

CLAYTON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2013



Prepared by

Clayton County Finance Department
Ramona Thurman, Chief Financial Officer

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

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

Clayton County Board of Commissioners

Finance Department

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



Ramona R. Thurman, Chief Financial Officer

Johnette Smith, Assistant Director

May 30, 2014

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2013, is submitted herewith. This report consists of management's representations concerning the finances of Clayton County, Georgia. Responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the management of the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the County. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the County's financial affairs are included.

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

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

In compliance with State laws requiring that an annual audit of the books of account, financial records, and transactions of all administrative departments of the County be conducted by independent certified public accountants selected by the Clayton County Board of Commissioners, the basic financial statements for the fiscal year ended June 30, 2013 were audited by Mauldin and Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. Mauldin and Jenkins' unqualified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unqualified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" has been performed for the Fiscal Year ended June 30, 2013. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

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

PROFILE OF CLAYTON COUNTY

Clayton County is a political entity of Georgia that provides services to approximately 259,424 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

The financial statements, schedules, and statistical tables included in this report pertain to all functions and funds of the primary government, the Board of Commissioners of Clayton County, Georgia. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Clayton County Landfill, the Airport Authority, the Hospital 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 Board of Family and Children Services, and the Clayton County Water Authority. These entities have not met the established criteria for inclusion in this report. However, any amounts appropriated for disbursement to these bodies, as well as, any amounts for which the County has contractual liability have been included in the County's financial statements.

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

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

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

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

Calendar Year	Retail Sales (000's) ¹
2008	\$ 3,198
2009	\$ 2,910
2010	\$ 2,982
2011	\$ 3,134
2012	\$ 3,263
2013	\$ 3,339
2014	\$ 3,417

Economic development is one of the County's top priorities. All of the major industries have shared in the decreases of the latest national slump. Despite these challenges, Clayton County continues to be the business center for the South Metro Atlanta region. Clayton is home to the busiest airport in the world, Hartsfield-Jackson International Airport. Retail Sales have declined but appear to be rebounding as demonstrated in the table shown. Local Option Sales Tax (LOST) collections have increased approximately 3.3%. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 has increased slightly by 2%.

Year	Clayton Co.	Local MSA	GA ²
2008	7.6	6.2	6.3
2009	11.6	9.8	9.8
2010	12.5	10.1	10.2
2011	12.4	9.8	9.9
2012	11.1	8.8	9.0
2013	9.9	7.9	8.8

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above local and state levels. Economic Development department has indicated because of major new investment and job-generating growth by several companies, 2013 was one of our best years in recent memory. Even more announcements are in store for 2014. Additionally, per capita income has improved in the last decade from \$20,480 in 1998 to \$28,810 in 2013.

¹Woods & Poole Economics, Inc. 2013

² United States Department of Labor

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

According to Woods & Poole Economic Outlook for 2013, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment is estimated to reach 5.20 million by the year 2040 (3.07 million in 2010). The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

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

Long-term financial planning

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

A new Animal Control Facility, Northeast Police Precinct and Multi –purpose Fire Department (Training) building are just a few of the projects being constructed utilizing revenue generated from the 2009 SPLOST. Other projects include additional police precincts, a library, County Records Center Building, parks administration facility, senior centers and a fueling station. The revenue will also be utilized for public safety equipment and expansion at the correctional facilities. Projects were approved for Information Technology and Transportation and Development. The proposed new SPLOST is projected to generate \$272 million over a six year period.

Relevant financial policies

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

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2013.
- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.

- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County continued a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices; to construct a senior center and six recreation centers; and to improve eight existing parks in the County. This initiative was funded through the 2004 SPLOST proceeds.
- Clayton County will initiate all capital purchases within the development of the operating budget to ensure that all future operating costs are projected and included in the operating budget where appropriate. Capital purchases are classified as either capital expenditures or capital improvement projects. Capital expenditures are generally for the replacement of equipment. These types of expenditures will impact only the current operating budget and will have no specific impact on future operating budgets. Prior to the initiation of Capital Improvement Projects, on-going operational expenditures are considered.
- Clayton County will strive to maintain a General Fund working reserve from the unassigned fund balance equal to at least 5% of General Fund revenues in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.
- Unassigned fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.
- Clayton County will develop capital funding to provide for normal replacement of existing capital plant and additional capital improvements financed on a pay-as-you go basis.
- Clayton County will confine long-term borrowing to capital improvements and moral obligations. The County will not use short term debt for operating purposes.

Major Initiatives

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

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

As a part of the SPLOST referendum, the County also began a Parks and Recreation Plan which included the construction of a Senior Center, the construction and equipping of six recreation centers located throughout the County, the completion of an aquatic center, lighting upgrades on ball fields, installation

of new playground equipment, walking/jogging trails, and picnic pavilions at existing parks within the County.

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

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

AWARDS AND ACKNOWLEDGEMENTS

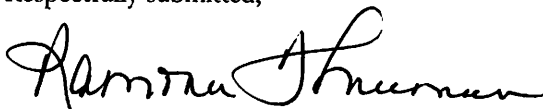
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. This was the thirty-fourth consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2013. This is the tenth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,



Ramona Thurman
Chief Financial Officer



CLAYTON COUNTY BOARD OF COMMISSIONERS

Pictured from left to right:

Vice-Chairman Michael Edmondson
Commissioner Shana M. Rooks

Chairman Jeffrey E. Turner

Commissioner Sonna Singleton
Commissioner Gail Hambrick

CLAYTON COUNTY, GEORGIA
PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2013

BOARD OF COMMISSIONERS

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

CHIEF FINANCIAL OFFICER

Ramona Thurman

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacqueline Wills

CLERK OF STATE COURT

Gail Carnes

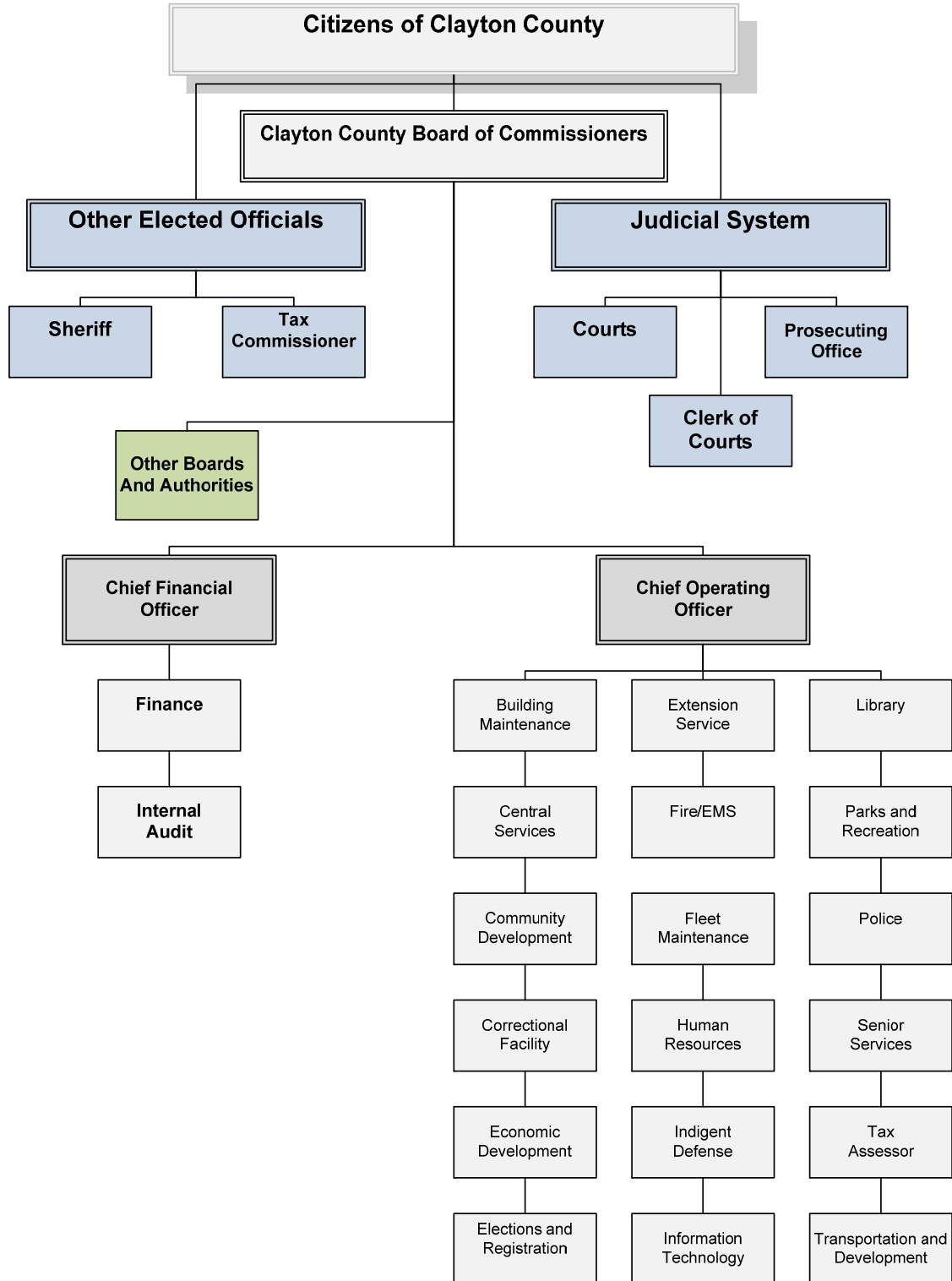
COUNTY ATTORNEY

Freeman, Mathis & Gary, LLP

COUNTY AUDITORS

Mauldin & Jenkins, LLC

**CLAYTON COUNTY, GEORGIA
ORGANIZATION CHART
FISCAL YEAR 2013**





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Clayton County
Georgia**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO



FINANCIAL SECTION

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia which represents 1.4% of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Hospital Authority of Clayton County or the Clayton County Board of Health, which represent 45.7%, 7.6%, and 58.7%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Development Authority of Clayton County, the Hospital Authority of Clayton County, and the Clayton County Board of Health, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clayton County, Georgia as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, Clayton County, Georgia implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, as well as Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules, the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-21, and the introductory section and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2014, on our consideration of Clayton County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clayton County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
May 29, 2014

Management's Discussion and Analysis (Unaudited)

This section of the Clayton County, Georgia (the County) annual financial report presents a narrative overview and an analysis of the financial activities of the Clayton County Board of Commissioners for the fiscal year ended June 30, 2013. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i – vi in the introductory section of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at June 30, 2013 by \$950 million. Of this amount, \$14.7 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of June 30, 2013, the County's governmental funds reported combined ending fund balances of \$288.3 million, an increase of \$7.8 million from the previous fiscal year. The portion of the governmental funds total fund balance available for spending at the County's discretion is that of the General Fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balances of the General Fund comprised a total of \$52.9 million or 31% of total general fund expenditures.
- During the current fiscal year, the Board of Commissioners refunded the Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005. These bonds were reissued as a combined 2012 Revenue Bond issue in the amount of \$14 million. At the end of fiscal year ending June 30, 2013, Clayton County's primary government has total bonded debt outstanding of \$20.8 million

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

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

Clayton County currently maintains 31 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Debt Service Fund, Fire Fund, the Roads and Recreation Capital Projects Fund and the 2009 SPLOST Fund. Individual data from the remaining 26 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 87.

Clayton County adopts an annual appropriated budget for each of the governmental funds except the Development Authority, which is now a blended component unit. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund in order to present budgetary compliance. Budgetary comparison statements for the General Fund and the sole major special revenue fund, the Fire Fund, can be found in the basic financial statements, while all other fund budgetary schedules, as well as detailed budgetary schedules for the General Fund, which demonstrate compliance at the department level of budgetary control, are included in the "Combining and Individual Fund Statements and Schedules" section and begin on page 104.

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

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

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

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

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

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

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

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 39 - 83 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 87 - 174 of this report, immediately following the required supplementary information on pensions.

Additional information about the County, which may be of interest to the reader, is found in the Statistical section of the report, on pages 175 - 217.

Government-wide Financial Analysis

As noted earlier, changes in net position over time can be a useful indicator of a government's financial position. At the end of fiscal year ending June 30, 2013, the County's assets exceeded liabilities by \$950 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 74% of total net position. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the assets themselves cannot be used to liquidate these liabilities.

The following summarizes the components of the County's net position (for the primary government) at June 30, 2013 and 2012:

	Primary Government	
	2013	2012
Current and other assets	\$ 310,925	\$ 302,036
Capital assets	756,367	755,432
Total assets	1,067,292	1,057,468
Long-term liabilities	97,629	72,921
Other liabilities	22,130	24,010
Total liabilities	119,759	96,931
Net position:		
Invested in capital assets, net of related debt	704,240	721,578
Restricted	231,045	221,218
Unrestricted	14,682	17,741
Total net position	\$ 949,967	\$ 960,537

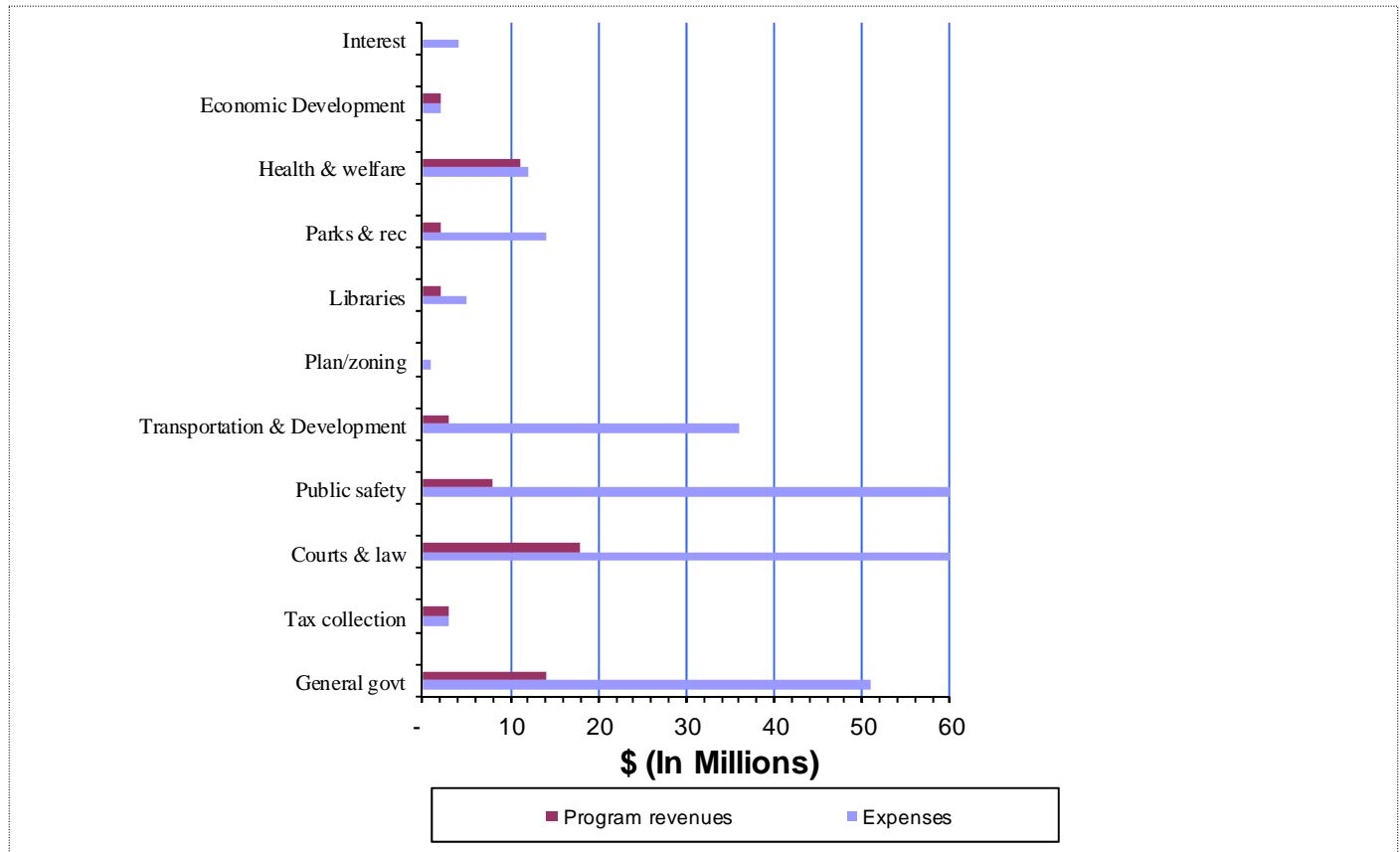
Clayton County's net position also includes restricted net assets/position of \$231 million (or 24.3% of net position) and unrestricted net assets/position of \$14.7 million (or 1.5% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County (excluding component units) reported positive balances in all categories of net assets.

The County's beginning total net position as of July 1, 2013 has been restated during the current fiscal year due to the implementation of GASB 61 and the inclusion of the Development Authority as a blended component unit and special revenue fund. The implementation of GASB 65 also required the recognition of bond issuance costs to be reflected in the beginning total net position for the primary government. Total net position decreased from the restated \$953 million to \$950 million at the end of the current year. The reduction in 2013 was due primarily to the decrease in the collection of property taxes due to continued decline in assessed property values.

Clayton County's Changes in Net Position
June 30, 2013 and June 30, 2012
(In thousands of dollars)

	Governmental Activities	
	2013	2012
Revenues:		
Program revenues		
Charges for services	\$ 45,898	\$ 44,881
Operating grants and contributions	16,804	17,198
Capital grants and contributions	228	146
General revenues		
Property taxes	103,618	117,548
Other taxes	100,899	97,906
Earnings on investments	386	12
Total revenues	<u>\$ 267,833</u>	<u>\$ 277,691</u>
Expenses:		
General government	51,277	53,237
Tax assessment and collection	3,764	3,643
Courts and law enforcement	72,627	69,082
Public safety	69,689	67,719
Transportation and development	35,917	28,703
Planning and zoning	1,559	1,441
Libraries	4,785	3,793
Parks and recreation	14,282	14,860
Health and welfare	11,784	9,971
Economic development	1,537	-
Interest on long-term debt	3,678	2,118
Total expenses	<u>270,899</u>	<u>254,567</u>
Increase (decrease) before transfers and gain	(3,066)	23,124
Transfers	(56)	-
Gain on sale of assets	38	77
Increase (decrease) in net position	<u>(3,084)</u>	<u>23,201</u>
Net position, beginning of year, as restated	<u>953,051</u>	<u>937,336</u>
Net position, end of year	<u><u>\$ 949,967</u></u>	<u><u>\$ 960,537</u></u>

2013 Primary Government Expenses and Program Revenues



Overall, the County experienced a 6% increase in the level of expenses for 2013 as compared to the previous fiscal year. Areas that account for significant changes over the previous fiscal year are as follows:

- General Government expenses decreased during fiscal year 2013 by \$1.9 million or 3.8% over the previous fiscal year. This decrease is attributed to the allocation of capital outlay related expenses in the General Government category of the primary government.
- Court and Law Enforcement expenses increased by \$3.5 million or 5% over the prior year. This increase is related to the rise in funds allocated for other post-employment benefits and for workers' compensation and medical self-insurance related claims.
- Public Safety expenses increased \$1.9 million during the current fiscal year. This increase is related to the rise in funds allocated for other post-employment benefits and for workers' compensation and medical self-insurance related claims.
- Transportation and Development expenses increased \$7.2 million or 20% over the previous fiscal year. The increase is due primarily to growth in road

related maintenance projects within the 2009 SPLOST fund during fiscal year 2013.

- Interest expense on long term debt increased by approximately \$1.5 million or 71%, due to the implementation of GASB Statement 61 and the inclusion of the Development Authority as a blended component unit during the current fiscal year.

2013 Primary Government Revenues by Source



In fiscal year 2013, property tax revenue for the Clayton County government decreased by 13.9% over the previous fiscal year. The decrease in property tax collection for fiscal year 2013 was directly related to the 6% decrease in the tax digest for the year due to the continued decline in assessed value of real property throughout the County. In the other taxes category, the slight increase was due to local option sales taxes (LOST) and special purpose local option sales taxes (SPLOST) both increasing slightly, 3% and 2% respectively, as compared with fiscal year 2012 totals. Charges for services, operating and capital grants and contributions held steady in comparison to the previous fiscal year.

GASB Statement No. 45 Expenses

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

GASB Statement 45 requires the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement 45 expenses as they appear in the Statement of Activities for fiscal year 2013.

Primary Government
Expenses by Functions/Programs
For the Years Ended June 30, 2013 and 2012

	2013			2012		
	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45
Functions/Programs:						
Governmental:						
General Government	\$ 51,276,996	\$ 2,428,059	\$ 48,848,937	\$ 53,237,177	\$ 1,778,918	\$ 51,458,259
Tax Assessment/Collection	3,763,963	143,164	3,620,799	3,643,037	111,319	3,531,718
Courts and Law Enforcement	72,627,265	1,623,474	71,003,791	69,082,286	1,204,862	67,877,424
Public Safety	69,689,021	1,975,656	67,713,365	67,719,493	1,477,702	66,241,791
Transportation/Development	35,917,073	229,062	35,688,011	28,703,440	176,800	28,526,640
Planning and Zoning	1,558,566	60,129	1,498,437	1,440,658	48,020	1,392,638
Libraries	4,784,720	94,488	4,690,232	3,792,754	74,213	3,718,541
Parks and Recreation	14,282,004	229,062	14,052,942	14,859,710	161,521	14,698,189
Health and Welfare	11,802,036	22,906	11,779,130	9,970,630	19,645	9,950,985
Economic Development	1,536,946	-	1,536,946	-	-	-
Interest on Long-term Debt	3,678,309	-	3,678,309	2,117,677	-	2,117,677
Total Governmental Expenses	<u>\$ 270,916,899</u>	<u>\$ 6,806,000</u>	<u>\$ 264,110,899</u>	<u>\$ 254,566,863</u>	<u>\$ 5,053,000</u>	<u>\$ 249,513,863</u>

Financial Analysis of the County's Funds

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

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

As of June 30, 2013, Clayton County's governmental funds reported combined ending fund balances of \$288.3 million, an increase of \$7.8 million in comparison with the previous fiscal year. Approximately 19.4% or \$56 million of the total governmental fund fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, \$232 million, is classified as restricted or non-spendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2013, the total of assigned and unassigned fund balance in the General Fund was \$52.9 million. The total fund balance for the General Fund was \$54 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total fund expenditures. Assigned/unassigned fund balance represents 31% of total General Fund expenditures, while total General Fund fund balance represents 31.6% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for 2012 was also 31%.

The fund balance of the County's General Fund increased during the current fiscal year by \$2.1 million. Total expenditures increased over the prior year by \$5 million. Revenues decreased by \$9.9 million during the same period. General Fund property tax revenues, affected by an overall decline in assessed property values within the County, decreased from the previous fiscal year. Overall, total revenues exceeded the budget by \$2 million and expenditures were approximately \$8 million lower than budget. See discussion below under "General Fund Budget Highlights" section. Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue collection was down \$11.8 million from the prior year, largely due to the continued decline in assessed property values. Real property taxes were down \$11 million over the previous fiscal year, while taxes for personal property were down by \$1.3 million. The collection of public utility taxes decreased by \$2.3 million over the previous year. Motor vehicle taxes were up approximately \$1 million for the year. This increase is due primarily to the new State of Georgia Title Ad Valorem Tax effective March 1, 2013, brought in a sizable increase in taxes over the four month period it was in effect. Overall, the total of other tax revenues increased \$1.9 million over the previous fiscal year. This increase was caused by an increase in local option sales taxes by \$1.2 million due to an increase in retail sales in the County. Insurance premium taxes also increased by over \$0.5 million over the previous year.
- Licenses and permits revenue increased \$950,000, or 15%, over the prior fiscal year. This is due largely to an increase in business license revenue. A continued initiative to increase the number of audits conducted on various businesses operating within the County and the hiring of two additional business license inspectors has helped to continue an upsurge in the dollar amount of business license fees and collections over the last two fiscal years.

- Intergovernmental revenues were down \$1.6 million over the previous fiscal year. The State Department of Corrections required less additional inmate housing from Clayton County for fiscal year 2013. This caused a \$1.4 million decrease in the inmate housing reimbursement from the State. The Board of Education reimbursement decreased by over \$400,000 as a result of the County no longer providing school resource officers to the Clayton County Board of Education.
- Transportation and Development expenditures decreased \$3 million as salary and fringe costs recorded in previous fiscal years within the General Fund were allocated as eligible expenditures within the 2009 SPLOST Fund during the current fiscal year.
- Capital outlay in the General Fund increased by over \$3 million due to the acquisition of land for a future recreation center.

The Fire Fund has a fund balance of \$103,661 which represents a decrease of \$1.8 million from the prior year. A decline in the value of assessed property within the County continues to affect the amount of property taxes available for collection for the Fire Fund. In response to this decline, the Fire department administration cut total expenditures throughout the organization by a total \$1.2 million over the previous fiscal year. Most all line items were reduced, with a sizable reduction in capital equipment purchases over the past two years which led to a capital outlay total of \$6,000 for fiscal year 2013. Previously, fiscal year 2011 had included a major capital purchase of four aerial ladder trucks and other vehicles for a total of \$2.9 million.

The fund balance for the Debt Service Fund decreased during the current fiscal year from \$5.6 million to \$4.5 million, all of which is reserved for the payment of debt service. Transfers from the General Fund and the Ellenwood Tax Allocation District fund covered approximately one half of the debt service payments for the fiscal year, while fund balance was used to cover the remainder.

The Roads and Recreation Fund was established in fiscal year 2004 to account for \$240 million in projects based on the 2004 SPLOST referendum. At June 30, 2013, the remaining fund balance for these projects is \$104.6 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore \$5 million in road related capital outlay and \$3.8 million expended for the new Lovejoy Recreation Center accounted for the decline in fund balance from the previous year.

The 2009 SPLOST fund was created to account for future projects totaling \$305 million as approved by voters in a 2008 SPLOST referendum, which covers a six year span. The fund began receiving SPLOST collections in 2009. The fund balance for the fund at June 30, 2013 is \$106.8 million. The \$15.2 million increase in fund balance is due to the continued collection of revenues and the expending of funds in accordance with the timeline included with the referendum.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. The aggregate fund balance of these funds increased approximately \$2 million from the prior year to total \$18.1 million at June 30, 2013. The increase for the special revenue funds is due primarily to the addition of the Development Authority as a blended component unit (special revenue fund) as a part of the implementation of GASB Statement Number 61 as stated earlier in this report. The fund balance increase is also attributable to \$1.4 million in U.S Department of Transportation monies received at fiscal year end by the Other County Grants fund.

Proprietary funds - Clayton County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At June 30, 2013, the Workers' Compensation Self-Insurance net position decreased from \$825,000 to \$291,000 in the current year. This is due primarily to a change from the previous fiscal year temporarily discontinuing transfers from user funds. A transfer from the Medical Self Insurance Fund was also made to the Workers' Compensation Fund in the amount of \$1.4 million.

The Medical Self-Insurance Fund had a net position of \$2.8 million at June 30, 2013, compared to \$4.2 million at June 30, 2012. Net position was used to fund the \$1.4 million transfer to the Workers' Compensation Fund during the current fiscal year.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$166.5 million and the final amended budget of \$177.1 million amounted to a 6% increase. This increase in the budget can be summarized as follows:

- \$2.4 million increase to reimburse the SPLOST fund for the purchase of a building no longer planned to be utilized as a recreation center.
- \$2.1 million increase for Sheriff's Office wages, benefits, and overtime
- \$1.8 million increase in Professional Services for litigation claims, legal fees, consulting and audit fees
- \$1.0 million in Sanitation Expense
- \$0.3 million in repair and maintenance expenses for County buildings

Significant variances between actual and budgeted revenues are as follows:

- Property Taxes showed a decrease of \$5.3 million. A decrease in the net millage rate of 0.9 mill coupled with lower assessed property values throughout the County, resulted in the negative variance for the fiscal year.
- Other Taxes were over budget by \$3.4 million, largely due to increases in the collection of insurance premium taxes and local option sales taxes.
- An increase in the receipt of Business License fees resulting from increased audit efforts caused the License and Permits category to increase by \$1.9 million.
- Intergovernmental revenue decreased by \$483,895. The negative variance results mainly from the fact that the State Department of Corrections required less additional inmate housing from Clayton County for fiscal year 2013.
- Various fees within the Charges for Services category exceeded the budget. Most notably sheriff service fees, telephone commission income from the correctional institutions within the county, rental income and cable TV franchise fees. Conversely, emergency medical service fees decreased during the year as part of a transition to private third party billing and collection services during the fiscal year.

- Fines and Forfeiture revenues increased by \$1.1 million as a result of the imposition of higher court fines and an increase in bond forfeitures for the fiscal year.

Significant variances between actual and budgeted expenditures are as follows:

General Fund expenditures were under budget by \$6.1 million. This total includes positive variances of \$1.3 million in General Government, \$1.3 million in Courts and Law Enforcement, \$1.4 million in Public Safety, and \$982 thousand in Parks and Recreation. These positive variances resulted from a countywide effort to reduce spending.

Capital Asset and Debt Administration

Capital assets – Clayton County's net investment in capital assets as of June 30, 2013, amounts to \$704 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

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

- Construction began on the Public Safety Digital Network with an estimated cost of \$23 million. The expected completion date is June, 2014 and is funded by the 2009 SPLOST Program.
- Site preparation work began on the new Animal Control Offices and Kennels. The estimated cost is \$4.1 million and is funded by the 2009 SPLOST Program.
- Site preparation work began on the Multipurpose Fire Department (Training) Building. The estimated cost is \$4.5 million and is funded by the 2009 SPLOST Program.
- Site preparation work began on the North Precinct Fueling Station. The estimated cost is \$3 million and is funded by the 2009 SPLOST Program.
- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as a part of the \$240 million 2004 SPLOST Program.
- Other projects related to the 2009 SPLOST Program include: capital outlay to fund public safety facilities; information technology improvements; road, bridge, and transportation improvements and equipment.
- There was a small percentage decrease in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 57 - 60 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 \$43.2 million, of which \$22.3 million is debt of the Development Authority, a blended component unit. Included in this total are Urban Redevelopment Agency of Clayton County Revenue Bonds issued in 2003 and 2005, which were refunded during fiscal year 2013 and re-issued as a combined 2012 Revenue Bond issue in the amount of \$14.9 million. Also included in the total outstanding bonded debt are Tax Allocation Revenue Bonds for the Ellenwood Project and Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton.

The County has several long-term capital lease agreements outstanding at year end totaling \$9.7 million. These agreements extend through fiscal year 2021. No new leases were entered into during fiscal year 2013.

Additional information on the County's long-term debt can be found in Note III.J on pages 61 - 72 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2013 was 11%, which is a decrease from the 11.2% rate of a year ago. The State's average unemployment rate and the national rate were 8.5% and 7.6%, respectively, at the fiscal year end.
- Three of the County's 10 largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer and second largest employer is Delta Airlines.
- The General Fund gross millage rate remained at a rate of 20.953 mills and the Fire Fund gross millage rate also remained unchanged over the previous year at 4.4 mills. The LOST rebate is 6.292 mills; this is an increase in the rebate from 6.041 mills in the 2013 budget. *The net millage* for the fiscal year 2013 budget was 14.912. For fiscal year 2014, the *net millage* for the General Fund decreased slightly to 14.661 mills due to the small increase in the LOST rebate for the year.

Requests for Information

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

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



Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION JUNE 30, 2013

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 278,408,802	\$ 17,326,193
Restricted cash	112,777	5,188,208
Investments	6,120,314	3,021,673
Accrued interest	147,948	812,785
Notes receivable, current portion	-	1,155,000
Accounts receivable	4,456,520	355,543
Grants receivable	2,019,534	-
Taxes receivable	4,588,818	-
Due from other governments	505,352	1,095,525
Due from individuals	3,781	-
Due from organizations	8,924,327	106,852
Inventory	251,809	705
Prepaid items	1,183,471	120,882
Notes receivable, net of current portion	-	40,410,000
Property held for resale	4,201,378	-
Capital assets, non-depreciable	114,286,475	10,324,290
Capital assets, depreciable (net of accumulated depreciation)	642,080,773	18,794,586
Total assets	1,067,292,079	98,712,242
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	2,433,599	-
Total deferred outflows of resources	2,433,599	-
LIABILITIES		
Accounts payable	7,893,018	480,120
Accrued liabilities	2,499,195	200,916
Retainage payables	1,077,924	-
Customer deposits	48,173	135,629
Construction and performance bonds payable	23,750	-
Due to other governments	908,043	293,186
Due to organizations	106,500	-
Interest payable	1,480,541	1,017,178
Unearned revenue	333,816	16,211
Noncurrent liabilities:		
Due within one year	9,604,878	43,439,562
Due in more than one year	95,782,718	30,408,294
Total liabilities	119,758,556	75,991,096
NET POSITION		
Net investment in capital assets	704,239,848	2,078,962
Restricted for:		
Debt service	4,668,853	507,434
Capital projects	213,421,135	-
Tourism promotion	789,717	-
Public safety	902,599	-
Jail construction/staffing	566,907	-
Health and welfare programs	471,857	-
Law library materials	63,813	-
Technology	1,006,018	-
Street lights	57,564	-
Economic development	2,677,123	-
Grant programs	2,218,495	-
Escrow deposits and funded reserves	-	419,217
Unrestricted	18,883,193	19,715,533
Total net position	\$ 949,967,122	\$ 22,721,146

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

CLAYTON COUNTY, GEORGIA

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

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities				
General government	\$ 51,276,996	\$ 14,398,940	\$ 119,519	\$ 47,162
Tax assessment collection	3,763,963	2,755,359	-	-
Courts and law enforcement	72,627,265	16,471,934	1,337,530	155,172
Public safety	69,689,021	8,089,156	414,980	-
Transportation and development	35,917,073	23,703	2,919,339	-
Planning and zoning	1,558,566	-	-	-
Libraries	4,784,720	216,122	1,358,335	-
Parks and recreation	14,282,004	2,212,699	104,750	(13,049)
Health and welfare	11,784,503	181,808	10,550,159	-
Economic development	1,536,946	1,547,997	-	-
Interest on long-term debt	3,678,309	-	-	38,859
Total governmental activities	<u>\$ 270,899,366</u>	<u>\$ 45,897,718</u>	<u>\$ 16,804,612</u>	<u>\$ 228,144</u>
Component units:				
Landfill Authority	\$ 3,383,144	\$ 2,356,944	\$ 1,000,000	\$ -
Airport Authority	74,098	-	-	-
Housing Authority	6,516,729	3,978,539	479,856	1,880,000
Hospital Authority	1,949,512	1,948,855	-	-
Board of Health	11,673,627	4,267,225	7,580,487	-
Total component units	<u>\$ 23,597,110</u>	<u>\$ 12,551,563</u>	<u>\$ 9,060,343</u>	<u>\$ 1,880,000</u>
General revenues				
Taxes:				
Property taxes				
Local option sales taxes				
Special purpose local option sales taxes				
Insurance premium taxes				
Penalties/interest on delinquent taxes				
Alcoholic beverage taxes				
Intangible recording tax				
Hotel motel tax				
Transfer taxes				
Business license tax				
Gain on sale of assets				
Earnings on investments				
Transfers				
Total general revenues				
Change in net position				
Net position, beginning of year, as restated				
Net position, end of year				

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Total	Component Units
\$ (36,711,375)	\$ (36,711,375)	\$ -
(1,008,604)	(1,008,604)	-
(54,662,629)	(54,662,629)	-
(61,184,885)	(61,184,885)	-
(32,974,031)	(32,974,031)	-
(1,558,566)	(1,558,566)	-
(3,210,263)	(3,210,263)	-
(11,977,604)	(11,977,604)	-
(1,052,536)	(1,052,536)	-
11,051	11,051	-
(3,639,450)	(3,639,450)	-
<u>(207,968,892)</u>	<u>(207,968,892)</u>	<u>-</u>
\$ -	\$ -	\$ (26,200)
-	-	(74,098)
-	-	(178,334)
-	-	(657)
-	-	174,085
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (105,204)</u>
\$ 103,617,550	\$ 103,617,550	\$ -
37,590,897	37,590,897	-
47,458,473	47,458,473	-
9,131,056	9,131,056	-
2,422,680	2,422,680	-
1,785,242	1,785,242	-
914,920	914,920	-
1,216,341	1,216,341	-
258,309	258,309	-
121,477	121,477	-
37,845	37,845	-
386,625	386,625	13,253
(56,425)	(56,425)	-
<u>204,884,990</u>	<u>204,884,990</u>	<u>13,253</u>
(3,083,902)	(3,083,902)	(91,951)
953,051,024	953,051,024	22,813,097
<u>\$ 949,967,122</u>	<u>\$ 949,967,122</u>	<u>\$ 22,721,146</u>

CLAYTON COUNTY, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2013

ASSETS	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
Cash and cash equivalents	\$ 38,109,803	\$ 331,291	\$ 4,556,076	\$ 105,467,466
Restricted cash	-	-	-	-
Investments	6,120,314	-	-	-
Accrued interest and dividends receivable	147,948	-	-	-
Accounts receivable	4,351,287	390	-	3,000
Grants receivable	-	-	-	-
Taxes receivable, net	3,937,609	558,234	272	-
Interfund receivables	5,261,100	-	-	-
Due from other governments	15,544	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	4,088,325	6,023	-	1,446
Inventory	235,481	16,328	-	-
Prepaid items	929,691	1,000	-	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 63,200,883</u>	<u>\$ 913,266</u>	<u>\$ 4,556,348</u>	<u>\$ 105,471,912</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 3,439,749	\$ 67,518	\$ -	\$ 459,291
Accrued liabilities	2,031,731	294,851	-	-
Customer deposits	-	-	-	-
Construction / performance bonds payable	23,750	-	-	-
Interfund payables	-	-	-	-
Construction retainage payable	-	-	-	374,236
Unrealized grant revenue	-	-	-	-
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	107,505	-	-	-
Total liabilities	<u>5,709,235</u>	<u>362,369</u>	<u>-</u>	<u>833,527</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	3,446,016	447,236	272	-
Total deferred inflows of resources	<u>3,446,016</u>	<u>447,236</u>	<u>272</u>	<u>-</u>
FUND BALANCES				
Fund balances:				
Nonspendable				
Inventory	235,481	16,328	-	-
Prepaid items	929,691	1,000	-	-
Restricted for:				
Debt service	-	-	4,556,076	-
Capital projects	-	-	-	104,638,385
Tourism promotion	-	-	-	-
Public safety	-	86,333	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	20,444,756	-	-	-
Litigation	3,000,000	-	-	-
Purchases on order	1,299,573	-	-	-
Unassigned	28,136,131	-	-	-
Total fund balances	<u>54,045,632</u>	<u>103,661</u>	<u>4,556,076</u>	<u>104,638,385</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,200,883</u>	<u>\$ 913,266</u>	<u>\$ 4,556,348</u>	<u>\$ 105,471,912</u>

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

2009 SPLOST Fund	Other Governmental Funds	Total
\$ 109,812,157	\$ 14,262,094	\$ 272,538,887
-	112,777	112,777
-	-	6,120,314
-	-	147,948
-	101,843	4,456,520
-	2,019,534	2,019,534
-	92,703	4,588,818
-	-	5,261,100
-	489,808	505,352
-	-	3,781
3,588,503	1,240,030	8,924,327
-	-	251,809
-	77,611	1,008,302
-	4,201,378	4,201,378
<u>\$ 113,400,660</u>	<u>\$ 22,597,778</u>	<u>\$ 310,140,847</u>

\$ 2,803,746	\$ 808,008	\$ 7,578,312
-	172,613	2,499,195
-	48,173	48,173
-	-	23,750
2,450,000	2,811,100	5,261,100
404,914	298,774	1,077,924
-	79,609	79,609
-	-	106,500
897,328	10,715	908,043
-	146,702	254,207
<u>6,555,988</u>	<u>4,375,694</u>	<u>17,836,813</u>
-	81,452	3,974,976
-	81,452	3,974,976

-	-	251,809
-	4,278,989	5,209,680
-	112,777	4,668,853
106,844,672	1,938,078	213,421,135
-	789,717	789,717
-	816,266	902,599
-	566,907	566,907
-	471,857	471,857
-	63,813	63,813
-	1,006,018	1,006,018
-	57,564	57,564
-	2,677,123	2,677,123
-	2,218,495	2,218,495
-	-	20,444,756
-	-	3,000,000
-	3,143,028	4,442,601
-	-	28,136,131
<u>106,844,672</u>	<u>18,140,632</u>	<u>288,329,058</u>
<u>\$ 113,400,660</u>	<u>\$ 22,597,778</u>	<u>\$ 310,140,847</u>

CLAYTON COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2013

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

Fund balances - total governmental funds	\$ 288,329,058
Capital assets	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Cost of the assets	1,213,638,453
Accumulated depreciation	(457,271,205)
Revenues	
Some of the County's tax revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	3,974,976
Internal service funds	
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.	3,118,378
Long-term liabilities	
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net assets. Long-term liabilities at year end consist of the following:	
Bonds payable	(43,225,000)
Capital leases payable	(9,724,345)
Accrued interest payable	(1,480,541)
Deferred amounts on refinancing	2,433,599
Unamortized discount	719,800
Unamortized premium	(2,373,164)
Compensated absences	(7,522,852)
Other post employment benefits (OPEB)	(35,216,000)
Claims and judgments payable	(4,855,590)
Accrued landfill postclosure costs	(578,445)
	<u>\$ 949,967,122</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	General	Fire Fund	Debt Service Fund	Roads and Recreation Projects Fund
REVENUES				
Property taxes	\$ 85,008,186	\$ 15,678,553	\$ -	\$ -
Other taxes	51,552,521	357,904	-	-
Licenses and permits	6,460,322	-	-	-
Intergovernmental	5,994,074	-	-	-
Charges for services	19,937,939	454,940	-	-
Fines and forfeitures	5,202,812	-	-	-
Investment earnings	385,830	-	-	-
Other revenue	1,113,583	24,041	-	(86,393)
Gifts and donations	83,344	-	-	-
Total revenues	<u>175,738,611</u>	<u>16,515,438</u>	<u>-</u>	<u>(86,393)</u>
EXPENDITURES				
Current:				
General government	42,844,180	-	-	104
Tax assessment and collection	3,466,326	-	-	-
Courts and law enforcement	64,500,649	-	-	-
Public safety	36,152,584	18,797,738	-	-
Transportation and development	3,473,847	-	-	860,033
Planning and zoning	1,476,870	-	-	-
Libraries	3,423,372	-	-	-
Parks and recreation	6,270,900	-	-	447,580
Health and welfare	3,511,573	-	-	-
Energy conservation	-	-	-	-
Economic developmen	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,409,747	-	2,061,252	-
Capital outlay	4,485,226	6,050	-	7,485,342
Total expenditures	<u>171,015,274</u>	<u>18,803,788</u>	<u>2,061,252</u>	<u>8,793,059</u>
Excess (deficiency) of revenues over expenditures	<u>4,723,337</u>	<u>(2,288,350)</u>	<u>(2,061,252)</u>	<u>(8,879,452)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of refunding bonds	14,920,000	-	-	-
Premium on bonds issued	2,121,347	-	-	-
Payment to refunded bond escrow agent	(17,129,898)	-	-	-
Issuance of capital lease	4,452	-	-	-
Proceeds from sale of capital assets	62,586	-	-	-
Proceeds from insurance claims	309,936	-	-	-
Transfers in	1,107,179	500,000	991,934	66,204
Transfers out	(3,983,500)	-	-	-
Total other financing sources (uses)	<u>(2,587,898)</u>	<u>500,000</u>	<u>991,934</u>	<u>66,204</u>
Net change in fund balances	2,135,439	(1,788,350)	(1,069,318)	(8,813,248)
FUND BALANCES, beginning of year, as restated	<u>51,910,193</u>	<u>1,892,011</u>	<u>5,625,394</u>	<u>113,451,633</u>
FUND BALANCES, end of year	<u>\$ 54,045,632</u>	<u>\$ 103,661</u>	<u>\$ 4,556,076</u>	<u>\$ 104,638,385</u>

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

2009 SPLOST Fund	Other Governmental Funds	Totals
\$ -	\$ 2,423,195	\$ 103,109,934
47,458,473	1,530,497	100,899,395
-	-	6,460,322
-	11,210,226	17,204,300
-	5,110,965	25,503,844
-	1,942,787	7,145,599
-	795	386,625
-	5,287,803	6,339,034
-	38,859	122,203
<u>47,458,473</u>	<u>27,545,127</u>	<u>267,171,256</u>
110,775	3,239,928	46,194,987
-	-	3,466,326
344,884	2,455,090	67,300,623
152,890	4,078,061	59,181,273
11,173,657	301,958	15,809,495
-	-	1,476,870
984,995	-	4,408,367
-	1,634,467	8,352,947
-	7,542,709	11,054,282
-	448,456	448,456
-	1,264,538	1,264,538
11,935,806	-	11,935,806
316,525	2,195,127	5,982,651
8,425,406	2,375,628	22,777,652
<u>33,444,938</u>	<u>25,535,962</u>	<u>259,654,273</u>
<u>14,013,535</u>	<u>2,009,165</u>	<u>7,516,983</u>
-	-	14,920,000
-	-	2,121,347
-	-	(17,129,898)
-	-	4,452
-	69,780	132,366
-	-	309,936
1,192,448	4,638,344	8,496,109
-	(4,569,034)	(8,552,534)
<u>1,192,448</u>	<u>139,090</u>	<u>301,778</u>
15,205,983	2,148,255	7,818,761
<u>91,638,689</u>	<u>15,992,377</u>	<u>280,510,297</u>
<u>\$ 106,844,672</u>	<u>\$ 18,140,632</u>	<u>\$ 288,329,058</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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

Net change in fund balances - total governmental funds	\$ 7,818,761
--	--------------

Capital Assets

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Total capital outlay	22,833,123
Total depreciation	(31,172,633)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.

60,651

Long-term Debt

The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:

Debt issued or incurred	(14,924,452)
Premium on debt issued	(2,121,347)
Principal repayments	3,689,330
Payment of principal to refunded bond escrow agent	16,370,000
Amortization of bond discount	(42,992)
Amortization of bond premium	144,376
Amortization of deferred loss	(221,237)

transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:

Compensated absences	(261,061)
Accrued interest on debt	(505,237)
Landfill costs	25,286
Claims and judgments payable	3,454,087
Other postemployment benefit (OPEB) obligation	(6,806,000)

Revenues

Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year.

507,616

Internal service funds

Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.

Net loss of internal service funds	(1,932,173)
	<u>\$ (3,083,902)</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget	2012 Actual
	Original	Final			
REVENUES					
Property taxes	\$ 87,204,143	\$ 90,353,300	\$ 85,008,186	\$ (5,345,114)	\$ 96,855,198
Other taxes	48,143,000	48,143,000	51,552,521	3,409,521	49,595,912
Licenses and permits	4,564,150	4,564,150	6,460,322	1,896,172	5,500,905
Intergovernmental	6,333,322	6,477,969	5,994,074	(483,895)	7,616,383
Charges for services	19,011,761	19,235,057	19,937,939	702,882	20,628,278
Fines and forfeitures	4,014,500	4,014,500	5,202,812	1,188,312	4,410,259
Investment earnings	-	2	385,830	385,828	9,814
Other revenue	592,950	904,772	1,113,583	208,811	1,061,146
Gifts and donations	-	11,000	83,344	72,344	37,121
Total revenues	<u>169,863,826</u>	<u>173,703,750</u>	<u>175,738,611</u>	<u>2,034,861</u>	<u>185,715,016</u>
EXPENDITURES					
Current:					
General government	40,867,359	44,121,701	42,844,180	1,277,521	40,511,056
Tax assessment and collection	3,716,412	3,717,559	3,466,326	251,233	3,410,881
Courts and law enforcement	63,700,321	65,780,195	64,500,649	1,279,546	63,513,562
Public safety	37,419,123	37,500,344	36,152,584	1,347,760	35,270,051
Transportation and development	3,339,482	3,296,803	3,473,847	(177,044)	6,508,026
Planning and zoning	1,832,499	1,835,869	1,476,870	358,999	1,395,618
Libraries	3,448,750	3,491,527	3,423,372	68,155	3,316,860
Parks and recreation	6,780,231	7,252,912	6,270,900	982,012	6,070,248
Health and welfare	3,444,725	3,593,880	3,511,573	82,307	3,424,867
Debt service	1,155,029	1,419,791	1,409,747	10,044	1,261,432
Capital outlay	832,281	5,171,442	4,485,226	686,216	1,314,665
Total expenditures	<u>166,536,212</u>	<u>177,182,023</u>	<u>171,015,274</u>	<u>6,166,749</u>	<u>165,997,266</u>
Excess (deficiency) of revenues over expenditures	<u>3,327,614</u>	<u>(3,478,273)</u>	<u>4,723,337</u>	<u>8,201,610</u>	<u>19,717,750</u>
OTHER FINANCING SOURCES (USES)					
Appropriation of fund balance	-	6,744,140	-	(6,744,140)	-
Proceeds from sale of capital assets	-	-	62,586	62,586	19,371
Proceeds from insurance claims	-	-	309,936	309,936	103,275
Issuance of refunding bonds	-	14,920,000	14,920,000	-	-
Premium on bonds issued	-	2,121,347	2,121,347	-	-
Payment to refunded bond escrow agent	-	(17,129,898)	(17,129,898)	-	-
Issuance of capital leases	-	-	4,452	4,452	979,709
Transfers in	956,882	1,107,180	1,107,179	(1)	872,215
Transfers out	(4,284,496)	(4,284,496)	(3,983,500)	300,996	(3,813,262)
Total other financing sources (uses)	<u>(3,327,614)</u>	<u>3,478,273</u>	<u>(2,587,898)</u>	<u>(6,066,171)</u>	<u>(1,838,692)</u>
Net change in fund balances	-	-	2,135,439	2,135,439	17,879,058
FUND BALANCES, beginning of year	51,910,193	51,910,193	51,910,193	-	34,031,135
Appropriation of fund balance	-	(6,744,140)	-	(6,744,140)	-
FUND BALANCES, end of year	<u>\$ 51,910,193</u>	<u>\$ 45,166,053</u>	<u>\$ 54,045,632</u>	<u>\$ (4,608,701)</u>	<u>\$ 51,910,193</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget			Variance	
	Original	Final	Actual	with Final Budget	2012 Actual
REVENUES					
Tax revenues					
Real property	\$ 13,200,000	\$ 13,200,000	\$ 11,414,479	\$ (1,785,521)	\$ 13,228,665
Personal property	1,600,000	1,600,000	1,475,184	(124,816)	1,547,584
Public utility	550,000	550,000	574,481	24,481	561,795
Heavy equipment	-	-	425	425	69
Mobile home	44,522	44,522	58,271	13,749	52,622
Motor vehicle	1,600,000	1,600,000	1,682,188	82,188	1,534,498
Title ad valorem tax	-	-	66,382	66,382	-
Timber	-	-	412	412	176
Prior year	458,987	458,987	406,731	(52,256)	485,602
Other taxes					
Railroad equipment	3,500	3,500	4,238	738	3,748
Intangible recording	100,000	100,000	192,075	92,075	118,944
Real estate transfer	25,000	25,000	51,571	26,571	38,825
Interest on delinquent taxes	85,470	85,470	110,020	24,550	103,870
Charges for services - fire inspection fees	376,250	376,250	454,940	78,690	314,302
Investment earnings	-	-	-	-	114
Other revenue	10,000	10,000	24,041	14,041	57,763
Gifts and donations	-	-	-	-	1,125
Total revenues	18,053,729	18,053,729	16,515,438	(1,538,291)	18,049,702
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	12,250,000	12,312,294	12,312,294	-	12,573,058
Pension contribution	1,548,000	1,566,217	1,566,216	1	1,593,179
FICA and Medicare insurance	918,000	897,262	897,262	-	919,072
Group health and life insurance	1,940,000	1,947,154	1,947,152	2	1,920,259
Early retirement pension contribution	177,730	177,730	177,730	-	177,730
Medical service fees	3,063	29,306	27,462	1,844	2,467
Contract service fees	78,405	74,188	71,918	2,270	113,014
Rental	79,084	79,084	77,327	1,757	80,595
Materials and supplies	207,115	213,209	183,231	29,978	169,812
Gas and oil	275,000	284,689	284,688	1	308,772
Bank charges	1,500	1,500	1,229	271	1,186
Minor equipment	37,720	32,109	28,761	3,348	92,104
Postage	640	640	52	588	42
Utilities	255,000	225,536	225,154	382	233,814
Telephone, telegraph	142,650	142,650	134,043	8,607	158,099
Sanitation	12,100	12,100	11,044	1,056	13,361
Advertising	3,750	3,750	2,479	1,271	565
Dues and subscriptions	11,635	24,962	14,107	10,855	38,006
Training, travel, meetings	3,000	3,241	3,241	-	5,380
Uniform allowance	-	-	-	-	167,630
Repair and maintenance	533,200	462,997	429,791	33,206	506,424
Tax commission	368,744	405,327	402,557	2,770	444,040
Casualty and other losses	-	-	-	-	3
Debt service	-	-	-	-	233,736
Capital outlay	-	6,050	6,050	-	290,187
Total expenditures	\$ 18,846,336	\$ 18,901,995	\$ 18,803,788	\$ 98,207	\$ 20,042,535

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget			Variance with Final Budget	2012 Actual
	Original	Final	Actual		
Deficiency of revenues over expenditures	\$ (792,607)	\$ (848,266)	\$ (2,288,350)	\$ (1,440,084)	\$ (1,992,833)
OTHER FINANCING SOURCES					
Appropriations of fund balance	792,607	848,266	-	(848,266)	-
Transfers in	-	-	500,000	500,000	-
Total other financing sources	<u>792,607</u>	<u>848,266</u>	<u>500,000</u>	<u>(348,266)</u>	<u>-</u>
Net change in fund balances	-	-	(1,788,350)	(1,788,350)	(1,992,833)
FUND BALANCES, beginning of year	1,892,011	1,892,011	1,892,011	-	3,884,844
Appropriations of fund balance	<u>(792,607)</u>	<u>(848,266)</u>	<u>-</u>	<u>848,266</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 1,099,404</u>	<u>\$ 1,043,745</u>	<u>\$ 103,661</u>	<u>\$ (940,084)</u>	<u>\$ 1,892,011</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2013

	Governmental Activities - Internal Service Funds
Assets	
Current assets:	
Cash and cash equivalents	\$ 5,869,915
Prepaid items	175,169
Total current assets	<u>6,045,084</u>
 Total assets	 <u>6,045,084</u>
Liabilities	
Current liabilities	
Accounts payable	314,706
Accrued liabilities	<u>1,567,446</u>
Total current liabilities	<u>1,882,152</u>
 Long-term liabilities, non-current portion of accrued claims payable	 <u>1,044,554</u>
Total liabilities	<u>2,926,706</u>
Net Position	
Unrestricted	<u>3,118,378</u>
Total net position	<u><u>\$ 3,118,378</u></u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges to other funds	\$ 14,018,812
Employee contributions	4,175,983
Other revenue	98,436
Total operating revenues	<u>18,293,231</u>
Operating expenses	
Claims expense	6,719,475
Insurance premiums	11,922,259
Management fees	1,524,164
Other expenses	59,506
Total operating expenses	<u>20,225,404</u>
Change in net position	(1,932,173)
Net position, beginning of year	<u>5,050,551</u>
Net position, end of year	<u><u>\$ 3,118,378</u></u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from insurance carrier	\$ 98,436
Cash received from employees	4,175,983
Cash received from interfund services provided	14,018,812
Cash paid for insurance claims	(6,136,475)
Cash paid to suppliers for goods and services	(13,737,852)
Net cash used in operating activities	<u>(1,581,096)</u>
Net decrease in cash and cash equivalents	(1,581,096)
Cash and cash equivalents, beginning of year	<u>7,451,011</u>
Cash and cash equivalents, end of year	<u><u>\$ 5,869,915</u></u>
Reconciliation of operating (loss) to net cash used in operating activities:	
Operating loss	\$ (1,932,173)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Decrease in due from organizations	9,622
Increase in prepaid items	(175,169)
Decrease in accounts payable	(66,376)
Increase in accrued expenses	583,000
Net cash used in operating activities	<u><u>\$ (1,581,096)</u></u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2013

	<u>Pension Trust Fund</u>	<u>Agency Funds</u>
Assets		
Cash and cash equivalents	\$ 343,163,909	\$ 8,789,206
Accounts receivable	721,809	-
Accrued interest and dividend receivable	626	-
Prepaid expenses	12,029	-
Total assets	<u>343,898,373</u>	<u>8,789,206</u>
Liabilities		
Accounts payable	16,498	-
Due to others	-	8,167,133
Due to other governments	-	386,828
Due to litigants	-	235,245
Total liabilities	<u>16,498</u>	<u>8,789,206</u>
Net Position		
Held in trust for pension benefits	343,881,875	-
Total net position	<u>\$ 343,881,875</u>	<u>\$ -</u>

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PENSION TRUST FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employers	
Clayton County	\$ 12,640,537
Clayton County Water Authority	2,175,725
Plan members	
Clayton County	3,708,751
Clayton County Water Authority	934,039
Total contributions	<u>19,459,052</u>
Investment income	
Net appreciation in fair value of plan investments	41,169,104
Interest earned on investments	3,811
Total investment income	<u>41,172,915</u>
Less investment expense	<u>189,619</u>
Net investment income	<u>40,983,296</u>
Total additions	<u>60,442,348</u>
Deductions:	
Benefits	27,155,733
Administrative expenses	169,986
Total deductions	<u>27,325,719</u>
Change in net position	33,116,629
Net Position	
Beginning of year	<u>310,765,246</u>
End of year	<u><u>\$ 343,881,875</u></u>

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION COMPONENT UNITS JUNE 30, 2013

ASSETS	Landfill Authority	Airport Authority	Housing Authority	Hospital Authority	Board of Health	Total
Cash and cash equivalents	\$ 2,090,078	\$ 13,342,928	\$ 435,777	\$ 3,857	\$ 1,453,553	\$ 17,326,193
Restricted cash	4,445,765	-	742,443	-	-	5,188,208
Investments	-	-	3,021,673	-	-	3,021,673
Interest receivable	-	-	-	812,785	-	812,785
Accounts receivable	58,332	-	29,836	-	267,375	355,543
Due from other governments	3,999	403,403	-	-	688,123	1,095,525
Due from organizations	106,852	-	-	-	-	106,852
Inventory	705	-	-	-	-	705
Prepaid items	-	-	120,882	-	-	120,882
Note receivable, current	-	-	-	1,155,000	-	1,155,000
Note receivable, long-term	-	-	-	40,410,000	-	40,410,000
Capital assets, nondepreciable	7,298,469	1,229,457	1,783,800	12,564	-	10,324,290
Capital assets, depreciable (net of accumulated depreciation)	8,564,091	-	9,876,054	-	354,441	18,794,586
Total assets	22,568,291	14,975,788	16,010,465	42,394,206	2,763,492	98,712,242
LIABILITIES						
Accounts payable	4,037	60,608	108,296	-	307,179	480,120
Accrued liabilities	88,789	-	44,060	-	68,067	200,916
Customer deposits	12,150	-	123,479	-	-	135,629
Due to other governments	-	-	-	-	293,186	293,186
Interest payable	204,393	-	-	812,785	-	1,017,178
Unearned revenue	-	-	16,211	-	-	16,211
Noncurrent liabilities:						
Due within one year	1,502,959	-	293,579	41,565,000	78,024	43,439,562
Due in more than one year	19,953,975	-	10,142,221	-	312,098	30,408,294
Total liabilities	21,766,303	60,608	10,727,846	42,377,785	1,058,554	75,991,096
NET POSITION						
Net investment in capital assets	(741,554)	1,229,457	1,224,054	12,564	354,441	2,078,962
Restricted for:						
Grant programs	-	-	-	-	507,434	507,434
Escrow deposits and funded reserves	-	-	419,217	-	-	419,217
Unrestricted	1,543,542	13,685,723	3,639,348	3,857	843,063	19,715,533
Total net position	\$ 801,988	\$ 14,915,180	\$ 5,282,619	\$ 16,421	\$ 1,704,938	\$ 22,721,146

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>
Component Units		Services	Grants and	Grants and
			Contributions	Contributions
Landfill Authority	\$ 3,383,144	\$ 2,356,944	\$ 1,000,000	\$ -
Airport Authority	74,098	-	-	-
Housing Authority	6,516,729	3,978,539	479,856	1,880,000
Hospital Authority	1,949,512	1,948,855	-	-
Board of Health	11,673,627	4,267,225	7,580,487	-
Total component units	<u>\$ 23,597,110</u>	<u>\$ 12,551,563</u>	<u>\$ 9,060,343</u>	<u>\$ 1,880,000</u>
General revenues:				
Unrestricted investment earnings				
Total general revenues				
Change in net position				
Net position, beginning of year, as restated				
Net position, end of year				

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

Net (Expenses) Revenues and Changes in Net Position					
Component Units					
Landfill Authority	Airport Authority	Housing Authority	Hospital Authority	Board of Health	Total
\$ (26,200)	\$ -	\$ -	\$ -	\$ -	\$ (26,200)
-	(74,098)	-	-	-	(74,098)
-	-	(178,334)	-	-	(178,334)
-	-	-	(657)	-	-
-	-	-	-	174,085	174,085
(26,200)	(74,098)	(178,334)	(657)	174,085	(104,547)
1,320	-	11,933	-	-	13,253
1,320	-	11,933	-	-	13,253
(24,880)	(74,098)	(166,401)	(657)	174,085	(91,951)
826,868	14,989,278	5,449,020	17,078	1,530,853	22,813,097
<u>\$ 801,988</u>	<u>\$ 14,915,180</u>	<u>\$ 5,282,619</u>	<u>\$ 16,421</u>	<u>\$ 1,704,938</u>	<u>\$ 22,721,146</u>



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The County reports the following major governmental funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

Governmental Fund Types:

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

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

Proprietary Fund Types:

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fiduciary Fund Types:

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position / Equity

1. Deposits and Investments

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

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

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

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

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Inventories and Prepaid Items (Continued)

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

4. Restricted Assets

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

5. Capital Assets

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

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

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

Buildings 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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Compensated Absences

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

7. Long-Term Obligations

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

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

8. Deferred Outflows / Inflows of Resources

The County implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. These new standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Deferred Outflows / Inflows of Resources (Continued)

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

9. Fund Equity

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

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

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash, such as inventory or prepaid items) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments (e.g., grants or donations).
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Fund Equity (Continued)

- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

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

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

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

Encumbrances – At June 30, 2013, the County has encumbered amounts in various funds that they intend to honor in the subsequent year. These amounts are reported as assigned for general government expenditures at the fund level.

10. Estimates

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

NOTES TO FINANCIAL STATEMENTS

NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Data

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

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

- A department head, either elected or appointed, is authorized and directed to make all line item transfer requests to the Chairman of the Board of Commissioners of Clayton County via the Chief Financial Officer of Clayton County.
- The Chief Financial Officer, upon receipt of said request, shall make the appropriate investigation to determine that the department has the funds within its budget and may make recommendations as deemed appropriate prior to forwarding the request to the Chairman of the Board of Commissioners for action. When the Chairman of the Board of Commissioners or the full Board of Commissioners, as the case may be, makes the decision on the transfer, the decision will be returned to the Chief Financial Officer for accounting purposes.
- The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:
 1. All requests are made through the Chief Financial Officer.
 2. The request cannot result in the increase of a salary line.
 3. No funds can be transferred from one department to another.
 4. The funds are available within the approved departmental budget for the fiscal year.
 5. Records of the approved transfer are maintained in the Finance Department.
- All other line item requests should be addressed to the Board of Commissioners via the Chief Financial Officer, who shall submit the requests to the Board of Commissioners for action. It is internal policy that management is not permitted to overspend appropriations at the line item level.

NOTES TO FINANCIAL STATEMENTS

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

A. Budgetary Data (Continued)

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

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

Supplemental budgetary appropriations were made as necessary during the year.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2013 are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	\$ 278,408,802
Restricted cash - primary government	112,777
Investments - primary government	6,120,314
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	343,163,909
Cash - Agency Funds	8,789,206
	<u>\$ 636,595,008</u>
Cash held with financial institutions	\$ 636,481,889
Georgia Fund 1	113,119
Total Governmental Activities Cash	<u>\$ 636,595,008</u>

Custodial Credit Risk - Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties or municipalities. As of June 30, 2013, the County's deposits at two financial institutions were undercollateralized by a total of \$2,166,802. Additional collateral was pledged by one of the financial institutions within the 10-day grace period allowed by State statutes. However, deposits of the County's Tax Commissioner and State Court Offices remained undercollateralized after this 10-day grace period by a total of \$618,865.

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

The County's investment of \$113,119 in the Georgia Fund 1 has not been provided a level of risk because it is in a pool managed by another government. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AA+ credit rating at year-end. At June 30, 2013, the fair value of the County's position in this investment pool was the same as the value of the pool shares. The weighted average maturity at June 30, 2013 was 43 days.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Continued)

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

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, Clayton County's investment policy prohibits investments in any instrument with maturities greater than one year. The County invests in certificates of deposits. Three different banks hold these certificates of deposit with a carrying amount of \$6,120,314. The County's certificates of deposit have varying maturity dates.

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

Investment	Carrying Amount	Duration
Certificates of Deposit	\$ 3,304,833	Six Months
Certificates of Deposit	2,759,642	Six Months
Certificates of Deposit	55,839	Six Months
	<u>\$ 6,120,314</u>	

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

Public Employees Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees Retirement System (PERS). At June 30, 2013, the carrying amount of its deposits was \$343,163,909. A portion of the deposits at June 30, 2013, \$3,544,846 is part of a pooled cash account with the primary government's bank balance. On June 28, 2013, all PERS investments were liquidated in preparation for the transfer of assets to a new investment custodian. Therefore, the PERS had no investments at June 30, 2013.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the PERS invests in bond mutual funds. This practice mitigates most of the interest rate risk associated with these types of investments because this allows the PERS to terminate its investment within 24 to 48 hours without penalty. At June 30, 2013, the Plan held no investments and, therefore, was not exposed to interest rate risk.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Component Units

At December 31, 2012, the Housing Authority had the following investments:

Investment	Fair Value	Maturities
Georgia Fund 1	\$ 2,771,673	40 day weighted average
Certificates of Deposit	250,000	May 22, 2013 - July 14, 2013
Total Investments	<u>\$ 3,021,673</u>	

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

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

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

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the component units will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2012, the Housing Authority and the Development Authority did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements. As of June 30, 2013, the Hospital Authority and the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

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

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals \$4,456,520 and includes the following: \$8,182,209 related to emergency medical services billing, with an allowance of \$3,884,621 for potentially uncollectible balances; \$39,648 receivable from employees, rents receivable related to an apartment complex owned by the Development Authority of \$13,636, service fees receivable of \$88,207, and \$17,441 of miscellaneous receivables.

Component Units

Accounts receivable of \$58,332 for the Landfill Authority represent charges to customers after credit has been extended. Accounts receivable in the Housing Authority of \$29,836 represent rents receivable related to an apartment complex owned by the Housing Authority. Accounts receivable in the Board of Health represent various fees and miscellaneous receivables totaling \$267,375. No allowances have been established for the receivables in the Landfill Authority or Housing Authority.

C. Due from Organizations

At June 30, 2013, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 2,844,616
Special local option sales tax	3,588,503
Due from other organizations	<u>2,491,208</u>
Total due from organizations	<u><u>\$ 8,924,327</u></u>

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

D. Property Taxes

Property taxes were levied on September 14, 2012 and were payable on or before November 15, 2012. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 15, 2013. 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 2012 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	14,912	mills
Fire District	<u>4,400</u>	mills
Total	<u><u>19,312</u></u>	mills

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Property Taxes (Continued)

A summary of taxes receivable at June 30, 2013 is as follows:

<u>Tax Year</u>	
2012	\$ 3,834,021
2011	3,282,236
2010	1,913,241
2009	446,024
2008	247,802
Prior	265,740
Not on digest	<u>72,039</u>
	10,061,103
Allowance for uncollectible taxes	<u>(5,472,285)</u>
Net taxes receivable	<u><u>\$ 4,588,818</u></u>

An allowance of \$5,472,285 has been established for taxes in dispute and estimated amounts not expected to be collected.

E. Federal and State Grants Receivable

Primary Government

At June 30, 2013, the County was due \$2,019,534 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, 2013, the amount of unearned grant income was \$333,816.

F. Interfund Receivables and Payables

At June 30, 2013, interfund receivables and payables were as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u> <u>Major Funds</u> <u>General</u> <u>Fund</u>
Major Funds:	
2009 SPLOST FUND	\$ 2,450,000
Nonmajor Governmental Funds	<u>2,811,100</u>
	<u><u>\$ 5,261,100</u></u>

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

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Interfund Transfers

Interfund transfers for the year ended June 30, 2013 consisted of the following amounts:

Transfers In	Major Fund General	Transfers Out Nonmajor Governmental Funds	Total
Major Funds:			
General Fund	\$ -	\$ 1,107,179	\$ 1,107,179
Fire Fund	500,000	-	500,000
Debt Service Fund	364,496	627,438	991,934
Roads & Recreation Fund	-	66,204	66,204
SPLOST Fund	-	1,192,448	1,192,448
Nonmajor Funds:			
Nonmajor Governmental Funds	3,119,004	1,575,765	4,694,769
	<u>\$ 3,983,500</u>	<u>\$ 4,569,034</u>	<u>\$ 8,552,534</u>

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs, to cover principal and interest payments for the Police Headquarters/E911 building, to cover operating expenditures in the Emergency Telephone System Fund, and to cover funds given to the Clayton Collaborative Authority for general assistance programs. Transfers out of the General Fund to the Development Authority (blended component unit, reported as a nonmajor special revenue fund) were used to cover principal and interest payments on the Development Authority's revenue bonds. Because the Development Authority's fiscal year end is December 31, the transfers in are different from the transfers out of the General Fund by \$56,425. Therefore, the total transfers in to the nonmajor funds of \$4,694,769 as shown above are \$56,425 more than the total transfers in to nonmajor governmental funds on the statement of revenues, expenditures and changes in fund balance. Transfers into the General Fund were made to cover salaries in the Street Lights Fund and the Jail Staffing and Construction Fund, and to close out the Health Department capital projects fund.

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

Transfers out of the Victims' Assistance Fund (Nonmajor governmental funds) were made to cover expenditures for programs accounted for in another fund. Transfers out of the Other County Grants Fund (Nonmajor governmental fund) to the Road and Recreation Fund and SPLOST Fund were made to be used for projects associated with Special Purpose Local Option Sales Tax (SPLOST). Transfers from the Ellenwood Tax Allocation District Fund to the Ellenwood Capital Projects Fund (Nonmajor government funds) were made to cover the cost of capital projects.

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

NOTES TO FINANCIAL STATEMENTS

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

H. Capital Assets

Primary Government

The schedule below includes the capital asset activity of the County for the fiscal year ended June 30, 2013 and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2012. The beginning balance of capital assets has been increased by \$9,213,970 to include the Development Authority as a blended component unit.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 107,624,972	\$ 3,352,294	\$ -	\$ -	\$ 110,977,266
Construction in progress	16,745,039	133,036	(40,000)	(13,528,866)	3,309,209
Total capital assets, not being depreciated	<u>124,370,011</u>	<u>3,485,330</u>	<u>(40,000)</u>	<u>(13,528,866)</u>	<u>114,286,475</u>
Capital assets, being depreciated:					
Land improvements	9,481,979	37,271	-	-	9,519,250
Buildings	258,084,392	10,686,353	-	13,528,866	282,299,611
Roads, sidewalks, and bridges	706,857,614	1,494,691	-	-	708,352,305
Machinery and equipment	94,408,318	7,284,650	(2,512,156)	-	99,180,812
Total capital assets, being depreciated	<u>1,068,832,303</u>	<u>19,502,965</u>	<u>(2,512,156)</u>	<u>13,528,866</u>	<u>1,099,351,978</u>
Less accumulated depreciation for:					
Land improvements	(6,762,499)	(192,474)	-	-	(6,954,973)
Buildings	(65,393,383)	(6,046,913)	-	-	(71,440,296)
Roads, sidewalks, and bridges	(284,399,128)	(17,744,754)	-	-	(302,143,882)
Machinery and equipment	(72,001,197)	(7,188,492)	2,457,635	-	(76,732,054)
Total accumulated depreciation	<u>(428,556,207)</u>	<u>(31,172,633)</u>	<u>2,457,635</u>	<u>-</u>	<u>(457,271,205)</u>
Total capital assets, being depreciated, net	<u>640,276,096</u>	<u>(11,669,668)</u>	<u>(54,521)</u>	<u>13,528,866</u>	<u>642,080,773</u>
Governmental activities capital assets, net	<u>\$ 764,646,107</u>	<u>\$ (8,184,338)</u>	<u>\$ (94,521)</u>	<u>\$ -</u>	<u>\$ 756,367,248</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Primary Government (Continued)

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

Governmental activities:	
General government	\$ 1,553,772
Tax assessment and collection	97,772
Courts and law enforcement	3,067,360
Public safety	3,433,520
Transportation/development	20,143,579
Libraries	246,483
Parks and recreations	1,636,660
Health and welfare	721,079
Economic development	272,408
	<u>31,172,633</u>
Total depreciation expense	<u>\$ 31,172,633</u>

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2013 was as follows:

	June 30, 2012	Additions	Disposals	Transfers	June 30, 2013
Capital assets, not being depreciated:					
Land	\$ 7,298,469	\$ -	\$ -	\$ -	\$ 7,298,469
Construction in progress	7,088,822	-	-	(7,088,822)	-
Total capital assets, not being depreciated	<u>14,387,291</u>	<u>-</u>	<u>-</u>	<u>(7,088,822)</u>	<u>7,298,469</u>
Capital assets, being depreciated:					
Buildings	375,630	-	-	-	375,630
Roads, sidewalks, and bridges	315,855	-	-	-	315,855
Land improvements	5,313,748	-	-	1,600,000	6,913,748
Machinery and equipment	4,738,336	-	(798,455)	5,488,822	9,428,703
Total capital assets, being depreciated	<u>10,743,569</u>	<u>-</u>	<u>(798,455)</u>	<u>7,088,822</u>	<u>17,033,936</u>
Less accumulated depreciation for:					
Buildings	(287,350)	(15,201)	-	-	(302,551)
Roads, sidewalks, and bridges	(314,290)	(461)	-	-	(314,751)
Land improvements	(3,319,962)	(473,403)	-	-	(3,793,365)
Machinery and equipment	(4,269,914)	(587,719)	798,455	-	(4,059,178)
Total accumulated depreciation	<u>(8,191,516)</u>	<u>(1,076,784)</u>	<u>-</u>	<u>-</u>	<u>(8,469,845)</u>
Total capital assets, being depreciated, net	<u>2,552,053</u>	<u>(1,076,784)</u>	<u>(798,455)</u>	<u>7,088,822</u>	<u>8,564,091</u>
Landfill Authority capital assets, net	<u>\$ 16,939,344</u>	<u>\$ (1,076,784)</u>	<u>\$ (798,455)</u>	<u>\$ -</u>	<u>\$ 15,862,560</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Board of Health for the year ended June 30, 2013 was as follows:

	June 30, 2012	Additions	Disposals	June 30, 2013
Capital assets, being depreciated:				
Computer equipment	\$ 920,928	\$ 115,393	\$ -	\$ 1,036,321
Furniture and other equipment	585,023	28,127	-	613,150
Building improvements	85,844	-	-	85,844
Total capital assets, being depreciated	<u>1,591,795</u>	<u>143,520</u>	<u>-</u>	<u>1,735,315</u>
Less accumulated depreciation for				
Computer equipment	(758,860)	(90,367)	-	(849,227)
Furniture and other equipment	(484,647)	(40,704)	-	(525,351)
Building improvements	(4,095)	(2,201)	-	(6,296)
Total accumulated depreciation	<u>(1,247,602)</u>	<u>(133,272)</u>	<u>-</u>	<u>(1,380,874)</u>
Total capital assets, being depreciated, net	<u>344,193</u>	<u>10,248</u>	<u>-</u>	<u>354,441</u>
Board of Health capital assets, net	<u>\$ 344,193</u>	<u>\$ 10,248</u>	<u>\$ -</u>	<u>\$ 354,441</u>

Activity for the Airport Authority for the year ended June 30, 2013 was as follows:

	June 30, 2012	Additions	Disposals	June 30, 2013
Capital assets, not being depreciated				
Land	\$ 1,229,457	\$ -	\$ -	\$ 1,229,457
Airport Authority capital assets, net	<u>\$ 1,229,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,229,457</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Housing Authority for the year ended December 31, 2012 was as follows:

	December 31, 2011	Additions	Disposals	December 31, 2012
Capital assets, not being depreciated:				
Land	\$ 883,800	\$ 900,000	\$ -	\$ 1,783,800
Capital assets, being depreciated:				
Land improvements	620,123	44,868	-	664,991
Buildings and improvements	7,784,911	4,723,798	-	12,508,709
Furniture, fixtures and equipment	1,186,705	136,077	-	1,322,782
Total capital assets, being depreciated	9,591,739	4,904,743	-	14,496,482
Less accumulated depreciation for:				
Land improvements	(469,026)	(25,130)	-	(494,156)
Buildings and improvements	(2,761,091)	(298,519)	-	(3,059,610)
Furniture, fixtures and equipment	(998,128)	(68,534)	-	(1,066,662)
Total accumulated depreciation	(4,228,245)	(392,183)	-	(4,620,428)
Total capital assets, being depreciated, net	5,363,494	4,512,560	-	9,876,054
Housing Authority capital assets, net	<u>\$ 6,247,294</u>	<u>\$ 5,412,560</u>	<u>\$ -</u>	<u>\$ 11,659,854</u>

I. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. For the fiscal year ended December 31, 2012, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of \$4,201,378.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt

1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

2008 Tax Allocation Bond Issue: \$9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2013 is \$6,310,000.

In March 2008, the Clayton County Board of Commissioners issued \$9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves. At June 30, 2013, management believes the County was in compliance with all covenants provided in this issue.

2008 Tourism Authority Bond Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2013 is \$485,000.

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

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2013, management believes that the County was in compliance with all covenants provided in this issue.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

2012 Urban Redevelopment Refunding Bond Issue: \$14,920,000 maturing from 2013 through 2028, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2013 is \$14,075,000.

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

The URA's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under this agreement from its general funds constitutes a general obligation of the County. At June 30, 2013, management believes the County was in compliance with all covenants provided in this issue.

2005 Development Authority of Clayton County Revenue Refunding Bond Issue: \$29,815,000 maturing from 2006 through 2023, with interest rates ranging from 3.0% to 5.45%. The outstanding balance at June 30, 2013 is \$22,355,000.

On September 22, 2005, the Development Authority of Clayton County (blended component unit) issued \$29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Proceeds were used to purchase U.S. government securities to pay interest and advance refund \$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, these 1999 Bonds are considered defeased and, therefore, removed as a liability for the financial statements. At December 31, 2012, \$22,355,000 of these bonds was outstanding.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

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

Interest on the Development Authority bonds above is payable semi-annually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. On December 31, 2012, management believes the Development Authority was in compliance with all covenants provided in this issue.

2. Debt Service for Primary Government Revenue Bonds Payable

The revenue bonds payable debt service requirements as of June 30, 2013, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2014	\$ 835,000	\$ 1,153,550	\$ 1,988,550
2015	855,000	1,129,925	1,984,925
2016	890,000	1,084,050	1,974,050
2017	925,000	1,036,175	1,961,175
2018	975,000	986,425	1,961,425
2019 - 2023	5,675,000	4,155,500	9,830,500
2024 - 2028	7,375,000	2,504,250	9,879,250
2029 - 2033	2,035,000	961,875	2,996,875
2034	1,305,000	97,875	1,402,875
	<u>\$ 20,870,000</u>	<u>\$ 13,109,625</u>	<u>\$ 33,979,625</u>

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

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

December 31,	Development Authority		
	Principal	Interest	Total
2013	\$ 1,630,000	\$ 810,473	\$ 2,440,473
2014	1,695,000	741,461	2,436,461
2015	1,770,000	668,006	2,438,006
2016	1,845,000	592,387	2,437,387
2017	1,925,000	515,067	2,440,067
2018 - 2022	10,965,000	1,220,545	12,185,545
2023	2,525,000	(78,895)	2,446,105
	<u>\$ 22,355,000</u>	<u>\$ 4,469,044</u>	<u>\$ 26,824,044</u>

3. Component Unit Revenue Bonds Payable

Landfill Authority

In July 1997, the Landfill Authority issued \$2,415,000 (interest rate of 5.58%) of *Solid Waste Management Authority Revenue Bonds* (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing, and monitoring the County's landfill. At June 30, 2013, \$595,000 of these bonds was outstanding.

In April 2006, the Landfill Authority issued \$13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, \$3,235,000 (interest rates ranging from 5.54% to 5.74%), were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, \$10,000,000 (interest rate of 4.21%), were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2013, \$10,455,000 of these bonds was outstanding.

Housing Authority

The Housing Authority of Clayton County has issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the Premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2012, \$5,795,000 of these bonds was outstanding.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

Housing Authority (Continued)

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

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2012 for all conduit debt which has been issued by the Housing Authority is approximately \$103.8 million.

Hospital Authority

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

- Series 2010A Certificates – Revenue anticipation certificates issued in December 2010, with interest rates ranging from 4.00% to 5.25%; interest due semi-annually on August 1, and February 1; principal payments due annually on August 1 through 2035.
- Series 2010B Certificates – Revenue anticipation certificates issued in December 2010, with interest rates ranging from 1.31% to 4.05%; interest due semi-annually on August 1 and February 1; principal payments due annually on August 1 through 2018.

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

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

3. Component Unit Revenue Bonds Payable (Continued)

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

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

For the years ended June 30, 2013 and 2012, the Obligated Group did not meet certain financial requirements as defined in the Master Trust Indenture to the 2010 Certificates. The Obligated Group did not meet the minimum Debt Service Coverage Ratio and exceeded the maximum ratio of Total Debt to Total Capitalization. The Obligated Group has notified the Master Trustee that the ratios were not met, and an event of default has been deemed to have occurred; therefore the 2010 Certificates are included in current maturities of long-term debt in the Statement of Net Position.

4. Debt Service for Discretely Presented Component Units Bonds Payable

June 30,	Landfill Authority		
	Principal	Interest	Total
2014	\$ 645,000	\$ 490,542	\$ 1,135,542
2015	675,000	455,525	1,130,525
2016	710,000	418,630	1,128,630
2017	750,000	379,742	1,129,742
2018	780,000	348,167	1,128,167
2019 - 2023	4,385,000	1,222,163	5,607,163
2024 - 2026	3,105,000	264,809	3,369,809
	<u>\$ 11,050,000</u>	<u>\$ 3,579,578</u>	<u>\$ 14,629,578</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

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

December 31,	Housing Authority		
	Principal	Interest	Total
2013	\$ 220,000	\$ 264,369	\$ 484,369
2014	230,000	255,569	485,569
2015	240,000	246,369	486,369
2016	245,000	236,769	481,769
2017	255,000	226,969	481,969
2018 - 2022	1,460,000	963,488	2,423,488
2023 - 2027	1,825,000	594,369	2,419,369
2028 - 2030	1,320,000	130,650	1,450,650
	<u>\$ 5,795,000</u>	<u>\$ 2,918,552</u>	<u>\$ 8,713,552</u>

June 30,	Hospital Authority		
	Principal	Interest	Total
2014*	\$ 1,155,000	\$ 1,941,558	\$ 3,096,558
2015	1,170,000	1,919,973	3,089,973
2016	1,195,000	1,889,946	3,084,946
2017	1,230,000	1,853,069	3,083,069
2018	1,270,000	1,809,945	3,079,945
2019 - 2023	7,230,000	8,119,548	15,349,548
2024 - 2028	9,190,000	6,106,063	15,296,063
2029 - 2033	11,710,000	3,517,900	15,227,900
2034 - 2036	7,415,000	537,993	7,952,993
	<u>\$ 41,565,000</u>	<u>\$ 27,695,994</u>	<u>\$ 69,260,994</u>

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

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

5. Capital Leases

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

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

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

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

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

Machinery and equipment	\$ 1,823,454
Less accumulated depreciation	(1,504,044)
Total	<u>\$ 319,410</u>

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

2014	\$ 1,494,891
2015	1,534,351
2016	1,575,932
2017	1,529,057
2018	1,257,329
2019 - 2022	3,420,596
Total minimum lease payments	<u>10,812,156</u>
Less amount representing interest	(1,087,811)
Present value of minimum lease payments	<u>\$ 9,724,345</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

5. Capital Leases (Continued)

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

2014	\$	867,122
2015		874,172
2016		881,522
2017		888,872
2018		896,822
2019 - 2022		3,302,612
Total minimum lease payments		<u>7,711,122</u>
Less amount representing interest		(997,575)
Present value of minimum lease payments	\$	<u><u>6,713,547</u></u>

6. Notes Payable

Notes payable of the Housing Authority (component unit) at December 31, 2012 consisted of the following:

3.25% mortgage note payable, due in monthly installments of \$18,610 including interest through August 1, 2047. The apartment complex and land is pledged as collateral for the mortgage.	\$	4,640,800
Less current maturities		73,579
	\$	<u><u>4,567,221</u></u>

Total interest incurred and expensed for the year ended December 31, 2012 was \$143,811.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

6. Notes Payable (Continued)

Aggregate maturities required on long-term debt of the Housing Authority at December 31, 2012 were as follows:

2013	\$ 73,579
2014	76,006
2015	78,514
2016	81,104
2017	83,779
2018 - 2022	462,221
2023 - 2027	543,660
2028 - 2032	639,448
2033 - 2037	752,112
2038 - 2042	884,626
2043 - 2047	965,751
	<u>\$ 4,640,800</u>

7. Landfill Closure and Postclosure Costs

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

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is \$578,445 at June 30, 2013. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding (JJ&G) administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at \$5,839,725.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

7. Landfill Closure and Postclosure Costs (Continued)

Site 3 (Continued)

The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2013. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County recorded a liability of \$3,717,821 based on 3,136,867 cubic yards of capacity used since the site was opened. This represents 63.664% of the estimated total capacity at June 30, 2013. The estimated remaining landfill life is approximately 35 years.

8. Changes In Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2013 and the Development Authority's year ended December 31, 2012 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	\$ 10,879,223	\$ 4,452	\$ (1,159,330)	\$ 9,724,345	\$ 1,231,760
Total capital leases	10,879,223	4,452	(1,159,330)	9,724,345	1,231,760
Revenue bonds	47,205,000	14,920,000	(18,900,000)	43,225,000	2,465,000
Plus premium on issuance of bonds	396,193	2,121,347	(144,376)	2,373,164	-
Less discount on issuance	(762,792)	-	42,992	(719,800)	-
Total revenue bonds	46,838,401	17,041,347	(19,001,384)	44,878,364	2,465,000
Landfill closure and postclosure costs	603,731	-	(25,286)	578,445	36,153
Compensated absences	7,261,791	4,469,737	(4,208,676)	7,522,852	4,026,180
Claims/judgments payable	8,309,677	-	(3,454,087)	4,855,590	278,339
Workers compensation claims liability	1,621,000	1,682,074	(1,162,074)	2,141,000	1,096,446
Medical claims liability	408,000	5,037,401	(4,974,401)	471,000	471,000
Net OPEB obligation	28,410,000	11,980,000	(5,174,000)	35,216,000	-
	<u>\$ 104,331,823</u>	<u>\$ 40,215,011</u>	<u>\$ (39,159,238)</u>	<u>\$ 105,387,596</u>	<u>\$ 9,604,878</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

8. Changes In Long-Term Liabilities (Continued)

The schedule on the previous page includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2012. The Development Authority is classified as a blended component unit of the County as of June 30, 2013.

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

Component Units

Long-term liability activity for the years ended December 31, 2012 and June 30, 2013 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	\$ 11,660,000	\$ -	\$ (610,000)	\$ 11,050,000	\$ 645,000
Less loss on refunding	(33,597)	-	9,163	(24,434)	(9,163)
Capital lease	7,335,517	-	(621,970)	6,713,547	867,122
Closure/postclosure costs	3,566,648	151,173	-	3,717,821	-
Total Landfill Authority	<u>\$ 22,528,568</u>	<u>\$ 151,173</u>	<u>\$ (1,222,807)</u>	<u>\$ 21,456,934</u>	<u>\$ 1,502,959</u>
Hospital Authority					
Revenue Anticipation Cert.	<u>\$ 42,705,000</u>	<u>\$ -</u>	<u>\$ (1,140,000)</u>	<u>\$ 41,565,000</u>	<u>\$ 1,155,000</u>
Housing Authority:					
Revenue Bonds	\$ 6,005,000	\$ -	\$ (210,000)	\$ 5,795,000	\$ 220,000
Notes Payable	-	4,640,800	-	4,640,800	73,579
Total Housing Authority	<u>\$ 6,005,000</u>	<u>\$ 4,640,800</u>	<u>\$ (210,000)</u>	<u>\$ 10,435,800</u>	<u>\$ 293,579</u>
Board of Health:					
Compensated Absences	<u>\$ 385,727</u>	<u>\$ 4,395</u>	<u>\$ -</u>	<u>\$ 390,122</u>	<u>\$ 78,024</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Operating Lease Agreements

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

	Primary Government	Landfill Authority
2014	\$ 598,720	\$ 3,282
	<u>\$ 598,720</u>	<u>\$ 3,282</u>

Governmental activities rent expense for the primary government equaled \$774,237 for the year ended June 30, 2013. Rent expense for the Landfill Authority (discretely presented component unit) was \$3,661 for the year ended June 30, 2013.

L. Change in Accounting Principles

The Landfill Authority and the Housing Authority, both discretely presented component units of the County, have determined that a restatement to beginning net position was required to recognize the change in accounting principle for implementation of Governmental Accounting Standards Board (GASB) Statement No. 65, through which bond issuance costs are written off as of July 1, 2012. This adjustment resulted in changes to beginning net position as follows:

	Landfill Authority	Housing Authority
Beginning net position, as previously reported	\$ 966,781	\$ 5,616,781
Recognition of bond issuance costs in accordance with GASB 65	(139,913)	(167,761)
Beginning net position, as restated	<u>\$ 826,868</u>	<u>\$ 5,449,020</u>

The beginning net position of component units and the beginning fund balance of nonmajor special revenue funds have been adjusted for the implementation of GASB Statement No. 61, "The Financial Reporting Entity" Omnibus; an amendment of GASB Statements No. 14 and No. 34". The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, the Development Authority is now considered a blended component unit under GASB Statement 61 and is reported as a special revenue fund of the County. Additionally, as a result of a renewed understanding of the relationship between the Hospital Authority and the County, as well as the adoption of GASB Statement 61, the County has determined that the Hospital Authority no longer qualifies as a component unit of the County.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Change in Accounting Principles (Continued)

These adjustments resulted in the following changes to beginning net position/fund balance:

	Component Units
Beginning net position, as previously reported	\$ 15,955,410
Recognition of bond issuance costs in accordance with GASB 65 as discussed previously:	
Landfill Authority	(139,913)
Housing Authority	(167,761)
Change in reporting entity as a result of GASB 61	<u>7,148,283</u>
Beginning net position, as restated	<u><u>\$ 22,796,019</u></u>

	Nonmajor Special Revenue Funds
Beginning fund balance as previously reported	\$ 9,258,258
Change in reporting entity as a result of GASB 61	<u>4,916,399</u>
Beginning fund balance, as restated	<u><u>\$ 14,174,657</u></u>

The County has determined that a restatement to beginning net position of Governmental Activities was for the implementation of GASB 61 regarding the Development Authority as discussed above. As a result of the implementation, beginning net position of Governmental Activities will be reduced by \$7,165,361. The County is also required to recognize the change in accounting principle for implementation of Governmental Accounting Standards Board (GASB) Statement No. 65, through which bond issuance costs of \$321,015 are written off as of July 1, 2012. These adjustments resulted in changes to beginning net position of Governmental Activities as follows:

	Governmental Activities
Beginning net position, as previously reported	\$ 960,537,400
Change in reporting entity as a result of GASB 61	(7,165,361)
Recognition of bond issuance costs in accordance with GASB 65	<u>(321,015)</u>
Beginning net position, as restated	<u><u>\$ 953,051,024</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION

A. Self Insurance

1. Workers' Compensation Self-Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of \$2,960,093 for the period of July 1, 2012 to June 30, 2013. After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The County has an aggregate limit of \$1,000,000. Specific claims exceeding \$500,000 for Public Safety and \$350,000 for all other employees per occurrence are covered through a private insurance carrier.

The County has entered into a contract with a third-party administrator for program administration. A liability of \$2,141,000 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2013, has been accrued and is included in the governmental activities on the statement of net position.

2. Medical Self-Insurance Fund

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

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

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

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$14,018,812 and employees \$4,175,983 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$125,000 plus a policy year corridor of \$125,000 are covered through a private insurance carrier up to the \$2,000,000 per plan year per participant limit. A liability of \$471,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2013, has been accrued and is included in governmental activities on the statement of net position.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self Insurance (Continued)

2. Medical Self-Insurance Fund (Continued)

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

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

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2011	\$ 1,402,000	\$ 385,000
Incurred claims	1,080,080	4,603,566
Claim payments	(861,080)	(4,580,566)
Unpaid claims at June 30, 2012	1,621,000	408,000
Incurred claims	1,682,074	5,037,401
Claim payments	(1,162,074)	(4,974,401)
Unpaid claims at June 30, 2013	<u>\$ 2,141,000</u>	<u>\$ 471,000</u>

The total unpaid claims of \$2,612,000 are presented as accrued claims liability on the Statement of Net Position, Proprietary Funds. Of the total accrued claims liability, \$1,096,446 represents the current portion of the workers' compensation claims and \$471,000 represents the current portion of the medical claims liability.

B. Commitments and Contingencies

1. Audits of Grant Programs

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

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

The County is presently involved in a number of matters involving pending litigation, overtly threatened litigation, claims, or assessments. While the County intends to defend these actions, the ultimate outcome is uncertain at this time. The County has recorded an estimated liability for claims and judgments payable of \$4,855,590 in the governmental activities column of the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of September 22, 2005, \$29,815,000, including net premiums of \$258,237, of Series 2005 Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The County paid \$2,312,524 on behalf of the Development Authority during fiscal year 2013 under this agreement. The outstanding balance of these bonds at June 30, 2013 is \$22,355,000.

The County has guaranteed \$7,305,000 of Series 2004 Housing Authority of Clayton County bonds. In the event of default by the Authority, the County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The outstanding balance of these bonds at December 31, 2012 (Housing Authority's year end) is \$5,795,000.

In 2010, the Clayton County Hospital Authority (Hospital Authority) and the County entered into an Intergovernmental Contract pursuant to which the County agrees to guarantee payments, if necessary, in amounts sufficient to enable the Hospital Authority to make the principal payments, purchase costs, and interest on the Hospital Authority's issuance of its Refunding Revenue Anticipation Certificates (Southern Regional Medical Center Project) Series 2010. The maximum amount to which the County shall be obligated to pay under the contract in any calendar year shall not exceed \$3,096,558, the maximum annual debt service payable by the Hospital Authority in any year. The outstanding balance of these bonds at June 30, 2013 is \$41,565,000.

4. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2013 totaled \$21,497,787.

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan (Continued)

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

D. Clayton County Public Employee Retirement System

1. Plan Description

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

The plan included 2,475 active participants, 1,066 retirees and beneficiaries receiving benefits, and 279 terminated plan members entitled to but not yet receiving benefits, as of June 30, 2013.

2. Funding Policy

On the basis of the present valuation, a contribution rate of 11.34% of annual covered payroll has been established. Plan members are required to contribute 5.5% of their annual covered salary, leaving a balance of 5.84% to be contributed by the employers. The contribution requirements of plan members and the employers are established and may be amended by the Pension Board. Total contributions to the Plan for the years ended June 30, 2011, 2012, and 2013 were \$18,886,582, \$18,875,667, and \$19,459,052, respectively. In all years, the annual required contributions were 100% funded.

3. Summary of Significant Accounting Policies

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

3. Summary of Significant Accounting Policies (Continued)

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

4. Other

Contributions and Reserves: As of June 30, 2013, there are no long-term contracts for contributions to the Clayton County PERS.

5. Funded Status and Funding Progress

The funded status of Clayton County PERS as of July 1, 2013, the most recent actuarial valuation date, is as follows:

Actuarially accrued liability (AAL)	\$ 469,845,321
Actuarial value of plan assets	340,269,292
Unfunded actuarially accrued liability (UAAL)	<u>\$ 129,576,029</u>
 Funded ratio (actuarial value of plan assets)	 72.40%
 Covered payroll (active plan members)	 \$ 107,100,128
 UAAL as a percentage of covered payroll	 121.00%

In the July 1, 2013 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included an 8.0% investment rate of return, projected salary increases of 0.0% for next year for County employees, 2% next year for Water Authority employees/3.00% for next 8 years/4.00% thereafter, and cost-of living adjustments of 2.0%. The actuarial value of assets was determined using the five-year smoothed market value. Clayton County PERS unfunded actuarial accrued liability is being amortized as a level percentage of pay on an open basis. The remaining amortization period at July 1, 2013 was 29 years.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employee Retirement System (Continued)

5. Funded Status and Funding Progress (Continued)

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability. Accrued valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2013.

E. Other Postemployment Benefits

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

Funding Policy. The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to pre-fund benefits as determined annually by the Board of Commissioners. For fiscal year ended June 30, 2013, the County contributed an estimated \$5,174,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

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

Annual required contribution (ARC) for other postemployment benefits (OPEB)	\$ 11,881,000
Interest on prior year net OPEB	1,136,000
Adjustment to ARC	(1,037,000)
Annual employer contributions made	(5,174,000)
Increase in net OPEB obligation	<u>6,806,000</u>
Net OPEB obligation - July 1, 2012	28,410,000
Net OPEB obligation - June 30, 2013	<u><u>\$ 35,216,000</u></u>

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$ 10,566,000	49.8 %	\$ 10,922,000
2010	12,309,000	41.8	18,061,000
2011	11,215,000	52.8	23,357,000
2012	11,243,000	55.1	28,410,000
2013	11,980,000	43.2	35,216,000

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Actuarial Methods and Assumptions. The investment return assumption (or discount rate) is to be selected as the estimated long-term investment return on the investments that are expected to be used to finance the payment of benefits. If the excess of the Annual Required Contribution over the current year's cost is set aside annually in a trust or other fund to pay future benefits, the discount rate represents the long-term rate of return expected to be earned on fund assets. If, however, benefits continue to be funded on a pay-as-you-go basis, the discount rate should reflect the return on unrestricted general funds of the employer. For the purposes of the 2013 actuarial valuation, a discount rate of 4% represents an unfunded (pay-as-you-go) plan.

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

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

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

F. Risk Management

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2013, the County levied an 8% lodging tax. The Official Code of Georgia Annotated 48–13–51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the \$1,216,341 of lodging tax received during the year ended June 30, 2013, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled \$1,334,198.

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, 2013 were \$263,725. Membership in the ARC is required by the Official Code of Georgia (OCGA) Section 50–8–34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50–9–30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

I. Related Organizations

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

J. Subsequent Event

The Clayton County Special Purpose Local Option Sales Tax referendum, which was approved on May 20, 2014, includes funding a bond issuance with the proceeds to be used by the County to purchase certain capital assets of Southern Regional Health System, Inc. Southern Regional Health System, Inc. will use the proceeds of the sale to defease the outstanding principal amount of the 2010 Certificates (See Note III J, 3).



Required Supplementary Information

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2013

Public Employee Retirement System
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2004	\$ 204,450	\$ 266,991	\$ 62,541	76.6 %	\$ 89,268	70.1 %
7/1/2005	224,913	286,686	61,773	78.5	92,299	66.9
7/1/2006	243,175	333,726	90,551	72.9	94,059	96.3
7/1/2007	265,983	364,542	98,559	73.0	103,617	95.1
7/1/2008	283,543	386,232	102,689	73.4	109,221	94.0
7/1/2009	281,523	392,473	110,950	71.7	110,028	100.8
7/1/2010	293,128	407,571	114,443	72.0	105,317	108.7
7/1/2011	308,154	425,922	117,767	72.3	102,331	115.1
7/1/2012	322,143	448,253	126,110	71.9	107,392	117.4
7/1/2013	340,269	469,845	129,576	72.4	107,100	121.0

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2013

Public Employee Retirement System
Six-Year Trend Information

Fiscal Year Ended June 30	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
2008	\$ 14,186,663	100 %	-
2009	14,545,179	100	-
2010	14,516,566	100	-
2011	14,269,403	100	-
2012	14,469,894	100	-
2013	14,717,065	100	-

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 7/1/2013

Actuarial cost method Projected unit credit

Amortization method Level percent open

Remaining amortization period 29 years

Asset valuation method Five-year smoothed market value

Actuarial Assumptions:

Investment rate of Return* 8.00%

Projected salary increases* 0.00% for next year for County employees, 2.00% next year for Water Authority employees / 3.00% for next 8 years / 4.00% thereafter

*Includes inflation at 0.00 for next year / 3.00% for next 10 years / 4.00% for following 21 years

Cost-of-living adjustments 2.00% effective 7/1/2009

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)
JUNE 30, 2013

Other Postemployment Benefits
Schedule of Funding Progress

(Dollar Amounts in Thousands)

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



Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

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

Internal Service Funds

Combining financial statements

Agency Funds

Combining financial statements

Discretely Presented Component Units – Landfill Authority and Airport Authority

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority



Nonmajor Governmental Funds

CLAYTON COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Hotel/Motel Tax Fund

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

Tourism Authority Fund

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

Emergency Telephone System

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

Federal Narcotics Fund

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

State Narcotics Fund

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

Jail Construction and Staffing Fund

To account for moneys collected for the sole purpose of providing funds for jail construction or increased staffing.

Juvenile Support Services

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

Drug Abuse Treatment and Education

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

Alternative Dispute Resolution Fund

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

Victim Assistance Fund

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

Domestic Seminars Fund

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

State Court Technology Fee Collection Fund

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

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

SPECIAL REVENUE FUNDS (CONTINUED)

Collaborative Authority Fund

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

Aging Grant Fund

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

Housing and Urban Development (HUD) Fund

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

Other County Grants Fund

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

Law Library Fund

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

Street Lights Fund

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

Ellenwood Tax Allocation District Fund

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

Northwest Clayton Tax Allocation District Fund

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

Central Clayton Corridor Tax Allocation District Fund

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

Forest Park Tax Allocation District Fund

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

Mountain View Tax Allocation District Fund

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

Development Authority of Clayton County

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

**CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Project Funds:

Health Department Fund

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

Villages of Ellenwood Fund

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

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Assets			
Cash and cash equivalents	\$ 12,507,604	\$ 1,754,490	\$ 14,262,094
Restricted cash	112,777	-	112,777
Accounts receivable	101,843	-	101,843
Grants receivable	2,019,534	-	2,019,534
Taxes receivable, net	92,703	-	92,703
Due from other governments	489,808	-	489,808
Due from organizations	755,442	484,588	1,240,030
Prepaid items	77,611	-	77,611
Property held for resale	4,201,378	-	4,201,378
Total assets	<u>\$ 20,358,700</u>	<u>\$ 2,239,078</u>	<u>\$ 22,597,778</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts payable	\$ 808,008	\$ -	\$ 808,008
Accrued liabilities	172,613	-	172,613
Customer deposits	48,173	-	48,173
Construction retainage payable	298,774	-	298,774
Interfund payables	2,510,100	301,000	2,811,100
Unrealized grant income	79,609	-	79,609
Due to other governments	10,715	-	10,715
Unearned revenues	146,702	-	146,702
Total liabilities	<u>4,074,694</u>	<u>301,000</u>	<u>4,375,694</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	81,452	-	81,452
Total deferred inflows of resources	<u>81,452</u>	<u>-</u>	<u>81,452</u>
Fund Balance			
Nonspendable	4,278,989	-	4,278,989
Restricted for:			
Capital projects	-	1,938,078	1,938,078
Tourism promotion	789,717	-	789,717
Public safety	816,266	-	816,266
Jail construction/staffing	566,907	-	566,907
Health and welfare programs	471,857	-	471,857
Law library materials	63,813	-	63,813
Technology	1,006,018	-	1,006,018
Street lights	57,564	-	57,564
Economic development	2,677,123	-	2,677,123
Debt service	112,777	-	112,777
Grant programs	2,218,495	-	2,218,495
Assigned to encumbrances	3,143,028	-	3,143,028
Total fund balance	<u>16,202,554</u>	<u>1,938,078</u>	<u>18,140,632</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 20,358,700</u>	<u>\$ 2,239,078</u>	<u>\$ 22,597,778</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues:			
Property taxes	\$ 2,423,195	\$ -	\$ 2,423,195
Other taxes	1,530,497	-	1,530,497
Intergovernmental	11,210,226	-	11,210,226
Charges for services	5,110,965	-	5,110,965
Fines and forfeitures	1,942,787	-	1,942,787
Investment earnings	603	192	795
Other revenue	5,287,803	-	5,287,803
Gifts and donations	38,859	-	38,859
Total revenues	<u>27,544,935</u>	<u>192</u>	<u>27,545,127</u>
Expenditures:			
Current:			
General government	3,239,928	-	3,239,928
Courts and law enforcement	2,455,090	-	2,455,090
Public safety	4,078,061	-	4,078,061
Transportation and development	301,958	-	301,958
Parks and recreation	1,634,467	-	1,634,467
Health and welfare	7,542,709	-	7,542,709
Energy conservation	448,456	-	448,456
Economic development	1,264,538	-	1,264,538
Debt service	2,194,956	171	2,195,127
Capital outlay	2,393,161	(17,533)	2,375,628
Total expenditures	<u>25,553,324</u>	<u>(17,362)</u>	<u>25,535,962</u>
Excess of revenues over expenditures	<u>1,991,611</u>	<u>17,554</u>	<u>2,009,165</u>
Other Financing (Sources) Uses:			
Proceeds from sale of capital assets	69,780	-	69,780
Transfers in	3,803,055	835,289	4,638,344
Transfers out	(3,836,549)	(732,485)	(4,569,034)
Total other financing sources (uses)	<u>36,286</u>	<u>102,804</u>	<u>139,090</u>
Net change in fund balances	2,027,897	120,358	2,148,255
Fund Balance, beginning of year, as restated	<u>14,174,657</u>	<u>1,817,720</u>	<u>15,992,377</u>
Fund Balance, end of year	<u>\$ 16,202,554</u>	<u>\$ 1,938,078</u>	<u>\$ 18,140,632</u>

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

JUNE 30, 2013

ASSETS	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
Cash and cash equivalents	\$ 547,546	\$ 304,127	\$ 46,205	\$ 275,964	\$ 619,793	\$ 529,842
Restricted cash	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	458,337	7,558	-	37,065
Prepaid items	-	-	-	13,114	-	-
Property held for resale	-	-	-	-	-	-
Total assets	\$ 547,546	\$ 304,127	\$ 504,542	\$ 296,636	\$ 619,793	\$ 566,907
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 1,585	\$ 54,487	\$ 61,757	\$ 3,171	\$ -	\$ -
Accrued liabilities	5,824	-	45,294	-	-	-
Customer deposits	-	-	-	-	-	-
Construction retainage payable	-	-	-	-	-	-
Interfund payables	-	-	260,000	45,000	-	-
Unrealized grant income	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	7,409	54,487	367,051	48,171	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	13,114	-	-
Restricted for:						
Tourism promotion	540,077	249,640	-	-	-	-
Public safety	-	-	115,104	168,921	532,241	-
Jail construction/staffing	-	-	-	-	-	566,907
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Assigned to encumbrances	60	-	22,387	66,430	87,552	-
	540,137	249,640	137,491	248,465	619,793	566,907
Total liabilities, deferred inflows of resources, and fund balances	\$ 547,546	\$ 304,127	\$ 504,542	\$ 296,636	\$ 619,793	\$ 566,907

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

JUNE 30, 2013

ASSETS	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
Cash and cash equivalents	\$ 519,048	\$ 1,755,173	\$ 1,674,701	\$ 69,262	\$ 1,012,474	\$ 887,928
Restricted cash	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Grants receivable	83,927	178,356	1,757,251	-	-	-
Taxes receivable, net	-	-	-	-	92,703	-
Due from other governments	-	476,964	-	1,594	-	-
Due from organizations	-	79,577	148,030	-	-	-
Prepaid items	555	5,242	3,678	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	\$ 603,530	\$ 2,495,312	\$ 3,583,660	\$ 70,856	\$ 1,105,177	\$ 887,928
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 41,550	\$ 246,914	\$ 221,121	\$ 5,965	\$ 119,589	\$ 3,600
Accrued liabilities	958	1,495	2,186	647	1,572	-
Customer deposits	-	-	-	-	-	-
Construction retainage payable	-	-	298,774	-	-	-
Interfund payables	450,000	-	-	-	845,000	850,000
Unrealized grant income	-	59,609	20,000	-	-	-
Due to other governments	10,715	-	-	-	-	-
Unearned revenue	-	-	144,506	-	-	-
Total liabilities	503,223	308,018	686,587	6,612	966,161	853,600
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	81,452	-
Total deferred inflows of resources	-	-	-	-	81,452	-
FUND BALANCES						
Nonspendable	555	5,242	3,678	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	63,813	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	57,564	-
Economic development	-	-	-	-	-	33,528
Debt service	-	-	-	-	-	-
Grant programs	89,162	2,129,333	-	-	-	-
Assigned to encumbrances	10,590	52,719	2,893,395	431	-	800
Total liabilities, deferred inflows of resources, and fund balances	\$ 603,530	\$ 2,495,312	\$ 3,583,660	\$ 70,856	\$ 1,105,177	\$ 887,928

Northwest Clayton Tax Allocation District	Central Clayton Corridor Tax Allocation District	Forest Park Tax Allocation District	Mountain View Tax Allocation District	Development Authority	Total
\$ 35,000	\$ 1,055,616	\$ 151,701	\$ 669,450	\$ 851,352	\$ 12,507,604
-	-	-	-	112,777	112,777
-	-	-	-	101,843	101,843
-	-	-	-	-	2,019,534
-	-	-	-	-	92,703
-	-	-	-	-	489,808
-	-	-	-	-	755,442
-	-	-	-	55,022	77,611
-	-	-	-	4,201,378	4,201,378
<u>\$ 35,000</u>	<u>\$ 1,055,616</u>	<u>\$ 151,701</u>	<u>\$ 669,450</u>	<u>\$ 5,322,372</u>	<u>\$ 20,358,700</u>
\$ -	\$ -	\$ -	\$ -	\$ 32,988	\$ 808,008
-	-	-	-	103,010	172,613
-	-	-	-	48,173	48,173
-	-	-	-	-	298,774
35,000	-	-	-	-	2,510,100
-	-	-	-	-	79,609
-	-	-	-	-	10,715
-	-	-	-	2,196	146,702
<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,367</u>	<u>4,074,694</u>
-	-	-	-	-	81,452
-	-	-	-	-	81,452
-	-	-	-	4,256,400	4,278,989
-	-	-	-	-	789,717
-	-	-	-	-	816,266
-	-	-	-	-	566,907
-	-	-	-	-	471,857
-	-	-	-	-	63,813
-	-	-	-	-	1,006,018
-	-	-	-	-	57,564
-	1,055,616	151,701	669,450	766,828	2,677,123
-	-	-	-	112,777	112,777
-	-	-	-	-	2,218,495
-	-	-	-	-	3,143,028
<u>-</u>	<u>1,055,616</u>	<u>151,701</u>	<u>669,450</u>	<u>5,136,005</u>	<u>16,202,554</u>
<u>\$ 35,000</u>	<u>\$ 1,055,616</u>	<u>\$ 151,701</u>	<u>\$ 669,450</u>	<u>\$ 5,322,372</u>	<u>\$ 20,358,700</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	450,046	766,295	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,058,382	-	-	-
Fines and forfeitures	-	-	-	158,523	77,332	1,072,312
Investment earnings	-	-	-	53	-	-
Other revenue	1,300	55,409	2,521	-	-	-
Gifts and donations	-	-	-	-	-	-
Total revenues	451,346	821,704	3,060,903	158,576	77,332	1,072,312
EXPENDITURES						
Current						
General government	566,929	767,269	-	-	90,000	-
Courts and law enforcement	-	-	-	-	-	-
Public safety	-	-	3,322,893	242,939	95,256	-
Transportation and development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Energy conservation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	58,958	73,237	42,076	-
Total expenditures	566,929	767,269	3,381,851	316,176	227,332	-
Excess (deficiency) of revenues over expenditures	(115,583)	54,435	(320,948)	(157,600)	(150,000)	1,072,312
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	69,780	-
Transfers in	-	-	100,000	-	-	-
Transfers out	-	(45,250)	-	-	-	(918,882)
Total other financing sources (uses)	-	(45,250)	100,000	-	69,780	(918,882)
Net change in fund balances	(115,583)	9,185	(220,948)	(157,600)	(80,220)	153,430
FUND BALANCES, beginning of year	655,720	240,455	358,439	406,065	700,013	413,477
FUND BALANCES, end of year	\$ 540,137	\$ 249,640	\$ 137,491	\$ 248,465	\$ 619,793	\$ 566,907

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	45,500
15,581	9,220	156,003	-	-	197,911	-
-	65,788	-	568,832	-	-	-
-	-	-	-	-	-	-
-	40,655	2,250	-	17,130	-	-
-	-	-	-	-	-	-
15,581	115,663	158,253	568,832	17,130	197,911	45,500
-	46,273	-	-	18,288	-	-
-	-	240,575	475,668	-	105,810	50,310
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17,672	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,114	-
17,672	86,273	240,575	475,668	18,288	112,924	50,310
(2,091)	29,390	(82,322)	93,164	(1,158)	84,987	(4,810)
-	-	-	-	-	-	-
-	-	-	-	-	-	5,311
-	-	-	(41,961)	-	-	-
-	-	-	(41,961)	-	-	5,311
(2,091)	29,390	(82,322)	51,203	(1,158)	84,987	501
11,492	36,717	315,700	76,729	11,233	929,430	24,728
\$ 9,401	\$ 66,107	\$ 233,378	\$ 127,932	\$ 10,075	\$ 1,014,417	\$ 25,229

(Continued)

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Aging Grant	HUD Grant	Other County Grants	Law Library	Street Lights	Ellenwood Tax Allocation District
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,617,522	\$ 521,133
Other taxes	-	-	-	-	-	314,156
Intergovernmental	597,560	5,259,153	5,308,013	-	-	-
Charges for services	4,110	-	-	121,761	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	101	-	-	-	8
Other revenue	(13)	4,231,954	927,269	9,328	-	-
Gifts and donations	38,859	-	-	-	-	-
Total revenues	640,516	9,491,208	6,235,282	131,089	1,617,522	835,297
EXPENDITURES						
Current						
General government	-	-	150,021	-	1,600,107	1,041
Courts and law enforcement	-	-	1,479,601	103,126	-	-
Public safety	-	-	416,973	-	-	-
Transportation and development	-	-	301,958	-	-	-
Parks and recreation	-	1,634,467	-	-	-	-
Health and welfare	1,123,042	6,361,995	-	-	-	-
Energy conservation	-	-	448,456	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	7,600
Capital outlay	-	1,390,879	687,861	-	-	-
Total expenditures	1,123,042	9,387,341	3,484,870	103,126	1,600,107	8,641
Excess (deficiency) of revenues over expenditures	(482,526)	103,867	2,750,412	27,963	17,415	826,656
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	493,500	-	278,696	-	-	-
Transfers out	-	-	(1,287,717)	-	(38,000)	(835,289)
Total other financing sources (uses)	493,500	-	(1,009,021)	-	(38,000)	(835,289)
Net change in fund balances	10,974	103,867	1,741,391	27,963	(20,585)	(8,633)
FUND BALANCES, beginning of year, as restated	89,333	2,083,427	1,155,682	36,281	78,149	42,961
FUND BALANCES, end of year	\$ 100,307	\$ 2,187,294	\$ 2,897,073	\$ 64,244	\$ 57,564	\$ 34,328

Northwest Clayton Tax Allocation District	Central Clayton Tax Allocation District	Forest Park Tax Allocation District	Mountain View Tax Allocation District	Development Authority	Total
\$ 55,000	\$ 180,460	\$ 49,080	\$ -	\$ -	\$ 2,423,195
-	-	-	-	-	1,530,497
-	-	-	-	-	11,210,226
-	-	-	-	1,547,997	5,110,965
-	-	-	-	-	1,942,787
-	-	-	-	441	603
-	-	-	-	-	5,287,803
-	-	-	-	-	38,859
55,000	180,460	49,080	-	1,548,438	27,544,935
-	-	-	-	-	3,239,928
-	-	-	-	-	2,455,090
-	-	-	-	-	4,078,061
-	-	-	-	-	301,958
-	-	-	-	-	1,634,467
-	-	-	-	-	7,542,709
-	-	-	-	-	448,456
-	-	-	-	1,264,538	1,264,538
-	-	-	-	2,187,356	2,194,956
-	-	-	-	133,036	2,393,161
-	-	-	-	3,584,930	25,553,324
55,000	180,460	49,080	-	(2,036,492)	1,991,611
-	-	-	-	-	69,780
-	-	-	669,450	2,256,098	3,803,055
(669,450)	-	-	-	-	(3,836,549)
(669,450)	-	-	669,450	2,256,098	36,286
(614,450)	180,460	49,080	669,450	219,606	2,027,897
614,450	875,156	102,621	-	4,916,399	14,174,657
\$ -	\$ 1,055,616	\$ 151,701	\$ 669,450	\$ 5,136,005	\$ 16,202,554

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
JUNE 30, 2013

ASSETS	Health Department Fund	Villages of Ellenwood Fund	Total
Cash and cash equivalents	\$ -	\$ 1,754,490	\$ 1,754,490
Due from organizations	-	484,588	484,588
Total assets	<u>\$ -</u>	<u>\$ 2,239,078</u>	<u>\$ 2,239,078</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Interfund payables	<u>\$ -</u>	<u>\$ 301,000</u>	<u>\$ 301,000</u>
Total liabilities	<u>-</u>	<u>301,000</u>	<u>301,000</u>
FUND BALANCES			
Restricted for capital projects	<u>-</u>	<u>1,938,078</u>	<u>1,938,078</u>
Total fund balance	<u>-</u>	<u>1,938,078</u>	<u>1,938,078</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 2,239,078</u>	<u>\$ 2,239,078</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Health Department Fund	Villages of Ellenwood Fund	Total
REVENUES			
Investment earnings	\$ 21	\$ 171	\$ 192
Other revenue	-	-	-
Total revenues	21	171	192
EXPENDITURES			
Debt service	-	171	171
Capital outlay	(17,533)	-	(17,533)
Total expenditures	(17,533)	171	(17,362)
Excess of revenues over expenditures	17,554	-	17,554
OTHER FINANCING SOURCES (USES)			
Transfers in	-	835,289	835,289
Transfers out	(150,297)	(582,188)	(732,485)
Total other financing sources (uses)	(150,297)	253,101	102,804
Net change in fund balances	(132,743)	253,101	120,358
FUND BALANCES, beginning of year	132,743	1,684,977	1,817,720
FUND BALANCES, end of year	\$ -	\$ 1,938,078	\$ 1,938,078

CLAYTON COUNTY, GEORGIA

REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	\$ 40,000,000	\$ 40,000,000	\$ 34,474,803	\$ 3,932,121	\$ 38,406,924
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	200,000,000	127,924,404	4,881,127	132,805,531
2008 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, and road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	232,065,000	29,987,918	20,316,684	50,304,602
City of Lake City	6,400,000	6,400,000	3,016,145	996,628	4,012,773
City of Jonesboro	8,120,000	8,120,000	3,016,145	996,628	4,012,773
City of Morrow	9,860,000	9,860,000	4,883,281	1,613,588	6,496,869
City of College Park	2,900,000	2,900,000	1,436,259	474,585	1,910,844
City of Lovejoy	3,335,000	3,335,000	1,651,699	545,772	2,197,471
City of Riverdale	17,401,464	17,401,464	8,043,052	2,657,675	10,700,727
City of Forest Park	59,700,000	59,700,000	14,075,340	4,650,930	18,726,270
Total Expenditures	<u>\$ 579,781,464</u>	<u>\$ 579,781,464</u>	<u>\$ 228,509,046</u>	<u>\$ 41,065,738</u>	<u>\$ 269,574,784</u>

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

Total 2004 Issue expenditures from above	\$ 8,813,248
Funds transferred in from Other County Grants Fund used for SPLOST projects	66,204
Reimbursement from other governments and miscellaneous revenue for SPLOST projects	(86,393)
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 8,793,059</u>
Total 2008 Issue expenditures from above	\$ 32,252,490
Funds transferred in from Other County Grants Fund used for SPLOST projects	1,192,448
Expenditures per the SPLOST Fund	<u>\$ 33,444,938</u>



Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	2013 Actual	Variance With Budget	2012 Actual
Revenues:					
Property Taxes:					
Real property taxes	\$ 54,679,096	\$ 54,679,094	\$ 50,218,998	\$ (4,460,096)	\$ 61,304,985
Personal property taxes	12,399,551	12,399,551	12,351,178	(48,373)	13,655,395
Public utility taxes	11,930,829	11,930,829	11,161,142	(769,687)	13,488,039
Heavy equipment taxes	-	-	2,549	2,549	950
Mobile home taxes	165,000	165,000	200,095	35,095	190,107
Motor vehicle taxes	5,597,556	7,123,376	7,309,301	185,925	6,319,469
Title ad valorem taxes	-	1,623,339	1,789,812	166,473	-
Timber taxes	2,000	2,000	1,398	(602)	4,212
Prior year tax	2,430,111	2,430,111	1,973,713	(456,398)	1,892,041
Total Property Taxes	87,204,143	90,353,300	85,008,186	(5,345,114)	96,855,198
Other Taxes:					
Railroad equipment tax	18,000	18,000	23,920	5,920	17,098
Insurance premium tax	8,100,000	8,100,000	9,131,056	1,031,056	8,547,146
Financial institution gross receipt tax	105,000	105,000	121,477	16,477	182,324
Intangible recording tax	350,000	350,000	722,845	372,845	432,751
Local option sales tax	36,000,000	36,000,000	37,276,741	1,276,741	36,097,723
Interest on delinquent taxes	250,000	250,000	490,720	240,720	423,619
Penalties on delinquent taxes	1,300,000	1,300,000	1,459,095	159,095	1,665,314
Reimbursement - cost of collecting delinquent taxes	200,000	200,000	310,331	110,331	244,629
Alcoholic beverage sales tax	280,000	280,000	421,073	141,073	381,652
Alcoholic beverage excise tax	1,400,000	1,400,000	1,364,169	(35,831)	1,448,093
Real estate transfer tax	140,000	140,000	206,738	66,738	155,563
Energy excise tax	-	-	24,356	24,356	-
Total Other Taxes	48,143,000	48,143,000	51,552,521	3,409,521	49,595,912
Total Taxes	135,347,143	138,496,300	136,560,707	(1,935,593)	146,451,110
Licenses and Permits:					
Business licenses	3,400,000	3,400,000	5,131,092	1,731,092	4,180,668
Marriage licenses	50,000	50,000	61,840	11,840	65,112
Alcoholic business licenses	565,000	565,000	513,654	(51,346)	614,848
Building permits	300,000	300,000	405,182	105,182	310,149
Electrical permits	65,000	65,000	69,282	4,282	70,150
Plumbing permits	40,000	40,000	58,916	18,916	52,695
HVAC permits	30,000	30,000	35,834	5,834	37,305
House moving permits	-	-	50	50	-
Miscellaneous permits	60,000	60,000	91,604	31,604	97,106
Mobile home registration permits	9,000	9,000	9,531	531	8,166
Mobile home moving permits	150	150	195	45	350
Pistol permits	45,000	45,000	83,142	38,142	64,356
Total Licenses and Permits	4,564,150	4,564,150	6,460,322	1,896,172	5,500,905
Intergovernmental Revenues:					
Federal reimbursement - narcotics unit	180,000	308,128	220,134	(87,994)	183,639
Georgia Dept. of Transportation	2,000	2,000	897	(1,103)	1,390
State reimbursement - judicial staff	300,488	300,488	301,520	1,032	300,389
State reimbursement - library staff	329,102	329,102	331,836	2,734	331,835
Georgia State inmate housing	3,100,000	3,101,277	2,152,434	(948,843)	3,600,494
Library material income	30,560	45,802	65,249	19,447	29,060
Library maintenance income	52,454	52,454	33,981	(18,473)	49,064

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

Revenues (continued):	Original Budget	Final Budget	2013 Actual	Variance With Budget	2012 Actual
Intergovernmental Revenues (continued):					
Social Security Adm. - incentive pay	\$ 80,000	\$ 80,000	\$ 49,200	\$ (30,800)	\$ 96,400
Clayton County self-insurance contributions	1,100,000	1,100,000	1,383,029	283,029	1,093,592
Clayton cities/county contract revenue	95,000	95,000	126,209	31,209	111,932
Clayton County Water Authority contract revenue	100,000	100,000	99,540	(460)	100,980
Community Service Authority revenue	40,000	40,000	36,607	(3,393)	27,634
Clayton County Board of Education contract revenue	918,718	918,718	1,186,648	267,930	1,682,781
Department of Family/Children Services contract revenue	5,000	5,000	6,790	1,790	7,193
Total Intergovernmental Revenues	6,333,322	6,477,969	5,994,074	(483,895)	7,616,383
Charges for Services:					
Cable TV franchise fees	1,900,000	1,900,000	2,099,262	199,262	1,286,397
Commissions on taxes	2,606,000	2,606,000	2,314,068	(291,932)	2,491,587
Court filing and recording fees	2,135,000	2,135,000	2,253,709	118,709	2,250,549
Emergency medical service fees	4,200,000	4,200,000	3,787,546	(412,454)	5,271,180
Qualifying fees	-	-	12,947	12,947	39,082
Mapping fees	153,700	153,700	92,919	(60,781)	149,229
Photocopy revenue	146,600	146,600	188,286	41,686	175,792
Rabies control fees	70,000	70,000	83,864	13,864	87,519
Recreation program fees	1,925,223	2,035,402	2,051,264	15,862	2,159,051
Recreation concession revenue	17,000	17,000	12,872	(4,128)	14,495
Registrar fees	-	-	1,132	1,132	1,873
Rezoning application fees	7,000	7,000	11,000	4,000	14,650
Tag mailing and handling fees	30,000	30,000	31,563	1,563	31,500
Tag and title transfer fees	320,000	320,000	333,388	13,388	336,575
Traffic sign fees	-	-	4,620	4,620	5,672
Rental income	2,658,838	2,769,150	3,026,311	257,161	2,783,765
COBRA insurance handling fees	1,000	1,000	1,679	679	1,002
Housing code enforcement income	1,000	1,000	54,572	53,572	39,494
Vehicle emission testing administration	50,000	50,000	140,538	90,538	34,087
Refuse control fees	70,000	70,000	84,172	14,172	84,866
Telephone commission income	600,000	602,805	763,634	160,829	819,891
Variance application fees	9,000	9,000	15,210	6,210	21,800
Sign approval fees	15,000	15,000	30,400	15,400	18,800
Subdivision review fees	900	900	1,300	400	3,650
Site plan review fees	20,000	20,000	49,600	29,600	22,025
Beach revenue	21,000	21,000	19,992	(1,008)	28,564
Tennis center revenue	9,000	9,000	8,331	(669)	11,429
Sheriff service fees	1,500,000	1,500,000	1,850,945	350,945	1,763,105
Inmate medical expense reimbursement	32,500	32,500	31,599	(901)	31,051
Inmate housing reimbursement	58,000	58,000	51,033	(6,967)	61,282
Pretrial intervention	195,000	195,000	299,034	104,034	260,694
Miscellaneous	260,000	260,000	231,149	(28,851)	327,622
Total Charges for Services	19,011,761	19,235,057	19,937,939	702,882	20,628,278

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	2013 Actual	Variance With Budget	2012 Actual
Revenues (continued):					
Fines and Forfeitures:					
Court fines	\$ 3,454,500	\$ 3,454,500	\$ 4,217,732	\$ 763,232	\$ 3,829,020
Bond forfeitures	100,000	100,000	462,719	362,719	81,589
Library fines	70,000	70,000	86,590	16,590	83,784
False alarm fines	90,000	90,000	70,726	(19,274)	88,173
Automated traffic fines	300,000	300,000	365,045	65,045	327,693
Total Fines and Forfeitures	<u>4,014,500</u>	<u>4,014,500</u>	<u>5,202,812</u>	<u>1,188,312</u>	<u>4,410,259</u>
Interest and Dividends	<u>-</u>	<u>2</u>	<u>385,830</u>	<u>385,828</u>	<u>9,814</u>
Other Revenues:					
Litigation settlement	-	-	155	155	-
Cobra contributions	-	-	35,862	35,862	39,007
Proceeds of letter of credit claims	-	-	-	-	5,693
Energy revenue	-	-	105,946	105,946	122,531
Miscellaneous revenue	<u>592,950</u>	<u>904,772</u>	<u>971,620</u>	<u>66,848</u>	<u>893,915</u>
Total Other Revenues	<u>592,950</u>	<u>904,772</u>	<u>1,113,583</u>	<u>208,811</u>	<u>1,061,146</u>
Gifts and donations	<u>-</u>	<u>11,000</u>	<u>83,344</u>	<u>72,344</u>	<u>37,121</u>
Total revenues	<u>\$ 169,863,826</u>	<u>\$ 173,703,750</u>	<u>\$ 175,738,611</u>	<u>\$ 2,034,861</u>	<u>\$ 185,715,016</u>

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts		Actual	Variance With Budget	2012 Actual
	Original	Final			
Expenditures:					
General government:					
Commissioners:					
Current:					
Salaries and wages	\$ 1,626,626	\$ 1,636,665	\$ 1,152,139	\$ 484,526	\$ 1,089,229
Pension contribution	201,740	206,559	147,236	59,323	137,920
FICA and Medicare insurance	116,200	119,058	81,800	37,258	78,213
Group health and life insurance	222,334	218,221	87,047	131,174	105,676
Workers' compensation insurance	2,871	2,871	-	2,871	-
Audit fees	-	105,000	104,067	933	-
Contract service fees	-	505	447	58	-
Rental	17,268	17,361	14,780	2,581	14,813
Materials and supplies	40,300	42,628	41,247	1,381	31,281
Minor equipment	-	8,199	8,198	1	600
Dues and subscriptions	25,000	54,042	52,390	1,652	66,057
Training, travel, and meetings	57,460	57,037	53,339	3,698	57,844
Uniform allowance	500	500	48	452	-
Total Commissioners	2,310,299	2,468,646	1,742,738	725,908	1,581,633
Finance:					
Current:					
Salaries and wages	2,129,515	2,117,047	1,757,901	359,146	1,790,351
Pension contribution	252,917	252,918	211,270	41,648	217,574
FICA and Medicare insurance	161,365	161,365	130,137	31,228	132,531
Group health and life insurance	291,301	290,645	197,098	93,547	202,986
Workers' compensation insurance	4,004	4,004	-	4,004	-
Contract service fees	1,200	1,200	1,080	120	-
Rental	29,208	18,752	14,864	3,888	25,995
Material and supplies	69,000	127,180	125,414	1,766	68,766
Minor equipment	200,000	112,391	112,388	3	70,462
Repair and maintenance	-	1,731	1,721	10	3,160
Postage	525,000	535,453	519,007	16,446	552,531
Dues and subscriptions	6,065	6,065	4,040	2,025	4,918
Travel, training, and meetings	18,000	14,547	6,989	7,558	4,025
Redistribution - other	(140,000)	(140,000)	(143,967)	3,967	(143,820)
Capital outlay	-	44,278	44,277	1	-
Total Finance	3,547,575	3,547,576	2,982,219	565,357	2,929,479
Central Services - Risk Management:					
Current:					
Salaries and wages	280,164	288,241	212,607	75,634	381,055
Pension contribution	38,567	37,179	27,426	9,753	49,156
FICA and Medicare insurance	22,871	22,048	15,504	6,544	27,653
Group health and life insurance	49,682	43,273	34,969	8,304	67,184
Workers' compensation insurance	567	547	-	547	-
Contract service fees	57,600	57,290	30,850	26,440	64,259
Rental	5,016	5,528	5,528	-	5,004
Materials and supplies	4,100	4,001	3,899	102	4,092
Dues and subscriptions	875	1,185	1,135	50	955
Travel, training, and meetings	2,015	2,165	2,019	146	3,552
Total Central Services - Risk Management	461,457	461,457	333,937	127,520	602,910

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
General government (continued):					
Information Technology - Administration:					
Current:					
Salaries and wages	\$ 700,907	\$ 2,765,300	\$ 2,672,165	\$ 93,135	\$ 347,461
Pension contribution	45,183	350,060	340,159	9,901	44,103
FICA and Medicare insurance	33,516	214,324	196,339	17,985	25,590
Group health and life insurance	47,607	379,074	342,626	36,448	43,796
Workers' compensation insurance	833	5,323	-	5,323	-
Contract service fees	260,000	475,974	441,981	33,993	12,635
Rental	29,024	19,467	10,642	8,825	5,214
Materials and supplies	94,254	101,593	89,673	11,920	93,033
Utilities	33,000	34,937	34,937	-	36,291
Telephone, telegraph	333,080	282,636	282,635	1	-
Dues and subscriptions	1,932	1,932	1,184	748	-
Training, travel and meetings	3,895	9,074	8,685	389	-
Minor equipment	-	28,945	24,748	4,197	-
Repair and maintenance	370,000	325,428	293,044	32,384	1,224
Capital outlay	-	11,970	11,970	-	-
Total Information Technology - Administration	1,953,231	5,006,037	4,750,788	255,249	609,347
Information Technology - Technical Service Center:					
Current:					
Salaries and wages	1,077,844	-	-	-	1,120,436
Pension contribution	139,033	-	-	-	141,801
FICA and Medicare insurance	82,455	-	-	-	81,678
Group health and life insurance	187,012	-	-	-	177,061
Workers' compensation insurance	2,049	-	-	-	-
Contract service fees	-	12,848	-	12,848	255,922
Rental	-	565	82	483	12,714
Materials and supplies	-	1,232	-	1,232	6,558
Minor equipment	-	-	-	-	593
Telephone, telegraph	-	2,370	488	1,882	179,660
Dues and subscriptions	-	-	-	-	1,284
Training, travel and meetings	-	-	-	-	4,722
Repair and maintenance	-	18,719	5,971	12,748	328,078
Redistribution - radio	-	-	-	-	(175)
Capital outlay	-	-	-	-	9,691
Total Information Technology - Technical Svc Ctr	1,488,393	35,734	6,541	29,193	2,320,023
Information Technology - Application Development:					
Current:					
Salaries and wages	1,057,518	-	-	-	1,054,239
Pension contribution	136,413	-	-	-	135,998
FICA and Medicare insurance	80,900	-	-	-	77,683
Group health and life insurance	133,788	-	-	-	133,723
Workers' compensation insurance	2,008	-	-	-	-
Contract service fees	-	-	-	-	17,595
Dues and subscriptions	-	-	-	-	385
Training, travel, meetings	-	30	-	30	1,182
Total Information Technology - App Development	1,410,627	30	-	30	1,420,805
Information Technology - Geographical Info Systems:					
Current:					
Salaries and wages	173,466	173,466	149,747	23,719	174,133
Pension contribution	22,376	22,376	19,317	3,059	22,463
FICA and Medicare insurance	13,270	13,270	11,196	2,074	12,935
Group health and life insurance	28,843	28,843	13,383	15,460	19,224
Workers' compensation insurance	330	330	-	330	-
Materials and supplies	1,270	1,270	260	1,010	173
Dues and subscriptions	120	120	-	120	-
Training, travel, meetings	3,158	3,158	38	3,120	-
Total Information Technology - Geo Info Sys	242,833	242,833	193,941	48,892	228,928

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
General government (continued):					
Information Technology - Archives and Records Mgmt:					
Current:					
Salaries and wages	\$ 190,505	\$ 190,505	\$ 175,154	\$ 15,351	\$ 191,236
Pension contribution	24,574	24,574	22,595	1,979	24,669
FICA and Medicare insurance	14,573	14,573	12,802	1,771	14,050
Group health and life insurance	37,261	37,244	25,649	11,595	26,193
Workers' compensation insurance	363	363	-	363	-
Rental	2,868	2,868	-	2,868	-
Materials and supplies	7,500	7,517	7,205	312	7,579
Dues and subscriptions	20	20	20	-	20
Total Information Tech - Arch and Records Mgmt	277,664	277,664	243,425	34,239	263,747
Human Resources - Administration:					
Current:					
Salaries and wages	777,990	777,990	706,899	71,091	632,085
Pension contribution	96,082	96,082	87,283	8,799	77,960
FICA and Medicare insurance	59,426	56,987	51,932	5,055	46,808
Group health and life insurance	83,251	85,202	85,202	-	52,821
Workers' compensation insurance	1,482	1,482	-	1,482	-
Board member fee	19,800	19,800	17,925	1,875	18,675
Medical service fee	25,000	26,152	26,151	1	28,609
Contract service fees	50,000	49,016	45,315	3,701	30,497
Rental	13,212	13,532	13,531	1	13,212
Materials and supplies	20,749	24,415	21,430	2,985	15,229
Repair and maintenance	-	-	-	-	1,567
Advertising	2,000	2,000	495	1,505	-
Dues and subscriptions	2,550	2,550	1,412	1,138	4,043
Training, travel and meetings	1,250	1,250	678	572	2,907
Total Human Resources - Administration	1,152,792	1,156,458	1,058,253	98,205	924,413
Central Services:					
Current:					
Salaries and wages	731,281	704,592	663,628	40,964	603,749
Pension contribution	94,691	95,311	84,722	10,589	77,884
FICA and Medicare insurance	56,160	56,529	48,561	7,968	44,255
Group health and life insurance	179,744	171,107	91,179	79,928	85,927
Workers' compensation insurance	5,327	5,336	-	5,336	-
Rental	30,197	32,335	29,298	3,037	29,546
Materials and supplies	79,000	88,400	85,603	2,797	79,899
Minor equipment	-	-	-	-	750
Dues and subscriptions	1,400	1,400	862	538	1,035
Training, travel and meetings	5,885	5,885	4,892	993	597
Uniform allowance	2,500	3,351	1,280	2,071	1,535
Repair and maintenance	215,000	264,455	254,779	9,676	244,179
Redistribution - printing	(150,000)	(150,000)	(194,820)	44,820	(186,435)
Total Central Services	1,251,185	1,278,701	1,069,984	208,717	982,921

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts		Actual	Variance With Budget	2012 Actual
	Original	Final			
General government (continued):					
Professional Services:					
Current:					
Audit fees	\$ 225,000	\$ 213,565	\$ 213,565	\$ -	\$ 161,940
Board member fees	6,000	3,750	3,750	-	7,500
Legal fees	2,300,000	2,520,444	2,520,444	-	2,419,079
Medical service fees	180,000	183,611	183,610	1	178,912
Contract services fees	622,600	811,977	811,976	1	766,812
Materials and supplies	10,000	16,579	16,578	1	9,027
Court reporter fees	10,000	13,776	13,775	1	4,363
Advertising	60,000	54,245	54,225	20	59,955
Litigation claims and insurance settlements	-	1,311,100	1,311,100	-	736,323
Pauper funeral expense	20,000	12,000	12,000	-	7,375
Debt service	150	-	-	-	37
Total Professional Services	3,433,750	5,141,047	5,141,023	24	4,351,323
Registrar:					
Current:					
Salaries and wages	810,733	820,486	764,235	56,251	422,984
Pension contribution	25,504	23,661	23,660	1	24,350
FICA and Medicare insurance	61,751	61,971	39,843	22,128	23,191
Group health and life insurance	21,999	24,927	24,927	-	21,619
Workers' compensation insurance	1,541	1,027	-	1,027	-
Board member fee	3,000	2,900	2,900	-	2,550
Contract service fees	38,000	38,000	30,800	7,200	9,800
Rental	13,050	12,930	8,542	4,388	4,705
Materials and supplies	88,000	68,084	48,595	19,489	59,716
Minor equipment	-	120	-	120	7,430
Advertising	2,000	6,400	4,740	1,660	2,217
Dues and subscriptions	544	397	371	26	551
Training, travel and meetings	7,300	10,792	10,029	763	6,639
Repair and maintenance	10,860	22,860	17,646	5,214	13,597
Total Registrar	1,084,282	1,094,555	976,288	118,267	599,349
County Garage:					
Current:					
Salaries and wages	835,199	763,145	762,457	688	775,803
Pension contribution	103,964	94,719	94,719	-	96,372
FICA and Medicare insurance	64,371	55,991	55,991	-	56,877
Group health and life insurance	161,903	109,724	109,724	-	119,380
Workers' compensation insurance	22,405	5,211	-	5,211	-
Contract service fees	36,000	36,000	30,823	5,177	32,790
Rental	4,000	4,000	3,900	100	3,900
Materials and supplies	11,725	9,696	9,442	254	9,316
Gas and oil	3,250,000	3,502,022	3,494,740	7,282	3,593,750
Minor equipment	2,000	14,180	14,179	1	-
Rubber tire disposal	1,000	1,000	300	700	1,847
Training, travel and meetings	6,000	3,100	522	2,578	4,840
Uniform allowance	11,000	11,000	10,265	735	10,597
Wrecker service	15,000	16,729	16,729	-	11,865
Repair and maintenance	1,720,000	1,693,050	1,692,256	794	1,837,624
Redistribution - oil and gas	(350,000)	(350,000)	(439,646)	89,646	(473,570)
Redistribution - garage maintenance	(330,000)	(330,000)	(387,979)	57,979	(478,250)
Total County Garage	5,564,567	5,639,567	5,468,422	171,145	5,603,141

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
General government (continued):					
Refuse Control:					
Current:					
Salaries and wages	\$ 1,204,049	\$ 1,191,574	\$ 1,069,095	\$ 122,479	\$ 1,136,568
Pension contribution	152,081	152,081	131,132	20,949	140,382
FICA and Medicare insurance	92,110	84,532	78,725	5,807	83,358
Group health and life insurance	208,992	208,992	133,757	75,235	167,638
Workers' compensation insurance	48,760	48,760	-	48,760	-
Contract service fees	5,607	9,633	4,866	4,767	2,736
Rental	2,160	2,160	2,160	-	2,160
Materials and supplies	115,500	115,818	115,050	768	114,453
Sanitation	84,000	103,966	103,966	-	96,382
Uniform allowance	6,000	6,000	4,677	1,323	5,220
Repair and maintenance	6,000	6,000	5,445	555	6,012
Capital outlay	-	-	-	-	20,700
Total Refuse Control	1,925,259	1,929,516	1,648,873	280,643	1,775,609
Building and Maintenance:					
Current:					
Salaries and wages	917,006	945,757	942,121	3,636	866,721
Pension contribution	118,283	120,898	120,898	-	111,724
FICA and Medicare insurance	70,148	70,148	69,141	1,007	63,517
Group health and life insurance	162,700	162,700	124,199	38,501	126,182
Workers' compensation insurance	20,946	20,946	-	20,946	-
Contract service fees	261,724	261,974	259,163	2,811	235,575
Materials and supplies	9,500	9,564	7,189	2,375	9,346
Minor equipment	-	4,941	4,940	1	-
Training, travel and meetings	2,000	2,000	1,359	641	342
Uniform allowance	2,000	2,000	1,880	120	3,050
Repair and maintenance	550,000	847,593	843,539	4,054	600,866
Capital outlay	-	-	-	-	43,236
Total Building and Maintenance	2,114,307	2,448,521	2,374,429	74,092	2,060,559
Extension University of Georgia:					
Current:					
Salaries and wages	155,565	155,565	147,356	8,209	132,271
Pension contribution	16,791	13,241	13,240	1	13,398
FICA and Medicare insurance	12,953	12,953	10,986	1,967	9,707
Group health and life insurance	28,107	13,792	12,918	874	13,132
Workers' compensation insurance	192	192	-	192	-
Contract service fees	3,000	16,788	16,785	3	7,823
Rental	3,000	3,000	2,940	60	3,185
Materials and supplies	14,180	14,631	11,796	2,835	14,476
Minor equipment	-	2,848	2,848	-	1,435
Dues and subscriptions	313	313	147	166	340
Training, travel and meetings	10,530	11,759	11,758	1	9,291
Total Extension University of Georgia	244,631	245,082	230,774	14,308	205,058

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
General government (continued):					
Other General Government:					
Current:					
Salaries and wages	\$ (1,839,861)	\$ (1,839,861)	\$ -	\$ (1,839,861)	\$ -
Group health and life insurance	30,000	41,400	41,399	1	25,838
Georgia state unemployment insurance	295,500	173,864	173,864	-	257,571
Early Retirement 1992 - pension contribution	365,847	365,847	365,847	-	365,847
ARC fees	285,000	263,725	263,725	-	267,825
Contract service fees	-	409,586	398,806	10,780	18,137
Rental	10,500	10,500	10,500	-	10,500
Bank charges	10,000	20,704	20,704	-	7,814
Utilities	3,530,000	4,087,129	4,087,127	2	3,816,384
Sanitation	-	1,000,000	1,000,000	-	1,440,695
Telephone, telegraph	1,200,000	1,240,464	1,240,464	-	1,212,783
Dues and subscriptions	1,500	1,500	1,150	350	1,075
Advertising	-	-	-	-	548
Performance bond	1,080,000	1,105,893	1,105,893	-	1,083,733
Landfill postclosure care and monitoring	92,000	107,873	92,484	15,389	66,220
Claims expense	4,699,000	3,619,514	3,619,498	16	3,568,373
Minor equipment	720,000	410,417	103,557	306,860	-
Training, travel and meetings	2,700	2,700	1,902	798	1,798
Repair and maintenance	1,100,000	1,350,565	1,350,564	1	1,182,259
Litigation claims and settlements	-	1,634	1,633	1	-
General assistance	822,471	822,321	790,925	31,396	790,925
Payment to others	-	8,750	8,750	-	7,150
Debt Service	1,154,879	1,419,791	1,409,747	10,044	1,115,767
Capital outlay	800,000	4,458,103	4,095,392	362,711	717,546
Total Other General Government	14,359,536	19,082,419	20,183,931	(1,101,512)	15,958,788
Total General Government	\$ 42,822,388	\$ 50,055,843	\$ 48,405,566	\$ 1,650,277	\$ 42,418,033
Current expenditures	\$ 40,867,359	\$ 44,121,701	\$ 42,844,180	\$ 1,277,521	\$ 40,511,056
Debt service	1,155,029	1,419,791	1,409,747	10,044	1,115,804
Capital outlay	800,000	4,514,351	4,151,639	362,712	791,173
Total General Government	\$ 42,822,388	\$ 50,055,843	\$ 48,405,566	\$ 1,650,277	\$ 42,418,033
Tax Assessment and Collection:					
Tax Commissioner:					
Current:					
Salaries and wages	\$ 1,241,566	\$ 1,236,694	\$ 1,230,217	\$ 6,477	\$ 1,234,176
Pension contribution	148,555	147,106	147,105	1	147,633
FICA and Medicare insurance	95,638	90,955	90,143	812	90,904
Group health and life insurance	172,993	181,278	181,278	-	163,730
Workers' compensation insurance	2,375	2,375	-	2,375	-
Rental	58,575	58,989	55,262	3,727	56,425
Materials and supplies	77,500	78,169	78,169	-	72,605
Dues and subscriptions	775	1,283	1,282	1	1,316
Training, travel and meetings	1,550	3,092	3,091	1	1,504
Other minor equipment	-	337	-	337	5,317
Total Tax Commissioner	1,799,527	1,800,278	1,786,547	13,731	1,773,610

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Tax Assessment and Collection (continued):					
Tax Assessor:					
Current:					
Salaries and wages	\$ 1,296,796	\$ 1,295,176	\$ 1,183,844	\$ 111,332	\$ 1,138,361
Pension contribution	166,819	166,819	152,474	14,345	146,773
FICA and Medicare insurance	99,395	99,395	86,035	13,360	82,654
Group health and life insurance	261,409	261,409	190,392	71,017	196,636
Workers' compensation insurance	16,580	16,580	-	16,580	-
Board member fee	19,200	19,200	18,350	850	19,726
Contract service fees	17,000	14,500	6,740	7,760	12,452
Rental	3,084	3,084	3,079	5	3,079
Materials and supplies	20,000	22,797	20,607	2,190	20,813
Uniform allowance	-	-	-	-	1,079
Dues and subscriptions	9,632	9,632	9,569	63	8,297
Training, travel and meetings	6,970	8,689	8,689	-	7,401
Total Tax Assessor	1,916,885	1,917,281	1,679,779	237,502	1,637,271
Total Tax Assessment and Collection	\$ 3,716,412	\$ 3,717,559	\$ 3,466,326	\$ 251,233	\$ 3,410,881
Courts and Law Enforcement:					
Superior Court:					
Current:					
Salaries and wages	\$ 1,298,374	\$ 1,189,272	\$ 1,157,413	\$ 31,859	\$ 1,184,787
Pension contribution	123,090	110,372	106,263	4,109	109,575
FICA and Medicare insurance	89,347	79,672	76,402	3,270	78,908
Group health and life insurance	157,964	156,494	133,173	23,321	119,247
Workers' compensation insurance	2,162	1,245	-	1,245	-
Board member fee	4,500	600	600	-	5,975
Contract service fees	116,000	191,431	191,431	-	155,286
Rental	18,084	19,971	19,950	21	21,278
Materials and supplies	24,400	21,013	20,503	510	22,660
Court reporter fees	210,000	257,780	257,780	-	250,504
Emeritus and pro-tem fees	15,000	10,087	8,702	1,385	8,237
Bailiff fees	210,000	228,620	228,620	-	227,990
Dues and subscriptions	8,800	7,718	7,609	109	7,164
Indigent defense fees	-	-	-	-	13,507
Training, travel and meetings	5,000	4,375	3,518	857	7,095
Uniform allowance	1,500	1,700	1,619	81	1,511
Minor equipment	650	4,650	3,808	842	-
Total Superior Court	2,284,871	2,285,000	2,217,391	67,609	2,213,724
Indigent Defense Court Administration:					
Current:					
Salaries and wages	106,933	106,933	74,751	32,182	75,039
Pension contribution	13,793	13,793	9,643	4,150	9,680
FICA and Medicare insurance	8,180	8,180	5,344	2,836	5,402
Group health and life insurance	34,042	34,042	16,873	17,169	16,526
Workers' compensation insurance	121	121	-	121	-
Contract service fees	30,000	30,000	-	30,000	8,835
Rental	1,410	1,410	1,410	-	1,410
Materials and supplies	2,708	2,708	2,301	407	2,232
Court reporter fees	300	300	-	300	-
Indigent defense fees	2,700,000	2,700,000	2,550,826	149,174	2,776,599
Total Indigent Defense Court Administration	2,897,487	2,897,487	2,661,148	236,339	2,895,723

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Public Defenders Office, Clayton Circuit:					
Current:					
Rental	\$ 70,323	\$ 71,101	\$ 70,902	\$ 199	\$ 71,024
Materials and supplies	7,000	5,480	5,421	59	7,142
Electric utilities	2,500	2,530	2,529	1	2,480
Court books and records	1,523	4,074	3,201	873	1,791
Dues and subscriptions	-	250	249	1	-
Indigent defense fees	1,800,000	1,840,884	1,818,775	22,109	1,608,311
Evidence expense	200	200	30	170	316
Witness fees	500	700	662	38	150
Total Public Defenders Office, Clayton Circuit	1,882,046	1,925,219	1,901,769	23,450	1,691,214
State Court:					
Current:					
Salaries and wages	1,165,213	1,203,401	1,203,400	1	1,123,656
Pension contribution	98,270	121,482	121,481	1	95,330
FICA and Medicare insurance	77,932	80,313	80,313	-	71,479
Group health and life insurance	148,325	142,584	142,584	-	126,212
Workers' compensation insurance	2,212	-	-	-	-
Rental	11,630	12,097	11,628	469	11,959
Materials and supplies	15,000	9,207	9,152	55	11,545
Minor equipment	-	-	-	-	590
Court reporter fees	231,250	216,046	216,046	-	229,547
Emeritus and pro-tem fees	30,000	17,805	17,804	1	54,072
Bailiff fees	65,000	70,048	70,048	-	59,360
Dues and subscriptions	5,000	4,980	4,979	1	5,485
Training, travel and meetings	8,000	4,615	4,615	-	4,944
Total State Court	1,857,832	1,882,578	1,882,050	528	1,794,179
Magistrate Court:					
Current:					
Salaries and wages	834,641	736,129	641,344	94,785	569,726
Pension contribution	83,013	95,281	73,406	21,875	59,176
FICA and Medicare insurance	60,122	67,397	47,661	19,736	41,867
Group health and life insurance	75,665	81,953	24,649	57,304	30,451
Workers' compensation insurance	1,518	1,699	-	1,699	-
Contract service fees	80,400	80,400	55,143	25,257	76,121
Rental	6,120	6,120	3,480	2,640	3,240
Court books and records	9,835	19,835	16,942	2,893	13,696
Materials and supplies	14,750	21,650	18,616	3,034	13,441
Court reporter fees	25,000	30,000	28,402	1,598	31,580
Emeritus and pro-tem fees	9,000	9,600	9,600	-	10,800
Bailiff fees	25,000	25,000	19,180	5,820	19,390
Telephone, telegraph	5,295	5,295	-	5,295	-
Dues and subscriptions	6,370	6,370	3,010	3,360	7,501
Uniform allowance	1,000	1,000	386	614	223
Training, travel and meetings	9,300	9,300	2,945	6,355	1,738
Other minor equipment	-	50,000	44,201	5,799	-
Total Magistrate Court	1,247,029	1,247,029	988,965	258,064	878,950

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Juvenile Court:					
Current:					
Salaries and wages	\$ 2,711,494	\$ 2,731,282	\$ 2,717,058	\$ 14,224	\$ 2,676,509
Pension contribution	310,375	310,375	295,654	14,721	295,044
FICA and Medicare insurance	200,895	200,895	194,051	6,844	191,559
Group health and life insurance	363,401	343,412	331,029	12,383	343,986
Workers' compensation insurance	5,147	5,147	-	5,147	-
Contract service fees	53,140	51,040	43,921	7,119	58,494
Rental	22,575	22,610	14,658	7,952	49,789
Court books and records	8,320	10,420	7,948	2,472	10,557
Materials and supplies	35,768	36,361	36,204	157	36,904
Minor equipment	-	3,124	3,124	-	1,687
Telephone, telegraph	27,000	27,000	23,329	3,671	21,378
Court reporter fees	500	500	354	146	-
Emeritus and pro-tem fees	8,000	8,000	7,344	656	4,850
Indigent defense fees	260,000	226,505	197,787	28,718	195,652
Witness fees	2,000	2,000	1,300	700	912
Bailiff fees	35,000	35,000	33,320	1,680	35,280
Dues and subscriptions	2,374	2,502	2,502	-	2,316
Training, travel and meetings	23,740	32,912	32,912	-	23,414
General assistance	-	50,000	12,417	37,583	-
Capital outlay	-	20,835	20,835	-	-
Total Juvenile Court	4,069,729	4,119,920	3,975,747	144,173	3,948,331
Probate Court:					
Current:					
Salaries and wages	568,434	580,764	580,762	2	565,855
Pension contribution	60,422	60,738	60,737	1	60,240
FICA and Medicare insurance	35,359	42,745	42,745	-	41,418
Group health and life insurance	51,634	56,405	56,405	-	58,568
Workers' compensation insurance	891	-	-	-	-
Contract service fees	18,000	14,600	14,600	-	22,784
Rental	9,720	9,720	9,720	-	10,145
Court books and records	4,000	1,442	1,303	139	2,971
Materials and supplies	10,900	12,334	11,103	1,231	9,650
Minor equipment	-	1,987	1,986	1	-
Emeritus and pro-tem fees	3,000	6,250	6,250	-	2,500
Indigent defense fees	10,000	7,622	7,622	-	6,837
Bailiff fees	5,900	4,760	4,760	-	5,740
Dues and subscriptions	1,775	943	942	1	973
Training, travel and meetings	4,920	5,417	5,416	1	3,573
Total Probate Court	784,955	805,727	804,351	1,376	791,254
Clerk of Superior / Magistrate Court:					
Current:					
Salaries and wages	1,249,507	1,251,496	1,220,722	30,774	1,199,592
Pension contribution	156,414	156,414	151,958	4,456	149,115
FICA and Medicare insurance	95,735	95,735	88,177	7,558	86,285
Group health and life insurance	253,677	240,861	233,623	7,238	223,524
Workers' compensation insurance	2,382	2,382	-	2,382	-
Board member fees	52,800	53,000	53,000	-	52,083
Rental	41,544	41,845	38,773	3,072	40,757
Court books and records	8,000	4,549	4,514	35	5,473
Materials and supplies	35,800	39,286	39,192	94	37,167
Casualty and other losses	-	9	9	-	-
Jury script fees	540,000	550,375	550,300	75	558,750
Dues and subscriptions	980	980	950	30	950
Training, travel and meetings	3,300	3,508	3,508	-	1,551
Redistribution - photocopy	(50,000)	(50,000)	(56,138)	6,138	(54,837)
Total Clerk of Superior / Magistrate Court	2,390,139	2,390,440	2,328,588	61,852	2,300,410

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
Clerk of State Court:					
Current:					
Salaries and wages	\$ 823,048	\$ 826,384	\$ 824,900	\$ 1,484	\$ 830,123
Pension contribution	99,073	99,073	98,582	491	101,754
FICA and Medicare insurance	63,112	63,112	61,025	2,087	61,426
Group health and life insurance	89,960	94,624	94,623	1	89,547
Workers' compensation insurance	1,570	1,570	-	1,570	-
Rental	15,877	15,877	14,441	1,436	15,800
Materials and supplies	21,950	12,312	11,506	806	17,771
Dues and subscriptions	1,619	1,619	1,369	250	629
Training, travel and meetings	1,450	3,131	3,130	1	1,695
Repair and maintenance	-	-	-	-	5,850
Total Clerk of State Court	1,117,659	1,117,702	1,109,576	8,126	1,124,595
Solicitor of State Court:					
Current:					
Salaries and wages	1,639,022	1,615,074	1,564,973	50,101	1,536,673
Pension contribution	191,601	198,772	193,482	5,290	188,509
FICA and Medicare insurance	119,870	124,123	116,207	7,916	114,134
Group health and life insurance	164,390	176,808	157,986	18,822	159,941
Workers' compensation insurance	2,840	2,946	-	2,946	-
Medical service fees	1,800	1,800	565	1,235	224
Contract service fees	100,000	100,200	72,594	27,606	99,594
Rental	5,485	5,485	5,167	318	4,743
Materials and supplies	32,100	24,685	24,232	453	21,004
Minor equipment	-	5,074	4,992	82	2,549
Court reporter fees	18,000	14,000	8,154	5,846	16,007
Emeritus and pro-tem fees	1,000	1,000	400	600	2,600
Witness fees	40,000	46,231	46,230	1	37,674
Dues and subscriptions	10,000	10,000	7,722	2,278	7,807
Training, travel and meetings	6,000	6,000	5,477	523	3,838
Uniform allowance	-	286	286	-	-
Total Solicitor of State Court	2,332,108	2,332,484	2,208,467	124,017	2,195,297
District Attorney:					
Current:					
Salaries and wages	2,689,345	2,664,773	2,643,456	21,317	2,634,121
Pension contribution	333,496	383,990	374,279	9,711	324,069
FICA and Medicare insurance	205,970	205,970	195,120	10,850	194,489
Group health and life insurance	362,181	362,181	328,277	33,904	335,128
Workers' compensation insurance	4,701	4,701	-	4,701	-
Other contract service fees	50,500	49,508	47,288	2,220	52,141
Office equipment rental	18,000	16,626	14,762	1,864	15,195
Court books and records	15,000	16,626	16,626	-	16,083
Materials and supplies	39,131	51,563	47,275	4,288	38,823
Witness fees	60,000	62,557	62,557	-	95,288
Advertising fees	1,200	1,310	1,310	-	1,350
Dues and subscriptions	11,000	12,000	9,234	2,766	10,385
Training, travel and meetings	20,400	30,400	28,898	1,502	17,865
Uniform allowance	12,100	12,100	11,327	773	11,277
Total District Attorney	3,823,024	3,874,305	3,780,409	93,896	3,746,214

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Courts and Law Enforcement (continued):					
State Adult Probation:					
Current:					
Salaries and wages	\$ 4,800	\$ 4,801	\$ 4,800	\$ 1	\$ 4,819
Pension contribution	154	155	155	-	156
FICA and Medicare insurance	367	414	414	-	410
Office equipment rental	3,097	2,992	2,992	-	2,992
Materials and supplies	3,800	3,978	3,964	14	3,754
Total State Adult Probation	12,218	12,340	12,325	15	12,131
Clayton County Prison:					
Current:					
Salaries and wages	2,654,731	2,705,457	2,629,079	76,378	2,621,552
Pension contribution	342,429	352,066	335,224	16,842	335,221
FICA and Medicare insurance	203,002	208,717	192,852	15,865	193,166
Group health and life insurance	333,648	346,224	342,475	3,749	325,209
Workers' compensation insurance	66,651	68,661	-	68,661	-
Contract service fees	226,774	226,994	205,947	21,047	196,628
Rental	4,370	4,371	4,370	1	4,370
Materials and supplies	374,211	398,066	392,438	5,628	378,887
Minor equipment	1,500	18,225	12,972	5,253	9,345
Postage	200	200	(13)	213	119
Utilities	197,000	197,000	159,948	37,052	184,554
Dues and subscriptions	1,000	1,077	986	91	928
Training, travel and meetings	1,500	1,500	540	960	293
Uniform allowance	15,000	16,663	15,638	1,025	10,917
Repair and maintenance	40,500	47,889	42,738	5,151	35,109
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-	(88,059)
Capital outlay	-	100,637	100,254	383	-
Total Clayton County Prison	4,374,457	4,605,688	4,347,389	258,299	4,208,239
Sheriff:					
Current:					
Salaries and wages	17,805,290	19,902,765	19,902,763	2	19,780,753
Pension contribution	1,784,710	2,117,688	2,117,654	34	1,931,488
FICA and Medicare insurance	1,147,906	1,463,471	1,463,470	1	1,461,370
Group health and life insurance	2,739,908	2,466,095	2,466,094	1	2,288,913
Workers' compensation insurance	336,111	-	-	-	-
Medical service fees	7,400,000	6,891,515	6,891,514	1	6,969,934
Contract service fees	572,205	662,262	662,261	1	568,736
Rental	39,131	41,588	41,587	1	42,468
Court books and records	5,000	4,500	4,500	-	4,050
Materials and supplies	2,387,906	2,122,174	2,121,422	752	2,220,467
Crime prevention and investigation supplies	10,600	5,877	5,877	-	451

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts		Actual	Variance With Budget	2012 Actual
	Original	Final			
Courts and Law Enforcement (continued):					
Sheriff (continued):					
Current (continued):					
Minor equipment	\$ -	\$ 16,645	\$ 16,644	\$ 1	\$ 1,592
Library books and materials	20,000	10,548	9,159	1,389	8,270
Telephone, telegraph	100,000	91,669	91,669	-	99,203
Advertising	3,000	3,450	3,450	-	3,735
Dues and subscriptions	4,000	5,988	5,988	-	5,266
Prisoner transport	50,000	53,999	53,998	1	46,553
Training, travel and meetings	30,000	30,669	30,668	1	36,457
Uniform allowance	190,000	214,845	214,845	-	243,230
Repair and maintenance	1,000	-	-	-	365
Litigation, claims, and settlements	-	300,000	300,000	-	-
Capital outlay	-	-	-	-	150,434
Total Sheriff	<u>34,626,767</u>	<u>36,405,748</u>	<u>36,403,563</u>	<u>2,185</u>	<u>35,863,735</u>
Total Courts and Law Enforcement	<u>\$ 63,700,321</u>	<u>\$ 65,901,667</u>	<u>\$ 64,621,738</u>	<u>\$ 1,279,929</u>	<u>\$ 63,663,996</u>
Current expenditures	63,700,321	65,780,195	64,500,649	1,279,546	63,513,562
Capital outlay	-	121,472	121,089	383	150,434
Total Courts and Law Enforcement	<u>\$ 63,700,321</u>	<u>\$ 65,901,667</u>	<u>\$ 64,621,738</u>	<u>\$ 1,279,929</u>	<u>\$ 63,663,996</u>
Public Safety:					
County Police:					
Current:					
Salaries and wages	\$ 17,570,715	\$ 17,617,014	\$ 17,557,053	\$ 59,961	\$ 16,948,452
Pension contribution	2,082,542	2,170,485	2,163,913	6,572	2,075,014
FICA and Medicare insurance	1,261,143	1,286,663	1,281,577	5,086	1,240,951
Group health and life insurance	3,084,018	2,702,141	2,666,414	35,727	2,496,172
Workers' compensation insurance	451,421	449,918	-	449,918	-
Medical service fees	10,000	13,626	13,611	15	12,508
Contract service fees	32,940	25,690	24,940	750	93,400
Rental	42,018	120,865	118,642	2,223	45,652
Materials and supplies	198,500	228,162	211,959	16,203	205,209
Crime prevention and investigation supplies	50,000	39,454	33,938	5,516	58,742
Minor equipment	-	14,020	8,109	5,911	3,425
Utilities	-	205	204	1	2,861
Telephone, telegraph	200,000	208,750	208,332	418	183,096
Dues and subscriptions	11,164	12,989	12,141	848	13,132
Training, travel and meetings	33,001	55,501	51,498	4,003	50,856
Uniform allowance	298,000	339,524	339,465	59	297,724
Repair and maintenance	52,000	134,294	114,430	19,864	112,150
Casualty and other losses	-	20	20	-	-
Wrecker service	-	130	130	-	-
Capital outlay	-	15,497	-	15,497	3,905
Total County Police	<u>25,377,462</u>	<u>25,434,948</u>	<u>24,806,376</u>	<u>628,572</u>	<u>23,843,249</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Narcotics Unit:					
Current:					
Salaries and wages	\$ 1,379,790	\$ 1,390,636	\$ 1,368,465	\$ 22,171	\$ 1,435,690
Pension contribution	165,084	173,015	173,015	-	180,726
FICA and Medicare insurance	97,902	100,920	100,919	1	106,202
Group health and life insurance	209,408	171,343	160,027	11,316	167,061
Workers' compensation insurance	28,294	28,294	-	28,294	-
Contract service fees	1,800	1,800	-	1,800	2,352
Rental	16,176	43,292	43,288	4	85,290
Materials and supplies	3,100	3,100	3,081	19	6,262
Crime prevention and investigation supplies	-	-	-	-	543
Telephone, telegraph	20,000	20,000	18,291	1,709	14,186
Dues and subscriptions	3,360	3,360	2,566	794	3,060
Training, travel and meetings	2,000	2,000	634	1,366	2,344
Total Narcotics Unit	1,926,914	1,937,760	1,870,286	67,474	2,003,716
EMS Rescue - Administration:					
Current:					
Salaries and wages	5,109,707	5,048,248	4,941,339	106,909	5,081,071
Pension contribution	659,090	659,090	627,627	31,463	641,413
FICA and Medicare insurance	390,884	390,884	358,804	32,080	372,227
Group health and life insurance	803,498	844,140	844,140	-	751,225
Workers' compensation insurance	177,948	177,948	-	177,948	-
Medical equipment supplies	6,670	6,670	5,929	741	3,993
Contract service fees	93,435	114,252	113,482	770	58,236
Rental	5,580	5,580	5,192	388	5,548
Materials and supplies	199,640	211,050	207,586	3,464	209,360
Minor equipment	78,531	78,531	77,881	650	7,319
Dues and subscriptions	8,325	7,411	4,977	2,434	6,731
Training, travel and meetings	1,000	5,054	4,203	851	979
Uniform allowance	66,600	53,460	53,459	1	65,635
Repair and maintenance	30,100	30,100	27,926	2,174	26,636
Capital outlay	11,330	11,330	11,330	-	114,293
Total EMS Rescue - Administration	7,642,338	7,643,748	7,283,875	359,873	7,344,666
Central Communications:					
Current:					
Salaries and wages	356,770	356,770	316,529	40,241	358,398
Pension contribution	46,020	46,020	40,832	5,188	46,233
FICA and Medicare insurance	27,292	27,292	23,476	3,816	26,547
Group health and life insurance	38,574	38,574	31,537	7,037	38,228
Workers' compensation insurance	7,602	7,602	-	7,602	-
Contract service fees	-	-	-	-	170
Materials and supplies	500	556	556	-	1,008
Dues and subscriptions	1,905	1,849	1,212	637	1,217
Training, travel and meetings	-	-	-	-	519
Total Central Communications	478,663	478,663	414,142	64,521	472,320

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts		Actual	Variance With Budget	2012 Actual
	Original	Final			
Public Safety (continued):					
Emergency Management:					
Current:					
Salaries and wages	\$ 127,986	\$ 124,653	\$ -	\$ 124,653	\$ 6,237
Pension contribution	16,508	16,508	16,015	493	1,289
FICA and Medicare insurance	9,789	9,789	-	9,789	341
Group health and life insurance	27,722	28,611	5,927	22,684	28,375
Workers' compensation insurance	1,311	1,311	-	1,311	-
Contract service fees	13,625	12,625	11,852	773	9,750
Rental	3,000	3,000	2,990	10	2,990
Materials and supplies	3,950	3,061	1,130	1,931	1,283
Utilities	-	-	-	-	9,341
Telephone, telegraph and teletype	-	1,808	1,808	-	-
Dues and subscriptions	320	320	100	220	-
Training, travel and meetings	1,531	4,056	4,056	-	748
Total Emergency Management	205,742	205,742	43,878	161,864	60,354
Animal Control:					
Current:					
Salaries and wages	359,177	374,460	363,508	10,952	337,168
Pension contribution	46,330	46,341	46,340	1	41,718
FICA and Medicare insurance	27,482	27,482	25,180	2,302	23,871
Group health and life insurance	105,614	112,614	111,829	785	88,761
Workers' compensation insurance	5,242	5,242	-	5,242	-
Board member fees	-	1,000	450	550	-
Medical service fees	140,000	92,700	64,575	28,125	100,473
Contract service fees	-	13,000	3,000	10,000	-
Rental	3,000	3,003	3,002	1	2,990
Materials and supplies	22,000	32,236	30,935	1,301	27,968
Minor equipment	-	1,000	-	1,000	1,714
Dues and subscriptions	-	-	-	-	200
Training, travel and meetings	-	50	-	50	-
Uniform allowance	5,000	5,000	4,942	58	5,489
Capital outlay	-	15,000	-	15,000	-
Total Animal Control	713,845	729,128	653,761	75,367	630,352
Code Enforcement:					
Current:					
Salaries and wages	732,427	786,744	786,742	2	738,019
Pension contribution	89,182	91,815	91,815	-	85,233
FICA and Medicare insurance	56,032	57,546	57,545	1	53,955
Group health and life insurance	146,495	119,037	119,037	-	116,009
Workers' compensation insurance	19,703	14,801	-	14,801	-
Contract service fees	13,650	13,650	13,401	249	12,763
Rental	3,000	3,500	3,000	500	1,000
Materials and supplies	6,500	6,500	5,452	1,048	8,081
Minor equipment	-	45	-	45	3,336
Telephone, telegraph	12,000	12,000	9,390	2,610	9,851
Dues and subscriptions	500	500	170	330	219
Training, travel and meetings	1,000	1,000	-	1,000	360
Uniform allowance	5,000	5,044	5,044	-	4,766
Total Code Enforcement	1,085,489	1,112,182	1,091,596	20,586	1,033,592

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Public Safety (continued):					
Total Public Safety	<u>\$ 37,430,453</u>	<u>\$ 37,542,171</u>	<u>\$ 36,163,914</u>	<u>\$ 1,378,257</u>	<u>\$ 35,388,249</u>
Current expenditures	\$ 37,419,123	\$ 37,500,344	\$ 36,152,584	\$ 1,347,760	\$ 35,270,051
Capital outlay	11,330	41,827	11,330	30,497	118,198
Total Public Safety	<u>\$ 37,430,453</u>	<u>\$ 37,542,171</u>	<u>\$ 36,163,914</u>	<u>\$ 1,378,257</u>	<u>\$ 35,388,249</u>
Transportation and Development:					
Transportation/Development - Administration:					
Current:					
Salaries and wages	\$ 424,845	\$ 424,845	\$ 2,020,914	\$ (1,596,069)	\$ 3,237,317
Pension contribution	598,742	598,742	259,502	339,240	416,716
FICA and Medicare insurance	356,406	356,406	139,066	217,340	235,282
Group health and life insurance	995,305	995,305	369,802	625,503	581,711
Workers' compensation insurance	209,935	209,935	-	209,935	-
Contract service fees	214,000	170,600	168,039	2,561	6,105
Rental	45,649	40,923	28,024	12,899	31,435
Materials and supplies	36,500	36,657	34,560	2,097	30,522
Electric utilities	300,000	302,827	302,827	-	-
Minor equipment	-	5,290	5,290	-	-
Dues and subscriptions	2,000	2,000	1,205	795	969
Training, travel and meetings	5,000	5,782	5,168	614	3,162
Advertising	100	100	-	100	-
Uniform allowance	20,000	21,264	18,424	2,840	17,875
Repair and maintenance	131,000	113,048	110,663	2,385	23,230
Capital outlay	-	65,313	65,312	1	-
Total Transportation/Development Administration	<u>3,339,482</u>	<u>3,349,037</u>	<u>3,528,796</u>	<u>(179,759)</u>	<u>4,584,324</u>
Transportation/Development - Traffic Engineering:					
Current:					
Salaries and wages	-	-	-	-	970,619
Pension contribution	-	-	-	-	125,162
FICA and Medicare insurance	-	-	-	-	70,406
Group health and life insurance	-	-	-	-	183,310
Contract service fees	-	-	-	-	219,531
Rental	-	-	-	-	3,194
Materials and supplies	-	1,963	116	1,847	12,530
Electric utilities - signal lighting	-	-	-	-	316,057
Dues and subscriptions	-	868	-	868	1,168
Training, travel and meetings	-	-	-	-	159
Uniform allowance	-	-	-	-	5,977
Repair and maintenance	-	10,248	10,247	1	15,589
Total Transportation/Develop Traffic Engineering	<u>-</u>	<u>13,079</u>	<u>10,363</u>	<u>2,716</u>	<u>1,923,702</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Transportation and Development (continued):					
Total Transportation and Development	\$ 3,339,482	\$ 3,362,116	\$ 3,539,159	\$ (177,043)	\$ 6,508,026
Current expenditures	\$ 3,339,482	\$ 3,296,803	\$ 3,473,847	\$ (177,044)	\$ 6,508,026
Capital outlay	-	65,313	65,312	1	-
Total Transportation and Development	\$ 3,339,482	\$ 3,362,116	\$ 3,539,159	\$ (177,043)	\$ 6,508,026
Planning and Zoning:					
Community Development - Administration					
Current:					
Salaries and wages	\$ 966,207	\$ 972,827	\$ 776,692	\$ 196,135	\$ 752,013
Pension contribution	124,631	124,631	99,444	25,187	96,547
FICA and Medicare insurance	73,919	73,919	56,893	17,026	54,950
Group health and life insurance	211,948	185,288	109,507	75,781	118,879
Workers' compensation insurance	14,762	14,762	-	14,762	-
Board member fees	1,800	1,300	1,200	100	1,550
Contract service fees	20,000	24,716	24,716	-	-
Rental	7,284	7,284	7,272	12	8,380
Materials and supplies	20,500	16,400	14,654	1,746	18,933
Bank charges	11,000	26,407	26,406	1	18,602
Minor equipment	-	7,357	6,714	643	5,785
Dues and subscriptions	2,814	2,814	1,764	1,050	2,629
Training, travel and meetings	6,163	6,763	6,120	643	2,630
Uniform allowance	3,000	2,900	2,662	238	2,551
Casualty and other losses	-	21	20	1	(20)
Total Community Development - Administration	1,464,028	1,467,389	1,134,064	333,325	1,083,429
Community Development - Planning:					
Current:					
Salaries and wages	87,558	96,592	96,591	1	88,229
Pension contribution	11,294	12,461	12,460	1	11,382
FICA and Medicare insurance	6,697	7,165	7,165	-	6,546
Group health and life insurance	9,817	9,817	9,776	41	9,735
Workers' compensation insurance	1,743	1,743	-	1,743	-
Contract service fees	228,000	217,331	198,639	18,692	176,996
Rental	12,132	12,132	12,127	5	12,127
Materials and supplies	7,950	7,709	4,842	2,867	6,721
Dues and subscriptions	410	660	532	128	320
Training, travel and meetings	2,870	2,870	674	2,196	133
Total Community Development - Planning	368,471	368,480	342,806	25,674	312,189
Total Planning and Zoning	\$ 1,832,499	\$ 1,835,869	\$ 1,476,870	\$ 358,999	\$ 1,395,618

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts			Variance With	2012
	Original	Final	Actual	Budget	Actual
Libraries:					
Current:					
Salaries and wages	\$ 1,794,478	\$ 2,065,528	\$ 2,048,080	\$ 17,448	\$ 1,946,353
Pension contribution	189,209	192,341	187,076	5,265	181,277
FICA and Medicare insurance	116,864	137,357	130,968	6,389	124,039
Group health and life insurance	280,516	255,420	245,937	9,483	221,522
Workers' compensation insurance	3,311	2,685	-	2,685	-
Contract service fees	294,136	11,562	5,144	6,418	80,079
Rental	26,121	26,127	25,905	222	25,899
Library books and materials	430,000	451,858	451,200	658	428,691
Materials and supplies	56,000	75,113	72,645	2,468	49,942
Minor equipment	-	-	-	-	2,715
Utilities	219,150	234,287	231,038	3,249	223,463
Telephone, telegraph	27,665	26,149	16,613	9,536	19,343
Colloquiums	4,100	4,100	4,100	-	4,100
Dues and subscriptions	100	100	-	100	-
Training, travel and meetings	3,100	3,100	2,871	229	2,015
Repair and maintenance	4,000	5,800	1,800	4,000	7,422
Casualty and other losses	-	-	(5)	5	-
Total Libraries	\$ 3,448,750	\$ 3,491,527	\$ 3,423,372	\$ 68,155	\$ 3,316,860
Total Libraries	\$ 3,448,750	\$ 3,491,527	\$ 3,423,372	\$ 68,155	\$ 3,316,860
Parks and Recreation:					
Current:					
Salaries and wages	\$ 2,967,651	\$ 4,184,658	\$ 3,792,240	\$ 392,418	\$ 3,583,762
Pension contribution	347,729	351,145	321,767	29,378	302,281
FICA and Medicare insurance	212,154	313,217	280,033	33,184	264,986
Group health and life insurance	588,640	593,370	446,805	146,565	424,714
Workers' compensation insurance	49,440	49,510	-	49,510	-
Board member fees	1,200	200	-	200	300
Contract service fees	1,548,239	343,953	257,552	86,401	436,293
Rental	29,828	43,560	39,816	3,744	26,984
Beach entertainment and merchandise	24,600	24,642	21,519	3,123	24,412
Materials and supplies	157,894	187,297	165,092	22,205	142,667
Bank charges	21,800	13,914	11,073	2,841	10,934
Minor equipment	-	21,875	7,655	14,220	9,792
Advertising	15,000	16,728	16,728	-	20,479
Dues and subscriptions	5,455	5,301	3,653	1,648	3,489
Recreation program costs	533,222	701,425	552,721	148,704	506,525
Training, travel and meetings	7,044	20,626	18,761	1,865	13,857
Uniform allowance	24,200	36,801	33,655	3,146	33,769
Repair and maintenance	246,135	340,195	298,509	41,686	265,038
Casualty and other losses	-	3,445	3,321	124	(34)
General assistance	-	1,050	-	1,050	-
Capital outlay	20,951	428,479	135,856	292,623	254,860
Total Parks and Recreation	\$ 6,801,182	\$ 7,681,391	\$ 6,406,756	\$ 1,274,635	\$ 6,325,108
Current expenditures	\$ 6,780,231	\$ 7,252,912	\$ 6,270,900	\$ 982,012	\$ 6,070,248
Capital outlay	20,951	428,479	135,856	292,623	254,860
Total Parks and Recreation	\$ 6,801,182	\$ 7,681,391	\$ 6,406,756	\$ 1,274,635	\$ 6,325,108
(Continued)					

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Budgeted Amounts		Actual	Variance With Budget	2012 Actual
	Original	Final			
Health and Welfare:					
Department of Human Resources:					
Current:					
General assistance	\$ 1,067,000	\$ 1,067,000	\$ 1,067,000	\$ -	\$ 1,067,000
Total Department of Human Resources	1,067,000	1,067,000	1,067,000	-	1,067,000
Family and Children Services:					
Debt Service	-	-	-	-	145,628
Total Family and Children Services	-	-	-	-	145,628
Senior Services:					
Current:					
Salaries and wages	\$ 845,258	\$ 1,389,374	\$ 1,372,398	\$ 16,976	\$ 1,216,197
Pension contribution	94,489	106,865	103,857	3,008	94,076
FICA and Medicare insurance	56,039	105,812	102,191	3,621	90,712
Group health and life insurance	154,110	148,701	120,882	27,819	111,353
Workers' compensation insurance	9,583	7,686	-	7,686	-
Contract service fees	887,798	513,973	513,722	251	615,096
Rental	12,036	12,961	10,778	2,183	11,664
Materials and supplies	48,462	76,277	71,019	5,258	40,477
Bank charges	-	3,423	3,422	1	232
Minor equipment	-	4,897	4,799	98	13,903
Advertising	15,000	22,250	22,250	-	20,691
Dues and subscriptions	1,040	1,054	628	426	622
Recreation program costs	235,410	112,725	100,527	12,198	126,816
General assistance	-	1,536	1,536	-	-
Training, travel and meetings	6,500	3,595	3,204	391	2,799
Uniform allowance	8,000	8,328	6,437	1,891	7,766
Repair and maintenance	4,000	7,324	6,824	500	5,479
Casualty and other losses	-	99	99	-	(16)
Total Senior Services	2,377,725	2,526,880	2,444,573	82,307	2,357,867
Total Health and Welfare	<u>\$ 3,444,725</u>	<u>\$ 3,593,880</u>	<u>\$ 3,511,573</u>	<u>\$ 82,307</u>	<u>\$ 3,570,495</u>
Current expenditures	\$ 3,444,725	\$ 3,593,880	\$ 3,511,573	\$ 82,307	\$ 3,424,867
Debt service	-	-	-	-	145,628
Total Health and Welfare	<u>\$ 3,444,725</u>	<u>\$ 3,593,880</u>	<u>\$ 3,511,573</u>	<u>\$ 82,307</u>	<u>\$ 3,570,495</u>
Total Expenditures	<u>\$ 166,536,212</u>	<u>\$ 177,182,023</u>	<u>\$ 171,015,274</u>	<u>\$ 6,166,749</u>	<u>\$ 165,997,266</u>
Current expenditures	\$ 164,548,902	\$ 170,590,790	\$ 165,120,301	\$ 5,470,489	\$ 163,421,169
Debt service	1,155,029	1,419,791	1,409,747	10,044	1,261,432
Capital outlay	832,281	5,171,442	4,485,226	686,216	1,314,665
Total Expenditures	<u>\$ 166,536,212</u>	<u>\$ 177,182,023</u>	<u>\$ 171,015,274</u>	<u>\$ 6,166,749</u>	<u>\$ 165,997,266</u>

NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA

HOTEL/MOTEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	\$ 455,500	\$ 455,500	\$ 450,046	\$ (5,454)	\$ 453,824
Other revenue	-	1,300	1,300	-	-
Total revenues	<u>455,500</u>	<u>456,800</u>	<u>451,346</u>	<u>(5,454)</u>	<u>453,824</u>
Expenditures:					
General government:					
Current:					
Salaries and wages	235,498	267,876	267,876	-	243,954
Pension contribution	30,377	34,548	34,548	-	31,470
Payroll taxes	18,015	19,859	19,859	-	17,997
Group health insurance	44,169	30,489	30,485	4	29,835
Worker's compensation insurance	583	-	-	-	-
Contractual services	20,000	29,482	29,479	3	9,392
Rental	3,502	3,112	3,109	3	3,765
Office supplies	6,500	6,940	6,789	151	7,646
Program supplies	-	1,498	1,497	1	150
Parks and recreation supplies	-	300	284	16	-
Tool supplies	-	100	99	1	-
Utilities	3,000	-	-	-	-
Telephone, telegraph	6,600	774	774	-	846
Dues and subscriptions	30,736	9,280	9,276	4	11,339
Training travel and meetings	31,100	25,150	25,107	43	23,830
Advertising	6,000	1,944	1,940	4	6,130
Promotional	4,500	22,923	22,922	1	3,770
Repair and maintenance	-	785	785	-	2,479
Other minor equipment	-	2,143	2,100	43	2,893
General assistance	100,000	110,000	110,000	-	100,000
Total expenditures	<u>540,580</u>	<u>567,203</u>	<u>566,929</u>	<u>274</u>	<u>495,496</u>
Deficiency of revenues over expenditures	<u>(85,080)</u>	<u>(110,403)</u>	<u>(115,583)</u>	<u>(5,180)</u>	<u>(41,672)</u>
Other Financing Sources (Uses):					
Transfer out	-	-	-	-	(1,353)
Appropriation of fund balance	85,080	110,403	-	(110,403)	-
Total other financing sources (uses)	<u>85,080</u>	<u>110,403</u>	<u>-</u>	<u>(110,403)</u>	<u>(1,353)</u>
Net change in fund balance	-	-	(115,583)	(115,583)	(43,025)
Fund Balance, beginning of year	655,720	655,720	655,720	-	698,745
Appropriation of fund balance	<u>(85,080)</u>	<u>(110,403)</u>	<u>-</u>	<u>110,403</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 570,640</u>	<u>\$ 545,317</u>	<u>\$ 540,137</u>	<u>\$ (5,180)</u>	<u>\$ 655,720</u>

CLAYTON COUNTY, GEORGIA

TOURISM AUTHORITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Other taxes:					
Hotel/motel tax	\$ 765,500	\$ 765,500	\$ 766,295	\$ 795	\$ 772,727
Other revenue	45,250	45,250	55,409	10,159	46,250
Total revenues	810,750	810,750	821,704	10,954	818,977
Expenditures:					
General government:					
Current:					
Board member fees	3,500	-	-	-	1,300
Contractual service	578,250	576,424	576,423	1	585,493
Utilities	9,150	11,932	11,931	1	10,554
Advertising	23,600	23,970	23,970	-	20,823
Repairs and maintenance	-	4,951	4,945	6	-
Promotional	1,000	-	-	-	2,000
General assistance	150,000	150,000	150,000	-	60,000
Total expenditures	765,500	767,277	767,269	8	680,170
Excess of revenues over expenditures	45,250	43,473	54,435	10,962	138,807
Other Financing Sources (Uses):					
Appropriation of fund balance	-	1,777	-	1,777	-
Transfers out	(45,250)	(45,250)	(45,250)	-	(46,250)
Total other financing sources (uses)	(45,250)	(43,473)	(45,250)	1,777	(46,250)
Net change in fund balance	-	-	9,185	12,739	92,557
Fund Balance, beginning of year	240,455	240,455	240,455	-	147,898
Appropriation of fund balance	-	(1,777)	-	(1,777)	-
Fund Balance, end of year	<u>\$ 240,455</u>	<u>\$ 238,678</u>	<u>\$ 249,640</u>	<u>\$ 10,962</u>	<u>\$ 240,455</u>

CLAYTON COUNTY, GEORGIA

EMERGENCY TELEPHONE SYSTEM SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Charges for services - E911 fees	\$ 3,751,124	\$ 3,751,124	\$ 3,058,382	\$ (692,742)	\$ 2,930,217
Investment earnings	-	-	-	-	53
Other revenue	2,500	2,500	2,521	21	4,220
Total revenues	3,753,624	3,753,624	3,060,903	(692,721)	2,934,490
Expenditures:					
Public safety:					
Current:					
Salaries and wages	1,970,763	2,085,725	1,899,965	185,760	1,859,302
Pension contribution	251,539	251,539	213,935	37,604	211,208
Payroll taxes	150,759	150,759	140,063	10,696	137,246
Group health and life insurance	390,148	390,148	221,354	168,794	224,955
Workers' compensation insurance	3,746	3,746	-	3,746	-
Other contractual services	341,622	559,406	510,454	48,952	184,530
Office equipment rental	4,128	4,349	4,348	1	4,132
Building rental	183,261	12,349	-	12,349	-
Office supplies	11,040	16,084	15,595	489	9,145
Photocopy machine supplies	240	240	234	6	293
Telephone, telegraph	422,000	422,000	305,117	116,883	435,101
Training, travel and meetings	12,252	7,535	6,832	703	4,297
Uniform allowance	12,126	6,383	4,996	1,387	6,429
Repair and maintenance - equipment	-	1,320	-	1,320	24,809
Other minor equipment	-	900	-	900	2,308
Capital outlay	-	58,958	58,958	-	103,971
Total expenditures	3,753,624	3,971,441	3,381,851	589,590	3,207,726
Deficiency of revenues over expenditures	-	(217,817)	(320,948)	(103,131)	(273,236)
Other Financing Sources:					
Appropriation of fund balance	-	217,817	-	(217,817)	-
Transfers in	-	-	100,000	100,000	-
Total other financing sources	-	217,817	100,000	(117,817)	-
Net change in fund balance	-	-	(220,948)	(220,948)	(273,236)
Fund Balance, beginning of year	358,439	358,439	358,439	-	631,675
Appropriation of fund balance	-	(217,817)	-	217,817	-
Fund Balance, end of year	<u>\$ 358,439</u>	<u>\$ 140,622</u>	<u>\$ 137,491</u>	<u>\$ (3,131)</u>	<u>\$ 358,439</u>

CLAYTON COUNTY, GEORGIA

FEDERAL NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Fines and forfeitures					
Condemnation of monies	\$ 300,000	\$ 333,500	\$ 158,523	\$ (174,977)	\$ 366,937
Investment earnings	-	-	53	53	-
Total revenues	300,000	333,500	158,576	(174,924)	366,937
Expenditures:					
Public safety:					
County police:					
Current:					
Contractual services	-	2,000	-	2,000	3,500
Materials and supplies	100,000	3,092	-	3,092	1,423
Training, travel and meetings	-	4,000	-	4,000	-
Uniform allowance	-	-	-	-	3,048
Repairs and maintenance	-	6,908	-	6,908	1,601
Minor equipment	-	-	-	-	44,149
Capital outlay	-	-	-	-	39,822
Total county police	100,000	16,000	-	16,000	93,543
Narcotics unit:					
Current:					
Contractual services	-	1,113	1,112	1	-
Building lease and rental	90,000	98,862	57,889	40,973	18,846
Materials and supplies	110,000	72,924	72,907	17	98,937
Training, travel and meetings	-	17,468	17,468	-	-
Repairs and maintenance	-	5,954	5,954	-	13,436
Minor equipment	-	87,610	87,609	1	-
Capital outlay	-	2,065	2,063	2	-
Total narcotics unit	200,000	285,996	245,002	40,994	131,219
Courts and law enforcement:					
District Attorney:					
Capital outlay	-	28,391	28,174	217	-
Total District Attorney	-	28,391	28,174	217	-
Sheriff:					
Current:					
Materials and supplies	-	325	-	325	45,036
Capital outlay	-	43,000	43,000	-	346,318
Total sheriff	-	43,325	43,000	325	391,354
Total expenditures	300,000	373,712	316,176	57,536	616,116
Deficiency of revenues over expenditures	-	(40,212)	(157,600)	(117,388)	(249,179)
Other Financing Sources (Uses):					
Appropriation from fund balance	-	40,212	-	(40,212)	-
Total other financing sources (uses)	-	40,212	-	(40,212)	-
Net change in fund balance	-	-	(157,600)	(157,600)	(249,179)
Fund Balance, beginning of year	406,065	406,065	406,065	-	655,244
Appropriation of fund balance	-	(40,212)	-	40,212	-
Fund Balance, end of year	<u>\$ 406,065</u>	<u>\$ 365,853</u>	<u>\$ 248,465</u>	<u>\$ (117,388)</u>	<u>\$ 406,065</u>

CLAYTON COUNTY, GEORGIA

STATE NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Fines and forfeitures	\$ 175,000	\$ 182,666	\$ 77,332	\$ (105,334)	\$ 132,489
Investment earnings	-	-	-	-	42
Total revenues	175,000	182,666	77,332	(105,334)	132,531
Expenditures:					
General government					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Courts and law enforcement:					
District attorney:					
Current:					
Safety supplies	-	14,863	-	14,863	-
Total district attorney	-	14,863	-	14,863	-
Total courts and law enforcement	-	14,863	-	14,863	-
Public safety:					
County police:					
Current:					
Uniform allowance	-	-	-	-	12,097
Minor equipment	-	-	-	-	6,743
Total county police	-	-	-	-	18,840
Narcotics unit:					
Current:					
Materials and supplies	85,000	95,346	95,256	90	63,555
Minor equipment	-	-	-	-	5,478
Capital outlay	-	154,744	42,076	112,668	50,010
Total narcotics unit	85,000	250,090	137,332	112,758	119,043
Total public safety	85,000	250,090	137,332	112,758	137,883
Total expenditures	175,000	354,953	227,332	127,621	227,883
Excess (deficiency) of revenues over expenditures	-	(172,287)	(150,000)	22,287	(95,352)
Other Financing Sources:					
Appropriation of fund balance	-	105,090	-	(105,090)	-
Sale of capital assets	-	67,197	69,780	2,583	148,662
Total other financing sources	-	172,287	69,780	(102,507)	148,662
Net change in fund balance	-	-	(80,220)	(80,220)	53,310
Fund Balance, beginning of year	700,013	700,013	700,013	-	646,703
Appropriation of fund balance	-	(105,090)	-	105,090	-
Fund Balance, end of year	<u>\$ 700,013</u>	<u>\$ 594,923</u>	<u>\$ 619,793</u>	<u>\$ 24,870</u>	<u>\$ 700,013</u>

CLAYTON COUNTY, GEORGIA

JAIL CONSTRUCTION AND STAFFING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Fines and forfeitures	\$ 918,882	\$ 918,882	\$ 1,072,312	\$ 153,430	\$ 1,069,930
Other revenue	-	-	-	-	12,113
Total revenues	918,882	918,882	1,072,312	153,430	1,082,043
Excess of revenues over expenditures	918,882	918,882	1,072,312	153,430	1,082,043
Other Financing Uses:					
Transfers out	(918,882)	(918,882)	(918,882)	-	(826,500)
Total other financing uses	(918,882)	(918,882)	(918,882)	-	(826,500)
Net change in fund balance	-	-	153,430	153,430	255,543
Fund Balance, beginning of year	413,477	413,477	413,477	-	157,934
Fund Balance, end of year	\$ 413,477	\$ 413,477	\$ 566,907	\$ 153,430	\$ 413,477

CLAYTON COUNTY, GEORGIA

JUVENILE SUPPORT SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Charges for services:					
Court supervision fee	\$ 18,050	\$ 18,050	\$ 15,581	\$ (2,469)	\$ 16,671
Total revenues	18,050	18,050	15,581	(2,469)	16,671
Expenditures:					
Health and welfare:					
Current:					
Contract services	18,000	18,000	17,672	328	19,049
Office supplies	50	50	-	50	30
Repairs and maintenance	-	-	-	-	200
Total health and welfare	18,050	18,050	17,672	378	19,279
Total expenditures	18,050	18,050	17,672	378	19,279
Net change in fund balance	-	-	(2,091)	(2,091)	(2,608)
Fund Balance, beginning of year	11,492	11,492	11,492	-	14,100
Fund Balance, end of year	\$ 11,492	\$ 11,492	\$ 9,401	\$ (2,091)	\$ 11,492

CLAYTON COUNTY, GEORGIA

DRUG ABUSE TREATMENT AND EDUCATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ 9,220	\$ 9,220	\$ -
Fines and forfeitures	64,500	64,500	65,788	1,288	65,129
Other revenues	22,000	22,000	40,655	18,655	31,957
Total revenues	86,500	86,500	115,663	29,163	97,086
Expenditures:					
General government:					
Current:					
Salaries and wages	1,500	-	-	-	86
Payroll taxes	-	-	-	-	7
Contract services	5,000	6,500	6,273	227	6,213
General assistance	40,000	40,000	40,000	-	40,000
Total general government	46,500	46,500	46,273	227	46,306
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	40,000
Total health and welfare	40,000	40,000	40,000	-	40,000
Total expenditures	86,500	86,500	86,273	227	86,306
Net change in fund balance	-	-	29,390	29,390	10,780
Fund Balance, beginning of year	36,717	36,717	36,717	-	25,937
Fund Balance, end of year	\$ 36,717	\$ 36,717	\$ 66,107	\$ 29,390	\$ 36,717

CLAYTON COUNTY, GEORGIA

ALTERNATIVE DISPUTE RESOLUTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Charges for services:					
Court filing and recording fees	\$ 193,500	\$ 193,500	\$ 156,003	\$ (37,497)	\$ 171,983
Investment earnings	250	250	-	(250)	24
Other revenues	3,000	3,000	2,250	(750)	3,225
Total revenues	<u>196,750</u>	<u>196,750</u>	<u>158,253</u>	<u>(38,497)</u>	<u>175,232</u>
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	137,319	137,391	137,391	-	137,955
Pension contribution	17,713	17,724	17,723	1	17,796
Payroll taxes	10,504	10,432	9,850	582	9,948
Group health and life insurance	28,865	29,762	29,762	-	28,773
Workers' compensation insurance	261	261	-	261	-
Contractual services	1,750	1,750	250	1,500	250
Office equipment rental	3,540	3,540	3,540	-	3,540
Minor equipment	2,800	1,367	-	1,367	-
Office supplies	3,750	1,229	1,225	4	2,237
Postage	2,000	2,199	2,199	-	2,267
Telephone	1,000	1,000	910	90	773
Training, travel, meetings	35,550	38,400	37,725	675	37,624
Total expenditures	<u>245,052</u>	<u>245,055</u>	<u>240,575</u>	<u>4,480</u>	<u>241,163</u>
Deficiency of revenues over expenditures	(48,302)	(48,305)	(82,322)	(34,017)	(65,931)
Other Financing Sources:					
Appropriation of fund balance	48,302	48,305	-	(48,305)	-
Total other financing sources	<u>48,302</u>	<u>48,305</u>	<u>-</u>	<u>(48,305)</u>	<u>-</u>
Net change in fund balance	-	-	(82,322)	(82,322)	(65,931)
Fund Balance, beginning of year	315,700	315,700	315,700	-	381,631
Appropriation of fund balance	<u>(48,302)</u>	<u>(48,305)</u>	<u>-</u>	<u>48,305</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 267,398</u>	<u>\$ 267,395</u>	<u>\$ 233,378</u>	<u>\$ (34,017)</u>	<u>\$ 315,700</u>

CLAYTON COUNTY, GEORGIA

VICTIMS ASSISTANCE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Fines and forfeitures	\$ 512,128	\$ 528,415	\$ 568,832	\$ 40,417	\$ 525,133
Total revenues	512,128	528,415	568,832	40,417	525,133
Expenditures:					
Courts and law enforcement:					
Solicitor general:					
Current:					
Salaries and wages	229,340	227,828	227,828	-	229,686
Pension contribution	29,583	29,390	29,390	-	29,629
Payroll taxes	17,544	16,421	16,421	-	16,893
Group health and life insurance	30,755	43,685	43,685	-	31,202
Workers' compensation insurance	413	-	-	-	-
Total solicitor general	307,635	317,324	317,324	-	307,410
District attorney:					
Current:					
Salaries and wages	128,983	128,983	121,982	7,001	120,119
Pension contribution	16,638	16,638	13,705	2,933	13,854
Payroll taxes	9,867	9,867	9,306	561	9,159
Group health and life insurance	602	602	599	3	599
Workers' compensation insurance	233	-	-	-	-
Materials and supplies	11,000	12,902	12,427	475	11,976
Training, travel, meetings	1,638	438	325	113	599
Total district attorney	168,961	169,430	158,344	11,086	156,306
Total courts and law enforcement	476,596	486,754	475,668	11,086	463,716
Total expenditures	476,596	486,754	475,668	11,086	463,716
Excess of revenues over expenditures	35,532	41,661	93,164	51,503	61,417
Other Financing Sources (Uses):					
Appropriation of fund balance	-	300	-	(300)	-
Transfers out	(35,532)	(41,961)	(41,961)	-	(35,532)
Total other financing sources (uses)	(35,532)	(41,661)	(41,961)	(300)	(35,532)
Net change in fund balance	-	-	51,203	51,203	25,885
Fund Balance, beginning of year	76,729	76,729	76,729	-	50,844
Appropriation of fund balance	-	(300)	-	300	-
Fund Balance, end of year	\$ 76,729	\$ 76,429	\$ 127,932	\$ 51,503	\$ 76,729

CLAYTON COUNTY, GEORGIA

DOMESTIC SEMINARS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Other revenues	\$ 22,500	\$ 22,500	\$ 17,130	\$ (5,370)	\$ 18,690
Total revenues	22,500	22,500	17,130	(5,370)	18,690
Expenditures:					
General government:					
Current:					
Other contractual services	19,500	19,500	17,688	1,812	18,563
Office supplies	3,000	3,000	600	2,400	943
Total expenditures	22,500	22,500	18,288	4,212	19,506
Net change in fund balance	-	-	(1,158)	(1,158)	(816)
Fund Balance, beginning of year	11,233	11,233	11,233	-	12,049
Fund Balance, end of year	\$ 11,233	\$ 11,233	\$ 10,075	\$ (1,158)	\$ 11,233

CLAYTON COUNTY, GEORGIA

STATE COURT TECHNOLOGY FEE COLLECTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Charges for services:					
Technology fee	\$ 165,800	\$ 165,800	\$ 197,911	\$ 32,111	\$ 172,117
Total revenues	165,800	165,800	197,911	32,111	172,117
Expenditures:					
Courts and law enforcement:					
Current:					
Contract service fees	6,000	6,216	6,216	-	5,966
Materials and supplies	40,000	38,145	30,918	7,227	10,186
Telephone, telegraph	4,800	6,443	6,443	-	3,161
Dues and subscriptions	3,000	3,000	1,138	1,862	-
Training, travel, meetings	22,000	22,000	13,851	8,149	2,372
Minor equipment	90,000	82,500	47,244	35,256	79,549
Capital outlay	-	7,500	7,114	386	-
Total expenditures	165,800	165,804	112,924	52,880	101,234
Excess (deficiency) of revenues over expenditures	-	(4)	84,987	84,991	70,883
Other Financing Sources:					
Appropriation of fund balance	-	4	-	(4)	-
Total other financing sources	-	4	-	(4)	-
Net change in fund balance	-	-	84,987	84,987	70,883
Fund Balance, beginning of year	929,430	929,430	929,430	-	858,547
Appropriation of fund balance	-	(4)	-	4	-
Fund Balance, end of year	<u>\$ 929,430</u>	<u>\$ 929,426</u>	<u>\$ 1,014,417</u>	<u>\$ 84,991</u>	<u>\$ 929,430</u>

CLAYTON COUNTY, GEORGIA

COLLABORATIVE AUTHORITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Intergovernmental	\$ -	\$ 45,000	\$ 45,500	\$ 500	\$ 42,459
Total revenues	-	45,000	45,500	500	42,459
Expenditures:					
Courts and law enforcement:					
Current:					
Contract services	6,500	51,035	45,000	6,035	43,000
Office supplies	-	465	465	-	-
Utilities	-	1,000	693	307	899
Telephone, telegraph	6,000	5,000	4,152	848	4,157
Total expenditures	12,500	57,500	50,310	7,190	48,056
Deficiency of revenues over expenditures	(12,500)	(12,500)	(4,810)	7,690	(5,597)
Other Financing Sources:					
Transfers in	12,500	12,500	5,311	(7,189)	5,907
Total other financing sources	12,500	12,500	5,311	(7,189)	5,907
Net change in fund balance	-	-	501	501	310
Fund Balance, beginning of year	24,728	24,728	24,728	-	24,418
Fund Balance, end of year	\$ 24,728	\$ 24,728	\$ 25,229	\$ 501	\$ 24,728

CLAYTON COUNTY, GEORGIA

AGING GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Intergovernmental	\$ -	\$ 723,935	\$ 597,560	\$ (126,375)	\$ 640,160
Charges for services	-	3,111	4,110	999	3,422
Gifts and donations	-	9,852	38,859	29,007	39,117
Other revenues	-	-	(13)	(13)	-
Total revenues	-	736,898	640,516	(96,382)	682,699
Expenditures:					
Health and welfare:					
Current:					
Salaries and wages	6,664	443,107	434,685	8,422	431,921
Pension contribution	-	39,649	39,421	228	41,465
Payroll taxes	-	33,191	32,961	230	31,815
Group health and life insurance	-	51,063	47,218	3,845	56,117
Workers' compensation insurance	-	-	-	-	-
Contractual services	-	361,566	339,215	22,351	275,554
Equipment rental	-	2,767	2,767	-	2,554
Materials and supplies	1,800	239,405	158,169	81,236	213,448
Postage	-	-	-	-	100
Minor equipment	-	2,849	2,584	265	2,820
Utilities	-	575	426	149	606
Telephone, telegraph	-	24,248	24,048	200	21,571
Dues and subscriptions	-	1,945	1,551	394	801
Training, travel, meetings	-	33,399	29,797	3,602	29,772
Repair and maintenance	-	-	(356)	356	1,719
Redistribution	-	1,200	1,170	30	920
General assistance	475,000	36,398	9,386	27,012	4,399
Capital outlay	-	-	-	-	21,500
Total expenditures	483,464	1,271,362	1,123,042	148,320	1,137,082
Deficiency of revenues over expenditures	(483,464)	(534,464)	(482,526)	51,938	(454,383)
Other Financing Sources:					
Appropriation of fund balance	-	1,000	-	(1,000)	-
Transfers in	483,464	533,464	493,500	(39,964)	464,643
Total other financing sources	483,464	534,464	493,500	(40,964)	464,643
Net change in fund balance	-	-	10,974	10,974	10,260
Fund Balance, beginning of year	89,333	89,333	89,333	-	79,073
Appropriation of fund balance	-	(1,000)	-	1,000	-
Fund Balance, end of year	<u>\$ 89,333</u>	<u>\$ 88,333</u>	<u>\$ 100,307</u>	<u>\$ 11,974</u>	<u>\$ 89,333</u>

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ 6,664	\$ 10,730,245	\$ 5,259,153	\$ (5,471,092)	\$ 4,732,559
Investment earnings	-	-	101	101	2,159
Other revenues	-	6,193,228	4,231,954	(1,961,274)	3,082,048
Total revenues	6,664	16,923,473	9,491,208	(7,432,265)	7,816,766
Expenditures:					
Parks and recreation:					
CDBG Program:					
Current:					
Salaries and wages	-	253,979	253,529	450	111,331
Pension contribution	-	31,474	31,440	34	13,254
Payroll taxes	-	17,950	17,934	16	8,408
Group health and life insurance	-	33,359	33,016	343	4,918
Contractual services	-	17,760	17,759	1	225,874
Equipment rental	-	1	-	1	2,750
Building lease and rental	-	22,530	22,530	-	28,910
Other rental	-	1,198	1,077	121	-
Materials and supplies	-	7,334	6,490	844	14,359
Utilities	-	7,599	5,629	1,970	4,049
Telephone, telegraph	-	12,450	9,169	3,281	11,617
Postage	-	-	-	-	375
Dues and subscriptions	-	5,457	1,324	4,133	3,012
Training, travel, meetings	-	3,866	3,704	162	17,010
Advertising	-	3,342	2,742	600	2,930
Minor equipment	-	4,036	4,035	1	11,361
Repair and maintenance	-	30,730	23,279	7,451	-
General assistance	-	2,877,814	1,200,810	1,677,004	1,924,775
Capital outlay	-	1,612,655	1,390,879	221,776	216,581
Total parks and recreation	-	4,943,534	3,025,346	1,918,188	2,601,514
Health and welfare:					
HUD Home Program:					
Current:					
Salaries and wages	-	46,498	37,575	8,923	4,931
Pension contribution	-	12,258	4,847	7,411	271
Payroll taxes	-	6,108	2,763	3,345	370
Group health and life insurance	-	13,303	4,740	8,563	326
Workers' compensation insurance	-	180	-	180	-
Contractual services	-	4,168	2,074	2,094	74,906
Office supplies	-	20	20	-	-
Advertising	-	300	-	300	-
General assistance	-	1,873,864	1,068,166	805,698	1,054,155
Total HUD home program	-	1,956,699	1,120,185	836,514	1,134,959

(Continued)

CLAYTON COUNTY, GEORGIA

HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Emergency shelter program:					
Current:					
Salaries and wages	\$ -	\$ 13,611	\$ 11,907	\$ 1,704	\$ -
Pension contribution	-	1,963	1,536	427	-
Payroll taxes	-	1,765	895	870	-
Group health and life insurance	-	1,256	770	486	-
Workers' compensation insurance	-	100	-	100	-
General assistance	-	341,745	204,462	137,283	-
Total emergency shelter program	-	360,440	219,570	140,870	-
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	430,623	244,833	185,790	41,781
Pension contribution	-	51,635	31,583	20,052	5,390
Payroll taxes	-	21,200	17,967	3,233	3,153
Group health and life insurance	-	40,183	36,565	3,618	2,103
Workers' compensation insurance	-	350	-	350	-
Contractual services	-	939,750	41,397	898,353	199,322
Equipment rental	-	16,000	2,773	13,227	-
Building lease and rental	-	44,087	44,086	1	28,910
Materials and supplies	-	13,940	6,355	7,585	4,832
Utilities	-	55,816	-	55,816	-
Telephone, telegraph	-	21,900	8,170	13,730	-
Postage	-	6,500	453	6,047	-
Dues and subscriptions	-	5,294	2,448	2,846	586
Training, travel, meetings	-	25,723	2,439	23,284	2,410
Advertising	-	16,780	1,210	15,570	1,779
Minor equipment	-	48,717	498	48,219	9,591
General assistance	-	7,873,824	4,581,463	3,292,361	3,229,641
Capital outlay	-	50,599	-	50,599	-
Total neighborhood stabilization program	-	9,662,921	5,022,240	4,640,681	3,529,498
Other programs:					
Current:					
Contractual services	-	-	-	-	7,031
General assistance	-	4	-	4	143,493
Total other	-	4	-	4	150,524
Total health and welfare	-	11,980,064	6,361,995	5,618,069	4,814,981
Total expenditures	-	16,923,598	9,387,341	7,536,257	7,416,495
Excess (deficiency) of revenues over expenditures	6,664	(125)	103,867	103,992	400,271
Other Financing Sources (Uses):					
Appropriation of fund balance	-	6,789	-	(6,789)	-
Transfers out	(6,664)	(6,664)	-	6,664	-
Total other financing sources (uses)	(6,664)	125	-	(125)	-
Net change in fund balance	-	-	103,867	103,867	400,271
Fund Balance, beginning of year	2,083,427	2,083,427	2,083,427	-	1,683,156
Appropriation of fund balance	-	(6,789)	-	6,789	-
Fund Balance, end of year	\$ 2,083,427	\$ 2,076,638	\$ 2,187,294	\$ 110,656	\$ 2,083,427

CLAYTON COUNTY, GEORGIA

OTHER COUNTY GRANTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Intergovernmental	\$ -	\$ 16,598,811	\$ 5,308,013	\$ (11,290,798)	\$ 7,303,347
Gifts and donations	-	-	-	-	20,625
Other revenue	-	927,269	927,269	-	978,274
Total revenues	-	17,526,080	6,235,282	(11,290,798)	8,302,246
Expenditures:					
General government:					
Current:					
Salaries and wages	-	47,278	47,277	1	45,599
Employee benefits and payroll taxes	-	3,617	3,617	-	3,606
Contractual services	-	-	-	-	7,843
Materials and supplies	-	227	227	-	1,036
Minor equipment	-	-	-	-	5,353
Travel, training, and meetings	-	1	1	-	4,423
Repair and maintenance	-	-	-	-	20,739
General assistance	157,403	111,799	98,899	12,900	251,772
Total general government	157,403	162,922	150,021	12,901	340,371
Courts and law enforcement:					
Current:					
Salaries and wages	-	1,022,730	856,360	166,370	947,536
Employee benefits and payroll taxes	-	333,068	275,303	57,765	296,976
Contractual services	78,783	448,722	245,165	203,557	32,835
Rental	-	20,682	20,682	-	21,457
Materials and supplies	-	63,007	39,593	23,414	42,712
Advertising	-	320	320	-	-
Minor equipment	-	23,104	1,411	21,693	56,507
Telephone, telegraph	-	6,011	5,710	301	9,316
Postage	-	18,975	18,975	-	18,787
Dues and subscriptions	-	445	445	-	-
Travel, training, meetings	-	29,372	15,637	13,735	23,250
General assistance	148,015	54,909	-	54,909	-
Capital outlay	-	-	-	-	35,108
Total courts and law enforcement	226,798	2,021,345	1,479,601	541,744	1,484,484
Public safety:					
Current:					
Salaries and wages	-	279,995	269,700	10,295	386,013
Employee benefits and payroll taxes	-	111,664	85,013	26,651	110,215
Materials and supplies	50,000	122,601	39,560	83,041	89,387
Minor equipment	-	97,225	-	97,225	21,210
Telephone, telegraph	-	2,901	418	2,483	2,975
Travel, training, meetings	70,955	16,567	2,236	14,331	6,656
Advertising	-	-	-	-	293
Uniform allowance	-	4,023	-	4,023	17,977
Repair and maintenance	-	20,604	20,046	558	5,073
General assistance	-	-	-	-	2,536
Capital outlay	-	598,178	99,000	499,178	273,206
Total public safety	120,955	1,253,758	515,973	737,785	915,541

(Continued)

CLAYTON COUNTY, GEORGIA

OTHER COUNTY GRANTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Expenditures (continued):					
Transportation and development:					
Current:					
Contractual services	\$ -	\$ 454,849	\$ 195,395	\$ 259,454	\$ 321,320
Repair and maintenance	-	408,654	106,563	302,091	89,347
Capital outlay	-	897,945	588,861	309,084	3,062,918
Total transportation and development	-	1,761,448	890,819	870,629	3,473,585
 Parks and recreation:					
Current:					
Materials and supplies	-	-	-	-	1,088
Capital outlay	-	50,000	-	50,000	-
Total parks and recreation	-	50,000	-	50,000	1,088
 Energy Conservation:					
Current:					
Contractual services	-	448,456	448,456	-	282,261
Capital outlay	-	-	-	-	218,923
Total energy conservation	-	448,456	448,456	-	501,184
Total expenditures	505,156	5,697,929	3,484,870	2,213,059	6,716,253
 Excess (deficiency) of revenues over expenditures	(505,156)	11,828,151	2,750,412	(9,077,739)	1,585,993
 Other Financing Sources (Uses):					
Appropriation of fund balance	-	(468,304)	-	468,304	-
Transfers in	505,156	511,585	278,696	(232,889)	415,738
Transfers out	-	(11,871,432)	(1,287,717)	10,583,715	(2,291,977)
Total other financing sources (uses)	505,156	(11,828,151)	(1,009,021)	10,819,130	(1,876,239)
 Net change in fund balance	-	-	1,741,391	1,741,391	(290,246)
 Fund Balance, beginning of year	1,155,682	1,155,682	1,155,682	-	1,445,928
Appropriation of fund balance	-	468,304	-	(468,304)	-
 Fund Balance, end of year	<u>\$ 1,155,682</u>	<u>\$ 1,623,986</u>	<u>\$ 2,897,073</u>	<u>\$ 1,273,087</u>	<u>\$ 1,155,682</u>

CLAYTON COUNTY, GEORGIA

LAW LIBRARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Charges for services	\$ 94,634	\$ 94,730	\$ 121,761	\$ 27,031	\$ 104,212
Other revenues	6,900	6,900	9,328	2,428	9,170
Total revenues	101,534	101,630	131,089	29,459	113,382
Expenditures:					
Courts and law enforcement:					
Current:					
Salaries and wages	26,381	26,381	26,381	-	25,975
Pension contribution	3,403	3,404	3,403	1	3,351
Payroll taxes	2,019	1,929	1,929	-	1,904
Group health and life insurance	4,206	4,270	4,269	1	3,825
Workers' compensation insurance	50	-	-	-	-
Equipment rental	1,675	-	-	-	-
Materials and supplies	1,300	842	810	32	1,224
Telephone, telegraph	4,000	9,472	9,471	1	8,002
Dues and subscriptions	60,000	56,864	56,863	1	49,567
Redistribution	(1,500)	(1,500)	-	(1,500)	-
Total expenditures	101,534	101,662	103,126	(1,464)	93,848
Excess (deficiency) of revenues over expenditures	-	(32)	27,963	27,995	19,534
Other Financing Sources:					
Appropriation of fund balance	-	32	-	(32)	-
Net change in fund balance	-	-	27,963	27,963	19,534
Fund Balance, beginning of year	36,281	36,281	36,281	-	16,747
Appropriation of fund balance	-	(32)	-	32	-
Fund Balance, end of year	<u>\$ 36,281</u>	<u>\$ 36,249</u>	<u>\$ 64,244</u>	<u>\$ 27,995</u>	<u>\$ 36,281</u>

CLAYTON COUNTY, GEORGIA

STREET LIGHTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes:					
Special tax levy - current year	\$ 1,412,185	\$ 1,608,185	\$ 1,617,522	\$ 9,337	\$ 1,589,353
Total revenues	1,412,185	1,608,185	1,617,522	9,337	1,589,353
Expenditures:					
General government:					
Current:					
Salaries and wages	166,702	123,320	123,320	-	155,277
Pension contribution	21,504	15,910	15,908	2	20,031
Payroll taxes	12,753	8,984	8,982	2	11,364
Group health and life insurance	35,644	20,074	20,072	2	25,192
Workers' compensation insurance	1,332	-	-	-	-
Contractual services	25,000	22,390	22,384	6	23,954
Materials and supplies	7,350	6,225	4,695	1,530	5,830
Utilities	1,100,000	1,402,464	1,402,464	-	1,398,282
Dues and subscriptions	100	-	-	-	-
Training, travel and meetings	1,500	1,050	1,041	9	1,445
Repair and maintenance	2,000	1,020	1,017	3	453
Uniform allowance	300	300	224	76	263
Total expenditures	1,374,185	1,601,737	1,600,107	1,630	1,642,091
Excess (deficiency) of revenues over expenditures	38,000	6,448	17,415	10,967	(52,738)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	31,552	-	(31,552)	-
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing sources (uses)	(38,000)	(6,448)	(38,000)	(31,552)	(38,000)
Net change in fund balance	-	-	(20,585)	(20,585)	(90,738)
Fund Balance, beginning of year	78,149	78,149	78,149	-	168,887
Appropriation of fund balance	-	(31,552)	-	31,552	-
Fund Balance, end of year	<u>\$ 78,149</u>	<u>\$ 46,597</u>	<u>\$ 57,564</u>	<u>\$ 10,967</u>	<u>\$ 78,149</u>

CLAYTON COUNTY, GEORGIA

ELLENWOOD TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes:					
Real property taxes	\$ 586,125	\$ 1,079,356	\$ 521,133	\$ (558,223)	\$ 439,967
Other taxes:					
Local option sales tax	-	-	314,156	314,156	314,905
Investment earnings	-	-	8	8	13
Total revenues	<u>586,125</u>	<u>1,079,356</u>	<u>835,297</u>	<u>(244,059)</u>	<u>754,885</u>
Expenditures:					
General government:					
Current:					
Contractual services	-	801	800	1	12,119
Bank charges	-	242	241	1	212
Debt service	-	7,600	7,600	-	3,600
Total expenditures	<u>-</u>	<u>8,643</u>	<u>8,641</u>	<u>2</u>	<u>15,931</u>
Excess of revenues over expenditures	<u>586,125</u>	<u>1,070,713</u>	<u>826,656</u>	<u>(244,057)</u>	<u>738,954</u>
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	5,000
Transfers out	<u>(586,125)</u>	<u>(1,070,713)</u>	<u>(835,289)</u>	<u>235,424</u>	<u>(754,884)</u>
Total other financing sources (uses)	<u>(586,125)</u>	<u>(1,070,713)</u>	<u>(835,289)</u>	<u>235,424</u>	<u>(749,884)</u>
Net change in fund balance	-	-	(8,633)	(8,633)	(10,930)
Fund Balance, beginning of year	<u>42,961</u>	<u>42,961</u>	<u>42,961</u>	<u>-</u>	<u>53,891</u>
Fund Balance, end of year	<u>\$ 42,961</u>	<u>\$ 42,961</u>	<u>\$ 34,328</u>	<u>\$ (8,633)</u>	<u>\$ 42,961</u>

CLAYTON COUNTY, GEORGIA

NORTHWEST CLAYTON TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ 246,321
Total revenues	-	55,000	55,000	-	246,321
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Excess of revenues over expenditures	-	55,000	55,000	-	246,321
Other Financing Sources (Uses):					
Appropriations from fund balance	-	614,450	-	(614,450)	-
Transfers out	-	(669,450)	(669,450)	-	-
Total other financing uses	-	(55,000)	(669,450)	(614,450)	-
Net change in fund balance	-	-	(614,450)	(614,450)	246,321
Fund Balance, beginning of year	614,450	614,450	614,450	-	368,129
Appropriation of fund balance	-	(614,450)	-	614,450	-
Fund Balance, end of year	<u>\$ 614,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 614,450</u>

CLAYTON COUNTY, GEORGIA

CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes	\$ -	\$ -	\$ 180,460	\$ 180,460	\$ 398,770
Total revenues	-	-	180,460	180,460	398,770
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	180,460	180,460	398,770
Fund Balance, beginning of year	875,156	875,156	875,156	-	476,386
Fund Balance, end of year	<u>\$ 875,156</u>	<u>\$ 875,156</u>	<u>\$ 1,055,616</u>	<u>\$ 180,460</u>	<u>\$ 875,156</u>

CLAYTON COUNTY, GEORGIA

FOREST PARK TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes	\$ -	\$ -	\$ 49,080	\$ 49,080	\$ 62,068
Total revenues	-	-	49,080	49,080	62,068
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	49,080	49,080	62,068
Fund Balance, beginning of year	102,621	102,621	102,621	-	40,553
Fund Balance, end of year	<u>\$ 102,621</u>	<u>\$ 102,621</u>	<u>\$ 151,701</u>	<u>\$ 49,080</u>	<u>\$ 102,621</u>

CLAYTON COUNTY, GEORGIA

MOUNTAIN VIEW TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Excess of revenues over expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Appropriations of fund balance	-	(669,450)	-	669,450	-
Transfers in	-	669,450	669,450	-	-
Total other financing sources	-	-	669,450	669,450	-
Net change in fund balance	-	-	669,450	669,450	-
Fund Balance, beginning of year	-	-	-	-	-
Appropriation of fund balance	-	669,450	-	(669,450)	-
Fund Balance, end of year	\$ -	\$ 669,450	\$ 669,450	\$ -	\$ -

DEBT SERVICE AND CAPITAL PROJECT FUNDS

CLAYTON COUNTY, GEORGIA

DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes:					
Interest on delinquent taxes	-	-	-	-	-
Other revenue	183,261	183,261	-	(183,261)	-
Total revenues	183,261	183,261	-	(183,261)	-
Expenditures					
Debt service:					
Principal retirement	865,000	1,710,000	970,000	740,000	765,000
Interest	1,235,369	1,459,686	1,091,252	368,434	1,272,492
Fiscal agent fees	-	-	-	-	750
Total expenditures	2,100,369	3,169,686	2,061,252	1,108,434	2,038,242
Deficiency of revenues over expenditures	(1,917,108)	(2,986,425)	(2,061,252)	925,173	(2,038,242)
Other Financing Sources:					
Appropriation of fund balance	566,739	1,636,056	-	(1,636,056)	-
Transfers in	1,350,369	1,350,369	991,934	(358,435)	1,287,492
Total other financing sources	1,917,108	2,986,425	991,934	(1,994,491)	1,287,492
Net change in fund balance	-	-	(1,069,318)	(1,069,318)	(750,750)
Fund Balance, beginning of year	5,625,394	5,625,394	5,625,394	-	6,376,144
Appropriation of fund balance	(566,739)	(1,636,056)	-	1,636,056	-
Fund Balance, end of year	<u>\$ 5,058,655</u>	<u>\$ 3,989,338</u>	<u>\$ 4,556,076</u>	<u>\$ 566,738</u>	<u>\$ 5,625,394</u>

CLAYTON COUNTY, GEORGIA

HEALTH DEPARTMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Investment income	\$ -	\$ -	\$ 21	\$ 21	\$ 95
Other revenue	-	-	-	-	-
Total revenues	-	-	21	21	95
Expenditures:					
Health and welfare:					
Capital outlay	-	17,533	(17,533)	(35,066)	-
Total expenditures	-	17,533	(17,533)	(35,066)	-
Excess (deficiency) of revenues over expenditures	-	(17,533)	17,554	35,087	95
Other Financing Uses:					
Transfers out	-	(150,298)	(150,297)	1	-
Total other financing uses	-	(150,298)	(150,297)	1	-
Net change in fund balance	-	(167,831)	(132,743)	35,088	95
Fund Balance, beginning of year	132,743	132,743	132,743	-	132,648
Appropriation of fund balance	-	167,831	-	(167,831)	-
Fund Balance, end of year	<u>\$ 132,743</u>	<u>\$ 132,743</u>	<u>\$ -</u>	<u>\$ (132,743)</u>	<u>\$ 132,743</u>

CLAYTON COUNTY, GEORGIA

VILLAGES OF ELLENWOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Investment income	\$ -	\$ -	\$ 171	\$ 171	\$ 8
Total revenues	-	-	171	171	8
Expenditures:					
Debt service	-	175	171	4	9
Total expenditures	-	175	171	4	9
Excess (deficiency) of revenues over expenditures	-	(175)	-	175	(1)
Other Financing Sources (Uses):					
Appropriation of fund balance	-	(484,413)	-	484,413	-
Transfers in	586,125	1,070,713	835,289	(235,424)	754,884
Transfers out	(586,125)	(586,125)	(582,188)	3,937	(517,250)
Total other financing sources (uses)	-	175	253,101	252,926	237,634
Net change in fund balance	-	-	253,101	253,101	237,633
Fund Balance, beginning of year	1,684,977	1,684,977	1,684,977	-	1,447,344
Appropriation of fund balance	-	484,413	-	(484,413)	-
Fund Balance, end of year	<u>\$ 1,684,977</u>	<u>\$ 2,169,390</u>	<u>\$ 1,938,078</u>	<u>\$ (231,312)</u>	<u>\$ 1,684,977</u>

CLAYTON COUNTY, GEORGIA

ROADS AND RECREATION PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ 5,775
Other revenue	-	(110,312)	(86,393)	23,919	60,015
Total revenues	-	(110,312)	(86,393)	23,919	65,790
Expenditures:					
General government:					
Current:					
Advertising	-	104	104	-	130
Total general government	-	104	104	-	130
Transportation and development:					
Current:					
Salaries and wages	-	244,942	244,942	-	-
Pension contribution	-	31,598	31,597	1	-
Payroll taxes	-	18,739	18,738	1	-
Group health and life insurance.	-	30,782	30,781	1	-
Contractual services	-	2,892,399	533,975	2,358,424	230,458
Advertising	-	-	-	-	400
Capital outlay	-	33,036,316	4,087,193	28,949,123	2,717,715
Total transportation and development	-	36,254,776	4,947,226	31,307,550	2,948,573
Parks and recreation:					
Current:					
Contractual services	-	200,000	66,000	134,000	-
Minor equipment	-	378,673	350,912	27,761	7,254
Repair and maintenance	-	68,706	30,668	38,038	100,612
Capital outlay	-	12,492,315	3,398,149	9,094,166	2,272,511
Total parks and recreation	-	13,139,694	3,845,729	9,293,965	2,380,377
Total expenditures	-	49,394,574	8,793,059	40,601,515	5,329,080
Deficiency of revenues over expenditures	-	(49,504,886)	(8,879,452)	40,625,434	(5,263,290)
Other Financing Sources:					
Appropriation of fund balance	-	41,498,179	-	(41,498,179)	-
Transfers in	-	8,006,707	66,204	(7,940,503)	32,209
Total other financing sources	-	49,504,886	66,204	(49,438,682)	32,209
Net change in fund balance	-	-	(8,813,248)	(8,813,248)	(5,231,081)
Fund Balance, beginning of year	113,451,633	113,451,633	113,451,633	-	118,682,714
Appropriation of fund balance	-	(41,498,179)	-	41,498,179	-
Fund Balance, end of year	<u>\$ 113,451,633</u>	<u>\$ 71,953,454</u>	<u>\$ 104,638,385</u>	<u>\$ 32,684,931</u>	<u>\$ 113,451,633</u>

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Revenues:					
Other taxes	\$ 44,596,750	\$ 45,316,476	\$ 47,458,473	\$ 2,141,997	\$ 46,521,012
Intergovernmental	-	-	-	-	5,700
Investment income	-	-	-	-	3,647
Total revenues	44,596,750	45,316,476	47,458,473	2,141,997	46,530,359
Expenditures:					
General government:					
Current:					
Consulting fees	-	232,594	110,307	122,287	202,202
Minor equipment	-	6,547,911	-	6,547,911	-
Office supplies	-	-	-	-	17
Advertising	-	468	468	-	130
Repair and maintenance	-	49,378	-	49,378	622
Capital outlay	28,757,144	14,186,902	2,476,118	11,710,784	950,976
Total general government	28,757,144	21,017,253	2,586,893	18,430,360	1,153,947
Courts and law enforcement:					
Current:					
Consulting fees	-	3,001	3,001	-	56,100
Minor equipment	-	478,501	353,784	124,717	-
Capital outlay	-	1,488,260	1,416,039	72,221	11,497,667
Total courts and law enforcement	-	1,969,762	1,772,824	196,938	11,553,767
Public safety:					
Current:					
Consulting fees	-	386,739	74,882	311,857	76,625
Minor equipment	-	96,903	78,008	18,895	-
Paying agent fees	-	-	-	-	1,000
Debt service	316,525	316,525	316,525	-	317,163
Capital outlay	-	10,326,349	776,929	9,549,420	1,520,316
Total public safety	316,525	11,126,516	1,246,344	9,880,172	1,915,104
Transportation and development:					
Administration:					
Current:					
Salaries and wages	4,307,001	3,316,678	1,745,792	1,570,886	-
Pension contribution	-	225,208	225,208	-	-
Payroll taxes	-	133,554	133,554	-	-
Group health insurance	-	305,500	305,499	1	-
Consulting fees	-	980,000	1,593	978,407	-
Contract service fees	-	250,000	85,310	164,690	-
Minor equipment	-	147,159	104,423	42,736	9,150
Repair and maintenance	-	20,959,960	8,346,069	12,613,891	2,135,183
Capital outlay	-	2,261,467	1,137,737	1,123,730	472,382
Total administration	4,307,001	28,579,526	12,085,185	16,494,341	2,616,715
Traffic and engineering:					
Current:					
Contract service fees	-	100,000	38,867	61,133	-
Road repair supplies	-	131,596	54,933	76,663	314,219
Repair and maintenance	-	139,781	132,409	7,372	175,767
Total traffic and engineering	-	371,377	226,209	145,168	489,986
Total transportation and development	4,307,001	28,950,903	12,311,394	16,639,509	3,106,701

(Continued)

CLAYTON COUNTY, GEORGIA

2009 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Original Budget	Final Budget	Actual	Variance	2012 Actual
Expenditures (continued):					
Libraries:					
Current:					
Consulting fees	-	94,259	91,735	2,524	87,476
Contract service fees	-	62,014	61,917	97	-
Office supplies	-	385,970	337,316	48,654	-
Books and materials	-	100,000	98,835	1,165	-
Other minor equipment	-	470,807	395,192	75,615	18,408
Capital outlay	-	2,781,419	2,606,682	174,737	1,620,655
Total libraries	-	3,894,469	3,591,677	302,792	1,726,539
Parks and recreation:					
Current:					
Consulting fees	-	4,400	-	4,400	-
Capital outlay	-	274,297	-	274,297	3,931
Total parks and recreation	-	278,697	-	278,697	3,931
Intergovernmental	11,216,080	11,935,806	11,935,806	-	11,700,034
Total expenditures	44,596,750	79,173,406	33,444,938	45,728,468	31,160,023
Excess (deficiency) of revenues over expenditures	-	(33,856,930)	14,013,535	47,870,465	15,370,336
Other Financing Sources (Uses):					
Transfers in	-	4,140,786	1,192,448	(2,948,338)	2,252,053
Transfers out	-	(326,061)	-	326,061	-
Appropriation of fund balance	-	30,042,205	-	(30,042,205)	-
Total other financing sources (uses)	-	33,856,930	1,192,448	(32,664,482)	2,252,053
Net change in fund balance	-	-	15,205,983	15,205,983	17,622,389
Fund Balance, beginning of year	91,638,689	91,638,689	91,638,689	-	74,016,300
Appropriation of fund balance	-	(30,042,205)	-	30,042,205	-
Fund Balance, end of year	<u>\$ 91,638,689</u>	<u>\$ 61,596,484</u>	<u>\$ 106,844,672</u>	<u>\$ 45,248,188</u>	<u>\$ 91,638,689</u>



Internal Service Funds

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 Group Self-Insurance Fund

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

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2013
(With comparative actual totals for the fiscal year ended June 30, 2012)

	Workers' Compensation Fund	Medical Group Insurance Fund	Totals	
			2013	2012
Assets				
Cash and cash equivalents	\$ 2,332,398	\$ 3,537,517	\$ 5,869,915	\$ 7,451,011
Due from organizations	-	-	-	9,622
Prepaid items	175,169	-	175,169	-
	<u>2,507,567</u>	<u>3,537,517</u>	<u>6,045,084</u>	<u>7,460,633</u>
Total assets	<u>\$ 2,507,567</u>	<u>\$ 3,537,517</u>	<u>\$ 6,045,084</u>	<u>\$ 7,460,633</u>
Liabilities and Net Position				
Liabilities				
Accounts payable	\$ 75,083	\$ 239,623	\$ 314,706	\$ 381,082
Accrued claims liability - current	1,096,446	471,000	1,567,446	1,400,466
Accrued claims liability - noncurrent	1,044,554	-	1,044,554	628,534
	<u>2,216,083</u>	<u>710,623</u>	<u>2,926,706</u>	<u>2,410,082</u>
Total liabilities	<u>2,216,083</u>	<u>710,623</u>	<u>2,926,706</u>	<u>2,410,082</u>
Net Position				
Unrestricted	<u>291,484</u>	<u>2,826,894</u>	<u>3,118,378</u>	<u>5,050,551</u>
Total liabilities and net position	<u>\$ 2,507,567</u>	<u>\$ 3,537,517</u>	<u>\$ 6,045,084</u>	<u>\$ 7,460,633</u>

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (With comparative actual totals for the fiscal year ended June 30, 2012)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals	
			2013	2012
Operating revenues				
Charges to other funds	\$ -	\$ 14,018,812	\$ 14,018,812	\$ 13,550,019
Employee contributions	-	4,175,983	4,175,983	3,883,526
Other revenue	-	98,436	98,436	219,892
Total operating revenues	-	18,293,231	18,293,231	17,653,437
Operating expenses				
Claims expense	1,682,074	5,037,401	6,719,475	5,683,646
Insurance premiums	157,952	11,764,307	11,922,259	11,288,482
Management fees	91,318	1,432,846	1,524,164	1,243,375
Other expenses	1,961	57,545	59,506	57,095
Total operating expenses	1,933,305	18,292,099	20,225,404	18,272,598
Operating income (loss)	(1,933,305)	1,132	(1,932,173)	(619,161)
Transfers in (out)	1,400,000	(1,400,000)	-	-
Net (loss)	(533,305)	(1,398,868)	(1,932,173)	(619,161)
Net position, beginning of year	824,789	4,225,762	5,050,551	5,669,712
Net position, end of year	\$ 291,484	\$ 2,826,894	\$ 3,118,378	\$ 5,050,551

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(With comparative actual totals for the fiscal year ended June 30, 2012)

	Workers' Compensation Fund	Group Medical Insurance Fund	Totals	
			2013	2012
Cash flows from operating activities				
Cash received from insurance carrier	\$ -	\$ 98,436	\$ 98,436	\$ 219,892
Cash received from employees	-	4,175,983	4,175,983	3,883,526
Cash received from interfund services provided	-	14,018,812	14,018,812	13,550,640
Cash paid for insurance claims	(1,162,074)	(4,974,401)	(6,136,475)	(5,441,646)
Cash paid to suppliers for goods and services	(449,493)	(13,288,359)	(13,737,852)	(13,352,259)
Net cash provided by (used in) operating activities	(1,611,567)	30,471	(1,581,096)	(1,139,847)
Cash flows from noncapital financing activities				
Interfund loans	1,400,000	(1,400,000)	-	-
Net cash provided by (used in) noncapital financing activities	1,400,000	(1,400,000)	-	-
Net decrease in cash and cash equivalents	(211,567)	(1,369,529)	(1,581,096)	(1,139,847)
Cash and cash equivalents, beginning of year	2,543,965	4,907,046	7,451,011	8,590,858
Cash and cash equivalents, end of year	<u>\$ 2,332,398</u>	<u>\$ 3,537,517</u>	<u>\$ 5,869,915</u>	<u>\$ 7,451,011</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (1,933,305)	\$ 1,132	\$ (1,932,173)	\$ (619,161)
Adjustments to reconciles operating income (loss) to net cash provided by (used in) operating activities				
(Increase) decrease in due from organizations	9,622	-	9,622	(9,001)
(Increase) decrease in prepaid expenses	(175,169)	-	(175,169)	103,841
Decrease in accounts payable	(32,715)	(33,661)	(66,376)	(857,526)
Increase in claims payable	520,000	63,000	583,000	242,000
Net cash provided by (used in) operating activities	<u>\$ (1,611,567)</u>	<u>\$ 30,471</u>	<u>\$ (1,581,096)</u>	<u>\$ (1,139,847)</u>



Agency Funds

CLAYTON COUNTY, GEORGIA

AGENCY FUNDS

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

The County uses the following agency funds:

Tax Commissioner

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

Magistrate and Superior Court

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

Sheriff

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

State Court

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

Juvenile Court

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

Probate Court

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

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ASSETS AND LIABILITIES AGENCY FUNDS JUNE 30, 2013

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
Assets				
Cash and cash equivalents	\$ 2,474,844	\$ 1,511,300	\$ 2,461,030	\$ 2,237,403
Total assets	<u>\$ 2,474,844</u>	<u>\$ 1,511,300</u>	<u>\$ 2,461,030</u>	<u>\$ 2,237,403</u>
Liabilities				
Due to other governments	\$ -	\$ 227,306	\$ -	\$ 159,522
Due to litigants	-	235,245	-	-
Due to others	<u>2,474,844</u>	<u>1,048,749</u>	<u>2,461,030</u>	<u>2,077,881</u>
Total liabilities	<u>\$ 2,474,844</u>	<u>\$ 1,511,300</u>	<u>\$ 2,461,030</u>	<u>\$ 2,237,403</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 5,813	\$ 98,816	\$ 8,789,206
<u>\$ 5,813</u>	<u>\$ 98,816</u>	<u>\$ 8,789,206</u>
\$ -	\$ -	\$ 386,828
-	-	235,245
<u>5,813</u>	<u>98,816</u>	<u>8,167,133</u>
<u>\$ 5,813</u>	<u>\$ 98,816</u>	<u>\$ 8,789,206</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
<u>Tax Commissioner</u>				
Assets				
Cash and cash equivalents	\$ 2,860,887	\$ 164,019,597	\$ 164,405,640	\$ 2,474,844
Total assets	<u>\$ 2,860,887</u>	<u>\$ 164,019,597</u>	<u>\$ 164,405,640</u>	<u>\$ 2,474,844</u>
Liabilities				
Due to others	\$ 2,860,887	\$ 164,019,597	\$ 164,405,640	\$ 2,474,844
Total liabilities	<u>\$ 2,860,887</u>	<u>\$ 164,019,597</u>	<u>\$ 164,405,640</u>	<u>\$ 2,474,844</u>
<u>Magistrate and Superior Court</u>				
Assets				
Cash and cash equivalents	\$ 1,703,281	\$ 3,844,702	\$ 4,036,683	\$ 1,511,300
Total assets	<u>\$ 1,703,281</u>	<u>\$ 3,844,702</u>	<u>\$ 4,036,683</u>	<u>\$ 1,511,300</u>
Liabilities				
Due to other governments	\$ 210,307	\$ 2,520,020	\$ 2,503,021	\$ 227,306
Due to litigants	426,196	6	190,957	235,245
Due to others	<u>1,066,778</u>	<u>1,324,676</u>	<u>1,342,705</u>	<u>1,048,749</u>
Total liabilities	<u>\$ 1,703,281</u>	<u>\$ 3,844,702</u>	<u>\$ 4,036,683</u>	<u>\$ 1,511,300</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
<u>Sheriff</u>				
Assets				
Cash and cash equivalents	\$ 2,473,161	\$ 9,549,030	\$ 9,561,161	\$ 2,461,030
Total assets	<u>\$ 2,473,161</u>	<u>\$ 9,549,030</u>	<u>\$ 9,561,161</u>	<u>\$ 2,461,030</u>
Liabilities				
Due to others	\$ 2,473,161	\$ 9,549,030	\$ 9,561,161	\$ 2,461,030
Total liabilities	<u>\$ 2,473,161</u>	<u>\$ 9,549,030</u>	<u>\$ 9,561,161</u>	<u>\$ 2,461,030</u>
<u>State Court</u>				
Assets				
Cash and cash equivalents	\$ 1,758,443	\$ 4,200,673	\$ 3,721,713	\$ 2,237,403
Total assets	<u>\$ 1,758,443</u>	<u>\$ 4,200,673</u>	<u>\$ 3,721,713</u>	<u>\$ 2,237,403</u>
Liabilities				
Due to other governments	\$ 158,939	\$ 1,556,453	\$ 1,555,870	\$ 159,522
Due to others	<u>1,599,504</u>	<u>2,644,220</u>	<u>2,165,843</u>	<u>2,077,881</u>
Total liabilities	<u>\$ 1,758,443</u>	<u>\$ 4,200,673</u>	<u>\$ 3,721,713</u>	<u>\$ 2,237,403</u>
<u>Juvenile Court</u>				
Assets				
Cash and cash equivalents	\$ 9,592	\$ 11,139	\$ 14,918	\$ 5,813
Total assets	<u>\$ 9,592</u>	<u>\$ 11,139</u>	<u>\$ 14,918</u>	<u>\$ 5,813</u>
Liabilities				
Due to other governments	\$ 123	\$ -	\$ 123	\$ -
Due to others	<u>9,469</u>	<u>11,139</u>	<u>14,795</u>	<u>5,813</u>
Total liabilities	<u>\$ 9,592</u>	<u>\$ 11,139</u>	<u>\$ 14,918</u>	<u>\$ 5,813</u>

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
<u>Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 6,705	\$ 305,126	\$ 213,015	\$ 98,816
Total assets	<u>\$ 6,705</u>	<u>\$ 305,126</u>	<u>\$ 213,015</u>	<u>\$ 98,816</u>
Liabilities				
Due to other governments	\$ 1,987	\$ 165,502	\$ 167,489	\$ -
Due to others	<u>4,718</u>	<u>141,611</u>	<u>47,513</u>	<u>98,816</u>
Total liabilities	<u>\$ 6,705</u>	<u>\$ 307,113</u>	<u>\$ 215,002</u>	<u>\$ 98,816</u>
<u>Totals - All Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 8,812,069	\$ 181,930,267	\$ 181,953,130	\$ 8,789,206
Total assets	<u>\$ 8,812,069</u>	<u>\$ 181,930,267</u>	<u>\$ 181,953,130</u>	<u>\$ 8,789,206</u>
Liabilities				
Due to other governments	\$ 371,356	\$ 4,241,975	\$ 4,226,503	\$ 386,828
Due to litigants	426,196	6	190,957	235,245
Due to others	<u>8,014,517</u>	<u>177,690,273</u>	<u>177,537,657</u>	<u>8,167,133</u>
Total liabilities	<u>\$ 8,812,069</u>	<u>\$ 181,932,254</u>	<u>\$ 181,955,117</u>	<u>\$ 8,789,206</u>



Discretely Presented Component Units

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNITS

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

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

Landfill Authority

To account for the sanitation operations of the County.

Airport Authority

To account for the airport operations of the County.

CLAYTON COUNTY, GEORGIA

STATEMENTS OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	\$ 2,090,078	\$ 2,186,942
Restricted cash	4,445,765	4,450,887
Accounts receivable	58,332	88,176
Due from other governments	3,999	12,831
Due from organizations	106,852	-
Inventory	705	1,365
Capital assets - nondepreciable	7,298,469	14,387,291
Capital assets - depreciable, net of accumulated depreciation	8,564,091	2,552,053
Total assets	<u>22,568,291</u>	<u>23,679,545</u>
Liabilities		
Current liabilities		
Accounts payable	4,037	7,202
Accrued liabilities	88,789	86,569
Customer deposits	12,150	12,150
Interest payable	204,393	218,189
Noncurrent liabilities		
Due within one year	1,502,959	1,461,359
Due in more than one year	19,953,975	21,067,209
Total liabilities	<u>21,766,303</u>	<u>22,852,678</u>
Net Position		
Net investment in capital assets	(741,554)	(547,577)
Unrestricted	1,543,542	1,374,445
Total net position	<u>\$ 801,988</u>	<u>\$ 826,868</u>

CLAYTON COUNTY, GEORGIA

STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
Operating revenues		
Charges for services	\$ 1,893,305	\$ 1,742,479
Other operating revenue	463,639	34,560
Total operating revenues	<u>2,356,944</u>	<u>1,777,039</u>
Operating expenses		
Salaries and wages	622,458	624,978
Employee benefits	211,879	213,926
Contractual services	144,237	412,241
Amortization expense	-	118,633
Materials and supplies	195,857	219,444
Public utilities expense	16,338	20,627
Minor equipment	9,660	-
Repair and maintenance	203,453	356,569
State of Georgia permits	33,729	31,293
Other services and charges	151,173	140,884
Depreciation	1,076,784	549,045
Total operating expenses	<u>2,665,568</u>	<u>2,687,640</u>
Operating (loss)	<u>(308,624)</u>	<u>(910,601)</u>
Nonoperating revenues (expenses)		
Intergovernmental revenue	1,000,000	1,440,695
Interest income	1,320	311
Interest expense	(717,576)	(686,961)
Total nonoperating revenues (expenses)	<u>283,744</u>	<u>754,045</u>
Change in net position	(24,880)	(156,556)
Net position, beginning of year, as restated	<u>826,868</u>	<u>983,424</u>
Net position, end of year	<u>\$ 801,988</u>	<u>\$ 826,868</u>

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Cash received from customers	2,288,768	1,801,765
Cash paid to employees	(832,117)	(836,381)
Cash paid to suppliers for goods and services	(605,779)	(1,243,397)
Net cash provided by (used in) operating activities	850,872	(278,013)
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES		
Intergovernmental revenue	1,000,000	1,440,695
Net cash provided by noncapital financing activities	1,000,000	1,440,695
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Payments on revenue bonds	(610,000)	(585,000)
Payments on capital lease	(621,970)	(73,253)
Purchase of capital assets	-	(90,429)
Interest paid	(722,209)	(664,732)
Net cash used in capital and related financing activities	(1,954,179)	(1,413,414)
CASH FLOWS FROM INVESTING		
ACTIVITIES		
Interest on investments	1,320	311
Net cash provided by investing activities	1,320	311
Net (decrease) in cash and cash equivalents	(101,987)	(250,421)
Cash and cash equivalents, beginning of year	6,637,829	6,888,250
Cash and cash equivalents, end of year	\$ 6,535,842	\$ 6,637,829
Per Statement of Net Position:		
Cash and cash equivalents	\$ 2,090,078	\$ 2,186,942
Restricted cash	4,445,765	4,450,887
	\$ 6,535,843	\$ 6,637,829

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
Reconciliation of operating (loss) to net cash provided		
by (used in) operating activities		
Operating (loss)	\$ (308,624)	\$ (910,602)
Adjustments to reconcile operating (loss) to net cash provided		
by (used in) operating activities:		
Depreciation expense	1,076,784	549,045
(Increase) decrease in accounts receivable	29,844	(20,511)
(Increase) decrease in due from other governments	8,832	(1,409)
(Increase) decrease in due from organizations	(106,852)	46,646
(Increase) decrease in inventory	660	(582)
Decrease in accounts payable	(3,165)	(102,293)
Increase in accrued liabilities	2,220	2,523
Increase in landfill closure/postclosure care accrual	151,173	159,170
Net cash provided by (used in) operating activities	<u>\$ 850,872</u>	<u>\$ (278,013)</u>
Noncash Capital and Related Financing Activities:		
Capital lease for construction of Landfill Monitoring System	<u>\$ -</u>	<u>\$ 5,955,590</u>

CLAYTON COUNTY, GEORGIA

STATEMENTS OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	\$ 13,342,928	\$ 12,276,300
Accounts receivable	-	74,098
Due from other governments	403,403	1,409,653
Due from organizations	-	60,378
Capital assets - nondepreciable	1,229,457	1,229,457
Total assets	14,975,788	15,049,886
Liabilities		
Current liabilities		
Accounts payable	60,608	60,608
Total liabilities	60,608	60,608
Net Position		
Invested in capital assets	1,229,457	1,229,457
Unrestricted	13,685,723	13,759,821
Total net position	\$ 14,915,180	\$ 14,989,278

CLAYTON COUNTY, GEORGIA

STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
Operating revenues		
Charges for services	\$ -	\$ 253,959
Total operating revenues	<u>-</u>	<u>253,959</u>
Operating expenses		
Salaries and wages	-	42,956
Employee benefits	-	15,152
Contractual services	-	34,121
Materials and supplies	74,098	267,813
Public utilities expense	-	57,849
Repair and maintenance	-	9,140
Other services and charges	-	363
Depreciation	-	14,080
Total operating expenses	<u>74,098</u>	<u>441,474</u>
Operating loss	<u>(74,098)</u>	<u>(187,515)</u>
Nonoperating revenue (expense)		
Intergovernmental revenue	-	191,272
Loss on sale of capital assets	-	(2,286,174)
Total nonoperating revenue (expense)	<u>-</u>	<u>(2,094,902)</u>
Change in net position	(74,098)	(2,282,417)
Net position, beginning of year	<u>14,989,278</u>	<u>17,271,695</u>
Net position, end of year	<u>\$ 14,915,180</u>	<u>\$ 14,989,278</u>

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Cash received from customers	\$ 134,476	\$ 242,864
Cash paid to employees	-	(76,302)
Cash paid to suppliers for goods and services	(74,098)	(373,535)
Net cash provided by (used in) operating activities	60,378	(206,973)
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES		
Intergovernmental loans	-	(1,420,000)
Net cash used in noncapital financing activities	-	(1,420,000)
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Proceeds from capital grants	-	228,812
Purchases of capital assets	-	(2,625,855)
Proceeds from sale of capital assets	1,006,250	16,290,347
Net cash provided by capital and related financing activities	1,006,250	13,893,304
Net increase in cash and cash equivalents	1,066,628	12,266,331
Cash and cash equivalents, beginning of year	12,276,300	9,969
Cash and cash equivalents, end of year	\$ 13,342,928	\$ 12,276,300

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
Reconciliation of operating (loss) to net cash provided		
by (used in) operating activities		
Operating (loss)	\$ (74,098)	\$ (187,515)
Adjustments to reconcile operating (loss) to net cash		
provided by (used in) operating activities		
Depreciation expense	-	14,080
Decrease in accounts receivable	74,098	49,283
(Increase) decrease in due from organizations	60,378	(60,378)
Decrease in prepaid items	-	13,396
Decrease in inventory	-	37,062
Decrease in accounts payable	-	(54,707)
Decrease in accrued liabilities	-	(18,194)
Net cash provided by (used in) operating activities	<u>\$ 60,378</u>	<u>\$ (206,973)</u>



Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

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

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Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. 176 - 187

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 188 - 203

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future..... 204 - 208

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.209 and 210

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. 211 - 217

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

CLAYTON COUNTY, GEORGIA

NET POSITION LAST TEN FISCAL YEARS

	Fiscal Year				
	2004	2005	2006	2007	2008
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 216,354,142	\$ 231,280,246	\$ 705,429,074	\$ 749,406,335	\$ 759,074,562
Restricted	32,671,533	46,949,048	33,814,590	104,822,668	150,204,827
Unrestricted	41,796,348	58,888,059	110,817,977	63,539,580	28,375,900
Total governmental net position	<u>\$ 290,822,023</u>	<u>\$ 337,117,353</u>	<u>\$ 850,061,641</u>	<u>\$ 917,768,583</u>	<u>\$ 937,655,289</u>
Business-type activities					
C-Tran Public Transit*:					
Net investment in capital assets	\$ -	\$ -	\$ -	\$ 4,791,260	\$ 3,737,007
Restricted	-	-	-	-	-
Unrestricted	-	-	-	67,862	1,131,188
Total business-type net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 4,859,122</u>	<u>\$ 4,868,195</u>
Primary government:					
Net investment in capital assets	\$ 216,354,142	\$ 231,280,246	\$ 705,429,074	\$ 754,197,595	\$ 762,811,569
Restricted	32,671,533	46,949,048	33,814,590	104,822,668	150,204,827
Unrestricted	41,796,348	58,888,059	110,817,977	63,607,442	29,507,088
Total primary government net position	<u>\$ 290,822,023</u>	<u>\$ 337,117,353</u>	<u>\$ 850,061,641</u>	<u>\$ 922,627,705</u>	<u>\$ 942,523,484</u>
Component Units					
Landfill Authority:					
Net investment in capital assets	\$ 1,791,771	\$ 2,183,533	\$ 1,843,484	\$ 1,568,835	\$ 1,075,833
Restricted	-	-	-	-	4,422,081
Unrestricted	(1,017,170)	(937,081)	(619,618)	(91,138)	(4,496,146)
Total net position	<u>\$ 774,601</u>	<u>\$ 1,246,452</u>	<u>\$ 1,223,866</u>	<u>\$ 1,477,697</u>	<u>\$ 1,001,768</u>
Airport Authority***					
Net investment in capital assets	\$ 17,328,412	\$ 17,767,456	\$ 17,714,812	\$ 18,483,352	\$ 18,214,272
Restricted	-	-	-	-	-
Unrestricted	(33,726)	(418,561)	(1,087,877)	(1,183,762)	(1,146,833)
Total net position	<u>\$ 17,294,686</u>	<u>\$ 17,348,895</u>	<u>\$ 16,626,935</u>	<u>\$ 17,299,590</u>	<u>\$ 17,067,439</u>
Development Authority****					
Net investment in capital assets	\$ (2,757,530)	\$ (2,698,474)	\$ (1,385,139)	\$ (1,781,703)	\$ (2,175,096)
Restricted	3,550,786	2,127,251	756,196	816,791	806,330
Unrestricted	(9,128,947)	(9,365,087)	(10,697,939)	(11,530,545)	(12,190,645)
Total net position (deficit)	<u>\$ (8,335,691)</u>	<u>\$ (9,936,310)</u>	<u>\$ (11,326,882)</u>	<u>\$ (12,495,457)</u>	<u>\$ (13,559,411)</u>
Housing Authority**:					
Net investment in capital assets	\$ -	\$ -	\$ -	\$ 536,918	\$ 434,622
Restricted	-	-	-	-	-
Unrestricted	-	4,678,490	4,649,220	4,372,959	4,840,351
Total net position	<u>\$ -</u>	<u>\$ 4,678,490</u>	<u>\$ 4,649,220</u>	<u>\$ 4,909,877</u>	<u>\$ 5,274,973</u>
Hospital Authority**:					
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health:					
Net investment in capital assets	\$ 133,253	\$ 170,550	\$ 149,826	\$ 193,679	\$ 268,086
Restricted	189,838	188,987	142,744	141,817	157,614
Unrestricted	(156,536)	88,744	(61,543)	(119,238)	163,645
Total net position	<u>\$ 166,555</u>	<u>\$ 448,281</u>	<u>\$ 231,027</u>	<u>\$ 216,258</u>	<u>\$ 589,345</u>

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

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

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

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

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

2009	2010	2011	2012	2013
\$ 753,274,788	\$ 735,121,802	\$ 723,771,626	\$ 721,578,555	\$ 704,239,848
165,868,588	195,512,647	213,142,962	221,217,988	231,045,459
17,814,762	9,678,363	421,214	17,740,857	14,681,815
<u>\$ 936,958,138</u>	<u>\$ 940,312,812</u>	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>
\$ 3,034,571	\$ 2,641,377	\$ -	\$ -	\$ -
-	-	-	-	-
1,993,435	4,756,431	-	-	-
<u>\$ 5,028,006</u>	<u>\$ 7,397,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 756,309,359	\$ 737,763,179	\$ 723,771,626	\$ 721,578,555	\$ 704,239,848
165,868,588	195,512,647	213,142,962	221,217,988	231,045,459
19,808,197	14,434,794	421,214	17,740,857	14,681,815
<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>
\$ (2,140,272)	\$ 295,105	\$ (28,166)	\$ (547,577)	\$ (741,554)
505,500	505,500	-	-	-
1,636,635	(760,495)	1,163,272	1,514,358	1,543,542
<u>\$ 1,863</u>	<u>\$ 40,110</u>	<u>\$ 1,135,106</u>	<u>\$ 966,781</u>	<u>\$ 801,988</u>
\$ 18,340,342	\$ 18,604,629	\$ 18,603,856	\$ 1,229,457	\$ 1,229,457
-	-	-	-	-
(1,360,241)	(1,292,458)	(1,332,161)	13,759,821	13,685,723
<u>\$ 16,980,101</u>	<u>\$ 17,312,171</u>	<u>\$ 17,271,695</u>	<u>\$ 14,989,278</u>	<u>\$ 14,915,180</u>
\$ (2,175,096)	\$ (1,664,659)	\$ (1,664,659)	\$ (887,452)	\$ -
664,962	724,831	214,831	191,651	-
(13,438,013)	(8,493,048)	(6,766,829)	(6,469,560)	-
<u>\$ (14,948,147)</u>	<u>\$ (9,432,876)</u>	<u>\$ (8,216,657)</u>	<u>\$ (7,165,361)</u>	<u>\$ -</u>
\$ 117,015	\$ 159,616	\$ 246,720	\$ 242,294	\$ 1,224,054
-	-	-	-	419,217
5,421,186	5,371,544	5,441,293	5,374,487	3,639,348
<u>\$ 5,538,201</u>	<u>\$ 5,531,160</u>	<u>\$ 5,688,013</u>	<u>\$ 5,616,781</u>	<u>\$ 5,282,619</u>
\$ 12,564	\$ 12,564	\$ 12,564	\$ 12,564	\$ 12,564
-	-	-	-	-
5,784	5,454	4,969	4,514	3,857
<u>\$ 18,348</u>	<u>\$ 18,018</u>	<u>\$ 17,533</u>	<u>\$ 17,078</u>	<u>\$ 16,421</u>
\$ 390,764	\$ 296,143	\$ 362,838	\$ 344,193	\$ 354,441
248,927	-	541,075	367,807	507,434
424,939	1,084,329	552,087	818,853	843,063
<u>\$ 1,064,630</u>	<u>\$ 1,380,472</u>	<u>\$ 1,456,000</u>	<u>\$ 1,530,853</u>	<u>\$ 1,704,938</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT LAST TEN FISCAL YEARS

	Fiscal Year				
	2004	2005	2006	2007	2008
Primary government					
Expenses					
Governmental activities:					
General Government	\$ 11,318,198	\$ 14,530,040	\$ 13,091,873	\$ 44,237,771	\$ 51,989,155
Tax assessment collection	2,958,060	3,086,424	3,140,671	3,359,018	3,839,855
Courts and law enforcement	50,444,097	52,313,212	54,990,476	59,180,840	64,183,950
Public safety	47,030,909	50,189,335	52,304,366	55,977,576	64,730,372
Transportation and development	15,909,207	23,389,761	33,834,872	41,435,765	41,725,547
Planning and zoning	2,202,978	2,218,125	2,537,645	2,673,882	2,373,296
Public transit system	1,599,049	2,738,864	3,105,282	-	-
Libraries	2,837,474	3,513,731	3,427,706	3,805,467	3,920,627
Parks and recreation	7,053,994	7,799,701	7,902,770	9,720,858	11,462,492
Health and welfare	3,177,515	3,462,118	4,451,684	8,087,767	7,102,560
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Other general government	17,790,226	20,364,806	21,468,089	-	-
Interest on long-term debt	1,115,236	1,218,541	3,158,561	1,130,827	678,423
Total governmental activities expenses	<u>163,436,943</u>	<u>184,824,658</u>	<u>203,413,995</u>	<u>229,609,771</u>	<u>252,006,277</u>
Business-type activities:					
C-Tran public transit	N/A	N/A	N/A	7,425,491	9,358,244
Total business-type expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,425,491</u>	<u>9,358,244</u>
Total primary government expenses	<u>\$ 163,436,943</u>	<u>\$ 184,824,658</u>	<u>\$ 203,413,995</u>	<u>\$ 237,035,262</u>	<u>\$ 261,364,521</u>
Program revenues					
Governmental activities:					
General government	\$ 4,943,885	\$ 5,143,061	\$ 5,970,716	\$ 5,437,726	\$ 5,092,397
Tax assessment collection	2,855,754	3,609,689	3,462,888	3,920,766	3,864,049
Courts and law enforcement	12,477,796	11,644,234	11,396,016	11,261,645	13,355,595
Public safety	5,980,364	6,927,354	8,334,018	8,656,649	9,383,464
Transportation and development	43,768	37,692	66,455	110,842	32,395
Planning and zoning	6,650,344	6,671,938	6,974,427	7,371,637	6,124,692
Libraries	83,794	103,558	136,052	124,751	130,241
Parks and recreation	1,754,376	1,697,537	2,190,560	2,173,973	2,155,340
Health and welfare	598,535	676,928	537,423	562,255	568,620
Economic development	-	-	-	-	-
Operating grants & contributions	7,768,773	7,158,998	10,040,138	7,714,129	7,873,770
Capital grants & contribution	4,033,188	9,709,475	35,161,671	45,708,193	18,301,338
Total governmental program revenues	<u>\$ 47,190,577</u>	<u>\$ 53,380,464</u>	<u>\$ 84,270,364</u>	<u>\$ 93,042,566</u>	<u>\$ 66,881,901</u>
Business-type activities:					
Charges for services:					
C-Tran public transit	-	-	-	\$ 1,781,044	\$ 2,303,043
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	-	-	6,529,350	1,272,975
Total business-type revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,310,394</u>	<u>3,576,018</u>
Total primary government revenues	<u>\$ 47,190,577</u>	<u>\$ 53,380,464</u>	<u>\$ 84,270,364</u>	<u>\$ 101,352,960</u>	<u>\$ 70,457,919</u>
Net (Expense) Revenue					
Governmental activities	\$ (116,246,366)	\$ (131,444,194)	\$ (119,143,631)	\$ (136,567,205)	\$ (185,124,376)
Business-type activities	-	-	-	884,903	(5,782,226)
Total primary government net expense	<u>\$ (116,246,366)</u>	<u>\$ (131,444,194)</u>	<u>\$ (119,143,631)</u>	<u>\$ (135,682,302)</u>	<u>\$ (190,906,602)</u>
General Revenues and Other					
Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 60,334,666	\$ 71,278,635	\$ 72,791,140	\$ 88,703,011	\$ 92,345,642
Local option sales tax	N/A	N/A	N/A	40,272,963	40,242,562
Special purpose local option sales tax	N/A	N/A	N/A	53,425,857	52,727,468
Other taxes	72,214,871	102,638,349	111,156,711	16,376,614	16,236,687
Earnings on investments	916,671	2,243,107	5,168,727	8,332,380	7,824,662
Miscellaneous	1,103,943	1,338,691	897,603	1,003,209	1,094,315
Insurance claim refunds	79,058	99,693	74,280	134,332	279,219
Gifts and donations	-	-	-	-	-
Gain (loss) on sale of capital assets	-	141,049	(142,489)	-	51,826
Transfers	-	-	-	(3,974,219)	(5,791,299)
Total governmental activities	<u>134,649,209</u>	<u>177,739,524</u>	<u>189,945,972</u>	<u>204,274,147</u>	<u>205,011,082</u>
Business-type activities:					
Transfers	-	-	-	3,974,219	5,791,299
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,974,219</u>	<u>5,791,299</u>
Total primary government	<u>\$ 134,649,209</u>	<u>\$ 177,739,524</u>	<u>\$ 189,945,972</u>	<u>\$ 208,248,366</u>	<u>\$ 210,802,381</u>
Change In Net Position					
Governmental activities	18,402,843	46,295,330	70,802,341	67,706,942	19,886,706
Infrastructure adjustment *	-	-	452,251,500	-	-
Net position - beginning of year	-	18,402,843	64,698,173	587,752,014	655,458,956
Net position - end of year	<u>18,402,843</u>	<u>64,698,173</u>	<u>587,752,014</u>	<u>655,458,956</u>	<u>675,345,662</u>
Business-type activities	-	-	-	-	9,073
Net position - beginning of year	-	-	-	4,859,122	4,859,122
Net position - end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,859,122</u>	<u>4,868,195</u>
Total primary government	18,402,843	46,295,330	70,802,341	67,706,942	19,895,779
Infrastructure adjustment *	-	-	452,251,500	-	-
Net position - beginning of year	-	18,402,843	64,698,173	587,752,014	655,458,956
Net position - end of year	<u>\$ 18,402,843</u>	<u>\$ 64,698,173</u>	<u>\$ 587,752,014</u>	<u>\$ 655,458,956</u>	<u>\$ 675,354,735</u>

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

2009	2010	2011	2012	2013
\$ 46,231,086	56,931,450	55,746,391	49,337,166	51,276,996
4,346,128	3,825,418	3,585,267	3,643,037	3,763,963
67,608,918	69,147,468	69,958,065	69,082,286	72,627,265
67,010,109	65,305,007	62,584,041	63,819,482	69,689,021
41,036,532	26,471,707	34,634,470	28,703,440	35,917,073
2,142,016	1,822,164	1,494,068	1,440,658	1,558,566
-	-	-	-	-
3,811,565	3,750,263	3,465,394	3,792,754	4,784,720
10,972,238	10,816,187	10,037,118	10,959,699	14,282,004
3,640,722	9,742,442	13,527,957	9,970,630	11,784,503
-	-	-	-	1,536,946
1,454,670	11,562,964	11,404,252	11,700,034	-
-	-	-	-	-
2,208,501	2,791,294	1,722,851	2,117,677	3,678,309
<u>250,462,485</u>	<u>262,166,364</u>	<u>268,159,874</u>	<u>254,566,863</u>	<u>270,899,366</u>
8,955,553	7,203,420	2,687,698	-	-
8,955,553	7,203,420	2,687,698	-	-
<u>\$ 259,418,038</u>	<u>\$ 269,369,784</u>	<u>\$ 270,847,572</u>	<u>\$ 254,566,863</u>	<u>\$ 270,899,366</u>
\$ 11,756,607	13,783,987	12,094,292	11,965,461	14,398,940
3,933,606	4,458,557	3,245,423	2,856,041	2,755,359
14,094,996	15,365,784	15,373,018	17,771,910	16,471,934
10,321,719	10,170,320	10,014,353	9,493,606	8,089,156
29,647	117,380	31,143	51,088	23,703
74,415	-	66,561	-	-
130,311	146,375	202,762	204,909	216,122
2,330,219	2,296,305	2,475,853	2,414,929	2,212,699
635,891	543,811	537,659	122,584	181,808
-	-	-	-	1,547,997
7,113,537	16,629,839	22,664,904	17,197,928	16,804,612
4,582,442	929,209	592,935	146,417	228,144
<u>\$ 55,003,390</u>	<u>\$ 64,441,567</u>	<u>\$ 67,298,903</u>	<u>\$ 62,224,873</u>	<u>\$ 62,930,474</u>
\$ 2,566,429	1,616,374	147,025	-	-
59,163	1,356,848	479,642	-	-
-	-	-	-	-
2,625,592	2,973,222	626,667	-	-
<u>\$ 57,628,982</u>	<u>\$ 67,414,789</u>	<u>\$ 67,925,570</u>	<u>\$ 62,224,873</u>	<u>\$ 62,930,474</u>
\$ (195,459,095)	\$ (197,724,797)	\$ (200,860,971)	\$ (192,341,990)	\$ (207,968,892)
(6,329,961)	(4,230,198)	(2,061,031)	-	-
<u>\$ (201,789,056)</u>	<u>\$ (201,954,995)</u>	<u>\$ (202,922,002)</u>	<u>\$ (192,341,990)</u>	<u>\$ (207,968,892)</u>
\$ 98,175,278	\$ 108,861,498	\$ 96,378,260	\$ 117,547,632	\$ 103,617,550
37,527,641	36,457,343	35,673,992	36,412,628	37,590,897
46,876,765	46,102,925	44,306,780	46,521,012	47,458,473
15,250,268	15,321,946	15,525,749	14,973,029	15,850,025
2,980,046	707,994	662,403	12,322	386,625
-	227,765	-	-	-
433,244	-	-	-	-
-	-	-	-	-
6,086	-	-	76,965	37,845
(6,489,772)	(6,600,000)	5,336,777	-	(56,425)
<u>194,759,556</u>	<u>201,079,471</u>	<u>197,883,961</u>	<u>215,543,588</u>	<u>204,884,990</u>
6,489,772	6,600,000	(5,336,777)	-	-
6,489,772	6,600,000	(5,336,777)	-	-
<u>\$ 201,249,328</u>	<u>\$ 207,679,471</u>	<u>\$ 192,547,184</u>	<u>\$ 215,543,588</u>	<u>\$ 204,884,990</u>
(699,539)	3,354,674	(2,977,010)	23,201,598	(3,083,902)
-	-	-	-	-
937,657,677	936,958,138	-	-	-
<u>936,958,138</u>	<u>940,312,812</u>	<u>(2,977,010)</u>	<u>23,201,598</u>	<u>(3,083,902)</u>
159,811	2,369,802	(7,397,808)	-	-
4,868,195	5,028,006	7,397,808	-	-
5,028,006	7,397,808	-	-	-
(539,728)	5,724,476	(10,374,818)	23,201,598	(3,083,902)
-	-	-	-	-
942,525,872	941,986,144	947,710,620	937,335,802	953,051,024
<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>	<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

	Fiscal Year				
	2004	2005	2006	2007	2008
Component Units					
Expense					
Landfill authority	\$ 2,365,319	\$ 2,776,485	\$ 3,408,670	\$ 2,729,761	\$ 2,341,218
Airport authority	961,792	1,194,434	1,922,257	1,482,376	1,549,793
Development authority**	4,066,749	3,424,613	3,171,510	2,884,218	2,913,515
Housing authority*	-	4,511,377	3,021,434	3,892,810	3,191,749
Hospital authority*	-	-	-	-	-
Board of health	7,792,576	8,570,414	8,433,651	8,811,544	9,085,351
Total Component Units	<u>\$ 15,186,436</u>	<u>\$ 20,477,323</u>	<u>\$ 19,957,522</u>	<u>\$ 19,800,709</u>	<u>\$ 19,081,626</u>
Program Revenue					
Landfill authority					
Charges for services	\$ 2,638,877	\$ 3,213,826	\$ 3,230,614	\$ 2,530,157	\$ 2,336,900
Operating grants & contributions	-	9,267	-	-	-
Capital grants & contribution	-	-	-	27,802	-
Total landfill revenues	<u>\$ 2,638,877</u>	<u>\$ 3,223,093</u>	<u>\$ 3,230,614</u>	<u>\$ 2,557,959</u>	<u>\$ 2,336,900</u>
Airport authority					
Charges for services	\$ 842,132	\$ 975,972	\$ 1,092,023	\$ 1,408,590	\$ 1,247,312
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	289,056	266,593	-	597,266	67,730
Total airport revenues	<u>\$ 1,131,188</u>	<u>\$ 1,242,565</u>	<u>\$ 1,092,023</u>	<u>\$ 2,005,856</u>	<u>\$ 1,315,042</u>
Development Authority**					
Charges for services	\$ 1,765,734	\$ 1,794,086	\$ 1,725,737	\$ 1,679,669	\$ 1,819,103
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total development authority revenues	<u>\$ 1,765,734</u>	<u>\$ 1,794,086</u>	<u>\$ 1,725,737</u>	<u>\$ 1,679,669</u>	<u>\$ 1,819,103</u>
Housing Authority*					
Charges for services	\$ -	\$ 2,968,200	\$ 2,477,994	\$ 2,804,521	\$ 2,921,060
Operating grants & contributions	-	-	199,299	774,171	396,756
Capital grants & contribution	-	458,876	-	410,504	-
Total board of health revenues	<u>\$ -</u>	<u>\$ 3,427,076</u>	<u>\$ 2,677,293</u>	<u>\$ 3,989,196</u>	<u>\$ 3,317,816</u>
Hospital Authority*					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating grants & contributions	-	-	-	-	-
Capital grants & contribution	-	-	-	-	-
Total board of health revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of health					
Charges for services	\$ 1,477,188	\$ 2,726,205	\$ 2,443,023	\$ 1,930,256	\$ 2,090,712
Operating grants & contributions	6,220,780	6,125,935	5,782,498	6,866,519	7,367,726
Capital grants & contribution	-	-	-	-	-
Total board of health revenues	<u>\$ 7,697,968</u>	<u>\$ 8,852,140</u>	<u>\$ 8,225,521</u>	<u>\$ 8,796,775</u>	<u>\$ 9,458,438</u>
Net (Expense) Revenue					
Landfill	\$ 273,558	\$ 446,608	\$ (178,056)	\$ (171,802)	\$ (4,318)
Airport	\$ 169,396	\$ 48,131	\$ (830,234)	\$ 523,480	\$ (234,751)
Development authority**	\$ (2,301,015)	\$ (1,630,527)	\$ (1,445,773)	\$ (1,204,549)	\$ (1,094,412)
Housing authority*	N/A	\$ (1,084,301)	\$ (344,141)	\$ 96,386	\$ 126,067
Hospital authority*	N/A	N/A	N/A	N/A	N/A
Board of health	\$ (94,608)	\$ 281,726	\$ (208,130)	\$ (14,769)	\$ 373,087

(Continued)

2009	2010	2011	2012	2013
\$ 3,633,101	\$ 2,703,163	\$ 2,846,519	\$ 3,386,370	\$ 3,383,144
1,071,651	999,854	1,039,368	2,727,648	74,098
3,070,791	2,886,411	2,681,641	2,851,022	-
7,718,380	3,269,435	3,083,837	3,185,420	6,516,729
1,576,170	2,100,231	2,052,097	1,962,999	1,949,512
8,799,169	10,081,713	10,479,847	10,909,341	11,673,627
<u>\$ 25,869,262</u>	<u>\$ 22,040,807</u>	<u>\$ 22,183,309</u>	<u>\$ 25,022,800</u>	<u>\$ 23,597,110</u>
\$ 2,084,310	\$ 2,097,883	\$ 1,937,592	\$ 1,777,039	\$ 2,356,944
-	-	2,000,000	1,440,695	1,000,000
526,842	200,000	-	-	-
<u>\$ 2,611,152</u>	<u>\$ 2,297,883</u>	<u>\$ 3,937,592</u>	<u>\$ 3,217,734</u>	<u>\$ 3,356,944</u>
\$ 882,944	\$ 811,619	\$ 896,039	\$ 253,959	\$ -
101,369	350,078	102,853	191,272	-
<u>\$ 984,313</u>	<u>\$ 1,161,697</u>	<u>\$ 998,892</u>	<u>\$ 445,231</u>	<u>\$ -</u>
\$ 1,669,618	\$ 1,896,212	\$ 1,695,335	\$ 1,615,425	\$ -
-	2,148,547	2,202,100	2,286,392	-
-	-	-	-	-
<u>\$ 1,669,618</u>	<u>\$ 4,044,759</u>	<u>\$ 3,897,435</u>	<u>\$ 3,901,817</u>	<u>\$ -</u>
\$ 2,979,394	\$ 2,857,100	\$ 2,873,404	\$ 2,737,278	\$ 3,978,539
4,764,541	341,097	350,000	367,630	479,856
-	-	-	-	1,880,000
<u>\$ 7,743,935</u>	<u>\$ 3,198,197</u>	<u>\$ 3,223,404</u>	<u>\$ 3,104,908</u>	<u>\$ 6,338,395</u>
\$ 1,575,825	\$ 2,099,901	\$ 2,051,612	\$ 1,962,544	\$ 1,948,855
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,575,825</u>	<u>\$ 2,099,901</u>	<u>\$ 2,051,612</u>	<u>\$ 1,962,544</u>	<u>\$ 1,948,855</u>
\$ 2,186,065	\$ 2,565,147	\$ 2,661,235	\$ 3,528,808	\$ 4,267,225
7,088,389	7,832,408	7,894,140	7,455,386	7,580,487
-	-	-	-	-
<u>\$ 9,274,454</u>	<u>\$ 10,397,555</u>	<u>\$ 10,555,375</u>	<u>\$ 10,984,194</u>	<u>\$ 11,847,712</u>
\$ (1,021,949)	\$ (405,280)	\$ 1,091,073	\$ (168,636)	\$ (26,200)
<u>\$ (87,338)</u>	<u>\$ 161,843</u>	<u>\$ (40,476)</u>	<u>\$ (2,282,417)</u>	<u>\$ (74,098)</u>
<u>\$ (1,401,173)</u>	<u>\$ 1,158,348</u>	<u>\$ 1,215,794</u>	<u>\$ 1,050,795</u>	<u>\$ -</u>
<u>\$ 25,555</u>	<u>\$ (71,238)</u>	<u>\$ 139,567</u>	<u>\$ (80,512)</u>	<u>\$ (178,334)</u>
<u>\$ (345)</u>	<u>\$ (330)</u>	<u>\$ (485)</u>	<u>\$ (455)</u>	<u>\$ (657)</u>
<u>\$ 475,285</u>	<u>\$ 315,842</u>	<u>\$ 75,528</u>	<u>\$ 74,853</u>	<u>\$ 174,085</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

	Fiscal Year				
	2004	2005	2006	2007	2008
Component Units - Continued					
General Revenues					
Landfill authority:					
Earnings on investments	\$ 3,413	\$ 4,296	\$ 76,570	\$ 425,633	\$ 162,826
Miscellaneous	-	27,500	-	-	(703,741)
Gain (loss) on sale of capital assets	-	(6,551)	78,900	-	69,304
	<u>\$ 3,413</u>	<u>\$ 25,245</u>	<u>\$ 155,470</u>	<u>\$ 425,633</u>	<u>\$ (471,611)</u>
Airport authority:					
Earnings on investments	\$ 1,645	\$ 77	\$ -	\$ -	\$ -
Insurance claim refunds	-	-	108,274	149,175	-
Gain (loss) on sale of capital assets	-	6,000	-	-	2,600
	<u>\$ 1,645</u>	<u>\$ 6,077</u>	<u>\$ 108,274</u>	<u>\$ 149,175</u>	<u>\$ 2,600</u>
Development authority**:					
Earnings on investments	\$ 36,126	\$ 23,158	\$ 40,201	\$ 35,974	\$ 30,458
Gain (loss) on sale of capital assets	(1,214,628)	6,750	15,000	-	-
	<u>\$ (1,178,502)</u>	<u>\$ 29,908</u>	<u>\$ 55,201</u>	<u>\$ 35,974</u>	<u>\$ 30,458</u>
Housing authority*:					
Earnings on investments	\$ -	\$ 37,358	\$ 120,653	\$ 164,271	\$ 239,029
Miscellaneous	-	118,658	193,818	-	-
Gain on sale of capital assets	-	-	400	-	-
	<u>\$ -</u>	<u>\$ 156,016</u>	<u>\$ 314,871</u>	<u>\$ 164,271</u>	<u>\$ 239,029</u>
Board of health:					
Miscellaneous	\$ -	\$ -	\$ (9,124)	\$ -	\$ -
Change In Assets					
Landfill	\$ 276,971	\$ 471,853	\$ (22,586)	\$ 253,831	\$ (475,929)
Airport	\$ 171,041	\$ 54,208	\$ (721,960)	\$ 672,655	\$ (232,151)
Development authority**	\$ (3,479,517)	\$ (1,600,619)	\$ (1,390,572)	\$ (1,168,575)	\$ (1,063,954)
Housing authority*	\$ -	\$ (928,285)	\$ (29,270)	\$ 260,657	\$ 365,096
Hospital authority*	\$ -	\$ -	\$ -	\$ -	\$ -
Board of health	\$ (94,608)	\$ 281,726	\$ (217,254)	\$ (14,769)	\$ 373,087

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

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

2009	2010	2011	2012	2013
\$ 22,044	\$ 5,541	\$ 3,923	\$ 311	\$ 1,320
-	-	-	-	-
-	-	-	-	-
<u>\$ 22,044</u>	<u>\$ 5,541</u>	<u>\$ 3,923</u>	<u>\$ 311</u>	<u>\$ 1,320</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 12,437	\$ 1,917	\$ 425	\$ 501	\$ -
-	-	-	-	-
<u>\$ 12,437</u>	<u>\$ 1,917</u>	<u>\$ 425</u>	<u>\$ 501</u>	<u>\$ -</u>
\$ 161,821	\$ 64,197	\$ 17,286	\$ 9,280	\$ 11,933
-	-	-	-	-
-	-	-	-	-
<u>\$ 161,821</u>	<u>\$ 64,197</u>	<u>\$ 17,286</u>	<u>\$ 9,280</u>	<u>\$ 11,933</u>
-	-	-	-	-
\$ (999,905)	\$ (399,739)	\$ 1,094,996	\$ (168,325)	\$ (24,880)
\$ (87,338)	\$ 161,843	\$ (40,476)	\$ (2,282,417)	\$ (74,098)
\$ (1,388,736)	\$ 1,160,265	\$ 1,216,219	\$ 1,051,296	\$ -
\$ 187,376	\$ (7,041)	\$ 156,853	\$ (71,232)	\$ (166,401)
\$ (345)	\$ (330)	\$ (485)	\$ (455)	\$ (657)
\$ 475,285	\$ 315,842	\$ 75,528	\$ 74,853	\$ 174,085

CLAYTON COUNTY, GEORGIA

FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009
General Fund						
Reserved	\$ 25,722,647	\$ 29,141,797	\$ 3,070,092	\$ 4,575,762	\$ 3,373,559	\$ 2,164,681
Unreserved	9,860,173	10,862,505	40,018,992	38,236,667	28,125,458	25,680,384
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total general fund	<u>\$ 35,582,820</u>	<u>\$ 40,004,302</u>	<u>\$ 43,089,084</u>	<u>\$ 42,812,429</u>	<u>\$ 31,499,017</u>	<u>\$ 27,845,065</u>
All Other Governmental Funds						
Reserved	\$ 40,964,075	\$ 45,694,348	\$ 51,556,541	\$ 39,207,873	\$ 61,593,123	\$ 80,823,572
Unreserved, reported in:						
Special revenue funds	7,096,500	21,309,221	36,992,200	12,687,707	12,855,862	14,955,760
Capital projects funds	4,968,112	4,272,252	10,050,141 *	70,910,181	86,391,361	82,668,267
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 53,028,687</u>	<u>\$ 71,275,821</u>	<u>\$ 98,598,882</u>	<u>\$ 122,805,761</u>	<u>\$ 160,840,346</u>	<u>\$ 178,447,599</u>

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

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

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

2010	2011	2012	2013
\$ 1,905,155	\$ -	\$ -	\$ -
26,948,928	-	-	-
-	1,424,176	1,413,949	1,165,172
-	-	-	-
-	-	-	-
-	23,790,836	25,582,523	24,744,329
-	8,816,123	24,913,721	28,136,131
<u>\$ 28,854,083</u>	<u>\$ 34,031,135</u>	<u>\$ 51,910,193</u>	<u>\$ 54,045,632</u>
\$ 19,348,415	\$ -	\$ -	\$ -
17,801,430	-	-	-
171,179,207	-	-	-
-	35,507	41,719	4,296,317
-	-	-	-
-	213,142,962	221,217,988	226,844,081
-	-	2,423,998	3,143,028
-	-	-	-
<u>\$ 208,329,052</u>	<u>\$ 213,178,469</u>	<u>\$ 223,683,705</u>	<u>\$ 234,283,426</u>

CLAYTON COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008
Revenues					
Property taxes	\$ 60,244,544	\$ 71,345,852	\$ 69,598,469	\$ 89,101,227	\$ 94,017,509
Other taxes	73,052,162	103,538,343	112,116,492	110,075,434	109,206,717
Licenses and permits	6,614,930	6,637,124	6,989,995	7,395,721	6,118,566
Intergovernmental	14,903,656	18,790,793	14,723,384	12,178,854	14,769,471
Charges for services	18,926,010	20,830,157	22,803,533	23,651,432	25,739,784
Fines and forfeitures	5,761,572	5,499,987	4,872,364	6,495,865	7,936,281
Interest and dividends	894,382	2,233,017	5,166,937	8,332,380	7,824,662
Other revenue	1,103,943	1,338,691	897,603	1,003,209	1,094,315
Gift and donations	57,381	59,622	131,891	121,049	129,777
Total revenues	181,558,580	230,273,586	237,300,668	258,355,171	266,837,082
Expenditures					
General government	10,794,431	14,226,714	12,875,644	43,439,662	48,381,630
Tax assessment and collection	2,894,102	3,096,422	3,099,142	3,344,274	3,665,939
Courts and law enforcement	47,345,136	49,796,159	52,270,893	56,587,839	60,264,145
Public safety	44,355,537	47,718,148	49,584,391	53,680,179	59,996,569
Transportation and development	13,934,597	21,311,843	17,353,593	24,912,011	23,332,929
Planning and zoning	2,199,976	2,251,486	2,473,852	2,708,250	2,298,252
Public transit system	1,599,225	2,739,054	3,104,441	-	-
Libraries	2,615,908	3,316,785	3,194,655	3,586,507	3,584,986
Parks and recreation	6,518,165	7,262,500	7,275,354	8,360,280	9,466,515
Health and welfare	2,765,212	3,108,480	4,003,366	7,482,432	6,465,545
Energy conservation	-	-	-	-	-
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Other general government	17,457,649	20,463,654	23,371,212	-	-
Capital outlay	23,167,333	27,807,022	26,287,584	24,956,808	21,479,711
Debt service:					
Principal	22,349,736	3,633,572	5,475,000	3,385,000	4,100,792
Interest	4,799,244	1,239,871	1,220,140	1,125,167	967,598
Bond issuance cost	-	750	-	-	-
Fiscal agent fees	1,105	6,014	4,563	34	10,807
Total expenditures	202,797,356	207,978,474	211,593,830	233,568,443	244,015,418
Excess (deficiency) of revenues over expenditures	(21,238,776)	22,295,112	25,706,838	24,786,728	22,821,664
Other Financing Sources (Uses):					
Transfers in	33,786,230	44,119,754	47,876,555	7,151,354	11,593,853
Transfers out	(33,159,730)	(44,147,254)	(47,876,555)	(11,125,573)	(17,385,152)
Sale of capital assets	6,775	-	221,725	518,950	155,946
Issuance of debt	10,000,000	-	4,405,000	-	8,759,863
Issuance of capital leases	-	301,314	-	2,464,433	495,780
Premium on debt issuance	-	-	-	-	-
Proceeds from insurance claims	79,058	99,693	74,280	134,332	279,219
Other	-	-	-	-	-
Total other financing sources (uses)	10,712,333	373,507	4,701,005	(856,504)	3,899,509
Net change in fund balances	\$ (10,526,443)	\$ 22,668,619	\$ 30,407,843	\$ 23,930,224	\$ 26,721,173
Debt service as a percentage of noncapital expenditures	15.1%	2.7%	3.6%	2.2%	2.3%

2009	2010	2011	2012	2013
\$ 98,318,726	\$ 108,760,929	\$ 96,048,417	\$ 117,019,786	\$ 103,109,934
98,021,997	97,958,326	96,228,697	97,906,669	100,899,395
4,957,135	4,478,302	5,084,930	5,500,905	6,460,322
12,136,848	20,954,951	23,010,571	20,340,608	17,204,300
26,306,892	26,506,330	25,011,329	24,341,202	25,503,844
8,257,729	7,979,563	7,572,869	6,569,877	7,145,599
2,980,046	1,373,668	1,117,726	21,744	386,625
2,468,411	3,744,601	6,026,269	5,364,871	6,339,034
135,875	112,146	137,612	97,988	122,203
253,583,659	271,868,816	260,238,420	277,163,650	267,171,256
48,066,625	50,976,155	49,879,493	46,262,342	46,194,987
3,689,128	3,677,606	3,356,856	3,410,881	3,466,326
63,464,031	66,007,586	66,467,547	66,024,422	67,300,623
63,048,211	61,278,785	57,435,567	58,885,191	59,181,273
8,145,178	8,516,409	12,581,266	9,783,870	15,809,495
2,082,846	1,769,044	1,451,831	1,395,618	1,476,870
-	-	-	-	-
3,514,726	3,468,962	3,402,516	3,423,366	4,408,367
9,513,759	8,654,621	7,426,986	8,564,135	8,352,947
3,062,477	9,890,374	14,105,060	9,414,709	11,054,282
-	-	179,024	282,261	448,456
-	-	-	-	1,264,538
1,454,670	11,562,964	11,404,252	11,700,034	11,935,806
-	-	-	-	-
31,954,358	11,327,982	26,297,808	27,029,362	22,777,652
5,243,406	4,315,366	4,792,836	1,881,553	3,689,330
-	-	1,873,564	1,972,629	2,293,321
-	-	-	-	-
-	-	-	-	-
243,239,415	241,445,854	260,654,606	250,030,373	259,654,273
10,344,244	30,422,962	(416,186)	27,133,277	7,516,983
13,494,446	7,295,685	15,207,130	6,090,141	8,496,109
(16,404,193)	(13,895,685)	(9,870,353)	(6,090,141)	(8,552,534)
50,285	-	674,084	168,033	132,366
560,000	-	-	-	14,920,000
-	6,839,744	4,134,707	979,709	4,452
-	-	-	-	2,121,347
433,244	227,765	297,087	103,275	309,936
-	-	-	-	(17,129,898)
(1,866,218)	467,509	10,442,655	1,251,017	301,778
\$ 8,478,026	\$ 30,890,471	\$ 10,026,469	\$ 28,384,294	\$ 7,818,761

2.4%

1.9%

2.8%

1.7%

2.6%

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY - OVERALL

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 6,018,206	\$ 15,045,515	\$ 759,616	\$ 1,899,040	\$ 699,494	\$ 1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 6,018,206	\$ 15,045,515	\$ 759,616	\$ 1,899,040	\$ 699,494	\$ 1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,844,537	19,711,344	918,347	2,295,868	731,006	1,827,515
2010	7,411,692	18,529,231	1,004,944	2,512,360	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
\$ 7,477,316	\$ 18,693,290	\$ 707,470	\$ 6,769,846	26.048	40.00%
7,624,267	19,060,668	722,691	6,901,576	26.947	40.00%
8,069,597	20,173,993	768,593	7,301,004	26.947	40.00%
8,653,508	21,633,770	716,235	7,937,273	29.014	40.00%
9,170,276	22,925,690	739,277	8,430,999	28.621	40.00%
9,533,890	23,834,725	967,329	8,566,561	29.048	40.00%
9,156,850	22,892,124	797,159	8,359,691	31.686	40.00%
8,062,830	20,157,076	789,767	7,273,063	31.577	40.00%
7,416,708	18,541,769	818,372	6,598,336	36.063	40.00%
6,970,678	17,426,694	987,305	5,983,372	35.112	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 7,477,316	\$ 18,693,290	\$ 912,707	\$ 6,564,609	18.916	40.00%
7,624,267	19,060,668	944,993	6,679,274	18.916	40.00%
8,069,597	20,173,993	1,008,171	7,061,426	18.916	40.00%
8,653,508	21,633,770	979,974	7,673,534	20.000	40.00%
9,170,276	22,925,690	1,024,163	8,146,113	20.000	40.00%
9,493,890	23,834,727	1,264,115	8,229,775	19.836	40.00%
9,156,850	22,892,125	1,094,314	8,062,536	20.000	40.00%
8,062,830	20,157,076	1,022,513	7,040,318	20.000	40.00%
7,416,708	18,541,769	1,038,686	6,378,022	20.000	40.00%
6,970,678	17,426,694	1,167,967	5,802,711	20.000	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 6,018,206	\$ 15,045,515	\$ 759,616	\$ 1,899,040	\$ 699,494	\$ 1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876

STATE OF GEORGIA

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 6,018,206	\$ 15,045,515	\$ 759,616	\$ 1,899,040	\$ 699,494	\$ 1,748,735
2005	6,207,456	15,518,640	788,279	1,970,698	628,532	1,571,330
2006	6,603,589	16,508,973	809,798	2,024,495	656,210	1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,693	18,529,233	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
2013	5,642,283	14,105,706	872,445	2,181,112	455,950	1,139,876

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 7,477,316	\$ 18,693,290	\$ 531,064	\$ 6,946,252	0.000	40.00%
7,624,267	19,060,668	547,643	7,076,624	0.000	40.00%
8,069,597	20,173,993	806,403	7,263,194	0.000	40.00%
8,653,508	21,633,770	590,267	8,063,241	0.000	40.00%
9,170,276	22,925,690	636,836	8,533,441	0.000	40.00%
9,533,890	23,834,725	876,530	8,657,360	0.000	40.00%
9,156,850	22,892,124	708,737	8,448,113	0.000	40.00%
8,062,830	20,157,075	647,838	7,414,993	0.000	40.00%
7,416,708	18,541,770	675,739	6,740,969	0.000	40.00%
6,970,678	17,426,695	815,505	6,155,173	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 7,477,316	\$ 18,693,290	\$ 346,734	\$ 7,130,582	0.250	40.00%
7,624,267	19,060,668	347,420	7,276,847	0.250	40.00%
8,069,597	20,173,993	389,373	7,680,224	0.250	40.00%
8,653,508	21,633,770	347,901	8,305,607	0.250	40.00%
9,170,276	22,925,690	699,096	8,471,180	0.250	40.00%
9,533,890	23,834,725	940,786	8,593,104	0.250	40.00%
9,156,851	22,892,127	772,856	8,383,995	0.250	40.00%
8,062,830	20,157,075	713,130	7,349,700	0.250	40.00%
7,416,708	18,541,770	1,162,340	6,254,368	0.250	40.00%
6,970,678	17,426,695	1,295,215	5,675,463	0.200	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 1,422,826	\$ 3,557,065	\$ 260,834	\$ 652,085	\$ 227,922	\$ 569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
2013	1,402,090	3,505,226	244,706	611,764	97,659	244,147

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 4,595,379	\$ 11,488,448	\$ 498,782	\$ 1,246,955	\$ 471,572	\$ 1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
2013	4,240,192	10,600,480	627,739	1,569,348	358,292	895,730

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 1,911,582	\$ 4,778,955	\$ 121,138	\$ 1,790,444	6.882	40.00%
1,843,607	4,609,018	118,975	1,724,632	7.781	40.00%
2,013,237	5,033,093	119,587	1,893,650	7.781	40.00%
2,176,702	5,441,755	120,475	2,056,227	8.764	40.00%
2,305,505	5,763,763	145,221	2,160,284	8.535	40.00%
2,571,547	6,428,867	332,779	2,238,768	8.962	40.00%
2,328,694	5,821,734	150,052	2,178,642	11.436	40.00%
2,107,560	5,268,901	133,898	1,973,662	11.327	40.00%
1,843,508	4,608,771	138,101	1,705,408	15.813	40.00%
1,744,455	4,361,137	144,546	1,599,908	14.912	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,565,733	\$ 13,914,333	\$ 586,332	\$ 4,979,401	6.882	40.00%
5,780,656	14,451,640	603,716	5,176,940	7.781	40.00%
6,056,360	15,140,900	649,007	5,407,353	7.781	40.00%
6,476,807	16,192,018	595,760	5,881,047	8.764	40.00%
6,864,624	17,161,560	594,056	6,270,568	8.535	40.00%
6,962,343	17,405,858	634,549	6,327,794	8.962	40.00%
6,828,156	17,070,390	647,107	6,181,049	11.436	40.00%
5,955,270	14,888,174	655,869	5,299,400	11.327	40.00%
5,573,200	13,932,999	680,271	4,892,929	15.813	40.00%
5,226,223	13,065,558	842,759	4,383,464	14.912	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 1,422,826	\$ 3,557,065	\$ 260,834	\$ 652,085	\$ 227,922	\$ 569,805
2005	1,447,454	3,618,635	225,764	564,410	170,389	425,973
2006	1,529,579	3,823,948	243,175	607,938	240,483	601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
2013	1,402,090	3,505,226	244,706	611,764	97,659	244,147

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 4,595,379	\$ 11,488,448	\$ 498,782	\$ 1,246,955	\$ 471,572	\$ 1,178,930
2005	4,760,000	11,900,000	562,514	1,406,285	458,142	1,145,355
2006	5,074,009	12,685,023	566,624	1,416,560	415,727	1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
2013	4,240,192	10,600,480	627,739	1,569,348	358,292	895,730

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 1,911,582	\$ 4,778,955	\$ 54,285	\$ 1,857,297	0.000	40.00%
1,843,607	4,609,018	47,535	1,796,072	0.000	40.00%
2,013,237	5,033,093	45,657	1,967,580	0.000	40.00%
2,176,702	5,441,755	48,985	2,127,717	0.000	40.00%
2,305,505	5,763,763	73,346	2,232,159	0.000	40.00%
2,571,547	6,428,867	259,992	2,311,555	0.000	40.00%
2,328,694	5,821,734	76,663	2,252,031	0.000	40.00%
2,107,560	5,268,901	61,671	2,045,889	0.000	40.00%
1,843,508	4,608,771	66,932	1,776,576	0.000	40.00%
1,744,455	4,361,137	73,802	1,670,653	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,565,733	\$ 13,914,333	\$ 234,153	\$ 5,331,580	0.000	40.00%
5,780,656	14,451,640	237,506	5,543,150	0.000	40.00%
6,056,360	15,140,900	278,639	5,777,721	0.000	40.00%
6,476,807	16,192,018	233,362	6,243,445	0.000	40.00%
6,864,624	17,161,560	230,747	6,633,877	0.000	40.00%
6,962,343	17,405,858	267,312	6,695,031	0.000	40.00%
6,828,156	17,070,390	277,061	6,551,095	0.000	40.00%
5,955,270	14,888,174	291,237	5,664,032	0.000	40.00%
5,573,200	13,932,999	322,710	5,250,490	0.000	40.00%
5,226,223	13,065,558	491,298	4,734,925	0.000	40.00%

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

(Continued)

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2004	\$ 4,196,094	\$ 10,490,235	\$ 114,124	\$ 285,310	\$ 467,084	\$ 1,167,710
2005	4,386,989	10,967,473	109,038	272,595	454,120	1,135,300
2006	4,683,664	11,709,160	106,908	267,271	411,590	1,028,975
2007	5,077,481	12,693,702	116,183	290,459	388,979	972,447
2008	5,390,109	13,475,272	127,463	318,657	417,272	1,043,180
2009	5,522,821	13,807,054	122,211	305,527	426,718	1,066,794
2010	5,291,843	13,229,607	121,216	303,040	455,923	1,139,807
2011	4,472,209	11,180,522	121,196	302,989	371,856	929,639
2012	4,150,277	10,375,692	127,819	319,547	343,723	859,307
2013	3,712,094	9,280,236	128,325	320,811	355,482	888,705

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

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

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

Total Property					
Assessed Value	Estimated Actual Value ¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 4,777,302	\$ 11,943,255	\$ 537,617	\$ 4,239,685	3.900	40.00%
4,950,147	12,375,368	559,302	4,390,845	3.900	40.00%
5,202,162	13,005,405	556,535	4,645,627	3.900	40.00%
5,582,643	13,956,608	534,761	5,047,883	3.900	40.00%
5,934,844	14,837,109	547,978	5,386,866	3.900	40.00%
6,071,750	15,179,375	567,068	5,504,682	3.900	40.00%
5,868,982	14,672,454	576,335	5,292,646	3.900	40.00%
4,965,260	12,413,151	556,327	4,408,933	3.900	40.00%
4,621,818	11,554,546	557,850	4,063,969	4.400	40.00%
4,195,901	10,489,752	593,064	3,602,837	4.400	40.00%

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

CLAYTON COUNTY, GEORGIA

PROPERTY TAX RATES DIRECT AND OVERLAPPING¹ GOVERNMENTS LAST TEN CALENDAR YEARS

Direct & Overlapping:

Calendar Year	Clayton County Board of Commissioners		
	M & O Millage	Debt Service Millage	Total Direct Rate
2003	6.882	-	6.882
2004	7.781	-	7.781
2005	7.781	-	7.781
2006	8.764	-	8.764
2007	8.535	-	8.535
2008	8.962	-	8.962
2009	11.436	-	11.436
2010	11.327	-	11.327
2011	15.813	-	15.813
2012	14.912	-	14.912

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2003	39.508	34.991	29.948
2004	40.407	35.640	30.847
2005	40.407	35.640	33.847
2006	42.474	39.507	35.914
2007	42.081	39.114	34.521
2008	42.508	39.541	34.948
2009	45.146	45.929	35.586
2010	45.037	47.820	35.477
2011	51.072	53.806	40.463
2012	51.072	54.255	41.012

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

Clayton County School Board			Overlapping		Total Direct & Overlapping Rates
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	
18.916	-	18.916	0.250	3.900	29.948
18.916	-	18.916	0.250	3.900	30.847
18.916	-	18.916	0.250	3.900	30.847
20.000	-	20.000	0.250	3.900	32.914
19.836	-	19.836	0.250	3.900	32.521
19.836	-	19.836	0.250	3.900	32.948
20.000	-	20.000	0.250	3.900	35.586
20.000	-	20.000	0.250	3.900	35.477
20.000	-	20.000	0.250	4.400	40.463
20.000	-	20.000	0.200	4.400	39.512
City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District		
29.948	36.448	29.948	3.900		
30.847	38.347	36.847	3.900		
34.847	38.347	36.733	3.900		
36.914	40.414	38.682	3.900		
36.521	40.021	38.289	3.900		
37.948	40.448	38.716	3.900		
40.586	43.086	41.326	3.900		
41.477	42.977	41.214	3.900		
46.463	47.963	46.200	4.400		
47.012	47.012	47.012	4.400		

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

Fiscal Year Calendar year	2013 2012			2012 2011			2011 2010			2010 2009			2009 2008		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 641,579,854	1	9.20%	\$ 701,593,520	1	9.46%	\$ 755,108,253	1	9.37%	\$ 691,402,010	1	7.55%	\$ 1,052,745,323	1	11.04%
City of Atlanta	-		0.00%	48,621,606	6	0.66%	46,724,664	6	0.58%	85,536,770	4	0.93%	92,557,359	4	0.97%
Atlantic Southeast	67,607,697	3	0.97%	82,540,483	4	1.11%	154,469,085	2	1.92%	69,980,822	5	0.76%	89,682,513	5	0.94%
Georgia Power Co.	131,769,857	2	1.89%	121,838,827	2	1.64%	107,668,107	4	1.34%	109,306,126	3	1.19%	114,577,982	3	1.20%
Air Tran Airways	51,191,946	4	0.73%	99,902,245	3	1.35%	123,290,871	3	1.53%	133,586,841	2	1.46%	156,916,487	2	1.65%
AMB Partners	35,873,177	6	0.51%	56,950,343	5	0.77%	59,250,863	5	0.73%	49,367,616	6	0.54%	53,260,900	6	0.56%
Comair	-		-	-		-	-		-	-		-	-		-
BellSouth	27,397,162	8	-	-		-	29,774,643	9	0.37%	32,442,908	8	0.35%	36,017,587	8	0.38%
Atlanta Gas Light	34,410,459	7	0.49%	35,301,067	8	0.48%	33,507,900	8	0.42%	36,572,078	7	0.40%	33,226,192	9	0.35%
JC Penney	21,725,280	10	0.31%	23,451,187	10	0.32%	-		-	-		-	-		-
Avis	-		-	-		-	-		-	-		-	-		-
Alamo	-		-	-		-	-		-	-		-	-		-
Southlake Mall	-		0.00%	24,099,400	9	0.32%	26,509,400	10	0.33%	28,949,090	10	0.32%	29,352,522	10	0.31%
Hertz	-		-	-		-	-		-	-		-	-		-
Northwest Airlines	-		-	-		-	-		-	-		-	-		-
Inland Southeast	-		-	-		-	-		-	-		-	-		-
Fedex Ground	-		-	-		-	-		-	-		-	43,144,568	7	0.45%
Clorox Company	39,942,917	5	0.57%	41,781,181	7	0.56%	-		-	29,094,800	9	0.32%	-		-
Highwoods Realty	24,328,563	9	-	-		-	-		-	-		-	-		-
Subtotal (10 largest)	1,075,826,912		14.69%	1,236,079,859		16.67%	1,336,303,786		16.57%	1,266,239,061		13.83%	1,701,481,433		17.85%
Balance of all others	5,894,850,890		85.31%	6,180,628,039		83.33%	6,726,526,410		83.43%	7,890,610,570		86.17%	7,832,408,682		82.15%
Total	\$6,970,677,802		100.00%	\$7,416,707,898		100.00%	\$8,062,830,196		100.00%	\$9,156,849,631		100.00%	\$9,533,890,115		100.00%

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

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

Taxpayer	2008 2007			2007 2006			2006 2005			2005 2004			2004 2003		
	Taxable		Percentage of Total County Assessed Value	Taxable		Percentage of Total County Assessed Value	Taxable		Percentage of Total County Assessed Value	Taxable		Percentage of Total County Assessed Value	Taxable		Percentage of Total County Assessed Value
	Assessed Value	Rank		Assessed Value	Rank		Assessed Value	Rank		Assessed Value	Rank		Assessed Value	Rank	
Delta Airlines, Inc. *	\$ 798,981,897	1	8.71%	\$ 722,437,875	1	8.35%	\$ -	-	-	\$ 806,500,954	1	10.58%	\$ 558,441,497	1	7.49%
City of Atlanta	95,144,318	4	1.04%	110,324,175	2	1.27%	142,102,634	1	1.76%	68,757,867	5	0.90%	70,857,814	3	0.95%
Atlantic Southeast	113,273,943	2	1.24%	100,810,587	3	1.16%	-	-	-	79,782,414	4	1.05%	69,239,014	4	0.93%
Georgia Power Co.	104,935,778	3	1.14%	91,223,728	4	1.05%	95,000,933	3	1.18%	87,878,323	2	1.15%	83,250,993	2	1.12%
Air Tran Airways	87,898,869	5	0.96%	77,601,947	5	0.90%	73,295,039	4	0.91%	56,714,423	6	0.74%	-	-	-
AMB Partners	51,780,162	6	0.56%	49,092,318	6	0.57%	35,431,290	7	0.44%	30,805,428	8	0.40%	36,402,708	8	0.49%
	-	-	0.00%	41,807,123	7	0.48%	-	-	-	-	-	-	-	-	-
BellSouth	44,624,511	7	0.49%	41,556,772	8	0.48%	40,004,913	6	0.50%	43,414,220	7	0.57%	42,805,764	6	0.57%
Atlanta Gas Light	36,031,634	8	0.39%	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%
Alamo	-	-	-	-	-	-	33,037,284	8	0.41%	29,038,031	10	0.38%	-	-	-
Southlake Mall	25,005,256	9	0.27%	-	-	-	27,909,600	10	0.30%	-	-	-	27,909,600	10	0.37%
Hertz	-	-	-	-	-	-	97,091,401	2	1.06%	81,868,405	3	1.07%	60,727,239	5	0.81%
Northwest Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	24,188,400	10	0.26%	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clorox Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	1,381,864,768		15.07%	1,293,674,983		14.95%	621,911,799		7.71%	1,314,876,581		17.25%	458,739,367		6.15%
Balance of all others	7,788,411,358		84.93%	7,359,833,542		85.05%	7,447,684,853		92.29%	6,309,388,226		82.75%	6,995,053,187		93.85%
Total	<u>\$ 9,170,276,126</u>		<u>100.00%</u>	<u>\$ 8,653,508,525</u>		<u>100.00%</u>	<u>\$ 8,069,596,652</u>		<u>100.00%</u>	<u>\$ 7,624,264,807</u>		<u>100.00%</u>	<u>\$ 7,453,792,554</u>		<u>100.00%</u>

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	
2003	\$ 144,089	\$ 138,799	96.33%	\$ 4,816
2004	168,486	164,308	97.52%	3,358
2005 **	179,320	135,105	75.34%	-
2006	212,186	168,603	79.46%	-
2007	218,603	212,705	97.30%	-
2008	226,989	218,918	96.44%	-
2009	243,046	235,240	96.79%	-
2010	215,497	205,014	95.14%	-
2011	227,767	217,154	95.34%	-
2012	195,037	186,764	95.76%	-

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

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

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
\$ 143,615	99.67%	\$ 474	0.33%
167,666	99.51%	820	0.49%
135,105	75.34%	44,215	24.66%
168,603	79.46%	43,583	20.54%
212,705	97.30%	5,898	2.70%
218,918	96.44%	8,071	3.56%
235,240	96.79%	7,805	3.21%
205,014	95.14%	10,482	4.86%
217,154	95.34%	10,613	4.66%
186,764	95.76%	8,273	4.24%

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**	
****	2004	-	-	-	-
****	2005	-	-	-	-
****	2006	-	-	-	-
****	2007	-	-	-	-
****	2008	-	-	-	-
****	2009	-	-	-	-
****	2010	-	-	-	-
****	2011	-	-	-	-
****	2012	-	-	-	-
****	2013	-	-	-	-
		Component Units			
Fiscal Year		Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***
		Revenue Bonds	Capital Leases	Revenue Bonds	Notes Payable
	2004	7,645,000	-	26,846,196	-
	2005	6,990,000	-	29,815,000	-
	2006	14,855,000	-	29,815,000	-
	2007	14,315,000	-	29,625,000	-
	2008	13,835,000	-	28,270,000	-
	2009	13,330,000	-	26,870,000	-
	2010	12,800,000	1,404,800	25,420,000	-
	2011	12,245,000	1,453,180	23,915,000	-
	2012	11,626,403	7,335,517	22,355,000	4,640,800
	2013	11,025,566	6,713,547	N/A	N/A

* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values starting on page 188 of this report.

** See the Demographic and Economic Statistics schedule for personal income and population information on page 209 of this report.

Source: Clayton County Finance Department

Governmental Activities				
Capital Leases	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
2,166,462	31,660,000	33,826,462	0.64%	128.65
1,575,001	28,640,000	30,215,001	0.56%	113.47
1,415,000	27,730,000	29,145,000	0.53%	109.45
2,938,000	24,505,000	27,443,000	0.41%	100.67
2,774,272	30,605,000	33,379,272	0.56%	121.72
1,981,630	28,415,000	30,396,630	0.51%	111.06
7,994,744	27,730,000	35,724,744	0.58%	128.75
11,011,615	24,055,000	35,066,615	0.56%	125.43
10,879,223	22,755,138	33,634,361	0.51%	125.89
9,724,345	42,444,765	52,169,110	0.80%	193.50
Housing Authority***	Hospital Authority Revenue Anticipation Certificates	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds				
7,305,000	(1)	75,622,657	1.47%	287.62
7,130,000	(1)	74,150,000	1.40%	278.46
6,955,000	(1)	80,769,999	1.49%	296.29
6,780,000	(1)	78,162,999	1.43%	285.04
6,595,000	58,915,000	140,994,272	2.31%	515.16
6,405,000	53,505,000	130,506,630	2.28%	473.57
6,210,000	50,095,000	131,654,544	2.13%	474.49
6,005,000	42,705,000	121,389,795	1.46%	434.19
5,795,000	42,705,000	128,092,081	1.96%	479.42
N/A	41,565,000	111,473,223	1.70%	413.46

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

(1) Information prior to FY2008 is not available

**** The County had no outstanding General Obligation Bonds during the years 2004 through 2013.

CLAYTON COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS

	Fiscal Year				
	2004	2005	2006	2007	2008
Debt limit	\$ 676,984,575	\$ 690,157,367	\$ 730,100,335	\$ 793,727,347	\$ 843,099,880
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 676,984,575</u>	<u>\$ 690,157,367</u>	<u>\$ 730,100,335</u>	<u>\$ 793,727,347</u>	<u>\$ 843,099,880</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value starting on page 188 of this report.

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

Source: Clayton County Finance Department

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Value*	\$6,970,678,000
Debt Limit (10% of assessed value)**	697,067,800
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	<u><u>\$ 697,067,800</u></u>

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 953,389,012	\$ 915,685,000	\$ 806,283,000	\$ 741,670,800	\$ 697,067,800
-	-	-	-	-
<u><u>\$ 953,389,012</u></u>	<u><u>\$ 915,685,000</u></u>	<u><u>\$ 806,283,000</u></u>	<u><u>\$ 741,670,800</u></u>	<u><u>\$ 697,067,800</u></u>
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

Fiscal Year	Clayton County Tourism Authority						Urban Redevelopment Agency of Clayton County					
	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service			Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage				Principal	Interest	Coverage
2004	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,872,818	-	\$ 1,872,818	\$ 1,125,000	\$ 747,818	1.00
2005	2,148,925	-	2,148,925	1,885,000	263,925	1.00	2,009,882	-	2,009,882	1,135,000	874,882	1.00
2006	2,157,194	-	2,157,194	1,960,000	197,194	1.00	4,295,895	-	4,295,895	3,355,000	940,895	1.00
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	43,000	-	43,000	15,000	28,000	1.00	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	47,250	-	47,250	20,000	27,250	1.00	1,478,561	-	1,478,561	690,000	788,561	1.00
2012	46,250	-	47,250	20,000	26,250	1.00	1,478,992	-	1,478,992	715,000	763,992	1.00
2013	55,409	-	55,409	20,000	25,250	1.00	1,433,814	-	1,433,814	845,000	588,814	1.00

Component Units

Fiscal Year	The Development Authority of Clayton County						Clayton County Housing Authority					
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage				Principal	Interest	Coverage
2004	\$ 1,823,994	\$ 1,500,548	\$ 323,446	\$ 655,063	\$ 1,957,286	0.12	\$ 2,806,495	\$ 2,517,723	\$ 288,772	\$ -	\$ 129,182	2.24
2005	1,780,938	1,607,665	173,273	1,879,169	1,563,845	0.05	2,992,164	2,686,238	305,926	175,000	310,038	0.63
2006	1,715,643	1,731,192	(15,549)	-	1,153,026	(0.01)	2,617,227	2,138,973	478,254	175,000	328,809	0.95
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,897,435	1,523,790	2,373,645	1,450,000	1,157,851	0.91	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2012	3,804,536	1,397,574	2,406,962	1,560,000	627,356	1.10	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the year ended December 31, 2013 was not available as of the release of this

The information for the Clayton County Housing Authority is presented on a calendar year basis. Data for the year ended December 31, 2013 was not available as of the release of this statement.

Fiscal Year	Clayton County Landfill Authority					
	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
2004	\$ 2,638,877	\$ 1,968,593	\$ 670,284	\$ 625,000	\$ 170,566	0.84
2005	3,223,093	2,410,668	812,425	655,000	157,326	1.00
2006	3,230,614	3,001,749	228,865	690,000	347,300	0.22
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54
2008	2,336,900	2,341,218	(4,318)	480,000	665,900	(0.01)
2009	2,084,310	2,955,453	(871,143)	505,000	640,386	(0.77)
2010	2,097,883	2,053,031	44,852	530,000	650,132	0.03
2011	1,937,592	2,225,404	(287,812)	555,000	621,115	(0.25)
2012	1,777,039	2,699,409	(922,370)	585,000	542,050	(0.83)
2013	2,356,944	2,665,568	(308,624)	610,000	523,653	(0.28)

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

Source: Clayton County Finance Department

CLAYTON COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population*	Income* (in	Per Capita Personal Income	Retail Sales* (in thousands)	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
2004	262,930	5,283,080	20,093	4,004,280	15,229	31.17	50,555	4.6%
2005	266,290	5,437,080	20,418	4,090,900	15,363	31.17	51,405	5.9%
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	52,657	5.1%
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	52,533	4.7%
2008	273,690	5,979,930	21,849	3,387,110	12,376	32.02	49,479	7.9%
2009	275,580	5,960,557	21,629	3,332,234	12,092	32.78	52,328	12.5%
2010	277,463	6,140,280	22,130	3,482,908	12,553	32.70	50,256	12.3%
2011	279,580	6,274,560	22,443	3,789,740	13,555	31.62	51,122	13.0%
2012	267,180	6,551,330	24,520	3,700,900	13,852	31.70	51,620	11.5%
2013	269,610	6,551,720	24,301	3,339,380	12,386	31.74	51,757	11.0%

Source: * Woods & Poole Economics Data Pamphlet 2012

** Clayton County Board of Education

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

CLAYTON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND SIX YEARS AGO

2013			
Employer *	Employees	Rank	Percentage of Total County Employment**
Clayton County Board of Education	6,820	1	4.38%
Delta Airlines, Inc./Tech Ops	6,200	2	3.98%
Clayton County Board of Commissioners	2,016	3	1.30%
Southern Regional Medical Center	1,731	4	1.11%
Clayton State University	1,500	5	0.96%
Fresh Express, Inc.	1,100	6	0.71%
Walmart, Inc.	800	7	0.51%
Gate Gourmet, Inc.	760	8	0.49%
FedEx Ground	750	9	0.48%
Southern Company / Georgia Power	543	10	0.35%
	<u>22,220</u>		<u>14.27%</u>
2005			
Employer *	Employees	Rank	Percentage of Total County Employment**
Delta Air Lines Inc.	23,500	1	16.09%
Clayton County Board of Education	7,010	2	4.80%
Fort Gillem (U. S. Army)	4,200	3	2.87%
Southern Regional Health System	2,250	4	1.54%
Clayton County Board of Commissioners	1,901	5	1.30%
Clayton College & State University	950	6	0.65%
Wal-Mart	650	7	0.44%
Fresh Express	450	8	0.31%
ToTo USA, Inc.	450	9	0.31%
Hartsfield-Jackson Atlanta International Airport	400	10	0.27%
	<u>41,761</u>		<u>28.58%</u>

Source:

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

** Total employment in Clayton County - 155,670 in 2013 and 146,090 in 2005. (Woods & Poole Economics Data Pamphlet 2005 and 2013)

CLAYTON COUNTY, GEORGIA

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

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

Note: Data not available prior to fiscal 2006.

a Employees reclassified to Transportation and Development - Administration in FY2012

Source: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2004	2005	2006	2007	2008
General Government:					
Commissioners:					
Board of Commission meetings	37	37	37	37	37
Budget amendments approved	200	223	71	105	105
Finance:					
Accounts payable check per employee	11,104	11,437	11,780	12,133	11,752
Accounts receivable invoices per employee	2,264	2,333	2,299	2,368	2,772
Risk management:					
Medical insurance participants	1,716	1,826	1,905	1,921	2,075
Dental Insurance participants	1,421	1,744	1,744	1,825	2,051
Computer center:					
Personal computers	1,386	1,388	1,435	1,490	1,657
Help desk calls	3,211	3,700	3,515	3,597	3,651
Personnel:					
County positions	1,991	1,927	2,010	1,933	2,187
Applications processed	18,000	23,000	24,000	24,449	N/A
Central services:					
Purchase orders	5,500	5,693	5,693	5,892	5,866
Registrar:					
Registered voters	114,000	118,263	120,112	122,120	123,415
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 156,000	\$ 160,000	\$ 163,200	\$ 166,464	\$ 167,518
Tax assessors:					
Commercial parcels per appraiser	2,086	2,128	2,185	2,244	2,305
Residential parcels per appraiser	10,313	10,519	10,803	11,095	11,395
Personal property parcels per appraiser	3,392	3,460	3,553	3,649	3,748
Courts and Law Enforcement:					
Superior court:					
Criminal filings	2,454	2,520	8,324	9,156	9,674
Civil filing	4,648	2,604	4,499	5,352	5,782
State court:					
Civil cases	7,025	7,050	8,598	9,000	13,463
Traffic cases	16,967	17,781	17,871	27,713	25,530
Criminal cases	29,914	30,000	29,661	33,962	15,391
Magistrate court:					
Felony arrest warrants	4,460	4,856	6,744	7,675	5,730
Misdemeanor arrest warrants	12,098	12,172	10,812	11,769	15,729
Search warrants	234	227	242	267	255
Juvenile court:					
Truancy and program referrals	1,521	1,552	1,596	1,641	N/A
Risk and clinical assessments	311	317	317	327	N/A
Probate court:					
Marriage licenses	1,606	1,670	1,737	1,806	1,487
Firearms licenses	1,688	1,756	1,826	1,899	2,305
Death certificates	11,506	11,966	12,445	12,943	11,992
Clerk of superior/magistrate court:					
Trade Names issued	648	1,127	1,437	1,560	N/A
Civil cases filed	27,576	28,469	33,363	33,439	34,633
Clerk of state court:					
Civil cases	6,896	6,950	7,089	7,231	12,890
Criminal cases	9,561	9,350	9,537	9,728	12,818
Traffic cases	26,610	25,500	26,010	26,530	26,670
Solicitor of state court:					
Domestic violence cases	N/A	N/A	N/A	N/A	N/A
Bad check cases	N/A	N/A	N/A	N/A	N/A
DUI cases	N/A	N/A	N/A	N/A	N/A
Traffic cases received	26,210	25,119	25,621	26,134	26,134
Criminal cases received	18,527	19,048	19,429	19,818	19,818
District attorney:					
Felony counts filed	6,854	7,100	6,147	5,886	6,147
Felony counts disposed	6,685	7,000	6,278	7,918	6,278
Misdemeanor counts filed	339	400	1,803	2,976	1,803
Misdemeanor counts disposed	310	370	1,729	1,720	1,729
State adult probation:					
Collection of restitution, fines, etc.	114,905	\$ 117,510	\$ 108,613	\$ 110,850	\$ 116,083
Offenders revoked for additional offenses	873	873	700	N/A	N/A
Correctional facility:					
Average number of inmates	222	219	223	218	216
Total inmate man-hours	388,232	283,679	307,500	309,728	280,472

Note: Indicators are not available prior to 2003.

2009	2010	2011	2012	2013
40	37	37	42	38
80	78	80	148	112
11,899	11,942	12,112	12,112	12,200
2,789	2,843	2,850	2,850	2,855
2,213	2,358	2,513	2,277	2,366
2,188	2,328	2,475	2,253	2,333
1,760	1,850	1,911	1,642	1,961
5,481	7,846	8,238 (a)	11,579	11,776
2,190	2,201	2,200	2,100	2,100
N/A	N/A	N/A	N/A	N/A
5,925	5,984	6,044	4,798	5,195
123,588	147,075	144,779	155,574	157,293
\$ 168,012	\$ 105,265	\$ 89,423	\$ 86,868	\$ 89,224
2,307	2,250	2,311	2,300	2,222
11,419	11,101	11,121	11,100	11,964
3,751	3,655	3,660	3,660	3,327
9,718	10,500	2,864	3,211	3,768
5,822	6,200	5,432	5,272	4,968
17,081	18,640	6,286	5,040	5,376
28,083	28,932	21,823	38,385	38,640
18,469	18,514	10,467	11,039	11,648
5,438	5,329	5,637	4,773	5,785
15,450	13,559	13,259	12,343	13,125
320	292	373	401	421
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,385	1,385	1,607	1,214	856
3,260	3,260	3,041	2,171	1,876
11,267 (b)	1,126	1,121	1,655	1,387
N/A	N/A	N/A	N/A	N/A
31,796	36,147	38,906	34,308	32,950
12,039	8,043	8,200	5,040	5,840
12,958	13,150	13,175	11,039	12,000
27,000	26,105	21,823	38,385	42,024
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
26,213	25,529	21,824 (c)	40,000	41,000
19,728	15,391	10,252	11,000	11,000
5,886	7,624	8,768	9,630	9,744
7,918	6,832	7,857	7,660	7,952
2,976	1,431	1,646	1,835	1,856
1,720	2,803	3,223	3,129	3,248
\$ 120,500	\$ 121,788	\$ 122,800	\$ 521,350	\$ 550,000
N/A	N/A	N/A	N/A	N/A
216	220	232	234	233
284,308	275,003	279,000	285,503	279,530

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

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2004	2005	2006	2007	2008
Courts and Law Enforcement - (continued)					
Sheriff					
Warrants served	8,744	7,497	9,182	9,501	9,580
Subpoenas Delivered	12,275	20,469	8,932	9,428	11,015
Total admitted to jail	25,679	24,100	39,352	19,063	35,600
Total number released	25,649	23,569	40,281	28,956	32,015
Total inmates to court	29,649	20,733	25,162	25,786	28,692
Public Safety					
County police					
Call dispatched	117,800	186,100	189,837	129,466	147,062
Incident reports	41,000	33,931	34,641	40,877	44,357
Traffic accident reports	9,800	7,698	7,200	8,830	8,918
Family violence reports	2,700	2,513	2,500	2,475	2,613
Average response times (minutes)	14:70	18:53	18:61	19:18	N/A
County Fire					
Fire calls	1,021	1,048	1,075	1,103	1,153
Fire inspections performed	2,029	2,082	2,136	2,192	2,203
Average response times (minutes)	0	5:00	5:00	5:00	5:00
Narcotics unit					
Total cases	347	404	379	483	483
Total arrests	191	322	448	429	429
E.M.S. Rescue					
Total calls received	16,397	16,305	18,498	18,535	18,621
Number of patients transported	9,417	8,484	11,287	12,963	13,144
Average response times (minutes)	8:10	4:30	7:35	7:35	7:35
Central Communications					
911 calls	205,267	213,478	222,017	230,898	241,288
Law enforcement dispatches	245,763	255,594	265,818	276,451	289,742
Fire and EMS dispatches	28,607	29,751	30,941	32,179	33,118
Electronic Technical Support Center					
Public safety vehicles in for service	909	837	672	728	N/A
Radio repairs	810	1,031	954	1,135	N/A
Animal Control					
Total animals picked up	3,330	3,397	3,464	2,978	3,050
Total animals returned to owner	528	539	549	572	589
Total animals euthanized	4,680	4,774	4,869	4,974	4,860
Transportation and Development					
Transportation/Development					
Miles of paved roads	929	942	965	1,001	1,025
Miles of unpaved roads	2	2	2	2	2
Traffic signals maintained	199	242	319	251	254
Planning and Zoning					
Community Development					
Building permits issued	3,200	3,300	6,053	5,268	3,500
Business licenses issued	6,811	6,900	7,172	7,373	7,100
Building inspections preformed	32,760	33,000	40,447	33,576	33,500
Public Transit System					
Transit riders	972,000	1,069,000	1,149,155	1,600,000	1,800,000
Libraries					
Annual circulation	850,000	769,340	805,000	N/A	N/A
Tutoring sessions held	N/A	N/A	383	4,698	3,307
Attendance at children's programs	37,850	46,985	80,201	62,950	59,235
Parks and Recreation					
Programs/classes offered	170	185	193	225	225
Adult athletic leagues	44	44	44	44	44
Other General Government					
County Garage					
Vehicles serviced	1,200	1,204	1,100	1,176	1,218
Refuse Control					
Miles of county roads cleaned	199,512	199,512	N/A	N/A	N/A
Number of county roads cleaned	N/A	N/A	336	561	571
Building and Maintenance					
Buildings maintained	222	226	230	236	236
Extension University of Georgia					
4-H Enrollment	3,986	4,500	4,700	3,800	3,800
Other General Government					
Number of boxes stored	22,500	28,700	31,000	33,170	N/A
Landfill					
Landfill customers	107,862	110,000	100,644	106,900	53,116
Airport (sold in FY2012)					
Aircraft based at airport	170	185	212	218	230

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

2009	2010	2011	2012	2013
9,625	9,742	9,985	11,759	8,712
11,114	11,415	11,556	11,522	5,841
35,779	41,133	40,413	24,299	15,698
33,021	38,578	38,613	24,331	15,470
28,755	29,843	36,102	35,719	35,631
141,669	142,000	206,000 (d)	242,000	283,000
37,333	32,047	38,000	38,560	45,620
6,966	5,521	5,630	8,020	8,150
2,439	2,206	2,450	2,450	2,480
N/A	N/A	N/A	N/A	N/A
1,165	836	1,096	956	860
2,200	3,221	3,221	2,579	1,522
5:00	7:02	7:26	6:47	7:00
520	480	522	271	320
379	380	400	302	322
18,701	18,842	20,713	23,134	25,279
13,210	13,291	13,577	15,750	17,037
7:35	8:24	8:17	6:44	6:50
255,347	398,410	425,117 (d)	615,219	614,892
330,239	338,189	341,355	343,452	332,353
34,774	34,991	35,109	43,793	32,609
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
3,819	8,106	7,032	6,036	4,148
593	592	509	558	565
5,513	6,095	5,500	3,506	2,349
1,035	1,067	1,070	1,070	1,070
2	5	5	5	5
258	267	266	258	258
4,196	3,915	4,085	4,430	4,700
5,390	6,363	6,603	5,437	5,700
13,300	8,719	8,383	8,217	8,800
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
3,500	N/A	N/A	N/A	N/A
61,240	61,985	63,000	50,722	51,000
248	250	250	278	280
48	48	48	40	40
1,246	1,279	1,294	1,348	1,383
N/A	N/A	N/A	N/A	N/A
369	598	600	625	1,408
256	256	257	257	257
3,625	3,675	3,700	2,822	3,700
N/A	N/A	N/A	N/A	N/A
52,752	52,006	49,400	46,889	44,838
250	170	165	-	-

(d) More accurate information
available in FY2012

CLAYTON COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST EIGHT FISCAL YEARS

Function	Fiscal Year							
	2006	2007	2008	2009	2010	2011	2012	2013
General Government:								
Passenger/support vehicles	26	99	103	103	95	97	98	96
High volume printers	4	5	5	5	6	5	5	5
AS400 computer systems	4	3	3	3	3	3	3	3
IBM 94006 computer	0	0	2	2	2	2	2	2
Information servers	0	6	7	7	7	5	5	5
VOIP telephone system	0	0	0	0	0	4	1	1
Voting machines	600	581	581	581	581	581	4	4
Tax Assessment and Collection:								
Assessment vehicles	5	11	5	4	2	0	0	0
Courts and Law Enforcement:								
Courts and Clerk's Offices:								
Passenger/transport vehicles	13	12	13	13	12	13	13	13
File systems	4	3	5	5	5	5	5	5
Recording systems	3	3	5	4	6	6	6	6
District Attorney:								
Passenger vehicles	27	29	28	30	27	28	31	32
File systems	0	0	1	1	1	1	1	1
Copier	0	0	1	1	1	1	1	1
Printer	0	0	1	1	1	0	0	0
Correctional Facility:								
Passenger/support vehicles	6	5	6	14	15	15	12	12
Transport buses/vans	14	15	16	12	12	17	17	19
Sheriff:								
Patrol vehicles	69	68	68	68	86	83	97	105
Transport buses/vans	10	7	7	7	6	11	12	8
Service vehicles	9	9	9	9	9	5	3	3
SWAT transport vehicle	1	1	1	1	1	0	0	0
Armored personnel carrier	1	1	1	0	0	0	0	0
Public Safety:								
County Police:								
Stations	3	2	2	2	2	2	2	3
Animal detention building	1	1	1	1	1	1	1	1
Patrol/undercover vehicles	247	122	127	109	122	84	105	131
Animal control vehicles	6	6	6	6	6	6	6	6
Helicopters	2	2	2	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1	1	1	1
Bomb robot	1	1	1	1	1	1	1	1
Equipment trailers	2	3	3	3	3	0	0	0
Firearms training system	4	1	1	1	1	1	1	1
Police dogs	2	2	2	6	8	3	9	9
Information servers	0	1	1	1	1	1	1	1
E.M.S. Rescue:								
Ambulances	15	13	17	18	17	17	17	17
Service vehicles	0	4	3	3	3	2	2	2
Central Communications:								
Mobile communication vehicle								
with trailer	1	1	0	0	0	0	0	0
Communication systems	2	2	2	2	2	2	2	2
AS400 computer systems	3	3	3	3	3	3	3	3
Emergency vehicles	2	2	2	2	2	2	2	2
Diesel generators	3	3	2	2	2	1	1	1
Digital mapping system	0	0	1	1	1	1	1	1
Fire Department:								
Stations	14	14	15	15	15	15	15	15
Fire fighting and rescue apparatus	19	25	28	28	28	34	34	34
Support vehicles	21	34	36	36	37	37	33	33
Information servers	0	2	2	2	2	2	2	2

Source: Various government departments.

Note: Data not available prior to fiscal 2005.

CLAYTON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST EIGHT FISCAL YEARS

	Fiscal Year							
	2006	2007	2008	2009	2010	2011	2012	2013
Transportation Department								
Heavy duty trucks	26	35	36	36	36	37	39	37
Heavy duty equipment	40	67	81	45	44	55	61	61
Support vehicles	47	52	58	54	47	42	44	44
Information servers	0	1	1	1	1	1	1	1
Planning and Zoning :								
Inspection vehicles	21	22	21	21	19	19	19	19
Public Transit System								
Transit and paraliift buses	29	29	0	0	0	0	0	0
Support vehicles	2	2	0	0	0	0	0	0
Libraries:								
Branch libraries	6	6	6	6	6	6	6	6
Information servers	0	2	2	2	2	2	2	2
Service vehicles	0	0	2	2	2	2	2	2
Park and Recreation:								
Parks/recreation centers	16	6	11	11	12	12	12	12
Support vehicles	25	32	31	30	47	48	50	50
Health and Welfare:								
Health and welfare support buildings	7	7	7	7	9	9	9	9
Buses and vans	0	3	5	7	7	7	8	8
Information servers	0	2	2	2	2	1	1	1

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

Source: Various Clayton County government departments.

Note: Data not available prior to fiscal 2006.



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