



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
February 28, 2013 (unaudited)

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 62,307	\$ 62,307	\$ 62,307			
Revenues:						
Licenses and Permits	\$ 12,120	\$ 12,120	\$ -	0.00%	\$ -	0.00%
Total Revenues without Use of Fund Balance	12,120	12,120	-	0.00%	-	0.00%
Use of Fund Balance	17,880	17,880	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
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				
Estimated Fund Balance as of Report Date			\$ 62,307			

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 6,377,695	\$ 6,377,695	\$ 6,377,695			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 529,700	8.02%	\$ 447,912	6.99%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	2,670	30.99%	3,178	397.25%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	532,370	8.05%	451,090	7.04%
Use of Fund Balance	460,066	460,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,074,862	\$ 7,074,862	\$ 532,370	7.52%	\$ 451,090	6.46%
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,134,407	\$ 500,943	23.47%	\$ 480,477	23.57%
Gwinnett Center Debt	4,940,455	4,940,455	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,074,862	\$ 7,074,862	\$ 500,943	7.08%	\$ 480,477	6.88%
Projected Fund Balance December 31	\$ 5,917,629	\$ 5,917,629				
Estimated Fund Balance as of Report Date			\$ 6,409,122			

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 553,987	\$ 553,987	\$ 553,987			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 26,826	19.30%	\$ 24,162	23.01%
Miscellaneous - Rents	741,250	741,250	126,629	17.08%	118,143	16.38%
TOTAL REVENUES	\$ 880,250	\$ 880,250	\$ 153,455	17.43%	\$ 142,305	17.22%
Appropriations:						
Transportation	\$ 844,565	\$ 844,565	\$ 99,538	11.79%	\$ 94,203	11.23%
Total Appropriations without Working Capital Reserve	844,565	844,565	99,538	11.79%	94,203	11.23%
Working Capital Reserve	35,685	35,685	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 880,250	\$ 880,250	\$ 99,538	11.31%	\$ 94,203	11.23%
Projected Net Position December 31	\$ 589,672	\$ 589,672				
Estimated Net Position as of Report Date			\$ 607,904			

* 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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 1,781,048	\$ 1,781,048	\$ 1,781,048			
Revenues:						
Charges for Services	\$ 4,221,568	\$ 4,221,568	\$ 707,382	16.76%	\$ 762,440	17.85%
Investment Income	3,159	3,159	330	10.45%	754	12.25%
Miscellaneous	26,375	26,375	6,814	25.84%	4,602	1.68%
Other Financing Sources	2,765,574	2,765,574	460,929	16.67%	533,333	16.67%
Total Revenues without Use of Net Position	7,016,676	7,016,676	1,175,455	16.75%	1,301,129	16.78%
Use of Net Position	750,000	750,000	-	0.00%	-	-
TOTAL REVENUES	\$ 7,766,676	\$ 7,766,676	\$ 1,175,455	15.13%	\$ 1,301,129	16.78%
Appropriations:						
Financial Services	\$ 73,550	\$ 73,550	\$ 12,001	16.32%	\$ 11,074	16.45%
Transportation	7,693,126	7,693,126	80,432	1.05%	707,699	9.21%
TOTAL APPROPRIATIONS	\$ 7,766,676	\$ 7,766,676	\$ 92,433	1.19%	\$ 718,773	9.27%
Projected Net Position December 31	\$ 1,031,048	\$ 1,031,048				
Estimated Net Position as of Report Date			\$ 2,864,070			

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

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 8,095,294	\$ 8,095,294	\$ 8,095,294			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 32,443	4.25%	\$ 31,450	25.12%
Charges for Services	42,003,740	42,003,740	7,384,686	17.58%	7,066,989	17.04%
Investment Income	215,000	215,000	34,778	16.18%	58,100	57.26%
Miscellaneous	1,050	1,050	168	16.00%	108	2.67%
TOTAL REVENUES	<u>\$ 42,983,790</u>	<u>\$ 42,983,790</u>	<u>\$ 7,452,075</u>	17.34%	<u>\$ 7,156,647</u>	17.16%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	0.00%	\$ 3,421,475	8.39%
Support Services*	1,823,484	1,823,484	244,468	13.41%	-	-
Payments to Haulers	39,929,868	39,929,868	3,309,254	8.29%	-	-
Total Appropriations without Working Capital Reserve	<u>41,753,352</u>	<u>41,753,352</u>	<u>3,553,722</u>	8.51%	<u>3,421,475</u>	8.39%
Working Capital Reserve	1,230,438	1,230,438	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,983,790</u>	<u>\$ 42,983,790</u>	<u>\$ 3,553,722</u>	8.27%	<u>\$ 3,421,475</u>	8.20%
Projected Net Position December 31	\$ 9,325,732	\$ 9,325,732				
Estimated Net Position as of Report Date			\$ 11,993,647			

* Solid Waste operations moved to the Support Services Department beginning fiscal year 2013 and hauler payments have been moved to a separate reporting line.

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 8,786,318	\$ 8,786,318	\$ 8,786,318			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 182,624	0.60%	\$ 187,844	0.62%
Investment Income	16,500	16,500	1,450	8.79%	3,311	30.92%
Miscellaneous	17,000	17,000	3,712	21.84%	3,681	1472.40%
TOTAL REVENUES	\$ 30,347,777	\$ 30,347,777	\$ 187,786	0.62%	\$ 194,836	0.64%
Appropriations:						
Planning and Development	\$ 419,749	\$ 419,749	\$ 67,226	16.02%	\$ 66,274	15.91%
Water Resources*	29,779,881	29,706,906	4,383,652	14.76%	4,276,713	14.34%
Non-Departmental	75,000	75,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	30,274,630	30,201,655	4,450,878	14.74%	4,342,987	14.37%
Working Capital Reserve	73,147	146,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,347,777	\$ 30,347,777	\$ 4,450,878	14.67%	\$ 4,342,987	14.31%
Projected Net Position December 31	\$ 8,859,465	\$ 8,932,440				
Estimated Net Position as of Report Date			\$ 4,523,226			

* 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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 22,360,154	\$ 22,360,154	\$ 22,360,154			
Revenues:						
Charges for Services	\$ 287,467,000	\$ 287,467,000	\$ 35,848,196	12.47%	\$ 33,717,350	12.32%
Investment Income	50,000	50,000	4,071	8.14%	9,501	19.96%
Contributions and Donations	7,022,000	7,022,000	2,459,011	35.02%	1,487,229	26.61%
Miscellaneous	475,000	475,000	57,434	12.09%	1,016,353	145.19%
TOTAL REVENUES	\$ 295,014,000	\$ 295,014,000	\$ 38,368,712	13.01%	\$ 36,230,433	12.94%
Appropriations:						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 184,182	15.36%	\$ 175,000	14.99%
Water Resources*	291,487,665	291,016,403	41,739,715	14.34%	39,205,213	14.21%
Non-Departmental	100,000	100,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	292,315,385	41,923,897	14.34%	39,380,213	14.21%
Working Capital Reserve	2,227,353	2,698,615	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 295,014,000	\$ 295,014,000	\$ 41,923,897	14.21%	\$ 39,380,213	14.06%
Projected Net Position December 31	\$ 24,587,507	\$ 25,058,769				
Estimated Net Position as of Report Date			\$ 18,804,969			

* 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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 4,456,950	\$ 4,456,950	\$ 4,456,950			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,727,737	\$ 8,283,124	16.66%	\$ 8,557,442	16.67%
Miscellaneous	1,555,049	1,555,049	311,902	20.06%	268,199	15.71%
TOTAL REVENUES	\$ 51,282,786	\$ 51,282,786	\$ 8,595,026	16.76%	\$ 8,825,641	16.64%
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,170,303	\$ 509,557	12.22%	\$ 608,092	14.11%
Financial Services	7,342,764	7,325,668	1,010,807	13.80%	1,056,116	14.43%
Human Resources	2,885,770	2,868,207	370,069	12.90%	409,024	13.19%
Information Technology	23,817,744	23,700,853	2,650,479	11.18%	2,455,759	9.27%
Law	1,892,702	1,877,504	236,491	12.60%	243,746	12.79%
Support Services	8,783,012	8,757,647	1,096,139	12.52%	898,786	10.39%
Non-Departmental:						
Other Miscellaneous	515,000	515,000	14,495	2.81%	13,836	2.80%
Compensation Reserve	300,000	300,000	-	0.00%	-	0.00%
Contingency	100,000	100,000	-	0.00%	4,800	9.60%
Total Non-Departmental	915,000	915,000	14,495	1.58%	18,636	2.19%
Total Appropriations without Working Capital Reserve	49,824,195	49,615,182	5,888,037	11.87%	5,690,159	10.81%
Working Capital Reserve	1,458,591	1,667,604	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 51,282,786	\$ 51,282,786	\$ 5,888,037	11.48%	\$ 5,690,159	10.73%
Projected Net Position December 31	\$ 5,915,541	\$ 6,124,554				
Estimated Net Position as of Report Date			\$ 7,163,939			

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 1,833,044	\$ 1,833,044	\$ 1,833,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 166,670	16.67%	\$ 133,333	16.67%
Investment Income	2,250	2,250	244	10.84%	138	5.60%
Total Revenues without Use of Net Position	1,002,272	1,002,272	166,914	16.65%	133,471	16.63%
Use of Net Position	48,454	48,454	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,050,726	\$ 1,050,726	\$ 166,914	15.89%	\$ 133,471	15.71%
Appropriations:						
Financial Services	\$ 1,050,726	\$ 1,050,726	\$ 12,275	1.17%	\$ 48,371	5.69%
TOTAL APPROPRIATIONS	\$ 1,050,726	\$ 1,050,726	\$ 12,275	1.17%	\$ 48,371	5.69%
Projected Net Position December 31	\$ 1,784,590	\$ 1,784,590				
Estimated Net Position as of Report Date			\$ 1,987,683			

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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			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 1,136,635	\$ 1,136,635	\$ 1,136,635			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,807,286	\$ 959,589	16.52%	\$ 897,737	15.96%
Investment Income	-	-	-		624	124.80%
Miscellaneous	298,000	298,000	778	0.26%	-	0.00%
TOTAL REVENUES	\$ 6,105,286	\$ 6,105,286	\$ 960,367	15.73%	\$ 898,361	15.32%
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,795,695	\$ 868,774	14.99%	\$ 777,787	13.12%
Total Appropriations without Working Capital Reserve	5,817,747	5,795,695	868,774	14.99%	777,787	13.12%
Working Capital Reserve	287,539	309,591	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 6,105,286	\$ 6,105,286	\$ 868,774	14.23%	\$ 777,787	13.12%
Projected Net Position December 31	\$ 1,424,174	\$ 1,446,226				
Estimated Net Position as of Report Date			\$ 1,228,228			

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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			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 26,797,665	\$ 26,797,665	\$ 26,797,665			
Revenues:						
Charges for Services	\$ 36,170,535	\$ 36,170,535	\$ 5,175,207	14.31%	\$ 5,908,396	15.21%
Investment Income	109,065	109,065	13,135	12.04%	41,612	27.64%
Miscellaneous	-	-	-	-	14,587	-
Total Revenues without Use of Net Position	36,279,600	36,279,600	5,188,342	14.30%	5,964,595	15.29%
Use of Net Position	5,300,282	5,300,282	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 41,579,882	\$ 41,579,882	\$ 5,188,342	12.48%	\$ 5,964,595	13.67%
Appropriations:						
Human Resources	\$ 41,579,882	\$ 41,579,882	\$ 4,839,547	11.64%	\$ 1,793,253	4.11%
TOTAL APPROPRIATIONS	\$ 41,579,882	\$ 41,579,882	\$ 4,839,547	11.64%	\$ 1,793,253	4.11%
Projected Net Position December 31	\$ 21,497,383	\$ 21,497,383				
Estimated Net Position as of Report Date			\$ 27,146,460			

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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 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 25,466,841	\$ 25,466,841	\$ 25,466,841			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 721,366	16.67%	\$ 560,833	16.67%
Investment Income	45,500	45,500	7,556	16.61%	7,420	13.55%
Miscellaneous	-	-	15,187	-	1,856	46.40%
Total Revenues without Use of Net Position	4,373,694	4,373,694	744,109	17.01%	570,109	16.65%
Use of Net Position	2,258,825	2,258,825	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,632,519	\$ 6,632,519	\$ 744,109	11.22%	\$ 570,109	8.25%
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,632,519	\$ 3,083,827	46.50%	\$ 3,147,211	45.52%
TOTAL APPROPRIATIONS	\$ 6,632,519	\$ 6,632,519	\$ 3,083,827	46.50%	\$ 3,147,211	45.52%
Projected Net Position December 31	\$ 23,208,016	\$ 23,208,016				
Estimated Net Position as of Report Date			\$ 23,127,123			

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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			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 9,331,269	\$ 9,331,269	\$ 9,331,269			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 559,622	16.67%	\$ 308,333	16.67%
Investment Income	35,500	35,500	10,519	29.63%	4,566	10.15%
Total Revenues without Use of Net Position	3,393,231	3,393,231	570,141	16.80%	312,899	16.51%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,229,496	\$ 5,229,496	\$ 570,141	10.90%	\$ 312,899	7.39%
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 733,062	14.02%	\$ 458,903	10.84%
TOTAL APPROPRIATIONS	\$ 5,229,496	\$ 5,229,496	\$ 733,062	14.02%	\$ 458,903	10.84%
Projected Net Position December 31	\$ 7,495,004	\$ 7,495,004				
Estimated Net Position as of Report Date			\$ 9,168,348			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 2/28/2013

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (50,000)	Transferred to Corrections
	(275,000)	Transferred to Sheriff
<i>Subtotal</i>	(325,000)	
Indigent Defense Reserve	(10,000)	Transferred to Probate Court
	(1,115,000)	Transferred to Judiciary
	(170,000)	Transferred to Juvenile Court
<i>Subtotal</i>	(1,295,000)	
Court Reporters Reserve	(45,000)	Transferred to Juvenile Court
	(400,000)	Transferred to Judiciary
	(5,000)	Transferred to Solicitor General
<i>Subtotal</i>	(450,000)	
Court Interpreters Reserve	(17,000)	Transferred to Juvenile Court
	(120,000)	Transferred to Judiciary
	(1,000)	Transferred to Probate Court
<i>Subtotal</i>	(138,000)	
Total General Fund Non-Departmental Transfers	\$ (2,208,000)	
<i>To:</i>		
Corrections	\$ 50,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	50,000	
Juvenile Court	17,000	Transferred from Court Interpreters Reserve
	45,000	Transferred from Court Reporters Reserve
	170,000	Transferred from Indigent Defense
<i>Subtotal</i>	232,000	
Sheriff	275,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	275,000	
Judiciary	120,000	Transferred from Court Interpreters Reserve
	400,000	Transferred from Court Reporters Reserve
	1,115,000	Transferred from Indigent Defense
<i>Subtotal</i>	1,635,000	
Probate Court	10,000	Transferred from Indigent Defense
	1,000	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	11,000	
Solicitor General	5,000	Transferred from Court Reporters Reserve
	5,000	
Total General Fund Transfers From Non-Departmental Reserves	\$ 2,208,000	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 2/28/2013

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 2/38/2013

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)	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								39,861	80,870	6,622,872
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	127,362	86,928	21,500	35,000	19,208,176	81,407,819	75,000	39,861	80,870	173,309,347

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)	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)											27,500				27,500
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)	460,930														460,930
Capital Projects (300-318)	374,388		64,233	22,333	69,863		50,160								580,977
Capital Vehicle/Fleet Equipment (305)	285,119	4,049	56,310	691,694	46,518								6,644	13,478	1,103,812
Miscellaneous Grants (200-250G)	5,756														5,756
Renewal & Extension - Airport (523)									5,833						5,833
Renewal & Extension - Stormwater (591)										3,201,363					3,201,363
Renewal & Extension - Water & Sewer (504)											13,540,470				13,540,470
Renewal & Extension - Solid Waste (596)												12,500			12,500
Total	52,255,594	4,049	120,543	714,027	116,381	-	50,160	-	5,833	3,201,363	13,567,970	12,500	6,644	13,478	70,068,542

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 2/28/2013

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - February	(Adjustments YTD)	Description
General Fund (001)				
Use of Fund Balance	\$ 42,636,693	\$ 42,483,461	\$ (153,232)	GCID 20110242 approval to execute 90 day job vacancy (\$153,232).
<i>Subtotal</i>			(153,232)	
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	
E911 Fund (095)				
Use of Fund Balance	2,084,029	2,010,700	(73,329)	GCID 20110242 approval to execute 90 day job vacancy (\$73,329).
<i>Subtotal</i>			(73,329)	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	20,513	20,513	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$20,513.
Use of Fund Balance	1,224,550	1,204,037	(20,513)	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds (\$20,513).
<i>Subtotal</i>			-	
Police Special State Fund (072)				
Fines and Forfeitures	-	54,344	54,344	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$54,344.
Use of Fund Balance	1,159,009	1,104,665	(54,344)	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds (\$54,344).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	9,692	9,692	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$9,692.
<i>Subtotal</i>			9,692	

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - February	(Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	88,343	88,343	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$88,343.
<i>Subtotal</i>			88,343	
Total Revenue Budget Adjustments			<u>\$ (110,762)</u>	

GWINNETT COUNTY, GEORGIA
Investment Update as of December 31, 2012
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As of December 31, 2012, Atlanta Capital Management managed 2005 and 2009 SPLOST funds with a total market value of \$85,737,538. Management fees paid to this manager in 2012 totaled \$103,143 compared to \$114,500 paid in 2011.

Future Actions

Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, we have increased the percentage of funds in the Investment Portfolio allocated to federal agency and treasury securities to increase overall portfolio yield.

Staff actively seeks out investment opportunities that adhere to a fiduciary responsibility to protect public funds and to prudently manage cash and investments to achieve the investment objectives of safety, liquidity, compliance and return.

