CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED
JUNE 30, 2007

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year ended June 30, 2007

Prepared by

Clayton County Finance Department
Angela Jackson Director/Comptroller

112 Smith Street
Jonesboro, Georgia 30236

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ELDRIN BELL
CHAIRMAN
VIRGINIA BURTON GRAY
COMMISSIONER
SONNA SINGLETON
COMMISSIONER
MICHAEL L. EDMONDSON
COMMISSIONER
WOLE RALPH
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Clayton County Commissioners

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December 21, 2007

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2007, is submitted herewith. This report consists of management's representations concerning the finances of Clayton County, Georgia. Responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the management of the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the County. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the County's financial affairs are included.

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

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

In compliance with State laws requiring that an annual audit of the books of account, financial records, and transactions of all administrative departments of the County be conducted by independent certified public accountants selected by the Clayton County Board of Commissioners, the basic financial statements for the fiscal year ended June 30, 2007 were audited by KPMG LLP, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. KPMG's unqualified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unqualified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" has been performed for the Fiscal Year ended June 30, 2007. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

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

PROFILE OF CLAYTON COUNTY

Clayton County is a political entity of Georgia that provides services to approximately 272,600 residents within a 149 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

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

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

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

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

The primary economic driver of the community is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs, tax revenues, and international trade resources that have shaped Clayton County for many years. Five of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, car rental agencies, and the City of Atlanta which owns the airport facility.

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

Despite these challenges, Clayton County is currently enjoying a period of residential and business growth. The County's position as the business center for the South Metro Atlanta area has seen growth in the retail, hospitality, and healthcare industries. This growth is indicated in the amount of retail sales as demonstrated in the table shown. Retail sales have remained strong meaning sales tax collections have continue at more than $41 million annually. Even the Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2004 has been strong with collections in excess of $50 million annually.

Calendar Year	Retail Sales (000's) [1]
2002	$ 4,185
2003	$ 4,333
2004	$ 4,517
2005	$ 4,663
2006	$ 4,837
2007(est)	$ 4,933

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above the national average. However, as of June 30, 2007, the U. S. Department of Labor reported the area unemployment at 4.7% compared to 5.1% for the same time last year. The county's specific rate has been consistent (4.7% in June 2007), with the Atlanta MSA.

Year	Local (MSA)	Georgia	U. S.
2002	5.9	5.2	5.8
2003	5.6	4.8	6.3
2004	4.6	4.0	5.6
2005	5.6	5.3	4.8
2006	5.1	4.4	4.9
2007	4.7	4.4	4.3

[1] Woods & Poole Economics, Inc. 2007

Additionally, per capita income has improved in the last decade from $18,963 in 1997 to $26,299 in 2007. Even during the economic downturn after September 11, 2001, and the struggles of key employers in the airline industry, per capita income has remained consistent indicating that the county has a solid base to its financial position.

According to Woods & Poole Economic Outlook for 2007, the Atlanta MSA is expected to outpace the Southeastern United States in total employment. Total employment is estimated to reach 4.52 million by the year 2030 (2.97 million in 2005). The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include service industries, transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

Despite the County's historically strong economic conditions, the County continues to face challenges in the near future since the largest taxpayers and employers in the County are airliners and related organizations. For example, Delta Airlines was the largest taxpayer and still is the largest employer in the County. Delta has emerged from bankruptcy protection after reorganizing debt and operations. The company's financial condition will continue to have an effect on the County's future economy due to changes in consumer spending from pay decreases and layoffs and will therefore have an effect on secondary businesses. The County has made adjustments in its' budgeting cycle to account for the affects of this employer, but the strong retail and employment numbers suggest that the negative affects have been minimal.

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

Long-term financial planning

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

Relevant financial policies

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

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2007.

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

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

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

- Clayton County will strive to maintain a General Fund working reserve from the unreserved and undesignated fund balance equal to at least 5% of General Fund revenue in order to provide capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times. For fiscal year 2007, unreserved and undesignated General Fund fund balance is 5.0%. In addition, the County also designated $30 million for the LOST rebate.

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

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

- Clayton County will confine long-term borrowing to capital improvements and moral obligations. Bonds outstanding were issued to finance capital projects such as the construction of the Board of Health facility and for the multi-year roads and recreation projects.

Major Initiatives

Clayton County's mission is to create and maintain an effective and cost efficient network of county government services that is responsive to the needs of the citizens and creates a quality lifestyle for today and the future. In such, the County has developed several major initiatives for 2008 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

During 2004, the County implemented a multi-year Road Infrastructure Improvement Program to be funded by a 1% SPLOST approved by the voters in September 2003. This initiative includes maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and

culverts, upgrading storm drainage systems in older subdivisions, and improving 31 railroad crossings. The road program encompasses various safety projects including installation of 96 miles of sidewalk, improving access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks, and improving roadway shoulders. The road program also includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads, and paving 8 dirt roads.

As a part of the SPLOST referendum, the County has also began a Parks and Recreation Plan which includes the construction of a Senior Center to be located in Jonesboro. The Plan also includes the construction and equipping of several recreation centers located throughout the County, the completion of an aquatic center, lighting upgrades on ball fields, installation of new playground equipment, walking/jogging trails, and picnic pavilions at existing parks within the County. Additional personnel, operations, and equipment have been included in the 2008 budget.

Employees are an important component to Clayton County, responsible for providing services to the citizens in a timely, efficient, and productive manner. In order to hire and retain the best employees, Clayton County plans to implement a one time cost of living increase (COLA). This COLA was given to all Civil Service employees as a one time 2.5% increase in July 2007. This pay initiative was funded though the current revenue sources of the County.

The County also strives to maintain technology at a high level and has included the purchase of 42 personal computers and 16 laptops in the 2008 budget. The County continues to look for new ways to improve technology by keeping financial and information systems current as well as the hardware necessary to run these systems. The County plans to implement the IBM's Host Application Transformation System (HATS) that will transform many of the County's "green screen" applications to updated "point and click" navigation which will improve productivity and decrease training time for new users.

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, 2006. This was the twenty-second consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated June 2006 (Fiscal Year 2007). This is the fourth consecutive year that

the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,

Angela Jackson
Director of Finance/Comptroller

CLAYTON COUNTY
BOARD OF COMMISSIONERS

Pictured from left to right:

Commissioner Michael Edmondson
Commissioner Wole Ralph

Chairman Eldrin Bell

Vice-Chairman Sonna Singleton
Commissioner Virginia B. Gray

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

Clayton County, Georgia

June 30, 2007

BOARD OF COMMISSIONERS

Eldrin Bell, Chairman
Sonna Singleton, Vice Chairman
Michael Edmondson, Commissioner
Virgina Burton Gray, Commissioner
Wole Ralph, Commissioner

DIRECTOR OF FINANCE

Angela Jackson

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Linda Miller

CLERK OF STATE COURT

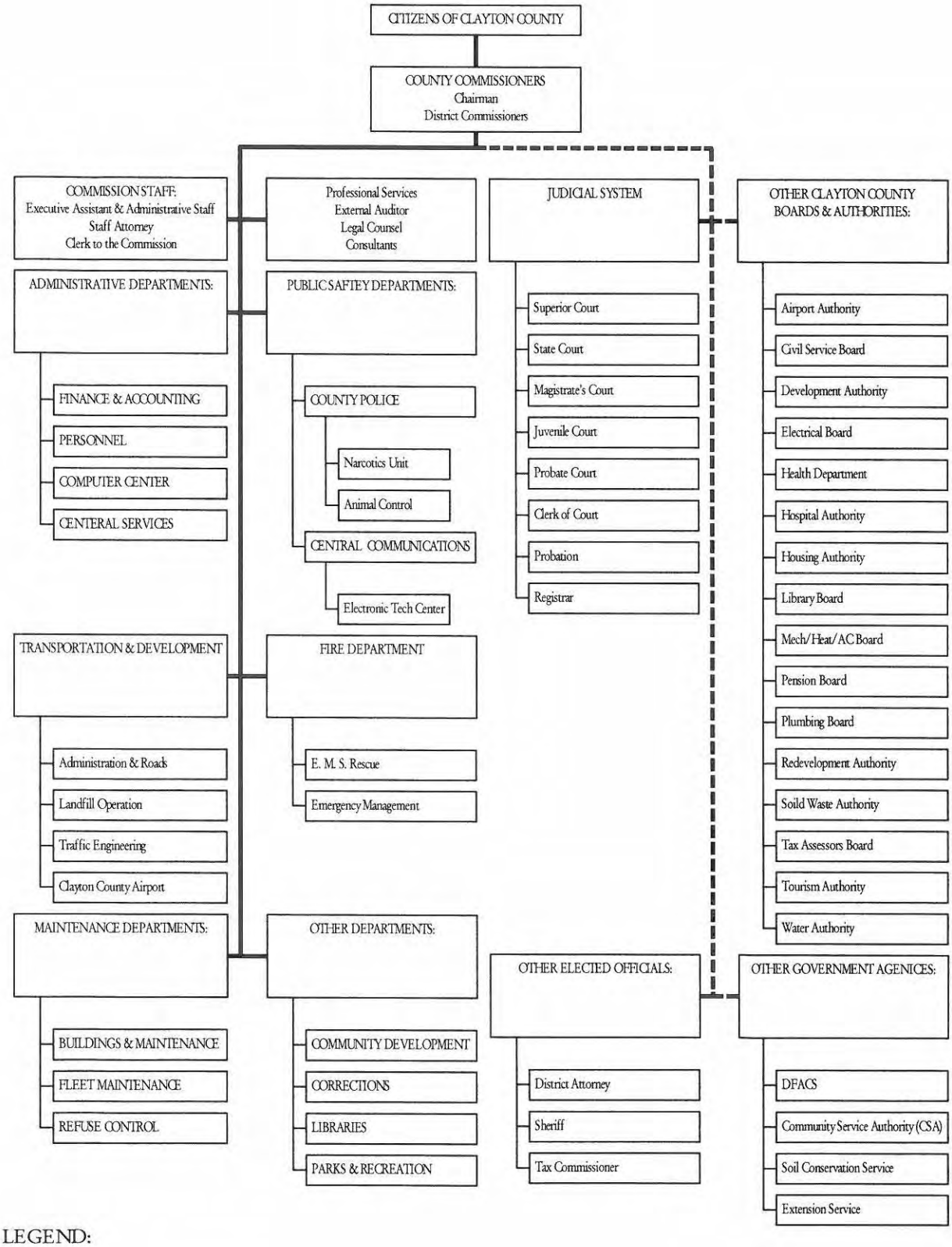
Brenda Smith

COUNTY ATTORNEY

Jack Hancock, P.C.

COUNTY AUDITORS

KPMG LLP



LEGEND:

Direct _____

Budget Only ----------

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clayton County Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2006

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

President

Executive Director

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

Independent Auditors' Report

The Board of Commissioners
Clayton County, Georgia:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia (the County), as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year summarized comparative information has been derived from the County's 2006 financial statements, and, in our report dated June 26, 2007, we expressed unqualified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. We did not audit the financial statements of the following discretely presented component units of Clayton County: The Development Authority of Clayton County, the Housing Authority of Clayton County, and the Clayton County Board of Health which represent 25% and 9%, 18% and 21%, and 2% and 44%, respectively, of the assets and revenue of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions on the financial statements, insofar as it relates to the amounts included for the Development Authority of Clayton County, the Housing Authority of Clayton County, and the Clayton County Board of Health, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2007, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, fire fund, and the roads and recreation projects fund for the year then ended in conformity with the U.S. generally accepted accounting principles.

KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss cooperative.

The financial statements include summarized prior year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2006, from which such summarized information was derived.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2007 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

KPMG LLP

December 28, 2007

Management's Discussion and Analysis (Unaudited)

This section of the Clayton County, Georgia, annual financial report presents a narrative overview and an analysis of the financial activities of the Clayton County Board of Commissioners for the fiscal year ended June 30, 2007. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages 1-7 in the introductory section of this report.

Financial Highlights

- The assets of Clayton County exceeded its liabilities at June 30, 2007 by $922.6 million (net assets). Of this amount, $63.6 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2007, Clayton County's governmental funds reported combined ending fund balances of $165.6 million, an increase of $23.9 million from the previous fiscal year. Of this amount, $121.8 million remains in the various fund types of the County as unreserved.
- The General Fund reported an unreserved fund balance of $38.2 million or 24.7% of total general fund expenditures.
- The bonded debt of Clayton County decreased by $3,225,000 during the current fiscal year. This included principal payments of $1,220,000 for Urban Redevelopment Agency of Clayton County Revenue Bonds and principal payments of $2,005,000 for the Tourism Authority of Clayton County Revenue Bonds.

Overview of the Financial Statements

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

Government-wide Financial Statements

The government-wide financial statements provide both long-term and short-term information about the County's overall financial status. These statements use a format similar to a private-sector business. They include a Statement of Net Assets and a Statement of Activities, which appear on pages 29-30 of the report.

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

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

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

The County's statements include five discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority), the Airport Authority, the Development Authority, the Housing Authority, and the Board of Health. The financial information for these component units is reported separately from the financial information presented for the primary government. The Combining Statement of Net Assets and Combining Statement of Activities for component units can be found on pages 45-46 of the report. The Urban Redevelopment Agency of Clayton County (URA) and the Tourism Authority of Clayton County (Tourism Authority), although legally separate, function for all practical purposes as parts of the County, and therefore the activities of the URA and the Tourism Authority have been included as an integral part of the primary government as blended component units.

Fund Financial Statements

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

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial

statements. However, this set of financial statements focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year.

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

Clayton County maintains twenty-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, and the Roads and Recreation Capital Projects Fund. Individual data from the remaining twenty-five non-major governmental funds are combined into a single, aggregate column marked "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 93.

Clayton County adopts an annual appropriated budget for each of the governmental funds. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund in order to present budgetary compliance. Budgetary comparison statements for the General Fund and the two major special revenue funds (Fire Fund and Roads and Recreation Projects Fund) can be found in the basic financial statements, while all other fund budgetary schedules, as well as detailed budgetary schedules for the General Fund, which demonstrate compliance at the department level of budgetary control, are included in the "Combining and Individual Fund Statements and Schedules" section and begin on page 111.

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

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

Clayton County uses internal service funds to provide resources for the payment of employee worker's compensation and medical/dental claims. Because both funds provide services predominantly for governmental functions rather than component

units, these funds have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply the accrual basis of accounting. Both of these internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered non-major funds, individual fund data is provided in the form of combining statements in the "Combining and Individual Fund Statements and Schedules" section and begins on page 173.

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

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

The basic fiduciary fund financial statements can be found on pages 43-44 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-88 of this report.

Other information - In addition to the basic financial statements and notes that accompany them, this report also includes certain *required supplementary information* concerning funding progress and employer contributions to the Clayton County Public Employee's Retirement System. Required supplementary information can be found on pages 89-92 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 93-192 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 193-228.

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, 2007, the County's assets exceeded liabilities by $922.6 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 81.7% 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, 2007 and 2006:

Clayton County's Net Assets
June 30, 2007 and June 30, 2006
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Current and other assets	$ 195,560	$ 166,663	$ 1,883	$ -	$ 197,443	$ 166,663
Capital assets	776,847	734,574	4,122	-	780,969	734,574
Total assets	972,407	901,237	6,005	-	978,412	901,237
Long-term liabilities	30,955	34,937	-	-	30,955	34,937
Other liabilities	23,683	16,238	1,146	-	24,829	16,238
Total liabilities	54,638	51,175	1,146	-	55,784	51,175
Net assets:						
Invested in capital assets, net of related debt	749,406	705,429	4,791	-	754,197	705,429
Restricted	104,823	33,815	-	-	104,823	33,815
Unrestricted	63,540	110,818	68	-	63,608	110,818
Total net assets	$ 917,769	$ 850,062	$ 4,859	$ -	$ 922,628	$ 850,062

Clayton County's net assets also include restricted net assets of $104.8 million (or 11.4 % of net assets) and unrestricted net assets of $63.6 (or 6.9% of net assets). Restricted net assets represent resources subject to external restriction on how they may be used. Unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County reported positive balances in all categories of net assets. The same situation held true for the prior fiscal year.

There was a $71.0 million increase in restricted net assets during the year. The County adopted the provisions of Governmental Accounting Standards Board Statement No. 46 *Net Assets Restricted by Enabling Legislation*, during fiscal year 2006. The implementation of this new accounting regulation required the County to

recategorize the amounts restricted for local option sales tax (LOST) from unrestricted.

In addition, to comply with the State of Georgia Uniform Chart of Accounts, the County now accounts for Special Purpose Local Option Sales Tax (SPLOST) revenues in the Roads and Recreation Capital Projects Fund instead of the SPLOST Special Revenue Fund. While amounts restricted for debt service related to future principal and interest payments on the Urban Redevelopment Agency Revenue Bonds and grants showed a slight decrease, the amount restricted for special purpose local option sales tax (SPLOST) increased by $71.4 million due to the reclassification stated above.

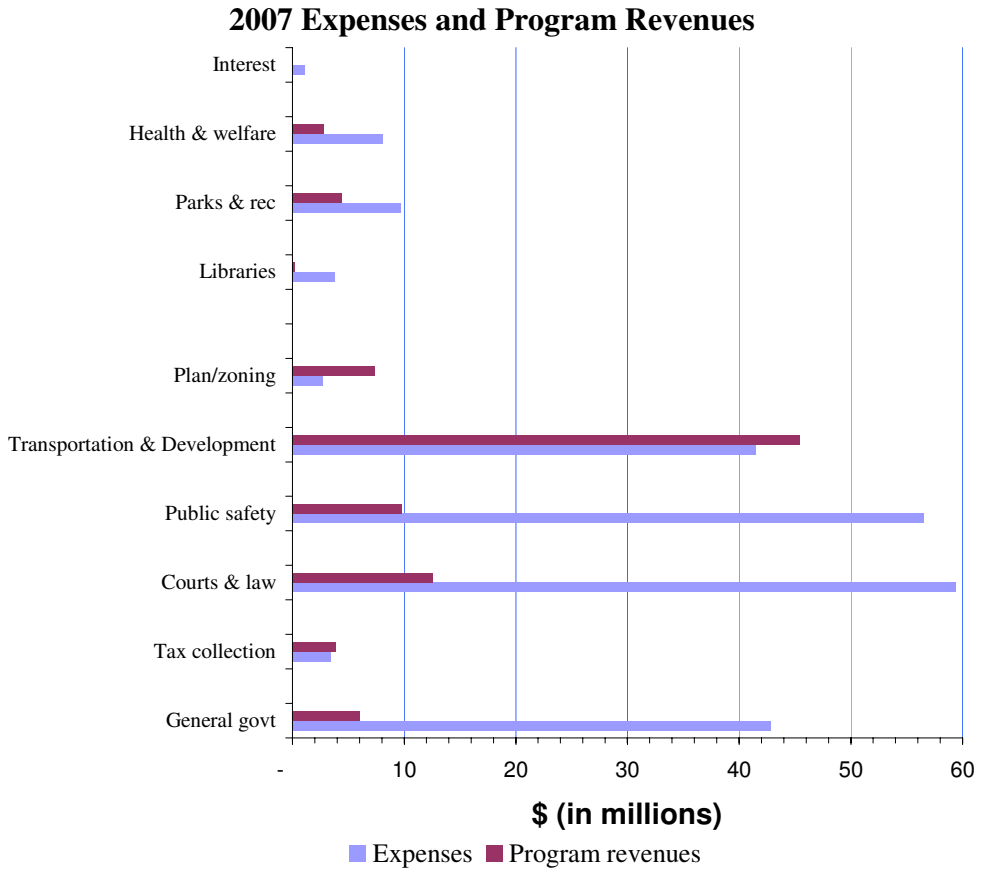
The County's total net assets increased $72.6 million or 8.5% during the fiscal year. This indicates that the County's revenue sources exceeded its ongoing costs during fiscal year 2007. A major contribution to the increase was related to $43.6 million in donated infrastructure assets. The majority of the remaining increase was from SPLOST revenues which were not expended in 2007. Total SPLOST collections were more than $53.4 million as well as interest earnings of $5.4 million. Expenditures related to SPLOST collections totaled $36.9 million, providing an increase in net assets of $21.9 million. These net assets can only be used to finance certain capital projects as indicated in the SPLOST referendum.

Property tax revenue for Clayton County increased by 28% over the previous fiscal year. The county had a net tax digest increase of 7.0% for fiscal year 2007. Besides the increase in digest, property tax revenues increased $15.9 million from increases in real property as well as utility taxes due to increased collections. The other taxes category decreased by $2.1 million which is partly due to classifying Street Light Fund revenues as charges for services instead of other taxes. Interest earned on invested funds increased 61% or $3.2 million from fiscal year ending June 30, 2006 due to an increase in the average cash balance mainly due to SPLOST revenues. Charges for services increased slightly compared to the prior year. The $10.5 million increase in capital grants and contributions was a result of $43.6 million received from real estate developers in the form of donated infrastructure assets compared to $33.8 million the prior year.

The County's business-type activities are solely related to the County's public transit system C-Tran. The County transferred assets of $4.79 million in equipment which consisted mainly of buses and paratransit vans. In addition, the County's General Fund contributed $3.97 million from business license revenues for operations. The transit system also received $1.74 million in federal grants. The largest expense of the transit system was $5.8 million in contractual services in which the County contracts with a third party for bus operations and maintenance.

Clayton County's Changes in Net Assets
June 30, 2007 and June 30, 2006
(In thousands of dollars)

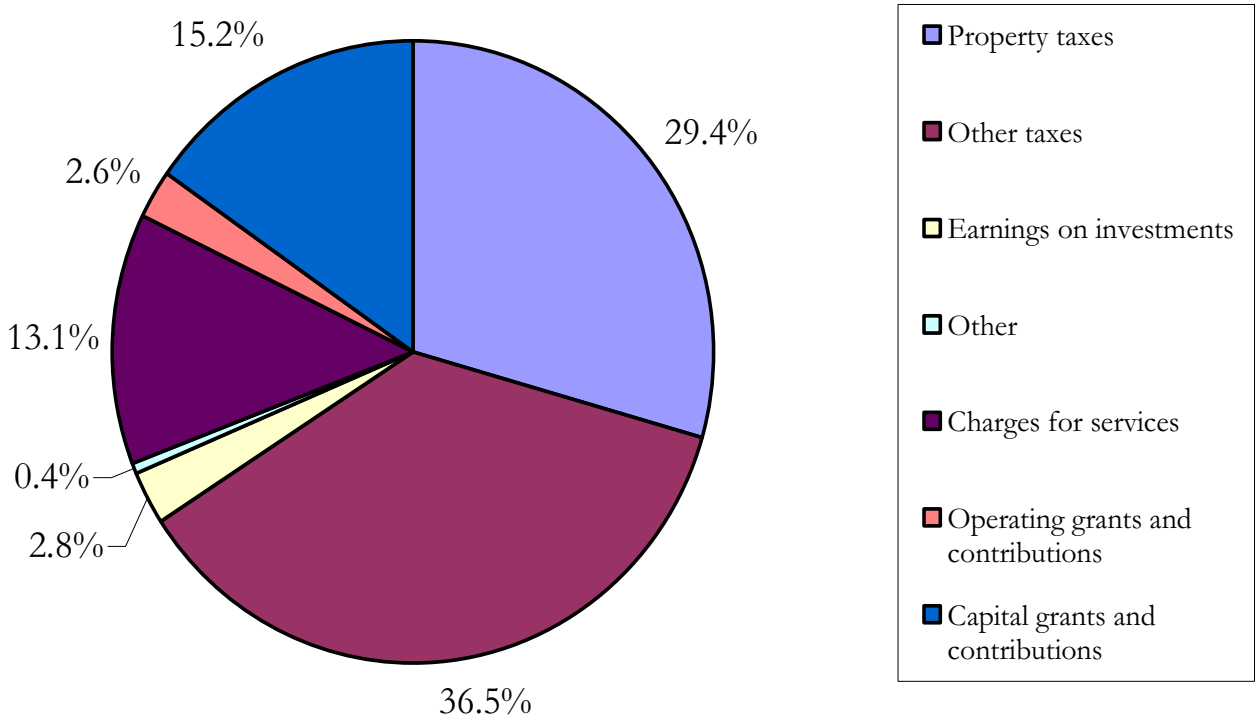
	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Revenues:						
Program revenues						
Charges for services	$ 39,620	$ 39,069	$ 1,781	$ -	$ 41,401	$ 39,069
Operating grants and contributions	7,714	10,040	-	-	7,714	10,040
Capital grants and contributions	45,708	35,162	6,529	-	52,237	35,162
General revenues						
Property taxes	88,703	72,791	-	-	88,703	72,791
Other taxes	110,076	111,157	-	-	110,076	111,157
Earnings on investments	8,332	5,169	-	-	8,332	5,169
Other	1,138	829	-	-	1,138	829
Total revenues	$ 301,291	$ 274,217	$ 8,310	$ -	$ 309,601	$ 274,217
Expenses:						
General government	44,237	34,560	-	-	44,237	34,560
Tax assessment and collection	3,359	3,141	-	-	3,359	3,141
Courts and law enforcement	59,180	54,990	-	-	59,180	54,990
Public safety	55,978	52,304	-	-	55,978	52,304
Transportation and development	41,436	33,835	-	-	41,436	33,835
Planning and zoning	2,674	2,538	-	-	2,674	2,538
Public transit system	-	3,105	7,425	-	7,425	3,105
Libraries	3,805	3,428		-	3,805	3,428
Parks and recreation	9,721	7,903		-	9,721	7,903
Health and welfare	8,088	4,452		-	8,088	4,452
Interest on long-term debt	1,131	3,159		-	1,131	3,159
Total expenses	229,609	203,415	7,425	-	237,034	203,415
Increase (decrease) in net assets	71,682	70,802	885	-	72,567	70,802
Operating transfers	(3,974)	-	3,974	-	-	-
Net assets, beginning of year (adjusted)	850,061	779,259	-	-	850,061	779,259
Net assets, end of year	$ 917,769	$ 850,061	$ 4,859	$ -	$ 922,628	$ 850,061



Overall, the County experienced a 16.5% increase in expenditures for 2007 compared to 2006. A portion of this increase is due to new personnel related to the addition of Parks and Recreation facilities. The County also experienced litigation settlements that increased the costs of professional services and legal fees. Other significant areas that account for this increase are as follows:

- Courts and Law Enforcement expenses increased by 7.6%. This increase was due to the County implementing a Public Defenders Office in compliance with new state law. The Public Defenders Office is in addition to the County's Indigent Defense Office within the Court Administration Office. The Public Defenders Office represents indigent defendants within the criminal justice system. The cost associated with representing indigent defendants was in excess of $5.3 million during 2007.
- Transportation and development expenses increased 22.5% over the prior year. This increase is attributable to the road improvement projects started in 2004, 2005, 2006 which continued through 2007 related to the 2004 SPLOST.
- Public transit (C-Tran) increased by $4.3 million reflecting changes the County made in converting the system to an enterprise fund and expanded service.

2007 Revenues by Source



Financial Analysis of the County's Funds

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

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

As of June 30, 2007, Clayton County's governmental funds reported combined ending fund balances of $165.6 million, an increase of $23.9 million in comparison with the previous fiscal year. Approximately 73.5% ($121.8 million) is made up of unreserved fund balance that is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed. The debt service reserve is $4.9 million and the amount reserved for purchase order commitments is $37.8 million.

The General Fund is the chief operating fund of the County. At June 30, 2007, the unreserved fund balance in the General Fund was $38.2 million. The total fund balance for the General Fund was just over $42.8 million. As a measure of the liquidity of the General Fund, it is useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 24.7% of total General Fund expenditures, while total General Fund balance represents 27.6% of that same amount. This is a decrease from the prior year in which the General Fund's total fund balance as a percentage of its expenditures was 31.3%.

The fund balance of the County's General Fund decreased by $276,655 during the current fiscal year. While total expenditures increased over prior year by approximately $17.4 million, revenues also increased approximately $17.4 million. Overall, total revenues were approximately $ 688,000 lower than budgeted for the year. Also, expenditures were approximately $11.9 million lower than budget. As a result, the County did not spend fund balance as budgeted. See discussion below under "General Fund Budget Highlights" section. Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue was up approximately $17.8 million over the prior year as a result of payment of taxes by the County's largest taxpayer, who has emerged from Chapter 11 Bankruptcy as well as the increase in the tax digest.
- Other taxes remained comparable to last year at approximately $54.6 million.
- An increase of approximately $4.5 million in Courts and Law Enforcement represents an 8.9% increase that was primarily related to increased cost in providing indigent defense services.
- Public safety expenditures increased approximately $2.97 million, or 11.3%. This increase was primarily related to salaries and benefit costs from the cost-of-living increase, hiring of additional personnel and increased salary for educational incentives to retain public safety employees.
- Public transit system expenditures decreased approximately $3.1 million in the General Fund. This is a result of the County's taking over management of the C-Tran bus system from the Georgia Regional Transportation Authority (GRTA). The revenues, expenses, and capital assets for this system are now reflected in an enterprise fund.
- Expenditures increased approximately $6.8 million, or 20.2%, in general government. This increase was driven primarily by the increase in group medical insurance costs, fuel costs, utility costs, litigation settlements and $3.0 million in land and improvements.
- Capital outlay increased $267,418 over the prior year. Capital outlay cost will vary year to year based on the assessed needs of each department.

The Debt Service Fund has a total fund balance of $4.9 million, all of which is reserved for the payment of debt service. This is a decrease in total fund balance of $394,719. Current year principal and interest payments on the Urban Redevelopment

Agency (URA) Revenue Bonds were funded by transfers from the Police Headquarters/E911 capital project fund and the HUD Fund. Additional transfers from the Police Headquarters/E911 Fund, HUD Fund, Federal Narcotics Fund, and the Emergency Telephone Fund were made to fund future principal and interest payments for the URA bonds.

The Fire Fund has a fund balance of $7.2 million which represents an increase from the prior year of $2.2 million. Total fund balance for the Fire Fund is 35.2% of its 2007 expenditures. The increase is a result of revenues, primarily property taxes, collected in excess of spending. Capital expenditures totaled $990,245, which was $2.3 million less than budgeted.

The Roads and Recreation Fund was established in fiscal year 2004 to account for future projects totaling $240 million based on the new SPLOST referendum. Beginning in 2007, the County recorded all revenues related to the SPLOST in this capital project fund based on guidance from the State of Georgia Uniform Chart of Accounts. The fund balance for these projects was $98.8 million and can only be expended on the SPLOST project or related debt.

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 $1.5 million from the prior year.

Proprietary funds - Clayton County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At June 30, 2007, the Worker's Compensation Self-Insurance net asset balance increased by $572,848. This increase was due to charges to other funds outpacing payments of claims.

The Medical Self-Insurance fund had net assets of $4.1 million at June 30, 2007, compared to $3.5 million at June 30, 2006. Employee and employer premium contributions received from employees and user funds increased by approximately $1.1 million and total expenses increased by $1.1 million.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of $149.3 million and the final amended budget of $166.9 million amounted to a 11.8% increase. This increase in the budget can be summarized as follows:

- $3.4 million increases for personnel costs
- $3.2 million increase for land purchases

- $3.2 million increase for land purchases
- $1.4 million increase in equipment and other capital
- $3.1 million in decreases in contract services expenditures
- $496,764 in increases for vehicle replacement of wrecked vehicles
- $507,255 in increases for landfill post closure costs
- $250,961 in increases for general assistance
- $1.68 million in increases for various repair and maintenance costs
- $2.62 million in increases for indigent defense fees
- $923,750 in increases for authority bond default expense

Significant variances between actual and budgeted revenues are as follows:

- Property taxes showed a negative variance of $952,017.
- Other taxes were over budget $1.2 million because of better than anticipated local option sales tax revenues.
- Investment earnings were $450,029 over budgeted amounts
- Charges for services were $466,433 under budget due to lower than expected catering revenues due to changes in the Parks and Recreation operations.
- Fines and forfeitures missed budget projections by $385,242 as actual amounts continue to decline.

Significant variances between actual and budgeted expenditures are as follows:

- General government actual expenditures were $2.5 million less than budget. The variance was due to a multitude of factors. The largest was unfilled employee positions which led to a budget under run in personnel services of $1.5 million. Budgeted purchases of equipment that were not executed accounted for $3.3 million positive variance.
- Public safety had a positive budget variance of nearly $1.7 million. The most significant area was salaries and employee benefits related to unfilled vacancies during the fiscal year that resulted in a $1.4 million variance.
- Total expenditures for the general fund were $11.9 million less than budgeted amounts. Planned capital outlay that did not occur was just under $4.7million.
- Litigation claims and insurance expenditures exceeded budget by $1.5 million.

Capital Asset and Debt Administration

Capital assets – Clayton County's investment in capital assets as of June 30, 2007, amounts to $754 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 was completed on the Virgina Burton Gray Recreation Center in Riverdale at an approximate cost of $8.2 million. The recreation center construction was funded through the SPLOST program.
- Construction continued on the Carl Rhodenizer Recreation Center in the Rex area. The estimated cost is $8.0 million and the expected completion date is in late 2007. This facility is also part of the SPLOST program.
- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as part of the $240 million SPLOST program.

The total increase in Clayton County's investment in capital assets for the current fiscal year was 5.8%. Additional information can be found on Clayton County's capital assets in Note III.I on pages 69-72 of this report.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of $24.5 million. This amount represents the Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005. The balance also includes the Tourism Authority of Clayton County Revenue Bonds issued in 2004.

The County has several long-term capital lease agreements outstanding at year end totaling $2.9 million. These agreements extend though fiscal year 2016. The increase over the prior year includes $1.7 million financed to purchase equipment for public safety.

Additional information on the County's long-term debt can be found in Note III.J on pages 73-80 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the Atlanta Metropolitan Statistical Area (MSA), of which Clayton County is a part, at June 30, 2007, is 4.7%, which is a slight decrease from 5.1% a year ago. This compares with the State's average unemployment rate of 4.3% and the national rate of 4.5%.
- Five of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. Although one airline, formerly Clayton County's largest taxpayer, has suffered significant financial losses and has filed for bankruptcy protection. The airline has reduced operations, labor force levels, and employee pay. This airline has emerged from bankruptcy in 2007 and has shown signs to be a profitable venture.

- Historically, there has been a correlation between the health of the local and national economy and the level of spending by consumers with local businesses in the County. This directly impacts the amount of sales tax collected and remitted to the County. Sales tax collections remain strong as retail sales are increasing in the county.
- The General Fund gross millage and Fire Fund gross millage are 13.453 and 3.90, respectively. The LOST rebate is 4.689 mills; this is a decrease in the rebate from 4.945 mills in the 2006 budget. *The net millage* for fiscal year 2007 budget was 8.764. The fiscal year 2008 budget revenues are based on a flat growth rate in the net taxable digest. The *net millage* for the General Fund decreased by .243 to 8.521 mills.

Requests for Information

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

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

Clayton County, Georgia
Statement of Net Assets
June 30, 2007

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	$ 156,148,938	$ 3,998,898	$ 160,147,836	$ 9,076,256
Restricted cash	4,564,156	-	4,564,156	816,791
Investments	6,548,559	-	6,548,559	1,698,200
Accrued interest	201,574	-	201,574	3,771
Accounts receivable	1,442,003	15,175	1,457,178	259,860
Grants receivable	1,450,280	118,786	1,569,066	261,066
Taxes receivable	3,990,492	-	3,990,492	-
Due from component unit	-	-	-	1,000,000
Due from other governments	647,031	575	647,606	525,315
Due from individuals	3,701	-	3,701	9,095
Due from organizations	16,887,002	-	16,887,002	-
Internal balances	2,250,000	(2,250,000)	-	-
Inventory	408,896	-	408,896	39,353
Prepaid items	782,620	-	782,620	87,866
Other assets	-	-	-	956,550
Capital assets			-	
Land and construction in progress	96,110,838	-	96,110,838	25,601,703
Other capital assets, net of depreciation	680,736,042	4,121,796	684,857,838	23,212,867
Property held for resale	-	-	-	4,237,702
Debt issuance cost, net	234,667	-	234,667	453,306
Intangibles, net	-	-	-	187,988
Total assets	972,406,799	6,005,230	978,412,029	68,427,689
LIABILITIES				
Accounts payable	12,432,164	1,130,770	13,562,934	1,147,254
Accrued liabilities	6,699,353	15,338	6,714,691	285,705
Retainage payable	1,148,725	-	1,148,725	-
Customer deposits	-	-	-	130,064
Construction and performance bonds payable	109,400	-	109,400	-
Due to primary government	-	-	-	1,897,064
Due to organizations	57,400	-	57,400	-
Interest payable	435,334	-	435,334	808,278
Unearned revenue	280,377	-	280,377	21,459
Unrealized grant revenue	-	-	-	436,186
Noncurrent liabilities:				
Due within one year	3,967,000	-	3,967,000	589,314
Due more than one year	29,508,463	-	29,508,463	51,704,400
Total liabilities	54,638,216	1,146,108	55,784,324	57,019,724
NET ASSETS				
Investment in capital assets, net of related debt	749,406,335	4,791,260	754,197,595	19,001,081
Restricted for:				
Grant purposes	1,063,018	-	1,063,018	-
Debt service	4,912,678	-	4,912,678	816,791
Special local option sales tax	98,846,972	-	98,846,972	-
Capital projects	-	-	-	141,817
Unrestricted	63,539,580	67,862	63,607,442	(8,551,724)
Total net assets (deficit)	917,768,583	4,859,122	922,627,705	11,407,965

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Activities
For the year ended June 30, 2007

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue and Changes in Net Assets — Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary Government								
General Government	$ 44,237,771	$ 5,437,726	$ 565,286	$ -	$ (38,234,759)		$ (38,234,759)	
Tax Assessment Collection	3,359,018	3,920,766	-	-	561,748		561,748	
Courts and Law Enforcement	59,180,840	11,261,645	1,434,561	-	(46,484,634)		(46,484,634)	
Public Safety	55,977,576	8,656,649	1,161,395	445,597	(45,713,935)		(45,713,935)	
Transportation and Development	41,435,765	110,842	33,505	45,262,596	3,971,178		3,971,178	
Planning and Zoning	2,673,882	7,371,637	-	-	4,697,755		4,697,755	
Libraries	3,805,467	124,751	59,177	-	(3,621,539)		(3,621,539)	
Parks and Recreation	9,720,858	2,173,973	2,216,017	-	(5,330,868)		(5,330,868)	
Health and Welfare	8,087,767	562,255	2,244,188	-	(5,281,324)		(5,281,324)	
Interest on Long-Term Debt	1,130,827	-	-	-	(1,130,827)		(1,130,827)	
Total Governmental Activities	229,609,771	39,620,244	7,714,129	45,708,193	(136,567,205)	-	(136,567,205)	
Business-type Activities								
C-Tran Public Transit	7,425,491	1,781,044	-	6,529,350		884,903	884,903	
Total Primary Government	$ 237,035,262	$ 41,401,288	$ 7,714,129	$ 52,237,543	$ (136,567,205)	$ 884,903	$ (135,682,302)	
Component Units:								
Landfill Authority	$ 2,729,761	$ 2,530,157	$ -	$ 27,802				$ (171,802)
Airport Authority	1,482,376	1,408,590	-	597,266				523,480
Development Authority	2,884,218	1,679,669	-	-				(1,204,549)
Housing Authority	3,892,810	2,804,521	774,171	410,504				96,386
Board of Health	8,811,544	1,930,256	6,866,519	-				(14,769)
Total Component Units	$ 19,800,709	$ 10,353,193	$ 7,640,690	$ 1,035,572				(771,254)
General Revenues:								
Taxes								
Property taxes					88,703,011		88,703,011	-
Local option sales taxes					40,272,963		40,272,963	-
Special purpose local option sales taxes					53,425,857		53,425,857	-
Other taxes					16,376,614		16,376,614	-
Earnings on investments					8,332,380		8,332,380	625,878
Miscellaneous					1,003,209		1,003,209	-
Insurance claim refunds					134,332		134,332	149,175
Transfers					(3,974,219)	3,974,219	-	-
Total general revenues/transfer/contributions					204,274,147	3,974,219	208,248,366	775,053
Change in net assets					67,706,942	4,859,122	72,566,064	3,799
Net assets - beginning of year					850,061,641	-	850,061,641	11,404,166
Net assets - end of year					$ 917,768,583	$ 4,859,122	$ 922,627,705	$ 11,407,965

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Balance Sheet
Governmental Funds
June 30, 2007

	General	Debt Service Fund	Fire Fund	Roads and Recreation Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 37,982,454	$ 912,717	$ 650,543	$ 102,605,144	$ 11,902,381	$ 154,053,239
Restricted cash	3,518,510	-	1,045,646	-	-	4,564,156
Investments	6,496,121	-	-	-	52,438	6,548,559
Accrued interest and dividends receivable	196,387	-	4,891	-	296	201,574
Accounts receivable	1,406,978	-	120	-	14,905	1,422,003
Grants receivable	-	-	-	-	1,450,280	1,450,280
Taxes receivable, net	3,704,019	278	274,779	-	11,416	3,990,492
Interfund receivables	815,000	4,000,000	6,340,000	-	2,350,000	13,505,000
Due from component units	20,000	-	-	-	-	20,000
Due from other governments	623,477	-	-	-	23,554	647,031
Due from individuals	3,701	-	-	-	-	3,701
Due from organizations	7,421,305	-	-	8,338,418	1,127,279	16,887,002
Inventories	398,227	-	10,669	-	-	408,896
Prepaid items	651,287	-	72,056	-	59,277	782,620
Total assets	$ 63,237,466	$ 4,912,995	$ 8,398,704	$ 110,943,562	$ 16,991,826	$ 204,484,553
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 7,054,983	$ 41	$ 296,614	$ 3,465,400	$ 620,018	$ 11,437,056
Accrued liabilities	3,828,430	-	739,190	-	187,757	4,755,377
Construction and performance bonds payable	109,400	-	-	-	-	109,400
Interfund payables	5,800,000	-	-	7,500,000	4,205,000	17,505,000
Deferred property tax revenue	3,307,864	276	172,828	-	9,060	3,490,028
Construction retainage payable	-	-	-	1,131,191	17,534	1,148,725
Due to organizations	57,400	-	-	-	-	57,400
Accrued landfill closure and post closure care costs	83,000	-	-	-	-	83,000
Unearned revenue	183,960	-	-	-	96,417	280,377
Total liabilities	20,425,037	317	1,208,632	12,096,591	5,135,786	38,866,363
Fund balances:						
Reserved for encumbrances	3,526,248	-	1,728,768	29,695,912	2,728,513	37,679,441
Reserved for inventory	398,227	-	10,669	-	-	408,896
Reserved for prepaids	651,287	-	72,056	-	59,277	782,620
Reserved for debt service	-	4,912,678	-	-	-	4,912,678
Unreserved - reported in:						
General fund, designated for local option sales tax rebate	30,295,889	-	-	-	-	30,295,889
General fund, undesignated	7,940,778	-	-	-	-	7,940,778
Special revenue funds:						
Designated for capital improvements	-	-	2,125,844	-	-	2,125,844
Undesignated	-	-	3,252,735	-	7,309,128	10,561,863
Capital project funds: undesignated	-	-	-	69,151,059	1,759,122	70,910,181
Total fund balances	42,812,429	4,912,678	7,190,072	98,846,971	11,856,040	165,618,190
Total liabilities and fund balances	$ 63,237,466	$ 4,912,995	$ 8,398,704	$ 110,943,562	$ 16,991,826	$ 204,484,553

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
For the year ended June 30, 2007

Fund balances - Total governmental funds		$ 165,618,190
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds		776,846,880
The County incurred expenditures in the funds related to the cost of issuing bonds and refinancing a capital lease. In the Statement of Net Assets, these amounts are capitalized and amortized over the life of the debt.		234,667
Some of the tax revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds		3,490,028
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest payable on bonds and capital leases is not accrued in the funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. During 2003, the County issued new bonds and received a premium of $13,091 on the bonds with a face value of $22,785,000. The premium is being amortized as an adjustment of interest expense in the statements of activities over the life of the bonds. The County also refinanced a capital lease in 2002 in which the County paid $1,412,700 towards a lease balance of $1,385,000 The difference between those amounts ($27,700) is deferred and is being amortized as an adjustment of interest expense in the statement of activities over the life of the new lease agreement.		
Accrued interest on bonds and capital leases	(435,334)	
Bonds payable	(24,505,000)	
Capital leases payable	(2,938,000)	
Deferred amounts on refinancing	13,363	
Unamortized premiums	(10,908)	
Compensated absences	(5,313,030)	
Accrued landfill and postclosure costs	(638,888)	
Total long-term liabilities		(33,827,797)
The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Assets		5,406,615
Net assets of governmental funds		$ 917,768,583

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2007

	General	Debt Service Fund	Fire Fund	Roads and Recreation Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	$ 69,007,904	$ 10	$ 19,947,629	$ -	$ 145,684	$ 89,101,227
Other taxes	54,648,446	16	860,430	53,425,857	1,140,685	110,075,434
Licenses and permits	7,395,721	-	-	-	-	7,395,721
Intergovernmental	3,313,642	-	-	3,864	8,861,348	12,178,854
Charges for services	17,043,206	-	86,544	-	6,521,682	23,651,432
Fines and forfeitures	3,445,661	-	1,500	-	3,048,704	6,495,865
Investment earnings	2,490,154	42,750	62,563	5,417,397	319,516	8,332,380
Other revenue	961,593	-	1,466	-	40,150	1,003,209
Gifts and donations	38,026	-	11,161	-	71,862	121,049
Total revenues	158,344,353	42,776	20,971,293	58,847,118	20,149,631	258,355,171
EXPENDITURES						
Current:						
General government	40,417,539	-	-	-	3,022,123	43,439,662
Tax assessment and collection	3,344,274	-	-	-	-	3,344,274
Courts and law enforcement	54,635,502	-	-	-	1,952,337	56,587,839
Public safety	29,263,580	-	19,442,735	-	4,973,864	53,680,179
Transportation and development	7,978,664	-	-	16,353,204	580,143	24,912,011
Planning and zoning	2,708,250	-	-	-	-	2,708,250
Libraries	3,506,759	-	-	-	79,748	3,586,507
Parks and recreation	6,288,797	-	-	139,771	1,931,712	8,360,280
Health and welfare	4,771,064	-	-	-	2,711,368	7,482,432
Debt service	234,415	4,275,786	-	-	-	4,510,201
Debt service:						
Capital outlay	1,772,459	-	990,245	20,480,576	1,713,528	24,956,808
Total expenditures	154,921,303	4,275,786	20,432,980	36,973,551	16,964,823	233,568,443
Excess (deficiency) of revenues over expenditures	3,423,050	(4,233,010)	538,313	21,873,567	3,184,808	24,786,728
OTHER FINANCING SOURCES (USES)						
Transfers in	517,000	3,838,291	-	1,243,015	1,553,048	7,151,354
Transfers out	(5,580,804)	-	(50,715)	(2,173,011)	(3,321,043)	(11,125,573)
Proceeds from sale of capital assets	478,225	-	200	-	40,525	518,950
Proceeds from capital leases	751,542	-	1,712,891	-	-	2,464,433
Proceeds from insurance claims	134,332	-	-	-	-	134,332
Total other financing sources (uses)	(3,699,705)	3,838,291	1,662,376	(929,996)	(1,727,470)	(856,504)
Net change in fund balances	(276,655)	(394,719)	2,200,689	20,943,571	1,457,338	23,930,224
Fund balance, beginning of year	43,089,084	5,307,397	4,989,383	77,903,400	10,398,702	141,687,966
Fund balance, end of year	$ 42,812,429	$ 4,912,678	$ 7,190,072	$ 98,846,971	$ 11,856,040	$ 165,618,190

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Activities to the Statement of Activities
For the year ended June 30, 2007

Net change in fund balances	$ 23,930,224
Capital outlay, reported as expenditures in governmental funds, are shown as capital assets in the Statement of Net Assets	24,956,808
Assets donated or seized are not reported as revenues in the governmental funds.	43,199,645
Depreciation expenses on governmental capital assets included in the governmental activities in the Statement of Net Assets.	(25,427,823)
In the Statement of Activities, gains and losses on sale of fixed assets are reported, whereas in the governmental funds, the proceeds from the sale are reported. Thus the change in net assets differs from the change in fund balance by the cost of those assets, less accumulated depreciation on those assets.	(455,824)
Because some revenues will not be collected for several months after the fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenue increased by this amount this year.	(398,216)
Governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount deferred is net of $22,846 amortization expense.	(24,835)
The issuance of long-term debt provides current financial resources to governmental funds, however, has no effect on net assets.	(2,464,433)
Repayment of long-term debt is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the Statement of Net Assets.	3,385,000
The net revenues of the internal service funds are reported with governmental activities:	
Consolidation adjustment	1,225,040
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Accrued interest expense	19,208
Matured compensated absences	134,561
Landfill costs	(372,413)
Changes in net assets of governmental activities	$ 67,706,942

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
General Fund
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the Year Ended June 30, 2007
(With Comparative Totals for the Year Ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Property taxes	$ 66,037,408	$ 69,959,921	$ 69,007,904	$ (952,017)	$ 51,201,886
Other taxes	53,039,500	53,427,928	54,648,446	1,220,518	54,812,628
Licenses and permits	6,955,500	7,805,369	7,395,721	(409,648)	6,989,995
Intergovernmental	2,903,816	3,396,970	3,313,642	(83,328)	4,531,644
Charges for services	14,528,087	17,509,639	17,043,206	(466,433)	17,234,028
Fines and forfeitures	3,609,000	3,830,903	3,445,661	(385,242)	3,225,067
Investment earnings	1,640,185	2,040,125	2,490,154	450,029	2,004,711
Other revenue	505,000	1,048,871	961,593	(87,278)	833,733
Gifts and donations	-	13,229	38,026	24,797	51,879
Total revenues	149,218,496	159,032,955	158,344,353	(688,602)	140,885,571
EXPENDITURES					
Current:					
General government	37,708,027	42,379,266	40,417,539	1,961,727	33,594,040
Tax assessment and collection	3,273,281	3,443,555	3,344,274	99,281	3,099,141
Courts and law enforcement	47,342,276	55,591,466	54,635,502	955,964	50,111,350
Public safety	29,925,879	31,035,280	29,263,580	1,771,700	26,294,821
Transportation and development	7,933,744	8,186,417	7,978,664	207,753	7,064,517
Planning and zoning	2,835,954	3,011,053	2,708,250	302,803	2,473,852
Public transit system	3,388,011	-	-	-	3,104,441
Libraries	3,391,295	3,666,121	3,506,759	159,362	3,182,223
Parks and recreation	6,848,499	8,031,283	6,288,797	1,742,486	5,749,078
Health and welfare	4,607,624	4,841,844	4,771,064	70,780	1,083,321
Debt service	236,881	236,881	234,415	2,466	245,870
Capital outlay	1,846,878	6,449,768	1,772,459	4,677,309	1,503,040
Total expenditures	149,338,349	166,872,934	154,921,303	11,951,631	137,505,694
Excess (deficiency) of revenues over expenditures	(119,853)	(7,839,979)	3,423,050	11,263,029	3,379,877
OTHER FINANCING SOURCES (USES)					
Appropriations from (to) fund balance	984,122	13,057,418	-	(13,057,418)	-
Transfers in	517,000	517,000	517,000	-	581,264
Transfers out	(1,656,269)	(6,009,439)	(5,580,804)	428,635	(1,110,414)
Proceeds from capital leases	-	-	751,542	751,542	-
Proceeds from insurance claims	-	-	134,332	134,332	74,280
Proceeds from sale of capital assets	275,000	275,000	478,225	203,225	159,775
Total other financing sources (uses)	119,853	7,839,979	(3,699,705)	(11,539,684)	(295,095)
Net change in fund balances	-	-	(276,655)	(276,655)	3,084,782
Fund balance, beginning of year	43,089,084	43,089,084	43,089,084	-	40,004,302
Appropriations from(to) fund balance	(984,122)	(13,057,418)	-	13,057,418	-
Fund balance, end of year	$ 42,104,962	$ 30,031,666	$ 42,812,429	$ 12,780,763	$ 43,089,084

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Fire Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Tax revenues					
Property taxes					
Real property	$ 15,692,813	$ 15,692,813	$ 16,173,192	$ 480,379	$ 14,614,369
Personal property	1,532,090	1,532,090	1,395,740	(136,350)	1,333,790
Public utility	460,808	460,808	477,783	16,975	455,264
Heavy equipment	-	-	3,801	3,801	3,537
Mobile home	77,000	77,000	67,620	(9,380)	78,828
Motor vehicle	1,400,000	1,400,000	1,631,963	231,963	1,506,750
Timber	-	-	137	137	568
Prior year	290,000	290,000	197,393	(92,607)	196,824
Total property taxes	19,452,711	19,452,711	19,947,629	494,918	18,189,930
Other taxes					
Railroad equipment	3,000	3,000	6,254	3,254	-
Intangible recording	714,410	714,410	614,901	(99,509)	667,537
Real estate transfer	140,000	140,000	162,539	22,539	193,659
Penalties on delinquent	-	-	-	-	-
Interest on delinquent	60,000	60,000	76,736	16,736	62,121
Total other taxes	917,410	917,410	860,430	(56,980)	923,317
Total tax revenues	20,370,121	20,370,121	20,808,059	437,938	19,113,247
Other revenues					
Fire inspection fees	50,000	50,000	86,544	36,544	81,435
False alarm fines	-	-	-	-	382
Fire citation/code enforcement fines	9,000	9,000	1,500	(7,500)	1,500
Investment earnings	100,000	100,000	62,563	(37,437)	99,759
Gifts and donations	-	-	11,161	11,161	12,146
Miscellaneous	400	400	1,466	1,066	497
Total other revenues	159,400	159,400	163,234	3,834	195,719
Total revenues	20,529,521	20,529,521	20,971,293	441,772	19,308,966

The accompanying notes are an integral part of this statement.

(continued on next page)

Clayton County, Georgia
Fire Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(continued from previous page)					
EXPENDITURES					
Current					
Public safety					
Salaries and wages	12,866,598	12,898,140	12,668,268	229,872	11,660,107
Pension contribution	1,585,412	1,642,075	1,562,684	79,391	1,419,565
FICA and medicare insurance	848,786	881,148	850,162	30,986	757,049
Group health and life insurance	2,342,739	1,942,739	1,918,762	23,977	1,903,714
Workers' compensation insurance	304,318	324,677	324,676	1	286,254
Early retirement pension contribution	177,730	177,730	177,730	-	177,730
Contractual services	200,500	200,500	150,600	49,900	213,721
Boarding supplies	7,350	7,350	2,155	5,195	4,823
Computer supplies	14,250	14,544	11,360	3,184	10,052
Diesel fuel	67,000	67,000	(643)	67,643	80,432
Firefighting supplies	17,200	185,296	183,495	1,801	23,057
Crime and fire prevention supplies	8,000	8,032	4,981	3,051	7,594
Food and dietary supplies	5,600	5,600	2,877	2,723	2,950
Gas and oil	48,000	48,000	(3,052)	51,052	51,957
Janitorial supplies	35,000	35,000	33,396	1,604	29,116
Medical supplies	10,000	10,010	9,950	60	14,111
Small tools	3,735	3,735	3,079	656	2,720
Office supplies	38,000	38,174	38,172	2	32,329
Minor equipment	34,650	120,534	112,531	8,003	57,161
Photographic supplies	2,500	2,500	22	2,478	-
Postage	250	250	23	227	130
Safety supplies	150,000	150,000	145,792	4,208	96,313
Utilities - electric	115,000	115,000	108,965	6,035	129,554
Utilities - gas	100,000	100,000	73,712	26,288	97,472
Telephone	135,000	160,884	153,981	6,903	186,667
Utilities - water	34,000	34,000	28,497	5,503	38,273
Advertising	810	810	40	770	-
Dues and subscriptions	25,000	31,004	31,004	-	12,499
Sanitation	3,600	3,770	3,767	3	4,085
Tax commission	500,000	535,304	535,303	1	526,354
Travel and meetings	19,175	23,089	23,084	5	6,054
Uniform allowance	150,000	150,000	142,651	7,349	114,854
Wrecker service	713	713	-	713	772
Repair and maintenance	382,557	387,136	144,711	242,425	439,549
Debt service	-	-	-	-	-
Capital outlay	656,290	3,288,803	990,245	2,298,558	738,701
Total expenditures	20,889,763	23,593,547	20,432,980	3,160,567	19,125,719

The accompanying notes are an integral part of this statement.

(continued on next page)

Clayton County, Georgia
Fire Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(continued from previous page)					
Current expenditures	20,233,473	20,304,744	19,442,735	862,009	18,387,018
Capital outlay	656,290	3,288,803	990,245	2,298,558	738,701
Total expenditures	20,889,763	23,593,547	20,432,980	3,160,567	19,125,719
Excess (deficiency) of revenue over (under) expenditures	(360,242)	(3,064,026)	538,313	3,602,339	183,247
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	360,242	1,001,222	-	(1,001,222)	-
Appropriation from capital improvement	-	2,125,844	-	(2,125,844)	-
Transfers out	-	-	(50,715)	(50,715)	-
Sale of capital assets	-	-	200	200	35,400
Proceeds from capital leases	-	-	1,712,891	1,712,891	-
Total other financing sources (uses)	360,242	3,127,066	1,662,376	(1,464,690)	35,400
Net change in fund balance	-	63,040	2,200,689	2,137,649	218,647
Fund balance, beginning of year	4,989,383	4,989,383	4,989,383	-	4,770,736
Appropriation of fund balance	(360,242)	(1,001,222)	-	1,001,222	-
Appropriation of capital improvement	-	(2,125,844)	-	2,125,844	-
Fund balance, end of year	$ 4,629,141	$ 1,925,357	$ 7,190,072	$ 5,264,715	$ 4,989,383

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Roads and Recreation Projects
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Other Taxes	$ -	$ 53,425,857	$ 53,425,857	$ -	$ -
Intergovernmental	-	-	3,864	3,864	-
Interest income	-	-	5,417,397	5,417,397	-
Other revenue	-	-	-	-	-
Total revenues	-	53,425,857	58,847,118	5,421,261	-
EXPENDITURES					
Transportation and development					
Current					
Advertising expense	-	-	-	-	1,083
Contractual services	-	3,571,770	1,555,945	2,015,825	2,815,722
Road repair supplies	-	271,091	237,713	33,378	103,146
Minor equipment	-	-	-	-	75
Repair and maintenance - roads	-	20,640,815	14,559,546	6,081,269	7,066,030
Capital outlay	23,000,000	33,314,080	7,759,669	25,554,411	7,379,186
Total transportation and development	23,000,000	57,797,756	24,112,873	33,684,883	17,365,242
Parks and recreation					
Current					
Minor equipment	-	5,000	7,483	(2,483)	-
Repair and maintenance - recreation area	-	435,994	132,288	303,706	69
Capital outlay	20,845,433	36,016,496	12,720,907	23,295,589	10,654,497
Total parks and recreation	20,845,433	36,457,490	12,860,678	23,596,812	10,654,566
Total expenditures	43,845,433	94,255,246	36,973,551	57,281,695	28,019,808
Current expenditures	-	24,924,670	16,492,975	8,431,695	9,986,125
Capital outlay	43,845,433	69,330,576	20,480,576	48,850,000	18,033,683
Total expenditures	43,845,433	94,255,246	36,973,551	57,281,695	28,019,808
Excess (deficiency) of revenues over (under) expenditures	(43,845,433)	(40,829,389)	21,873,567	62,702,956	(28,019,808)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	42,036,127	-	(42,036,127)	-
Face amount of bond issuance	-	-	-	-	-
Transfers in	43,845,433	6,593,660	1,243,015	(5,350,645)	40,055,143
Transfers out	-	(2,173,011)	(2,173,011)	-	(50,160)
Total other financing sources	43,845,433	46,456,776	(929,996)	(47,386,772)	40,004,983
Net change in fund balance	-	5,627,387	20,943,571	15,316,184	11,985,175
Fund balance, beginning of year	50,417,335	77,903,400	77,903,400	-	38,432,160
Appropriation of fund balance	-	(42,036,127)	-	42,036,127	-
Fund balance, end of year	$ 50,417,335	$ 41,494,660	$ 98,846,971	$ 57,352,311	$ 50,417,335

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Net Assets
Proprietary Funds
June 30, 2007

	Enterprise Funds C-Tran Mass Transit	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalent	$ 3,998,898	$ 2,095,699
Accounts receivable	15,175	-
Interfund receivable	-	6,250,000
Grants receivable	118,786	-
Due from other governments	575	-
Total current assets	4,133,434	8,345,699
Noncurrent assets:		
Capital assets		
Machinery and equipment	4,791,260	-
Less accumulated depeciation	(669,464)	-
Total capital assets (net of accumulated depreciation)	4,121,796	-
Total noncurrent assets	4,121,796	-
Total assets	8,255,230	8,345,699
LIABILITIES		
Accounts payable	1,130,770	995,108
Accrued claims liability	15,338	1,943,976
Interfund payable	2,250,000	-
Total liabilities	3,396,108	2,939,084
NET ASSETS		
Unrestricted	4,859,122	5,406,615
Total net assets	$ 4,859,122	$ 5,406,615

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the year ended June 30, 2007

	Enterprise Funds C-Tran Mass Transit	Internal Service Funds
Operating revenue		
Bus fares	$ 1,781,044	$ -
Charges to other funds	-	16,697,346
Employee contributions	-	4,197,205
Proceeds from insurance coverage	-	9,233
Total operating revenue	1,781,044	20,903,784
Operating expenses		
Salaries and wages	124,236	-
Employee benefits	33,603	-
Contractual services	5,819,445	-
Materials and supplies	778,733	-
Claims expense	-	7,981,210
Insurance premiums	-	11,387,641
Management fees	-	295,593
Other expenses	10	14,300
Depreciation	669,464	-
Total operating expenses	7,425,491	19,678,744
Operating income (loss)	(5,644,447)	1,225,040
Non-operating revenues		
Intergovernmental	1,738,090	-
Income (loss) before transfers	(3,906,357)	1,225,040
Capital Contributions	4,791,260	-
Transfers in	3,974,219	-
Change in net assets	4,859,122	1,225,040
Net assets, beginning of year	-	4,181,575
Net assets, end of year	$ 4,859,122	$ 5,406,615

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2007

	Enterprise Funds C-TRAN Mass Transit	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from insurance carrier	$ -	$ 29,397
Cash received from customers	1,765,294	-
Cash received from employees	-	4,197,205
Cash received from interfund services provided	-	16,697,346
Cash paid for insurance claims	-	(7,873,381)
Cash paid to employees	(108,898)	-
Cash paid to suppliers for goods and services	(5,501,022)	(10,711,862)
Net cash flow provided by (used in) operating activities	(3,844,626)	2,338,705
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Proceeds from (disbursements for) interfund loan	2,250,000	(6,250,000)
Proceeds from grants	1,738,091	-
Transfers from primary government	3,974,219	-
Net cash flow (used in) provided by noncapital financing activities	7,962,310	(6,250,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital contributions	4,791,260	-
Net cash flows provided by capital and related financing activities	4,791,260	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Net increase (decrease) in cash and cash equivalents	3,998,898	(3,911,295)
Cash and cash equivalents at the beginning of the year	-	6,006,994
Cash and cash equivalents at the end of the year	$ 3,998,898	$ 2,095,699
Reconciliation of operating income (loss) to net cash flows provided by (used in) operating activities:		
Operating income (loss)	$ (5,644,447)	$ 1,225,040
Adjustments:		
Depreciation	669,464	-
Decrease in interfund receivable	-	20,164
Increase in other receivables	(15,175)	-
Increase in due from other governments	(575)	-
Increase in prepaid items	-	985,672
Decrease in accounts payable	1,130,770	107,829
Increase in accrued claims	15,337	-
Total adjustments	1,799,821	1,113,665
Net cash flows provided by (used in) operating activities	$ (3,844,626)	$ 2,338,705

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2007

	Pension Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	$ 5,890,905	$ 26,297,377
Receivables:		
Accrued interest and dividend receivable	229,907	-
Due from other governments	540,864	-
Total receivables	770,771	-
Investments		
Foreign stocks	7,454,228	-
Domestic stocks	166,850,025	-
Mutual funds	93,277,404	-
Total investments	267,581,657	-
Total assets	274,243,333	$ 26,297,377
LIABILITIES		
Accounts payable	201,064	$ -
Due to others	-	12,926,447
Due to other governments	-	12,561,456
Due to litigants	-	809,474
Total liabilities	201,064	$ 26,297,377
NET ASSETS		
Held in trust for pension benefits (See schedule of funding progress at Required Supplementary Information on page 89)	$ 274,042,269	

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Statement of Changes in Fiduciary Net Assets
Pension Trust Fund
For the year ended June 30, 2007

		Pension Trust Fund
ADDITIONS		
Contributions		
Employers		
Clayton County	$	11,140,195
Clayton County Water Authority		2,027,145
Plan members		
Clayton County		3,682,149
Clayton County Water Authority		850,153
Total contributions		17,699,642
Investment income		
Net appreciation in fair value of investments		28,334,551
Interest		198,204
Dividends		6,735,006
Total investment income		35,267,761
Less investment expense		(1,075,941)
Net investment income		34,191,820
Total additions		51,891,462
DEDUCTIONS		
Benefits		16,210,390
Administrative expenses		201,157
Total deductions		16,411,547
Net increase for the year in Plan net assets		35,479,915
Net assets, beginning of year		238,562,354
Net assets, end of year	$	274,042,269

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Combining Statement of Net Assets
June 30, 2007

	Component Units					
	Landfill Authority	Airport Authority	Development Authority	Housing Authority	Board of Health	Total
ASSETS						
Cash and cash equivalents	$ 5,882,820	$ 9,433	$ 127,406	$ 2,765,896	$ 290,701	$ 9,076,256
Restricted cash	-	-	816,791	-	-	816,791
Investments	-	-	-	1,698,200	-	1,698,200
Accrued interest	367	-	3,404	-	-	3,771
Accounts receivable	120,596	73,179	18,857	22,004	25,224	259,860
Grants receivable	-	261,066	-	-	-	261,066
Due from primary government	1,000,000	-	-	-	-	1,000,000
Due from other governments	1,805	-	-	-	523,510	525,315
Due from organizations	-	9,095	-	-	-	9,095
Inventory	670	38,683	-	-	-	39,353
Prepaid items	-	33,827	-	54,039	-	87,866
Other assets	-	-	877,064	79,486	-	956,550
Capital assets						
Land and construction in progress	5,285,508	16,922,645	2,509,750	883,800	-	25,601,703
Other capital assets, net of depreciation	6,449,772	1,560,707	8,655,142	6,353,567	193,679	23,212,867
Property held for resale	-	-	4,237,702	-	-	4,237,702
Debt issuance cost, net	198,755	-	-	254,551	-	453,306
Intangibles, net	-	-	187,988	-	-	187,988
Total assets	18,940,293	18,908,635	17,434,104	12,111,543	1,033,114	68,427,689
LIABILITIES						
Accounts payable	380,662	298,493	19,684	123,471	324,944	1,147,254
Accrued liabilities	96,592	20,664	103,010	32,878	32,561	285,705
Customer deposits	12,150	-	44,579	73,335	-	130,064
Due to primary government	-	1,020,000	877,064	-	-	1,897,064
Interest payable	277,458	-	530,820	-	-	808,278
Unearned revenue	-	-	4,477	16,982	-	21,459
Unrealized grant revenue	-	269,888	-	-	166,298	436,186
Noncurrent liabilities:						
Due within one year	431,529	-	(17,215)	175,000	-	589,314
Due more than one year	16,264,205	-	28,367,142	6,780,000	293,053	51,704,400
Total liabilities	17,462,596	1,609,045	29,929,561	7,201,666	816,856	57,019,724
NET ASSETS						
Investment in capital assets, net of related debt	1,568,835	18,483,352	(1,781,703)	536,918	193,679	19,001,081
Restricted for:						
Debt service	-	-	816,791	-	-	816,791
Capital projects	-	-	-	-	141,817	141,817
Unrestricted	(91,138)	(1,183,762)	(11,530,545)	4,372,959	(119,238)	(8,551,724)
Total net assets (deficit)	$ 1,477,697	$ 17,299,590	$ (12,495,457)	$ 4,909,877	$ 216,258	$ 11,407,965

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Combining Statement of Activities
For the year ended June 30, 2007

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Component Units: Landfill Authority	Component Units: Airport Authority	Component Units: Development Authority	Component Units: Housing Authority	Component Units: Board of Health
Component Units										
Landfill Authority	$ 2,729,761	$ 2,530,157	$ -	$ 27,802	$ (171,802)	$ (171,802)				
Airport Authority	1,482,376	1,408,590	-	597,266	523,480		$ 523,480			
Development Authority	2,884,218	1,679,669	-	-	(1,204,549)			$ (1,204,549)		
Housing Authority	3,892,810	2,804,521	774,171	410,504	96,386				$ 96,386	
Board of Health	8,811,544	1,930,256	6,866,519	-	(14,769)					$ (14,769)
Total Component Units	$ 19,800,709	$ 10,353,193	$ 7,640,690	$ 1,035,572	(771,254)					
General Revenues:										
Earnings on investments						425,633	-	35,974	164,271	-
Landfill Authority					425,633					
Development Authority					35,974					
Housing Authority					164,271					
Miscellaneous						-	-	-	-	-
Housing Authority					-					
Board of Health					-					
Insurance claim refunds - Airport Authority					149,175	-	149,175	-	-	-
Total Revenues					775,053	425,633	149,175	35,974	164,271	-
Change in net assets					3,799	253,831	672,655	(1,168,575)	260,657	(14,769)
Net assets (deficit) - beginning of year					11,404,166	1,223,866	16,626,935	(11,326,882)	4,649,220	231,027
Net assets (deficit) - end of year					$ 11,407,965	$ 1,477,697	$ 17,299,590	$ (12,495,457)	$ 4,909,877	$ 216,258

The accompanying notes are an integral part of this statement.

NOTE I – SUMMARY OF SIGNIF ICANT ACCOUNTING POLICIES

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

A. Reporting Entity

As required by accounting principles generally accepted in the United States of America (USGAAP), these financial statements present the County (the primary government) and its component units, entities for which the County is considered to be financially accountable.

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

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

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

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

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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

A. Reporting Entity - Continued

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

Development Authority – The Development Authority of Clayton County was created to develop and promote trade, commerce, industries and employment opportunities for the public good and general welfare of the state. The Clayton County Board of Commissioners appoints the Authority's seven-member Board and has the ability to impose its will on the Development Authority's operations. The Development Authority is presented as an enterprise fund type. The Development Authority issues separate financial statements. These statements can be obtained from Mr. Roland Downing, Chairman, at Development Authority of Clayton County, Jonesboro Historical Courthouse, 121 South McDonough Street, Jonesboro, Georgia, 30236.

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

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

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. 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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Government-Wide and Fund Financial Statements – continued

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

The *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.

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.

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 Fund* is used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

Proprietary Fund Types:

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

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.

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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this rule is that charges for interfund services provided and used are not eliminated in the process of consolidation.

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

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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

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

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

Pension Trust Fund invests its funds in both short-term and long-term securities in compliance with applicable statutes. Authorized short-term investments include commercial paper, U.S. Treasury obligations, repurchase agreements, and master notes. Authorized long-term investments include corporate bonds, mortgage investments, U.S. Treasury obligations, and equity securities. The Pension Trust Fund is authorized to invest up to 10% of fund assets in foreign investments

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

5. Capital Assets

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

Capital assets are stated at cost. Where cost could not be determined from the available records, a review of historical cost was used to record the estimated value of the assets. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or more. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer. The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets of the County, as well as its component units, are depreciated using the straight-line method over the following estimated useful lives.

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

6. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured.

7. Long-term Obligations

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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

8. Encumbrances

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

9. Reservation of Fund Balance

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

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

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

10. Use of Estimates

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

NOTE II. - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data

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

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

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

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

- The Chairman of the Board of Commissioners is authorized to approve the line item transfer on requests not exceeding $10,000 under the following conditions:

    1. The request for transfer is not from a budgeted capital improvement line item or salary line item.

    2. No more than $10,000 is requested for approval in any one calendar month.

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

    4. Requests for transfer must be made in writing and appropriate records maintained.

    5. No funds can be transferred from one department to the other.

    6. The department making the request for line item transfers must have a balance in the current year's unencumbered budget of at least sixty-five (65%) percent at the end of September; at least forty (40%) percent at the end of December; and at least twenty-five (25%) percent at the end of March.

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

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

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

NOTE II. - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – CONTINUED

A. Budgetary Data - Continued

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

Supplemental budgetary appropriations were made as necessary during the year.

NOTE III. - DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

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

At June 30, 2007 the carrying amounts of the County's cash on deposit, including restricted assets, were $164,711,992. The bank balances were $163,001,441. Of the bank balances at June 30, 2007, $100,000 were covered by federal depository insurance and $162,901,441 were collateralized with securities held by the pledging financial institution or agent in the County's name.

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

Governmental and Proprietary Funds	
Cash on deposit	$ 106,524,693
Cash on hand	70,833
Money market funds	36,887,804
Georgia Fund 1	106,485
Equity in pooled investment	14,011,344
Cash with agent	221,952
Agency Fund cash	2,324,725
Restricted cash	4,564,156
Total Governmental and Proprietary Funds Cash	$164,711,992
Primary Government - Governmental Activities	
General Fund	$ 37,982,454
Debt Service Fund	912,717
Fire Fund	650,543
Roads and Recreation Projects	102,605,144
Non-Major Special Revenue Funds	7,135,665
Non-Major Capital Projects Funds	4,766,716
Proprietary Funds	2,095,699
Restricted Cash General Fund	3,518,510
Restricted Cash Fire Fund	1,045,646
Total Governmental Activities Cash	160,713,094
Primary Government – Business-type Activities	
C-Tran Enterprise Fund	3,998,898
Total Primary Government	$164,711,992

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

A. Deposits and Investments- Continued

1. Deposits - Continued

The carrying amount of cash held by Clayton County's agency funds at June 30, 2007 was $26,297,377.

The carrying amount of the discretely presented component units' deposits was $9,893,047. The Landfill Authority's and Airport Authority's cash of $5,892,253 is a part of the primary government's bank balance. This amount includes $383,036 as part of a pooled cash account with the primary government's bank balance.

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

	Bank Balance	Carrying Amount
Development Authority	$ 944,197	$ 944,197
Board of Health	536,509	290,701
Housing Authority	2,866,497	2,765,896
	$ 4,347,203	$ 4,000,794

Of the bank balances at June 30, 2007 or December 31, 2006, $600,000 were covered by federal depository insurance and $436,509 were collateralized with securities held by the component unit or it's agent in the component unit's name, $2,466,497 were collateralized with securities held by the pledging financial institution's trust department or agent in the component unit's name.

2. Investments

Primary Government

The County's investment balance consists of certificates of deposits with a carrying amount of $6,548,559 and with maturities of six months.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, Clayton County's investment policy prohibits investments in any instrument with maturities greater than one year. The County invests in certificates of deposits with maturities of six months. Four different banks hold these certificates of deposit with a carrying amount of $6,548,559. The County's certificates of deposit have varying maturity dates.

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

Investment	Carrying Amount	Duration
Certificates of Deposit	$ 6,548,559	6 Months

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

A. Deposits and Investments - Continued

2. Investments – Continued

Primary Government – Continued

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, Clayton County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County's investments are insured by Federal Depository Insurance or collateralized with securities held by the County or by its agent in the County's name.

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

Certificates of Deposit Investments

Bank	Carrying Amount	Percentage of Investment
RBC Centura	$ 3,137,271	47.91%
Peachtree National	2,532,027	38.66%
Community Capital	826,823	12.63%
Wachovia	52,438	0.80%
Total Investments	$ 6,548,559	100.00%

The County's investment of $106,485 in the Georgia Fund 1, a combined state general and local government investment pool has not been provided a level of risk because it is in a pool managed by another government. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of Treasury and Fiscal Services and has a AAA credit rating at year end. At June 30, 2007, the fair value of the County's position in this investment pool was the same as the value of the pool shares.

Foreign Currency Risk

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

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

A. Deposits and Investments - Continued

2. Investments – Continued

Public Employees Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees Retirement System (PERS). At June 30, 2007, the carrying amount of its deposits was $2,873,840 and the fair value of the trust's investments was $270,598,722 of which $3,017,065 is classified as cash equivalents due to the short-term nature of the investments. A portion of the deposits, $1,197,010, is part of a pooled cash account with the primary government's bank balance.

Interest Rate Risk

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

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

Bond Fund Name	Carrying Amount	Average Quality	Effective Duration in Years
PIMCO Total Return II Fund	$ 93,277,404	AAA	5.07

Concentration of Credit Risk

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

Custodial Credit Risk

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

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

A. Deposits and Investments - Continued

2. Investments - Continued

Public Employees Retirement System - Continued

The amounts held by each manager are as follows:

Manager	Fair Value June 30, 2007	Percentage of Total Investments
SE Asset Manager	$ 37,211,315	13.8%
Montag & Caldwell	60,347,779	22.3%
Becker Capital	26,220,119	9.7%
LSV Asset Management	52,623,530	19.4%
PIMCO	93,277,580	34.5%
Funds not with manager	918,399	0.3%
Total Investments	$ 270,598,722	100.00%

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Public Employees Retirement System is authorized under Georgia law to invest up to 10% of total fund assets in foreign investments. The fair value of foreign investments at June 30, 2007 was $7,454,228. This accounts for 2.8% of the retirement system's total investments.

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

Foreign Investment	Country	Fair Value June 30, 2007	Percentage of Foreign Investments
Cementos Mexicanos	Mexico	$2,021,530	27.1%
Koninklijke Philips Electronics	Netherlands	1,904,400	25.5%
Schlumberger	Netherlands Antilles	2,735,068	36.7%
Castlepoint	Bermuda	372,480	5.0%
CRM	Bermuda	420,750	5.6%
Total foreign investments		$7,454,228	100.0%

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

A. Deposits and Investments - Continued

2. Investments - Continued

Component Units

At December 31, 2006, the Housing Authority had investments in short-term governmental agency notes with a carrying value of $1,698,200, which it intends to hold to maturity, earning from 5.30% to 5.50%. These notes are recorded at amortized cost. An adjustment of these securities to fair value resulted in an $1,800 loss.

Interest Rate Risk

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

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

Investment	Carrying Amount	Duration in Days
Federal Home Loan Bank	$ 1,000,300	59
Federal Home Loan Bank	697,900	135
Total Investment	$ 1,698,200	

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Housing Authority will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Authority's total carrying value of investments in short-term and long-term governmental agency notes is $1,698,200. The Housing Authority's bank balances at December 31, 2006 equaled $2,866,497. Of this total, the amount insured by Federal Depository Insurance was $400,000; $2,466,497 was collateralized with securities held by the pledging financial institution's trust department or agent in the component unit's name. There was no amount that was uncollateralized or uninsured with Federal Depository Insurance. The carrying value of cash deposits at December 31, 2006 was $2,765,896.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Housing Authority is not exposed to this risk at December 31, 2006.

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

B. Accounts Receivable

Primary Government

Accounts receivable includes $3,321,048 related to emergency medical services billing. An allowance of $2,071,309 has been established for potentially uncollectible balances. Accounts receivable also includes $3,325 related to the rental of County facilities to the public, $55,903 receivable from employees, and $97,655 of miscellaneous receivables.

Component Units

Accounts receivable in the Landfill Authority and the Airport Authority represents charges to customers after credit has been extended. Accounts receivable in the Development Authority represents rents receivable related to an apartment complex owned by the Development Authority of $18,857. Accounts receivable in the Housing Authority of $22,004 represents rents receivable related to an apartment complex owned by the Housing Authority. Accounts receivable in the Board of Health of $25,224 represents changes for health care related services

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

C. Property Taxes

Property taxes were levied on September 15, 2006 and were payable on or before November 15, 2006. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on March 14, 2007. 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 2006 for the County were as follows (one mill equals $1 per thousand dollars of assessed value):

County operations	8.764	mills
Fire District	3.900	mills
Total	12.664	mills

NOTE III. - DETAILED NOTES ON ALL FUNDS –CONTINUED

C. Property Taxes - Continued

A summary of taxes receivable at June 30, 2007 is as follows:

Tax year	
2006	$ 1,258,021
2005	5,449,401
2004	279,963
2003	203,878
Prior	357,882
Not on digest	22,317
	7,571,462
Allowance for uncollectible taxes	(3,580,970)
Net taxes receivable	$ 3,990,492

An allowance of $3,580,970 has been established for taxes in dispute and estimated amounts not expected to be collected.

D. Federal and State Grants Receivable

Primary Government

At June 30, 2007, the County was due $1,450,280 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, 2007, the County did not have any unearned grant income.

Component Units

At June 30, 2007, the Airport Authority was due $261,066 from various grantors.

At June 30, 2007, the Board of Health was due a net amount of $523,510 from the Georgia Department of Human Resources.

NOTE III. - DETAILED NOTES ON ALL FUNDS -CONTINUED

E. Due from Organizations

At June 30, 2007, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue for:	
Local option sales taxes	$ 6,298,021
Special local option sales taxes	8,338,418
Due from other organizations	2,250,563
Total due from organizations	$16,887,002

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

F. Properties Held for Resale

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

For the fiscal year ended December 31, 2006, no sales of properties took place. The properties are currently for sale.

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

G. Interfund Transfers

Interfund transfers for the year ended June 30, 2007 consisted of the following amounts:

	TRANSFERS OUT:				
	Major Funds			Non-Major Governmental Funds	
	General	Fire	Roads & Recreation	Emergency Telephone System	Jail Construction & Staffing
TRANSFERS IN:					
Major Funds:					
General	$ -	$ -	$ -	$ -	$ 517,000
Roads & Recreation		-	-	-	-
Debt Service	333,724	-	2,154,567	750,000	-
C-Tran Enterprise Fund	3,974,219	-	-	-	-
Non-Major funds:					
Drug Abuse Treatment and Education	60,500	-	-	-	-
Alterative Dispute Resolution	-	-	-	-	-
Victim Assistance	300,000	-	-	-	-
Collaborative Authority	18,793	-	-	-	-
Aging Grants	361,250	-	-	-	-
HUD	24,113				
Other County Grants	376,347	50,715	18,444	-	-
Law Library	39,288	-	-	-	-
Health Department	92,570	-	-	-	-
Tax Allocation Capital Projects	-	-	-	-	-
	$ 5,580,804	$ 50,715	$ 2,173,011	$ 750,000	$ 517,000

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant related programs, to cover future principal and interest payments for Police Headquarters/E911 building, to cover funds given to the Clayton Collaborative Authority for general assistance programs, to fund the start-up costs associated with the C-Tran transit system, and to cover a fund deficit in these funds Drug and Abuse, Law Library, and the Victim Assistance Fund. Transfers into the General Fund were made to cover salaries for security at the Jail/Judicial Complex.

Victim Assistance	Domestic Seminars	HUD	Other County Grants	Ellenwood Tax District	Total
$ -	$ -	$ -	$ -	$ -	$ 517,000
-	-	-	1,243,015	-	1,243,015
-	-	600,000	-	-	3,838,291
-	-	-	-	-	3,974,219
-	-	-	-	-	60,500
-	10,000	-	-	-	10,000
-	-	-	-	-	300,000
-	-	-	-	-	18,793
-	-	-	-	-	361,250
-	-	3,422	-	-	27,535
3,706	-	-	-	-	449,212
-	-	-	-	-	39,288
-	-	-	-	-	92,570
-	-	-	-	193,900	193,900
$ 3,706	$ 10,000	$ 603,422	$ 1,243,015	$ 193,900	$ 11,125,573

Transfers out of the Road and Recreation fund to the Debt Service fund to provide for debt service for recreation centers in the amount of $2,154,567.

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

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

Transfers out of the Ellenwood Tax District Fund into the Tax Allocation Capital Project Fund to be used for redevelopment in the Ellenwood tax allocation district.

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

H. Interfund Receivables and Payables

At June 30, 2007, interfund receivables and payables were as follows:

	RECEIVABLE FUND:							
	Major Funds			Non-Major Funds				
PAYABLE FUND:	General	Debt Service	Fire Fund	Federal Narcotics	Emergency Telephone	Medical Self Insurance	Workers Compensation	Total
Major Funds								
General Fund	$ -	$ -	$ -	$ -	$ 1,800,000	$ 4,000,000	$ -	$ 5,800,000
Debt Service	-	-	-	-	-	-	-	-
Fire Fund	-	-	-	-	-	-	-	-
Roads & Recreation	-	4,000,000	3,500,000	-	-	-	-	7,500,000
C-Tran	-	-	-	-	-	-	2,250,000	2,250,000
Non-major Funds:								
Aging Grants	290,000	-	-	-	-	-	-	290,000
Alternative Dispute	-	-	-	-	-	-	-	-
Collaborative Authority	20,000	-	-	-	-	-	-	20,000
Drug Abuse Treatment & Education	70,000	-	-	-	-	-	-	70,000
HUD	240,000	-	-	-	-	-	-	240,000
Law Library	90,000	-	-	-	-	-	-	90,000
Other County Grants	-	-	-	550,000	-	-	-	550,000
Victim Assistance	105,000	-	-	-	-	-	-	105,000
Health Department	-	-	1,340,000	-	-	-	-	1,340,000
Jail Judicial Complex	-	-	1,500,000	-	-	-	-	1,500,000
	$ 815,000	$ 4,000,000	$ 6,340,000	$ 550,000	$ 1,800,000	$ 4,000,000	$ 2,250,000	$ 19,755,000

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

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2007 is as follows:

	June 30, 2006	Additions	Disposals	Reclassifications	June 30, 2007
Governmental Activities:					
Capital assets, not being depreciated					
Land	$ 88,374,600	$ 7,198,034	$ -	$ -	$ 95,572,634
Construction in Progress	8,629,857	48,770	-	(8,140,423)	538,204
Total capital assets, not being depreciated	97,004,457	7,246,804	-	(8,140,423)	96,110,838
Capital assets, being depreciated					
Land improvements	9,058,577	32,877	-	314,739	9,406,193
Buildings	215,787,179	13,857,175	(49,386)	8,140,423	237,735,391
Roads, sidewalks and bridges	617,137,986	42,492,467	(253,558)	-	659,376,895
Machinery and equipment	64,710,812	4,527,130	(3,836,147)	(314,739)	65,087,056
Total capital assets, being depreciated	906,694,554	60,909,649	(4,139,091)	8,140,423	971,605,535
Less accumulated depreciation for:					
Land improvements	(3,649,004)	(425,331)	-	(314,739)	(4,389,074)
Buildings	(31,017,104)	(4,820,954)	43,075	-	(35,794,983)
Roads, sidewalks and bridges	(181,860,931)	(15,505,598)	-	-	(197,366,529)
Machinery and equipment	(52,597,897)	(4,675,940)	3,640,191	314,739	(53,318,907)
Total accumulated depreciation	(269,124,936)	(25,427,823)	3,683,266	-	(290,869,493)
Total capital assets, being depreciated, net	637,569,618	35,481,826	(455,825)	8,140,423	680,736,042
Governmental activities capital assets, net	$ 734,574,075	$ 42,728,630	$ (455,825)	$ -	$ 776,846,880

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets - Continued

Primary Government – Continued

	June 30, 2006	Additions	Disposals	June 30, 2007
Business-type activities:				
Capital assets, not being depreciated				
Land	$ -	$ -	$ -	$ -
Capital assets, being depreciated				
Machinery and equipment	-	4,791,260	-	4,791,260
Total capital assets, being depreciated	-	4,791,260	-	4,791,260
Less accumulated depreciation for				
Machinery and equipment	-	(669,464)	-	(669,464)
Total accumulated depreciation	-	(669,464)	-	(669,464)
Total capital assets, being depreciated, net	-	4,121,796	-	4,121,796
Business-type activities capital assets, net	$ -	$ 4,121,796	$ -	$ 4,121,796

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

Governmental activities:	
General government	$628,701
Tax assessment and collection	31,617
Courts and law enforcement	2,807,050
Public safety	3,064,345
Transportation/development	16,637,906
Libraries	218,870
Parks and recreations	1,433,018
Health and welfare	606,316
	25,427,823
Business-type activities:	
C-Tran Public Transit System	669,464
Total depreciation expense	$ 26,097,287

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets - Continued

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2007 was as follows:

	June 30, 2006	Additions	Disposals	June 30, 2007
Capital assets, not being depreciated				
Land	$ 5,285,508	$ -	$ -	$ 5,285,508
Capital assets, being depreciated				
Buildings	377,378	-	-	377,378
Roads, sidewalks and bridges	315,855	-	-	315,855
Land improvements	5,248,038	2,071,308	-	7,319,346
Machinery and equipment	4,336,484	373,200	(24,009)	4,685,675
Total capital assets, being depreciated	10,277,755	2,444,508	(24,009)	12,698,254
Less accumulated depreciation for				
Buildings	(174,880)	(18,883)	-	(193,763)
Roads, sidewalks and bridges	(226,572)	(15,768)	-	(242,340)
Land improvements	(2,046,676)	(227,328)	-	(2,274,004)
Machinery and equipment	(3,176,514)	(385,820)	23,959	(3,538,375)
Total accumulated depreciation	(5,624,642)	(647,799)	23,959	(6,248,482)
Total capital assets, being depreciated, net	4,653,113	1,796,709	(50)	6,449,772
Landfill Authority capital assets, net	$ 9,938,621	$ 1,796,709	$ (50)	$ 11,735,280

Activity for the Airport Authority for the year ended June 30, 2007 was as follows:

	June 30, 2006	Additions	Disposals	June 30, 2007
Capital assets, not being depreciated				
Land	$ 16,922,645	$ -	$ -	$ 16,922,645
Capital assets, being depreciated				
Buildings	162,038	400,012	-	562,050
Land improvements	910,528	456,018	-	1,366,546
Machinery and equipment	258,743	-	(2,098)	256,645
Total capital assets, being depreciated	1,331,309	856,030	(2,098)	2,185,241
Less accumulated depreciation for:				
Buildings	(47,559)	(14,615)	-	(62,174)
Land improvements	(273,548)	(54,212)	-	(327,760)
Machinery and equipment	(218,035)	(18,663)	2,098	(234,600)
Total accumulated depreciation	(539,142)	(87,490)	2,098	(624,534)
Total capital assets, being depreciated, net	792,167	768,540	-	1,560,707
Airport Authority capital assets, net	$ 17,714,812	$ 768,540	$ -	$ 18,483,352

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets – Continued

Discretely Presented Component Units – Continued

Activity for the Development Authority for the year ended December 31, 2006 was as follows:

	December 31, 2005	Additions	Disposals	December 31, 2006
Capital assets, not being depreciated				
Land & construction in progress	$ 2,509,750	$ -	$ -	$ 2,509,750
Capital assets, being depreciated				
Buildings	10,255,250	-	-	10,255,250
Building improvements	295,937	-	-	295,937
Machinery and equipment	119,580	-	-	119,580
Furniture and fixtures	75,404	-	-	75,404
Total capital assets, being depreciated	10,746,171	-	-	10,746,171
Less accumulated depreciation for:				
Buildings	(1,446,253)	(262,956)	-	(1,709,209)
Building improvements	(198,812)	(20,944)	-	(219,756)
Machinery and equipment	(87,889)	(8,688)	-	(96,577)
Furniture and fixtures	(59,065)	(6,422)	-	(65,487)
Total accumulated depreciation	(1,792,019)	(299,010)	-	(2,091,029)
Total capital assets, being depreciated, net	8,954,152	(299,010)	-	8,655,142
Development Authority capital assets, net	$ 11,463,902	$ (299,010)	$ -	$ 11,164,892

Activity for the Board of Health for the year ended June 30, 2007 was as follows:

	June 30, 2006	Additions	Disposals	June 30, 2007
Capital assets, being depreciated				
Computer equipment	$ 410,666	$ 65,823	$ -	$ 476,489
Furniture and other equipment	328,220	52,034	-	380,254
Total capital assets, being depreciated	738,886	117,857	-	856,743
Less accumulated depreciation for				
Computer equipment	(337,941)	(42,241)	-	(380,182)
Furniture and other equipment	(251,119)	(31,763)	-	(282,882)
Total accumulated depreciation	(589,060)	(74,004)	-	(663,064)
Total capital assets, being depreciated, net	149,826	(43,853)	-	193,679
Board of Health capital assets, net	$ 149,826	$ (43,853)	$ -	$ 193,679

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

I. Capital Assets – Continued

Discretely Presented Component Units – Continued

Activity for the Housing Authority for the year ended December 31, 2006 was as follows:

	December 31, 2005	Additions	Disposals	December 31, 2006
Capital assets, not being depreciated				
Land	$ 883,800	$ 410,504	$ (410,504)	$ 883,800
Capital assets, being depreciated				
Land improvements	529,090	90,333	-	619,423
Building	7,426,982	118,653	-	7,545,635
Furniture, fixtures, and equipment	902,646	92,800	(112,378)	883,068
Total capital assets, being depreciated	8,858,718	301,786	(112,378)	9,048,126
Less accumulated depreciation for:				
Land improvements	(243,784)	(34,855)	-	(278,639)
Buildings	(1,589,276)	(191,542)	-	(1,780,818)
Furniture, fixtures, and equipment	(637,239)	(110,241)	112,378	(635,102)
Total accumulated depreciation	(2,470,299)	(336,638)	112,378	(2,694,559)
Total capital assets, being depreciated, net	6,388,419	(34,852)	-	6,353,567
Housing Authority capital assets, net	$ 7,272,219	$ 375,652	$ (410,504)	$ 7,237,367

J. Long-Term Debt

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

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

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

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

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt – Continued

1. Primary Government Revenue Bonds Payable - Continued

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, 2007, management believes the County was in compliance with all covenants provided in this issue.

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

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

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2007, management believes the County was in compliance with all covenants provided in this issue.

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

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

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2007, management believes the County was in compliance with all covenants provided in this issue.

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt – Continued

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable balance outstanding as of June 30, 2007 is as follows:

	Principal	Interest
2008	3,310,000	967,600
2009	2,750,000	882,216
2010	670,000	810,944
2011	690,000	788,561
2012	715,000	763,992
2013 to 2017	3,995,000	3,280,632
2018 to 2022	4,890,000	2,319,142
2023 to 2027	6,090,000	1,149,570
2028	1,395,000	62,137
	$ 24,505,000	$ 11,024,794

3. Component Unit Revenue Bonds Payable

In July 1997, the Clayton County Board of Commissioners issued $2,415,000 of *Solid Waste Management Authority Revenue Bonds* (the "Series 1996 Bonds"). These bonds were issued to further finance the costs of acquiring, constructing and monitoring the County's landfill. At June 30, 2007, $1,500,000 in these bonds was outstanding.

In April 2006, the Clayton County Board of Commissioners issued $13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, $3,235,000, were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, $10,000,000, were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2007, $12,815,000 in these bonds was outstanding.

On September 22, 2005, the Development Authority of Clayton County issued Series 2005 advance refunding bonds in the face value amount of $29,815,000 with interest rates from 3.00% to 5.45%. Series 2005 Bonds was divided further into Series A and Series B tax-exempt bonds in the face value amount of $13,905,000 and $10,730,000 respectively and Series C taxable bonds in the face value amount of $5,180,000. The Series A bonds were issued to advance refund and defease the Series 1999A bonds. The Series B bonds were issued to advance refund and defease the portion of the Series 1999B Bonds attributable to the Series 1999B Bond proceeds expended for a tax-exempt governmental purpose. The Series C Bonds were issued to advance refund and defease portions of the Series 1999B not refunded with the Series 2005B. Of those proceeds, $29,883,077 were used to purchase U.S. government securities to pay interest and advance refund $26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 Bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately $2,600,000 and resulted in an economic gain of approximately $2,500,000. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability for the financial statements

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt – Continued

3. Discretely Presented Component Units Bonds Payable - Continued

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

Interest on the Development Authority bonds above is payable semi-annually on February 1 an August 1 of each year. The bonds have interest rates that vary with their principal maturity. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2006, management believes the Authority was in compliance with all covenants provided in this issue

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

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.

4. Debt Service for Discretely Presented Component Units Bonds Payable

	Landfill Authority	
	Principal	Interest
2008	480,000	665,900
2009	505,000	640,386
2010	530,000	613,482
2011	555,000	585,111
2012	585,000	555,189
2013-2017	3,390,000	2,268,092
2018-2022	4,215,000	1,399,615
2023-2026	4,055,000	435,524
	$ 14,315,000	$ 7,163,301

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 Revenue Bonds Series 2005	
	Principal	Interest
2007	190,000	1,273,969
2008	1,355,000	1,268,269
2009	1,400,000	1,224,429
2010	1,450,000	1,178,864
2011	1,505,000	1,128,431
2012-2016	8,500,000	4,716,651
2017-2021	10,495,000	2,728,874
2022-2023	4,920,000	378,348
	$ 29,815,000	$ 13,897,835

	Housing Authority of Clayton County	
	Principal	Interest
2007	175,000	303,038
2008	185,000	298,225
2009	190,000	292,675
2010	195,000	286,500
2011	205,000	279,675
2012-2016	1,145,000	1,275,319
2017-2021	1,395,000	1,024,038
2022-2026	1,745,000	676,938
2027-2030	1,720,000	214,500
	$ 6,955,000	$ 4,650,908

5. Capital Leases

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

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

Land	$ 11,515
Buildings	2,920,334
Machinery and equipment	780,388
	3,712,237
Less accumulated depreciation	(1,763,031)
	$ 1,949,206

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt – Continued

5. Capital Leases - Continued

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

2008	$ 696,771
2009	699,814
2010	699,871
2011	472,766
2012	467,339
2013-2016	355,150
Total minimum lease payments	3,391,711
Less: Amount representing interest	(453,711)
Present value of minimum lease payments	$ 2,938,000

6. Landfill Closure and Postclosure Costs

State and Federal Laws and Regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Governmental Accounting Standards Board Statement No. 18 requires the County to report a liability for the estimated costs of closing and maintaining the landfills.

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

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996 upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated long-term portion of the closure and post closure care costs, recorded in the entity-wide statement of net assets, is $638,888 at June 30, 2007. This site was established and operated by the County's General Fund, hence the recording of the liability in the General Fund and entity-wide financial statements.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and post closure costs at $5,301,129. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid assuming all equipment, facilities and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2007. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of $2,643,587 in the discretely presented Landfill Authority based on 1,821,428 cubic yards of capacity used since the site was opened. This represents 37% of the estimated total capacity at June 30, 2007. The estimated remaining landfill life is 24.8 years.

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

J. Long-Term Debt - Continued

7. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the year ended June 30, 2007 was as follows:

	June 30, 2006	Additions	Deletions	June 30, 2007	Due Within One year
Governmental activities:					
Capital lease agreements	$ 1,415,000	$ 1,683,000	$ (160,000)	$ 2,938,000	$ 574,000
Less deferred amounts on lease refunding	(16,279)	-	2,916	(13,363)	-
Total capital leases	1,398,721	1,683,000	(157,084)	2,924,637	574,000
Revenue bonds	27,730,000	-	(3,225,000)	24,505,000	3,310,000
Plus premium on issuance of bonds	11,432	-	(524)	10,908	-
Total revenue bonds	27,741,432	-	(3,225,524)	24,515,908	3,310,000
Landfill closure and postclosure costs	349,475	962,667	(590,254)	721,888	83,000
Compensated absences	5,447,591	5,680,011	(4,967,658)	6,159,944	846,914
	$ 34,937,219	$ 8,325,678	$ (8,940,520)	$ 34,322,377	$ 4,813,914

For governmental activities, the General Fund generally liquidates landfill closure and postclosure costs and compensated absences. The portion of compensated absences totaling $846,914 due within one year is recorded under the caption "accrued liabilities" on the Statement of Net Assets.

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

7. Changes in Long-Term Liabilities - Continued

Component Units

Long-term liability activity for the year ended December 31, 2006 and June 30, 2007 was as follows:

	Fiscal Year 2006	Additions	Deletions	Fiscal Year 2007	Due Within One Year
Landfill Authority:					
Revenue bonds	$ 14,855,000	$ -	$ (540,000)	$ 14,315,000	$ 480,000
Less loss on refunding of bonds	(311,323)	-	48,470	(262,853)	(48,471)
Landfill closure and postclosure costs	2,513,649	129,938	-	2,643,587	-
Total Landfill Authority	$ 17,057,326	$ 129,938	$ (491,530)	$ 16,695,734	$ 431,529
Development Authority:					
Revenue bonds	$ 29,815,000	$ -	$ -	$ 29,815,000	$ 190,000
Plus premium on issuance of bonds	581,855	-	(32,323)	549,532	32,324
Less loss on refunding and discount on issuance of bonds	(4,311,718)	-	239,539	(4,072,179)	(239,539)
Notes payable	1,440,202	617,372	-	2,057,574	-
Total Development Authority	$ 27,525,339	$ 617,372	$ 207,216	$ 28,349,927	$ (17,215)
Housing Authority:					
Revenue bonds	$ 7,130,000	$ -	$ (175,000)	$ 6,955,000	$ 175,000
Board of Health					
Compensated absences	$ 321,837	$ 3,777	$ -	$ 325,614	$ 32,561

The portion of compensated absences due within one year totaling $32,561 is recorded under the caption "accrued liabilities" on the Statement of Net Assets.

K. Operating Lease Agreements

The Primary Government has several operating lease commitments for equipment and buildings and the Discretely Presented Component units have several operating lease commitments for equipment. Future minimum lease payments for its fiscal years ending June 30 are as follows:

	Primary Government	Landfill Authority	Airport Authority
2008	$ 560,589	$ 1,920	$ 2,820
2009	358,833	1,920	1,410
2010	273,379	-	-
2011	-	-	-
2012	-	-	-
Total	$ 1,192,801	$ 3,840	$ 4,230

NOTE III. - DETAILED NOTES ON ALL FUNDS - CONTINUED

K. Operating Lease Agreements- Continued

Governmental activities rent expense for the Primary Government equaled $808,734 for the year ended June 30, 2007. Business-type activities had $4,275 in rental expenses

Rent expense for the Discretely Presented Component Units approximated $960,275 for the year ended June 30, 2007, except for the Development Authority and the Housing Authority, which have a December 31, 2006 year-end. .

L. Deficit Fund Balance/Net Assets

The Development Authority, a discretely presented component unit, ended their fiscal year with a net asset deficit of $12,495,457. This deficit should be eliminated as the property it is developing is completed and sold for a gain. The County paid $927,854 on behalf of the Development Authority during fiscal year 2007 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 $2,695,794 for the period of July 1, 2006 to June 30, 2007. After the retention point is met, a private insurance carrier will pay the balance up to an aggregate limit of $1,000,000. Specific claims exceeding $500,000 per occurrence are covered through a private insurance carrier. The County has entered into a contract with a third party administrator for program administration. A liability of $1,078,000 for the estimated costs of claims, including claims adjustment costs, incurred prior to but paid subsequent to June 30, 2007, 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 are withheld from the employee and transferred to the Self-Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self-Insurance Fund.

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

The Clayton County BOC Self-Funded Medical Plan covers each participant for claim payments not to exceed $2,000,000 during the participant's lifetime. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County $14,818,272 and employees $4,197,205 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 $135,000 are covered through a private insurance carrier up to the $2,000,000 lifetime per participant limit. A liability of $865,976 for the estimated cost of claims, including adjustment costs, incurred prior but paid subsequent to June 30, 2007, has been accrued and is included in the governmental activities on the statement of net assets.

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

NOTE IV. - OTHER INFORMATION - CONTINUED

A. Self Insurance - Continued

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

	Worker's Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2005	$ 1,081,834	$ 491,560
Incurred claims	881,656	7,970,809
Claims payments	923,490	7,666,222
Unpaid claims at June 30, 2006	1,040,000	796,147
Incurred claims	1,055,208	6,926,002
Claims payments	1,017,208	6,856,173
Unpaid claims at June 30, 2007	$ 1,078,000	$ 865,976

The total unpaid claims of $1,943,976 are presented as accrued claims liability on the Statement of Net Assets, Proprietary Funds.

B. Commitments and Contingencies

1. Audits of Grant Programs

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

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

The County is presently involved in a number of matters involving pending litigation, overtly threatened litigation, claims, or assessments. While the County intends to defend these actions, the ultimate outcome is uncertain at this time. The County's management and legal counsel are of the opinion that any unfavorable outcome would not have a materially adverse effect on the financial position of the County.

NOTE IV. - OTHER INFORMATION - CONTINUED

B. Commitments and Contingencies - Continued

3. Guarantee of Debt

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

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

4. Construction Projects

The County has active construction projects for the construction of two recreation centers and construction of various roads. The remaining commitments to contractors at June 30, 2007 totaled approximately $29,695,912.

C. Deferred Compensation Plan

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

NOTE IV. - OTHER INFORMATION – CONTINUED

D. Clayton County Public Employee Retirement System

1. Plan Description

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

The Plan included 2,268 active participants, 733 retirees and beneficiaries receiving benefits, and 254 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2007.

2. Funding Policy

Plan members are required to contribute 5.5% of their annual covered salary. Employers are required to contribute at an actuarially determined rate; the current rate is 12.90% of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the Pension Board. Total contributions to the Plan for the years ending June 30, 2005, 2006 and 2007 were $14,604,183, $14,894,491 and $17,699,642 respectively. In all years, the annual required contributions were 100% funded.

3. Summary of Significant Accounting Policies

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

Method Used to Value Investments: The Clayton County PERS reports investments at fair value in accordance with Governmental Accounting Standards Board 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, 2007 there are no long-term contracts for contributions to the Clayton County PERS.

NOTE IV. - OTHER INFORMATION – CONTINUED

Concentrations: As of June 30, 2007 there are no investments in any one organization that represent 5 percent or more of plan net assets.

E. Other Post-Employment Benefits

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

For eligible retirees hired on or after January 1, 2002 who retire after completing 15 years of credited service, enrollment in group medical and dental plans may continue for themselves and covered dependents. If the retiree is immediately eligible to draw a pension benefit payment from the Clayton County PERS, the County contributes the same percentage of premium that is paid for actively working employees for the specific coverage. At June 30, 2007, the County contributed 79% of the premiums on the medical plans and on one of the available dental plans. Those retirees who leave and are not eligible to receive a pension benefit payment from the Clayton County PERS are required to pay 102% (the COBRA premium) until such time as they can receive a benefit check from the Clayton County PERS. At that time, the County begins to pay the same percentage of the premium that is paid for active personnel.

At June 30, 2007, there were 445 retirees and 31 surviving spouses receiving the 79% premium coverage medical benefit and 64 retirees and 11 surviving spouses receiving the 79% premium-coverage dental coverage. The County finances the plans on a pay-as-you-go basis. For the year ended June 30, 2007 the County paid $3,310,448 for these benefits, which is net of $906,374 participant contributions.

The County provides post-employment life insurance benefits equal to one-half of the face value of the pre-retirement basic life insurance just prior to retirement. The County purchases this protection from an insurance company. For the year ending June 30, 2007, the County paid premiums of $21,956 for this benefit.

The County will be required to implement Governmental Accounting Standards Board Statement No. 45 *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions* during fiscal year 2008. This pronouncement will require the County to accrue a liability for other post-employment benefits (OPEB) offered to its employees. The County is currently in the process of evaluating all aspects of its OPEB plan to determine the best method for funding and accounting for these benefits. The estimated funding for fiscal year 2008 is $7.1 million. The County expects additional incremental costs associated with the adoption of this new standard in future years.

NOTE IV. - OTHER INFORMATION – CONTINUED

F. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self insured and carries commercial insurance for amounts in excess of self-insurance limits, for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there have been no significant reductions in insurance coverage from coverage in the prior year.

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2007, the County levied a 6% lodging tax. The Official Code of Georgia Annotated 48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the $752,271 of lodging tax received during the year ended June 30, 2007 was used for the promotion of tourism.

H. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC). Dues to the ARC are assessed at the County level and are, accordingly, paid by Clayton County. The County's membership dues paid to the ARC for the year ended June 30, 2007 were $270,925. Membership in the ARC is required by the Official Code of Georgia (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50-9-30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

I. Related Organizations

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

J. Pension Plan Improvements

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

NOTE IV. - OTHER INFORMATION – CONTINUED

K. Redevelopment Authority

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

L. Subsequent Events - Litigation Settlement

In July 2007, the County settled litigation between a group of Clayton County employees and the Clayton County Sheriff in which the employees claimed that they were terminated in violation of the Clayton County Civil Service Rules. The settlement included payments to the employees that exceeded the County's insurance limits by $2,482,958. This amount is included as an accrual in accounts payable at June 30, 2007. In addition, some employees were reassigned to duties in other departments of the County and a small number of employees retired under special circumstances.

M. Budgetary Expenditures in Excess of Appropriations

In the budgetary schedules for the General Fund on page 118, the expenditures for Litigation claims and insurance settlements exceeded the budgeted amount by $1,480,000. This over expenditure resulted from the accrual of multiple lawsuits that were settled after year but occurred in prior periods. The accrual included $820,000 related to an employment practice lawsuit against the Clayton County Sheriff as stated in note IV. L. above and $560,000 related to a property condemnation related suit filed against Clayton County and Tax Commissioner in 2001.

Clayton County, Georgia

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2007
(Unaudited)

Public Employee Retirement System
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Credit	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/98	$ 98,185	$ 128,757	$ 30,562	76.3 %	$ 56,237	54.3 %
7/1/99	115,370	143,882	28,512	80.2	59,710	47.8
7/1/00	124,394	168,821	44,427	73.7	73,081	60.8
7/1/01	144,452	188,782	44,331	76.5	77,336	57.3
7/1/02	164,208	209,751	45,543	78.3	82,880	55.0
7/1/03	183,183	231,812	48,629	79.0	85,721	56.7
7/1/04	204,450	266,991	62,541	76.6	89,268	70.1
7/1/05	224,913	286,686	61,773	78.5	92,299	66.9
7/1/06	243,176	333,726	90,550	72.9	94,059	96.3
7/1/07	265,983	364,542	98,559	73.0	103,617	95.1

Clayton County, Georgia

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2007
(Unaudited)

Public Employee Retirement System
Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentages Contributions
1998	$ 6,430,167	100%
1999	7,640,359	100
2000	9,070,260	100
2001	9,830,358	100
2002	10,795,899	100
2003	11,215,459	100
2004	11,674,102	100
2005	12,029,763	100
2006	12,336,649	100
2007	13,167,340	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	7/1/2007
Actuarial cost method	Projected unit credit
Amortization method	Level percent open
Remaining amortization period	26 years
Asset valuation method	5 year smoothed market value
Actuarial Assumptions:	
Investment rate of Return*	8.00%
Projected salary increases*	5.30%
*Includes inflation at	4.00%
Cost-of-living, adjustments	2.0% effective 7/1/2009

Clayton County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2007
(Unaudited)

Public Employee Retirement System
Three - Year Trend Information

Year Ended June 30,	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
2005	12,029,763	100%	-
2006	12,336,949	100	-
2007	13,167,340	100	-

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Clayton County, Georgia

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Non-Major Governmental Funds

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues
Budgetary comparison schedule of General Fund expenditures
Budgetary comparison schedules for non-major special revenue funds with annual appropriated budgets
Budgetary comparison schedules the debt service fund and capital project funds with annual appropriated budgets

Internal Service Funds

Combining financial statements

Agency Funds

Combining financial statements

Discretely Presented Component Units - Landfill Authority and Airport Authority

Comparative financial statements for the Landfill Authority
Comparative financial statements for the Airport Authority

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Clayton County, Georgia

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Project Funds:

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

Jail/Judicial Complex Fund
To account for construction of the jail, courthouse, and public administration building located in Jonesboro.

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

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

Clayton County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2007

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Funds
ASSETS			
Cash	$ 7,135,665	$ 4,766,716	$ 11,902,381
Investments	52,438	-	52,438
Accrued interest and dividends receivable	296	-	296
Accounts receivable	14,905	-	14,905
Grants receivable	1,450,280	-	1,450,280
Taxes receivable, net	11,416	-	11,416
Interfund receivable	2,350,000	-	2,350,000
Due from other governments	23,554	-	23,554
Due from organizations	1,127,279	-	1,127,279
Prepaid items	59,277	-	59,277
Total assets	$ 12,225,110	$ 4,766,716	$ 16,991,826
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 598,266	$ 21,752	$ 620,018
Accrued liabilities	187,757	-	187,757
Construction retainage payable	-	17,534	17,534
Interfund payables	1,365,000	2,840,000	4,205,000
Deferred property tax revenue	9,060	-	9,060
Unrealized grant income	-	-	-
Unearned revenue	56,971	39,446	96,417
Total liabilities	2,217,054	2,918,732	5,135,786
Fund balances:			
Reserved for encumbrances	2,639,651	88,862	2,728,513
Reserved for prepaids	59,277	-	59,277
Unreserved - undesignated	7,309,128	1,759,122	9,068,250
Total fund balances	10,008,056	1,847,984	11,856,040
Total liabilities and fund balances	$ 12,225,110	$ 4,766,716	$ 16,991,826

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2007

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Funds
REVENUES			
Property taxes	$ 145,684	$ -	$ 145,684
Other taxes	1,140,685	-	1,140,685
Intergovernmental	8,861,348	-	8,861,348
Charges for services	6,521,682	-	6,521,682
Fines and forfeitures	3,048,704	-	3,048,704
Investment earnings	72,372	247,144	319,516
Other revenue	40,150	-	40,150
Gifts and donations	71,862	-	71,862
Total revenues	19,902,487	247,144	20,149,631
EXPENDITURES			
Current			
General government	3,021,939	184	3,022,123
Courts and law enforcement	1,952,337	-	1,952,337
Public safety	4,973,864	-	4,973,864
Transportation and development	580,143	-	580,143
Libraries	79,748	-	79,748
Parks and recreation	1,931,712	-	1,931,712
Health and welfare	2,711,368	-	2,711,368
Capital outlay	647,891	1,065,637	1,713,528
Total expenditures	15,899,002	1,065,821	16,964,823
Excess (deficiency) of revenues over (under) expenditures	4,003,485	(818,677)	3,184,808
OTHER FINANCING SOURCES (USES)			
Transfers in	1,266,578	286,470	1,553,048
Transfers out	(3,321,043)	-	(3,321,043)
Proceeds from sale of capital assets	40,525	-	40,525
Total other financing sources (uses)	(2,013,940)	286,470	(1,727,470)
Net change in fund balances	1,989,545	(532,207)	1,457,338
Fund balance, beginning of year	8,018,511	2,380,191	10,398,702
Fund balance, end of year	$ 10,008,056	$ 1,847,984	$ 11,856,040

Clayton County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2007

	Parks and Recreation	Hotel/ Motel Tax	Tourism	Emergency Telephone System	Federal Narcotics
ASSETS					
Cash	$ 327,488	$ 744,268	$ 218,195	$ 1,977,418	$ 1,059,566
Investments	-	-	-	-	-
Accrued interest and dividends receivable	-	-	-	-	-
Accounts receivable	13,559	-	-	95	-
Grants receivable	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Interfund receivable	-	-	-	1,800,000	550,000
Due from other governments	-	-	-	-	-
Due from organizations	10	-	-	431,560	-
Prepaid items	22,570	-	-	32,511	-
Total assets	$ 363,627	$ 744,268	$ 218,195	$ 4,241,584	$ 1,609,566
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 66,635	$ -	$ 48,593	$ 57,607	$ 70,441
Accrued liabilities	79,298	-	-	75,683	-
Interfund payables	-	-	-	-	-
Deferred property tax revenue	-	-	-	-	-
Unrealized grant income	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	145,933	-	48,593	133,290	70,441
Fund balances:					
Reserved for encumbrances	92,177	-	2,772	1,747,418	124,801
Reserved for prepaids	22,570	-	-	32,511	-
Unreserved - undesignated	102,947	744,268	166,830	2,328,365	1,414,324
Total fund balances	217,694	744,268	169,602	4,108,294	1,539,125
Total liabilities and fund balances	$ 363,627	$ 744,268	$ 218,195	$ 4,241,584	$ 1,609,566

State Narcotics	Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution
$ 127,856	$ 476,129	$ 23,015	$ 62,168	$ 401,106
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	158,617	-	8,441	-
-	-	-	-	99
$ 127,856	$ 634,746	$ 23,015	$ 70,609	$ 401,205
$ 6,501	$ -	$ 2,245	$ 445	$ 787
-	-	-	44	5,273
-	-	-	70,000	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,501	-	2,245	70,489	6,060
1,426	-	-	-	-
-	-	-	-	99
119,929	634,746	20,770	120	395,046
121,355	634,746	20,770	120	395,145
$ 127,856	$ 634,746	$ 23,015	$ 70,609	$ 401,205

Clayton County, Georgia
Combining Balance Sheet - continued
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2007

(Continued from previous page)

	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority	Aging Grant
ASSETS					
Cash	$ 301,974	$ 20,496	$ 367,278	$ 9,512	$ 352,982
Investments	-	-	-	-	-
Accrued interest and dividends receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Grants receivable	-	-	-	10,825	83,678
Taxes receivable, net	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from organizations	71,982	960	-	-	-
Prepaid items	-	-	-	-	1,715
Total assets	$ 373,956	$ 21,456	$ 367,278	$ 20,337	$ 438,375
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 168	$ 1,500	$ -	$ 269	$ 69,815
Accrued liabilities	14,642	-	-	-	20
Interfund payables	105,000	-	-	20,000	290,000
Deferred property tax revenue	-	-	-	-	-
Unrealized grant income	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	119,810	1,500	-	20,269	359,835
Fund balances:					
Reserved for encumbrances	2,036	-	108,757	-	4,149
Reserved for prepaids	-	-	-	-	1,715
Unreserved - undesignated	252,110	19,956	258,521	68	72,676
Total fund balances	254,146	19,956	367,278	68	78,540
Total liabilities and fund balances	$ 373,956	$ 21,456	$ 367,278	$ 20,337	$ 438,375

HUD	Other County Grants	Law Library	SPLOST	Street Lights	Ellenwood Tax Allocation District	Total
$ 38,638	$ 221,336	$ 48,107	$ -	$ 144,352	$ 213,781	$ 7,135,665
-	-	52,438	-	-	-	52,438
-	-	296	-	-	-	296
-	1,251	-	-	-	-	14,905
337,731	1,018,046	-	-	-	-	1,450,280
-	-	-	-	11,416	-	11,416
-	-	-	-	-	-	2,350,000
-	23,554	-	-	-	-	23,554
-	455,709	-	-	-	-	1,127,279
2,382	-	-	-	-	-	59,277
$ 378,751	$ 1,719,896	$ 100,841	$ -	$ 155,768	$ 213,781	$ 12,225,110
$ 92,806	$ 173,377	$ 5,824	$ -	$ 1,253	$ -	$ 598,266
-	1,080	928	-	10,789	-	187,757
240,000	550,000	90,000	-	-	-	1,365,000
-	-	-	-	9,060	-	9,060
-	-	-	-	-	-	-
18,010	38,961	-	-	-	-	56,971
350,816	763,418	96,752	-	21,102	-	2,217,054
-	553,895	853	-	1,367	-	2,639,651
2,382	-	-	-	-	-	59,277
25,553	402,583	3,236	-	133,299	213,781	7,309,128
27,935	956,478	4,089	-	134,666	213,781	10,008,056
$ 378,751	$ 1,719,896	$ 100,841	$ -	$ 155,768	$ 213,781	$ 12,225,110

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2007

	Parks and Recreation	Hotel/ Motel Tax	Tourism	Emergency Telephone System	Federal Narcotics
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Other taxes	-	370,522	752,271	-	-
Intergovernmental	-	-	-	-	-
Charges for services	1,135,174	-	-	3,821,320	-
Fines and forfeitures	-	-	-	-	1,343,308
Investment earnings	-	-	-	59,458	-
Other revenue	6,714	-	-	1,545	-
Gifts and donations	13,160	-	-	-	-
Total revenues	1,155,048	370,522	752,271	3,882,323	1,343,308
Expenditures					
Current:					
General government	-	419,624	651,722	-	-
Courts and law enforcement	-	-	-	-	1,315
Public safety	-	-	-	2,856,587	266,962
Transportation and development	-	-	-	-	-
Libraries	-	-	-	-	-
Parks and recreation	1,015,733	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	102,200	125,617
Total expenditures	1,015,733	419,624	651,722	2,958,787	393,894
Excess (deficiency) of revenues over (under) expenditures	139,315	(49,102)	100,549	923,536	949,414
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(750,000)	-
Proceeds from sale of capital assets	-	-	-	-	2,700
sources (uses)	-	-	-	(750,000)	2,700
Net change in fund balances	139,315	(49,102)	100,549	173,536	952,114
Fund balance, beginning of year	78,379	793,370	69,053	3,934,758	587,011
Fund balance, end of year	$ 217,694	$ 744,268	$ 169,602	$ 4,108,294	$ 1,539,125

State Narcotics	Jail Construction and Staffing	Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
46,778	-	-	-	-
-	-	27,145	-	199,830
61,518	1,041,915	-	88,518	-
2	-	-	-	6,388
-	-	-	(1)	1,756
-	-	-	-	-
108,298	1,041,915	27,145	88,517	207,974
-	-	-	109,133	-
26,448	-	-	-	188,811
148,708	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	36,273	40,000	-
25,300	-	-	-	-
200,456	-	36,273	149,133	188,811
(92,158)	1,041,915	(9,128)	(60,616)	19,163
-	-	-	60,500	10,000
-	(517,000)	-	-	-
36,425	-	-	-	-
36,425	(517,000)	-	60,500	10,000
(55,733)	524,915	(9,128)	(116)	29,163
177,088	109,831	29,898	236	365,982
$ 121,355	$ 634,746	$ 20,770	$ 120	$ 395,145

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - continued
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2007

(Continued from previous page)

	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority	Aging Grant
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-
Intergovernmental	-	-	1,857	32,475	715,171
Charges for services	-	-	161,874	-	30,285
Fines and forfeitures	513,021	-	-	-	-
Investment earnings	-	13	-	-	-
Other revenue	-	19,770	-	-	-
Gifts and donations	-	-	-	13,305	20,397
Total revenues	513,021	19,783	163,731	45,780	765,853
Expenditures					
Current:					
General government	90,000	15,885	-	82,843	-
Courts and law enforcement	469,471	-	13,742	-	-
Public safety	-	-	-	-	-
Transportation and development	-	-	-	-	-
Libraries	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	1,099,287
Capital outlay	-	-	-	-	-
Total expenditures	559,471	15,885	13,742	82,843	1,099,287
Excess (deficiency) of revenues over (under) expenditures	(46,450)	3,898	149,989	(37,063)	(333,434)
Other financing sources (uses)					
Transfers in	300,000	-	-	18,793	361,250
Transfers out	(3,706)	(10,000)	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
sources (uses)	296,294	(10,000)	-	18,793	361,250
Net change in fund balances	249,844	(6,102)	149,989	(18,270)	27,816
Fund balance, beginning of year	4,302	26,058	217,289	18,338	50,724
Fund balance, end of year	$ 254,146	$ 19,956	$ 367,278	$ 68	$ 78,540

HUD	Other County Grants	Law Library	SPLOST	Street Lights	Ellenwood Tax Allocation District	Total
$ -	$ -	$ -	$ -	$ -	$ 145,684	$ 145,684
-	-	-	-	-	17,892	1,140,685
3,055,595	5,009,472	-	-	-	-	8,861,348
-	55,431	91,452	-	999,171	-	6,521,682
-	-	424	-	-	-	3,048,704
-	5,032	1,478	-	1	-	72,372
-	7,300	3,066	-	-	-	40,150
-	25,000	-	-	-	-	71,862
3,055,595	5,102,235	96,420	-	999,172	163,576	19,902,487
-	431,853	-	-	1,220,879	-	3,021,939
-	1,117,281	135,269	-	-	-	1,952,337
-	1,701,607	-	-	-	-	4,973,864
-	580,143	-	-	-	-	580,143
-	79,748	-	-	-	-	79,748
915,979	-	-	-	-	-	1,931,712
1,535,808	-	-	-	-	-	2,711,368
-	394,774	-	-	-	-	647,891
2,451,787	4,305,406	135,269	-	1,220,879	-	15,899,002
603,808	796,829	(38,849)	-	(221,707)	163,576	4,003,485
27,535	449,212	39,288	-	-	-	1,266,578
(603,422)	(1,243,015)	-	-	-	(193,900)	(3,321,043)
-	1,400	-	-	-	-	40,525
(575,887)	(792,403)	39,288	-	-	(193,900)	(2,013,940)
27,921	4,426	439	-	(221,707)	(30,324)	1,989,545
14	952,052	3,650	-	356,373	244,105	8,018,511
$ 27,935	$ 956,478	$ 4,089	$ -	$ 134,666	$ 213,781	10,008,056

Clayton County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
Capital Projects Funds
June 30, 2007

	Health Department Fund	Jail Judicial Complex Fund	Police Headquarters and E911 Center	Villages of Ellenwood Fund	Total
ASSETS					
Cash	$ 1,502,627	$ 2,329,585	$ 930,504	$ 4,000	$ 4,766,716
Total assets	$ 1,502,627	$ 2,329,585	$ 930,504	$ 4,000	$ 4,766,716
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 131	$ -	$ 17,621	$ 4,000	$ 21,752
Interfund payables	1,340,000	1,500,000	-	-	2,840,000
Construction retainage payable	17,534	-	-	-	17,534
Unearned revenue	-	39,446	-	-	39,446
Total liabilities	1,357,665	1,539,446	17,621	4,000	2,918,732
Fund balances					
Reserved for encumbrances	88,862	-	-	-	88,862
Unreserved - undesignated	56,100	790,139	912,883	-	1,759,122
Total fund balances	144,962	790,139	912,883	-	1,847,984
Total liabilities and fund balances	$ 1,502,627	$ 2,329,585	$ 930,504	$ 4,000	$ 4,766,716

Clayton County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Capital Projects Funds
For the Year Ended June 30, 2007

	Health Department Fund	Jail Judicial Complex Fund	Police Headquarters and E911 Center	Villages of Ellenwood Fund	Total
Revenues					
Investment earnings	$ 124,777	$ 122,269	$ 98	$ -	$ 247,144
Total revenues	124,777	122,269	98	-	247,144
Expenditures					
Current:					
General government	184	-	-	-	184
Capital outlay	854,116	-	17,621	193,900	1,065,637
Total expenditures	854,300	-	17,621	193,900	1,065,821
Excess (deficiency) of revenues over (under) expenditures	(729,523)	122,269	(17,523)	(193,900)	(818,677)
Other financing sources (uses)					
Transfers in	92,570	-	-	193,900	286,470
Total other financing sources (uses)	92,570	-	-	193,900	286,470
Net change in fund balances	(636,953)	122,269	(17,523)	-	(532,207)
Fund balance, beginning of year	781,915	667,870	930,406	-	2,380,191
Fund balance, end of year	$ 144,962	$ 790,139	$ 912,883	$ -	$ 1,847,984

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General Fund

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Property Taxes					
Real property taxes	$ 46,606,943	$ 46,714,160	$ 46,325,768	$ (388,392)	$ 38,042,160
Personal property taxes	8,032,933	8,032,933	7,493,962	(538,971)	4,574,228
Public utility taxes	7,319,436	7,720,348	7,742,898	22,550	2,354,828
Heavy equipment taxes	3,500	8,662	8,843	181	8,306
Mobile home taxes	183,364	183,364	151,670	(31,694)	158,867
Motor vehicle taxes	3,555,897	5,898,667	5,898,668	1	5,336,671
Timber tax	1,335	1,335	307	(1,028)	1,134
Prior year tax	334,000	1,400,452	1,385,788	(14,664)	725,692
Total Property Taxes	66,037,408	69,959,921	69,007,904	(952,017)	51,201,886
Other Taxes					
Railroad equipment tax	5,000	19,596	19,596	-	-
Insurance premium tax	8,850,000	8,850,000	8,628,843	(221,157)	8,233,866
Financial institution gross receipt tax	140,000	140,000	124,822	(15,178)	129,072
Intangible recording tax	1,500,000	1,540,775	1,452,162	(88,613)	1,497,071
Local option sales tax	38,500,000	38,500,000	40,272,963	1,772,963	40,946,182
Interest on delinquent tax	175,000	210,516	210,516	-	242,477
Penalties on delinquent tax	1,300,000	1,535,090	1,535,090	-	1,484,554
Reimbursement-cost of collecting delinquent tax	225,000	225,000	192,726	(32,274)	82,439
Alcoholic beverage sales tax	350,000	350,000	258,678	(91,322)	247,227
Alcoholic beverage excise tax	1,454,500	1,516,951	1,516,951	-	1,516,828
Real estate transfer tax	540,000	540,000	436,099	(103,901)	432,912
Total Other Taxes	53,039,500	53,427,928	54,648,446	1,220,518	54,812,628
Total Taxes	$ 119,076,908	$ 123,387,849	$ 123,656,350	$ 268,501	$ 106,014,514
Licenses and Permits					
Business licenses	3,648,250	4,402,802	4,404,283	1,481	3,921,148
Marriage licenses	35,000	88,975	88,975	-	78,220
Alcoholic business licenses	750,000	750,000	602,517	(147,483)	605,269
Building permits	2,200,000	2,200,000	1,970,127	(229,873)	2,087,288
Electrical permits	115,000	115,000	94,613	(20,387)	81,536
Plumbing permits	60,000	60,000	64,872	4,872	58,223
HVAC permits	60,000	60,000	43,958	(16,042)	44,077
House moving permits	2,000	2,000	255	(1,745)	1,650
Miscellaneous permits	60,000	90,342	90,547	205	74,888
Mobile home registration permits	10,000	10,000	9,423	(577)	10,101
Mobile home moving permits	700	700	315	(385)	440
Pistol permits	14,550	25,550	25,836	286	27,155
Total Licenses and Permits	6,955,500	7,805,369	7,395,721	(409,648)	6,989,995

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Intergovernmental					
Federal Emergency Management Admin	81,800	81,800	-	(81,800)	-
Federal reimbursement -narcotics unit	25,000	55,497	45,286	(10,211)	29,438
Governor's Office of Planning & Budget	-	-	-	-	-
Judicial Council of Georgia	-	-	-	-	-
Georgia Department of Corrections	-	-	-	-	-
Georgia Department of Transportation	10,000	10,000	21,776	11,776	16,421
State Reimbursement - Judicial Staff	265,000	265,000	280,588	15,588	271,392
State Reimbursement - Library Staff	305,726	311,229	337,251	26,022	301,739
State of Georgia -GRTC Reimbursement	40,000	-	-	-	72,299
Georgia State Inmate Housing	1,700,000	1,952,195	1,848,101	(104,094)	2,419,694
Library material income	130,000	181,887	152,141	(29,746)	96,725
Library maintenance income	161,290	166,381	166,381	-	205,072
Library travel income	-	-	-	-	-
Social Security Administration - incentive payment	-	26,800	26,800	-	21,800
Clayton Cities/County Contract Revenue	47,000	117,409	243,920	126,511	120,729
Clayton County Water Authority contract	1,000	91,772	120,996	29,224	109,099
Clayton County Board of Education contract	-	-	-	-	-
Southern Regional Medical Center contract	-	-	-	-	-
Clayton County Development Authority-salary reimbursement	17,000	17,000	-	(17,000)	4,250
Clayton County Development Authority-contract revenue	-	-	-	-	667,523
Clayton County general/mental health	62,000	62,000	16,782	(45,218)	111,511
Community Service Authority revenue	45,000	45,000	40,179	(4,821)	70,118
Department of Family/Children Services contract revenue	13,000	13,000	13,441	441	13,834
Miscellaneous grant income	-	-	-	-	-
Total Intergovernmental	2,903,816	3,396,970	3,313,642	(83,328)	4,531,644

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(Continued from previous page)					
Charges for Services					
Cable TV franchise fees	1,300,000	1,300,000	1,438,067	138,067	1,641,504
Commissions on ad valorem taxes	2,600,000	2,786,564	2,786,564	-	2,261,935
Commissions on motor vehicle taxes	290,000	316,511	316,512	1	299,407
Commissions on mobile home taxes	8,000	8,000	7,429	(571)	8,687
Commissions on transfer taxes	300,000	300,000	258,424	(41,576)	272,669
Court filing and recording fees	2,400,000	2,591,774	2,479,237	(112,537)	2,370,477
Emergency medical service fees	2,700,000	2,871,879	2,871,879	-	3,299,919
Academy fees	-	22,415	22,415	-	103
Qualifying fees	5,000	11,817	11,817	-	7,880
Landfill fees	-	-	-	-	-
Mapping fees	6,000	6,000	6,927	927	4,116
Photocopy revenue	110,000	133,594	140,996	7,402	138,388
Rabies control fees	65,000	65,000	64,767	(233)	69,816
Recreation program fees	-	292,053	291,948	(105)	34,919
Recreation concession revenue	-	3,806	3,806	-	9,340
Registrar fees	8,000	8,000	2,613	(5,387)	10,156
Rezoning application fees	60,000	60,000	30,500	(29,500)	45,525
Tag mailing and handling fees	30,000	30,000	30,491	491	31,951
Tag and title transfer fee	475,000	475,000	437,706	(37,294)	441,479
Traffic sign fees	65,000	65,000	67,315	2,315	66,440
Recreation insurance revenue	-	-	-	-	504
Rental income	814,694	831,413	677,569	(153,844)	638,041
COBRA insurance handling fees	1,000	1,000	1,411	411	1,066
Housing code enforcement income	20,000	32,594	23,826	(8,768)	29,535
Vehicle emission testing administration	140,000	140,000	68,875	(71,125)	134,006
Refuse control fees	110,000	110,000	99,485	(10,515)	104,496
Impact fees	2,080,543	2,080,543	2,080,543	-	2,080,543
Telephone commission income	18,000	409,143	419,250	10,107	593,981
Variance application fees	18,000	18,000	21,319	3,319	14,303
Sign approval fees	7,500	7,500	12,125	4,625	8,600
Subdivision review fees	7,500	7,500	14,986	7,486	7,504
Site plan review fees	6,000	6,000	15,055	9,055	6,725
Beach revenue	856,700	991,520	701,400	(290,120)	1,073,688
Tennis center revenue	13,500	30,101	30,417	316	12,883
Sheriff service fees	-	1,337,726	1,337,726	-	1,244,072
Inmate medical expense reimbursement	2,650	24,674	24,867	193	89,526
Inmate housing reimbursement	-	124,512	124,512	-	167,239
Pretrial intervention	10,000	10,000	2,650	(7,350)	9,530
Miscellaneous	-	-	117,777	117,777	3,075
Total Charges for Services	14,528,087	17,509,639	17,043,206	(466,433)	17,234,028

Clayton County, Georgia
General Fund
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Fines and Forfeitures					
Court fines	3,418,000	3,418,000	3,038,370	(379,630)	2,895,754
Bond forfeitures	-	221,903	221,903	-	105,282
Condemned monies held	-	-	-	-	30,119
Library fines	56,000	56,000	56,134	134	64,444
False alarm fines	135,000	135,000	129,254	(5,746)	129,468
Total Fines and Forfeitures	3,609,000	3,830,903	3,445,661	(385,242)	3,225,067
Interest and Dividends	1,640,185	2,040,125	2,490,154	450,029	2,004,711
Other Revenue					
Cash discounts taken on accounts payable	-	-	7,247	7,247	677
Miscellaneous revenue	505,000	1,048,871	872,194	(176,677)	769,729
Proceeds from litigation settlement	-	-	82,152	82,152	63,327
Total Other Revenue	505,000	1,048,871	961,593	(87,278)	833,733
Gifts and donations	-	13,229	38,026	24,797	51,879
Total Revenues	$ 149,218,496	$ 159,032,955	$ 158,344,353	$ (688,602)	$ 140,885,571

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
General Government					
Commissioners					
Current					
Salaries and wages	$ 1,630,720	$ 1,579,819	$ 1,191,743	$ 388,076	$ 1,162,093
Pension contribution	203,483	196,919	146,736	50,183	144,173
FICA and Medicare insurance	118,653	114,464	85,558	28,906	84,890
Group health and life insurance	194,402	190,568	116,328	74,240	116,319
Workers' compensation insurance	4,283	2,974	2,373	601	3,499
Other contract service fees	280,000	247,711	143,097	104,614	87,759
Office equipment rental	10,900	10,900	9,240	1,660	11,550
Office supplies	40,735	62,583	48,803	13,780	43,096
Minor equipment	-	16,256	821	15,435	2,458
Photographic supplies	190	-	-	-	-
Safety supplies	500	-	-	-	117
Dues and subscriptions	35,011	34,524	28,156	6,368	27,670
Promotion	27,000	27,000	17,141	9,859	15,100
Training, travel, and meetings	81,350	91,759	78,768	12,991	73,081
Repair and maintenance - office furniture	-	114	114	-	-
Capital outlay	60,000	44,639	-	44,639	-
Total Commissioners	2,687,227	2,620,230	1,868,878	751,352	1,771,805
Finance					
Current					
Salaries and wages	2,169,015	2,094,031	1,799,644	294,387	1,678,334
Pension contribution	257,295	257,187	213,167	44,020	200,708
FICA and Medicare insurance	162,623	162,562	133,307	29,255	123,844
Group health and life insurance	261,792	248,076	197,190	50,886	190,967
Workers' compensation insurance	4,038	4,037	3,534	503	3,183
Other contract service fees	-	23,515	23,515	-	-
Office equipment rental	28,444	28,222	25,994	2,228	31,646
Computer supplies	33,000	33,000	27,558	5,442	29,850
Office supplies	35,900	37,796	29,528	8,268	30,981
Minor equipment	160,000	164,764	160,532	4,232	96,822
Postage	500,000	500,000	450,753	49,247	434,045
Dues and subscriptions	5,977	6,893	6,703	190	3,548
Training, travel, and meetings	20,885	22,519	22,519	-	17,058
Redistribution - other	(180,000)	(180,000)	(216,213)	36,213	(128,466)
Casualty and other losses	-	-	(1)	1	-
Total Finance	3,458,969	3,402,602	2,877,730	524,872	2,712,520
Risk Management					
Current					
Salaries and wages	300,742	397,892	329,320	68,572	268,542
Pension contribution	38,791	51,323	42,408	8,915	34,578
FICA and Medicare insurance	23,005	30,439	24,137	6,302	19,797
Group health and life insurance	51,983	64,559	51,489	13,070	33,964
Workers' compensation insurance	571	755	638	117	503
Other contract service fees	2,500	70,820	62,720	8,100	-
Consulting fees	28,000	43,868	31,053	12,815	25,057
Office equipment rental	5,700	5,700	5,700	-	6,175
Office supplies	5,035	25,295	19,981	5,314	6,198
Minor equipment	2,000	17,782	16,243	1,539	1,763
Photographic supplies	-	500	-	500	-
Safety supplies	-	2,000	330	1,670	-
Dues and subscriptions	3,225	4,610	4,610	-	2,047
Training, travel, and meetings	3,600	8,833	2,926	5,907	794
Total Risk Management	465,152	724,376	591,555	132,821	399,418

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
General Government - (continued)					
Computer Center					
Current					
Salaries and wages	1,663,077	1,635,890	1,632,931	2,959	1,566,061
Pension contribution	214,597	218,284	205,011	13,273	201,318
FICA and Medicare insurance	127,269	129,460	121,005	8,455	116,159
Group health and life insurance	181,083	182,292	148,761	33,531	165,558
Workers' compensation insurance	3,560	3,618	3,605	13	3,336
Other contract service fees	173,142	181,777	173,390	8,387	174,676
Office equipment rental	3,624	4,562	4,562	-	3,624
Computer supplies	86,350	86,749	86,494	255	71,455
Office supplies	6,935	6,992	6,146	846	6,893
Minor equipment	-	52,423	50,325	2,098	24,303
Electric utilities	19,080	19,080	15,844	3,236	46,852
Telephone - computer data lines	99,090	99,090	96,614	2,476	94,649
Dues and subscriptions	1,012	1,054	1,054	-	1,054
Training, travel, and meetings	9,900	15,400	12,821	2,579	10,781
Uniform allowance	-	-	-	-	125
Repair and maintenance - buildings	-	152,000	34,234	117,766	-
Repair and maintenance - office furniture	279,000	256,649	237,123	19,526	273,502
Capital outlay	153,352	302,117	165,663	136,454	77,396
Total Computer Center	3,021,071	3,347,437	2,995,583	351,854	2,837,742
Personnel					
Current					
Salaries and wages	488,891	548,288	511,702	36,586	458,105
Pension contribution	63,062	68,790	63,360	5,430	59,116
FICA and Medicare insurance	36,932	40,251	37,526	2,725	34,208
Group health and life insurance	42,433	48,721	46,234	2,487	38,570
Workers' compensation insurance	929	1,014	990	24	869
Board member fees	12,300	12,300	10,700	1,600	12,100
Medical service fees	27,000	27,066	27,065	1	20,725
Other contract service fees	150,000	129,023	73,355	55,668	16,643
Office equipment rental	8,400	8,400	5,800	2,600	4,345
Office supplies	15,200	25,248	25,247	1	26,111
Minor equipment	-	3,553	3,553	-	-
Advertising	45,000	51,000	49,650	1,350	14,329
Dues and subscriptions	2,090	2,400	2,372	28	2,339
Training, travel, and meetings	3,900	11,078	9,203	1,875	13,263
Total Personnel	896,137	977,132	866,757	110,375	700,723

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
General Government - (continued)					
Central Services					
Current					
Salaries and wages	722,548	703,833	682,914	20,919	647,493
Pension contribution	85,806	86,858	80,231	6,627	77,642
FICA and Medicare insurance	55,560	56,183	51,447	4,736	51,879
Group health and life insurance	98,012	105,599	101,157	4,442	91,365
Workers' compensation insurance	4,356	5,879	5,599	280	6,040
Taxable clothing allowance	4,400	25,850	24,750	1,100	50,600
Consulting fees	-	-	-	-	10,200
Office equipment rental	54,584	57,292	44,725	12,567	50,482
Miscellaneous supplies	38,700	39,311	39,031	280	23,686
Office supplies	88,600	96,601	90,708	5,893	92,246
Minor equipment	-	11,330	2,622	8,708	13,104
Safety supplies	200	200	20	180	95
Dues and subscriptions	1,550	1,760	775	985	1,612
Inventory variances	3,000	3,000	(11,690)	14,690	(5,513)
Training, travel, and meetings	6,400	8,822	3,690	5,132	5,561
Uniform allowance	507,550	541,210	460,474	80,736	343,756
Uniform rental	41,700	41,719	39,009	2,710	32,284
Repair and maintenance - machinery and equipment	55,000	64,251	59,862	4,389	61,177
Repair and maintenance - office furniture	170,000	198,979	192,926	6,053	200,540
Redistribution - printing	(333,754)	(249,010)	(267,806)	18,796	(271,005)
Capital outlay	-	19,838	6,878	12,960	6,745
Total Central Services	1,604,212	1,819,505	1,607,322	212,183	1,489,989
Professional Services					
Current					
Audit fees	200,630	330,845	330,844	1	187,005
Board member fees	6,000	6,000	5,500	500	4,500
Consulting fees	54,000	54,000	17,875	36,125	56,228
Legal fees	1,000,000	1,378,384	1,378,383	1	1,114,964
Medical examiner fees	165,000	165,000	163,760	1,240	178,822
Other contract service fees	655,970	662,455	616,484	45,971	553,308
Office supplies	1,500	1,500	52	1,448	-
Photographic supplies	-	-	-	-	118,450
Court reporter fees	10,000	10,000	1,022	8,978	3,083
Advertising	36,000	46,719	46,718	1	41,243
Pauper funeral	35,000	35,000	34,375	625	12,250
Litigation claims and insurance settlements	-	1,422,102	2,902,102	(1,480,000)	410,476
Debt service	2,500	2,500	34	2,466	30
Total Professional Services	2,166,600	4,114,505	5,497,149	(1,382,644)	2,680,359

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
General Government - (continued)					
Registrar					
Current					
Salaries and wages	911,615	895,933	727,655	168,278	204,554
Pension contribution	18,726	22,448	18,073	4,375	17,595
FICA and Medicare insurance	41,384	43,592	33,290	10,302	14,693
Group health and life insurance	12,532	18,820	12,254	6,566	13,180
Workers' compensation insurance	381	1,462	1,400	62	386
Board member fees	3,000	3,000	2,600	400	2,700
Other contract service	34,000	51,000	42,500	8,500	-
Building and lease rental	1,800	2,800	2,300	500	-
Office equipment rental	4,840	4,840	2,880	1,960	3,600
Other rental	1,800	3,200	2,658	542	-
Office supplies	155,000	133,780	39,377	94,403	8,478
Minor equipment	32,025	320,450	305,780	14,670	18,875
Advertisement	2,700	2,700	2,631	69	1,229
Dues and subscriptions	410	610	386	224	189
Training, travel, and meetings	6,100	7,500	5,094	2,406	5,999
Repair and maintenance - machinery and equipment	55,850	55,850	1,750	54,100	800
Capital outlay	-	-	-	-	14,300
Total Registrar	1,282,163	1,567,985	1,200,628	367,357	306,578
Total General Government	$ 15,581,531	$ 18,573,772	$ 17,505,602	$ 1,068,170	$ 12,899,134
Current expenditures	$ 15,365,679	$ 18,204,678	$ 17,333,027	$ 871,651	$ 12,800,663
Debt service	2,500	2,500	34	2,466	30
Capital outlay	213,352	366,594	172,541	194,053	98,441
Total General Government	$ 15,581,531	$ 18,573,772	$ 17,505,602	$ 1,068,170	$ 12,899,134
Tax Assessment and Collection					
Tax Commissioners					
Current					
Salaries and wages	$ 1,181,917	$ 1,266,273	$ 1,238,324	$ 27,949	$ 1,147,782
Pension contribution	139,696	150,438	146,740	3,698	128,122
FICA and Medicare insurance	90,476	96,853	91,720	5,133	84,603
Group health and life insurance	161,005	179,869	146,308	33,561	145,836
Workers' compensation insurance	2,245	2,436	2,435	1	2,165
Other contract service fees	-	-	-	-	-
Building and lease rental	32,400	34,203	34,202	1	31,833
Office equipment rental	7,150	7,315	7,083	232	8,319
Office supplies	28,500	42,313	42,313	-	56,291
Dues and subscriptions	2,500	3,866	3,865	1	3,710
Training, travel, and meetings	5,100	5,100	3,001	2,099	5,149
Capital outlay	-	-	-	-	43,668
Total Tax Commissioners	1,650,989	1,788,666	1,715,991	72,675	1,657,478

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Tax Assessment and Collection - (continued)					
Tax Assessors					
Current					
Salaries and wages	1,086,779	1,107,698	1,107,020	678	1,003,202
Pension contribution	140,184	141,909	140,493	1,416	127,756
FICA and Medicare insurance	84,603	85,625	80,340	5,285	73,151
Group health and life insurance	190,844	190,844	190,716	128	168,820
Workers' compensation insurance	12,498	13,604	13,604	-	11,884
Board member fees	49,200	49,200	47,150	2,050	38,700
Other contract services	5,954	-	-	-	2,800
Office equipment rental	13,980	16,720	3,780	12,940	12,730
Office supplies	18,000	23,461	20,811	2,650	19,367
Postage	-	6,535	5,898	637	-
Dues and subscriptions	5,900	6,033	6,033	-	5,512
Training, travel, and meetings	14,350	13,260	12,438	822	21,409
Total Tax Assessors	1,622,292	1,654,889	1,628,283	26,606	1,485,331
Total Tax Assessment and Collection	$ 3,273,281	$ 3,443,555	$ 3,344,274	$ 99,281	$ 3,142,809
Current expenditures	$ 3,273,281	$ 3,443,555	$ 3,344,274	$ 99,281	$ 3,099,141
Capital outlay	-	-	-	-	43,668
Total Tax Assessment and Collection	$ 3,273,281	$ 3,443,555	$ 3,344,274	$ 99,281	$ 3,142,809
Courts and Law Enforcement					
Superior Court					
Current					
Salaries and wages	$ 1,228,876	$ 1,206,605	$ 1,168,268	$ 38,337	$ 1,082,960
Pension contribution	112,566	113,266	108,612	4,654	103,991
FICA and Medicare insurance	82,943	82,743	76,555	6,188	73,109
Group health and life insurance	184,260	198,058	178,859	19,199	153,057
Workers' compensation insurance	1,997	2,022	1,987	35	1,828
Board member fees	-	14,027	14,027	-	270
Other contract service fees	60,000	108,199	108,197	2	117,695
Office equipment rental	18,960	19,205	17,215	1,990	18,017
Firearm supplies	-	35	35	-	916
Office supplies	26,900	27,240	26,618	622	29,632
Minor equipment	-	-	-	-	854
Court reporter fees	173,250	249,040	249,040	-	220,232
Indigent defense fees	-	-	-	-	4,675,505
Bailiff fees	193,000	208,957	208,956	1	210,743
Advertisement	-	-	-	-	160
Dues and subscriptions	5,100	14,594	14,594	-	12,909
Jury sequester	-	-	-	-	770
Mediation fees	-	25	25	-	-
Training, travel, and meetings	12,300	10,775	10,632	143	8,630
Uniform allowance	-	641	640	1	-
Capital outlay	-	20,307	20,307	-	27,883
Total Superior Court	2,100,152	2,275,739	2,204,567	71,172	6,739,161

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and law Enforcement - (continued)					
Indigent Defense Court Administration					
Current					
Salaries and wages	115,450	120,130	120,129	1	38,214
Pension contribution	14,893	15,354	15,353	1	4,900
FICA and Medicare insurance	8,832	8,832	8,641	191	2,784
Group health and life insurance	17,064	23,020	23,020	-	5,061
Workers' compensation insurance	220	1,325	1,324	1	364
Other contract service fees	-	55,000	44,927	10,073	17,189
Indigent defense fees	2,500,000	5,083,402	5,083,402	-	-
Office equipment rental	-	1,763	1,411	352	118
Office supplies	15,000	15,009	4,030	10,979	4,729
Minor equipment	-	-	-	-	19,201
Court reporter fees	-	500	500	-	90
Total Indigent Defense Court Administration	2,671,459	5,324,335	5,302,737	21,598	92,650
Public Defenders Office, Clayton Circuit					
Current					
Other contract service fees	60,000	-	-	-	-
Building and lease rental	50,000	64,789	64,789	-	22,500
Office equipment rental	3,500	3,500	2,315	1,185	-
Court books and records	1,615	1,615	1,428	187	-
Office supplies	8,000	9,611	7,156	2,455	6,915
Minor equipment	2,400	3,380	801	2,579	21,110
Photocopy machine supplies	2,000	2,000	-	2,000	-
Photographic supplies	100	100	-	100	-
Electric utilities	-	1,131	1,130	1	895
Court reporter fees	1,200	1,200	161	1,039	-
Indigent defense fees	-	60,000	59,460	540	29,730
Witness fees	1,000	1,000	-	1,000	-
Repair and maintenance - buildings	1,800	1,000	-	1,000	-
Repair and maintenance - office furniture	1,260	960	110	850	-
Total Public Defenders Office, Clayton Circuit	132,875	150,286	137,350	12,936	81,150
State Court					
Current					
Salaries and wages	966,428	965,703	912,311	53,392	874,798
Pension contribution	71,876	72,308	72,308	-	72,912
FICA and Medicare insurance	60,973	61,439	57,739	3,700	55,445
Group health and life insurance	104,577	104,577	87,587	16,990	95,721
Workers' compensation insurance	1,835	1,863	1,791	72	1,659
Other contract service fees	-	-	-	-	-
Office equipment rental	13,300	13,300	12,090	1,210	14,940
Office supplies	7,600	12,600	12,557	43	8,546
Court reporter fees	167,000	170,237	170,236	1	169,179
Emeritus and pro-tem fees	21,600	22,011	22,011	-	15,089
Bailiff fees	45,000	45,850	45,850	-	45,360
Dues and subscriptions	8,550	8,732	8,725	7	8,553
Training, travel, and meetings	2,880	5,692	5,692	-	2,287
Total State Court	1,471,619	1,484,312	1,408,897	75,415	1,364,489

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and law Enforcement - (continued)					
Magistrate Court					
Current					
Salaries and wages	696,409	698,576	568,851	129,725	533,924
Pension contribution	74,997	75,921	55,540	20,381	60,026
FICA and Medicare insurance	48,823	49,209	41,918	7,291	39,176
Group health and life insurance	50,464	50,464	29,701	20,763	44,185
Workers' compensation insurance	1,248	1,261	1,118	143	1,011
Other contract service fees	30,000	30,000	29,026	974	-
Office equipment rental	7,200	7,200	6,120	1,080	7,050
Court books and records	3,000	8,753	8,752	1	-
Office supplies	7,500	17,593	17,593	-	9,522
Minor equipment	6,400	44,465	41,812	2,653	13,932
Court reporter fees	7,350	7,350	6,271	1,079	7,456
Witness fees	2,000	2,000	575	1,425	425
Bailiff fees	25,000	25,000	20,090	4,910	20,930
Dues and subscriptions	5,410	5,410	4,515	895	6,567
Training, travel, and meetings	8,100	8,100	4,240	3,860	8,413
Uniform allowance	2,750	2,750	243	2,507	-
Capital outlay	25,000	17,787	-	17,787	-
Total Magistrate Court	1,001,651	1,051,839	836,365	215,474	752,617
Juvenile Court					
Current					
Salaries and wages	2,523,104	2,658,796	2,651,928	6,868	2,339,143
Pension contribution	288,694	300,752	296,731	4,021	259,533
FICA and Medicare insurance	184,023	191,252	188,215	3,037	165,899
Group health and life insurance	336,873	349,449	340,046	9,403	305,173
Workers' compensation insurance	6,622	6,968	6,967	1	5,980
Medical service fees	1,500	1,500	-	1,500	2,246
Other contract service fees	14,300	29,741	29,741	-	17,182
Building and lease rental	33,600	34,278	34,277	1	32,959
Office equipment rental	13,200	13,200	12,344	856	16,795
Boarding supplies	-	-	-	-	100
Court books and records	3,800	4,662	4,581	81	4,316
Food and dietary	-	-	-	-	70
Office supplies	38,000	38,058	37,873	185	30,293
Minor equipment	1,380	1,380	950	430	-
Telephone, telegraph	20,000	38,347	38,347	-	28,019
Court reporter fees	1,200	1,200	650	550	1,195
Emeritus and pro-tem fees	7,200	7,200	6,256	944	7,388
Indigent defense fees	260,000	229,293	229,293	-	239,974
Witness fees	7,000	2,725	2,725	-	3,500
Bailiff fees	40,000	33,160	33,160	-	33,720
Advertising	1,500	1,500	120	1,380	1,580
Dues and subscriptions	2,700	2,700	2,309	391	3,082
Training, travel, and meetings	29,000	31,950	30,401	1,549	34,882
Capital outlay	18,000	17,169	15,020	2,149	22,130
Total Juvenile Court	3,831,696	3,995,280	3,961,934	33,346	3,555,159

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and law Enforcement - (continued)					
Probate Court					
Current					
Salaries and wages	511,816	520,305	512,336	7,969	472,954
Pension contribution	52,733	56,248	55,230	1,018	48,974
FICA and Medicare insurance	36,196	38,198	36,826	1,372	34,264
Group health and life insurance	65,803	72,091	70,485	1,606	65,485
Workers' compensation insurance	926	1,003	1,003	-	897
Legal fees	18,000	18,000	18,000	-	18,000
Other contract service fees	-	8,500	8,323	177	-
Building and lease rental	-	-	-	-	-
Office equipment rental	9,720	10,105	9,720	385	10,145
Court books and records	7,000	7,148	6,767	381	7,740
Computer supplies	1,000	1,000	943	57	974
Firearm supplies	-	-	-	-	393
Office supplies	10,000	9,099	9,099	-	13,538
Minor equipment	-	7,090	5,690	1,400	-
Emeritus and pro-tem fees	2,700	2,700	2,283	417	2,544
Indigent defense fees	5,000	8,595	8,594	1	5,887
Bailiff fees	5,900	5,900	5,460	440	4,628
Dues and subscriptions	1,373	1,829	1,829	-	1,171
Training, travel, and meetings	3,351	3,351	2,265	1,086	7,776
Total Probate Court	731,518	771,162	754,853	16,309	695,370
Clerk of Superior/Magistrate Court					
Current					
Salaries and wages	1,236,781	1,234,543	1,234,541	2	1,111,840
Pension contribution	152,392	154,228	149,989	4,239	138,200
FICA and Medicare insurance	91,352	92,373	91,028	1,345	81,846
Group health and life insurance	178,509	166,585	156,498	10,087	154,847
Workers' compensation insurance	2,304	2,430	2,430	-	2,095
Office equipment rental	40,584	40,584	39,152	1,432	49,129
Court books and records	38,000	34,290	32,987	1,303	37,178
Office supplies	25,000	29,285	29,280	5	28,896
Minor equipment	2,535	4,696	3,022	1,674	-
Photocopy machine supplies	7,500	8,814	8,813	1	7,435
Photographic supplies	7,600	4,300	-	4,300	5,626
Jury script fees	410,000	437,650	437,650	-	419,628
Advertisement	-	387	387	-	-
Dues and subscriptions	990	1,190	1,190	-	1,251
Training, travel, and meetings	3,000	3,000	2,156	844	3,020
Redistribution - photocopy	(1,500)	(1,500)	-	(1,500)	(352)
Redistribution - recording	(2,000)	(2,000)	(30,516)	28,516	(25,141)
Total Clerk of Superior/ Magistrate Court	2,193,047	2,210,855	2,158,607	52,248	2,015,498

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and Law Enforcement - (continued)					
Clerk of State Court					
Current					
Salaries and wages	732,213	754,611	745,538	9,073	640,274
Pension contribution	84,544	92,911	91,461	1,450	78,076
FICA and Medicare insurance	52,904	57,867	54,634	3,233	46,777
Group health and life insurance	121,035	133,611	117,944	15,667	99,644
Workers' compensation insurance	1,312	1,500	1,499	1	1,318
Office equipment rental	16,701	18,317	15,517	2,800	16,567
Court books and records	-	-	-	-	-
Office supplies	19,000	20,048	18,159	1,889	18,646
Minor equipment	1,586	1,861	1,861	-	-
Photocopy machine supplies	950	950	947	3	985
Photographic supplies	5,700	8,038	8,038	-	6,413
Dues and subscriptions	1,900	1,400	1,317	83	1,226
Training, travel, and meetings	2,800	2,400	2,278	122	3,434
Redistribution - photocopy	-	-	-	-	(27)
Total Clerk of State Court	1,040,645	1,093,514	1,059,193	34,321	913,333
Solicitor of State Court					
Current					
Salaries and wages	1,236,091	1,224,440	1,181,354	43,086	988,242
Pension contribution	177,739	186,200	144,329	41,871	116,174
FICA and Medicare insurance	116,640	121,672	88,492	33,180	71,663
Group health and life insurance	153,545	165,625	151,606	14,019	127,043
Workers' compensation insurance	7,018	7,906	7,372	534	5,767
Legal fees	80	80	67	13	-
Other contract service fees	2,324	2,324	785	1,539	3,051
Office equipment rental	4,300	4,421	3,730	691	3,629
Court books and records	2,100	2,824	2,823	1	2,112
Crime prevention and investigation supplies	-	-	-	-	150
Firearms supplies	2,000	2,177	1,347	830	1,055
Office supplies	17,100	33,639	32,748	891	15,924
Minor equipment	-	6,769	5,719	1,050	2,100
Court reporter fees	13,650	13,300	11,883	1,417	16,308
Emeritus and pro-tem fees	7,500	7,550	7,550	-	7,000
Witness fees	72,000	52,000	49,059	2,941	58,379
Dues and subscriptions	15,000	12,392	6,100	6,292	10,900
Training, travel, and meetings	7,200	7,500	7,314	186	8,962
Capital outlay	22,000	22,000	21,015	985	-
Total Solicitor of State Court	1,856,287	1,872,819	1,723,293	149,526	1,438,459

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and Law Enforcement - (continued)					
District Attorney					
Current					
Salaries and wages	2,240,190	2,196,678	2,170,541	26,137	1,929,578
Pension contribution	263,614	275,447	270,469	4,978	238,004
FICA and Medicare insurance	157,945	164,986	157,917	7,069	139,829
Group health and life insurance	279,155	291,731	267,906	23,825	231,767
Workers' compensation insurance	27,928	29,819	29,819	-	25,630
Other contract service fees	10,500	10,445	5,673	4,772	7,075
Office equipment rental	20,670	21,260	18,100	3,160	22,860
Court books and records	9,500	9,535	7,620	1,915	8,033
Crime prevention and investigation supplies	475	865	84	781	2,719
Firearm supplies	2,700	3,450	2,198	1,252	3,047
Food and dietary	-	200	155	45	-
Office supplies	33,250	35,880	32,503	3,377	34,722
Minor equipment	14,985	21,692	11,945	9,747	-
Photographic supplies	475	475	111	364	-
Court reporter fees	9,450	10,950	10,887	63	9,797
Witness fees	42,000	52,761	52,761	-	55,620
Advertising	900	900	640	260	1,060
Dues and subscriptions	7,315	7,322	6,705	617	8,576
Training, travel, and meetings	21,600	21,900	21,570	330	24,074
Capital outlay	22,000	96,000	86,848	9,152	-
Total District Attorney	3,164,652	3,252,296	3,154,452	97,844	2,742,391
State Adult Probation				-	
Salaries and wages	14,146	14,327	11,781	2,546	15,184
Pension contribution	1,318	1,342	1,059	283	1,270
FICA and Medicare insurance	1,083	1,091	902	189	1,160
Office equipment rental	3,000	3,105	3,089	16	2,984
Office supplies	3,800	3,848	3,848	-	4,304
Total State Adult Probation	23,347	23,713	20,679	3,034	24,902

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and Law Enforcement - (continued)					
Correctional Facility					
Current					
Salaries and wages	2,251,072	2,305,157	2,269,276	35,881	2,173,294
Pension contribution	285,888	292,384	289,095	3,289	270,475
FICA and Medicare insurance	171,582	175,350	168,528	6,822	161,797
Group health and life insurance	247,120	253,408	226,678	26,730	211,013
Workers' compensation insurance	57,895	59,218	59,205	13	54,760
Medical service fees	48,000	78,000	48,403	29,597	55,632
Other contract service fees	-	1,334	1,334	-	-
Office equipment rental	4,370	5,158	4,370	788	4,805
Boarding supplies	47,100	64,199	49,845	14,354	43,802
Firearm supplies	405	1,282	1,281	1	570
Food and dietary	196,050	217,458	216,262	1,196	195,743
Janitorial supplies	25,000	23,000	18,880	4,120	25,600
Medical supplies	23,750	45,896	45,887	9	34,777
Miscellaneous supplies	5,900	9,536	8,805	731	5,876
Office supplies	4,750	14,625	14,369	256	4,640
Minor equipment	11,780	58,369	24,047	34,322	14,450
Postage	550	550	121	429	97
Parks and recreation supplies	2,375	2,404	2,362	42	1,245
Safety supplies	550	5,550	874	4,676	817
Electric utilities	70,000	70,000	64,757	5,243	77,146
Gas utilities	45,000	45,000	38,435	6,565	48,422
Water utilities	75,000	75,000	64,741	10,259	82,105
Dues and subscriptions	380	380	85	295	30
Training, travel, and meetings	1,750	1,760	1,373	387	1,946
Repair and maintenance - buildings	-	5,000	4,994	6	204
Repair and maintenance - machinery and equipment	-	2,000	760	1,240	-
Redistribution - other	(88,500)	(88,500)	(88,500)	-	(88,500)
Capital outlay	-	25,567	20,260	5,307	-
Total Correctional Facility	3,487,767	3,749,085	3,556,527	192,558	3,380,746

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Courts and Law Enforcement - (continued)					
Sheriff					
Current					
Salaries and wages	12,042,099	15,084,826	15,084,824	2	13,930,460
Pension contribution	1,568,210	1,651,992	1,651,992	-	1,546,098
FICA and Medicare insurance	979,763	1,114,150	1,114,150	-	1,032,516
Group health and life insurance	1,732,411	1,832,526	1,832,526	-	1,708,219
Workers' compensation insurance	301,333	373,726	373,726	-	331,139
Medical service fees	4,840,000	5,691,600	5,691,599	1	5,098,562
Other contract service fees	434,000	356,111	356,111	-	458,793
Office equipment rental	-	36,293	36,249	44	34,037
Boarding supplies	105,000	170,000	166,950	3,050	58,874
Crime prevention and investigation supplies	-	1,807	1,782	25	36,863
Firearm supplies	9,000	10,265	9,498	767	9,345
Food and dietary	1,480,500	1,529,489	1,529,488	1	1,620,405
Janitorial supplies	45,450	58,327	58,303	24	82,317
Medical supplies	950	950	488	462	711
Miscellaneous supplies	-	288	287	1	92
Office supplies	85,500	142,260	140,724	1,536	115,067
Minor equipment	-	203,455	203,455	-	8,915
Photographic supplies	-	373	373	-	296
Postage	-	-	-	-	3,017
Safety supplies	750	3,499	(2,182)	5,681	28,247
Electric utilities	-	2,422	2,422	-	-
Telephone, telegraph	-	76,129	76,123	6	76,076
Water utilities	-	2,591	2,591	-	-
Advertising	500	12,678	12,678	-	6,704
Dues and subscriptions	3,800	7,874	7,874	-	8,074
Prisoner transport	75,000	111,150	111,148	2	91,846
Training, travel, and meetings	16,295	31,788	29,403	2,385	37,956
Uniform allowance	-	21,524	21,523	1	20,254
Wrecker service	-	215	215	-	809
Repair and maintenance - buildings	-	2,741	2,741	-	14,483
Repair and maintenance - autos and trucks	-	220	220	-	900
Repair and maintenance - machinery and equipment	2,000	3,792	2,217	1,575	2,573
Casualty and other losses	-	-	-	-	1,790
Capital outlay	-	49,266	49,266	-	58,398
Total Sheriff	23,722,561	28,584,327	28,568,764	15,563	26,423,836
Total Courts and Law Enforcement	$ 47,429,276	$ 55,839,562	$ 54,848,218	$ 991,344	$ 50,219,761
Current expenditures	$ 47,342,276	$ 55,591,466	$ 54,635,502	$ 939,217	$ 50,111,350
Capital outlay	87,000	248,096	212,716	35,380	108,411
Total Courts and Law Enforcement	$ 47,429,276	$ 55,839,562	$ 54,848,218	$ 991,344	$ 50,219,761

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(Continued from previous page)					
Public Safety					
County Police					
Current					
Salaries and wages	$ 13,633,314	$ 14,158,890	$ 14,059,741	$ 99,149	$ 12,311,604
Pension contribution	1,718,225	1,795,178	1,671,624	123,554	1,502,788
FICA and Medicare insurance	1,049,409	1,100,095	1,035,089	65,006	904,921
Group health and life insurance	2,120,808	2,145,960	1,779,125	366,835	1,752,993
Workers' compensation insurance	368,249	400,672	396,207	4,465	336,438
Medical service fees	12,000	12,000	10,693	1,307	7,579
Other contract service fees	14,150	33,650	20,397	13,253	5,144
Office equipment rental	39,500	39,500	31,091	8,409	40,109
Computer supplies	8,000	8,000	7,986	14	7,952
Crime prevention and investigation supplies	60,000	91,239	80,104	11,135	60,186
Firearm supplies	43,000	43,125	23,741	19,384	35,939
Gasoline and oil supplies	23,400	23,400	13,176	10,224	6,018
Library books and materials	10,000	10,048	6,600	3,448	12,005
Miscellaneous supplies	1,350	1,350	1,232	118	1,360
Office supplies	67,640	74,938	72,216	2,722	67,183
Minor equipment	58,100	71,128	58,127	13,001	(11)
Photocopy machine supplies	6,175	6,175	6,122	53	6,421
Photographic supplies	12,825	12,825	6,591	6,234	11,568
Safety supplies	27,596	27,753	19,764	7,989	31,159
Telephone, telegraph	130,000	145,290	145,289	1	147,130
Dues and subscriptions	30,622	30,622	15,527	15,095	12,379
Training, travel, and meetings	22,163	22,553	20,745	1,808	39,855
Wrecker service	2,000	2,000	1,773	227	2,470
Repair and maintenance - autos and trucks	1,360	2,041	380	1,661	1,628
Repair and maintenance - machinery and equipment	49,110	53,906	35,895	18,011	45,335
Capital outlay	400,000	1,046,001	839,958	206,043	18,818
Total County Police	19,908,996	21,358,339	20,359,193	999,146	17,368,971
Narcotics Unit					
Current					
Salaries and wages	1,520,383	1,568,737	1,431,460	137,277	1,157,438
Pension contribution	196,116	202,359	164,220	38,139	134,135
FICA and Medicare insurance	116,312	120,010	105,719	14,291	86,035
Group health and life insurance	200,413	200,413	158,115	42,298	132,144
Workers' compensation insurance	32,656	33,710	31,681	2,029	23,991
Other contract service fees	1,000	1,000	737	263	420
Office equipment rental	9,440	10,687	8,733	1,954	8,756
Computer supplies	950	950	949	1	952
Crime prevention and investigation supplies	3,000	3,916	3,174	742	4,093
Office supplies	4,000	4,010	3,955	55	9,863
Photocopy machine supplies	475	475	474	1	478
Photographic supplies	1,900	1,900	1,898	2	2,000
Telephone, telegraph	40,000	40,000	35,026	4,974	45,861
Dues and subscriptions	2,765	2,055	1,999	56	2,630
Training, travel, and meetings	4,600	4,617	4,617	-	9,067
Wrecker service	500	1,210	850	360	1,070
Repair and maintenance - buildings	-	-	-	-	95
Total Narcotics Unit	2,134,510	2,196,049	1,953,607	242,442	1,619,028

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Public Safety - (continued)					
E.M.S Rescue - Administration					
Current					
Salaries and wages	4,113,142	4,255,161	3,936,740	318,421	3,648,442
Pension contribution	522,045	541,689	482,548	59,141	436,111
FICA and Medicare insurance	309,611	321,264	288,691	32,573	263,197
Group health and life insurance	603,366	603,366	513,002	90,364	479,745
Workers' compensation insurance	100,698	104,173	101,139	3,034	90,191
Medical service fees	-	-	-	-	150
Other contract service fees	63,743	55,925	55,162	763	63,184
Office equipment rental	5,580	5,580	5,580	-	6,422
Medical supplies	184,000	243,570	243,415	155	182,268
Medical equipment supplies	9,362	12,364	9,481	2,883	5,036
Miscellaneous supplies	200	200	152	48	71
Computer supplies	4,000	4,000	2,041	1,959	3,365
Office supplies	6,500	6,500	5,927	573	5,181
Minor equipment	6,650	23,245	18,394	4,851	4,245
Safety supplies	-	-	-	-	17,802
Telephone, telegraph	5,400	5,951	5,135	816	-
Dues and subscriptions	4,582	15,492	13,036	2,456	13,996
Training, travel, and meetings	1,200	550	550	-	7,200
Repair and maintenance - machinery and equipment	25,000	29,785	29,226	559	36,547
Capital outlay	37,000	34,241	17,826	16,415	582,104
Total E.M.S. Rescue - Administration	6,002,079	6,263,056	5,728,045	535,011	5,845,257
Technical Support					
Current					
Salaries and wages	780,978	729,614	708,622	20,992	708,405
Pension contribution	93,230	94,374	87,327	7,047	87,823
FICA and Medicare insurance	58,343	59,024	52,645	6,379	52,718
Group health and life insurance	81,319	81,319	74,031	7,288	77,790
Workers' compensation insurance	9,065	9,171	8,733	438	8,075
Office equipment rental	31,740	32,628	25,099	7,529	29,617
Computer supplies	4,000	4,000	3,860	140	2,224
Miscellaneous supplies	4,500	4,500	4,243	257	5,128
Office supplies	10,000	10,000	8,198	1,802	7,923
Minor equipment	-	4,500	-	4,500	-
Photocopy machine supplies	700	700	698	2	499
Safety supplies	300	300	224	76	276
Dues and subscriptions	1,470	1,470	1,144	326	1,265
Training, travel, and meetings	9,000	9,000	3,143	5,857	9,133
Uniform allowance	-	-	-	-	494
Repair and maintenance - radio repair	140,000	140,272	139,137	1,135	132,346
Repair and maintenance - telephone equipment	120,000	120,000	106,883	13,117	92,930
Redistribution - radios	(30,000)	(30,000)	-	(30,000)	(68,985)
Capital outlay	-	32,714	13,864	18,850	46,059
Total Technical Support	1,314,645	1,303,586	1,237,851	65,735	1,193,720

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Public Safety - (continued)					
Central Communications					
Current					
Salaries and wages	201,282	213,903	213,902	1	230,297
Pension contribution	25,964	27,467	27,466	1	29,708
FICA and Medicare insurance	15,398	15,775	15,774	1	17,141
Group health and life insurance	28,412	28,412	24,949	3,463	23,715
Workers' compensation insurance	383	3,998	3,997	1	4,413
Office supplies	800	800	748	52	799
Photocopy machine supplies	285	285	284	1	277
Dues and subscriptions	450	450	350	100	750
Training, travel, and meetings	300	300	-	300	1,348
Redistribution - printing	-	-	-	-	(845)
Total Central Communications	273,274	291,390	287,470	3,920	307,603
Emergency Management					
Current					
Salaries and wages	114,486	115,896	71,811	44,085	71,292
Pension contribution	14,767	14,949	9,248	5,701	9,369
FICA and Medicare insurance	8,758	8,867	5,207	3,660	5,406
Group health and life insurance	18,907	18,907	13,493	5,414	8,418
Workers' compensation insurance	217	220	141	79	139
Office equipment rental	3,420	3,420	2,554	866	3,705
Office supplies	2,375	2,375	2,180	195	2,141
Minor equipment	1,650	1,650	1,475	175	-
Electric utilities	23,000	23,000	20,648	2,352	24,874
Water utilities	4,500	4,500	-	4,500	2,719
Dues and subscriptions	375	375	-	375	293
Training, travel, and meetings	1,531	1,531	-	1,531	766
Total Emergency Management	193,986	195,690	126,757	68,933	129,122
Animal Control					
Current					
Salaries and wages	326,462	329,542	284,981	44,561	301,533
Pension contribution	43,249	43,747	35,501	8,246	38,023
FICA and Medicare insurance	25,648	25,947	21,143	4,804	22,067
Group health and life insurance	54,969	54,969	36,743	18,226	48,656
Workers' compensation insurance	6,671	6,748	5,936	812	5,935
Board member fees	3,000	3,000	450	2,550	1,500
Medical service fees	28,000	28,000	17,994	10,006	15,274
Office equipment rental	3,000	3,000	2,700	300	2,925
Food and dietary	6,000	6,727	6,727	-	5,759
Medical supplies	140	140	-	140	34
Miscellaneous supplies	25,000	25,000	23,287	1,713	30,299
Office supplies	4,750	4,750	4,508	242	3,353
Safety supplies	1,500	1,500	54	1,446	2,025
Dues and subscriptions	200	256	256	-	200
Training, travel, and meetings	1,800	1,800	1,057	743	518
Repair and maintenance - buildings	5,000	5,000	968	4,032	-
Total Animal Control	535,389	540,126	442,305	97,821	478,101
Total Public Safety	$ 30,362,879	$ 32,148,236	$ 30,135,228	$ 2,013,008	$ 26,941,802
Current expenditures	$ 29,925,879	$ 31,035,280	$ 29,263,580	$ 1,771,700	$ 26,294,821
Capital outlay	437,000	1,112,956	871,648	241,308	646,981
Total Public Safety	$ 30,362,879	$ 32,148,236	$ 30,135,228	$ 2,013,008	$ 26,941,802

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Transportation and Development					
Transportation/Development - Administration					
Current					
Salaries and wages	$ 3,932,467	$ 4,041,459	$ 4,013,928	$ 27,531	$ 3,661,018
Pension contribution	528,260	534,679	505,676	29,003	462,246
FICA and Medicare insurance	312,363	316,020	292,640	23,380	266,431
Group health and life insurance	656,840	656,840	618,003	38,837	562,896
Workers' compensation insurance	189,163	191,444	191,027	417	166,698
Board member fees	2,000	2,000	550	1,450	1,141
Consulting fees	-	-	-	-	5,518
Other contract service fees	-	58,332	58,331	1	2,000
Machinery and equipment rental	3,000	3,000	1,092	1,908	-
Office equipment rental	21,924	24,885	22,376	2,509	25,857
Other rental	10,000	10,000	7,097	2,903	4,603
Computer supplies	8,000	8,000	7,963	37	6,409
Engineering supplies	5,700	1,655	1,524	131	6,126
Miscellaneous supplies	12,300	12,440	10,163	2,277	16,258
Office supplies	32,026	31,250	28,928	2,322	27,556
Minor equipment	2,800	6,901	2,504	4,397	7,356
Photocopy machine supplies	950	950	932	18	1,400
Photographic supplies	200	200	143	57	191
Safety supplies	7,000	7,000	5,747	1,253	4,416
Surveying supplies	1,500	1,500	495	1,005	1,488
Advertising	-	-	-	-	68
Dues and subscriptions	1,420	2,920	2,870	50	2,855
Training, travel, and meetings	8,011	8,011	4,872	3,139	19,971
Repair and maintenance - road patching	50,000	58,308	58,307	1	-
Repair and maintenance - road resurfacing	100,000	114,893	114,893	-	-
Capital outlay	-	271,111	114,781	156,330	14,619
Total Transportation/Development - Administration	5,885,924	6,363,798	6,064,842	298,956	5,267,121

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Transportation and Development - (continued)					
Transportation/Development - Traffic Engineering					
Current					
Salaries and wages	1,206,311	1,198,723	1,182,309	16,414	1,042,963
Pension contribution	154,437	156,299	150,637	5,662	132,230
FICA and Medicare insurance	92,251	93,353	86,642	6,711	75,461
Group health and life insurance	216,604	200,250	199,193	1,057	181,794
Workers' compensation insurance	56,257	57,290	57,289	1	48,125
Other contract service fees	70,000	79,400	63,650	15,750	5,171
Machinery and equipment rental	10,000	10,000	8,443	1,557	6,393
Other rental	2,000	2,000	1,985	15	1,185
Computer supplies	950	950	945	5	1,554
Engineering supplies	500	500	403	97	463
Miscellaneous supplies	2,500	2,300	1,060	1,240	3,256
Office supplies	5,000	7,038	6,703	335	6,124
Minor equipment	4,500	18,200	6,536	11,664	15,373
Photocopy machine supplies	400	400	391	9	342
Road signs and delineator supplies	-	1,949	835	1,114	13,136
Safety supplies	1,300	1,300	1,201	99	1,278
Electric utilities - signal lighting	206,800	244,795	244,795	-	251,826
Dues and subscriptions	360	1,333	898	435	894
Training, travel, and meetings	5,650	5,650	2,893	2,757	3,215
Repair and maintenance - buildings	-	-	-	-	2,236
Repair and maintenance - machinery and equipment	12,000	12,000	11,795	205	14,674
Repair and maintenance - signal lighting	-	-	-	-	4,322
Capital outlay	-	345,751	28,455	317,296	33,240
Total Transportation/Development - Traffic Engineering	2,047,820	2,439,481	2,057,058	382,423	1,845,255
Total Transportation and Development	$ 7,933,744	$ 8,803,279	$ 8,121,900	$ 681,379	$ 7,112,376
Current expenditures	$ 7,933,744	$ 8,186,417	$ 7,978,664	$ 207,753	$ 7,064,517
Capital outlay	-	616,862	143,236	473,626	47,859
Total Transportation and Development	$ 7,933,744	$ 8,803,279	$ 8,121,900	$ 681,379	$ 7,112,376

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Planning and Zoning					
Community Development - Administration					
Current					
Salaries and wages	$ 1,575,873	$ 1,528,085	$ 1,411,149	$ 116,936	$ 1,343,055
Pension contribution	173,593	182,697	168,093	14,604	161,213
FICA and Medicare insurance	111,768	117,170	103,744	13,426	99,085
Group health and life insurance	209,457	222,033	203,744	18,289	204,469
Workers' compensation insurance	22,646	23,004	22,306	698	20,693
Board member fees	3,000	3,000	1,750	1,250	3,100
Other contract service fees	150,000	232,594	196,527	36,067	187,221
Office equipment rental	7,000	7,175	6,787	388	7,775
Office supplies	28,500	41,393	41,009	384	32,585
Minor equipment	-	1,300	-	1,300	1,202
Photographic supplies	285	285	96	189	-
Credit card service fees	4,600	8,068	8,068	-	6,130
Dues and subscriptions	2,469	2,494	2,493	1	3,471
Training, travel, and meetings	16,200	15,850	11,029	4,821	14,050
Casualty and other losses	-	-	-	-	66
Capital outlay	-	40,833	40,833	-	-
Total Community Development - Administration	2,305,391	2,425,981	2,217,628	208,353	2,084,115
Community Development - Planning					
Current					
Salaries and wages	345,375	331,151	331,149	2	258,429
Pension contribution	36,077	40,052	40,049	3	31,516
FICA and Medicare insurance	22,267	24,606	24,257	349	19,026
Group health and life insurance	45,299	44,482	43,806	676	33,876
Workers' compensation insurance	5,275	5,897	5,894	3	4,413
Board member fees	9,000	9,100	9,100	-	9,950
Consulting fees	30,000	130,000	41,250	88,750	-
Other contract service fees	3,500	-	-	-	(1)
Office equipment rental	14,700	15,347	12,148	3,199	13,293
Office supplies	15,000	21,035	19,956	1,079	14,017
Advertising	-	-	-	-	680
Dues and subscriptions	470	470	85	385	1,096
Training, travel, and meetings	3,600	3,765	3,761	4	3,442
Total Community Development - Planning	530,563	625,905	531,455	94,450	389,737
Total Planning and Zoning	$ 2,835,954	$ 3,051,886	$ 2,749,083	$ 302,803	$ 2,473,852
Current expenditures	$ 2,835,954	$ 3,011,053	$ 2,708,250	$ 302,803	$ 2,473,852
Capital outlay	-	40,833	40,833	-	-
Total Planning and Zoning	$ 2,835,954	$ 3,051,886	$ 2,749,083	$ 302,803	$ 2,473,852

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(Continued from previous page)					
Public Transit System					
Current					
Salaries and wages	$ 150,050	$ -	$ -	$ -	$ 101,871
Pension contribution	19,355	-	-	-	12,996
FICA and Medicare insurance	11,479	-	-	-	7,607
Group health and life insurance	17,738	-	-	-	10,178
Workers' compensation insurance	1,309	-	-	-	1,252
Other contract service fees	3,150,695	-	-	-	2,958,379
Office equipment rental	6,090	-	-	-	5,700
Computer supplies	25,600	-	-	-	470
Janitorial supplies	1,500	-	-	-	-
Miscellaneous supplies	3,150	-	-	-	2,593
Office supplies	475	-	-	-	2,200
Photocopy machine supplies	285	-	-	-	260
Photographic supplies	285	-	-	-	14
Dues and subscriptions	-	-	-	-	823
Training, travel, and meetings	-	-	-	-	98
Total Public Transit System	$ 3,388,011	$ -	$ -	$ -	$ 3,104,441
Current expenditures	$ 3,388,011	$ -	$ -	$ -	$ 3,104,441
Total Public Transit System	$ 3,388,011	$ -	$ -	$ -	$ 3,104,441
Libraries					
Current					
Salaries and wages	$ 2,004,159	$ 2,094,366	$ 2,017,576	$ 76,790	$ 1,820,475
Pension contribution	181,126	191,578	185,722	5,856	164,288
FICA and Medicare insurance	130,488	135,872	130,615	5,257	117,341
Group health and life insurance	195,343	210,704	183,934	26,770	174,104
Workers' compensation insurance	3,372	4,096	4,072	24	3,680
Other contract service fees	-	-	-	-	1,000
Office equipment rental	22,668	33,120	23,442	9,678	20,666
Library books and materials	500,000	577,015	573,431	3,584	542,666
Office supplies	72,690	111,601	94,271	17,330	63,663
Minor equipment	2,700	13,099	13,099	-	22,566
Photocopy machine supplies	11,800	11,800	11,720	80	7,174
Miscellaneous program supplies	-	126	126	-	1,332
Electric utilities	135,800	146,795	139,101	7,694	148,730
Gas utilities	53,840	52,626	48,720	3,906	52,858
Telephone, telegraph	17,000	17,969	17,501	468	16,365
Water utilities	11,073	12,680	12,609	71	10,468
Credit card service fees	4,200	-	-	-	-
Colloquiums	3,240	5,040	5,040	-	4,375
Dues and subscriptions	570	570	-	570	500
Training, travel, and meetings	4,617	5,185	5,171	14	5,700
Repair and maintenance - buildings	35,009	40,279	40,279	-	4,272
Repair and maintenance -office furniture	1,600	1,600	330	1,270	-
Capital outlay	-	-	-	-	73,230
Total Libraries	$ 3,391,295	$ 3,666,121	$ 3,506,759	$ 159,362	$ 3,255,453
Current expenditures	$ 3,391,295	$ 3,666,121	$ 3,506,759	$ 159,362	$ 3,182,223
Capital outlay	-	-	-	-	73,230
Total Libraries	$ 3,391,295	$ 3,666,121	$ 3,506,759	$ 159,362	$ 3,255,453

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Parks and Recreation					
Current					
Salaries and wages	$ 3,715,959	$ 4,315,516	$ 3,918,909	$ 396,607	$ 3,448,764
Pension contribution	347,231	395,954	312,665	83,289	272,073
FICA and Medicare insurance	290,279	344,978	293,237	51,741	255,243
Group health and life insurance	473,835	522,921	396,019	126,902	353,485
Workers' compensation insurance	75,420	101,630	82,993	18,637	67,014
Beach entertainment	19,000	30,003	30,003	-	28,493
Consulting fees	450	51,270	21,948	29,322	310
Other contract service fees	678,750	528,585	296,083	232,502	500,662
Machinery and equipment rental	2,520	3,311	2,692	619	-
Office equipment rental	16,083	25,296	12,707	12,589	9,863
Other rental	9,350	10,010	4,809	5,201	2,448
Beach merchandise	6,400	7,071	6,358	713	7,387
Computer supplies	285	285	-	285	-
Food and dietary	4,519	18,285	12,283	6,002	3,818
Janitorial supplies	5,750	8,822	7,748	1,074	6,838
Medical supplies	95	95	-	95	-
Miscellaneous supplies	13,560	17,853	11,774	6,079	6,017
Office supplies	32,895	55,516	48,705	6,811	28,136
Minor equipment	96,230	177,576	95,860	81,716	28,746
Photographic supplies	904	904	39	865	362
Parks and recreation supplies	170,600	190,558	125,334	65,224	142,625
Safety supplies	350	350	342	8	85
Electric utilities	284,500	343,303	71,303	272,000	78,471
Gas utilities	33,800	59,904	40,904	19,000	50,401
Telephone, telegraph	-	500	-	500	15
Telephone, computer data	-	1,000	-	1,000	-
Water utilities	42,600	62,682	2,082	60,600	9,688
Bank/credit card service fees	8,400	8,400	8,290	110	8,808
Advertising	1,500	2,150	2,140	10	402
Dues and subscriptions	2,025	2,305	2,105	200	2,825
Performance bond	-	-	-	-	480
Recreation program costs	151,500	206,971	101,361	105,610	2,985
Toy project	-	10,325	10,325	-	15,379
Training, travel, and meetings	8,485	11,426	9,591	1,835	13,359
Uniform allowance	-	2,000	-	2,000	-
Repair and maintenance - buildings	42,575	47,594	34,532	13,062	38,065
Repair and maintenance - machinery and equipment	10,500	10,501	6,728	3,773	9,914
Repair and maintenance - office furniture and equipment	4,000	4,000	1,504	2,496	1,987
Repair and maintenance - recreation area	298,149	450,472	316,464	134,008	353,583
Casualty and other losses	-	961	960	1	347
Capital outlay	175,000	375,943	22,506	353,437	133,462
Total Parks and Recreation	$ 7,023,499	$ 8,407,226	$ 6,311,303	$ 2,095,923	$ 5,882,540
Current expenditures	$ 6,848,499	$ 8,031,283	$ 6,288,797	$ 1,742,486	$ 5,749,078
Capital outlay	175,000	375,943	22,506	353,437	133,462
Total Parks and Recreation	$ 7,023,499	$ 8,407,226	$ 6,311,303	$ 2,095,923	$ 5,882,540

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(Continued from previous page)					
Health and Welfare					
Department of Human Resources					
Current					
Building and lease rental	$ 139,624	$ 60,624	$ -	$ 60,624	$ 86,299
Office supplies	-	-	(10,156)	10,156	22
General assistance	918,000	997,000	997,000	-	997,000
Total Department of Human Resources	1,057,624	1,057,624	986,844	70,780	1,083,321
Southern Regional Hospital Authority					
Current					
General assistance	$ 3,550,000	$ 3,784,220	$ 3,784,220	$ -	$ -
Total Southern Regional Hospital Authority	3,550,000	3,784,220	3,784,220	-	-
Family and Children Services					
Current					
Debt service	146,156	146,156	146,156	-	154,550
Total Family and Children Services	146,156	146,156	146,156	-	154,550
Total Health and Welfare	$ 4,753,780	$ 4,988,000	$ 4,917,220	$ 70,780	$ 1,237,871
Current expenditures	$ 4,607,624	$ 4,841,844	$ 4,771,064	$ 70,780	$ 1,083,321
Debt service	146,156	146,156	146,156	-	154,550
Total Health and Welfare	$ 4,753,780	$ 4,988,000	$ 4,917,220	$ 70,780	$ 1,237,871
Other General Government					
County Garage					
Current					
Salaries and wages	$ 916,468	$ 928,251	$ 917,490	$ 10,761	$ 858,013
Pension contribution	117,602	119,096	117,508	1,588	110,105
FICA and Medicare insurance	69,875	70,659	66,416	4,243	62,519
Group health and life insurance	176,080	181,515	181,514	1	158,584
Workers' compensation insurance	27,578	28,565	28,564	1	25,693
Other contract service fees	52,500	52,500	43,309	9,191	48,208
Machinery and equipment rental	1,500	1,500	1,480	20	819
Office equipment rental	4,000	4,000	3,900	100	4,336
Computer supplies	190	190	189	1	-
Diesel fuel supplies	550,000	664,912	664,911	1	654,487
Gasoline and oil supplies	1,500,000	1,661,985	1,661,984	1	1,746,256
Medical supplies	200	200	186	14	282
Miscellaneous supplies	5,000	7,178	7,177	1	6,415
Office supplies	3,800	3,800	3,090	710	2,694
Minor equipment	-	6,680	6,680	-	10,538
Safety supplies	400	445	444	1	453
Compressed natural gas	50,000	57,431	57,430	1	54,274
Dues and subscriptions	250	250	187	63	-
Rubber/tire disposal	3,325	3,325	1,596	1,729	3,471
Training, travel, and meetings	2,700	2,700	1,630	1,070	2,431
Uniform allowance	8,100	10,722	10,722	-	8,719
Wrecker service	28,500	56,710	56,710	-	26,844
Repair and maintenance - autos and trucks	1,323,125	1,678,065	1,678,000	65	1,625,571
Repair and maintenance - vehicle accidents	160,000	162,708	148,949	13,759	178,697
Repair and maintenance - buildings	-	-	-	-	4,967
Repair and maintenance - machinery and equipment	7,000	27,236	26,973	263	7,541
Redistribution - oil and gas	(227,700)	(227,700)	-	(227,700)	(322,722)
Redistribution - garage and fleet maintenance	(262,500)	-	-	-	(375,090)
Capital outlay	6,526	34,553	28,027	6,526	-
Total County Garage	4,524,519	5,537,476	5,715,066	(177,590)	4,904,105

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Other General Government - (continued)					
Refuse Control					
Current					
Salaries and wages	1,014,652	1,019,753	1,000,794	18,959	964,776
Pension contribution	129,329	130,768	117,954	12,814	110,102
FICA and Medicare insurance	81,249	82,101	73,759	8,342	70,740
Group health and life insurance	179,467	163,220	155,338	7,882	158,173
Workers' compensation insurance	30,304	30,624	30,312	312	27,580
Office equipment rental	2,500	2,864	2,184	680	2,366
Janitorial supplies	125,000	141,572	141,461	111	125,221
Miscellaneous supplies	4,320	7,686	5,921	1,765	4,748
Office supplies	4,123	5,536	5,313	223	2,746
Minor equipment	-	10,000	9,461	539	14,966
Credit card service fees	1,500	1,500	-	1,500	-
Dues and subscriptions	-	184	85	99	85
Sanitation	55,000	64,511	64,511	-	60,945
Casualty and other losses	-	-	-	-	30
Capital outlay	-	25,416	22,495	2,921	39,146
Total Refuse Control	1,627,444	1,685,735	1,629,588	56,147	1,581,624
Building and Maintenance					
Current					
Salaries and wages	925,715	936,979	901,778	35,201	864,524
Pension contribution	119,326	120,782	115,747	5,035	110,359
FICA and Medicare insurance	70,771	71,636	66,603	5,033	63,327
Group health and life insurance	142,939	121,763	120,395	1,368	137,108
Workers' compensation insurance	21,063	21,319	21,280	39	19,608
Other contract service fees	205,000	205,000	188,014	16,986	161,357
Office equipment rental	3,000	3,000	106	2,894	-
Other rental	5,000	2,800	2,800	-	3,000
Miscellaneous supplies	2,600	4,800	4,716	84	4,128
Office supplies	5,700	8,256	8,238	18	5,210
Minor equipment	6,016	7,753	7,753	-	4,510
Safety supplies	500	500	495	5	131
Dues and subscriptions	300	300	210	90	115
Training, travel, and meetings	3,200	800	790	10	320
Repair and maintenance - buildings	100,000	630,657	630,572	85	505,540
Capital outlay	28,000	28,000	14,190	13,810	21,679
Total Building and Maintenance	1,639,130	2,164,345	2,083,687	80,658	1,900,916
Extension University of Georgia					
Current					
Salaries and wages	173,342	170,331	167,742	2,589	154,683
Pension contribution	13,614	13,704	12,837	867	11,722
FICA and Medicare insurance	13,258	13,313	12,654	659	11,550
Group health and life insurance	12,906	12,906	10,670	2,236	11,953
Workers' compensation insurance	157	572	571	1	383
Other contract service fees	2,888	2,888	2,880	8	2,748
Office equipment rental	3,000	3,000	2,940	60	3,860
Miscellaneous program supplies	-	1,164	1,161	3	-
Office supplies	14,250	15,263	15,263	-	13,183
Minor equipment	-	2,500	2,500	-	5,899
Dues and subscriptions	855	855	415	440	180
Training, travel, and meetings	9,900	9,900	9,366	534	9,494
Total Extension University of Georgi	244,170	246,396	238,999	7,397	225,655

Clayton County, Georgia
General Fund
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Other General Government - (continued)					
Other General Government					
Current					
Salaries and wages	1,742,421	182,323	180,539	1,784	152,539
Pension contribution	19,236	20,929	20,928	1	18,002
FICA and Medicare insurance	12,717	13,298	13,297	1	11,300
Group health and life insurance	3,351,975	3,354,543	3,151,053	203,490	2,884,843
Workers' compensation insurance	316	354	353	1	292
Georgia State unemployment insurance	80,000	95,623	95,623	-	56,133
Early retirement 1992 - pension contribution	365,847	365,847	365,847	-	365,847
A R C fees	396,000	375,050	270,925	104,125	264,650
Water planning district fees	-	11,826	11,826	-	11,826
Board member fees	-	-	-	-	100
Consulting fees	-	-	-	-	387,511
Other contract service fees	75,000	100,776	100,775	1	340,841
Building and lease rental	16,640	16,640	10,500	6,140	10,500
Miscellaneous supplies	2,755	2,755	(490)	3,245	-
Office supplies	22,800	21,274	16,014	5,260	28,553
Minor equipment	9,700	9,700	9,389	311	5,921
Electric utilities	1,728,250	2,012,068	2,012,068	-	2,161,961
Gasoline and oil supplies	445,000	527,819	527,818	1	450,768
Telephone, telegraph	850,000	1,103,022	1,103,022	-	1,039,644
Water utilities	357,500	669,934	669,933	1	481,017
Bank service fees	-	-	-	-	60
Dues and subscriptions	1,325	1,625	1,150	475	4,400
Performance bond	1,061,325	1,076,621	1,076,621	-	1,153,299
Landfill postclosure care & monitoring	83,000	590,255	590,254	1	50,602
Training, travel, and meetings	4,015	3,715	2,388	1,327	819
Authority bond default	1,745,775	1,745,775	927,854	817,921	548,956
Repair and maintenance - buildings	1,000,000	1,396,507	1,396,503	4	896,047
Repair and maintenance - machinery & equipment	-	181	180	1	-
Litigation claims and settlements	-	7,969	7,968	1	(5,000)
General assistance	970,014	907,755	905,125	2,630	920,471
Casualty and other losses	-	14,421	14,421	-	-
Debt service	88,225	88,225	88,225	-	91,290
Capital outlay	900,000	3,585,020	244,267	3,340,753	290,163
Total Other General Government	15,329,836	18,301,850	13,814,376	4,487,474	12,623,355
Total Other General Government	$ 23,365,099	$ 27,935,802	$ 23,481,716	$ 4,454,086	$ 21,235,655
Current expenditures	$ 22,342,348	$ 24,174,588	$ 23,084,512	$ 1,090,076	$ 20,793,377
Debt service	88,225	88,225	88,225	-	91,290
Capital outlay	934,526	3,672,989	308,979	3,364,010	350,988
Total Other General Government	$ 23,365,099	$ 27,935,802	$ 23,481,716	$ 4,454,086	$ 21,235,655
Total Expenditures	$ 149,338,349	$ 166,857,439	$ 154,921,303	$ 11,936,136	$ 137,505,694
Total current expenditures	$ 147,254,590	$ 160,186,285	$ 152,914,429	$ 7,271,856	$ 135,756,784
Total debt service	236,881	236,881	234,415	2,466	245,870
Total capital outlay	1,846,878	6,434,273	1,772,459	4,661,814	1,503,040
Total Expenditures	$ 149,338,349	$ 166,857,439	$ 154,921,303	$ 11,936,136	$ 137,505,694

Non-Major Special Revenue Funds

Clayton County, Georgia
Parks and Recreation
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Charges for services					
Recreation program fees	$ 991,000	$ 1,217,344	$ 1,135,174	$ (82,170)	$ 1,056,112
Investment earnings	-	-	-	-	-
Other revenues					
Gift and donations	-	-	13,160	13,160	1,050
Miscellaneous	12,100	12,100	6,714	(5,386)	25,892
Total other revenue	12,100	12,100	19,874	7,774	26,942
Total revenues	1,003,100	1,229,444	1,155,048	(74,396)	1,083,054
EXPENDITURES					
Parks and recreation					
Current					
Salaries and wages	348,860	463,249	348,032	115,217	292,444
FICA and medicare insurance	-	27,573	27,558	15	22,358
Workers' compensation insurance	-	8,160	8,152	8	6,759
Contractual services	-	3,122	3,122	-	4,022
Food and dietary supplies	11,100	11,100	1,654	9,446	1,487
Office supplies	-	732	376	356	141
Minor equipment	3,400	6,719	3,260	3,459	-
Park and recreation supplies	43,200	48,342	21,581	26,761	47,052
Dues and subscriptions	5,840	5,840	-	5,840	-
Performance bond	800	800	310	490	742
Recreation programs	526,600	740,233	592,610	147,623	594,433
Recreation trophies/awards	17,000	17,784	7,432	10,352	5,562
Training travel and meetings	4,700	4,708	1,308	3,400	3,909
Repair and maintenance - buildings	20,000	20,000	-	20,000	-
Repair and maintenance - recreation area	21,600	22,306	317	21,989	23,065
Casualty and other losses	-	222	21	201	1
Capital outlay	-	-	-	-	15,450
Total expenditures	1,003,100	1,380,890	1,015,733	365,157	1,017,425
Current expenditures	1,003,100	1,380,890	1,015,733	365,157	1,001,975
Capital outlay	-	-	-	-	15,450
Total expenditures	1,003,100	1,380,890	1,015,733	365,157	1,017,425
Excess (deficiency) of revenues over (under) expenditures	-	(151,446)	139,315	290,761	65,629
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	151,446	-	(151,446)	-
Transfers in (out)	-	-	-	-	588
Total other financing sources (uses)	-	151,446	-	(151,446)	588
Net change in fund balance	-	-	139,315	139,315	66,217
Fund balance, beginning of year	78,381	78,379	78,379	-	12,164
Appropriation of fund balance	-	(151,446)	-	151,446	-
Fund balance, end of year	$ 78,381	$ (73,067)	$ 217,694	$ 290,761	$ 78,381

Clayton County, Georgia
Hotel/ Motel
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Other Taxes					
Hotel/motel tax	$ 325,000	$ 370,521	$ 370,522	$ 1	$ 292,865
EXPENDITURES					
Training, travel, and meetings					
General government					
Current					
Training, travel, and meetings	40,000	4,099	4,099	-	9,643
Dues and suibscriptions	-	10,600	10,525	75	-
Repair and maintenance-recreational area	100,000	-	-	-	-
General assistance	185,000	405,000	405,000	-	-
Total other general government	325,000	419,699	419,624	75	9,643
Total expenditures	325,000	419,699	419,624	75	9,643
Total current expenditures	325,000	419,699	419,624	75	9,643
Total expenditures	325,000	419,699	419,624	75	9,643
Excess of revenue over expenditures	-	(49,178)	(49,102)	76	283,222
Net change in fund balance	-	(49,178)	(49,102)	76	283,222
Fund balance, beginning of year	793,370	793,370	793,370	-	510,148
Fund balance, end of year	$ 793,370	$ 744,192	$ 744,268	$ 76	$ 793,370

Clayton County, Georgia
Tourism Authority
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Other taxes					
Hotel/motel tax	$ 650,000	$ 662,363	$ 752,271	$ 89,908	$ 843,875
EXPENDITURES					
Other general government					
Current					
Contractual service	494,800	502,963	502,962	1	563,220
Utilities	12,600	12,600	10,450	2,150	12,541
Promotional	19,000	19,000	11,962	7,038	7,743
Advertising	73,600	73,600	72,298	1,302	118,271
General assistance	50,000	50,000	50,000	-	50,000
Other services and charges	-	4,200	4,050	150	2,750
Capital outlay	-	-	-	-	43,271
Total other general government	650,000	662,363	651,722	10,641	797,796
Total expenditures	650,000	662,363	651,722	10,641	797,796
Total current expenditures	650,000	662,363	651,722	10,641	754,525
Total capital outlay	-	-	-	-	43,271
Total expenditures	650,000	662,363	651,722	10,641	797,796
Excess (deficiency) of revenues over (under) expenditures	-	-	100,549	100,549	46,079
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	-	-	-	-
Net change in fund balance	-	-	100,549	100,549	46,079
Fund balance, beginning of year	69,053	69,053	69,053	-	22,974
Appropriation of fund balance	-	-	-	-	-
Fund balance, end of year	$ 69,053	$ 69,053	$ 169,602	$ 100,549	$ 69,053

Clayton County, Georgia
Emergency Telephone System
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Charges for services - E911 fees	$ 3,990,951	$ 3,990,951	$ 3,821,320	$ (169,631)	$ 3,889,077
Intergovernmental	-	-	-	-	5,230
Investment earnings	47,000	47,000	59,458	12,458	76,876
Other revenue	1,500	1,500	1,545	45	1,602
Total revenues	4,039,451	4,039,451	3,882,323	(157,128)	3,972,785
EXPENDITURES					
Public safety					
Current					
Salaries and wages	1,953,237	1,932,763	1,573,626	359,137	1,533,670
Pension contribution	223,197	236,337	181,965	54,372	172,480
FICA and medicare insurance	140,205	147,993	115,730	32,263	112,676
Group health and life insurance	303,686	322,550	227,652	94,898	225,201
Workers' compensation insurance	30,645	31,140	24,859	6,281	23,638
Other contractual services	-	556,824	26,730	530,094	-
Office equipment rental	5,724	5,724	5,724	-	5,724
Office supplies	14,000	16,868	9,897	6,971	14,297
Photocopy machine supplies	300	300	-	300	224
Telephone	494,450	494,450	403,649	90,801	362,264
Dues and subscriptions	2,707	2,707	2,548	159	5,443
Training, travel, and meeting	10,050	11,700	5,138	6,562	12,424
Uniform allowance	11,250	13,810	8,089	5,721	11,578
Repair and maintenance - office equipment and furniture	100,000	347,000	270,980	76,020	95,717
Capital outlay	-	130,495	102,200	28,295	-
Total expenditures	3,289,451	4,250,661	2,958,787	1,291,874	2,575,336
Total current expenditures	3,289,451	4,120,166	2,856,587	1,263,579	2,575,336
Total capital outlay	-	130,495	102,200	28,295	-
Total expenditures	3,289,451	4,250,661	2,958,787	1,291,874	2,575,336
Excess (deficiency) of revenues over (under) expenditures	750,000	(211,210)	923,536	1,134,746	1,397,449
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	961,210	-	(961,210)	-
Transfers out	(750,000)	(750,000)	(750,000)	-	(750,000)
Proceeds from sale of capital assets	-	-	-	-	900
Other financing sources (uses)	(750,000)	211,210	(750,000)	(961,210)	(749,100)
Net change in fund balance	-	-	173,536	173,536	648,349
Fund balance, beginning of year	3,934,758	3,934,758	3,934,758	-	3,286,409
Appropriation of fund balance	-	(961,210)	-	961,210	-
Fund balance, end of year	$ 3,934,758	$ 2,973,548	$ 4,108,294	$ 1,134,746	$ 3,934,758

Clayton County, Georgia
Federal Narcotics
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Fines and forfeitures					
Condemnation of monies	$ 240,000	$ 448,752	$ 1,343,308	$ 894,556	$ 313,685
Total revenues	240,000	448,752	1,343,308	894,556	313,685
EXPENDITURES					
Courts and law enforcement					
District attorney					
Current					
Minor Equpment	-	1,315	1,315	-	-
Total district attorney	-	1,315	1,315	-	-
Total courts and law enforcement	-	1,315	1,315	-	-
Public safety					
County police					
Materials and supplies	-	59,114	56,361	2,753	-
Training, travel, and meetings	-	1,076	1,075	1	-
Total county police	-	60,190	57,436	2,754	-
Narcotics unit					
Current					
Contractual services	90,000	92,700	33,320	59,380	33,590
Materials and supplies	125,000	171,615	160,897	10,718	59,221
Minor equipment	-	15,500	15,309	191	1,315
Training, travel, and meetings	-	-	-	-	500
Capital outlay	25,000	230,720	125,617	105,103	-
Total narcotics unit	240,000	510,535	335,143	175,392	94,626
Total public safety	240,000	570,725	392,579	178,146	94,626
Total expenditures	240,000	572,040	393,894	178,146	94,626
Total current expenditures	215,000	341,320	268,277	73,043	94,626
Total capital outlay	25,000	230,720	125,617	105,103	-
Total expenditures	240,000	572,040	393,894	178,146	94,626
Excess (deficiency) of revenues over (under) expenditures	-	(123,288)	949,414	1,072,702	219,059
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	123,288	-	(123,288)	-
Sale of fixed assets	-	-	2,700	2,700	22,750
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	123,288	2,700	(120,588)	22,750
Net change in fund balance	-	-	952,114	952,114	241,809
Fund balance, beginning of year	587,011	587,011	587,011	-	345,202
Appropriation of fund balance	-	(123,288)	-	123,288	-
Fund balance, end of year	$ 587,011	$ 463,723	$ 1,539,125	$ 1,075,402	$ 587,011

Clayton County, Georgia
State Narcotics
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Fines and forfeitures	$ 180,000	$ 182,038	$ 61,518	$ (120,520)	$ 289,336
Intergovernmental	-	46,930	46,778	(152)	-
Investment earnings	-	-	2	2	901
Total revenues	180,000	228,968	108,298	(120,670)	290,237
EXPENDITURES					
Courts and law enforcement					
District attorney					
Current					
Materials and supplies	-	2,600	2,580	20	-
Training, travel and meetings	-	4,715	4,715	-	7,069
Capital outlay	-	-	-	-	-
Total district attorney	-	7,315	7,295	20	7,069
Sheriff					
Current					
Contractual services	-	9,945	9,945	-	-
Materials and supplies	-	9,208	9,208	-	-
Capital outlay	-	25,300	25,300	-	-
Total sheriff	-	44,453	44,453	-	-
Total courts and law enforcement	-	51,768	51,748	20	7,069
Public safety					
County police					
Current					
Materials and supplies	20,000	14,728	13,961	767	17,895
Training, travel and meetings	-	9,300	9,300	-	2,056
Repair and maintenance - trucks and autos	-	834	834	-	5,270
Capital outlay	-	-	-	-	17,607
Total county police	20,000	24,862	24,095	767	42,828
Narcotics unit					
Current					
Materials and supplies	59,000	54,973	48,771	6,202	200,607
Contractual services	7,000	7,522	750	6,772	1,384
Automobile rental	75,000	69,416	64,841	4,575	66,530
Minor equipment	-	1,512	1,417	95	-
Training, travel and meetings	15,000	15,000	7,168	7,832	7,755
Repair and maintenance	4,000	4,000	1,666	2,334	-
Total narcotics unit	160,000	152,423	124,613	27,810	276,276
Total public safety	180,000	177,285	148,708	28,577	319,104
Total expenditures	180,000	229,053	200,456	28,597	326,173

Clayton County, Georgia
State Narcotics
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Total current expenditures	180,000	203,753	175,156	28,597	308,566
Total capital outlay	-	25,300	25,300	-	17,607
Total expenditures	180,000	229,053	200,456	28,597	326,173
Deficiency of revenues under expenditures	-	(85)	(92,158)	(92,073)	(35,936)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	85	-	(85)	-
Sale of capital assets	-	-	36,425	36,425	900
Transfers in	-	-	-	-	10,240
Total other financing sources (uses)	-	85	36,425	36,340	11,140
Net change in fund balance	-	-	(55,733)	(55,733)	(24,796)
Fund balance, beginning of year	177,088	177,088	177,088	-	201,883
Appropriation of fund balance	-	(85)	-	85	-
Fund balance, end of year	$ 177,088	$ 177,003	$ 121,355	$ (55,648)	$ 177,087

Clayton County, Georgia
Jail Construction and Staffing
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Fines and forfeitures	$ 517,000	$ 517,000	$ 1,041,915	$ 524,915	$ 613,531
Other revenue	-	-	-	-	117
Total revenues	517,000	517,000	1,041,915	524,915	613,648
EXPENDITURES	-	-	-	-	-
Excess of revenues over expenditures	517,000	517,000	1,041,915	(524,915)	613,648
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	2,000
Transfer out	(517,000)	(517,000)	(517,000)	-	(538,000)
Total other financing sources (uses)	(517,000)	(517,000)	(517,000)	-	(536,000)
Net change in fund balance	-	-	524,915	524,915	77,648
Fund balance, beginning of year	109,831	109,831	109,831	-	32,183
Fund balance, end of year	$ 109,831	$ 109,831	$ 634,746	$ 524,915	$ 109,831

Clayton County, Georgia
Juvenile Support Services
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Court supervision fee	$ 30,000	$ 30,000	$ 27,145	$ (2,855)	$ 35,233
Total revenues	30,000	30,000	27,145	(2,855)	35,233
EXPENDITURES					
Health and welfare					
Current					
Contract services	25,010	34,926	34,926	-	33,818
Office supplies	4,990	1,356	1,347	9	2,571
Total expenditures	30,000	36,282	36,273	9	36,389
Total current expenditures	30,000	36,282	36,273	9	36,389
Total expenditures	30,000	36,282	36,273	9	36,389
Excess (deficiency) of revenues over (under) expenditures	-	(6,282)	(9,128)	(2,846)	(1,156)
Appropriation from fund balance	-	6,282	-	(6,282)	-
Net change in fund balance	-	-	(9,128)	(9,128)	(1,156)
Fund balance, beginning of year	29,898	29,898	29,898	-	31,054
Appropriation of fund balance	-	(6,282)	-	6,282	-
Fund balance, end of year	$ 29,898	$ 23,616	$ 20,770	$ (2,846)	$ 29,898

Clayton County, Georgia
Drug Abuse Treatment and Education
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Intergovernmental					
Fines and forfeitures	$ 128,400	$ 129,620	$ 88,518	$ (41,102)	$ 108,684
Interest and dividends	-	-	-	-	-
Other revenues	20,000	20,000	(1)	(20,001)	932
Total revenues	148,400	149,620	88,517	(61,103)	109,616
EXPENDITURES					
Health and welfare					
Current					
General assistance	40,000	40,000	40,000	-	40,000
Total Health and welfare	40,000	40,000	40,000	-	40,000
Other general government					
Current					
Salaries and wages	11,400	8,870	8,870	-	12,930
taxes	-	696	695	1	1,013
Other contract services	3,000	6,054	6,054	-	3,353
Materials and supplies	500	500	213	287	453
Training, travel, meetings	1,000	1,000	801	199	1,019
General assistance	92,500	92,500	92,500	-	92,500
Total other general government	108,400	109,620	109,133	487	111,268
Total expenditures	148,400	149,620	149,133	487	151,268
Total current expenditures	148,400	149,620	149,133	487	151,268
Total expenditures	148,400	149,620	149,133	487	151,268
Deficiency of revenues under expenditures	-	-	(60,616)	60,616	(41,652)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	60,500	60,500	40,500
Total other financing sources (uses)	-	-	60,500	(60,500)	40,500
Net change in fund balance	-	-	(116)	(116)	(1,152)
Fund balance, beginning of year	236	236	236	-	1,388
Fund balance, end of year	$ 236	$ 236	$ 120	$ (116)	$ 236

Clayton County, Georgia
Alternative Dispute Resolution
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Charges for services					
Court filing and recording fees	$ 177,000	$ 177,000	$ 199,830	$ 22,830	$ 189,012
Investment earnings	-	-	6,388	6,388	6,523
Miscellaneous revenue	2,000	2,000	1,756	(244)	1,525
Total revenues	179,000	179,000	207,974	28,974	197,060
EXPENDITURES					
Courts and law enforcement					
Current					
Salaries and wages	123,801	125,043	125,043	-	111,430
Pension contribution	13,713	13,883	13,787	96	12,835
FICA and medicare insurance	9,470	9,570	9,246	324	8,218
Group health and life insurance	16,568	15,268	15,217	51	15,217
Workers' compensation insurance	235	245	245	-	211
Contractual services	3,400	4,223	3,790	433	4,257
Office supplies	1,250	1,902	1,901	1	1,540
Minor equipment	1,500	1,500	1,250	250	1,299
Postage	2,600	2,600	2,536	64	2,627
Telephone	1,090	1,090	975	115	1,211
Other services and charges	15,373	15,606	14,821	785	16,381
Total expenditures	189,000	190,930	188,811	2,119	175,226
Total current expenditures	189,000	190,930	188,811	2,119	175,226
Total expenditures	189,000	190,930	188,811	2,119	175,226
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(11,930)	19,163	31,093	21,834
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	-	1,930	-	(1,930)	-
Transfers in	10,000	10,000	10,000	-	68,565
Other financing sources (uses)	10,000	11,930	10,000	(1,930)	68,565
Net change in fund balance	-	-	29,163	29,163	90,399
Fund balance, beginning of year	365,982	365,982	365,982	-	275,582
Appropriation of fund balance	-	(1,930)	-	1,930	-
Fund balance, end of year	$ 365,982	$ 364,052	$ 395,145	$ 31,093	$ 365,982

Clayton County, Georgia
Victims Assistance
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Fines and forfeitures	$ 241,254	$ 347,804	$ 513,021	$ 165,217	$ 314,823
Investment earnings	-	-	-	-	752
Total revenues	241,254	347,804	513,021	165,217	315,575
EXPENDITURES					
Courts and law enforcement					
Juvenile Court					
Current					
Salaries and wages	30,112	30,483	30,483	-	28,551
Employee benefits and payroll taxes	10,063	10,140	10,087	53	9,325
Total juvenile court	40,175	40,623	40,570	53	37,876
Solicitor general					
Current					
Salaries and wages	154,451	206,007	196,789	9,218	193,431
Employee benefits and payroll taxes	17,439	71,182	67,201	3,981	61,886
Contractual services	-	-	-	-	3,000
Materials and supplies	-	2,660	2,401	259	12,859
Utilities	-	-	-	-	-
Other services and charges	-	3,920	-	3,920	1,175
Capital outlay	-	-	-	-	-
Total solicitor general	171,890	283,769	266,391	17,378	272,351
District attorney					
Current					
Salaries and wages	188,101	145,992	105,037	40,955	161,899
Employee benefits and payroll taxes	17,439	42,458	39,259	3,199	43,780
Materials and supplies	-	17,158	13,945	3,213	15,707
Minor equipment	-	900	700	200	1,300
Utilities	-	800	-	800	-
Other services and charges	-	3,569	3,569	-	2,440
Total district attorney	205,540	210,877	162,510	48,367	225,126
Total courts and law enforcement	417,605	535,269	469,471	65,798	535,353

Clayton County, Georgia
Victims Assistance
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
Other general government					
Current					
General assistance	90,000	90,000	90,000	-	90,000
Total expenditures	507,605	625,269	559,471	65,798	625,353
Total current expenditures	507,605	625,269	559,471	65,798	625,353
Excess (deficiency) of revenues over (under) expenditures	(266,351)	(277,465)	(46,450)	231,015	(309,778)
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	-	11,114	-	(11,114)	-
Transfers in	300,000	300,000	300,000	-	53,000
Transfers out	(33,649)	(33,649)	(3,706)	29,943	(33,649)
Total other financing sources (uses)	266,351	277,465	296,294	18,829	19,351
Net change in fund balance	-	-	249,844	249,844	(290,427)
Fund balance, beginning of year	4,302	4,302	4,302	-	294,729
Appropriation of fund balance	-	(11,114)	-	11,114	-
Fund balance, end of year	$ 4,302	$ (6,812)	$ 254,146	$ 260,958	$ 4,302

Clayton County, Georgia
Domestic Seminars
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Investment earnings	$ -	$ -	$ 13	$ 13	$ 178
Miscellaneous revenue	30,000	30,000	19,770	(10,230)	21,840
Total revenues	30,000	30,000	19,783	(10,217)	22,018
EXPENDITURES					
Other general government					
Current					
Other contractual services	20,000	19,370	15,255	4,115	20,907
Office supplies	-	630	630	-	-
Total expenditures	20,000	20,000	15,885	4,115	20,907
Excess (deficiency) of revenues over (under) expenditures	10,000	10,000	3,898	(14,332)	1,111
OTHER FINANCING SOURCES (USES)					
Transfers out	(10,000)	(10,000)	(10,000)	-	(10,000)
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-	(10,000)
Net change in fund balance	-	-	(6,102)	(14,332)	(8,889)
Fund balance, beginning of year	26,058	26,058	26,058	-	34,947
Fund balance, end of year	$ 26,058	$ 26,058	$ 19,956	$ (14,332)	$ 26,058

Clayton County, Georgia
State Court Technology Fee Collection Fund
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Technology fees	$ 140,000	$ 140,000	$ 161,874	$ 21,874	$ 153,016
Intergovernmental	-	-	1,857	1,857	-
Total revenue	140,000	140,000	163,731	23,731	153,016
EXPENDITURES					
Courts and law enforcement					
Current					
Computer supplies	100,000	4,198	-	4,198	-
Minor equipment	40,000	135,802	13,742	122,060	38,123
Total expenditures	140,000	140,000	13,742	126,258	38,123
Deficiency of revenues under expenditures	-	-	149,989	149,989	114,893
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	-	-	-	-
Net change in fund balance	-	-	149,989	149,989	114,893
Fund balance, beginning of year	217,289	217,289	217,289	-	102,396
Fund balance, end of year	$ 217,289	$ 217,289	$ 367,278	$ 149,989	$ 217,289

Clayton County, Georgia
Collaborative Authority
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Intergovernmental					
Georgia Department of Human Resources	$ 50,000	$ 50,000	$ 32,475	$ (17,525)	$ 50,000
Gifts and donations	-	13,305	13,305	-	19,250
Total revenues	50,000	63,305	45,780	(17,525)	69,250
EXPENDITURES					
Other general government					
Current					
Contract services	62,500	73,866	68,503	5,363	67,984
Office supplies	-	8,146	1,792	6,354	4,234
Utilities	-	4,767	4,746	21	4,970
Dues and subscriptions	-	220	220	-	-
Training, travel, and meetings	-	11,037	7,582	3,455	6,102
Total expenditures	62,500	98,036	82,843	15,193	83,290
Deficiency of revenues under expenditures	(12,500)	(34,731)	(37,063)	(2,332)	(14,040)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	18,341	-	(18,341)	-
Transfers in	12,500	16,393	18,793	2,400	12,500
Transfers out	-	-	-	-	-
Total other financing sources	12,500	34,734	18,793	(15,941)	12,500
Net change in fund balance	-	3	(18,270)	(18,273)	(1,540)
Fund balance, beginning of year	18,338	18,338	18,338	-	19,878
Appropriation of fund balance	-	(18,341)	-	18,341	-
Fund balance, end of year	$ 18,338	$ -	$ 68	$ 68	$ 18,338

Clayton County, Georgia
Aging Grant
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Intergovernmental	$ -	$ 696,866	$ 715,171	$ 18,305	$ 582,311
Charges for services	-	30,285	30,285	-	21,927
Other	-	27,000	20,397	(6,603)	32,559
Total revenues	-	754,151	765,853	11,702	636,797
EXPENDITURES					
Health and welfare					
Current					
Salaries and wages	-	485,301	477,923	7,378	484,723
Employee benefits and payroll taxes	-	137,825	135,424	2,401	142,500
Contractual services	-	268,929	266,348	2,581	145,424
Materials and supplies	-	156,703	153,286	3,417	162,149
Minor equipment	-	-	(120)	120	121
Utilities	-	11,899	11,898	1	14,888
Other services and charges	-	10,663	10,527	136	16,081
General assistance	350,000	44,081	44,001	80	34,953
Total expenditures	350,000	1,115,401	1,099,287	16,114	1,000,839
Total current expenditures	350,000	1,115,401	1,099,287	16,114	1,000,839
Total expenditures	350,000	1,115,401	1,099,287	16,114	1,000,839
Deficiency of revenues under expenditures	(350,000)	(361,250)	(333,434)	27,816	(364,042)
OTHER FINANCING SOURCES (USES)					
Transfers in	350,000	361,250	361,250	-	312,179
Transfers out	-	-	-	-	-
Total other financing sources	350,000	361,250	361,250	-	312,179
Net change in fund balance	-	-	27,816	27,816	(51,863)
Fund balance, beginning of year	50,724	50,724	50,724	-	102,587
Fund balance, end of year	$ 50,724	$ 50,724	$ 78,540	$ 27,816	$ 50,724

Clayton County, Georgia
Housing and Urban Development Grant
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Intergovernmental					
US Department of Housing and Urban Development	$ 3,228,373	$ 6,597,371	$ 3,055,595	$ (3,541,776)	$ 5,268,607
EXPENDITURES					
Parks and recreation					
CDBG Program					
Current					
Salaries and wages	74,140	74,140	24,243	49,897	16,309
Employee benefits and payroll taxes	27,552	27,552	8,145	19,407	5,830
Contractual service	228,698	551,396	233,186	318,210	231,087
Material and supplies	4,300	3,270	2,277	993	1,988
Utilities	8,850	9,880	9,700	180	9,776
Other services and charges	6,460	6,460	1,605	4,855	5,507
General assistance	709,024	1,975,261	636,711	1,338,550	253,735
Repair and maintenance - buildings	-	200	112	88	-
Capital outlay	500,000	573,345	-	573,345	-
Total parks and recreation	1,559,024	3,221,504	915,979	2,305,525	524,232
Health and welfare					
HUD Home Program					
Salaries and wages	6,600	15,929	15,733	196	10,624
Employee benefits and payroll taxes	4,616	5,506	5,502	4	3,866
Contractual services	88,364	146,125	142,673	3,452	138,713
Other services and charges	500	-	-	-	-
General assistance	969,269	2,677,470	1,371,900	1,305,570	1,689,614
Total health and welfare	1,069,349	2,845,030	1,535,808	1,309,222	1,842,817
Total expenditures	2,628,373	6,066,534	2,451,787	3,614,747	2,367,049
Total current expenditures	2,128,373	5,493,189	2,451,787	3,041,402	2,367,049
Total capital outlay	500,000	573,345	-	573,345	-
Total expenditures	2,628,373	6,066,534	2,451,787	3,614,747	2,367,049
Excess (deficiency) of revenues over (under) expenditures	600,000	530,837	603,808	72,971	2,901,558
OTHER FINANCING SOURCES (USES)					
Transfer in	-	27,535	27,535	-	-
Transfer out	(600,000)	(603,422)	(603,422)	-	(2,901,558)
Total other financing sources (uses)	(600,000)	(575,887)	(575,887)	-	(2,901,558)
Net change in fund balance	-	(45,050)	27,921	72,971	-
Fund balance, beginning of year	14	14	14	-	14
Fund balance, end of year	$ 14	$ (45,036)	$ 27,935	$ 72,971	$ 14

Clayton County, Georgia
Other Grants
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Intergovernmental	$ 1,555,000	$ 31,022,664	$ 5,009,472	$ (26,013,192)	$ 4,285,593
Charges for services	40,000	55,431	55,431	-	59,324
Investment earnings	-	-	5,032	5,032	6,713
Other revenue	-	10,000	7,300	(2,700)	10,072
Gifts and donation	-	43,000	25,000	(18,000)	15,007
Total revenues	1,595,000	31,131,095	5,102,235	(26,028,860)	4,376,709
EXPENDITURES					
Courts and law enforcement					
Current					
Salaries and wages	-	864,798	744,501	120,297	766,432
Employee benefits and payroll taxes	-	327,753	258,376	69,377	246,473
Contractual services	12,545	157,617	46,288	111,329	45,778
Materials and supplies	50,000	109,691	51,789	57,902	75,219
Minor equipment	-	4,230	1,718	2,512	12,909
Utilities	-	4,248	4,248	-	2,407
Other services and charges	-	26,472	10,321	16,151	15,851
Intergovernmental	116,649	69,474	40	69,434	1,335
Capital outlay	-	-	-	-	24,619
Total courts and law enforcement	179,194	1,564,283	1,117,281	447,002	1,191,023
Public safety					
Current					
Salaries and wages	1,300,000	1,357,751	986,365	371,386	1,040,018
Employee benefits and payroll taxes	-	524,312	369,605	154,707	416,438
Materials and supplies	50,000	264,878	67,931	196,947	122,794
Minor equipment	-	295,754	182,245	113,509	232,381
Utilities	-	59,372	46,200	13,172	44,604
Other services and charges	455,000	52,181	31,909	20,272	19,185
Contractual services	-	17,400	17,352	48	6,674
Capital outlay	-	464,497	296,014	168,483	138,514
Total public safety	1,805,000	3,036,145	1,997,621	1,038,524	2,020,608
Transportation and development					
Current					
Other services and charges	-	623,042	57,228	565,814	63,260
Contractual services	-	1,777,575	522,915	1,254,660	239,760
Capital outlay	-	15,774,250	98,550	15,675,700	826,255
Total transportation and development	-	18,174,867	678,693	17,496,174	1,129,275

Clayton County, Georgia
Other Grants
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
(Continued from previous page)					
Planning and Zoning					
Current					
Contractual services	-	-	-	-	21,400
Libraries					
Current					
Materials and supplies	-	68,608	47,253	21,355	6,327
Minor equipment	-	45,444	29,440	16,004	5,805
Other services and charges	-	1,500	655	845	300
Contractual services	-	4,000	2,400	1,600	-
Capital outlay	-	3,556	-	3,556	3,780
Total libraries	-	123,108	79,748	43,360	16,212
Parks and recreation					
Capital outlay	-	210	210	-	350
Total parks and recreation	-	210	210	-	350
Other general government					
Current					
Salaries and wages	-	86,240	46,796	39,444	67,296
Employee benefits and payroll taxes	-	21,897	3,669	18,228	5,244
Materials and supplies	-	9,197	3,622	5,575	12,386
Other services and charges	-	500	-	500	-
Travel, training and meetings	-	9,722	4,038	5,684	11,868
Public Utilities	-	-	-	-	215
Contractual services	-	16,830	12,019	4,811	29,374
Intergovernmental	304,500	823,070	361,709	461,361	273,793
Total other general government	304,500	967,456	431,853	535,603	400,176
Total expenditures	2,288,694	23,866,069	4,305,406	19,560,663	4,779,044
Total current expenditures	2,288,694	7,623,556	3,910,632	3,712,924	3,785,526
Total capital outlay	-	16,242,513	394,774	15,847,739	993,518
Total expenditures	2,288,694	23,866,069	4,305,406	19,560,663	4,779,044
Excess (deficiency) of revenues over (under) expenditures	(693,694)	7,265,026	796,829	(6,468,197)	(402,335)
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	-	416,214	-	(416,214)	-
Transfers in	693,694	983,015	449,212	533,803	394,533
Transfers out	-	(6,593,660)	(1,243,015)	5,350,645	(444,774)
Proceeds from sale of capital assets	-	-	1,400	1,400	-
Total other financing sources	693,694	(5,194,431)	(792,403)	5,469,634	(50,241)
Net change in fund balances	-	2,070,595	4,426	(2,066,169)	(452,576)
Fund balance, beginning of year	952,052	952,052	952,052	-	1,404,628
Appropriation of fund balance	-	(416,214)	-	416,214	-
Fund balance, end of year	$ 952,052	$ 2,606,433	$ 956,478	$ (1,649,955)	$ 952,052

Clayton County, Georgia
Law Library
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Charges for services	$ 90,000	$ 91,306	$ 91,452	$ 146	$ 82,868
Fines and forfeitures	300	300	424	124	6,856
Interest and dividends	1,000	1,000	1,478	478	1,347
Other revenues	1,500	3,002	3,066	64	1,393
Total revenues	92,800	95,608	96,420	812	92,464
EXPENDITURES					
Courts and law enforcement					
Current					
Salaries and administrative	26,926	27,078	27,076	2	24,974
Employee benefits and payroll taxes	13,126	13,067	13,044	23	12,044
Other services and charges	47,143	86,312	86,312	-	151,317
Office supplies	1,805	1,814	1,813	1	3,027
Telephone	4,000	5,827	5,825	2	5,864
Contractual services	2,300	2,196	2,196	-	4,668
Redistribution	(2,500)	(996)	(997)	1	(2,300)
Capital outlay	-	-	-	-	-
Total expenditures	92,800	135,298	135,269	29	199,594
Total current expenditures	92,800	135,298	135,269	29	199,594
Total expenditures	92,800	135,298	135,269	29	199,594
Deficiency of revenues under expenditures	-	(39,690)	(38,849)	783	(107,130)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	402	-	(402)	-
Transfers in	-	39,288	39,288	-	20,000
Total other financing sources	-	39,690	39,288	(402)	20,000
Net change in fund balance	-	-	439	381	(87,130)
Fund balance, beginning of year	3,650	3,650	3,650	-	90,780
Appropriation of fund balance	-	(402)	-	402	-
Fund balance, end of year	$ 3,650	$ 3,248	$ 4,089	$ 783	$ 3,650

Clayton County, Georgia
SPLOST
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Taxes and assessments	$ 46,000,000	$ -	$ -	$ -	$ 54,246,560
Interest income	-	-	-	-	2,640,466
Total revenues	46,000,000	-	-	-	56,887,026
EXPENDITURES					
Other contract service fees	-	-	-	-	-
Excess of revenues over expenditures	46,000,000	-	-	-	56,887,026
OTHER FINANCING SOURCES (USES)					
Transfers out	(46,000,000)	-	-	-	(42,000,000)
Other financing sources (uses)	(46,000,000)	-	-	-	(42,000,000)
Net change in fund balance	-	-	-	-	14,887,026
Fund balance, beginning of year	27,486,065	-	-	-	12,599,039
Appropriation of fund balance	-	-	-	-	-
Fund balance, end of year	$ 27,486,065	$ -	$ -	$ -	$ 27,486,065

The accompanying notes are an integral part of this statement.

Clayton County, Georgia
Street Lights
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Other taxes					
Special tax levy - current year	$ 1,036,664	$ 1,036,664	$ 999,171	$ (37,493)	$ 959,781
Interest and dividend income	5,000	5,000	1	(4,999)	2,303
Total revenues	1,041,664	1,041,664	999,172	(42,492)	962,084
EXPENDITURES					
Other general government					
Current					
Salaries and wages	193,343	205,730	205,158	572	157,308
Pension contribution	24,940	26,183	26,182	1	20,282
FICA and medicare insurance	14,791	14,948	14,944	4	11,724
Group health and life insurance	24,943	34,487	34,487	-	17,228
Workers' compensation insurance	367	1,047	1,047	-	298
Contract services	18,000	17,208	17,208	-	13,978
Materials and supplies	8,800	3,605	3,556	49	4,165
Minor equipment	-	-	-	-	6,472
Utilities	751,500	915,375	915,374	1	883,739
Training, travel, and meetings	3,000	2,923	2,923	-	627
Repair and maintenance	1,200	-	-	-	918
Uniform allowance	780	-	-	-	930
Total expenditures	1,041,664	1,221,506	1,220,879	627	1,117,669
Total current expenditures	1,040,884	1,221,506	1,220,879	627	1,116,739
Total capital outlay	780	-	-	-	930
Total expenditures	1,041,664	1,221,506	1,220,879	627	1,117,669
Excess (deficiency) of revenues over (under) expenditures	-	(179,842)	(221,707)	(41,865)	(155,585)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	179,842	-	(179,842)	-
Transfer out	-	-	-	-	(38,000)
Total other financing sources (uses)	-	179,842	-	(179,842)	(38,000)
Net change in fund balance	-	-	(221,707)	(221,707)	(193,585)
Fund balance, beginning of year	356,373	356,373	356,373	-	549,958
Appropriation of fund balance	-	(179,842)	-	179,842	-
Fund balance, end of year	$ 356,373	$ 176,531	$ 134,666	$ (41,865)	$ 356,373

Clayton County, Georgia
Ellenwood Tax Allocation District
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Property taxes					
Real property taxes	$ -	$ 193,900	$ 145,684	$ (48,216)	$ 206,681
Other taxes					
Local option sales tax	-	-	17,892	17,892	37,424
Total revenues	-	193,900	163,576	(30,324)	244,105
Excess (deficiency) of revenues over (under) expenditures	-	193,900	163,576	(30,324)	244,105
OTHER FINANCING SOURCES (USES)					
Transfer out	-	(193,900)	(193,900)	-	-
Total other financing sources (uses)	-	(193,900)	(193,900)	-	-
Net change in fund balance	-	-	(30,324)	(30,324)	244,105
Fund balance, beginning of year	244,105	244,105	244,105	-	-
Fund balance, end of year	$ 244,105	$ 244,105	$ 213,781	$ (30,324)	$ 244,105

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Debt Service and Capital Project Funds

Clayton County, Georgia
Debt Service
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Property taxes	$ -	$ -	$ 10	$ 10	$ (28)
Other taxes					
Interest on delinquent taxes	-	-	16	16	42
Total other taxes	-	-	16	16	42
Investment earnings	-	-	42,750	42,750	42,408
Total revenues	-	-	42,776	42,776	42,422
EXPENDITURES					
Tax assessment collection					
Current					
Tax collection commission	-	-	-	-	1
Debt Service					
Principal retirement	3,225,000	3,225,000	3,225,000	-	5,315,000
Interest	1,050,787	1,050,787	1,050,786	1	1,138,072
Fiscal agent fee	-	-	-	-	761
Total debt service	4,275,787	4,275,787	4,275,786	1	6,453,833
Total expenditures	4,275,787	4,275,787	4,275,786	1	6,453,834
Excess (deficiency) of revenues over (under) expenditures	(4,275,787)	(4,275,787)	(4,233,010)	42,777	(6,411,412)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	437,496	437,496	-	(437,496)	-
Transfers in	3,838,291	3,838,291	3,838,291	-	6,006,043
Total other financing sources	4,275,787	4,275,787	3,838,291	(437,496)	6,006,043
Net change in fund balance	-	-	(394,719)	(394,719)	(405,369)
Fund balance, beginning of year	5,307,397	5,307,397	5,307,397	-	5,712,766
Appropriation of fund balance	(437,496)	(437,496)	-	437,496	-
Fund balance, end of year	$ 4,869,901	$ 4,869,901	$ 4,912,678	$ 42,777	$ 5,307,397

Clayton County, Georgia
Health Department
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Interest income	$ -	$ -	$ 124,777	$ 124,777	$ 143,952
Total revenue	-	-	124,777	124,777	143,952
EXPENDITURES					
Current					
Bond issuance costs	-	184	184	-	60,000
Capital outlay	-	854,116	854,116	-	4,162,766
Total expenditures	-	854,300	854,300	-	4,222,766
Total current expenditures	-	184	184	-	60,000
Total capital outlay	-	854,116	854,116	-	4,162,766
Total expenditures	-	854,300	854,300	-	4,222,766
Deficiency of revenues under expenditures	-	(854,300)	(729,523)	124,777	(4,078,814)
OTHER FINANCING SOURCES (USES)					
Appropriations from fund balance	-	593,325	-	(593,325)	-
Proceeds from bond issuance	-	-	-	-	4,405,000
Transfer in	-	92,570	92,570	-	310,000
Total other financing sources	-	685,895	92,570	(593,325)	4,715,000
Net change in fund balance	-	(168,405)	(636,953)	(468,548)	636,186
Fund balance, beginning of year	781,915	781,915	781,915	-	145,729
Appropriation of fund balance	-	(593,325)	-	593,325	-
Fund balance, end of year	$ 781,915	$ 20,185	$ 144,962	$ 124,777	$ 781,915

Clayton County, Georgia
Jail Judicial Complex
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Investment earnings	$ -	$ -	$ 122,269	$ 122,269	$ 94,315
EXPENDITURES					
General government					
Current					
Minor equipment	-	-	-	-	5,338
Capital outlay	-	-	-	-	20,255
Total general government	-	-	-	-	25,593
Courts and law enforcement					
Current					
Repair and maintenance	-	-	-	-	25,324
Bond issuance cost	-	-	-	-	12,450
Capital outlay	-	-	-	-	14,950
Total courts and law enforcement	-	-	-	-	52,724
Parks and recreation					
Current					
Capital outlay	-	-	-	-	(500)
Total parks and recreation	-	-	-	-	(500)
Other general government					
Current					
Total expenditures	-	-	-	-	77,817
Total current expenditures	-	-	-	-	43,112
Total capital outlay	-	-	-	-	34,705
Total expenditures	-	-	-	-	77,817
Excess (deficiency) of revenues over (under) expenditures	-	-	122,269	122,269	16,498
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net change in fund balance	-	-	122,269	122,269	16,498
Fund balance, beginning of year	667,870	667,870	667,870	-	651,372
Appropriation of fund balance	-	-	-	-	-
Fund balance, end of year	$ 667,870	$ 667,870	$ 790,139	$ 122,269	$ 667,870

Clayton County, Georgia
Police Headquarters and E911 Center
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Interest income	$ -	$ -	$ 98	$ 98	$ 45,733
EXPENDITURES					
Public safety					
Current					
Consulting fees	-	-	-	-	27,600
Capital outlay	-	17,621	17,621	-	732,843
Total expenditures	-	17,621	17,621	-	760,443
Excess (deficiency) of revenues over (under) expenditures	-	(17,621)	(17,523)	98	(714,710)
OTHER FINANCING SOURCES (USES)					
Appropriation from fund balance	-	17,621	-	(17,621)	-
Total other financing sources (uses)	-	17,621	-	(17,621)	-
Net change in fund balance	-	-	(17,523)	(17,523)	(714,710)
Fund balance, beginning of year	930,406	930,406	930,406	-	1,645,116
Appropriation of fund balance	-	(17,621)	-	17,621	-
Fund balance, end of year	$ 930,406	$ 912,785	$ 912,883	$ 98	$ 930,406

Clayton County, Georgia
Senior Center
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
EXPENDITURES					
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	12,000
Total expenditures	-	-	-	-	12,000
Deficiency of revenues under expenditures	-	-	-	-	(12,000)
OTHER FINANCING SOURCES					
Appropriation from fund balance	-	-	-	-	-
Transfers in	-	-	-	-	12,000
Total other financing sources	-	-	-	-	12,000
Fund balance, end of year	$ -	$ -	$ -	$ -	$ -

Clayton County, Georgia
Villages of Ellenwood
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE- BUDGET AND ACTUAL
For the year ended June 30, 2007
(with comparative actual totals for the year ended June 30, 2006)

	Budgeted Amounts				2006
	Original	Final	Actual	Variance	Actual
REVENUES					
Revenue	$ -	$ -	$ -	$ -	$ -
EXPENDITURES					
Capital outlay	-	193,900	193,900	-	-
Total expenditures	-	193,900	193,900	-	-
Deficiency of revenues under expenditures	-	(193,900)	(193,900)	-	-
OTHER FINANCING SOURCES					
Appropriation from fund balance	-	-	-	-	-
Transfers in	-	193,900	193,900	-	-
Total other financing sources	-	193,900	193,900	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -	$ -

CLAYTON COUNTY
GEORGIA

Clayton County, Georgia

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

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

Medical Self-Insurance Fund

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

Clayton County, Georgia
Combining Statement of Net Assets
Internal Service Funds
June 30, 2007

(With Comparative Totals as of June 30, 2006)

	Workers' Compensation Self-Insurance	Medical Self-Insurance	Totals 2007	Totals 2006
ASSETS				
Cash and cash equivalents	$ 200,463	$ 1,895,236	$ 2,095,699	$ 6,006,994
Investments	-	-	-	-
Interfund receivable	2,250,000	4,000,000	6,250,000	-
Due from organizations	-	-	-	20,164
Total assets	$ 2,450,463	$ 5,895,236	$ 8,345,699	$ 6,027,158
LIABILITIES				
Current liabilities				
Accounts payable	$ 86,155	$ 908,953	$ 995,108	$ 9,436
Accrued claims liability	1,078,000	865,976	1,943,976	1,836,147
Total liabilities	1,164,155	1,774,929	2,939,084	1,845,583
NET ASSETS				
Unrestricted	1,286,308	4,120,307	5,406,615	4,181,575
Total net assets	$ 1,286,308	$ 4,120,307	$ 5,406,615	$ 4,181,575

Clayton County, Georgia
Internal Service Fund
Combining Statement of Revenues, Expenses, and Changes
in Fund Net Assets
Year Ended June 30, 2007

(With Comparative Totals for the Year Ended June 30, 2006)

	Workers' Compensation Self-Insurance	Medical Self-Insurance	Totals	
			2007	2006
Operating revenue				
Charges to other funds	$ 1,879,074	$ 14,818,272	$ 16,697,346	$ 14,819,528
Employee contributions	-	4,197,205	4,197,205	4,728,678
Proceeds from insurance coverage	2,840	6,393	9,233	740,619
Total operating revenue	1,881,914	19,021,870	20,903,784	20,288,825
Operating expenses				
Claims expense	1,055,208	6,926,002	7,981,210	8,852,465
Insurance premiums	200,908	11,186,733	11,387,641	9,318,686
Management fees	50,013	245,580	295,593	236,415
Other expenses	2,937	11,363	14,300	15,814
Total operating expenses	1,309,066	18,369,678	19,678,744	18,423,380
Operating income (loss)	572,848	652,192	1,225,040	1,865,445
Non-operating revenues				
Interest income	-	-	-	1,790
Income (loss) before transfers	572,848	652,192	1,225,040	1,867,235
Change in net assets	572,848	652,192	1,225,040	1,867,235
Net assets beginning of year	713,460	3,468,115	4,181,575	2,314,340
Net assets end of year	$ 1,286,308	$ 4,120,307	$ 5,406,615	$ 4,181,575

Clayton County, Georgia
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2007

(With Comparative Totals for the Year Ended June 30, 2006)

	Workers' Compensation Self-Insurance	Medical Self-Insurance	Totals 2007	Totals 2006
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from insurance carrier	$ 3,901	$ 25,496	$ 29,397	$ 720,455
Cash received from employees	-	4,197,205	4,197,205	4,728,678
Cash received from interfund services provided	1,879,074	14,818,272	16,697,346	15,369,528
Cash paid for insurance claims	(1,017,208)	(6,856,173)	(7,873,381)	(8,589,712)
Cash paid to suppliers for goods and services	(175,864)	(10,535,998)	(10,711,862)	(9,635,082)
Net cash flows used provided by (used in) operating activities	689,903	1,648,802	2,338,705	2,593,867
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund Loan	(2,250,000)	(4,000,000)	(6,250,000)	-
Net cash flow (used in) provided by noncapital financing activities	(2,250,000)	(4,000,000)	(6,250,000)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	-	-	-	1,790
Net cash flows provided by (used in) investing activities	-	-	-	1,790
Net increase (decrease) in cash and cash equivalents	(1,560,097)	(2,351,198)	(3,911,295)	2,595,657
Cash and cash equivalents at the beginning of the year	1,760,560	4,246,434	6,006,994	3,411,337
Cash and cash equivalents at the end of the year	$ 200,463	$ 1,895,236	$ 2,095,699	$ 6,006,994
Reconciliation of operating income (loss) to net cash flows provided by (used in) operating activities:				
Operating income (loss)	$ 572,848	$ 652,192	$ 1,225,040	$ 1,865,445
Adjustments:				
(Increase) decrease in interfund receivable			-	550,000
(Increase) decrease in due from organization	1,061	19,103	20,164	(20,164)
(Increase) decrease in prepaid items	-	-	-	160
Increase (decrease) in accounts payable	77,994	907,678	985,672	(64,327)
Increase (decrease) in accrued claims	38,000	69,829	107,829	262,753
Total adjustments	117,055	996,610	1,113,665	728,422
Net cash flows provided by (used in) operating activities	$ 689,903	$ 1,648,802	$ 2,338,705	$ 2,593,867

Clayton County, Georgia

AGENCY FUNDS

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

The County uses the following agency funds:

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

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

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

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

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

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

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

Clayton County, Georgia
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2007

	Tax Commissioner	Adult Probation	Magistrate and Superior Court
ASSETS			
Cash and cash equivalents	$ 20,651,316	$ 99,979	$ 1,595,877
LIABILITIES			
Due to others	$ 8,873,104	$ 40,795	$ 444,188
Due to other governments	11,778,212	59,184	542,503
Due to litigants	-	-	609,186
Total liabilities	$ 20,651,316	$ 99,979	$ 1,595,877

Sheriff	State Court	Juvenile Court	Probate Court	Total
$ 3,267,438	$ 463,952	$ 7,675	$ 211,140	$ 26,297,377
$ 3,218,721	$ 338,927	$ 7,345	$ 3,367	$ 12,926,447
48,717	125,025	330	7,485	12,561,456
-	-	-	200,288	809,474
$ 3,267,438	$ 463,952	$ 7,675	$ 211,140	$ 26,297,377

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the year ended June 30, 2007

	Balance June 30, 2006	Additions	Deductions	Balance June 30, 2007
Tax Commissioner				
ASSETS				
Cash and cash equivalents	$ 8,527,696	$ 312,553,778	$ (300,430,158)	$ 20,651,316
LIABILITIES				
Due to others	$ 3,353,310	$ 29,250,948	$ (23,731,154)	$ 8,873,104
Interfund	-	98,246,112	(98,246,112)	-
Due to other governments	5,174,386	185,056,719	(178,452,893)	11,778,212
Total Liabilities	$ 8,527,696	$ 312,553,779	$ (300,430,159)	$ 20,651,316
Adult Probation				
ASSETS				
Cash and cash equivalents	$ 175,652	$ 1,411,008	$ (1,486,681)	$ 99,979
LIABILITIES				
Due to others	$ 113,555	$ 349,809	$ (422,570)	$ 40,795
Interfund	-	91,251	(91,251)	-
Due to other governments	62,097	972,028	(974,940)	59,184
Total Liabilities	$ 175,652	$ 1,413,088	$ (1,488,761)	$ 99,979

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities - Continued
Agency Funds
For the year ended June 30, 2007

	Balance June 30, 2006	Additions	Deductions	Balance June 30, 2007
Magistrate and Superior Court				
ASSETS				
Cash and cash equivalents	$ 2,304,890	$ 13,355,058	$ (14,064,071)	$ 1,595,877
LIABILITIES				
Due to others	$ 164,649	$ 1,049,283	$ (769,744)	$ 444,188
Interfund	-	6,073,574	(6,073,574)	-
Due to other governments	607,720	5,573,985	(5,639,202)	542,503
Due to litigants	1,532,521	658,216	(1,581,551)	609,186
Total Liabilities	$ 2,304,890	$ 13,355,058	$ (14,064,071)	$ 1,595,877
Sheriff				
ASSETS				
Cash and cash equivalents	$ 3,031,520	$ 9,115,327	$ (8,879,409)	$ 3,267,438
LIABILITIES				
Due to others	$ 3,031,520	$ 5,467,821	$ (5,280,620)	$ 3,218,721
Interfund	-	3,573,913	(3,573,913)	-
Due to other governments	-	68,236	(19,519)	48,717
Total Liabilities	$ 3,031,520	$ 9,109,970	$ (8,874,052)	$ 3,267,438

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities - Continued
Agency Funds
For the year ended June 30, 2007

	Balance June 30, 2006	Additions	Deductions	Balance June 30, 2007
State Court				
ASSETS				
Cash and cash equivalents	$ 261,610	$ 7,167,052	$ (6,964,710)	$ 463,952
LIABILITIES				
Due to others	$ 157,084	$ 1,718,689	$ (1,536,846)	$ 338,927
Interfund	-	4,036,488	(4,036,488)	-
Due to other governments	104,526	1,411,874	(1,391,376)	125,025
Total Liabilities	$ 261,610	$ 7,167,052	$ (6,964,710)	$ 463,952
Juvenile Court				
ASSETS				
Cash and cash equivalents	$ 12,526	$ 75,751	$ (80,602)	$ 7,675
LIABILITIES				
Due to others	$ 12,345	$ 23,827	$ (28,827)	$ 7,345
Interfund	-	47,550	(47,550)	-
Due to other governments	181	4,374	(4,225)	330
Total Liabilities	$ 12,526	$ 75,751	$ (80,602)	$ 7,675

Clayton County, Georgia
Combining Statement of Changes in Assets and Liabilities - Continued
Agency Funds
For the year ended June 30, 2007

	Balance June 30, 2006	Additions	Deductions	Balance June 30, 2007
Probate Court				
ASSETS				
Cash and cash equivalents	$ 175,306	$ 527,392	$ (491,558)	$ 211,140
LIABILITIES				
Due to others	$ 1,873	$ 37,359	$ (35,865)	$ 3,367
Interfund	-	356,391	(356,391)	-
Due to other governments	9,177	95,760	(97,452)	7,485
Due to litigants	164,256	36,032	-	200,288
Total Liabilities	$ 175,306	$ 525,542	$ (489,708)	$ 211,140
Totals - All Agency Funds				
ASSETS				
Cash and cash equivalents	$ 14,489,200	$ 344,205,365	$ (332,397,189)	$ 26,297,377
Total Assets	$ 14,489,200	$ 344,205,365	$ (332,397,189)	$ 26,297,377
LIABILITIES				
Due to others	$ 6,834,336	$ 37,897,737	$ (31,805,626)	$ 12,926,447
Interfund	-	112,425,280	(112,425,280)	-
Due to other governments	5,958,087	193,182,975	(186,579,606)	12,561,456
Due to litigants	1,696,777	694,248	(1,581,551)	809,474
Total Liabilities	$ 14,489,200	$ 344,200,240	$ (332,392,063)	$ 26,297,377

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Clayton County, Georgia

DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

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

Clayton County, Georgia
Statement of Net Assets
Discretely Presented Component Unit - Landfill Authority
June 30, 2007

	2007	2006
ASSETS		
Cash and cash equivalent	$ 5,882,820	$ 9,520,541
Accrued interest and dividend receivable	367	91,712
Accounts receivable	120,596	176,310
Due from other governments	1,805	7,045
Due from primary gov't/component unit	1,000,000	-
Inventory	670	528
Capital assets		
Land	5,285,508	5,285,508
Other capital assets, net of depreciation	6,449,772	4,653,113
Debt issuance cost, net	198,755	210,330
Total assets	18,940,293	19,945,087
LIABILITIES		
Current liabilities		
Accounts payable	380,662	1,322,070
Accrued liabilities	96,592	87,703
Customer deposits	12,150	12,150
Interest payable	277,458	100,284
Retainage payable	-	141,688
Noncurrent liabilities		
Due within one year	431,529	491,528
Due more than one year	16,264,205	16,565,798
Total liabilities	17,462,596	18,721,221
NET ASSETS		
Investment in capital assets, net of related debt	1,568,835	1,843,484
Unrestricted	(91,138)	(619,618)
Total net assets	$ 1,477,697	$ 1,223,866

Clayton County, Georgia
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Discretely Presented Component Unit - Landfill Authority
For the year ended June 30, 2007

	2007	2006
Operating revenues:		
Charges for services	$ 2,530,157	$ 3,230,614
Operating grants	27,802	-
Total operating revenues	2,557,959	3,230,614
Operating expenses:		
Salaries and wages	679,622	655,454
Employee benefits	254,363	245,763
Provisions for doubtfull accounts	296	34,290
Contractual services	131,897	151,490
Bond issuance costs	11,768	1,614
Materials and supplies	37,069	208,714
Public utilities expense	16,734	20,550
Repair and maintenance	18,205	268,424
State of Georgia permits	46,799	-
Other services and charges	153,345	322,852
Depreciation and amortization	647,799	1,092,598
Total operating expenses	1,997,897	3,001,749
Operating income	560,062	228,865
Non-operating revenues and (expenses):		
Interest income	425,633	76,570
Interest expense	(731,824)	(406,921)
Gain (loss) on sale of equipment	(40)	78,900
Total non-operating revenues and (expenses)	(306,231)	(251,451)
	253,831	(22,586)
Change in net assets	253,831	(22,586)
Net assets, beginning of year	1,223,866	1,246,452
Net assets, end of year	$ 1,477,697	$ 1,223,866

Clayton County, Georgia
Statement of Cash Flows
Discretely Presented Component Unit - Landfill Authority
For the Year Ended June 30, 2007

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 2,591,111	$ 3,414,833
Cash received from state grants	27,802	-
Cash paid to employees	(671,039)	(641,573)
Cash paid to suppliers for goods and services	(1,611,702)	495,251
Net cash flow provided by operating activities	336,172	3,268,511
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund loans	(1,000,000)	748,300
Net cash provided (used) by noncapital financing activities	(1,000,000)	748,300
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(540,000)	(690,000)
Proceeds from revenue bonds	-	8,311,058
Bond issuance costs paid	-	(76,444)
Capital expenditures	(2,444,508)	(1,840,738)
Interest paid	(506,373)	(450,737)
Proceeds from sale of fixed assets	10	78,900
Net cash provided (used) by capital and related financing activities	(3,490,871)	5,332,039
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	516,978	70,808
Net cash flows provided by investing activities	516,978	70,808
Net increase (decrease) in cash and cash equivalents	(3,637,721)	9,419,658
Cash and cash equivalents at the beginning of the year	9,520,541	100,883
Cash and cash equivalents at the end of the year	$ 5,882,820	$ 9,520,541
Reconciliation of operating income to net cash flows provided by operating activities:		
Operating income	$ 560,062	$ 228,865
Adjustments:		
Depreciation	647,799	1,092,598
Amortization bond issuance costs	11,768	1,614
Change in assets and liabilities:		
Decrease in accounts receivable	55,714	188,930
(Increase) decrease in due from other governments	5,240	(4,711)
Increase in other assets	(142)	(80)
Increase (decrease) in accounts payable	(1,083,096)	1,459,491
Increase (decrease) in accrued liabilities	8,889	13,881
Increase in landfill closure and post closure care accrual	129,938	287,923
Net cash flows provided by operating activities	$ 336,172	$ 3,268,511

Clayton County, Georgia
Statement of Net Assets
Discretely Presented Component Unit - Airport Authority
June 30, 2007

	2007	2006
ASSETS		
Cash and cash equivalent	$ 9,433	$ 1,238
Accounts receivable	73,179	93,146
Grants receivable	261,066	21,330
Due from organizations	9,095	-
Prepaid items	33,827	32,892
Inventory	38,683	33,208
Capital assets		
Land	16,922,645	16,922,645
Other capital assets, net of depreciation	1,560,707	792,167
Total assets	18,908,635	17,896,626
LIABILITIES		
Current liabilities		
Accounts payable	298,493	308,665
Accrued liabilities	20,664	24,338
Payable to primary government	1,020,000	450,000
Unrealized grant revenue	269,888	-
Grant reimbursement payable	-	486,688
Total liabilities	1,609,045	1,269,691
NET ASSETS		
Investment in capital assets, net of related debt	18,483,352	17,714,812
Unrestricted	(1,183,762)	(1,087,877)
Total net assets	$ 17,299,590	$ 16,626,935

Clayton County, Georgia
Statement of Revenues, Expenses, and Changes
in Fund Net Assets
Discretely Presented Component Unit - Airport Authority
Year Ended June 30, 2007

	2007	2006
Operating revenues:	$ 1,408,590	$ 1,092,023
Operating expenses:		
Salaries and wages	203,126	204,733
Employee benefits	54,839	54,047
Bad debt expense	4,360	14,387
Contractual services	68,561	96,080
Materials and supplies	915,610	743,836
Public utility expense	41,757	34,850
Repair and maintenance	11,923	70,414
Other services and charges	94,711	80,967
Depreciation and amortization	87,489	214,332
Total operating expenses	1,482,376	1,513,646
Operating income (loss)	(73,786)	(421,623)
Non-operating revenues and (expenses):		
Federal and State grants	597,266	78,077
Interest income	-	-
Interest expense	-	-
Gain on sale of equipment	-	-
Proceeds from insurance claims	149,175	108,274
Grant reimbursement	-	(486,688)
Total non-operating revenues and (expenses)	746,441	(300,337)
Change in net assets	672,655	(721,960)
Net assets, beginning of year	16,626,935	17,348,895
Net assets, end of year	$ 17,299,590	$ 16,626,935

Clayton County, Georgia
Statement of Cash Flows
Discretely Presented Component Unit - Airport Authority
For the Year Ended June 30, 2007

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 1,419,462	$ 1,065,088
Cash paid to employees	(206,646)	(205,668)
Cash paid to suppliers for goods and services	(1,208,497)	(1,129,153)
Net cash provided (used) by operating activities	4,319	(269,733)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental loan	570,000	(50,000)
Net cash provided (used) by noncapital financing activities	570,000	(50,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital grants	140,730	371,507
Capital expenditures	(856,029)	(161,687)
Proceeds from insurance claims	149,175	108,274
Net cash provided (used) by capital and related financing activities	(566,124)	318,094
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (decrease) increase in cash and cash equivalents	8,195	(1,639)
Cash and cash equivalents at the beginning of the year	1,238	2,877
Cash and cash equivalents at the end of the year	$ 9,433	$ 1,238
Reconciliation of operating income (loss) to net cash flows provided (used) by operating activities:		
Operating income (loss)	$ (73,786)	$ (421,623)
Adjustments:		
Depreciation and amortization	87,489	214,332
Change in assets and liabilities		
Accounts receivable	19,967	(26,935)
Decrease in due from organization	(9,095)	-
Prepaid items	(935)	611
Inventory	(5,475)	5,540
Accounts payable	(10,172)	(40,723)
Accrued liabilities	(3,674)	(935)
Net cash provided (used) by operating activities	$ 4,319	$ (269,733)

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Clayton County, Georgia
Statistical Section
(unaudited)

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

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. 194

Revenue Capacity
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Debt Capacity
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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. 223

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. 225

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

Clayton County, Georgia
Net Assets
Last Six Fiscal Years

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Primary Government						
Governmental activities						
Invested in capital assets, net of related debt	$182,534,451	$ 214,883,599	$ 216,354,142	$231,280,246	$ 705,429,074	$ 749,406,335
Restricted	67,253,093	30,196,656	32,671,533	46,949,048	33,814,590	104,822,668
Unrestricted	28,708,093	27,338,925	41,796,348	58,888,059	110,817,977	63,539,580
Total governmental net assets (deficit)	$278,495,637	$ 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 (deficit)	N/A	N/A	N/A	N/A	N/A	$ 4,859,122
Primary government						
Invested in capital assets, net of related debt	$182,534,451	$ 214,883,599	$ 216,354,142	$231,280,246	$ 705,429,074	$ 754,197,595
Restricted	$ 67,253,093	$ 30,196,656	$ 32,671,533	$ 46,949,048	$ 33,814,590	$ 104,822,668
Unrestricted	$ 28,708,093	$ 27,338,925	$ 41,796,348	$ 58,888,059	$ 110,817,977	$ 63,607,442
Total primary government net assets (deficit)	278,495,637	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	$ 9,477,476	$ 993,160	$ 1,791,771	$ 2,183,533	$ 1,843,484	$ 1,568,835
Restricted	-	-	-	-	-	-
Unrestricted	(8,609,725)	(495,530)	(1,017,170)	(937,081)	(619,618)	(91,138)
Total net assets (deficit)	$ 867,751	$ 497,630	$ 774,601	$ 1,246,452	$ 1,223,866	$ 1,477,697
Airport Authority						
Invested in capital assets, net of related debt	$ 13,819,794	$ 17,054,066	$ 17,328,412	$ 17,767,456	$ 17,714,812	$ 18,483,352
Restricted	-	-	-	-	-	-
Unrestricted	(93,059)	69,579	(33,726)	(418,561)	(1,087,877)	(1,183,762)
Total net assets (deficit)	$ 13,726,735	$ 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	$ (2,434,111)	$ (2,782,449)	$ (2,757,530)	$ (2,698,474)	$ (1,385,139)	$ (1,781,703)
Restricted	3,552,389	3,458,240	3,550,786	2,127,251	756,196	816,791
Unrestricted	(4,123,027)	(5,531,965)	(9,128,947)	(9,365,087)	(10,697,939)	(11,530,545)
Total net assets (deficit)	$ (3,004,749)	$ (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 (deficit)	N/A	N/A	N/A	$ 4,678,490	$ 4,649,220	$ 4,909,877
Board of Health						
Invested in capital assets, net of related debt	$ 137,473	$ 115,541	$ 133,253	$ 170,550	$ 149,826	$ 193,679
Restricted	537,852	177,425	189,838	188,987	142,744	141,817
Unrestricted	31,984	(31,803)	(156,536)	88,744	(61,543)	(119,238)
Total net assets (deficit)	$ 707,309	$ 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

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

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

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

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

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Primary government						
Expenses						
Governmental activities:						
General Government	$ 10,341,411	$ 9,503,417	$ 11,318,198	$ 14,530,040	$ 13,091,873	$ 44,237,771
Tax assessment collection	2,560,022	2,758,968	2,958,060	3,086,424	3,140,671	3,359,018
Courts and law enforcement	46,887,036	49,455,783	50,444,097	52,313,212	54,990,476	59,180,840
Public safety	43,222,155	44,396,283	47,030,909	50,189,335	52,304,366	55,977,576
Transportation and development	14,041,634	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	1,018,865	1,830,241	1,599,049	2,738,864	3,105,282	-
Libraries	2,626,324	2,678,553	2,837,474	3,513,731	3,427,706	3,805,467
Parks and recreation	5,264,352	6,816,419	7,053,994	7,799,701	7,902,770	9,720,858
Health and welfare	3,297,505	3,061,319	3,177,515	3,462,118	4,451,684	8,087,767
Other general government	16,554,425	17,874,143	17,790,226	20,364,806	21,468,089	-
Interest on long-term debt	1,901,219	645,164	1,115,236	1,218,541	3,158,561	1,130,827
Total governmental activities expenses	147,714,948	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	N/A	7,425,491
Total business-type expenses	-	-	-	-	-	7,425,491
Total primary governement expenses	$ 147,714,948	$ 152,243,886	$ 163,436,943	$ 184,824,658	$ 203,413,995	$ 237,035,262
Program revenues						
Governmental activities:						
Charges for services	$ 30,777,740	$ 32,161,101	$ 35,388,616	$ 36,511,991	$ 39,068,555	$ 39,620,244
Operating grants & contributions	10,640,959	10,109,553	7,768,773	7,158,998	10,040,138	7,714,129
Capital grants & contribution	1,593,956	1,376,963	4,033,188	9,709,475	35,161,671	45,708,193
Total governmental program revenues	$ 43,012,655	$ 43,647,617	$ 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	N/A	$ 1,781,044
Capital grants & contributions	N/A	N/A	N/A	N/A	N/A	6,529,350
Total business-type revenues	-	-	-	-	-	8,310,394
Total primary government revenues	$ -	$ -	$ -	$ -	$ -	$ 101,352,960
Net (Expense) Revenue						
Governmental activities	$ (104,702,293)	$ (108,596,269)	$ (116,246,366)	$ (131,444,194)	$ (119,143,631)	$ (136,567,205)
Business-type activities	N/A	N/A	N/A	N/A	N/A	$ 884,903
Total primary government net expense	$ (104,702,293)	$ (108,596,269)	$ (116,246,366)	$ (131,444,194)	$ (119,143,631)	$ (135,682,302)
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes						
Property taxes	$ 39,635,333	$ 51,972,663	$ 60,334,666	$ 71,278,635	$ 72,791,140	$ 88,703,011
Local option sales tax	N/A	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	N/A	53,425,857
Other taxes	49,051,903	47,409,138	72,214,871	102,638,349	111,156,711	16,376,614
Earnings on investments	3,351,069	1,849,459	916,671	2,243,107	5,168,727	8,332,380
Miscellaneous	1,412,876	1,021,037	1,103,943	1,338,691	897,603	1,003,209
Insurance claim refunds	105,951	108,471	79,058	99,693	74,280	134,332
Gifts and donations	387,514	-	-	-	-	-
Gain (loss) on sale of capital assets	1,453,389	159,044	-	141,049	(142,489)	-
Transfers	-	-	-	-	-	(3,974,219)
Total governmental activities	95,398,035	102,519,812	134,649,209	177,739,524	189,945,972	204,274,147
Bustiness-type activities:						
Transfers	N/A	N/A	N/A	N/A	N/A	3,974,219
Total business-type activities	-	-	-	-	-	3,974,219
Total primary government	$ 95,398,035	$ 102,519,812	$ 134,649,209	$ 177,739,524	$ 189,945,972	$ 208,248,366
Change In Net Assets						
Governmental activities	(9,304,258)	(6,076,457)	18,402,843	46,295,330	70,802,341	67,706,942
Infrastructure adjustment *	-	-	-	-	442,141,947	-
Net assets (deficit) - beginning of year	287,799,895	278,495,637	272,419,180	290,822,023	779,259,300	850,061,641
Net assets (deficit) - end of year	278,495,637	272,419,180	290,822,023	337,117,353	850,061,641	917,768,583
Bustiness-type activities	N/A	N/A	N/A	N/A	N/A	4,859,122
Net assets (deficit) - beginning of year	N/A	N/A	N/A	N/A	N/A	-
Net assets (deficit) - end of year	-	-	-	-	-	4,859,122
Total primary government	(9,304,258)	(6,076,457)	18,402,843	46,295,330	70,802,341	72,566,064
Infrastructure adjustment *	-	-	-	-	442,141,947	-
Net assets (deficit) - beginning of year	287,799,895	278,495,637	272,419,180	290,822,023	779,259,300	850,061,641
Net assets (deficit) - end of year	$ 278,495,637	$ 272,419,180	$ 290,822,023	$ 337,117,353	$ 850,061,641	$ 922,627,705

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

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

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

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Component Units						
Expense						
Landfill authority	$ 2,718,240	$ 2,660,411	$ 2,365,319	$ 2,776,485	$ 3,408,670	$ 2,729,761
Airport authority	884,593	663,096	961,792	1,194,434	1,922,257	1,482,376
Development authority	5,769,771	4,043,648	4,066,749	3,424,613	3,171,510	2,884,218
Housing authority*	N/A	N/A	N/A	4,511,377	3,021,434	3,892,810
Board of health	6,450,632	7,505,196	7,792,576	8,570,414	8,433,651	8,811,544
Total Component Units	$ 15,823,236	$ 14,872,351	$ 15,186,436	$ 20,477,323	$ 19,957,522	$ 19,800,709
Program Revenue						
Landfill authority						
Charges for services	$ 2,328,159	$ 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	$ 2,328,159	$ 2,258,433	$ 2,638,877	$ 3,223,093	$ 3,230,614	$ 2,557,959
Airport authority						
Charges for services	$ 972,451	$ 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	$ 972,451	$ 4,057,387	$ 1,131,188	$ 1,242,565	$ 1,092,023	$ 2,005,856
Development Authority						
Charges for services	$ 2,060,671	$ 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	$ 2,060,671	$ 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	N/A	$ 3,427,076	$ 2,677,293	$ 3,989,196
Board of health						
Charges for services	$ 1,686,841	$ 1,906,861	$ 1,477,188	$ 2,726,205	$ 2,443,023	$ 1,930,256
Operating grants & contributions	4,751,881	5,152,189	6,220,780	6,125,935	5,782,498	6,866,519
Capital grants & contribution	-	-	-	-	-	-
Total board of health revenues	$ 6,438,722	$ 7,059,050	$ 7,697,968	$ 8,852,140	$ 8,225,521	$ 8,796,775
Net (Expense) Revenue						
Landfill	$ (390,081)	$ (401,978)	$ 273,558	$ 446,608	$ (178,056)	$ (171,802)
Airport	$ 87,858	$ 3,394,291	$ 169,396	$ 48,131	$ (830,234)	$ 523,480
Development authority	$ (3,709,100)	$ (1,999,569)	$ (2,301,015)	$ (1,630,527)	$ (1,445,773)	$ (1,204,549)
Housing authority*	N/A	N/A	N/A	$ (1,084,301)	$ (344,141)	$ 96,386
Board of health	$ (11,910)	$ (446,146)	$ (94,608)	$ 281,726	$ (208,130)	$ (14,769)

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

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

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Component Units - Continued						
General Revenues						
Landfill authority						
Earnings on investments	$ 72,401	$ 4,887	$ 3,413	$ 4,296	$ 76,570	$ 425,633
Miscellaneous	-	-	-	27,500	-	-
Gain (loss) on sale of capital assets	16,250	27,000	-	(6,551)	78,900	-
	88,651	31,887	3,413	25,245	155,470	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	$ 192,994	$ 77,144	$ 36,126	$ 23,158	$ 40,201	$ 35,974
Gain (loss) on sale of capital assets	1,499,844	71,000	(1,214,628)	6,750	15,000	-
	$ 1,692,838	$ 148,144	$ (1,178,502)	$ 29,908	$ 55,201	$ 35,974
Housing authority*						
Earnings on investments	$ -	$ -	$ -	$ 37,358	$ 120,653	$ 164,271
Miscellaneous	-	-	-	118,658	193,818	-
Gain (loss) on sale of capital assets	-	-	-	-	400	-
	N/A	N/A	N/A	$ 156,016	$ 314,871	$ 164,271
Board of health						
Miscellaneous	$ -	$ -	$ -	$ -	$ (9,124)	$ -
Change In Assets						
Landfill	$ (301,430)	$ (370,091)	$ 276,971	$ 471,853	$ (22,586)	$ 253,831
Airport	$ 87,858	$ 3,396,911	$ 171,041	$ 54,208	$ (721,960)	$ 672,655
Development authority	$ (2,016,262)	$ (1,851,425)	$ (3,479,517)	$ (1,600,619)	$ (1,390,572)	$ (1,168,575)
Housing authority*	N/A	N/A	N/A	$ (928,285)	$ (29,270)	$ 260,657
Board of health	$ (11,910)	$ (446,146)	$ (94,608)	$ 281,726	$ (217,254)	$ (14,769)

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

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

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

	Fiscal Year			
	1998	1999	2000	2001
General Fund				
Reserved	$ 44,499,399	$ 46,845,450	$ 48,085,100	$ 42,855,036
Unreserved	7,862,972	6,892,797	10,038,690	6,385,099
Total general fund	$ 52,362,371	$ 53,738,247	$ 58,123,790	$ 49,240,135
All Other Governmental Funds				
Reserved	$ 10,914,210	$ 73,931,651 a	$ 23,591,340	$ 74,291,172
* Unreserved, reported in:				
Special revenue funds	5,086,510	46,685,455 a	64,207,919	11,301,207
Capital projects funds	(145,500)	3,839,326	1,136,015	9,112,840
Total all other governmental funds	$ 15,855,220	$ 124,456,432	$ 88,935,274	$ 94,705,219

* Unreserved includes designated and undesignated fund balance
** The County implmented GASB-S 46 *Net Assets Restricted by Enabling Legislation*
a Increase in fund balances due to collections of SPLOST taxes and issuance of $100,000,000 in bonds.
b Reclassified SPLOST revenues from special revenue fund to capital projects fund.

2002	2003	2004	2005	2006	2007
$ 33,523,107	$ 25,939,214	$ 25,722,647	$ 29,141,797	$ 3,070,092 **	$ 4,575,762
2,362,554	5,275,543	9,860,173	10,862,505	40,018,992	38,236,667
$ 35,885,661	$ 31,214,757	$ 35,582,820	$ 40,004,302	43,089,084	42,812,429
$ 45,049,894	$ 21,199,378	$ 40,964,075	$ 45,694,348	$ 51,556,541	$ 39,207,873
11,425,082	11,244,960	7,096,500	21,309,221	36,992,200	12,687,707
6,816,532	11,676,131	4,968,112	4,272,252	10,050,141 b	70,910,181
$ 63,291,508	$ 44,120,469	$ 53,028,687	$ 71,275,821	98,598,882	122,805,761

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

	Fiscal Year			
	1998	1999	2000	2001
Revenues				
Property taxes	$ 31,270,169	$ 20,320,626	$ 34,548,209	$ 35,688,029
Other taxes	42,592,617	89,129,839	97,137,842	86,899,707
Licenses and permits	4,851,478	6,152,787	5,999,935	5,773,783
Intergovernmental	7,433,138	8,881,356	11,018,873	11,167,924
Charges for services	11,046,462	12,194,969	14,988,538	18,171,055
Fines and forfeitures	6,250,734	6,827,470	8,808,598	7,585,180
Interest and dividends	3,973,123	9,838,510	8,212,890	8,042,039
Other revenue	712,492	704,705	847,220	979,499
Gift and donations	398,130	269,127	139,814	76,710
Total Revenues	108,528,343	154,319,389	181,701,919	174,383,926
Expenditures				
General government	6,487,752	9,031,607	8,977,723	8,931,000
Tax assessment and collection	1,981,571	1,923,412	2,246,396	2,417,876
Courts and law enforcement	29,913,830	32,470,734	36,243,533	40,301,531
Public safety	29,828,007	31,746,563	36,534,622	36,823,857
Transportation and development	8,539,068	9,567,125	8,403,107	8,908,177
Planning and zoning	1,309,114	1,341,061	1,642,038	1,668,831
Public transit system	-	-	-	261,279
Libraries	2,186,778	2,074,324	2,255,999	2,316,996
Parks and recreation	3,522,510	3,965,159	4,507,169	4,482,726
Health and welfare	2,696,053	2,492,229	2,598,958	3,018,841
Other general government	9,157,770	9,913,978	11,670,491	15,048,977
Capital outlay	9,918,907	46,042,658	73,311,941	21,263,787
Debt service				
Principal	1,484,695	1,689,677	22,349,736	28,101,427
Interest	561,418	3,146,135	4,799,244	3,802,993
Bond issuance cost	-	-	-	-
Fiscal agent fees	1,115	2,109	1,105	2,199
Total Expenditures	107,588,588	155,406,771	215,542,062	177,350,497
Excess of revenues over (under) expenditures	939,755	(1,087,382)	(33,840,143)	(2,966,571)
Other Financing Sources (Uses)				
Operating transfers in	130,000	3,103,200	34,975,263	96,871,580
Operating transfers out	(130,000)	(3,103,200)	(34,975,263)	(99,076,605)
Operating transfers out - component unit	(99,000)	-	-	-
Proceeds from sale of general fixed assets	316,583	57,877	1,195,799	63,714
Proceeds from issuance of debt	-	101,952,451	-	-
Proceeds from capital leases	1,058,657	-	1,353,092	1,923,832
Proceeds (payments) of refunding capital lease	-	-	-	-
Proceeds from insurance claims	55,370	54,142	155,447	70,340
Other	(2,410)	-	190	-
Total Other Financing Sources	1,329,200	102,064,470	2,704,528	(147,139)
Net Change in Fund Balances	$ 2,268,955	$ 100,977,088	$ (31,135,615)	$ (3,113,710)
Debt service as a percentage of noncapital expenditures	2.1%	4.4%	19.1%	20.4%

2002	2003	2004	2005	2006	2007
$ 38,885,081	$ 53,329,428	$ 60,244,544	$ 71,345,852	$ 69,598,469	$ 89,101,227
49,736,269	46,461,621	73,052,162	103,538,343	112,116,492	110,075,434
6,496,648	6,386,561	6,614,930	6,637,124	6,989,995	7,395,721
13,131,634	11,689,315	14,903,656	18,790,793	14,723,384	12,178,854
16,193,284	18,368,931	18,926,010	20,830,157	22,803,533	23,651,432
7,191,122	6,243,364	5,761,572	5,499,987	4,872,364	6,495,865
3,346,116	1,838,546	894,382	2,233,017	5,166,937	8,332,380
1,285,701	1,021,142	1,103,943	1,338,691	897,603	1,003,209
514,656	118,544	57,381	59,622	131,891	121,049
136,780,511	145,457,452	181,558,580	230,273,586	237,300,668	258,355,171
10,085,003	9,079,659	10,794,431	14,226,714	12,875,644	43,439,662
2,514,046	2,674,716	2,894,102	3,096,422	3,099,142	3,344,274
43,697,704	46,098,470	47,345,136	49,796,159	52,270,893	56,587,839
39,293,005	41,616,286	44,355,537	47,718,148	49,584,391	53,680,179
12,061,829	9,286,960	13,934,597	21,311,843	17,353,593	24,912,011
1,668,831	1,890,205	2,199,976	2,251,486	2,473,852	2,708,250
1,019,674	1,830,358	1,599,225	2,739,054	3,104,441	-
2,411,831	2,454,707	2,615,908	3,316,785	3,194,655	3,586,507
4,790,641	6,269,811	6,518,165	7,262,500	7,275,354	8,360,280
3,154,108	2,686,690	2,765,212	3,108,480	4,003,366	7,482,432
16,264,420	17,377,536	17,457,649	20,463,654	23,371,212	-
17,502,321	20,332,309	23,167,333	27,807,022	26,287,584	24,956,808
29,215,133	29,555,138	2,365,715	3,633,572	5,475,000	3,385,000
2,562,496	1,045,930	878,117	1,239,871	1,220,140	1,125,167
-	140,228	103,528	750	-	-
2,247	94	-	6,014	4,563	34
186,243,289	192,339,097	178,994,631	207,978,474	211,593,830	233,568,443
(49,462,778)	(46,881,645)	2,563,949	22,295,112	25,706,838	24,786,728
4,508,851	5,840,713	33,786,230	44,119,754	47,876,555	7,151,354
(4,508,851)	(5,840,713)	(33,159,730)	(44,147,254)	(47,876,555)	(11,125,573)
-	-	-	-	-	-
2,534,576	320,840	6,775	-	221,725	518,950
-	22,798,091	10,000,000	-	4,405,000	-
2,054,066	-	-	301,314	-	2,464,433
-	(187,700)	-	-	-	-
105,951	108,471	79,058	99,693	74,280	134,332
-	-	-	-	-	-
4,694,593	23,039,702	10,712,333	373,507	4,701,005	(856,504)
$ (44,768,185)	$ (23,841,943)	$ 13,276,282	$ 22,668,619	$ 30,407,843	$ 23,930,224
18.8%	17.9%	2.1%	2.7%	3.6%	2.2%

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

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	4,098,487	522,938	465,981	734,932
1999	4,250,894	537,493	376,880	761,711
2000	4,490,644	569,809	592,662	755,497
2001	4,794,151	568,588	625,793	789,072
2002	5,238,649	702,964	696,730	888,093
2003	5,664,623	763,171	706,570	865,157
2004	6,018,206	759,616	699,494	912,706
2005	6,207,456	788,279	628,532	944,993
2006	6,603,589	809,798	656,210	1,008,171
2007	7,103,414	903,746	646,348	979,974

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	4,098,487	522,938	465,981	408,849
1999	4,250,894	537,493	376,880	430,801
2000	4,490,644	569,809	592,662	418,395
2001	4,794,151	568,588	625,793	442,562
2002	5,238,649	702,964	696,730	528,940
2003	5,664,623	763,171	706,570	491,562
2004	6,018,206	759,616	699,494	531,064
2005	6,207,456	788,279	628,532	547,643
2006	6,603,589	809,798	656,210	606,403
2007	7,103,414	903,746	646,348	590,267

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

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

*** Assessed Value includes tax-exempt property.

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
4,352,474	18.340	10,881,185	46.75%
4,403,556	18.340	11,008,890	46.92%
4,897,618	18.340	12,244,045	46.17%
5,199,460	17.916	12,998,650	46.07%
5,750,250	17.916	14,375,625	46.18%
6,269,207	17.916	15,673,018	45.52%
6,564,610	18.916	16,411,525	45.56%
6,679,274	18.916	16,698,185	45.66%
7,061,426	18.916	17,653,565	45.71%
7,673,534	20.000	19,183,835	45.11%

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
4,678,557	0.00	11,696,393	43.50%
4,734,466	0.00	11,836,165	43.64%
5,234,720	0.00	13,086,800	43.20%
5,545,970	0.00	13,864,925	43.19%
6,109,403	0.00	15,273,508	43.46%
6,642,802	0.00	16,607,005	42.96%
6,946,252	0.00	17,365,630	43.06%
7,076,624	0.00	17,691,560	43.10%
7,463,194	0.00	18,657,985	43.25%
8,063,241	0.00	20,158,103	42.93%

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

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

STATE OF GEORGIA

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	4,098,487	522,938	465,981	334,978
1999	4,250,894	537,493	376,880	340,402
2000	4,490,644	569,809	592,662	644,848
2001	4,794,151	568,588	625,793	339,171
2002	5,238,649	702,964	696,730	390,696
2003	5,664,623	763,171	706,570	333,928
2004	6,018,206	759,616	699,494	346,734
2005	6,207,456	788,279	628,532	347,420
2006	6,603,589	809,798	656,210	389,373
2007	7,103,414	903,746	646,348	347,901

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

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*** Assessed Value includes tax-exempt property.

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
4,752,428	0.25	11,881,070	42.82%
4,824,865	0.25	12,062,163	42.82%
5,008,267	0.25	12,520,668	45.15%
5,649,361	0.25	14,123,403	42.40%
6,247,647	0.25	15,619,118	42.50%
6,800,436	0.25	17,001,090	41.96%
7,130,582	0.25	17,826,455	41.95%
7,276,847	0.25	18,192,118	41.91%
7,680,224	0.25	19,200,560	42.03%
8,305,607	0.25	20,764,018	41.68%

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

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	1,040,571	205,077	155,647	151,989
1999	1,073,469	223,087	126,474	152,537
2000	1,105,986	220,162	204,807	153,775
2001	1,174,256	185,813	211,754	148,686
2002	1,254,172	216,023	221,849	121,236
2003	1,315,455	231,907	233,547	122,065
2004	1,422,826	260,834	227,922	121,138
2005	1,447,454	225,764	170,389	118,975
2006	1,529,579	243,175	240,483	119,587
2007	1,675,535	248,694	252,473	120,475

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	3,057,916	317,861	310,334	493,449
1999	3,177,427	314,405	250,405	505,611
2000	3,384,658	349,647	387,855	491,073
2001	3,619,895	382,775	414,040	521,974
2002	3,984,477	486,939	474,881	610,974
2003	4,349,168	531,264	473,023	565,768
2004	4,595,379	498,782	471,572	586,332
2005	4,760,000	562,514	458,142	603,716
2006	5,074,009	566,624	415,727	649,007
2007	5,427,880	655,052	393,875	595,760

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

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

**** Assessed Value includes tax-exempt property.

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
1,249,306	4.260	3,123,265	44.87%
1,270,493	3.970	3,176,233	44.80%
1,377,180	4.110	3,442,950	44.47%
1,423,137	3.913	3,557,843	44.18%
1,570,808	4.047	3,927,020	43.09%
1,658,844	5.882	4,147,110	42.94%
1,790,444	6.882	4,476,110	42.71%
1,724,632	7.781	4,311,580	42.76%
1,893,650	7.781	4,734,125	42.53%
2,056,227	8.764	5,140,568	42.34%

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
3,192,662	4.260	7,981,655	46.18%
3,236,626	3.970	8,091,565	46.25%
3,631,087	4.110	9,077,718	45.41%
3,894,736	3.913	9,736,840	45.36%
4,335,323	4.047	10,838,308	45.64%
4,787,687	5.882	11,969,218	44.73%
4,979,401	6.882	12,448,503	44.71%
5,176,940	7.781	12,942,350	44.66%
5,407,353	7.781	13,518,383	44.80%
5,881,047	8.764	14,702,618	44.05%

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

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

CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	1,040,571	205,077	155,647	93,792
1999	1,073,469	223,087	126,474	93,590
2000	1,105,986	220,162	204,807	93,663
2001	1,174,255	185,813	211,754	88,262
2002	1,254,172	216,023	221,849	58,656
2003	1,315,455	231,907	233,547	56,943
2004	1,422,826	260,834	227,922	54,285
2005	1,447,454	225,764	170,389	47,535
2006	1,529,579	243,175	240,483	45,657
2007	1,675,535	248,694	252,473	48,985

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	3,057,916	317,861	310,334	202,946
1999	3,177,427	314,405	250,405	206,521
2000	3,384,658	349,647	387,855	184,790
2001	3,619,895	382,775	414,040	204,479
2002	3,984,477	486,939	474,881	280,990
2003	4,349,168	531,264	473,023	221,564
2004	4,595,379	498,782	471,572	234,153
2005	4,760,000	562,514	458,142	237,506
2006	5,074,009	566,624	415,727	278,639
2007	5,427,880	655,052	393,875	233,363

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

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

*** Assessed Value includes tax-exempt property.

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
1,307,503	0.39	3,268,758	42.87%
1,329,440	-0.56	3,323,600	42.82%
1,437,292	0.00	3,593,230	42.61%
1,483,560	0.00	3,708,900	42.38%
1,633,388	0.00	4,083,470	41.44%
1,723,966	0.00	4,309,915	41.32%
1,857,297	0.00	4,643,243	41.17%
1,796,072	0.00	4,490,180	41.06%
1,967,580	0.00	4,918,950	40.93%
2,127,717	0.00	5,319,293	40.92%

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
3,483,165	0.39	8,707,913	42.33%
3,535,716	-0.56	8,839,290	42.34%
3,937,370	0.00	9,843,425	41.88%
4,212,231	0.00	10,530,578	41.94%
4,665,307	0.00	11,663,268	42.41%
5,131,891	0.00	12,829,728	41.73%
5,331,580	0.00	13,328,950	41.76%
5,543,150	0.00	13,857,875	41.71%
5,777,721	0.00	14,444,303	41.93%
6,243,444	0.00	15,608,610	41.50%

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

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property	Privately Owned Public Utilities	Motor Vehicles and Mobile Homes	Taxpayer Exemptions
1998	2,673,044	104,136	309,593	494,516
1999	2,748,449	110,588	248,813	506,784
2000	2,896,224	100,775	386,569	492,525
2001	3,149,753	100,329	412,313	522,652
2002	3,536,411	102,912	469,151	522,252
2003	3,881,629	108,095	468,280	524,388
2004	4,196,094	114,124	467,084	537,617
2005	4,386,989	109,038	454,120	559,302
2006	4,766,681	117,221	422,236	563,636
2007	5,166,874	125,818	401,577	541,507

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

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

*** Assessed Value includes tax-exempt property.

Total Taxable Assessed Value	Millage*	Estimated Actual Taxable Value**	Assessed Value*** as a Percentage of Actual Value
2,592,257	4.740	6,480,643	47.63%
2,601,066	4.740	6,502,665	47.79%
2,891,043	4.740	7,227,608	46.81%
3,139,743	4.625	7,849,358	46.66%
3,586,222	4.351	8,965,555	45.83%
3,933,616	4.207	9,834,040	45.33%
4,239,685	3.900	10,599,213	45.07%
4,390,845	3.900	10,977,113	45.10%
4,742,502	3.900	11,856,255	44.75%
5,152,762	3.900	12,881,905	44.20%

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

Clayton County, Georgia
Property Tax Rates,
Direct and Overlapping Governments,
Last Ten Calendar Years

Direct:

	Clayton County Board of Commissioners					
	Incorporated County			Unincorporated County		
Calendar Year	M & O	Debt Service	Total	M & O	Debt Service	Total
1998	3.970	(0.560)	3.410	3.970	(0.560)	3.410
1999	4.110	-	4.110	4.110	-	4.110
2000	3.913	-	3.913	3.913	-	3.913
2001	4.047	-	4.047	4.047	-	4.047
2002	5.882	-	5.882	5.882	-	5.882
2003	6.882	-	6.882	6.882	-	6.882
2004	7.781	-	7.781	7.781	-	7.781
2005	7.781	-	7.781	7.781	-	7.781
2006	8.764	-	8.764	8.764	-	8.764
2007	8.764	-	8.764	8.764	-	8.764

Overlapping:

	Clayton County School Board					
Calendar Year	School M & O	Debt Service	Total	State of Georgia	City of College Park	City of Forest Park
1998	18.340	-	18.340	0.250	7.500	3.040
1999	18.340	-	18.340	0.250	7.000	3.040
2000	17.916	-	17.916	0.250	6.930	3.043
2001	17.916	-	17.916	0.250	6.610	3.043
2002	17.916	-	17.916	0.250	9.560	5.043
2003	18.916	-	18.916	0.250	9.560	5.043
2004	18.916	-	18.916	0.250	9.560	4.793
2005	18.916	-	18.916	0.250	9.560	4.793
2006	20.000	-	20.000	0.250	9.560	6.593
2007	20.000	-	20.000	0.250	9.560	6.593

Millage rates are per $1,000 of assessed value.
Source: All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

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

City of Jonesboro					
M & O	Fire District	City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
-	-	-	1.000	-	-
-	-	-	1.000	-	-
-	-	-	1.000	-	-
-	-	-	5.000	-	-
-	-	-	6.500	-	4.207
-	-	-	6.500	-	3.900
-	3.900	4.000	7.500	5.886	3.900
3.000	3.900	4.000	7.500	5.886	3.900
3.000	3.900	4.000	7.500	5.768	3.900
3.000	3.900	4.000	7.500	5.768	3.900

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

	2006			2005			2004			2003			2002		
Tax Payer	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%	-		-
Comair	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	0.35%	-		-	27,909,600	10	0.37%	-		-
Boeing Logistics	-		-	-		-	-		-			-	48,209,739	5	0.68%
Hertz	-		-	97,091,401	2	1.20%	81,868,405	3	1.07%	60,727,239	5	0.81%	59,700,534	3	0.84%
Northwest Airlines	-		-	-		-	-		-			-	42,947,353	7	0.60%
National Car Rental	-		-	-		-	-		-			-	-		-
Subtotal (10 largest)	1,293,674,983		14.95%	621,911,799		7.71%	508,375,627		6.67%	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%	7,115,889,180		93.33%	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%

Tax Payer	2001 Taxable Assessed Value	2001 Rank	2001 Percentage of Total County Assessed Value	2000 Taxable Assessed Value	2000 Rank	2000 Percentage of Total County Assessed Value	1999 Taxable Assessed Value	1999 Rank	1999 Percentage of Total County Assessed Value	1998 Taxable Assessed Value	1998 Rank	1998 Percentage of Total County Assessed Value	1997 Taxable Assessed Value	1997 Rank	1997 Percentage of Total County Assessed Value
Delta Airlines, Inc. *	$ 1,925,166,203	1	32.41%	$ 340,451,412	1	6.08%	$ 670,914,760	1	11.87%	$ 657,567,611	1	12.93%	$ 593,246,107	1	11.66%
City of Atlanta	84,974,808	3	1.43%	73,951,932	3	1.32%	32,632,003	6	0.58%	26,150,161	9	0.51%	16,887,649	10	0.33%
Atlantic Southeast	92,932,894	2	1.56%	-		-	-		-	-		-	-		-
Georgia Power Co.	80,760,955	4	1.36%	96,345,753	2	1.72%	73,031,677	2	1.29%	79,193,910	2	1.56%	82,840,394	2	1.63%
Air Tran Airways	-		-	-		-	-		-	-		-	-		-
AMB Partners	-		-	29,335,404	10	0.52%	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-
BellSouth	42,835,530	8	0.72%	42,331,786	5	0.76%	40,094,184	5	0.71%	39,444,229	5	0.78%	41,439,757	4	0.81%
Atlanta Gas Light	-		-	-		-	25,527,026	10	0.45%	39,414,192	6	0.77%	28,841,480	6	0.57%
JC Penney	45,586,647	7	0.77%	30,002,241	9	0.54%	29,075,189	8	0.51%	42,105,223	4	0.83%	30,524,829	5	0.60%
Avis	28,327,352	9	0.48%	31,690,207	8	0.57%	30,107,118	7	0.53%	-		-	-		-
Alamo	-		-	-		-	-		-	19,788,360	10	0.39%	17,424,472	9	0.34%
Southlake Mall	-		-	47,258,240	4	0.84%	-		-	58,155,810	3	1.14%	49,014,335	3	0.96%
Boeing Logistics	-		-	-		-	-		-	-		-	-		-
# REF!	46,466,335	6	0.78%	36,413,569	7	0.65%	41,766,419	4	0.74%	29,205,438	7	0.57%	20,946,529	8	0.41%
Northwest Airlines	48,967,398	5	0.82%	45,235,829	6	0.81%	46,741,404	3	0.83%	28,500,059	8	0.56%	27,739,668	7	0.55%
National Car Rental	26,025,082	10	0.44%	-		-	25,924,994	9	0.46%	-		-	-		-
Subtotal (10 largest)	496,877,001		8.37%	432,564,961		7.72%	344,900,014		6.10%	361,957,382		7.11%	315,659,113		6.20%
Balance of all others	5,442,945,207		91.63%	5,167,038,798		92.28%	5,307,443,496		93.90%	4,725,448,881		92.89%	4,771,747,150		93.80%
Total	$ 5,939,822,208		100.00%	$ 5,599,603,759		100.00%	$ 5,652,343,510		100.00%	$ 5,087,406,263		100.00%	$ 5,087,406,263		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	
1997	$ 125,189	$ 124,152	99.17%	$ 947
1998 *	110,832	113,098	102.04%	-
1999	114,090	111,192	97.46%	2,893
2000	109,465	104,144	95.14%	5,117
2001	125,362	124,631	99.42%	571
2002	129,896	119,406	91.92%	9,864
2003	144,089	138,799	96.33%	4,816
2004	168,486	164,308	97.52%	3,358
2005 **	179,320	135,105	75.34%	-
2006	212,186	168,603	79.46%	-

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

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

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

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
$ 125,099	99.93%	$ 91 ***	0.08%
113,098	102.04%	- ***	0.00%
114,085	100.00%	5	0.00%
109,261	99.81%	204	0.16%
125,202	99.87%	160	0.12%
129,270	99.52%	626	0.43%
143,615	99.67%	474	0.28%
167,666	99.51%	820	0.46%
135,105	75.34%	44,215	24.66%
168,603	79.46%	43,583	20.54%

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

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

		Governmental Activities		
	Fiscal Year	General Obligation Bonds	Percentage of Actual Property Value*	Per Capita**
	1998	3,100,000	0.07%	13.90
	1999	102,395,000	2.27%	445.25
	2000	82,015,000	1.64%	343.88
	2001	55,560,000	1.04%	223.98
	2002	27,945,000	0.47%	110.25
*****	2003	-	-	-
*****	2004	-	-	-
*****	2005	-	-	-
*****	2006	-	-	-
	2007	-	-	-

		Component Units		
	Fiscal Year	Landfill Authority	Development Authority***	Housing Authority***
		Revenue Bonds	Revenue Bonds	Revenue Bonds
	1998	8,635,000	-	-
	1999	8,285,000	-	-
	2000	7,905,000	-	-
	2001	9,235,000	28,096,384	-
	2002	8,870,000	26,770,907	-
	2003	8,270,000	24,813,621	-
	2004	7,645,000	26,846,196	7,305,000
	2005	6,990,000	29,815,000	7,130,000
	2006	14,855,000	29,815,000	6,955,000
	2007	14,315,000	N/A	N/A

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

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

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
7,996,744	-	11,096,744	0.25%	49.77
7,015,857	-	109,410,857	2.38%	475.76
8,545,986	-	90,560,986	1.88%	379.71
6,899,559	-	62,459,559	1.28%	251.79
5,199,426	-	33,144,426	0.67%	130.76
3,404,261	22,785,000	26,189,261	0.51%	100.83
2,166,462	31,660,000	33,826,462	0.64%	128.65
1,575,001	28,640,000	30,215,001	0.56%	113.47
1,415,000	27,730,000	29,145,000	0.53%	106.91
2,938,000	24,505,000	27,443,000	0.41%	100.08

Total Government	Percentage of Personal Income**	Per Capita**
19,731,744	0.45%	88.50
117,695,857	2.57%	511.79
98,465,986	2.04%	412.86
99,790,943	2.04%	402.29
68,785,333	1.39%	271.36
59,272,882	1.16%	228.20
75,622,658	1.43%	287.62
74,150,001	1.36%	278.46
80,770,000	1.48%	296.29
41,758,000	0.63%	152.28

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

***** The County had no outstanding General Obligation Bonds during the years 2003,2004,2005, 2006,and 2007.

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

	Fiscal Year			
	1998	1999	2000	2001
Debt limit	$ 475,242,822	$ 486,515,552	$ 500,826,701	$ 531,787,189
Total net debt applicable to limit	3,100,000	102,395,000	82,015,000	55,560,000
Legal debt margin	$ 472,142,822	$ 384,120,552	$ 418,811,701	$ 476,227,189
Total net debt applicable to the limit as a percentage of debt limit	0.65%	21.05%	16.38%	10.45%

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

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

Legal Debt Margin Calculation for Fiscal Year 2007

Assessed Value*	$ 7,937,273,470
Debt Limit (10% of assessed value)**	793,727,347
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	$ 793,727,347

2002	2003	2004	2005	2006	2007
$ 590,613,288	$ 644,653,196	$ 676,984,575	$ 690,157,367	$ 730,100,335	$ 793,727,347
27,945,000	-	-	-	-	-
$ 562,668,288	$ 644,653,196	$ 676,984,575	$ 690,157,367	$ 730,100,335	$ 793,727,347
4.73%	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
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

Component Units

	The Development Authority of Clayton County						Clayton County Housing Authority					
				Debt Service						Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2002	$ 2,192,223	$ 2,066,406	$ 125,817	$ -	$ 1,977,242	0.06	$ -	$ -	$ -	$ -	$ -	-
2003	6,573,355	8,075,630	(1,502,275)	615,063	1,977,218	(0.58)	-	-	-	-	-	-
2004	1,823,994	1,500,548	323,446	655,063	1,957,286	0.12	2,806,495	2,517,723	288,772	-	129,182	2.24
2005	1,780,938	1,607,665	173,273	1,879,169	1,563,845	0.05	2,992,164	2,686,238	305,926	175,000	310,038	0.63
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	(0.01)	2,617,227	2,138,973	478,254	175,000	328,809	0.95
2007	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the year ending December 31, 2007 was not available as of the release of this statement.

The information for the Clayton County Housing Authority is presented on a calendar year basis. Data for the year ending December 31, 2007 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
1998	2,472,595	1,835,140	637,455	330,000	272,894	1.06
1999	1,958,726	1,782,101	176,625	350,000	271,264	0.28
2000	2,229,470	1,665,522	563,948	380,000	232,335	0.92
2001	2,457,342	1,876,611	580,731	410,000	213,447	0.93
2002	2,328,159	2,141,501	186,658	515,000	244,890	0.25
2003	2,258,433	2,209,289	49,144	833,407	119,730	0.05
2004	2,638,877	1,968,593	670,284	625,000	170,566	0.84
2005	3,223,093	2,410,668	812,425	655,000	157,326	1.00
2006	3,230,614	3,001,749	228,865	690,000	347,300	0.22
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54

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

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

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
1998	222,970	4,374,970	19,621	2,969,680	13,319	29.90	42,190	3.7%
1999	229,970	4,587,540	19,948	3,225,450	14,026	29.77	43,477	3.6%
2000	238,500	4,821,540	20,216	3,437,110	14,411	30.24	44,622	3.9%
2001	248,060	4,882,680	19,683	3,572,570	14,402	30.38	46,931	4.0%
2002	253,480	4,942,960	19,500	3,656,740	14,426	30.68	49,512	6.6%
2003	259,740	5,127,060	19,739	3,799,250	14,627	31.03	50,458	6.8%
2004	262,930	5,283,080	20,093	4,004,280	15,229	31.17	47,463	4.6%
2005	266,290	5,437,080	20,418	4,090,900	15,363	31.17	49,337	5.9%
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	50,800	5.1%
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	51,764	4.7%

* Woods & Poole Economics Data Pamphlet 2007
** Clayton County Board of Education
*** Georgia Department of Labor / Clayton County Chamber of Commerce

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

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

* Clayton County Chamber of Commerce & through a general business survey. Information for 2007 was not available.

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

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

Function	Full-time Employees as of June 30, 2005	2006	2007
General Government			
Commissioners	26	23	25
Finance	37	37	36
Risk management	8	8	11
Computer center	30	29	31
Personnel	10	10	11
Central services	17	17	16
Registrar	4	4	4
Tax Assessment/Collection			
Tax commissioner	28	32	32
Tax assessors	28	29	29
Courts and Law Enforcement			
Superior court	34	37	37
State court	12	12	13
Magistrate court	7	8	8
Juvenile court	60	58	58
Probate court	10	10	11
Clerk of superior/magistrate court	33	33	33
Clerk of state court	17	20	20
Solicitor of state court	24	30	30
District attorney	56	61	60
State adult probation	19	12	12
Correctional facility	46	49	49
Sheriff	308	306	302
Public Safety			
County police	287	277	297
County Fire	221	232	220
Narcotics unit	18	24	22
E.M.S. Rescue	83	84	82
Central Communications	42	40	40
Electronic Technical Support Center	17	14	15
Emergency Management	2	2	2
Animal Control	11	10	12
Transportation and Development			
Transportation/Development - Administration	104	107	105
Transportation/Development - Traffic Engineering	27	29	28
Planning and Zoning			
Community Development - Administration	35	37	35
Community Development - Planning	7	8	8
Public Transit System	2	2	2
Libraries	46	47	47
Parks and Recreation	61	72	79
Health and Welfare	14	13	12
Other General Government			
County Garage	21	22	22
Refuse Control	32	33	33
Building and Maintenance	24	24	24
Extension University of Georgia	8	7	8
Other General Government	4	4	3
Landfill	16	17	17
Airport	5	5	4
Total Clayton County Employees	1,901	1,935	1,945

Note: Data not available prior to fiscal 2005.

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

Function	Fiscal Year 2001	2002	2003	2004	2005	2006	2007
General Government							
Commissioners							
Board of Commission meetings	38	39	37	37	37	37	37
Budget amendments approved	301	330	290	200	260	148	200
Finance							
Accounts payable check per employee	6,479	6,729	7,166	11,104	11,437	11,780	12,133
Accounts receivable invoices per employee	3,931	3,960	3,500	2,264	2,333	2,402	2,368
Risk management							
Medical insurance participants	1,635	1,690	1,690	1,716	1,826	1,905	1,921
Dental Insurance participants	1,275	1,325	1,325	1,421	1,744	1,800	1,825
Computer center							
Personal computers	1,055	1,406	1,426	1,386	1,638	1,399	1,407
Help desk calls	3,672	3,264	3,297	3,211	3,144	3,473	3,600
Personnel							
County positions	1,814	1,862	1,887	1,991	1,927	2,010	1,933
Applications processed	8,491	11,574	20,358	18,000	23,000	24,000	24,449
Central services							
Purchase orders	5,164	5,480	5,200	5,500	5,693	5,892	5,892
Registrar							
Registered voters	115,473	112,680	114,000	118,263	120,000	120,112	122,120
Tax Assessment/Collection							
Tax commissioner							
Yearly tax levy (in thousands)	$ 129,896	$ 144,089	$ 156,000	$ 160,000	$ 163,200	$ 163,200	$ 166,464
Tax assessors							
Commercial parcels per appraiser	2,048	2,096	2,117	2,086	2,128	2,185	2,244
Residential parcels per appraiser	9,225	9,590	9,977	10,313	10,519	10,803	11,095
Personal property parcels per appraiser	3,239	3,399	2,601	3,392	3,460	3,553	3,649
Courts and Law Enforcement							
Superior court							
Criminal filings	2,806	2,577	2,454	2,520	3,226	3,226	3,450
Civil filing	5,668	4,880	4,648	2,604	2,499	2,499	5,352
State court							
Civil cases	6,252	6,697	7,000	7,025	7,050	7,100	9,000
Traffic cases	30,663	30,119	30,500	16,967	17,781	19,500	20,000
Criminal cases	17,194	18,986	19,000	29,914	30,000	30,000	8,600
Magistrate court							
Felony arrest warrants	3,661	3,322	3,579	4,460	4,605	4,881	7,675
Misdemeanor arrest warrants	7,243	8,058	10,061	12,098	12,652	13,452	11,769
Search warrants	183	167	214	234	249	276	267
Juvenile court							
Truancy and program referrals	N/A	1,490	1,521	1,563	1,609	1,596	1,641
Risk and clinical assessments	N/A	305	311	320	508	327	327
Probate court							
Marriage licenses	1,780	1,647	1,539	1,606	1,670	1,737	1,806
Firearms licenses	1,427	1,275	1,338	1,688	1,756	1,826	1,899
Death certificates	1,865	1,868	1,871	11,506	11,966	12,445	12,942
Clerk of superior/magistrate court							
Trade Names issued	288	280	368	648	1,127	1,437	1,560
Civil cases filed	5,668	4,880	25,879	27,576	28,469	29,323	30,200
Clerk of state court							
Civil cases	6,252	6,697	7,000	6,896	6,950	7,089	7,231
Criminal cases	17,194	18,986	16,967	9,561	9,350	9,537	9,728
Traffic cases	30,663	30,119	30,500	26,610	25,500	26,010	26,530
Solicitor of state court							
Domestic violence cases	995	1,345	1,644	1,284	1,310	N/A	N/A
Bad check cases	2,026	2,884	2,907	1,784	1,820	N/A	N/A
DUI cases	951	1,409	1,455	1,206	1,230	N/A	N/A
Traffic cases received	N/A	N/A	N/A	26,210	25,119	25,621	26,134
Criminal cases received	N/A	N/A	N/A	18,527	19,048	19,429	19,818
District attorney							
Felony counts filed	5,974	6,035	6,854	7,100	7,242	7,242	7,242
Felony counts disposed	5,812	5,916	6,685	7,000	7,140	7,140	7,140
Misdemeanor counts filed	1,213	1,132	339	400	408	408	408
Misdemeanor counts disposed	1,187	998	310	370	377	377	377
State adult probation							
Collection of restitution, fines, etc.	N/A	N/A	N/A	N/A	$ 114,905	$ 117,510	$ 108,743
Offenders revoked for additional offenses	843	873	873	700	715	700	N/A
Correctional facility							
Average number of inmates	225	225	222	222	220	222	223
Total inmate man-hours	360,512	369,525	378,763	388,232	397,938	300,000	307,500

Note: Indicators are not available prior to 2001.

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

Function	Fiscal Year 2001	2002	2003	2004	2005	2006	2007
Courts and Law Enforcement - (continued)							
Sheriff							
Warrants served	7,330	6,962	7,136	8,744	7,497	7,643	9,000
Subpoenas Delivered	23,754	19,008	19,483	12,275	20,469	19,795	18,288
Total admitted to jail	15,116	26,311	20,714	25,679	24,100	24,518	37,704
Total number released	13,054	26,307	19,681	25,649	23,569	23,925	37,800
Total inmates to court	12,872	22,679	17,776	29,649	20,733	21,322	50,988
Public Safety							
County police							
Call dispatched	117,800	106,500	117,800	186,100	189,837	189,837	129,466
Incident reports	32,500	37,800	41,000	33,931	34,641	34,641	40,877
Traffic accident reports	9,400	9,600	9,800	7,698	7,200	7,200	8,830
Family violence reports	2,600	3,000	2,700	2,513	2,500	2,500	2,475
Average response times (minutes)	12:10	14:20	14:70	18:53	18:61	18:61	19:18
County Fire							
Fire calls	1,265	1,131	1,120	1,021	1,048	1,075	1,137
Fire inspections performed	2,156	3,088	1,027	2,029	2,082	2,136	2,487
Average response times (minutes)	6:18	6:00	6:05	5:00	5:00	5:00	5:00
Narcotics unit							
Total cases	500	476	535	347	400	450	400
Total arrests	482	543	109	191	250	330	460
E.M.S. Rescue							
Total calls received	15,910	15,469	16,397	16,305	16,729	16,729	18,535
Number of patients transported	9,309	8,969	9,417	8,484	9,332	9,332	12,963
Average response times (minutes)	8:20	8:06	8:10	4:30	4:15	4:15	7:35
Central Communications							
911 calls	192,284	197,096	201,242	205,267	213,478	222,017	230,898
Law enforcement dispatches	218,925	234,968	240,944	245,763	255,594	265,818	276,450
Fire and EMS dispatches	29,062	27,965	27,601	28,607	29,751	30,941	32,179
Electronic Technical Support Center							
Public safety vehicles in for service	903	529	652	962	750	846	728
Radio repairs	712	445	1,090	888	1,000	1,122	1,135
Animal Control							
Total animals picked up	7,406	7,951	3,636	3,330	3,397	3,464	2,978
Total animals returned to owner	649	639	547	528	539	549	572
Total animals euthanized	5,291	5,714	5,423	4,680	4,774	4,869	4,974
Transportation and Development							
Transportation/Development							
Miles of paved roads	901	918	929	942	965	965	1,001
Miles of unpaved roads	3	3	2	2	2	2	2
Traffic signals maintained	192	194	199	242	319	319	251
Planning and Zoning							
Community Development							
Building permits issued	3,584	3,211	3,259	3,200	3,300	3,412	3,575
Business licenses issued	5,786	6,572	6,572	6,811	6,900	6,987	8,048
Building inspections preformed	43,615	38,597	33,000	32,760	33,000	33,410	45,068
Public Transit System							
Transit riders	366,712	543,453	972,000	1,069,000	1,149,155	1,149,155	1,600,000
Libraries							
Annual circulation	787,368	821,351	850,000	791,756	805,000	805,000	N/A
Turoring sessions held	N/A	N/A	N/A	N/A	N/A	383	5,423
Attendance at children's programs	36,026	36,927	37,850	46,985	50,577	62,198	83,500
Parks and Recreation							
Programs/classes offered	156	165	170	185	193	193	225
Adult athletic leagues	42	43	44	44	44	44	44
Other General Government							
County Garage							
Vehicles serviced	1,150	1,160	1,155	1,200	1,204	1,100	1,176
Refuse Control							
Miles of county roads cleaned	114,651	1,987,829	141,328	199,512	199,512	199,512	199,512
Building and Maintenance							
Buildings maintained	207	210	217	222	226	230	236
Extension University of Georgia							
4-H Enrollment	4,048	3,958	3,986	4,475	4,500	4,700	3,800
Other General Government							
Number of boxes stored	11,000	11,750	12,000	22,500	28,700	31,000	33,170
Landfill							
Landfill customers	100,795	1,054,555	107,862	110,000	100,644	100,644	106,900
Airport							
Aircraft based at airport	153	155	170	185	212	212	218

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

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

Clayton County, Georgia
Capital Asset Statistics by Function
Last Three Fiscal Years

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

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

Transportation/Development			
Heavy duty trucks	38	26	35
Heavy duty equipment	39	40	67
Support vehicles	45	47	52
Information servers	0	0	1
Planning and Zoning			
Inspection vehicles	17	21	22
Public Transit System			
Transit and paralift buses	29	29	29
Support vehicles	2	2	2
Libraries			
Branch libraries	6	6	6
Information servers	0	0	2
Park and Recreation			
Parks/recreation centers	14	16	6
Support vehicles	27	25	32
Health and Welfare			
Health and welfare support buildings	9	7	7
Buses and vans	0	0	3
Information servers	0	0	2

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

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

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