



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
April 30, 2013 (unaudited)



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M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator

Maria B. Woods
Director of Financial Services

DATE: May 17, 2013

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2013

This report, which includes unaudited information for the fiscal year through April 2013, 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:

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Financial Summaries by Fund	Page 11
Non-departmental Budget Transfers Schedule	Page 48
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Budget Adjustments by Fund Schedule	Page 51
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Executive Summary

The 2012 external audit by Mauldin & Jenkins CPA was completed on May 10, 2013, and a briefing with the Board of Commissioners to review the results of the audit is scheduled for June 4, 2013. The fiscal year 2013 beginning fund balances/net position detailed within this monthly financial report have now been updated to reflect the audited year-end 2012 balances.

We are pleased to report that the 2012 Comprehensive Annual Financial Report (CAFR) was completed well in advance of the legal requirement of June 30th, and is available online at www.gwinnettcafr.com.

With the unanimous adoption of the 2013 budget on January 3, 2013, the County published the 2013 Budget Document in early April. The document serves as a policy document, financial plan, operations guide, and communications device. Gwinnett County's 2013 Budget Document is available online at www.gwinnettbudget.com.

The County is currently gearing up for the 2013 Mid-Year Reconciliation process. During Mid-Year Reconciliation, the County reviews year-to-date revenues and expenses/expenditures and adjusts the budget to be more in line with actual experience. The reconciliation budget will be presented to the Board of Commissioners in June.

Notices of Current Assessment for the 2013 tax year for most residential and commercial properties were issued in April. Property owners have 45 days from the date of the assessment notice to appeal. As of the beginning of May, the County reported approximately half the number of appeals in comparison to the same time last year. For more information about tax assessments and the appeals process, see the [Tax Assessor's Office](#) Web page.

In March 2013, as a result of the sequestration order, the Federal Aviation Administration (FAA) announced that it plans to cease federal funding for 149 air traffic control towers across the country including the County's Briscoe Field Air Traffic Control Tower. The County has joined a lawsuit with other similarly situated airports impacted by the legislation and is also monitoring the recently passed Reducing Flight Delays Act of 2013 to determine how it will affect the FAA's decision regarding the federal contract tower program. The towers, which were previously slated for closure on June 15th, are now scheduled to remain open through at least September 30th.

A quarterly update of the County's Investment Program for the quarter ended March 31, 2013 is included with this report. The Investment Update summarizes the County's financial position and investment activities through the first quarter of 2013.

As a result of a negotiated service delivery strategy (SDS) agreement reached between Gwinnett County and 15 cities in early 2012, four new service district funds were created on January 1, 2013 and added to this report:

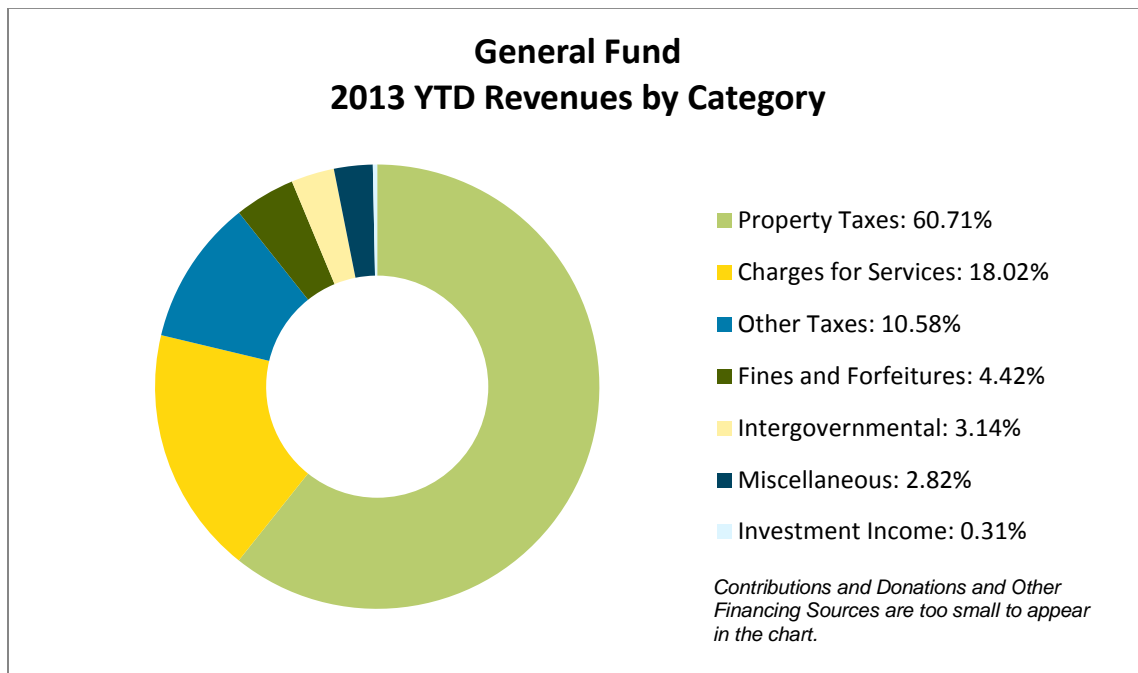
- Development and Enforcement Services District Fund
- Fire and Emergency Medical Services District Fund
- Police Services District Fund
- Loganville Emergency Services Medical Services District Fund

For more information on the new service districts, visit the [Gwinnett County Service Districts Explained](#) page on Gwinnett County's Web site.

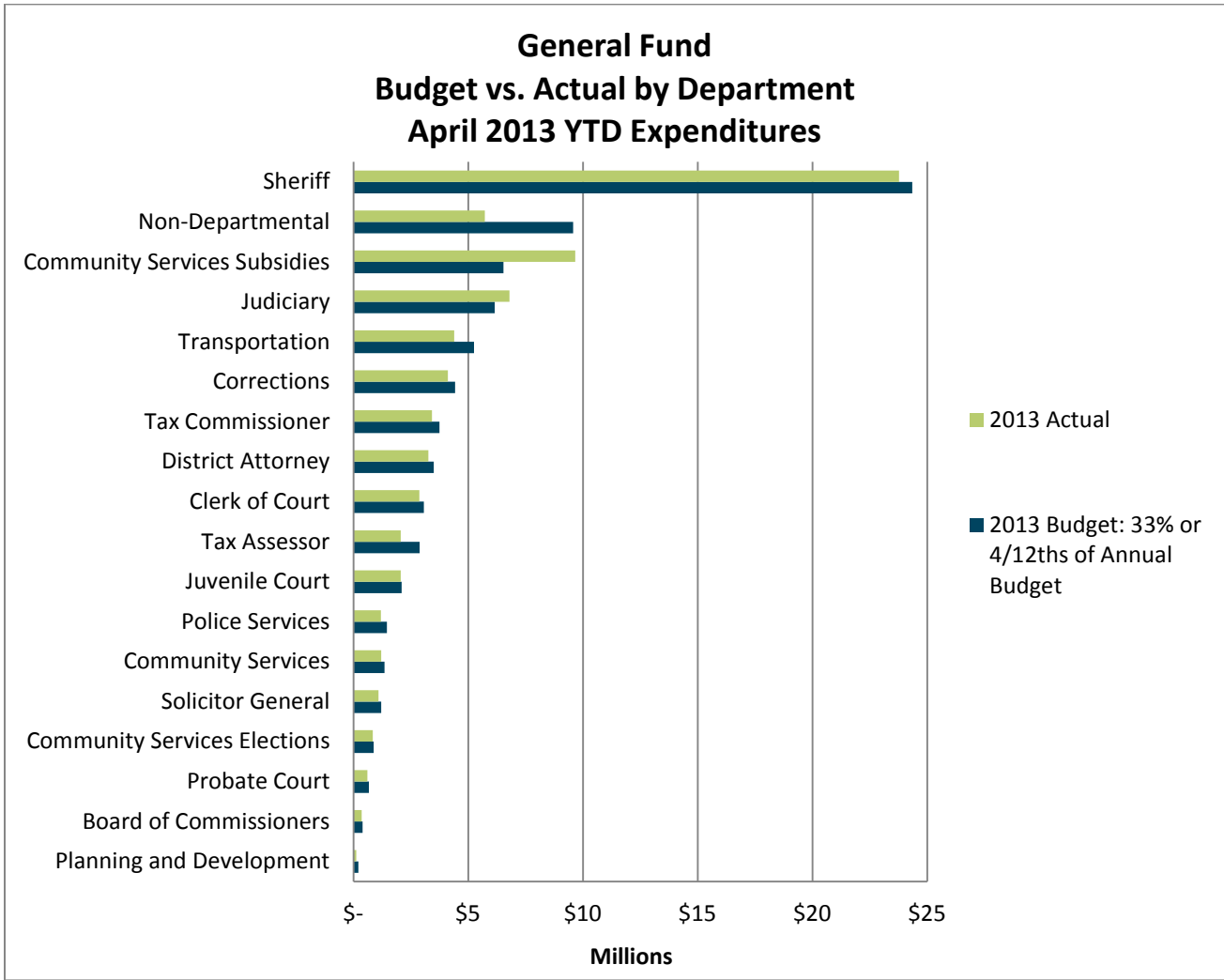
In fiscal year 2013, the County changed the layout of the fund statements within this report to include prior year actual results for most funds. Funds that are new or that have changed significantly in 2013 do not include prior year data. To view prior years' monthly reports, refer to the County's [Your Money](#) Web page.

General Fund (page 11)

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, business, 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 61 percent of year-to-date revenues in the General Fund. Property taxes for 2013 will be billed and collected later in the year.



Non-departmental actual and budgeted expenditures in the graph above exclude a one-time transfer in the amount 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 on page 11 of this report.

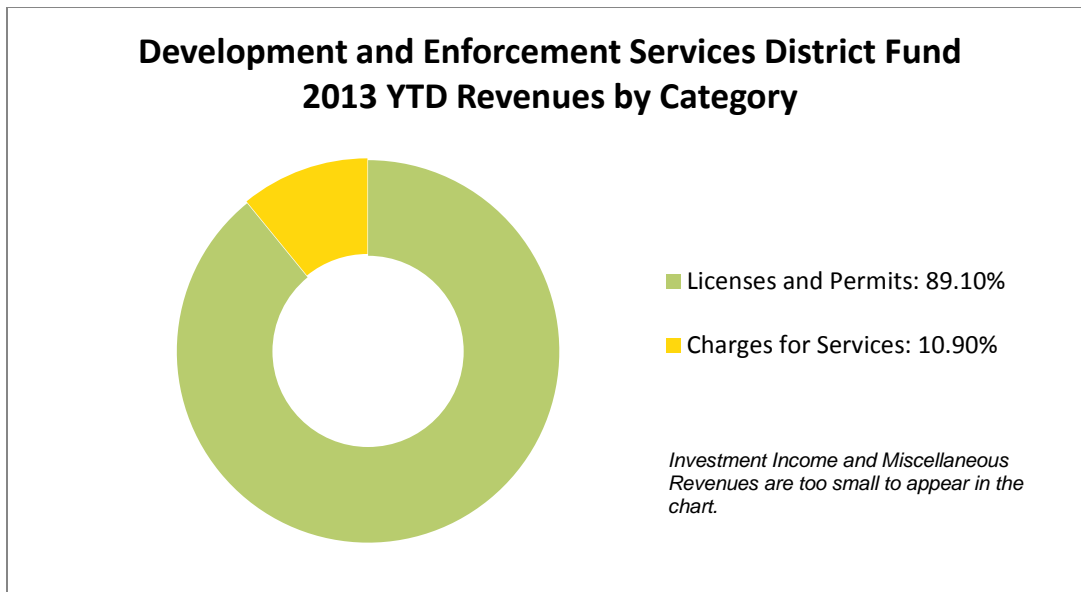
Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary. Additionally, in accordance with the SDS agreement, the amount currently budgeted as a Motor Vehicle Contribution is an estimate of the new service districts' proportionate share of the General Fund motor vehicle taxes. Although the General Fund is currently collecting these revenues, no transfers will take place until millage rates are adopted this summer.

As expected, Community Services Subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed. The variance between budget and actual expenditures is normal due to the timing of when subsidy payments and payments to other governments are made. Subsidy payments are generally paid quarterly. The County has made two quarterly payments to most Community Services Subsidy recipients as of the date of this report.

Judiciary expenditures are over budget through the end of April. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

Development and Enforcement Services District Fund (page 14)

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



To more accurately reflect the activity within this fund, the chart excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

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, excluding the one-time transfer to establish a 3-month reserve.

**Development and Enforcement Services District Fund
Budget vs. Actual by Department
April 2013 YTD Expenditures**

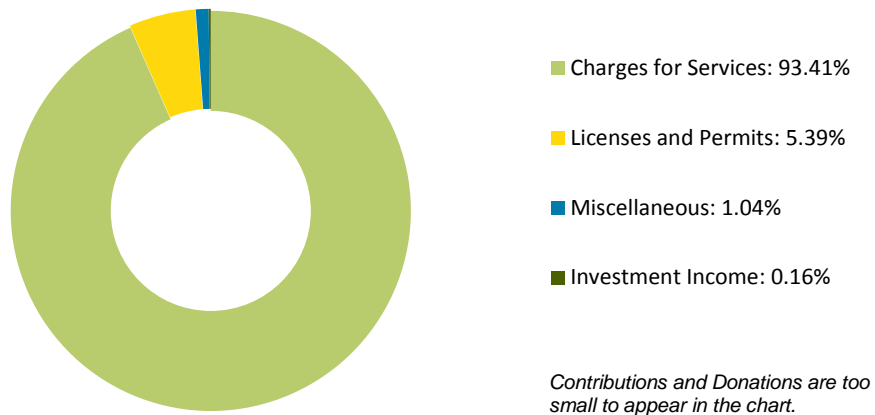


**Fire and Emergency Medical Services District Fund
(page 15)**

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency 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 will continue to receive County-provided emergency medical services.

Due to the timing of revenue streams, the Fire and Emergency Medical Services District Fund temporarily reflects negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

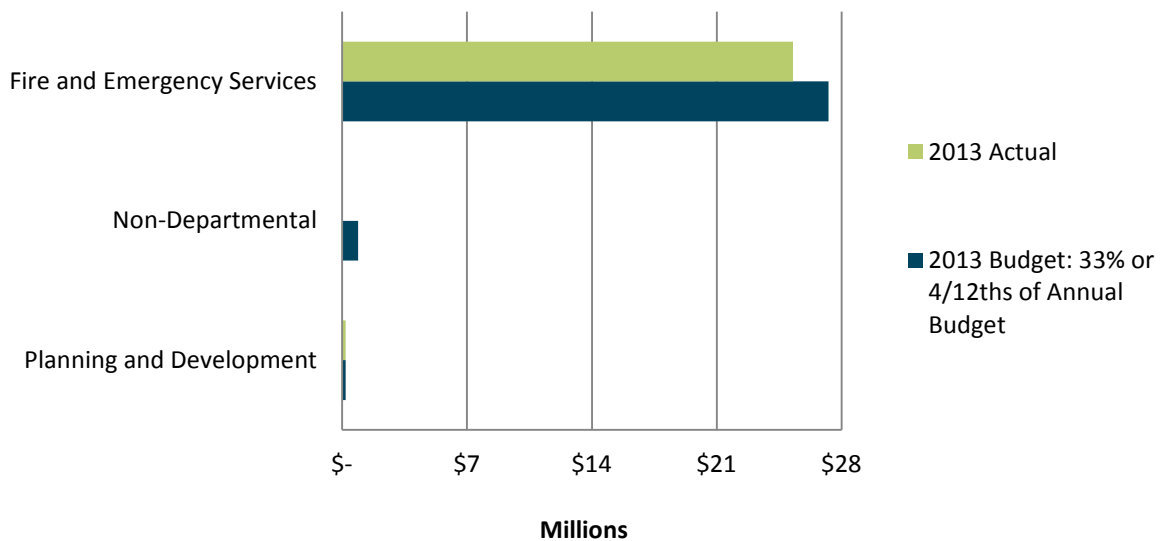
Fire and Emergency Medical Services District Fund 2013 YTD Revenues by Category



To more accurately reflect the activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,989 to establish a 3-month reserve.

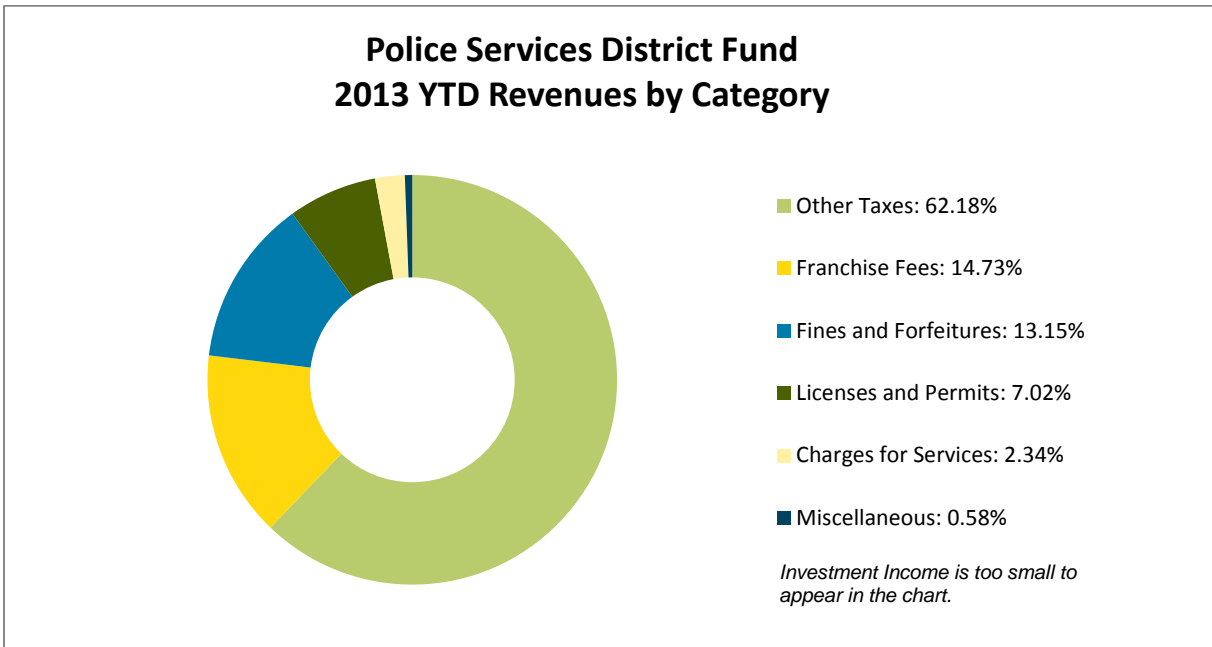
Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 76 percent of the fund's current annual budget, excluding the one-time transfer to establish a 3-month reserve.

Fire and Emergency Medical Services District Fund Budget vs. Actual by Department April 2013 YTD Expenditures



Police Services District Fund (page 17)

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

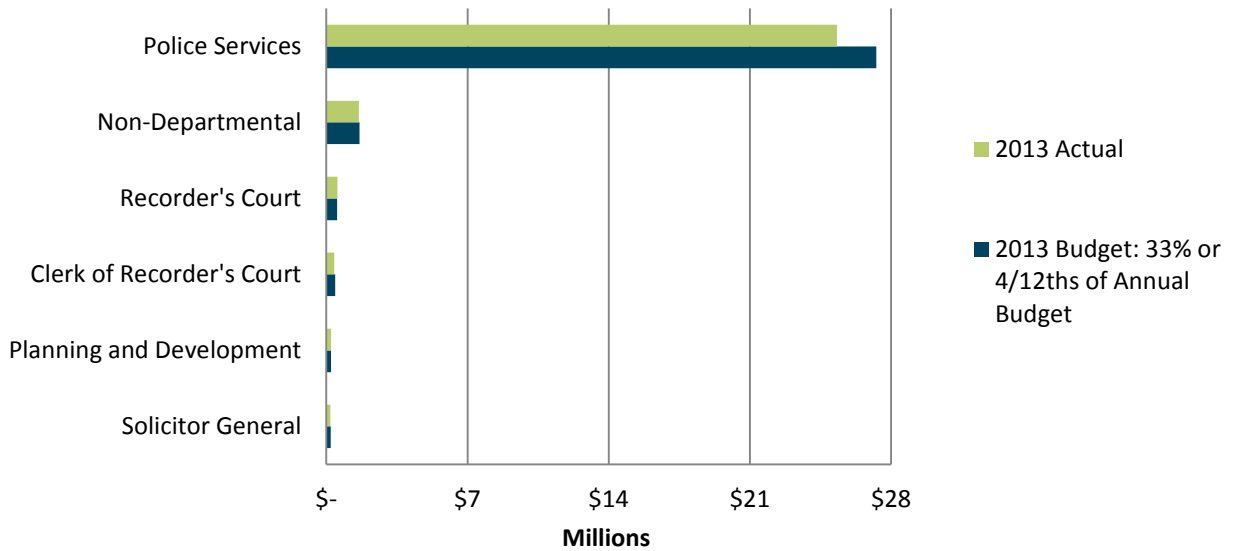


To more accurately reflect the activity within this fund, the chart above excludes a one-time transfer in the amount of \$27,500,000 to establish a 3-month reserve.

Although current year-to-date revenues collected are primarily from other taxes, franchise fees, and fines and forfeitures, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget, excluding the one-time transfer to establish a 3-month reserve.

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

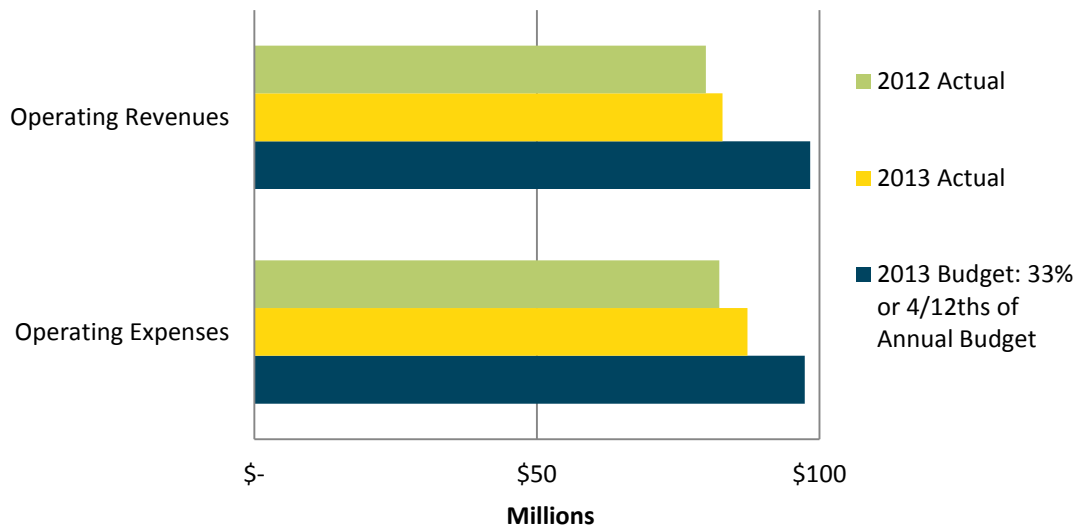
**Police Services District Fund
Budget vs. Actual by Department
April 2013 YTD Expenditures**



Water and Sewer Operating Fund (page 41)

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

**Water and Sewer Operating Fund
Budget vs. Actual
April 2013-2012 YTD Revenues and Expenses**



Total year-to-date Water and Sewer Fund revenues are up when compared to 2012 by approximately \$2.9 million. The year-over-year increase in revenues is primarily attributable to increases in Retail Sewer, System Development Charge, and Retail Water revenues. The increases were partially offset by decreases in Refund/Rebate, Conservation Surcharge, Water Reconnect fee, Water Wholesale, and Sewer Assessment revenues.

System Development Charge revenues in the Water and Sewer Operating Fund continue to be reported at higher levels than 2012. Year-to-date revenues are approximately \$1.5 million greater than this time last year. These revenues represent fees paid by developers to receive access to the water and sewerage system.

Year-to-date Water and Sewerage operating expenses are up nearly \$5.0 million when compared to April 2012. The year-over-year increase in expenses is mainly due to increases in the Transfer to Renewal & Extension and Debt Service expenses. The increases were partially offset by decreases in Personal Services and Industrial Repair & Maintenance.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Fund revenues are approximately \$15.5 million less than budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Expenses are approximately \$10.1 million less than budget. This variance is due primarily 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, nearly 96 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 13) has been expended due to the optional redemption of the callable maturities on January 2, 2013. These bonds, in their entirety, were redeemed using both the 2012 refunding escrow and available cash within the General Obligation Bond Debt Service Fund. The refunding process and redemption reduced the par outstanding from \$44,705,000 to \$22,500,000 and shortened the final maturities of the original 2003 General Obligation bonds by four years.

Due to the timing of revenue streams, the Stormwater Fund (page 40) temporarily reflects negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

The Risk Management Fund (page 46) currently shows expenditures at nearly 19 percent over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to annual insurance premiums that are paid in January.

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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 2013			
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget
Fund Balance January 1	\$ 174,371,320	\$ 174,371,320	\$ 174,371,320	
Revenues:				
Taxes	\$ 204,749,308	\$ 204,749,308	\$ 20,158,291	9.85%
Intergovernmental	3,097,585	3,097,585	887,041	28.64%
Charges for Services	26,651,171	26,651,171	5,095,706	19.12%
Fines and Forfeitures	5,247,479	5,247,479	1,249,341	23.81%
Investment Income	319,511	319,511	89,098	27.89%
Contributions and Donations	30,000	34,597	11,993	34.66%
Miscellaneous	1,490,450	1,490,450	796,569	53.44%
Other Financing Sources	199,539	199,539	55,000	27.56%
Total Revenues without Use of Fund Balance	241,785,043	241,789,640	28,343,039	11.72%
Use of Fund Balance	42,636,693	42,600,176	-	0.00%
TOTAL REVENUES	\$ 284,421,736	\$ 284,389,816	\$ 28,343,039	9.97%
Appropriations:				
Board of Commissioners	\$ 1,193,826	\$ 1,193,826	\$ 359,098	30.08%
Tax Assessor	8,605,360	8,662,613	2,060,676	23.79%
Tax Commissioner	11,070,281	11,236,947	3,417,436	30.41%
Transportation	15,783,712	15,745,281	4,392,966	27.90%
Planning and Development	639,345	639,345	123,079	19.25%
Police Services	4,413,101	4,376,883	1,196,366	27.33%
Corrections	13,329,003	13,290,214	4,107,518	30.91%
Community Services	4,089,393	4,071,424	1,211,065	29.75%
Community Services Subsidies:				
Atlanta Regional Commission	816,100	816,100	412,550	50.55%
Board of Health	1,489,896	1,489,896	744,948	50.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%
Library In-House Services	735,199	735,199	227,889	31.00%
Library Subsidy	15,118,068	15,118,068	7,559,034	50.00%
Mental Health	768,297	768,297	384,148	50.00%
Total Community Services Subsidies	19,588,951	19,588,951	9,664,039	49.33%
Community Services - Elections	2,626,137	2,626,137	834,833	31.79%
Juvenile Court	5,933,166	6,274,266	2,054,208	32.74%
Sheriff	71,209,915	71,743,015	23,420,348	32.64%
Immigration Customs Enforcement	1,310,531	1,310,531	349,570	26.67%
Clerk of Court	9,205,726	9,205,726	2,870,694	31.18%
Judiciary	15,614,527	18,470,427	6,798,770	36.81%
Probate Court	1,930,924	2,000,408	606,293	30.31%
District Attorney	10,480,189	10,480,189	3,260,770	31.11%
Solicitor General	3,608,983	3,616,883	1,083,423	29.95%

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GENERAL FUND (001) continued

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget
Non-Departmental:				
Compensation Reserve	579,265	579,265	-	0.00%
Contingency	1,510,027	1,276,361	-	0.00%
Contribution to Capital	2,246,329	2,246,329	748,776	33.33%
Contribution to Transit	2,765,574	2,765,574	921,858	33.33%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Prisoner Medical Reserve	2,000,000	1,416,900	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,191,293	1,191,293	502,841	42.21%
Other Miscellaneous	391,774	391,774	66,676	17.02%
Pauper Burial	90,000	90,000	71,650	79.61%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	100,000	100,000	-	0.00%
Indigent Defense Reserve	6,000,000	3,894,500	-	0.00%
Court Reporters Reserve	2,000,000	1,090,400	-	0.00%
Court Interpreters Reserve	565,000	347,700	-	0.00%
Other Governmental Agencies	250,000	367,250	2,495	0.68%
Motor Vehicle Contributions	8,518,018	8,518,018	-	0.00%
Contribution to Service District Funds	51,129,401	51,129,401	51,129,401	100.00%
800 MHZ Maintenance	2,451,985	2,451,985	2,409,997	98.29%
Total Non-Departmental	83,788,666	79,856,750	56,853,694	71.19%
TOTAL APPROPRIATIONS	\$ 284,421,736	\$ 284,389,816	\$ 124,664,846	43.84%

Projected Fund Balance December 31

\$ 131,734,627	\$ 131,771,144
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Fund Balance as of Report Date

\$ 78,049,513

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 28,892,896	\$ 28,892,896	\$ 28,892,896			
Revenues:						
Taxes	\$ 5,683,063	\$ 5,683,063	\$ 328,062	5.77%	\$ 349,774	6.43%
Intergovernmental	18,817	18,817	5,439	28.90%	3,442	18.29%
Investment Income	21,244	21,244	7	0.03%	9,540	42.88%
Other Financing Sources	35,286	35,286	-	0.00%	-	0.00%
Total Revenues without Use of Fund Balance	5,758,410	5,758,410	333,508	5.79%	362,756	6.62%
Use of Fund Balance	19,814,419	19,814,419	-	0.00%	-	-
TOTAL REVENUES	\$ 25,572,829	\$ 25,572,829	\$ 333,508	1.30%	\$ 362,756	6.62%
Appropriations:						
Debt Service	\$ 25,572,829	\$ 25,572,829	\$ 24,479,705	95.73%	\$ 4,327,909	82.80%
TOTAL APPROPRIATIONS	\$ 25,572,829	\$ 25,572,829	\$ 24,479,705	95.73%	\$ 4,327,909	78.94%
Projected Fund Balance December 31	\$ 9,078,477	\$ 9,078,477				
Fund Balance as of Report Date			\$ 4,746,699			

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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 2013			
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 5,487,822	\$ 5,487,822	\$ -	0.00%
Licenses and Permits	2,381,824	2,381,824	1,132,694	47.56%
Charges for Services	336,730	336,730	138,498	41.13%
Investment Income	3,000	3,000	1,181	39.37%
Miscellaneous	-	-	1,729	-
Other Financing Sources	677,996	677,996	-	0.00%
Operating Transfer In - 3 Month Reserve	2,859,512	2,859,512	2,859,512	100.00%
TOTAL REVENUES	\$ 11,746,884	\$ 11,746,884	\$ 4,133,614	35.19%
Appropriations:				
Planning and Development	\$ 5,964,351	\$ 5,935,541	\$ 1,663,085	28.02%
Police Services	2,342,920	2,311,381	752,743	32.57%
Non-Departmental	125,000	125,000	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,432,271	8,371,922	2,415,828	28.86%
Contribution to Fund Balance	3,314,613	3,374,962	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,746,884	\$ 11,746,884	\$ 2,415,828	20.57%
Projected Fund Balance December 31	\$ 3,314,613	\$ 3,374,962		
Fund Balance as of Report Date			\$ 1,717,786	

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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 2013			
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 65,285,292	\$ 65,285,292	\$ -	0.00%
Licenses and Permits	778,373	778,373	222,198	28.55%
Charges for Services	13,850,660	13,850,660	3,851,802	27.81%
Investment Income	33,750	33,750	6,659	19.73%
Contributions and Donations	-	-	545	-
Miscellaneous	35,400	53,164	42,689	80.30%
Other Financing Sources	5,406,582	5,406,582	-	0.00%
Operating Transfer In - 3 Month Reserve	20,769,889	20,769,889	20,769,889	100.00%
TOTAL REVENUES	<u>\$ 106,159,946</u>	<u>\$ 106,177,710</u>	<u>\$ 24,893,782</u>	23.45%
Appropriations:				
Planning and Development	\$ 597,429	\$ 597,429	\$ 190,062	31.81%
Fire and Emergency Services	81,767,134	81,784,898	25,264,916	30.89%
Non-Departmental	2,715,000	2,715,000	-	0.00%
Total Appropriations without Contribution to Fund Balance	85,079,563	85,097,327	25,454,978	29.91%
Contribution to Fund Balance	21,080,383	21,080,383	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 106,159,946</u>	<u>\$ 106,177,710</u>	<u>\$ 25,454,978</u>	23.97%
Projected Fund Balance December 31	<u>\$ 21,080,383</u>	<u>\$ 21,080,383</u>		
Fund Deficit as of Report Date			<u>\$ (561,196)</u>	

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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 2013			% Actual to Current Budget
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	
Fund Balance January 1	\$ 820,000	\$ 820,000	\$ 820,000	
Revenue:				
Investment Income	\$ 1,200	\$ 1,200	\$ -	0.00%
Total Revenues without Use of Fund Balance	1,200	1,200	-	0.00%
Use of Fund Balance	15,600	15,600	-	0.00%
TOTAL REVENUES	\$ 16,800	\$ 16,800	\$ -	0.00%
Appropriations:				
Loganville Emergency Medical Services	\$ 16,800	\$ 16,800	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 16,800	\$ 16,800	\$ -	0.00%
Projected Fund Balance December 31	\$ 804,400	\$ 804,400		
Fund Balance as of Report Date			\$ 820,000	

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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 2013			
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 46,847,668	\$ 46,847,668	\$ 14,018,491	29.92%
Insurance Premium Taxes	27,984,859	27,984,859	-	0.00%
Licenses and Permits	4,306,401	4,306,401	1,280,130	29.73%
Charges for Services	921,463	921,463	426,843	46.32%
Fines and Forfeitures	9,134,646	9,134,646	2,396,701	26.24%
Investment Income	33,750	33,750	11,248	33.33%
Miscellaneous	248,045	275,045	105,554	38.38%
Other Financing Sources	2,051,372	2,051,372	-	0.00%
Operating Transfer In - 3 Month Reserve	27,500,000	27,500,000	27,500,000	100.00%
TOTAL REVENUES	<u>\$ 119,028,204</u>	<u>\$ 119,055,204</u>	<u>\$ 45,738,967</u>	38.42%
Appropriations:				
Planning and Development	\$ 697,900	\$ 697,900	\$ 230,204	32.99%
Police Services	81,749,463	81,786,463	25,307,043	30.94%
Recorder's Court	1,591,586	1,622,686	545,380	33.61%
Solicitor General	672,812	672,812	197,675	29.38%
Clerk of Recorder's Court	1,298,873	1,298,873	385,541	29.68%
Non-Departmental	5,010,636	4,942,536	1,620,636	32.79%
Total Appropriations without Contribution to Fund Balance	91,021,270	91,021,270	28,286,479	31.08%
Contribution to Fund Balance	28,006,934	28,033,934	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 119,028,204</u>	<u>\$ 119,055,204</u>	<u>\$ 28,286,479</u>	23.76%
Projected Fund Balance December 31	<u>\$ 28,006,934</u>	<u>\$ 28,033,934</u>		
Fund Balance as of Report Date			<u>\$ 17,452,488</u>	

YTD financial report 2013 gwinnettcouy

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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 14,399,068	\$ 14,399,068	\$ 14,399,068			
Revenues:						
Taxes	\$ 23,356,746	\$ 23,356,746	\$ 1,312,201	5.62%	\$ 1,277,022	5.58%
Intergovernmental	52,810	52,810	22,654	42.90%	14,338	27.15%
Charges for Services	3,935,559	3,935,559	958,569	24.36%	1,074,933	26.45%
Investment Income	11,250	11,250	3,278	29.14%	4,586	72.45%
Contributions and Donations	4,550	4,550	-	0.00%	-	0.00%
Miscellaneous	1,849,471	1,849,471	868,555	46.96%	732,551	43.37%
Other Financing Sources	346,782	346,782	-	0.00%	-	-
TOTAL REVENUES	\$ 29,557,168	\$ 29,557,168	\$ 3,165,257	10.71%	\$ 3,103,430	10.81%
Appropriations:						
Community Services	\$ 27,944,567	\$ 27,817,150	\$ 7,714,611	27.73%	\$ 7,764,070	27.38%
Support Services	136,312	136,312	22,863	16.77%	55,479	43.01%
Total Appropriations without Contribution to Fund Balance	28,080,879	27,953,462	7,737,474	27.68%	7,819,549	27.45%
Contribution to Fund Balance	1,476,289	1,603,706	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 29,557,168	\$ 29,557,168	\$ 7,737,474	26.18%	\$ 7,819,549	27.24%
Projected Fund Balance December 31	\$ 15,875,357	\$ 16,002,774				
Fund Balance as of Report Date			\$ 9,826,851			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 1,147,852	\$ 1,147,852	\$ 1,147,852			
Revenues:						
Charges for Services	\$ 115,904	\$ 115,904	\$ 2,024	1.75%	\$ 1,741	1.52%
Investment Income	1,500	1,500	-	-	-	0.00%
TOTAL REVENUES	\$ 117,404	\$ 117,404	\$ 2,024	1.72%	\$ 1,741	1.50%
Appropriations:						
Transportation	\$ 62,272	\$ 62,272	\$ 7,239	11.62%	\$ 25,922	44.42%
Total Appropriations without Contribution to Fund Balance	62,272	62,272	7,239	11.62%	25,922	44.42%
Contribution to Fund Balance	55,132	55,132	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 117,404	\$ 117,404	\$ 7,239	6.17%	\$ 25,922	22.31%
Projected Fund Balance December 31	\$ 1,202,984	\$ 1,202,984				
Fund Balance as of Report Date			\$ 1,142,637			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 2,980,705	\$ 2,980,705	\$ 2,980,705			
Revenues:						
Charges for Services	\$ 6,961,294	\$ 6,961,825	\$ 101,555	1.46%	\$ 116,014	1.88%
Investment Income	4,500	4,500	64	1.42%	1,117	30.75%
Total Revenues without Use of Fund Balance	6,965,794	6,966,325	101,619	1.46%	117,131	1.90%
Use of Fund Balance	456,046	455,995	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,421,840	\$ 7,422,320	\$ 101,619	1.37%	\$ 117,131	1.69%
Appropriations:						
Transportation	\$ 7,421,840	\$ 7,422,320	\$ 1,715,351	23.11%	\$ 1,705,697	24.65%
TOTAL APPROPRIATIONS	\$ 7,421,840	\$ 7,422,320	\$ 1,715,351	23.11%	\$ 1,705,697	24.65%
Projected Fund Balance December 31	\$ 2,524,659	\$ 2,524,710				
Fund Balance as of Report Date			\$ 1,366,973			

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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 2013			
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget
Fund Balance January 1	\$ 1,309,410	\$ 1,309,410	\$ 1,309,410	
Revenues:				
Charges for Services	\$ 832,275	\$ 832,275	\$ -	0.00%
Investment Income	338	338	431	127.51%
Total Revenues without Use of Fund Balance	832,613	832,613	431	0.05%
Use of Fund Balance	1,132,199	1,132,199	-	0.00%
TOTAL REVENUES	\$ 1,964,812	\$ 1,964,812	\$ 431	0.02%
Appropriations:				
Clerk of Court	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
Projected Fund Balance December 31	\$ 177,211	\$ 177,211		
Fund Balance as of Report Date			\$ 1,309,841	

YTD financial report 2013 gwinnettcouy

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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 47,282	\$ 47,282	\$ 47,282			
Revenues:						
Charges for Services	\$ 43,500	\$ 43,500	\$ 21,910	50.37%	\$ 15,485	29.08%
Miscellaneous	6,122	6,122	1,598	26.10%	1,424	26.00%
Total Revenues without Use of Fund Balance	49,622	49,622	23,508	47.37%	16,909	28.77%
Use of Fund Balance	19,772	19,772	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 69,394	\$ 69,394	\$ 23,508	33.88%	\$ 16,909	17.03%
Appropriations:						
Corrections	\$ 69,394	\$ 69,394	\$ 19,303	27.82%	\$ 24,238	24.42%
TOTAL APPROPRIATIONS	\$ 69,394	\$ 69,394	\$ 19,303	27.82%	\$ 24,238	24.42%
Projected Fund Balance December 31	\$ 27,510	\$ 27,510				
Fund Balance as of Report Date			\$ 51,487			

YTD financial report 2013 gwinnettcouy

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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 1,422,804	\$ 1,422,804	\$ 1,422,804			
Revenues:						
Fines and Forfeitures	\$ 875,073	\$ 875,073	\$ 236,205	26.99%	\$ 207,980	25.00%
Investment Income	1,481	1,481	513	34.64%	421	21.22%
Miscellaneous	-	-	600	0.00%	500	-
Other Financing Sources	-	-	-	0.00%	36,731	33.33%
Total Revenues without Use of Fund Balance	876,554	876,554	237,318	27.07%	245,632	26.02%
Use of Fund Balance	298,929	298,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,175,483	\$ 1,175,483	\$ 237,318	20.19%	\$ 245,632	21.26%
Appropriations:						
District Attorney	\$ 433,311	\$ 433,311	\$ 137,797	31.80%	\$ 93,857	19.95%
Solicitor General	742,172	742,172	164,936	22.22%	161,944	23.64%
TOTAL APPROPRIATIONS	\$ 1,175,483	\$ 1,175,483	\$ 302,733	25.75%	\$ 255,801	22.14%
Projected Fund Balance December 31	\$ 1,123,875	\$ 1,123,875				
Fund Balance as of Report Date			\$ 1,357,389			

YTD financial report 2013 gwinnettcouy

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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 449,407	\$ 449,407	\$ 449,407			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,151	\$ 76,151	100.00%	\$ 9,663	6.23%
Investment Income	511	511	119	23.29%	176	32.00%
Total Revenues without Use of Fund Balance	511	76,662	76,270	99.49%	9,839	6.33%
Use of Fund Balance	204,489	204,489	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 281,151	\$ 76,270	27.13%	\$ 9,839	4.80%
Appropriations:						
District Attorney	\$ 205,000	\$ 281,151	\$ 7,175	2.55%	\$ 53,751	26.22%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 281,151	\$ 7,175	2.55%	\$ 53,751	26.22%
Projected Fund Balance December 31	\$ 244,918	\$ 244,918				
Fund Balance as of Report Date			\$ 518,502			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 29,416,800	\$ 29,416,800	\$ 29,416,800			
Revenues:						
Charges for Services	\$ 14,082,774	\$ 14,082,774	\$ 3,208,852	22.79%	\$ 3,673,227	29.26%
Investment Income	58,657	58,657	26,846	45.77%	63,168	45.89%
Miscellaneous	-	-	2,061	-	2,790	0.00%
Total Revenues without Use of Fund Balance	14,141,431	14,141,431	3,237,759	22.90%	3,739,185	29.47%
Use of Fund Balance	2,084,029	2,812,092	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,225,460	\$ 16,953,523	\$ 3,237,759	19.10%	\$ 3,739,185	19.25%
Appropriations:						
Police Services	\$ 13,725,460	\$ 13,553,523	\$ 3,504,349	25.86%	\$ 4,321,030	22.24%
Non-Departmental	2,500,000	3,400,000	3,006,035	88.41%	-	-
TOTAL APPROPRIATIONS	\$ 16,225,460	\$ 16,953,523	\$ 6,510,384	38.40%	\$ 4,321,030	22.24%
Projected Fund Balance December 31	\$ 27,332,771	\$ 26,604,708				
Fund Balance as of Report Date			\$ 26,144,175			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 107,916	\$ 107,916	\$ 107,916			
Revenues:						
Charges for Services	\$ 67,834	\$ 67,834	\$ 23,518	34.67%	\$ 24,201	31.27%
Investment Income	15	15	-	0.00%	9	6.57%
TOTAL REVENUES	\$ 67,849	\$ 67,849	\$ 23,518	34.66%	\$ 24,210	31.23%
Appropriations:						
Juvenile Court	\$ 67,849	\$ 67,849	\$ 20,175	29.74%	\$ 30,813	39.75%
TOTAL APPROPRIATIONS	\$ 67,849	\$ 67,849	\$ 20,175	29.74%	\$ 30,813	39.75%
Projected Fund Balance December 31	\$ 107,916	\$ 107,916				
Fund Balance as of Report Date			\$ 111,259			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 3,403,191	\$ 3,403,191	\$ 3,403,191			
Revenue:						
Fines and Forfeitures	\$ -	\$ 115,818	\$ 115,818	100.00%	\$ 31,010	10.34%
Total Revenues without Use of Fund Balance	-	115,818	115,818	100.00%	31,010	10.34%
Use of Fund Balance	1,224,550	1,331,687	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,224,550	\$ 1,447,505	\$ 115,818	8.00%	\$ 31,010	2.08%
Appropriations:						
Police Special Investigation Operations	\$ 1,224,550	\$ 1,447,505	\$ 68,126	4.71%	\$ 302,022	20.23%
TOTAL APPROPRIATIONS	\$ 1,224,550	\$ 1,447,505	\$ 68,126	4.71%	\$ 302,022	20.23%
Projected Fund Balance December 31	\$ 2,178,641	\$ 2,071,504				
Fund Balance as of Report Date			\$ 3,450,883			

YTD financial report 2013 gwinnettcountry

POLICE SPECIAL TREASURY FUND (071)

The Police 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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 71,677	\$ 71,677	\$ 71,677			
Revenue:						
Miscellaneous	\$ -	\$ -	\$ -	-	\$ -	0.00%
Total Revenues without Use of Fund Balance	-	-	-	-	-	0.00%
Use of Fund Balance	695	695	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Appropriations:						
Police Services	\$ 695	\$ 695	\$ 231	33.24%	\$ 13,617	5.15%
TOTAL APPROPRIATIONS	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ 231</u>	<u>33.24%</u>	<u>\$ 13,617</u>	<u>5.15%</u>
Projected Fund Balance December 31	\$ 70,982	\$ 70,982				
Fund Balance as of Report Date			\$ 71,446			

YTD financial report 2013 gwinnettcountry

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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 3,066,061	\$ 3,066,061	\$ 3,066,061			
Revenue:						
Fines and Forfeitures	\$ -	\$ 114,376	\$ 122,276	106.91%	\$ 89,887	17.98%
Miscellaneous	-	-	814	-	353	70.60%
Total Revenues without Use of Fund Balance	-	114,376	123,090	107.62%	90,240	18.00%
Use of Fund Balance	1,159,009	1,044,633	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,159,009</u>	<u>\$ 1,159,009</u>	<u>\$ 123,090</u>	10.62%	<u>\$ 90,240</u>	10.21%
Appropriations:						
Police Services	\$ 1,159,009	\$ 1,159,009	\$ 266,998	23.04%	\$ 57,943	6.55%
TOTAL APPROPRIATIONS	<u>\$ 1,159,009</u>	<u>\$ 1,159,009</u>	<u>\$ 266,998</u>	23.04%	<u>\$ 57,943</u>	6.55%
Projected Fund Balance December 31	<u>\$ 1,907,052</u>	<u>\$ 2,021,428</u>				
Fund Balance as of Report Date			<u>\$ 2,922,153</u>			

YTD financial report 2013 gwinnettcounty

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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 1,819,899	\$ 1,819,899	\$ 1,819,899			
Revenues:						
Charges for Services	\$ 415,648	\$ 415,648	\$ 154,796	37.24%	\$ 136,604	36.51%
Total Revenues without Use of Fund Balance	415,648	415,648	154,796	37.24%	136,604	36.45%
Use of Fund Balance	120,000	120,000	-	0.00%	-	-
TOTAL REVENUES	\$ 535,648	\$ 535,648	\$ 154,796	28.90%	\$ 136,604	36.45%
Appropriations:						
Sheriff Inmate Store Operations	\$ 535,648	\$ 535,648	\$ 71,651	13.38%	\$ 85,356	22.82%
TOTAL APPROPRIATIONS	\$ 535,648	\$ 535,648	\$ 71,651	13.38%	\$ 85,356	22.82%
Projected Fund Balance December 31	\$ 1,699,899	\$ 1,699,899				
Fund Balance as of Report Date			\$ 1,903,044			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 218,443	\$ 218,443	\$ 218,443			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,553	\$ 28,554	100.00%	\$ -	0.00%
Investment Income	290	290	63	21.72%	58	20.79%
Total Revenues without Use of Fund Balance	290	28,843	28,617	99.22%	58	0.16%
Use of Fund Balance	149,710	149,710	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 178,553	\$ 28,617	16.03%	\$ 58	0.06%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 178,553	\$ 108,453	60.74%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 178,553	\$ 108,453	60.74%	\$ -	0.00%
Projected Fund Balance December 31	\$ 68,733	\$ 68,733				
Fund Balance as of Report Date			\$ 138,607			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 846,647	\$ 846,647	\$ 846,647			
Revenues:						
Fines and Forfeitures	\$ -	\$ 105,649	\$ 105,650	100.00%	\$ 192,077	-
Investment Income	662	662	227	34.29%	958	290.30%
Total Revenues without Use of Fund Balance	662	106,311	105,877	99.59%	193,035	58495.45%
Use of Fund Balance	249,338	249,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 250,000	\$ 355,649	\$ 105,877	29.77%	\$ 193,035	38.61%
Appropriations:						
Sheriff Special Operations	\$ 250,000	\$ 355,649	\$ 213,699	60.09%	\$ 126,452	25.29%
TOTAL APPROPRIATIONS	\$ 250,000	\$ 355,649	\$ 213,699	60.09%	\$ 126,452	25.29%
Projected Fund Balance December 31	\$ 597,309	\$ 597,309				
Fund Balance as of Report Date			\$ 738,825			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 164,109	\$ 164,109	\$ 164,109			
Revenues:						
Investment Income	\$ 141	\$ 141	\$ 40	28.37%	\$ 40	80.00%
Total Revenues without Use of Fund Balance	141	141	40	28.37%	40	80.00%
Use of Fund Balance	149,859	149,859	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 40	0.03%	\$ 40	0.04%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 14,250	\$ 14,250				
Fund Balance as of Report Date			\$ 164,149			

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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 receipted 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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 1,040,858	\$ 1,040,858	\$ 1,040,858			
Revenues:						
Taxes	\$ 800,000	\$ 800,000	\$ 207,848	25.98%	\$ 141,673	18.89%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	981,052	981,052	125,000	12.74%	125,000	13.28%
TOTAL REVENUES	\$ 2,181,052	\$ 2,181,052	\$ 732,848	33.60%	\$ 666,673	31.88%
Appropriations:						
Stadium Debt	\$ 2,181,052	\$ 2,181,052	\$ 1,071,035	49.11%	\$ 1,067,787	49.37%
TOTAL APPROPRIATIONS	\$ 2,181,052	\$ 2,181,052	\$ 1,071,035	49.11%	\$ 1,067,787	49.37%
Projected Fund Balance December 31	\$ 1,040,858	\$ 1,040,858				
Fund Balance as of Report Date			\$ 702,671			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 62,307	\$ 62,307	\$ 62,307			
Revenues:						
Licenses and Permits	\$ 12,120	\$ 12,120	\$ 11,096	91.55%	\$ 2,000	7.41%
Total Revenues without Use of Fund Balance	12,120	12,120	11,096	91.55%	2,000	7.40%
Use of Fund Balance	17,880	17,880	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 11,096	36.99%	\$ 2,000	6.53%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 44,427	\$ 44,427				
Fund Balance as of Report Date			\$ 73,403			

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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 receipted 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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Fund Balance January 1	\$ 6,398,179	\$ 6,398,179	\$ 6,398,179			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 1,600,654	24.23%	\$ 1,371,470	21.40%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	3,919	45.49%	6,478	809.75%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	1,604,573	24.26%	1,377,948	21.49%
Use of Fund Balance	460,066	460,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,074,862	\$ 7,074,862	\$ 1,604,573	22.68%	\$ 1,377,948	19.72%
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,134,407	\$ 1,016,150	47.61%	\$ 972,514	47.71%
Gwinnett Center Debt	4,940,455	4,940,455	1,362,728	27.58%	1,399,628	28.28%
TOTAL APPROPRIATIONS	\$ 7,074,862	\$ 7,074,862	\$ 2,378,878	33.62%	\$ 2,372,142	33.95%
Projected Fund Balance December 31	\$ 5,938,113	\$ 5,938,113				
Fund Balance as of Report Date			\$ 5,623,874			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 558,788	\$ 558,788	\$ 558,788			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 47,531	34.19%	\$ 44,945	42.80%
Miscellaneous - Rents	741,250	696,189	227,087	32.62%	238,563	33.08%
Total Revenues without Use of Fund Balance	880,250	835,189	274,618	32.88%	283,508	34.31%
Use of Net Position	-	9,376	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,250	\$ 844,565	\$ 274,618	32.52%	\$ 283,508	33.80%
Appropriations:						
Transportation*	\$ 844,565	\$ 844,565	\$ 220,847	26.15%	\$ 209,855	25.02%
Total Appropriations without Working Capital Reserve	844,565	844,565	220,847	26.15%	209,855	25.02%
Working Capital Reserve	35,685	-	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 880,250	\$ 844,565	\$ 220,847	26.15%	\$ 209,855	25.02%
Projected Net Position December 31	\$ 594,473	\$ 549,412				
Net Position as of Report Date			\$ 612,559			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 1,156,285	\$ 1,156,285	\$ 1,156,285			
Revenues:						
Charges for Services	\$ 4,221,568	\$ 4,221,568	\$ 1,296,701	30.72%	\$ 1,440,503	33.72%
Investment Income	3,159	3,159	681	21.56%	1,330	21.60%
Miscellaneous	26,375	26,375	11,068	41.96%	12,782	4.66%
Other Financing Sources	2,765,574	2,765,574	921,858	33.33%	1,066,667	33.33%
Total Revenues without Use of Net Position	7,016,676	7,016,676	2,230,308	31.79%	2,521,282	32.52%
Use of Net Position	750,000	750,000	-	0.00%	-	-
TOTAL REVENUES	\$ 7,766,676	\$ 7,766,676	\$ 2,230,308	28.72%	\$ 2,521,282	32.52%
Appropriations:						
Financial Services	\$ 73,550	\$ 73,550	\$ 24,400	33.17%	\$ 22,332	33.17%
Transportation	7,693,126	7,693,126	1,344,880	17.48%	1,764,447	22.96%
TOTAL APPROPRIATIONS	\$ 7,766,676	\$ 7,766,676	\$ 1,369,280	17.63%	\$ 1,786,779	23.05%
Projected Net Position December 31	\$ 406,285	\$ 406,285				
Net Position as of Report Date			\$ 2,017,313			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 7,012,078	\$ 7,012,078	\$ 7,012,078			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 211,247	27.65%	\$ 56,482	45.11%
Charges for Services	42,003,740	42,003,740	14,775,395	35.18%	14,393,149	34.70%
Investment Income	215,000	215,000	74,317	34.57%	115,117	113.46%
Miscellaneous	1,050	1,050	232	22.10%	1,023	25.26%
TOTAL REVENUES	\$ 42,983,790	\$ 42,983,790	\$ 15,061,191	35.04%	\$ 14,565,771	34.92%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	0.00%	\$ 10,056,024	24.66%
Support Services*	1,823,484	1,823,484	494,891	27.14%	-	-
Payments to Haulers	39,929,868	39,929,868	9,910,448	24.82%	-	-
Total Appropriations without Working Capital Reserve	41,753,352	41,753,352	10,405,339	24.92%	10,056,024	24.66%
Working Capital Reserve	1,230,438	1,230,438	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 42,983,790	\$ 42,983,790	\$ 10,405,339	24.21%	\$ 10,056,024	24.66%
Projected Net Position December 31	\$ 8,242,516	\$ 8,242,516				
Net Position as of Report Date			\$ 11,667,930			

* Solid Waste operations moved to the Support Services Department beginning fiscal year 2013 and hauler payments have been moved to a separate reporting line. This line item also includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 7,425,648	\$ 7,425,648	\$ 7,425,648			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 534,613	1.76%	\$ 578,284	1.91%
Investment Income	16,500	16,500	3,052	18.50%	6,190	57.81%
Miscellaneous	17,000	17,000	8,892	52.31%	7,363	2945.20%
TOTAL REVENUES	\$ 30,347,777	\$ 30,347,777	\$ 546,557	1.80%	\$ 591,837	1.95%
Appropriations:						
Planning and Development	\$ 419,749	\$ 419,749	\$ 134,465	32.03%	\$ 132,049	31.70%
Water Resources*	29,779,881	29,675,996	9,021,436	30.40%	8,890,138	29.82%
Non-Departmental	75,000	75,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	30,274,630	30,170,745	9,155,901	30.35%	9,022,187	29.85%
Working Capital Reserve	73,147	177,032	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,347,777	\$ 30,347,777	\$ 9,155,901	30.17%	\$ 9,022,187	29.72%
Projected Net Position December 31	\$ 7,498,795	\$ 7,602,680				
Net Position as of Report Date			\$ (1,183,696)			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 23,598,854	\$ 23,598,854	\$ 23,598,854			
Revenues:						
Charges for Services	\$ 287,467,000	\$ 287,467,000	\$ 77,370,045	26.91%	\$ 74,961,887	27.39%
Investment Income	50,000	50,000	13,102	26.20%	19,242	40.43%
Contributions and Donations	7,022,000	7,022,000	5,359,144	76.32%	3,846,732	68.81%
Miscellaneous	475,000	475,000	63,393	13.35%	1,035,223	147.89%
TOTAL REVENUES	\$ 295,014,000	\$ 295,014,000	\$ 82,805,684	28.07%	\$ 79,863,084	28.52%
Appropriations:						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 379,100	31.62%	\$ 344,223	30.30%
Water Resources*	291,487,665	290,841,366	86,871,682	29.87%	81,920,732	29.72%
Non-Departmental	100,000	100,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	292,140,348	87,250,782	29.87%	82,264,955	29.72%
Working Capital Reserve	2,227,353	2,873,652	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 295,014,000	\$ 295,014,000	\$ 87,250,782	29.58%	\$ 82,264,955	29.38%
Projected Net Position December 31	\$ 25,826,207	\$ 26,472,506				
Net Position as of Report Date			\$ 19,153,756			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 4,675,075	\$ 4,675,075	\$ 4,675,075			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,727,737	\$ 16,565,179	33.31%	\$ 17,131,002	33.36%
Miscellaneous	1,555,049	1,555,049	566,001	36.40%	580,808	33.84%
TOTAL REVENUES	\$ 51,282,786	\$ 51,282,786	\$ 17,131,180	33.41%	\$ 17,711,810	33.38%
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,170,303	\$ 989,731	23.73%	\$ 1,219,731	28.30%
Financial Services	7,342,764	7,293,225	2,229,411	30.57%	2,233,746	30.76%
Human Resources	2,885,770	2,857,403	782,775	27.39%	826,803	26.66%
Information Technology	23,817,744	23,677,699	9,534,439	40.27%	11,980,564	45.26%
Law	1,892,702	1,877,504	491,324	26.17%	501,780	26.32%
Support Services	8,783,012	8,739,581	2,524,565	28.89%	2,245,514	26.12%
Non-Departmental:						
Other Miscellaneous	515,000	515,000	67,697	13.15%	34,036	6.88%
Compensation Reserve	300,000	300,000	-	0.00%	-	0.00%
Contingency	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	915,000	915,000	67,697	7.40%	34,036	3.98%
Total Appropriations without Working Capital Reserve	49,824,195	49,530,715	16,619,942	33.55%	19,042,174	36.27%
Working Capital Reserve	1,458,591	1,752,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 51,282,786	\$ 51,282,786	\$ 16,619,942	32.41%	\$ 19,042,174	35.89%
Projected Net Position December 31	\$ 6,133,666	\$ 6,427,146				
Net Position as of Report Date			\$ 5,186,313			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 1,693,044	\$ 1,693,044	\$ 1,693,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 333,341	33.33%	\$ 266,667	33.33%
Investment Income	2,250	2,250	503	22.36%	363	14.73%
Total Revenues without Use of Net Position	1,002,272	1,002,272	333,844	33.31%	267,030	33.28%
Use of Net Position	48,454	48,454	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,050,726	\$ 1,050,726	\$ 333,844	31.77%	\$ 267,030	31.43%
Appropriations:						
Financial Services	\$ 1,050,726	\$ 1,050,726	\$ 70,236	6.68%	\$ 121,566	14.31%
TOTAL APPROPRIATIONS	\$ 1,050,726	\$ 1,050,726	\$ 70,236	6.68%	\$ 121,566	14.31%
Projected Net Position December 31	\$ 1,644,590	\$ 1,644,590				
Net Position as of Report Date			\$ 1,956,652			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 1,117,564	\$ 1,117,564	\$ 1,117,564			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,807,286	\$ 1,913,970	32.96%	\$ 1,856,628	32.91%
Miscellaneous	298,000	298,000	346,903	116.41%	334,709	140.95%
TOTAL REVENUES	\$ 6,105,286	\$ 6,105,286	\$ 2,260,873	37.03%	\$ 2,191,337	37.27%
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,795,695	\$ 1,813,080	31.28%	\$ 1,655,409	27.92%
Total Appropriations without Working Capital Reserve	5,817,747	5,795,695	1,813,080	31.28%	1,655,409	27.92%
Working Capital Reserve	287,539	309,591	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 6,105,286	\$ 6,105,286	\$ 1,813,080	29.70%	\$ 1,655,409	27.92%
Projected Net Position December 31	\$ 1,405,103	\$ 1,427,155				
Net Position as of Report Date			\$ 1,565,357			

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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 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 27,217,386	\$ 27,217,386	\$ 27,217,386			
Revenues:						
Charges for Services	\$ 36,170,535	\$ 36,170,535	\$ 10,438,834	28.86%	\$ 11,796,866	30.36%
Investment Income	109,065	109,065	30,584	28.04%	64,206	42.64%
Miscellaneous	-	-	86,586	-	28,858	-
Total Revenues without Use of Net Position	36,279,600	36,279,600	10,556,004	29.10%	11,889,930	30.48%
Use of Net Position	5,300,282	5,300,282	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 41,579,882	\$ 41,579,882	\$ 10,556,004	25.39%	\$ 11,889,930	27.25%
Appropriations:						
Human Resources	\$ 41,579,882	\$ 41,579,882	\$ 13,567,685	32.63%	\$ 13,880,320	31.81%
TOTAL APPROPRIATIONS	\$ 41,579,882	\$ 41,579,882	\$ 13,567,685	32.63%	\$ 13,880,320	31.81%
Projected Net Position December 31	\$ 21,917,104	\$ 21,917,104				
Net Position as of Report Date			\$ 24,205,705			

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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.

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 23,582,286	\$ 23,582,286	\$ 23,582,286			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 1,442,732	33.33%	\$ 1,121,667	33.33%
Investment Income	45,500	45,500	24,870	54.66%	14,319	26.14%
Miscellaneous	-	-	17,465	-	2,492	62.30%
Total Revenues without Use of Net Position	4,373,694	4,373,694	1,485,067	33.95%	1,138,478	33.25%
Use of Net Position	2,258,825	2,258,825	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,632,519	\$ 6,632,519	\$ 1,485,067	22.39%	\$ 1,138,478	16.47%
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,632,519	\$ 3,456,181	52.11%	\$ 3,343,442	48.35%
TOTAL APPROPRIATIONS	\$ 6,632,519	\$ 6,632,519	\$ 3,456,181	52.11%	\$ 3,343,442	48.35%
Projected Net Position December 31	\$ 21,323,461	\$ 21,323,461				
Net Position as of Report Date			\$ 21,611,172			

YTD financial report 2013 gwinnettcounty

WORKERS' COMPENSATION FUND (604)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 4/30/2013	Actuals YTD as of 4/30/2013	% Actual to Current Budget	Actuals YTD as of 4/30/2012	% Actual to 4/30/2012 Budget
Net Position January 1	\$ 9,595,183	\$ 9,595,183	\$ 9,595,183			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 1,119,244	33.33%	\$ 616,667	33.33%
Investment Income	35,500	35,500	23,721	66.82%	11,655	25.91%
Total Revenues without Use of Net Position	3,393,231	3,393,231	1,142,965	33.68%	628,322	33.16%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,229,496	\$ 5,229,496	\$ 1,142,965	21.86%	\$ 628,322	14.84%
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 1,081,940	20.69%	\$ 1,044,005	24.65%
TOTAL APPROPRIATIONS	\$ 5,229,496	\$ 5,229,496	\$ 1,081,940	20.69%	\$ 1,044,005	24.65%
Projected Net Position December 31	\$ 7,758,918	\$ 7,758,918				
Net Position as of Report Date			\$ 9,656,208			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 4/30/2013

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (50,000)	Transferred to Corrections
	(533,100)	Transferred to Sheriff
<i>Subtotal</i>	(583,100)	
Indigent Defense Reserve	(26,500)	Transferred to Probate Court
	(1,857,700)	Transferred to Judiciary
	(221,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,105,500)	
Court Reporters Reserve	(81,300)	Transferred to Juvenile Court
	(820,400)	Transferred to Judiciary
	(7,900)	Transferred to Solicitor General
<i>Subtotal</i>	(909,600)	
Court Interpreters Reserve	(38,500)	Transferred to Juvenile Court
	(177,800)	Transferred to Judiciary
	(1,000)	Transferred to Probate Court
<i>Subtotal</i>	(217,300)	
Total General Fund Non-Departmental Transfers	\$ (3,815,500)	
<i>To:</i>		
Corrections	\$ 50,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	50,000	
Juvenile Court	38,500	Transferred from Court Interpreters Reserve
	81,300	Transferred from Court Reporters Reserve
	221,300	Transferred from Indigent Defense
<i>Subtotal</i>	341,100	
Sheriff	533,100	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	533,100	
Judiciary	177,800	Transferred from Court Interpreters Reserve
	820,400	Transferred from Court Reporters Reserve
	1,857,700	Transferred from Indigent Defense
<i>Subtotal</i>	2,855,900	
Probate Court	26,500	Transferred from Indigent Defense
	1,000	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	27,500	
Solicitor General	7,900	Transferred from Court Reporters Reserve
<i>Subtotal</i>	7,900	
Total General Fund Transfers From Non-Departmental Reserves	\$ 3,815,500	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 4/30/2013

Police Services District Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (37,000)	Transferred to Police Services
<i>Subtotal</i>	(37,000)	
Indigent Defense Reserve	(13,600)	Transferred to Recorders Court
<i>Subtotal</i>	(13,600)	
Court Interpreters Reserve	(17,500)	Transferred to Recorders Court
<i>Subtotal</i>	(17,500)	
Total Police Services District Fund Non-Departmental Transfers	\$ (68,100)	
<i>To:</i>		
Police Services	\$ 37,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	37,000	
Recorder's Court	13,600	Transferred from Indigent Defense Reserve
Recorder's Court	17,500	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	31,100	
Total Police Services District Fund Transfers From Non-Departmental Reserves	\$ 68,100	

INTER-FUND TRANSFERS - ALL FUNDS

As of 4/30/2013

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Development and Enforcement Services District Fund (104)	Fire and Emergency Medical Services District Fund (102)	Police Services District Fund (106)	Recreation (105)	Sheriff Special Treasury (066)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)												165,000				165,000
G.O. Bond Fund (951)	35,286															35,286
Development and Enforcement Services District Fund (104)	3,537,508															3,537,508
Fire and Emergency Services District Fund (102)	26,176,471															26,176,471
Police Services District Fund (106)	29,551,372															29,551,372
Recreation Fund (105)	346,782															346,782
Local Transit Operating (515)	2,765,574															2,765,574
Capital Projects (300-318)	2,246,329		385,400	134,000	419,180		127,362	86,928	21,500							3,420,699
Capital Vehicle/Fleet Equipment (305)	1,710,712	24,295	337,861	4,150,169	279,104	20,540								39,861	80,870	6,643,412
Miscellaneous Grants (200-250G)	126,788															126,788
Renewal & Extension - Airport (523)										35,000						35,000
Renewal & Extension - Stormwater (591)											19,208,176					19,208,176
Renewal & Extension - Water & Sewer (504)												81,242,819				81,242,819
Renewal & Extension - Solid Waste (596)													75,000			75,000
Total	66,496,822	24,295	723,261	4,284,169	698,284	20,540	127,362	86,928	21,500	35,000	19,208,176	81,407,819	75,000	39,861	80,870	173,329,887

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Development and Enforcement Services District Fund (104)	Fire and Emergency Medical Services District Fund (102)	Police Services District Fund (106)	Recreation (105)	Sheriff Special Treasury (066)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)												55,000				55,000
G.O. Bond Fund (951)																-
Development and Enforcement Services District Fund (104)	2,859,512															2,859,512
Fire and Emergency Services District Fund (102)	20,769,889															20,769,889
Police Services District Fund (106)	27,500,000															27,500,000
Recreation Fund (105)																-
Local Transit Operating (515)	921,859															921,859
Capital Projects (300-318)	748,776		128,467	44,667	139,726			50,160								1,111,796
Capital Vehicle/Fleet Equipment (305)	570,238	8,098	112,620	1,383,389	93,035									13,287	26,957	2,207,624
Miscellaneous Grants (200-250G)	18,768															18,768
Renewal & Extension - Airport (523)										11,667						11,667
Renewal & Extension - Stormwater (591)											6,402,725					6,402,725
Renewal & Extension - Water & Sewer (504)												27,080,940				27,080,940
Renewal & Extension - Solid Waste (596)													25,000			25,000
Total	53,389,042	8,098	241,087	1,428,056	232,761	-	-	50,160	-	11,667	6,402,725	27,135,940	25,000	13,287	26,957	88,964,780

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 4/30/2013

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - April	(Adjustments YTD)	Description
General Fund (001)				
Contributions and Donations	\$ 30,000	\$ 34,597	\$ 4,597	GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.
Use of Fund Balance	42,636,693	42,600,176	(36,517)	GCID 20110242 approval to execute 90 day job vacancy (\$195,751). GCID 20130385 approval for the chairman to execute an agreement with the Gwinnett sexual assault center for the provision of medical examinations \$117,250. GCID 20130348 approval to amend the FY 2013 budget to appropriate funds for the probate court to hire four part-time temporary employees \$41,984.
<i>Subtotal</i>			(31,920)	
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	35,400	53,164	17,764	GCID 20130154 approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000.
<i>Subtotal</i>			17,764	
Police Services District Fund (106)				
Miscellaneous	248,045	275,045	27,000	GCID 20130319 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 the County owned property \$27,000.
<i>Subtotal</i>			27,000	
Street Lighting Fund (002)				
Charges for Services	6,961,294	6,961,825	531	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$531.
Use of Fund Balance	456,046	455,995	(51)	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 (\$51).
<i>Subtotal</i>			480	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	-	76,151	76,151	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$76,151.
<i>Subtotal</i>			76,151	

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - April	(Adjustments YTD)	Description
E911 Fund (095)				
Use of Fund Balance	2,084,029	2,812,092	728,063	GCID 20110242 approval to execute 90 day job vacancy (\$171,937). GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments.
<i>Subtotal</i>			728,063	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	115,818	115,818	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$115,818.
Use of Fund Balance	1,224,550	1,331,687	107,137	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$19,096). GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233.
<i>Subtotal</i>			222,955	
Police Special State Fund (072)				
Fines and Forfeitures	-	114,376	114,376	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$114,376.
Use of Fund Balance	1,159,009	1,044,633	(114,376)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$114,376).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	28,553	28,553	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$28,553.
<i>Subtotal</i>			28,553	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	105,649	105,649	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$105,649.
<i>Subtotal</i>			105,649	

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - April	(Adjustments YTD)	Description
Airport Operating Fund (520)				
Miscellaneous-Rents	741,250	696,189	(45,061)	GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to lease agreement for Gwinnett Aero to execute any and all documents (\$45,061).
Use of Net Position	-	9,376	9,376	GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents \$9,376.
<i>Subtotal</i>			(35,685)	
Total Revenue Budget Adjustments			<u>\$ 1,139,010</u>	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 4/30/2013

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - April	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,605,360	\$ 8,662,613	\$ 57,253	GCID 20110242 approval to execute 90 day job vacancy (\$9,747). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract \$67,000.
Tax Commissioner	11,070,281	11,236,947	166,666	\$166,666 transferred from Contingency per 2013 Decision Package.
Transportation	15,783,712	15,745,281	(38,431)	GCID 20110242 approval to execute 90 day job vacancy (\$38,431).
Police Services	4,413,101	4,376,883	(36,218)	GCID 20110242 approval to execute 90 day job vacancy (\$36,218).
Corrections	13,329,003	13,290,214	(38,789)	\$50,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20110242 approval to execute 90 day job vacancy (\$88,789).
Community Services	4,089,393	4,071,424	(17,969)	GCID 20110242 approval to execute 90 day job vacancy (\$22,566). GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.
Juvenile Court	5,933,166	6,274,266	341,100	\$341,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	71,209,915	71,743,015	533,100	\$533,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	15,614,527	18,470,427	2,855,900	\$2,855,900 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	1,930,924	2,000,408	69,484	\$27,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. 20130348 approval to amend the FY 2013 budget to appropriate funds for the Probate Court to hire four part-time temporary employees \$41,984.
Solicitor General	3,608,983	3,616,883	7,900	\$7,900 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,510,027	1,276,361	(233,666)	(\$166,666) transferred to Tax Commissioner per 2013 Decision Package. GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract (\$67,000).
Prisoner Medical Reserve	2,000,000	1,416,900	(583,100)	See Non-departmental Budget Transfers Schedule for detail (\$583,100).
Indigent Defense Reserve	6,000,000	3,894,500	(2,105,500)	See Non-departmental Budget Transfers Schedule for detail (\$2,105,500).
Court Reporters Reserve	2,000,000	1,090,400	(909,600)	See Non-departmental Budget Transfers Schedule for detail (\$909,600).
Court Interpreters Reserve	565,000	347,700	(217,300)	See Non-departmental Budget Transfers Schedule for detail (\$217,300).

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - April	Difference (Adjustments YTD)	Description
Other Governmental Agencies	250,000	367,250	117,250	GCID 20130385 approval for the chairman to execute an agreement with the Gwinnett sexual assault center for the provision of medical examinations \$117,250.
<i>Subtotal</i>			(31,920)	
Development and Enforcement Services District Fund (104)				
Planning and Development	5,964,351	5,935,541	(28,810)	GCID 20110242 approval to execute 90 day job vacancy (\$28,810).
Police Services	2,342,920	2,311,381	(31,539)	GCID 20110242 approval to execute 90 day job vacancy (\$31,539).
Contributions to Fund Balance	3,314,613	3,374,962	60,349	GCID 20110242 approval to execute 90 day job vacancy \$60,349.
<i>Subtotal</i>			-	
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	81,767,134	81,784,898	17,764	GCID 20130154 approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000.
<i>Subtotal</i>			17,764	
Police Services District Fund (106)				
Police Services	81,749,463	81,786,463	37,000	See Non-departmental Budget Transfers Schedule for detail \$37,000.
Recorder's Court	1,591,586	1,622,686	31,100	See Non-departmental Budget Transfers Schedule for detail \$31,100.
Non-Departmental	5,010,636	4,942,536	(68,100)	See Non-departmental Budget Transfers Schedule for detail (\$68,100).
Contributions to Fund Balance	28,006,934	28,033,934	27,000	GCID 20130319 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 the County owned property \$27,000.
<i>Subtotal</i>			27,000	
Recreation Fund (105)				
Community Services	27,944,567	27,817,150	(127,417)	GCID 20110242 approval to execute 90 day job vacancy (\$127,417).
Contributions to Fund Balance	1,476,289	1,603,706	127,417	GCID 20110242 approval to execute 90 day job vacancy \$127,417.
<i>Subtotal</i>			-	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - April	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Transportation	7,421,840	7,422,320	480	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$480.
<i>Subtotal</i>			480	
District Attorney Federal Asset Sharing (080)				
District Attorney	205,000	281,151	76,151	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$76,151.
<i>Subtotal</i>			76,151	
E-911 Fund (095)				
Police Services	13,725,460	13,553,523	(171,937)	GCID 20110242 approval to execute 90 day job vacancy (\$171,937).
Non-Departmental	2,500,000	3,400,000	900,000	GCID 20130321 approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments.
<i>Subtotal</i>			728,063	
Police Special Justice Fund (070)				
Police Special Investigation Operations	1,224,550	1,447,505	222,955	GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$222,955.
<i>Subtotal</i>			222,955	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	150,000	178,553	28,553	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$28,553.
<i>Subtotal</i>			28,553	
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	250,000	355,649	105,649	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$105,649.
<i>Subtotal</i>			105,649	
Airport Operating Fund (520)				
Working Capital Reserve	35,685	-	(35,685)	GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685).
<i>Subtotal</i>			(35,685)	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - April	Difference (Adjustments YTD)	Description
Stormwater Fund (590)				
Water Resources	29,779,881	29,675,996	(103,885)	GCID 20110242 approval to execute 90 day job vacancy (\$103,885).
Working Capital Reserve	73,147	177,032	103,885	GCID 20110242 approval to execute 90 day job vacancy \$103,885.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Water Resources	291,487,665	290,841,366	(646,299)	GCID 20110242 approval to execute 90 day job vacancy (\$646,299).
Working Capital Reserve	2,227,353	2,873,652	646,299	GCID 20110242 approval to execute 90 day job vacancy \$646,299.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
County Administration	4,187,203	4,170,303	(16,900)	GCID 20110242 approval to execute 90 day job vacancy (\$16,900).
Financial Services	7,342,764	7,293,225	(49,539)	GCID 20110242 approval to execute 90 day job vacancy (\$49,539).
Human Resources	2,885,770	2,857,403	(28,367)	GCID 20110242 approval to execute 90 day job vacancy (\$28,367).
Information Technology	23,817,744	23,677,699	(140,045)	GCID 20110242 approval to execute 90 day job vacancy (\$140,045).
Law	1,892,702	1,877,504	(15,198)	GCID 20110242 approval to execute 90 day job vacancy (\$15,198).
Support Services	8,783,012	8,739,581	(43,431)	GCID 20110242 approval to execute 90 day job vacancy (\$43,431).
Working Capital Reserve	1,458,591	1,752,071	293,480	GCID 20110242 approval to execute 90 day job vacancy \$293,480.
<i>Subtotal</i>			-	
Fleet Management (610)				
Support Services	5,817,747	5,795,695	(22,052)	GCID 20110242 approval to execute 90 day job vacancy (\$22,052).
Working Capital Reserve	287,539	309,591	22,052	GCID 20110242 approval to execute 90 day job vacancy \$22,052.
<i>Subtotal</i>			-	
Total Appropriation Budget Adjustments			\$ 1,139,010	

4/10/2013 through 5/9/2013
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL010-13	Electrical Safety Modifications for Sixty (60) Wastewater Collection Pump Stations- CP3	DWR	504 Water & Sewer Renewal & Extension Fund	\$700,000	2/13/2013	Anticipated to BOC Agenda 5/21/2013
BL022-13	Gwinnett County Fire Training Center – Phase I Driving Course	DOSS	318 2009 SPLOST Fund	\$1,500,000	3/14/2013	Anticipated to BOC Agenda 5/21/2013
BL029-13	Cruse Road Sidewalk (Sugarloaf Parkway - Old Norcross Road), Beaver Ruin Road Sidewalk (Rockborough Trail - Bailey Drive), and S.R. 141 Sidewalk (Holcomb Bridge Road - Woodhill Drive) Pedestrian Safety Improvements Projects	DOT	318 2009 SPLOST Fund	\$580,000	4/4/2013	Anticipated to BOC Agenda 5/21/2013
BL030-13	Construction of Ivy Creek Greenway Phase I, Section 3 Project	DOCS	318 2009 SPLOST Fund 318G 2009 SPLOST Fund-Grant	\$1,600,000	4/10/2013	Anticipated to BOC Agenda 5/21/2013
BL032-13	Hickory Trail Water Main Replacement	DWR	504 Water & Sewer Renewal & Extension Fund	\$752,975	5/3/2013	Anticipated to BOC June 2013
BL033-13	Taxiway "W" Pavement Rehabilitation Project	DOT	523 Airport Renewal & Extension Fund 523G Airport Renewal & Extension Fund-Grants	\$1,700,000	4/19/2013	Anticipated to BOC Agenda 5/21/2013
BL034-13	Purchase of Water Meter Repair Parts, Fittings, and Meter Boxes on an Annual Contract	DWR	501 Water & Sewer Operating Fund 504 Water & Sewer Renewal & Extension Fund	\$240,000	4/15/2013	Anticipated to BOC June 2013
BL035-13	Culvert Upgrades on Mink Livsey Road, Harmony Grove Road, Fern Creek Drive, and North Norcross Tucker Road	DWR	591 Stormwater Renewal & Extension Fund	\$1,600,000	5/7/2013	Anticipated to BOC June 2013
BL038-13	Filter Media Replacement in Filter Building #2 and Handrail Modifications	DWR	504 Water & Sewer Renewal & Extension Fund	\$990,000	5/15/2013	Anticipated to BOC July 2013
BL039-13	Ensorbroom Farm Pump Station Decommissioning Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$593,490	5/16/2013	Anticipated to BOC July 2013
BL040-13	Purchase of Safety Shoes on an Annual Contract	Various	001 General Fund 104 Development and Enforcement Services District Fund 105 Recreation Fund 501 Water & Sewer Operating Fund	\$84,100	5/7/2013	Anticipated to BOC July 2013
BL041-13	Buford Highway Pedestrian Improvements Projects	DOT	200G Federal Transit Administration	\$600,000	4/25/2013	Anticipated to BOC Agenda 5/21/2013

4/10/2013 through 5/9/2013
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL042-13	Sandalwood Circle Gravity Sewer Renewal Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$355,000	5/21/2013	Anticipated to BOC July 2013
BL043-13	Grandeus Creek Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$743,903	5/20/2013	Anticipated to BOC July 2013
BL044-13	Crooked Creek WRF Diffused Air Conversion	DWR	504 Water & Sewer Renewal & Extension Fund	\$6,000,000	5/29/2013	Anticipated to BOC July 2013
BL045-13	Rosebud Road at Temple Johnson Road Intersection Improvement Project	DOT	318 2009 SPLOST Fund	\$750,000	5/16/2013	Anticipated to BOC Agenda 6/18/2013
BL046-13	Installation of Wall Panels at Various Gwinnett County Fire Stations	Fire	300-304 Capital Project Fund	\$108,000	5/23/2013	Anticipated to BOC July 2013
BL047-13	Purchase of Short Barreled Rifles	Police	001 General Fund 070 Police Special Justice Fund	\$125,000	5/16/2013	Anticipated to BOC July 2013
BL048-13	NBC Tunnel Pump Station Guide Rail Repair-Phase II	DWR	504 Water & Sewer Renewal & Extension Fund	\$115,000	6/5/2013	Anticipated to BOC July 2013
BL049-13	Collins Hill Golf Club Stream Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$445,000	6/17/2013	Anticipated to BOC August 2013
BL050-13	Parking Lot & Asphalt Trail Maintenance & Repair on an Annual Contract	DOCS	302 Capital Project Fund 318 2009 SPLOST Fund	\$765,000	5/27/2013	Anticipated to BOC July 2013
BL051-13	Remove Asphalt Driveway and Replace with Concrete Driveway at Fire Station 11	Fire	300-304 Capital Project Fund	\$150,000	6/6/2013	Anticipated to BOC August 2013
RP023-12	Provision of Voice & Data Network Services on an Annual Contract	ITS	665 Administrative Support Fund 001 General Fund 501 Water & Sewer Operating Fund 095 E-911 Fund 105 Recreation Fund Various Other Funds	\$2,100,000	10/18/2012	Anticipated to BOC June 2013
RP002-13	On-Call Water And Wastewater Facility Equipment Repair And Maintenance	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,800,000	4/24/2013	Anticipated to BOC July 2013
RP003-13	Optimization of Water Production Chemical Coagulant Pilot- Scale Study Project	DWR	501 Water & Sewer Operating Fund	\$150,000	5/14/2013	Anticipated to BOC July 2013

4/10/2013 through 5/9/2013
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
RP004-13	Comprehensive Wellness Program on an Annual Contract with Four Options to Renew	HR	605 Group Self-Insurance Fund	\$65,000	4/26/2013	Anticipated to BOC June 2013
RP005-13	Provision of an Enterprise Content Management System	ITS	300-304 Capital Project Fund	\$956,100	5/7/2013	Anticipated to BOC August 2013
RP006-13	Provide Property and Casualty Insurance Coverage/Services on an Annual Contract	DOFS	602 Risk Management Fund 604 Workers' Compensation Fund	\$2,600,000	4/30/2013	Anticipated to BOC July 2013
RP007-13	Provide Construction Document Development for the New Lanier Park Site	DOCS	318 2009 SPLOST Fund	\$500,000	4/26/2013	Anticipated to BOC July 2013
RP008-13	Provision of Emergency Management Consultant and Recovery Services on an Annual Contract	Police	001 General Fund	\$140,000	5/30/2013	Anticipated to BOC August 2013
RP009-13	Provision of Juror Pay Card Program on an Annual Contract	DOFS	001 General Fund	\$80,000	5/30/2013	Anticipated to BOC July 2013

GWINNETT COUNTY, GEORGIA

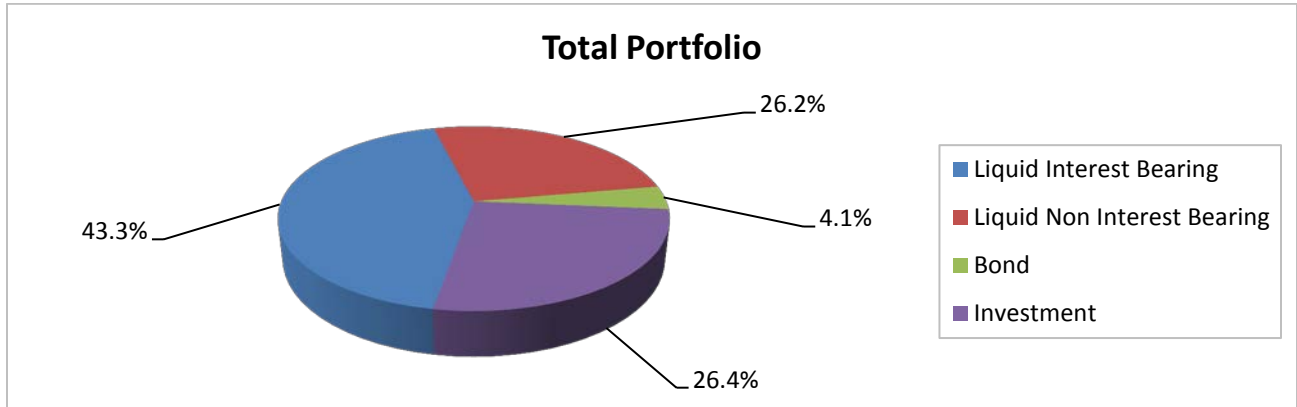
Investment Update as of March 31, 2013

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Financial Position as of March 31st

As of the report date, the County is managing \$1.029 billion 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 March 31, 2013 were:

Liquidity Portfolio:	
Interest Bearing	\$445,336,649
Non-Interest Bearing	269,605,552
Bond Portfolio	42,479,011
<u>Investment Portfolio</u>	<u>271,746,862</u>
Total	\$1,029,168,074



Liquidity Portfolio

Liquidity balances include interest bearing accounts at the State of Georgia (GA-1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.

03/31/13	%	\$	Average Yield
Interest Bearing	0.35%	2,478,876	0.1723%
State GA1	51.21%	366,101,273	0.1561%
Non-interest bearing	37.70%	269,605,552	
Certificates of Deposit	10.74%	76,756,500	0.5930%
Total	100.00%	714,942,201	0.2317%*

*Excludes Non-Interest bearing from the yield calculation.

GWINNETT COUNTY, GEORGIA

Investment Update as of March 31, 2013

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As of the report date, the County has liquidity and bond funds totaling \$408.6 million 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 4.45% of the \$9.1 billion managed by OTFS. The current yield at March 31, 2013 was .15610%, compared to .1335% at March 31, 2012.

At March 31, 2013, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .2317% compared to .2262% at March 31, 2012. This WAC is benchmarked against two indices: S&P GIP Government Index and the State Local Government Investment Pool (GA1) + 10 basis points. As of March 31, 2013, the average return in excess of these two benchmarks equaled \$2,056,091 on an annualized basis.

Banking, Insurance and Collateral

Since March 31, 2012, savings accounts with Regions Bank and PNC Bank were closed due to non-competitive interest rates. We received notice in February 2013 that Flagstar is exiting the CDAR's market and proceeds from maturing CD's will be returned at maturity.

At March 31, 2013, bank deposits held by EverBank, United Community Bank (UCB), Flagstar Bank and Wells Fargo Bank (WF) totaled \$272,084,428. 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 pledged as collateral and held by custodians. At March 31, 2013, bank deposits totaling \$271,090,716 required pledged collateral of \$298,199,788. Due to lower bank balances in March, deposit balances were over-collateralized by \$20.1 million and excess collateral was released in April.

Bond Portfolio

Balances in the Bond Portfolio increased slightly from \$41,959,786 at March 31, 2012 to \$42,479,011 at March 31, 2013 due to increased monthly sinking fund deposits. The Bond Portfolio represented 4.13% of the Total Portfolio at March 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 decreased from \$313,904,065 at March 31, 2012 to \$271,746,862 at March 31, 2013. During March 2013, treasury staff began to liquidate investment holdings in the 2005 sales tax fund in anticipation of closing this fund in 2013.

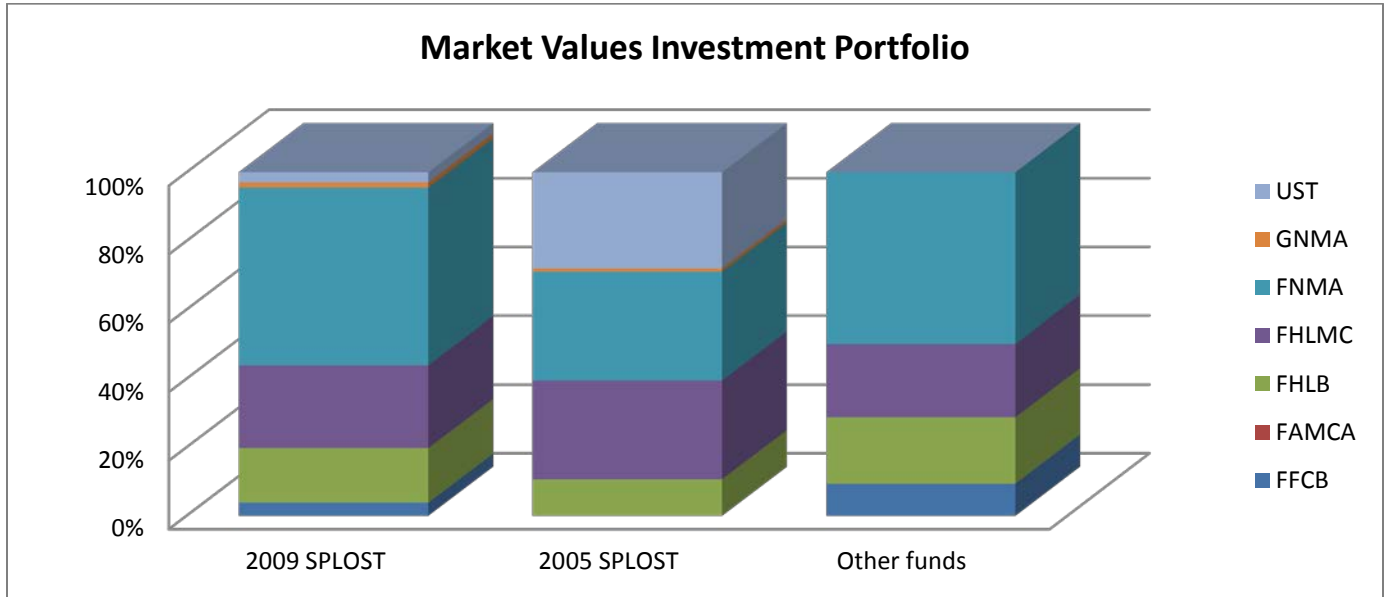
Investment securities held for the Operating, 2005 and 2009 SPLOST Programs represented 26.40% of the Total Portfolio at March 31, 2013 compared to 33.39% at March 31, 2012. Other funds invested include General Fund, Solid Waste, Risk Management and Worker's Compensation.

For the first quarter of 2013, bank and investment income earned among all funds totaled \$980,490, and of this total, sales tax funds earned \$651,366.

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At March 31, 2013, Atlanta Capital managed portions of the 2005 and 2009 sales tax funds with a total market value of \$73.6 million:

Portfolio	Market Value	Yield to Maturity
2005 Sales Tax	\$22,202,359	0.5%
2009 Sales Tax	\$51,436,149	0.8%

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.

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