



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
March 31, 2014 (unaudited)



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M E M O R A N D U M

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

FROM: Maria B. Woods
CFO/Director of Financial Services

DATE: April 14, 2014

SUBJECT: Monthly Financial Report for the Period Ended March 31, 2014

This report, which includes unaudited information for the fiscal year through March 2014, 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 10
Non-departmental Budget Transfers Schedule	Page 46
Budget Adjustments by Fund Schedule	Page 48
Quarterly Investment Update, Quarter Ended December 31, 2013	Page 53

Executive Summary

Notable events during March and early April included: 1) the mailing of annual assessment notices, 2) the U.S. Department of Housing and Urban Development's release of formula allocations for federal fiscal year 2014, 3) the completion of the 2014 Budget Document, 4) the continuation of fiscal year 2015 budget preparation, and 5) the completion of the Quarterly Investment Update for the quarter ended December 31, 2013. Highlights from these activities are discussed below.

Assessment Notices

As required by state law, Notices of Current Assessment for the 2014 tax year for residential and commercial properties were mailed on April 4, 2014. The notices include estimated taxes that are based on the previous year's millage rate and the current year's value. The actual tax bill a property owner receives will be based on the tax rates set by the Board of Commissioners and the Board of Education later this year. As a result, actual tax bills may be more or less than this estimate. The estimate may not include all eligible exemptions. Notices of Assessment for Personal Property consisting of boats, airplanes and business equipment will be distributed in mid-May. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

U.S. Department of Housing and Urban Development (HUD) Allocations

HUD released its Community Planning and Development (CPD) Formula Allocations for federal fiscal year (FFY) 2014. Gwinnett County's FFY 2014 allocations are as follows:

	FFY 2014	FFY 2013	% Increase
Community Development Block Grants (CDBG)	\$ 5,098,532	\$ 4,888,570	4.29%
HOME Investment Partnerships (HOME)	\$ 1,505,743	\$ 1,364,350	10.36%
Emergency Solutions Grants (ESG)	\$ 397,141	\$ 315,068	26.05%
Total	\$ 7,001,416	\$ 6,567,988	6.60%

As the table above shows, Gwinnett County will receive a 6.60 percent, or \$433,428, increase in HUD funding in FFY 2014. The increases are a result of 2007 – 2011 American Community Survey (ACS) data utilized by HUD to determine FFY 2014 allocations.

2014 Budget Document

The 2014 Budget Document was completed in early April. The document serves as a policy document, financial plan, operations guide, and communications device. Gwinnett County's 2014 Budget Document is available online at www.gwinnettbudget.com.

2015 Budget Preparation

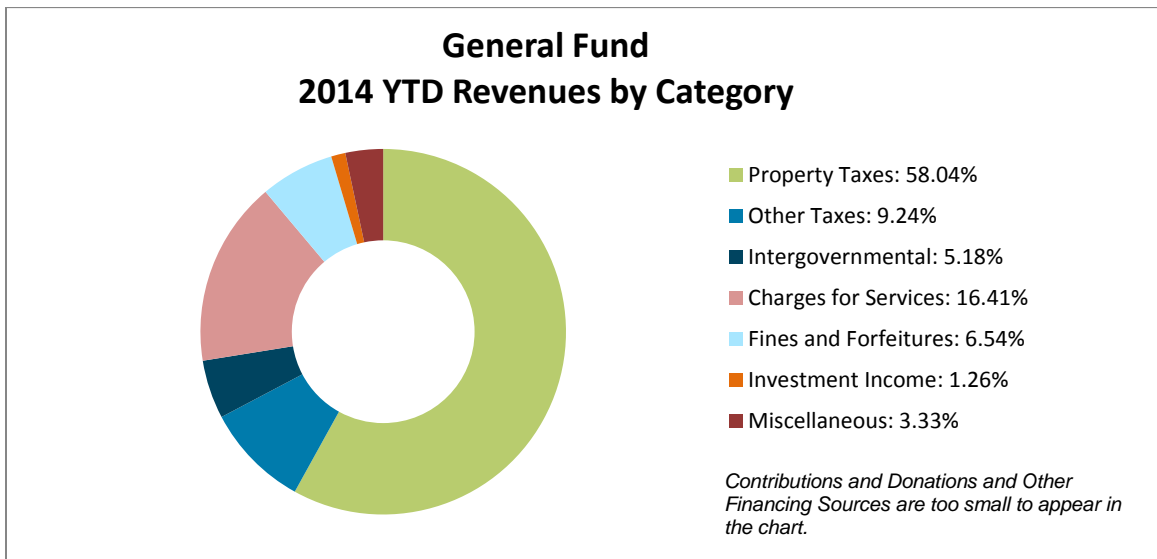
In preparation of the fiscal year 2015 budget process, departments submitted their capital technology requests in March, and are expected to submit their Capital Improvement Plan (CIP) budgets by the end of April.

Quarterly Investment Update

A quarterly update of the County's Investment Program for the quarter ended December 31, 2013, is included in this report on pages 53-56. The Investment Update summarizes the County's financial position and investment activities through the fourth quarter of 2013.

General Fund (page 10)

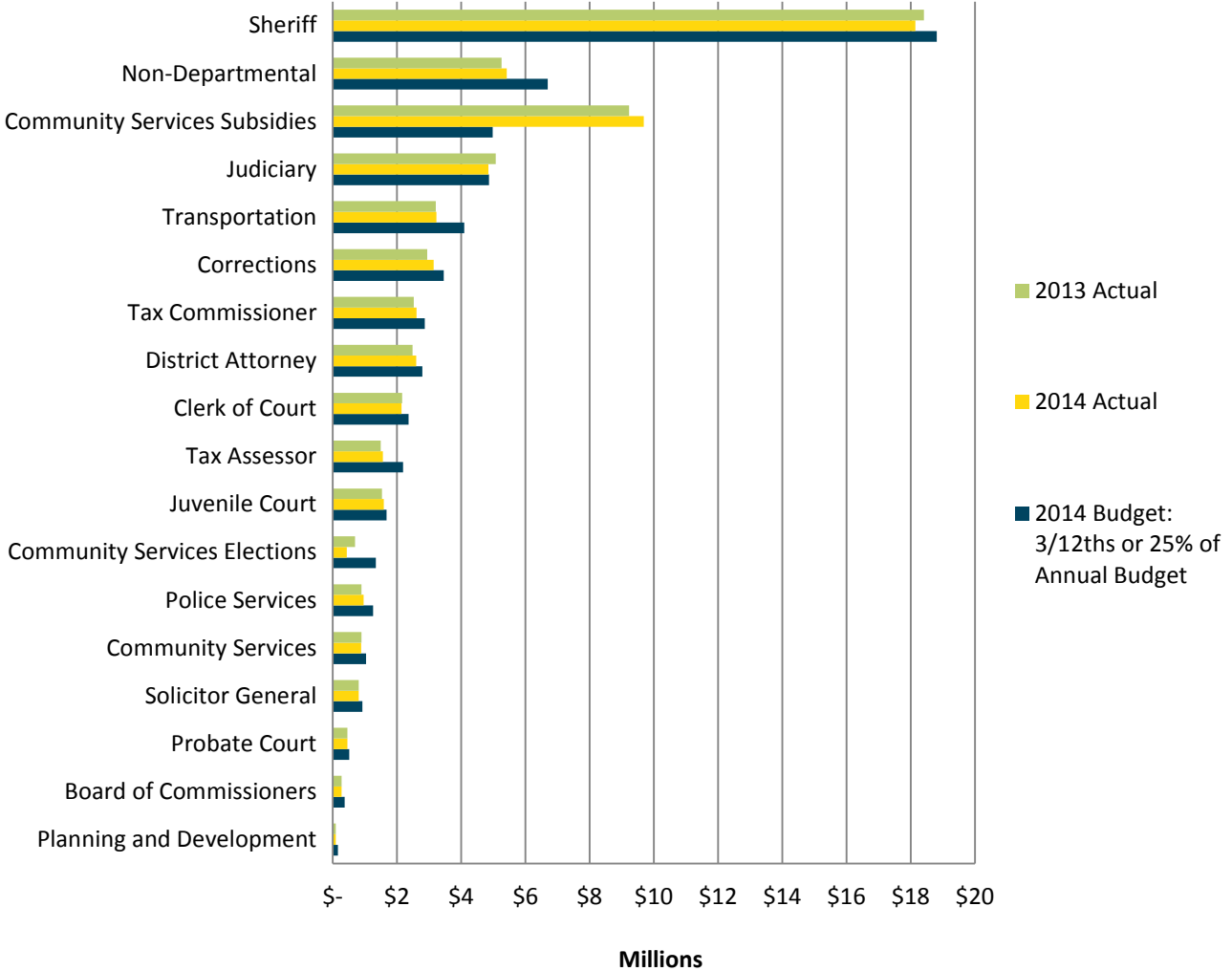
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 58 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

General Fund tax revenues are down nearly \$2.8 million from this time last year, primarily because a portion of motor vehicle ad valorem taxes and intangible recording taxes that used to be recorded in the General Fund are now being recorded in the new service districts funds.

**General Fund
Budget vs. Actual by Department
March 2014-2013 YTD Expenditures**

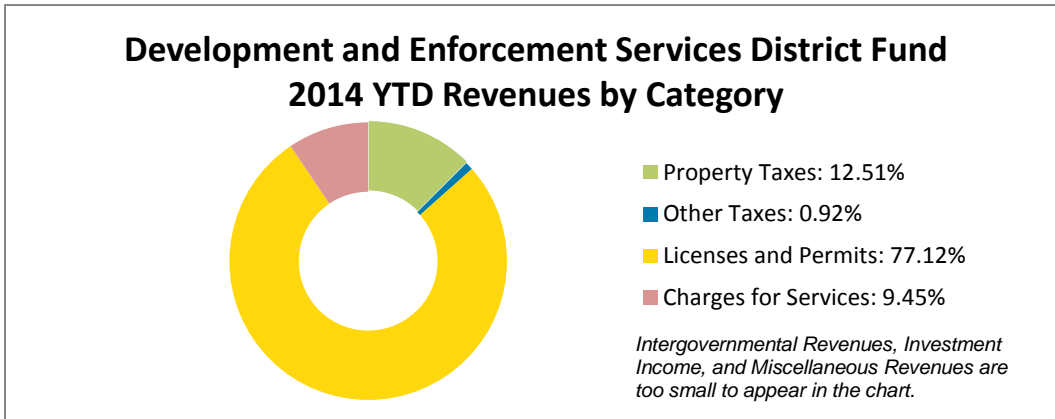


Non-departmental actual and budgeted expenditures for 2013 in the graph above exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column on page 11.

Community Services Subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed, 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, the County has made two quarterly payments to most Community Services Subsidy recipients.

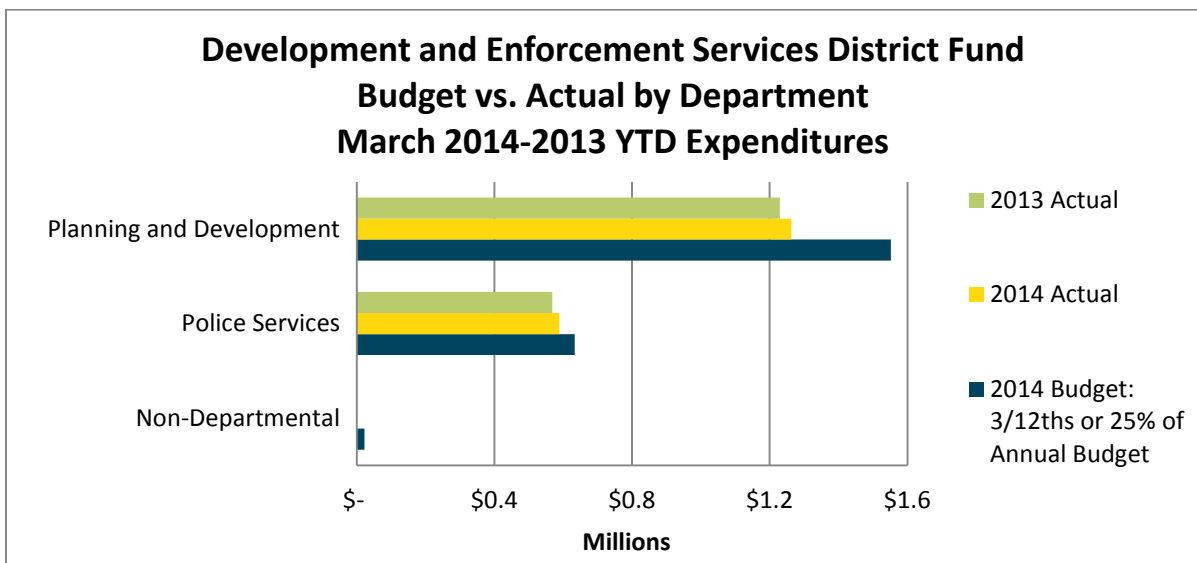
Development and Enforcement Services District Fund (page 13)

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.



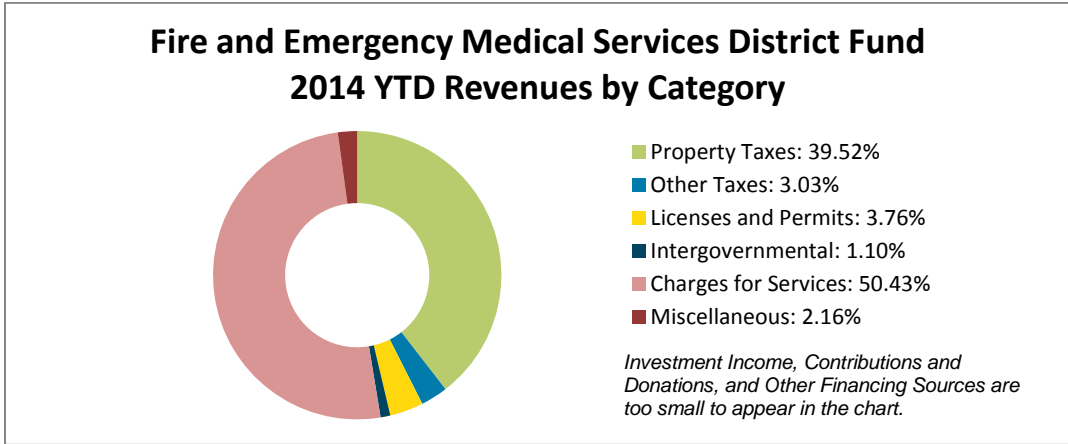
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

Revenues in the Development and Enforcement Services District Fund, shown on page 13, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



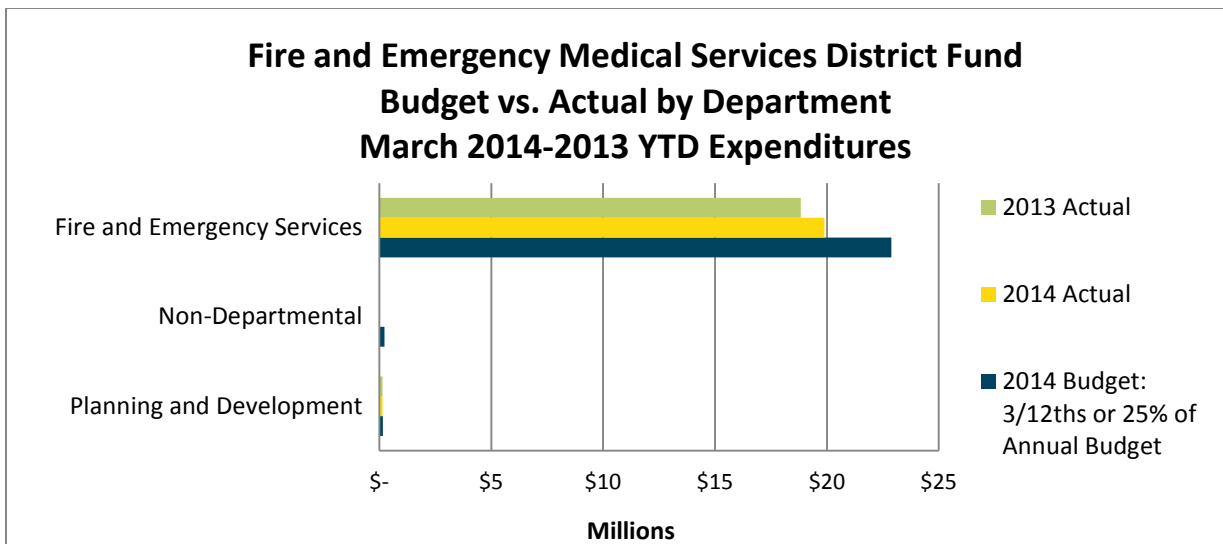
Fire and Emergency Medical Services District Fund (page 14)

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.



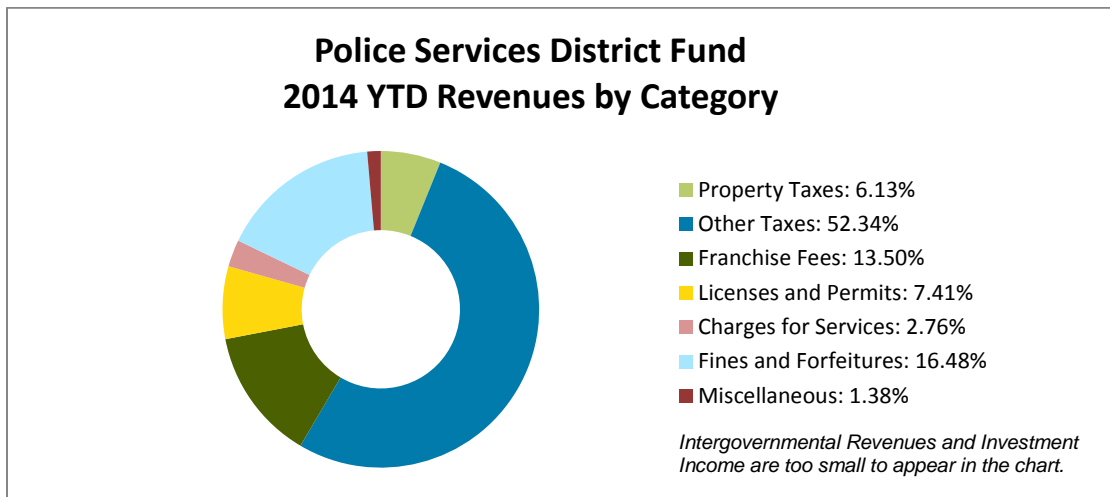
Although more than 50 percent of current year-to-date revenues collected are from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund's current annual budget.

Revenues in the Fire and Emergency Services District Fund, shown on page 14, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



Police Services District Fund (page 16)

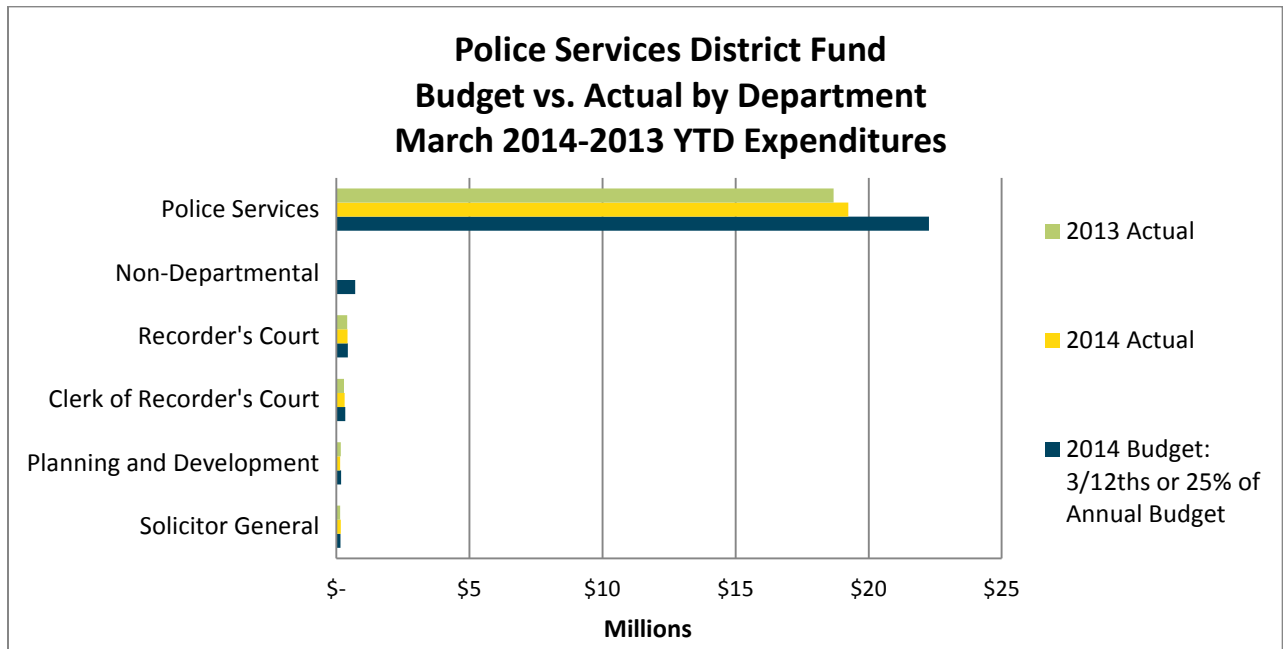
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

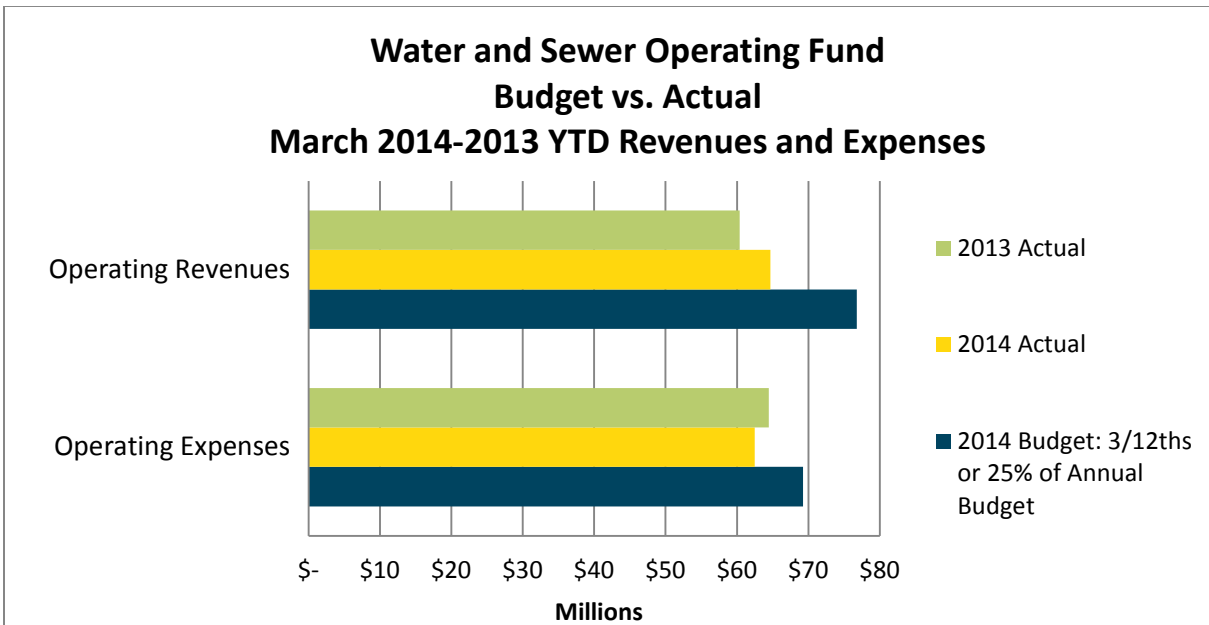
Although more than 50 percent of current year-to-date revenues collected are from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget.

Revenues in the Police Services District Fund, shown on page 16, are currently coming in slightly lower than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



Water and Sewer Operating Fund (page 39)

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



Year-to-date Water and Sewer Operating Fund revenues through March 2014 came in \$4.3 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 2.2 percent increase in water consumption this year compared to last year, as well as 2014 rate increases.

Year-to-date Water and Sewer Operating Fund expenses through March 2014 came in approximately \$2 million below March 2013 levels. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to Renewal and Extension.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 16 percent, or \$12.1 million, under budget. Charges for services lag by approximately one-half a month and will appear to be understated by approximately \$10 million, when compared to budget, until year end when revenues earned in the final period are accrued.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 10 percent, or \$6.8 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses this time of year are lower when compared to the summer months when demand increases.

Other Funds

As planned, more than 91 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 12) has been expended. This is due to principal and interest payments made in January.

Expenditures in the Risk Management Fund (page 44) reflect annual insurance premiums paid in January and February. As a result, year-to-date expenditures are temporarily 23 percent over budget.

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 135,517,097	\$ 135,517,097	\$ 135,517,097			
Revenues:						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 11,533,571	5.65%	\$ 14,312,701	6.99%
Intergovernmental	3,481,731	3,751,731	888,561	23.68%	559,386	18.06%
Charges for Services	25,435,019	25,435,019	2,812,921	11.06%	3,647,394	13.69%
Fines and Forfeitures	4,658,535	4,658,535	1,121,915	24.08%	795,439	15.16%
Investment Income	1,223,461	1,223,461	215,620	17.62%	91,630	28.68%
Contributions and Donations	83,661	83,661	9,867	11.79%	8,587	28.62%
Miscellaneous	1,401,814	1,401,814	571,065	40.74%	613,345	41.15%
Other Financing Sources	199,864	199,864	41,250	20.64%	41,250	20.67%
Total Revenues without Use of Fund Balance	240,561,726	240,831,726	17,194,770	7.14%	20,069,732	8.30%
Use of Fund Balance	742,500	601,807	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 241,433,533	\$ 17,194,770	7.12%	\$ 20,069,732	7.06%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 274,908	18.43%	\$ 268,713	22.51%
Tax Assessor	8,758,686	8,749,339	1,561,409	17.85%	1,492,694	17.23%
Tax Commissioner	11,408,689	11,453,689	2,610,154	22.79%	2,516,425	22.39%
Transportation	16,162,829	16,385,034	3,221,769	19.66%	3,205,857	20.36%
Planning and Development	654,445	654,445	94,436	14.43%	91,967	14.38%
Police Services	5,038,119	5,006,148	958,004	19.14%	890,291	20.34%
Corrections	13,787,765	13,802,171	3,141,427	22.76%	2,937,820	22.11%
Community Services	4,179,298	4,158,906	883,139	21.23%	890,380	21.89%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	417,100	49.65%	412,550	50.55%
Board of Health	1,489,896	1,489,896	744,948	50.00%	744,948	50.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%	185,884	50.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	771,887	771,887	161,281	20.89%	167,810	22.83%
Library Subsidy	15,368,068	15,368,068	7,642,367	49.73%	7,184,034	47.52%
Mental Health	768,297	768,297	384,149	50.00%	384,148	50.00%
Total Community Services Subsidies	19,898,788	19,898,788	9,684,464	48.67%	9,228,960	47.11%
Community Services - Elections	5,374,669	5,352,518	439,133	8.20%	696,997	26.54%
Juvenile Court	6,326,012	6,677,512	1,589,959	23.81%	1,532,956	24.84%
Sheriff	73,391,448	73,844,248	17,787,561	24.09%	18,168,967	25.42%
Immigration Customs Enforcement	1,387,884	1,387,884	352,259	25.38%	235,068	17.94%
Clerk of Court	9,444,653	9,444,653	2,142,127	22.68%	2,159,381	23.46%
Judiciary	16,535,495	19,469,195	4,844,648	24.88%	5,076,794	29.39%
Probate Court	2,036,321	2,062,521	450,851	21.86%	453,394	23.27%
District Attorney	11,164,820	11,164,820	2,596,966	23.26%	2,485,565	23.72%
Solicitor General	3,654,887	3,664,987	806,263	22.00%	802,581	22.21%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	1,351,522	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	500,000	25.00%	561,582	25.00%
Contribution to Transit	3,995,299	3,995,299	998,825	25.00%	691,393	25.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,516,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	309,576	25.00%	491,716	41.28%
Other Miscellaneous	143,485	143,485	24,653	17.18%	46,808	11.95%
Other Post-Employment Benefit Reserve	-	2,991	-	0.00%	-	0.00%
Pauper Burial	90,000	90,000	24,000	26.67%	53,650	59.61%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,821,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,274,600	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	347,800	-	0.00%	-	0.00%
Pension Reserve	-	154,166	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	-	0.00%	-	0.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,409,997	98.29%
Other Governmental Agencies	76,911	76,911	27,892	36.27%	1,478	0.59%
Total Non-Departmental	30,607,939	26,765,196	5,413,511	20.23%	56,386,025	69.35%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 241,433,533	\$ 58,852,988	24.38%	\$ 109,520,835	38.53%

Projected Fund Balance December 31

\$ 134,774,597	\$ 134,915,290
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Estimated Fund Balance as of Report Date

\$ 93,858,879

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 10,379,411	\$ 10,379,411	\$ 10,379,411			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 181,889	3.10%	\$ 241,470	4.25%
Intergovernmental	18,817	18,817	3,394	18.04%	3,204	17.03%
Investment Income	100	100	4	4.00%	5	0.02%
TOTAL REVENUES	\$ 5,877,659	\$ 5,877,659	\$ 185,287	3.15%	\$ 244,679	4.25%
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 3,800,288	91.06%	\$ 24,479,705	95.73%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	3,800,288	91.06%	24,479,705	95.73%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 5,877,659	\$ 5,877,659	\$ 3,800,288	64.66%	\$ 24,479,705	95.73%
Projected Fund Balance December 31	\$ 12,083,545	\$ 12,083,545				
Estimated Fund Balance as of Report Date			\$ 6,764,410			

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DEVELOPMENT AND ENFORCEMENT SERVICES 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 5,255,607	\$ 5,255,607	\$ 5,255,607			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 139,117	2.40%	\$ -	0.00%
Licenses and Permits	2,533,782	2,536,782	798,573	31.48%	827,030	34.72%
Intergovernmental	-	-	3,002	-	-	-
Charges for Services	323,560	323,560	97,830	30.24%	102,638	30.48%
Investment Income	28,224	28,224	958	3.39%	901	30.03%
Miscellaneous	-	-	3,823	-	1,556	-
Other Financing Sources	385,788	385,788	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
TOTAL REVENUES	\$ 9,073,155	\$ 9,076,155	\$ 1,043,303	11.49%	\$ 3,791,637	32.28%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,209,311	\$ 1,262,921	20.34%	\$ 1,229,607	20.72%
Police Services	2,546,509	2,531,748	588,452	23.24%	568,104	24.58%
Non-Departmental	85,500	89,848	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,830,907	1,851,373	20.96%	1,797,711	21.47%
Contribution to Fund Balance	187,867	245,248	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,073,155	\$ 9,076,155	\$ 1,851,373	20.40%	\$ 1,797,711	15.30%
Projected Fund Balance December 31	\$ 5,443,474	\$ 5,500,855				
Estimated Fund Balance as of Report Date			\$ 4,447,537			

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FIRE AND EMERGENCY MEDICAL SERVICES 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 30,914,004	\$ 30,914,004	\$ 30,914,004			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 1,745,128	2.32%	\$ -	0.00%
Licenses and Permits	736,326	736,326	154,385	20.97%	167,050	21.46%
Intergovernmental	-	-	44,999	-	-	-
Charges for Services	14,211,977	14,211,977	2,068,746	14.56%	2,484,377	17.94%
Investment Income	-	-	7,277	-	5,703	16.90%
Contributions and Donations	-	-	100	-	175	-
Miscellaneous	27,024	76,545	88,661	115.83%	38,157	71.77%
Other Financing Sources	3,425,046	3,425,046	616	0.02%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
TOTAL REVENUES	\$ 93,724,919	\$ 93,774,440	\$ 4,109,912	4.38%	\$ 23,465,351	22.10%
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 151,871	24.82%	\$ 142,849	23.91%
Fire and Emergency Services	91,980,421	91,529,585	19,898,900	21.74%	18,834,194	23.03%
Non-Departmental	920,200	937,316	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	93,078,785	20,050,771	21.54%	18,977,043	22.30%
Contribution to Fund Balance	212,414	695,655	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 93,724,919	\$ 93,774,440	\$ 20,050,771	21.38%	\$ 18,977,043	17.87%
Projected Fund Balance December 31	\$ 31,126,418	\$ 31,609,659				
Estimated Fund Balance as of Report Date			\$ 14,973,145			

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LOGANVILLE EMERGENCY MEDICAL SERVICES 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 Service 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. 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 1,216	21.70%	\$ -	0.00%
Total Revenues without Use of Fund Balance	5,603	5,603	1,216	21.70%	-	0.00%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 23,750	\$ 1,216	5.12%	\$ -	0.00%
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,750	\$ 23,750	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Estimated Fund Balance as of Report Date			\$ 813,743			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 37,316,948	\$ 37,316,948	\$ 37,316,948			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 8,163,582	15.52%	\$ 8,561,870	18.28%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	840,274	19.45%	959,205	22.27%
Intergovernmental	-	-	18,716	-	-	-
Charges for Services	1,271,328	1,271,328	313,068	24.63%	299,353	32.49%
Fines and Forfeitures	9,495,579	9,495,579	1,868,726	19.68%	1,588,916	17.39%
Investment Income	35,612	35,612	14,589	40.97%	8,564	25.37%
Miscellaneous	182,545	208,395	156,322	75.01%	77,431	31.22%
Other Financing Sources	1,712,523	1,712,523	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
TOTAL REVENUES	\$ 96,759,110	\$ 96,784,960	\$ 11,375,277	11.75%	\$ 38,995,339	32.76%
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 148,866	20.13%	\$ 161,908	23.20%
Police Services	89,346,649	89,083,516	19,231,501	21.59%	18,687,767	22.85%
Recorder's Court	1,663,154	1,735,654	415,677	23.95%	407,474	25.11%
Solicitor General	640,056	640,056	168,613	26.34%	139,493	20.73%
Clerk of Recorder's Court	1,363,946	1,363,946	306,020	22.44%	288,436	22.21%
Non-Departmental	2,955,836	2,855,580	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	96,724,269	96,418,193	20,270,677	21.02%	19,685,078	21.63%
Contribution to Fund Balance	34,841	366,767	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,759,110	\$ 96,784,960	\$ 20,270,677	20.94%	\$ 19,685,078	16.54%
Projected Fund Balance December 31	\$ 37,351,789	\$ 37,683,715				
Estimated Fund Balance as of Report Date			\$ 28,421,548			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 14,728,624	\$ 14,728,624	\$ 14,728,624			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 714,065	3.10%	\$ 973,963	4.17%
Intergovernmental	52,810	52,810	13,435	25.44%	13,342	25.26%
Charges for Services	3,957,486	3,957,486	665,039	16.80%	652,983	16.59%
Investment Income	29,121	29,121	4,037	13.86%	2,162	19.22%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	532,829	29.68%	524,019	28.33%
TOTAL REVENUES	\$ 28,876,112	\$ 28,876,112	\$ 1,929,405	6.68%	\$ 2,166,469	7.33%
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,691,231	\$ 5,818,372	20.28%	\$ 5,629,123	20.21%
Support Services	141,362	141,362	39,677	28.07%	12,398	9.10%
Non-Departmental	15,000	15,542	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,848,135	5,858,049	20.31%	5,641,521	20.16%
Contribution to Fund Balance	1,787	27,977	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 28,876,112	\$ 5,858,049	20.29%	\$ 5,641,521	19.09%
Projected Fund Balance December 31	\$ 14,730,411	\$ 14,756,601				
Estimated Fund Balance as of Report Date			\$ 10,799,980			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,206,129	\$ 1,206,129	\$ 1,206,129			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 281	0.24%	\$ 1,306	1.13%
Investment Income	3,681	3,681	750	20.37%	-	-
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 1,031	0.85%	\$ 1,306	1.11%
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 23,252	37.20%	\$ 6,258	10.05%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	23,252	37.20%	6,258	10.05%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 23,252	19.27%	\$ 6,258	5.33%
Projected Fund Balance December 31	\$ 1,264,255	\$ 1,264,255				
Estimated Fund Balance as of Report Date			\$ 1,183,908			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 3,159,571	\$ 3,159,571	\$ 3,159,571			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,806,189	\$ 45,187	0.66%	\$ 67,368	0.97%
Investment Income	6,098	6,098	2,375	38.95%	-	0.00%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,812,287	68,906	1.01%	67,368	0.97%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,450,102	\$ 68,906	0.92%	\$ 67,368	0.91%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,450,102	\$ 1,188,810	15.96%	\$ 1,145,884	15.44%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,450,102	\$ 1,188,810	15.96%	\$ 1,145,884	15.44%
Projected Fund Balance December 31	\$ 2,521,756	\$ 2,521,756				
Estimated Fund Balance as of Report Date			\$ 2,039,667			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 132,968	16.65%	\$ -	0.00%
Investment Income	1,721	1,721	504	29.29%	323	95.56%
Total Revenues without Use of Fund Balance	800,114	800,114	133,472	16.68%	323	0.04%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,904,434	\$ 1,904,434	\$ 133,472	7.01%	\$ 323	0.02%
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Estimated Fund Balance as of Report Date			\$ 2,119,076			

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CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 19,230	27.67%	\$ 16,388	37.67%
Miscellaneous	7,800	7,800	2,587	33.17%	1,386	22.64%
Total Revenues without Use of Fund Balance	77,300	77,300	21,817	28.22%	17,774	35.82%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 21,817	26.77%	\$ 17,774	25.61%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 15,227	18.68%	\$ 15,076	21.73%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 15,227	18.68%	\$ 15,076	21.73%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Estimated Fund Balance as of Report Date			\$ 76,718			

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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 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District Attorney

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,281,382	\$ 1,281,382	\$ 1,281,382			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 142,727	16.37%	\$ 150,580	17.21%
Investment Income	1,544	1,544	285	18.46%	383	25.86%
Miscellaneous	-	-	2,482	-	522	-
Total Revenues without Use of Fund Balance	873,537	873,537	145,494	16.66%	151,485	17.28%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 145,494	11.73%	\$ 151,485	12.89%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 110,536	22.46%	\$ 103,983	24.00%
Solicitor General	748,406	748,406	129,136	17.25%	120,156	16.19%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 239,672	19.32%	\$ 224,139	19.07%
Projected Fund Balance December 31	\$ 914,449	\$ 914,449				
Estimated Fund Balance as of Report Date			\$ 1,187,204			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

The District Attorney Federal 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 201	\$ 202	100.50%	\$ 27,489	100.00%
Investment Income	533	533	72	13.51%	76	14.87%
Total Revenues without Use of Fund Balance	533	734	274	37.33%	27,565	98.45%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,201	\$ 274	0.13%	\$ 27,565	11.86%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,201	\$ 74,619	34.67%	\$ 3,332	1.43%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,201	\$ 74,619	34.67%	\$ 3,332	1.43%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Estimated Fund Balance as of Report Date			\$ 380,758			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 27,536,257	\$ 27,536,257	\$ 27,536,257			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 3,273,802	24.85%	\$ 2,651,548	18.83%
Investment Income	123,049	123,049	42,187	34.28%	17,310	29.51%
Miscellaneous	-	-	9,481	-	1,764	-
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	3,325,470	25.01%	2,670,622	18.89%
Use of Fund Balance	4,665,885	4,552,877	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 17,847,726	\$ 3,325,470	18.63%	\$ 2,670,622	16.58%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,345,372	\$ 2,755,964	19.21%	\$ 2,458,446	18.07%
Non-Departmental	3,500,000	3,502,354	45,539	1.30%	127,707	5.11%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 17,847,726	\$ 2,801,503	15.70%	\$ 2,586,153	16.06%
Projected Fund Balance December 31	\$ 22,870,372	\$ 22,983,380				
Estimated Fund Balance as of Report Date			\$ 28,060,224			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 14,161	22.21%	\$ 16,564	24.42%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 14,161	22.21%	\$ 16,564	24.41%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 9,638	15.12%	\$ 14,279	21.05%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	9,638	15.12%	14,279	21.05%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 9,638	15.12%	\$ 14,279	21.05%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Estimated Fund Balance as of Report Date			\$ 107,866			

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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 and state guidelines.

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 3,053,236	\$ 3,053,236	\$ 3,053,236			
Revenue:						
Fines and Forfeitures	\$ -	\$ 35,879	\$ 35,880	100.00%	\$ 110,000	576.04%
Total Revenues without Use of Fund Balance	-	35,879	35,880	100.00%	110,000	576.04%
Use of Fund Balance	1,119,152	1,083,273	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,119,152	\$ 1,119,152	\$ 35,880	3.21%	\$ 110,000	7.60%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 130,327	11.65%	\$ 44,695	3.09%
TOTAL APPROPRIATIONS	\$ 1,119,152	\$ 1,119,152	\$ 130,327	11.65%	\$ 44,695	3.09%
Projected Fund Balance December 31	\$ 1,934,084	\$ 1,969,963				
Estimated Fund Balance as of Report Date			\$ 2,958,789			

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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 federal and state guidelines.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 3,002,546	\$ 3,002,546	\$ 3,002,546			
Revenue:						
Fines and Forfeitures	\$ -	\$ 145,006	\$ 149,399	103.03%	\$ 101,034	100.00%
Miscellaneous	-	-	894	-	628	-
Total Revenues without Use of Fund Balance	-	145,006	150,293	103.65%	101,662	100.62%
Use of Fund Balance	876,747	731,741	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 876,747	\$ 876,747	\$ 150,293	17.14%	\$ 101,662	8.77%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 44,900	5.12%	\$ 146,116	12.61%
TOTAL APPROPRIATIONS	\$ 876,747	\$ 876,747	\$ 44,900	5.12%	\$ 146,116	12.61%
Projected Fund Balance December 31	\$ 2,125,799	\$ 2,270,805				
Estimated Fund Balance as of Report Date			\$ 3,107,939			

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SHERIFF INMATE FUND (090)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 88,840	19.41%	\$ 116,777	28.10%
Total Revenues without Use of Fund Balance	457,814	457,814	88,840	19.41%	116,777	28.10%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 88,840	15.48%	\$ 116,777	21.80%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 68,711	11.97%	\$ 59,136	11.04%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 68,711	11.97%	\$ 59,136	11.04%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Estimated Fund Balance as of Report Date			\$ 2,086,621			

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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 and state guidelines.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 8,399	\$ 8,399	100.00%	\$ 23,280	100.00%
Investment Income	232	232	27	11.64%	41	14.14%
Other Financing Sources	-	-	2,025	-	-	-
Total Revenues without Use of Fund Balance	232	8,631	10,451	121.09%	23,321	98.95%
Use of Fund Balance	50,000	50,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 58,631	\$ 10,451	17.83%	\$ 23,321	13.46%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 58,631	\$ -	0.00%	\$ 100,305	57.89%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 58,631	\$ -	0.00%	\$ 100,305	57.89%
Projected Fund Balance December 31	\$ 114,708	\$ 114,708				
Estimated Fund Balance as of Report Date			\$ 175,159			

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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 and state guidelines.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 95,027	\$ 95,027	100.00%	\$ 105,649	100.00%
Investment Income	881	881	116	13.17%	148	22.36%
Total Revenues without Use of Fund Balance	881	95,908	95,143	99.20%	105,797	99.52%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,881	\$ 245,908	\$ 95,143	38.69%	\$ 105,797	29.75%
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 245,908	\$ 14,000	5.69%	\$ 18,383	5.17%
TOTAL APPROPRIATIONS	\$ 150,881	\$ 245,908	\$ 14,000	5.69%	\$ 18,383	5.17%
Projected Fund Balance December 31	\$ 503,740	\$ 503,740				
Estimated Fund Balance as of Report Date			\$ 734,883			

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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 and state guidelines.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 159,466	\$ 159,466	\$ 159,466			
Revenues:						
Investment Income	\$ 164	\$ 164	\$ 25	15.24%	\$ 27	19.15%
Total Revenues without Use of Fund Balance	164	164	25	15.24%	27	19.15%
Use of Fund Balance	108,636	108,636	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 108,800	\$ 108,800	\$ 25	0.02%	\$ 27	0.02%
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 50,830	\$ 50,830				
Estimated Fund Balance as of Report Date			\$ 159,491			

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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 the Braves 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,263,796	\$ 1,263,796	\$ 1,263,796			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 151,325	18.34%	\$ 129,243	16.16%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	130,942	13.43%	-	0.00%
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	682,267	31.01%	529,243	24.27%
Use of Fund Balance	489,056	489,056	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,689,056	\$ 2,689,056	\$ 682,267	25.37%	\$ 529,243	24.27%
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 7,542	24.20%	\$ -	-
Stadium Debt	2,657,890	2,657,890	1,618,045	60.88%	1,067,788	48.96%
TOTAL APPROPRIATIONS	\$ 2,689,056	\$ 2,689,056	\$ 1,625,587	60.45%	\$ 1,067,788	48.96%
Projected Fund Balance December 31	\$ 774,740	\$ 774,740				
Estimated Fund Balance as of Report Date			\$ 320,476			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ 11,096	91.55%
TOTAL REVENUES	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ 11,096	91.55%
Appropriations:						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Estimated Fund Balance as of Report Date			\$ 113,723			

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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 Gwinnett 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Fund Balance January 1	\$ 6,860,771	\$ 6,860,771	\$ 6,860,771			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 1,044,141	15.12%	\$ 1,062,894	16.09%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	409	5.11%	3,375	39.17%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	1,044,550	15.11%	1,066,269	16.12%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 7,103,673	\$ 1,044,550	14.70%	\$ 1,066,269	15.07%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 526,180	24.26%	\$ 517,213	24.23%
Gwinnett Center Debt	4,934,405	4,934,405	1,324,703	26.85%	1,362,728	27.58%
TOTAL APPROPRIATIONS	\$ 7,103,673	\$ 7,103,673	\$ 1,850,883	26.06%	\$ 1,879,941	26.57%
Projected Fund Balance December 31	\$ 6,669,845	\$ 6,669,845				
Estimated Fund Balance as of Report Date			\$ 6,054,438			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 653,445	\$ 653,445	\$ 653,445			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 37,659	27.90%	\$ 36,031	25.92%
Miscellaneous - Rents	714,350	714,350	198,344	27.77%	175,309	25.18%
Total Revenues without Use of Net Position	849,350	849,350	236,003	27.79%	211,340	25.30%
Use of Net Position	11,431	11,431	-	0.00%	-	-
TOTAL REVENUES	\$ 860,781	\$ 860,781	\$ 236,003	27.42%	\$ 211,340	25.02%
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 163,041	18.94%	\$ 162,409	19.23%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 860,781	\$ 163,041	18.94%	\$ 162,409	19.23%
Projected Net Position December 31	\$ 642,014	\$ 642,014				
Estimated Net Position as of Report Date			\$ 726,407			

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

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 686,284	\$ 686,284	\$ 686,284			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 961,452	26.38%	\$ 1,007,207	23.86%
Investment Income	12,321	12,321	955	7.75%	509	16.11%
Miscellaneous	273,700	273,700	7,223	2.64%	6,876	26.07%
Other Financing Sources	3,995,299	3,995,299	998,825	25.00%	691,393	25.00%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 1,968,455	24.84%	\$ 1,705,985	24.31%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 16,782	21.61%	\$ 18,302	24.88%
Transportation	7,805,369	7,805,369	1,222,548	15.66%	744,747	9.68%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	1,239,330	15.72%	763,049	9.82%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 1,239,330	15.64%	\$ 763,049	9.82%
Projected Net Position December 31	\$ 729,205	\$ 729,205				
Estimated Net Position as of Report Date			\$ 1,415,409			

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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 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 9,679,424	\$ 9,679,424	\$ 9,679,424			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ 32,443	4.25%
Charges for Services	40,329,660	40,329,660	10,691,796	26.51%	11,019,017	26.23%
Investment Income	374,002	374,002	64,051	17.13%	32,404	15.07%
Miscellaneous	50	50	737	1474.00%	273	26.00%
TOTAL REVENUES	\$ 41,423,712	\$ 41,423,712	\$ 10,756,584	25.97%	\$ 11,084,137	25.79%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 307,781	17.89%	\$ 367,104	20.13%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	6,388,301	16.66%	6,620,126	16.58%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	6,696,082	16.71%	6,987,230	16.73%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,423,712	\$ 41,423,712	\$ 6,696,082	16.16%	\$ 6,987,230	16.26%
Projected Net Position December 31	\$ 11,019,728	\$ 11,034,459				
Estimated Net Position as of Report Date			\$ 13,739,926			

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

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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 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 8,702,131	\$ 8,702,131	\$ 8,702,131			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 214,764	0.70%	\$ 369,982	1.22%
Investment Income	37,523	37,523	5,038	13.43%	2,165	13.12%
Miscellaneous	14,000	14,000	12,053	86.09%	5,578	32.81%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 231,855	0.75%	\$ 377,725	1.24%
Appropriations:						
Planning and Development	\$ 486,813	\$ 466,349	\$ 105,646	22.65%	\$ 101,194	24.11%
Water Resources*	20,457,221	20,423,216	4,227,088	20.70%	6,671,057	22.48%
Non-Departmental	30,000	31,089	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,920,654	4,332,734	20.71%	6,772,251	22.45%
Working Capital Reserve	9,790,766	9,844,146	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 4,332,734	14.08%	\$ 6,772,251	22.32%
Projected Net Position December 31	\$ 18,492,897	\$ 18,546,277				
Estimated Net Position as of Report Date			\$ 4,601,252			

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

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 31,608,221	\$ 31,608,221	\$ 31,608,221			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 59,988,832	20.37%	\$ 56,421,594	19.63%
Investment Income	99,789	99,789	12,951	12.98%	8,602	17.20%
Contributions and Donations	12,000,000	12,000,000	4,586,694	38.22%	3,899,744	55.54%
Miscellaneous	404,000	404,000	104,822	25.95%	62,220	13.10%
TOTAL REVENUES	\$ 307,049,789	\$ 307,049,789	\$ 64,693,299	21.07%	\$ 60,392,160	20.47%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 302,143	24.48%	\$ 281,795	23.50%
Water Resources*	276,042,016	275,712,967	62,192,965	22.56%	64,177,480	22.06%
Non-Departmental	50,000	60,982	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	277,008,043	62,495,108	22.56%	64,459,275	22.06%
Working Capital Reserve	29,723,679	30,041,746	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 307,049,789	\$ 307,049,789	\$ 62,495,108	20.35%	\$ 64,459,275	21.85%
Projected Net Position December 31	\$ 61,331,900	\$ 61,649,967				
Estimated Net Position as of Report Date			\$ 33,806,412			

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

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ADMINISTRATIVE SUPPORT FUND (665)

The Administrative Support Fund is used to account for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 12,792,923	\$ 12,792,923	\$ 12,792,923			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 12,675,896	25.00%	\$ 12,423,835	24.98%
Investment Income	15,382	15,382	825	5.36%	-	-
Miscellaneous	1,541,624	1,541,624	404,609	26.25%	433,510	27.88%
Total Revenues without Use of Net Position	52,254,316	52,254,316	13,081,330	25.03%	12,857,345	25.07%
Use of Net Position	558,682	-	-	-	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 52,254,316	\$ 13,081,330	25.03%	\$ 12,857,345	25.07%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 707,326	17.38%	\$ 762,715	18.29%
Financial Services	7,526,611	7,432,366	1,588,290	21.37%	1,635,593	22.43%
Human Resources	3,174,717	3,156,741	649,015	20.56%	580,702	20.32%
Information Technology	26,103,925	25,693,689	8,309,449	32.34%	8,089,551	34.15%
Law	1,951,765	1,951,765	334,484	17.14%	357,075	19.02%
Support Services	9,173,095	9,173,095	1,823,614	19.88%	1,755,814	20.09%
Non-Departmental	717,000	733,299	73,177	9.98%	38,187	7.41%
Total Appropriations without Working Capital Reserve	52,812,998	52,211,197	13,485,355	25.83%	\$ 13,219,637	26.68%
Working Capital Reserve	-	43,119	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 52,254,316	\$ 13,485,355	25.81%	\$ 13,219,637	25.78%
Projected Net Position December 31	\$ 12,234,241	\$ 12,836,042				
Estimated Net Position as of Report Date			\$ 12,388,898			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 1,769,729	\$ 1,769,729	\$ 1,769,729			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 250,002	25.00%	\$ 250,006	25.00%
Investment Income	9,839	9,839	(2,134)	-21.69%	376	16.71%
Total Revenues without Use of Net Position	1,009,854	1,009,854	247,868	24.54%	250,382	24.98%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 1,051,741	\$ 247,868	23.57%	\$ 250,382	23.83%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 63,414	6.03%	\$ 60,890	5.80%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 1,051,741	\$ 63,414	6.03%	\$ 60,890	5.80%
Projected Net Position December 31	\$ 1,727,842	\$ 1,727,842				
Estimated Net Position as of Report Date			\$ 1,954,183			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 1,896,708	\$ 1,896,708	\$ 1,896,708			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 1,757,804	27.84%	\$ 1,413,640	24.34%
Miscellaneous	296,611	296,611	4,865	1.64%	345,283	115.87%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 1,762,669	26.67%	\$ 1,758,923	28.81%
Appropriations:						
Support Services	\$ 6,059,979	\$ 6,022,949	\$ 1,414,522	23.49%	\$ 1,333,168	23.00%
Non-Departmental	-	11,026	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	6,033,975	1,414,522	23.44%	1,333,168	23.00%
Working Capital Reserve	549,663	575,667	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 1,414,522	21.40%	\$ 1,333,168	21.84%
Projected Net Position December 31	\$ 2,446,371	\$ 2,472,375				
Estimated Net Position as of Report Date			\$ 2,244,855			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 31,478,476	\$ 31,478,476	\$ 31,478,476			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 8,804,460	21.61%	\$ 7,841,654	21.68%
Investment Income	147,199	147,199	35,820	24.33%	9,479	8.69%
Miscellaneous	-	-	320	-	84	-
Total Revenues without Use of Net Position	40,898,129	40,898,129	8,840,600	21.62%	7,851,217	21.64%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,115,762	\$ 48,115,762	\$ 8,840,600	18.37%	\$ 7,851,217	18.88%
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 10,198,400	21.20%	\$ 10,271,811	24.70%
TOTAL APPROPRIATIONS	\$ 48,115,762	\$ 48,115,762	\$ 10,198,400	21.20%	\$ 10,271,811	24.70%
Projected Net Position December 31	\$ 24,260,843	\$ 24,260,843				
Estimated Net Position as of Report Date			\$ 30,120,676			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 22,848,910	\$ 22,848,910	\$ 22,848,910			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 875,002	25.00%	\$ 1,082,048	25.00%
Investment Income	144,389	144,389	36,418	25.22%	17,099	37.58%
Miscellaneous	-	-	10,402	-	17,116	-
Total Revenues without Use of Net Position	3,644,396	3,644,396	921,822	25.29%	1,116,263	25.52%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,857,197	\$ 6,857,197	\$ 921,822	13.44%	\$ 1,116,263	16.83%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 3,302,002	48.15%	\$ 3,282,325	49.49%
TOTAL APPROPRIATIONS	\$ 6,857,197	\$ 6,857,197	\$ 3,302,002	48.15%	\$ 3,282,325	49.49%
Projected Net Position December 31	\$ 19,636,109	\$ 19,636,109				
Estimated Net Position as of Report Date			\$ 20,468,730			

YTD financial report 2014 gwinnettcouy

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 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 03/31/2014	Actuals YTD as of 03/31/2014	% Actual to Current Budget	Actuals YTD as of 03/31/2013	% Actual to 03/31/2013 Budget
Estimated Net Position January 1	\$ 9,957,714	\$ 9,957,714	\$ 9,957,714			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 1,003,396	25.09%	\$ 839,433	25.00%
Investment Income	65,756	65,756	22,202	33.76%	16,518	46.53%
Miscellaneous	-	-	42	-	-	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	1,025,640	25.23%	855,951	25.23%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,302,737	\$ 6,302,737	\$ 1,025,640	16.27%	\$ 855,951	16.37%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 460,572	7.31%	\$ 885,705	16.94%
TOTAL APPROPRIATIONS	\$ 6,302,737	\$ 6,302,737	\$ 460,572	7.31%	\$ 885,705	16.94%
Projected Net Position December 31	\$ 7,720,593	\$ 7,720,593				
Estimated Net Position as of Report Date			\$ 10,522,782			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 03/31/2014

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
<i>Subtotal</i>	(195,000)	
Prisoner Medical Reserve	(30,600)	Transferred to Corrections
	(452,800)	Transferred to Sheriff
<i>Subtotal</i>	(483,400)	
Indigent Defense Reserve	(26,200)	Transferred to Probate Court
	(1,920,600)	Transferred to Judiciary
	(232,100)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,178,900)	
Court Reporter's Reserve	(84,900)	Transferred to Juvenile Court
	(830,400)	Transferred to Judiciary
	(10,100)	Transferred to Solicitor General
<i>Subtotal</i>	(925,400)	
Court Interpreter's Reserve	(34,500)	Transferred to Juvenile Court
	(182,700)	Transferred to Judiciary
<i>Subtotal</i>	(217,200)	
Total General Fund Non-Departmental Transfers	\$ (3,999,900)	
General Fund Departmental/Non-Departmental Transfers(Continued)	Amount	Description
Tax Commissioner	\$ 45,000	Transferred from Contingency
<i>Subtotal</i>	45,000	
Corrections	30,600	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	30,600	
Juvenile Court	34,500	Transferred from Court Interpreter's Reserve
	84,900	Transferred from Court Reporter's Reserve
	232,100	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	351,500	
Sheriff	452,800	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	452,800	
Judiciary	182,700	Transferred from Court Interpreter's Reserve
	830,400	Transferred from Court Reporter's Reserve
	1,920,600	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	2,933,700	
Probate Court	26,200	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	26,200	
Solicitor General	10,100	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	10,100	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
Total General Fund Transfers From Non-Departmental Reserves	\$ 3,999,900	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 03/31/2014

Police Services District Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (38,475)	Transferred to Police Services
<i>Subtotal</i>	(38,475)	
Indigent Defense Reserve	(37,500)	Transferred to Recorder's Court
<i>Subtotal</i>	(37,500)	
Court Interpreter's Reserve	(35,000)	Transferred to Recorder's Court
<i>Subtotal</i>	(35,000)	
Total Police Services District Fund Non-Departmental Transfers	\$ (110,975)	
<i>To:</i>		
Police Services	\$ 38,475	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	38,475	
Recorder's Court	37,500	Transferred from Indigent Defense Reserve
	35,000	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	72,500	
Total Police Services District Fund Transfers From Non-Departmental Reserves	\$ 110,975	

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 03/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - March	Difference (Adjustments YTD)	Description
General Fund (001)				
Intergovernmental	\$ 3,481,731	\$ 3,751,731	\$ 270,000	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000.
Use of Fund Balance	742,500	601,807	(140,693)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$140,693).
<i>Subtotal</i>			129,307	
Development and Enforcement Services District Fund (104)				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	27,024	76,545	49,521	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			49,521	
Police Services District Fund (106)				
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
Street Lighting Fund (002)				
Charges for Services	6,803,751	6,806,189	2,438	GCID 20140095 Approval of incorporation into the Gwinnett County Street Light Program, Stratford Square \$2,438.
<i>Subtotal</i>			2,438	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	-	201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - March	Difference (Adjustments YTD)	Description
E-911 Fund (095)				
Use of Fund Balance	4,665,885	4,552,877	(113,008)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$113,008).
<i>Subtotal</i>			(113,008)	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	35,879	35,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$35,879.
Use of Fund Balance	1,119,152	1,083,273	(35,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$35,879).
<i>Subtotal</i>			-	
Police Special State Fund (072)				
Fines and Forfeitures	-	145,006	145,006	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$145,006.
Use of Fund Balance	876,747	731,741	(145,006)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$145,006).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	8,399	8,399	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,399.
<i>Subtotal</i>			8,399	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	95,027	95,027	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$95,027.
<i>Subtotal</i>			95,027	
Administrative Support Fund (665)				
Use of Net Position	558,682	-	(558,682)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$558,682).
<i>Subtotal</i>			(558,682)	
Total Revenue Budget Adjustments			\$ (357,947)	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 03/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - March	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,758,686	\$ 8,749,339	\$ (9,347)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$9,347).
Tax Commissioner	11,408,689	11,453,689	45,000	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	16,162,829	16,385,034	222,205	GCID 20131058 Intergovernmental agreement between The County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$47,795).
Police Services	5,038,119	5,006,148	(31,971)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$31,971).
Corrections	13,787,765	13,802,171	14,406	\$30,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$16,194).
Community Services	4,179,298	4,158,906	(20,392)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$20,392).
Community Services - Elections	5,374,669	5,352,518	(22,151)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$22,151).
Juvenile Court	6,326,012	6,677,512	351,500	\$351,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	73,844,248	452,800	\$452,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	19,469,195	2,933,700	\$2,933,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,062,521	26,200	\$26,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,664,987	10,100	\$10,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	1,351,522	(195,000)	See Non-departmental Budget Transfers Schedule for detail (\$195,000).
Prisoner Medical Reserve	2,000,000	1,516,600	(483,400)	See Non-departmental Budget Transfers Schedule for detail (\$483,400).
Other Post-Employment Benefit Reserve	-	2,991	2,991	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,991
Indigent Defense Reserve	6,000,000	3,821,100	(2,178,900)	See Non-departmental Budget Transfers Schedule for detail (\$2,178,900).
Court Reporter's Reserve	2,200,000	1,274,600	(925,400)	See Non-departmental Budget Transfers Schedule for detail (\$925,400).
Court Interpreter's Reserve	565,000	347,800	(217,200)	See Non-departmental Budget Transfers Schedule for detail (\$217,200).
Pension Reserve	-	154,166	154,166	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$4,166.
<i>Subtotal</i>			129,307	
Development and Enforcement Services District Fund (104)				
Planning and Development	6,253,279	6,209,311	(43,968)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$43,968).
Police Services	2,546,509	2,531,748	(14,761)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$14,761).
Non-Departmental	85,500	89,848	4,348	GCID 20140039 Approval to execute 90 day job vacancy policy \$4,348.
Contributions to Fund Balance	187,867	245,248	57,381	GCID 20140039 Approval to execute 90 day job vacancy policy \$54,381. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - March	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	91,980,421	91,529,585	(450,836)	GCID 20130924 Approval to Accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$492,432). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000.
Non-Departmental	920,200	937,316	17,116	GCID 20140039 Approval to execute 90 day job vacancy policy \$17,116.
Contributions to Fund Balance	212,414	695,655	483,241	GCID 20140039 Approval to execute 90 day job vacancy policy \$475,316. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			49,521	
Police Services District Fund (106)				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	89,083,516	(263,133)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$301,608). \$38,475 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,735,654	72,500	\$72,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,855,580	(100,256)	See Non-departmental Budget Transfers Schedule for detail (\$109,169). GCID 20140039 Approval to execute 90 day job vacancy policy \$8,913.
Contributions to Fund Balance	34,841	366,767	331,926	GCID 20140039 Approval to execute 90 day job vacancy policy \$306,076. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snelville \$25,850.
<i>Subtotal</i>			25,850	
Recreation Fund (105)				
Community Services	28,717,963	28,691,231	(26,732)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$26,732).
Non-Departmental	15,000	15,542	542	GCID 20140039 Approval to execute 90 day job vacancy policy \$542.
Contributions to Fund Balance	1,787	27,977	26,190	GCID 20140039 Approval to execute 90 day job vacancy policy \$26,190.
<i>Subtotal</i>			-	
Street Lighting Fund (002)				
Transportation	7,447,664	7,450,102	2,438	GCID 20140095 Approval of incorporation into the Gwinnett County Street Light Program, Stratford Square \$2,438.
<i>Subtotal</i>			2,438	
District Attorney Federal Asset Sharing (080)				
District Attorney	215,000	215,201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	
E-911 Fund (095)				
Police Services	14,460,734	14,345,372	(115,362)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$115,362).
Non-Departmental	3,500,000	3,502,354	2,354	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,354.
<i>Subtotal</i>			(113,008)	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	50,232	58,631	8,399	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,399.
<i>Subtotal</i>			8,399	

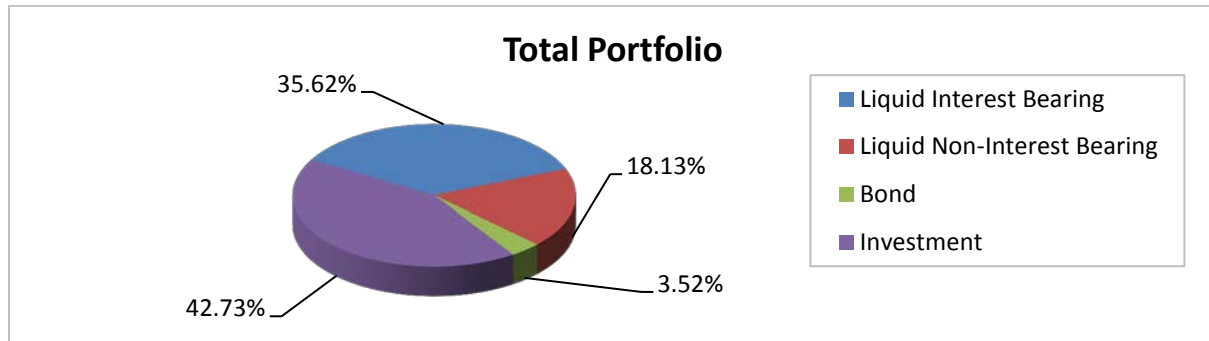
Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - March	Difference (Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	150,881	245,908	95,027	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027.
<i>Subtotal</i>			95,027	
Solid Waste Fund (595)				
Support Services	1,735,831	1,720,795	(15,036)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,036).
Non-Departmental	-	305	305	GCID 20140039 Approval to execute 90 day job vacancy policy \$305.
Working Capital Reserve	1,340,304	1,355,035	14,731	GCID 20140039 Approval to execute 90 day job vacancy policy \$14,731.
<i>Subtotal</i>			-	
Stormwater Fund (590)				
Planning and Development	486,813	466,349	(20,464)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$20,464).
Water Resources	20,457,221	20,423,216	(34,005)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$34,005).
Non-Departmental	30,000	31,089	1,089	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,089.
Working Capital Reserve	9,790,766	9,844,146	53,380	GCID 20140039 Approval to execute 90 day job vacancy policy \$53,380.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Water Resources	276,042,016	275,712,967	(329,049)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$329,049).
Non-Departmental	50,000	60,982	10,982	GCID 20140039 Approval to execute 90 day job vacancy policy \$10,982.
Working Capital Reserve	29,723,679	30,041,746	318,067	GCID 20140039 Approval to execute 90 day job vacancy policy \$318,067.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,432,366	(94,245)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$94,245).
Human Resources	3,174,717	3,156,741	(17,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$17,976).
Information Technology	26,103,925	25,693,689	(410,236)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$410,236).
Non-Departmental	717,000	733,299	16,299	GCID 20140039 Approval to execute 90 day job vacancy policy \$16,299.
Working Capital Reserve		43,119	43,119	GCID 20140039 Approval to execute 90 day job vacancy policy \$43,119.
<i>Subtotal</i>			(558,682)	
Fleet Management (610)				
Support Services	6,059,979	6,022,949	(37,030)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$37,030).
Non-Departmental	-	11,026	11,026	GCID 20140039 Approval to execute 90 day job vacancy policy \$11,026.
Working Capital Reserve	549,663	575,667	26,004	GCID 20140039 Approval to execute 90 day job vacancy policy \$26,004.
<i>Subtotal</i>			-	
Total Appropriation Budget Adjustments			\$ (357,947)	

GWINNETT COUNTY, GEORGIA
Investment Update as of December 31, 2013
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Financial Position as of December 31st

As of the report date, the County is managing \$1,141,786,331 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds managed by staff in Financial Services. 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	\$406,682,426
Non-Interest Bearing	206,993,433
Bond Portfolio	40,238,255
Investment Portfolio	487,872,217
Total	\$1,141,786,331



Liquidity Portfolio

Liquidity balances include interest bearing accounts at the State of Georgia (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.

12/31/2013	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
Money Market, Interest Bearing	0.16	967,461	0.0011
State GA1	52.31	320,991,948	0.1164
Certificates of Deposit	13.77	84,516,322	0.0054
Non-Interest Bearing (WF)	33.73	206,993,433	
Interest Bearing Checking	0.03	206,695	0.0059
Total	100.00	613,675,859	(*) 0.2057

*Excludes Non-interest bearing from the yield calculation.

GWINNETT COUNTY, GEORGIA
Investment Update as of December 31, 2013
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At December 31, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .2057% compared to .2413% at December 31, 2012. The County received notice in February 2013 that Flagstar is exiting the CDAR's market and is not accepting new CD orders. Proceeds from maturing Flagstar CD's have been used to purchase fixed income securities which are not included in the yield for the Liquidity Portfolio, thus lowering yields in 2013.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and the State Local Government Investment Pool (GA1) + 10 basis points. As of December 31, the WAC (.2057) exceeded the S&P GIP Gov benchmark by almost 1 basis point (.0057). Benchmark #2, GA1 + 10 basis points (.2164), under-performed the WAC by about one basis point (.0107). The average return in excess of these two benchmarks equaled \$385,681 on an annualized basis.

At December 31, 2013, bank deposits held by EverBank, United Community Bank (UCB), Flagstar Bank and Wells Fargo Bank (WF) totaled \$206,993,432. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At December 31, 2013, depository balances collateralized totaled \$205,493,432 and collateral held at BNYM and FHLB totaled \$181,999,460. As of January 2, 2014, depository balances of \$195,262,984 were fully collateralized and excess collateral maintained of \$13,031,565.

Bond Portfolio

Balances in the Bond Portfolio decreased slightly from \$42,335,167 at December 31, 2012 to \$40,238,255 at December 31, 2013 due to decreased total monthly sinking fund deposits. The Bond Portfolio represented 3.52% of the Total Portfolio at December 31, 2013. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

Investment Portfolio

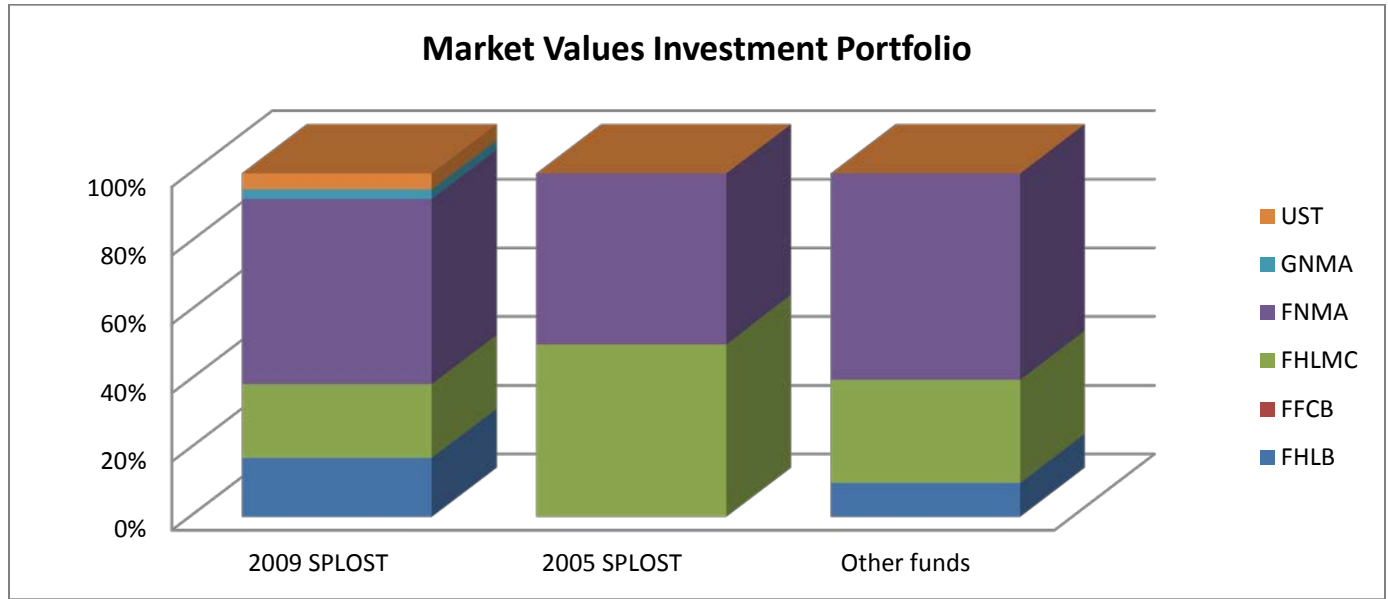
The nominal value of Investment Securities at December 31, 2013 was \$487,872,217 compared to \$337,482,779 at December 31, 2012. Of the \$150 million increase in nominal value of Investment Securities in 2013 over 2012, \$35 million was in Operating Funds and \$115 million in Sales Tax Funds. With lower short term rates, \$35 million shifted from the Liquidity Portfolio to the Investment Portfolio. The \$115 million increase in Sales Tax Funds was also invested in Investment Securities.

Investment securities held for Operating funds, 2005 SPLOST fund and 2009 SPLOST fund represented 54.09% of the Total Portfolio at December 31, 2013 compared to 32.81% at December 31, 2012. Operating funds, for investment purposes, include General Fund, E-911, Solid Waste, Risk Management, Workers Compensation, Automotive Liability, Loganville EMS, Speed Hump, IT Capital Projects, Community Services Capital Project, General Government Capital Project, Public Safety Capital Project, Capital Vehicle Replacement, Water & Sewer Renewal & Extension, Local Transit Operating, Stormwater R & E and Group Self-Insurance.

For the year ended December 31, 2013, bank and investment income earned among all funds totaled \$4,175,014 and of this total, sales tax funds earned \$2,054,021. For the year ended December 31, 2012,

GWINNETT COUNTY, GEORGIA
Investment Update as of December 31, 2013
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bank and investment income earned among all funds totaled \$4,666,510, and of this total, sales tax funds earned \$2,309,407.



At December 31, 2013, the market value of the Investment Portfolio totaled \$486,246,957 and included internally managed funds with a total market value of \$384,105,099 and a portion of the 2005 and 2009 Sales Tax Portfolios managed by Atlanta Capital with a total market value of \$102,141,858.

Portfolio	2013 YTD Market Value	2013 YTD Nominal Values	Yield to Maturity
Operating (Internally Managed)	\$223,232,907	\$224,282,000	1.10%
2009 Sales Tax – Total	262,571,992	263,148,357	1.41%
2009 Sales Tax (ACM Managed)	101,699,800	99,816,030	1.08%
2009 Sales Tax (Internally Managed)	160,872,192	163,332,327	1.59%
2005 Sales Tax (ACM Managed)	442,058	441,860	0.51%
Total	\$486,246,957	\$487,872,217	

State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$320,991,948 and bond funds totaling \$40,238,255 representing a total of \$361,230,203 invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for only 3.44% of the \$10.5 billion managed by OTFS. The current yield at December 31, 2013 was 0.1164%, compared to .1782% at December 31, 2012.

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Future Actions

Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return. The chart below references the U.S. Treasury Yield Curve for the twelve month period ending December 31, 2013.

