



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JUNE 30, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

TO: Charlotte Nash, Chairman
District Commissioners
Glenn Stephens, County Administrator
Phil Hoskins, Deputy County Administrator

FROM: Maria Woods
CFO/Director of Financial Services

DATE: July 23, 2020

SUBJECT: Monthly Financial Report for the Period Ended June 30, 2020

This report, which includes unaudited information for the fiscal year through June 2020, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 12
Budget Adjustments by Fund Schedule	Page 56
Investment Report as of December 31, 2019	Page 74

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in June and early July, including: 1) the completion of the fiscal year 2019 external audit, 2) the establishment of The Exchange at Gwinnett TAD Debt Service Fund, and 3) the continuation of fiscal year 2021 budget preparation. Highlights from these activities are discussed below.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 10, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds, a budget adjustments schedule for both revenues and appropriations, and an investment report as of December 31, 2019.

Overview of Financial Variances

Revenues and expenditures in the General Fund and the Police Services District Fund reflect significant year-over-year variances due to a new Service Delivery Strategy agreement which resulted in the movement of the License and Permitting Section of Planning and Development from the Police Services District Fund to the General Fund in April, effective as of January 1, 2020. These variances are noted under the individual fund discussions.

The County continues to experience the financial impact of the COVID-19 pandemic. Revenues with year-over-year decreases that appear to be related to the pandemic include:

- Licenses and permit revenues, due to extending the business license due date from April 1 to July 1
- Charges for services in the General Fund, primarily due to decreases in judicial revenues, Work Release fees, and Tax Commissioner revenues
- Fines and forfeitures in the General Fund and the Police Services District Fund, partially due to reduced activity in the courts
- Charges for services and miscellaneous revenues in the Recreation Fund, due to the cancellation of classes and facility rentals in accordance with social distancing guidelines
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates
- Charges for services in the Local Transit Operating Fund, due to the temporary suspension of fare box collections to accommodate social distancing. Bus passengers must enter and exit through the rear doors to give space to the driver, and therefore do not have access to the fare box.

Due to deferred or lost revenues resulting from the COVID-19 pandemic, transfers to capital from the General, Fire and Emergency Medical Services District, Police Services District, Stormwater Operating, and Recreation Funds have been postponed until the fourth quarter to ensure adequate fund balance/equity remains in the funds.

General operating expenditures such as travel and training, general operating supplies, and utilities have also been affected by the pandemic. Travel and training expenditures across all operating funds are down approximately \$835,500, or 60 percent, compared to this same time last year because many training sessions have been cancelled or held virtually. Expenditures for utilities and general office

supplies are down approximately \$999,300 and \$80,200, respectively, as fewer employees are working in the office.

The County expects the financial impact of the COVID-19 pandemic to continue, and other revenues and expenditures will be affected. Staff is closely monitoring the situation and will continue to report the financial impact of the pandemic.

2019 External Audit

On June 15, 2020, Mauldin & Jenkins, CPAs & Advisors completed the fiscal year 2019 external audit and issued a clean opinion letter with no findings. Audited financial reports are provided in the 2019 Comprehensive Annual Financial Report, which is available online at GwinnettCAFR.com.

As of December 31, 2019, all operating funds except for the Street Lighting Fund were in compliance with the County's reserve policies. An action was taken by the Board of Commissioners on July 21, 2020, to address the shortfall in the Street Lighting Fund and bring it back into compliance with the reserve policy. The fiscal year 2020 beginning fund balances/net position detailed within this report have been updated to reflect the audited year-end 2019 balances.

The Exchange at Gwinnett TAD Debt Service Fund

The Exchange at Gwinnett TAD Debt Service Fund was created in June to finance and refinance a portion of the redevelopment costs associated with The Exchange at Gwinnett Tax Allocation District. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the county.

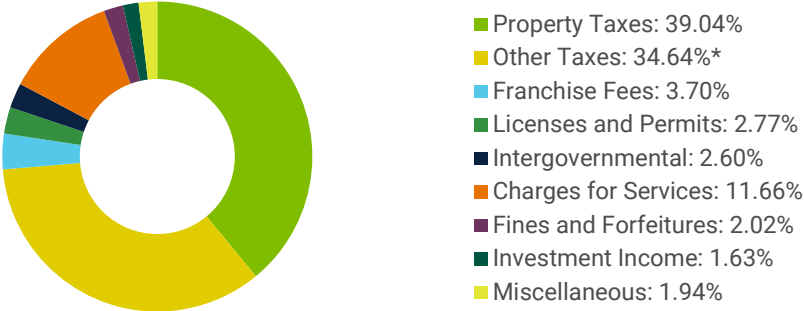
2021 Budget Preparation

The fiscal year 2021 budget planning process continues. As of the date of this report, departments and elected officials have submitted their technology, capital, and operating budget requests including revenue estimates and decision package proposals. In late August, departments and elected officials will present their business plans to the Chairman's Budget Review Team for consideration.

GENERAL FUND (PAGE 12)

The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.

GENERAL FUND 2020 YTD REVENUES BY CATEGORY



Contributions and Donations and Other Financing Sources are too small to appear in the chart.

**Includes intangible recording taxes, occupation taxes, financial institution taxes, energy excise taxes, and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

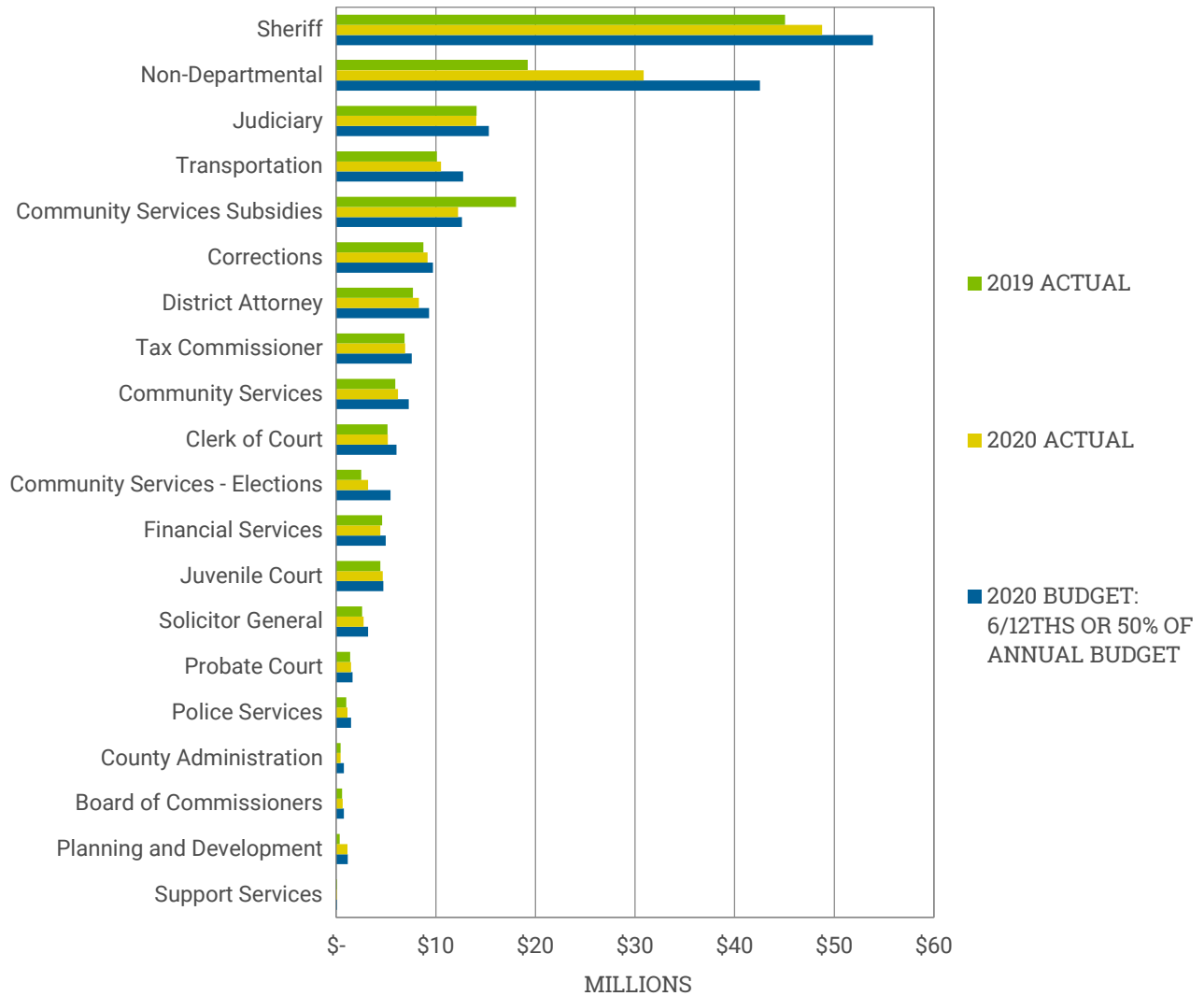
Current year motor vehicle taxes and prior year property taxes make up 39 percent of year-to-date revenues in the General Fund. Total property tax revenues make up approximately 70 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

General Fund revenues are up approximately \$12.2 million over this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund as a result of a new Service Delivery Strategy agreement. The General Fund now reflects approximately \$14.3 million in occupation taxes; \$2.2 million in franchise fees; \$2.2 million in excise taxes on beer, wine, distilled spirits, and mixed drinks; and \$1.6 million in licenses and permits.

Revenues in the General Fund related to title ad valorem taxes reflect a \$2.5 million increase over this same time last year. The increase is due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent.

The aforementioned increases are partially offset by decreases in charges for services, fines and forfeitures, investment income, contributions and donations, and other financing sources. The revenue category reflecting the greatest decrease is other financing sources. In 2019, the 2003 General Obligation Bond Debt Service Fund was closed and the remaining cash of \$8.5 million was transferred to the General Fund.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JUNE 2019 – 2020 YTD EXPENDITURES**



Non-departmental expenditures in the General Fund are up approximately \$11.6 million compared to this same time last year, primarily due to a \$10.8 million increase in the contribution to capital and a \$3.2 million increase in other governmental agencies. A \$9.9 million contribution to capital was made in April related to the movement of license and revenue activities from the Police Services District Fund to the General Fund, and \$3.2 million in payments to Gwinnett’s cities were made in accordance with the new SDS agreement. Additionally, a \$400,000 payment to Partnership Gwinnett that was made in May this year was made in July last year. The year-over-year increases in non-departmental expenditures are partially offset by decreases in contributions to airport and local transit, as well as decreases in expenditures for the maintenance of our 800 MHZ radio system. Expenditures for the maintenance of our 800 MHZ radio system are lower than this same time last year because expenditures were applied as a lump sum in May last year, but they are being allocated monthly this year.

Community Services Subsidies are approximately \$5.8 million lower than this same time last year, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received their first two quarterly subsidies for 2020,

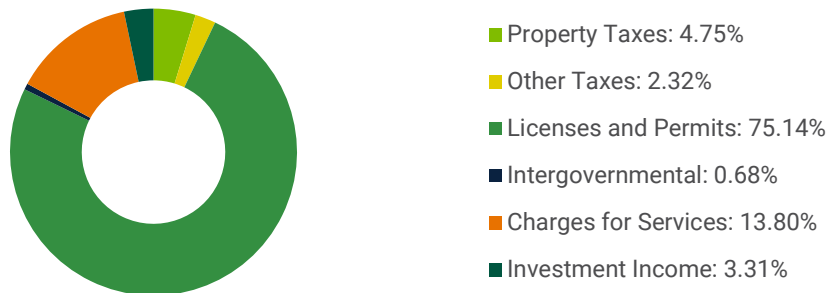
whereas at this same time last year most Community Services subsidy recipients received their first three quarterly payments. Community Services subsidy payments for Indigent Medical and the Gwinnett Sexual Assault Center, now called Mosaic Georgia, are also down compared to last year. Due to a shift in hospital ownership, no Indigent Medical subsidy payments will be made in 2020. Subsidy payments to Mosaic Georgia are now being made by the Police Services District Fund; therefore, they reflect \$0 expended from the General Fund in 2020.

Planning and Development expenditures in the General Fund are up approximately \$779,500 over this same time last year, primarily due to the transition of the Licensing and Permits Section from the Police Services District Fund to the General Fund.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

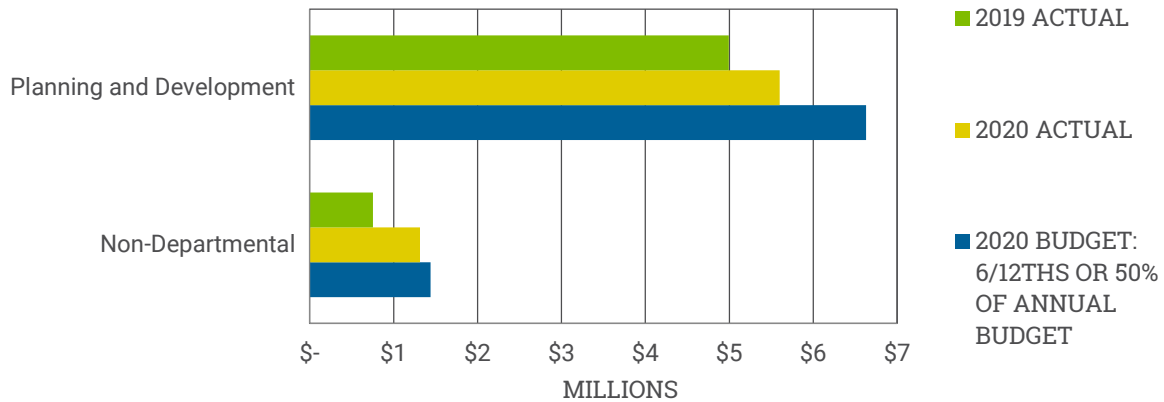
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district.

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 47 percent of the fund's annual revenue budget.

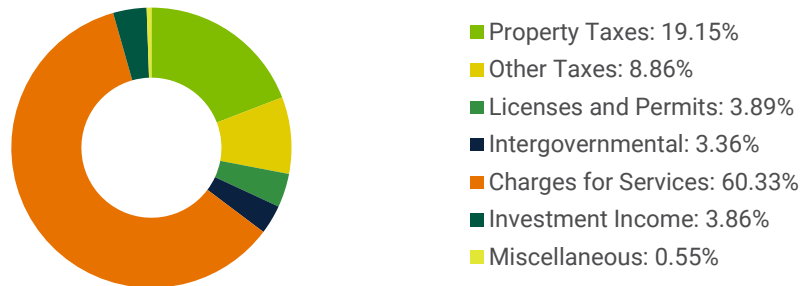
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JUNE 2019 – 2020 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**

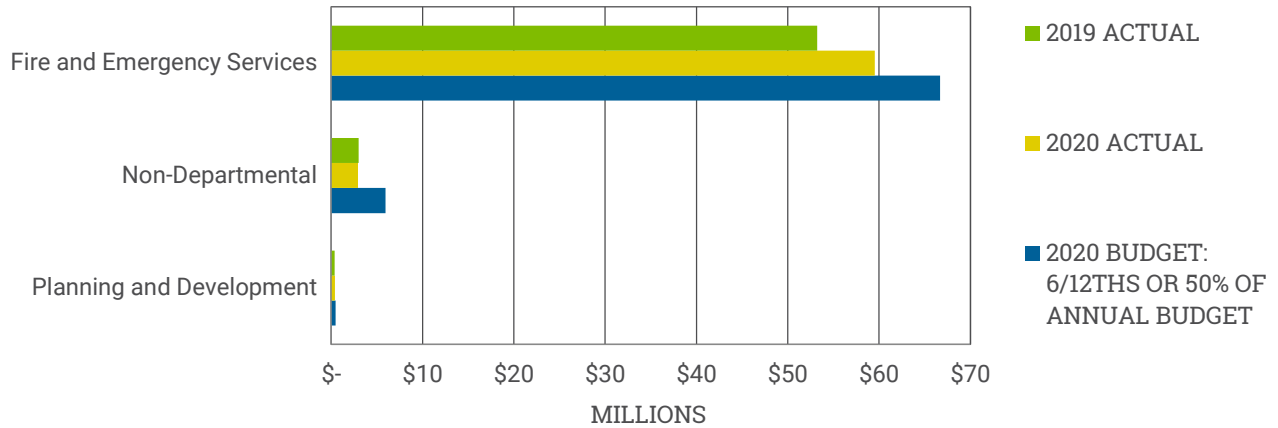


Contributions and Donations are too small to appear in the chart.

Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the primary revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 70 percent of the fund’s annual revenue budget.

Charges for services in the Fire and EMS District Fund are down approximately \$1.3 million, or 18.2 percent, compared to this same time last year, primarily due to a decline in the number of ambulance transports. Ambulance transports have decreased by approximately 2,400 compared to this same time last year.

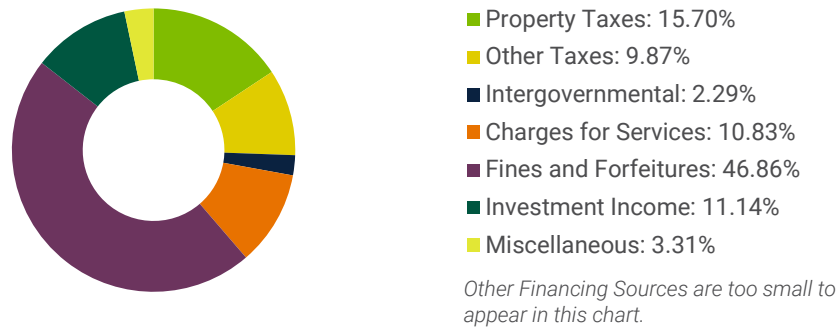
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JUNE 2019 – 2020 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 17)

The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

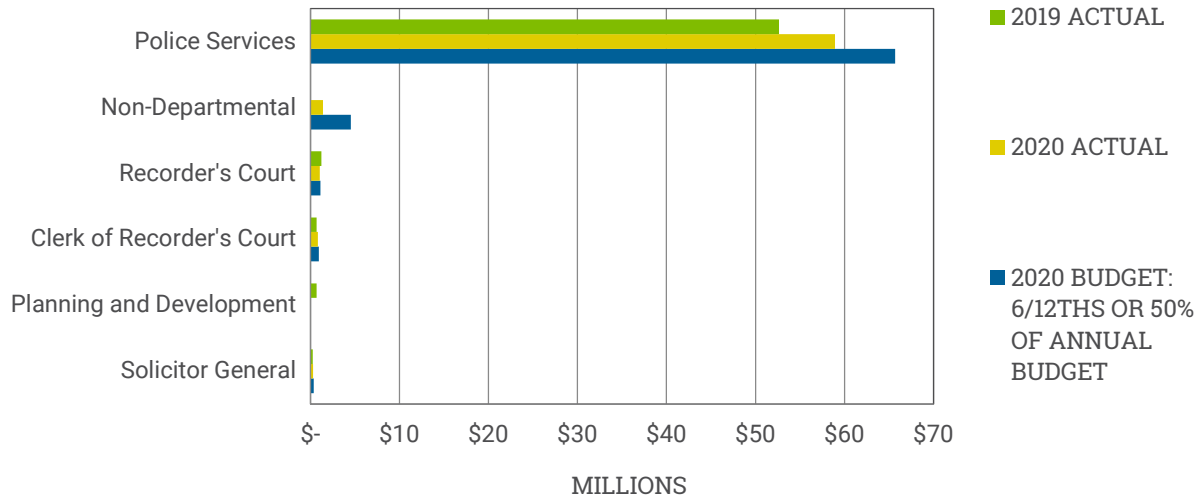
**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from fines and forfeitures, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 53 percent of the fund’s annual revenue budget.

Revenues in the Police Services District Fund are down approximately \$23.2 million compared to this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JUNE 2019 – 2020 YTD EXPENDITURES**

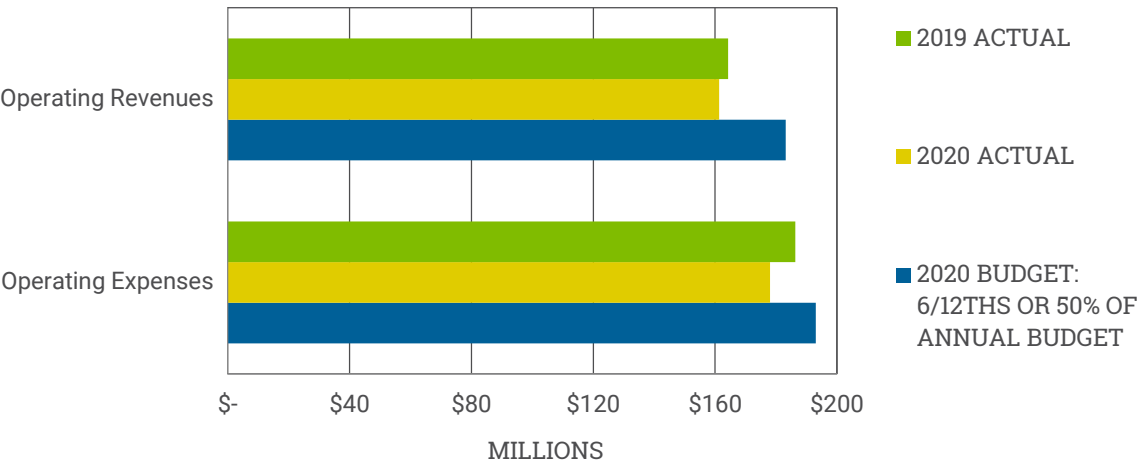


Non-departmental expenditures in the Police Services District Fund are up approximately \$1.4 million over last year, primarily due to transfers to capital made this year.

WATER & SEWER OPERATING FUND (PAGE 49)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system.

**WATER AND SEWER OPERATING FUND
JUNE 2019 – 2020 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are down approximately \$3 million, or 1.8 percent, compared to this same time last year. This is primarily attributable to decreases in sewer retail revenues, late fees, conservation surcharges, system development charges, and investment income. Water consumption is down approximately 1.4 percent compared to this same time last year.

Revenues are approximately \$21.8 million, or 11.9 percent, under budget based on the percentage of the fiscal year that has lapsed. This is partially because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2019. This will cause revenues to appear understated when compared to budget until year end. High rainfall levels and the COVID-19 pandemic are also contributing to revenues coming in under budget. When the Department of Water Resources developed their budget last year, they projected revenue increases in 2020. However, due to the rainy weather and COVID-19 pandemic, which have negatively affected commercial revenues and system development charges, revenues have begun to decline.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$8.3 million, or 4.5 percent, compared to this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

Expenses are approximately \$15.1 million, or 7.8 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to personal services, professional services, and contracted repair and maintenance services.

OTHER FUNDS

Expenses in the Risk Management Fund are up approximately \$3.8 million over this same time last year due to an increase in claims. Through June, the fund has used approximately 84.2 percent of its annual budget.

RECURRING MONTHLY FINANCIAL TRENDS

Tax revenues in the Recreation Fund are down approximately \$789,400 compared to this same time last year. This is due to House Bill 329, effective July 1, 2019, which requires title ad valorem taxes to be collected in the General Fund. Prior to July 1, 2019, the Recreation Fund received a portion of TAVT.

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

Charges for services revenues in the E-911 Fund reflect a decrease of \$3.5 million, or 32.6 percent, compared to this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly from the state, but lag by two months. January and February 2020 receipts were related to 2019 activity, and therefore were recorded in 2019.

Expenses in the Local Transit Operating Fund are down approximately \$692,400, or 9.5 percent, compared to this same time last year, primarily due to a \$1.4 million reduction in transfers to the Renewal and Extension Fund. The decrease is partially offset by a \$606,600 increase in professional services.

Water Resources expenses in the Stormwater Operating Fund are down approximately \$9.9 million compared to this same time last year. This is primarily due to lower planned contributions to capital this year and the pausing of capital transfers, as mentioned on page 2.

Information Technology expenses in the Administrative Support Fund are up approximately \$2.5 million, or 15.6 percent, over this same time last year, primarily due to the purchase of network and security equipment as well as increases in computer supplies, license and support agreements, and technical outsourced services. Technical outsourced services are up this year due to department vacancies; the Department of Information Technology Services is utilizing third party technology companies to help meet demand for services. The increases are partially offset by decreases in industrial repair and maintenance and decreases in data service and equipment rentals.

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General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 176,321,968	\$ 176,321,968	\$ 176,321,968			
Revenues:						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 45,596,875	14.44%	\$ 24,699,214	9.71%
Licenses and Permits	400,000	4,689,700	1,632,673	34.81%	177,795	48.94%
Intergovernmental	3,807,049	3,807,049	1,532,422	40.25%	1,574,932	41.56%
Charges for Services	26,605,078	26,609,078	6,869,257	25.82%	7,971,755	28.04%
Fines and Forfeitures	3,633,616	3,633,616	1,192,143	32.81%	1,322,947	36.06%
Investment Income	1,535,206	1,535,206	962,692	62.71%	1,313,634	76.01%
Contributions and Donations	154,514	157,122	4,461	2.84%	20,802	20.25%
Miscellaneous	1,708,748	2,208,748	1,142,769	51.74%	1,127,418	63.58%
Other Financing Sources	165,000	165,000	103,535	62.75%	8,649,420	99.40%
Revenues without Use of Fund Balance	326,892,439	358,533,517	59,036,827	16.47%	46,857,917	15.47%
Use of Fund Balance	41,968,485	44,257,771	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,860,924	\$ 402,791,288	\$ 59,036,827	14.66%	\$ 46,857,917	13.94%
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 660,400	43.15%	\$ 586,489	45.60%
County Administration	1,559,463	1,559,463	446,928	28.66%	433,436	30.92%
Financial Services	10,007,377	9,970,080	4,438,278	44.52%	4,622,163	47.50%
Tax Commissioner	15,162,195	15,162,195	6,930,012	45.71%	6,876,676	47.98%
Transportation	25,616,315	25,495,798	10,538,149	41.33%	10,104,166	42.96%
Planning and Development	759,534	2,312,492	1,126,451	48.71%	346,911	47.20%
Police Services	2,965,733	2,965,733	1,131,001	38.14%	1,001,138	40.25%
Corrections	19,535,463	19,429,121	9,170,197	47.20%	8,762,974	48.30%
Community Services	14,705,354	14,594,140	6,194,551	42.45%	5,938,544	45.13%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	510,190	42.34%	1,003,770	91.64%
Board of Health	1,574,641	1,574,641	786,733	49.96%	1,180,981	75.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	495,479	75.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
Gwinnett Sexual Assault Center	-	-	-	-	150,000	75.00%
Indigent Medical	225,000	225,000	-	0.00%	168,750	75.00%
Library In-House Services	1,136,007	1,136,007	366,148	32.23%	326,303	41.27%
Library Subsidy	19,412,926	19,412,926	9,706,463	50.00%	13,958,197	75.00%
Mental Health	793,341	793,341	396,711	50.01%	595,006	75.00%
Total Community Services Subsidies	25,251,234	25,251,234	12,221,466	48.40%	18,062,160	74.65%
Community Services - Elections	11,013,658	10,927,667	3,215,521	29.43%	2,526,403	53.90%
Juvenile Court	8,702,916	9,484,020	4,681,886	49.37%	4,425,312	48.24%
Sheriff	106,922,315	107,774,115	48,777,316	45.26%	45,060,819	44.10%

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General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2020			FY 2019		
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Clerk of Court	12,123,106	12,123,106	5,195,076	42.85%	5,155,339	43.48%
Judiciary	27,447,287	30,625,320	14,051,313	45.88%	14,082,117	49.48%
Probate Court	3,177,490	3,276,970	1,480,659	45.18%	1,395,885	45.85%
District Attorney	18,647,243	18,647,243	8,290,138	44.46%	7,694,397	46.96%
Solicitor General	6,428,565	6,429,065	2,751,181	42.79%	2,617,287	45.78%
Support Services	165,842	165,842	70,833	42.71%	69,154	42.74%
Non-Departmental:						
Contingency	2,434,635	2,434,635	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	20,000	50.00%	623,148	50.00%
Contribution to Capital	22,951,335	52,536,847	17,512,282	33.33%	6,666,120	50.00%
Contribution to Local Transit	11,750,000	11,750,000	5,875,000	50.00%	6,543,500	50.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	980,000	98.00%	960,575	96.06%
Medical Examiner	1,321,997	1,321,997	653,236	49.41%	654,728	49.54%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Pauper Burial	150,000	150,000	64,345	42.90%	51,452	25.73%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	354,403	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,000,000	2,544,220	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,670,881	792,146	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	663,945	23.69%	2,236,740	86.20%
Other Governmental Agencies	515,000	3,715,000	3,638,623	97.94%	442,638	86.79%
Other Miscellaneous	280,260	280,260	45,661	16.29%	46,247	10.33%
Total Non-Departmental	57,139,533	85,067,383	30,853,092	36.27%	19,225,148	42.17%
TOTAL APPROPRIATIONS	\$ 368,860,924	\$ 402,791,288	\$ 172,224,448	42.76%	\$ 158,986,518	47.28%

Projected Fund Balance December 31

\$ 134,353,483 **\$ 132,064,197**

Fund Balance as of Report Date

\$ 63,134,347

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Development & Enforcement District Fund (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 12,312,320	\$ 12,312,320	\$ 12,312,320			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 196,525	2.53%	\$ 182,821	2.49%
Licenses and Permits	4,273,325	4,273,325	2,089,095	48.89%	2,007,725	50.81%
Intergovernmental	40,000	40,000	18,992	47.48%	22,985	44.45%
Charges for Services	573,700	573,700	383,574	66.86%	422,368	101.59%
Investment Income	165,000	165,000	91,943	55.72%	103,571	63.54%
Miscellaneous	-	-	-	-	1,735	-
Revenues without Use of Fund Balance	12,813,672	12,813,672	2,780,129	21.70%	2,741,205	22.33%
Use of Fund Balance	3,595,686	3,330,479	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,144,151	\$ 2,780,129	17.22%	\$ 2,741,205	19.92%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,262,322	\$ 5,599,043	42.22%	\$ 4,993,068	41.23%
Non-Departmental:						
Reserves - Compensation	162,496	162,496	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	2,715,333	2,715,333	1,314,917	48.43%	755,284	47.32%
Total Non-Departmental	2,881,829	2,881,829	1,314,917	45.63%	755,284	45.69%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,144,151	\$ 6,913,960	42.83%	\$ 5,748,352	41.77%
Projected Fund Balance December 31	\$ 8,716,634	\$ 8,981,841				
Fund Balance as of Report Date			\$ 8,178,489			

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Fire and EMS District Fund (102)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Service District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 68,475,988	\$ 68,475,988	\$ 68,475,988			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 2,717,322	2.62%	\$ 2,647,275	2.63%
Licenses and Permits	915,350	915,350	377,809	41.27%	494,780	57.87%
Intergovernmental	680,000	711,225	326,248	45.87%	340,336	50.15%
Charges for Services	15,618,060	15,618,060	5,852,490	37.47%	7,155,375	46.00%
Investment Income	590,000	590,000	374,621	63.50%	496,464	95.66%
Contributions and Donations	-	-	120	-	1,885	-
Miscellaneous	3,000	3,000	53,198	1,773.27%	63,400	3,170.00%
Revenues without Use of Fund Balance	121,675,040	121,706,265	9,701,808	7.97%	11,199,515	9.23%
Use of Fund Balance	25,190,453	24,562,977	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 146,865,493	\$ 146,269,242	\$ 9,701,808	6.63%	\$ 11,199,515	8.95%
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 979,708	\$ 400,180	40.85%	\$ 361,391	45.63%
Fire and Emergency Services	133,938,946	133,369,734	59,538,380	44.64%	53,214,956	45.47%
Non-Departmental:						
Reserves - Compensation	2,087,201	2,087,201	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	9,720,599	9,720,599	2,933,533	30.18%	3,017,340	43.39%
Total Non-Departmental	11,919,800	11,919,800	2,933,533	24.61%	3,017,340	41.25%
TOTAL APPROPRIATIONS	\$ 146,865,493	\$ 146,269,242	\$ 62,872,093	42.98%	\$ 56,593,687	45.23%
Projected Fund Balance December 31	\$ 43,285,535	\$ 43,913,011				
Fund Balance as of Report Date			\$ 15,305,703			

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Loganville EMS District Fund (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 4,001	34.79%	\$ 6,489	58.99%
Revenues without Use of Fund Balance	11,500	11,500	4,001	34.79%	6,489	58.99%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 54,169	\$ 54,169	\$ 4,001	7.39%	\$ 6,489	14.79%
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 2,436	4.50%	\$ 2,630	5.99%
TOTAL APPROPRIATIONS	\$ 54,169	\$ 54,169	\$ 2,436	4.50%	\$ 2,630	5.99%
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Fund Balance as of Report Date			\$ 690,880			

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Police Services District Fund (106)

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 84,171,262	\$ 84,171,262	\$ 84,171,262			
Revenues:						
Taxes	\$ 69,327,847	\$ 42,483,077	\$ 1,191,320	2.80%	\$ 21,701,336	32.36%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	-	-	-	1,589,634	38.54%
Intergovernmental	287,875	287,875	106,551	37.01%	125,318	43.76%
Charges for Services	1,023,500	1,019,500	504,424	49.48%	561,325	51.80%
Fines and Forfeitures	7,688,555	7,688,555	2,183,100	28.39%	2,928,202	37.07%
Investment Income	1,000,000	1,000,000	518,805	51.88%	732,600	79.63%
Miscellaneous	305,000	308,000	154,326	50.11%	202,315	63.49%
Other Financing Sources	-	-	446	-	-	0.00%
Revenues without Use of Fund Balance	119,416,925	88,281,455	4,658,972	5.28%	27,840,730	24.52%
Use of Fund Balance	24,803,228	57,003,485	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 145,284,940	\$ 4,658,972	3.21%	\$ 27,840,730	21.69%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ -	\$ -	-	\$ 706,442	49.06%
Police Services	131,307,314	131,346,027	58,946,544	44.88%	52,626,314	44.21%
Recorder's Court	2,139,896	2,212,702	1,063,024	48.04%	1,223,633	57.34%
Solicitor General	749,768	749,768	301,006	40.15%	268,397	38.52%
Clerk of Recorder's Court	1,872,197	1,872,197	817,776	43.68%	693,582	40.74%
Non-Departmental:						
Reserves - Compensation	2,038,134	2,038,134	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,263,250	6,769,476	1,394,677	20.60%	-	0.00%
Total Non-Departmental	6,598,020	9,104,246	1,394,677	15.32%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 145,284,940	\$ 62,523,027	43.03%	\$ 55,518,368	43.25%
Projected Fund Balance December 31	\$ 59,368,034	\$ 27,167,777				
Fund Balance as of Report Date			\$ 26,307,207			

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Recreation Fund (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 21,431,904	\$ 21,431,904	\$ 21,431,904			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 814,624	2.58%	\$ 1,604,000	5.17%
Intergovernmental	202,637	202,637	76,642	37.82%	90,415	44.66%
Charges for Services	5,005,173	5,005,173	652,446	13.04%	2,627,239	53.68%
Investment Income	227,000	227,000	106,133	46.75%	176,809	80.73%
Contributions and Donations	12,900	25,900	13,000	50.19%	188	1.23%
Miscellaneous	2,649,039	2,649,039	609,201	23.00%	1,404,997	55.14%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	39,704,674	39,717,674	2,272,046	5.72%	5,903,648	15.15%
Use of Fund Balance	6,694,817	6,496,762	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 46,399,491	\$ 46,214,436	\$ 2,272,046	4.92%	\$ 5,903,648	13.24%
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,214,160	\$ 16,944,185	38.32%	\$ 17,696,915	41.78%
Support Services	282,916	282,916	77,487	27.39%	67,044	36.14%
Non-Departmental:						
Reserves - Compensation	311,795	311,795	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,390,565	1,390,565	458,522	32.97%	978,617	49.62%
Total Non-Departmental	1,717,360	1,717,360	458,522	26.70%	978,617	48.04%
TOTAL APPROPRIATIONS	\$ 46,399,491	\$ 46,214,436	\$ 17,480,194	37.82%	\$ 18,742,576	42.04%
Projected Fund Balance December 31	\$ 14,737,087	\$ 14,935,142				
Fund Balance as of Report Date			\$ 6,223,756			

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Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,318	-	\$ 48,677	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,318</u>	-	<u>\$ 48,677</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,734,832	\$ 1,734,832				
Fund Balance as of Report Date			\$ 1,742,150			

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Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 20,345	-	\$ 21,391	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,345</u>	-	<u>\$ 21,391</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,032,503	\$ 2,032,503				
Fund Balance as of Report Date			\$ 2,052,848			

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Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,740	-	\$ 7,763	-
Investment Income	-	-	27,522	-	48,334	-
TOTAL REVENUES	\$ -	\$ -	\$ 41,262	-	\$ 56,097	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Fund Balance as of Report Date			\$ 6,183,097			

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Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,387	-	\$ 5,728	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,387</u>	-	<u>\$ 5,728</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 244,534	\$ 244,534				
Fund Balance as of Report Date			\$ 247,921			

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Park Place TAD Fund (163)

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 10,574	-	\$ 6,581	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,574</u>	-	<u>\$ 6,581</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 940,779	\$ 940,779				
Fund Balance as of Report Date			\$ 951,353			

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The Exchange at Gwinnett TAD Fund (166)

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	3,006	-	-	-
Other Financing Sources	-	38,485,000	38,485,000	100.00%	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 38,485,000</u>	<u>\$ 38,488,006</u>	100.01%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	-	19,062,525	9,309,388	48.84%	-	-
Appropriations without Contribution to Fund Balance	-	19,062,525	9,309,388	48.84%	-	-
Contribution to Fund Balance	-	19,422,475	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 38,485,000</u>	<u>\$ 9,309,388</u>	24.19%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ 19,422,475				
Fund Balance as of Report Date			\$ 29,178,618			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

The Exchange at Gwinnett TAD Debt Service Fund (966) is used to account for the payment of long-term principal and interest related to redevelopment bonds associated with The Exchange at Gwinnett Tax Allocation District.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Other Financing Sources	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,389,737</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 1,389,737</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-

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Speed Hump Fund (003)

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 1,038,261	\$ 1,038,261	\$ 1,038,261			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ 1,327	1.05%	\$ 1,841	1.51%
Investment Income	19,500	19,500	9,324	47.82%	16,609	87.42%
Revenues without Use of Fund Balance	145,908	145,908	10,651	7.30%	18,450	13.09%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 435,697	\$ 435,697	\$ 10,651	2.44%	\$ 18,450	4.37%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 38,997	8.95%	\$ 145,959	34.57%
TOTAL APPROPRIATIONS	\$ 435,697	\$ 435,697	\$ 38,997	8.95%	\$ 145,959	34.57%
Projected Fund Balance December 31	\$ 748,472	\$ 748,472				
Fund Balance as of Report Date			\$ 1,009,915			

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Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 1,724,246	\$ 1,724,246	\$ 1,724,246			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 7,587,011	\$ 52,863	0.70%	\$ 67,361	0.87%
Investment Income	13,000	13,000	9,106	70.05%	21,198	235.53%
Miscellaneous	-	-	51,521	-	2,232	-
TOTAL REVENUES	\$ 7,581,042	\$ 7,600,011	\$ 113,490	1.49%	\$ 90,791	1.18%
Appropriations:						
Transportation	\$ 7,580,514	\$ 7,599,483	\$ 3,438,794	45.25%	\$ 3,183,836	42.09%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	435	435	-	0.00%	-	-
Appropriations without Contribution to Fund Balance	7,580,949	7,599,918	3,438,794	45.25%	3,183,836	42.09%
Contribution to Fund Balance	93	93	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,581,042	\$ 7,600,011	\$ 3,438,794	45.25%	\$ 3,183,836	41.27%
Projected Fund Balance December 31	\$ 1,724,339	\$ 1,724,339				
Fund Balance as of Report Date			\$ (1,601,058)			

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Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 352,747	55.34%	\$ 318,691	52.50%
Investment Income	2,490	2,490	874	35.10%	1,063	52.75%
TOTAL REVENUES	\$ 639,872	\$ 639,872	\$ 353,621	55.26%	\$ 319,754	36.23%
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 441,326	50.00%
Appropriations without Contribution to Fund Balance	-	-	-	-	441,326	50.00%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 639,872	\$ 639,872	\$ -	0.00%	\$ 441,326	50.00%
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Fund Balance as of Report Date			\$ 2,338,570			

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Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 67,586	57.03%	\$ 57,883	51.44%
Miscellaneous	11,700	11,700	4,274	36.53%	5,706	38.04%
TOTAL REVENUES	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 71,860</u>	55.19%	<u>\$ 63,589</u>	49.87%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 29,194	39.58%	\$ 4,207	19.74%
Appropriations without Contribution to Fund Balance	73,755	73,755	29,194	39.58%	4,207	19.74%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 29,194</u>	22.42%	<u>\$ 4,207</u>	3.30%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Fund Balance as of Report Date			\$ 587,552			

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Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 219,059	29.85%	\$ 300,737	39.78%
Investment Income	2,500	2,500	1,818	72.72%	683	27.32%
Miscellaneous	-	-	-	-	261	-
Revenues without Use of Fund Balance	736,479	736,479	220,877	29.99%	301,681	39.77%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 220,877</u>	23.55%	<u>\$ 301,681</u>	31.95%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 185,806	50.47%	\$ 154,173	45.05%
Solicitor General	560,201	560,201	224,506	40.08%	204,984	34.05%
Non-Departmental:						
Reserves - Compensation	9,536	9,536	-	0.00%	-	-
Total Non-Departmental	9,536	9,536	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 410,312</u>	43.75%	<u>\$ 359,157</u>	38.04%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Fund Balance as of Report Date			\$ 583,724			

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DA Federal Justice Asset Sharing Fund (080)

The District Attorney Federal Justice Asset Sharing Fund accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ 30,724	100.00%
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	30,724	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 178,148	\$ 3,148	1.77%	\$ 30,724	18.32%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 32,640	18.32%	\$ 25,390	15.14%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 178,148	\$ 32,640	18.32%	\$ 25,390	15.14%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Fund Balance as of Report Date			\$ 325,566			

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DA Federal Treasury Asset Sharing Fund (082)

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 46,451	\$ 46,451				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 30,941,881	\$ 30,941,881	\$ 30,941,881			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ 7,318,413	40.40%	\$ 10,860,725	66.47%
Investment Income	415,000	415,000	210,278	50.67%	281,935	67.94%
Miscellaneous	-	-	2,447	-	2,238	-
Revenues without Use of Fund Balance	18,529,000	18,529,000	7,531,138	40.65%	11,144,898	66.52%
Use of Fund Balance	8,769,718	8,633,790	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,298,718	\$ 27,162,790	\$ 7,531,138	27.73%	\$ 11,144,898	44.15%
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,570,537	\$ 8,888,961	39.38%	\$ 7,865,573	37.87%
Non-Departmental:						
Reserves - Compensation	138,775	138,775	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	4,449,274	4,410,662	99.13%	3,999,440	100.00%
Non-Departmental E-911	454,038	4,204	-	0.00%	-	0.00%
Total Non-Departmental	4,592,253	4,592,253	4,410,662	96.05%	3,999,440	89.40%
TOTAL APPROPRIATIONS	\$ 27,298,718	\$ 27,162,790	\$ 13,299,623	48.96%	\$ 11,865,013	47.00%
Projected Fund Balance December 31	\$ 22,172,163	\$ 22,308,091				
Fund Balance as of Report Date			\$ 25,173,396			

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Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 23,279	41.66%	\$ 33,168	47.56%
TOTAL REVENUES	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 23,279</u>	41.66%	<u>\$ 33,168</u>	47.56%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 10,228	25.93%	\$ 19,561	45.42%
Appropriations without Contribution to Fund Balance	39,450	39,450	10,228	25.93%	19,561	45.42%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 10,228</u>	18.30%	<u>\$ 19,561</u>	28.05%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Fund Balance as of Report Date			\$ 208,373			

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Police Special Justice Fund (070)

The Police Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 85,018	\$ 85,018	100.00%	\$ 53,814	100.00%
Revenues without Use of Fund Balance	-	85,018	85,018	100.00%	53,814	100.00%
Use of Fund Balance	111,000	25,982	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 111,000	\$ 111,000	\$ 85,018	76.59%	\$ 53,814	48.92%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 25,625	23.09%	\$ 33,508	30.46%
TOTAL APPROPRIATIONS	\$ 111,000	\$ 111,000	\$ 25,625	23.09%	\$ 33,508	30.46%
Projected Fund Balance December 31	\$ 771,278	\$ 856,296				
Fund Balance as of Report Date			\$ 941,671			

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Police Special State Fund (072)

The Police Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ 227,695	\$ 227,695	100.00%	\$ 59,425	100.00%
Miscellaneous	-	-	-	-	22	-
Revenues without Use of Fund Balance	-	227,695	227,695	100.00%	59,447	100.04%
Use of Fund Balance	951,334	723,639	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 951,334	\$ 951,334	\$ 227,695	23.93%	\$ 59,447	3.69%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 139,371	14.65%	\$ 425,547	26.44%
TOTAL APPROPRIATIONS	\$ 951,334	\$ 951,334	\$ 139,371	14.65%	\$ 425,547	26.44%
Projected Fund Balance December 31	\$ 393,193	\$ 620,888				
Fund Balance as of Report Date			\$ 1,432,851			

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Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from commissary sales to provide materials and services for the benefit of the inmates at the Detention Center.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 375,795	52.53%	\$ 316,724	36.46%
Investment Income	-	-	26,560	-	39,405	-
TOTAL REVENUES	\$ 715,330	\$ 715,330	\$ 402,355	56.25%	\$ 356,129	41.00%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 156,803	24.03%	\$ 297,288	36.27%
Appropriations without Contribution to Fund Balance	652,500	652,500	156,803	24.03%	297,288	36.27%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 715,330	\$ 715,330	\$ 156,803	21.92%	\$ 297,288	34.23%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Fund Balance as of Report Date			\$ 4,054,806			

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Sheriff Special Justice Fund (065)

The Sheriff Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ 102,941	\$ 102,941	100.00%	\$ 76,041	100.00%
Other Financing Sources	-	-	-	-	3,660	-
Revenues without Use of Fund Balance	-	102,941	102,941	100.00%	79,701	104.81%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 302,941	\$ 102,941	33.98%	\$ 79,701	45.27%
Appropriations:						
Sheriff	\$ 200,000	\$ 302,941	\$ 174,057	57.46%	\$ 47,889	27.20%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 302,941	\$ 174,057	57.46%	\$ 47,889	27.20%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Fund Balance as of Report Date			\$ 387,750			

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Sheriff Special Treasury Fund (066)

The Sheriff Special Treasury Fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 97,516	\$ 97,516	100.00%	\$ 5,113	163.62%
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	97,516	97,516	100.00%	12,211	390.75%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 297,516	\$ 97,516	32.78%	\$ 12,211	7.97%
Appropriations:						
Sheriff	\$ 200,000	\$ 297,516	\$ 9,149	3.08%	\$ 4,604	3.01%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 297,516	\$ 9,149	3.08%	\$ 4,604	3.01%
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Fund Balance as of Report Date			\$ 430,154			

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Sheriff Special State Fund (067)

The Sheriff Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Investment Income	\$ -	\$ -	\$ 144	-	\$ 168	-
Revenues without Use of Fund Balance	-	-	144	-	168	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ 144	0.07%	\$ 168	0.17%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 7,250	7.25%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 7,250	7.25%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Fund Balance as of Report Date			\$ 346,951			

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Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are received one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 289,356	32.87%	\$ 372,848	42.61%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	488,899	43.76%	491,625	45.59%
Investment Income	-	-	5,912	-	6,531	-
TOTAL REVENUES	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,184,167</u>	49.39%	<u>\$ 1,271,004</u>	54.01%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 1,642,457	77.19%	\$ 1,606,377	77.38%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	1,642,457	77.19%	1,606,377	77.38%
Contribution to Fund Balance	269,823	269,823	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,642,457</u>	68.50%	<u>\$ 1,606,377</u>	68.26%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Fund Balance as of Report Date			\$ 2,050,117			

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Tree Bank Fund (040)

This fund accounts for activities related to the Gwinnett County Buffer, Landscape and Tree Ordinance. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 329,409	\$ 329,409	\$ 329,409			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 26,848	178.99%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	26,848	178.99%	-	0.00%
Use of Fund Balance	5,000	5,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ 26,848	134.24%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 324,409	\$ 324,409				
Fund Balance as of Report Date			\$ 356,257			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Fund Balance January 1	\$ 7,458,075	\$ 7,458,075	\$ 7,458,075			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ 2,913,937	24.68%	\$ 5,206,134	43.18%
Charges for Services	150	150	-	0.00%	1,192	1,192.00%
Investment Income	-	-	21,745	-	65,740	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	2,935,682	24.86%	5,273,066	43.73%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 2,935,682	22.93%	\$ 5,273,066	39.28%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ 2,871,221	32.97%	\$ 3,195,243	35.63%
Tourism	4,096,692	4,096,692	2,155,072	52.61%	1,991,380	44.66%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 5,026,293	39.26%	\$ 5,186,623	38.63%
Projected Fund Balance December 31	\$ 6,460,481	\$ 6,460,481				
Fund Balance as of Report Date			\$ 5,367,464			

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Airport Operating Fund (520)

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 795,063	\$ 795,063	\$ 795,063			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 79,206	49.50%	\$ 110,767	69.23%
Investment Income	-	-	1,042	-	211	-
Miscellaneous	1,140,000	1,154,400	392,364	33.99%	394,993	34.65%
Other Financing Sources	40,000	40,000	20,000	50.00%	623,148	50.00%
Revenues without Use of Net Position	1,340,000	1,354,400	492,612	36.37%	1,129,119	44.34%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,504,424	\$ 1,504,424	\$ 492,612	32.74%	\$ 1,129,119	37.36%
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 522,703	34.92%	\$ 1,262,440	41.78%
Non-Departmental:						
Reserves - Compensation	6,656	6,656	-	0.00%	-	-
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	7,656	7,656	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,504,424	\$ 1,504,424	\$ 522,703	34.74%	\$ 1,262,440	41.77%
Projected Net Position December 31	\$ 630,639	\$ 645,039				
Net Position as of Report Date			\$ 764,972			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

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Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 7,418	-	\$ 5,183	-
Miscellaneous	3,958,869	3,958,869	680,603	17.19%	1,676,408	31.89%
Revenues without Use of Net Position	3,958,869	3,958,869	688,021	17.38%	1,681,591	31.99%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 5,426,622</u>	<u>\$ 5,426,622</u>	<u>\$ 688,021</u>	12.68%	<u>\$ 1,681,591</u>	31.99%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	1,402,873	25.85%	1,101,969	20.96%
Total Non-Departmental	<u>5,426,622</u>	<u>5,426,622</u>	<u>1,402,873</u>	25.85%	<u>1,101,969</u>	20.96%
TOTAL APPROPRIATIONS	<u>\$ 5,426,622</u>	<u>\$ 5,426,622</u>	<u>\$ 1,402,873</u>	25.85%	<u>\$ 1,101,969</u>	20.96%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Net Position as of Report Date			\$ 2,592,174			

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Local Transit Operating Fund (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 6,203,932	\$ 6,203,932	\$ 6,203,932			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 1,030,838	26.05%	\$ 1,731,885	52.79%
Investment Income	190,000	190,000	53,465	28.14%	91,101	57.30%
Miscellaneous	20,000	20,000	4,216	21.08%	23,546	-
Other Financing Sources	11,750,000	11,750,000	5,875,000	50.00%	6,543,500	50.00%
Revenues without Use of Net Position	15,917,534	15,917,534	6,963,519	43.75%	8,390,032	50.77%
Use of Net Position	791,340	791,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,708,874	\$ 16,708,874	\$ 6,963,519	41.68%	\$ 8,390,032	46.89%
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,700,039	\$ 6,618,984	39.63%	\$ 7,311,400	40.87%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 16,708,874	\$ 16,708,874	\$ 6,618,984	39.61%	\$ 7,311,400	40.87%
Projected Net Position December 31	\$ 5,412,592	\$ 5,412,592				
Net Position as of Report Date			\$ 6,548,467			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

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Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 27,510,861	\$ 27,510,861	\$ 27,510,861			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 238,365	30.76%	\$ 264,067	34.07%
Charges for Services	41,351,452	41,351,452	21,019,962	50.83%	19,788,696	48.69%
Investment Income	850,000	850,000	479,289	56.39%	663,755	80.46%
Miscellaneous	100	100	-	0.00%	242	161.33%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 21,737,616</u>	50.58%	<u>\$ 20,716,760</u>	49.04%
Appropriations:						
Support Services	\$ 40,797,294	\$ 40,777,447	\$ 16,846,810	41.31%	\$ 16,006,510	40.76%
Non-Departmental:						
Reserves - Compensation	18,253	18,253	-	0.00%	-	0.00%
Total Non-Departmental	<u>18,253</u>	<u>18,253</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>40,815,547</u>	<u>40,795,700</u>	<u>16,846,810</u>	41.30%	<u>16,006,510</u>	40.75%
Working Capital Reserve	2,161,005	2,180,852	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 16,846,810</u>	39.20%	<u>\$ 16,006,510</u>	37.89%
Projected Net Position December 31	\$ 29,671,866	\$ 29,691,713				
Net Position as of Report Date			\$ 32,401,667			

Payments to Haulers is included in the Support Services expense line item.

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Stormwater Operating Fund (590)

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 10,533,286	\$ 10,533,286	\$ 10,533,286			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 292,073	0.97%	\$ 362,374	1.22%
Investment Income	330,000	330,000	94,874	28.75%	178,012	42.89%
Miscellaneous	20,000	129,197	-	0.00%	1,987	9.94%
Revenues without Use of Net Position	30,536,728	30,645,925	386,947	1.26%	542,373	1.80%
Use of Net Position	75,297	-	-	-	-	0.00%
TOTAL REVENUES	\$ 30,612,025	\$ 30,645,925	\$ 386,947	1.26%	\$ 542,373	1.28%
Appropriations:						
Planning and Development	\$ 979,087	\$ 963,665	\$ 461,038	47.84%	\$ 378,331	39.81%
Water Resources*	29,478,244	29,410,405	10,145,258	34.50%	20,014,270	48.28%
Non-Departmental:						
Reserves - Compensation	114,694	114,694	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	154,694	154,694	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	30,612,025	30,528,764	10,606,296	34.74%	20,392,601	47.99%
Working Capital Reserve	-	117,161	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 30,612,025	\$ 30,645,925	\$ 10,606,296	34.61%	\$ 20,392,601	47.99%
Projected Net Position December 31	\$ 10,457,989	\$ 10,650,447				
Net Position as of Report Date			\$ 313,937			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 133,041,825	\$ 133,041,825	\$ 133,041,825			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 17,068	-	\$ -	-
Charges for Services	347,175,348	347,375,348	147,994,856	42.60%	149,837,409	45.86%
Investment Income	1,000,000	1,000,000	975,187	97.52%	1,636,513	54.55%
Contributions and Donations	17,802,232	17,802,232	11,993,866	67.37%	12,665,953	52.77%
Miscellaneous	50,000	69,069	305,503	442.32%	134,696	-
Revenues without Use of Net Position	366,027,580	366,246,649	161,286,480	44.04%	164,274,571	46.44%
Use of Net Position	20,533,081	19,904,589	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 386,560,661	\$ 386,151,238	\$ 161,286,480	41.77%	\$ 164,274,571	41.11%
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 465,282	46.32%	\$ 467,922	49.87%
Water Resources*	384,747,081	384,354,429	177,548,256	46.19%	185,891,019	46.65%
Non-Departmental:						
Reserves - Compensation	677,303	677,303	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	792,303	792,303	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 386,560,661	\$ 386,151,238	\$ 178,013,538	46.10%	\$ 186,358,941	46.64%
Projected Net Position December 31	\$ 112,508,744	\$ 113,137,236				
Net Position as of Report Date			\$ 116,314,767			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Administrative Support Fund (665)

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 8,577,368	\$ 8,577,368	\$ 8,577,368			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 38,804,471	44.95%	\$ 34,353,671	45.08%
Investment Income	160,000	160,000	120,671	75.42%	151,689	90.29%
Miscellaneous	243,438	243,438	146,140	60.03%	160,116	65.74%
Revenues without Use of Net Position	86,733,558	86,733,558	39,071,282	45.05%	34,665,476	45.24%
Use of Net Position	458,131	-	-	-	-	0.00%
TOTAL REVENUES	\$ 87,191,689	\$ 86,733,558	\$ 39,071,282	45.05%	\$ 34,665,476	45.01%
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,688,845	\$ 2,212,225	38.89%	\$ 2,062,947	41.37%
Financial Services	11,531,257	11,466,735	5,211,473	45.45%	4,728,253	44.56%
Human Resources	4,571,076	4,496,507	1,812,550	40.31%	1,765,663	40.31%
Information Technology Services	44,316,813	43,832,951	18,725,662	42.72%	16,197,462	41.09%
Law	2,766,292	2,783,923	1,383,272	49.69%	1,363,794	58.20%
Support Services	16,627,565	16,529,344	6,459,756	39.08%	5,958,451	41.96%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	285,855	17.54%	498,264	46.65%
Total Non-Departmental	1,632,278	1,632,278	285,855	17.51%	498,264	46.47%
Appropriations without Working Capital Reserve	87,191,689	86,430,583	36,090,793	41.76%	32,574,834	42.30%
Working Capital Reserve	-	302,975	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 87,191,689	\$ 86,733,558	\$ 36,090,793	41.61%	\$ 32,574,834	42.30%
Projected Net Position December 31	\$ 8,119,237	\$ 8,880,343				
Net Position as of Report Date			\$ 11,557,857			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Auto Liability Fund (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 1,125,000	50.00%	\$ 875,000	50.00%
Investment Income	44,000	44,000	34,592	78.62%	35,315	75.14%
Revenues without Use of Net Position	2,294,000	2,294,000	1,159,592	50.55%	910,315	50.66%
Use of Net Position	54,934	54,934	-	0.00%	-	-
TOTAL REVENUES	\$ 2,348,934	\$ 2,348,934	\$ 1,159,592	49.37%	\$ 910,315	50.66%
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 324,394	13.81%	\$ 622,232	34.90%
TOTAL APPROPRIATIONS	\$ 2,348,934	\$ 2,348,934	\$ 324,394	13.81%	\$ 622,232	34.63%
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Net Position as of Report Date			\$ 1,493,188			

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Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 2,075,925	\$ 2,075,925	\$ 2,075,925			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 3,649,306	41.70%	\$ 4,009,044	48.02%
Miscellaneous	367,865	367,865	303,912	82.62%	277,836	75.53%
Other Financing Sources	-	-	11,222	-	21,178	-
TOTAL REVENUES	\$ 9,118,558	\$ 9,118,558	\$ 3,964,440	43.48%	\$ 4,308,058	49.43%
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,131,233	\$ 3,624,588	44.58%	\$ 3,303,545	43.02%
Non-Departmental:						
Reserves - Compensation	51,590	51,590	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	665,000	715,000	332,500	46.50%	100,000	50.00%
Total Non-Departmental	720,590	770,590	332,500	43.15%	100,000	46.73%
Appropriations without Working Capital Reserve	8,869,107	8,901,823	3,957,088	44.45%	3,403,545	43.12%
Working Capital Reserve	249,451	216,735	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,118,558	\$ 9,118,558	\$ 3,957,088	43.40%	\$ 3,403,545	39.05%
Projected Net Position December 31	\$ 2,325,376	\$ 2,292,660				
Net Position as of Report Date			\$ 2,083,277			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

The Group Self Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 30,269,650	\$ 30,269,650	\$ 30,269,650			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 33,959,055	51.18%	\$ 31,305,025	52.06%
Investment Income	540,000	540,000	302,070	55.94%	352,181	64.03%
Miscellaneous	-	-	656,703	-	1,114,984	-
Revenues without Use of Net Position	66,888,258	66,888,258	34,917,828	52.20%	32,772,190	54.00%
Use of Net Position	609,305	603,912	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,497,563	\$ 67,492,170	\$ 34,917,828	51.74%	\$ 32,772,190	50.88%
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,468,211	\$ 32,934,954	48.82%	\$ 28,606,625	44.42%
Non-Departmental:						
Reserves - Compensation	23,959	23,959	-	0.00%	-	0.00%
Total Non-Departmental	23,959	23,959	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,497,563	\$ 67,492,170	\$ 32,934,954	48.80%	\$ 28,606,625	44.41%
Projected Net Position December 31	\$ 29,660,345	\$ 29,665,738				
Net Position as of Report Date			\$ 32,252,524			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Risk Management Fund (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020	% Actual to Current Budget	Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 6,807,644	\$ 6,807,644	\$ 6,807,644			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 3,425,001	50.00%	\$ 3,125,001	50.00%
Investment Income	148,000	148,000	70,795	47.83%	89,254	54.09%
Miscellaneous	-	-	2,075	-	43,605	-
Revenues without Use of Net Position	6,998,000	6,998,000	3,497,871	49.98%	3,257,860	50.79%
Use of Net Position	2,499,755	2,499,755	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,497,755	\$ 9,497,755	\$ 3,497,871	36.83%	\$ 3,257,860	37.80%
Appropriations:						
Financial Services	\$ 9,482,112	\$ 9,482,112	\$ 7,993,820	84.30%	\$ 4,202,112	48.82%
Non-Departmental:						
Reserves - Compensation	15,643	15,643	-	0.00%	-	0.00%
Total Non-Departmental	15,643	15,643	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,497,755	\$ 9,497,755	\$ 7,993,820	84.17%	\$ 4,202,112	48.76%
Projected Net Position December 31	\$ 4,307,889	\$ 4,307,889				
Net Position as of Report Date			\$ 2,311,695			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 06/30/2020	Actuals YTD as of 06/30/2020		Actuals YTD as of 06/30/2019	% Actual to 06/30/2019 Budget
Net Position January 1	\$ 7,707,719	\$ 7,707,719	\$ 7,707,719			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 1,750,000	50.00%	\$ 1,562,500	50.00%
Investment Income	202,500	202,500	102,462	50.60%	133,435	58.02%
Miscellaneous	-	-	93,657	-	240,536	-
Revenues without Use of Net Position	3,702,500	3,702,500	1,946,119	52.56%	1,936,471	57.72%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,585,480	\$ 5,585,480	\$ 1,946,119	34.84%	\$ 1,936,471	33.61%
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 1,653,885	29.67%	\$ 2,075,272	36.08%
Non-Departmental:						
Reserves - Compensation	10,727	10,727	-	0.00%	-	0.00%
Total Non-Departmental	10,727	10,727	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,585,480	\$ 5,585,480	\$ 1,653,885	29.61%	\$ 2,075,272	36.02%
Projected Net Position December 31	\$ 5,824,739	\$ 5,824,739				
Net Position as of Report Date			\$ 7,999,953			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 6/30/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 26,844,770	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	\$ -	\$ 26,844,770
License and Permits	400,000	4,689,700	4,289,700	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	4,289,700
Charges for Services	26,605,078	26,609,078	4,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	4,000
Contributions and Donations	154,514	157,122	2,608	GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60. Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program. Approval for Chairman to execute grant documents and other necessary documents.	-	2,608
Miscellaneous	1,708,748	2,208,748	500,000	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	500,000
Use of Fund Balance	41,968,485	44,257,771	2,289,286	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	(500,000)
				To adjust budget for 90 day job vacancies.	(129,412)	(487,960)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	3,200,000
				Total: Use of Fund Balance	(129,412)	2,289,286
<i>Total: General Fund</i>			33,930,364		(129,412)	33,930,364
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	3,595,686	3,330,479	(265,207)	To adjust budget for 90 day job vacancies.	(86,186)	(265,207)
<i>Total: Development and Enforcement Services District Fund</i>			(265,207)		(86,186)	(265,207)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	680,000	711,225	31,225	GCID20200459 Approval to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$31,224.62. The grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO needles and EZIO tools.	-	31,225
Use of Fund Balance	25,190,453	24,562,977	(627,476)	To adjust budget for 90 day job vacancies.	(145,714)	(596,251)
				GCID20200459 Approval to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$31,224.62. The grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO needles and EZIO tools.	-	(31,225)
				Total: Use of Fund Balance	(145,714)	(627,476)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(596,251)		(145,714)	(596,251)
Police Services District Fund (106)						
Taxes	69,327,847	42,483,077	(26,844,770)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(26,844,770)
License and Permits	4,289,700	-	(4,289,700)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(4,289,700)
Charges for Services	1,023,500	1,019,500	(4,000)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(4,000)
Miscellaneous	305,000	308,000	3,000	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	3,000

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	24,803,228	57,003,485	32,200,257	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(3,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,365,142
				To adjust budget for 90 day job vacancies.	(208,908)	(364,792)
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	29,434,729
				License and Revenue Transition.	-	(231,822)
				Total: Use of Fund Balance	(208,908)	32,200,257
<i>Total: Police Services District Fund</i>			1,064,787		(208,908)	1,064,787
Recreation Fund (105)						
Contributions and Donations	12,900	25,900	13,000	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				Total: Contributions and Donations	-	13,000
Use of Fund Balance	6,694,817	6,496,762	(198,055)	To adjust budget for 90 day job vacancies.	(44,124)	(198,055)
<i>Total: Recreation Fund</i>			(185,055)		(44,124)	(185,055)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Fund (166)						
Other Financing Sources	-	38,485,000	38,485,000	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	38,485,000	38,485,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>			38,485,000		38,485,000	38,485,000
The Exchange at Gwinnett TAD Debt Service Fund (966)						
Other Financing Sources	-	1,389,737	1,389,737	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	1,389,737	1,389,737
<i>Total: The Exchange at Gwinnett TAD Debt Service Fund</i>			1,389,737		1,389,737	1,389,737
Street Lighting Fund (002)						
Charges for Services	7,568,042	7,587,011	18,969	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Paden's Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Charges for Services (cont.)				Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd with GATEWAY85 CID. Funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	-	2,863
				GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744.	-	3,744
				GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88.	-	1,431
				GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05.	-	1,480
				GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80.	-	1,841
<i>Total: Street Lighting Fund</i>			18,969		-	18,969
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	3,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
E-911 Fund (095)						
Use of Fund Balance	8,769,718	8,633,790	(135,928)	To adjust budget for 90 day job vacancies.	-	(135,928)
<i>Total: E-911 Fund</i>			(135,928)		-	(135,928)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	85,018	85,018	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	85,018
Use of Fund Balance	111,000	25,982	(85,018)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(85,018)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	227,695	227,695	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	123,402	227,695
Use of Fund Balance	951,334	723,639	(227,695)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(123,402)	(227,695)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	102,941	102,941	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	102,941
<i>Total: Sheriff Special Justice Fund</i>			102,941		-	102,941
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	97,516	97,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,676	97,516
<i>Total: Sheriff Special Treasury Fund</i>			97,516		1,676	97,516
Airport Operating Fund (520)						
Miscellaneous	1,140,000	1,154,400	14,400	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	14,400
Use of Net Position	164,424	150,024	(14,400)	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(14,400)
<i>Total: Airport Operating Fund</i>			-		-	-

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Miscellaneous	20,000	129,197	109,197	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	109,197
Use of Net Position	75,297	-	(75,297)	Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(75,297)
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
Water and Sewer Operating Fund (501)						
Charges for Services	347,175,348	347,375,348	200,000	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	200,000
Miscellaneous	50,000	69,069	19,069	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	19,069
Use of Net Position	20,533,081	19,904,589	(628,492)	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	(200,000)
				GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(19,069)
				To adjust budget for 90 day job vacancies.	(24,360)	(409,423)
				Total: Use of Net Position	(24,360)	(628,492)
<i>Total: Water and Sewer Operating Fund</i>			(409,423)		(24,360)	(409,423)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Use of Net Position	458,131	-	(458,131)	To adjust budget for 90 day job vacancies.	-	(458,131)
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)
Group Self-Insurance Fund (605)						
Use of Net Position	609,305	603,912	(5,393)	To adjust budget for 90 day job vacancies.	-	(5,393)
<i>Total: Group Self-Insurance Fund</i>			(5,393)		-	(5,393)
Total Revenue Budget Adjustments			\$ 73,077,495		\$ 39,237,709	\$ 73,077,495

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 6/30/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 10,007,377	\$ 9,970,080	\$ (37,297)	To adjust budget for 90 day job vacancies.	\$ (37,297)	\$ (37,297)
Transportation	25,616,315	25,495,798	(120,517)	To adjust budget for 90 day job vacancies.	(24,892)	(120,517)
Planning and Development	759,534	2,312,492	1,552,958	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	1,321,136
				License and Revenue Transition.	-	231,822
				Total: Planning and Development	-	1,552,958
Corrections	19,535,463	19,429,121	(106,342)	Transfer from Non-Departmental: Inmate Medical Reserve.	4,000	26,599
				To adjust budget for 90 day job vacancies.	(14,435)	(132,941)
				Total: Corrections	(10,435)	(106,342)
Community Services	14,705,354	14,594,140	(111,214)	To adjust budget for 90 day job vacancies.	(24,201)	(111,214)
Community Services - Elections	11,013,658	10,927,667	(85,991)	To adjust budget for 90 day job vacancies.	(28,587)	(85,991)
Juvenile Court	8,702,916	9,484,020	781,104	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	119,400	517,036
				Transfer from Non-Departmental: Inmate Medical Reserve	-	336
				Transfer from Non-Departmental: Court Interpreters Reserve.	9,700	82,378
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court (cont.)				GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60 . Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program . Approval for Chairman to execute grant documents and other necessary documents.	-	2,608
				Total: Juvenile Court	129,100	781,104
Sheriff	106,922,315	107,774,115	851,800	Transfer from Non-Departmental: Inmate Medical Reserve.	229,300	851,800
Judiciary	27,447,287	30,625,320	3,178,033	Transfer from Non-Departmental: Indigent Defense Reserve.	607,200	2,843,744
				Transfer from Non-Departmental: Court Interpreters Reserve.	29,300	334,289
				Total: Judiciary	636,500	3,178,033
Probate Court	3,177,490	3,276,970	99,480	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	15,000	95,000
				Total: Probate Court	15,000	99,480
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Contribution to Capital	22,951,335	52,536,847	29,585,512	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	29,585,512
Reserves - Court Interpreters	775,550	354,403	(421,147)	Transfer to Juvenile Court.	(9,700)	(82,378)
				Transfer to Judiciary.	(29,300)	(334,289)
				Transfer to Probate Court.	-	(4,480)
				Total: Reserves - Court Interpreters	(39,000)	(421,147)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	6,000,000	2,544,220	(3,455,780)	Transfer to Juvenile Court.	(119,400)	(517,036)
				Transfer to Judiciary.	(607,200)	(2,843,744)
				Transfer to Probate Court.	(15,000)	(95,000)
				Total: Reserves - Indigent Defense	(741,600)	(3,455,780)
Reserves - Prisoner Medical	1,670,881	792,146	(878,735)	Transfer to Corrections.	(4,000)	(26,599)
				Transfer to Sheriff.	(229,300)	(851,800)
				Transfer to Juvenile Court.	-	(336)
				Total: Reserves - Prisoner Medical	(233,300)	(878,735)
Other Governmental Agencies	515,000	3,715,000	3,200,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete service delivery strategy and submit to Department of Community Affairs.	-	3,200,000
Total Non-Departmental			27,927,850	Total: Non-Departmental	(1,013,900)	27,927,850
<i>Total: General Fund</i>			33,930,364		(129,412)	33,930,364
Development and Enforcement Services District Fund (104)						
Planning and Development	13,527,529	13,262,322	(265,207)	To adjust budget for 90 day job vacancies.	(86,186)	(265,207)
<i>Total: Development and Enforcement Services District Fund</i>			(265,207)		(86,186)	(265,207)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,006,747	979,708	(27,039)	To adjust budget for 90 day job vacancies.	(27,039)	(27,039)
Fire and Emergency Services	133,938,946	133,369,734	(569,212)	To adjust budget for 90 day job vacancies.	(118,675)	(569,212)
<i>Total: Fire and Emergency Services District Fund</i>			(596,251)		(145,714)	(596,251)
Police Services District Fund (106)						
Planning and Development	1,552,958	-	(1,552,958)	License and Revenue Transition.	-	(231,822)
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(1,321,136)
				Total: Planning and Development	-	(1,552,958)
Police Services	131,307,314	131,346,027	38,713	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	(208,908)	(364,792)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services (cont.)				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	278,505
				Total: Police Services	(208,908)	38,713
Recorder's Court	2,139,896	2,212,702	72,806	Transfer from Non-Departmental: Indigent Defense Reserve.	2,600	33,806
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	2,600	72,806
Non-Departmental	6,598,020	9,104,246	2,506,226	Transfer to Recorder's Court - From Indigent Defense Reserve.	(2,600)	(33,806)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,086,637
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(382,605)
				Total: Non-Departmental	(2,600)	2,506,226
Total: Police Services District Fund			1,064,787		(208,908)	1,064,787

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	44,399,215	44,214,160	(185,055)	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				To adjust budget for 90 day job vacancies.	(44,124)	(198,055)
<i>Total: Recreation Fund</i>			(185,055)		(44,124)	(185,055)
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	-	19,062,525	19,062,525	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	19,062,525	19,062,525
Contribution to Fund Balance	-	19,422,475	19,422,475	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	19,422,475	19,422,475
<i>Total: The Exchange at Gwinnett TAD Fund</i>			38,485,000		38,485,000	38,485,000

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Debt Service Fund (966)						
Debt Service	-	1,389,737	1,389,737	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	1,389,737	1,389,737
<i>Total: The Exchange at Gwinnett TAD Debt Service Fund</i>			1,389,737		1,389,737	1,389,737
Street Lighting Fund (002)						
Transportation	7,580,514	7,599,483	18,969	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1.Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Transportation (cont.)				GCID20200264 Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting Improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd. with GATEWAY85 CID. Installation funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	-	2,863
				GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744.	-	3,744
				GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88.	-	1,431
				GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05.	-	1,480
				GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80.	-	1,841
<i>Total: Street Lighting Fund</i>			18,969		-	18,969
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	175,000	178,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
E-911 Fund (095)						
Police Services	22,706,465	22,570,537	(135,928)	To adjust budget for 90 day job vacancies.	-	(135,928)
Non-Departmental:						
Other Governmental Agencies	3,999,440	4,449,274	449,834	Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities).	-	449,834
Non-Departmental E-911	454,038	4,204	(449,834)	Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities).	-	(449,834)
				Total: Non-Departmental	-	-
<i>Total: E-911 Fund</i>			(135,928)		-	(135,928)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	302,941	102,941	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	102,941
<i>Total: Sheriff Special Justice Fund</i>			102,941		-	102,941
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	200,000	297,516	97,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,676	97,516
<i>Total: Sheriff Special Treasury Fund</i>			97,516		1,676	97,516
Solid Waste Operating Fund (595)						
Support Services	40,797,294	40,777,447	(19,847)	To adjust budget for 90 day job vacancies.	-	(19,847)
Working Capital Reserve	2,161,005	2,180,852	19,847	To adjust budget for 90 day job vacancies.	-	19,847
<i>Total: Solid Waste Operating Fund</i>			-		-	-

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Planning and Development	979,087	963,665	(15,422)	To adjust budget for 90 day job vacancies.	-	(15,422)
Water Resources	29,478,244	29,410,405	(67,839)	To adjust budget for 90 day job vacancies.	(16,786)	(67,839)
Working Capital Reserve	-	117,161	117,161	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	57,851
				To adjust budget for 90 day job vacancies.	16,786	59,310
				Total: Working Capital Reserve	16,786	117,161
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
Water and Sewer Operating Fund (501)						
Planning and Development	1,021,277	1,004,506	(16,771)	To adjust budget for 90 day job vacancies.	-	(16,771)
Water Resources	384,747,081	384,354,429	(392,652)	To adjust budget for 90 day job vacancies.	(24,360)	(392,652)
<i>Total: Water and Sewer Operating Fund</i>			(409,423)		(24,360)	(409,423)
Administrative Support Fund (665)						
County Administration	5,746,408	5,688,845	(57,563)	To adjust budget for 90 day job vacancies.	(16,085)	(57,563)
Financial Services	11,531,257	11,466,735	(64,522)	To adjust budget for 90 day job vacancies.	-	(64,522)
Human Resources	4,571,076	4,496,507	(74,569)	To adjust budget for 90 day job vacancies.	-	(74,569)
Information Technology	44,316,813	43,832,951	(483,862)	To adjust budget for 90 day job vacancies.	(139,694)	(483,862)
Law	2,766,292	2,783,923	17,631	To adjust budget for 90 day job vacancies.	(94,663)	(121,369)
				GCID20200385 Approval of the March 31, 2020 Monthly Financial Status Report and ratification of all budget amendments. Approval of a Resolution amending the fiscal year 2020 budget.	-	139,000
				Total: Law	(94,663)	17,631
Support Services	16,627,565	16,529,344	(98,221)	To adjust budget for 90 day job vacancies.	-	(98,221)
Working Capital Reserve	-	302,975	302,975	To adjust budget for 90 day job vacancies.	250,442	302,975
				Total: Working Capital Reserve	250,442	302,975
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Support Services	8,148,517	8,131,233	(17,284)	To adjust budget for 90 day job vacancies.	(17,284)	(17,284)
Non-Departmental	720,590	770,590	50,000	GCID20200479 Award BL034-20, Government Annex and Fleet Management parking lot improvements, to low bidder, The Surface Masters, Inc. amount not to exceed \$553,154.00.	50,000	50,000
Working Capital Reserve	249,451	216,735	(32,716)	GCID20200479 Award BL034-20, Government Annex and Fleet Management parking lot improvements, to low bidder, The Surface Masters, Inc. amount not to exceed \$553,154.00.	(50,000)	(50,000)
				To adjust budget for 90 day job vacancies.	17,284	17,284
				Total: Working Capital Reserve	(32,716)	(32,716)
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	67,473,604	67,468,211	(5,393)	To adjust budget for 90 day job vacancies.	-	(5,393)
<i>Total: Group Self-Insurance Fund</i>			(5,393)		-	(5,393)
Total Appropriation Budget Adjustments			\$ 73,077,495		\$ 39,237,709	\$ 73,077,495

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of December 31, 2019

The following report is for the period ended December 31, 2019. Due to the impact of the COVID-19 Virus, an Investment Committee meeting was not held for the period ended December 31, 2019.

Investment performance in 2019 was very strong, and total investment revenue was the highest that it has been in over a decade. The interest rate environment starting the year was fueled by strong GDP performance in 2018. In spite of revenue performance and the stock market's significant gains during 2019, the interest rates fell steadily throughout the calendar year because of the trade war with China and struggling inflation numbers. This has a significant impact on the reinvestment rates for County funds. Staff along with Atlanta Capital chose to extend the duration of the portfolio to protect against revenue fluctuation throughout the second half of 2019. In November 2019, the County added a new Investment Manager named Chandler Asset Management, LLC.

Financial Position as of December 31, 2019

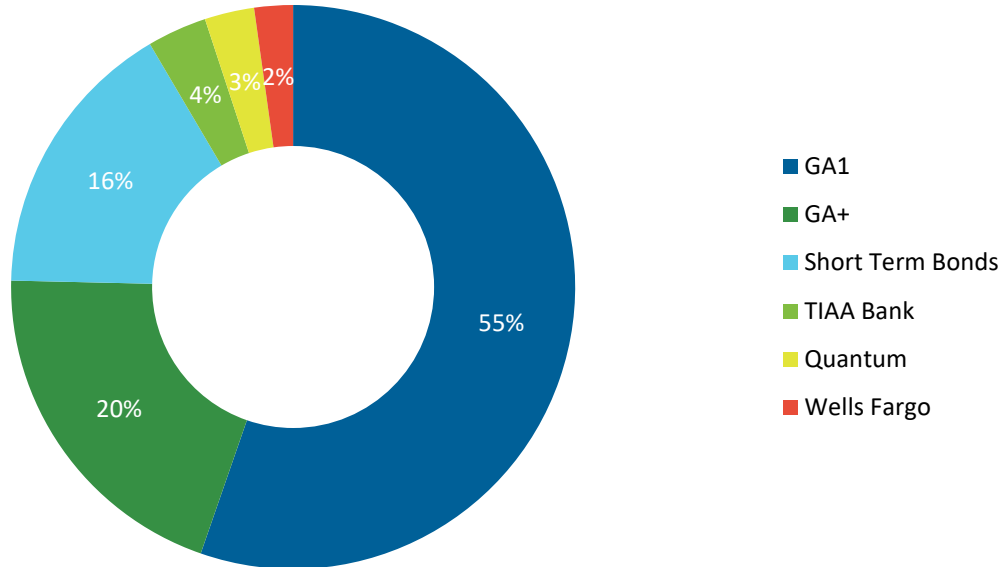
As of the report date, the County is managing \$1,759,929,847 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 831,571,826	47.25%
Bonds (Maturity <1yr)	164,629,786	9.35%
Non-Interest Bearing	20,694,025	1.18%
Bond Portfolio	62,901,617	3.57%
Investment Portfolio (Maturity >1yr)	<u>680,132,593</u>	<u>38.65%</u>
Total	\$ 1,759,929,847	100.00%

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of December 31, 2019

Liquidity Portfolio



Liquidity balances include interest bearing accounts at the State Local Government Investment Pool, Georgia Fund 1 (GA1), Georgia Fund Plus (GA+), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDARS) network.

	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
GA1	55.41	\$ 563,482,748	1.62
GA+	20.09	204,278,212	1.92
Short Term Securities	16.19	164,629,786	2.17
Non-Interest Bearing (WF)	2.04	20,694,025	0.00
Certificates of Deposit	3.39	34,500,543	2.22
Money Market, Interest Bearing	<u>2.88</u>	<u>29,310,323</u>	1.79
Total	100.00	\$1,016,895,637	1.80 *

*Excludes non-interest bearing from the yield calculation

At December 31, 2019, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 1.80% compared to 2.23% at December 31, 2018.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of December 31, the WAC [1.80%] exceeded the S&P GIP Gov benchmark [1.72%] by 8 basis points [.08%]. The WAC [1.80%] exceeded the GA1 benchmark [1.72%] by 8 basis points [.08%].

At December 31, 2019, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$50,004,349. In accordance with State law, bank balances are insured by the

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of December 31, 2019

Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

As of December 31, 2019, Wells Fargo and Quantum Bank are participating in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements. Deposits held with TIAA Bank are collateralized by FDIC insurance.

At December 31, 2019, the County held \$164,629,786 in short-term securities with final maturities of less than 1 year. \$91,724,228 were in Operating Funds, \$13,910,184 in 2009 Sales Tax, \$28,376,414 in 2014 Sales Tax, and \$30,618,960 in 2017 Sales Tax. At December 31, 2019, these bonds had a weighted average maturity of 190 days.

Bond Portfolio

Balances in the Sinking Fund Accounts at GA1 decreased to \$27,723,234 at December 31, 2019, from \$30,800,634 at December 31, 2018 due to the refunding of the 2009A&B bonds. The Bank of New York Mellon serves as custodian for these accounts. In August 2018, the Development Authority of Gwinnett County closed on its first new issue bond since 2008. As of December 31, 2019 there was \$35,178,382 remaining in the construction account held at GA1 with Regions Bank as custodian. The Bond Portfolio represented 3.57% of the Total Portfolio at December 31, 2019. The investment of these funds is designated by bond covenants.

Investment Portfolio

The nominal value of Long-Term Investment Securities at December 31, 2019 was \$680,132,593 compared to \$664,412,718 at December 31, 2018.

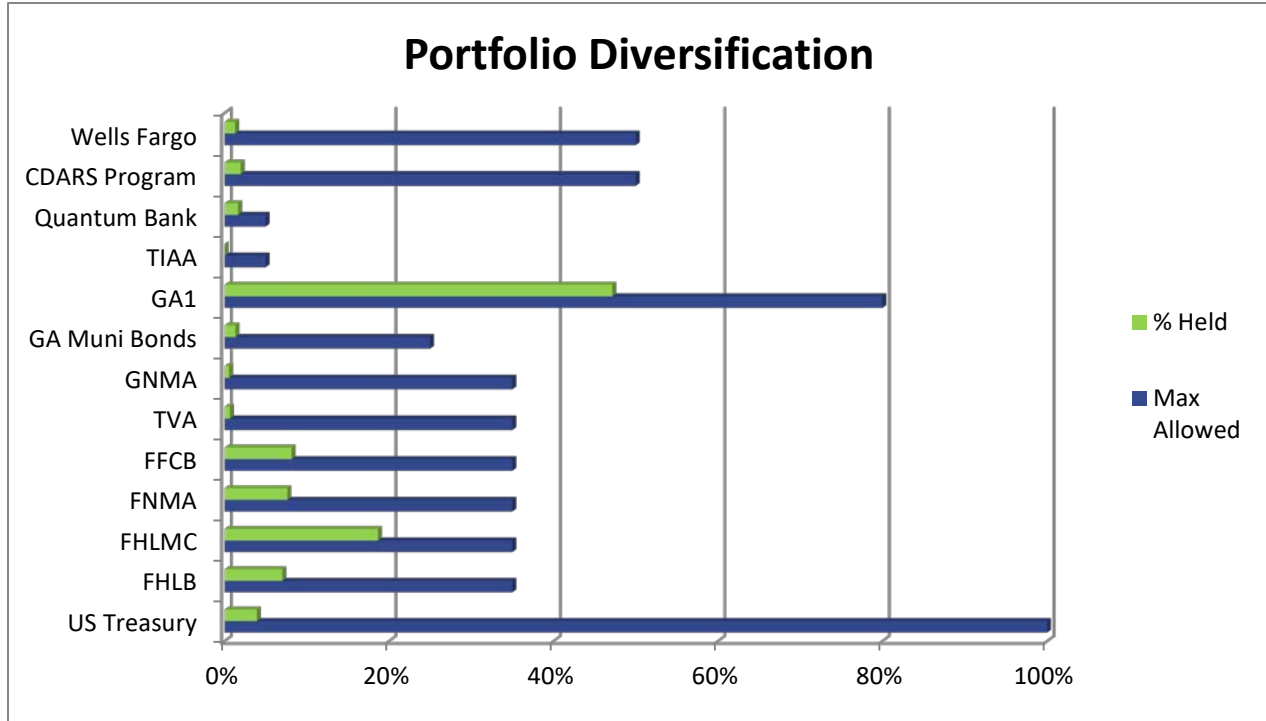
Investment securities held for Operating Funds, 2009 Sales Tax, 2014 Sales Tax, and 2017 Sales Tax Funds represented 38.7% of the Total Portfolio at December 31, 2019, compared to 37.17% at December 31, 2018.

For the period ended December 31, 2019, bank and investment income earned among all funds totaled \$33,813,503, and of this total, Sales Tax Funds earned \$10,406,121. For the same period 2018, bank and investment income earned among all funds totaled \$26,905,469, and of this total, Sales Tax Funds earned \$7,754,485.

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of December 31, 2019

Securities Portfolios



At December 31, 2019, the market value of the total Securities Portfolio totaled \$848,896,521 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009, 2014, and 2017 Sales Tax Portfolios with a total market value of \$164,355,868. Chandler Asset Management manages a portion of the Operating and 2017 Sales Tax Portfolios with a total market value of \$9,987,229.

Portfolio	Market Value	Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$548,743,896	\$546,202,339	1.5 yrs	2.1%
2009 Sales Tax – Total	30,649,399	30,604,770	1.2 yrs	1.8%
2014 Sales Tax - Total	87,335,877	87,102,981	1.1 yrs	1.9%
2017 Sales Tax - Total	<u>182,167,349</u>	<u>180,852,289</u>	1.5 yrs	2.3%
Total	\$848,896,521	\$844,762,379	1.5 yrs	2.1%

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of December 31, 2019

The securities portfolio is in compliance with all policy diversification requirements.

Agency	Amount Held (Nominal Value)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$ 328,920,879	18.7%	35%
FFCB	\$ 143,715,000	8.2%	35%
FNMA	\$ 134,287,020	7.6%	35%
FHLB	\$ 123,740,000	7.0%	35%
UST	\$ 69,325,000	3.9%	100%
GA Municipal Bonds	\$ 23,210,000	1.3%	25%
GNMA	\$ 11,564,481	0.7%	35%
TVA	\$ 10,000,000	0.6%	35%

MBS - Subclass of Agencies	Amount Held	% of Total Portfolio - Up to 25% Total
FHLMC MBS	\$79,015,879	4.5%
FNMA MBS	\$69,360,789	3.9%
GNMA MBS	\$11,564,481	0.7%

Georgia Fund 1 (GA1) and Georgia Fund Plus (GA+)

Beginning June 29, 2018 the County began participating in a new program with Georgia Fund called Georgia Fund Plus which allocates a portion of the portfolio to short corporate paper. The target for this portfolio is 25 basis points above GA1. In 2019, the performance averaged 20 basis points over GA1. As of the report date, the County had liquidity funds totaling \$767,760,959 and bond funds totaling \$62,901,616 representing a total of \$830,662,575 invested with GA1 and GA+ managed by the State of Georgia. Gwinnett's share of the GA1 pool accounts for 3.7% of the total deposits of \$16.3 billion. Gwinnett's share of the GA1+ pool accounts for 5.4% of total deposits. The current yield for GA1 at December 31, 2019, was 1.62%, compared to 2.35% at December 31, 2018. The current yield for GA1+ at December 31, 2019, was 1.92% compared to 2.54% at December 31, 2018.

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of
December 31, 2019

U.S. Treasury Yield Curve December 2018 - December 2019

