CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2012

Prepared by

Clayton County Finance Department
Angela Jackson Director/Comptroller

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

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FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

Clayton County Board of Commissioners

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

Angela Jackson, Finance Director

December 27, 2012

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, 2012, is submitted herewith. This report consists of management's representations concerning the finances of Clayton County, Georgia. Responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the management of the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the County. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the County's financial affairs are included.

To provide a reasonable basis for making its representations, management has established a framework of internal controls surrounding the accounting system and consideration is given to the adequacy of those internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In compliance with State laws requiring that an annual audit of the books of account, financial records, and transactions of all administrative departments of the County be conducted by independent certified public accountants selected by the Clayton County Board of Commissioners, the basic financial statements for the fiscal year ended June 30, 2012 were audited by Mauldin and Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. Mauldin and Jenkins' unqualified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unqualified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" has been performed for the Fiscal Year ended June 30, 2012. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

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

PROFILE OF CLAYTON COUNTY

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

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

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

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

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

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

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

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

Calendar Year	Retail Sales (000's) [1]
2007	$ 3,791
2008	$ 3,623
2009	$ 3,297
2010	$ 3,408
2011	$ 3,615
2012	$ 3,701
2013	$ 3,788

Economic development is one of the County's top priorities. All of the major industries have shared in the decreases of the latest national slump. Despite these challenges, Clayton County continues to be the business center for the South Metro Atlanta region. Clayton is home to the busiest airport in the world, Hartsfield-Jackson International Airport. Retail Sales have declined but appear to be rebounding as demonstrated in the table shown. Local Option Sales Tax (LOST) collections have increased approximately 2%. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 has increased slightly by 3%.

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above local and state levels. However, the County's Economic Development department has indicated that the County is being considered by several big businesses that would bring hundreds of jobs to the area. Additionally, per capita income has improved in the last decade from $20,480 in 1998 to $28,638 in 2012.

Year	Clayton Co.	Local MSA	GA[2]
2007	5.8	4.6	4.6
2008	7.7	6.2	6.3
2009	11.7	9.8	9.8
2010	12.5	10.2	10.2
2011	12.2	9.6	9.8
2012	12.4	8.2	8.7

[1] Woods & Poole Economics, Inc. 2012
[2] United States Department of Labor

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

According to Woods & Poole Economic Outlook for 2012, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment is estimated to reach 4.89 million by the year 2040 (3.06 million in 2009). The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

The County continues to face challenges in the immediate future due to the downturn in the financial market, declining residential values and volatile sales tax collections. The Clayton County Board of Commissioners reduced expenditures, created additional revenue sources and effectuated a hiring freeze to offset many of the challenges experienced by the County. The increase in revenue in conjunction with the reduction in spending has enabled the County to remain consistent with the services offered to its citizens. Making difficult decisions is the reason the financial stability of the County remains healthy and strong.

Long-term financial planning

The County's capital budget is financed utilizing funds from the 2004 SPLOST and the 2009 SPLOST. Road infrastructure, 2 recreation centers and park equipment are projects that remain from the 2004 SPLOST. Construction of the Lovejoy Recreation Center is underway and is estimated to be completed by the end of fiscal year 2013. Operational costs for these facilities will be paid from the general revenues of the County. Improvements are constantly being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs.

The Juvenile Justice Center Complex, Southwest Police Precinct and the Forest Park Library are just a few of the projects being constructed utilizing revenue generated from the 2009 SPLOST. Construction of these facilities is near completion with occupancy expected in fiscal year 2013. Other projects include additional police precincts, a library, a multipurpose fire building, animal control office and kennels, parks administration facility, senior centers, a record center and a fueling station. The revenue will also be utilized for public safety equipment and expansion at the correctional facilities. Projects were approved for Information Technology and Transportation and Development. The new SPLOST is projected to generate $305 million over a 6 year period.

Relevant financial policies

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

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2012.

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

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

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

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

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

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

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

Major Initiatives

Clayton County's mission is to be the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world. In such, the County has developed several major initiatives for 2013 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

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

As a part of the SPLOST referendum, the County also began a Parks and Recreation Plan which included the construction of a Senior Center, the construction and equipping of six recreation centers located

throughout the County, the completion of an aquatic center, lighting upgrades on ball fields, installation of new playground equipment, walking/jogging trails, and picnic pavilions at existing parks within the County.

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

Clayton County entered into an energy performance contract for funding energy-saving improvements in buildings that will utilize future energy and operational savings to finance infrastructure improvement projects. Infrastructure upgrades began February 2010. The County expects to save $575,000 annually. The energy-saving plan offers the added benefits of improving the productivity and comfort of employees and reducing the county's environmental impact. The upgrades are scheduled for seven county facilities and the county landfill. The energy performance contract also included a project converting methane gas to energy which became operational in fiscal year 2012.

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, 2011. This was the thirty-third consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2012. This is the ninth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,

Angela Jackson

Angela Jackson
Director of Finance/Comptroller

CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Vice-Chairman Wole Ralph

Chairman Eldrin Bell

Commissioner Sonna Singleton
Commissioner Gail Hambrick

CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2012

BOARD OF COMMISSIONERS

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

DIRECTOR OF FINANCE

Angela Jackson

SHERIFF

Kemuel Kimbrough

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacquline Wills

CLERK OF STATE COURT

Gail Carnes

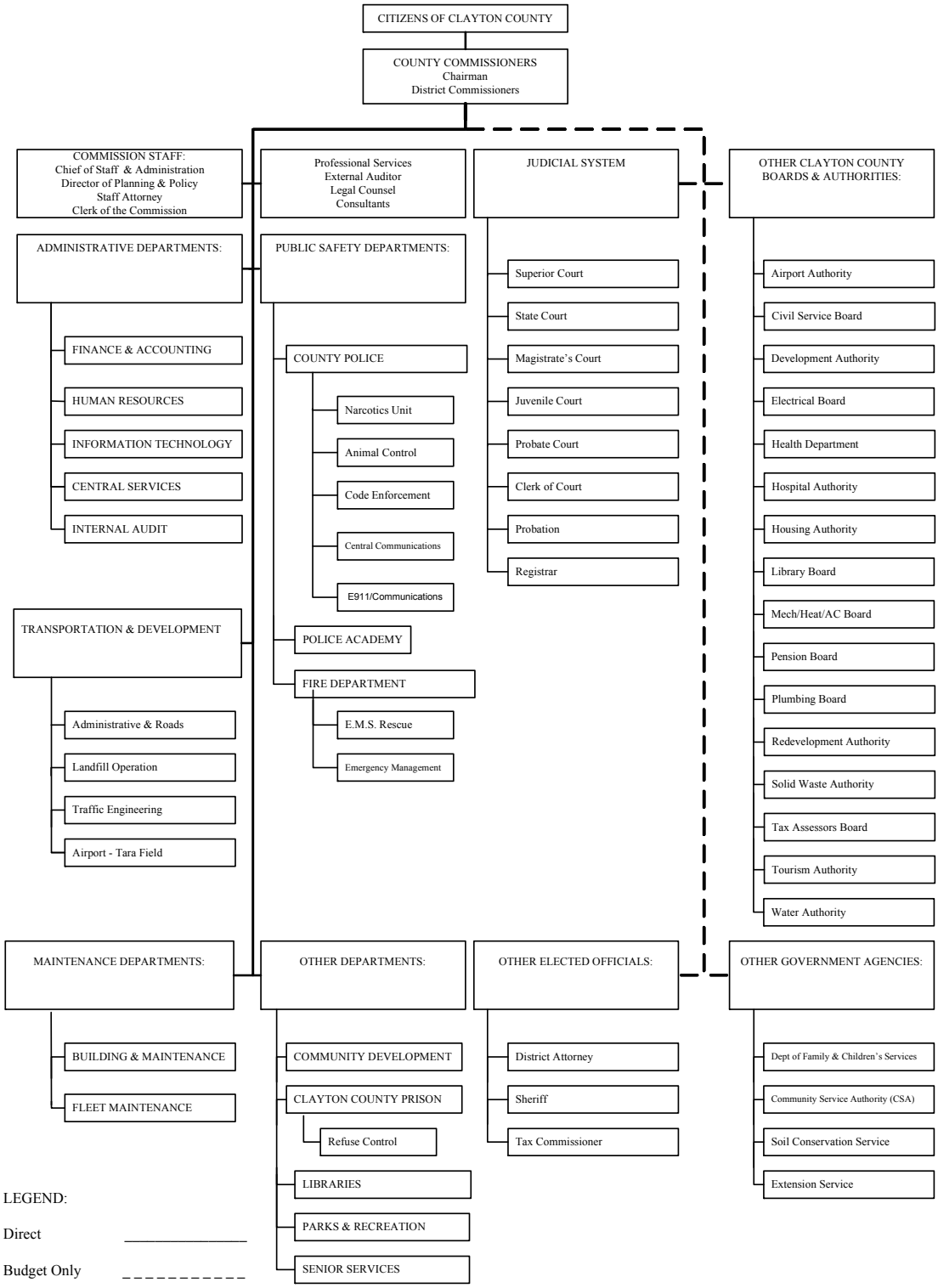
COUNTY ATTORNEY

Freeman, Mathis & Gary, LLP

COUNTY AUDITORS

Mauldin & Jenkins, LLC

ORGANIZATION CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clayton County Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

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

FINANCIAL SECTION

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** as of and for the year ended June 30, 2012, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Clayton County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the component unit financial statements of the Development Authority of Clayton County, the Hospital Authority of Clayton County, or the Clayton County Board of Health, which represents 41% of the assets and 55% of the revenues of Clayton County, Georgia's component units as of and for the year ended June 30, 2012. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Development Authority of Clayton County, the Hospital Authority of Clayton County, and the Clayton County Board of Health is based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2012 on our consideration of Clayton County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 18 and the required supplementary information on pages 86 – 88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise Clayton County, Georgia's basic financial statements as a whole. The introductory section, the combining and individual nonmajor fund financial statements and budgetary comparison schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of special purpose local option sales tax proceeds is presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-21, and is not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules, and the schedule of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures,

Including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Mauldin & Jenkins, LLC

Macon, Georgia
December 27, 2012

Management's Discussion and Analysis (Unaudited)

This section of the Clayton County, Georgia (the County) annual financial report presents a narrative overview and an analysis of the financial activities of the Clayton County Board of Commissioners for the fiscal year ended June 30, 2012. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i – vi in the introductory section of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at June 30, 2012 by $960.5 million (net assets). Of this amount, $17.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2012, the County's governmental funds reported combined ending fund balances of $275.6 million, an increase of $28 million from the previous fiscal year. The County implemented GASB Statement 54 during the previous fiscal year which ended June 30, 2011. Statement 54 includes changes in the classification of fund balance within the County's governmental funds. As a result of these changes, the portion of the governmental funds total fund balance available for spending at the County's discretion is that of the General Fund assigned and unassigned fund balances.
- At the end of the current fiscal year the assigned and unassigned fund balances of the General Fund were $50.5 million or 30% of total general fund expenditures.
- The Board of Commissioners did not issue bonded debt during fiscal year ending June 30, 2012. Principal payments during the current fiscal year for the Clayton County Tax Allocation Bonds, the Tourism Authority of Clayton County Revenue Bonds and Urban Redevelopment Agency of Clayton County Revenue Bonds resulted in a decrease of $765,000 in the bonded debt of Clayton County during the fiscal year.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

Proprietary funds – The financial statements include two internal service funds: the Worker's Compensation Self Insurance Fund and the Medical Self Insurance Fund. Internal service funds are a type of proprietary fund used to accumulate and allocate costs internally among various functions in the County. At the completion of the previous fiscal year, the County closed the enterprise fund used for the C-Tran Public Transit System. C-Tran terminated services as of March 31, 2010.

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

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since enterprise and internal service funds apply the accrual basis of accounting. Both internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered non-major funds, individual fund data is provided in the form of combining statements in the "Combining and Individual Fund Statements and Schedules" section and begins on page 157.

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

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

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

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

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 89 - 175 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 176 - 218.

Government-wide Financial Analysis

As noted earlier, changes in net assets over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2012, the County's assets exceeded liabilities by $960.5 million.

Clayton County's investment in capital assets (e.g., land, buildings, machinery and equipment), less any outstanding related debt used to acquire the asset and accumulated depreciation, equals 75.1% 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, 2012 and 2011:

	Primary Government	
	2012	2011
Current and other assets	$ 302,036	$ 272,711
Capital assets	755,432	755,834
Total assets	1,057,468	1,028,545
Long-term liabilities	72,921	67,105
Other liabilities	24,010	24,104
Total liabilities	96,931	91,209
Net assets:		
Invested in capital assets, net of related debt	721,578	723,772
Restricted	221,218	213,143
Unrestricted	17,741	421
Total net assets	$ 960,537	$ 937,336

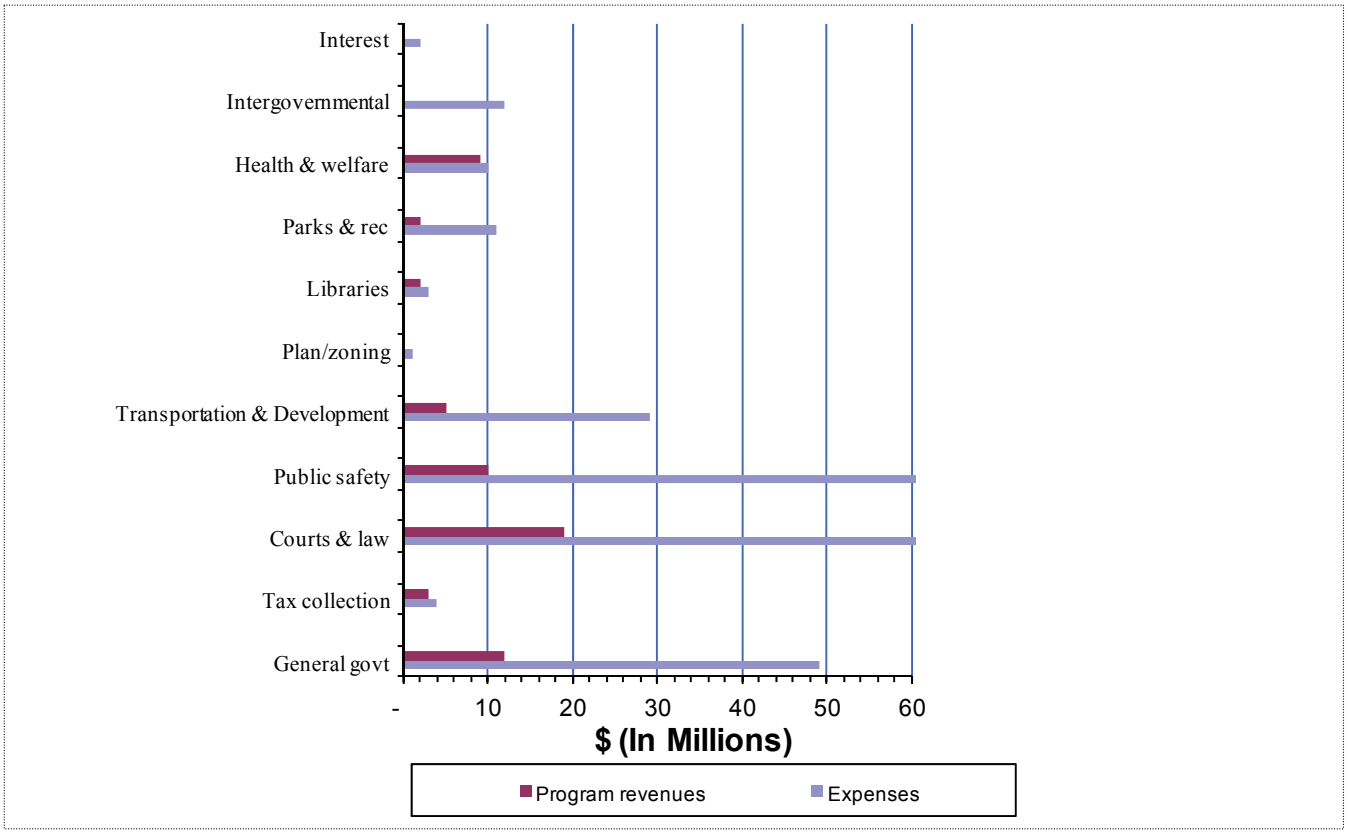
Clayton County's net assets also include restricted net assets of $221.2 million (or 23.2% of net assets) and unrestricted net assets of $17.7 million (or 1.7% of net assets.) Restricted net assets represent resources subject to external restriction on how they may be used. Unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County (excluding component units) reported positive balances in all categories of net assets. Positive balances were reported for all net asset categories during the prior fiscal year, as well.

The County's total net assets grew from $937 million to $960.5 million. The growth in 2012 was due primarily to an increase in the collection of property taxes over the previous fiscal year by $21 million as a result of a net general fund millage increase of 4.5 mills.

June 30, 2012 and June 30, 2011
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues						
Charges for services	$ 44,881	$ 44,041	$ -	$ 147	$ 44,881	$ 44,188
Operating grants and contributions	17,198	22,665	-	480	17,198	23,145
Capital grants and contributions	146	593	-	-	146	593
General revenues						
Property taxes	117,548	96,378	-	-	117,548	96,378
Other taxes	97,906	95,507	-	-	97,906	95,507
Earnings on investments	12	662	-	-	12	662
Total revenues	$ 277,691	$ 259,846	$ -	$ 627	$ 277,691	$ 260,473
Expenses:						
General government	49,337	55,747	-	-	49,337	55,747
Tax assessment and collection	3,643	3,585	-	-	3,643	3,585
Courts and law enforcement	69,082	69,958	-	-	69,082	69,958
Public safety	63,819	62,584	-	-	63,819	62,584
Transportation and development	28,703	34,635	-	-	28,703	34,635
Planning and zoning	1,441	1,494	-	-	1,441	1,494
Public transit system	-	-	-	2,687	-	2,687
Libraries	3,793	3,465	-	-	3,793	3,465
Parks and recreation	10,960	10,037	-	-	10,960	10,037
Health and welfare	9,971	13,528	-	-	9,971	13,528
Intergovernmental	11,700	11,404	-	-	11,700	11,404
Interest on long-term debt	2,118	1,723	-	-	2,118	1,723
Total expenses	254,567	268,160	-	2,687	254,567	270,847
Increase (decrease) before transfers and gain	23,124	(8,314)	-	(2,060)	23,124	(10,374)
Transfers	-	5,337	-	(5,337)	-	-
Gain on sale of assets	77	-	-	-	77	-
Increase (decrease) in net assets	23,201	(2,977)	-	(7,397)	23,201	(10,374)
Net assets, beginning of year	937,336	940,313	-	7,397	937,336	947,710
Net assets, end of year	$ 960,537	$ 937,336	$ -	$ -	$ 960,537	$ 937,336

2012 Primary Government
Expenses and Program Revenues

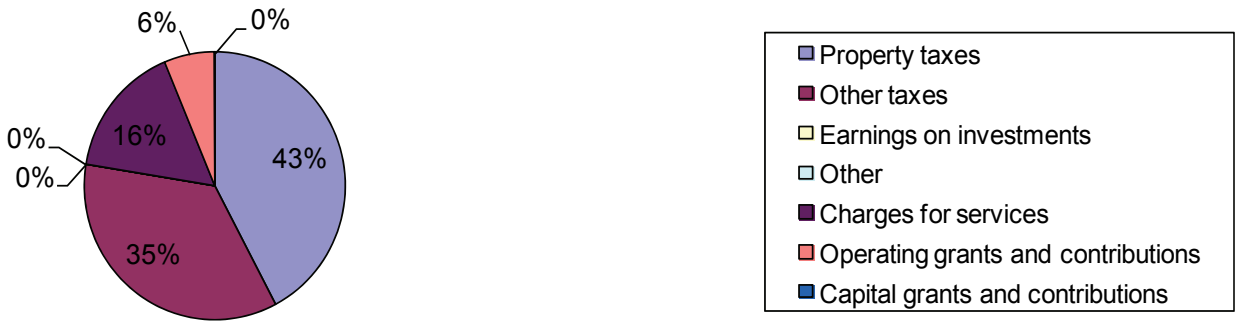


Overall, the County experienced a 5% decrease in the level of expenses for 2012 as compared to the previous fiscal year. The Board of Commissioners continued to maintain a conservative budgetary approach throughout fiscal year 2012. Areas that account for significant changes over the previous fiscal year are as follows:

- General Government expenses decreased during fiscal year 2012 by $6.4 million or 11.5% over the previous fiscal year. This decrease is attributed in large part to the start-up costs expensed in fiscal year 2011 for the County's new energy efficiency and performance program. Installation of the first phase of the program has been completed and origination related expenses were not needed in the current year.
- Public Safety expenses increased $1.2 million during the current fiscal year. The increase was attributable mainly to an increase in total wages for the Police Department due to the filling of many open positions during the year.
- Transportation and Development expenses decreased $6 million or 17.3% over the previous fiscal year. The decrease is due to a reduction in road related maintenance projects within the 2009 SPLOST fund. Also, capital asset sales that took place in fiscal year 2011 were not duplicated in the current year.

- Health and Welfare expenses decreased by $3.5 million over fiscal year 2011. The decrease is due mainly to the progression within the Neighborhood Stabilization program, past property acquisition and toward the rehabilitation of the purchased homes. The majority of property purchases made for the program were made during fiscal year 2011.
- Interest expense on long term debt increased by approximately $400,000 due to the addition of the second phase of the energy performance lease during the current fiscal year.

2012 Primary Government
Revenues by Source



In fiscal year 2012, property tax revenue for the Clayton County government increased by 22% over the previous fiscal year. The increase in property tax collection for fiscal year 2012 was due to a 4.5 millage increase related to the General Fund. The County had a 9% decrease in the tax digest for the year due to the decrease in assessed value of real property throughout the County. The local option sales taxes (LOST) and special purpose local option sales taxes (SPLOST) both increased slightly, 2% and 5% respectively, as compared with fiscal year 2011 totals. The Other types of taxes category remained steady at $15 million. Interest earned on invested funds decreased substantially from the previous year due to changes in the current year with the nature of the County's investment accounts. Many accounts were changed to non-interest bearing due to the costs associated with FDIC insurance coverage. The over $5 million decrease in operating grants and contributions was due primarily to the completion of the purchasing phase of the neighborhood stabilization programs within the County at the end of the previous fiscal year. The rehabilitation expenses made during the current year were much less substantial than the initial property purchase costs.

GASB Statement No. 45 Expenses

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

GASB Statement 45 requires the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement 45 expenses as they appear in the Statement of Activities for fiscal year 2012.

Primary Government
Expenses by Functions/Programs
For the Years Ended June 30, 2012 and 2011

	2012			2011		
	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45
Functions/Programs:						
Governmental:						
General Government	$ 49,337,166	$ 1,778,918	$ 47,558,248	$ 55,746,391	$ 1,893,621	$ 53,852,770
Tax Assessment/Collection	3,643,037	111,319	3,531,718	3,585,267	118,056	3,467,211
Courts and Law Enforcement	69,082,286	1,204,862	67,877,424	69,958,065	1,244,312	68,713,753
Public Safety	63,819,482	1,477,702	62,341,780	62,584,041	1,522,925	61,061,116
Transportation/Development	28,703,440	176,800	28,526,640	34,634,470	200,695	34,433,775
Planning and Zoning	1,440,658	48,020	1,392,638	1,494,068	47,222	1,446,846
Libraries	3,792,754	74,213	3,718,541	3,465,394	75,556	3,389,838
Parks and Recreation	10,959,699	161,521	10,798,178	10,037,118	172,362	9,864,756
Health and Welfare	9,970,630	19,645	9,950,985	13,527,957	21,251	13,506,706
Intergovernmental	11,700,034	-	11,700,034	11,404,252	-	11,404,252
Interest on Long-term Debt	2,117,677	-	2,117,677	1,722,851	-	1,722,851
Total Governmental Expenses	$ 254,566,863	$ 5,053,000	$ 249,513,863	$ 268,159,874	$ 5,296,000	$ 262,863,874

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, 2012, Clayton County's governmental funds reported combined ending fund balances of $275.6 million, an increase of $28 million in comparison with the previous fiscal year. As of July 1, 2010, Clayton County implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes a hierarchy of fund balance classifications for use by all governmental funds. As part of the implementation of Statement 54, the County has adopted a fund balance policy which describes the five classifications to be used by County governmental funds. The General Fund, unlike other fund types, may also use the category of unassigned to account for balances that are not required to be listed as committed, nonspendable, restricted or assigned. Approximately 19.2% or $52.9 million of total governmental fund fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, $223 million, is classified as restricted or nonspendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2012, the total of assigned and unassigned fund balance in the General Fund was $50.5 million. The total fund balance for the General Fund was $51.9 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total fund expenditures. Assigned/unassigned fund balance represents 30% of total General Fund expenditures, while total General Fund fund balance represents 31% 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 20%.

The fund balance of the County's General Fund increased during the current fiscal year by $17.9 million. Total expenditures decreased over the prior year by slightly less than $1 million, and revenues increased by $21.5 million. General Fund property tax revenues were aided by a 4.5 millage increase for the year. Overall, total revenues exceeded the budget by $14.2 million and expenditures were approximately $10 million lower than budget. See discussion below under "General Fund Budget Highlights" section. Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue collection was up approximately $19.4 million from the prior year, largely due to the millage increase for the year. Real and personal property taxes were up $12.9 million and $3.7 million, respectively. The collection of public utility taxes increased by $3.1 million over the previous year, while motor vehicle taxes were up $1.2 million for the year. Overall, the total of other tax revenues remained steady in comparison with the previous fiscal year. Local option sales taxes were up slightly and insurance premium taxes decreased a small amount over the prior year.
- Licenses and permits revenue increased $415,000, or 8%, over the prior fiscal year. This is due largely to an increase in business license revenue. An initiative undertaken during the

prior fiscal year has increased the number of audits conducted on various businesses operating within the County. This change, along with the hiring of additional business license inspectors during the year, has led to a subsequent upsurge in the dollar amount of business license fees and collections.

- Intergovernmental revenues were up $2.4 million over the previous fiscal year. Revenues in the amount of $1.7 million from the Clayton County Board of Education for the use of school resource police officers stationed within County schools were recorded in the General Fund during the current fiscal year. These revenues were recorded previously within the Other County Grant Fund. Reimbursement for the housing of inmates for the Georgia Department of Corrections increased by approximately $1 million over fiscal year 2011. This is due to a growth in the inmate population during the fiscal year, as well as an increase in the reimbursement rate provided by the State.
- General government expenditures decreased by $3.4 million, or 7.2%, from the previous fiscal year. Energy related maintenance projects were completed during fiscal year 2011; therefore, repair and maintenance expense totals were down $3.9 million or 77% for the current year.
- Public Safety expenditures increased $2.7 million, or 8%, from the prior fiscal year. This increase was due primarily to the filling of vacant positions within the Police and Narcotics departments which had remained unfilled during the previous fiscal year.

The Fire Fund has a fund balance of $1.9 million which represents a decrease of $2 million from the prior year. A decline in the value of assessed property within the County continues to affect the amount of property taxes available for collection for the Fire Fund. Total expenditures for the fund decreased by $2.3 million over the previous fiscal year. This was achieved by reducing capital equipment purchases to $290,000. The previous fiscal year included a major capital purchase of four aerial ladder trucks and other vehicles for a total of $2.9 million.

The fund balance for the Debt Service Fund decreased during the current fiscal year from $6.4 million to $5.6 million, all of which is reserved for the payment of debt service. Transfers from the General Fund and several capital project funds covered a large portion of debt service payments for the fiscal year, while fund balance was used to cover the remaining $750,000.

The Roads and Recreation Fund was established in fiscal year 2004 to account for $240 million in projects based on the 2004 SPLOST referendum. At June 30, 2012, the remaining fund balance for these projects is $113.5 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore the $5.3 million in road related capital outlay accounted for the decline in fund balance from the previous year.

The 2009 SPLOST fund was created to account for future projects totaling $305 million as approved by voters in a 2008 SPLOST referendum, which covers a six year span. The fund began receiving SPLOST collections in 2009. The fund balance for the fund at June 30, 2012 is $91.6 million. The $17.6 million increase in fund balance is due to the continued collection of revenues and the expending of funds in accordance with the timeline included with the referendum.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. The aggregate fund balance of these funds increased approximately $850,000 from the prior year to total $11 million at June 30, 2012. While there was a slight increase in fund balance for these funds at June 30, 2012, there was an overall decrease in the level of total revenues collected and total

expenditures incurred for these funds. The Housing and Urban Development Fund contract revenues were down approximately $5 million and related expenditures were also down over $3.8 million. The Emergency Telephone Fund had a $3 million decrease in capital equipment purchases for the current year and a $0.5 million decrease in fee collection. Narcotics related forfeitures were also down for the current 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, 2012, the Workers' Compensation Self-Insurance net asset balance decreased from $1.1 million to $825,000 in the current year. This is due primarily to the fact that charges made to user funds were temporarily discontinued during the current fiscal year. A transfer from the Medical Group Insurance Fund was also made to the Workers' Compensation Fund in the amount of $1 million.

The Medical Self-Insurance Fund had net assets of $4.2 million at June 30, 2012, compared to $4.5 million at June 30, 2011. An increase in the amount received from user funds and a decrease in premium payments helped to offset a $1 million transfer to the Workers' Compensation Fund during the current fiscal year.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of $165.9 million and the final amended budget of $178.6 million amounted to a 7.7% increase. This increase in the budget can be summarized as follows:

- $3.8 million increase for Sheriff's Office wages and benefits
- $1 million increase in capital outlay
- $1.5 million increase for sanitation expenses
- $1.4 million increase in retiree claims expense
- $1.0 million increase in gasoline costs for County Garage
- $0.7 million increase in litigation claims and settlements
- $0.6 million increase in energy performance lease expense
- $0.3 million increase in medical service fees for Sheriff's Office

Significant variances between actual and budgeted revenues are as follows:

- Property Taxes showed a positive variance of $4.2 million. The millage rate increase of 4.5 mills resulted in a significant increase over 2011.
- Other Taxes were over budget by $3.4 million due largely to increases in insurance premium taxes and local option sales taxes.
- An increase in the receipt of business license fees due to an audit initiative during the fiscal year caused the Licenses and Permits category to exceed the budget by $925,755.
- Within the Charges for Services category, budgets exceeded actual revenue as follows: Emergency medical fees increased over $2 million due to a hike in fees during the fiscal year in billing rates for ambulance services; Court filing and recording fees were increased by both the Superior and State Courts during the year, resulting in a variance of $435,000; Sheriff's Office

and County Prison procedure changes during the year resulted in a rise in the recording of telephone commission fees for fiscal year 2012 and a variance of $425,000.

- Intergovernmental revenue increased by $2.5 million resulting from a variance in Board of Education revenue received to cover the salaries of school resource police officers. Another variance was caused by additional inmate housing revenue received from the Georgia Department of Corrections due to an increased inmate population and rise in reimbursement rates.

Significant variances between actual and budgeted expenditures are as follows:

General Fund expenditures were under the budgeted amounts by $10 million. This total includes positive variances of $5 million in General Government, $1.8 million in Courts & Law Enforcement, slightly under $1 million in Public Safety, approximately $0.75 million in Transportation and Development, $0.5 million in Parks and Recreation and $0.5 million in Capital Outlay. These variances are the result of a countywide effort to hold expenditures to a minimum.

Capital Asset and Debt Administration

Capital assets – Clayton County's investment in capital assets as of June 30, 2012, amounts to $721.6 million, net of related debt. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

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

- Construction continued on the Juvenile Justice Center Complex with an estimated cost of $15 million. The expected completion date is August, 2012 and is funded by the 2009 SPLOST Program.
- Construction began on the Lovejoy Recreation Center and the Southwest Police Precinct in the Gerald Matthews complex. The Lovejoy Recreation Center has an estimated cost of $7.95 million and the Southwest Police Precinct has an estimated total of $1.3 million. Funding for these projects come from the Roads and Recreation SPLOST program and the 2009 SPLOST Program, respectively.
- Construction continued on the Forest Park Library at an estimated project total of $5.1 million. The expected completion date is December, 2012 and the project is funded by the 2009 SPLOST Program and a grant from the Georgia Public Library.
- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as a part of the $240 million SPLOST Program.
- Other projects related to the 2009 SPLOST Program include: capital outlay to fund public safety facilities, information technology improvements; road, bridge, and transportation improvements and equipment.
- There was a small decrease in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 59 - 64 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of $23 million. Included in this total are Tax Allocation Revenue Bonds for

the Ellenwood Project, Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton and Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005.

The County has several long-term capital lease agreements outstanding at year end totaling $10.9 million. These agreements extend though fiscal year 2022. During fiscal year 2012, the County refinanced Phase 1 of the 2010 Energy Lease and entered into Phase 2 of the Energy Lease agreement for the purchase of energy saving and conservation equipment.
Additional information on the County's long-term debt can be found in Note III.J on pages 65 - 75 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2012 was 11.2%, which is a decrease from the 13% rate of a year ago. The State's average unemployment rate and the national rate were 9% and 8.2%, respectively, at the fiscal year end.
- Three of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer and second largest employer is Delta Airlines.
- The General Fund gross millage rate remained at a rate of 20.953 mills and the Fire Fund gross millage rate also remained unchanged over the previous year at 4.4 mills. The LOST rebate is 6.041 mills; this is an increase in the rebate from 5.14 mills in the 2012 budget. *The net millage* for the fiscal year 2012 budget was 15.813. For fiscal year 2013, the *net millage* for the General Fund decreased slightly to 14.912 mills due to the small increase in the LOST rebate for the year.

Requests for Information

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

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

Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	$ 273,739,195	$ 17,256,281
Restricted cash	-	4,797,312
Investments	6,115,474	4,841,797
Accrued interest	146,881	819,007
Notes receivable, current portion	-	1,140,000
Accounts receivable	4,501,593	651,040
Grants receivable	3,366,616	-
Taxes receivable	3,719,957	-
Due from other governments	36,306	1,479,158
Due from individuals	3,781	-
Due from organizations	8,762,959	60,378
Inventory	310,867	1,365
Prepaid items	1,144,801	190,625
Notes receivable, net of current portion	-	41,565,000
Property held for resale	-	4,201,378
Debt issuance cost, net	188,318	307,674
Intangibles, net	-	132,698
Capital assets, non-depreciable	122,504,636	18,378,487
Capital assets, depreciable (net of accumulated depreciation)	632,927,501	15,608,335
Total assets	1,057,468,885	111,430,535
LIABILITIES		
Accounts payable	9,731,737	370,450
Accrued liabilities	2,123,341	219,993
Retainage payables	1,955,351	-
Customer deposits	-	179,818
Construction and performance bonds payable	24,750	-
Due to other governments	1,020,825	144,959
Due to organizations	106,500	-
Interest payable	975,304	1,485,308
Unearned revenue	745,117	21,875
Noncurrent liabilities:		
Due within one year	7,326,959	4,448,504
Due in more than one year	72,921,601	88,604,218
Total liabilities	96,931,485	95,475,125
NET ASSETS		
Invested in capital assets, net of related debt	721,578,555	393,479
Restricted for:		
Debt service	5,625,394	367,807
Capital projects	206,908,042	-
Tourism promotion	891,389	-
Public safety	3,148,294	-
Jail construction/staffing	413,477	191,651
Health and welfare programs	452,296	-
Law library materials	36,110	-
Technology	927,615	-
Street lights	78,125	-
Economic development	1,634,388	-
Grant programs	1,102,858	-
Unrestricted	17,740,857	15,002,473
Total net assets	$ 960,537,400	$ 15,955,410

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government:				
Governmental activities				
General government	$ 49,337,166	$ 11,965,461	$ 295,833	$ 69,632
Tax assessment collection	3,643,037	2,856,041	-	-
Courts and law enforcement	69,082,286	17,771,910	1,264,355	-
Public safety	63,819,482	9,493,606	763,786	3,625
Transportation and development	28,703,440	51,088	4,467,425	9,422
Planning and zoning	1,440,658	-	-	-
Libraries	3,792,754	204,909	1,388,233	-
Parks and recreation	10,959,699	2,414,929	51,209	24,621
Health and welfare	9,970,630	122,584	8,967,087	-
Intergovernmental	11,700,034	-	-	-
Interest on long-term debt	2,117,677	-	-	39,117
Total governmental activities	$ 254,566,863	$ 44,880,528	$ 17,197,928	$ 146,417
Component units:				
Landfill Authority	$ 3,386,370	$ 1,777,039	$ 1,440,695	$ -
Airport Authority	2,727,648	253,959	191,272	-
Development Authority	2,851,022	1,615,425	2,286,392	-
Housing Authority	3,185,420	2,737,278	367,630	-
Hospital Authority	1,962,999	1,962,544	-	-
Board of Health	10,909,341	3,528,808	7,455,386	-
Total component units	$ 25,022,800	$ 11,875,053	$ 11,741,375	$ -

General revenues:
Taxes:
Property taxes
Local option sales taxes
Special purpose local option sales taxes
Insurance premium taxes
Penalties/interest on delinquent taxes
Alcoholic beverage taxes
Intangible recording tax
Hotel motel tax
Transfer taxes
Business license tax
Gain on sale of assets
Earnings on investments
Total general revenues
Change in net assets
Net assets, beginning of year
Net assets, end of year

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

Net (Expenses) Revenues and Changes in Net Assets		
Primary Government		
Governmental Activities	Total	Component Units
$ (37,006,240)	$ (37,006,240)	$ -
(786,996)	(786,996)	-
(50,046,021)	(50,046,021)	-
(53,558,465)	(53,558,465)	-
(24,175,505)	(24,175,505)	-
(1,440,658)	(1,440,658)	-
(2,199,612)	(2,199,612)	-
(8,468,940)	(8,468,940)	-
(880,959)	(880,959)	
(11,700,034)	(11,700,034)	
(2,078,560)	(2,078,560)	-
(192,341,990)	(192,341,990)	-
$ -	$ -	$ (168,636)
-	-	(2,282,417)
-	-	1,050,795
-	-	(80,512)
-	-	(455)
-	-	74,853
$ -	$ -	$ (1,406,372)
$ 117,547,632	$ 117,547,632	$ -
36,412,628	36,412,628	-
46,521,012	46,521,012	-
8,547,146	8,547,146	-
2,441,180	2,441,180	-
1,829,745	1,829,745	-
551,695	551,695	-
1,226,551	1,226,551	-
194,388	194,388	-
182,324	182,324	-
76,965	-	
12,322	12,322	10,092
215,543,588	215,466,623	10,092
23,201,598	23,124,633	(1,396,280)
937,335,802	937,335,802	17,351,690
$ 960,537,400	$ 960,460,435	$ 15,955,410

CLAYTON COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

ASSETS	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
Cash and cash equivalents	$ 37,180,018	$ 2,170,010	$ 5,625,392	$ 116,504,864
Investments	6,115,474	-	-	-
Accrued interest and dividends receivable	146,881	-	-	-
Accounts receivable	4,495,842	390	-	4,065
Grants receivable	-	-	-	-
Taxes receivable, net	3,193,615	450,912	272	-
Interfund receivables	4,093,300	-	-	-
Due from other governments	24,577	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	3,761,513	7,256	-	-
Inventory	284,390	26,477	-	-
Prepaid items	1,129,559	3,775	-	-
Total assets	$ 60,428,950	$ 2,658,820	$ 5,625,664	$ 116,508,929
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 3,456,643	$ 101,007	$ -	$ 1,143,291
Accrued liabilities	1,792,893	269,734	-	-
Construction / performance bonds payable	24,750	-	-	-
Interfund payables	-	-	-	1,385,000
Deferred tax revenue	2,998,182	396,068	270	-
Construction retainage payable	-	-	-	529,005
Unrealized grant revenue	-	-	-	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	139,789	-	-	-
Total liabilities	8,518,757	766,809	270	3,057,296
FUND BALANCES				
Fund balances:				
Nonspendable	1,413,949	30,252	-	-
Restricted for:				
Debt service	-	-	5,625,394	-
Capital projects	-	-	-	113,451,633
Tourism promotion	-	-	-	-
Public safety	-	1,861,759	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	19,001,896	-	-	-
Litigation	5,000,000	-	-	-
Encumbrances	1,580,627	-	-	-
Unassigned	24,913,721	-	-	-
Total fund balances	51,910,193	1,892,011	5,625,394	113,451,633
Total liabilities and fund balances	$ 60,428,950	$ 2,658,820	$ 5,625,664	$ 116,508,929

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

2009 SPLOST Fund	Other Governmental Funds	Total
$ 93,034,125	$ 11,773,775	$ 266,288,184
-	-	6,115,474
-	-	146,881
-	1,296	4,501,593
-	3,366,616	3,366,616
-	75,158	3,719,957
-	-	4,093,300
-	11,729	36,306
-	-	3,781
4,058,948	925,620	8,753,337
-	-	310,867
-	11,467	1,144,801
$ 97,093,073	$ 16,165,661	$ 298,481,097
$ 3,488,539	$ 1,161,175	$ 9,350,655
-	60,714	2,123,341
-	-	24,750
-	2,708,300	4,093,300
-	72,840	3,467,360
945,020	481,326	1,955,351
-	515,529	515,529
-	-	106,500
1,020,825	-	1,020,825
-	89,799	229,588
5,454,384	5,089,683	22,887,199
-	11,467	1,455,668
-	-	5,625,394
91,638,689	1,817,720	206,908,042
-	891,389	891,389
-	1,286,535	3,148,294
-	413,477	413,477
-	452,296	452,296
-	36,110	36,110
-	927,615	927,615
-	78,125	78,125
-	1,634,388	1,634,388
-	1,102,858	1,102,858
-	-	19,001,896
-	-	5,000,000
-	2,423,998	4,004,625
-	-	24,913,721
91,638,689	11,075,978	275,593,898
$ 97,093,073	$ 16,165,661	$ 298,481,097

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

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

Fund balances - total governmental funds	$	275,593,898
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		1,180,597,644
Accumulated depreciation		(425,165,507)
Revenues		
Some of the County's tax revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		3,467,360
Internal service funds		
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		5,050,551
Long-term liabilities		
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net assets. Long-term liabilities at year end consist of the following:		
Bonds payable		(23,290,000)
Capital leases payable		(10,879,223)
Accrued interest payable		(975,304)
Bond issuance costs		188,318
Unamortized discount		543,151
Unamortized premium		(8,289)
Compensated absences		(7,261,791)
Other post employment benefits (OPEB)		(28,410,000)
Claims and judgments payable		(8,309,677)
Accrued landfill postclosure costs		(603,731)
	$	960,537,400

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
REVENUES				
Property taxes	$ 96,872,296	$ 17,411,011	$ -	$ -
Other taxes	49,578,814	265,387	-	-
Licenses and permits	5,500,905	-	-	-
Intergovernmental	7,616,383	-	-	-
Charges for services	20,628,278	314,302	-	-
Fines and forfeitures	4,410,259	-	-	-
Investment earnings	9,814	114	-	5,775
Other revenue	1,061,146	57,763	-	60,015
Gifts and donations	37,121	1,125	-	-
Total revenues	185,715,016	18,049,702	-	65,790
EXPENDITURES				
Current:				
General government	42,745,923	-	-	130
Tax assessment and collection	3,410,881	-	-	-
Courts and law enforcement	63,513,562	-	-	-
Public safety	35,270,051	19,518,612	-	-
Transportation and development	6,508,026	-	-	230,858
Planning and zoning	1,395,618	-	-	-
Libraries	3,316,860	-	-	-
Parks and recreation	6,070,248	-	-	107,866
Health and welfare	3,424,867	-	-	-
Energy conservation	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,261,432	233,736	2,038,242	-
Capital outlay	1,314,665	290,187	-	4,990,226
Total expenditures	168,232,133	20,042,535	2,038,242	5,329,080
Excess (deficiency) of revenues over expenditures	17,482,883	(1,992,833)	(2,038,242)	(5,263,290)
OTHER FINANCING SOURCES (USES)				
Issuance of capital leases	979,709	-	-	-
Proceeds from sale of capital assets	19,371	-	-	-
Proceeds from insurance claims	103,275	-	-	-
Transfers in	872,215	-	1,287,492	32,209
Transfers out	(1,578,395)	-	-	-
Total other financing sources (uses)	396,175	-	1,287,492	32,209
Net change in fund balances	17,879,058	(1,992,833)	(750,750)	(5,231,081)
FUND BALANCES, beginning of year	34,031,135	3,884,844	6,376,144	118,682,714
FUND BALANCES, end of year	$ 51,910,193	$ 1,892,011	$ 5,625,394	$ 113,451,633

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

2009 SPLOST Fund	Other Governmental Funds	Totals
$ -	$ 2,736,479	$ 117,019,786
46,521,012	1,541,456	97,906,669
-	-	5,500,905
5,700	12,718,525	20,340,608
-	3,398,622	24,341,202
-	2,159,618	6,569,877
3,647	2,394	21,744
-	4,185,947	5,364,871
-	59,742	97,988
46,530,359	26,802,783	277,163,650
202,349	3,313,940	46,262,342
-	-	3,410,881
56,100	2,454,760	66,024,422
77,625	4,018,903	58,885,191
2,634,319	410,667	9,783,870
-	-	1,395,618
106,506	-	3,423,366
-	2,386,021	8,564,135
-	5,989,842	9,414,709
-	282,261	282,261
11,700,034	-	11,700,034
317,163	3,609	3,854,182
16,065,927	4,368,357	27,029,362
31,160,023	23,228,360	250,030,373
15,370,336	3,574,423	27,133,277
-	-	979,709
-	148,662	168,033
-	-	103,275
2,252,053	1,646,172	6,090,141
-	(4,511,746)	(6,090,141)
2,252,053	(2,716,912)	1,251,017
17,622,389	857,511	28,384,294
74,016,300	10,218,467	247,209,604
$ 91,638,689	$ 11,075,978	$ 275,593,898

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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

Net change in fund balances - total governmental funds	$ 28,384,294
Capital Assets	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	
Total capital outlay	27,306,514
Total depreciation	(27,616,566)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(91,068)
Long-term Debt	
The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:	
Debt issued or incurred	(979,709)
Principal repayments	1,877,101
Amortization of issuance costs	(20,101)
Amortization of bond discount	(24,689)
Amortization of bond premium	524
Amortization of deferred loss	(1,700)
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:	
Compensated absences	(513,096)
Accrued interest on debt	(94,630)
Landfill costs	22,366
Claims and judgments payable	96,673
Other postemployment benefit (OPEB) obligation	(5,053,000)
Revenues	
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year.	527,846
Internal service funds	
Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.	
Net loss of internal service funds	(619,161)
	$ 23,201,598

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget			Variance with	2011
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Property taxes	$ 88,559,189	$ 92,663,973	$ 96,872,296	$ 4,208,323	$ 77,503,741
Other taxes	46,170,000	46,170,000	49,578,814	3,408,814	49,478,630
Licenses and permits	4,575,150	4,575,150	5,500,905	925,755	5,084,930
Intergovernmental	4,713,000	5,038,168	7,616,383	2,578,215	5,200,222
Charges for services	17,286,838	17,706,746	20,628,278	2,921,532	20,638,390
Fines and forfeitures	4,003,500	4,026,092	4,410,259	384,167	4,787,529
Investment earnings	515,000	515,000	9,814	(505,186)	651,349
Other revenue	695,250	832,690	1,061,146	228,456	784,027
Gifts and donations	-	2,500	37,121	34,621	94,195
Total revenues	166,517,927	171,530,319	185,715,016	14,184,697	164,223,013
EXPENDITURES					
Current:					
General government	41,937,673	47,762,099	42,745,923	5,016,176	46,909,878
Tax assessment and collection	3,424,193	3,490,239	3,410,881	79,358	3,356,856
Courts and law enforcement	60,116,647	65,360,311	63,513,562	1,846,749	63,739,567
Public safety	36,092,900	36,243,790	35,270,051	973,739	32,712,020
Transportation and development	7,195,937	7,209,572	6,508,026	701,546	6,502,866
Planning and zoning	1,768,600	1,775,980	1,395,618	380,362	1,451,831
Libraries	3,441,495	3,470,571	3,316,860	153,711	3,304,649
Parks and recreation	6,300,033	6,667,734	6,070,248	597,486	6,227,611
Health and welfare	3,457,871	3,448,841	3,424,867	23,974	3,384,980
Debt service	1,228,912	1,261,788	1,261,432	356	1,033,177
Capital outlay	930,000	1,877,163	1,314,665	562,498	452,189
Total expenditures	165,894,261	178,568,088	168,232,133	10,335,955	169,075,624
Excess (deficiency) of revenues over expenditures	623,666	(7,037,769)	17,482,883	24,520,652	(4,852,611)
OTHER FINANCING SOURCES (USES)					
Appropriation to fund balance	-	7,308,081	-	(7,308,081)	-
Proceeds from sale of capital assets	-	49,655	19,371	(30,284)	621,282
Proceeds from insurance claims	-	-	103,275	103,275	297,087
Issuance of capital leases	-	435,134	979,709	544,575	4,134,707
Transfers in	902,500	872,215	872,215	-	6,582,078
Transfers out	(1,526,166)	(1,627,316)	(1,578,395)	48,921	(2,070,428)
Total other financing sources (uses)	(623,666)	7,037,769	396,175	(6,641,594)	9,564,726
Net change in fund balances	-	-	17,879,058	17,879,058	4,712,115
FUND BALANCES, beginning of year	34,031,135	34,031,135	34,031,135	-	29,319,020
Appropriation to fund balance	-	(7,308,081)	-	(7,308,081)	-
FUND BALANCES, end of year	$ 34,031,135	$ 26,723,054	$ 51,910,193	$ 10,570,977	$ 34,031,135

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget			Variance with	2011
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Tax revenues					
Real property	$ 15,514,951	$ 15,514,951	$ 13,228,665	$ (2,286,286)	$ 12,849,542
Personal property	1,791,640	1,791,640	1,547,584	(244,056)	1,425,814
Public utility	739,847	739,847	561,795	(178,052)	513,298
Heavy equipment	-	-	69	69	578
Mobile home	30,000	30,000	52,622	22,622	56,986
Motor vehicle	1,400,000	1,400,000	1,534,498	134,498	1,386,327
Timber	-	-	176	176	445
Prior year	430,000	430,000	485,602	55,602	639,845
Other taxes					
Railroad equipment	3,500	3,500	3,748	248	3,978
Intangible recording	100,000	100,000	118,944	18,944	120,224
Real estate transfer	25,000	25,000	38,825	13,825	35,115
Interest on delinquent taxes	100,000	100,000	103,870	3,870	139,932
Charges for services - fire inspection fees	316,500	316,500	314,302	(2,198)	426,784
Investment earnings	1,500	1,500	114	(1,386)	2,996
Other revenue	9,500	28,500	57,763	29,263	9,964
Gifts and donations	-	-	1,125	1,125	1,050
Total revenues	20,462,438	20,481,438	18,049,702	(2,431,736)	17,612,878
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	12,702,449	12,752,019	12,573,058	178,961	12,431,761
Pension contribution	1,636,290	1,636,290	1,593,179	43,111	1,585,643
FICA and Medicare insurance	971,723	971,723	919,072	52,651	904,710
Group health and life insurance	2,067,175	1,920,707	1,920,259	448	1,939,282
Early retirement pension contribution	177,730	177,730	177,730	-	177,730
Medical service fees	20,465	2,467	2,467	-	4,951
Contract service fees	122,699	122,699	113,014	9,685	109,735
Rental	82,804	82,603	80,595	2,008	116,512
Materials and supplies	221,399	230,939	169,812	61,127	120,761
Gas and oil	195,000	314,979	308,772	6,207	281,846
Bank charges	1,500	1,500	1,186	314	1,069
Minor equipment	-	101,646	92,104	9,542	121,181
Postage	640	640	42	598	1
Utilities	270,500	294,526	233,814	60,712	248,624
Telephone, telegraph	148,760	158,099	158,099	-	139,626
Sanitation	12,100	13,361	13,361	-	11,044
Advertising	750	750	565	185	750
Dues and subscriptions	39,735	59,781	38,006	21,775	34,580
Training, travel, meetings	21,450	9,200	5,380	3,820	5,904
Uniform allowance	171,120	171,120	167,630	3,490	161,812
Repair and maintenance	548,250	563,310	506,424	56,886	408,005
Tax commission	500,000	512,000	444,040	67,960	431,149
Casualty and other losses	-	4	3	1	1
Debt service	549,899	233,736	233,736	-	234,160
Capital outlay	-	292,100	290,187	1,913	2,945,557
Total expenditures	$ 20,462,438	$ 20,623,929	$ 20,042,535	$ 581,394	$ 22,416,394

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget			Variance with	2011
	Original	Final	Actual	Final Budget	Actual
Deficiency of revenues over expenditures	$ -	$ (142,491)	$ (1,992,833)	$ (1,850,342)	$ (4,803,516)
OTHER FINANCING SOURCES					
Appropriations of fund balance	-	142,491	-	(142,491)	-
Total other financing sources	-	142,491	-	(142,491)	-
Net change in fund balances	-	-	(1,992,833)	(1,992,833)	(4,803,516)
FUND BALANCES, beginning of year	3,884,844	3,884,844	3,884,844	-	8,688,360
Appropriations of fund balance	-	(142,491)	-	142,491	-
FUND BALANCES, end of year	$ 3,884,844	$ 3,742,353	$ 1,892,011	$ (1,850,342)	$ 3,884,845

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2012

	Governmental Activities - Internal Service Funds
Assets	
Current assets:	
Cash and cash equivalents	$ 7,451,011
Due from organizations	9,622
Total current assets	7,460,633
Total assets	7,460,633
Liabilities	
Current liabilities:	
Accounts payable	381,082
Accrued liabilities	1,400,466
Total current liabilities	1,781,548
Long-term liabilities, non-current portion of accrued claims payable	628,534
Total liabilities	2,410,082
Net Assets	
Unrestricted	5,050,551
Total net assets	$ 5,050,551

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges to other funds	$ 13,550,019
Employee contributions	3,883,526
Other revenue	219,892
Total operating revenues	17,653,437
Operating expenses	
Claims expense	5,683,646
Insurance premiums	11,288,482
Management fees	1,243,375
Other expenses	57,095
Total operating expenses	18,272,598
Change in net assets	(619,161)
Net assets, beginning of year	5,669,712
Net assets, end of year	$ 5,050,551

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from insurance carrier	$ 219,892
Cash received from employees	3,883,526
Cash received from interfund services provided	13,550,640
Cash paid for insurance claims	(5,441,646)
Cash paid to suppliers for goods and services	(13,352,259)
Net cash used in operating activities	(1,139,847)
Net (decrease) in cash and cash equivalents	(1,139,847)
Cash and cash equivalents, beginning of year	8,590,858
Cash and cash equivalents, end of year	$ 7,451,011
Reconciliation of operating (loss) to net cash used in operating activities:	
Operating (loss)	$ (619,161)
Adjustments to reconcile operating (loss) to net cash used in operating activities:	
Increase in due from organizations	(9,001)
Decrease in prepaid items	103,841
Decrease in accounts payable	(857,526)
Increase in accrued expenses	242,000
Net cash used in operating activities	$ (1,139,847)

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	$ 5,480,140	$ 8,812,069
Investments:		
Mutual funds:		
Equity funds	195,038,333	-
Fixed income funds	109,687,354	-
Accounts receivable	546,296	-
Accrued interest and dividend receivable	3,923	-
Prepaid expenses	11,567	-
Total assets	310,767,613	8,812,069
Liabilities		
Accounts payable	2,367	-
Due to others	-	8,014,517
Due to other governments	-	371,356
Due to litigants	-	426,196
Total liabilities	2,367	8,812,069
Net Assets		
Held in trust for pension benefits:	310,765,246	-
Total net assets	$ 310,765,246	$ -

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PENSION TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Pension Trust Fund
Additions:	
Contributions:	
Employers	
Clayton County	$ 12,305,317
Clayton County Water Authority	2,159,692
Plan members	
Clayton County	3,485,493
Clayton County Water Authority	925,165
Total contributions	18,875,667
Investment income:	
Net appreciation in fair value of plan investments	16,338,533
Interest earned on investments	261
Dividends	1,294,624
Total investment income	17,633,418
Less investment expense	414,879
Net investment income	17,218,539
Total additions	36,094,206
Deductions:	
Benefits	26,013,212
Administrative expenses	213,785
Total deductions	26,226,997
Change in net assets	9,867,209
Net Assets	
Beginning of year	300,898,037
End of year	$ 310,765,246

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
JUNE 30, 2012

ASSETS	Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	$ 2,186,942	$ 12,276,300	$ 1,051,978	$ 269,038	$ 4,514	$ 1,467,509	$ 17,256,281
Restricted cash	4,450,887	-	191,651	154,774	-	-	4,797,312
Investments	-	-	-	4,841,797	-	-	4,841,797
Interest receivable	-	-	-	-	819,007	-	819,007
Accounts receivable	88,176	74,098	29,291	5,888	-	453,587	651,040
Due from other governments	12,831	1,409,653	-	-	-	56,674	1,479,158
Due from organizations	-	60,378	-	-	-	-	60,378
Inventory	1,365	-	-	-	-	-	1,365
Prepaid items	-	-	59,734	130,891	-	-	190,625
Note receivable, current	-	-	-	-	1,140,000	-	1,140,000
Note receivable, long-term	-	-	-	-	41,565,000	-	41,565,000
Capital assets, nondepreciable	14,387,291	1,229,457	1,865,375	883,800	12,564	-	18,378,487
Capital assets, depreciable (net of accumulated depreciation)	2,552,053	-	7,348,595	5,363,494	-	344,193	15,608,335
Property held for resale	-	-	4,201,378	-	-	-	4,201,378
Debt issuance cost, net	139,913	-	-	167,761	-	-	307,674
Intangibles, net	-	-	132,698	-	-	-	132,698
Total assets	23,819,458	15,049,886	14,880,700	11,817,443	43,541,085	2,321,963	111,430,535
LIABILITIES							
Accounts payable	7,201	60,608	7,453	34,764	-	260,424	370,450
Accrued liabilities	86,569	-	103,010	30,414	-	-	219,993
Customer deposits	12,150	-	52,873	114,795	-	-	179,818
Due to other governments	-	-	-	-	-	144,959	144,959
Interest payable	218,189	-	448,112	-	819,007	-	1,485,308
Unearned revenue	-	-	6,186	15,689	-	-	21,875
Noncurrent liabilities:							
Due within one year	1,461,359	-	1,560,000	210,000	1,140,000	77,145	4,448,504
Due in more than one year	21,067,209	-	19,868,427	5,795,000	41,565,000	308,582	88,604,218
Total liabilities	22,852,677	60,608	22,046,061	6,200,662	43,524,007	791,110	95,475,125
NET ASSETS							
Invested in capital assets net of related debt	(547,577)	1,229,457	(887,452)	242,294	12,564	344,193	393,479
Restricted for:							
Debt service	-	-	191,651	-	-	-	191,651
Grant programs	-	-	-	-	-	367,807	367,807
Unrestricted	1,514,358	13,759,821	(6,469,560)	5,374,487	4,514	818,853	15,002,473
Total net assets (deficit)	$ 966,781	$ 14,989,278	$ (7,165,361)	$ 5,616,781	$ 17,078	$ 1,530,853	$ 15,955,410

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Component Units				
Landfill Authority	$ 3,386,370	$ 1,777,039	$ 1,440,695	$ -
Airport Authority	2,727,648	253,959	191,272	-
Development Authority	2,851,022	1,615,425	2,286,392	-
Housing Authority	3,185,420	2,737,278	367,630	-
Hospital Authority	1,962,999	1,962,544	-	-
Board of Health	10,909,341	3,528,808	7,455,386	-
Total component units	$ 25,022,800	$ 11,875,053	$ 11,741,375	$ -
	General revenues:			
	Unrestricted investment earnings			
	Total general revenues			
	Change in net assets			
	Net assets (deficit), beginning of year			
	Net assets (deficit), end of year			

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

Net (Expenses) Revenues and Changes in Net Assets						
Component Units						
Landfill Authority	Airport Authority	Development Authority	Housing Authority	Hospital Authority	Board of Health	Total
$ (168,636)	$ -	$ -	$ -	$ -	$ -	$ (168,636)
-	(2,282,417)	-	-	-	-	(2,282,417)
-	-	1,050,795	-	-	-	1,050,795
-	-	-	(80,512)	-	-	(80,512)
-	-	-	-	(455)	-	(455)
-	-	-	-	-	74,853	74,853
(168,636)	(2,282,417)	1,050,795	(80,512)	(455)	74,853	(1,406,372)
311	-	501	9,280	-	-	10,092
311	-	501	9,280	-	-	10,092
(168,325)	(2,282,417)	1,051,296	(71,232)	(455)	74,853	(1,396,280)
1,135,106	17,271,695	(8,216,657)	5,688,013	17,533	1,456,000	17,351,690
$ 966,781	$ 14,989,278	$ (7,165,361)	$ 5,616,781	$ 17,078	$ 1,530,853	$ 15,955,410

Notes to Financial Statements

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

Board of Health – The Clayton County Board of Health operates the County's public health facility under a seven–member board that consists of the County's Commission Chairman, a member of Clayton County Board of Education, the mayor of Forest Park, one member appointed by Forest Park City Council, and three members appointed by the County's Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Board of Health. The Board of Health issues separate financial statements. These statements can be obtained from the Clayton County Board of Health, 1380 Southlake Plaza Drive, Morrow, GA 30260.

Housing Authority of Clayton County – The primary purpose of the Housing Authority of Clayton County (the Housing Authority) is to serve as a conduit for the issuance of bonds to finance housing developments in Clayton County. The Housing Authority operates with a five–member board all of which are appointed by the Clayton's County Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Housing Authority. The Housing Authority issues separate financial statements with a December 31 calendar year end. These statements can be obtained from the Housing Authority of Clayton County, 732 Main Street, Forest Park, GA 30297.

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The County reports the following major governmental funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

Governmental Fund Types:

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

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

Proprietary Fund Types:

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fiduciary Fund Types:

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets / Equity

1. Deposits and Investments

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

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

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

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

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Inventories and Prepaid Items (Continued)

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

4. Restricted Assets

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

5. Capital Assets

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Compensated Absences

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

7. Long–Term Obligations

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

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

8. Fund Equity

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Fund Equity (continued)

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

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

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

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

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

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

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

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Fund Equity (continued)

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

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

Encumbrances – At June 30, 2012, the County has encumbered amounts in various funds that they intend to honor in the subsequent year. These amounts are reported as assigned for general government expenditures at the fund level.

9. Estimates

The preparation of the accompanying basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Data

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

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

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

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

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

    1. All requests are made through the Finance Director.

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

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

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

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

A. Budgetary Data (Continued)

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

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

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

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

Supplemental budgetary appropriations were made as necessary during the year.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2012 are summarized as follows:

Balance per Statement of Net Assets:	
Cash - primary government	$ 273,739,195
Investments - primary government	6,115,474
Balance per Fiduciary Statement of Net Assets:	
Cash - Pension Trust Fund	5,480,140
Cash - Agency Funds	8,812,069
Investments - Pension Trust Funds	304,725,687
	$ 598,872,565
Cash held with financial institutions	$ 294,033,935
Georgia Fund 1	112,943
Investments held in Pension Trust Fund	304,725,687
Total Governmental Activities Cash	$ 598,872,565

Custodial Credit Risk - Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties or municipalities. As of June 30, 2012, the County had no uncollateralized deposits.

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

The County's investment of $112,943 in the Georgia Fund 1 has not been provided a level of risk because it is in a pool managed by another government. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has a AAAm credit rating at year-end. At June 30, 2012, the fair value of the County's position in this investment pool was the same as the value of the pool shares.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Continued)

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

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, Clayton County's investment policy prohibits investments in any instrument with maturities greater than one year. The County invests in certificates of deposits. Three different banks hold these certificates of deposit with a carrying amount of $6,115,474. The County's certificates of deposit have varying maturity dates.

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

Investment	Carrying Amount	Duration
Certificates of Deposit	$ 3,304,833	Six Months
Certificates of Deposit	$ 2,754,831	Six Months
Certificates of Deposit	$ 55,810	Six Months

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

Public Employees Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees Retirement System (PERS). At June 30, 2012, the carrying amount of its deposits was $2,434,310 and the fair value of the trust's investments was $307,771,517 of which $3,045,830 is classified as cash equivalents due to the short–term nature of the investments. The deposits of $2,434,310 are part of a pooled cash account with the primary government's bank balance.

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

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

Bond Mutual Fund	Carrying Amount	Average Quality	Effective Duration in Years
MassMutual Select PIMCO Total Return Fund	$63,117,045	BBB	6.46
MassMutual Premier Core Bond Fund	$46,570,308	A	4.68

Concentration of Credit Risk. Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. At June 30, 2012, the Plan holds more than 5% of its investments in the following: Select Blue Chip Growth Fund (TRP), Equity Fund (Henssler), Mid Cap Value (JP Morgan), Small Cap Value (JP Morgan), Select Mid Cap Growth II (TRP/Frontier), Select Small Cap Growth Equity (W&R/Wellington), Select Focused Value (Harris), Growth (American Century), Premier Core Bond Fund (Babson), Select PIMCO Total Return Fund, and Euro Pacific Growth Fund (American Funds).

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the PERS will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. PERS utilizes Massachusetts Mutual Life Insurance Company (MassMutual) as the investment manager, and MassMutual controls the investments of the retirement systems. On a quarterly basis, the Pension Board reviews MassMutual's performance. All investments held by MassMutual are in the name of the PERS. Therefore, the Pension Board feels confident that it can recover all investments from MassMutual at any time.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The PERS is authorized under Georgia law to invest up to 15% of total fund assets in foreign investments. At June 30, 2012, the PERS held 5.82% of its investments in Euro Pacific Growth Fund with a fair value of $17,726,370.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

All investments are held in mutual funds as follows:

Mutual Fund	Fair Value June 30, 2012	Percentage of Total Investment
Select Blue Chip Growth Fund (TRP)	$ 19,897,980	6.53 %
Equity Fund (Henssler)	26,323,013	8.64
Mid Cap Value (JP Morgan)	16,153,089	5.30
Small Cap Value (JP Morgan)	16,553,279	5.43
Select Mid Cap Growth II (TRP/Frontier)	15,724,859	5.16
Select Small Cap Growth Equity (W&R/Wellington)	15,719,908	5.16
Select Focused Value (Harris)	28,881,083	9.48
Select Fundamental Value (Wellington)	15,136,272	4.97
Growth (American)	22,922,481	7.52
Premier Core Bond Fund (Babson)	46,570,308	15.28
Select PIMCO Total Return Fund	63,117,045	20.71
Euro Pacific Growth Fund (American Funds)	17,726,370	5.82
	$ 304,725,687	100.00 %

Component Units

At December 31, 2011, the Housing Authority had the following investments:

Investment	Fair Value	Maturities
Georgia Fund 1	$ 4,590,796	60 day weighted average
Certificates of Deposit	251,001	May 22, 2012 - July 14, 2012
Total Investments	$ 4,841,797	

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Component Units (Continued)

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

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

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the component units will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2011, the Housing Authority and the Development Authority did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements. As of June 30, 2012, the Hospital Authority and the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

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

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals $4,501,593 and includes the following: $8,036,329 related to emergency medical services billing, with an allowance of $3,635,011 for potentially uncollectible balances; $58,656 receivable from employees, and $41,619 of miscellaneous receivables.

Component Units

Accounts receivable of $103,775 for the Landfill Authority and $74,098 for the Airport Authority represent charges to customers after credit has been extended. An allowance of ($15,599) has been established for the Landfill Authority for potentially uncollectible balances.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable (Continued)

Component Units (Continued)

Accounts receivable in the Development Authority represent rents receivable related to an apartment complex owned by the Development Authority of $17,491 and service fees receivable of $11,800. Accounts receivable in the Housing Authority of $5,888 represent rents receivable related to an apartment complex owned by the Housing Authority. Accounts receivable in the Board of Health represent various fees and miscellaneous receivables totaling $453,587. No allowances have been established for the receivables in the Airport Authority, Development Authority, or Housing Authority.

C. Property Taxes

Property taxes were levied on September 15, 2011 and were payable on or before November 15, 2011. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 16, 2012. 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 2011 for the County were as follows (one mill equals $1 per thousand dollars of assessed value):

County Operations	15.813	mills
Fire District	4.400	mills
Total	20.213	mills

A summary of taxes receivable at June 30, 2012 is as follows:

Tax Year	
2011	$ 5,052,717
2010	2,388,345
2009	827,976
2008	287,695
2007	110,409
Prior	150,820
Not on digest	48,834
	8,866,796
Allowance for uncollectible taxes	(5,146,839)
Net taxes receivable	$ 3,719,957

An allowance of $5,146,839 has been established for taxes in dispute and estimated amounts not expected to be collected.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Federal and State Grants Receivable

Primary Government

At June 30, 2012, the County was due $3,366,616 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, 2012, the amount of unearned grant income was $745,117.

E. Interfund Transfers

Interfund transfers for the year ended June 30, 2012 consisted of the following amounts:

	Transfers Out		
Transfers In	Major Fund General	Nonmajor Governmental Funds	Total
Major Funds:			
General Fund	$ -	$ 872,215	$ 872,215
Debt Service Fund	728,992	558,500	1,287,492
Roads & Recreation Fund	-	32,209	32,209
SPLOST Fund	-	2,252,053	2,252,053
Nonmajor Funds:			
Nonmajor Governmental Funds	849,403	796,769	1,646,172
	$ 1,578,395	$ 4,511,746	$ 6,090,141

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs, to cover future principal and interest payments for the Police Headquarters/E911 building, and to cover funds given to the Clayton Collaborative Authority for general assistance programs. Transfers into the General Fund were made to cover salaries in the Street Lights Fund and the Jail Staffing and Construction Fund, and to reimburse the General Fund for expenditures which should have been charged to the Other County Grants Fund.

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

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Transfers (Continued)

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

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

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

F.Interfund Receivables and Payables

At June 30, 2012, interfund receivables and payables were as follows:

Payable Fund	Receivable Fund Major Funds: General Fund
Major Funds:	
Roads and Recreation Fund	$ 1,385,000
Nonmajor Governmental Funds	2,708,300
	$ 4,093,300

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

G. Due from Organizations

At June 30, 2012, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	$ 3,047,055
Special local option sales tax	4,058,948
Due from other organizations	1,647,334
Total due from organizations	$ 8,753,337

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

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

H. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2012 is as follows:

	June 30, 2011	Additions	Disposals	Transfers	June 30, 2012
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 103,894,911	$ 1,920,311	$ -	$ -	$ 105,815,222
Construction in progress	4,376,003	12,313,411	-	-	16,689,414
Total capital assets, not being depreciated	108,270,914	14,233,722	-	-	122,504,636
Capital assets, being depreciated:					
Land improvements	9,419,116	62,863	-	-	9,481,979
Buildings	244,193,939	3,353,397	(93)	-	247,547,243
Roads, sidewalks, and bridges	704,704,394	2,153,220	-	-	706,857,614
Machinery and equipment	88,750,161	7,503,312	(2,047,301)	-	94,206,172
Total capital assets, being depreciated	1,047,067,610	13,072,792	(2,047,394)	-	1,058,093,008
Less accumulated depreciation for:					
Land improvements	(6,357,376)	(405,123)	-	-	(6,762,499)
Buildings	(56,763,303)	(5,239,473)	93	-	(62,002,683)
Roads, sidewalks, and bridges	(266,679,577)	(17,719,551)	-	-	(284,399,128)
Machinery and equipment	(69,705,011)	(4,252,419)	1,956,233	-	(72,001,197)
Total accumulated depreciation	(399,505,267)	(27,616,566)	1,956,326	-	(425,165,507)
Total capital assets, being depreciated, net	647,562,343	(14,543,774)	(91,068)	-	632,927,501
Governmental activities capital assets, net	$ 755,833,257	$ (310,052)	$ (91,068)	$ -	$ 755,432,137

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Primary Government (Continued)

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

Governmental activities:	
General government	$ 655,974
Tax assessment and collection	96,428
Courts and law enforcement	2,073,342
Public safety	3,024,658
Transportation/development	19,601,016
Libraries	84,518
Parks and recreations	1,442,808
Health and welfare	637,822
Total depreciation expense	$ 27,616,566

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2012 was as follows:

	June 30, 2011	Additions	Disposals	June 30, 2012
Capital assets, not being depreciated:				
Land	$ 7,298,469	$ -	$ -	$ 7,298,469
Construction in progress	1,600,000	5,488,822	-	7,088,822
Total capital assets, not being depreciated	8,898,469	5,488,822	-	14,387,291
Capital assets, being depreciated:				
Buildings	375,352	278	-	375,630
Roads, sidewalks, and bridges	315,855	-	-	315,855
Land improvements	5,313,748	-	-	5,313,748
Machinery and equipment	4,181,416	559,303	(2,383)	4,738,336
Total capital assets, being depreciated	10,186,371	559,581	(2,383)	10,743,569
Less accumulated depreciation for:				
Buildings	(269,991)	(17,359)	-	(287,350)
Roads, sidewalks, and bridges	(305,133)	(9,157)	-	(314,290)
Land improvements	(3,058,645)	(261,317)	-	(3,319,962)
Machinery and equipment	(4,008,702)	(261,212)	-	(4,269,914)
Total accumulated depreciation	(7,642,471)	(549,045)	-	(8,191,516)
net	2,543,900	10,536	(2,383)	2,552,053
Landfill Authority capital assets, net	$ 11,442,369	$ 5,499,358	$ (2,383)	$ 16,939,344

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Board of Health for the year ended June 30, 2012 was as follows:

	June 30, 2011	Additions	Disposals	June 30, 2012
Capital assets, being depreciated:				
Computer equipment	$ 853,775	$ 67,153	$ -	$ 920,928
Furniture and other equipment	556,250	28,773	-	585,023
Building improvements	73,868	11,976	-	85,844
Total capital assets, being depreciated	1,483,893	107,902	-	1,591,795
Less accumulated depreciation for				
Computer equipment	(670,126)	(88,734)	-	(758,860)
Furniture and other equipment	(450,929)	(37,813)	-	(488,742)
Building improvements	(1,121,055)	(126,547)	-	(1,247,602)
Total capital assets, being depreciated, net	362,838	(18,645)	-	344,193
Board of Health capital assets, net	$ 362,838	$ (18,645)	$ -	$ 344,193

Activity for the Development Authority for the year ended December 31, 2011 was as follows:

	December 31, 2010	Additions	Disposals	December 31, 2011
Capital assets, not being depreciated:				
Land	$ 1,809,750	$ -	$ -	$ 1,809,750
Construction in progress	15,000	40,625	-	55,625
Total capital assets, not being depreciated, net	1,824,750	40,625	-	1,865,375
Capital assets, being depreciated:				
Buildings	10,255,250	-	-	10,255,250
Building improvements	281,899	-	-	281,899
Machinery and equipment	119,580	-	-	119,580
Furniture and fixtures	82,566	-	-	82,566
Total capital assets, being depreciated	10,739,295	-	-	10,739,295
Less accumulated depreciation	(3,112,857)	(277,843)	-	(3,390,700)
Total capital assets, being depreciated, net	7,626,438	(277,843)	-	7,348,595
Development Authority capital assets, net	$ 9,451,188	$ (237,218)	$ -	$ 9,213,970

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Airport Authority for the year ended June 30, 2012 was as follows:

	June 30, 2011	Additions	Disposals	June 30, 2012
Capital assets, not being depreciated				
Land	$ 17,390,142	$ 2,522,466	$ (18,683,151)	$ 1,229,457
Capital assets, being depreciated:				
Buildings	564,076	-	(564,076)	-
Land improvements	1,331,455	109,013	(1,440,468)	-
Machinery and equipment	253,105	-	(253,105)	-
Total capital assets, being depreciated	2,148,636	109,013	(2,257,649)	-
Less accumulated depreciation for:				
Buildings	(175,212)	(4,652)	179,864	-
Land improvements	(506,605)	(9,990)	516,595	-
Machinery and equipment	(253,105)	-	253,105	-
Total accumulated depreciation	(934,922)	(14,642)	949,564	-
Total capital assets, being depreciated, net	1,213,714	94,371	(1,308,085)	-
Airport Authority capital assets, net	$ 18,603,856	$ 2,616,837	$ (19,991,236)	$ 1,229,457

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Housing Authority for the year ended December 31, 2011 was as follows:

	December 31, 2010	Additions	Disposals	December 31, 2011
Capital assets, not being depreciated:				
Land	$ 883,800	$ -	$ -	$ 883,800
Capital assets, being depreciated:				
Land improvements	619,423	700	-	620,123
Buildings and improvements	7,781,858	3,053	-	7,784,911
Furniture, fixtures and equipment	1,088,372	98,333	-	1,186,705
Total capital assets, being depreciated	9,489,653	102,086	-	9,591,739
Less accumulated depreciation for:				
Land improvements	(431,859)	(37,167)	-	(469,026)
Buildings and improvements	(2,560,840)	(200,251)	-	(2,761,091)
Furniture, fixtures and equipment	(924,034)	(74,094)	-	(998,128)
Total accumulated depreciation	(3,916,733)	(311,512)	-	(4,228,245)
Total capital assets, being depreciated, net	5,572,920	(209,426)	-	5,363,494
Housing Authority capital assets, net	$ 6,456,720	$ (209,426)	$ -	$ 6,247,294

I. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. For the fiscal year ended December 31, 2011, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of $4,201,378.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2003 URA Bond Issue: $22,785,000 including $11,640,000 in serial bonds maturing from 2004 through 2022, with interest rates ranging from 2.000% to 4.500% and $11,145,000 in term bonds maturing from 2013 to 2028, with interest rates ranging from 4.250% to 5.375%. The outstanding balance of the bonds at June 30, 2012 was $14,620,000.

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

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2012, management believes the County was in compliance with all covenants provided in this issue.

2005 URA Bond Issue: $4,405,000 maturing from 2006 through 2028, with interest at 4.06%. The outstanding balance at June 30, 2012 was $1,750,000.

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

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2012, management believes the County was in compliance with all covenants provided in this issue.

2008 Tax Allocation Bond Issue: $9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2012 is $6,415,000.

In March 2008, the Clayton County Board of Commissioners issued $9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves. At June 30, 2012, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Issue: $560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2012 is $505,000.

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2012, management believes that the County was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2012 is as follows:

	Principal	Interest	Total
2013	$ 865,000	$ 1,235,369	$ 2,100,369
2014	905,000	1,190,246	2,095,246
2015	945,000	1,149,770	2,094,770
2016	985,000	1,097,579	2,082,579
2017	1,025,000	1,043,043	2,068,043
2018 - 2022	5,915,000	4,454,142	10,369,142
2023 - 2027	7,555,000	2,858,570	10,413,570
2028 - 2032	3,330,000	1,167,012	4,497,012
2033 - 2036	1,765,000	230,250	1,995,250
	$ 23,290,000	$ 14,425,981	$ 37,715,981

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Landfill Authority issued $2,415,000 (interest rate of 5.58%) of *Solid Waste Management Authority Revenue Bonds* (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing, and monitoring the County's landfill. At June 30, 2012, $770,000 of these bonds was outstanding.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Landfill Authority – Continued

In April 2006, the Landfill Authority issued $13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, $3,235,000 (interest rates ranging from 5.54% to 5.74%), were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, $10,000,000 (interest rate of 4.21%), were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2012, $10,890,000 of these bonds was outstanding.

Development Authority

On September 22, 2005, the Development Authority of Clayton County issued $29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Of those proceeds, $29,883,077 was used to purchase U.S. government securities to pay interest and advance refund $26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately $2,600,000 and resulted in an economic gain of approximately $2,500,000. For financial reporting purposes, the debt has been considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2011, $23,915,000 of these bonds was outstanding.

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

Interest on the Development Authority bonds above is payable semi–annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2011, management believes the Development Authority was in compliance with all covenants provided in this issue.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Housing Authority

The Housing Authority of Clayton County has issued $7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2011, $6,005,000 of these bonds was outstanding.

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

Hospital Authority

The terms and due dates of the Hospital Authority's long-term debt at June 30, 2012 are as follows:

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

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

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

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

With respect to the 2010 Certificates, the Obligated Group (the Hospital, Real Estate, and Physician Group) jointly and severally guarantees payment of the 2010 Certificates to the Authority in the form of a Master Note agreement, which terms require the Obligated Group's payment of principal and interest on the 2010 Certificates as issued. As security for the obligation of the Hospital under the Master Note Agreement, the members of the Obligated Group have granted a security interest in their gross revenue (as defined), funded a debt service reserve fund and sinking fund, and agreed to certain financial and other covenants typical of such agreements.

Should the Obligated Group not meet its obligations as required under the various agreements, the County has provided additional security for the 2010 Certificates, in the form of an intergovernmental contract with the Hospital Authority which provides for the County's levy of a tax millage to further support the 2010 Certificates.

4. Debt Service for Discretely Presented Component Units Bonds Payable

	Landfill Authority		
June 30,	Principal	Interest	Total
2013	$ 610,000	$ 523,653	$ 1,133,653
2014	645,000	490,542	1,135,542
2015	675,000	455,525	1,130,525
2016	710,000	418,630	1,128,630
2017	750,000	379,742	1,129,742
2018 - 2022	4,215,000	1,399,615	5,614,615
2023 - 2026	4,055,000	435,525	4,490,525
	$ 11,660,000	$ 4,103,232	$ 15,763,232

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

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

	Development Authority		
December 31,	Principal	Interest	Total
2012	$ 1,560,000	$ 868,253	$ 2,428,253
2013	1,630,000	810,473	2,440,473
2014	1,695,000	741,461	2,436,461
2015	1,770,000	668,006	2,438,006
2016	1,845,000	592,387	2,437,387
2017 - 2021	10,495,000	1,692,799	12,187,799
2022 - 2023	4,920,000	(36,082)	4,883,918
	$ 23,915,000	$ 5,337,297	$ 29,252,297

	Housing Authority		
December 31,	Principal	Interest	Total
2012	$ 210,000	$ 272,244	$ 482,244
2013	220,000	264,369	484,369
2014	230,000	255,569	485,569
2015	240,000	246,369	486,369
2016	245,000	236,769	481,769
2017 - 2021	1,395,000	1,024,038	2,419,038
2022 - 2026	1,745,000	676,937	2,421,937
2027 - 2030	1,720,000	214,500	1,934,500
	$ 6,005,000	$ 3,190,795	$ 9,195,795

	Hospital Authority		
June 30,	Principal	Interest	Total
2013	$ 1,140,000	$ 1,958,150	$ 3,098,150
2014	1,155,000	1,941,558	3,096,558
2015	1,170,000	1,919,973	3,089,973
2016	1,195,000	1,889,946	3,084,946
2017	1,230,000	1,853,068	3,083,068
2018 - 2022	6,910,000	8,452,080	15,362,080
2023 - 2027	8,765,000	6,545,738	15,310,738
2028 - 2032	11,145,000	4,098,625	15,243,625
2033 - 2036	9,995,000	995,006	10,990,006
	$ 42,705,000	$ 29,654,144	$ 72,359,144

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

5. Capital Leases

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

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

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

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

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

Land	$ 11,514
Buildings	1,231,849
Machinery and equipment	2,317,049
Less accumulated depreciation	(2,131,574)
Total	$ 1,428,838

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

2013	$ 1,442,756
2014	1,494,891
2015	1,534,351
2016	1,575,932
2017	1,529,057
2018 - 2022	4,673,473
Total minimum lease payments	12,250,460
Less amount representing interest	(1,371,237)
Present value of minimum lease payments	$ 10,879,223

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

5. Capital Leases (Continued)

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

2013	$ 860,522
2014	867,122
2015	874,192
2016	881,522
2017	888,872
2018 - 2022	4,199,434
Total minimum lease payments	8,571,664
Less amount representing interest	(1,236,147)
Present value of minimum lease payments	$ 7,335,517

6. Landfill Closure and Postclosure Costs

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

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net assets, is $603,731 at June 30, 2012. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County had to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at $5,736,469. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2012.

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

6. Landfill Closure and Postclosure Costs (Continued)

Site 3 (Continued)
However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of $3,566,648 in the discretely presented Landfill Authority based on 3,063,485 cubic yards of capacity used since the site was opened. This represents 62.175% of the estimated total capacity at June 30, 2012. The estimated remaining landfill life is approximately 24 years.

7. Changes In Long–Term Liabilities

Primary Government

Long–term liability activity for the year ended June 30, 2012 was as follows:

	June 30, 2011	Additions	Deletions	June 30, 2012	Due Within One Year
Governmental activities:					
Capital lease agreements	$ 11,011,615	$ 979,709	$ (1,112,101)	$ 10,879,223	$ 1,159,329
Less deferred amounts on lease refunding	(1,700)	-	1,700	-	-
Total capital leases	11,009,915	979,709	(1,110,401)	10,879,223	1,159,329
Revenue bonds	24,055,000	-	(765,000)	23,290,000	865,000
Plus premium on issuance of bonds	8,813	-	(524)	8,289	-
Less discount on issuance of bonds	(567,840)	-	24,689	(543,151)	-
Total revenue bonds	23,495,973	-	(740,835)	22,755,138	865,000
Landfill closure and postclosure costs	626,097	-	(22,366)	603,731	35,514
Compensated absences	6,748,695	5,001,260	(4,488,164)	7,261,791	3,866,650
Claims/judgments payable	8,406,350	75,477	(172,150)	8,309,677	-
Workers compensation claims liability	1,402,000	1,080,080	(861,080)	1,621,000	992,466
Medical claims liability	385,000	4,603,566	(4,580,566)	408,000	408,000
Net OPEB obligation	23,357,000	11,243,000	(6,190,000)	28,410,000	-
	$ 75,431,030	$ 22,983,092	$ (18,165,562)	$ 80,248,560	$ 7,326,959

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long–Term Debt (Continued)

7. Changes In Long–Term Liabilities (Continued)

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

Component Units

Long-term liability activity for the years ended December 31, 2011 and June 30, 2012 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	$ 12,245,000	$ -	$ (585,000)	$ 11,660,000	$ 610,000
Less loss on refunding	(68,967)	-	35,370	(33,597)	(9,163)
Capital lease	1,453,180	5,955,590	(73,253)	7,335,517	860,522
Closure/postclosure costs	3,407,478	159,170	-	3,566,648	-
Total Landfill Authority	$ 17,036,691	$ 6,114,760	$ (622,883)	$ 22,528,568	$ 1,461,359
Development Authority:					
Revenue Bonds	$ 25,420,000	$	$ (1,505,000)	$ 23,915,000	$ 1,560,000
Plus premium on issuance	420,230	-	(32,326)	387,904	-
Less loss on refunding and discount on issuance	(3,114,018)	-	239,541	(2,874,477)	-
Total Development Authority	$ 22,726,212	$ -	$ (1,297,785)	$ 21,428,427	$ 1,560,000
Hospital Authority:					
Revenue Anticipation Cert.	$ 42,705,000	$ -	$ -	$ 42,705,000	$ 1,140,000
Housing Authority:					
Revenue Bonds	$ 6,210,000	$ -	$ (205,000)	$ 6,005,000	$ 210,000
Board of Health:					
Compensated Absences	$ 397,976	$ -	$ (12,249)	$ 385,727	$ 77,145

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Operating Lease Agreements

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

	Primary Government
2013	$ 602,571
	$ 602,571

Governmental activities rent expense for the primary government equaled $987,353 for the year ended June 30, 2012.

Rent expense for the Landfill Authority and the Airport Authority (discretely presented component units) was $1,674 and $2,115, respectively, for the year ended June 30, 2012.

L. Deficit Fund Balance/Net Assets

The Development Authority, a discretely presented component unit, ended their fiscal year with a net asset deficit of $7,165,361. This deficit should be eliminated as the property it is developing is completed and sold for a gain. The County paid $2,234,867 on behalf of the Development Authority during fiscal year 2012 under an intergovernmental contract to cover required debt service payments and sinking fund balance.

NOTE IV. OTHER INFORMATION

A. Self Insurance

1. Workers' Compensation Self–Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of $2,960,093 for the period of July 1, 2011 to June 30, 2012. After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The County has an aggregate limit of $1,000,000. Specific claims exceeding $500,000 for Public Safety and $350,000 for all other employees per occurrence are covered through a private insurance carrier.

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

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

The County has entered into a contract with a third-party administrator for program administration. A liability of $1,621,000 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2012, has been accrued and is included in the governmental activities on the statement of net assets.

2. Medical Self–Insurance Fund

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

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

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

The Clayton County BOC Self–Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County $13,550,019 and employees $3,883,526 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self–Funded Medical Plan exceeding $125,000 plus a policy year corridor of $125,000 are covered through a private insurance carrier up to the $2,000,000 per plan year per participant limit. A liability of $408,000 for the estimated cost of claims, including adjustment costs, incurred prior but paid subsequent to June 30, 2012, has been accrued and is included in the governmental activities on the statement of net assets.

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

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

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

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2010	$ 1,346,000	$ 442,000
Incurred claims	925,298	3,879,653
Claim payments	(869,298)	(3,936,653)
Unpaid claims at June 30, 2011	1,402,000	385,000
Incurred claims	1,080,080	4,603,566
Claim payments	(861,080)	(4,580,566)
Unpaid claims at June 30, 2012	$ 1,621,000	$ 408,000

The total unpaid claims of $2,029,000 are presented as accrued claims liability on the Statement of Net Assets, Proprietary Funds. Of the total accrued claims liability, $992,466 represents the current portion of the workers' compensation claims and $408,000 represents the current portion of the medical claims liability.

B. Commitments and Contingencies

1. Audits of Grant Programs

The County participates in a number of grant programs funded by Federal and state agencies. Several of these programs are subject to program compliance audits, which have not yet been concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures, which may be disallowed by the granting agencies cannot be determined at this time, although the County, based upon previous experience, does not expect any disallowed expenditures to have a material impact on its financial position.

2. Pending Litigation or Overtly Threatened Litigation, Claims, or Assessments

The County is presently involved in a number of matters involving pending litigation, overtly threatened litigation, claims, or assessments. While the County intends to defend these actions, the ultimate outcome is uncertain at this time. The County has recorded an estimated liability for claims and judgments payable of $8,309,677 in the governmental activities column of the government-wide financial statements.

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of September 22, 2005, $29,815,000, including net premiums of $258,237, of Series 2005 Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The County paid $2,234,867 on behalf of the Development Authority during fiscal year 2012 under this agreement. The outstanding balance of these bonds at June 30, 2012 is $23,915,000.

The County has guaranteed $7,305,000 of Series 2004 Housing Authority of Clayton County bonds. In the event of default by the Authority, the County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The outstanding balance of these bonds at December 31, 2011 (Housing Authority's year end) is $6,005,000.

In 2010, the Clayton County Hospital Authority (Hospital Authority) and the County entered into an Intergovernmental Contract pursuant to which the County agrees to guarantee payments, if necessary, in amounts sufficient to enable the Hospital Authority to make the principal payments, purchase costs, and interest on the Hospital Authority's issuance of its Refunding Revenue Anticipation Certificates (Southern Regional Medical Center Project) Series 2010. The maximum amount to which the County shall be obligated to pay under the contract in any calendar year shall not exceed $3,091,927, the maximum annual debt service payable by the Hospital Authority in any year. The outstanding balance of these bonds at June 30, 2012 is $42,705,000.

4. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2012 totaled $20,081,864.

C. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Prior to 1997, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights were (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of the County's general creditors. Participants' rights under the plan were equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. During 1997, as required by Federal regulations,

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan (Continued)

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

D. Clayton County Public Employee Retirement System

1. Plan Description

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

The plan included 2,424 active participants, 1,017 retirees and beneficiaries receiving benefits, and 276 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2012.

2. Funding Policy

On the basis of the present valuation, a contribution rate of 11.20% of annual covered payroll has been established. Plan members are required to contribute 5.5% of their annual covered salary, leaving a balance of 5.7% to be contributed by the employers. The contribution requirements of plan members and the employers are established and may be amended by the Pension Board. Total contributions to the Plan for the years ended June 30, 2010, 2011, and 2012 were $19,705,145, $18,886,582, and $18,875,667, respectively. In all years, the annual required contributions were 100% funded.

3. Summary of Significant Accounting Policies

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

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

3. Summary of Significant Accounting Policies (Continued)

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

4. Other

Contributions and Reserves: As of June 30, 2012, there are no long–term contracts for contributions to the Clayton County PERS.

5. Funded Status and Funding Progress

The funded status of Clayton County PERS as of July 1, 2012, the most recent actuarial valuation date, is as follows:

Actuarially accrued liability (AAL)	$ 448,252,277
Actuarial value of plan assets	322,142,630
Unfunded actuarially accrued liability (UAAL)	$ 126,109,647
Funded ratio (actuarial value of plan assets)	71.90%
Covered payroll (active plan members)	107,391,688
UAAL as a percentage of covered payroll	117.40%

In the July 1, 2012 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included an 8.0% investment rate of return, projected salary increases of 0.0% for next year for County employees, 1% next year for Water Authority employees/3.00% for next 9 years/4.00% thereafter, and cost-of living adjustments of 2.0%. The actuarial value of assets was determined using the five-year smoothed market value. Clayton County PERS unfunded actuarial accrued liability is being amortized as a level percentage of pay on an open basis. The remaining amortization period at July 1, 2012 was 27 years.

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

5. Funded Status and Funding Progress (Continued)

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability. Accrued valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2012.

E. Other Postemployment Benefits

Plan Description. The Clayton County Employee and Post–Retirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single–employer defined healthcare plan. The plan provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Regular retirees contributed 21% of the blended active and retiree premiums, through their required contribution of $98 per month before age 65 and $58 per month after age 65. Early retirees contributed 30% of the blended active and retiree premiums, through their required contribution of $144 per month before age 65 and $84 per month after age 65. Life insurance in the amount of $12,500 ($25,000 for department heads and elected officials) is provided to all retirees without cost to the retiree. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Currently, 927 retirees, beneficiaries, and dependents of retirees are receiving group health benefits under the Plan. A separate post-employment benefit plan report is not available.

Funding Policy. The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on projected pay–as–you–go financing requirements, with an additional amount to pre-fund benefits as determined annually by the Board of Commissioners. For fiscal year ended June 30, 2012, the County contributed an estimated $6,190,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

Annual OPEB Cost and Net OPEB Obligation. The County's annual Other Postemployment Benefit (OPEB) cost is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

The following schedule shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation:

Annual required contribution (ARC) for other postemployment benefits (OPEB)	$ 11,119,000
Interest on prior year net OPEB	934,000
Adjustment to ARC	(810,000)
Annual employer contributions made	(6,190,000)
Increase in net OPEB obligation	5,053,000
Net OPEB obligation - July 1, 2011	23,357,000
Net OPEB obligation - June 30, 2012	$ 28,410,000

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for FYE 2012 and the three preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
2009	$ 10,566,000	49.8 %	$ 10,922,000
2010	12,309,000	41.8	18,061,000
2011	11,215,000	52.8	23,357,000
2012	11,243,000	55.1	28,410,000

Funded Status and Funding Progress. As of July 1, 2011, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was $161,211,000 and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability (UAAL) of $161,211,000. The covered payroll (annual payroll of active employees covered by the plan) was $ 94,276,683 and the ratio of the UAAL to the covered payroll was 171%.

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

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Actuarial Methods and Assumptions. The investment return assumption (or discount rate) is to be selected as the estimated long-term investment return on the investments that are expected to be used to finance the payment of benefits. If the excess of the Annual Required Contribution over the current year's cost is set aside annually in a trust or other fund to pay future benefits, the discount rate represents the long-term rate of return expected to be earned on fund assets. If, however, benefits continue to be funded on a pay-as-you-go basis, the discount rate should reflect the return on unrestricted general funds of the employer. For the purposes of the 2011 actuarial valuation, a discount rate of 4% represents an unfunded (pay-as-you-go) plan.

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

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

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

F. Risk Management

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

NOTE IV. OTHER INFORMATION (CONTINUED)

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2012, the County levied an 8% lodging tax. The Official Code of Georgia Annotated 48–13–51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the $1,226,551 of lodging tax received during the year ended June 30, 2012, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled $1,175,666.

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, 2012 were $267,825. Membership in the ARC is required by the Official Code of Georgia (OCGA) Section 50–8–34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50–9–30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

I. Related Organizations

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

Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2012

Public Employee Retirement System
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2002	$ 164,208	$ 209,751	$ 45,543	78.3 %	$ 82,880	55.0 %
7/1/2003	183,183	231,812	48,629	79.0	85,721	56.7
7/1/2004	204,450	266,991	62,541	76.6	89,268	70.1
7/1/2005	224,913	286,686	61,773	78.5	92,299	66.9
7/1/2006	243,175	333,726	90,551	72.9	94,059	96.3
7/1/2007	265,983	364,542	98,559	73.0	103,617	95.1
7/1/2008	283,543	386,232	102,689	73.4	109,221	94.0
7/1/2009	281,523	392,473	110,950	71.7	110,028	100.8
7/1/2010	293,128	407,571	114,443	72.0	105,317	108.7
7/1/2011	308,154	425,922	117,767	72.3	102,331	115.1
7/1/2012	322,143	448,253	126,110	71.9	107,392	117.4

Public Employee Retirement System
Three-Year Trend Information

Fiscal Year Ended June 30	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
2009	$ 14,545,179	100 %	$ -
2010	14,516,566	100	-
2011	14,269,403	100	-
2012	14,469,894	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	7/1/2012
Actuarial cost method	Projected unit credit
Amortization method	Level percent open
Remaining amortization period	27 years
Asset valuation method	Five-year smoothed market value
Actuarial Assumptions:	
Investment rate of Return*	8.00%
Projected salary increases*	0.00% for next year for County employees, 1% for Water Authority employees / 3% for next 9 years / 4.00% thereafter
*Includes inflation at	3.00% for next 10 years / 4% for following 20 years
Cost–of–living adjustments	2.0% effective 7/1/2009

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2012

Other Postemployment Benefits
Schedule of Funding Progress

(Dollar Amounts in Thousands)

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

Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

Internal Service Funds

Combining financial statements

Agency Funds

Combining financial statements

Discretely Presented Component Units – Landfill Authority and Airport Authority

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Project Funds:

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

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

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Assets			
Cash	$ 8,641,680	$ 3,132,095	$ 11,773,775
Accounts receivable	1,296	-	1,296
Grants receivable	3,366,616	-	3,366,616
Taxes receivable, net	75,158	-	75,158
Interfund receivables	-	-	-
Due from other governments	11,729	-	11,729
Due from organizations	496,162	429,458	925,620
Prepaid items	11,467	-	11,467
Total assets	$ 12,604,108	$ 3,561,553	$ 16,165,661
Liabilities and Fund Balance			
Liabilities			
Accounts payable	$ 1,161,175	$ -	$ 1,161,175
Accrued liabilities	60,714	-	60,714
Construction retainage payable	463,793	17,533	481,326
Interfund payables	982,000	1,726,300	2,708,300
Deferred property tax revenue	72,840	-	72,840
Unrealized grant income	515,529	-	515,529
Unearned revenues	89,799	-	89,799
Total liabilities	3,345,850	1,743,833	5,089,683
Fund Balance			
Nonspendable	11,467	-	11,467
Restricted for:			
Capital projects	-	1,817,720	1,817,720
Tourism promotion	891,389	-	891,389
Public safety	1,286,535	-	1,286,535
Jail construction/staffing	413,477	-	413,477
Health and welfare programs	452,296	-	452,296
Law library materials	36,110	-	36,110
Technology	927,615	-	927,615
Street lights	78,125	-	78,125
Economic development	1,634,388	-	1,634,388
Grant programs	1,102,858	-	1,102,858
Assigned to encumbrances	2,423,998	-	2,423,998
Total fund balance	9,258,258	1,817,720	11,075,978
Total liabilities and fund balance	$ 12,604,108	$ 3,561,553	$ 16,165,661

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues:			
Property taxes	$ 2,736,479	$ -	$ 2,736,479
Other taxes	1,541,456	-	1,541,456
Intergovernmental	12,718,525	-	12,718,525
Charges for services	3,398,622	-	3,398,622
Fines and forfeitures	2,159,618	-	2,159,618
Investment earnings	2,291	103	2,394
Other revenue	4,185,947	-	4,185,947
Gifts and donations	59,742	-	59,742
Total revenues	26,802,680	103	26,802,783
Expenditures:			
Current:			
General government	3,313,940	-	3,313,940
Courts and law enforcement	2,454,760	-	2,454,760
Public safety	4,018,903	-	4,018,903
Transportation and development	410,667	-	410,667
Libraries	-	-	-
Parks and recreation	2,386,021	-	2,386,021
Health and welfare	5,989,842	-	5,989,842
Energy conservation	282,261	-	282,261
Debt service	3,600	9	3,609
Capital outlay	4,368,357	-	4,368,357
Total expenditures	23,228,351	9	23,228,360
Excess of revenues over expenditures	3,574,329	94	3,574,423
Other Financing (Sources) Uses:			
Proceeds from sale of capital assets	148,662	-	148,662
Transfers in	891,288	754,884	1,646,172
Transfers out	(3,994,496)	(517,250)	(4,511,746)
Total other financing sources (uses)	(2,954,546)	237,634	(2,716,912)
Net change in fund balances	619,783	237,728	857,511
Fund Balance, beginning of year	8,638,475	1,579,992	10,218,467
Fund Balance, end of year	$ 9,258,258	$ 1,817,720	$ 11,075,978

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2012

ASSETS	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
Cash and cash equivalents	$ 666,185	$ 288,988	$ 25,524	$ 416,297	$ 700,813
Accounts receivable	-	-	-	-	-
Grants receivable	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from organizations	-	-	438,833	-	-
Prepaid items	367	-	-	6,282	-
Total assets	$ 666,552	$ 288,988	$ 464,357	$ 422,579	$ 700,813
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 5,550	$ 48,533	$ 11,821	$ 16,514	$ 800
Accrued liabilities	5,282	-	41,097	-	-
Construction retainage payable	-	-	-	-	-
Interfund payables	-	-	53,000	-	-
Deferred property tax revenue	-	-	-	-	-
Unrealized grant income	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	10,832	48,533	105,918	16,514	800
FUND BALANCES					
Nonspendable	367	-	-	6,282	-
Restricted for:					
Tourism promotion	650,934	240,455	-	-	-
Public safety	-	-	277,938	308,699	699,898
Jail construction/staffing	-	-	-	-	-
Health and welfare programs	-	-	-	-	-
Law library materials	-	-	-	-	-
Technology	-	-	-	-	-
Street lights	-	-	-	-	-
Economic development	-	-	-	-	-
Grant programs	-	-	-	-	-
Assigned to encumbrances	4,419	-	80,501	91,084	115
	655,720	240,455	358,439	406,065	700,013
Total liabilities and fund balances	$ 666,552	$ 288,988	$ 464,357	$ 422,579	$ 700,813

Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ 386,723	$ 13,807	$ 33,610	$ 329,436	$ 56,552	$ 12,958	$ 929,430	$ 14,368
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	10,750
26,754	-	3,483	-	27,092	-	-	-
-	-	-	-	-	-	-	-
$ 413,477	$ 13,807	$ 37,093	$ 329,436	$ 83,644	$ 12,958	$ 929,430	$ 25,118
$ -	$ 2,315	$ 376	$ 818	$ 89	$ 1,725	$ -	$ 390
-	-	-	2,918	6,826	-	-	-
-	-	-	-	-	-	-	-
-	-	-	10,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,315	376	13,736	6,915	1,725	-	390
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
413,477	-	-	-	-	-	-	-
-	11,492	36,717	315,697	76,429	11,233	-	728
-	-	-	-	-	-	-	-
-	-	-	-	-	-	927,615	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3	300	-	1,815	24,000
413,477	11,492	36,717	315,700	76,729	11,233	929,430	24,728
$ 413,477	$ 13,807	$ 37,093	$ 329,436	$ 83,644	$ 12,958	$ 929,430	$ 25,118

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2012

ASSETS	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
Cash and cash equivalents	$ 89,659	$ 1,938,358	$ 438,695	$ 39,605	$ 196,026	$ 472,419
Accounts receivable	-	-	1,296	-	-	-
Grants receivable	63,503	896,626	2,406,487	-	-	-
Taxes receivable, net	-	-	-	-	75,158	-
Due from other governments	-	-	-	979	-	-
Due from organizations	-	-	-	-	-	-
Prepaid items	-	4,818	-	-	-	-
Total assets	$ 153,162	$ 2,839,802	$ 2,846,478	$ 40,584	$ 271,184	$ 472,419
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 63,450	$ 268,421	$ 189,601	$ 3,715	$ 117,599	$ 429,458
Accrued liabilities	379	328	700	588	2,596	-
Construction retainage payable	-	-	463,793	-	-	-
Interfund payables	-	-	919,000	-	-	-
Deferred property tax revenue	-	-	-	-	72,840	-
Unrealized grant income	-	487,626	27,903	-	-	-
Unearned revenue	-	-	89,799	-	-	-
Total liabilities	63,829	756,375	1,690,796	4,303	193,035	429,458
FUND BALANCES						
Nonspendable	-	4,818	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	36,110	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	78,125	-
Economic development	-	-	-	-	-	42,161
Grant programs	83,457	1,019,401	-	-	-	-
Assigned to encumbrances	5,876	1,059,208	1,155,682	171	24	800
	89,333	2,083,427	1,155,682	36,281	78,149	42,961
Total liabilities and fund balances	$ 153,162	$ 2,839,802	$ 2,846,478	$ 40,584	$ 271,184	$ 472,419

Northwest Clayton Tax Allocation District	Central Clayton Corridor Tax Allocation District	Forest Park Tax Allocation District	Total
$ 614,450	$ 875,156	$ 102,621	$ 8,641,680
-	-	-	1,296
-	-	-	3,366,616
-	-	-	75,158
-	-	-	11,729
-	-	-	496,162
-	-	-	11,467
$ 614,450	$ 875,156	$ 102,621	$ 12,604,108
$ -	$ -	$ -	$ 1,161,175
-	-	-	60,714
-	-	-	463,793
-	-	-	982,000
-	-	-	72,840
-	-	-	515,529
-	-	-	89,799
-	-	-	3,345,850
-	-	-	11,467
-	-	-	891,389
-	-	-	1,286,535
-	-	-	413,477
-	-	-	452,296
-	-	-	36,110
-	-	-	927,615
-	-	-	78,125
614,450	875,156	102,621	1,634,388
-	-	-	1,102,858
-	-	-	2,423,998
614,450	875,156	102,621	9,258,258
$ 614,450	$ 875,156	$ 102,621	$ 12,604,108

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Other taxes	453,824	772,727	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	2,930,217	-	-
Fines and forfeitures	-	-	-	366,937	132,489
Investment earnings	-	-	53	-	42
Other revenue	-	46,250	4,220	-	-
Gifts and donations	-	-	-	-	-
Total revenues	453,824	818,977	2,934,490	366,937	132,531
EXPENDITURES					
Current					
General government	495,496	680,170	-	-	90,000
Courts and law enforcement	-	-	-	45,036	-
Public safety	-	-	3,103,755	184,940	87,873
Transportation and development	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	103,971	386,140	50,010
Total expenditures	495,496	680,170	3,207,726	616,116	227,883
Excess (deficiency) of revenues over expenditures	(41,672)	138,807	(273,236)	(249,179)	(95,352)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	148,662
Transfers in	-	-	-	-	-
Transfers out	(1,353)	(46,250)	-	-	-
Total other financing sources (uses)	(1,353)	(46,250)	-	-	148,662
Net change in fund balances	(43,025)	92,557	(273,236)	(249,179)	53,310
FUND BALANCES, beginning of year	698,745	147,898	631,675	655,244	646,703
FUND BALANCES, end of year	$ 655,720	$ 240,455	$ 358,439	$ 406,065	$ 700,013

Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	42,459
-	16,671	-	171,983	-	-	172,117	-
1,069,930	-	65,129	-	525,133	-	-	-
-	-	-	24	-	-	-	-
12,113	-	31,957	3,225	-	18,690	-	-
-	-	-	-	-	-	-	-
1,082,043	16,671	97,086	175,232	525,133	18,690	172,117	42,459
-	-	46,306	-	-	19,506	-	-
-	-	-	241,163	463,716	-	101,234	48,056
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	19,279	40,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	19,279	86,306	241,163	463,716	19,506	101,234	48,056
1,082,043	(2,608)	10,780	(65,931)	61,417	(816)	70,883	(5,597)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,907
(826,500)	-	-	-	(35,532)	-	-	-
(826,500)	-	-	-	(35,532)	-	-	5,907
255,543	(2,608)	10,780	(65,931)	25,885	(816)	70,883	310
157,934	14,100	25,937	381,631	50,844	12,049	858,547	24,418
$ 413,477	$ 11,492	$ 36,717	$ 315,700	$ 76,729	$ 11,233	$ 929,430	$ 24,728

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ 1,589,353	$ 439,967
Other taxes	-	-	-	-	-	314,905
Intergovernmental	640,160	4,732,559	7,303,347	-	-	-
Charges for services	3,422	-	-	104,212	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	2,159	-	-	-	13
Other revenue	-	3,082,048	978,274	9,170	-	-
Gifts and donations	39,117	-	20,625	-	-	-
Total revenues	682,699	7,816,766	8,302,246	113,382	1,589,353	754,885
EXPENDITURES						
Current						
General government	-	-	340,371	-	1,642,091	-
Courts and law enforcement	-	-	1,449,376	93,848	-	12,331
Public safety	-	-	642,335	-	-	-
Transportation and development	-	-	410,667	-	-	-
Parks and recreation	-	2,384,933	1,088	-	-	-
Health and welfare	1,115,582	4,814,981	-	-	-	-
Energy conservation	-	-	282,261	-	-	-
Debt service	-	-	-	-	-	3,600
Capital outlay	21,500	216,581	3,590,155	-	-	-
Total expenditures	1,137,082	7,416,495	6,716,253	93,848	1,642,091	15,931
Excess (deficiency) of revenues over expenditures	(454,383)	400,271	1,585,993	19,534	(52,738)	738,954
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	464,643	-	415,738	-	-	5,000
Transfers out	-	-	(2,291,977)	-	(38,000)	(754,884)
Total other financing sources (uses)	464,643	-	(1,876,239)	-	(38,000)	(749,884)
Net change in fund balances	10,260	400,271	(290,246)	19,534	(90,738)	(10,930)
FUND BALANCES, beginning of year	79,073	1,683,156	1,445,928	16,747	168,887	53,891
FUND BALANCES, end of year	$ 89,333	$ 2,083,427	$ 1,155,682	$ 36,281	$ 78,149	$ 42,961

Northwest Clayton Tax Allocation District	Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Total
$ 246,321	$ 398,770	$ 62,068	$ 2,736,479
-	-	-	1,541,456
-	-	-	12,718,525
-	-	-	3,398,622
-	-	-	2,159,618
-	-	-	2,291
-	-	-	4,185,947
-	-	-	59,742
246,321	398,770	62,068	26,802,680
-	-	-	3,313,940
-	-	-	2,454,760
-	-	-	4,018,903
-	-	-	410,667
-	-	-	2,386,021
-	-	-	5,989,842
-	-	-	282,261
-	-	-	3,600
-	-	-	4,368,357
-	-	-	23,228,351
246,321	398,770	62,068	3,574,329
-	-	-	148,662
-	-	-	891,288
-	-	-	(3,994,496)
-	-	-	(2,954,546)
246,321	398,770	62,068	619,783
368,129	476,386	40,553	8,638,475
$ 614,450	$ 875,156	$ 102,621	$ 9,258,258

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
JUNE 30, 2012

ASSETS	Health Department Fund	Villages of Ellenwood Fund	Total
Cash and cash equivalents	$ 1,576,276	$ 1,555,819	$ 3,132,095
Due from organizations	-	429,458	429,458
Total assets	$ 1,576,276	$ 1,985,277	$ 3,561,553
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Construction retainage payable	$ 17,533	$ -	$ 17,533
Interfund payables	1,426,000	300,300	1,726,300
Total liabilities	1,443,533	300,300	1,743,833
FUND BALANCES			
Restricted for capital projects	132,743	1,684,977	1,817,720
Total fund balance	132,743	1,684,977	1,817,720
Total liabilities and fund balances	$ 1,576,276	$ 1,985,277	$ 3,561,553

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Health Department Fund	Villages of Ellenwood Fund	Total
REVENUES			
Investment earnings	$ 95	$ 8	$ 103
Total revenues	95	8	103
EXPENDITURES			
Debt service	-	9	9
Total expenditures	-	9	9
Excess (deficiency) of revenues over expenditures	95	(1)	94
OTHER FINANCING SOURCES (USES)			
Transfers in	-	754,884	754,884
Transfers out	-	(517,250)	(517,250)
Total other financing sources (uses)	-	237,634	237,634
Net change in fund balances	95	237,633	237,728
FUND BALANCES, beginning of year	132,648	1,447,344	1,579,992
FUND BALANCES, end of year	$ 132,743	$ 1,684,977	$ 1,817,720

CLAYTON COUNTY, GEORGIA

REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	$ 40,000,000	$ 40,000,000	$ 32,154,310	$ 2,320,493	$ 34,474,803
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	200,000,000	125,008,041	2,916,363	127,924,404
2008 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, and road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	232,065,000	12,785,681	17,202,237	29,987,918
City of Lake City	6,400,000	6,400,000	2,039,204	976,941	3,016,145
City of Jonesboro	8,120,000	8,120,000	2,039,204	976,941	3,016,145
City of Morrow	9,860,000	9,860,000	3,301,567	1,581,714	4,883,281
City of College Park	2,900,000	2,900,000	971,049	465,210	1,436,259
City of Lovejoy	3,335,000	3,335,000	1,116,707	534,992	1,651,699
City of Riverdale	17,401,464	17,401,464	5,437,875	2,605,177	8,043,052
City of Forest Park	59,700,000	59,700,000	9,516,281	4,559,059	14,075,340
Total Expenditures	$ 579,781,464	$ 579,781,464	$ 194,369,919	$ 34,139,127	$ 228,509,046

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

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

Total 2004 Issue expenditures from above	$ 5,236,856
Funds transferred in from Other County Grants Fund used for SPLOST projects	32,209
Reimbursement from other governments and miscellaneous revenue for SPLOST projects	60,015
Expenditures per the Roads and Recreation Projects Fund	$ 5,329,080
Total 2008 Issue expenditures from above	$ 28,902,271
Funds transferred in from Other County Grants Fund used for SPLOST projects	2,252,053
Reimbursement from other governments and miscellaneous revenue for SPLOST projects	5,700
Expenditures per the SPLOST Fund	$ 31,160,024

Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	2012 Actual	Variance With Budget	2011 Actual
Revenues:					
Property Taxes:					
Real property taxes	$ 56,865,236	$ 60,970,020	$ 61,322,083	$ 352,063	$ 48,373,408
Personal property taxes	11,757,644	11,757,644	13,655,395	1,897,751	9,922,853
Public utility taxes	12,398,891	12,398,891	13,488,039	1,089,148	10,365,770
Heavy equipment taxes	3,000	3,000	950	(2,050)	2,167
Mobile home taxes	102,000	102,000	190,107	88,107	166,893
Motor vehicle taxes	4,700,000	4,700,000	6,319,470	1,619,470	5,037,156
Timber taxes	-	-	4,212	4,212	1,293
Prior year tax	2,732,418	2,732,418	1,892,040	(840,378)	3,634,201
Total Property Taxes	88,559,189	92,663,973	96,872,296	4,208,323	77,503,741
Other Taxes:					
Railroad equipment tax					
Insurance premium tax	8,900,000	8,900,000	8,547,146	(352,854)	8,909,956
Financial institution gross receipt tax	105,000	105,000	182,324	77,324	129,796
Intangible recording tax	300,000	300,000	432,751	132,751	370,479
Local option sales tax	33,000,000	33,000,000	36,097,723	3,097,723	35,369,998
Interest on delinquent taxes	300,000	300,000	423,619	123,619	486,707
Penalties on delinquent taxes	1,500,000	1,500,000	1,665,314	165,314	1,849,386
Reimbursement - cost of collecting delinquent taxes	200,000	200,000	244,629	44,629	387,151
Alcoholic beverage sales tax	280,000	280,000	381,652	101,652	428,933
Alcoholic beverage excise tax	1,500,000	1,500,000	1,448,093	(51,907)	1,427,084
Real estate transfer tax	85,000	85,000	155,563	70,563	119,140
Total Other Taxes	46,170,000	46,170,000	49,578,814	3,408,814	49,478,630
Total Taxes	134,729,189	138,833,973	146,451,110	7,617,137	126,982,371
Licenses and Permits:					
Business licenses	3,400,000	3,400,000	4,180,668	780,668	3,763,275
Marriage licenses	55,000	55,000	65,112	10,112	66,622
Alcoholic business licenses	565,000	565,000	614,848	49,848	565,920
Building permits	301,000	301,000	310,149	9,149	407,159
Electrical permits	65,000	65,000	70,150	5,150	72,620
Plumbing permits	40,000	40,000	52,695	12,695	42,725
HVAC permits	30,000	30,000	37,305	7,305	35,602
House moving permits	-	-	-	-	1,350
Miscellaneous permits	60,000	60,000	97,106	37,106	62,618
Mobile home registration permits	9,000	9,000	8,166	(834)	9,606
Mobile home moving permits	150	150	350	200	230
Pistol permits	50,000	50,000	64,356	14,356	57,203
Total Licenses and Permits	4,575,150	4,575,150	5,500,905	925,755	5,084,930
Intergovernmental Revenues:					
Federal Emergency Management Agency	-	-	-	-	(40)
Federal reimbursement - narcotics unit	200,000	200,000	183,639	(16,361)	193,796
Georgia Dept. of Transportation	2,000	2,000	1,390	(610)	2,400
State reimbursement - judicial staff	263,000	286,541	300,389	13,848	287,289
State reimbursement - library staff	320,000	320,000	331,835	11,835	331,835
State reimbursement - other salaries	-	-	-	-	22,675
Georgia State inmate housing	2,400,000	2,701,627	3,600,494	898,867	2,703,732
Library material income	35,000	35,000	29,060	(5,940)	38,093
Library maintenance income	120,000	120,000	49,064	(70,936)	132,796

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

Revenues (continued):	Original Budget	Final Budget	2012 Actual	Variance With Budget	2011 Actual
Intergovernmental Revenues (continued):					
Social Security Adm. - incentive pay	$ 40,000	$ 40,000	$ 96,400	$ 56,400	$ 36,400
Clayton County self-insurance contributions	1,065,000	1,065,000	1,093,592	28,592	1,141,025
Clayton cities/county contract revenue	124,000	124,000	111,932	(12,068)	143,508
Clayton County Water Authority contract revenue	100,000	100,000	100,980	980	102,180
Community Service Authority revenue	40,000	40,000	27,634	(12,366)	48,114
Clayton County Board of Education contract revenue	-	-	1,682,781	1,682,781	-
City of Atlanta contract revenue	-	-	-	-	10,184
Department of Family/Children Services contract revenue	4,000	4,000	7,193	3,193	6,235
Total Intergovernmental Revenues	4,713,000	5,038,168	7,616,383	2,578,215	5,200,222
Charges for Services:					
Cable TV franchise fees	1,200,000	1,200,000	1,286,397	86,397	1,961,960
Commissions on taxes	2,602,000	2,611,425	2,491,587	(119,838)	2,669,070
Court filing and recording fees	1,815,000	1,815,000	2,250,549	435,549	2,289,082
Court supervision fees	-	-	-	-	86,750
Emergency medical service fees	3,200,000	3,200,000	5,271,180	2,071,180	4,001,756
Emergency 911 fees	-	-	-	-	2,139
Academy fees	-	-	-	-	20,000
Qualifying fees	-	-	39,082	39,082	9,621
Mapping fees	103,700	142,165	149,229	7,064	101,563
Photocopy revenue	141,600	141,600	175,792	34,192	171,703
Rabies control fees	70,000	70,000	87,519	17,519	84,222
Recreation program fees	1,879,528	2,145,560	2,159,051	13,491	2,281,799
Recreation concession revenue	14,800	14,800	14,495	(305)	14,879
Registrar fees	-	-	1,873	1,873	1,251
Rezoning application fees	7,000	7,000	14,650	7,650	8,605
Tag mailing and handling fees	27,000	27,000	31,500	4,500	29,352
Tag and title transfer fees	320,000	320,000	336,575	16,575	326,503
Traffic sign fees	5,000	5,000	5,672	672	3,365
Rental income	3,128,810	3,144,796	2,783,765	(361,031)	3,167,554
COBRA insurance handling fees	1,000	1,000	1,002	2	1,232
Housing code enforcement income	11,000	11,000	39,494	28,494	32,098
Vehicle emission testing administration	150,000	150,000	34,087	(115,913)	261,671
Refuse control fees	70,000	70,000	84,866	14,866	83,744
Telephone commission income	395,000	395,000	819,891	424,891	420,758
Variance application fees	9,000	9,000	21,800	12,800	11,548
Sign approval fees	15,000	15,000	18,800	3,800	16,450
Subdivision review fees	900	900	3,650	2,750	600
Site plan review fees	20,000	20,000	22,025	2,025	27,200
Beach revenue	20,000	20,000	28,564	8,564	23,205
Tennis center revenue	9,000	9,000	11,429	2,429	22,259
Sheriff service fees	1,500,000	1,500,000	1,763,105	263,105	1,751,972
Inmate medical expense reimbursement	22,000	22,000	31,051	9,051	33,268
Inmate housing reimbursement	75,000	75,000	61,282	(13,718)	89,508
Pretrial intervention	210,000	210,000	260,694	50,694	293,154
Miscellaneous	264,500	354,500	327,622	(26,878)	338,549
Total Charges for Services	17,286,838	17,706,746	20,628,278	2,921,532	20,638,390

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	2012 Actual	Variance With Budget	2011 Actual
Revenues (continued):					
Fines and Forfeitures:					
Court fines	$ 3,453,500	$ 3,471,092	$ 3,829,020	$ 357,928	$ 4,161,575
Bond forfeitures	100,000	100,000	81,589	(18,411)	121,059
Condemned moneys held	-	-	-	-	222
Library fines	70,000	75,000	83,784	8,784	81,372
False alarm fines	80,000	80,000	88,173	8,173	84,598
Automated traffic fines	300,000	300,000	327,693	27,693	338,348
Victim/witness fines	-	-	-	-	355
Total Fines and Forfeitures	4,003,500	4,026,092	4,410,259	384,167	4,787,529
Interest and Dividends	515,000	515,000	9,814	(505,186)	651,349
Other Revenues:					
Cash discounts taken on accounts payable	-	-	-	-	14
Litigation settlement	-	-	-	-	682
Cobra contributions	-	-	39,007	39,007	33,234
Proceeds of letter of credit claims	-	5,694	5,693	(1)	-
Energy revenue	-	122,531	122,531	-	-
Miscellaneous revenue	695,250	704,465	893,915	189,450	750,097
Total Other Revenues	695,250	832,690	1,061,146	228,456	784,027
Gifts and donations	-	2,500	37,121	34,621	94,195
Total revenues	$ 166,517,927	$ 171,530,319	$ 185,715,016	$ 14,184,697	$ 164,223,013

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	$ 1,406,974	$ 1,364,599	$ 1,089,229	$ 275,370	$ 1,207,569
Pension contribution	173,414	173,496	137,920	35,576	152,060
FICA and Medicare insurance	99,662	99,495	78,213	21,282	84,949
Group health and life insurance	167,533	167,700	105,676	62,024	132,417
Rental	17,268	17,487	14,813	2,674	16,468
Materials and supplies	41,300	38,718	31,281	7,437	36,247
Minor equipment	-	600	600	-	-
Dues and subscriptions	25,000	68,120	66,057	2,063	54,604
Training, travel, and meetings	58,500	60,595	57,844	2,751	43,654
Uniform allowance	500	500	-	500	414
Total Commissioners	1,990,151	1,991,310	1,581,633	409,677	1,728,382
Finance:					
Current:					
Salaries and wages	2,152,945	2,153,075	1,790,351	362,724	1,862,357
Pension contribution	255,939	255,956	217,574	38,382	222,754
FICA and Medicare insurance	163,808	163,808	132,531	31,277	138,147
Group health and life insurance	243,806	243,806	202,986	40,820	208,228
Rental	29,208	29,208	25,995	3,213	27,915
Material and supplies	69,000	72,003	68,766	3,237	66,820
Minor equipment	200,000	259,150	70,462	188,688	22,868
Repair and maintenance	-	3,162	3,160	2	-
Postage	525,000	580,292	552,531	27,761	529,547
Dues and subscriptions	6,065	6,065	4,918	1,147	4,364
Travel, training, and meetings	18,700	12,535	4,025	8,510	2,988
Redistribution - other	(170,000)	(170,000)	(143,820)	(26,180)	(170,472)
Total Finance	3,494,471	3,609,060	2,929,479	679,581	2,915,516
Central Services - Risk Management:					
Current:					
Salaries and wages	521,916	521,916	381,055	140,861	498,326
Pension contribution	67,320	67,320	49,156	18,164	63,818
FICA and Medicare insurance	39,924	39,924	27,653	12,271	36,488
Group health and life insurance	71,275	71,275	67,184	4,091	75,217
Contract service fees	66,900	66,900	64,259	2,641	-
Rental	8,892	5,242	5,004	238	6,427
Materials and supplies	6,700	4,130	4,092	38	6,312
Dues and subscriptions	3,140	980	955	25	4,544
Travel, training, and meetings	6,625	3,575	3,552	23	3,432
Total Central Services - Risk Management	792,692	781,262	602,910	178,352	694,564

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
General government (continued):					
Information Technology - Administration:					
Current:					
Salaries and wages	$ 364,862	$ 347,707	$ 347,461	$ 246	$ 339,192
Pension contribution	44,641	44,641	44,103	538	37,977
FICA and Medicare insurance	28,056	27,571	25,590	1,981	25,223
Group health and life insurance	39,742	43,797	43,796	1	33,244
Contract service fees	-	12,635	12,635	-	7,760
Rental	10,424	6,715	5,214	1,501	5,591
Materials and supplies	96,004	100,082	97,107	2,975	91,024
Utilities	33,000	36,300	36,291	9	37,808
Training, travel and meetings	300	300	-	300	190
Repair and maintenance	-	1,224	1,224	-	-
Total Information Technology - Administration	617,029	620,972	613,421	7,551	578,009
Information Technology - Technical Service Center:					
Current:					
Salaries and wages	1,131,812	1,131,917	1,120,436	11,481	1,089,426
Pension contribution	140,092	141,802	141,801	1	137,317
FICA and Medicare insurance	85,427	85,427	81,678	3,749	79,454
Group health and life insurance	184,654	184,654	177,061	7,593	182,965
Contract service fees	260,000	259,327	255,922	3,405	277,370
Rental	18,600	19,375	12,714	6,661	13,808
Materials and supplies	2,525	2,660	2,484	176	2,374
Minor equipment	-	1,177	593	584	-
Telephone, telegraph	200,000	206,381	179,660	26,721	201,010
Dues and subscriptions	1,407	1,420	1,284	136	929
Training, travel and meetings	2,375	4,830	4,722	108	10,702
Repair and maintenance	370,000	414,517	328,078	86,439	378,518
Redistribution - radio	-	(175)	(175)	-	(601)
Capital outlay	-	9,695	9,691	4	-
Total Information Technology - Technical Svc Ctr	2,396,892	2,463,007	2,315,949	147,058	2,373,272
Information Technology - Application Development:					
Current:					
Salaries and wages	1,058,248	1,054,243	1,054,239	4	1,045,352
Pension contribution	136,507	136,507	135,998	509	134,851
FICA and Medicare insurance	80,956	80,956	77,683	3,273	77,237
Group health and life insurance	131,806	133,726	133,723	3	131,818
Contract service fees	-	26,880	17,595	9,285	-
Dues and subscriptions	525	525	385	140	344
Training, travel, meetings	1,220	1,267	1,182	85	1,930
Total Information Technology - App Development	1,409,262	1,434,104	1,420,805	13,299	1,391,532
Information Technology - Geographical Info Systems:					
Current:					
Salaries and wages	173,466	174,136	174,133	3	169,008
Pension contribution	22,376	22,466	22,463	3	21,802
FICA and Medicare insurance	13,270	13,270	12,935	335	12,594
Group health and life insurance	22,793	22,703	19,224	3,479	17,369
Materials and supplies	1,300	1,300	173	1,127	1,162
Dues and subscriptions	215	215	-	215	-
Training, travel, meetings	-	32	-	32	1,433
Total Information Technology - Geo Info Sys	233,420	234,122	228,928	5,194	223,368

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
General government (continued):					
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	$ 190,505	$ 191,240	$ 191,236	$ 4	$ 205,542
Pension contribution	24,574	24,674	24,669	5	24,245
FICA and Medicare insurance	15,869	15,869	14,050	1,819	15,093
Group health and life insurance	31,129	31,029	26,193	4,836	31,047
Rental	2,868	2,868	-	2,868	2,868
Materials and supplies	7,500	7,660	7,579	81	7,283
Dues and subscriptions	20	20	20	-	40
Total Information Tech - Arch and Records Mgmt	272,465	273,360	263,747	9,613	286,118
Human Resources - Administration:					
Current:					
Salaries and wages	581,352	638,081	632,085	5,996	569,993
Pension contribution	70,719	77,960	77,960	-	69,172
FICA and Medicare insurance	44,953	46,808	46,808	-	42,333
Group health and life insurance	45,104	52,822	52,821	1	42,328
Board member fee	19,800	19,800	18,675	1,125	20,025
Medical service fee	25,000	28,672	28,609	63	24,029
Contract service fees	51,000	30,510	30,497	13	45,900
Rental	9,336	13,212	13,212	-	10,541
Materials and supplies	18,250	21,994	15,229	6,765	17,164
Minor equipment	2,500	-	-	-	1,085
Repair and maintenance	-	1,567	1,567	-	-
Advertising	2,000	2,000	-	2,000	-
Dues and subscriptions	2,100	4,260	4,043	217	2,007
Training, travel and meetings	1,050	4,200	2,907	1,293	1,786
Total Human Resources - Administration	873,164	941,886	924,413	17,473	846,363
Central Services:					
Current:					
Salaries and wages	716,641	715,441	603,749	111,692	687,170
Pension contribution	92,438	81,396	77,884	3,512	88,535
FICA and Medicare insurance	54,822	53,034	44,255	8,779	50,321
Group health and life insurance	111,508	99,635	85,927	13,708	110,230
Rental	38,748	38,883	29,546	9,337	43,111
Materials and supplies	80,000	81,039	79,899	1,140	2,083
Minor equipment	-	750	750	-	685
Dues and subscriptions	1,070	1,245	1,035	210	885
Training, travel and meetings	-	1,500	597	903	-
Uniform allowance	2,500	2,500	1,535	965	1,868
Repair and maintenance	215,000	247,626	244,179	3,447	258,985
Redistribution - printing	(240,000)	(240,000)	(186,435)	(53,565)	(120,893)
Total Central Services	1,072,727	1,083,049	982,921	100,128	1,122,980

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
General government (continued):					
Professional Services:					
Current:					
Audit fees	$ 225,000	$ 225,000	$ 161,940	$ 63,060	$ 164,925
Board member fees	6,000	7,500	7,500	-	5,000
Legal fees	2,500,000	2,423,013	2,419,079	3,934	2,277,868
Medical service fees	180,000	180,000	178,912	1,088	164,135
Contract services fees	664,600	768,912	766,812	2,100	804,641
Materials and supplies	11,500	11,500	9,027	2,473	5,953
Court reporter fees	15,000	15,000	4,363	10,637	8,396
Advertising	55,000	59,955	59,955	-	57,880
Repair and maintenance	-	-	-	-	630
Litigation claims and insurance settlements	-	736,325	736,323	2	(29,252)
Pauper funeral expense	20,000	20,000	7,375	12,625	10,000
Debt service	150	160	37	123	37
Total Professional Services	3,677,250	4,447,365	4,351,323	96,042	3,470,213
Registrar:					
Current:					
Salaries and wages	527,853	527,853	422,984	104,869	705,217
Pension contribution	25,558	25,265	24,350	915	23,948
FICA and Medicare insurance	41,820	28,352	23,191	5,161	31,565
Group health and life insurance	21,786	21,786	21,619	167	21,788
Board member fee	3,000	3,000	2,550	450	2,550
Contract service fees	18,000	12,403	9,800	2,603	38,000
Rental	6,200	6,440	4,705	1,735	9,398
Materials and supplies	53,000	59,788	59,716	72	45,493
Minor equipment	-	8,440	7,430	1,010	1,859
Advertising	2,000	3,000	2,217	783	1,546
Dues and subscriptions	755	955	551	404	466
Training, travel and meetings	6,500	6,753	6,639	114	5,891
Repair and maintenance	9,000	13,597	13,597	-	27,049
Total Registrar	715,472	717,632	599,349	118,283	914,770
County Garage:					
Current:					
Salaries and wages	834,688	777,688	775,803	1,885	775,484
Pension contribution	106,933	96,433	96,372	61	99,369
FICA and Medicare insurance	63,421	56,921	56,877	44	56,805
Group health and life insurance	137,595	119,395	119,380	15	128,074
Contract service fees	36,000	36,000	32,790	3,210	39,725
Rental	4,000	4,000	3,900	100	4,130
Materials and supplies	11,375	12,401	9,316	3,085	11,260
Gas and oil	2,450,000	3,598,170	3,593,750	4,420	2,902,575
Minor equipment	2,000	2,000	-	2,000	1,407
Rubber tire disposal	1,000	2,000	1,847	153	550
Training, travel and meetings	6,000	5,400	4,840	560	4,587
Uniform allowance	10,500	10,700	10,597	103	10,439
Wrecker service	15,000	15,000	11,865	3,135	12,680
Repair and maintenance	1,710,000	1,838,930	1,837,624	1,306	1,713,177
Redistribution - oil and gas	(188,000)	(454,659)	(473,570)	18,911	(422,592)
Redistribution - garage maintenance	(350,000)	(478,250)	(478,250)	-	(491,179)
Capital outlay	-	-	-	-	7,965
Total County Garage	4,850,512	5,642,129	5,603,141	38,988	4,854,456

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
General government (continued):					
Refuse Control:					
Current:					
Salaries and wages	$ 1,254,825	$ 1,253,225	$ 1,136,568	$ 116,657	$ 1,206,698
Pension contribution	157,915	157,915	140,382	17,533	149,642
FICA and Medicare insurance	95,719	95,719	83,358	12,361	88,131
Group health and life insurance	222,126	206,986	167,638	39,348	210,285
Contract service fees	-	2,740	2,736	4	-
Rental	2,160	2,160	2,160	-	2,160
Materials and supplies	135,500	114,809	114,453	356	117,240
Minor equipment	-	-	-	-	36,645
Training, travel and meetings	-	-	-	-	44
Sanitation	84,000	96,385	96,382	3	78,657
Uniform allowance	4,400	6,000	5,220	780	6,009
Repair and maintenance	6,000	6,015	6,012	3	5,984
Capital outlay	-	20,700	20,700	-	98,805
Total Refuse Control	1,962,645	1,962,654	1,775,609	187,045	2,000,300
Building and Maintenance:					
Current:					
Salaries and wages	918,007	918,072	866,721	51,351	894,160
Pension contribution	117,896	117,896	111,724	6,172	114,928
FICA and Medicare insurance	69,918	69,918	63,517	6,401	65,443
Group health and life insurance	152,492	146,297	126,182	20,115	140,969
Contract service fees	229,567	235,582	235,575	7	227,210
Materials and supplies	9,500	9,564	9,346	218	9,308
Minor equipment	-	-	-	-	10,486
Training, travel and meetings	3,625	3,625	342	3,283	1,112
Uniform allowance	3,050	3,050	3,050	-	6,994
Repair and maintenance	550,000	790,357	600,866	189,491	588,575
Capital outlay	-	43,236	43,236	-	124,003
Total Building and Maintenance	2,054,055	2,337,597	2,060,559	277,038	2,183,188
Extension University of Georgia:					
Current:					
Salaries and wages	171,215	162,250	132,271	29,979	157,165
Pension contribution	14,805	14,805	13,398	1,407	14,830
FICA and Medicare insurance	13,292	13,292	9,707	3,585	11,799
Group health and life insurance	13,061	13,132	13,132	-	13,063
Workers' compensation insurance	-	-	-	-	(3)
Contract service fees	3,000	8,900	7,823	1,077	4,730
Rental	3,000	3,185	3,185	-	2,962
Materials and supplies	15,000	16,411	14,476	1,935	17,636
Minor equipment	600	1,643	1,435	208	2,055
Dues and subscriptions	275	340	340	-	870
Training, travel and meetings	12,840	12,840	9,291	3,549	9,725
Repair and maintenance	-	325	-	325	-
Total Extension University of Georgia	247,088	247,123	205,058	42,065	234,832

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
General government (continued):					
Other General Government:					
Current:					
Group health and life insurance	$ 33,360	$ 33,360	$ 25,838	$ 7,522	$ 32,812
Georgia state unemployment insurance	150,000	257,600	257,571	29	180,186
Early Retirement 1992 - pension contribution	365,847	365,847	365,847	-	365,847
ARC fees	280,000	280,000	267,825	12,175	284,950
Contract service fees	-	19,370	20,537	(1,167)	271,876
Rental	10,500	10,500	10,500	-	10,500
Bank charges	5,200	8,200	7,814	386	14,796
Utilities	3,800,000	3,862,087	3,816,384	45,703	3,786,119
Sanitation	-	1,441,133	1,440,695	438	2,000,000
Telephone, telegraph	1,000,000	1,227,000	1,212,783	14,217	1,111,572
Dues and subscriptions	1,500	1,500	1,075	425	1,365
Advertising	-	600	548	52	-
Performance bond	1,000,000	1,084,000	1,083,733	267	1,049,834
Property tax	-	-	-	-	341
Landfill postclosure care and monitoring	-	77,000	66,220	10,780	45,581
Claims expense	3,810,000	5,240,000	3,568,373	1,671,627	3,617,778
Minor equipment	-	-	-	-	360,472
Training, travel and meetings	2,700	2,700	1,798	902	1,459
Authority bond default	2,606,950	2,606,950	2,234,867	372,083	2,230,190
Repair and maintenance	1,400,000	1,709,628	1,182,259	527,369	5,181,009
Litigation claims and settlements	-	-	-	-	10,313
General assistance	812,471	814,633	790,925	23,708	765,825
Payment to others	-	7,150	4,750	2,400	-
Debt Service	1,083,134	1,116,000	1,115,767	233	881,884
Capital outlay	800,000	895,360	717,546	177,814	102,342
Total Other General Government	17,161,662	21,060,618	18,193,655	2,866,963	22,307,051
Total General Government	$ 43,820,957	$ 49,847,250	$ 44,652,900	$ 5,194,350	$ 48,124,914
Current expenditures	$ 41,937,673	$ 47,762,099	$ 42,745,923	$ 5,016,176	$ 46,909,878
Debt service	1,083,284	1,116,160	1,115,804	356	881,921
Capital outlay	800,000	968,991	791,173	177,818	333,115
Total General Government	$ 43,820,957	$ 49,847,250	$ 44,652,900	$ 5,194,350	$ 48,124,914
Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	$ 1,217,919	$ 1,234,319	$ 1,234,176	$ 143	$ 1,209,991
Pension contribution	145,505	147,635	147,633	2	145,712
FICA and Medicare insurance	93,743	93,743	90,904	2,839	89,643
Group health and life insurance	137,298	163,733	163,730	3	145,819
Rental	56,807	57,510	56,425	1,085	54,719
Materials and supplies	59,500	72,611	72,605	6	69,766
Dues and subscriptions	775	1,320	1,316	4	1,285
Training, travel and meetings	800	1,505	1,504	1	1,917
Other minor equipment	-	5,659	5,317	342	-
Total Tax Commissioner	1,712,347	1,778,035	1,773,610	4,425	1,718,852

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Tax Assessment and Collection (continued):					
Tax Assessor:					
Current:					
Salaries and wages	$ 1,191,816	$ 1,187,716	$ 1,138,361	$ 49,355	$ 1,112,584
Pension contribution	152,860	152,860	146,773	6,087	143,289
FICA and Medicare insurance	91,200	91,200	82,654	8,546	81,092
Group health and life insurance	197,770	197,770	196,636	1,134	191,738
Board member fee	19,200	19,730	19,726	4	56,000
Contract service fees	17,700	17,170	12,452	4,718	12,008
Rental	3,084	3,084	3,079	5	3,118
Materials and supplies	20,000	23,358	20,813	2,545	23,466
Uniform allowance	-	1,100	1,079	21	-
Minor equipment	-	-	-	-	878
Dues and subscriptions	9,726	9,726	8,297	1,429	9,466
Training, travel and meetings	8,490	8,490	7,401	1,089	4,365
Total Tax Assessor	1,711,846	1,712,204	1,637,271	74,933	1,638,004
Total Tax Assessment and Collection	$ 3,424,193	$ 3,490,239	$ 3,410,881	$ 79,358	$ 3,356,856
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	$ 1,260,195	$ 1,235,231	$ 1,184,787	$ 50,444	$ 1,204,781
Pension contribution	118,467	116,156	109,575	6,581	112,689
FICA and Medicare insurance	87,227	83,751	78,908	4,843	80,076
Group health and life insurance	152,532	134,374	119,247	15,127	143,951
Board member fee	4,500	5,975	5,975	-	4,250
Contract service fees	116,504	155,286	155,286	-	114,626
Rental	19,716	21,279	21,278	1	19,919
Materials and supplies	24,400	22,736	22,660	76	24,235
Court reporter fees	210,000	250,505	250,504	1	247,780
Emeritus and pro-tem fees	15,000	8,237	8,237	-	12,980
Bailiff fees	210,000	227,990	227,990	-	223,420
Dues and subscriptions	8,825	7,164	7,164	-	6,868
Indigent defense fees	26,000	13,507	13,507	-	16,287
Training, travel and meetings	9,600	7,096	7,095	1	3,935
Uniform allowance	1,500	1,512	1,511	1	2,034
Repair and maintenance	-	-	-	-	1,533
Total Superior Court	2,264,466	2,290,799	2,213,724	77,075	2,219,364
Indigent Defense Court Administration:					
Current:					
Salaries and wages	74,752	75,042	75,039	3	73,889
Pension contribution	9,642	9,680	9,680	-	9,532
FICA and Medicare insurance	5,718	5,402	5,402	-	5,329
Group health and life insurance	14,846	16,527	16,526	1	16,749
Contract service fees	53,000	8,835	8,835	-	29,986
Rental	1,410	1,411	1,410	1	676
Materials and supplies	3,500	2,232	2,232	-	2,343
Court reporter fees	300	-	-	-	185
Indigent defense fees	2,622,356	2,776,599	2,776,599	-	3,674,240
Total Indigent Defense Court Administration	2,785,524	2,895,728	2,895,723	5	3,812,929

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Public Defenders Office, Clayton Circuit:					
Current:					
Rental	$ 69,736	$ 71,928	$ 71,024	$ 904	$ 69,891
Materials and supplies	11,000	9,375	7,142	2,233	9,220
Electric utilities	2,500	2,500	2,480	20	2,788
Court books and records	2,523	2,523	1,791	732	939
Court reporter fees	-	-	-	-	146
Indigent defense fees	1,714,322	1,713,813	1,608,311	105,502	1,552,814
Evidence expense	200	316	316	-	106
Witness fees	-	1,000	150	850	-
Total Public Defenders Office, Clayton Circuit	1,800,281	1,801,455	1,691,214	110,241	1,635,904
State Court:					
Current:					
Salaries and wages	1,230,854	1,205,854	1,123,656	82,198	1,125,340
Pension contribution	101,602	101,602	95,330	6,272	89,072
FICA and Medicare insurance	94,161	94,161	71,479	22,682	73,880
Group health and life insurance	137,025	137,025	126,212	10,813	112,881
Rental	15,000	15,000	11,959	3,041	15,024
Materials and supplies	16,749	15,799	11,545	4,254	12,779
Minor equipment	-	950	590	360	2,361
Court reporter fees	231,250	231,250	229,547	1,703	232,300
Emeritus and pro-tem fees	30,000	55,000	54,072	928	30,452
Bailiff fees	65,000	65,000	59,360	5,640	59,570
Dues and subscriptions	9,870	9,870	5,485	4,385	4,403
Training, travel and meetings	8,000	8,000	4,944	3,056	6,038
Total State Court	1,939,511	1,939,511	1,794,179	145,332	1,764,100
Magistrate Court:					
Current:					
Salaries and wages	733,820	687,870	569,726	118,144	660,116
Pension contribution	84,287	84,287	59,176	25,111	74,709
FICA and Medicare insurance	62,190	62,190	41,867	20,323	48,561
Group health and life insurance	55,113	55,113	30,451	24,662	42,508
Contract service fees	45,000	83,000	76,121	6,879	50,350
Rental	6,120	6,120	3,240	2,880	6,120
Court books and records	9,835	14,835	13,696	1,139	10,382
Materials and supplies	14,750	14,750	13,441	1,309	11,733
Court reporter fees	25,000	33,674	31,580	2,094	31,334
Emeritus and pro-tem fees	9,000	14,000	10,800	3,200	7,400
Bailiff fees	25,000	25,000	19,390	5,610	21,140
Telephone, telegraph	5,295	-	-	-	-
Dues and subscriptions	6,370	7,502	7,501	1	6,546
Uniform allowance	-	1,000	223	777	-
Training, travel and meetings	9,300	1,739	1,738	1	3,212
Total Magistrate Court	1,091,080	1,091,080	878,950	212,130	974,111

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Juvenile Court:					
Current:					
Salaries and wages	$ 2,737,754	$ 2,737,754	$ 2,676,509	$ 61,245	$ 2,716,221
Pension contribution	317,157	301,706	295,044	6,662	305,034
FICA and Medicare insurance	210,531	209,211	191,559	17,652	193,681
Group health and life insurance	334,170	343,987	343,986	1	361,865
Contract service fees	53,140	58,494	58,494	-	58,669
Rental	50,652	50,652	49,789	863	50,626
Court books and records	8,320	10,557	10,557	-	6,937
Materials and supplies	35,768	37,357	36,904	453	34,660
Minor equipment	-	1,687	1,687	-	894
Telephone, telegraph	27,000	27,000	21,378	5,622	24,273
Court reporter fees	500	500	-	500	-
Emeritus and pro-tem fees	8,000	7,820	4,850	2,970	7,200
Indigent defense fees	260,000	256,303	195,652	60,651	203,918
Witness fees	2,000	2,000	912	1,088	1,250
Bailiff fees	35,000	35,280	35,280	-	31,500
Dues and subscriptions	1,815	2,316	2,316	-	1,888
Training, travel and meetings	23,740	23,419	23,414	5	23,865
Total Juvenile Court	4,105,547	4,106,043	3,948,331	157,712	4,022,481
Probate Court:					
Current:					
Salaries and wages	567,870	570,259	565,855	4,404	554,292
Pension contribution	60,802	60,802	60,240	562	58,775
FICA and Medicare insurance	42,846	42,846	41,418	1,428	40,619
Group health and life insurance	75,550	72,629	58,568	14,061	54,971
Contract service fees	18,000	22,785	22,784	1	10,600
Rental	9,720	10,145	10,145	-	9,814
Court books and records	4,000	3,955	2,971	984	3,667
Materials and supplies	13,360	13,478	9,650	3,828	11,988
Emeritus and pro-tem fees	3,000	3,000	2,500	500	2,500
Indigent defense fees	10,000	6,837	6,837	-	8,247
Bailiff fees	5,900	5,900	5,740	160	4,900
Dues and subscriptions	1,775	1,775	973	802	1,234
Training, travel and meetings	4,920	4,920	3,573	1,347	3,342
Total Probate Court	817,743	819,331	791,254	28,077	764,949
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	1,177,320	1,199,593	1,199,592	1	1,212,142
Pension contribution	146,845	149,115	149,115	-	150,138
FICA and Medicare insurance	89,925	89,925	86,285	3,640	87,114
Group health and life insurance	201,336	223,525	223,524	1	215,396
Board member fees	54,000	54,000	52,083	1,917	3,600
Rental	41,437	41,437	40,757	680	42,058
Court books and records	8,000	5,474	5,473	1	7,551
Materials and supplies	35,000	37,474	37,167	307	40,996
Minor equipment	-	-	-	-	3,996
Jury script fees	540,000	558,750	558,750	-	593,825
Bank charges	-	-	-	-	94
Dues and subscriptions	980	980	950	30	1,000
Training, travel and meetings	1,500	1,552	1,551	1	611
Redistribution - photocopy	(8,000)	(8,000)	(54,837)	46,837	(54,102)
Total Clerk of Superior / Magistrate Court	2,288,343	2,353,825	2,300,410	53,415	2,304,419

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Clerk of State Court:					
Current:					
Salaries and wages	$ 816,739	$ 844,022	$ 830,123	$ 13,899	$ 807,930
Pension contribution	98,235	101,755	101,754	1	97,749
FICA and Medicare insurance	62,718	62,718	61,426	1,292	59,455
Group health and life insurance	122,600	119,071	89,547	29,524	113,454
Rental	17,484	18,633	15,800	2,833	16,900
Materials and supplies	22,950	17,834	17,771	63	15,239
Dues and subscriptions	1,619	639	629	10	480
Training, travel and meetings	1,450	1,696	1,695	1	-
Repair and maintenance	-	5,851	5,850	1	545
Total Clerk of State Court	1,143,795	1,172,219	1,124,595	47,624	1,111,752
Solicitor of State Court:					
Current:					
Salaries and wages	1,558,631	1,559,967	1,536,673	23,294	1,494,839
Pension contribution	190,877	190,877	188,509	2,368	184,599
FICA and Medicare insurance	119,389	119,389	114,134	5,255	110,806
Group health and life insurance	173,680	173,680	159,941	13,739	173,943
Medical service fees	1,000	1,000	224	776	1,850
Contract service fees	100,200	100,370	99,594	776	94,531
Rental	4,498	4,910	4,743	167	4,318
Materials and supplies	42,100	37,787	21,004	16,783	27,422
Minor equipment	-	2,705	2,549	156	-
Court reporter fees	18,000	18,000	16,007	1,993	16,390
Emeritus and pro-tem fees	3,000	3,000	2,600	400	-
Witness fees	40,000	40,000	37,674	2,326	39,313
Dues and subscriptions	13,810	13,810	7,807	6,003	9,714
Training, travel and meetings	8,100	8,100	3,838	4,262	6,325
Total Solicitor of State Court	2,273,285	2,273,595	2,195,297	78,298	2,164,050
District Attorney:					
Current:					
Salaries and wages	2,556,324	2,634,122	2,634,121	1	2,542,359
Pension contribution	316,137	324,069	324,069	-	313,905
FICA and Medicare insurance	199,486	194,490	194,489	1	189,190
Group health and life insurance	306,967	335,128	335,128	-	307,427
Other contract service fees	70,500	52,141	52,140	1	53,193
Office equipment rental	22,248	15,196	15,195	1	15,459
Court books and records	13,000	16,084	16,083	1	13,471
Materials and supplies	37,631	38,824	38,824	-	39,341
Minor equipment	-	-	-	-	85
Witness fees	51,000	95,288	95,288	-	66,725
Advertising fees	1,200	1,350	1,350	-	1,170
Dues and subscriptions	10,305	10,386	10,385	1	11,352
Training, travel and meetings	12,600	17,865	17,865	-	10,139
Uniform allowance	11,550	11,278	11,277	1	10,494
Total District Attorney	3,608,948	3,746,221	3,746,214	7	3,574,310

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
State Adult Probation:					
Current:					
Salaries and wages	$ 4,800	$ 4,820	$ 4,819	$ 1	$ 5,059
Pension contribution	-	156	156	-	187
FICA and Medicare insurance	154	410	410	-	433
Group health and life insurance	367	-	-	-	-
Office equipment rental	3,096	3,051	2,992	59	3,097
Materials and supplies	3,800	3,800	3,754	46	3,846
Total State Adult Probation	12,217	12,237	12,131	106	12,622
Clayton County Prison:					
Current:					
Salaries and wages	2,529,345	2,621,560	2,621,552	8	2,490,833
Pension contribution	326,253	335,222	335,221	1	319,528
FICA and Medicare insurance	193,208	193,166	193,166	-	184,131
Group health and life insurance	329,206	325,294	325,209	85	306,842
Workers' compensation insurance	-	4	-	4	-
Contract service fees	226,774	215,458	196,628	18,830	189,791
Rental	4,370	4,371	4,370	1	4,370
Materials and supplies	354,324	380,906	378,887	2,019	376,952
Minor equipment	-	9,613	9,345	268	5,895
Postage	200	199	119	80	91
Utilities	190,000	184,960	184,554	406	181,347
Dues and subscriptions	1,000	1,029	928	101	945
Training, travel and meetings	2,000	500	293	207	10
Uniform allowance	10,000	11,028	10,917	111	9,826
Repair and maintenance	40,500	35,592	35,109	483	28,317
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(88,059)
Capital outlay	-	-	-	-	28,447
Total Clayton County Prison	4,119,121	4,230,843	4,208,239	22,604	4,039,266
Sheriff:					
Current:					
Salaries and wages	16,159,895	19,870,946	19,780,753	90,193	18,860,564
Pension contribution	1,734,366	1,940,899	1,931,488	9,411	1,931,274
FICA and Medicare insurance	1,113,576	1,525,445	1,461,370	64,075	1,395,696
Group health and life insurance	2,420,669	2,327,839	2,288,913	38,926	2,249,203
Medical service fees	7,100,000	7,400,280	6,969,934	430,346	7,508,686
Contract service fees	572,205	593,635	568,736	24,899	582,912
Rental	39,131	46,553	42,468	4,085	32,222
Court books and records	5,000	5,025	4,050	975	4,906
Materials and supplies	2,364,401	2,450,083	2,220,467	229,616	2,374,903
Crime prevention and investigation supplies	600	600	451	149	-

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Sheriff (continued):					
Current (continued):					
Minor equipment	$ -	$ 1,853	$ 1,592	$ 261	$ 99,159
Library books and materials	20,000	20,000	8,270	11,730	2,905
Telephone, telegraph	62,000	103,503	99,203	4,300	86,910
Advertising	1,000	3,800	3,735	65	3,820
Dues and subscriptions	3,143	5,268	5,266	2	4,907
Prisoner transport	50,000	50,000	46,553	3,447	52,432
Training, travel and meetings	28,800	36,460	36,457	3	42,815
Uniform allowance	190,000	243,235	243,230	5	123,564
Repair and maintenance	2,000	2,000	365	1,635	10,879
Capital outlay	-	151,464	150,434	1,030	79,121
Total Sheriff	31,866,786	36,778,888	35,863,735	915,153	35,446,878
Total Courts and Law Enforcement	$ 60,116,647	$ 65,511,775	$ 63,663,996	$ 1,847,779	$ 63,847,135
Current expenditures	60,116,647	65,360,311	63,513,562	1,846,749	63,739,567
Capital outlay	-	151,464	150,434	1,030	107,568
Total Courts and Law Enforcement	$ 60,116,647	$ 65,511,775	$ 63,663,996	$ 1,847,779	$ 63,847,135
Public Safety:					
County Police:					
Current:					
Salaries and wages	$ 16,865,441	$ 16,965,577	$ 16,948,452	$ 17,125	$ 15,571,057
Pension contribution	1,993,082	2,075,045	2,075,014	31	1,887,958
FICA and Medicare insurance	1,222,427	1,242,925	1,240,951	1,974	1,127,265
Group health and life insurance	2,812,576	2,612,157	2,496,172	115,985	2,300,554
Medical service fees	10,350	12,583	12,508	75	9,575
Contract service fees	87,348	94,400	93,400	1,000	87,588
Rental	41,511	47,765	45,652	2,113	42,531
Materials and supplies	240,740	241,676	205,209	36,467	165,411
Crime prevention and investigation supplies	55,000	59,845	58,742	1,103	48,613
Minor equipment	-	6,457	3,425	3,032	11,295
Utilities	-	2,861	2,861	-	-
Telephone, telegraph	200,000	183,896	183,096	800	167,626
Dues and subscriptions	11,725	13,828	13,132	696	9,448
Training, travel and meetings	98,288	61,503	50,856	10,647	48,058
Uniform allowance	278,856	298,810	297,724	1,086	269,721
Repair and maintenance	101,430	203,208	112,150	91,058	26,232
Capital outlay	-	4,000	3,905	95	-
Total County Police	24,018,774	24,126,536	23,843,249	283,287	21,772,932

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Narcotics Unit:					
Current:					
Salaries and wages	$ 1,452,941	$ 1,491,241	$ 1,435,690	$ 55,551	$ 1,233,281
Pension contribution	197,092	197,092	180,726	16,366	156,533
FICA and Medicare insurance	116,884	116,884	106,202	10,682	91,184
Group health and life insurance	187,662	187,662	167,061	20,601	175,517
Contract service fees	2,700	2,700	2,352	348	432
Rental	90,432	90,867	85,290	5,577	17,847
Materials and supplies	7,000	7,000	6,262	738	5,315
Crime prevention and investigation supplies	1,000	1,000	543	457	738
Telephone, telegraph	35,000	35,000	14,186	20,814	21,266
Dues and subscriptions	2,660	3,061	3,060	1	277
Training, travel and meetings	5,720	5,720	2,344	3,376	6,274
Uniform allowance	9,900	9,499	-	9,499	5,500
Total Narcotics Unit	2,108,991	2,147,726	2,003,716	144,010	1,714,164
EMS Rescue - Administration:					
Current:					
Salaries and wages	5,176,176	5,220,346	5,081,071	139,275	4,848,830
Pension contribution	667,668	667,668	641,413	26,255	618,921
FICA and Medicare insurance	395,964	395,964	372,227	23,737	352,670
Group health and life insurance	833,446	789,276	751,225	38,051	733,305
Medical equipment supplies	7,270	7,270	3,993	3,277	8,880
Contract service fees	60,385	60,385	58,236	2,149	52,893
Rental	5,580	6,045	5,548	497	5,580
Materials and supplies	250,150	251,569	209,360	42,209	241,090
Minor equipment	9,702	9,702	7,319	2,383	11,662
Dues and subscriptions	10,000	10,000	6,731	3,269	10,025
Training, travel and meetings	900	980	979	1	2,477
Uniform allowance	66,600	66,600	65,635	965	65,974
Repair and maintenance	29,000	28,920	26,636	2,284	24,780
Capital outlay	130,000	130,000	114,293	15,707	-
Total EMS Rescue - Administration	7,642,841	7,644,725	7,344,666	300,059	6,977,087
Central Communications:					
Current:					
Salaries and wages	356,770	358,399	358,398	1	351,818
Pension contribution	46,020	46,234	46,233	1	45,385
FICA and Medicare insurance	27,292	26,547	26,547	-	25,483
Group health and life insurance	34,415	38,229	38,228	1	36,730
Contract service fees	-	170	170	-	-
Materials and supplies	1,300	1,016	1,008	8	1,196
Dues and subscriptions	1,905	1,217	1,217	-	-
Training, travel and meetings	4,500	519	519	-	-
Total Central Communications	472,202	472,331	472,320	11	460,612

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Emergency Management:					
Current:					
Salaries and wages	$ 127,986	$ 127,986	$ 6,237	$ 121,749	$ 27,433
Pension contribution	16,508	16,508	1,289	15,219	10,052
FICA and Medicare insurance	9,789	9,789	341	9,448	5,336
Group health and life insurance	34,987	34,987	28,375	6,612	24,079
Contract service fees	20,175	20,175	9,750	10,425	16,071
Rental	3,000	3,249	2,990	259	3,238
Materials and supplies	3,950	3,962	1,283	2,679	2,952
Minor equipment	-	-	-	-	4,097
Utilities	27,500	27,500	9,341	18,159	25,271
Dues and subscriptions	320	320	-	320	180
Training, travel and meetings	1,531	1,531	748	783	711
Total Emergency Management	245,746	246,007	60,354	185,653	119,420
Animal Control:					
Current:					
Salaries and wages	330,040	338,680	337,168	1,512	315,186
Pension contribution	42,572	42,572	41,718	854	39,305
FICA and Medicare insurance	25,254	25,254	23,871	1,383	22,436
Group health and life insurance	65,446	88,762	88,761	1	81,467
Medical service fees	180,000	150,684	100,473	50,211	161,254
Rental	3,000	3,249	2,990	259	2,676
Materials and supplies	30,200	31,234	27,968	3,266	24,222
Minor equipment	-	1,720	1,714	6	-
Dues and subscriptions	-	476	200	276	-
Uniform allowance	9,000	9,000	5,489	3,511	8,968
Total Animal Control	685,512	691,631	630,352	61,279	655,514
Code Enforcement:					
Current:					
Salaries and wages	756,546	753,256	738,019	15,237	738,060
Pension contribution	94,487	85,233	85,233	-	88,390
FICA and Medicare insurance	64,004	53,956	53,955	1	54,720
Group health and life insurance	81,087	116,010	116,009	1	86,857
Contract service fees	13,650	12,763	12,763	-	14,180
Rental	3,000	1,000	1,000	-	-
Materials and supplies	15,000	8,083	8,081	2	13,791
Minor equipment	-	3,336	3,336	-	-
Telephone, telegraph	12,000	9,851	9,851	-	9,201
Dues and subscriptions	2,560	220	219	1	341
Training, travel and meetings	1,500	360	360	-	1,060
Uniform allowance	5,000	4,766	4,766	-	5,691
Total Code Enforcement	1,048,834	1,048,834	1,033,592	15,242	1,012,291

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Total Public Safety	$ 36,222,900	$ 36,377,790	$ 35,388,249	$ 989,541	$ 32,712,020
Current expenditures	$ 36,092,900	$ 36,243,790	$ 35,270,051	$ 973,739	$ 32,712,020
Capital outlay	130,000	134,000	118,198	15,802	-
Total Public Safety	$ 36,222,900	$ 36,377,790	$ 35,388,249	$ 989,541	$ 32,712,020
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	$ 3,567,221	$ 3,567,221	$ 3,237,317	$ 329,904	$ 3,250,276
Pension contribution	466,941	439,245	416,716	22,529	417,152
FICA and Medicare insurance	278,842	278,842	235,282	43,560	237,682
Group health and life insurance	554,015	581,711	581,711	-	548,068
Workers' compensation insurance	-	-	-	-	2
Contract service fees	10,000	10,000	6,105	3,895	40,469
Rental	36,649	40,591	31,435	9,156	34,393
Materials and supplies	40,000	34,967	30,522	4,445	31,874
Minor equipment	-	5,300	-	5,300	584
Dues and subscriptions	995	995	969	26	1,819
Training, travel and meetings	5,180	5,180	3,162	2,018	2,738
Advertising	-	-	-	-	120
Uniform allowance	20,000	21,490	17,875	3,615	15,263
Repair and maintenance	40,500	37,629	23,230	14,399	14,886
Total Transportation/Development Administration	5,020,343	5,023,171	4,584,324	438,847	4,595,326
Transportation/Development - Traffic Engineering:					
Current:					
Salaries and wages	1,137,249	1,137,249	970,619	166,630	958,817
Pension contribution	146,650	146,650	125,162	21,488	123,492
FICA and Medicare insurance	87,205	87,205	70,406	16,799	70,052
Group health and life insurance	172,005	183,311	183,310	1	157,558
Workers' compensation insurance	-	-	-	-	(2)
Contract service fees	276,000	263,123	219,531	43,592	222,717
Rental	6,000	6,000	3,194	2,806	1,341
Materials and supplies	16,800	17,173	12,530	4,643	16,514
Electric utilities - signal lighting	300,000	316,057	316,057	-	301,841
Dues and subscriptions	1,185	1,185	1,168	17	655
Training, travel and meetings	-	160	159	1	729
Uniform allowance	6,500	6,500	5,977	523	5,442
Repair and maintenance	26,000	21,788	15,589	6,199	48,384
Total Transportation/Develop Traffic Engineering	2,175,594	2,186,401	1,923,702	262,699	1,907,540

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Transportation and Development (continued):					
Total Transportation and Development	$ 7,195,937	$ 7,209,572	$ 6,508,026	$ 701,546	$ 6,502,866
Current expenditures	$ 7,195,937	$ 7,209,572	$ 6,508,026	$ 701,546	$ 6,502,866
Total Transportation and Development	$ 7,195,937	$ 7,209,572	$ 6,508,026	$ 701,546	$ 6,502,866
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	$ 984,364	$ 988,515	$ 752,013	$ 236,502	$ 813,632
Pension contribution	126,973	126,973	96,547	30,426	104,820
FICA and Medicare insurance	75,307	75,307	54,950	20,357	59,451
Group health and life insurance	192,100	178,762	118,879	59,883	141,190
Workers' compensation insurance	-	-	-	-	(2,396)
Board member fees	1,500	1,550	1,550	-	650
Contract service fees	25,000	13,000	-	13,000	1,000
Rental	7,284	8,384	8,380	4	8,762
Materials and supplies	20,000	19,950	18,933	1,017	13,378
Bank charges	10,500	18,605	18,602	3	15,620
Minor equipment	6,500	5,786	5,785	1	-
Dues and subscriptions	2,900	2,900	2,629	271	845
Training, travel and meetings	2,000	2,715	2,630	85	5,303
Uniform allowance	3,000	3,000	2,551	449	2,946
Casualty and other losses	-	(19)	(20)	1	2
Total Community Development - Administration	1,457,428	1,445,428	1,083,429	361,999	1,165,203
Community Development - Planning:					
Current:					
Salaries and wages	87,558	88,233	88,229	4	99,427
Pension contribution	11,294	11,384	11,382	2	12,653
FICA and Medicare insurance	6,697	6,697	6,546	151	7,402
Group health and life insurance	9,721	9,736	9,735	1	11,442
Board member fees	-	-	-	-	63
Contract service fees	175,000	192,589	176,996	15,593	132,475
Rental	12,132	13,143	12,127	1,016	12,454
Materials and supplies	8,000	7,900	6,721	1,179	9,094
Dues and subscriptions	270	555	320	235	85
Training, travel and meetings	500	315	133	182	1,533
Total Community Development - Planning	311,172	330,552	312,189	18,363	286,628
Total Planning and Zoning	$ 1,768,600	$ 1,775,980	$ 1,395,618	$ 380,362	$ 1,451,831

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Libraries:					
Current:					
Salaries and wages	$ 2,087,187	$ 2,030,589	$ 1,946,353	$ 84,236	$ 1,979,042
Pension contribution	193,545	192,935	181,277	11,658	181,416
FICA and Medicare insurance	140,379	135,094	124,039	11,055	126,466
Group health and life insurance	249,008	231,745	221,522	10,223	233,528
Contract service fees	11,390	81,656	80,079	1,577	10,715
Rental	26,121	28,043	25,899	2,144	24,389
Library books and materials	430,000	430,000	428,691	1,309	429,695
Materials and supplies	56,000	57,258	49,942	7,316	70,950
Minor equipment	-	2,715	2,715	-	-
Utilities	215,350	234,135	223,463	10,672	221,210
Telephone, telegraph	19,215	22,996	19,343	3,653	18,558
Colloquiums	4,100	4,100	4,100	-	3,300
Dues and subscriptions	100	100	-	100	-
Training, travel and meetings	3,100	3,100	2,015	1,085	3,170
Repair and maintenance	6,000	16,105	7,422	8,683	2,210
Total Libraries	$ 3,441,495	$ 3,470,571	$ 3,316,860	$ 153,711	$ 3,304,649
Total Libraries	$ 3,441,495	$ 3,470,571	$ 3,316,860	$ 153,711	$ 3,304,649
Parks and Recreation:					
Current:					
Salaries and wages	$ 3,830,114	$ 3,820,867	$ 3,583,762	$ 237,105	$ 3,731,922
Pension contribution	314,423	320,857	302,281	18,576	292,322
FICA and Medicare insurance	311,531	309,301	264,986	44,315	277,331
Group health and life insurance	468,956	454,325	424,714	29,611	403,012
Board member fees	-	700	300	400	200
Contract service fees	204,100	491,959	436,293	55,666	202,348
Rental	29,072	37,190	26,984	10,206	28,958
Beach entertainment and merchandise	25,000	25,762	24,412	1,350	21,390
Materials and supplies	176,150	186,238	142,667	43,571	197,245
Bank charges	8,400	10,939	10,934	5	10,744
Minor equipment	600	11,239	9,792	1,447	11,076
Advertising	18,000	24,253	20,479	3,774	18,993
Dues and subscriptions	9,264	9,839	3,489	6,350	7,937
Recreation program costs	575,311	624,476	506,525	117,951	645,661
Toy project	-	-	-	-	1,068
Training, travel and meetings	12,112	15,480	13,857	1,623	20,013
Uniform allowance	42,300	40,300	33,769	6,531	39,037
Repair and maintenance	274,700	282,916	265,038	17,878	317,645
Casualty and other losses	-	43	(34)	77	259
General assistance	-	1,050	-	1,050	450
Capital outlay	-	622,708	254,860	367,848	11,506
Total Parks and Recreation	$ 6,300,033	$ 7,290,442	$ 6,325,108	$ 965,334	$ 6,239,117
Current expenditures	$ 6,300,033	$ 6,667,734	$ 6,070,248	$ 597,486	$ 6,227,611
Capital outlay	-	622,708	254,860	367,848	11,506
Total Parks and Recreation	$ 6,300,033	$ 7,290,442	$ 6,325,108	$ 965,334	$ 6,239,117

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Budgeted Amounts			Variance With	2011
	Original	Final	Actual	Budget	Actual
Health and Welfare:					
Department of Human Resources:					
Current:					
General assistance	$ 1,067,000	$ 1,067,000	$ 1,067,000	$ -	$ 1,067,000
Total Department of Human Resources	1,067,000	1,067,000	1,067,000	-	1,067,000
Family and Children Services:					
Debt Service	145,628	145,628	145,628	-	151,256
Total Family and Children Services	145,628	145,628	145,628	-	151,256
Senior Services:					
Current:					
Salaries and wages	$ 1,222,811	$ 1,220,628	$ 1,216,197	$ 4,431	$ 1,286,742
Pension contribution	94,609	94,774	94,076	698	93,447
FICA and Medicare insurance	104,195	92,295	90,712	1,583	96,864
Group health and life insurance	108,793	111,638	111,353	285	101,572
Workers' compensation insurance	-	-	-	-	-
Contract service fees	520,835	620,474	615,096	5,378	473,718
Rental	11,148	12,255	11,664	591	14,142
Materials and supplies	47,500	43,597	40,477	3,120	43,506
Bank charges	-	235	232	3	-
Minor equipment	3,300	17,014	13,903	3,111	12,778
Advertising	15,000	21,014	20,691	323	9,634
Dues and subscriptions	1,040	1,091	622	469	911
Recreation program costs	247,440	130,266	126,816	3,450	159,794
Training, travel and meetings	4,200	3,304	2,799	505	6,016
Uniform allowance	6,000	7,767	7,766	1	8,155
Repair and maintenance	4,000	5,504	5,479	25	10,778
Casualty and other losses	-	(15)	(16)	1	(77)
Total Senior Services	2,390,871	2,381,841	2,357,867	23,974	2,317,980
Total Health and Welfare	$ 3,603,499	$ 3,594,469	$ 3,570,495	$ 23,974	$ 3,536,236
Current expenditures	$ 3,457,871	$ 3,448,841	$ 3,424,867	$ 23,974	$ 3,384,980
Debt service	145,628	145,628	145,628	-	151,256
Total Health and Welfare	$ 3,603,499	$ 3,594,469	$ 3,570,495	$ 23,974	$ 3,536,236
Total Expenditures	$ 165,894,261	$ 178,568,088	$ 168,232,133	$ 10,335,955	$ 169,075,624
Current expenditures	$ 163,735,349	$ 175,429,137	$ 165,656,036	$ 9,773,101	$ 167,590,258
Debt service	1,228,912	1,261,788	1,261,432	356	1,033,177
Capital outlay	930,000	1,877,163	1,314,665	562,498	452,189
Total Expenditures	$ 165,894,261	$ 178,568,088	$ 168,232,133	$ 10,335,955	$ 169,075,624

NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA

HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 418,924	$ 418,924	$ 453,824	$ 34,900	$ 408,878
Other revenue	-	-	-	-	2,000
Total revenues	418,924	418,924	453,824	34,900	410,878
Expenditures:					
General government:					
Current:					
Salaries and wages	291,782	291,782	243,954	47,828	266,952
Pension contribution	37,637	37,637	31,470	6,167	34,429
Payroll taxes	22,320	22,320	17,997	4,323	19,823
Group health insurance	34,086	34,086	29,835	4,251	26,184
Contractual services	75,000	82,612	9,392	73,220	13,147
Rental	3,502	3,788	3,765	23	3,539
Office supplies	5,700	7,840	7,646	194	6,677
Program supplies	-	150	150	-	-
Utilities	3,000	3,000	-	3,000	-
Telephone, telegraph	6,600	6,600	846	5,754	59
Dues and subscriptions	30,953	30,953	11,339	19,614	9,886
Training travel and meetings	31,700	31,700	23,830	7,870	42,991
Advertising	6,000	8,000	6,130	1,870	10,295
Promotional	4,500	6,507	3,770	2,737	4,654
Repair and maintenance	-	2,480	2,479	1	809
Other minor equipment	-	4,993	2,893	2,100	-
General assistance	100,000	100,000	100,000	-	110,000
Total expenditures	652,780	674,448	495,496	178,952	549,445
Deficiency of revenues over expenditures	(233,856)	(255,524)	(41,672)	213,852	(138,567)
Other Financing Sources (Uses):					
Transfer out	-	(1,353)	(1,353)	-	-
Appropriation of fund balance	233,856	256,877	-	(256,877)	-
Total other financing sources (uses)	233,856	255,524	(1,353)	(256,877)	-
Net change in fund balance	-	-	(43,025)	(43,025)	(138,567)
Fund Balance, beginning of year	698,745	698,745	698,745	-	837,312
Appropriation of fund balance	(233,856)	(256,877)	-	256,877	-
Fund Balance, end of year	$ 464,889	$ 441,868	$ 655,720	$ 213,852	$ 698,745

CLAYTON COUNTY, GEORGIA

TOURISM AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	$ 667,000	$ 670,196	$ 772,727	$ 102,531	$ 708,990
Other revenue	46,250	46,250	46,250	-	47,250
Total revenues	713,250	716,446	818,977	102,531	756,240
Expenditures:					
General government:					
Current:					
Board member fees	3,500	1,300	1,300	-	1,650
Contractual service	579,750	585,493	585,493	-	568,656
Utilities	9,150	10,573	10,554	19	11,673
Advertising	23,600	20,830	20,823	7	21,038
Promotional	1,000	2,000	2,000	-	1,512
General assistance	50,000	60,000	60,000	-	50,000
Total expenditures	667,000	680,196	680,170	26	654,529
Excess of revenues over expenditures	46,250	36,250	138,807	102,557	101,711
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(10,000)	-	(10,000)	-
Transfers out	(46,250)	(46,250)	(46,250)	-	(47,250)
Total other financing sources (uses)	(46,250)	(56,250)	(46,250)	(10,000)	(47,250)
Net change in fund balance	-	(20,000)	92,557	92,557	54,461
Fund Balance, beginning of year	147,898	147,898	147,898	-	93,437
Appropriation of fund balance	-	10,000	-	10,000	-
Fund Balance, end of year	$ 147,898	$ 137,898	$ 240,455	$ 102,557	$ 147,898

CLAYTON COUNTY, GEORGIA

EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Charges for services - E911 fees	$ 4,100,433	$ 4,100,433	$ 2,930,217	$ (1,170,216)	$ 3,487,879
Investment earnings	3,000	3,000	53	(2,947)	1,406
Other revenue	2,000	2,000	4,220	2,220	2,225
Total revenues	4,105,433	4,105,433	2,934,490	(1,170,943)	3,491,510
Expenditures:					
Public safety:					
Current:					
Salaries and wages	1,972,574	2,107,902	1,859,302	248,600	1,726,671
Pension contribution	248,547	211,208	211,208	-	203,640
Payroll taxes	155,286	155,286	137,246	18,040	126,579
Group health and life insurance	381,098	224,956	224,955	1	260,644
Other contractual services	181,800	184,530	184,530	-	29,670
Office equipment rental	5,640	5,832	4,132	1,700	5,004
Building rental	750,000	750,000	-	750,000	750,000
Office supplies	12,000	9,692	9,145	547	9,432
Photocopy machine supplies	300	300	293	7	293
Telephone, telegraph	422,000	444,567	435,101	9,466	396,438
Dues and subscriptions	-	-	-	-	1,118
Training, travel and meetings	14,533	15,153	4,297	10,856	3,104
Uniform allowance	12,500	9,770	6,429	3,341	8,225
Repair and maintenance - equipment	200,585	200,761	24,809	175,952	282,290
Other minor equipment	-	2,308	2,308	-	-
Capital outlay	-	131,141	103,971	27,170	2,648,577
Total expenditures	4,356,863	4,453,406	3,207,726	1,245,680	6,451,685
Deficiency of revenues over expenditures	(251,430)	(347,973)	(273,236)	74,737	(2,960,175)
Other Financing Sources:					
Appropriation of fund balance	251,430	347,973	-	(347,973)	-
Total other financing sources	251,430	347,973	-	(347,973)	-
Net change in fund balance	-	-	(273,236)	(273,236)	(2,960,175)
Fund Balance, beginning of year	631,675	631,675	631,675	-	3,591,850
Appropriation of fund balance	-	(347,973)	-	347,973	-
Fund Balance, end of year	$ 631,675	$ 283,702	$ 358,439	$ 74,737	$ 631,675

CLAYTON COUNTY, GEORGIA

FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Fines and forfeitures					
Condemnation of monies	$ 395,000	$ 588,265	$ 366,937	$ (221,328)	$ 825,885
Investment earnings	-	-	-	-	555
Total revenues	395,000	588,265	366,937	(221,328)	826,440
Expenditures:					
Public safety:					
County police:					
Current:					
Contractual services	-	4,500	3,500	1,000	8,071
Materials and supplies	5,995	2,073	1,423	650	18,854
Training, travel and meetings	-	-	-	-	15
Uniform allowance		3,050	3,048	2	-
Repairs and maintenance		2,072	1,601	471	-
Minor equipment	94,005	46,150	44,149	2,001	19,529
Capital outlay	-	48,943	39,822	9,121	83,642
Total county police	100,000	106,788	93,543	13,245	130,111
Narcotics unit:					
Current:					
Building lease and rental	60,625	60,625	18,846	41,779	-
Materials and supplies	220,000	200,560	98,937	101,623	88,887
Utilities	11,375	10,878	-	10,878	-
Telephone, telegraph	3,000	3,000	-	3,000	-
Training, travel and meetings	-	6,500	-	6,500	-
Repairs and maintenance	-	13,437	13,436	1	-
Minor equipment	-	685	-	685	87,219
Total narcotics unit	295,000	295,685	131,219	164,466	176,106
Courts and law enforcement:					
District Attorney:					
Current:					
Capital outlay	-	28,389	-	28,389	-
Total District Attorney	-	28,389	-	28,389	-
Sheriff:					
Current:					
Materials and supplies	-	52,764	45,036	7,728	6,824
Minor equipment	-	-	-	-	6,345
Uniform allowance	-	-	-	-	12,164
Capital outlay	-	347,977	346,318	1,659	20,240
Total sheriff	-	400,741	391,354	9,387	45,573
Total expenditures	395,000	831,603	616,116	215,487	351,790
Excess (deficiency) of revenues over expenditures	-	(243,338)	(249,179)	(5,841)	474,650
Other Financing Sources (Uses):					
Transfers out	-	-	-	-	(424,312)
Appropriation from fund balance	-	243,338	-	(243,338)	-
Total other financing sources (uses)	-	243,338	-	(243,338)	(424,312)
Net change in fund balance	-	-	(249,179)	(249,179)	50,338
Fund Balance, beginning of year	655,244	655,244	655,244	-	604,906
Appropriation of fund balance	-	(243,338)	-	243,338	-
Fund Balance, end of year	$ 655,244	$ 411,906	$ 406,065	$ (5,841)	$ 655,244

CLAYTON COUNTY, GEORGIA

STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Fines and forfeitures	$ 200,000	$ 200,000	$ 132,489	$ (67,511)	$ 319,862
Investment earnings	-	-	42	42	1,323
Total revenues	200,000	200,000	132,531	(67,469)	321,185
Expenditures:					
General government					
Current:					
General assistance	90,000	90,000	90,000	-	-
Total general government	90,000	90,000	90,000	-	-
Courts and law enforcement:					
District attorney:					
Current:					
Contractual services	-	-	-	-	(282)
Travel, training, and meetings	-	-	-	-	7,002
Capital outlay	-	50,010	50,010	-	-
Total district attorney	-	50,010	50,010	-	6,720
Total courts and law enforcement	-	50,010	50,010	-	6,720
Public safety:					
County police:					
Current:					
Uniform allowance	-	13,300	12,097	1,203	-
Minor equipment	-	6,800	6,743	57	-
Total county police	-	20,100	18,840	1,260	-
Narcotics unit:					
Current:					
Materials and supplies	110,000	84,445	63,555	20,890	130,424
Minor equipment	-	5,480	5,478	2	-
Total narcotics unit	110,000	89,925	69,033	20,892	130,424
Total public safety	110,000	110,025	87,873	22,152	130,424
Total expenditures	200,000	250,035	227,883	22,152	137,144
Excess (deficiency) of revenues over expenditures	-	(50,035)	(95,352)	(45,317)	184,041
Other Financing Sources:					
Appropriation of fund balance	-	50,035	-	(50,035)	-
Sale of capital assets	-	-	148,662	148,662	52,802
Total other financing sources	-	50,035	148,662	98,627	52,802
Net change in fund balance	-	-	53,310	53,310	236,843
Fund Balance, beginning of year	646,703	646,703	646,703	-	409,860
Appropriation of fund balance	-	(50,035)	-	50,035	-
Fund Balance, end of year	$ 646,703	$ 596,668	$ 700,013	$ 103,345	$ 646,703

CLAYTON COUNTY, GEORGIA

JAIL CONSTRUCTION AND STAFFING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Charges for services	$ -	$ -	$ -	$ -	$ 5,041
Fines and forfeitures	826,500	826,500	1,069,930	243,430	1,040,563
Other revenue			12,113	12,113	-
Total revenues	826,500	826,500	1,082,043	255,543	1,045,604
Excess of revenues over expenditures	826,500	826,500	1,082,043	255,543	1,045,604
Other Financing Uses:					
Transfers out	(826,500)	(826,500)	(826,500)	-	(1,207,300)
Total other financing uses	(826,500)	(826,500)	(826,500)	-	(1,207,300)
Net change in fund balance	-	-	255,543	255,543	(161,696)
Fund Balance, beginning of year	157,934	157,934	157,934	-	319,630
Fund Balance, end of year	$ 157,934	$ 157,934	$ 413,477	$ 255,543	$ 157,934

CLAYTON COUNTY, GEORGIA

JUVENILE SUPPORT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Charges for services:					
Court supervision fee	$ 18,000	$ 18,000	$ 16,671	$ (1,329)	$ 18,347
Total revenues	18,000	18,000	16,671	(1,329)	18,347
Expenditures:					
Health and welfare:					
Current:					
Contract services	18,000	19,049	19,049	-	21,169
Office supplies	-	31	30	1	-
Repairs and maintenance	-	200	200	-	-
Total health and welfare	18,000	19,280	19,279	1	21,169
Total expenditures	18,000	19,280	19,279	1	21,169
Deficiency of revenues over expenditures	-	(1,280)	(2,608)	(1,328)	(2,822)
Other Financing Sources:					
Appropriation of fund balance	-	1,280	-	(1,280)	-
Total other financing sources	-	1,280	-	(1,280)	-
Net change in fund balance	-	-	(2,608)	(2,608)	(2,822)
Fund Balance, beginning of year	14,100	14,100	14,100	-	16,922
Appropriation of fund balance	-	(1,280)	-	1,280	-
Fund Balance, end of year	$ 14,100	$ 12,820	$ 11,492	$ (1,328)	$ 14,100

CLAYTON COUNTY, GEORGIA

DRUG ABUSE TREATMENT AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Fines and forfeitures	$ 60,000	$ 60,000	$ 65,129	$ 5,129	$ 92,831
Other revenues	16,000	28,500	31,957	3,457	23,629
Total revenues	76,000	88,500	97,086	8,586	116,460
Expenditures:					
General government:					
Current:					
Salaries and wages	1,500	1,493	86	1,407	-
Payroll taxes	-	7	7	-	-
Contract services	7,000	7,000	6,213	787	6,730
General assistance	40,000	40,000	40,000	-	44,500
Total general government	48,500	48,500	46,306	2,194	51,230
Health and welfare:					
Current:					
General assistance	27,500	40,000	40,000	-	40,000
Total health and welfare	27,500	40,000	40,000	-	40,000
Total expenditures	76,000	88,500	86,306	2,194	91,230
Net change in fund balance	-	-	10,780	10,780	25,230
Fund Balance, beginning of year	25,937	25,937	25,937	-	707
Fund Balance, end of year	$ 25,937	$ 25,937	$ 36,717	$ 10,780	$ 25,937

CLAYTON COUNTY, GEORGIA

ALTERNATIVE DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Charges for services:					
Court filing and recording fees	$ 192,500	$ 195,122	$ 171,983	$ (23,139)	$ 189,155
Investment earnings	500	500	24	(476)	237
Other revenues	2,000	3,225	3,225	-	1,780
Total revenues	195,000	198,847	175,232	(23,615)	191,172
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	137,319	137,956	137,955	1	126,713
Pension contribution	17,713	17,797	17,796	1	16,346
Payroll taxes	10,504	9,949	9,948	1	9,370
Group health and life insurance	16,573	28,773	28,773	-	16,561
Contractual services	4,540	3,790	3,790	-	3,873
Office supplies	2,750	2,238	2,237	1	887
Postage	2,000	2,268	2,267	1	1,918
Telephone	1,000	773	773	-	846
Training, travel, meetings	32,550	37,625	37,624	1	30,539
Total expenditures	224,949	241,169	241,163	6	207,053
Deficiency of revenues over expenditures	(29,949)	(42,322)	(65,931)	(23,609)	(15,881)
Other Financing Sources:					
Appropriation of fund balance	29,949	42,322	-	(42,322)	-
Total other financing sources	29,949	42,322	-	(42,322)	-
Net change in fund balance	-	-	(65,931)	(65,931)	(15,881)
Fund Balance, beginning of year	381,631	381,631	381,631	-	397,512
Appropriation of fund balance	(29,949)	(42,322)	-	42,322	-
Fund Balance, end of year	$ 351,682	$ 339,309	$ 315,700	$ (23,609)	$ 381,631

CLAYTON COUNTY, GEORGIA

VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Fines and forfeitures	$ 516,036	$ 516,036	$ 525,133	$ 9,097	$ 506,199
Total revenues	516,036	516,036	525,133	9,097	506,199
Expenditures:					
General government:					
Current:					
General assistance	-	-	-	-	90,000
Total general government	-	-	-	-	90,000
Courts and law enforcement:					
Solicitor general:					
Current:					
Salaries and wages	229,340	229,687	229,686	1	208,887
Pension contribution	29,583	29,630	29,629	1	26,946
Payroll taxes	17,544	17,150	16,893	257	15,400
Group health and life insurance	36,685	36,685	31,202	5,483	26,987
Total solicitor general	313,152	313,152	307,410	5,742	278,220
District attorney:					
Current:					
Salaries and wages	130,344	129,759	120,119	9,640	125,573
Pension contribution	13,800	13,854	13,854	-	13,642
Payroll taxes	9,971	9,971	9,159	812	9,577
Group health and life insurance	599	600	599	1	599
Materials and supplies	11,000	12,530	11,976	554	11,056
Training, travel, meetings	1,638	638	599	39	1,573
Total district attorney	167,352	167,352	156,306	11,046	162,020
Total courts and law enforcement	480,504	480,504	463,716	16,788	440,240
Total expenditures	480,504	480,504	463,716	16,788	530,240
Excess (deficiency) of revenues over expenditures	35,532	35,532	61,417	25,885	(24,041)
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	152,000
Transfers out	(35,532)	(35,532)	(35,532)	-	(78,216)
Total other financing sources (uses)	(35,532)	(35,532)	(35,532)	-	73,784
Net change in fund balance	-	-	25,885	25,885	49,743
Fund Balance, beginning of year	50,844	50,844	50,844	-	1,101
Fund Balance, end of year	$ 50,844	$ 50,844	$ 76,729	$ 25,885	$ 50,844

CLAYTON COUNTY, GEORGIA

DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Other revenues	$ 22,500	$ 22,500	$ 18,690	$ (3,810)	$ 18,600
Total revenues	22,500	22,500	18,690	(3,810)	18,600
Expenditures:					
Other general government:					
Current:					
Other contractual services	19,500	19,500	18,563	937	14,643
Office supplies	3,000	3,000	943	2,057	1,360
Total expenditures	22,500	22,500	19,506	2,994	16,003
Net change in fund balance	-	-	(816)	(816)	2,597
Fund Balance, beginning of year	12,049	12,049	12,049	-	9,452
Fund Balance, end of year	$ 12,049	$ 12,049	$ 11,233	$ (816)	$ 12,049

CLAYTON COUNTY, GEORGIA

STATE COURT TECHNOLOGY FEE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Charges for services:					
Technology fee	$ 178,000	$ 178,000	$ 172,117	$ (5,883)	$ 152,417
Total revenues	178,000	178,000	172,117	(5,883)	152,417
Expenditures:					
Courts and law enforcement:					
Current:					
Contract service fees	3,000	6,500	5,966	534	2,374
Materials and supplies	50,000	43,575	10,186	33,389	17,027
Telephone, telegraph	-	4,300	3,161	1,139	-
Dues and subscriptions	-	-	-	-	2,233
Training, travel, meetings	25,000	23,700	2,372	21,328	5,001
Minor equipment	100,000	95,363	79,549	15,814	22,041
Capital outlay	-	6,373	-	6,373	-
Total expenditures	178,000	179,811	101,234	78,577	48,676
Excess (deficiency) of revenues over expenditures	-	(1,811)	70,883	72,694	103,741
Other Financing Sources:					
Appropriation of fund balance	-	1,811	-	(1,811)	-
Total other financing sources	-	1,811	-	(1,811)	-
Net change in fund balance	-	-	70,883	70,883	103,741
Fund Balance, beginning of year	858,547	858,547	858,547	-	754,806
Appropriation of fund balance	-	(1,811)	-	1,811	-
Fund Balance, end of year	$ 858,547	$ 856,736	$ 929,430	$ 72,694	$ 858,547

CLAYTON COUNTY, GEORGIA

COLLABORATIVE AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Intergovernmental	$ -	$ 44,000	$ 42,459	$ (1,541)	$ 44,792
Total revenues	-	44,000	42,459	(1,541)	44,792
Expenditures:					
Other general government:					
Current:					
Contract services	12,500	64,932	43,000	21,932	44,792
Office supplies	-	273	-	273	568
Utilities	-	900	899	1	696
Telephone, telegraph	-	4,332	4,157	175	4,371
Training, travel, meetings	-	9,911	-	9,911	-
Total expenditures	12,500	80,348	48,056	32,292	50,427
Deficiency of revenues over expenditures	(12,500)	(36,348)	(5,597)	30,751	(5,635)
Other Financing Sources:					
Appropriation of fund balance	-	23,848	-	(23,848)	-
Transfers in	12,500	12,500	5,907	(6,593)	2,600
Total other financing sources	12,500	36,348	5,907	(30,441)	2,600
Net change in fund balance	-	-	310	310	(3,035)
Fund Balance, beginning of year	24,418	24,418	24,418	-	27,453
Appropriation of fund balance	-	(23,848)	-	23,848	-
Fund Balance, end of year	$ 24,418	$ 570	$ 24,728	$ 24,158	$ 24,418

CLAYTON COUNTY, GEORGIA

AGING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Intergovernmental	$ -	$ 733,831	$ 640,160	$ (93,671)	$ 597,278
Charges for services	-	-	3,422	3,422	5,684
Gifts and donations	-	38,126	39,117	991	34,867
Other revenues	-	-	-	-	450
Total revenues	-	771,957	682,699	(89,258)	638,279
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	-	468,181	431,921	36,260	442,767
Pension contribution	-	42,665	41,465	1,200	40,526
Payroll taxes	-	37,071	31,815	5,256	32,340
Group health and life insurance	-	60,050	56,117	3,933	48,851
Workers' compensation insurance	-	532	-	532	187
Contractual services	-	289,898	275,554	14,344	263,564
Equipment rental	-	2,554	2,554	-	426
Materials and supplies	1,800	244,150	213,448	30,702	196,749
Postage	-	101	100	1	-
Minor equipment	-	3,675	2,820	855	675
Utilities	-	607	606	1	540
Telephone, telegraph	-	22,155	21,571	584	12,442
Dues and subscriptions	-	802	801	1	790
Training, travel, meetings	-	32,927	29,772	3,155	30,369
Repair and maintenance	-	1,719	1,719	-	-
Redistribution	-	2,760	920	1,840	4,000
General assistance	363,250	18,290	4,399	13,891	-
Capital outlay	-	21,500	21,500	-	-
Total expenditures	365,050	1,249,637	1,137,082	112,555	1,074,226
Deficiency of revenues over expenditures	(365,050)	(477,680)	(454,383)	23,297	(435,947)
Other Financing Sources:					
Appropriation of fund balance	-	12,630	-	(12,630)	-
Transfers in	365,050	465,050	464,643	(407)	469,224
Total other financing sources	365,050	477,680	464,643	(13,037)	469,224
Net change in fund balance	-	-	10,260	10,260	33,277
Fund Balance, beginning of year	79,073	79,073	79,073	-	45,796
Appropriation of fund balance	-	(12,630)	-	12,630	-
Fund Balance, end of year	$ 79,073	$ 66,443	$ 89,333	$ 22,890	$ 79,073

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	$ -	$ 15,103,572	$ 4,732,559	$ (10,371,013)	$ 8,643,749
Investment earnings	-	-	2,159	2,159	3,376
Other revenues	-	1,597,744	3,082,048	1,484,304	4,255,767
Total revenues	-	16,701,316	7,816,766	(8,884,550)	12,902,892
Expenditures:					
Parks and recreation:					
CDBG Program:					
Current:					
Salaries and wages	-	111,332	111,331	1	18,587
Pension contribution	-	13,254	13,254	-	2,378
Payroll taxes	-	8,410	8,408	2	1,361
Group health and life insurance	-	4,919	4,918	1	1,917
Contractual services	-	225,916	225,874	42	358,663
Equipment rental	-	2,752	2,750	2	3,179
Building lease and rental	-	28,911	28,910	1	66,910
Materials and supplies	-	20,130	14,359	5,771	13,716
Utilities	-	8,159	4,049	4,110	6,309
Telephone, telegraph	-	12,781	11,617	1,164	10,615
Postage	-	376	375	1	252
Dues and subscriptions	-	8,469	3,012	5,457	77
Training, travel, meetings	-	18,924	17,010	1,914	76
Advertising	-	4,429	2,930	1,499	3,171
Minor equipment	-	18,849	11,361	7,488	61,640
Repair and maintenance	-	6,595	-	6,595	510
General assistance	-	3,796,670	1,924,775	1,871,895	585,599
Capital outlay	-	1,409,030	216,581	1,192,449	535,333
Total parks and recreation	-	5,699,906	2,601,514	3,098,392	1,670,293
Health and welfare:					
HUD Home Program:					
Current:					
Salaries and wages	-	10,320	4,931	5,389	9,932
Pension contribution	-	2,529	271	2,258	1,271
Payroll taxes	-	1,552	370	1,182	731
Group health and life insurance	-	3,629	326	3,303	964
Workers' compensation insurance	-	100	-	100	-
Contractual services	-	77,000	74,906	2,094	82,830
Advertising	-	300	-	300	-
General assistance	-	2,369,190	1,054,155	1,315,035	1,344,981
Total HUD home program	-	2,464,620	1,134,959	1,329,661	1,440,709
Homeless prevention:					
Current:					
Salaries and wages	-	-	-	-	3,910
Contractual services	-	-	-	-	35,000
General assistance	-	-	-	-	313,090
Total homeless prevention	-	-	-	-	352,000

(Continued)

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Emergency shelter program:					
Current:					
Contractual services	$ -	$ 4,576	$ -	$ 4,576	$ -
General assistance	-	86,945	-	86,945	-
Total emergency shelter program	-	91,521	-	91,521	-
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	75,000	41,781	33,219	-
Pension contribution	-	7,000	5,390	1,610	-
Payroll taxes	-	3,153	3,153	-	-
Group health and life insurance	-	4,500	2,103	2,397	-
Workers' compensation insurance	-	350	-	350	-
Contractual services	-	1,107,258	199,322	907,936	287,792
Equipment rental	-	8,000	-	8,000	-
Building lease and rental	-	28,911	28,910	1	28,910
Materials and supplies	-	5,271	4,832	439	7,828
Utilities	-	20,829	-	20,829	-
Telephone, telegraph	-	5,900	-	5,900	-
Postage	-	2,000	-	2,000	-
Dues and subscriptions	-	883	586	297	251
Training, travel, meetings	-	7,883	2,410	5,473	4,702
Advertising	-	14,734	1,779	12,955	11,447
Minor equipment	-	18,787	9,591	9,196	1,150
General assistance	-	6,951,084	3,229,641	3,721,443	7,199,360
Total neighborhood stabilization program	-	8,261,543	3,529,498	4,732,045	7,541,440
Other programs:					
Current:					
Contractual services	-	8,704	7,031	1,673	24,479
General assistance	-	193,749	143,493	50,256	226,057
Total other	-	202,453	150,524	51,929	250,536
Total health and welfare	-	11,020,137	4,814,981	6,205,156	9,584,685
Total expenditures	-	16,720,043	7,416,495	9,303,548	11,254,978
Excess (deficiency) of revenues over expenditures	-	(18,727)	400,271	418,998	1,647,914
Other Financing Sources:					
Appropriation of fund balance	-	18,727	-	(18,727)	-
Total other financing sources	-	18,727	-	(18,727)	-
Net change in fund balance	-	-	400,271	400,271	1,647,914
Fund Balance, beginning of year	1,683,156	1,683,156	1,683,156	-	35,242
Appropriation of fund balance	-	(18,727)	-	18,727	-
Fund Balance, end of year	$ 1,683,156	$ 1,664,429	$ 2,083,427	$ 418,998	$ 1,683,156

CLAYTON COUNTY, GEORGIA

OTHER COUNTY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Intergovernmental	$ -	$ 13,339,525	$ 7,303,347	$ (6,036,178)	$ 8,524,530
Charges for services	-	-	-	-	6,787
Gifts and donations	-	21,966	20,625	(1,341)	7,500
Other revenue	-	1,905,543	978,274	(927,269)	97,424
Total revenues	-	15,267,034	8,302,246	(6,964,788)	8,636,241
Expenditures:					
General government:					
Current:					
Salaries and wages	-	62,477	45,599	16,878	18,939
Employee benefits and payroll taxes	-	28,365	3,606	24,759	1,452
Contractual services	-	15,511	7,843	7,668	2,755
Materials and supplies	-	5,258	1,036	4,222	165
Minor equipment	-	6,353	5,353	1,000	-
Travel, training, and meetings	-	13,694	4,423	9,271	1,188
Repair and maintenance	-	20,739	20,739	-	-
General assistance	107,403	471,641	251,772	219,869	-
Total general government	107,403	624,038	340,371	283,667	24,499
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,236,751	947,536	289,215	1,089,063
Employee benefits and payroll taxes	-	412,359	296,976	115,383	306,020
Contractual services	78,783	402,093	32,835	369,258	93,820
Rental	-	21,459	21,457	2	20,720
Materials and supplies	-	60,299	42,712	17,587	29,272
Minor equipment	-	73,513	56,507	17,006	16,094
Telephone, telegraph	-	10,479	9,316	1,163	7,838
Postage	-	18,787	18,787	-	17,580
Travel, training, meetings	-	37,936	23,250	14,686	17,593
General assistance	148,015	113,320	-	113,320	-
Capital outlay	-	35,108	35,108	-	21,977
Total courts and law enforcement	226,798	2,422,104	1,484,484	937,620	1,619,977
Public safety:					
Current:					
Salaries and wages	-	483,204	386,013	97,191	578,921
Employee benefits and payroll taxes	-	182,086	110,215	71,871	251,553
Contractual services	-	3,827	-	3,827	25,981
Rental	-	-	-	-	4,346
Materials and supplies	50,000	188,752	89,387	99,365	61,791
Minor equipment	-	191,672	21,210	170,462	75,536
Utilities	-	-	-	-	7,668
Telephone, telegraph	-	6,853	2,975	3,878	20,608
Postage	-	-	-	-	30
Travel, training, meetings	70,955	24,772	6,656	18,116	16,009
Advertising	-	293	293	-	1,044
Uniform allowance	-	18,257	17,977	280	-
Repair and maintenance	-	11,605	5,073	6,532	27,186
General assistance	-	2,740	2,536	204	226,558
Capital outlay	-	412,177	273,206	138,971	74,348
Total public safety	120,955	1,526,238	915,541	610,697	1,371,579

(Continued)

CLAYTON COUNTY, GEORGIA

OTHER COUNTY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Expenditures (continued):					
Transportation and development:					
Current:					
Contractual services	$ -	$ 710,319	$ 321,320	$ 388,999	$ 300,973
Repair and maintenance	-	261,043	89,347	171,696	437,461
Capital outlay	-	3,741,846	3,062,918	678,928	1,651,973
Total transportation and development	-	4,713,208	3,473,585	1,239,623	2,390,407
Parks and recreation:					
Current:					
Materials and supplies	-	13,000	1,088	11,912	-
Capital outlay	-	-	-	-	2,500
Total parks and recreation	-	13,000	1,088	11,912	2,500
Libraries:					
Current:					
Materials and supplies	-	-	-	-	478
Minor equipment	-	-	-	-	17,900
Travel, training, meetings	-	-	-	-	1,000
Capital outlay	-	-	-	-	12,429
Total libraries	-	-	-	-	31,807
Energy Conservation:					
Current:					
Contractual services	-	720,128	282,261	437,867	179,024
Capital outlay	-	238,485	218,923	19,562	1,400,547
Total energy conservation	-	958,613	501,184	457,429	1,579,571
Total expenditures	455,156	10,257,201	6,716,253	3,540,948	7,020,340
Excess (deficiency) of revenues over expenditures	(455,156)	5,009,833	1,585,993	(3,423,840)	1,615,901
Other Financing Sources (Uses):					
Appropriation of fund balance	-	1,028,615	-	(1,028,615)	-
Transfers in	455,156	457,660	415,738	(41,922)	195,508
Transfers out	-	(6,496,108)	(2,291,977)	4,204,131	(1,751,330)
Total other financing sources (uses)	455,156	(5,009,833)	(1,876,239)	3,133,594	(1,555,822)
Net change in fund balance	-	-	(290,246)	(290,246)	60,079
Fund Balance, beginning of year	1,445,928	1,445,928	1,445,928	-	1,385,849
Appropriation of fund balance	-	(1,028,615)	-	1,028,615	-
Fund Balance, end of year	$ 1,445,928	$ 417,313	$ 1,155,682	$ 738,369	$ 1,445,928

CLAYTON COUNTY, GEORGIA

LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Charges for services	$ 96,464	$ 96,464	$ 104,212	$ 7,748	$ 80,845
Other revenues	5,500	5,500	9,170	3,670	5,725
Total revenues	101,964	101,964	113,382	11,418	86,570
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	26,381	26,381	25,975	406	23,641
Pension contribution	3,403	3,403	3,351	52	3,050
Payroll taxes	2,019	2,019	1,904	115	1,751
Group health and life insurance	4,165	4,165	3,825	340	3,124
Equipment rental	2,196	2,336	-	2,336	2,013
Materials and supplies	1,300	1,300	1,224	76	1,302
Telephone, telegraph	4,000	8,002	8,002	-	7,673
Dues and subscriptions	60,000	55,998	49,567	6,431	49,177
Redistribution	(1,500)	(1,500)	-	(1,500)	(793)
Total expenditures	101,964	102,104	93,848	8,256	90,938
Excess (deficiency) of revenues over expenditures	-	(140)	19,534	19,674	(4,368)
Other Financing Sources:					
Appropriation of fund balance	-	140	-	(140)	-
Net change in fund balance	-	-	19,534	19,534	(4,368)
Fund Balance, beginning of year	16,747	16,747	16,747	-	21,115
Appropriation of fund balance	-	(140)	-	140	-
Fund Balance, end of year	$ 16,747	$ 16,607	$ 36,281	$ 19,674	$ 16,747

CLAYTON COUNTY, GEORGIA

STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Property taxes:					
Special tax levy - current year	$ 1,616,534	$ 1,616,534	$ 1,589,353	$ (27,181)	$ 1,178,763
Total revenues	1,616,534	1,616,534	1,589,353	(27,181)	1,178,763
Expenditures:					
General government:					
Current:					
Salaries and wages	371,166	155,277	155,277	-	183,426
Pension contribution	23,971	20,031	20,031	-	23,662
Payroll taxes	14,217	11,364	11,364	-	13,393
Group health and life insurance	31,540	25,192	25,192	-	31,543
Contractual services	24,000	23,954	23,954	-	23,324
Materials and supplies	9,350	5,833	5,830	3	4,072
Utilities	1,100,000	1,398,283	1,398,282	1	1,302,815
Dues and subscriptions	90	-	-	-	-
Training, travel and meetings	1,450	1,446	1,445	1	-
Repair and maintenance	2,000	454	453	1	974
Uniform allowance	750	263	263	-	263
Total expenditures	1,578,534	1,642,097	1,642,091	6	1,583,472
Excess (deficiency) of revenues over expenditures	38,000	(25,563)	(52,738)	(27,175)	(404,709)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	63,563	-	(63,563)	-
Transfers in	-	-	-	-	600,000
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing sources (uses)	(38,000)	25,563	(38,000)	(63,563)	562,000
Net change in fund balance	-	-	(90,738)	(90,738)	157,291
Fund Balance, beginning of year	168,887	168,887	168,887	-	11,596
Appropriation of fund balance	-	(63,563)	-	63,563	-
Fund Balance, end of year	$ 168,887	$ 105,324	$ 78,149	$ (27,175)	$ 168,887

CLAYTON COUNTY, GEORGIA

ELLENWOOD TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Property taxes:					
Real property taxes	$ 521,594	$ 521,594	$ 439,967	$ (81,627)	$ 350,456
Other taxes:					
Local option sales tax	260,406	276,341	314,905	38,564	303,994
Investment earnings	-	-	13	13	132
Total revenues	782,000	797,935	754,885	(43,050)	654,582
Expenditures:					
General government:					
Current:					
Contractual services	-	17,120	12,119	5,001	13,283
Bank charges	-	215	212	3	
Debt service	-	3,600	3,600	-	5,700
Total expenditures	-	20,935	15,931	5,004	18,983
Excess of revenues over expenditures	782,000	777,000	738,954	(38,046)	635,599
Other Financing Sources (Uses):					
Transfers in	-	5,000	5,000	-	-
Transfers out	(782,000)	(782,000)	(754,884)	27,116	(654,579)
Total other financing sources (uses)	(782,000)	(777,000)	(749,884)	27,116	(654,579)
Net change in fund balance	-	-	(10,930)	(10,930)	(18,980)
Fund Balance, beginning of year	53,891	53,891	53,891	-	72,871
Fund Balance, end of year	$ 53,891	$ 53,891	$ 42,961	$ (10,930)	$ 53,891

CLAYTON COUNTY, GEORGIA

NORTHWEST CLAYTON TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Property taxes	$ 375,000	$ 375,000	$ 246,321	$ (128,679)	$ 24,615
Total revenues	375,000	375,000	246,321	(128,679)	24,615
Expenditures:					
General government:					
Capital outlay	375,000	375,000	-	375,000	-
Total general government	375,000	375,000	-	375,000	-
Net change in fund balance	-	-	246,321	246,321	24,615
Fund Balance, beginning of year	368,129	368,129	368,129	-	343,514
Fund Balance, end of year	$ 368,129	$ 368,129	$ 614,450	$ 246,321	$ 368,129

CLAYTON COUNTY, GEORGIA

CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Property taxes	$ 420,000	$ 420,000	$ 398,770	$ (21,230)	$ 100,998
Total revenues	420,000	420,000	398,770	(21,230)	100,998
Expenditures:					
General government:					
Capital outlay	420,000	420,000	-	420,000	-
Total general government	420,000	420,000	-	420,000	-
Net change in fund balance	-	-	398,770	398,770	100,998
Fund Balance, beginning of year	476,386	476,386	476,386	-	375,388
Fund Balance, end of year	$ 476,386	$ 476,386	$ 875,156	$ 398,770	$ 476,386

CLAYTON COUNTY, GEORGIA

FOREST PARK TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Property taxes	$ 35,000	$ 35,000	$ 62,068	$ 27,068	$ 16,965
Total revenues	35,000	35,000	62,068	27,068	16,965
Expenditures:					
General government:					
Capital outlay	35,000	35,000	-	35,000	-
Total general government	35,000	35,000	-	35,000	-
Net change in fund balance	-	-	62,068	62,068	16,965
Fund Balance, beginning of year	40,553	40,553	40,553	-	23,588
Fund Balance, end of year	$ 40,553	$ 40,553	$ 102,621	$ 62,068	$ 40,553

DEBT SERVICE AND CAPITAL PROJECT FUNDS

CLAYTON COUNTY, GEORGIA

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Property taxes	$ -	$ -	$ -	$ -	$ 44
Other taxes:					
Interest on delinquent taxes	-	-	-	-	6
Other revenue	750,000	750,000	-	(750,000)	750,000
Total revenues	750,000	750,000	-	(750,000)	750,050
Expenditures					
Debt service:					
Principal retirement	708,548	765,000	765,000	-	3,675,000
Interest	1,597,944	1,572,242	1,272,492	299,750	1,449,750
Fiscal agent fees	750	750	750	-	750
Total expenditures	2,307,242	2,337,992	2,038,242	299,750	5,125,500
Deficiency of revenues over expenditures	(1,557,242)	(1,587,992)	(2,038,242)	(450,250)	(4,375,450)
Other Financing Sources:					
Appropriation of fund balance	-	30,750	-	(30,750)	-
Transfers in	1,557,242	1,557,242	1,287,492	(269,750)	4,799,811
Total other financing sources	1,557,242	1,587,992	1,287,492	(300,500)	4,799,811
Net change in fund balance	-	-	(750,750)	(750,750)	424,361
Fund Balance, beginning of year	6,376,144	6,376,144	6,376,144	-	5,951,783
Appropriation of fund balance	-	(30,750)	-	30,750	-
Fund Balance, end of year	$ 6,376,144	$ 6,345,394	$ 5,625,394	$ (720,000)	$ 6,376,144

CLAYTON COUNTY, GEORGIA

HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Investment income	$ -	$ -	$ 95	$ 95	$ 138
Total revenues	-	-	95	95	138
Expenditures:					
Health and welfare:					
Capital outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Net change in fund balance	-	-	95	95	138
Fund Balance, beginning of year	132,648	132,648	132,648	-	132,510
Fund Balance, end of year	$ 132,648	$ 132,648	$ 132,743	$ 95	$ 132,648

CLAYTON COUNTY, GEORGIA

VILLAGES OF ELLENWOOD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Investment income	$ -	$ 10	$ 8	$ (2)	$ 885
Total revenues	-	10	8	(2)	885
Expenditures:					
Debt service	-	10	9	1	873
Total expenditures	-	10	9	1	873
Excess (deficiency) of revenues over expenditures	-	-	(1)	(1)	12
Other Financing Sources (Uses):					
Appropriation of fund balance	-	5,000	-	(5,000)	-
Transfers in	782,000	782,000	754,884	(27,116)	654,579
Transfers out	(782,000)	(787,000)	(517,250)	269,750	(3,598,938)
Total other financing sources (uses)	-	-	237,634	237,634	(2,944,359)
Net change in fund balance	-	-	237,633	237,633	(2,944,347)
Fund Balance, beginning of year	1,447,344	1,447,344	1,447,344	-	4,391,691
Appropriation of fund balance	-	(5,000)	-	5,000	-
Fund Balance, end of year	$ 1,447,344	$ 1,442,344	$ 1,684,977	$ 242,633	$ 1,447,344

CLAYTON COUNTY, GEORGIA

ROADS AND RECREATION PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Investment income	$ -	$ -	$ 5,775	$ 5,775	$ 368,340
Other revenue	-	-	60,015	60,015	27,428
Total revenues	-	-	65,790	65,790	395,768
Expenditures:					
General government:					
Current:					
Advertising	-	130	130	-	150
Total general government	-	130	130	-	150
Transportation and development:					
Current:					
Contractual services	-	724,332	230,458	493,874	-
Advertising	-	400	400	-	-
Minor equipment		333	-	333	-
Repair and maintenance	-	29,954	-	29,954	92,851
Capital outlay	-	19,302,476	2,717,715	16,584,761	7,193,661
Total transportation and development	-	20,057,495	2,948,573	17,108,922	7,286,512
Parks and recreation:					
Current:					
Supplies	-	70	-	70	1,785
Minor equipment	-	79,053	7,254	71,799	8,463
Repair and maintenance	-	147,399	100,612	46,787	37,817
Capital outlay	-	17,705,012	2,272,511	15,432,501	2,687,759
Total parks and recreation	-	17,931,534	2,380,377	15,551,157	2,735,824
Total expenditures	-	37,989,159	5,329,080	32,660,079	10,022,486
Deficiency of revenues over expenditures	-	(37,989,159)	(5,263,290)	32,725,869	(9,626,718)
Other Financing Sources:					
Appropriation of fund balance	-	35,231,304	-	(35,231,304)	-
Transfers in	-	2,757,855	32,209	(2,725,646)	667,760
Total other financing sources	-	37,989,159	32,209	(37,956,950)	667,760
Net change in fund balance	-	-	(5,231,081)	(5,231,081)	(8,958,958)
Fund Balance, beginning of year	118,682,714	118,682,714	118,682,714	-	127,641,672
Appropriation of fund balance	-	(35,231,304)	-	35,231,304	-
Fund Balance, end of year	$ 118,682,714	$ 83,451,410	$ 113,451,633	$ 30,000,223	$ 118,682,714

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Revenues:					
Other taxes	$ 47,301,675	$ 47,301,675	$ 46,521,012	$ (780,663)	$ 45,028,956
Intergovernmental	-	-	5,700	5,700	-
Investment income	-	-	3,647	3,647	86,983
Total revenues	47,301,675	47,301,675	46,530,359	(771,316)	45,115,939
Expenditures:					
General government:					
Current:					
Consulting fees	-	202,202	202,202	-	-
Office supplies	-	17	17	-	57
Advertising	-	130	130	-	230
Repair and maintenance		50,000	622	49,378	-
Capital outlay	34,741,080	23,075,994	950,976	22,125,018	3,898,923
Total general government	34,741,080	23,328,343	1,153,947	22,174,396	3,899,210
Courts and law enforcement:					
Current:					
Consulting fees	-	130,409	56,100	74,309	247,310
Capital outlay	-	13,371,821	11,497,667	1,874,154	1,015,773
Total courts and law enforcement	-	13,502,230	11,553,767	1,948,463	1,263,083
Public safety:					
Current:					
Consulting fees	-	340,462	76,625	263,837	33,532
Paying agent fees	-	1,000	1,000	-	-
Debt service	-	769,525	317,163	452,362	266,990
Capital outlay	-	6,805,769	1,520,316	5,285,453	715,913
Total public safety	-	7,916,756	1,915,104	6,001,652	1,016,435
Transportation and development:					
Administration:					
Current:					
Minor equipment	-	30,000	9,150	20,850	3,896
Repair and maintenance	-	14,220,835	2,135,183	12,085,652	5,116,715
Capital outlay	-	1,618,339	472,382	1,145,957	477,253
Total administration	-	15,869,174	2,616,715	13,252,459	5,597,864
Traffic and engineering:					
Current:					
Contract service fees	-	100,000	-	100,000	-
Road repair supplies	-	445,816	314,219	131,597	74,266
Repair and maintenance	-	315,548	175,767	139,781	52,238
Total traffic and engineering	-	861,364	489,986	371,378	126,504
Total transportation and development	-	16,730,538	3,106,701	13,623,837	5,724,368

(Continued)

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Original Budget	Final Budget	Actual	Variance	2011 Actual
Expenditures (continued):					
Libraries:					
Current:					
Consulting fees	-	90,096	87,476	2,620	78,489
Office supplies		285,970	-	285,970	
Other minor equipment	-	135,000	18,408	116,592	-
Capital outlay	-	4,576,036	1,620,655	2,955,381	459,214
Total libraries	-	5,087,102	1,726,539	3,360,563	537,703
Parks and recreation:					
Current:					
Consulting fees	-	4,400	-	4,400	16,350
Capital outlay	-	268,988	3,931	265,057	-
Total parks and recreation	-	273,388	3,931	269,457	16,350
Intergovernmental	12,560,595	12,560,595	11,700,034	860,561	11,404,252
Total expenditures	47,301,675	79,398,952	31,160,023	48,238,929	23,861,401
Excess (deficiency) of revenues over expenditures	-	(32,097,277)	15,370,336	47,467,613	21,254,538
Other Financing Sources:					
Transfers in	-	3,730,538	2,252,053	(1,478,485)	1,083,570
Appropriation of fund balance	-	28,366,739	-	(28,366,739)	-
Total other financing sources	-	32,097,277	2,252,053	(29,845,224)	1,083,570
Net change in fund balance	-	-	17,622,389	17,622,389	22,338,108
Fund Balance, beginning of year	74,016,300	74,016,300	74,016,300	-	51,678,192
Appropriation of fund balance	-	(28,366,739)	-	28,366,739	-
Fund Balance, end of year	$ 74,016,300	$ 45,649,561	$ 91,638,689	$ 45,989,128	$ 74,016,300

Internal Service Funds

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self–Insurance Fund

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

Medical Group Self–Insurance Fund

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

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS

JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Workers' Compensation Fund	Medical Group Insurance Fund	Totals 2012	Totals 2011
Assets				
Cash and cash equivalents	$ 2,543,965	$ 4,907,046	$ 7,451,011	$ 8,590,858
Due from organizations	9,622	-	9,622	621
Prepaid items	-	-	-	103,841
Total assets	$ 2,553,587	$ 4,907,046	$ 7,460,633	$ 8,695,320
Liabilities and Net Assets				
Liabilities				
Accounts payable	$ 107,798	$ 273,284	$ 381,082	$ 1,238,608
Accrued claims liability - current	992,466	408,000	1,400,466	1,787,000
Accrued claims liability - noncurrent	628,534	-	628,534	
Total liabilities	1,100,264	681,284	1,781,548	3,025,608
Net Assets				
Unrestricted	824,789	4,225,762	5,050,551	5,669,712
Total liabilities and net assets	$ 1,925,053	$ 4,907,046	$ 6,832,099	$ 8,695,320

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals 2012	Totals 2011
Operating revenues				
Charges to other funds	$ -	$ 13,550,019	$ 13,550,019	$ 13,494,783
Employee contributions	-	3,883,526	3,883,526	3,828,711
Other revenue	-	219,892	219,892	151,141
Total operating revenues	-	17,653,437	17,653,437	17,474,635
Operating expenses				
Claims expense	1,080,080	4,603,566	5,683,646	4,804,951
Insurance premiums	171,802	11,116,680	11,288,482	12,394,260
Management fees	88,195	1,155,180	1,243,375	1,142,322
Other expenses	2,915	54,180	57,095	27,145
Total operating expenses	1,342,992	16,929,606	18,272,598	18,368,678
Operating income (loss)	(1,342,992)	723,831	(619,161)	(894,043)
Transfers in (out)	1,000,000	(1,000,000)	-	-
Net (loss)	(342,992)	(276,169)	(619,161)	(894,043)
Net assets, beginning of year	1,167,781	4,501,931	5,669,712	6,563,755
Net assets, end of year	$ 824,789	$ 4,225,762	$ 5,050,551	$ 5,669,712

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(With comparative actual totals for the fiscal year ended June 30, 2011)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals 2012	Totals 2011
Cash flows from operating activities				
Cash received from insurance carrier	$ -	$ 219,892	$ 219,892	$ 149,141
Cash received from employees	-	3,883,526	3,883,526	3,828,711
Cash received from interfund services provided	-	13,550,640	13,550,640	14,820,375
Cash paid for insurance claims	(861,080)	(4,580,566)	(5,441,646)	(4,803,951)
Cash paid to suppliers for goods and services	(271,833)	(13,080,426)	(13,352,259)	(12,737,118)
Net cash provided by (used in) operating activities	(1,132,913)	(6,934)	(1,139,847)	1,257,158
Cash flows from noncapital financing activities				
Interfund loans	1,000,000	(1,000,000)	-	-
Net cash provided by (used in) noncapital financing activities	1,000,000	(1,000,000)	-	-
Net increase (decrease) in cash and cash equivalents	(132,913)	(1,006,934)	(1,139,847)	1,257,158
Cash and cash equivalents, beginning of year	2,676,878	5,913,980	8,590,858	7,333,700
Cash and cash equivalents, end of year	$ 2,543,965	$ 4,907,046	$ 7,451,011	$ 8,590,858
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	$ (1,342,992)	$ 723,831	$ (619,161)	$ (894,043)
Adjustments to reconciles operating income (loss) to net cash provided by (used in) operating activities				
Decrease in accounts receivable	-	-	-	1,213
(Increase) decrease in due from organizations	(9,622)	621	(9,001)	(621)
Decrease in due from component units	-	-	-	1,325,000
(Increase) decrease in prepaid expenses	-	103,841	103,841	(103,841)
Increase (decrease) in accounts payable	701	(858,227)	(857,526)	930,450
Increase (decrease) in claims payable	219,000	23,000	242,000	(1,000)
Net cash provided by (used in) operating activities	$ (1,132,913)	$ (6,934)	$ (1,139,847)	$ 1,257,158

Agency Funds

AGENCY FUNDS

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

The County uses the following agency funds:

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

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

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

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

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

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2012

	Tax Commissioner	Magistrate and Superior Court	Sheriff	State Court
Assets				
Cash and cash equivalents	$ 2,860,887	$ 1,703,281	$ 2,473,161	$ 1,758,443
Total assets	$ 2,860,887	$ 1,703,281	$ 2,473,161	$ 1,758,443
Liabilities				
Due to other governments	$ -	$ 210,307	$ -	$ 158,939
Due to litigants	-	426,196	-	-
Due to others	2,860,887	1,066,778	2,473,161	1,599,504
Total liabilities	$ 2,860,887	$ 1,703,281	$ 2,473,161	$ 1,758,443

Juvenile Court	Probate Court	Total
$ 9,592	$ 6,705	$ 8,812,069
$ 9,592	$ 6,705	$ 8,812,069
$ 123	$ 1,987	$ 371,356
-	-	426,196
9,469	4,718	8,014,517
$ 9,592	$ 6,705	$ 8,812,069

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Balance July 1, 2011	Increases	Decreases	Balance June 30, 2012
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 3,945,743	$ 178,445,759	$ 179,530,615	$ 2,860,887
Total assets	$ 3,945,743	$ 178,445,759	$ 179,530,615	$ 2,860,887
Liabilities				
Due to others	$ 3,945,743	$ 178,445,759	$ 179,530,615	$ 2,860,887
Total liabilities	$ 3,945,743	$ 178,445,759	$ 179,530,615	$ 2,860,887
Magistrate and Superior Court				
Assets				
Cash and cash equivalents	$ 3,519,720	$ 5,819,404	$ 7,635,843	$ 1,703,281
Total assets	$ 3,519,720	$ 5,819,404	$ 7,635,843	$ 1,703,281
Liabilities				
Due to other governments	$ 265,062	$ 2,203,991	$ 2,258,746	$ 210,307
Due to litigants	2,281,718	2,033,144	3,888,666	426,196
Due to others	972,940	1,582,269	1,488,431	1,066,778
Total liabilities	$ 3,519,720	$ 5,819,404	$ 7,635,843	$ 1,703,281

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Balance July 1, 2011	Increases	Decreases	Balance June 30, 2012
Sheriff				
Assets				
Cash and cash equivalents	$ 3,604,993	$ 11,720,415	$ 12,852,247	$ 2,473,161
Total assets	$ 3,604,993	$ 11,720,415	$ 12,852,247	$ 2,473,161
Liabilities				
Due to others	$ 3,604,993	$ 11,720,415	$ 12,852,247	$ 2,473,161
Total liabilities	$ 3,604,993	$ 11,720,415	$ 12,852,247	$ 2,473,161
State Court				
Assets				
Cash and cash equivalents	$ 225,349	$ 3,698,443	$ 2,165,349	$ 1,758,443
Total assets	$ 225,349	$ 3,698,443	$ 2,165,349	$ 1,758,443
Liabilities				
Due to other governments	$ 143,723	$ 1,386,421	$ 1,371,205	$ 158,939
Due to others	81,626	2,312,022	794,144	1,599,504
Total liabilities	$ 225,349	$ 3,698,443	$ 2,165,349	$ 1,758,443
Juvenile Court				
Assets				
Cash and cash equivalents	$ 6,873	$ 22,920	$ 20,201	$ 9,592
Total assets	$ 6,873	$ 22,920	$ 20,201	$ 9,592
Liabilities				
Due to other governments	$ 80	$ 1,273	$ 1,230	$ 123
Due to others	6,793	21,647	18,971	9,469
Total liabilities	$ 6,873	$ 22,920	$ 20,201	$ 9,592

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Balance July 1, 2011	Increases	Decreases	Balance June 30, 2012
Probate Court				
Assets				
Cash and cash equivalents	$ 42,517	$ 171,934	$ 207,746	$ 6,705
Total assets	$ 42,517	$ 171,934	$ 207,746	$ 6,705
Liabilities				
Due to other governments	$ 1,987	$ 144,681	$ 144,681	$ 1,987
Due to others	40,530	27,253	63,065	4,718
Total liabilities	$ 42,517	$ 171,934	$ 207,746	$ 6,705
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	$ 11,345,195	$ 199,878,875	$ 202,412,001	$ 8,812,069
Total assets	$ 11,345,195	$ 199,878,875	$ 202,412,001	$ 8,812,069
Liabilities				
Due to other governments	$ 410,852	$ 3,736,366	$ 3,775,862	$ 371,356
Due to litigants	2,281,718	2,033,144	3,888,666	426,196
Due to others	8,652,625	194,109,365	194,747,473	8,014,517
Total liabilities	$ 11,345,195	$ 199,878,875	$ 202,412,001	$ 8,812,069

Discretely Presented Component Units

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNITS

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

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

Landfill Authority
To account for the sanitation operations of the County.

Airport Authority
To account for the airport operations of the County.

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
JUNE 30, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 2,186,942	$ 2,434,701
Restricted cash	4,450,887	4,453,549
Accounts receivable	88,176	67,665
Due from other governments	12,831	11,422
Due from organizations	-	46,646
Inventory	1,365	783
Capital assets - nondepreciable	14,387,291	8,898,469
Capital assets - depreciable, net of accumulated depreciation	2,552,053	2,543,900
Debt issuance costs, net	139,913	151,682
Total assets	23,819,458	18,608,817
Liabilities		
Current liabilities		
Accounts payable	7,201	109,495
Accrued liabilities	86,569	84,046
Customer deposits	12,150	12,150
Interest payable	218,189	231,329
Noncurrent liabilities		
Due within one year	1,461,359	625,053
Due in more than one year	21,067,209	16,411,638
Total liabilities	22,852,677	17,473,711
Net Assets		
Invested in capital assets, net of related debt	(547,577)	(28,166)
Unrestricted	1,514,358	1,163,272
Total net assets	$ 966,781	$ 1,135,106

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Operating revenues		
Charges for services	$ 1,742,479	$ 1,937,592
Other operating revenue	34,560	-
Total operating revenues	1,777,039	1,937,592
Operating expenses		
Salaries and wages	624,978	619,882
Employee benefits	213,926	204,935
Contractual services	412,241	216,230
Bond issuance costs and amortization	130,402	11,768
Materials and supplies	219,444	198,037
Public utilities expense	20,627	19,382
Repair and maintenance	356,569	275,994
State of Georgia permits	31,293	39,838
Other services and charges	140,884	119,538
Depreciation	549,045	519,800
Total operating expenses	2,699,409	2,225,404
Operating (loss)	(922,370)	(287,812)
Nonoperating revenues (expenses)		
Intergovernmental revenue	1,440,695	2,000,000
Interest income	311	3,923
Interest expense	(686,961)	(621,115)
Total nonoperating revenues (expenses)	754,045	1,382,808
Change in net assets	(168,325)	1,094,996
Net assets, beginning of year	1,135,106	40,110
Net assets, end of year	$ 966,781	$ 1,135,106

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	1,801,765	1,945,468
Cash paid to employees	(836,381)	(854,760)
Cash paid to suppliers for goods and services	(1,243,397)	(684,950)
Net cash provided by (used in) operating activities	(278,013)	405,758
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental revenue	1,440,695	2,000,000
Net cash provided by noncapital financing activities	1,440,695	2,000,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(585,000)	(555,000)
Payments on capital lease	(73,253)	(146,820)
Purchase of capital assets	(90,429)	-
Interest paid	(664,732)	(585,109)
Net cash used in capital and related financing activities	(1,413,414)	(1,286,929)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	311	3,923
Net cash provided by investing activities	311	3,923
Net increase (decrease) in cash and cash equivalents	(250,421)	1,122,752
Cash and cash equivalents, beginning of year	6,888,250	5,765,498
Cash and cash equivalents, end of year	$ 6,637,829	$ 6,888,250
Per Statement of Net Assets:		
Cash and cash equivalents	$ 2,186,942	$ 2,434,701
Restricted cash	4,450,887	4,453,549
	$ 6,637,829	$ 6,888,250

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Reconciliation of operating (loss) to net cash provided by (used in) operating activities		
Operating (loss)	$ (922,370)	$ (287,812)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:		
Depreciation expense	549,045	519,803
Amortization of bond issuance costs	11,769	11,768
(Increase) decrease in accounts receivable	(20,511)	7,048
(Increase) decrease in due from other governments	(1,409)	9,052
(Increase) decrease in due from organizations	46,646	(8,224)
(Increase) in inventory	(582)	(218)
Increase (decrease) in accounts payable	(102,294)	64,748
Increase (decrease) in accrued liabilities	2,523	(29,943)
Increase in landfill closure/postclosure care accrual	159,170	119,536
Net cash provided by (used in) operating activities	$ (278,013)	$ 405,758
Non-Cash Capital and Related Financing Activities:		
Capital Lease for construction of Landfill Monitoring System	$ 5,955,590	$ 195,200

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
JUNE 30, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 12,276,300	$ 9,969
Accounts receivable	74,098	123,381
Grants receivable	-	37,540
Due from other governments	1,409,653	-
Due from organizations	60,378	-
Prepaid items	-	13,396
Inventory	-	37,062
Capital assets - nondepreciable	1,229,457	17,390,142
Capital assets - depreciable, net of accumulated depreciation	-	1,213,714
Total assets	15,049,886	18,825,204
Liabilities		
Current liabilities		
Accounts payable	60,608	115,315
Accrued liabilities	-	18,194
Due to primary government	-	1,420,000
Total liabilities	60,608	1,553,509
Net Assets		
Invested in capital assets	1,229,457	18,603,856
Unrestricted	13,759,821	(1,332,161)
Total net assets	$ 14,989,278	$ 17,271,695

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Operating revenues		
Charges for services	$ 253,959	$ 896,039
Total operating revenues	253,959	896,039
Operating expenses		
Salaries and wages	42,956	170,161
Employee benefits	15,152	51,327
Contractual services	34,121	23,866
Materials and supplies	267,813	655,947
Public utilities expense	57,849	30,279
Repair and maintenance	9,140	19,228
Other services and charges	363	712
Depreciation	14,080	87,848
Total operating expenses	441,474	1,039,368
Operating (loss)	(187,515)	(143,329)
Nonoperating revenue (expense)		
Intergovernmental revenue	191,272	102,853
Loss on sale of capital assets	(2,286,174)	-
Total nonoperating revenue (expense)	(2,094,902)	102,853
Change in net assets	(2,282,417)	(40,476)
Net assets, beginning of year	17,271,695	17,312,171
Net assets, end of year	$ 14,989,278	$ 17,271,695

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 242,864	$ 843,376
Cash paid to employees	(76,302)	(230,347)
Cash paid to suppliers for goods and services	(373,535)	(732,331)
Net cash (used in) operating activities	(206,973)	(119,302)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental loans	(1,420,000)	75,000
Net cash provided by (used in) noncapital financing activities	(1,420,000)	75,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital grants	228,812	138,952
Purchases of capital assets	(2,625,855)	-
Proceeds from sale of capital assets	16,290,347	(87,072)
Net cash provided by capital and related financing activities	13,893,304	51,880
Net increase in cash and cash equivalents	12,266,331	7,578
Cash and cash equivalents, beginning of year	9,969	2,391
Cash and cash equivalents, end of year	$ 12,276,300	$ 9,969

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Reconciliation of operating (loss) to net cash (used in) operating activities		
Operating (loss)	$ (187,515)	$ (143,329)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities		
Depreciation expense	14,080	87,848
(Increase) decrease in accounts receivable	49,283	(52,663)
(Increase) in due from organizations	(60,378)	-
Decrease in prepaid items	13,396	8,193
Decrease in inventory	37,062	39,412
Decrease in accounts payable	(54,707)	(49,904)
Decrease in accrued liabilities	(18,194)	(8,859)
Net cash (used in) operating activities	$ (206,973)	$ (119,302)

Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION
(unaudited)

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

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Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 189 - 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..... 205 - 209

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. .....219 and 211

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. ..... 212 - 218

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

CLAYTON COUNTY, GEORGIA

NET ASSETS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
Primary Government					
Governmental activities:					
Invested in capital assets, net of related debt	$ 214,883,599	$ 216,354,142	$ 231,280,246	$ 705,429,074	$ 749,406,335
Restricted	30,196,656	32,671,533	46,949,048	33,814,590	104,822,668
Unrestricted	27,338,925	41,796,348	58,888,059	110,817,977	63,539,580
Total governmental net assets	$ 272,419,180	$ 290,822,023	$ 337,117,353	$ 850,061,641	$ 917,768,583
Business-type activities					
C-Tran Public Transit*:					
Invested in capital assets, net of related debt	$ -	$ -	$ -	$ -	$ 4,791,260
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	67,862
Total business-type net assets	N/A	N/A	N/A	N/A	$ 4,859,122
Primary government:					
Invested in capital assets, net of related debt	$ 214,883,599	$ 216,354,142	$ 231,280,246	$ 705,429,074	$ 754,197,595
Restricted	30,196,656	32,671,533	46,949,048	33,814,590	104,822,668
Unrestricted	27,338,925	41,796,348	58,888,059	110,817,977	63,607,442
Total primary government net assets	272,419,180	290,822,023	337,117,353	850,061,641	922,627,705
Component Units					
Landfill Authority:					
Invested in capital assets, net of related debt	$ 993,160	$ 1,791,771	$ 2,183,533	$ 1,843,484	$ 1,568,835
Restricted	-	-	-	-	-
Unrestricted	(495,530)	(1,017,170)	(937,081)	(619,618)	(91,138)
Total net assets	$ 497,630	$ 774,601	$ 1,246,452	$ 1,223,866	$ 1,477,697
Airport Authority***					
Invested in capital assets, net of related debt	$ 17,054,066	$ 17,328,412	$ 17,767,456	$ 17,714,812	$ 18,483,352
Restricted	-	-	-	-	-
Unrestricted	69,579	(33,726)	(418,561)	(1,087,877)	(1,183,762)
Total net assets	$ 17,123,645	$ 17,294,686	$ 17,348,895	$ 16,626,935	$ 17,299,590
Development Authority:					
Invested in capital assets, net of related debt	$ (2,782,449)	$ (2,757,530)	$ (2,698,474)	$ (1,385,139)	$ (1,781,703)
Restricted	3,458,240	3,550,786	2,127,251	756,196	816,791
Unrestricted	(5,531,965)	(9,128,947)	(9,365,087)	(10,697,939)	(11,530,545)
Total net assets (deficit)	$ (4,856,174)	$ (8,335,691)	$ (9,936,310)	$ (11,326,882)	$ (12,495,457)
Housing Authority**:					
Invested in capital assets, net of related debt	$ -	$ -	$ -	$ -	$ 536,918
Restricted	-	-	-	-	-
Unrestricted	-	-	4,678,490	4,649,220	4,372,959
Total net assets	N/A	N/A	$ 4,678,490	$ 4,649,220	$ 4,909,877
Hospital Authority**:					
Invested in capital assets, net of related debt	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total net assets	N/A	N/A	N/A	N/A	N/A
Board of Health:					
Invested in capital assets, net of related debt	$ 115,541	$ 133,253	$ 170,550	$ 149,826	$ 193,679
Restricted	177,425	189,838	188,987	142,744	141,817
Unrestricted	(31,803)	(156,536)	88,744	(61,543)	(119,238)
Total net assets	$ 261,163	$ 166,555	$ 448,281	$ 231,027	$ 216,258

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

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

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

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

2008	2009	2010	2011	2012
$ 759,074,562	$ 753,274,788	$ 735,121,802	$ 723,771,626	$ 721,578,555
150,204,827	165,868,588	195,512,647	213,142,962	221,217,988
28,375,900	17,814,762	9,678,363	421,214	17,740,857
$ 937,655,289	$ 936,958,138	$ 940,312,812	$ 937,335,802	$ 960,537,400
$ 3,737,007	$ 3,034,571	$ 2,641,377	$ -	$ -
-	-	-	-	-
1,131,188	1,993,435	4,756,431	-	-
$ 4,868,195	$ 5,028,006	$ 7,397,808	$ -	$ -
$ 762,811,569	$ 756,309,359	$ 737,763,179	$ 723,771,626	$ 721,578,555
150,204,827	165,868,588	195,512,647	213,142,962	221,217,988
29,507,088	19,808,197	14,434,794	421,214	17,740,857
942,523,484	941,986,144	947,710,620	937,335,802	960,537,400
$ 1,075,833	$ (2,140,272)	$ 295,105	$ (28,166)	$ (547,577)
4,422,081	505,500	505,500	-	-
(4,496,146)	1,636,635	(760,495)	1,163,272	1,514,358
$ 1,001,768	$ 1,863	$ 40,110	$ 1,135,106	$ 966,781
$ 18,214,272	$ 18,340,342	$ 18,604,629	$ 18,603,856	$ 1,229,457
-	-	-	-	-
(1,146,833)	(1,360,241)	(1,292,458)	(1,332,161)	13,759,821
$ 17,067,439	$ 16,980,101	$ 17,312,171	$ 17,271,695	$ 14,989,278
$ (2,175,096)	$ (2,175,096)	$ (1,664,659)	$ (1,664,659)	$ (887,452)
806,330	664,962	724,831	214,831	191,651
(12,190,645)	(13,438,013)	(8,493,048)	(6,766,829)	(6,469,560)
$ (13,559,411)	$ (14,948,147)	$ (9,432,876)	$ (8,216,657)	$ (7,165,361)
$ 434,622	$ 117,015	$ 159,616	$ 246,720	$ 242,294
-	-	-	-	-
4,840,351	5,421,186	5,371,544	5,441,293	5,374,487
$ 5,274,973	$ 5,538,201	$ 5,531,160	$ 5,688,013	$ 5,616,781
$ -	$ 12,564	$ 12,564	$ 12,564	$ 12,564
-	-	-	-	-
-	5,784	5,454	4,969	4,514
N/A	$ 18,348	$ 18,018	$ 17,533	$ 17,078
$ 268,086	$ 390,764	$ 296,143	$ 362,838	$ 344,193
157,614	248,927	-	541,075	367,807
163,645	424,939	1,084,329	552,087	818,853
$ 589,345	$ 1,064,630	$ 1,380,472	$ 1,456,000	$ 1,530,853

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
Primary government					
Expenses					
Governmental activities:					
General Government	$ 9,503,417	$ 11,318,198	$ 14,530,040	$ 13,091,873	$ 44,237,771
Tax assessment collection	2,758,968	2,958,060	3,086,424	3,140,671	3,359,018
Courts and law enforcement	49,455,783	50,444,097	52,313,212	54,990,476	59,180,840
Public safety	44,396,283	47,030,909	50,189,335	52,304,366	55,977,576
Transportation and development	11,311,721	15,909,207	23,389,761	33,834,872	41,435,765
Planning and zoning	1,911,875	2,202,978	2,218,125	2,537,645	2,673,882
Public transit system	1,830,241	1,599,049	2,738,864	3,105,282	-
Libraries	2,678,553	2,837,474	3,513,731	3,427,706	3,805,467
Parks and recreation	6,816,419	7,053,994	7,799,701	7,902,770	9,720,858
Health and welfare	3,061,319	3,177,515	3,462,118	4,451,684	8,087,767
Intergovernmental	-	-	-	-	-
Other general government	17,874,143	17,790,226	20,364,806	21,468,089	-
Interest on long-term debt	645,164	1,115,236	1,218,541	3,158,561	1,130,827
Total governmental activities expenses	152,243,886	163,436,943	184,824,658	203,413,995	229,609,771
Business-type activities:					
C-Tran public transit	N/A	N/A	N/A	N/A	7,425,491
Total business-type expenses	-	-	-	-	7,425,491
Total primary government expenses	$ 152,243,886	$ 163,436,943	$ 184,824,658	$ 203,413,995	$ 237,035,262
Program revenues					
Governmental activities:					
General government	$ 4,634,944	$ 4,943,885	$ 5,143,061	$ 5,970,716	$ 5,437,726
Tax assessment collection	2,809,553	2,855,754	3,609,689	3,462,888	3,920,766
Courts and law enforcement	9,824,620	12,477,796	11,644,234	11,396,016	11,261,645
Public safety	6,125,684	5,980,364	6,927,354	8,334,018	8,656,649
Transportation and development	41,337	43,768	37,692	66,455	110,842
Planning and zoning	5,703,510	6,650,344	6,671,938	6,974,427	7,371,637
Libraries	698,928	83,794	103,558	136,052	124,751
Parks and recreation	79,656	1,754,376	1,697,537	2,190,560	2,173,973
Health and welfare	1,497,694	598,535	676,928	537,423	562,255
Operating grants & contributions	745,175	7,768,773	7,158,998	10,040,138	7,714,129
Capital grants & contribution	1,376,963	4,033,188	9,709,475	35,161,671	45,708,193
Total governmental program revenues	$ 33,538,064	$ 47,190,577	$ 53,380,464	$ 84,270,364	$ 93,042,566
Business-type activities:					
Charges for services:					
C-Tran public transit	N/A	N/A	N/A	N/A	$ 1,781,044
Operating grants & contributions	N/A	N/A	N/A	N/A	-
Capital grants & contributions	N/A	N/A	N/A	N/A	6,529,350
Total business-type revenues	-	-	-	-	8,310,394
Total primary government revenues	$ 33,538,064	$ 47,190,577	$ 53,380,464	$ 84,270,364	$ 101,352,960
Net (Expense) Revenue					
Governmental activities	$ (118,705,822)	$ (116,246,366)	$ (131,444,194)	$ (119,143,631)	$ (136,567,205)
Business-type activities	N/A	N/A	N/A	N/A	$ 884,903
Total primary government net expense	$ (118,705,822)	$ (116,246,366)	$ (131,444,194)	$ (119,143,631)	$ (135,682,302)
General Revenues and Other Change in Net Assets					
Governmental activities:					
Taxes:					
Property taxes	$ 51,972,663	$ 60,334,666	$ 71,278,635	$ 72,791,140	$ 88,703,011
Local option sales tax	N/A	N/A	N/A	N/A	40,272,963
Special purpose local option sales tax	N/A	N/A	N/A	N/A	53,425,857
Other taxes	47,409,138	72,214,871	102,638,349	111,156,711	16,376,614
Earnings on investments	1,849,459	916,671	2,243,107	5,168,727	8,332,380
Miscellaneous	1,021,037	1,103,943	1,338,691	897,603	1,003,209
Insurance claim refunds	108,471	79,058	99,693	74,280	134,332
Gifts and donations	-	-	-	-	-
Gain (loss) on sale of capital assets	159,044	-	141,049	(142,489)	-
Transfers	-	-	-	-	(3,974,219)
Total governmental activities	102,519,812	134,649,209	177,739,524	189,945,972	204,274,147
Business-type activities:					
Transfers	N/A	N/A	N/A	N/A	3,974,219
Total business-type activities	-	-	-	-	3,974,219
Total primary government	$ 102,519,812	$ 134,649,209	$ 177,739,524	$ 189,945,972	$ 208,248,366
Change In Net Assets					
Governmental activities	(16,186,010)	18,402,843	46,295,330	70,802,341	67,706,942
Infrastructure adjustment *	-	-	-	452,251,500	-
Net assets - beginning of year	-	(16,186,010)	2,216,833	48,512,163	571,566,004
Net assets - end of year	(16,186,010)	2,216,833	48,512,163	571,566,004	639,272,946
Business-type activities	N/A	N/A	N/A	N/A	-
Net assets - beginning of year	N/A	N/A	N/A	N/A	4,859,122
Net assets - end of year	-	-	-	-	4,859,122
Total primary government	(16,186,010)	18,402,843	46,295,330	70,802,341	67,706,942
Infrastructure adjustment *	-	-	-	452,251,500	-
Net assets - beginning of year	-	(16,186,010)	2,216,833	48,512,163	571,566,004
Net assets - end of year	$ (16,186,010)	$ 2,216,833	$ 48,512,163	$ 571,566,004	$ 639,272,946

* During fiscal year 2006, the County implemented retroactive infrastructure reporting requirements in accordance with GASB Statement Number 34

2008	2009	2010	2011	2012
$ 51,989,155	$ 46,231,086	56,931,450	55,746,391	49,337,166
3,839,855	4,346,128	3,825,418	3,585,267	3,643,037
64,183,950	67,608,918	69,147,468	69,958,065	69,082,286
64,730,372	67,010,109	65,305,007	62,584,041	63,819,482
41,725,547	41,036,532	26,471,707	34,634,470	28,703,440
2,373,296	2,142,016	1,822,164	1,494,068	1,440,658
-	-	-	-	-
3,920,627	3,811,565	3,750,263	3,465,394	3,792,754
11,462,492	10,972,238	10,816,187	10,037,118	10,959,699
7,102,560	3,640,722	9,742,442	13,527,957	9,970,630
-	1,454,670	11,562,964	11,404,252	11,700,034
-	-	-	-	-
678,423	2,208,501	2,791,294	1,722,851	2,117,677
252,006,277	250,462,485	262,166,364	268,159,874	254,566,863
9,358,244	8,955,553	7,203,420	2,687,698	-
9,358,244	8,955,553	7,203,420	2,687,698	-
$ 261,364,521	$ 259,418,038	$ 269,369,784	$ 270,847,572	$ 254,566,863
$ 5,092,397	$ 11,756,607	13,783,987	12,094,292	11,965,461
3,864,049	3,933,606	4,458,557	3,245,423	2,856,041
13,355,595	14,094,996	15,365,784	15,373,018	17,771,910
9,383,464	10,321,719	10,170,320	10,014,353	9,493,606
32,395	29,647	117,380	31,143	51,088
6,124,692	74,415	-	66,561	-
130,241	130,311	146,375	202,762	204,909
2,155,340	2,330,219	2,296,305	2,475,853	2,414,929
568,620	635,891	543,811	537,659	122,584
7,873,770	7,113,537	16,629,839	22,664,904	17,197,928
18,301,338	4,582,442	929,209	592,935	146,417
$ 66,881,901	$ 55,003,390	$ 64,441,567	$ 67,298,903	$ 62,224,873
$ 2,303,043	$ 2,566,429	1,616,374	147,025	-
-	59,163	1,356,848	479,642	-
1,272,975	-	-	-	-
3,576,018	2,625,592	2,973,222	626,667	-
$ 70,457,919	$ 57,628,982	$ 67,414,789	$ 67,925,570	$ 62,224,873
$ (185,124,376)	$ (195,459,095)	$ (197,724,797)	$ (200,860,971)	$ (192,341,990)
$ (5,782,226)	$ (6,329,961)	$ (4,230,198)	$ (2,061,031)	-
$ (190,906,602)	$ (201,789,056)	$ (201,954,995)	$ (202,922,002)	$ (192,341,990)
$ 92,345,642	$ 98,175,278	108,861,498	96,378,260	117,547,632
40,242,562	37,527,641	36,457,343	35,673,992	36,412,628
52,727,468	46,876,765	46,102,925	44,306,780	46,521,012
16,236,687	15,250,268	15,321,946	15,525,749	14,973,029
7,824,662	2,980,046	707,994	662,403	12,322
1,094,315	-	227,765	-	-
279,219	433,244	-	-	-
-	-	-	-	-
51,826	6,086	-	-	76,965
(5,791,299)	(6,489,772)	(6,600,000)	5,336,777	-
205,011,082	194,759,556	201,079,471	197,883,961	215,543,588
5,791,299	6,489,772	6,600,000	(5,336,777)	-
5,791,299	6,489,772	6,600,000	(5,336,777)	-
$ 210,802,381	$ 201,249,328	$ 207,679,471	$ 192,547,184	$ 215,543,588
19,886,706	(699,539)	3,354,674	(2,977,010)	23,201,598
-	-	-	-	-
639,272,946	937,657,677	936,958,138	-	-
659,159,652	936,958,138	940,312,812	(2,977,010)	23,201,598
9,073	159,811	2,369,802	(7,397,808)	-
4,859,122	4,868,195	5,028,006	7,397,808	-
4,868,195	5,028,006	7,397,808	-	-
19,895,779	(539,728)	5,724,476	(10,374,818)	23,201,598
-	-	-	-	-
639,272,946	942,525,872	941,986,144	947,710,620	937,335,802
$ 659,168,725	$ 941,986,144	$ 947,710,620	$ 937,335,802	$ 960,537,400

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
Component Units					
Expense					
Landfill authority	$ 2,660,411	$ 2,365,319	$ 2,776,485	$ 3,408,670	$ 2,729,761
Airport authority	663,096	961,792	1,194,434	1,922,257	1,482,376
Development authority	4,043,648	4,066,749	3,424,613	3,171,510	2,884,218
Housing authority*	N/A	N/A	4,511,377	3,021,434	3,892,810
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	7,505,196	7,792,576	8,570,414	8,433,651	8,811,544
Total Component Units	$ 14,872,351	$ 15,186,436	$ 20,477,323	$ 19,957,522	$ 19,800,709
Program Revenue					
Landfill authority					
Charges for services	$ 2,258,433	$ 2,638,877	$ 3,213,826	$ 3,230,614	$ 2,530,157
Operating grants & contributions	-	-	9,267	-	-
Capital grants & contribution	-	-	-	-	27,802
Total landfill revenues	$ 2,258,433	$ 2,638,877	$ 3,223,093	$ 3,230,614	$ 2,557,959
Airport authority					
Charges for services	$ 691,217	$ 842,132	$ 975,972	$ 1,092,023	$ 1,408,590
Operating grants & contributions	94,402	-	-	-	-
Capital grants & contribution	3,271,768	289,056	266,593	-	597,266
Total airport revenues	$ 4,057,387	$ 1,131,188	$ 1,242,565	$ 1,092,023	$ 2,005,856
Development Authority					
Charges for services	$ 2,044,079	$ 1,765,734	$ 1,794,086	$ 1,725,737	$ 1,679,669
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total development authority revenues	$ 2,044,079	$ 1,765,734	$ 1,794,086	$ 1,725,737	$ 1,679,669
Housing Authority*					
Charges for services	$ -	$ -	$ 2,968,200	$ 2,477,994	$ 2,804,521
Operating grants & contributions	-	-	-	199,299	774,171
Capital grants & contribution	-	-	458,876	-	410,504
Total board of health revenues	N/A	N/A	$ 3,427,076	$ 2,677,293	$ 3,989,196
Hospital Authority*					
Charges for services	$ -	$ -	$ -	$ -	$ -
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total hospital authority revenues	N/A	N/A	N/A	N/A	N/A
Board of health					
Charges for services	$ 1,906,861	$ 1,477,188	$ 2,726,205	$ 2,443,023	$ 1,930,256
Operating grants & contributions	5,152,189	6,220,780	6,125,935	5,782,498	6,866,519
Capital grants & contribution	-	-	-	-	-
Total board of health revenues	$ 7,059,050	$ 7,697,968	$ 8,852,140	$ 8,225,521	$ 8,796,775
Net (Expense) Revenue					
Landfill	$ (401,978)	$ 273,558	$ 446,608	$ (178,056)	$ (171,802)
Airport	$ 3,394,291	$ 169,396	$ 48,131	$ (830,234)	$ 523,480
Development authority	$ (1,999,569)	$ (2,301,015)	$ (1,630,527)	$ (1,445,773)	$ (1,204,549)
Housing authority*	N/A	N/A	$ (1,084,301)	$ (344,141)	$ 96,386
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	$ (446,146)	$ (94,608)	$ 281,726	$ (208,130)	$ (14,769)

(Continued)

2008	2009	2010	2011	2012
$ 2,341,218	$ 3,633,101	$ 2,703,163	$ 2,846,519	$ 3,386,370
1,549,793	1,071,651	999,854	1,039,368	2,727,648
2,913,515	3,070,791	2,886,411	2,681,641	2,851,022
3,191,749	7,718,380	3,269,435	3,083,837	3,185,420
N/A	1,576,170	2,100,231	2,052,097	1,962,999
9,085,351	8,799,169	10,081,713	10,479,847	10,909,341
$ 19,081,626	$ 25,869,262	$ 22,040,807	$ 22,183,309	$ 25,022,800
$ 2,336,900	$ 2,084,310	$ 2,097,883	$ 1,937,592	$ 1,777,039
-	-	-	2,000,000	1,440,695
-	526,842	200,000	-	-
$ 2,336,900	$ 2,611,152	$ 2,297,883	$ 3,937,592	$ 3,217,734
$ 1,247,312	$ 882,944	$ 811,619	$ 896,039	$ 253,959
-			102,853	191,272
67,730	101,369	350,078	-	-
$ 1,315,042	$ 984,313	$ 1,161,697	$ 998,892	$ 445,231
$ 1,819,103	$ 1,669,618	$ 1,896,212	$ 1,695,335	$ 1,615,425
-	-	2,148,547	2,202,100	2,286,392
-	-	-	-	-
$ 1,819,103	$ 1,669,618	$ 4,044,759	$ 3,897,435	$ 3,901,817
$ 2,921,060	$ 2,979,394	$ 2,857,100	$ 2,873,404	$ 2,737,278
396,756	4,764,541	341,097	350,000	367,630
-	-	-	-	-
$ 3,317,816	$ 7,743,935	$ 3,198,197	$ 3,223,404	$ 3,104,908
$ -	$ 1,575,825	$ 2,099,901	$ 2,051,612	$ 1,962,544
-	-	-	-	-
-	-	-	-	-
N/A	$ 1,575,825	$ 2,099,901	$ 2,051,612	$ 1,962,544
$ 2,090,712	$ 2,186,065	$ 2,565,147	$ 2,661,235	$ 3,528,808
7,367,726	7,088,389	7,832,408	7,894,140	7,455,386
-	-	-	-	-
$ 9,458,438	$ 9,274,454	$ 10,397,555	$ 10,555,375	$ 10,984,194
$ (4,318)	$ (1,021,949)	$ (405,280)	$ 1,091,073	$ (168,636)
$ (234,751)	$ (87,338)	$ 161,843	$ (40,476)	$ (2,282,417)
$ (1,094,412)	$ (1,401,173)	$ 1,158,348	$ 1,215,794	$ 1,050,795
$ 126,067	$ 25,555	$ (71,238)	$ 139,567	$ (80,512)
N/A	$ (345)	$ (330)	$ (485)	$ (455)
$ 373,087	$ 475,285	$ 315,842	$ 75,528	$ 74,853

CLAYTON COUNTY, GEORGIA

CHANGES IN NET ASSETS - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
Component Units - Continued					
General Revenues					
Landfill authority:					
Earnings on investments	$ 4,887	$ 3,413	$ 4,296	$ 76,570	$ 425,633
Miscellaneous	-	-	27,500	-	-
Gain (loss) on sale of capital assets	27,000	-	(6,551)	78,900	-
	$ 31,887	$ 3,413	$ 25,245	$ 155,470	$ 425,633
Airport authority:					
Earnings on investments	$ 2,620	$ 1,645	$ 77	$ -	$ -
Insurance claim refunds	-	-	-	108,274	149,175
Gain (loss) on sale of capital assets	-	-	6,000	-	-
	$ 2,620	$ 1,645	$ 6,077	$ 108,274	$ 149,175
Development authority:					
Earnings on investments	$ 77,144	$ 36,126	$ 23,158	$ 40,201	$ 35,974
Gain (loss) on sale of capital assets	71,000	(1,214,628)	6,750	15,000	-
	$ 148,144	$ (1,178,502)	$ 29,908	$ 55,201	$ 35,974
Housing authority*:					
Earnings on investments	$ -	$ -	$ 37,358	$ 120,653	$ 164,271
Miscellaneous	-	-	118,658	193,818	-
Gain on sale of capital assets	-	-	-	400	-
	N/A	N/A	$ 156,016	$ 314,871	$ 164,271
Board of health:					
Miscellaneous	$ -	$ -	$ -	$ (9,124)	$ -
Change In Assets					
Landfill	$ (370,091)	$ 276,971	$ 471,853	$ (22,586)	$ 253,831
Airport	$ 3,396,911	$ 171,041	$ 54,208	$ (721,960)	$ 672,655
Development authority	$ (1,851,425)	$ (3,479,517)	$ (1,600,619)	$ (1,390,572)	$ (1,168,575)
Housing authority*	N/A	N/A	$ (928,285)	$ (29,270)	$ 260,657
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	$ (446,146)	$ (94,608)	$ 281,726	$ (217,254)	$ (14,769)

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

2008	2009	2010	2011	2012
$ 162,826	$ 22,044	$ 5,541	$ 3,923	$ 311
(703,741)	-	-	-	-
69,304	-	-	-	-
$ (471,611)	$ 22,044	$ 5,541	$ 3,923	$ 311
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
2,600	-	-	-	-
$ 2,600	$ -	$ -	$ -	$ -
$ 30,458	$ 12,437	$ 1,917	$ 425	$ 501
-	-	-	-	-
$ 30,458	$ 12,437	$ 1,917	$ 425	$ 501
$ 239,029	$ 161,821	$ 64,197	$ 17,286	$ 9,280
-	-	-	-	-
-	-	-	-	-
$ 239,029	$ 161,821	$ 64,197	$ 17,286	$ 9,280
$ -	-	-	-	-
$ (475,929)	$ (999,905)	$ (399,739)	$ 1,094,996	$ (168,325)
$ (232,151)	$ (87,338)	$ 161,843	$ (40,476)	$ (2,282,417)
$ (1,063,954)	$ (1,388,736)	$ 1,160,265	$ 1,216,219	$ 1,051,296
$ 365,096	$ 187,376	$ (7,041)	$ 156,853	$ (71,232)
N/A	$ (345)	$ (330)	$ (485)	$ (455)
$ 373,087	$ 475,285	$ 315,842	$ 75,528	$ 74,853

CLAYTON COUNTY, GEORGIA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2003	2004	2005	2006	2007	2008
General Fund						
Reserved	$ 25,939,214	$ 25,722,647	$ 29,141,797	$ 3,070,092	$ 4,575,762	$ 3,373,559
Unreserved	5,275,543	9,860,173	10,862,505	40,018,992	38,236,667	28,125,458
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total general fund	$ 31,214,757	$ 35,582,820	$ 40,004,302	$ 43,089,084	$ 42,812,429	$ 31,499,017
All Other Governmental Funds						
Reserved	$ 21,199,378	$ 40,964,075	$ 45,694,348	$ 51,556,541	$ 39,207,873	$ 61,593,123
Unreserved, reported in:						
Special revenue funds	11,244,960	7,096,500	21,309,221	36,992,200	12,687,707	12,855,862
Capital projects funds	11,676,131	4,968,112	4,272,252	10,050,141 *	70,910,181	86,391,361
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total all other governmental funds	$ 44,120,469	$ 53,028,687	$ 71,275,821	$ 98,598,882	$ 122,805,761	$ 160,840,346

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

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

2009	2010	2011	2012
$ 2,164,681	$ 1,905,155	$ -	$ -
25,680,384	26,948,928	-	-
-	-	1,424,176	1,413,949
-	-	-	-
-	-	-	-
-	-	23,790,836	25,582,523
-	-	8,816,123	24,913,721
$ 27,845,065	$ 28,854,083	$ 34,031,135	$ 51,910,193
$ 80,823,572	$ 19,348,415	$ -	$ -
14,955,760	17,801,430	-	-
82,668,267	171,179,207	-	-
-	-	35,507	41,719
-	-	-	-
-	-	213,142,962	221,217,988
-	-	-	2,423,998
-	-	-	-
$ 178,447,599	$ 208,329,052	$ 213,178,469	$ 223,683,705

CLAYTON COUNTY, GEORGIA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

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

2008	2009	2010	2011	2012
$ 94,017,509	$ 98,318,726	$ 108,760,929	$ 96,048,417	$ 117,019,786
109,206,717	98,021,997	97,958,326	96,228,697	97,906,669
6,118,566	4,957,135	4,478,302	5,084,930	5,500,905
14,769,471	12,136,848	20,954,951	23,010,571	20,340,608
25,739,784	26,306,892	26,506,330	25,011,329	24,341,202
7,936,281	8,257,729	7,979,563	7,572,869	6,569,877
7,824,662	2,980,046	1,373,668	1,117,726	21,744
1,094,315	2,468,411	3,744,601	6,026,269	5,364,871
129,777	135,875	112,146	137,612	97,988
266,837,082	253,583,659	271,868,816	260,238,420	277,163,650
48,381,630	48,066,625	50,976,155	49,879,493	46,262,342
3,665,939	3,689,128	3,677,606	3,356,856	3,410,881
60,264,145	63,464,031	66,007,586	66,467,547	66,024,422
59,996,569	63,048,211	61,278,785	57,435,567	58,885,191
23,332,929	8,145,178	8,516,409	12,581,266	9,783,870
2,298,252	2,082,846	1,769,044	1,451,831	1,395,618
-	-	-	-	-
3,584,986	3,514,726	3,468,962	3,402,516	3,423,366
9,466,515	9,513,759	8,654,621	7,426,986	8,564,135
6,465,545	3,062,477	9,890,374	14,105,060	9,414,709
-	-	-	179,024	282,261
-	1,454,670	11,562,964	11,404,252	11,700,034
-	-	-	-	-
21,479,711	31,954,358	11,327,982	26,297,808	27,029,362
4,100,792	5,243,406	4,315,366	4,792,836	1,881,553
967,598	-	-	1,873,564	1,972,629
-	-	-	-	-
10,807	-	-	-	-
244,015,418	243,239,415	241,445,854	260,654,606	250,030,373
22,821,664	10,344,244	30,422,962	(416,186)	27,133,277
11,593,853	13,494,446	7,295,685	15,207,130	6,090,141
(17,385,152)	(16,404,193)	(13,895,685)	(9,870,353)	(6,090,141)
155,946	50,285	-	674,084	168,033
8,759,863	560,000	-	-	-
495,780	-	6,839,744	4,134,707	979,709
-	-	-	-	-
279,219	433,244	227,765	297,087	103,275
-	-	-	-	-
3,899,509	(1,866,218)	467,509	10,442,655	1,251,017
$ 26,721,173	$ 8,478,026	$ 30,890,471	$ 10,026,469	$ 28,384,294
2.3%	2.4%	1.9%	2.8%	1.7%

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY - OVERALL

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 5,664,623	$ 14,161,558	$ 763,171	$ 1,907,928	$ 706,570	$ 1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 5,664,623	$ 14,161,558	$ 763,171	$ 1,907,928	$ 706,570	$ 1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,844,537	19,711,344	918,347	2,295,868	731,006	1,827,515
2010	7,411,692	18,529,231	1,004,944	2,512,360	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
$ 7,134,364	$ 17,835,910	$ 687,832	$ 6,446,532	24.048	40.00%
7,477,316	18,693,290	707,470	6,769,846	26.048	40.00%
7,624,267	19,060,668	722,691	6,901,576	26.947	40.00%
8,069,597	20,173,993	768,593	7,301,004	26.947	40.00%
8,653,508	21,633,770	716,235	7,937,273	29.014	40.00%
9,170,276	22,925,690	739,277	8,430,999	28.621	40.00%
9,533,890	23,834,725	967,329	8,566,561	29.048	40.00%
9,156,850	22,892,124	797,159	8,359,691	31.686	40.00%
8,062,830	20,157,076	789,767	7,273,063	31.577	40.00%
7,416,708	18,541,769	818,372	6,598,336	36.063	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 7,134,364	$ 17,835,910	$ 865,157	$ 6,269,207	17.916	40.00%
7,477,316	18,693,290	912,707	6,564,609	18.916	40.00%
7,624,267	19,060,668	944,993	6,679,274	18.916	40.00%
8,069,597	20,173,993	1,008,171	7,061,426	18.916	40.00%
8,653,508	21,633,770	979,974	7,673,534	20.000	40.00%
9,170,276	22,925,690	1,024,163	8,146,113	20.000	40.00%
9,493,890	23,834,727	1,264,115	8,229,775	19.836	40.00%
9,156,850	22,892,125	1,094,314	8,062,536	20.000	40.00%
8,062,830	20,157,076	1,022,513	7,040,318	20.000	40.00%
7,416,708	18,541,769	1,038,686	6,378,022	20.000	40.00%

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

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 5,664,623	$ 14,161,558	$ 763,171	$ 1,907,928	$ 706,570	$ 1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651

STATE OF GEORGIA

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 5,664,623	$ 14,161,558	$ 763,171	$ 1,907,928	$ 706,570	$ 1,766,425
2004	6,018,206	15,045,515	759,616	1,899,040	699,494	1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,693	18,529,233	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 7,134,364	$ 17,835,910	$ 491,562	$ 6,642,802	17.916	40.00%
7,477,316	18,693,290	531,064	6,946,252	18.916	40.00%
7,624,267	19,060,668	547,643	7,076,624	18.916	40.00%
8,069,597	20,173,993	806,403	7,263,194	18.916	40.00%
8,653,508	21,633,770	590,267	8,063,241	20.000	40.00%
9,170,276	22,925,690	636,836	8,533,441	20.000	40.00%
9,533,890	23,834,725	876,530	8,657,360	19.836	40.00%
9,156,850	22,892,124	708,737	8,448,113	20.000	40.00%
8,062,830	20,157,075	647,838	7,414,993	20.000	40.00%
7,416,708	18,541,770	675,739	6,740,969	20.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 7,134,364	$ 17,835,910	$ 333,928	$ 6,800,436	0.250	40.00%
7,477,316	18,693,290	346,734	7,130,582	0.250	40.00%
7,624,267	19,060,668	347,420	7,276,847	0.250	40.00%
8,069,597	20,173,993	389,373	7,680,224	0.250	40.00%
8,653,508	21,633,770	347,901	8,305,607	0.250	40.00%
9,170,276	22,925,690	699,096	8,471,180	0.250	40.00%
9,533,890	23,834,725	940,786	8,593,104	0.250	40.00%
9,156,851	22,892,127	772,856	8,383,995	0.250	40.00%
8,062,830	20,157,075	713,130	7,349,700	0.250	40.00%
7,416,708	18,541,770	1,162,340	6,254,368	0.250	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 1,315,455	$ 3,288,638	$ 231,907	$ 579,768	$ 233,547	$ 583,868
2004	1,422,826	3,557,065	260,834	652,085	227,922	569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 4,349,168	$ 10,872,920	$ 531,264	$ 1,328,160	$ 473,023	$ 1,182,558
2004	4,595,379	11,488,448	498,782	1,246,955	471,572	1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 1,780,909	$ 4,452,273	$ 122,065	$ 1,658,844	5.882	40.00%
1,911,582	4,778,955	121,138	1,790,444	6.882	40.00%
1,843,607	4,609,018	118,975	1,724,632	7.781	40.00%
2,013,237	5,033,093	119,587	1,893,650	7.781	40.00%
2,176,702	5,441,755	120,475	2,056,227	8.764	40.00%
2,305,505	5,763,763	145,221	2,160,284	8.764	40.00%
2,571,547	6,428,867	332,779	2,238,768	8.962	40.00%
2,328,694	5,821,734	150,052	2,178,642	11.436	40.00%
2,107,560	5,268,901	133,898	1,973,662	11.327	40.00%
1,843,508	4,608,771	138,101	1,705,408	15.813	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 5,353,455	$ 13,383,638	$ 565,768	$ 4,787,687	5.882	40.00%
5,565,733	13,914,333	586,332	4,979,401	6.882	40.00%
5,780,656	14,451,640	603,716	5,176,940	7.781	40.00%
6,056,360	15,140,900	649,007	5,407,353	7.781	40.00%
6,476,807	16,192,018	595,760	5,881,047	8.764	40.00%
6,864,624	17,161,560	594,056	6,270,568	8.764	40.00%
6,962,343	17,405,858	634,549	6,327,794	8.962	40.00%
6,828,156	17,070,390	647,107	6,181,049	11.436	40.00%
5,955,270	14,888,174	655,869	5,299,400	11.327	40.00%
5,573,200	13,932,999	680,271	4,892,929	15.813	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY BONDS - INCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 1,315,455	$ 3,288,638	$ 231,907	$ 579,768	$ 233,547	$ 583,868
2004	1,422,826	3,557,065	260,834	652,085	227,922	569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445

CLAYTON COUNTY BONDS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 4,349,168	$ 10,872,920	$ 531,264	$ 1,328,160	$ 473,023	$ 1,182,558
2004	4,595,379	11,488,448	498,782	1,246,955	471,572	1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 1,780,909	$ 4,452,273	$ 56,943	$ 1,723,966	$ -	40.00%
1,911,582	4,778,955	54,285	1,857,297	0.000	40.00%
1,843,607	4,609,018	47,535	1,796,072	0.000	40.00%
2,013,237	5,033,093	45,657	1,967,580	0.000	40.00%
2,176,702	5,441,755	48,985	2,127,717	0.000	40.00%
2,305,505	5,763,763	73,346	2,232,159	0.000	40.00%
2,571,547	6,428,867	259,992	2,311,555	0.000	40.00%
2,328,694	5,821,734	76,663	2,252,031	0.000	40.00%
2,107,560	5,268,901	61,671	2,045,889	0.000	40.00%
1,843,508	4,608,771	66,932	1,776,576	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 5,353,455	$ 13,383,638	$ 221,564	$ 5,131,891	0.000	40.00%
5,565,733	13,914,333	234,153	5,331,580	0.000	40.00%
5,780,656	14,451,640	237,506	5,543,150	0.000	40.00%
6,056,360	15,140,900	278,639	5,777,721	0.000	40.00%
6,476,807	16,192,018	233,362	6,243,445	0.000	40.00%
6,864,624	17,161,560	230,747	6,633,877	0.000	40.00%
6,962,343	17,405,858	267,312	6,695,031	0.000	40.00%
6,828,156	17,070,390	277,061	6,551,095	0.000	40.00%
5,955,270	14,888,174	291,237	5,664,032	0.000	40.00%
5,573,200	13,932,999	322,710	5,250,490	0.000	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
Fiscal Year	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]	Assessed Value	Estimated Actual Value[1]
2003	$ 3,881,629	$ 9,704,073	$ 108,095	$ 270,238	$ 468,280	$ 1,170,700
2004	4,196,094	10,490,235	114,124	285,310	467,084	1,167,710
2005	4,386,989	10,967,473	109,038	272,595	454,120	1,135,300
2006	4,683,664	11,709,160	106,908	267,271	411,590	1,028,975
2007	5,077,481	12,693,702	116,183	290,459	388,979	972,447
2008	5,390,109	13,475,272	127,463	318,657	417,272	1,043,180
2009	5,522,821	13,807,054	122,211	305,527	426,718	1,066,794
2010	5,291,843	13,229,607	121,216	303,040	455,923	1,139,807
2011	4,472,209	11,180,522	121,196	302,989	371,856	929,639
2012	4,150,277	10,375,692	127,819	319,547	343,723	859,307

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

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

Total Property					
Assessed Value	Estimated Actual Value[1]	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
$ 4,458,004	$ 11,145,010	$ 524,388	$ 3,933,616	4.207	40.00%
4,777,302	11,943,255	537,617	4,239,685	3.900	40.00%
4,950,147	12,375,368	559,302	4,390,845	3.900	40.00%
5,202,162	13,005,405	556,535	4,645,627	3.900	40.00%
5,582,643	13,956,608	534,761	5,047,883	3.900	40.00%
5,934,844	14,837,109	547,978	5,386,866	3.900	40.00%
6,071,750	15,179,375	567,068	5,504,682	3.900	40.00%
5,868,982	14,672,454	576,335	5,292,646	3.900	40.00%
4,965,260	12,413,151	556,327	4,408,933	3.900	40.00%
4,621,818	11,554,546	557,850	4,063,969	4.400	40.00%

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

CLAYTON COUNTY, GEORGIA

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

Direct & Overlapping:

	Clayton County Board of Commissioners		
Calendar Year	M & O Millage	Debt Service Millage	Total Direct Rate
2002	5.882	-	5.882
2003	6.882	-	6.882
2004	7.781	-	7.781
2005	7.781	-	7.781
2006	8.764	-	8.764
2007	8.535	-	8.535
2008	8.962	-	8.962
2009	11.436	-	11.436
2010	11.327	-	11.327
2011	15.813	-	15.813

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2002	37.815	33.298	28.255
2003	39.508	34.991	29.948
2004	40.407	35.640	30.847
2005	40.407	35.640	33.847
2006	42.474	39.507	35.914
2007	42.081	39.114	34.521
2008	42.508	39.541	34.948
2009	45.146	45.929	35.586
2010	44.812	47.595	35.252
2011	52.023	53.806	40.463

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

Clayton County School Board				Overlapping	
M & O Millage	Debt Service Millage	Total County Millage	State of Georgia	Fire District	Total Direct & Overlapping Rates
17.916	-	17.916	0.250	4.207	28.255
18.916	-	18.916	0.250	3.900	29.948
18.916	-	18.916	0.250	3.900	30.847
18.916	-	18.916	0.250	3.900	30.847
20.000	-	20.000	0.250	3.900	32.914
19.836	-	19.836	0.250	3.900	32.521
19.836	-	19.836	0.250	3.900	32.948
20.000	-	20.000	0.250	3.900	35.586
20.000	-	20.000	0.250	3.900	35.477
20.000	-	20.000	0.250	4.400	40.463

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
28.255	34.755	26.564	4.207
29.948	36.448	28.255	3.900
30.847	38.347	36.847	3.900
34.847	38.347	36.733	3.900
36.914	40.414	38.682	3.900
36.521	40.021	38.289	3.900
37.948	40.448	38.716	3.900
40.586	43.086	41.326	3.900
41.252	42.752	40.989	3.900
46.463	47.963	46.200	4.400

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
LAST TEN CALENDAR YEARS

Fiscal Year	2012			2011			2010			2009			2008		
Calendar year	2011			2010			2009			2008			2007		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	$ 701,593,520	1	9.46%	$ 755,108,253	1	9.37%	$ 691,402,010	1	7.55%	$ 1,052,745,323	1	11.04%	$ 798,981,897	1	8.71%
City of Atlanta	48,621,606	6	0.66%	46,724,664	6	0.58%	85,536,770	4	0.93%	92,557,359	4	0.97%	95,144,318	4	1.04%
Atlantic Southeast	82,540,483	4	1.11%	154,469,085	2	1.92%	69,980,822	5	0.76%	89,682,513	5	0.94%	113,273,943	2	1.24%
Georgia Power Co.	121,838,827	2	1.64%	107,668,107	4	1.34%	109,306,126	3	1.19%	114,577,982	3	1.20%	104,935,778	3	1.14%
Air Tran Airways	99,902,245	3	1.35%	123,290,871	3	1.53%	133,586,841	2	1.46%	156,916,487	2	1.65%	87,898,869	5	0.96%
AMB Partners	56,950,343	5	0.77%	59,250,863	5	0.73%	49,367,616	6	0.54%	53,260,900	6	0.56%	51,780,162	6	0.56%
Comair	-		-	-		-	-			-			-		0.00%
BellSouth	-		-	29,774,643	9	0.37%	32,442,908	8	0.35%	36,017,587	8	0.38%	44,624,511	7	0.49%
Atlanta Gas Light	35,301,067	8	0.48%	33,507,900	8	0.42%	36,572,078	7	0.40%	33,226,192	9	0.35%	36,031,634	8	0.39%
JC Penney	23,451,187	10	0.32%	-		-	-		-	-		-	-		-
Avis	-		-	-		-	-		-	-		-	-		-
Alamo	-		-	-		-	-		-	-		-	-		-
Southlake Mall	24,099,400	9	0.32%	26,509,400	10	0.33%	28,949,090	10	0.32%	29,352,522	10	0.31%	25,005,256	9	0.27%
Boeing Logistics	-		-	-		-	-		-	-		-	-		-
Hertz	-		-	-		-	-		-	-		-	-		-
Northwest Airlines	-		-	-		-	-		-	-		-	-		-
National Car Rental	-		-	-		-	-		-	-		-	-		-
Inland Southeast	-		-	-		-	-		-	-		-	24,188,400	10	0.26%
DDRTC Southlake Pavil	-		-	-		-	-		-	-		-	-		-
Fedex Ground	-		-	-		-	-		-	43,144,568	7	0.45%	-		-
Clorox Company	41,781,181	7	0.56%	-		-	29,094,800	9	0.32%	-		-	-		-
Highwoods Realty	-		-	-		-	-		-	-		-	-		-
Atlanta Felt Wire Works	-		-	-		-	-		-	-		-	-		-
Subtotal (10 largest)	1,236,079,859		16.67%	1,336,303,786		16.57%	1,266,239,061		13.83%	1,701,481,433		17.85%	1,381,864,768		15.07%
Balance of all others	6,180,628,039		83.33%	6,726,526,410		83.43%	7,890,610,570		86.17%	7,832,408,682		82.15%	7,788,411,358		84.93%
Total	$ 7,416,707,898		100.00%	$ 8,062,830,196		100.00%	$ 9,156,849,631		100.00%	$ 9,533,890,115		100.00%	$ 9,170,276,126		100.00%

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

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

	2007 2006			2006 2005			2005 2004			2004 2003			2003 2002		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**
Delta Airlines, Inc. *	$ 722,437,875	1	8.35%	$ -		-	$ 806,500,954	1	10.58%	$ 558,441,497	1	7.49%	$ 715,904,788	1	10.07%
City of Atlanta	110,324,175	2	1.27%	142,102,634	1	1.76%	68,757,867	5	0.90%	70,857,814	3	0.95%	47,514,540	6	0.67%
Atlantic Southeast	100,810,587	3	1.16%	-		-	79,782,414	4	1.05%	69,239,014	4	0.93%	48,395,768	4	0.68%
Georgia Power Co.	91,223,728	4	1.05%	95,000,933	3	1.18%	87,878,323	2	1.15%	83,250,993	2	1.12%	80,982,200	2	1.14%
Air Tran Airways	77,601,947	5	0.90%	73,295,039	4	0.91%	56,714,423	6	0.74%	-		-	-		-
AMB Partners	49,092,318	6	0.57%	35,431,290	7	0.44%	30,805,428	8	0.40%	36,402,708	8	0.49%	-		-
	41,807,123	7	0.48%	-		-	-		-	-		-	-		-
BellSouth	41,556,772	8	0.48%	40,004,913	6	0.50%	43,414,220	7	0.57%	42,805,764	6	0.57%	42,347,029	8	0.60%
Atlanta Gas Light	33,024,918	9	0.38%	31,535,698	9	0.39%	-		-	30,249,139	9	0.41%	-		-
JC Penney	25,795,540	10	0.30%	-		-	-		-	-		-	-		-
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%
Alamo	-		-	33,037,284	8	0.41%	29,038,031	10	0.38%	-		-	20,354,479	10	0.29%
Southlake Mall	-		-	27,909,600	10	0.32%	-		-	27,909,600	10	0.37%	-		-
Boeing Logistics	-		-	-		-	-		-			-	48,209,739	5	0.68%
Hertz	-		-	97,091,401	2	1.12%	81,868,405	3	1.07%	60,727,239	5	0.81%	59,700,534	3	0.84%
Northwest Airlines	-		-	-		-	-		-	-		-	42,947,353	7	0.60%
National Car Rental	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
Clorox Company	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
Atlanta Felt Wire Works	-		-	-		-	-		-	-		-	-		-
Subtotal (10 largest)	1,293,674,983		14.95%	621,911,799		7.71%	1,314,876,581		17.25%	458,739,367		6.15%	412,480,877		5.80%
Balance of all others	7,359,833,542		85.05%	7,447,684,853		92.29%	6,309,388,226		82.75%	6,995,053,187		93.85%	6,699,352,826		94.20%
Total	$ 8,653,508,525		100.00%	$ 8,069,596,652		100.00%	$ 7,624,264,807		100.00%	$ 7,453,792,554		100.00%	$ 7,111,833,703		100.00%

CLAYTON COUNTY, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN CALENDAR YEARS
(dollars in thousands)

Calendar Year Ended December 31	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Delinquent Tax Collection
		Amount	Percentage of Levy	
2002	$ 129,896	$ 119,406	91.92%	$ 9,864
2003	144,089	138,799	96.33%	4,816
2004	168,486	164,308	97.52%	3,358
2005 **	179,320	135,105	75.34%	-
2006	212,186	168,603	79.46%	-
2007	218,603	212,705	97.30%	-
2008	226,989	218,918	96.44%	-
2009	243,046	235,240	96.79%	-
2010	215,497	205,014	95.14%	-
2011	227,767	217,154	95.34%	-

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

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

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
$ 129,270	99.52%	$ 626	0.48%
143,615	99.67%	474	0.33%
167,666	99.51%	820	0.49%
135,105	75.34%	44,215	24.66%
168,603	79.46%	43,583	20.54%
212,705	97.30%	5,898	2.70%
218,918	96.44%	8,071	3.56%
235,240	96.79%	7,805	3.21%
205,014	95.14%	10,482	4.86%
217,154	95.34%	10,613	4.66%

CLAYTON COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

		Governmental Activities		
	Fiscal Year	General Obligation Bonds	Percentage of Actual Property Value*	Per Capita**
****	2003	-	-	-
****	2004	-	-	-
****	2005	-	-	-
****	2006	-	-	-
****	2007	-	-	-
****	2008	-	-	-
****	2009	-	-	-
****	2010	-	-	-
****	2011	-	-	-
****	2012	-	-	-

	Component Units		
Fiscal Year	Landfill Authority	Landfill Authority	Development Authority***
	Revenue Bonds	Capital Leases	Revenue Bonds
2003	8,270,000	-	24,813,621
2004	7,645,000	-	26,846,196
2005	6,990,000	-	29,815,000
2006	14,855,000	-	29,815,000
2007	14,315,000	-	29,625,000
2008	13,835,000	-	28,270,000
2009	13,330,000	-	26,870,000
2010	12,800,000	1,404,800	25,420,000
2011	12,245,000	1,453,180	23,915,000
2012	11,660,000	7,335,517	N/A

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

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

Source: Clayton County Finance Department

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
3,404,261	22,785,000	26,189,261	0.51%	100.83
2,166,462	31,660,000	33,826,462	0.64%	128.65
1,575,001	28,640,000	30,215,001	0.56%	113.47
1,415,000	27,730,000	29,145,000	0.53%	109.45
2,938,000	24,505,000	27,443,000	0.41%	100.67
2,774,272	30,605,000	33,379,272	0.56%	121.72
1,981,630	28,415,000	30,396,630	0.51%	111.06
7,994,744	27,730,000	35,724,744	0.58%	128.75
11,011,615	24,055,000	35,066,615	0.56%	125.43
10,879,223	23,290,000	34,169,223	0.52%	127.89

Housing Authority***	Hospital Authority	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds	Revenue Anticipation Certificates			
-	(1)	66,910,083	1.20%	257.60
7,305,000	(1)	72,011,197	1.47%	273.88
7,130,000	(1)	73,080,000	1.40%	274.44
6,955,000	(1)	79,068,000	1.49%	290.05
6,780,000	(1)	84,099,272	1.43%	306.69
6,595,000	58,915,000	138,011,630	2.31%	504.26
6,405,000	53,505,000	135,834,744	2.28%	492.90
6,210,000	50,095,000	130,996,415	2.13%	472.12
6,005,000	42,705,000	91,469,795	1.46%	327.17
N/A	42,705,000	95,869,740	1.46%	358.82

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2012 information is not available at this time. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively. The information presented in these schedules is only for years in which these entities were component units of Clayton County.

(1) Information prior to FY2008 is not available

**** The County had no outstanding General Obligation Bonds during the years 2003 through 2012.

CLAYTON COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
Debt limit	$ 644,653,196	$ 676,984,575	$ 690,157,367	$ 730,100,335	$ 793,727,347
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	$ 644,653,196	$ 676,984,575	$ 690,157,367	$ 730,100,335	$ 793,727,347
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value starting on page 190 of this report.

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

Source: Clayton County Finance Department

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed Value*	$ 7,416,708,000
Debt Limit (10% of assessed value)**	741,670,800
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	$ 741,670,800

2008	2009	2010	2011	2012
$ 843,099,880	$ 953,389,012	$ 915,685,000	$ 806,283,000	$ 741,670,800
-	-	-	-	-
$ 843,099,880	$ 953,389,012	$ 915,685,000	$ 806,283,000	$ 741,670,800
0.00%	0.00%	0.00%	0.00%	0.00%

CLAYTON COUNTY, GEORGIA

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

Primary Government

	Clayton County Tourism Authority						Urban Redevelopment Agency of Clayton County					
				Debt Service						Debt Service		
Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage	Redevelopment Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
2003	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	1,872,818	-	1,872,818	1,125,000	747,818	1.00
2005	2,148,925	-	2,148,925	1,885,000	263,925	1.00	2,009,882	-	2,009,882	1,135,000	874,882	1.00
2006	2,157,194	-	2,157,194	1,960,000	197,194	1.00	4,295,895	-	4,295,895	3,355,000	940,895	1.00
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	43,000	-	43,000	15,000	28,000	1.00	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	47,250	-	47,250	20,000	27,250	1.00	1,478,561	-	1,478,561	690,000	788,561	1.00
2012	46,250	-	47,250	20,000	26,250	1.00	1,478,992	-	1,478,992	715,000	763,992	1.00

Component Units

	The Development Authority of Clayton County						Clayton County Housing Authority					
				Debt Service						Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2003	$ 6,573,355	$ 8,075,630	$ (1,502,275)	$ 615,063	$ 1,977,218	(0.58)	$ -	$ -	$ -	$ -	$ -	-
2004	1,823,994	1,500,548	323,446	655,063	1,957,286	0.12	2,806,495	2,517,723	288,772	-	129,182	2.24
2005	1,780,938	1,607,665	173,273	1,879,169	1,563,845	0.05	2,992,164	2,686,238	305,926	175,000	310,038	0.63
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	(0.01)	2,617,227	2,138,973	478,254	175,000	328,809	0.95
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,897,435	1,523,790	2,373,645	1,450,000	1,157,851	0.91	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the year ended December 31, 2012 was not available as of the release of this statement.

The information for the Clayton County Housing Authority is presented on a calendar year basis. Data for the year ended December 31, 2012 was not available as of the release of this statement.

	Clayton County Landfill Authority					
				Debt Service		
Fiscal Year	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2003	$ 2,258,433	$ 2,209,289	$ 49,144	$ 833,407	$ 119,730	0.05
2004	2,638,877	1,968,593	670,284	625,000	170,566	0.84
2005	3,223,093	2,410,668	812,425	655,000	157,326	1.00
2006	3,230,614	3,001,749	228,865	690,000	347,300	0.22
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54
2008	2,336,900	2,341,218	(4,318)	480,000	665,900	(0.01)
2009	2,084,310	2,955,453	(871,143)	505,000	640,386	(0.77)
2010	2,097,883	2,053,031	44,852	530,000	650,132	0.03
2011	1,937,592	2,225,404	(287,812)	555,000	621,115	(0.25)
2012	1,777,039	2,699,409	(922,370)	585,000	542,050	(0.83)

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

Source: Clayton County Finance Department

CLAYTON COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
2003	259,740	5,127,060	19,739	3,799,250	14,627	31.03	49,594	6.8%
2004	262,930	5,283,080	20,093	4,004,280	15,229	31.17	50,555	4.6%
2005	266,290	5,437,080	20,418	4,090,900	15,363	31.17	51,405	5.9%
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	52,657	5.1%
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	52,533	4.7%
2008	273,690	5,979,930	21,849	3,387,110	12,376	32.02	49,479	7.9%
2009	275,580	5,960,557	21,629	3,332,234	12,092	32.78	52,328	12.5%
2010	277,463	6,140,280	22,130	3,482,908	12,553	32.70	50,256	12.3%
2011	279,580	6,274,560	22,443	3,789,740	13,555	31.62	51,122	13.0%
2012	267,180	6,551,330	24,520	3,700,900	13,852	31.70	51,620	11.5%

Source: * Woods & Poole Economics Data Pamphlet 2012
** Clayton County Board of Education
*** Georgia Department of Labor/Clayton County Chamber of Commerce

CLAYTON COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND FIVE YEARS AGO

	2012		
Employer *	**Employees**	**Rank**	**Percentage of Total County Employment****
Clayton County Board of Education	6,820	1	4.54%
Delta Airlines, Inc./Tech Ops	6,200	2	4.13%
Clayton County Board of Commissioners	2,016	3	1.34%
Southern Regional Medical Center	1,731	4	1.15%
Clayton State University	1,500	5	1.00%
Fresh Express, Inc.	1,100	6	0.73%
Walmart, Inc.	800	7	0.53%
Gate Gourmet, Inc.	760	8	0.51%
FedEx Ground	750	9	0.50%
Southern Company	543	10	0.36%
	22,220		14.79%

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

Source:

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

** Total employment in Clayton County - 150,514 in 2012 and 146,090 in 2005. (Woods & Poole Economics Data Pamphlet 2005 and 2012)

CLAYTON COUNTY, GEORGIA

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

Function	2006	2007	2008	2009	2010	2011	2012
General Government:							
Commissioners	23	25	25	26	28	24	25
Finance	37	36	37	38	38	38	37
Risk management	8	11	10	12	12	13	6
Computer center	29	31	48	52	53	53	54
Personnel	10	11	11	11	11	11	16
Central services	17	16	15	18	18	14	14
Registrar	4	4	5	5	5	5	6
Tax Assessment/Collection:							
Tax commissioner	32	32	29	31	31	32	31
Tax assessors	29	29	30	28	29	29	29
Courts and Law Enforcement:							
Superior court	37	37	36	37	39	38	34
State court	12	13	13	13	12	15	16
Magistrate court	8	8	8	8	9	9	6
Juvenile court	58	58	55	60	60	55	59
Probate court	10	11	12	10	12	12	11
Clerk of superior/magistrate court	33	33	29	31	34	33	33
Clerk of state court	20	20	17	19	22	21	22
Solicitor of state court	30	30	25	32	37	36	36
District attorney	61	60	59	58	62	65	64
State adult probation	12	12	7	6	5	3	3
Correctional facility	49	49	46	50	51	54	54
Sheriff	306	302	308	314	331	334	350
Public Safety:							
County police	277	297	318	341	347	333	365
County Fire	232	220	223	237	248	245	245
Narcotics unit	24	22	22	22	21	26	24
E.M.S. Rescue	84	82	100	98	104	107	107
Central Communications	40	40	41	44	48	46	46
Electronic Technical Support Center	14	15	2	-	-	-	-
Emergency Management	2	2	3	3	2	3	3
Animal Control	10	12	10	12	12	10	12
Transportation and Development:							
Transportation/Development - Administration	107	105	97	84	86	86	101
Transportation/Development - Traffic Engineering	29	28	26	25	24	24 a	-
Planning and Zoning:							
Community Development - Administration	37	35	35	22	24	23	22
Community Development - Planning	8	8	7	5	5	2	3
Public Transit System	2	2	2	-	-	-	-
Libraries	47	47	44	46	47	44	46
Parks and Recreation	72	79	87	84	89	90	86
Health and Welfare	13	12	11	10	11	11	11
Other General Government:				..			
County Garage	22	22	19	20	20	19	17
Refuse Control	33	33	30	42	41	40	37
Building and Maintenance	24	24	20	22	24	23	21
Extension University of Georgia	7	8	8	8	7	8	6
Other General Government	4	3	3	3	5	5	4
Landfill	17	17	17	17	15	15	14
Airport	5	4	4	4	4	3	0
HUD *(effective fiscal year 2012)*	5	4	4	4	4	3	12
Total Clayton County Employees	1,935	1,945	1,954	2,012	2,087	2,060	2,088

Note: Data not available prior to fiscal 2006.

a Employees reclassified to Transportation and Development - Administration in FY2012

Source: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM[a]
LAST TEN FISCAL YEARS

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

Note: Indicators are not available prior to 2003.

2008	2009	2010	2011	2012
37	40	37	37	42
175	55	78	80	148
12,500	12,000	11,899	11,942	12,200
2,439	2,800	2,789	2,843	2,855
1,941	2,075	2,213	2,513	2,277
1,853	2,051	2,188	2,475	2,253
1,453	1,760	1,864	1,911	1,642
3,719	3,744	7,846	8,238 (a)	11,579
1,950	2,190	2,190	2,200	2,276
25,000	N/A	N/A	N/A	N/A
6,081	5,925	5,984	6,044	4,798
123,415	123,588	136,901	147,716	149,700
$ 169,793	$ 168,012	$ 168,000	$ 89,423	$ 86,868
2,305	2,307	2,250	2,250	2,293
11,394	11,419	11,101	11,101	11,105
3,747	3,751	3,655	3,655	3,684
9,674	9,718	10,500	11,000	11,600
5,782	5,822	6,288	6,782	7,300
9,150	17,081	18,640	19,000	19,000
20,500	28,083	28,932	29,000	29,000
9,000	18,469	18,514	19,000	19,000
8,542	5,438	5,329	5,671	5,838
12,300	15,450	13,559	14,181	14,296
295	320	292	329	346
1,689	N/A	N/A	N/A	N/A
508	N/A	N/A	N/A	N/A
1,869	1,385	1,607	1,625	1,267
1,966	3,260	3,041	3,379	2,029
$ 13,395	$ 11,267	$ 11,205	$ 11,488 (b)	1,681
1,500	N/A	N/A	N/A	N/A
31,500	33,445	32,000	38,906	41,571
7,412	7,300	12,084	8,200	9,076
10,068	9,800	13,003	13,175	14,967
26,928	27,000	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
26,735	26,213	25,529	25,921 (c)	40,800
20,234	19728	15,391	16,112	10,182
6,147	5,886	7,624	8,768	8,800
6,278	7,918	6,832	7,857	7,900
1,803	2,976	1,431	1,646	1,650
1,729	1,720	2,803	3,223	3,250
$ 110,918	$ 120,500	$ 121,788	$ 125,000	$ 123,000
N/A	N/A	N/A	N/A	N/A
219	226	226	242	242
310,463	284,308	275,003	315,000	280,000

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

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
Function					
Courts and Law Enforcement - (continued)					
Sheriff					
Warrants served	7,136	8,744	7,497	7,643	9,000
Subpoenas Delivered	19,483	12,275	20,469	19,795	18,288
Total admitted to jail	20,714	25,679	24,100	24,518	37,704
Total number released	19,681	25,649	23,569	23,925	37,800
Total inmates to court	17,776	29,649	20,733	21,322	50,988
Public Safety					
County police					
Call dispatched	117,800	186,100	189,837	189,837	129,466
Incident reports	41,000	33,931	34,641	34,641	40,877
Traffic accident reports	9,800	7,698	7,200	7,200	8,830
Family violence reports	2,700	2,513	2,500	2,500	2,475
Average response times (minutes)	14:70	18:53	18:61	18:61	19:18
County Fire					
Fire calls	1,120	1,021	1,048	1,075	1,137
Fire inspections performed	1,027	2,029	2,082	2,136	2,487
Average response times (minutes)	6:05	5:00	5:00	5:00	5:00
Narcotics unit					
Total cases	535	347	400	450	483
Total arrests	109	191	250	330	429
E.M.S. Rescue					
Total calls received	16,397	16,305	16,729	16,729	18,535
Number of patients transported	9,417	8,484	9,332	9,332	12,963
Average response times (minutes)	8:10	4:30	4:15	4:15	7:35
Central Communications					
911 calls	201,242	205,267	213,478	222,017	230,898
Law enforcement dispatches	240,944	245,763	255,594	265,818	276,450
Fire and EMS dispatches	27,601	28,607	29,751	30,941	32,179
Electronic Technical Support Center					
Public safety vehicles in for service	652	962	750	846	728
Radio repairs	1,090	888	1,000	1,122	1,135
Animal Control					
Total animals picked up	3,636	3,330	3,397	3,464	2,978
Total animals returned to owner	547	528	539	549	572
Total animals euthanized	5,423	4,680	4,774	4,869	4,974
Transportation and Development					
Transportation/Development					
Miles of paved roads	929	942	965	965	1,001
Miles of unpaved roads	2	2	2	2	2
Traffic signals maintained	199	242	319	319	251
Planning and Zoning					
Community Development					
Building permits issued	3,259	3,200	3,300	3,412	3,575
Business licenses issued	6,572	6,811	6,900	6,987	8,048
Building inspections preformed	33,000	32,760	33,000	33,410	45,068
Public Transit System					
Transit riders	972,000	1,069,000	1,149,155	1,149,155	1,600,000
Libraries					
Annual circulation	850,000	791,756	805,000	805,000	N/A
Tutoring sessions held	N/A	N/A	N/A	383	5,423
Attendance at children's programs	37,850	46,985	50,577	62,198	83,500
Parks and Recreation					
Programs/classes offered	170	185	193	193	225
Adult athletic leagues	44	44	44	44	44
Other General Government					
County Garage					
Vehicles serviced	1,155	1,200	1,204	1,100	1,176
Refuse Control					
Miles of county roads cleaned	141,328	199,512	199,512	199,512	199,512
Building and Maintenance					
Buildings maintained	217	222	226	230	236
Extension University of Georgia					
4-H Enrollment	3,986	4,475	4,500	4,700	3,800
Other General Government					
Number of boxes stored	12,000	22,500	28,700	31,000	33,170
Landfill					
Landfill customers	107,862	110,000	100,644	100,644	106,900
Airport (sold in FY2012)					
Aircraft based at airport	170	185	212	212	218

* All information in this schedule was obtained from Clayton County's Annual Budget for fiscal years 2003 through 2012.

2008	2009	2010	2011	2012
9,198	9,625	9,742	10,000	9,999
18,690	11,114	11,415	11,500	11,522
38,533	35,779	41,133	40,000	40,231
38,632	33,021	38,578	38,500	38,500
52,110	28,755	29,843	36,000	36,000
147,062	141,669	142,744	143,000 (d)	242,000
44,357	37,333	37,491	38,000	38,560
8,918	6,966	7,103	7,500	5,400
2,613	2,439	2,450	2,450	2,343
18:50	N/A	N/A	N/A	N/A
1,170	1,160	1,096	836	1,166
2,550	2,200	3,221	2,784	3,427
5:00	5:00	7:26	6:36	6:50
520	530	531	550	423
379	400	391	400	335
19,000	18,701	18,842	20,713	20,700
13,500	13,210	13,291	13,577	13,600
7:00	7:35	8:24	8:17	8:17
241,288	255,347	261,410	265,112 (d)	477,776
287,508	330,239	338,189	341,355	343,452
33,305	34,774	34,991	35,109	43,793
800	N/A	N/A	N/A	N/A
1,248	N/A	N/A	N/A	N/A
3,050	3,819	8,106	7,032	6,036
589	593	592	509	558
4,860	5,513	6,095	5,500	3,506
1,025	1,035	1,067	1,070	1,070
2	1.99	5	5	5
251	258	267	266	266
3,500	4,196	3,915	4,050	4,452
7,100	5,390	6,363	6,600	6,543
33,500	13,300	8,719	8,398	8,765
1,800,000	2,000,000	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
5,965	3,500	2,918	N/A	N/A
85,000	61,240	61,985	63,000	53,613
250	250	250	250	265
48	48	48	48	50
1,200	1,250	1,279	1,294	1,390
199,512	199,512	199,512	199,512	199,512
256	256	256	257	257
3,900	3,625	3,675	3,700	4,008
N/A	N/A	N/A	N/A	N/A
112,250	60,000	46,321	43,920	41,747
230	250	237	230 (a)	-

(d) More accurate information available in FY2012

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2006	2007	2008	2009	2010	2011	2012
Function							
General Government:							
Passenger/support vehicles	26	99	103	103	95	97	98
High volume printers	4	5	5	5	6	5	5
AS400 computer systems	4	3	3	3	3	3	3
IBM 94006 computer	0	0	2	2	2	2	2
Information servers	0	6	7	7	7	5	5
VOIP telephone system	0	0	0	0	0	4	1
Voting machines	600	581	581	581	581	581	4
Tax Assessment and Collection:							
Assessment vehicles	5	11	5	4	2	0	0
Courts and Law Enforcement:							
Courts and Clerk's Offices:							
Passenger/transport vehicles	13	12	13	13	12	13	13
File systems	4	3	5	5	5	5	5
Recording systems	3	3	5	4	6	6	6
District Attorney:							
Passenger vehicles	27	29	28	30	27	28	31
File systems	0	0	1	1	1	1	1
Copier	0	0	1	1	1	1	1
Printer	0	0	1	1	1	0	0
Correctional Facility:							
Passenger/support vehicles	6	5	6	14	15	15	12
Transport buses/vans	14	15	16	12	12	17	17
Sheriff:							
Patrol vehicles	69	68	68	68	86	83	97
Transport buses/vans	10	7	7	7	6	11	12
Service vehicles	9	9	9	9	9	5	3
SWAT transport vehicle	1	1	1	1	1	0	0
Armored personnel carrier	1	1	1	0	0	0	0
Public Safety:							
County Police:							
Stations	3	2	2	2	2	2	2
Animal detention building	1	1	1	1	1	1	1
Patrol/undercover vehicles	247	122	127	109	122	84	105
Animal control vehicles	6	6	6	6	6	6	6
Helicopters	2	2	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1	1	1
Bomb robot	1	1	1	1	1	1	1
Equipment trailers	2	3	3	3	3	0	0
Firearms training system	4	1	1	1	1	1	1
Police dogs	2	2	2	6	8	3	9
Information servers	0	1	1	1	1	1	1
E.M.S. Rescue:							
Ambulances	15	13	17	18	17	17	17
Service vehicles	0	4	3	3	3	2	2
Central Communications:							
Mobile communication vehicle with trailer	1	1	0	0	0	0	0
Communication systems	2	2	2	2	2	2	2
AS400 computer systems	3	3	3	3	3	3	3
Emergency vehicles	2	2	2	2	2	2	2
Diesel generators	3	3	2	2	2	1	1
Digital mapping system	0	0	1	1	1	1	1
Fire Department:							
Stations	14	14	15	15	15	15	15
Fire fighting and rescue apparatus	19	25	28	28	28	34	34
Support vehicles	21	34	36	36	37	37	33
Information servers	0	2	2	2	2	2	2

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2006	2007	2008	2009	2010	2011	2012
Transportation Department							
Heavy duty trucks	26	35	36	36	36	37	39
Heavy duty equipment	40	67	81	45	44	55	61
Support vehicles	47	52	58	54	47	42	44
Information servers	0	1	1	1	1	1	1
Planning and Zoning :							
Inspection vehicles	21	22	21	21	19	19	19
Public Transit System							
Transit and paralift buses	29	29	0	0	0	0	0
Support vehicles	2	2	0	0	0	0	0
Libraries:							
Branch libraries	6	6	6	6	6	6	6
Information servers	0	2	2	2	2	2	2
Service vehicles	0	0	2	2	2	2	2
Park and Recreation:							
Parks/recreation centers	16	6	11	11	12	12	12
Support vehicles	25	32	31	30	47	48	50
Health and Welfare:							
Health and welfare support buildings	7	7	7	7	9	9	9
Buses and vans	0	3	5	7	7	7	8
Information servers	0	2	2	2	2	1	1

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

Source: Various Clayton County government departments.

Note: Data not available prior to fiscal 2006.