299,407 | 29,407 | 287,692 |
| Commissions on mobile home taxes | 8,000 | 8,000 | 8,687 | 687 | 11,086 |
| Commissions on transfer taxes | 300,000 | 300,000 | 272,669 | (27,331) | 270,116 |
| Court filing and recording fees | 2,385,000 | 2,385,000 | 2,370,477 | (14,523) | 2,312,971 |
| Emergency medical service fees | 2,600,000 | 2,800,000 | 3,299,919 | 499,919 | 2,623,171 |
| Academy fees | 50,000 | 50,000 | 103 | (49,897) | 22,314 |
| Qualifying fees | 5,000 | 5,000 | 7,880 | 2,880 | 10,487 |
| Mapping fees | 6,600 | 6,600 | 4,116 | (2,484) | 6,154 |
| Photocopy revenue | 118,300 | 118,300 | 138,388 | 20,088 | 117,888 |
| Rabies control fees | 80,000 | 80,000 | 69,816 | (10,184) | 66,745 |
| Recreation concession income | 9,000 | 9,000 | 44,259 | 35,259 | 6,606 |
| Registrar fees | 5,000 | 5,000 | 10,156 | 5,156 | 2,456 |
| Rezoning application fees | 60,000 | 60,000 | 45,525 | (14,475) | 49,900 |
| Tag mailing and handling fees | 30,000 | 30,000 | 31,951 | 1,951 | 30,320 |
| Tag and title transfer fee | 330,000 | 441,000 | 441,479 | 479 | 475,789 |
| Traffic sign fees | 42,000 | 57,900 | 66,440 | 8,540 | 36,592 |
| Recreation insurance income | - | - | 504 | 504 | 972 |
| Rental income | 580,781 | 580,781 | 638,041 | 57,260 | 861,082 |
| COBRA insurance handling fees | 1,000 | 1,000 | 1,066 | 66 | 1,034 |
| Housing code enforcement income | 20,000 | 36,450 | 29,535 | (6,915) | 31,615 |
| Vehicle emission testing administration | 140,000 | 140,000 | 134,006 | (5,994) | 97,781 |
| Refuse control fees | 265,000 | 265,000 | 104,496 | (160,504) | 113,774 |
| Impact fees | 2,080,543 | 2,080,543 | 2,080,543 | - | 2,080,543 |
| Telephone commission income | 507,500 | 507,500 | 593,981 | 86,481 | 430,786 |
| Variance application fees | 17,000 | 17,000 | 14,303 | (2,697) | 16,892 |
| Sign approval fees | 7,500 | 7,500 | 8,600 | 1,100 | 7,350 |
| Subdivision review fees | 5,000 | 5,000 | 7,504 | 2,504 | 7,205 |
| Site plan review fees | 6,500 | 6,500 | 6,725 | 225 | 6,800 |
| Beach revenue | 805,700 | 805,700 | 1,073,688 | 267,988 | 715,724 |
| Tennis center revenue | 11,000 | 11,000 | 12,883 | 1,883 | 12,366 |
| Sheriff service fees | 1,200,000 | 1,200,000 | 1,244,072 | 44,072 | 1,254,451 |
| Inmate medical expense reimbursement | 21,650 | 21,650 | 89,526 | 67,876 | 14,781 |
| Inmate housing reimbursement | - | 325,000 | 167,239 | (157,761) | 379,931 |
| Pretrial intervention | - | - | 9,530 | 9,530 | - |
| Miscellaneous | 326,800 | 1,800 | 3,075 | 1,275 | 1,980 |
| Total Charges for Services | 15,794,874 | 16,668,724 | 17,234,028 | 565,304 | 16,002,903 |

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|-----------------------|-----------------------|-----------------------|-------------------|-----------------------|
| | Original | Final | | | Actual |
| Fines and Forfeitures | | | | | |
| Court fines | 3,805,000 | 2,905,000 | 2,895,754 | (9,246) | 3,386,917 |
| Bond forfeitures | 180,000 | 180,000 | 105,282 | (74,718) | 297,566 |
| Condemned monies held | - | 30,000 | 30,119 | 119 | - |
| Library fines | 36,000 | 36,000 | 64,444 | 28,444 | 54,855 |
| False alarm fines | 135,000 | 135,000 | 129,468 | (5,532) | 123,771 |
| Total Fines and Forfeitures | <u>4,156,000</u> | <u>3,286,000</u> | <u>3,225,067</u> | <u>(60,933)</u> | <u>3,863,109</u> |
| Interest and Dividends | 850,000 | 1,770,000 | 2,004,711 | 234,711 | 1,063,816 |
| Other Revenue | | | | | |
| Cash discounts taken on accounts payable | - | - | 677 | 677 | 12,643 |
| Miscellaneous revenue | 827,100 | 841,561 | 769,729 | (71,832) | 1,047,822 |
| Proceeds from litigation settlement | - | - | 63,327 | 63,327 | - |
| Total Other Revenue | <u>827,100</u> | <u>841,561</u> | <u>833,733</u> | <u>(7,828)</u> | <u>1,060,465</u> |
| Gifts and donations | - | 25,064 | 51,879 | 26,815 | 5,172 |
| Total Revenues | <u>\$ 137,714,899</u> | <u>\$ 139,967,373</u> | <u>\$ 140,885,571</u> | <u>\$ 918,198</u> | <u>\$ 136,240,660</u> |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---------------------------------|------------------|--------------|--------------|------------|--------------|
| | Original | Final | | | Actual |
| General Government | | | | | |
| Commissioners | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 1,663,076 | \$ 1,529,457 | \$ 1,162,093 | \$ 367,364 | \$ 1,179,906 |
| Pension contribution | 163,848 | 204,156 | 144,173 | 59,983 | 147,735 |
| FICA and Medicare insurance | 95,053 | 118,956 | 84,890 | 34,066 | 84,337 |
| Group health and life insurance | 100,741 | 161,969 | 116,319 | 45,650 | 98,347 |
| Workers' compensation insurance | 3,693 | 4,287 | 3,499 | 788 | 3,415 |
| Consulting fees | 30,000 | 30,000 | - | 30,000 | 20,286 |
| Other contract service fees | 200,000 | 200,000 | 87,759 | 112,241 | - |
| Office equipment rental | 10,900 | 11,670 | 11,550 | 120 | 9,565 |
| Office supplies | 41,300 | 44,981 | 43,096 | 1,885 | 41,183 |
| Minor equipment | - | 5,030 | 2,458 | 2,572 | 9,154 |
| Photographic supplies | 200 | 200 | - | 200 | 204 |
| Safety supplies | 500 | 500 | 117 | 383 | 429 |
| Dues and subscriptions | 33,590 | 33,590 | 27,670 | 5,920 | 30,269 |
| Promotional expense | 30,000 | 30,000 | 15,100 | 14,900 | 4,698 |
| Training, travel, and meetings | 81,900 | 81,900 | 73,081 | 8,819 | 52,803 |
| Capital outlay | 27,500 | 27,500 | - | 27,500 | 23,435 |
| Total Commissioners | 2,482,301 | 2,484,196 | 1,771,805 | 712,391 | 1,705,766 |
| Finance | | | | | |
| Current | | | | | |
| Salaries and wages | 2,109,016 | 2,069,038 | 1,678,334 | 390,704 | 1,783,217 |
| Pension contribution | 237,936 | 237,936 | 200,708 | 37,228 | 217,074 |
| FICA and Medicare insurance | 150,940 | 171,856 | 123,844 | 48,012 | 130,980 |
| Group health and life insurance | 202,066 | 220,930 | 190,967 | 29,963 | 191,645 |
| Workers' compensation insurance | 3,789 | 3,982 | 3,183 | 799 | 3,390 |
| Other contract service fees | - | 23,515 | - | 23,515 | - |
| Office equipment rental | 28,444 | 30,621 | 31,646 | (1,025) | 26,716 |
| Computer supplies | 30,000 | 30,048 | 29,850 | 198 | 32,430 |
| Office supplies | 32,000 | 32,853 | 30,981 | 1,872 | 35,107 |
| Minor equipment | 143,000 | 120,125 | 96,822 | 23,303 | 141,576 |
| Postage | 475,000 | 475,000 | 434,045 | 40,955 | 432,379 |
| Dues and subscriptions | 6,200 | 6,200 | 3,548 | 2,652 | 5,788 |
| Training, travel, and meetings | 21,135 | 27,253 | 17,058 | 10,195 | 13,032 |
| Redistribution - other | (125,000) | (125,000) | (128,466) | 3,466 | (119,468) |
| Capital outlay | - | - | - | - | 18,187 |
| Total Finance | 3,314,526 | 3,324,357 | 2,712,520 | 611,837 | 2,912,053 |
| Risk Management | | | | | |
| Current | | | | | |
| Salaries and wages | 291,685 | 260,784 | 268,542 | (7,758) | 237,261 |
| Pension contribution | 37,623 | 37,623 | 34,578 | 3,045 | 30,364 |
| FICA and Medicare insurance | 22,313 | 22,313 | 19,797 | 2,516 | 17,854 |
| Group health and life insurance | 10,364 | 34,364 | 33,964 | 400 | 12,125 |
| Workers' compensation insurance | 554 | 554 | 503 | 51 | 445 |
| Consulting fees | 25,000 | 41,000 | 25,057 | 15,943 | - |
| Office equipment rental | 5,700 | 6,175 | 6,175 | - | 5,700 |
| Office supplies | 5,000 | 6,599 | 6,198 | 401 | 4,556 |
| Minor equipment | 1,260 | 1,860 | 1,763 | 97 | 7,838 |
| Dues and subscriptions | 2,000 | 2,070 | 2,047 | 23 | 696 |
| Training, travel, and meetings | 5,495 | 4,129 | 794 | 3,335 | 1,890 |
| Casualty and other losses | - | 1 | - | 1 | - |
| Total Risk Management | 406,994 | 417,472 | 399,418 | 18,054 | 318,729 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| General Government - (continued) | | | | | |
| Computer Center | | | | | |
| Current | | | | | |
| Salaries and wages | 1,600,600 | 1,600,600 | 1,566,061 | 34,539 | 1,550,341 |
| Pension contribution | 206,462 | 206,462 | 201,318 | 5,144 | 196,933 |
| FICA and Medicare insurance | 124,868 | 124,868 | 116,159 | 8,709 | 114,994 |
| Group health and life insurance | 171,646 | 171,646 | 165,558 | 6,088 | 159,071 |
| Workers' compensation insurance | 3,497 | 3,497 | 3,336 | 161 | 3,284 |
| Other contract service fees | 168,470 | 177,170 | 174,676 | 2,494 | 143,891 |
| Office equipment rental | 3,624 | 4,228 | 3,624 | 604 | 3,624 |
| Computer supplies | 60,000 | 71,615 | 71,455 | 160 | 61,410 |
| Office supplies | 7,300 | 7,300 | 6,893 | 407 | 7,254 |
| Minor equipment | 19,300 | 25,175 | 24,303 | 872 | 2,898 |
| Electric utilities | 46,000 | 46,000 | 46,852 | (852) | 47,339 |
| Telephone - computer data lines | 104,222 | 98,571 | 94,649 | 3,922 | 80,566 |
| Dues and subscriptions | 1,065 | 1,065 | 1,054 | 11 | 1,049 |
| Training, travel, and meetings | 11,000 | 13,800 | 10,781 | 3,019 | 9,758 |
| Uniform allowance | - | 260 | 125 | 135 | 1,069 |
| Repair and maintenance - office furniture | 285,998 | 283,569 | 273,502 | 10,067 | 306,879 |
| Capital outlay | 49,000 | 170,783 | 77,396 | 93,387 | 42,384 |
| Total Computer Center | 2,863,052 | 3,006,609 | 2,837,742 | 168,867 | 2,732,744 |
| Personnel | | | | | |
| Current | | | | | |
| Salaries and wages | 461,057 | 461,179 | 458,105 | 3,074 | 441,526 |
| Pension contribution | 59,472 | 59,472 | 59,116 | 356 | 56,981 |
| FICA and Medicare insurance | 35,007 | 35,007 | 34,208 | 799 | 33,020 |
| Group health and life insurance | 39,090 | 39,090 | 38,570 | 520 | 35,992 |
| Workers' compensation insurance | 876 | 876 | 869 | 7 | 835 |
| Board member fees | 12,300 | 12,300 | 12,100 | 200 | 12,300 |
| Medical service fees | 27,000 | 21,379 | 20,725 | 654 | 24,179 |
| Other contract service fees | 18,000 | 17,860 | 16,643 | 1,217 | 70,876 |
| Office equipment rental | 4,345 | 4,345 | 4,345 | - | 4,345 |
| Office supplies | 16,000 | 26,218 | 26,111 | 107 | 16,689 |
| Advertising | 15,000 | 15,000 | 14,329 | 671 | 10,028 |
| Dues and subscriptions | 2,200 | 2,340 | 2,339 | 1 | 2,675 |
| Training, travel, and meetings | 6,300 | 16,300 | 13,263 | 3,037 | 3,571 |
| Total Personnel | 696,647 | 711,366 | 700,723 | 10,643 | 713,017 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|-----------|-----------|
| | Original | Final | | | Actual |
| General Government - (continued) | | | | | |
| Central Services | | | | | |
| Current | | | | | |
| Salaries and wages | 692,116 | 684,921 | 647,493 | 37,428 | 652,940 |
| Pension contribution | 81,626 | 81,626 | 77,642 | 3,984 | 75,565 |
| FICA and Medicare insurance | 53,331 | 53,331 | 51,879 | 1,452 | 47,643 |
| Group health and life insurance | 93,454 | 93,454 | 91,365 | 2,089 | 91,123 |
| Workers' compensation insurance | 4,230 | 4,680 | 6,040 | (1,360) | 4,796 |
| Taxable clothing allowance | - | - | 50,600 | (50,600) | - |
| Consulting fees | - | - | 10,200 | (10,200) | 5,687 |
| Office equipment rental | 54,584 | 56,645 | 50,482 | 6,163 | 46,176 |
| Miscellaneous supplies | 43,000 | 23,782 | 23,686 | 96 | 42,922 |
| Office supplies | 89,000 | 95,074 | 92,246 | 2,828 | 97,548 |
| Minor equipment | - | 13,104 | 13,104 | - | 9,175 |
| Safety supplies | 250 | 250 | 95 | 155 | 4 |
| Dues and subscriptions | 1,700 | 1,700 | 1,612 | 88 | 1,827 |
| Inventory variances | 3,000 | 3,000 | (5,513) | 8,513 | (4,000) |
| Training, travel, and meetings | 8,000 | 8,000 | 5,561 | 2,439 | 3,346 |
| Uniform allowance | 512,906 | 499,662 | 343,756 | 155,906 | - |
| Uniform rental | 2,900 | 20,299 | 32,284 | (11,985) | 1,787 |
| Repair and maintenance - machinery and equipment | 55,000 | 66,691 | 61,177 | 5,514 | 50,510 |
| Repair and maintenance - office furniture | 170,000 | 194,394 | 200,540 | (6,146) | 136,712 |
| Redistribution - printing | (333,754) | (333,754) | (271,005) | (62,749) | (310,306) |
| Casualty and other losses | - | - | - | - | (9) |
| Capital outlay | - | 13,623 | 6,745 | 6,878 | 79,533 |
| Total Central Services | 1,531,343 | 1,580,482 | 1,489,989 | 90,493 | 1,032,979 |
| Professional Services | | | | | |
| Current | | | | | |
| Audit fees | 216,075 | 216,075 | 187,005 | 29,070 | 232,402 |
| Board member fees | 6,000 | 6,000 | 4,500 | 1,500 | 4,250 |
| Consulting fees | 330,000 | 330,000 | 56,228 | 273,772 | 55,175 |
| Legal fees | 437,800 | 1,117,800 | 1,114,964 | 2,836 | 820,399 |
| Medical examiner fees | 152,010 | 152,010 | 178,822 | (26,812) | 157,535 |
| Other contract service fees | 678,431 | 678,431 | 553,308 | 125,123 | 525,424 |
| Office supplies | 1,500 | 1,500 | - | 1,500 | 1,719 |
| Photographic supplies | 118,450 | 118,450 | 118,450 | - | 123,600 |
| Court reporter fees | 10,000 | 10,000 | 3,083 | 6,917 | 9,847 |
| Advertising | 36,000 | 36,000 | 41,243 | (5,243) | 33,218 |
| Pauper funeral | 12,000 | 12,000 | 12,250 | (250) | 14,813 |
| Litigation claims and insurance settlements | - | - | 410,476 | (410,476) | 1,985,437 |
| Debt service | 2,500 | 2,500 | 30 | 2,470 | 2,243 |
| Total Professional Services | 2,000,766 | 2,680,766 | 2,680,359 | 407 | 3,966,062 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|---------------|---------------|--------------|---------------|
| | Original | Final | | | Actual |
| General Government - (continued) | | | | | |
| Registrar | | | | | |
| Current | | | | | |
| Salaries and wages | 310,164 | 295,864 | 204,554 | 91,310 | 707,545 |
| Pension contribution | 18,869 | 18,869 | 17,595 | 1,274 | 21,000 |
| FICA and Medicare insurance | 23,728 | 23,728 | 14,693 | 9,035 | 35,428 |
| Group health and life insurance | 19,636 | 19,636 | 13,180 | 6,456 | 16,455 |
| Workers' compensation insurance | 590 | 590 | 386 | 204 | 1,347 |
| Board member fees | 3,000 | 3,000 | 2,700 | 300 | 2,400 |
| Other contract service | - | - | - | - | 40,960 |
| Building and lease rental | 350 | 350 | - | 350 | 1,600 |
| Office equipment rental | 4,840 | 5,080 | 3,600 | 1,480 | 2,880 |
| Other rental | 450 | 450 | - | 450 | 2,302 |
| Office supplies | 3,200 | 11,507 | 8,478 | 3,029 | 79,177 |
| Minor equipment | 310,640 | 307,736 | 18,875 | 288,861 | 7,138 |
| Advertisement | 3,000 | 3,000 | 1,229 | 1,771 | 2,280 |
| Dues and subscriptions | 497 | 497 | 189 | 308 | 2,165 |
| Training, travel, and meetings | 8,600 | 6,500 | 5,999 | 501 | 2,759 |
| Repair and maintenance - machinery and equipment | 8,800 | 8,800 | 800 | 8,000 | - |
| Capital outlay | - | 14,300 | 14,300 | - | - |
| Total Registrar | 716,364 | 719,907 | 306,578 | 413,329 | 925,436 |
| Total General Government | \$ 14,011,993 | \$ 14,925,155 | \$ 12,899,134 | \$ 2,026,021 | \$ 14,306,786 |
| Current expenditures | \$ 13,932,993 | \$ 14,696,449 | \$ 12,800,663 | \$ 1,895,786 | \$ 14,141,004 |
| Debt service | 2,500 | 2,500 | 30 | 2,470 | 2,243 |
| Capital outlay | 76,500 | 226,206 | 98,441 | 127,765 | 163,539 |
| Total General Government | \$ 14,011,993 | \$ 14,925,155 | \$ 12,899,134 | \$ 2,026,021 | \$ 14,306,786 |
| Tax Assessment and Collection | | | | | |
| Tax Commissioners | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 1,150,269 | \$ 1,150,269 | \$ 1,147,782 | \$ 2,487 | \$ 1,151,128 |
| Pension contribution | 145,878 | 145,878 | 128,122 | 17,756 | 129,310 |
| FICA and Medicare insurance | 87,995 | 87,995 | 84,603 | 3,392 | 84,655 |
| Group health and life insurance | 148,689 | 148,689 | 145,836 | 2,853 | 158,358 |
| Workers' compensation insurance | 2,188 | 2,188 | 2,165 | 23 | 2,180 |
| Building and lease rental | 32,400 | 32,400 | 31,833 | 567 | 32,498 |
| Office equipment rental | 7,100 | 7,682 | 8,319 | (637) | 5,198 |
| Office supplies | 30,000 | 32,500 | 56,291 | (23,791) | 44,862 |
| Dues and subscriptions | 3,500 | 4,250 | 3,710 | 540 | 3,891 |
| Advertisement | 500 | 500 | - | 500 | - |
| Training, travel, and meetings | 5,000 | 5,000 | 5,149 | (149) | 5,928 |
| Capital outlay | 47,000 | 43,750 | 43,668 | 82 | - |
| Total Tax Commissioners | 1,660,519 | 1,661,101 | 1,657,478 | 3,623 | 1,618,008 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|--------------|--------------|-----------|--------------|
| | Original | Final | | | Actual |
| Tax Assessment and Collection - (continued) | | | | | |
| Tax Assessors | | | | | |
| Current | | | | | |
| Salaries and wages | 1,044,158 | 1,044,158 | 1,003,202 | 40,956 | 1,004,039 |
| Pension contribution | 132,098 | 132,098 | 127,756 | 4,342 | 128,757 |
| FICA and Medicare insurance | 79,881 | 79,881 | 73,151 | 6,730 | 73,524 |
| Group health and life insurance | 161,682 | 161,682 | 168,820 | (7,138) | 164,207 |
| Workers' compensation insurance | 11,878 | 11,878 | 11,884 | (6) | 12,262 |
| Board member fees | 49,200 | 49,200 | 38,700 | 10,500 | 40,000 |
| Other contract services | 5,670 | 5,810 | 2,800 | 3,010 | - |
| Office equipment rental | 13,680 | 13,970 | 12,730 | 1,240 | 13,680 |
| Office supplies | 20,000 | 23,257 | 19,367 | 3,890 | 16,456 |
| Minor equipment | - | 1,000 | - | 1,000 | - |
| Dues and subscriptions | 6,845 | 6,845 | 5,512 | 1,333 | 5,556 |
| Training, travel, and meetings | 25,500 | 25,500 | 21,409 | 4,091 | 19,911 |
| Capital outlay | - | - | - | - | 30,662 |
| Total Tax Assessors | 1,550,592 | 1,555,279 | 1,485,331 | 69,948 | 1,509,054 |
| Total Tax Assessment and Collection | \$ 3,211,111 | \$ 3,216,380 | \$ 3,142,809 | \$ 73,571 | \$ 3,127,062 |
| Current expenditures | \$ 3,164,111 | \$ 3,172,630 | \$ 3,099,141 | \$ 73,489 | \$ 3,096,400 |
| Capital outlay | 47,000 | 43,750 | 43,668 | 82 | 30,662 |
| Total Tax Assessment and Collection | \$ 3,211,111 | \$ 3,216,380 | \$ 3,142,809 | \$ 73,571 | \$ 3,127,062 |
| Courts and Law Enforcement | | | | | |
| Superior Court | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 1,236,272 | \$ 1,144,872 | \$ 1,082,960 | \$ 61,912 | \$ 1,100,959 |
| Pension contribution | 119,215 | 119,215 | 103,991 | 15,224 | 104,661 |
| FICA and Medicare insurance | 86,060 | 86,060 | 73,109 | 12,951 | 74,991 |
| Group health and life insurance | 122,766 | 122,766 | 153,057 | (30,291) | 108,881 |
| Workers' compensation insurance | 2,092 | 2,092 | 1,828 | 264 | 1,840 |
| Board member fees | 6,500 | 2,500 | 270 | 2,230 | 4,208 |
| Other contract service fees | 60,000 | 114,000 | 117,695 | (3,695) | 60,655 |
| Office equipment rental | 18,960 | 19,940 | 18,017 | 1,923 | 16,077 |
| Firearm supplies | - | 916 | 916 | - | - |
| Office supplies | 29,820 | 33,260 | 29,632 | 3,628 | 31,552 |
| Minor equipment | - | 854 | 854 | - | 10,187 |
| Court reporter fees | 165,000 | 195,165 | 220,232 | (25,067) | 182,107 |
| Indigent defense fees | 2,300,000 | 4,700,000 | 4,675,505 | 24,495 | 3,075,833 |
| Witness fees | - | (50) | - | (50) | - |
| Bailiff fees | 193,000 | 185,537 | 210,743 | (25,206) | 205,170 |
| Advertisement | - | 160 | 160 | - | - |
| Dues and subscriptions | 12,000 | 12,298 | 12,909 | (611) | 12,701 |
| Jury sequester | - | 771 | 770 | 1 | 2,386 |
| Mediation fees | - | 25 | - | 25 | - |
| Training, travel, and meetings | 5,000 | 9,675 | 8,630 | 1,045 | 3,491 |
| Uniform allowance | - | - | - | - | 1,105 |
| Capital outlay | 21,000 | 48,883 | 27,883 | 21,000 | - |
| Total Superior Court | 4,377,685 | 6,798,939 | 6,739,161 | 59,778 | 4,996,804 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Courts and law Enforcement - (continued) | | | | | |
| Criminal Justice Coordinating Council | | | | | |
| Capital outlay | - | - | - | - | 47,439 |
| Total Criminal Justice | | | | | |
| Coordinating Council | - | - | - | - | 47,439 |
| Indigent Defense Court Administration | | | | | |
| Current | | | | | |
| Salaries and wages | - | 38,214 | 38,214 | - | - |
| Pension contribution | - | 4,900 | 4,900 | - | - |
| FICA and Medicare insurance | - | 2,784 | 2,784 | - | - |
| Group health and life insurance | - | 5,061 | 5,061 | - | - |
| Workers' compensation insurance | - | 364 | 364 | - | - |
| Other contract service fees | - | 17,189 | 17,189 | - | - |
| Office equipment rental | - | 118 | 118 | - | - |
| Office supplies | - | 4,729 | 4,729 | - | - |
| Minor equipment | - | 19,201 | 19,201 | - | - |
| Court reporter fees | - | 90 | 90 | - | - |
| Total Indigent Defense | | | | | |
| Court Administration | - | 92,650 | 92,650 | - | - |
| Public Defenders Office, Clayton Circuit | | | | | |
| Current | | | | | |
| Building and lease rental | - | 22,500 | 22,500 | - | - |
| Office supplies | - | 6,915 | 6,915 | - | - |
| Minor equipment | - | 21,110 | 21,110 | - | - |
| Electric utilities | - | 896 | 895 | 1 | - |
| Indigent defense fees | - | 29,730 | 29,730 | - | - |
| Total Public Defenders Office, | | | | | |
| Clayton Circuit | - | 81,151 | 81,150 | 1 | - |
| State Court | | | | | |
| Current | | | | | |
| Salaries and wages | 899,462 | 899,462 | 874,798 | 24,664 | 861,005 |
| Pension contribution | 60,102 | 60,102 | 72,912 | (12,810) | 59,765 |
| FICA and Medicare insurance | 57,378 | 57,378 | 55,445 | 1,933 | 54,168 |
| Group health and life insurance | 90,281 | 90,281 | 95,721 | (5,440) | 91,257 |
| Workers' compensation insurance | 1,743 | 1,743 | 1,659 | 84 | 1,630 |
| Office equipment rental | 13,320 | 14,075 | 14,940 | (865) | 13,415 |
| Office supplies | 8,000 | 8,125 | 8,546 | (421) | 6,365 |
| Diesel supplies | - | - | - | - | - |
| Court reporter fees | 167,000 | 165,000 | 169,179 | (4,179) | 170,315 |
| Emeritus and pro-tem fees | 24,000 | 24,000 | 15,089 | 8,911 | 2,735 |
| Bailiff fees | 45,000 | 45,000 | 45,360 | (360) | 46,060 |
| Dues and subscriptions | 9,000 | 9,423 | 8,553 | 870 | 6,663 |
| Training, travel, and meetings | 3,200 | 5,200 | 2,287 | 2,913 | 2,144 |
| Total State Court | 1,378,486 | 1,379,789 | 1,364,489 | 15,300 | 1,315,522 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Courts and law Enforcement - (continued) | | | | | |
| Magistrate Court | | | | | |
| Current | | | | | |
| Salaries and wages | 766,516 | 676,221 | 533,924 | 142,297 | 520,309 |
| Pension contribution | 66,609 | 81,066 | 60,026 | 21,040 | 51,700 |
| FICA and Medicare insurance | 46,057 | 54,631 | 39,176 | 15,455 | 37,229 |
| Group health and life insurance | 43,689 | 56,265 | 44,185 | 12,080 | 39,241 |
| Workers' compensation insurance | 1,171 | 1,382 | 1,011 | 371 | 979 |
| Office equipment rental | 7,200 | 7,690 | 7,050 | 640 | 6,120 |
| Court books and records | 4,000 | 4,000 | - | 4,000 | 2,448 |
| Office supplies | 7,000 | 12,912 | 9,522 | 3,390 | 5,239 |
| Minor equipment | - | 38,065 | 13,932 | 24,133 | - |
| Court reporter fees | 7,000 | 8,500 | 7,456 | 1,044 | 6,540 |
| Witness fees | 2,000 | 2,000 | 425 | 1,575 | - |
| Bailiff fees | 25,000 | 25,000 | 20,930 | 4,070 | 20,090 |
| Dues and subscriptions | 4,075 | 9,075 | 6,567 | 2,508 | 2,312 |
| Training, travel, and meetings | 6,200 | 10,200 | 8,413 | 1,787 | 4,101 |
| Total Magistrate Court | 986,517 | 987,007 | 752,617 | 234,390 | 696,308 |
| Juvenile Court | | | | | |
| Current | | | | | |
| Salaries and wages | 2,428,082 | 2,390,441 | 2,339,143 | 51,298 | 2,146,708 |
| Pension contribution | 257,486 | 257,486 | 259,533 | (2,047) | 247,864 |
| FICA and Medicare insurance | 162,524 | 181,129 | 165,899 | 15,230 | 152,005 |
| Group health and life insurance | 273,230 | 292,094 | 305,173 | (13,079) | 279,232 |
| Workers' compensation insurance | 5,944 | 6,116 | 5,980 | 136 | 5,559 |
| Medical service fees | - | - | 2,246 | (2,246) | - |
| Other contract service fees | 14,000 | 14,000 | 17,182 | (3,182) | 14,034 |
| Building and lease rental | 33,600 | 33,600 | 32,959 | 641 | 32,959 |
| Office equipment rental | 13,200 | 13,935 | 16,795 | (2,860) | 12,840 |
| Boarding supplies | 100 | 100 | 100 | - | - |
| Court books and records | 4,000 | 4,000 | 4,316 | (316) | 3,815 |
| Food and dietary | 500 | 500 | 70 | 430 | 626 |
| Office supplies | 30,000 | 30,509 | 30,293 | 216 | 34,030 |
| Minor equipment | - | - | - | - | 1,743 |
| Telephone, telegraph | 20,000 | 20,000 | 28,019 | (8,019) | 21,132 |
| Court reporter fees | 500 | 500 | 1,195 | (695) | 520 |
| Emeritus and pro-tem fees | 8,000 | 8,000 | 7,388 | 612 | 7,822 |
| Indigent defense fees | 260,000 | 260,000 | 239,974 | 20,026 | 237,858 |
| Witness fees | 7,000 | 7,000 | 3,500 | 3,500 | 6,375 |
| Bailiff fees | 40,000 | 40,000 | 33,720 | 6,280 | 37,660 |
| Advertising | 1,500 | 1,500 | 1,580 | (80) | 240 |
| Dues and subscriptions | 3,000 | 3,000 | 3,082 | (82) | 2,766 |
| Training, travel, and meetings | 25,000 | 40,000 | 34,882 | 5,118 | 23,642 |
| Uniform allowance | - | - | - | - | 638 |
| Capital outlay | 26,260 | 26,260 | 22,130 | 4,130 | 19,996 |
| Total Juvenile Court | 3,613,926 | 3,630,170 | 3,555,159 | 75,011 | 3,290,064 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Courts and law Enforcement - (continued) | | | | | |
| Probate Court | | | | | |
| Current | | | | | |
| Salaries and wages | 473,060 | 473,060 | 472,954 | 106 | 476,805 |
| Pension contribution | 50,312 | 50,312 | 48,974 | 1,338 | 51,806 |
| FICA and Medicare insurance | 35,609 | 35,609 | 34,264 | 1,345 | 34,954 |
| Group health and life insurance | 42,158 | 60,658 | 65,485 | (4,827) | 42,818 |
| Workers' compensation insurance | 903 | 903 | 897 | 6 | 902 |
| Legal fees | 18,000 | 18,000 | 18,000 | - | 18,000 |
| Office equipment rental | 11,064 | 11,874 | 10,145 | 1,729 | 9,335 |
| Court books and records | 7,000 | 7,003 | 7,740 | (737) | 8,332 |
| Computer supplies | 1,000 | 1,000 | 974 | 26 | 876 |
| Firearm supplies | - | - | 393 | (393) | - |
| Office supplies | 9,000 | 14,435 | 13,538 | 897 | 12,705 |
| Minor equipment | - | - | - | - | 895 |
| Emeritus and pro-tem fees | 3,000 | 3,000 | 2,544 | 456 | 1,912 |
| Indigent defense fees | 5,000 | 5,000 | 5,887 | (887) | 5,192 |
| Bailliff fees | 10,920 | 5,820 | 4,628 | 1,192 | - |
| Dues and subscriptions | 1,200 | 1,200 | 1,171 | 29 | 1,320 |
| Training, travel, and meetings | 8,500 | 8,500 | 7,776 | 724 | 3,108 |
| Capital outlay | - | - | - | - | 1,098 |
| Total Probate Court | 676,726 | 696,374 | 695,370 | 1,004 | 670,058 |
| Clerk of Superior/Magistrate Court | | | | | |
| Current | | | | | |
| Salaries and wages | 1,128,428 | 1,128,428 | 1,111,840 | 16,588 | 1,104,456 |
| Pension contribution | 141,339 | 141,339 | 138,200 | 3,139 | 134,546 |
| FICA and Medicare insurance | 86,330 | 86,330 | 81,846 | 4,484 | 81,942 |
| Group health and life insurance | 122,757 | 122,757 | 154,847 | (32,090) | 132,667 |
| Workers' compensation insurance | 2,143 | 2,143 | 2,095 | 48 | 2,093 |
| Office equipment rental | 40,584 | 42,679 | 49,129 | (6,450) | 40,679 |
| Court books and records | 40,000 | 40,565 | 37,178 | 3,387 | 31,969 |
| Office supplies | 25,000 | 30,161 | 28,896 | 1,265 | 13,366 |
| Minor equipment | - | - | - | - | 2,786 |
| Photocopy machine supplies | 7,000 | 7,500 | 7,435 | 65 | 7,195 |
| Photographic supplies | 8,000 | 5,600 | 5,626 | (26) | 7,272 |
| Jury script fees | 360,000 | 407,000 | 419,628 | (12,628) | 408,968 |
| Dues and subscriptions | 1,090 | 1,232 | 1,251 | (19) | 1,125 |
| Training, travel, and meetings | 1,500 | 3,020 | 3,020 | - | 2,347 |
| Redistribution - photocopy | (1,500) | (1,500) | (352) | (1,148) | (2,421) |
| Redistribution - recording | (1,300) | (1,300) | (25,141) | 23,841 | (2,655) |
| Total Clerk of Superior/ Magistrate Court | 1,961,371 | 2,015,954 | 2,015,498 | 456 | 1,966,335 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Courts and Law Enforcement - (continued) | | | | | |
| Clerk of State Court | | | | | |
| Current | | | | | |
| Salaries and wages | 673,421 | 673,421 | 640,274 | 33,147 | 633,063 |
| Pension contribution | 81,959 | 81,959 | 78,076 | 3,883 | 77,187 |
| FICA and Medicare insurance | 51,516 | 51,516 | 46,777 | 4,739 | 46,378 |
| Group health and life insurance | 87,541 | 87,541 | 99,644 | (12,103) | 97,893 |
| Workers' compensation insurance | 1,279 | 1,279 | 1,318 | (39) | 1,270 |
| Office equipment rental | 19,337 | 20,196 | 16,567 | 3,629 | 14,149 |
| Office supplies | 20,000 | 20,200 | 18,646 | 1,554 | 20,077 |
| Minor equipment | - | - | - | - | 3,550 |
| Photocopy machine supplies | 1,000 | 1,000 | 985 | 15 | 940 |
| Photographic supplies | 6,000 | 6,000 | 6,413 | (413) | 6,617 |
| Dues and subscriptions | 2,000 | 2,000 | 1,226 | 774 | 1,614 |
| Training, travel, and meetings | 3,650 | 3,650 | 3,434 | 216 | 3,431 |
| Redistribution - photocopy | - | - | (27) | 27 | (90) |
| Total Clerk of State Court | 947,703 | 948,762 | 913,333 | 35,429 | 906,079 |
| Solicitor of State Court | | | | | |
| Current | | | | | |
| Salaries and wages | 1,028,841 | 983,691 | 988,242 | (4,551) | 948,585 |
| Pension contribution | 121,135 | 125,141 | 116,174 | 8,967 | 113,515 |
| FICA and Medicare insurance | 76,050 | 78,426 | 71,663 | 6,763 | 70,631 |
| Group health and life insurance | 102,475 | 131,600 | 127,043 | 4,557 | 95,280 |
| Workers' compensation insurance | 6,123 | 6,239 | 5,767 | 472 | 4,126 |
| Legal fees | 80 | 80 | - | 80 | - |
| Other contract service fees | 2,135 | 2,235 | 3,051 | (816) | 2,090 |
| Office equipment rental | 4,300 | 4,300 | 3,629 | 671 | 4,292 |
| Court books and records | 2,100 | 2,100 | 2,112 | (12) | - |
| Crime prevention and investigation supplies | - | 150 | 150 | - | - |
| Firearms supplies | 1,000 | 1,300 | 1,055 | 245 | 1,573 |
| Office supplies | 18,000 | 17,860 | 15,924 | 1,936 | 19,779 |
| Minor equipment | - | 3,799 | 2,100 | 1,699 | - |
| Court reporter fees | 13,000 | 15,615 | 16,308 | (693) | 9,982 |
| Emeritus and pro-tem fees | 6,500 | 6,500 | 7,000 | (500) | 3,450 |
| Witness fees | 72,000 | 72,000 | 58,379 | 13,621 | 65,974 |
| Dues and subscriptions | 11,070 | 11,070 | 10,900 | 170 | 11,477 |
| Training, travel, and meetings | 7,200 | 12,700 | 8,962 | 3,738 | 5,871 |
| Uniform allowance | - | - | - | - | 2,200 |
| Capital outlay | - | - | - | - | 22,996 |
| Total Solicitor of State Court | 1,472,009 | 1,474,806 | 1,438,459 | 36,347 | 1,381,821 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Courts and Law Enforcement - (continued) | | | | | |
| District Attorney | | | | | |
| Current | | | | | |
| Salaries and wages | 1,911,191 | 1,913,574 | 1,929,578 | (16,004) | 1,844,900 |
| Pension contribution | 241,369 | 241,676 | 238,004 | 3,672 | 232,189 |
| FICA and Medicare insurance | 145,605 | 145,787 | 139,829 | 5,958 | 134,502 |
| Group health and life insurance | 235,724 | 235,724 | 231,767 | 3,957 | 219,766 |
| Workers' compensation insurance | 26,020 | 26,084 | 25,630 | 454 | 24,245 |
| Other contract service fees | 10,000 | 10,163 | 7,075 | 3,088 | 2,217 |
| Office equipment rental | 24,720 | 27,005 | 22,860 | 4,145 | 22,658 |
| Court books and records | 10,000 | 8,527 | 8,033 | 494 | 16,597 |
| Crime prevention and investigation supplies | 500 | 2,300 | 2,719 | (419) | 186 |
| Firearm supplies | 3,000 | 3,000 | 3,047 | (47) | 3,969 |
| Office supplies | 35,000 | 36,626 | 34,722 | 1,904 | 47,803 |
| Photographic supplies | 500 | - | - | - | - |
| Court reporter fees | 9,000 | 9,000 | 9,797 | (797) | 3,094 |
| Witness fees | 42,000 | 51,000 | 55,620 | (4,620) | 48,516 |
| Advertising | 1,000 | 1,200 | 1,060 | 140 | 280 |
| Dues and subscriptions | 7,700 | 8,400 | 8,576 | (176) | 14,303 |
| Training, travel, and meetings | 24,000 | 24,000 | 24,074 | (74) | 28,894 |
| Uniform allowance | - | - | - | - | 12,048 |
| Repair and maintenance - office furniture | - | - | - | - | 699 |
| Capital outlay | - | - | - | - | 70,779 |
| Total District Attorney | 2,727,329 | 2,744,066 | 2,742,391 | 1,675 | 2,727,645 |
| State Adult Probation | | | | | |
| Current | | | | | |
| Salaries and wages | 17,912 | 17,912 | 15,184 | 2,728 | 17,307 |
| Pension contribution | 1,990 | 1,990 | 1,270 | 720 | 1,923 |
| FICA and Medicare insurance | 1,370 | 1,370 | 1,160 | 210 | 1,322 |
| Office equipment rental | 3,090 | 3,090 | 2,984 | 106 | 2,958 |
| Office supplies | 4,000 | 4,000 | 4,304 | (304) | 4,788 |
| Total State Adult Probation | 28,362 | 28,362 | 24,902 | 3,460 | 28,298 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Courts and Law Enforcement - (continued) | | | | | |
| Correctional Facility | | | | | |
| Current | | | | | |
| Salaries and wages | 2,219,945 | 2,240,494 | 2,173,294 | 67,200 | 2,104,382 |
| Pension contribution | 284,220 | 286,871 | 270,475 | 16,396 | 267,083 |
| FICA and Medicare insurance | 169,590 | 171,162 | 161,797 | 9,365 | 155,991 |
| Group health and life insurance | 243,205 | 243,205 | 211,013 | 32,192 | 228,970 |
| Workers' compensation insurance | 56,838 | 57,391 | 54,760 | 2,631 | 53,674 |
| Medical service fees | 48,000 | 48,000 | 55,632 | (7,632) | 49,727 |
| Office equipment rental | 4,600 | 4,976 | 4,805 | 171 | 4,512 |
| Boarding supplies | 38,000 | 48,000 | 43,802 | 4,198 | 38,386 |
| Firearm supplies | 450 | 450 | 570 | (120) | 487 |
| Food and dietary | 196,000 | 185,500 | 195,743 | (10,243) | 192,567 |
| Janitorial supplies | 25,000 | 25,000 | 25,600 | (600) | 24,922 |
| Medical supplies | 25,000 | 25,000 | 34,777 | (9,777) | 26,950 |
| Miscellaneous supplies | 6,200 | 6,200 | 5,876 | 324 | 7,174 |
| Office supplies | 5,000 | 5,000 | 4,640 | 360 | 4,981 |
| Minor equipment | 12,910 | 16,110 | 14,450 | 1,660 | 22,629 |
| Postage | 550 | 550 | 97 | 453 | 110 |
| Parks and recreation supplies | 2,500 | 373 | 1,245 | (872) | 1,443 |
| Safety supplies | 550 | 969 | 817 | 152 | 2,739 |
| Electric utilities | 65,000 | 65,000 | 77,146 | (12,146) | 65,127 |
| Gas utilities | 38,000 | 38,000 | 48,422 | (10,422) | 44,108 |
| Water utilities | 64,000 | 64,000 | 82,105 | (18,105) | 69,486 |
| Dues and subscriptions | 400 | 400 | 30 | 370 | 1,104 |
| Training, travel, and meetings | 1,500 | 6,427 | 1,946 | 4,481 | 1,319 |
| Uniform allowance | - | - | - | - | 7,686 |
| Repair and maintenance - buildings | 1,000 | 500 | 204 | 296 | 605 |
| Repair and maintenance - machinery and equipment | - | - | - | - | 1,830 |
| Redistribution - other | (88,500) | (88,500) | (88,500) | - | (74,772) |
| Capital outlay | 14,600 | 9,896 | - | 9,896 | 4,198 |
| Total Correctional Facility | 3,434,558 | 3,460,974 | 3,380,746 | 80,228 | 3,307,418 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|---------------|---------------|-------------|---------------|
| | Original | Final | | | Actual |
| Courts and Law Enforcement - (continued) | | | | | |
| Sheriff | | | | | |
| Current | | | | | |
| Salaries and wages | 13,904,102 | 13,996,622 | 13,930,460 | 66,162 | 14,094,154 |
| Pension contribution | 1,561,214 | 1,573,149 | 1,546,098 | 27,051 | 1,604,961 |
| FICA and Medicare insurance | 1,091,030 | 1,098,108 | 1,032,516 | 65,592 | 1,038,624 |
| Group health and life insurance | 1,813,731 | 1,813,731 | 1,708,219 | 105,512 | 1,747,581 |
| Workers' compensation insurance | 345,300 | 347,789 | 331,139 | 16,650 | 336,563 |
| Medical service fees | 4,400,000 | 4,400,000 | 5,098,562 | (698,562) | 4,501,398 |
| Other contract service fees | 434,000 | 510,212 | 458,793 | 51,419 | 355,509 |
| Office equipment rental | 40,000 | 40,452 | 34,037 | 6,415 | 39,299 |
| Boarding supplies | 100,000 | 90,002 | 58,874 | 31,128 | 208,993 |
| Crime prevention and investigation supplies | 30,000 | 31,515 | 36,863 | (5,348) | 56,582 |
| Firearm supplies | 10,000 | 10,000 | 9,345 | 655 | 29,800 |
| Food and dietary | 1,410,000 | 1,410,000 | 1,620,405 | (210,405) | 1,414,107 |
| Janitorial supplies | 120,000 | 127,033 | 82,317 | 44,716 | 139,835 |
| Library books and materials | - | - | - | - | 16,892 |
| Medical supplies | 1,000 | 1,000 | 711 | 289 | 140 |
| Miscellaneous supplies | - | - | 92 | (92) | 12 |
| Office supplies | 94,000 | 96,186 | 115,067 | (18,881) | 100,504 |
| Minor equipment | - | - | 8,915 | (8,915) | 125 |
| Photographic supplies | 2,000 | 2,000 | 296 | 1,704 | 1,226 |
| Postage | - | 12,000 | 3,017 | 8,983 | 5,654 |
| Parks and recreation supplies | - | - | - | - | 1,405 |
| Safety supplies | 11,500 | 12,858 | 28,247 | (15,389) | 82,092 |
| Electric utilities | - | - | - | - | 110,245 |
| Gas utilities | - | - | - | - | 3,416 |
| Telephone, telegraph | 80,000 | 80,000 | 76,076 | 3,924 | 65,144 |
| Water utilities | - | - | - | - | 31,630 |
| Advertising | 200 | 200 | 6,704 | (6,504) | - |
| Dues and subscriptions | 4,000 | 5,944 | 8,074 | (2,130) | 5,375 |
| Prisoner transport | 75,000 | 75,000 | 91,846 | (16,846) | 72,228 |
| Training, travel, and meetings | 18,105 | 18,105 | 37,956 | (19,851) | 34,242 |
| Uniform allowance | - | 317 | 20,254 | (19,937) | 213,471 |
| Wrecker service | 1,000 | 1,000 | 809 | 191 | 70 |
| Repair and maintenance - buildings | - | 22,441 | 14,483 | 7,958 | 88,579 |
| Repair and maintenance - machinery and equipment | 10,000 | 11,485 | 3,473 | 8,012 | 16,933 |
| Casualty and other losses | - | - | 1,790 | (1,790) | - |
| Capital outlay | 550,000 | 548,482 | 58,398 | 490,084 | 361,255 |
| Total Sheriff | 26,106,182 | 26,335,631 | 26,423,836 | (88,205) | 26,778,044 |
| Total Courts and Law Enforcement | \$ 47,710,854 | \$ 50,674,635 | \$ 50,219,761 | \$ 454,874 | \$ 48,111,835 |
| Current expenditures | \$ 47,098,994 | \$ 50,041,114 | \$ 50,111,350 | \$ (70,237) | \$ 47,584,074 |
| Capital outlay | 611,860 | 633,521 | 108,411 | 525,110 | 527,761 |
| Total Courts and Law Enforcement | \$ 47,710,854 | \$ 50,674,635 | \$ 50,219,761 | \$ 454,874 | \$ 48,111,835 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|---------------|---------------|------------|---------------|
| | Original | Final | | | Actual |
| (Continued from previous page) | | | | | |
| Public Safety | | | | | |
| County Police | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 12,768,278 | \$ 12,904,248 | \$ 12,311,604 | \$ 592,644 | \$ 11,850,789 |
| Pension contribution | 1,636,175 | 1,656,085 | 1,502,788 | 153,297 | 1,467,886 |
| FICA and Medicare insurance | 974,265 | 986,072 | 904,921 | 81,151 | 870,176 |
| Group health and life insurance | 1,902,569 | 1,908,857 | 1,752,993 | 155,864 | 1,732,668 |
| Workers' compensation insurance | 350,583 | 354,735 | 336,438 | 18,297 | 325,548 |
| Medical service fees | 12,000 | 12,000 | 7,579 | 4,421 | 11,183 |
| Other contract service fees | 5,200 | 5,200 | 5,144 | 56 | 3,844 |
| Office equipment rental | 39,588 | 41,458 | 40,109 | 1,349 | 39,009 |
| Computer supplies | 8,500 | 8,500 | 7,952 | 548 | 16,981 |
| Crime prevention and investigation supplies | 60,590 | 90,650 | 60,186 | 30,464 | 36,920 |
| Firearm supplies | 35,000 | 36,136 | 35,939 | 197 | 59,764 |
| Gasoline and oil supplies | 18,000 | 18,000 | 6,018 | 11,982 | 16,201 |
| Library books and materials | 12,775 | 13,007 | 12,005 | 1,002 | 12,776 |
| Miscellaneous supplies | 1,500 | 2,379 | 1,360 | 1,019 | 5,206 |
| Office supplies | 71,280 | 72,548 | 67,183 | 5,365 | 73,644 |
| Minor equipment | - | - | (11) | 11 | 29,935 |
| Photocopy machine supplies | 6,500 | 6,500 | 6,421 | 79 | 5,999 |
| Photographic supplies | 13,500 | 13,500 | 11,568 | 1,932 | 12,797 |
| Safety supplies | 40,666 | 29,185 | 31,159 | (1,974) | 24,636 |
| Telephone, telegraph | 128,000 | 128,000 | 147,130 | (19,130) | 114,900 |
| Dues and subscriptions | 18,150 | 18,150 | 12,379 | 5,771 | 15,071 |
| Training, travel, and meetings | 44,925 | 44,925 | 39,855 | 5,070 | 22,633 |
| Uniform allowance | - | 550 | - | 550 | 206,147 |
| Wrecker service | 2,500 | 2,500 | 2,470 | 30 | 2,705 |
| Repair and maintenance - autos and trucks | - | 2,115 | 1,628 | 487 | 1,440 |
| Repair and maintenance - machinery and equipment | 50,970 | 49,910 | 45,335 | 4,575 | 40,641 |
| Capital outlay | - | 598,394 | 18,818 | 579,576 | 935,301 |
| Total County Police | 18,201,514 | 19,003,604 | 17,368,971 | 1,634,633 | 17,934,800 |
| Narcotics Unit | | | | | |
| Current | | | | | |
| Salaries and wages | 1,421,808 | 1,436,647 | 1,157,438 | 279,209 | 1,170,885 |
| Pension contribution | 189,853 | 191,767 | 134,135 | 57,632 | 134,913 |
| FICA and Medicare insurance | 112,600 | 113,735 | 86,035 | 27,700 | 87,944 |
| Group health and life insurance | 158,832 | 158,832 | 132,144 | 26,688 | 116,769 |
| Workers' compensation insurance | 31,343 | 31,742 | 23,991 | 7,751 | 25,678 |
| Other contract service fees | 5,000 | 5,000 | 420 | 4,580 | 6,248 |
| Office equipment rental | 10,000 | 10,000 | 8,756 | 1,244 | 10,234 |
| Computer supplies | 1,000 | 1,000 | 952 | 48 | 976 |
| Crime prevention and investigation supplies | 5,000 | 5,000 | 4,093 | 907 | 5,414 |
| Office supplies | 10,000 | 9,865 | 9,863 | 2 | 12,386 |
| Minor equipment | - | - | - | - | 33,470 |
| Photocopy machine supplies | 500 | 500 | 478 | 22 | 410 |
| Photographic supplies | 2,000 | 2,000 | 2,000 | - | 1,784 |
| Telephone, telegraph | 54,000 | 54,000 | 45,861 | 8,139 | 40,667 |
| Water utilities | - | - | - | - | 416 |
| Dues and subscriptions | 3,000 | 3,025 | 2,630 | 395 | 2,478 |
| Training, travel, and meetings | 19,000 | 19,000 | 9,067 | 9,933 | 15,425 |
| Redistribution - printing | - | - | - | - | 51 |
| Uniform allowance | - | - | - | - | 9,699 |
| Wrecker service | 500 | 1,000 | 1,070 | (70) | 560 |
| Repair and maintenance - autos and trucks | - | - | - | - | 3,605 |
| Repair and maintenance - buildings | - | 100 | 95 | 5 | - |
| Total Narcotics Unit | 2,024,436 | 2,043,213 | 1,619,028 | 424,185 | 1,680,012 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Public Safety- (continued) | | | | | |
| E.M.S Rescue - Administration | | | | | |
| Current | | | | | |
| Salaries and wages | 3,846,816 | 3,866,575 | 3,648,442 | 218,133 | 3,425,646 |
| Pension contribution | 480,723 | 483,272 | 436,111 | 47,161 | 425,861 |
| FICA and Medicare insurance | 271,398 | 272,911 | 263,197 | 9,714 | 238,469 |
| Group health and life insurance | 595,141 | 595,141 | 479,745 | 115,396 | 500,979 |
| Workers' compensation insurance | 92,636 | 93,168 | 90,191 | 2,977 | 84,437 |
| Medical service fees | - | - | 150 | (150) | - |
| Other contract service fees | 56,660 | 56,660 | 63,184 | (6,524) | 58,579 |
| Office equipment rental | 5,580 | 6,045 | 6,422 | (377) | 5,115 |
| Medical supplies | 166,600 | 178,622 | 182,268 | (3,646) | 143,707 |
| Medical equipment supplies | 9,362 | 9,776 | 5,036 | 4,740 | 10,557 |
| Miscellaneous supplies | 240 | 240 | 71 | 169 | - |
| Computer supplies | 8,440 | 3,940 | 3,365 | 575 | - |
| Office supplies | 5,300 | 5,300 | 5,181 | 119 | 4,527 |
| Minor equipment | 7,023 | 4,245 | 4,245 | - | 17,005 |
| Safety supplies | 18,000 | 18,000 | 17,802 | 198 | 16,676 |
| Dues and subscriptions | 14,000 | 14,010 | 13,996 | 14 | 14,151 |
| Training, travel, and meetings | 3,750 | 3,750 | 7,200 | (3,450) | 3,369 |
| Uniform allowance | - | - | - | - | 42,332 |
| Repair and maintenance - machinery and equipment | 24,210 | 40,256 | 36,547 | 3,709 | 5,320 |
| Capital outlay | 336,000 | 607,463 | 582,104 | 25,359 | - |
| Total E.M.S. Rescue - Administration | 5,941,879 | 6,259,374 | 5,845,257 | 414,117 | 4,996,730 |
| Electronic Technical Support Center | | | | | |
| Current | | | | | |
| Salaries and wages | 734,186 | 734,186 | 708,405 | 25,781 | 676,263 |
| Pension contribution | 89,930 | 89,930 | 87,823 | 2,107 | 83,245 |
| FICA and Medicare insurance | 56,775 | 56,775 | 52,718 | 4,057 | 50,049 |
| Group health and life insurance | 79,919 | 79,919 | 77,790 | 2,129 | 74,582 |
| Workers' compensation insurance | 8,807 | 8,807 | 8,075 | 732 | 7,505 |
| Office equipment rental | 31,740 | 31,740 | 29,617 | 2,123 | 28,414 |
| Computer supplies | 2,500 | 2,500 | 2,224 | 276 | 1,993 |
| Miscellaneous supplies | 5,000 | 5,000 | 5,128 | (128) | 4,603 |
| Office supplies | 8,000 | 8,005 | 7,923 | 82 | 4,904 |
| Minor equipment | - | 240 | - | 240 | 4,230 |
| Photocopy machine supplies | 500 | 500 | 499 | 1 | 490 |
| Safety supplies | 300 | 300 | 276 | 24 | 275 |
| Dues and subscriptions | 1,500 | 1,500 | 1,265 | 235 | 977 |
| Training, travel, and meetings | 15,000 | 15,000 | 9,133 | 5,867 | 2,271 |
| Uniform allowance | - | 564 | 494 | 70 | 2,885 |
| Repair and maintenance - radio repair | 140,000 | 140,689 | 132,346 | 8,343 | 154,156 |
| Repair and maintenance - telephone equipment | 133,000 | 127,294 | 92,930 | 34,364 | 36,579 |
| Redistribution - radios | - | - | (68,985) | 68,985 | - |
| Capital outlay | - | 78,565 | 46,059 | 32,506 | 45,244 |
| Total Electronic Technical Support Center | 1,307,157 | 1,381,514 | 1,193,720 | 187,794 | 1,178,665 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|------------------------------------|------------------|---------------|---------------|--------------|---------------|
| | Original | Final | | | Actual |
| Public Safety - (continued) | | | | | |
| Central Communications | | | | | |
| Current | | | | | |
| Salaries and wages | 246,956 | 246,956 | 230,297 | 16,659 | 209,339 |
| Pension contribution | 31,855 | 31,855 | 29,708 | 2,147 | 27,005 |
| FICA and Medicare insurance | 18,496 | 18,496 | 17,141 | 1,355 | 15,468 |
| Group health and life insurance | 29,282 | 29,282 | 23,715 | 5,567 | 25,921 |
| Workers' compensation insurance | 470 | 470 | 4,413 | (3,943) | 396 |
| Office supplies | 800 | 800 | 799 | 1 | 685 |
| Photocopy machine supplies | 300 | 300 | 277 | 23 | 291 |
| Dues and subscriptions | 800 | 800 | 750 | 50 | 331 |
| Training, travel, and meetings | 1,500 | 1,500 | 1,348 | 152 | 732 |
| Redistribution - printing | - | - | (845) | 845 | - |
| Total Central Communications | 330,459 | 330,459 | 307,603 | 22,856 | 280,168 |
| Emergency Management | | | | | |
| Current | | | | | |
| Salaries and wages | 140,635 | 140,635 | 71,292 | 69,343 | 126,309 |
| Pension contribution | 18,140 | 18,140 | 9,369 | 8,771 | 16,291 |
| FICA and Medicare insurance | 10,758 | 10,758 | 5,406 | 5,352 | 9,466 |
| Group health and life insurance | 10,620 | 10,620 | 8,418 | 2,202 | 9,523 |
| Workers' compensation insurance | 267 | 267 | 139 | 128 | 243 |
| Office equipment rental | 3,420 | 3,705 | 3,705 | - | 3,420 |
| Office supplies | 2,500 | 2,500 | 2,141 | 359 | 42 |
| Electric utilities | 30,000 | 30,000 | 24,874 | 5,126 | 21,987 |
| Water utilities | 4,500 | 4,500 | 2,719 | 1,781 | 5,107 |
| Dues and subscriptions | 800 | 800 | 293 | 507 | 226 |
| Training, travel, and meetings | 3,000 | 3,000 | 766 | 2,234 | 1,240 |
| Uniform allowance | - | - | - | - | 729 |
| Total Emergency Management | 224,640 | 224,925 | 129,122 | 95,803 | 194,583 |
| Animal Control | | | | | |
| Current | | | | | |
| Salaries and wages | 325,042 | 325,042 | 301,533 | 23,509 | 289,088 |
| Pension contribution | 41,925 | 41,925 | 38,023 | 3,902 | 36,432 |
| FICA and Medicare insurance | 24,866 | 24,866 | 22,067 | 2,799 | 21,146 |
| Group health and life insurance | 51,982 | 51,982 | 48,656 | 3,326 | 47,140 |
| Workers' compensation insurance | 6,469 | 6,469 | 5,935 | 534 | 5,758 |
| Board member fees | 3,000 | 3,000 | 1,500 | 1,500 | 1,150 |
| Medical service fees | 27,000 | 27,000 | 15,274 | 11,726 | 23,852 |
| Office equipment rental | 3,000 | 3,225 | 2,925 | 300 | 2,925 |
| Food and dietary | 8,000 | 8,000 | 5,759 | 2,241 | 8,320 |
| Medical supplies | 140 | 140 | 34 | 106 | - |
| Miscellaneous supplies | 34,600 | 35,436 | 30,299 | 5,137 | 34,341 |
| Office supplies | 5,000 | 5,000 | 3,353 | 1,647 | 2,441 |
| Minor equipment | - | - | - | - | 4,067 |
| Safety supplies | 2,000 | 2,000 | 2,025 | (25) | 2,198 |
| Dues and subscriptions | 200 | 200 | 200 | - | 200 |
| Training, travel, and meetings | 2,100 | 2,100 | 518 | 1,582 | 1,560 |
| Uniform allowance | - | - | - | - | 8,649 |
| Repair and maintenance - buildings | 10,000 | 10,000 | - | 10,000 | - |
| Capital outlay | - | - | - | - | 31,314 |
| Total Animal Control | 545,324 | 546,385 | 478,101 | 68,284 | 520,581 |
| Total Public Safety | \$ 28,575,409 | \$ 29,789,474 | \$ 26,941,802 | \$ 2,847,672 | \$ 26,785,539 |
| Current expenditures | \$ 28,239,409 | \$ 28,505,052 | \$ 26,294,821 | \$ 2,210,231 | \$ 25,773,680 |
| Capital outlay | 336,000 | 1,284,422 | 646,981 | 637,441 | 1,011,859 |
| Total Public Safety | \$ 28,575,409 | \$ 29,789,474 | \$ 26,941,802 | \$ 2,847,672 | \$ 26,785,539 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|------------|--------------|
| | Original | Final | | | Actual |
| Transportation and Development | | | | | |
| Transportation/ Development - Administration | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 3,842,782 | \$ 3,854,485 | \$ 3,661,018 | \$ 193,467 | \$ 3,721,437 |
| Pension contribution | 499,905 | 496,537 | 462,246 | 34,291 | 473,671 |
| FICA and Medicare insurance | 297,246 | 295,249 | 266,431 | 28,818 | 272,319 |
| Group health and life insurance | 510,100 | 503,812 | 562,896 | (59,084) | 508,879 |
| Workers' compensation insurance | 186,184 | 186,134 | 166,698 | 19,436 | 167,887 |
| Board member fees | 2,000 | 1,400 | 1,141 | 259 | 200 |
| Consulting fees | - | 5,541 | 5,518 | 23 | 19,466 |
| Other contract service fees | - | 2,000 | 2,000 | - | 450 |
| Machinery and equipment rental | 3,000 | 1,412 | - | 1,412 | 2,789 |
| Office equipment rental | 25,000 | 27,075 | 25,857 | 1,218 | 26,927 |
| Other rental | 10,000 | 10,000 | 4,603 | 5,397 | 11,189 |
| Computer supplies | 6,500 | 6,500 | 6,409 | 91 | 5,990 |
| Engineering supplies | 6,000 | 6,005 | 6,126 | (121) | 5,240 |
| Miscellaneous supplies | 14,000 | 17,028 | 16,258 | 770 | 13,726 |
| Office supplies | 30,500 | 28,834 | 27,556 | 1,278 | 37,225 |
| Minor equipment | 3,000 | 7,436 | 7,356 | 80 | 13,049 |
| Photocopy machine supplies | 1,000 | 1,400 | 1,400 | - | 966 |
| Photographic supplies | 200 | 200 | 191 | 9 | 88 |
| Safety supplies | 10,000 | 4,419 | 4,416 | 3 | 14,189 |
| Surveying supplies | 1,500 | 1,500 | 1,488 | 12 | 701 |
| Advertising | 600 | 300 | 68 | 232 | 137 |
| Dues and subscriptions | 4,000 | 3,000 | 2,855 | 145 | 3,582 |
| Training, travel, and meetings | 20,207 | 20,207 | 19,971 | 236 | 7,994 |
| Uniform allowance | - | - | - | - | 25,649 |
| Repair and maintenance - road resurfacing | - | - | - | - | 11,411 |
| Capital outlay | - | 99,619 | 14,619 | 85,000 | 108,885 |
| Total Transportation/Development - Administration | 5,473,724 | 5,580,093 | 5,267,121 | 312,972 | 5,454,046 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|------------|--------------|
| | Original | Final | | | Actual |
| Transportation and Development - (continued) | | | | | |
| Transportation/Development - Traffic Engineering | | | | | |
| Current | | | | | |
| Salaries and wages | 1,149,857 | 1,149,857 | 1,042,963 | 106,894 | 1,034,774 |
| Pension contribution | 148,651 | 148,651 | 132,230 | 16,421 | 133,527 |
| FICA and Medicare insurance | 88,854 | 88,854 | 75,461 | 13,393 | 75,632 |
| Group health and life insurance | 202,828 | 202,828 | 181,794 | 21,034 | 174,317 |
| Workers' compensation insurance | 54,389 | 54,389 | 48,125 | 6,264 | 48,562 |
| Other contract service fees | 41,000 | 38,600 | 5,171 | 33,429 | 13,434 |
| Machinery and equipment rental | 10,000 | 8,000 | 6,393 | 1,607 | 11,789 |
| Other rental | 2,000 | 2,000 | 1,185 | 815 | 2,221 |
| Computer supplies | 1,000 | 1,600 | 1,554 | 46 | 874 |
| Engineering supplies | 450 | 463 | 463 | - | 423 |
| Miscellaneous supplies | 4,000 | 4,438 | 3,256 | 1,182 | 5,193 |
| Office supplies | 5,500 | 6,260 | 6,124 | 136 | 8,466 |
| Minor equipment | 1,200 | 8,092 | 15,373 | (7,281) | 61,982 |
| Photocopy machine supplies | 550 | 550 | 342 | 208 | 574 |
| Road signs and delineator supplies | - | 15,196 | 13,136 | 2,060 | - |
| Safety supplies | 1,300 | 1,300 | 1,278 | 22 | 1,928 |
| Electric utilities - signal lighting | 188,000 | 188,000 | 251,826 | (63,826) | 219,255 |
| Dues and subscriptions | 1,000 | 1,004 | 894 | 110 | 1,055 |
| Training, travel, and meetings | 4,000 | 4,000 | 3,215 | 785 | 3,808 |
| Uniform allowance | - | - | - | - | 4,778 |
| Repair and maintenance - buildings | - | 2,236 | 2,236 | - | 7,486 |
| Repair and maintenance - machinery and equipment | 10,000 | 15,286 | 14,674 | 612 | 20,498 |
| Repair and maintenance - signal lighting | - | 4,322 | 4,322 | - | 9,260 |
| Capital outlay | - | 99,005 | 33,240 | 65,765 | 162,318 |
| Total Transportation/Development - Traffic Engineering | 1,914,579 | 2,044,931 | 1,845,255 | 199,676 | 2,002,154 |
| Total Transportation and Development | \$ 7,388,303 | \$ 7,625,024 | \$ 7,112,376 | \$ 512,648 | \$ 7,456,200 |
| Current expenditures | \$ 7,388,303 | \$ 7,426,400 | \$ 7,064,517 | \$ 361,883 | \$ 7,184,997 |
| Capital outlay | - | 198,624 | 47,859 | 150,765 | 271,203 |
| Total Transportation and Development | \$ 7,388,303 | \$ 7,625,024 | \$ 7,112,376 | \$ 512,648 | \$ 7,456,200 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|------------|--------------|
| | Original | Final | | | Actual |
| Planning and Zoning | | | | | |
| Community Development - Administration | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 1,405,920 | \$ 1,405,920 | \$ 1,343,055 | \$ 62,865 | \$ 1,277,394 |
| Pension contribution | 165,837 | 165,837 | 161,213 | 4,624 | 152,690 |
| FICA and Medicare insurance | 107,627 | 107,627 | 99,085 | 8,542 | 93,963 |
| Group health and life insurance | 182,503 | 182,503 | 204,469 | (21,966) | 173,592 |
| Workers' compensation insurance | 21,541 | 21,541 | 20,693 | 848 | 19,005 |
| Board member fees | 5,000 | 5,000 | 3,100 | 1,900 | 4,850 |
| Other contract service fees | 130,000 | 160,502 | 187,221 | (26,719) | 61,270 |
| Office equipment rental | 7,000 | 7,390 | 7,775 | (385) | 6,780 |
| Office supplies | 30,000 | 32,000 | 32,585 | (585) | 31,480 |
| Minor equipment | - | 1,202 | 1,202 | - | - |
| Photographic supplies | 300 | 300 | - | 300 | - |
| Credit card service fees | 3,000 | 3,000 | 6,130 | (3,130) | 4,591 |
| Dues and subscriptions | 2,599 | 3,046 | 3,471 | (425) | 2,779 |
| Training, travel, and meetings | 18,000 | 15,553 | 14,050 | 1,503 | 11,351 |
| Casualty and other losses | - | - | 66 | (66) | (2) |
| Capital outlay | - | - | - | - | 162,293 |
| Total Community Development - Administration | 2,079,327 | 2,111,421 | 2,084,115 | 27,306 | 2,002,036 |
| Community Development - Planning | | | | | |
| Current | | | | | |
| Salaries and wages | 281,656 | 281,656 | 258,429 | 23,227 | 261,075 |
| Pension contribution | 34,846 | 34,846 | 31,516 | 3,330 | 32,088 |
| FICA and Medicare insurance | 23,732 | 23,732 | 19,026 | 4,706 | 19,345 |
| Group health and life insurance | 45,347 | 45,347 | 33,876 | 11,471 | 34,064 |
| Workers' compensation insurance | 5,624 | 5,624 | 4,413 | 1,211 | 4,593 |
| Board member fees | 11,400 | 11,400 | 9,950 | 1,450 | 7,150 |
| Consulting fees | 100,000 | 100,000 | - | 100,000 | 23,467 |
| Other contract service fees | - | - | (1) | 1 | - |
| Office equipment rental | 14,700 | 15,125 | 13,293 | 1,832 | 12,868 |
| Office supplies | 15,000 | 15,000 | 14,017 | 983 | 13,590 |
| Photographic supplies | 800 | 800 | - | 800 | 38 |
| Advertising | - | - | 680 | (680) | - |
| Dues and subscriptions | 657 | 657 | 1,096 | (439) | 1,059 |
| Training, travel, and meetings | 5,000 | 5,000 | 3,442 | 1,558 | 2,406 |
| Capital outlay | - | - | - | - | - |
| Total Community Development - Planning | 538,762 | 539,187 | 389,737 | 149,450 | 411,743 |
| Total Planning and Zoning | \$ 2,618,089 | \$ 2,650,608 | \$ 2,473,852 | \$ 176,756 | \$ 2,413,779 |
| Current expenditures | \$ 2,618,089 | \$ 2,650,608 | \$ 2,473,852 | \$ 176,756 | \$ 2,251,486 |
| Capital outlay | - | - | - | - | 162,293 |
| Total Planning and Zoning | \$ 2,618,089 | \$ 2,650,608 | \$ 2,473,852 | \$ 176,756 | \$ 2,413,779 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|------------|--------------|
| | Original | Final | | | Actual |
| (Continued from previous page) | | | | | |
| Public Transit System | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 175,269 | \$ 141,618 | \$ 101,871 | \$ 39,747 | \$ 99,937 |
| Pension contribution | 13,066 | 18,268 | 12,996 | 5,272 | 12,889 |
| FICA and Medicare insurance | 7,750 | 10,835 | 7,607 | 3,228 | 7,492 |
| Group health and life insurance | 9,490 | 15,778 | 10,178 | 5,600 | 9,605 |
| Workers' compensation insurance | 1,215 | 1,291 | 1,252 | 39 | 1,165 |
| Other contract service fees | 3,150,695 | 3,150,695 | 2,958,379 | 192,316 | 2,599,093 |
| Office equipment rental | 6,090 | 6,565 | 5,700 | 865 | 5,225 |
| Computer supplies | 500 | 500 | 470 | 30 | 451 |
| Janitorial supplies | 1,500 | 1,500 | - | 1,500 | - |
| Miscellaneous supplies | 3,500 | 3,000 | 2,593 | 407 | - |
| Office supplies | 800 | 2,456 | 2,460 | (4) | 252 |
| Photographic supplies | 300 | 300 | 14 | 286 | - |
| Dues and subscriptions | 1,300 | 1,300 | 823 | 477 | 1,023 |
| Training, travel, and meetings | 2,500 | 1,500 | 98 | 1,402 | 1,922 |
| Capital outlay | - | 19,000 | - | 19,000 | - |
| Total Public Transit System | \$ 3,373,975 | \$ 3,374,606 | \$ 3,104,441 | \$ 270,165 | \$ 2,739,054 |
| Current expenditures | \$ 3,373,975 | \$ 3,355,606 | \$ 3,104,441 | \$ 251,165 | \$ 2,739,054 |
| Capital outlay | - | 19,000 | - | 19,000 | - |
| Total Public Transit System | \$ 3,373,975 | \$ 3,374,606 | \$ 3,104,441 | \$ 270,165 | \$ 2,739,054 |
| Libraries | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 1,892,853 | \$ 1,892,853 | \$ 1,820,475 | \$ 72,378 | \$ 1,740,544 |
| Pension contribution | 171,065 | 171,065 | 164,288 | 6,777 | 156,146 |
| FICA and Medicare insurance | 125,393 | 125,393 | 117,341 | 8,052 | 113,201 |
| Group health and life insurance | 189,353 | 189,353 | 174,104 | 15,249 | 172,200 |
| Workers' compensation insurance | 3,232 | 3,232 | 3,680 | (448) | 3,229 |
| Other contract service fees | - | 1,450 | 1,000 | 450 | - |
| Office equipment rental | 22,668 | 22,905 | 20,666 | 2,239 | 18,926 |
| Library books and materials | 500,000 | 537,399 | 542,666 | (5,267) | 584,242 |
| Office supplies | 62,200 | 79,180 | 63,663 | 15,517 | 48,546 |
| Minor equipment | 11,484 | 18,312 | 22,566 | (4,254) | 16,325 |
| Computer supplies | - | - | - | - | 1,288 |
| Photocopy machine supplies | 8,000 | 8,050 | 7,174 | 876 | 6,597 |
| Postage | - | 140 | - | 140 | - |
| Miscellaneous program supplies | - | 1,550 | 1,332 | 218 | - |
| Electric utilities | 121,100 | 121,100 | 148,730 | (27,630) | 98,475 |
| Gas utilities | 38,400 | 38,400 | 52,858 | (14,458) | 36,326 |
| Telephone, telegraph | 19,000 | 19,000 | 16,365 | 2,635 | 15,176 |
| Water utilities | 10,270 | 10,270 | 10,468 | (198) | 9,399 |
| Colloquiums | 3,600 | 4,600 | 4,375 | 225 | 2,163 |
| Dues and subscriptions | 600 | 600 | 500 | 100 | 200 |
| Training, travel, and meetings | 4,560 | 6,024 | 5,700 | 324 | 5,133 |
| Repair and maintenance - buildings | - | - | 4,272 | (4,272) | - |
| Repair and maintenance -office furniture | - | - | - | - | 320 |
| Capital outlay | - | 74,748 | 73,230 | 1,518 | - |
| Total Libraries | \$ 3,183,778 | \$ 3,325,624 | \$ 3,255,453 | \$ 70,171 | \$ 3,028,436 |
| Current expenditures | \$ 3,183,778 | \$ 3,250,876 | \$ 3,182,223 | \$ 68,653 | \$ 3,028,436 |
| Capital outlay | - | 74,748 | 73,230 | 1,518 | - |
| Total Libraries | \$ 3,183,778 | \$ 3,325,624 | \$ 3,255,453 | \$ 70,171 | \$ 3,028,436 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|
| | Original | Final | | | Actual |
| Parks and Recreation | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 3,549,275 | \$ 3,413,995 | \$ 3,448,764 | \$ (34,769) | \$ 3,108,776 |
| Pension contribution | 288,167 | 306,837 | 272,073 | 34,764 | 277,189 |
| FICA and Medicare insurance | 242,983 | 254,054 | 255,243 | (1,189) | 228,287 |
| Group health and life insurance | 369,679 | 410,551 | 353,485 | 57,066 | 362,719 |
| Workers' compensation insurance | 63,567 | 63,842 | 67,014 | (3,172) | 62,397 |
| Beach entertainment | 19,000 | 19,000 | 28,493 | (9,493) | 20,703 |
| Consulting fees | 500 | - | 310 | (310) | 175 |
| Other contract service fees | 405,000 | 405,000 | 500,662 | (95,662) | 432,660 |
| Machinery and equipment rental | 5,000 | 1,120 | - | 1,120 | 5,559 |
| Office equipment rental | 7,753 | 10,533 | 9,863 | 670 | 7,508 |
| Other rental | 10,750 | 5,364 | 2,448 | 2,916 | 6,336 |
| Beach merchandise | 8,000 | 8,100 | 7,387 | 713 | 4,965 |
| Computer supplies | 300 | 300 | - | 300 | 163 |
| Food and dietary | 4,470 | 4,470 | 3,818 | 652 | 2,502 |
| Janitorial supplies | 5,000 | 7,520 | 6,838 | 682 | 5,352 |
| Medical supplies | 100 | 100 | - | 100 | - |
| Miscellaneous supplies | 8,400 | 6,732 | 6,017 | 715 | 7,028 |
| Office supplies | 29,400 | 29,010 | 28,136 | 874 | 26,991 |
| Minor equipment | 11,000 | 24,071 | 28,746 | (4,675) | 9,442 |
| Photographic supplies | 570 | 570 | 362 | 208 | 368 |
| Parks and recreation supplies | 91,000 | 151,759 | 142,625 | 9,134 | 74,846 |
| Safety supplies | 350 | 350 | 85 | 265 | 87 |
| Electric utilities | 65,000 | 65,000 | 78,471 | (13,471) | 74,858 |
| Gas utilities | 24,000 | 24,000 | 50,401 | (26,401) | 38,601 |
| Telephone, telegraph | 1,760 | 1,760 | 15 | 1,745 | 1,760 |
| Telephone, computer data | - | - | - | - | - |
| Water utilities | 7,500 | 7,500 | 9,688 | (2,188) | 6,914 |
| Bank/credit card service fees | 7,000 | 7,000 | 8,808 | (1,808) | 12,048 |
| Advertising | 2,100 | 2,100 | 402 | 1,698 | 6,127 |
| Dues and subscriptions | 2,400 | 2,400 | 2,825 | (425) | 2,955 |
| Performance bond | 900 | 900 | 480 | 420 | 1,128 |
| Recreation program costs | 5,000 | 5,067 | 2,985 | 2,082 | 145,763 |
| Recreation trophy | - | - | - | - | 3,728 |
| Toy project | - | - | 15,379 | (15,379) | - |
| Training, travel, and meetings | 18,325 | 18,325 | 13,359 | 4,966 | 24,359 |
| Uniform allowance | - | 45 | - | 45 | 11,833 |
| Repair and maintenance - buildings | 43,000 | 43,420 | 38,065 | 5,355 | 38,285 |
| Repair and maintenance - machinery and equipment | 11,000 | 12,988 | 9,914 | 3,074 | 8,720 |
| Repair and maintenance - office furniture and equipment | 4,000 | 2,000 | 1,987 | 13 | 925 |
| Repair and maintenance - recreation area | 332,375 | 343,824 | 353,583 | (9,759) | 208,869 |
| Casualty and other losses | - | - | 347 | (347) | 572 |
| Capital outlay | 362,000 | 362,000 | 133,462 | 228,538 | 101,086 |
| Total Parks and Recreation | <u>\$ 6,006,624</u> | <u>\$ 6,021,607</u> | <u>\$ 5,882,540</u> | <u>\$ 139,067</u> | <u>\$ 5,332,584</u> |
| Current expenditures | \$ 5,644,624 | \$ 5,659,607 | \$ 5,749,078 | \$ (89,471) | \$ 5,231,498 |
| Capital outlay | 362,000 | 362,000 | 133,462 | 228,538 | 101,086 |
| Total Parks and Recreation | <u>\$ 6,006,624</u> | <u>\$ 6,021,607</u> | <u>\$ 5,882,540</u> | <u>\$ 139,067</u> | <u>\$ 5,332,584</u> |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|-----------|--------------|
| | Original | Final | | | Actual |
| (Continued from previous page) | | | | | |
| Health and Welfare | | | | | |
| Department of Human Resources | | | | | |
| Current | | | | | |
| Building and lease rental | \$ 139,624 | \$ 139,624 | \$ 86,299 | \$ 53,325 | \$ 204,293 |
| Office supplies | - | - | 22 | (22) | 1 |
| General assistance | 918,000 | 948,000 | 997,000 | (49,000) | 921,526 |
| Total Department of Human Resources | 1,057,624 | 1,087,624 | 1,083,321 | 4,303 | 1,125,820 |
| Family and Children Services | | | | | |
| Current | | | | | |
| Food stamps | - | - | - | - | 29,828 |
| Debt service | 149,220 | 154,550 | 154,550 | - | 144,999 |
| Total Family and Children Services | 149,220 | 154,550 | 154,550 | - | 174,827 |
| Total Health and Welfare | \$ 1,206,844 | \$ 1,242,174 | \$ 1,237,871 | \$ 4,303 | \$ 1,300,647 |
| Current expenditures | | | | | |
| Total Health and Welfare | \$ 1,057,624 | \$ 1,087,624 | \$ 1,083,321 | \$ 4,303 | \$ 1,155,648 |
| Debt service | 149,220 | 154,550 | 154,550 | - | 144,999 |
| Total Health and Welfare | \$ 1,206,844 | \$ 1,242,174 | \$ 1,237,871 | \$ 4,303 | \$ 1,300,647 |
| Other General Government | | | | | |
| County Garage | | | | | |
| Current | | | | | |
| Salaries and wages | \$ 861,713 | \$ 861,713 | \$ 858,013 | \$ 3,700 | \$ 835,432 |
| Pension contribution | 110,524 | 110,524 | 110,105 | 419 | 107,135 |
| FICA and Medicare insurance | 66,315 | 66,315 | 62,519 | 3,796 | 60,836 |
| Group health and life insurance | 149,294 | 149,294 | 158,584 | (9,290) | 147,306 |
| Workers' compensation insurance | 26,099 | 26,099 | 25,693 | 406 | 25,108 |
| Other contract service fees | 53,000 | 53,000 | 48,208 | 4,792 | 43,612 |
| Machinery and equipment rental | 1,500 | 1,500 | 819 | 681 | 1,348 |
| Office equipment rental | 4,000 | 4,325 | 4,336 | (11) | 3,900 |
| Computer supplies | 200 | 200 | - | 200 | 150 |
| Diesel fuel supplies | 375,000 | 655,000 | 654,487 | 513 | 424,036 |
| Gasoline and oil supplies | 1,207,800 | 1,747,800 | 1,746,256 | 1,544 | 1,260,255 |
| Medical supplies | 300 | 300 | 282 | 18 | 201 |
| Miscellaneous supplies | 7,600 | 7,600 | 6,415 | 1,185 | 5,151 |
| Office supplies | 4,000 | 4,000 | 2,694 | 1,306 | 5,758 |
| Minor equipment | 7,000 | 18,599 | 10,538 | 8,061 | 9,924 |
| Safety supplies | 400 | 400 | 453 | (53) | 226 |
| Compressed natural gas | 50,000 | 50,000 | 54,274 | (4,274) | 50,288 |
| Dues and subscriptions | 500 | 500 | - | 500 | 461 |
| Rubber/tire disposal | 3,500 | 3,500 | 3,471 | 29 | 2,226 |
| Training, travel, and meetings | 3,000 | 3,000 | 2,431 | 569 | 97 |
| Uniform allowance | 9,000 | 9,000 | 8,719 | 281 | 8,615 |
| Wrecker service | 30,000 | 30,000 | 26,844 | 3,156 | 28,427 |
| Repair and maintenance - autos and trucks | 1,237,500 | 1,387,500 | 1,625,571 | (238,071) | 1,343,876 |
| Repair and maintenance - vehicle accidents | 140,000 | 140,000 | 178,697 | (38,697) | 163,596 |
| Repair and maintenance - buildings | - | 5,000 | 4,967 | 33 | 4,539 |
| Repair and maintenance - machinery and equipment | 9,500 | 9,500 | 7,541 | 1,959 | 7,321 |
| Redistribution - oil and gas | (207,000) | (207,000) | (322,722) | 115,722 | (228,076) |
| Redistribution - garage and fleet maintenance | (262,500) | (262,500) | (375,090) | 112,590 | (200,632) |
| Capital outlay | 45,000 | 32,940 | - | 32,940 | 19,751 |
| Total County Garage | 3,933,245 | 4,908,109 | 4,904,105 | 4,004 | 4,130,867 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|-----------|-----------|----------|-----------|
| | Original | Final | | | Actual |
| Other General Government - (continued) | | | | | |
| Refuse Control | | | | | |
| Current | | | | | |
| Salaries and wages | 1,020,947 | 999,168 | 964,776 | 34,392 | 915,417 |
| Pension contribution | 116,323 | 122,796 | 110,102 | 12,694 | 100,072 |
| FICA and Medicare insurance | 73,773 | 76,437 | 70,740 | 5,697 | 66,881 |
| Group health and life insurance | 147,563 | 160,139 | 158,173 | 1,966 | 144,052 |
| Workers' compensation insurance | 27,204 | 27,270 | 27,580 | (310) | 26,237 |
| Office equipment rental | 2,500 | 2,682 | 2,366 | 316 | 2,184 |
| Janitorial supplies | 100,000 | 125,541 | 125,221 | 320 | 107,869 |
| Miscellaneous supplies | 4,800 | 6,914 | 4,748 | 2,166 | 3,611 |
| Office supplies | 4,340 | 4,340 | 2,746 | 1,594 | 4,722 |
| Minor equipment | 17,442 | 15,442 | 14,966 | 476 | 8,676 |
| Credit card service fees | 1,500 | 1,500 | - | 1,500 | 862 |
| Dues and subscriptions | - | - | 85 | (85) | - |
| Sanitation | 55,000 | 55,000 | 60,945 | (5,945) | 54,514 |
| Casualty and other losses | - | - | 30 | (30) | 10 |
| Capital outlay | 115,614 | 91,310 | 39,146 | 52,164 | 34,150 |
| Total Refuse Control | 1,687,006 | 1,688,539 | 1,581,624 | 106,915 | 1,469,257 |
| Building and Maintenance | | | | | |
| Current | | | | | |
| Salaries and wages | 918,597 | 918,597 | 864,524 | 54,073 | 877,778 |
| Pension contribution | 118,488 | 118,488 | 110,359 | 8,129 | 112,346 |
| FICA and Medicare insurance | 70,270 | 70,270 | 63,327 | 6,943 | 64,000 |
| Group health and life insurance | 157,190 | 157,190 | 137,108 | 20,082 | 150,626 |
| Workers' compensation insurance | 20,987 | 20,987 | 19,608 | 1,379 | 19,972 |
| Other contract service fees | 200,000 | 200,000 | 161,357 | 38,643 | 129,828 |
| Office equipment rental | 3,000 | - | - | - | - |
| Other rental | 5,000 | 5,000 | 3,000 | 2,000 | - |
| Miscellaneous supplies | 8,000 | 8,000 | 4,128 | 3,872 | 3,662 |
| Office supplies | 6,000 | 6,012 | 5,210 | 802 | 5,946 |
| Minor equipment | - | 6,057 | 4,510 | 1,547 | 10,171 |
| Safety supplies | 500 | 500 | 131 | 369 | 746 |
| Dues and subscriptions | 300 | 300 | 115 | 185 | 115 |
| Training, travel, and meetings | 3,500 | 2,000 | 320 | 1,680 | 1,752 |
| Uniform allowance | - | - | - | - | 8,800 |
| Repair and maintenance - buildings | 500,000 | 520,279 | 505,540 | 14,739 | 482,309 |
| Capital outlay | 22,000 | 22,000 | 21,679 | 321 | 41,401 |
| Total Building and Maintenance | 2,033,832 | 2,055,680 | 1,900,916 | 154,764 | 1,909,452 |
| Extension University of Georgia | | | | | |
| Current | | | | | |
| Salaries and wages | 172,610 | 163,775 | 154,683 | 9,092 | 140,139 |
| Pension contribution | 6,772 | 7,884 | 11,722 | (3,838) | 10,756 |
| FICA and Medicare insurance | 7,927 | 8,586 | 11,550 | (2,964) | 10,436 |
| Group health and life insurance | 8,156 | 11,363 | 11,953 | (590) | 8,792 |
| Workers' compensation insurance | 151 | 167 | 383 | (216) | 368 |
| Other contract service fees | 2,750 | 2,750 | 2,748 | 2 | - |
| Office equipment rental | 4,500 | 4,745 | 3,860 | 885 | 2,740 |
| Office supplies | 15,000 | 14,000 | 13,183 | 817 | 15,799 |
| Minor equipment | - | 6,841 | 5,899 | 942 | 1,250 |
| Dues and subscriptions | 900 | 900 | 180 | 720 | 300 |
| Training, travel, and meetings | 11,000 | 9,000 | 9,494 | (494) | 7,452 |
| Total Extension University of Georgia | 229,766 | 230,011 | 225,655 | 4,356 | 198,032 |

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|----------------|----------------|--------------|----------------|
| | Original | Final | | | Actual |
| Other General Government - (continued) | | | | | |
| Other General Government | | | | | |
| Current | | | | | |
| Salaries and wages | 462,840 | 164,662 | 152,539 | 12,123 | 161,348 |
| Pension contribution | 18,917 | 18,917 | 18,002 | 915 | 18,103 |
| FICA and Medicare insurance | 12,801 | 12,801 | 11,300 | 1,501 | 11,700 |
| Group health and life insurance | 2,231,380 | 2,231,380 | 2,884,843 | (653,463) | 2,274,141 |
| Workers' compensation insurance | 318 | 318 | 292 | 26 | 300 |
| Georgia State unemployment insurance | 80,000 | 80,000 | 56,133 | 23,867 | 55,358 |
| Early retirement 1992 - pension contribution | 365,847 | 365,847 | 365,847 | - | 365,847 |
| A R C fees | 275,000 | 275,000 | 264,650 | 10,350 | 323,425 |
| Water planning district fees | - | - | 11,826 | (11,826) | 11,826 |
| Board member fees | - | 175 | 100 | 75 | - |
| Bond issuance costs | - | 330,013 | - | 330,013 | - |
| Consulting fees | - | 387,511 | 387,511 | - | - |
| Other contract service fees | 40,000 | 134,088 | 340,841 | (206,753) | 26,200 |
| Building and lease rental | 16,640 | 16,640 | 10,500 | 6,140 | 10,500 |
| Miscellaneous supplies | 2,900 | 598 | - | 598 | 1,399 |
| Office supplies | 24,000 | 28,090 | 28,553 | (463) | 20,589 |
| Minor equipment | 3,100 | 286,985 | 5,921 | 281,064 | 4,831 |
| Electric utilities | 1,725,000 | 2,162,000 | 2,161,961 | 39 | 1,738,881 |
| Gasoline and oil supplies | 125,000 | 451,000 | 450,768 | 232 | 161,758 |
| Telephone, telegraph | 850,000 | 1,040,000 | 1,039,644 | 356 | 851,580 |
| Water utilities | 325,000 | 545,000 | 481,017 | 63,983 | 375,324 |
| Bank service fees | - | - | 60 | (60) | - |
| Dues and subscriptions | - | 425 | 4,400 | (3,975) | 5,418 |
| Performance bond | 1,055,750 | 1,055,750 | 1,153,299 | (97,549) | 1,018,437 |
| Landfill postclosure care & monitoring | 83,000 | 85,320 | 50,602 | 34,718 | 38,350 |
| Tax commission | - | - | - | - | - |
| Training, travel, and meetings | 1,000 | 1,000 | 819 | 181 | 336 |
| Uniform allowance | - | - | - | - | 1,599 |
| Authority bond default | - | 548,956 | 548,956 | - | 891,164 |
| Repair and maintenance - buildings | 1,000,000 | 1,000,000 | 896,047 | 103,953 | 1,190,135 |
| Litigation claims and settlements | - | - | (5,000) | 5,000 | - |
| General assistance | 724,971 | 920,471 | 920,471 | - | 824,829 |
| Casualty and other losses | - | - | - | - | 8,569 |
| Debt service | 166,375 | 91,375 | 91,290 | 85 | 93,121 |
| Capital outlay | 1,163,815 | 241,540 | 290,163 | (48,623) | 2,091 |
| Total Other General Government | 10,753,654 | 12,475,862 | 12,623,355 | (147,493) | 10,487,159 |
| Total Other General Government | \$ 18,637,503 | \$ 21,358,201 | \$ 21,235,655 | \$ 122,546 | \$ 18,194,767 |
| Current expenditures | \$ 17,124,699 | \$ 20,879,036 | \$ 20,793,377 | \$ 85,659 | \$ 18,004,253 |
| Debt service | 166,375 | 91,375 | 91,290 | 85 | 93,121 |
| Capital outlay | 1,346,429 | 387,790 | 350,988 | 36,802 | 97,393 |
| Total Other General Government | \$ 18,637,503 | \$ 21,358,201 | \$ 21,235,655 | \$ 122,546 | \$ 18,194,767 |
| Total Expenditures | \$ 135,924,483 | \$ 144,203,488 | \$ 137,505,694 | \$ 6,697,794 | \$ 132,796,689 |
| Total current expenditures | \$ 132,826,599 | \$ 140,725,002 | \$ 135,756,784 | \$ 4,968,218 | \$ 130,190,530 |
| Total debt service | 318,095 | 248,425 | 245,870 | 2,555 | 240,363 |
| Total capital outlay | 2,779,789 | 3,230,061 | 1,503,040 | 1,727,021 | 2,365,796 |
| Total Expenditures | \$ 135,924,483 | \$ 144,203,488 | \$ 137,505,694 | \$ 6,697,794 | \$ 132,796,689 |

Non-Major Special Revenue Funds

Clayton County, Georgia
Parks and Recreation
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|---|------------------|--------------|--------------|--------------|----------------|
| | Original | Final | | | |
| REVENUES | | | | | |
| Charges for services | | | | | |
| Recreation program fees | \$ 1,279,913 | \$ 1,324,667 | \$ 1,056,112 | \$ (268,555) | \$ 952,025 |
| Other revenues | | | | | |
| Gift and donations | - | - | 1,050 | 1,050 | 1,200 |
| Miscellaneous | 8,500 | 11,722 | 25,892 | 14,170 | 36,383 |
| Total other revenue | 8,500 | 11,722 | 26,942 | 15,220 | 37,583 |
| Total revenues | 1,288,413 | 1,336,389 | 1,083,054 | (253,335) | 989,608 |
| EXPENDITURES | | | | | |
| Parks and recreation | | | | | |
| Current | | | | | |
| Salaries and wages | 453,363 | 453,363 | 292,444 | 160,919 | 338,502 |
| FICA and medicare insurance | - | 600 | 22,358 | (21,758) | 25,894 |
| Workers' compensation insurance | - | 225 | 6,759 | (6,534) | 7,180 |
| Contractual services | - | - | 4,022 | (4,022) | 5,197 |
| Food and dietary supplies | 21,100 | 21,100 | 1,487 | 19,613 | 20,330 |
| Office supplies | - | 55 | 141 | (86) | - |
| Park and recreation supplies | 88,000 | 68,267 | 47,052 | 21,215 | 21,737 |
| Dues and subscriptions | - | - | - | - | 75 |
| Performance bond | 350 | 350 | 742 | (392) | 310 |
| Recreation program expense | 661,600 | 730,176 | 594,433 | 135,743 | 499,657 |
| Recreation trophy expense | 22,000 | 22,000 | 5,562 | 16,438 | 9,538 |
| Training travel and meetings | 3,000 | 3,000 | 3,909 | (909) | 1,053 |
| Repair and maintenance - buildings | 25,000 | 25,000 | - | 25,000 | 1,835 |
| Repair and maintenance - machinery and equipment | - | - | - | - | 72 |
| Repair and maintenance - recreation area | 24,000 | 24,563 | 23,065 | 1,498 | 49,276 |
| Casualty and other losses | - | - | 1 | (1) | (29) |
| Capital outlay | - | 15,550 | 15,450 | 100 | 8,071 |
| Total expenditures | 1,298,413 | 1,364,249 | 1,017,425 | 346,824 | 988,698 |

Clayton County, Georgia
Parks and Recreation
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|--|------------------|-------------|-----------|-----------|----------------|
| | Original | Final | | | |
| Current expenditures | 1,298,413 | 1,348,699 | 1,001,975 | 346,724 | 980,627 |
| Capital outlay | - | 15,550 | 15,450 | 100 | 8,071 |
| Total expenditures | 1,298,413 | 1,364,249 | 1,017,425 | 346,824 | 988,698 |
| Excess (deficiency) of revenues over (under) expenditures | (10,000) | (27,860) | 65,629 | 93,489 | 910 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 27,272 | - | (27,272) | - |
| Transfers in (out) | - | 588 | 588 | - | - |
| Sale of capital assets | - | - | - | - | 5,700 |
| Total other financing sources (uses) | - | 27,860 | 588 | (27,272) | 5,700 |
| Net change in fund balance | (10,000) | - | 66,217 | 66,217 | 6,610 |
| Fund balance, beginning of year | 12,162 | 12,162 | 12,162 | - | 5,552 |
| Appropriation of fund balance | - | (27,272) | - | 27,272 | - |
| Fund balance, end of year | \$ 2,162 | \$ (15,110) | \$ 78,379 | \$ 93,489 | \$ 12,162 |

Clayton County, Georgia
Hotel/ Motel
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|--|------------------|------------|------------|------------|----------------|
| | Original | Final | | | |
| REVENUES | | | | | |
| Other Taxes | | | | | |
| Hotel/motel tax | \$ 300,000 | \$ 300,000 | \$ 292,865 | \$ (7,135) | \$ 467,490 |
| EXPENDITURES | | | | | |
| General government | | | | | |
| Commissioners | | | | | |
| Training, travel, and meetings | 40,000 | 40,000 | 9,643 | 30,357 | 889 |
| Other general government | | | | | |
| Current | | | | | |
| Contractual services | - | - | - | - | 9,504 |
| Repair and maintenance- recreational area | 100,000 | 100,000 | - | 100,000 | 10,890 |
| General assistance | 160,000 | 160,000 | - | 160,000 | 20,000 |
| Capital outlay | - | - | - | - | - |
| Total other general government | 260,000 | 260,000 | - | 260,000 | 40,394 |
| Total expenditures | 300,000 | 300,000 | 9,643 | 290,357 | 41,283 |
| Total current expenditures | 300,000 | 300,000 | 9,643 | 290,357 | 41,283 |
| Total capital outlay | - | - | - | - | - |
| Total expenditures | 300,000 | 300,000 | 9,643 | 290,357 | 41,283 |
| Excess of revenue over expenditures | - | - | 283,222 | 283,222 | 426,207 |
| Net change in fund balance | - | - | 283,222 | 283,222 | 426,207 |
| Fund balance, beginning of year | 510,148 | - | 510,148 | 510,148 | 83,941 |
| Fund balance, end of year | \$ 510,148 | \$ - | \$ 793,370 | \$ 793,370 | \$ 510,148 |

Clayton County, Georgia
Tourism Authority
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|------------|------------|-----------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Other taxes | | | | | |
| Hotel/ motel tax | \$ 600,000 | \$ 800,000 | \$ 843,875 | \$ 43,875 | \$ 699,873 |
| EXPENDITURES | | | | | |
| Other general government | | | | | |
| Current | | | | | |
| Contractual service | 439,828 | 569,557 | 565,970 | 3,587 | 531,319 |
| Utilities | 9,600 | 9,600 | 12,541 | (2,941) | 9,599 |
| Promotional | 8,562 | 10,329 | 7,743 | 2,586 | 3,224 |
| Advertising | 92,010 | 119,010 | 118,271 | 739 | 104,663 |
| General assistance | 50,000 | 50,000 | 50,000 | - | 50,000 |
| Capital outlay | - | 43,271 | 43,271 | - | - |
| Total other general government | 600,000 | 801,767 | 797,796 | 3,971 | 698,805 |
| Total expenditures | 600,000 | 801,767 | 797,796 | 3,971 | 698,805 |
| Total current expenditures | 600,000 | 758,496 | 754,525 | 3,971 | 698,805 |
| Total capital outlay | - | 43,271 | 43,271 | - | - |
| Total expenditures | 600,000 | 801,767 | 797,796 | 3,971 | 698,805 |
| Excess (deficiency) of revenues over (under) expenditures | - | (1,767) | 46,079 | 47,846 | 1,068 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 1,767 | - | (1,767) | - |
| Net change in fund balance | - | - | 46,079 | 46,079 | 1,068 |
| Fund balance, beginning of year | 22,974 | 22,974 | 22,974 | - | 21,906 |
| Appropriation of fund balance | - | (1,767) | - | 1,767 | - |
| Fund balance, end of year | \$ 22,974 | \$ 21,207 | \$ 69,053 | \$ 47,846 | \$ 22,974 |

Clayton County, Georgia
Emergency Telephone System
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|------------|--------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Charges for services - E911 fees | \$ 3,704,583 | \$ 3,807,583 | \$ 3,889,077 | \$ 81,494 | \$ 3,297,152 |
| Intergovernmental | - | - | 5,230 | 5,230 | 1,595 |
| Investment earnings | 42,000 | 42,000 | 76,876 | 34,876 | 60,829 |
| Other revenue | 1,500 | 1,500 | 1,602 | 102 | 6,677 |
| Total revenues | 3,748,083 | 3,851,083 | 3,972,785 | 121,702 | 3,366,253 |
| EXPENDITURES | | | | | |
| Public safety | | | | | |
| Current | | | | | |
| Salaries and wages | 1,699,728 | 1,699,728 | 1,533,670 | 166,058 | 1,489,187 |
| Pension contribution | 205,350 | 205,350 | 172,480 | 32,870 | 166,165 |
| FICA and medicare insurance | 130,032 | 130,032 | 112,676 | 17,356 | 109,989 |
| Group health and life insurance | 253,042 | 253,042 | 225,201 | 27,841 | 185,555 |
| Workers' compensation insurance | 28,140 | 28,140 | 23,638 | 4,502 | 22,181 |
| Office equipment rental | 5,724 | 5,724 | 5,724 | - | 5,676 |
| Office supplies | 16,032 | 18,379 | 14,297 | 4,082 | 11,072 |
| Photocopy machine supplies | 300 | 300 | 224 | 76 | 291 |
| Telephone | 494,500 | 494,500 | 362,264 | 132,236 | 538,663 |
| Dues and subscriptions | 10,500 | 10,563 | 5,443 | 5,120 | 5,327 |
| Training, travel, and meeting | 13,800 | 13,800 | 12,424 | 1,376 | 10,913 |
| Uniform allowance | 12,500 | 19,060 | 11,578 | 7,482 | 3,353 |
| Repair and maintenance - office equipment and furniture | 128,435 | 126,810 | 95,717 | 31,093 | 159,182 |
| Capital outlay | - | 103,000 | - | 103,000 | - |
| Total expenditures | 2,998,083 | 3,108,428 | 2,575,336 | 533,092 | 2,707,554 |
| Total current expenditures | 2,998,083 | 3,005,428 | 2,575,336 | 430,092 | 2,707,554 |
| Total capital outlay | - | 103,000 | - | 103,000 | - |
| Total expenditures | 2,998,083 | 3,108,428 | 2,575,336 | 533,092 | 2,707,554 |
| Excess (deficiency) of revenues over (under) expenditures | 750,000 | 742,655 | 1,397,449 | 654,794 | 658,699 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 7,345 | - | (7,345) | - |
| Transfers out | (750,000) | (750,000) | (750,000) | - | (750,000) |
| Proceeds from sale of capital assets | - | - | 900 | 900 | - |
| Other financing sources (uses) | (750,000) | (742,655) | (749,100) | (6,445) | (750,000) |
| Net change in fund balance | - | - | 648,349 | 648,349 | (91,301) |
| Fund balance, beginning of year | 3,286,409 | 3,286,409 | 3,286,409 | - | 3,377,710 |
| Appropriation of fund balance | - | (7,345) | - | 7,345 | - |
| Fund balance, end of year | \$ 3,286,409 | \$ 3,279,064 | \$ 3,934,758 | \$ 655,694 | \$ 3,286,409 |

Clayton County, Georgia
Federal Narcotics
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|------------|------------|------------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Fines and forfeitures | | | | | |
| Condemnation of monies | \$ 215,000 | \$ 237,000 | \$ 313,685 | \$ 76,685 | \$ 294,985 |
| Interest and dividend income | - | - | - | - | 2,493 |
| Total revenues | 215,000 | 237,000 | 313,685 | 76,685 | 297,478 |
| EXPENDITURES | | | | | |
| Public safety | | | | | |
| Narcotics unit | | | | | |
| Current | | | | | |
| Contractual services | 90,000 | 90,000 | 33,590 | 56,410 | 124,978 |
| Materials and supplies | 125,000 | 125,000 | 59,221 | 65,779 | 178,232 |
| Minor equipment | - | - | 1,315 | (1,315) | - |
| Training, travel, and meetings | - | - | 500 | (500) | 4,021 |
| Capital outlay | - | 22,000 | - | 22,000 | 18,707 |
| Total narcotics unit | 215,000 | 237,000 | 94,626 | 142,374 | 325,938 |
| Total public safety | 215,000 | 237,000 | 94,626 | 142,374 | 325,938 |
| Total expenditures | 215,000 | 237,000 | 94,626 | 142,374 | 325,938 |
| Total current expenditures | 215,000 | 215,000 | 94,626 | 120,374 | 307,231 |
| Total capital outlay | - | 22,000 | - | 22,000 | 18,707 |
| Total expenditures | 215,000 | 237,000 | 94,626 | 142,374 | 325,938 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 219,059 | 219,059 | (28,460) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of fixed assets | - | - | 22,750 | 22,750 | 32,950 |
| Transfers in | - | - | - | - | 1,922 |
| Total other financing sources (uses) | - | - | 22,750 | 22,750 | 34,872 |
| Net change in fund balance | - | - | 241,809 | 241,809 | 6,412 |
| Fund balance, beginning of year | 345,202 | - | 345,202 | 345,202 | 338,790 |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | \$ 345,202 | \$ - | \$ 587,011 | \$ 587,011 | \$ 345,202 |

Clayton County, Georgia
State Narcotics
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|------------|------------|-------------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Fines and forfeitures | \$ 180,000 | \$ 300,925 | \$ 289,336 | \$ (11,589) | \$ 115,211 |
| Investment earnings | - | - | 901 | 901 | 3,282 |
| Total revenues | 180,000 | 300,925 | 290,237 | (10,688) | 118,493 |
| EXPENDITURES | | | | | |
| Courts and law enforcement | | | | | |
| District attorney | | | | | |
| Current | | | | | |
| Training, travel and meetings | - | 7,100 | 7,069 | 31 | 2,960 |
| Total district attorney | - | 7,100 | 7,069 | 31 | 2,960 |
| Total courts and law enforcement | - | 7,100 | 7,069 | 31 | 2,960 |
| Public safety | | | | | |
| County police | | | | | |
| Current | | | | | |
| Materials and supplies | - | 15,250 | 17,895 | (2,645) | 10,745 |
| Training, travel and meetings | - | 3,427 | 2,056 | 1,371 | 2,018 |
| Repair and maintenance - trucks and autos | - | 6,556 | 5,270 | 1,286 | 6,688 |
| Capital outlay | - | 17,607 | 17,607 | - | - |
| Total county police | - | 42,840 | 42,828 | 12 | 19,451 |
| Narcotics unit | | | | | |
| Current | | | | | |
| Materials and supplies | 79,000 | 175,282 | 200,606 | (25,324) | 95,845 |
| Contractual services | 7,000 | 7,000 | 1,384 | 5,616 | 5,683 |
| Automobile rental | 75,000 | 75,000 | 66,530 | 8,470 | - |
| Minor equipment | - | - | - | - | 2,978 |
| Training, travel and meetings | 15,000 | 15,000 | 7,755 | 7,245 | 2,006 |
| Repair and maintenance | 4,000 | 4,000 | - | 4,000 | 389 |
| Capital outlay | - | - | - | - | 6,250 |
| Total narcotics unit | 180,000 | 276,282 | 276,275 | 7 | 113,151 |
| Total public safety | 180,000 | 319,122 | 319,103 | 19 | 132,602 |
| Total expenditures | 180,000 | 326,222 | 326,172 | 50 | 135,562 |

Clayton County, Georgia
State Narcotics
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Original | Final | | | Actual |
| Total current expenditures | 180,000 | 308,615 | 308,565 | 50 | 129,312 |
| Total capital outlay | - | 17,607 | 17,607 | - | 6,250 |
| Total expenditures | 180,000 | 326,222 | 326,172 | 50 | 135,562 |
| Deficiency of revenues under expenditures | - | (25,297) | (35,935) | (10,638) | (17,069) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 25,297 | - | (25,297) | - |
| Sale of capital assets | - | - | 900 | 900 | 22,650 |
| Transfers in | - | 10,240 | 10,240 | - | - |
| Total other financing sources (uses) | - | 35,537 | 11,140 | (24,397) | 22,650 |
| Net change in fund balance | - | 10,240 | (24,795) | (35,035) | 5,581 |
| Fund balance, beginning of year | 201,883 | 201,884 | 201,883 | (1) | 196,302 |
| Appropriation of fund balance | - | (25,297) | - | 25,297 | - |
| Fund balance, end of year | <u>\$ 201,883</u> | <u>\$ 186,827</u> | <u>\$ 177,088</u> | <u>\$ (9,739)</u> | <u>\$ 201,883</u> |

Clayton County, Georgia
 Jail Construction and Staffing
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE- BUDGET AND ACTUAL
 For the year ended June 30, 2006
 (with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|------------|------------|--------------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Fines and forfeitures | \$ 762,000 | \$ 762,000 | \$ 613,531 | \$ (148,469) | \$ 789,661 |
| Other revenue | - | - | 117 | 117 | 4,522 |
| Total revenues | 762,000 | 762,000 | 613,648 | (148,352) | 794,183 |
| EXPENDITURES | - | - | - | - | - |
| Excess of revenues over expenditures | 762,000 | 762,000 | 613,648 | 148,352 | 794,183 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | 2,000 | 2,000 | - |
| Transfer out | (762,000) | (762,000) | (538,000) | 224,000 | (762,000) |
| Total other financing sources (uses) | (762,000) | (762,000) | (536,000) | 226,000 | (762,000) |
| Net change in fund balance | - | - | 77,648 | 77,648 | 32,183 |
| Fund balance, beginning of year | 32,183 | 32,183 | 32,183 | - | - |
| Fund balance, end of year | \$ 32,183 | \$ 32,183 | \$ 109,831 | \$ 77,648 | \$ 32,183 |

Clayton County, Georgia
 Juvenile Support Services
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE- BUDGET AND ACTUAL**
 For the year ended June 30, 2006
 (with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|------------------|------------------|-------------------|------------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Court supervision fee | \$ 42,000 | \$ 42,000 | \$ 35,233 | \$ (6,767) | \$ 46,231 |
| Investment earnings | 44 | 44 | - | (44) | 22 |
| Total revenues | 42,044 | 42,044 | 35,233 | (6,811) | 46,253 |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Current | | | | | |
| Contract services | 36,144 | 36,144 | 33,818 | 2,326 | 27,740 |
| Training, travel and meetings | 700 | 700 | - | 700 | - |
| Office supplies | 5,200 | 5,200 | 2,571 | 2,629 | - |
| Total expenditures | 42,044 | 42,044 | 36,389 | 5,655 | 27,740 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | (1,156) | (1,156) | 18,513 |
| Net change in fund balance | - | - | (1,156) | (1,156) | 18,513 |
| Fund balance, beginning of year | 31,054 | 31,054 | 31,054 | - | 12,541 |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | <u>\$ 31,054</u> | <u>\$ 31,054</u> | <u>\$ 29,898</u> | <u>\$ (1,156)</u> | <u>\$ 31,054</u> |

Clayton County, Georgia
Drug Abuse Treatment and Education
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL**
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------------|----------------|-------------------|-----------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| Fines and forfeitures | \$ 138,956 | \$ 138,956 | \$ 108,685 | \$ (30,271) | \$ 65,216 |
| Other revenues | 15,000 | 4,500 | 932 | (3,568) | 56,792 |
| Total revenues | <u>153,956</u> | <u>143,456</u> | <u>109,617</u> | <u>(33,839)</u> | <u>122,008</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Current | | | | | |
| General assistance | 40,000 | 40,000 | 40,000 | - | 40,000 |
| Other general government | | | | | |
| Current | | | | | |
| Salaries and wages | 12,000 | 42,000 | 12,930 | 29,070 | 8,120 |
| Employee benefits and payroll taxes | - | 1,000 | 1,013 | (13) | 636 |
| Other contract services | 5,000 | 4,000 | 3,353 | 647 | 2,457 |
| Materials and supplies | 2,500 | 2,500 | 453 | 2,047 | 865 |
| Training, travel, meetings | 1,956 | 1,956 | 1,019 | 937 | 1,549 |
| General assistance | 92,500 | 92,500 | 92,500 | - | 77,500 |
| Total other general government | <u>113,956</u> | <u>143,956</u> | <u>111,268</u> | <u>32,688</u> | <u>91,127</u> |
| Total expenditures | 153,956 | 183,956 | 151,268 | 32,688 | 131,127 |
| Deficiency of revenues under expenditures | - | (40,500) | (41,651) | 1,151 | (9,119) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | 40,500 | 40,500 | - | 500 |
| Total other financing sources (uses) | <u>-</u> | <u>40,500</u> | <u>40,500</u> | <u>-</u> | <u>500</u> |
| Net change in fund balance | - | - | (1,151) | (1,151) | (8,619) |
| Fund balance, beginning of year | 1,387 | 1,387 | 1,387 | - | 10,006 |
| Fund balance, end of year | <u>\$ 1,387</u> | <u>\$ 1,387</u> | <u>\$ 236</u> | <u>\$ (1,151)</u> | <u>\$ 1,387</u> |

Clayton County, Georgia
Alternative Dispute Resolution
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|------------|------------|-----------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Charges for services | | | | | |
| Court filing and recording fees | \$ 177,029 | \$ 177,029 | \$ 189,012 | \$ 11,983 | \$ 179,775 |
| Investment earnings | - | - | 6,523 | 6,523 | 4,462 |
| Miscellaneous revenue | 3,000 | 3,000 | 1,525 | (1,475) | 1,859 |
| Total revenues | 180,029 | 180,029 | 197,060 | 17,031 | 186,096 |
| EXPENDITURES | | | | | |
| Courts and law enforcement | | | | | |
| Current | | | | | |
| Salaries and wages | 118,286 | 118,286 | 111,430 | 6,856 | 113,165 |
| Pension contribution | 12,883 | 12,883 | 12,835 | 48 | 12,487 |
| FICA and medicare insurance | 9,050 | 9,050 | 8,218 | 832 | 8,435 |
| Group health and life insurance | 14,186 | 14,186 | 15,217 | (1,031) | 10,861 |
| Workers' compensation insurance | 224 | 224 | 211 | 13 | 215 |
| Contractual services | 3,400 | 3,600 | 4,257 | (657) | 2,400 |
| Office supplies | 3,000 | 3,000 | 1,540 | 1,460 | 562 |
| Minor equipment | 3,000 | 3,000 | 1,299 | 1,701 | - |
| Postage | 3,400 | 3,400 | 2,627 | 773 | 2,831 |
| Telephone | 2,000 | 2,000 | 1,211 | 789 | 1,123 |
| Other services and charges | 20,600 | 20,600 | 16,381 | 4,219 | 14,199 |
| Total expenditures | 190,029 | 190,229 | 175,226 | 15,003 | 166,278 |
| Excess (deficiency) of revenues over (under) expenditures | (10,000) | (10,200) | 21,834 | 32,034 | 19,818 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation of fund balance | - | (58,365) | - | 58,365 | - |
| Transfers in | 10,000 | 68,565 | 68,565 | - | 10,000 |
| Other financing sources (uses) | 10,000 | 10,200 | 68,565 | 58,365 | 10,000 |
| Net change in fund balance | - | - | 90,399 | 90,399 | 29,818 |
| Fund balance, beginning of year | 275,583 | 275,583 | 275,583 | - | 245,765 |
| Appropriation of fund balance | - | 58,365 | - | (58,365) | - |
| Fund balance, end of year | \$ 275,583 | \$ 333,948 | \$ 365,982 | \$ 32,034 | \$ 275,583 |

Clayton County, Georgia
Victims Assistance
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|-------------------------------------|------------------|------------|------------|--------------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Fines and forfeitures | \$ 746,706 | \$ 709,676 | \$ 314,822 | \$ (394,854) | \$ 362,603 |
| Investment earnings | - | - | 752 | 752 | 4,617 |
| Total revenues | 746,706 | 709,676 | 315,574 | (394,102) | 367,220 |
| EXPENDITURES | | | | | |
| Courts and law enforcement | | | | | |
| Juvenile Court | | | | | |
| Current | | | | | |
| Salaries and wages | 27,978 | 28,681 | 28,551 | 130 | 9,321 |
| Employee benefits and payroll taxes | 9,195 | 9,195 | 9,325 | (130) | 2,900 |
| Total juvenile court | 37,173 | 37,876 | 37,876 | - | 12,221 |
| Solicitor general | | | | | |
| Current | | | | | |
| Salaries and wages | 236,932 | 203,059 | 193,431 | 9,628 | 134,193 |
| Employee benefits and payroll taxes | 33,915 | 59,538 | 61,886 | (2,348) | 42,444 |
| Contractual services | - | 6,000 | 3,000 | 3,000 | - |
| Materials and supplies | 16,800 | 19,050 | 12,859 | 6,191 | 8,905 |
| Utilities | 2,100 | 2,100 | - | 2,100 | - |
| Other services and charges | 2,100 | 2,100 | 1,175 | 925 | 1,080 |
| Total solicitor general | 291,847 | 291,847 | 272,351 | 19,496 | 186,622 |
| District attorney | | | | | |
| Current | | | | | |
| Salaries and wages | 191,883 | 239,883 | 161,899 | 77,984 | 117,878 |
| Employee benefits and payroll taxes | 35,549 | 35,549 | 43,780 | (8,231) | 31,299 |
| Materials and supplies | 15,000 | 18,704 | 15,707 | 2,997 | 9,848 |
| Minor equipment | 5,000 | 8,022 | 1,300 | 6,722 | 7,360 |
| Utilities | 800 | 800 | - | 800 | - |
| Other services and charges | 8,775 | 7,575 | 2,440 | 5,135 | 10,163 |
| Total district attorney | 257,007 | 310,533 | 225,126 | 85,407 | 176,548 |
| Total courts and law enforcement | 586,027 | 640,256 | 535,353 | 104,903 | 375,391 |

Clayton County, Georgia
Victims Assistance
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|-------------------|-------------------|-----------------|---------------------|-------------------|
| | Original | Final | | | Actual |
| Other general government | | | | | |
| Current | | | | | |
| General assistance | 90,000 | 90,000 | 90,000 | - | 90,000 |
| Total expenditures | 676,027 | 730,256 | 625,353 | 104,903 | 465,391 |
| Excess (deficiency) of revenues over (under) expenditures | 70,679 | (20,580) | (309,779) | (289,199) | (98,171) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation of fund balance | - | 1,229 | - | (1,229) | - |
| Transfers in | - | 53,000 | 53,000 | - | - |
| Transfers out | (70,679) | (33,649) | (33,649) | - | (80,167) |
| Total other financing sources (uses) | (70,679) | 20,580 | 19,351 | (1,229) | (80,167) |
| Net change in fund balance | - | - | (290,428) | (290,428) | (178,338) |
| Fund balance, beginning of year | 294,730 | 294,730 | 294,730 | - | 473,068 |
| Appropriation of fund balance | - | (1,229) | - | 1,229 | - |
| Fund balance, end of year | <u>\$ 294,730</u> | <u>\$ 293,501</u> | <u>\$ 4,302</u> | <u>\$ (289,199)</u> | <u>\$ 294,730</u> |

Clayton County, Georgia
Domestic Seminars
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL**
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|-----------|-----------|------------|-----------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Investment earnings | \$ - | \$ - | \$ 178 | \$ 178 | \$ 513 |
| Miscellaneous revenue | 30,400 | 30,400 | 21,840 | (8,560) | 19,260 |
| Total revenues | 30,400 | 30,400 | 22,018 | (8,382) | 19,773 |
| EXPENDITURES | | | | | |
| Other general government | | | | | |
| Current | | | | | |
| Other contractual services | 20,000 | 20,507 | 20,907 | (400) | 15,154 |
| Office supplies | 400 | 400 | - | 400 | 249 |
| Dues and subscriptions | - | - | - | - | 65 |
| Total expenditures | 20,400 | 20,907 | 20,907 | - | 15,468 |
| Excess (deficiency) of revenues over (under) expenditures | 10,000 | 9,493 | 1,111 | (8,382) | 4,305 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | - | - | - | - |
| Transfers out | (10,000) | (10,000) | (10,000) | - | (10,000) |
| Total other financing sources (uses) | (10,000) | (10,000) | (10,000) | - | (10,000) |
| Net change in fund balance | - | (507) | (8,889) | (8,382) | (5,695) |
| Fund balance, beginning of year | 34,947 | 34,947 | 34,947 | - | 40,642 |
| Fund balance, end of year | \$ 34,947 | \$ 34,440 | \$ 26,058 | \$ (8,382) | \$ 34,947 |

Clayton County, Georgia
State Court Technology Fee Collection Fund
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|------------|------------|------------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Technology fees | \$ 85,000 | \$ 85,000 | \$ 153,016 | \$ 68,016 | \$ 134,457 |
| EXPENDITURES | | | | | |
| Courts and law enforcement | | | | | |
| Current | | | | | |
| Computer supplies | 40,000 | 40,000 | - | 40,000 | 197 |
| Minor equipment | 45,000 | 45,076 | 38,123 | 6,953 | 31,864 |
| Total expenditures | 85,000 | 85,076 | 38,123 | 46,953 | 32,061 |
| Deficiency of revenues under expenditures | - | (76) | 114,893 | 114,969 | 102,396 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 76 | - | (76) | - |
| Total other financing sources | - | - | - | - | - |
| Net change in fund balance | - | (76) | 114,893 | 114,969 | 102,396 |
| Fund balance, beginning of year | 102,396 | 102,396 | 102,396 | - | - |
| Appropriation of fund balance | - | (76) | - | 76 | - |
| Fund balance, end of year | \$ 102,396 | \$ 102,168 | \$ 217,289 | \$ 115,121 | \$ 102,396 |

Clayton County, Georgia
Collaborative Authority
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|-----------|-----------|-----------|-----------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| Georgia Department of Human Resources | \$ - | \$ 50,000 | \$ 50,000 | \$ - | \$ 47,576 |
| Gifts and donations | - | 4,500 | 19,250 | 14,750 | 8,050 |
| Total revenues | - | 54,500 | 69,250 | 14,750 | 55,626 |
| EXPENDITURES | | | | | |
| Other general government | | | | | |
| Current | | | | | |
| Contract services | 23,500 | 64,263 | 67,984 | (3,721) | 48,738 |
| Office supplies | 5,000 | 5,551 | 4,183 | 1,368 | 6,527 |
| Minor equipment | - | - | - | - | 4,317 |
| Postage | 750 | 750 | 51 | 699 | 36 |
| Utilities | 5,750 | 5,750 | 4,970 | 780 | 3,999 |
| Advertising | - | - | - | - | 275 |
| Dues and subscriptions | - | 500 | - | 500 | 354 |
| Training, travel, and meetings | 500 | 10,065 | 6,102 | 3,963 | 7,009 |
| Total expenditures | 35,500 | 86,879 | 83,290 | 3,589 | 71,255 |
| Deficiency of revenues under expenditures | (35,500) | (32,379) | (14,040) | 18,339 | (15,629) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | 23,000 | 19,879 | - | (19,879) | - |
| Transfers in | 12,500 | 12,500 | 12,500 | - | 12,500 |
| Total other financing sources | 35,500 | 32,379 | 12,500 | (19,879) | 12,500 |
| Net change in fund balance | - | - | (1,540) | (1,540) | (3,129) |
| Fund balance, beginning of year | 19,878 | 19,878 | 19,878 | - | 23,007 |
| Appropriation of fund balance | (23,000) | (19,879) | - | 19,879 | - |
| Fund balance, end of year | \$ (3,122) | \$ (1) | \$ 18,338 | \$ 18,339 | \$ 19,878 |

Clayton County, Georgia
Aging Grant
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|------------|------------|--------------|------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Intergovernmental | \$ 640,530 | \$ 685,099 | \$ 582,311 | \$ (102,788) | \$ 569,699 |
| Charges for services | 25,000 | 25,000 | 21,927 | (3,073) | 21,964 |
| Other | 27,000 | 27,000 | 32,559 | 5,559 | 27,843 |
| Total revenues | 692,530 | 737,099 | 636,797 | (100,302) | 619,506 |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Current | | | | | |
| Salaries and wages | 487,584 | 497,102 | 484,723 | 12,379 | 448,733 |
| Employee benefits and payroll taxes | 157,036 | 163,609 | 142,500 | 21,109 | 135,174 |
| Contractual services | 153,490 | 161,651 | 145,424 | 16,227 | 134,568 |
| Materials and supplies | 172,776 | 167,644 | 162,149 | 5,495 | 139,908 |
| Minor equipment | 150 | 150 | 121 | 29 | 6 |
| Utilities | 15,500 | 16,155 | 14,888 | 1,267 | 10,622 |
| Other services and charges | 16,587 | 18,957 | 16,081 | 2,876 | 16,048 |
| General assistance | 14,407 | 36,831 | 34,953 | 1,878 | 2,622 |
| Capital outlay | - | - | - | - | 1,358 |
| Total expenditures | 1,017,530 | 1,062,099 | 1,000,839 | 61,260 | 889,039 |
| Total current expenditures | 1,017,530 | 1,062,099 | 1,000,839 | 61,260 | 887,681 |
| Total capital outlay | - | - | - | - | 1,358 |
| Total expenditures | 1,017,530 | 1,062,099 | 1,000,839 | 61,260 | 889,039 |
| Deficiency of revenues under expenditures | (325,000) | (325,000) | (364,042) | (39,042) | (269,533) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 325,000 | 325,000 | 312,179 | (12,821) | 259,136 |
| Total other financing sources | 325,000 | 325,000 | 312,179 | (12,821) | 259,136 |
| Net change in fund balance | - | - | (51,863) | (51,863) | (10,397) |
| Fund balance, beginning of year | 102,587 | 102,587 | 102,587 | - | 112,984 |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | \$ 102,587 | \$ 102,587 | \$ 50,724 | \$ (51,863) | \$ 102,587 |

Clayton County, Georgia
Housing and Urban Development Grant
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|--|------------------|--------------|--------------|----------------|----------------|
| | Original | Final | | | |
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| US Department of Housing and Urban Development | \$ 3,505,958 | \$ 8,635,223 | \$ 5,268,607 | \$ (3,366,616) | \$ 2,583,040 |
| EXPENDITURES | | | | | |
| Parks and recreation | | | | | |
| CDBG Program | | | | | |
| Current | | | | | |
| Salaries and wages | 74,140 | 74,140 | 16,309 | 57,831 | 24,290 |
| Employee benefits and payroll taxes | 27,552 | 27,552 | 5,830 | 21,722 | 7,742 |
| Contractual service | 228,698 | 469,710 | 231,087 | 238,623 | 252,864 |
| Material and supplies | 4,300 | 2,922 | 1,988 | 934 | 5,898 |
| Utilities expense | 8,450 | 9,783 | 9,776 | 7 | 9,533 |
| Other services and charges | 6,860 | 6,905 | 5,507 | 1,398 | 3,471 |
| General assistance expense | 404,265 | 1,552,077 | 253,735 | 1,298,342 | 671,741 |
| Capital outlay | - | 13,705 | - | 13,705 | 10,090 |
| Total parks and recreation | 754,265 | 2,156,794 | 524,232 | 1,632,562 | 985,629 |
| Health and welfare | | | | | |
| HUD Home Program | | | | | |
| Salaries and wages | 6,480 | 10,624 | 10,624 | - | 8,316 |
| Employee benefits and payroll taxes | 4,236 | 3,866 | 3,866 | - | 2,897 |
| Contractual services | 92,883 | 205,193 | 138,713 | 66,480 | 120,642 |
| Minor equipment | - | - | - | - | 1,589 |
| Other services and charges | 1,000 | 1,000 | - | 1,000 | - |
| General assistance expense | 1,026,756 | 3,352,766 | 1,689,614 | 1,663,152 | 863,967 |
| Total health and welfare | 1,131,355 | 3,573,449 | 1,842,817 | 1,730,632 | 997,411 |
| Total expenditures | 1,885,620 | 5,730,243 | 2,367,049 | 3,363,194 | 1,983,040 |
| Total current expenditures | 1,885,620 | 5,716,538 | 2,367,049 | 3,349,489 | 1,972,950 |
| Total capital outlay | - | 13,705 | - | 13,705 | 10,090 |
| Total expenditures | 1,885,620 | 5,730,243 | 2,367,049 | 3,363,194 | 1,983,040 |
| Excess (deficiency) of revenues over (under) expenditures | 1,620,338 | 2,904,980 | 2,901,558 | (3,422) | 600,000 |

Clayton County, Georgia
Housing and Urban Development Grant
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--------------------------------------|------------------|--------------|--------------|-------------|--------------|
| | Original | Final | | | Actual |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer out | (1,538,338) | (2,904,980) | (2,901,558) | 3,422 | (600,000) |
| Total other financing sources (uses) | (1,538,338) | (2,904,980) | (2,901,558) | 3,422 | (600,000) |
| Net change in fund balance | 82,000 | - | - | - | - |
| Fund balance, beginning of year | 14 | 14 | 14 | - | 14 |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | <u>\$ 82,014</u> | <u>\$ 14</u> | <u>\$ 14</u> | <u>\$ -</u> | <u>\$ 14</u> |

Clayton County, Georgia
Other Grants
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--------------------------------------|------------------|---------------|--------------|-----------------|--------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Intergovernmental | \$ 2,414,822 | \$ 26,972,695 | \$ 4,285,593 | \$ (22,687,102) | \$ 7,421,476 |
| Charges for services | 50,000 | 50,000 | 59,324 | 9,324 | 39,451 |
| Investment earnings | - | - | 6,713 | 6,713 | 7,649 |
| Other revenue | 25,000 | 30,000 | 10,072 | (19,928) | 54,666 |
| Gifts and donation | - | 15,163 | 15,007 | (156) | 14,057 |
| Total revenues | 2,489,822 | 27,067,858 | 4,376,709 | (22,691,149) | 7,537,299 |
| EXPENDITURES | | | | | |
| Courts and law enforcement | | | | | |
| Current | | | | | |
| Salaries and wages | 809,368 | 873,422 | 766,432 | 106,990 | 855,400 |
| Employee benefits and payroll taxes | 279,287 | 281,753 | 246,473 | 35,280 | 251,465 |
| Contractual services | 40,886 | 142,525 | 45,778 | 96,747 | 129,604 |
| Materials and supplies | 17,488 | 109,188 | 75,219 | 33,969 | 30,204 |
| Minor equipment | - | 17,638 | 12,909 | 4,729 | 34,788 |
| Utilities | 4,432 | 3,151 | 2,407 | 744 | 4,180 |
| Other services and charges | - | 17,980 | 15,851 | 2,129 | 13,816 |
| Intergovernmental | 49,451 | 41,055 | 1,335 | 39,720 | 6,354 |
| Capital outlay | - | - | 24,619 | (24,619) | - |
| Total courts and law enforcement | 1,200,912 | 1,486,712 | 1,191,023 | 295,689 | 1,325,811 |
| Public safety | | | | | |
| Current | | | | | |
| Salaries and wages | 1,091,266 | 1,149,930 | 1,040,018 | 109,912 | 958,002 |
| Employee benefits and payroll taxes | 424,328 | 467,506 | 416,438 | 51,068 | 359,444 |
| Materials and supplies | 25,800 | 256,173 | 122,794 | 133,379 | 66,447 |
| Minor equipment | - | 504,443 | 232,381 | 272,062 | 19,133 |
| Utilities | 29,800 | 42,365 | 44,604 | (2,239) | 37,360 |
| Other services and charges | 19,600 | 60,277 | 19,185 | 41,092 | 19,872 |
| Contractual services | 6,500 | 18,373 | 6,674 | 11,699 | 9,724 |
| Intergovernmental | 12,419 | 12,419 | - | 12,419 | - |
| Capital outlay | - | 505,127 | 138,514 | 366,613 | 661,875 |
| Total public safety | 1,609,713 | 3,016,613 | 2,020,608 | 996,005 | 2,131,857 |
| Transportation and development | | | | | |
| Current | | | | | |
| Other services and charges | - | 579,293 | 63,260 | 516,033 | 222,374 |
| Contractual services | - | 2,017,335 | 239,760 | 1,777,575 | 96,400 |
| Capital outlay | - | 18,398,911 | 826,255 | 17,572,656 | 216,157 |
| Total transportation and development | - | 20,995,539 | 1,129,275 | 19,866,264 | 534,931 |

Clayton County, Georgia
Other Grants
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|-------------------------------------|------------------|------------|-----------|------------|-----------|
| | Original | Final | | | Actual |
| Planning and Zoning | | | | | |
| Current | | | | | |
| Contractual services | - | 21,400 | 21,400 | - | 78,600 |
| Libraries | | | | | |
| Current | | | | | |
| Materials and supplies | - | 14,492 | 6,327 | 8,165 | 194,372 |
| Minor equipment | - | 11,686 | 5,805 | 5,881 | 93,977 |
| Other services and charges | - | 600 | 300 | 300 | - |
| Capital outlay | - | 64,196 | 3,780 | 60,416 | 1,039,858 |
| Total libraries | - | 90,974 | 16,212 | 74,762 | 1,328,207 |
| Parks and recreation | | | | | |
| Capital outlay | - | 350 | 350 | - | 116,425 |
| Other general government | | | | | |
| Current | | | | | |
| Salaries and wages | - | 124,903 | 67,296 | 57,607 | 68,625 |
| Employee benefits and payroll taxes | - | 20,317 | 5,244 | 15,073 | 5,357 |
| Materials and supplies | - | 17,478 | 12,386 | 5,092 | 14,329 |
| Other services and charges | - | 20,106 | 11,868 | 8,238 | 13,224 |
| Public utilities expense | - | 1,000 | 215 | 785 | - |
| Contractual services | - | 34,219 | 29,374 | 4,845 | 25,529 |
| Intergovernmental | 18,490 | 357,347 | 273,793 | 83,554 | 275,127 |
| Total other general government | 18,490 | 575,370 | 400,176 | 175,194 | 402,191 |
| Total expenditures | 2,829,115 | 26,186,958 | 4,779,044 | 21,407,914 | 5,918,022 |

Clayton County, Georgia
Other Grants
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|---------------------|-------------------|-------------------|-------------------|---------------------|
| | Original | Final | | | Actual |
| (Continued from previous page) | | | | | |
| Total current expenditures | 2,829,115 | 7,218,374 | 3,785,526 | 3,432,848 | 3,883,707 |
| Total capital outlay | - | 18,968,584 | 993,518 | 17,975,066 | 2,034,315 |
| Total expenditures | 2,829,115 | 26,186,958 | 4,779,044 | 21,407,914 | 5,918,022 |
| Excess (deficiency) of revenues over (under) expenditures | (339,293) | 880,900 | (402,335) | (1,283,235) | 1,619,277 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation of fund balance | - | 754,487 | - | (754,487) | - |
| Transfers in | 339,338 | 486,934 | 394,533 | 92,401 | 444,223 |
| Transfers out | - | (2,108,902) | (444,774) | 1,664,128 | (2,361,000) |
| Total other financing sources | 339,338 | (867,481) | (50,241) | 1,002,042 | (1,916,777) |
| Net change in fund balances | 45 | 13,419 | (452,576) | (465,995) | (297,500) |
| Fund balance, beginning of year | 1,404,628 | 1,404,628 | 1,404,628 | - | 1,702,128 |
| Appropriation of fund balance | - | (754,487) | - | 754,487 | - |
| Fund balance, end of year | <u>\$ 1,404,673</u> | <u>\$ 663,560</u> | <u>\$ 952,052</u> | <u>\$ 288,492</u> | <u>\$ 1,404,628</u> |

Clayton County, Georgia
 Law Library
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE- BUDGET AND ACTUAL
 For the year ended June 30, 2006
 (with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|------------------|-----------------|---------------------|------------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Charges for services | \$ 200,530 | \$ 200,530 | \$ 82,867 | \$ (117,663) | \$ 100,054 |
| Fines and forfeitures | 300 | 300 | 6,856 | 6,556 | 402 |
| Interest and dividends | 1,500 | 1,500 | 1,347 | (153) | 1,914 |
| Other revenues | 2,500 | 2,500 | 1,393 | (1,107) | 3,885 |
| Total revenues | <u>204,830</u> | <u>204,830</u> | <u>92,463</u> | <u>(112,367)</u> | <u>106,255</u> |
| EXPENDITURES | | | | | |
| Courts and law enforcement | | | | | |
| Current | | | | | |
| Salaries and administrative | 25,019 | 45,019 | 24,974 | 20,045 | 24,027 |
| Employee benefits and payroll taxes | 14,611 | 14,611 | 12,044 | 2,567 | 13,796 |
| Other services and charges | 157,000 | 157,133 | 151,317 | 5,816 | 169,067 |
| Office supplies | 1,900 | 1,900 | 3,027 | (1,127) | 2,195 |
| Minor equipment | - | - | - | - | 5,349 |
| Telephone | 4,000 | 4,000 | 5,864 | (1,864) | 4,361 |
| Contractual services | 2,300 | 2,483 | 4,668 | (2,185) | 4,583 |
| Redistribution | - | - | (2,300) | 2,300 | (3,067) |
| Total expenditures | <u>204,830</u> | <u>225,146</u> | <u>199,594</u> | <u>25,552</u> | <u>220,311</u> |
| Deficiency of revenues under expenditures | - | (20,316) | (107,131) | (137,919) | (114,056) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 316 | - | (316) | - |
| Transfers in | - | 20,000 | 20,000 | - | - |
| Total other financing sources | <u>-</u> | <u>20,316</u> | <u>20,000</u> | <u>(316)</u> | <u>-</u> |
| Net change in fund balance | - | - | (87,131) | (138,235) | (114,056) |
| Fund balance, beginning of year | 90,781 | 90,781 | 90,781 | - | 204,837 |
| Appropriation of fund balance | - | (316) | - | 316 | - |
| Fund balance, end of year | <u>\$ 90,781</u> | <u>\$ 90,465</u> | <u>\$ 3,650</u> | <u>\$ (137,919)</u> | <u>\$ 90,781</u> |

Clayton County, Georgia
Street Lights
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Other taxes | | | | | |
| Special tax levy - current year | \$ 968,665 | \$ 968,665 | \$ 959,782 | \$ (8,883) | \$ 899,993 |
| Interest and dividend income | 8,000 | 8,000 | 2,303 | (5,697) | 10,298 |
| Total revenues | <u>976,665</u> | <u>976,665</u> | <u>962,085</u> | <u>(14,580)</u> | <u>910,291</u> |
| EXPENDITURES | | | | | |
| Other general government | | | | | |
| Current | | | | | |
| Salaries and wages | 157,894 | 157,894 | 157,308 | 586 | 132,964 |
| Pension contribution | 20,367 | 20,367 | 20,282 | 85 | 17,029 |
| FICA and medicare insurance | 12,079 | 12,079 | 11,724 | 355 | 9,818 |
| Group health and life insurance | 16,213 | 16,213 | 17,228 | (1,015) | 13,721 |
| Workers' compensation insurance | 300 | 300 | 298 | 2 | 244 |
| Contract services | 17,000 | 17,000 | 13,978 | 3,022 | - |
| Materials and supplies | 5,100 | 3,995 | 4,165 | (170) | 1,751 |
| Minor equipment | 5,599 | 6,624 | 6,472 | 152 | 3,254 |
| Utilities | 701,227 | 880,501 | 883,739 | (3,238) | 847,206 |
| Training, travel, and meetings | 750 | 830 | 627 | 203 | 15 |
| Repair and maintenance | 1,200 | 1,200 | 918 | 282 | 497 |
| Uniform allowance | 936 | 936 | 930 | 6 | - |
| Capital outlay | - | - | - | - | 18,454 |
| Total expenditures | <u>938,665</u> | <u>1,117,939</u> | <u>1,117,669</u> | <u>270</u> | <u>1,044,953</u> |
| Excess (deficiency) of revenues over (under) expenditures | 38,000 | (141,274) | (155,584) | (14,310) | (134,662) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 179,274 | - | (179,274) | - |
| Transfer out | (38,000) | (38,000) | (38,000) | - | (37,290) |
| Total other financing sources (uses) | <u>(38,000)</u> | <u>141,274</u> | <u>(38,000)</u> | <u>(179,274)</u> | <u>(37,290)</u> |
| Net change in fund balance | - | - | (193,584) | (193,584) | (171,952) |
| Fund balance, beginning of year | 549,957 | 549,957 | 549,957 | - | 721,909 |
| Appropriation of fund balance | - | (179,274) | - | 179,274 | - |
| Fund balance, end of year | <u>\$ 549,957</u> | <u>\$ 370,683</u> | <u>\$ 356,373</u> | <u>\$ (14,310)</u> | <u>\$ 549,957</u> |

Clayton County, Georgia
 Ellenwood Tax Allocation District
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE- BUDGET AND ACTUAL
 For the year ended June 30, 2006
 (with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|--|------------------|-------------|-------------------|-------------------|----------------|
| | Original | Final | | | |
| REVENUES | | | | | |
| Property taxes | | | | | |
| Real property taxes | \$ - | \$ - | \$ 206,681 | \$ 206,681 | \$ - |
| Other taxes | | | | | |
| Local option sales tax | - | - | 37,424 | 37,424 | - |
| Total revenues | - | - | 244,105 | 244,105 | - |
| EXPENDITURES | - | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 244,105 | 244,105 | - |
| Net change in fund balance | - | - | 244,105 | 244,105 | - |
| Fund balance, beginning of year | - | - | - | - | - |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 244,105</u> | <u>\$ 244,105</u> | <u>\$ -</u> |



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Debt Service and Capital Project Funds

Clayton County, Georgia
Debt Service
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|------------------|--------------|--------------|-----------|--------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Property taxes | \$ - | \$ - | \$ (28) | \$ (28) | \$ 872 |
| Other taxes | | | | | |
| Interest on delinquent taxes | - | - | 42 | 42 | 384 |
| Investment earnings | - | - | 42,408 | 42,408 | 22,445 |
| Total revenues | - | - | 42,422 | 42,422 | 23,701 |
| EXPENDITURES | | | | | |
| Tax assessment collection | | | | | |
| Current | | | | | |
| Tax collection commission | - | - | 1 | (1) | 22 |
| Debt Service | | | | | |
| Principal retirement | 3,100,000 | 5,318,422 | 5,315,000 | 3,422 | 3,020,000 |
| Interest | 1,043,700 | 1,146,359 | 1,138,072 | 8,287 | 1,138,807 |
| Fiscal agent fee | - | - | 761 | (761) | - |
| Total debt service | 4,143,700 | 6,464,781 | 6,453,833 | 10,948 | 4,158,807 |
| Total expenditures | 4,143,700 | 6,464,781 | 6,453,834 | 10,947 | 4,158,829 |
| Excess (deficiency) of revenues over (under) expenditures | (4,143,700) | (6,464,781) | (6,411,412) | 53,369 | (4,135,128) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | 447,046 | 447,046 | - | (447,046) | - |
| Transfers in | 3,696,654 | 6,017,735 | 6,006,043 | (11,692) | 3,704,761 |
| Total other financing sources | 4,143,700 | 6,464,781 | 6,006,043 | (458,738) | 3,704,761 |
| Net change in fund balance | - | - | (405,369) | (405,369) | (430,367) |
| Fund balance, beginning of year | 5,712,766 | 5,712,766 | 5,712,766 | - | 6,143,133 |
| Appropriation of fund balance | (447,046) | (447,046) | - | 447,046 | - |
| Fund balance, end of year | \$ 5,265,720 | \$ 5,265,720 | \$ 5,307,397 | \$ 41,677 | \$ 5,712,766 |

Clayton County, Georgia
Health Department
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|--------------|-------------|--------------|-------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Interest income | \$ - | \$ - | \$ 143,952 | \$ 143,952 | \$ - |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Public utilities expense | - | - | - | - | 257 |
| Bond issuance costs | - | - | 60,000 | (60,000) | - |
| Capital outlay | 938,338 | 5,497,107 | 4,162,766 | 1,334,341 | 1,131,604 |
| Total expenditures | 938,338 | 5,497,107 | 4,222,766 | 1,274,341 | 1,131,861 |
| Total current expenditures | - | - | 60,000 | (60,000) | 257 |
| Total capital outlay | 938,338 | 5,497,107 | 4,162,766 | 1,334,341 | 1,131,604 |
| Total expenditures | 938,338 | 5,497,107 | 4,222,766 | 1,274,341 | 1,131,861 |
| Deficiency of revenues under expenditures | (938,338) | (5,497,107) | (4,078,814) | 1,418,293 | (1,131,861) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriations from fund balance | - | 782,107 | - | (782,107) | - |
| Proceeds from bond issuance | - | 4,405,000 | 4,405,000 | - | - |
| Transfer in | 938,338 | 310,000 | 310,000 | - | - |
| Total other financing sources | 938,338 | 4,715,000 | 4,715,000 | - | - |
| Net change in fund balance | - | (782,107) | 636,186 | 1,418,293 | (1,131,861) |
| Fund balance, beginning of year | 145,729 | 145,729 | 145,729 | - | 1,277,590 |
| Appropriation of fund balance | - | (782,107) | - | 782,107 | - |
| Fund balance, end of year | \$ 145,729 | \$ (636,378) | \$ 781,915 | \$ 1,418,293 | \$ 145,729 |

Clayton County, Georgia
 Jail Judicial Complex
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE- BUDGET AND ACTUAL
 For the year ended June 30, 2006
 (with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|----------------------------------|------------------|-----------|-----------|-----------|-----------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Investment earnings | \$ - | \$ 12,450 | \$ 94,315 | \$ 81,865 | \$ 67,447 |
| EXPENDITURES | | | | | |
| General government | | | | | |
| Current | | | | | |
| Office supplies | - | - | - | - | 14,731 |
| Minor equipment | - | - | 5,338 | (5,338) | 69,833 |
| Capital outlay | - | 339,099 | - | 339,099 | 157,818 |
| Total general government | - | 339,099 | 5,338 | 333,761 | 242,382 |
| Courts and law enforcement | | | | | |
| Current | | | | | |
| Repair and maintenance | - | 29,737 | 25,324 | 4,413 | 32,463 |
| Bond issuance cost | - | 12,450 | 12,450 | - | 56,810 |
| Capital outlay | - | - | 14,950 | (14,950) | 39,782 |
| Total courts and law enforcement | - | 42,187 | 52,724 | (10,537) | 129,055 |
| Parks and recreation | | | | | |
| Current | | | | | |
| Office supplies | - | - | - | - | 200 |
| Parks and recreation supplies | - | - | - | - | 5,587 |
| Capital outlay | - | - | (500) | 500 | 7,304 |
| Total parks and recreation | - | - | (500) | 500 | 13,091 |
| Other general government | | | | | |
| Current | | | | | |
| Office supplies | - | - | - | - | 3,392 |
| Minor equipment | - | 13,887 | - | 13,887 | 20,270 |
| Capital outlay | - | 30,854 | 20,255 | 10,599 | 350,911 |
| Total other general government | - | 44,741 | 20,255 | 24,486 | 374,573 |
| Total expenditures | - | 426,027 | 77,817 | 348,210 | 759,101 |

Clayton County, Georgia
Jail Judicial Complex
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL**
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|
| | Original | Final | | | Actual |
| Total current expenditures | - | 56,074 | 43,112 | 12,962 | 203,286 |
| Total capital outlay | - | 369,953 | 34,705 | 335,248 | 555,815 |
| Total expenditures | - | 426,027 | 77,817 | 348,210 | 759,101 |
| Excess (deficiency) of revenues over (under) expenditures | - | (413,577) | 16,498 | 430,075 | (691,654) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 413,577 | - | (413,577) | - |
| Transfers out | - | - | - | - | (730,000) |
| Total other financing sources (uses) | - | 413,577 | - | 413,577 | (730,000) |
| Net change in fund balance | - | - | 16,498 | 16,498 | (1,421,654) |
| Fund balance, beginning of year | 651,372 | 651,372 | 651,372 | - | 2,073,026 |
| Appropriation of fund balance | (1,647,910) | (413,577) | - | 413,577 | - |
| Fund balance, end of year | <u>\$ (996,538)</u> | <u>\$ 237,795</u> | <u>\$ 667,870</u> | <u>\$ 430,075</u> | <u>\$ 651,372</u> |

Clayton County, Georgia
Roads and Recreation Projects
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 Actual |
|---|------------------|---------------|---------------|---------------|----------------|
| | Original | Final | | | |
| REVENUES | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ 4,399,904 |
| Interest income | - | - | - | - | 180,949 |
| Other revenue | - | - | - | - | 101,500 |
| Total revenues | - | - | - | - | 4,682,353 |
| EXPENDITURES | | | | | |
| Transportation and development | | | | | |
| Current | | | | | |
| Advertising expense | - | 860 | 1,083 | (223) | 1,139 |
| Contractual services | - | 5,103,145 | 2,815,722 | 2,287,423 | 3,062,550 |
| Road repair supplies | - | 171,201 | 103,146 | 68,055 | 148,192 |
| Minor equipment | - | 75 | 75 | - | 24,952 |
| Repair and maintenance - roads | - | 14,659,211 | 7,066,030 | 7,593,181 | 10,571,239 |
| Capital outlay | 17,000,000 | 23,388,101 | 7,379,186 | 16,008,915 | 9,094,194 |
| Total transportation and development | 17,000,000 | 43,322,593 | 17,365,242 | 25,957,351 | 22,902,266 |
| Parks and recreation | | | | | |
| Current | | | | | |
| Repair and maintenance - buildings | - | - | - | - | 1,450 |
| Repair and maintenance - recreation area | - | 39,063 | 69 | 38,994 | 67,507 |
| Repair and maintenance - roads | - | - | - | - | 82 |
| Capital outlay | 20,851,075 | 39,092,420 | 10,654,497 | 28,437,923 | 11,698,354 |
| Total parks and recreation | 20,851,075 | 39,131,483 | 10,654,566 | 28,476,917 | 11,767,393 |
| Total expenditures | 37,851,075 | 82,454,076 | 28,019,808 | 54,434,268 | 34,669,659 |
| Current expenditures | - | 19,973,555 | 9,986,125 | 9,987,430 | 13,877,111 |
| Capital outlay | 37,851,075 | 62,480,521 | 18,033,683 | 44,446,838 | 20,792,548 |
| Total expenditures | 37,851,075 | 82,454,076 | 28,019,808 | 54,434,268 | 34,669,659 |
| Deficiency of revenues under expenditures | (37,851,075) | (82,454,076) | (28,019,808) | 54,434,268 | (29,987,306) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 40,803,409 | - | (40,803,409) | - |
| Transfers in | 39,851,075 | 41,719,271 | 40,055,143 | (1,664,128) | 39,775,189 |
| Transfers out | - | (68,604) | (50,160) | 18,444 | - |
| Total other financing sources | 39,851,075 | 82,454,076 | 40,004,983 | (42,449,093) | 39,775,189 |
| Net change in fund balance | 2,000,000 | - | 11,985,175 | 11,985,175 | 9,787,883 |
| Fund balance, beginning of year | 38,432,160 | 38,432,160 | 38,432,160 | - | 28,644,277 |
| Fund balance, end of year | \$ 40,432,160 | \$ 38,432,160 | \$ 50,417,335 | \$ 11,985,175 | \$ 38,432,160 |

Clayton County, Georgia
Police Headquarters and E911 Center
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL**
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|--|---------------------|-------------------|-------------------|-------------------|---------------------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Interest income | \$ - | \$ - | \$ 45,733 | \$ 45,733 | \$ 60,511 |
| EXPENDITURES | | | | | |
| Public safety | | | | | |
| Current | | | | | |
| Office supplies | - | 1,539 | - | 1,539 | 17,131 |
| Consulting fees | - | 27,600 | 27,600 | - | 127,899 |
| Capital outlay | - | 1,053,360 | 732,843 | 320,517 | 342,327 |
| Debt service | - | - | - | - | 750 |
| Total expenditures | - | 1,082,499 | 760,443 | 322,056 | 488,107 |
| Excess (deficiency) of revenues over (under) expenditures | - | (1,082,499) | (714,710) | 367,789 | (427,596) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Appropriation from fund balance | - | 1,082,499 | - | (1,082,499) | - |
| Total other financing sources (uses) | - | 1,082,499 | - | (1,082,499) | - |
| Net change in fund balance | - | - | (714,710) | (714,710) | (427,596) |
| Fund balance, beginning of year | 1,645,116 | 1,645,116 | 1,645,116 | - | 2,072,712 |
| Appropriation of fund balance | - | (1,082,499) | - | 1,082,499 | - |
| Fund balance, end of year | <u>\$ 1,645,116</u> | <u>\$ 562,617</u> | <u>\$ 930,406</u> | <u>\$ 367,789</u> | <u>\$ 1,645,116</u> |

Clayton County, Georgia
Senior Center
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2006
(with comparative actual totals for the year ended June 30, 2005)

| | Budgeted Amounts | | Actual | Variance | 2005 |
|---|------------------|----------|----------|----------|--------|
| | Original | Final | | | Actual |
| REVENUES | | | | | |
| Interest income | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | | |
| Debt service | - | - | - | - | - |
| Capital outlay | - | 12,000 | 12,000 | - | - |
| Total expenditures | - | 12,000 | 12,000 | - | - |
| Deficiency of revenues under expenditures | - | (12,000) | (12,000) | - | - |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in | - | 12,000 | 12,000 | - | - |
| Total other financing sources | - | 12,000 | 12,000 | - | - |
| Net change in fund balance | - | - | - | - | - |
| Fund balance, beginning of year | - | - | - | - | - |
| Appropriation of fund balance | - | - | - | - | - |
| Fund balance, end of year | \$ - | \$ - | \$ - | \$ - | \$ - |

Clayton County, Georgia

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

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

Medical Self-Insurance Fund

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

Clayton County, Georgia
Combining Statement of Net Assets
Internal Service Funds
For the Year Ended June 30, 2006

(With Comparative Totals for the Year Ended June 30, 2005)

| | Workers' Compensation Self- Insurance | Medical Self- Insurance | Totals | |
|---------------------------|--|-------------------------------|---------------------|---------------------|
| | | | 2006 | 2005 |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,760,560 | \$ 4,246,434 | \$ 6,006,994 | \$ 3,411,337 |
| Interfund receivable | - | - | - | 550,000 |
| Due from organizations | 1,061 | 19,103 | 20,164 | - |
| Prepaid items | - | - | - | 160 |
| Total assets | <u>\$ 1,761,621</u> | <u>\$ 4,265,537</u> | <u>\$ 6,027,158</u> | <u>\$ 3,961,497</u> |
| LIABILITIES | | | | |
| Current liabilities | | | | |
| Accounts payable | \$ 8,161 | \$ 1,275 | \$ 9,436 | \$ 73,763 |
| Accrued claims liability | 1,040,000 | 796,147 | 1,836,147 | 1,573,394 |
| Total liabilities | <u>1,048,161</u> | <u>797,422</u> | <u>1,845,583</u> | <u>1,647,157</u> |
| NET ASSETS | | | | |
| Unrestricted | 713,460 | 3,468,115 | 4,181,575 | 2,314,340 |
| Total net assets | <u>\$ 713,460</u> | <u>\$ 3,468,115</u> | <u>\$ 4,181,575</u> | <u>\$ 2,314,340</u> |

Clayton County, Georgia
Internal Service Fund
Combining Statement of Revenues, Expenses, and Changes
in Fund Net Assets
Year Ended June 30, 2006

(With Comparative Totals for the Year Ended June 30, 2005)

| | Workers' Compensation Self- Insurance | Medical Self- Insurance | Totals | |
|-------------------------------------|--|-------------------------------|---------------------|---------------------|
| | | | 2006 | 2005 |
| Operating revenue | | | | |
| Charges to other funds | \$ 1,678,606 | \$ 13,140,922 | \$ 14,819,528 | \$ 14,448,612 |
| Employee contributions | - | 4,728,678 | 4,728,678 | 3,858,951 |
| Proceeds from insurance coverage | 181,651 | 558,968 | 740,619 | 146,948 |
| Total operating revenue | <u>1,860,257</u> | <u>18,428,568</u> | <u>20,288,825</u> | <u>18,454,511</u> |
| Operating expenses | | | | |
| Claims expense | 881,656 | 7,970,809 | 8,852,465 | 7,224,511 |
| Insurance premiums | 214,387 | 9,104,299 | 9,318,686 | 8,715,612 |
| Management fees | 49,400 | 187,015 | 236,415 | 236,026 |
| Other expenses | 3,144 | 12,670 | 15,814 | 14,941 |
| Total operating expenses | <u>1,148,587</u> | <u>17,274,793</u> | <u>18,423,380</u> | <u>16,191,090</u> |
| Operating income (loss) | 711,670 | 1,153,775 | 1,865,445 | 2,263,421 |
| Non-operating revenues | | | | |
| Interest income | 1,790 | - | 1,790 | 10,090 |
| Change in net assets | <u>713,460</u> | <u>1,153,775</u> | <u>1,867,235</u> | <u>2,273,511</u> |
| Net assets | | | | |
| beginning of year | - | 2,314,340 | 2,314,340 | 40,829 |
| Net assets | | | | |
| end of year | <u>\$ 713,460</u> | <u>\$ 3,468,115</u> | <u>\$ 4,181,575</u> | <u>\$ 2,314,340</u> |

Clayton County, Georgia
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2006

(With Comparative Totals for the Year Ended June 30, 2005)

| | Workers' Compensation Self- Insurance | Medical Self- Insurance | Totals | |
|--|--|-------------------------------|---------------------|---------------------|
| | | | 2006 | 2005 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from insurance carrier | \$ 180,590 | \$ 539,865 | \$ 720,455 | \$ 197,438 |
| Cash received from employees | - | 4,728,678 | 4,728,678 | 3,858,951 |
| Cash received from interfund services provided | 2,228,606 | 13,140,922 | 15,369,528 | 13,848,612 |
| Cash paid from insurance claims | (923,490) | (7,666,222) | (8,589,712) | (6,985,382) |
| Cash paid to suppliers for goods and services | (332,373) | (9,302,709) | (9,635,082) | (8,892,543) |
| Net cash flows used provided by (used in) operating activities | 1,153,333 | 1,440,534 | 2,593,867 | 2,027,076 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Interest received | 1,790 | - | 1,790 | 10,090 |
| Net cash flows provided by (used in) investing activities | 1,790 | - | 1,790 | 10,090 |
| Net increase (decrease) in cash and cash equivalents | 1,155,123 | 1,440,534 | 2,595,657 | 2,037,166 |
| Cash and cash equivalents at the beginning of the year | 605,437 | 2,805,900 | 3,411,337 | 1,374,171 |
| Cash and cash equivalents at the end of the year | <u>\$ 1,760,560</u> | <u>\$ 4,246,434</u> | <u>\$ 6,006,994</u> | <u>\$ 3,411,337</u> |
| Reconciliation of operating income (loss) to net cash flows provided by (used in) operating activities: | | | | |
| Operating income (loss) | \$ 711,670 | \$ 1,153,775 | \$ 1,865,445 | \$ 2,263,421 |
| Adjustments: | | | | |
| (Increase) decrease in interfund receivable | 550,000 | - | 550,000 | (550,000) |
| (Increase) decrease in due from organization | (1,061) | (19,103) | (20,164) | 50,490 |
| (Increase) decrease in other receivables | - | - | - | 10 |
| (Increase) decrease in prepaid items | 160 | - | 160 | 1,294 |
| Increase (decrease) in accounts payable | (65,602) | 1,275 | (64,327) | 72,732 |
| Increase (decrease) in accrued claims | (41,834) | 304,587 | 262,753 | 239,129 |
| Increase (decrease) in interfund payables | - | - | - | (50,000) |
| Total adjustments | <u>441,663</u> | <u>286,759</u> | <u>728,422</u> | <u>(236,345)</u> |
| Net cash flows provided by (used in) operating activities | <u>\$ 1,153,333</u> | <u>\$ 1,440,534</u> | <u>\$ 2,593,867</u> | <u>\$ 2,027,076</u> |

Clayton County, Georgia

AGENCY FUNDS

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

The County uses the following agency funds:

Tax Commissioner

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

Adult Probation

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

Magistrate and Superior Court

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

Sheriff

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

State Court

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

Juvenile Court

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

Probate Court

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

Clayton County, Georgia
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2006

| | <u>Tax Commissioner</u> | <u>Adult Probation</u> | <u>Magistrate and Superior Court</u> |
|---------------------------|-----------------------------|----------------------------|--|
| ASSETS | | | |
| Cash and cash equivalents | \$ 8,527,696 | \$ 175,652 | \$ 2,304,890 |
| LIABILITIES | | | |
| Due to others | \$ 3,353,310 | \$ 113,555 | \$ 164,649 |
| Due to other governments | 5,174,386 | 62,097 | 607,720 |
| Due to litigants | <u>-</u> | <u>-</u> | <u>1,532,521</u> |
| Total liabilities | <u>\$ 8,527,696</u> | <u>\$ 175,652</u> | <u>\$ 2,304,890</u> |

| <u>Sheriff</u> | <u>State Court</u> | <u>Juvenile Court</u> | <u>Probate Court</u> | <u>Total</u> |
|---------------------|--------------------|-----------------------|----------------------|----------------------|
| <u>\$ 3,031,520</u> | <u>\$ 261,610</u> | <u>\$ 12,526</u> | <u>\$ 175,306</u> | <u>\$ 14,489,200</u> |
| \$ 3,031,520 | \$ 157,084 | \$ 12,345 | \$ 1,873 | \$ 6,834,336 |
| - | 104,526 | 181 | 9,177 | 5,958,087 |
| - | - | - | 164,256 | 1,696,777 |
| <u>\$ 3,031,520</u> | <u>\$ 261,610</u> | <u>\$ 12,526</u> | <u>\$ 175,306</u> | <u>\$ 14,489,200</u> |

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2006

| | Balance June 30, 2005 | Additions | Deductions | Balance June 30, 2006 |
|---------------------------|-----------------------------|-----------------------|-------------------------|-----------------------------|
| Tax Commissioner | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,925,400 | \$ 248,272,340 | \$ (245,670,044) | \$ 8,527,696 |
| LIABILITIES | | | | |
| Due to others | \$ 2,204,813 | \$ 23,332,227 | \$ (22,183,730) | \$ 3,353,310 |
| Interfund | - | 81,952,685 | (81,952,685) | - |
| Due to other governments | 3,720,587 | 142,987,430 | (141,533,631) | 5,174,386 |
| Total Liabilities | <u>\$ 5,925,400</u> | <u>\$ 248,272,342</u> | <u>\$ (245,670,046)</u> | <u>\$ 8,527,696</u> |
| Adult Probation | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 135,328 | \$ 1,418,252 | \$ (1,377,928) | \$ 175,652 |
| LIABILITIES | | | | |
| Due to others | \$ 66,374 | \$ 427,245 | \$ (380,064) | \$ 113,555 |
| Interfund | - | 96,628 | (96,628) | - |
| Due to other governments | 68,954 | 895,865 | (902,722) | 62,097 |
| Total Liabilities | <u>\$ 135,328</u> | <u>\$ 1,419,738</u> | <u>\$ (1,379,414)</u> | <u>\$ 175,652</u> |

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities - Continued
Agency Funds
For the year ended June 30, 2006

| | <u>Balance June 30, 2005</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 2006</u> |
|--------------------------------------|--------------------------------------|----------------------|------------------------|--------------------------------------|
| Magistrate and Superior Court | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,828,219 | \$ 13,927,395 | \$ (16,450,724) | \$ 2,304,890 |
| LIABILITIES | | | | |
| Due to others | \$ 85,178 | \$ 527,259 | \$ (447,788) | \$ 164,649 |
| Interfund | - | 6,152,090 | (6,152,090) | - |
| Due to other governments | 601,329 | 5,767,589 | (5,761,198) | 607,720 |
| Due to litigants | 4,141,712 | 1,480,457 | (4,089,648) | 1,532,521 |
| Total Liabilities | <u>\$ 4,828,219</u> | <u>\$ 13,927,395</u> | <u>\$ (16,450,724)</u> | <u>\$ 2,304,890</u> |
| Sheriff | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,043,920 | \$ 8,683,112 | \$ (7,695,512) | \$ 3,031,520 |
| LIABILITIES | | | | |
| Due to others | \$ 2,043,920 | \$ 5,808,969 | \$ (4,821,369) | \$ 3,031,520 |
| Interfund | - | 2,746,303 | (2,746,303) | - |
| Due to other governments | - | 29,155 | (29,155) | - |
| Total Liabilities | <u>\$ 2,043,920</u> | <u>\$ 8,584,427</u> | <u>\$ (7,596,827)</u> | <u>\$ 3,031,520</u> |

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities - Continued
Agency Funds
For the year ended June 30, 2006

| | Balance June 30, 2005 | Additions | Deductions | Balance June 30, 2006 |
|---------------------------|-----------------------------|---------------------|-----------------------|-----------------------------|
| State Court | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 783,874 | \$ 6,551,456 | \$ (7,073,720) | \$ 261,610 |
| LIABILITIES | | | | |
| Due to others | \$ 663,795 | \$ 1,651,512 | \$ (2,158,223) | \$ 157,084 |
| Interfund | - | 3,646,464 | (3,646,464) | - |
| Due to other governments | 120,079 | 1,253,479 | (1,269,032) | 104,526 |
| Total Liabilities | <u>\$ 783,874</u> | <u>\$ 6,551,455</u> | <u>\$ (7,073,719)</u> | <u>\$ 261,610</u> |
| Juvenile Court | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 8,043 | \$ 100,832 | \$ (96,349) | \$ 12,526 |
| LIABILITIES | | | | |
| Due to others | \$ 7,801 | \$ 42,335 | \$ (37,791) | \$ 12,345 |
| Interfund | - | 53,587 | (53,587) | - |
| Due to other governments | 242 | 4,910 | (4,971) | 181 |
| Total Liabilities | <u>\$ 8,043</u> | <u>\$ 100,832</u> | <u>\$ (96,349)</u> | <u>\$ 12,526</u> |

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities - Continued
Agency Funds
For the year ended June 30, 2006

| | <u>Balance June 30, 2005</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 2006</u> |
|--------------------------------------|--------------------------------------|-----------------------|-------------------------|--------------------------------------|
| Probate Court | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 167,430 | \$ 494,635 | \$ (486,759) | \$ 175,306 |
| LIABILITIES | | | | |
| Due to others | \$ 2,121 | \$ 47,363 | \$ (47,611) | \$ 1,873 |
| Interfund | - | 358,780 | (358,780) | - |
| Due to other governments | 5,791 | 82,957 | (79,571) | 9,177 |
| Due to litigants | 159,518 | 5,310 | (572) | 164,256 |
| Total Liabilities | <u>\$ 167,430</u> | <u>\$ 494,410</u> | <u>\$ (486,534)</u> | <u>\$ 175,306</u> |
| Totals - All Agency Funds | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 13,892,214 | \$ 279,448,022 | \$ (278,851,036) | \$ 14,489,200 |
| LIABILITIES | | | | |
| Due to others | \$ 5,074,002 | \$ 31,836,910 | \$ (30,076,576) | \$ 6,834,336 |
| Interfund | - | 95,006,537 | (95,006,537) | - |
| Due to other governments | 4,516,982 | 151,021,385 | (149,580,280) | 5,958,087 |
| Due to litigants | 4,301,230 | 1,485,767 | (4,090,220) | 1,696,777 |
| Total Liabilities | <u>\$ 13,892,214</u> | <u>\$ 279,350,599</u> | <u>\$ (278,753,613)</u> | <u>\$ 14,489,200</u> |



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Clayton County, Georgia

DISCRETELY PRESENTED COMPONENT UNITS

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

While the County has four 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, 2006

| | 2006 | 2005 |
|---|--------------|--------------|
| ASSETS | | |
| Cash and cash equivalent | \$ 9,520,541 | \$ 100,883 |
| Accrued interest and dividend receivable | 91,712 | 85,950 |
| Accounts receivable | 176,310 | 365,238 |
| Due from other governments | 7,045 | 2,334 |
| Due from primary gov't/component unit | - | 750,000 |
| Inventory | 528 | 448 |
| Capital assets | | |
| Land | 5,285,508 | 4,946,953 |
| Other capital assets, net of depreciation | 4,653,113 | 4,226,580 |
| Debt issuance cost, net | 210,330 | 219,830 |
| Total assets | 19,945,087 | 10,698,216 |
| LIABILITIES | | |
| Current liabilities | | |
| Accounts payable | 1,322,070 | 4,267 |
| Accrued liabilities | 87,703 | 73,821 |
| Customer deposits | 12,150 | 12,150 |
| Payable to primary government | - | 1,700 |
| Interest payable | 100,284 | 144,100 |
| Retainage payable | 141,688 | - |
| Noncurrent liabilities | | |
| Due within one year | 491,528 | 690,000 |
| Due more than one year | 16,565,798 | 8,525,726 |
| Total liabilities | 18,721,221 | 9,451,764 |
| NET ASSETS | | |
| Investment in capital assets, net of related debt | 1,843,484 | 2,183,533 |
| Unrestricted | (619,618) | (937,081) |
| Total net assets | \$ 1,223,866 | \$ 1,246,452 |

Clayton County, Georgia
Statement of Revenues, Expenses, and Changes
in Fund Net Assets
Discretely Presented Component Unit - Landfill Authority
For the year ended June 30, 2006

| | <u>2006</u> | <u>2005</u> |
|--|---------------------|---------------------|
| Operating revenues: | | |
| Charges for services | \$ 3,230,614 | \$ 3,213,826 |
| Operating grants | - | 9,267 |
| Total operating revenues | <u>3,230,614</u> | <u>3,223,093</u> |
| Operating expenses: | | |
| Salaries and wages | 655,454 | 555,628 |
| Employee benefits | 245,763 | 212,696 |
| Provisions for doubtful accounts | 34,290 | - |
| Contractual services | 151,490 | 170,595 |
| Materials and supplies | 208,714 | 162,173 |
| Public utilities expense | 20,550 | 17,612 |
| Repair and maintenance | 268,424 | 396,255 |
| State of Georgia permits | - | 51,706 |
| Other services and charges | 322,852 | 267,930 |
| Depreciation and amortization | 1,094,212 | 576,073 |
| Total operating expenses | <u>3,001,749</u> | <u>2,410,668</u> |
| Operating income | <u>228,865</u> | <u>812,425</u> |
| Non-operating revenues and (expenses): | | |
| Interest income | 76,570 | 4,296 |
| Interest expense | (406,921) | (365,817) |
| Gain (loss) on sale of equipment | 78,900 | (6,551) |
| Total non-operating revenues and (expenses) | <u>(251,451)</u> | <u>(368,072)</u> |
| Income (loss) before contributions and transfers | (22,586) | 444,353 |
| Transfers in | - | 27,500 |
| Change in net assets | <u>(22,586)</u> | <u>471,853</u> |
| Net assets, beginning of year | 1,246,452 | 774,599 |
| Net assets, end of year | <u>\$ 1,223,866</u> | <u>\$ 1,246,452</u> |

Clayton County, Georgia
Statement of Cash Flows
Discretely Presented Component Unit - Landfill Authority
For the Year Ended June 30, 2006

| | 2006 | 2005 |
|---|--------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash received from customers | \$ 3,414,833 | \$ 3,112,508 |
| Cash received from state grants | - | 9,267 |
| Cash paid to employees | (641,573) | (550,089) |
| Cash paid to suppliers for goods and services | 495,251 | (1,044,282) |
| Net cash flow provided by operating activities | 3,268,511 | 1,527,404 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | |
| Interfund loans | 748,300 | (750,000) |
| Transfers from other funds | - | 27,500 |
| Net cash provided (used) by noncapital financing activities | 748,300 | (722,500) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Payments on revenue bonds | (690,000) | (655,000) |
| Proceeds from revenue bonds | 8,311,058 | - |
| Bond issuance costs paid | (76,444) | - |
| Capital expenditures | (1,840,738) | (282,865) |
| Interest paid | (450,737) | (379,043) |
| Proceeds from sale of fixed assets | 78,900 | (6,551) |
| Net cash provided (used) by capital and related financing activities | 5,332,039 | (1,323,459) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Interest received | 70,808 | 759 |
| Net cash flows provided by investing activities | 70,808 | 759 |
| Net increase (decrease) in cash and cash equivalents | 9,419,658 | (517,796) |
| Cash and cash equivalents at the beginning of the year | 100,883 | 618,679 |
| Cash and cash equivalents at the end of the year | \$ 9,520,541 | \$ 100,883 |
| Reconciliation of operating income to net cash flows provided by operating activities: | | |
| Operating income | \$ 228,865 | \$ 812,425 |
| Adjustments: | | |
| Depreciation and amortization | 1,094,212 | 576,073 |
| Change in assets and liabilities: | | |
| Decrease (increase) in accounts receivable | 188,930 | (112,836) |
| (Increase) decrease in due from other governments | (4,711) | 10,018 |
| Increase in other assets | (80) | (448) |
| Increase (decrease) in accounts payable | 1,459,491 | (12,025) |
| Increase (decrease) in accrued liabilities | 13,881 | 7,038 |
| Increase in landfill closure and post closure care accrual | 287,923 | 247,159 |
| Net cash flows provided by operating activities | \$ 3,268,511 | \$ 1,527,404 |

Clayton County, Georgia
Statement of Net Assets
Discretely Presented Component Unit - Airport Authority
June 30, 2006

| | 2006 | 2005 |
|---|---------------|---------------|
| ASSETS | | |
| Cash and cash equivalent | \$ 1,238 | \$ 2,877 |
| Accounts receivable | 93,146 | 66,212 |
| Grants receivable | 21,330 | 314,760 |
| Prepaid items | 32,892 | 33,503 |
| Inventory | 33,208 | 38,748 |
| Capital assets | | |
| Land | 16,922,645 | 16,922,645 |
| Other capital assets, net of depreciation | 792,167 | 844,811 |
| Total assets | 17,896,626 | 18,223,556 |
| LIABILITIES | | |
| Current liabilities | | |
| Accounts payable | 308,665 | 349,388 |
| Accrued liabilities | 24,338 | 25,273 |
| Payable to primary government | 450,000 | 500,000 |
| Grant reimbursement payable | 486,688 | - |
| Total liabilities | 1,269,691 | 874,661 |
| NET ASSETS | | |
| Investment in capital assets, net of related debt | 17,714,812 | 17,767,456 |
| Unrestricted | (1,087,877) | (418,562) |
| Total net assets | \$ 16,626,935 | \$ 17,348,895 |

Clayton County, Georgia
Statement of Revenues, Expenses, and Changes
in Fund Net Assets
Discretely Presented Component Unit - Airport Authority
Year Ended June 30, 2006

| | <u>2006</u> | <u>2005</u> |
|--|----------------------|----------------------|
| Operating revenues: | \$ 1,092,023 | \$ 975,972 |
| Operating expenses: | | |
| Salaries and wages | 204,733 | 189,841 |
| Employee benefits | 54,047 | 52,195 |
| Bad debt expense | 14,387 | - |
| Contractual services | 96,080 | 123,710 |
| Materials and supplies | 743,836 | 633,495 |
| Public utility expense | 34,850 | 25,196 |
| Repair and maintenance | 70,414 | 16,333 |
| Other services and charges | 80,967 | 111,786 |
| Depreciation and amortization | 214,332 | 41,877 |
| Total operating expenses | <u>1,513,646</u> | <u>1,194,433</u> |
| Operating income (loss) | <u>(421,623)</u> | <u>(218,461)</u> |
| Non-operating revenues and (expenses): | | |
| Federal and State grants | 78,077 | 266,593 |
| Interest income | - | 77 |
| Gain on sale of equipment | - | 6,000 |
| Proceeds from insurance claims | 108,274 | - |
| Grant reimbursement | <u>(486,688)</u> | <u>-</u> |
| Total non-operating revenues and (expenses) | <u>(300,337)</u> | <u>272,670</u> |
| Change in net assets | <u>(721,960)</u> | <u>54,209</u> |
| Net assets, beginning of year | <u>17,348,895</u> | <u>17,294,686</u> |
| Net assets, end of year | <u>\$ 16,626,935</u> | <u>\$ 17,348,895</u> |

Clayton County, Georgia
Statement of Cash Flows
Discretely Presented Component Unit - Airport Authority
For the Year Ended June 30, 2006

| | <u>2006</u> | <u>2005</u> |
|---|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash received from customers | \$ 1,065,088 | \$ 965,314 |
| Cash paid to employees | (205,668) | (183,762) |
| Cash paid to suppliers for goods and services | (1,129,153) | (968,115) |
| Net cash (used) by operating activities | <u>(269,733)</u> | <u>(186,563)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | |
| Intergovernmental loan | <u>(50,000)</u> | <u>500,000</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Proceeds from capital grants | 371,507 | 26,496 |
| Capital expenditures | (161,687) | (480,922) |
| Proceeds from insurance claims | 108,274 | |
| Proceeds from sale of fixed assets | - | 6,000 |
| Net cash provided (used) by capital and related financing activities | <u>318,094</u> | <u>(448,426)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Interest received | - | 77 |
| Net (decrease) increase in cash and cash equivalents | (1,639) | (134,912) |
| Cash and cash equivalents at the beginning of the year | 2,877 | 137,789 |
| Cash and cash equivalents at the end of the year | <u>\$ 1,238</u> | <u>\$ 2,877</u> |
| Reconciliation of operating income (loss) to net cash flows provided (used) by operating activities: | | |
| Operating (loss) income | \$ (421,623) | \$ (218,461) |
| Adjustments: | | |
| Depreciation and amortization | 214,332 | 41,877 |
| Change in assets and liabilities | | |
| Accounts receivable | (26,935) | (10,658) |
| Prepaid items | 611 | 3,225 |
| Inventory | 5,540 | (16,508) |
| Accounts payable | (40,723) | 7,883 |
| Accrued liabilities | (935) | 6,079 |
| Net cash (used) by operating activities | <u>\$ (269,733)</u> | <u>\$ (186,563)</u> |



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STATISTICAL SECTION
(Unaudited)

Clayton County, Georgia
Statistical Section
(unaudited)

The Statistical Section includes selected financial and general information presented on a multi-year comparative basis. The statistics are used to provide detailed data on the physical, economic, social, and political characteristics of the county government

| <u>Contents</u> | <u>Page</u> |
|--|-------------|
| 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. | 196 |
| Revenue Capacity These schedules contain information to help the reader assess the County's most significant revenue source, the property tax. | 204 |
| 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. | 214 |
| 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. | 225 |
| 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. | 227 |

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 Five 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 primary government net assets (deficit) | <u>\$ 278,495,637</u> | <u>\$ 272,419,180</u> | <u>\$ 290,822,023</u> | <u>\$ 337,117,353</u> | <u>\$ 850,061,641</u> |
| Component Units | | | | | |
| Landfill Authority | | | | | |
| Invested in capital assets, net of related debt | \$ 9,477,476 | \$ 993,160 | \$ 1,791,771 | \$ 2,183,533 | \$ 1,843,484 |
| Restricted | - | - | - | - | - |
| Unrestricted | (8,609,725) | (495,530) | (1,017,170) | (937,081) | (619,618) |
| Total net assets (deficit) | <u>\$ 867,751</u> | <u>\$ 497,630</u> | <u>\$ 774,601</u> | <u>\$ 1,246,452</u> | <u>\$ 1,223,866</u> |
| Airport Authority | | | | | |
| Invested in capital assets, net of related debt | \$ 13,819,794 | \$ 17,054,066 | \$ 17,328,412 | \$ 17,767,456 | \$ 17,714,812 |
| Restricted | - | - | - | - | - |
| Unrestricted | (93,059) | 69,579 | (33,726) | (418,561) | (1,087,877) |
| Total net assets (deficit) | <u>\$ 13,726,735</u> | <u>\$ 17,123,645</u> | <u>\$ 17,294,686</u> | <u>\$ 17,348,895</u> | <u>\$ 16,626,935</u> |
| Development Authority | | | | | |
| Invested in capital assets, net of related debt | \$ (2,434,111) | \$ (2,782,449) | \$ (2,757,530) | \$ (2,698,474) | \$ (1,385,139) |
| Restricted | 3,552,389 | 3,458,240 | 3,550,786 | 2,127,251 | 756,196 |
| Unrestricted | (4,123,027) | (5,531,965) | (9,128,947) | (9,365,087) | (10,697,939) |
| Total net assets (deficit) | <u>\$ (3,004,749)</u> | <u>\$ (4,856,174)</u> | <u>\$ (8,335,691)</u> | <u>\$ (9,936,310)</u> | <u>\$ (11,326,882)</u> |
| Housing Authority* | | | | | |
| Invested in capital assets, net of related debt | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | - | - | - | - | - |
| Unrestricted | - | - | - | 4,678,490 | 4,649,220 |
| Total net assets (deficit) | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>\$ 4,678,490</u> | <u>\$ 4,649,220</u> |
| Board of Health | | | | | |
| Invested in capital assets, net of related debt | \$ 137,473 | \$ 115,541 | \$ 133,253 | \$ 170,550 | \$ 149,826 |
| Restricted | 537,852 | 177,425 | 189,838 | 188,987 | 142,744 |
| Unrestricted | 31,984 | (31,803) | (156,536) | 88,744 | (61,543) |
| Total net assets (deficit) | <u>\$ 707,309</u> | <u>\$ 261,163</u> | <u>\$ 166,555</u> | <u>\$ 448,281</u> | <u>\$ 231,027</u> |

* The Housing Authority was a component unit of the County starting fiscal year 2005

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

Clayton County, Georgia
Changes in Net Assets
Last Five 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 |
| 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 Primary Government Expenses | <u>\$ 147,714,948</u> | <u>\$ 152,243,886</u> | <u>\$ 163,436,943</u> | <u>\$ 184,824,658</u> | <u>\$ 203,413,995</u> |
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services | \$ 30,777,740 | \$ 32,161,101 | \$ 35,388,616 | \$ 36,511,991 | \$ 39,068,555 |
| Operating Grants & Contributions | 10,640,959 | 10,109,553 | 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 Primary Government Revenues | <u>\$ 43,012,655</u> | <u>\$ 43,647,617</u> | <u>\$ 47,190,577</u> | <u>\$ 53,380,464</u> | <u>\$ 84,270,364</u> |
| Net (Expense) Revenue | | | | | |
| Governmental Activities | <u>\$ (104,702,293)</u> | <u>\$ (108,596,269)</u> | <u>\$ (116,246,366)</u> | <u>\$ (131,444,194)</u> | <u>\$ (119,143,631)</u> |
| General Revenues and Other Changes in Net Assets | | | | | |
| Governmental Activities: | | | | | |
| Taxes | | | | | |
| Property taxes | \$ 39,635,333 | \$ 51,972,663 | \$ 60,334,666 | \$ 71,278,635 | \$ 72,791,140 |
| 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) |
| Total Primary Government | <u>95,398,035</u> | <u>102,519,812</u> | <u>134,649,209</u> | <u>177,739,524</u> | <u>189,945,972</u> |
| Change In Net Assets | <u>(9,304,258)</u> | <u>(6,076,457)</u> | <u>18,402,843</u> | <u>46,295,330</u> | <u>70,802,341</u> |
| Infrastructure adjustment * | - | - | - | - | 442,141,947 |
| Net assets (deficit) - beginning of year | 287,799,895 | 278,495,637 | 272,419,180 | 290,822,023 | 779,259,300 |
| Net assets (deficit) - end of year | <u>\$ 278,495,637</u> | <u>\$ 272,419,180</u> | <u>\$ 290,822,023</u> | <u>\$ 337,117,353</u> | <u>\$ 850,061,641</u> |

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

Clayton County, Georgia
Changes in Net Assets
Last Five 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 |
| Board of Health | 6,450,632 | 7,505,196 | 7,792,576 | 8,570,414 | 8,433,651 |
| Total Component Units | <u>\$ 15,823,236</u> | <u>\$ 14,872,351</u> | <u>\$ 15,186,436</u> | <u>\$ 20,477,323</u> | <u>\$ 19,957,522</u> |
| 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 | <u>\$ 2,328,159</u> | <u>\$ 2,258,433</u> | <u>\$ 2,638,877</u> | <u>\$ 3,223,093</u> | <u>\$ 3,230,614</u> |
| 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 | <u>\$ 972,451</u> | <u>\$ 4,057,387</u> | <u>\$ 1,131,188</u> | <u>\$ 1,242,565</u> | <u>\$ 1,092,023</u> |
| 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 | <u>\$ 2,060,671</u> | <u>\$ 2,044,079</u> | <u>\$ 1,765,734</u> | <u>\$ 1,794,086</u> | <u>\$ 1,725,737</u> |
| 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 | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>\$ 3,427,076</u> | <u>\$ 2,677,293</u> |
| 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 | <u>\$ 6,438,722</u> | <u>\$ 7,059,050</u> | <u>\$ 7,697,968</u> | <u>\$ 8,852,140</u> | <u>\$ 8,225,521</u> |
| 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) |
| Board of Health | \$ (11,910) | \$ (446,146) | \$ (94,608) | \$ 281,726 | \$ (208,130) |

Clayton County, Georgia
Changes in Net Assets
Last Five Fiscal Years

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

Clayton County, Georgia
Fund Balances, Governmental Funds,
Last Ten Fiscal Years

| | Fiscal Year | | | |
|------------------------------------|----------------------|----------------------|----------------------------|----------------------|
| | 1997 | 1998 | 1999 | 2000 |
| General Fund | | | | |
| Reserved | \$ 58,057,430 | \$ 44,499,399 | \$ 46,845,450 | \$ 48,085,100 |
| Unreserved | 5,953,591 | 7,862,972 | 6,892,797 | 10,038,690 |
| Total general fund | <u>\$ 64,011,021</u> | <u>\$ 52,362,371</u> | <u>\$ 53,738,247</u> | <u>\$ 58,123,790</u> |
| All Other Governmental Funds | | | | |
| Reserved | \$ 8,372,083 | \$ 10,914,210 | \$ 73,931,651 ^a | \$ 23,591,340 |
| * Unreserved, reported in: | | | | |
| Special revenue funds | 4,980,032 | 5,086,510 | 46,685,455 ^a | 64,207,919 |
| Capital projects funds | - | (145,500) | 3,839,326 | 1,136,015 |
| Total all other governmental funds | <u>\$ 13,352,115</u> | <u>\$ 15,855,220</u> | <u>\$ 124,456,432</u> | <u>\$ 88,935,274</u> |

* Unreserved includes designated and undesignated fund balance

** The County implemented GASB-S 46 *Net Assets Restricted by Enabling Legislation*

a Increase in fund balances due to collections of SLPOST taxes and issuance of \$100,000,000 in bonds.

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

Clayton County, Georgia
Change in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

| | Fiscal Year | | | |
|---|---------------------|---------------------|-----------------------|------------------------|
| | 1997 | 1998 | 1999 | 2000 |
| Revenues | | | | |
| Property taxes | \$ 31,529,128 | \$ 31,270,169 | \$ 20,320,626 | \$ 34,548,209 |
| Other taxes | 39,875,061 | 42,592,617 | 89,129,839 | 97,137,842 |
| Licenses and permits | 4,577,353 | 4,851,478 | 6,152,787 | 5,999,935 |
| Intergovernmental | 7,038,675 | 7,433,138 | 8,881,356 | 11,018,873 |
| Charges for services | 9,572,065 | 11,046,462 | 12,194,969 | 14,988,538 |
| Fines and forfeitures | 5,708,815 | 6,250,734 | 6,827,470 | 8,808,598 |
| Interest and dividends | 3,680,050 | 3,973,123 | 9,838,510 | 8,212,890 |
| Other revenue | 652,569 | 712,492 | 704,705 | 847,220 |
| Gift and donations | 18,168 | 398,130 | 269,127 | 139,814 |
| Total Revenues | 102,651,884 | 108,528,343 | 154,319,389 | 181,701,919 |
| Expenditures | | | | |
| General government | 6,351,971 | 6,487,752 | 9,031,607 | 8,977,723 |
| Tax assessment and collection | 2,002,281 | 1,981,571 | 1,923,412 | 2,246,396 |
| Courts and law enforcement | 26,301,254 | 29,913,830 | 32,470,734 | 36,243,533 |
| Public safety | 27,660,933 | 29,828,007 | 31,746,563 | 36,534,622 |
| Transportation and development | 8,771,490 | 8,539,068 | 9,567,125 | 8,403,107 |
| Planning and zoning | 1,233,921 | 1,309,114 | 1,341,061 | 1,642,038 |
| Public transit system | - | - | - | - |
| Libraries | 1,892,598 | 2,186,778 | 2,074,324 | 2,255,999 |
| Parks and recreation | 2,273,437 | 3,522,510 | 3,965,159 | 4,507,169 |
| Health and welfare | 2,612,377 | 2,696,053 | 2,492,229 | 2,598,958 |
| Other general government | 8,335,086 | 9,157,770 | 9,913,978 | 11,670,491 |
| Capital outlay | 7,163,714 | 9,918,907 | 46,042,658 | 73,311,941 |
| Debt service | | | | |
| Principal | 2,178,217 | 1,484,695 | 1,689,677 | 22,349,736 |
| Interest | 734,058 | 561,418 | 3,146,135 | 4,799,244 |
| Bond issuance cost | - | - | - | - |
| Fiscal agent fees | 1,356 | 1,115 | 2,109 | 1,105 |
| Total Expenditures | 97,512,693 | 107,588,588 | 155,406,771 | 215,542,062 |
| Excess of revenues over (under) expenditures | 5,139,191 | 939,755 | (1,087,382) | (33,840,143) |
| Other Financing Sources (Uses) | | | | |
| Operating transfers in | 130,000 | 130,000 | 3,103,200 | 34,975,263 |
| Operating transfers out | (755,000) | (130,000) | (3,103,200) | (34,975,263) |
| Operating transfers out - component unit | (199,000) | (99,000) | - | - |
| Proceeds from sale of general fixed assets | 270,111 | 316,583 | 57,877 | 1,195,799 |
| Proceeds from issuance of debt | - | - | 101,952,451 | - |
| Proceeds from capital leases | 633,037 | 1,058,657 | - | 1,353,092 |
| Proceeds (payments) of refunding capital lease | - | - | - | - |
| Proceeds from insurance claims | 95,721 | 55,370 | 54,142 | 155,447 |
| Other | (1,384) | (2,410) | - | 190 |
| Total Other Financing Sources | 173,485 | 1,329,200 | 102,064,470 | 2,704,528 |
| Net Change in Fund Balances | \$ 5,312,676 | \$ 2,268,955 | \$ 100,977,088 | \$ (31,135,615) |
| Debt service as a percentage of noncapital expenditures | 3.2% | 2.1% | 4.4% | 19.1% |

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
|----|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| \$ | 35,688,029 | \$ 38,885,081 | \$ 53,329,428 | \$ 60,244,544 | \$ 71,345,852 | \$ 69,598,469 |
| | 86,899,707 | 49,736,269 | 46,461,621 | 73,052,162 | 103,538,343 | 112,116,492 |
| | 5,773,783 | 6,496,648 | 6,386,561 | 6,614,930 | 6,637,124 | 6,989,995 |
| | 11,167,924 | 13,131,634 | 11,689,315 | 14,903,656 | 18,790,793 | 14,723,384 |
| | 18,171,055 | 16,193,284 | 18,368,931 | 18,926,010 | 20,830,157 | 22,803,533 |
| | 7,585,180 | 7,191,122 | 6,243,364 | 5,761,572 | 5,499,987 | 4,872,364 |
| | 8,042,039 | 3,346,116 | 1,838,546 | 894,382 | 2,233,017 | 5,166,937 |
| | 979,499 | 1,285,701 | 1,021,142 | 1,103,943 | 1,338,691 | 897,603 |
| | 76,710 | 514,656 | 118,544 | 57,381 | 59,622 | 131,891 |
| | <u>174,383,926</u> | <u>136,780,511</u> | <u>145,457,452</u> | <u>181,558,580</u> | <u>230,273,586</u> | <u>237,300,668</u> |
| | 8,931,000 | 10,085,003 | 9,079,659 | 10,794,431 | 14,226,714 | 12,875,644 |
| | 2,417,876 | 2,514,046 | 2,674,716 | 2,894,102 | 3,096,422 | 3,099,142 |
| | 40,301,531 | 43,697,704 | 46,098,470 | 47,345,136 | 49,796,159 | 52,270,893 |
| | 36,823,857 | 39,293,005 | 41,616,286 | 44,355,537 | 47,718,148 | 49,584,391 |
| | 8,908,177 | 12,061,829 | 9,286,960 | 13,934,597 | 21,311,843 | 17,353,593 |
| | 1,668,831 | 1,668,831 | 1,890,205 | 2,199,976 | 2,251,486 | 2,473,852 |
| | 261,279 | 1,019,674 | 1,830,358 | 1,599,225 | 2,739,054 | 3,104,441 |
| | 2,316,996 | 2,411,831 | 2,454,707 | 2,615,908 | 3,316,785 | 3,194,655 |
| | 4,482,726 | 4,790,641 | 6,269,811 | 6,518,165 | 7,262,500 | 7,275,354 |
| | 3,018,841 | 3,154,108 | 2,686,690 | 2,765,212 | 3,108,480 | 4,003,366 |
| | 15,048,977 | 16,264,420 | 17,377,536 | 17,457,649 | 20,463,654 | 23,371,212 |
| | 21,263,787 | 17,502,321 | 20,332,309 | 23,167,333 | 27,807,022 | 26,287,584 |
| | 28,101,427 | 29,215,133 | 29,555,138 | 2,365,715 | 3,633,572 | 5,475,000 |
| | 3,802,993 | 2,562,496 | 1,045,930 | 878,117 | 1,239,871 | 1,220,140 |
| | - | - | 140,228 | 103,528 | 750 | - |
| | 2,199 | 2,247 | 94 | - | 6,014 | 4,563 |
| | <u>177,350,497</u> | <u>186,243,289</u> | <u>192,339,097</u> | <u>178,994,631</u> | <u>207,978,474</u> | <u>211,593,830</u> |
| | (2,966,571) | (49,462,778) | (46,881,645) | 2,563,949 | 22,295,112 | 25,706,838 |
| | 96,871,580 | 4,508,851 | 5,840,713 | 33,786,230 | 44,119,754 | 47,876,555 |
| | (99,076,605) | (4,508,851) | (5,840,713) | (33,159,730) | (44,147,254) | (47,876,555) |
| | - | - | - | - | - | - |
| | 63,714 | 2,534,576 | 320,840 | 6,775 | - | 221,725 |
| | - | - | 22,798,091 | 10,000,000 | - | 4,405,000 |
| | 1,923,832 | 2,054,066 | - | - | 301,314 | - |
| | - | - | (187,700) | - | - | - |
| | 70,340 | 105,951 | 108,471 | 79,058 | 99,693 | 74,280 |
| | - | - | - | - | - | - |
| | <u>(147,139)</u> | <u>4,694,593</u> | <u>23,039,702</u> | <u>10,712,333</u> | <u>373,507</u> | <u>4,701,005</u> |
| \$ | <u>(3,113,710)</u> | <u>(44,768,185)</u> | <u>(23,841,943)</u> | <u>13,276,282</u> | <u>22,668,619</u> | <u>30,407,843</u> |
| | 20.4% | 18.8% | 17.9% | 2.1% | 2.7% | 3.6% |

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 - MAINTENANCE AND OPERATIONS

| Fiscal Year | Real & Personal Property | Privately Owned Public Utilities | Motor Vehicles and Mobile Homes | Taxpayer Exemptions |
|-------------|--------------------------|----------------------------------|---------------------------------|---------------------|
| 1997 | \$ 3,568,628 | \$ 523,277 | \$ 532,887 | \$ 669,421 |
| 1998 | 4,098,487 | 522,938 | 465,981 | 734,932 |
| 1999 | 4,250,894 | 537,493 | 376,880 | 761,711 |
| 2000 | 4,490,644 | 569,809 | 592,662 | 755,497 |
| 2001 | 4,794,151 | 568,588 | 625,793 | 789,072 |
| 2002 | 5,238,649 | 702,964 | 696,730 | 888,093 |
| 2003 | 5,664,623 | 763,171 | 706,570 | 865,157 |
| 2004 | 6,018,206 | 759,616 | 699,494 | 912,706 |
| 2005 | 6,207,456 | 788,279 | 628,532 | 944,993 |
| 2006 | 6,603,589 | 809,798 | 656,210 | 1,008,171 |

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

| Fiscal Year | Real & Personal Property | Privately Owned Public Utilities | Motor Vehicles and Mobile Homes | Taxpayer Exemptions |
|-------------|--------------------------|----------------------------------|---------------------------------|---------------------|
| 1997 | \$ 3,568,628 | \$ 523,277 | \$ 532,887 | \$ 331,670 |
| 1998 | 4,098,487 | 522,938 | 465,981 | 408,849 |
| 1999 | 4,250,894 | 537,493 | 376,880 | 430,801 |
| 2000 | 4,490,644 | 569,809 | 592,662 | 418,395 |
| 2001 | 4,794,151 | 568,588 | 625,793 | 442,562 |
| 2002 | 5,238,649 | 702,964 | 696,730 | 528,940 |
| 2003 | 5,664,623 | 763,171 | 706,570 | 491,562 |
| 2004 | 6,018,206 | 759,616 | 699,494 | 531,064 |
| 2005 | 6,207,456 | 788,279 | 628,532 | 547,643 |
| 2006 | 6,603,589 | 809,798 | 656,210 | 606,403 |

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

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

*** Assessed Value includes tax-exempt property.

| <u>Total Taxable Assessed Value</u> | <u>Millage*</u> | <u>Estimated Actual Taxable Value**</u> | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|-----------------|---|--|
| \$ 3,955,371 | 18.650 | \$ 9,888,428 | 46.77% |
| 4,352,474 | 18.340 | 10,881,185 | 46.75% |
| 4,403,556 | 18.340 | 11,008,890 | 46.92% |
| 4,897,618 | 18.340 | 12,244,045 | 46.17% |
| 5,199,460 | 17.916 | 12,998,650 | 46.07% |
| 5,750,250 | 17.916 | 14,375,625 | 46.18% |
| 6,269,207 | 17.916 | 15,673,018 | 45.52% |
| 6,564,610 | 18.916 | 16,411,525 | 45.56% |
| 6,679,274 | 18.916 | 16,698,185 | 45.66% |
| 7,061,426 | 18.916 | 17,653,565 | 45.71% |

| <u>Total Taxable Assessed Value</u> | <u>Millage*</u> | <u>Estimated Actual Taxable Value**</u> | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|-----------------|---|--|
| \$ 4,293,122 | 1.19 | \$ 10,732,805 | 43.09% |
| 4,678,557 | 0.00 | 11,696,393 | 43.50% |
| 4,734,466 | 0.00 | 11,836,165 | 43.64% |
| 5,234,720 | 0.00 | 13,086,800 | 43.20% |
| 5,545,970 | 0.00 | 13,864,925 | 43.19% |
| 6,109,403 | 0.00 | 15,273,508 | 43.46% |
| 6,642,802 | 0.00 | 16,607,005 | 42.96% |
| 6,946,252 | 0.00 | 17,365,630 | 43.06% |
| 7,076,624 | 0.00 | 17,691,560 | 43.10% |
| 7,463,194 | 0.00 | 18,657,985 | 43.25% |

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

Clayton County, Georgia
 Assessed and Estimated Actual Value of Taxable Property,
 Last Ten Fiscal Years for State of Georgia
 (unaudited -in thousands of dollars)

STATE OF GEORGIA

| Fiscal Year | Real & Personal Property | Privately Owned Public Utilities | Motor Vehicles and Mobile Homes | Taxpayer Exemptions |
|----------------|-----------------------------|-------------------------------------|------------------------------------|------------------------|
| 1997 | \$ 3,568,628 | \$ 523,277 | \$ 532,887 | \$ 314,338 |
| 1998 | 4,098,487 | 522,938 | 465,981 | 334,978 |
| 1999 | 4,250,894 | 537,493 | 376,880 | 340,402 |
| 2000 | 4,490,644 | 569,809 | 592,662 | 644,848 |
| 2001 | 4,794,151 | 568,588 | 625,793 | 339,171 |
| 2002 | 5,238,649 | 702,964 | 696,730 | 390,696 |
| 2003 | 5,664,623 | 763,171 | 706,570 | 333,928 |
| 2004 | 6,018,206 | 759,616 | 699,494 | 346,734 |
| 2005 | 6,207,456 | 788,279 | 628,532 | 347,420 |
| 2006 | 6,603,589 | 809,798 | 656,210 | 389,373 |

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

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

*** Assessed Value includes tax-exempt property.

| <u>Total Taxable Assessed Value</u> | <u>Millage*</u> | <u>Estimated Actual Taxable Value**</u> | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|---|-----------------|---|--|
| \$ 4,310,454 | 0.25 | \$ 10,776,135 | 42.92% |
| 4,752,428 | 0.25 | 11,881,070 | 42.82% |
| 4,824,865 | 0.25 | 12,062,163 | 42.82% |
| 5,008,267 | 0.25 | 12,520,668 | 45.15% |
| 5,649,361 | 0.25 | 14,123,403 | 42.40% |
| 6,247,647 | 0.25 | 15,619,118 | 42.50% |
| 6,800,436 | 0.25 | 17,001,090 | 41.96% |
| 7,130,582 | 0.25 | 17,826,455 | 41.95% |
| 7,276,847 | 0.25 | 18,192,118 | 41.91% |
| 7,680,224 | 0.25 | 19,200,560 | 42.03% |

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

Clayton County, Georgia
Assessed and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years for Clayton County Board of Commissioners
(unaudited -in thousands of dollars)

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

| <u>Fiscal Year</u> | <u>Real & Personal Property</u> | <u>Privately Owned Public Utilities</u> | <u>Motor Vehicles and Mobile Homes</u> | <u>Taxpayer Exemptions</u> |
|--------------------|-------------------------------------|---|--|----------------------------|
| 1997 | \$ 862,969 | \$ 205,338 | \$ 167,604 | \$ 127,490 |
| 1998 | 1,040,571 | 205,077 | 155,647 | 151,989 |
| 1999 | 1,073,469 | 223,087 | 126,474 | 152,537 |
| 2000 | 1,105,986 | 220,162 | 204,807 | 153,775 |
| 2001 | 1,174,256 | 185,813 | 211,754 | 148,686 |
| 2002 | 1,254,172 | 216,023 | 221,849 | 121,236 |
| 2003 | 1,315,455 | 231,907 | 233,547 | 122,065 |
| 2004 | 1,422,826 | 260,834 | 227,922 | 121,138 |
| 2005 | 1,447,454 | 225,764 | 170,389 | 118,975 |
| 2006 | 1,529,579 | 243,175 | 240,483 | 119,587 |

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

| <u>Fiscal Year</u> | <u>Real & Personal Property</u> | <u>Privately Owned Public Utilities</u> | <u>Motor Vehicles and Mobile Homes</u> | <u>Taxpayer Exemptions</u> |
|--------------------|-------------------------------------|---|--|----------------------------|
| 1997 | \$ 2,705,659 | \$ 317,938 | \$ 365,283 | \$ 496,176 |
| 1998 | 3,057,916 | 317,861 | 310,334 | 493,449 |
| 1999 | 3,177,427 | 314,405 | 250,405 | 505,611 |
| 2000 | 3,384,658 | 349,647 | 387,855 | 491,073 |
| 2001 | 3,619,895 | 382,775 | 414,040 | 521,974 |
| 2002 | 3,984,477 | 486,939 | 474,881 | 610,974 |
| 2003 | 4,349,168 | 531,264 | 473,023 | 565,768 |
| 2004 | 4,595,379 | 498,782 | 471,572 | 586,332 |
| 2005 | 4,760,000 | 562,514 | 458,142 | 603,716 |
| 2006 | 5,074,009 | 566,624 | 415,727 | 649,007 |

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

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

*** Assessed Value includes tax-exempt property.

| <u>Total Taxable Assessed Value</u> | | <u>Millage**</u> | <u>Estimated Actual Taxable Value**</u> | | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|-----------|------------------|---|-----------|--|
| \$ | 1,108,421 | 4.490 | \$ | 2,771,053 | 44.60% |
| | 1,249,306 | 4.260 | | 3,123,265 | 44.87% |
| | 1,270,493 | 3.970 | | 3,176,233 | 44.80% |
| | 1,377,180 | 4.110 | | 3,442,950 | 44.47% |
| | 1,423,137 | 3.913 | | 3,557,843 | 44.18% |
| | 1,570,808 | 4.047 | | 3,927,020 | 43.09% |
| | 1,658,844 | 5.882 | | 4,147,110 | 42.94% |
| | 1,790,444 | 6.882 | | 4,476,110 | 42.71% |
| | 1,724,632 | 7.781 | | 4,311,580 | 42.76% |
| | 1,893,650 | 7.781 | | 4,734,125 | 42.53% |

| <u>Total Taxable Assessed Value</u> | | <u>Millage**</u> | <u>Estimated Actual Taxable Value**</u> | | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|-----------|------------------|---|------------|--|
| \$ | 2,892,704 | 4.490 | \$ | 7,231,760 | 46.86% |
| | 3,192,662 | 4.260 | | 7,981,655 | 46.18% |
| | 3,236,626 | 3.970 | | 8,091,565 | 46.25% |
| | 3,631,087 | 4.110 | | 9,077,718 | 45.41% |
| | 3,894,736 | 3.913 | | 9,736,840 | 45.36% |
| | 4,335,323 | 4.047 | | 10,838,308 | 45.64% |
| | 4,787,687 | 5.882 | | 11,969,218 | 44.73% |
| | 4,979,401 | 6.882 | | 12,448,503 | 44.71% |
| | 5,176,940 | 7.781 | | 12,942,350 | 44.66% |
| | 5,407,353 | 7.781 | | 13,518,383 | 44.80% |

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

Clayton County, Georgia
Assessed and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years for Clayton County Board of Commissioners
(unaudited -in thousands of dollars)

CLAYTON COUNTY BONDS - INCORPORATED

| <u>Fiscal Year</u> | <u>Real & Personal Property</u> | <u>Privately Owned Public Utilities</u> | <u>Motor Vehicles and Mobile Homes</u> | <u>Taxpayer Exemptions</u> |
|--------------------|-------------------------------------|---|--|----------------------------|
| 1997 | \$ 862,969 | \$ 205,338 | \$ 167,604 | \$ 67,278 |
| 1998 | 1,040,571 | 205,077 | 155,647 | 93,792 |
| 1999 | 1,073,469 | 223,087 | 126,474 | 93,590 |
| 2000 | 1,105,986 | 220,162 | 204,807 | 93,663 |
| 2001 | 1,174,255 | 185,813 | 211,754 | 88,262 |
| 2002 | 1,254,172 | 216,023 | 221,849 | 58,656 |
| 2003 | 1,315,455 | 231,907 | 233,547 | 56,943 |
| 2004 | 1,422,826 | 260,834 | 227,922 | 54,285 |
| 2005 | 1,447,454 | 225,764 | 170,389 | 47,535 |
| 2006 | 1,529,579 | 243,175 | 240,483 | 45,657 |

CLAYTON COUNTY BONDS - UNINCORPORATED

| <u>Fiscal Year</u> | <u>Real & Personal Property</u> | <u>Privately Owned Public Utilities</u> | <u>Motor Vehicles and Mobile Homes</u> | <u>Taxpayer Exemptions</u> |
|--------------------|-------------------------------------|---|--|----------------------------|
| 1997 | \$ 2,705,659 | \$ 317,938 | \$ 365,283 | \$ 206,984 |
| 1998 | 3,057,916 | 317,861 | 310,334 | 202,946 |
| 1999 | 3,177,427 | 314,405 | 250,405 | 206,521 |
| 2000 | 3,384,658 | 349,647 | 387,855 | 184,790 |
| 2001 | 3,619,895 | 382,775 | 414,040 | 204,479 |
| 2002 | 3,984,477 | 486,939 | 474,881 | 280,990 |
| 2003 | 4,349,168 | 531,264 | 473,023 | 221,564 |
| 2004 | 4,595,379 | 498,782 | 471,572 | 234,153 |
| 2005 | 4,760,000 | 562,514 | 458,142 | 237,506 |
| 2006 | 5,074,009 | 566,624 | 415,727 | 278,639 |

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

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

*** Assessed Value includes tax-exempt property.

| <u>Total Taxable Assessed Value</u> | <u>Millage**</u> | <u>Estimated Actual Taxable Value**</u> | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|------------------|---|--|
| \$ 1,168,633 | 0.39 | \$ 2,921,583 | 42.30% |
| 1,307,503 | 0.39 | 3,268,758 | 42.87% |
| 1,329,440 | -0.56 | 3,323,600 | 42.82% |
| 1,437,292 | 0.00 | 3,593,230 | 42.61% |
| 1,483,560 | 0.00 | 3,708,900 | 42.38% |
| 1,633,388 | 0.00 | 4,083,470 | 41.44% |
| 1,723,966 | 0.00 | 4,309,915 | 41.32% |
| 1,857,297 | 0.00 | 4,643,243 | 41.17% |
| 1,796,072 | 0.00 | 4,490,180 | 41.06% |
| 1,967,580 | 0.00 | 4,918,950 | 40.93% |

| <u>Total Taxable Assessed Value</u> | <u>Millage**</u> | <u>Estimated Actual Taxable Value**</u> | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|------------------|---|--|
| \$ 3,181,896 | 0.39 | \$ 7,954,740 | 42.60% |
| 3,483,165 | 0.39 | 8,707,913 | 42.33% |
| 3,535,716 | -0.56 | 8,839,290 | 42.34% |
| 3,937,370 | 0.00 | 9,843,425 | 41.88% |
| 4,212,231 | 0.00 | 10,530,578 | 41.94% |
| 4,665,307 | 0.00 | 11,663,268 | 42.41% |
| 5,131,891 | 0.00 | 12,829,728 | 41.73% |
| 5,331,580 | 0.00 | 13,328,950 | 41.76% |
| 5,543,150 | 0.00 | 13,857,875 | 41.71% |
| 5,777,721 | 0.00 | 14,444,303 | 41.93% |

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

Clayton County, Georgia
 Assessed and Estimated Actual Value of Taxable Property,
 Last Ten Fiscal Years for Clayton County Board of Commissioners
 (unaudited - in thousands of dollars)

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

| Fiscal Year | Real & Personal Property | Privately Owned Public Utilities | Motor Vehicles and Mobile Homes | Taxpayer Exemptions |
|----------------|-----------------------------|-------------------------------------|------------------------------------|------------------------|
| 1997 | \$ 2,394,588 | \$ 104,213 | \$ 364,472 | \$ 497,136 |
| 1998 | 2,673,044 | 104,136 | 309,593 | 494,516 |
| 1999 | 2,748,449 | 110,588 | 248,813 | 506,784 |
| 2000 | 2,896,224 | 100,775 | 386,569 | 492,525 |
| 2001 | 3,149,753 | 100,329 | 412,313 | 522,652 |
| 2002 | 3,536,411 | 102,912 | 469,151 | 522,252 |
| 2003 | 3,881,629 | 108,095 | 468,280 | 524,388 |
| 2004 | 4,196,094 | 114,124 | 467,084 | 537,617 |
| 2005 | 4,386,989 | 109,038 | 454,120 | 559,302 |
| 2006 | 4,766,681 | 117,221 | 422,236 | 563,636 |

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

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

*** Assessed Value includes tax-exempt property.

| <u>Total Taxable Assessed Value</u> | <u>Millage*</u> | <u>Estimated Actual Taxable Value**</u> | <u>Assessed Value*** as a Percentage of Actual Value</u> |
|-------------------------------------|-----------------|---|--|
| \$ 2,366,137 | 4.740 | \$ 5,915,343 | 48.40% |
| 2,592,257 | 4.740 | 6,480,643 | 47.63% |
| 2,601,066 | 4.740 | 6,502,665 | 47.79% |
| 2,891,043 | 4.740 | 7,227,608 | 46.81% |
| 3,139,743 | 4.625 | 7,849,358 | 46.66% |
| 3,586,222 | 4.351 | 8,965,555 | 45.83% |
| 3,933,616 | 4.207 | 9,834,040 | 45.33% |
| 4,239,685 | 3.900 | 10,599,213 | 45.07% |
| 4,390,845 | 3.900 | 10,977,113 | 45.10% |
| 4,742,502 | 3.900 | 11,856,255 | 44.75% |

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 Governments,
Last Ten Calendar Years

Direct:

| Clayton County Board of Commissioners | | | | | | |
|---------------------------------------|---------------------|--------------|-------|-----------------------|--------------|-------|
| Calendar Year | Incorporated County | | | Unincorporated County | | |
| | M & O | Debt Service | Total | M & O | Debt Service | Total |
| 1997 | 4.260 | 0.390 | 4.650 | 4.260 | 0.390 | 4.650 |
| 1998 | 3.970 | (0.560) | 3.410 | 3.970 | (0.560) | 3.410 |
| 1999 | 4.110 | - | 4.110 | 4.110 | - | 4.110 |
| 2000 | 3.913 | - | 3.913 | 3.913 | - | 3.913 |
| 2001 | 4.047 | - | 4.047 | 4.047 | - | 4.047 |
| 2002 | 5.882 | - | 5.882 | 5.882 | - | 5.882 |
| 2003 | 6.882 | - | 6.882 | 6.882 | - | 6.882 |
| 2004 | 7.781 | - | 7.781 | 7.781 | - | 7.781 |
| 2005 | 7.781 | - | 7.781 | 7.781 | - | 7.781 |
| 2006 | 8.764 | - | 8.764 | 8.764 | - | 8.764 |

Overlapping:

| Calendar Year | Clayton County School Board | | | State of Georgia | City of College Park | City of Forest Park |
|---------------|-----------------------------|--------------|--------|------------------|----------------------|---------------------|
| | School M & O | Debt Service | Total | | | |
| 1997 | 18.340 | - | 18.340 | 0.250 | 7.500 | 3.040 |
| 1998 | 18.340 | - | 18.340 | 0.250 | 7.500 | 3.040 |
| 1999 | 18.340 | - | 18.340 | 0.250 | 7.000 | 3.040 |
| 2000 | 17.916 | - | 17.916 | 0.250 | 6.930 | 3.043 |
| 2001 | 17.916 | - | 17.916 | 0.250 | 6.610 | 3.043 |
| 2002 | 17.916 | - | 17.916 | 0.250 | 9.560 | 5.043 |
| 2003 | 18.916 | - | 18.916 | 0.250 | 9.560 | 5.043 |
| 2004 | 18.916 | - | 18.916 | 0.250 | 9.560 | 4.793 |
| 2005 | 18.916 | - | 18.916 | 0.250 | 9.560 | 4.793 |
| 2006 | 20.000 | - | 20.000 | 0.250 | 9.560 | 6.593 |

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

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

| Unincorporated Fire District | | | |
|------------------------------|--------------|---------------|--------|
| M & O | Debt Service | Fire District | Total |
| 4.490 | 0.390 | 4.740 | 9.620 |
| 3.970 | (0.560) | 4.740 | 8.150 |
| 4.110 | - | 4.740 | 8.850 |
| 3.913 | - | 4.625 | 8.538 |
| 4.047 | - | 4.351 | 8.398 |
| 5.882 | - | 4.207 | 10.089 |
| 6.882 | - | 3.900 | 10.782 |
| 7.781 | - | 3.900 | 11.681 |
| 7.781 | - | 3.900 | 11.681 |
| 8.764 | - | 3.900 | 12.664 |

| City of Jonesboro | | City of Morrow | City of Riverdale | City of Lake City | City of Lovejoy Fire District |
|-------------------|---------------|----------------|-------------------|-------------------|-------------------------------|
| M & O | Fire District | | | | |
| - | - | - | 1,000 | - | - |
| - | - | - | 1,000 | - | - |
| - | - | - | 1,000 | - | - |
| - | - | - | 1,000 | - | - |
| - | - | - | 5,000 | - | - |
| - | - | - | 6,500 | - | 4,207 |
| - | - | - | 6,500 | - | 3,900 |
| - | 3,900 | 4,000 | 7,500 | 5,886 | 3,900 |
| 3,000 | 3,900 | 4,000 | 7,500 | 5,886 | 3,900 |
| 3,000 | 3,900 | 4,000 | 7,500 | 5,768 | 3,900 |

Clayton County, Georgia
Principal Property Tax Payers
Last Ten Calendar Years

| Tax Payer | 2005 | | | 2004 | | | 2003 | | | 2002 | | | 2001 | | |
|-------------------------|------------------------|------|---|------------------------|------|---|------------------------|------|---|------------------------|-------|---|------------------------|-------|---|
| | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value |
| 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% |
| 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% |
| 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% | - | - | - | - | - | - | - | - | - |
| 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% |
| 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% |
| AMB Partners | 35,431,290 | 7 | 0.44% | 30,805,428 | 8 | 0.40% | 36,402,708 | 8 | 0.49% | - | - | - | - | - | - |
| Alamo | 33,037,284 | 8 | 0.41% | 29,038,031 | 10 | 0.38% | - | - | 20,354,479 | 10 | 0.29% | - | - | - | - |
| Atlanta Gas Light | 31,535,698 | 9 | 0.39% | - | - | - | 30,249,139 | 9 | 0.41% | - | - | - | - | - | - |
| Southlake Mall | 27,909,600 | 10 | 0.35% | - | - | - | 27,909,600 | 10 | 0.37% | - | - | - | - | - | - |
| 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% |
| 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% |
| Boeing Logistics | - | - | - | - | - | - | - | - | 48,209,739 | 5 | 0.68% | - | - | - | - |
| Northwest Airlines | - | - | - | - | - | - | - | - | 42,947,353 | 7 | 0.60% | 48,967,398 | 5 | 0.82% | |
| National Car Rental | - | - | - | - | - | - | - | - | - | - | - | 26,025,082 | 10 | 0.44% | |
| JC Penney | - | - | - | - | - | - | - | - | - | - | - | 45,586,647 | 7 | 0.77% | |
| Clorox Company | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Atlanta Felt Wire Works | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Subtotal (10 largest) | 621,911,799 | | 7.71% | 1,314,876,581 | | 17.25% | 1,017,180,864 | | 13.65% | 1,128,385,665 | | 15.87% | 2,422,043,204 | | 40.78% |
| Balance of all others | 7,447,684,853 | | 92.29% | 6,309,388,226 | | 82.75% | 6,436,611,690 | | 86.35% | 5,983,448,038 | | 84.13% | 3,517,779,004 | | 59.22% |
| 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% |

* Delta Airlines, Inc. filed for Chapter 11 Bankruptcy during calendar year 2005. See the notes to financial statement Note IV.12 for additional information.

| Tax Payer | 2000 | | | 1999 | | | 1998 | | | 1997 | | | 1996 | | |
|-------------------------|------------------------|------|---|------------------------|------|---|------------------------|------|---|------------------------|------|---|------------------------|------|---|
| | 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 |
| City of Atlanta | \$ 73,951,932 | 3 | 1.32% | \$ 32,632,003 | 6 | 0.58% | \$ 26,150,161 | 9 | 0.51% | \$ 16,887,649 | 10 | 0.33% | \$ - | - | - |
| Hertz | 36,413,569 | 7 | 0.65% | 41,766,419 | 4 | 0.74% | 29,205,438 | 7 | 0.57% | 20,946,529 | 8 | 0.41% | 24,325,213 | 9 | 0.53% |
| Georgia Power Co. | 96,345,753 | 2 | 1.72% | 73,031,677 | 2 | 1.29% | 79,193,910 | 2 | 1.56% | 82,840,394 | 2 | 1.63% | 87,503,040 | 2 | 1.89% |
| Air Tran Airways | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Avis | 31,690,207 | 8 | 0.57% | 30,107,118 | 7 | 0.53% | - | - | - | - | - | - | 28,747,035 | 6 | 0.62% |
| BellSouth | 42,331,786 | 5 | 0.76% | 40,094,184 | 5 | 0.71% | 39,444,229 | 5 | 0.78% | 41,439,757 | 4 | 0.81% | 39,729,884 | 4 | 0.86% |
| AMB Partners | 29,335,404 | 10 | 0.52% | - | - | - | - | - | - | - | - | - | - | - | - |
| Alamo | - | - | - | - | - | - | 19,788,360 | 10 | 0.39% | 17,424,472 | 9 | 0.34% | - | - | - |
| Atlanta Gas Light | - | - | - | 25,527,026 | 10 | 0.45% | 39,414,192 | 6 | 0.77% | 28,841,480 | 6 | 0.57% | 27,684,257 | 7 | 0.60% |
| Southlake Mall | 47,258,240 | 4 | 0.84% | - | - | - | 58,155,810 | 3 | 1.14% | 49,014,335 | 3 | 0.96% | 22,162,600 | 10 | 0.48% |
| Delta Airlines, Inc. * | 340,451,412 | 1 | 6.08% | 670,914,760 | 1 | 11.87% | 657,567,611 | 1 | 12.93% | 593,246,107 | 1 | 11.66% | 533,868,343 | 1 | 11.54% |
| Atlantic Southeast | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Boeing Logistics | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - |
| Northwest Airlines | 45,235,829 | 6 | 0.81% | 46,741,404 | 3 | 0.83% | 28,500,059 | 8 | 0.56% | 27,739,668 | 7 | 0.55% | 27,599,337 | 8 | 0.60% |
| National Car Rental | - | - | - | 25,924,994 | 9 | 0.46% | - | - | - | - | - | - | 26,785,600 | 3 | 0.58% |
| JC Penney | 30,002,241 | 9 | 0.54% | 29,075,189 | 8 | 0.51% | 42,105,223 | 4 | 0.83% | 30,524,829 | 5 | 0.60% | 29,072,149 | 5 | 0.63% |
| Clorox Company | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Atlanta Felt Wire Works | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal (10 largest) | 773,016,373 | | 13.80% | 1,015,814,774 | | 17.97% | 1,019,524,993 | | 20.04% | 908,905,220 | | 17.87% | 847,477,458 | | 18.32% |
| Balance of all others | 4,826,587,386 | | 86.20% | 4,636,528,736 | | 82.03% | 4,067,881,270 | | 79.96% | 4,178,501,043 | | 82.13% | 3,777,315,172 | | 81.68% |
| Total | \$ 5,599,603,759 | | 100.00% | \$ 5,652,343,510 | | 100.00% | \$ 5,087,406,263 | | 100.00% | \$ 5,087,406,263 | | 100.00% | \$ 4,624,792,630 | | 100.00% |

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

Clayton County, Georgia
Property Tax Levies and Collections
Last Ten Calendar Years

| Calendar Year Ended December 31, | Taxes Levied for the Calendar Year (in thousands) | Collected within the Calendar Year of the Levy | | Delinquent Tax Collection |
|--|---|---|-----------------------|------------------------------|
| | | Amount (in thousands) | Percentage of Levy | |
| 1996 | \$ 136,698 | \$ 135,883 | 99.40% | \$ 725 |
| 1997 | 125,189 | 124,152 | 99.17% | 947 |
| 1998 * | 110,832 | 113,098 | 102.04% | - |
| 1999 | 114,090 | 111,192 | 97.46% | 2,893 |
| 2000 | 109,465 | 104,144 | 95.14% | 5,117 |
| 2001 | 125,362 | 124,631 | 99.42% | 571 |
| 2002 | 129,896 | 119,406 | 91.92% | 9,864 |
| 2003 | 144,089 | 138,799 | 96.33% | 4,816 |
| 2004 | 168,486 | 164,308 | 97.52% | 3,358 |
| 2005 ** | 179,320 | 135,105 | 75.34% | - |

* During calendar year 1998 the County collected additional taxes that were not on the digest.

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

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

| Total Tax Collections to Date | | Outstanding Delinquent Taxes | |
|-------------------------------|--------------------|------------------------------|--------------------|
| Amount (in thousands) | Percentage of Levy | Amount (in thousands) | Percentage of Levy |
| \$ 136,608 | 99.93% | \$ 91 *** | 0.07% |
| 125,099 | 99.93% | 91 *** | 0.08% |
| 113,098 | 102.04% | - *** | 0.00% |
| 114,085 | 100.00% | 5 | 0.00% |
| 109,261 | 99.81% | 204 | 0.16% |
| 125,202 | 99.87% | 160 | 0.12% |
| 129,270 | 99.52% | 626 | 0.43% |
| 143,615 | 99.67% | 474 | 0.28% |
| 167,666 | 99.51% | 820 | 0.46% |
| 135,105 | 75.34% | 44,215 | 24.66% |

*** Estimated Outstanding Delinquent Taxes. Current tax computer system does not allocate delinquent tax collections after seven years.

Clayton County, Georgia
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

| Fiscal Year | General Obligation Bonds | Percentage of Actual Property Value* | Per Capita** |
|-------------|--------------------------------|--|--------------|
| 1997 | \$ 3,765,000 | 0.09% | 17.36 |
| 1998 | 3,100,000 | 0.07% | 13.90 |
| 1999 | 102,395,000 | 2.27% | 445.25 |
| 2000 | 82,015,000 | 1.64% | 343.88 |
| 2001 | 55,560,000 | 1.04% | 223.98 |
| 2002 | 27,945,000 | 0.47% | 110.25 |
| **** 2003 | - | - | - |
| **** 2004 | - | - | - |
| **** 2005 | - | - | - |
| **** 2006 | - | - | - |

Component Units

| Fiscal Year | Landfill Authority | Development Authority*** | Housing Authority*** |
|-------------|-----------------------|-----------------------------|-------------------------|
| | Revenue Bonds | Revenue Bonds | Revenue Bonds |
| 1997 | \$ 8,965,000 | \$ - | \$ - |
| 1998 | 8,635,000 | - | - |
| 1999 | 8,285,000 | - | - |
| 2000 | 7,905,000 | - | - |
| 2001 | 9,235,000 | 28,096,384 | - |
| 2002 | 8,870,000 | 26,770,907 | - |
| 2003 | 8,270,000 | 24,813,621 | - |
| 2004 | 7,645,000 | 26,846,196 | 7,305,000 |
| 2005 | 6,990,000 | 29,815,000 | 7,130,000 |
| 2006 | 14,855,000 | N/A | N/A |

* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values starting on page 202 of this report.

** See the Demographic and Economic Statistics schedule for personal income and population information on page 223 of this report.

Governmental Activities

| Capital Leases | Revenue Bonds | Total Primary Government | Percentage of Personal Income** | Per Capita** |
|------------------|---------------------------------|--------------------------|---------------------------------|--------------|
| \$ 5,194,079 | - | \$ 8,959,079 | 0.22% | \$ 41.31 |
| 7,996,744 | - | 11,096,744 | 0.25% | 49.77 |
| 7,015,857 | - | 109,410,857 | 2.38% | 475.76 |
| 8,545,986 | - | 90,560,986 | 1.88% | 379.71 |
| 6,899,559 | - | 62,459,559 | 1.28% | 251.79 |
| 5,199,426 | - | 33,144,426 | 0.67% | 130.76 |
| 3,404,261 | 22,785,000 | 26,189,261 | 0.51% | 100.83 |
| 2,166,462 | 31,660,000 | 33,826,462 | 0.64% | 128.65 |
| 1,575,001 | 28,640,000 | 30,215,001 | 0.56% | 113.47 |
| 1,415,000 | 27,730,000 | 29,145,000 | 0.53% | 106.91 |
| | | | | |
| Total Government | Percentage of Personal Income** | Per Capita** | | |
| \$ 17,924,079 | 0.44% | \$ 82.65 | | |
| 19,731,744 | 0.45% | 88.50 | | |
| 117,695,857 | 2.57% | 511.79 | | |
| 98,465,986 | 2.04% | 412.86 | | |
| 99,790,943 | 2.04% | 402.29 | | |
| 68,785,333 | 1.39% | 271.36 | | |
| 59,272,882 | 1.16% | 228.20 | | |
| 75,622,658 | 1.43% | 287.62 | | |
| 74,150,001 | 1.36% | 278.46 | | |
| 44,000,000 | 0.81% | 161.41 | | |

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2006 information is not available at this time. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively. The information presented in these schedules is only for years in which these entities were component units of Clayton County.

**** The County had no outstanding General Obligation Bonds during the years 2003, 2004, 2005, and 2006.

Clayton County, Georgia
 Legal Debt Margin Information
 Last Ten Fiscal Years

| | Fiscal Year | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | 1997 | 1998 | 1999 | 2000 |
| Debt limit | \$ 431,045,558 | \$ 475,242,822 | \$ 486,515,552 | \$ 500,826,701 |
| Total net debt applicable to limit | <u>3,765,000</u> | <u>3,100,000</u> | <u>102,395,000</u> | <u>82,015,000</u> |
| Legal debt margin | <u>\$ 427,280,558</u> | <u>\$ 472,142,822</u> | <u>\$ 384,120,552</u> | <u>\$ 418,811,701</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 0.87% | 0.65% | 21.05% | 16.38% |

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value starting on page 204 of this report.

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

Legal Debt Margin Calculation for Fiscal Year 2006

| | |
|--------------------------------------|-----------------------|
| Assessed Value* | \$ 7,301,003,349 |
| Debt Limit (10% of assessed value)** | 730,100,335 |
| Debt applicable to limit: | |
| General obligation bonds | - |
| Total net debt applicable to limit | - |
| Legal debt margin | <u>\$ 730,100,335</u> |

| 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 531,787,189 | \$ 590,613,288 | \$ 644,653,196 | \$ 676,984,575 | \$ 690,157,367 | \$ 730,100,335 |
| <u>55,560,000</u> | <u>27,945,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 476,227,189</u> | <u>\$ 562,668,288</u> | <u>\$ 644,653,196</u> | <u>\$ 676,984,575</u> | <u>\$ 690,157,367</u> | <u>\$ 730,100,335</u> |
| 10.45% | 4.73% | 0.00% | 0.00% | 0.00% | 0.00% |

Clayton County, Georgia
Pledged - Revenue Coverage,
Current Fiscal Year and Last Nine Fiscal Years *

Primary Government

| Fiscal Year | Clayton County Tourism Authority | | | | | | Urban Redevelopment Agency of Clayton County | | | | | |
|-------------|----------------------------------|----------------|-----------------------|--------------|----------|----------|--|----------------|-----------------------|--------------|------------|----------|
| | Tourism Revenues | Less: Expenses | Net Available Revenue | Debt Service | | Coverage | Redevelopment Revenues | Less: Expenses | Net Available Revenue | Debt Service | | Coverage |
| | | | | Principal | Interest | | | | | Principal | Interest | |
| 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 |

Component Units

| Fiscal Year | The Development Authority of Clayton County | | | | | | Clayton County Housing Authority | | | | | |
|-------------|---|--------------------------|-----------------------|--------------|--------------|----------|----------------------------------|--------------------------|-----------------------|--------------|----------|----------|
| | Project Revenues | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage | Project Revenues | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
| | | | | Principal | Interest | | | | | Principal | Interest | |
| 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 | 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 ending December 31, 2006 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 ending December 31, 2006 was not available as of the release of this statement.

| Fiscal Year | Clayton County Landfill Authority | | | | | |
|-------------|-----------------------------------|--------------------------|-----------------------|--------------|------------|----------|
| | Landfill Operating Revenues | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
| | | | | Principal | Interest | |
| 1997 | \$ 2,484,898 | \$ 1,520,779 | \$ 964,119 | \$ 245,000 | \$ 200,875 | 2.16 |
| 1998 | 2,472,595 | 1,835,140 | 637,455 | 330,000 | 272,894 | 1.06 |
| 1999 | 1,958,726 | 1,782,101 | 176,625 | 350,000 | 271,264 | 0.28 |
| 2000 | 2,229,470 | 1,665,522 | 563,948 | 380,000 | 232,335 | 0.92 |
| 2001 | 2,457,342 | 1,876,611 | 580,731 | 410,000 | 213,447 | 0.93 |
| 2002 | 2,328,159 | 2,141,501 | 186,658 | 515,000 | 244,890 | 0.25 |
| 2003 | 2,258,433 | 2,209,289 | 49,144 | 833,407 | 119,730 | 0.05 |
| 2004 | 2,638,877 | 1,968,593 | 670,284 | 625,000 | 170,566 | 0.84 |
| 2005 | 3,223,093 | 2,410,668 | 812,425 | 655,000 | 157,326 | 1.00 |
| 2006 | 3,230,614 | 3,001,749 | 228,865 | 690,000 | 347,300 | 0.22 |

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

Clayton County, Georgia
Demographic and Economic Statistics,
Last Ten Calendar Years

| Year | Population* | Personal Income* (in thousands) | Per Capita Personal Income | Retail Sales* (in thousands) | Per Capita Retail Sales* | Median Age* | School Enrollment** | Unemployment Rate*** |
|------|-------------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|----------------|------------------------|-------------------------|
| 1997 | 216,880 | \$ 4,044,440 | \$ 18,648 | \$ 2,814,550 | \$ 12,977 | 30.02 | 41,625 | 4.3% |
| 1998 | 222,970 | 4,374,970 | 19,621 | 2,969,680 | 13,319 | 29.90 | 42,190 | 3.7% |
| 1999 | 229,970 | 4,587,540 | 19,948 | 3,225,450 | 14,026 | 29.77 | 43,477 | 3.6% |
| 2000 | 238,500 | 4,821,540 | 20,216 | 3,437,110 | 14,411 | 30.24 | 44,622 | 3.9% |
| 2001 | 248,060 | 4,882,680 | 19,683 | 3,572,570 | 14,402 | 30.38 | 46,931 | 4.0% |
| 2002 | 253,480 | 4,942,960 | 19,500 | 3,656,740 | 14,426 | 30.68 | 49,512 | 6.6% |
| 2003 | 259,740 | 5,127,060 | 19,739 | 3,799,250 | 14,627 | 31.03 | 50,458 | 6.8% |
| 2004 | 262,930 | 5,283,080 | 20,093 | 4,004,280 | 15,229 | 31.17 | 47,463 | 4.6% |
| 2005 | 266,290 | 5,437,080 | 20,418 | 4,090,900 | 15,363 | 31.17 | 49,337 | 5.9% |
| 2006 | 272,600 | 5,460,710 | 20,032 | 4,187,150 | 15,360 | 31.35 | 50,800 | 5.1% |

* Woods & Poole Economics Data Pamphlet 2006

** Clayton County Board of Education

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

Clayton County, Georgia
Principal Employers,*
Current Calendar Year and Prior Year

| Employer | 2005 | | | 2006 | | |
|--|---------------|------|---|---------------|------|---|
| | Employees | Rank | Percentage of Total County Employment** | Employees | Rank | Percentage of Total County Employment** |
| Delta Air Lines Inc. | 23,500 | 1 | 16.09% | 16,515 | 1 | 11.37% |
| Clayton County Board of Education | 7,010 | 2 | 4.80% | 3,846 | 2 | 2.65% |
| Fort Gillem (U. S. Army) | 4,200 | 3 | 2.87% | 3,419 | 3 | 2.35% |
| Southern Regional Health System | 2,250 | 4 | 1.54% | 2,569 | 4 | 1.77% |
| Clayton County Board of Commissioners | 1,901 | 5 | 1.30% | 1,935 | 5 | 1.33% |
| Clayton College & State University | 950 | 6 | 0.65% | 1,500 | 6 | 1.03% |
| Wal-Mart | 650 | 7 | 0.44% | 1,085 | 7 | 0.75% |
| Fresh Express | 450 | 8 | 0.31% | 1,050 | 8 | 0.72% |
| Hartsfield-Jackson Atlanta International Airport | 400 | 10 | 0.27% | 400 | 9 | 0.28% |
| Bellsouth | - | - | - | 390 | 10 | 0.27% |
| Toto U. S. A., Inc. | 450 | 9 | 0.31% | - | - | - |
| | <u>41,761</u> | | <u>28.59%</u> | <u>32,709</u> | | <u>22.52%</u> |

* Clayton County Chamber of Commerce & through a general business survey
 ** Total employment in Clayton County for 2005 was 146,090, 2006 was 145,260
 (Woods & Poole Economics Data Pamphlet 2005 & 2006)

Clayton County, Georgia
 Full-Time Clayton County Employees by Function
 Last Two Fiscal Years

| Function | Full-time Employees as of June 30, | |
|--|---------------------------------------|-------|
| | 2005 | 2006 |
| General Government | | |
| Commissioners | 26 | 23 |
| Finance | 37 | 37 |
| Risk management | 8 | 8 |
| Computer center | 30 | 29 |
| Personnel | 10 | 10 |
| Central services | 17 | 17 |
| Registrar | 4 | 4 |
| Tax Assessment/Collection | | |
| Tax commissioner | 28 | 32 |
| Tax assessors | 28 | 29 |
| Courts and Law Enforcement | | |
| Superior court | 34 | 37 |
| State court | 12 | 12 |
| Magistrate court | 7 | 8 |
| Juvenile court | 60 | 58 |
| Probate court | 10 | 10 |
| Clerk of superior/magistrate court | 33 | 33 |
| Clerk of state court | 17 | 20 |
| Solicitor of state court | 24 | 30 |
| District attorney | 56 | 61 |
| State adult probation | 19 | 12 |
| Correctional facility | 46 | 49 |
| Sheriff | 308 | 306 |
| Public Safety | | |
| County police | 287 | 277 |
| County Fire | 221 | 232 |
| Narcotics unit | 18 | 24 |
| E.M.S. Rescue | 83 | 84 |
| Central Communications | 42 | 40 |
| Electronic Technical Support Center | 17 | 14 |
| Emergency Management | 2 | 2 |
| Animal Control | 11 | 10 |
| Transportation and Development | | |
| Transportation/Development - Administration | 104 | 107 |
| Transportation/Development - Traffic Engineering | 27 | 29 |
| Planning and Zoning | | |
| Community Development - Administration | 35 | 37 |
| Community Development - Planning | 7 | 8 |
| Public Transit System | 2 | 2 |
| Libraries | 46 | 47 |
| Parks and Recreation | 61 | 72 |
| Health and Welfare | 14 | 13 |
| Other General Government | | |
| County Garage | 21 | 22 |
| Refuse Control | 32 | 33 |
| Building and Maintenance | 24 | 24 |
| Extension University of Georgia | 8 | 7 |
| Other General Government | 4 | 4 |
| Landfill | 16 | 17 |
| Airport | 5 | 5 |
| Total Clayton County Employees | 1,901 | 1,935 |

Clayton County, Georgia
Operating Indicators by Function,*
Last Six Fiscal Years

| Function | Fiscal Year | | | | | |
|---|-------------|------------|------------|------------|------------|------------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
| General Government | | | | | | |
| Commissions | | | | | | |
| Board of Commission meetings | 38 | 39 | 37 | 37 | 37 | 37 |
| Budget amendments approved | 301 | 330 | 290 | 200 | 260 | 148 |
| Finance | | | | | | |
| Accounts payable check per employee | 6,479 | 6,729 | 7,166 | 11,104 | 11,437 | 11,780 |
| Accounts receivable invoices per employee | 3,931 | 3,960 | 3,500 | 2,264 | 2,333 | 2,402 |
| Risk management | | | | | | |
| Medical insurance participants | 1,635 | 1,690 | 1,690 | 1,716 | 1,826 | 1,905 |
| Dental insurance participants | 1,275 | 1,325 | 1,325 | 1,421 | 1,744 | 1,800 |
| Computer center | | | | | | |
| Personal computers | 1,055 | 1,406 | 1,426 | 1,386 | 1,638 | 1,399 |
| Help desk calls | 3,672 | 3,264 | 3,297 | 3,211 | 3,144 | 3,473 |
| Personnel | | | | | | |
| County positions | 1,814 | 1,862 | 1,887 | 1,991 | 1,927 | 2,010 |
| Applications processed | 8,491 | 11,574 | 20,358 | 18,000 | 23,000 | 24,000 |
| Central services | | | | | | |
| Purchase orders | 5,164 | 5,480 | 5,200 | 5,500 | 5,693 | 5,892 |
| Registrar | | | | | | |
| Registered voters | 115,473 | 112,680 | 114,000 | 118,263 | 120,000 | 120,112 |
| Tax Assessment/Collection | | | | | | |
| Tax commissioner | | | | | | |
| Yearly tax levy (in thousands) | \$ 129,896 | \$ 144,089 | \$ 156,000 | \$ 160,000 | \$ 163,200 | \$ 163,200 |
| Tax assessors | | | | | | |
| Commercial parcels per appraiser | 2,048 | 2,096 | 2,117 | 2,086 | 2,128 | 2,185 |
| Residential parcels per appraiser | 9,225 | 9,590 | 9,977 | 10,313 | 10,519 | 10,803 |
| Personal property parcels per appraiser | 3,239 | 3,399 | 2,601 | 3,392 | 3,460 | 3,553 |
| Courts and Law Enforcement | | | | | | |
| Superior court | | | | | | |
| Criminal filings | 2,806 | 2,577 | 2,454 | 2,520 | 3,226 | 3,226 |
| Civil filing | 5,668 | 4,880 | 4,648 | 2,604 | 2,499 | 2,499 |
| State court | | | | | | |
| Civil cases | 6,252 | 6,697 | 7,000 | 7,025 | 7,050 | 7,100 |
| Traffic cases | 30,663 | 30,119 | 30,500 | 16,967 | 17,781 | 19,500 |
| Criminal cases | 17,194 | 18,986 | 19,000 | 29,914 | 30,000 | 30,000 |
| Magistrate court | | | | | | |
| Felony arrest warrants | 3,661 | 3,322 | 3,579 | 4,460 | 4,605 | 4,881 |
| Misdemeanor arrest warrants | 7,243 | 8,058 | 10,061 | 12,098 | 12,652 | 13,452 |
| Search warrants | 183 | 167 | 214 | 234 | 249 | 276 |
| Juvenile court | | | | | | |
| Truancy and program referrals | N/A | 1,490 | 1,521 | 1,563 | 1,609 | 1,596 |
| Risk and clinical assessments | N/A | 305 | 311 | 320 | 508 | 327 |
| Probate court | | | | | | |
| Marriage licenses | 1,780 | 1,647 | 1,539 | 1,606 | 1,670 | 1,737 |
| Firearms licenses | 1,427 | 1,275 | 1,338 | 1,688 | 1,756 | 1,826 |
| Death certificates | 1,865 | 1,868 | 1,871 | 11,506 | 11,966 | 12,445 |
| Clerk of superior/magistrate court | | | | | | |
| Trade Names issued | 288 | 280 | 368 | 648 | 1,127 | 1,437 |
| Civil cases filed | 5,668 | 4,880 | 25,879 | 27,576 | 28,469 | 29,323 |
| Clerk of state court | | | | | | |
| Civil cases | 6,252 | 6,697 | 7,000 | 6,896 | 6,950 | 7,089 |
| Criminal cases | 17,194 | 18,986 | 16,967 | 9,561 | 9,350 | 9,537 |
| Traffic cases | 30,663 | 30,119 | 30,500 | 26,610 | 25,500 | 26,010 |
| Solicitor of state court | | | | | | |
| Domestic violence cases | 995 | 1,345 | 1,644 | 1,284 | 1,310 | N/A |
| Bad check cases | 2,026 | 2,884 | 2,907 | 1,784 | 1,820 | N/A |
| DUI cases | 951 | 1,409 | 1,455 | 1,206 | 1,230 | N/A |
| Traffic cases received | N/A | N/A | N/A | 26,210 | 25,119 | 25,621 |
| Criminal cases received | N/A | N/A | N/A | 18,527 | 19,048 | 19,429 |
| District attorney | | | | | | |
| Felony counts filed | 5,974 | 6,035 | 6,854 | 7,100 | 7,242 | 7,242 |
| Felony counts disposed | 5,812 | 5,916 | 6,685 | 7,000 | 7,140 | 7,140 |
| Misdemeanor counts filed | 1,213 | 1,132 | 339 | 400 | 408 | 408 |
| Misdemeanor counts disposed | 1,187 | 998 | 310 | 370 | 377 | 377 |
| State adult probation | | | | | | |
| Offenders revoked for additional offenses | 843 | 873 | 873 | 700 | 715 | 700 |
| Correctional facility | | | | | | |
| Average number of inmates | 225 | 225 | 222 | 222 | 220 | 222 |
| Total inmate man-hours | 360,512 | 369,525 | 378,763 | 388,232 | 397,938 | 300,000 |

Clayton County, Georgia
Operating Indicators by Function,*
Last Six Fiscal Years

| Function | Fiscal Year | | | | | |
|---|-------------|-----------|---------|-----------|-----------|-----------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
| Courts and Law Enforcement - (continued) | | | | | | |
| Sheriff | | | | | | |
| Warrants served | 7,330 | 6,962 | 7,136 | 8,744 | 7,497 | 7,643 |
| Subpoenas Delivered | 23,754 | 19,008 | 19,483 | 12,275 | 20,469 | 19,795 |
| Total admitted to jail | 15,116 | 26,311 | 20,714 | 25,679 | 24,100 | 24,518 |
| Total number released | 13,054 | 26,307 | 19,681 | 25,649 | 23,569 | 23,925 |
| Total inmates to court | 12,872 | 22,679 | 17,776 | 29,649 | 20,733 | 21,322 |
| Public Safety | | | | | | |
| County police | | | | | | |
| Call dispatched | 117,800 | 106,500 | 117,800 | 186,100 | 189,837 | 189,837 |
| Incident reports | 32,500 | 37,800 | 41,000 | 33,931 | 34,641 | 34,641 |
| Traffic accident reports | 9,400 | 9,600 | 9,800 | 7,698 | 7,200 | 7,200 |
| Family violence reports | 2,600 | 3,000 | 2,700 | 2,513 | 2,500 | 2,500 |
| Average response times (minutes) | 12:10 | 14:20 | 14:70 | 18:53 | 18:61 | 18:61 |
| County Fire | | | | | | |
| Fire calls | 1,265 | 1,131 | 1,120 | 1,021 | 1,048 | 1,075 |
| Fire inspections performed | 2,156 | 3,088 | 1,027 | 2,029 | 2,082 | 2,136 |
| Average response times (minutes) | 6:18 | 6:00 | 6:05 | 5:00 | 5:00 | 5:00 |
| Narcotics unit | | | | | | |
| Total cases | 500 | 476 | 535 | 347 | 400 | 450 |
| Total arrests | 482 | 543 | 109 | 191 | 250 | 330 |
| E.M.S. Rescue | | | | | | |
| Total calls received | 15,910 | 15,469 | 16,397 | 16,305 | 16,729 | 16,729 |
| Number of patients transported | 9,309 | 8,969 | 9,417 | 8,484 | 9,332 | 9,332 |
| Average response times (minutes) | 8:20 | 8:06 | 8:10 | 4:30 | 4:15 | 4:15 |
| Central Communications | | | | | | |
| 911 calls | 192,284 | 197,096 | 201,242 | 205,267 | 213,478 | 222,017 |
| Law enforcement dispatches | 218,925 | 234,968 | 240,944 | 245,763 | 255,594 | 265,818 |
| Fire and EMS dispatches | 29,062 | 27,965 | 27,601 | 28,607 | 29,751 | 30,941 |
| Electronic Technical Support Center | | | | | | |
| Public safety vehicles in for service | 903 | 529 | 652 | 962 | 750 | 846 |
| Radio repairs | 712 | 445 | 1,090 | 888 | 1,000 | 1,122 |
| Animal Control | | | | | | |
| Total animals picked up | 7,406 | 7,951 | 3,636 | 3,330 | 3,397 | 3,464 |
| Total animals returned to owner | 649 | 639 | 547 | 528 | 539 | 549 |
| Total animals euthanized | 5,291 | 5,714 | 5,423 | 4,680 | 4,774 | 4,869 |
| Transportation and Development | | | | | | |
| Transportation/Development: | | | | | | |
| Miles of paved roads | 901 | 918 | 929 | 942 | 965 | 965 |
| Miles of unpaved roads | 3 | 3 | 2 | 2 | 2 | 2 |
| Traffic signals maintained | 192 | 194 | 199 | 242 | 319 | 319 |
| Planning and Zoning | | | | | | |
| Community Development | | | | | | |
| Building permits issued | 3,584 | 3,211 | 3,259 | 3,200 | 3,300 | 3,412 |
| Business licenses issued | 5,786 | 6,572 | 6,572 | 6,811 | 6,900 | 6,987 |
| Building inspections performed | 43,615 | 38,597 | 33,000 | 32,760 | 33,000 | 33,410 |
| Public Transit System | | | | | | |
| Transit riders | 366,712 | 543,453 | 972,000 | 1,069,000 | 1,149,155 | 1,149,155 |
| Libraries | | | | | | |
| Annual circulation | 787,368 | 821,351 | 850,000 | 791,756 | 805,000 | 805,000 |
| Attendance at children's programs | 36,026 | 36,927 | 37,850 | 46,985 | 50,577 | 62,198 |
| Parks and Recreation | | | | | | |
| Programs/classes offered | 156 | 165 | 170 | 185 | 193 | 193 |
| Adult athletic leagues | 42 | 43 | 44 | 44 | 44 | 44 |
| Other General Government | | | | | | |
| County Garage | | | | | | |
| Vehicles serviced | 1,150 | 1,160 | 1,155 | 1,200 | 1,204 | 1,100 |
| Refuse Control | | | | | | |
| Miles of county roads cleaned | 114,651 | 1,987,829 | 141,328 | 199,512 | 199,512 | 199,512 |
| Building and Maintenance | | | | | | |
| Buildings maintained | 207 | 210 | 217 | 222 | 226 | 230 |
| Extension University of Georgia | | | | | | |
| 4-H Enrollment | 4,048 | 3,958 | 3,986 | 4,475 | 4,500 | 4,700 |
| Other General Government | | | | | | |
| Number of boxes stored | 11,000 | 11,750 | 12,000 | 22,500 | 28,700 | 31,000 |
| Landfill | | | | | | |
| Landfill customers | 100,795 | 1,054,555 | 107,862 | 110,000 | 100,644 | 100,644 |
| Airport | | | | | | |
| Aircraft based at airport | 153 | 155 | 170 | 185 | 212 | 212 |

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

Clayton County, Georgia
Fixed Asset Statistics by Function
Last Two Fiscal Years

| Function | Fiscal Year | |
|---|-------------|------|
| | 2005 | 2006 |
| General Government | | |
| Passenger/support vehicles | 17 | 26 |
| High volume printers | 4 | 4 |
| AS400 computer systems | 4 | 4 |
| Printing presses | 2 | 2 |
| Voting machines | 600 | 600 |
| Tax Assessment and Collection | | |
| Assessment vehicles | 5 | 5 |
| Courts and Law Enforcement | | |
| Courts and Clerk's Offices | | |
| Passenger/transport vehicles | 9 | 13 |
| File systems | 3 | 4 |
| Court presentation system | 0 | 2 |
| Recording systems | 0 | 3 |
| District Attorney | | |
| Passenger vehicles | 21 | 27 |
| Correctional Facility | | |
| Passenger/support vehicles | 5 | 6 |
| Transport buses/vans | 14 | 14 |
| Sheriff | | |
| Patrol vehicles | 66 | 69 |
| Transport buses/vans | 9 | 10 |
| Service vehicles | 13 | 9 |
| SWAT transport vehicle | 1 | 1 |
| Armored personnel carrier | 1 | 1 |
| Public Safety | | |
| County Police | | |
| Stations | 3 | 3 |
| Animal detention building | 1 | 1 |
| Patrol/undercover vehicles | 223 | 247 |
| Animal control vehicles | 6 | 6 |
| Helicopters | 2 | 2 |
| Bomb containment vessel | 1 | 1 |
| Bomb robot | 1 | 1 |
| Equipment trailers | 0 | 2 |
| Firearms training system | 4 | 4 |
| Police dogs | 0 | 2 |
| E.M.S. Rescue | | |
| Ambulances | 12 | 15 |
| Central Communications | | |
| Mobile communication vehicle with trailer | 1 | 1 |
| Communication systems | 2 | 2 |
| AS400 computer systems | 3 | 3 |
| Emergency vehicles | 3 | 2 |
| Diesel generators | 2 | 3 |
| Fire Department | | |
| Stations | 14 | 14 |
| Fire fighting and rescue apparatus | 25 | 19 |
| Support vehicles | 24 | 21 |

| | | |
|--------------------------------------|----|----|
| Transportation/Development | | |
| Heavy duty trucks | 38 | 26 |
| Heavy duty equipment | 39 | 40 |
| Support vehicles | 45 | 47 |
| Planning and Zoning | | |
| Inspection vehicles | 17 | 21 |
| Public Transit System | | |
| Transit and paralyft buses | 29 | 29 |
| Support vehicles | 2 | 2 |
| Libraries | | |
| Branch libraries | 6 | 6 |
| Park and Recreation | | |
| Parks/recreation centers | 14 | 16 |
| Support vehicles | 27 | 25 |
| Health and Welfare | | |
| Health and welfare support buildings | 9 | 7 |

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



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