

Gwinnett County, Georgia
Financial Status Report
for the period ended
February 28, 2011



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M E M O R A N D U M

TO: Chairman
District Commissioners

FROM: Aaron J. Bovos
Deputy County Administrator/CFO
Maria B. Woods
Director of Financial Services

DATE: March 16, 2011

SUBJECT: Monthly Financial Report Period Ended – February 28, 2011

This report, which includes unaudited information for the fiscal year through February 2011, is prepared by Financial Services as a monthly summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding the status of budgeted and actual revenues and expenditures. The report includes:

1) Financial Summaries by Fund (Page 8)

- 2011 adopted annual budget (adopted by the Board of Commissioners, January 4th);
- current annual budget (adopted annual budget including budget amendments through the current month);
- released budget (for expenditures this is the quarterly amount released in accordance with the Board of Commissioners' January 4th motion to administer the budget in quarterly increments plus any budget allocation exceptions approved by the Chief Financial Officer; for revenues this is the same as the annual budget); Non-departmental appropriations for the General Fund are controlled in total rather than individual line items;
- year to date actual revenues and expenditures (actual amounts received or expended);
- percentage comparisons to the released budget and annual budget; and
- estimated beginning and ending fund balances (these numbers are based on budget and will be updated to reflect actual fund balances once the 2010 audit is complete and the fiscal year closed).

2) General Fund Non-departmental Budget Transfers Schedule (Page 37)

3) Approved Budget Allocation Exceptions Schedule (Page 38)

4) Inter-fund Transfers – All Funds Schedule (Page 39)

5) Budget Adjustments by Fund Schedule (Page 40)

Highlights

Cash reserves are invested in accordance with the County's Investment Policy. Interest revenue was budgeted for 2011 based on the State pool investment rate of return. After the budget was proposed, the County had an opportunity to invest in certificates of deposit and money market accounts which earned higher rates of return. Therefore, year to date interest earnings exceeded expectations in most funds.

Also, please note that in order to facilitate timely monthly reporting, the month end accounting close date was moved up, and some items that typically would have been reported in February will be reflected in the following month. An example of this is the monthly utility expense interfaces which are not received from the vendor in time to post in the month of service.

This month's report also contains multiple budget adjustments related to the passing of budget balancing agenda items at the February 22, 2011 Board of Commissioners meeting (GCID 20110242). (See Budget Adjustments by Fund Schedule on page 40).

Fund Details

FUND 001 – General Fund (Page 8)

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

Revenues

Taxes – The primary source of revenues are derived from taxes pertaining to real and personal property, public utilities, motor vehicles, and business occupation, as well as penalties and interest paid on delinquent taxes. The revenues for taxes are based upon the property tax calendar and are received in the fourth quarter.

Taxes – Insurance Premium taxes are collected by the State and paid to the County as a one-time payment in the October/November timeframe.

Licenses and Permits – The primary sources of revenues are building permits and business licenses. The business license renewal periods are in March and September. Building permits tend to be seasonal and take place in warmer months.

Intergovernmental – The primary sources of revenues are State reimbursements for Juvenile Court Judge, indigent defense, flood control and emission control, as well as local reimbursement for the law library. Year to date revenues through February are at 8.4% due to the timing of quarterly emission control receipts and year end accruals.

Charges for Services – The primary sources of revenues for this category are judicial fees, ambulance billing, and commission charges for the billing and collection of the ad valorem taxes. Revenue reporting for judicial fees is one month in arrears.

Fines & Forfeitures – The primary sources of revenues are derived from collections through assessed fines by public safety sources or assessments via fines and/or forfeitures through the judicial system. Revenue reporting is one month in arrears.

Contributions & Donations – The primary source of revenue for this category is contributions from private sources with no regular trend.

Other Financing Sources – The primary source of revenue for this category may vary and includes operating transfers and proceeds of capital asset disposals; sources may also have irregular timings. The large increase in revenue for the period is primarily due to the transfer of real estate rights to the Georgia Department of Transportation for the State Road 316 project (GCID 20110132).

Appropriations

After reviewing actual expenditures, all departments are within an appropriate range for February. And, although some activities have required an approved budget allocation exception, all departments remain compliant with the first quarter allocation.

Community Services Subsidies – Agencies are paid quarterly except for Forestry, which is paid with a one-time payment. The first quarter Atlanta Regional Commission and Library Board have been paid, and the remaining will be paid by the end of the quarter upon executed agreements.

Non-Departmental

Gwinnett Hospital Authority – The annual contract payment was made in February.

Medical Examiner – Total annual amounts per contract have been confirmed in the system but payments will be processed monthly. Budget was moved from contingency to the Medical Examiner per GCID 20110063 for a contract increase.

Other Miscellaneous – The primary expenses are for Professional Services related to Law expenses.

FUND 950 – 2002 General Obligation Refunding Bond Debt Service Fund (Page 10)

This fund accounts for the accumulation of resources for, and the payment of, general long term debt principal and interest related to the 2002 general obligation bonds.

The final debt service payment for this bond issue was paid in January. On March 1st agenda item GCID 20110226 was approved directing the closing of the 2002 General Obligation Refunding Bond Fund; authorizing the Chief Financial Officer to amend the 2011 budget as necessary to complete an inter-fund transfer of the remaining assets to the 2003 General Obligation Bond Fund; and designating the intent of the Board of Commissioners to realign the debt service millage rate.

The estimated budgeted fund balance for this fund shows a negative amount as of the end of February; however, once 2010 is closed and the actual fund balance number is included, this will be a positive number.

FUND 951 – General Obligation Debt (Detention Center) (Page 11)

This 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.

The debt service payments are made in January and July. The January payment was principal and interest. There will be another interest only payment in July.

FUND 105 – Recreation Fund (Page 12)

This 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.

The revenues for this fund are based upon the property tax calendar (collected in the fourth quarter) and seasonal programs.

FUND 003 – Speed Hump Fund (Page 13)

This 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.

FUND 002 – Street Lighting Fund (Page 14)

This 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.

Utility expenditures generally lag one month.

FUND 085 – Corrections Inmate Fund (Page 15)

This fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

Revenue collection through February YTD is lower than expected for merchandise sales, and may be related to a recent Georgia Department of Corrections ruling banning tobacco products in all Georgia prisons. It is expected that sales of other items will increase to offset this change.

FUND 090 – Sheriff Inmate Fund (Page 16)

This fund receives sale proceeds from the inmate commissary which is used to provide recreational materials for the inmates.

FUND 075 – Crime Victims Assistance Fund (Page 17)

This fund accounts for the transactions of the Crime Victims Assistance Fund. Revenues are derived from a five percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also derived from five percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims.

Judicial revenues generally lag one month.

FUND 080 – District Attorney Special Operations Fund (Page 18)

This fund accounts for revenues derived from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations.

FUND 070 – Police Special Investigations Fund (Page 19)

This fund accounts for revenues resulting from the confiscation of money or property from drug and narcotics dealers. The law states that any money or property confiscated in this manner shall be used to combat further abuse.

FUND 065 – Sheriff Special Investigations Fund (Page 20)

This fund accounts for revenues resulting from the confiscation of money or property from drug and narcotics dealers. The law states that any money or property confiscated in this manner shall be used to combat further abuse.

The \$100,000 in miscellaneous revenue is a return of funds donated in 2010 to Gwinnett United in Drug Education (GUIDE). The donation was returned in 2011 as part of a mutual agreement between the Sheriff's department and GUIDE on how to better administer these funds. In 2011 the Sheriff plans to donate the funds on an as needed basis.

FUND 095 – E-911 Fund (Page 21)

This fund accounts for operations of the E-911 Communications Center. Revenues are primarily derived from monthly subscriber fees remitted by telecommunication providers.

FUND 055 – Stadium Fund (Page 22)

This fund accumulates stadium-related revenues and motor vehicle rental taxes in order to pay debt service on the Stadium construction bonds and insurance premiums.

Revenues - Intergovernmental revenue was realized in a one time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services are ticket and parking revenues at the stadium, which will increase during baseball season.

Debt service payments occur bi-annually and the first payment was made in January.

FUND 050 – Tourism Fund (Page 23)

This fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State law.

FUND 051 – Tourism Sustainability Fund (Page 24)

This fund is budgeted to be closed in 2011, and all remaining funds will be transferred to the Tourism Fund. The budget will be adjusted at mid-year reconciliation to bring the fund balance to zero.

FUND 040 – Tree Bank Fund (Page 25)

This fund accounts for activities related to the Gwinnett County *Buffer, Landscape and Tree Ordinance*.

FUND 520 – Airport Operating Fund (Page 26)

This fund accounts for the operation and maintenance of the County airport.

FUND 515 – Local Transit Operating Fund (Page 27)

This fund accounts for the operation and maintenance of the Transit System. Revenues are derived from fares and a contribution from the General Fund.

Transportation expense YTD is lower than expected. The invoice for contract services is always paid one month in arrears.

FUND 595 – Solid Waste Operating Fund (Page 28)

This fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Revenues are derived from non-exclusive franchise fees paid by commercial waste haulers and service fees paid by residential homeowners in unincorporated Gwinnett County.

Payment to haulers generally lag one month.

FUND 590 – Stormwater Operating Fund (Page 29)

This fund supports the operations and capital improvement of the stormwater system. Revenues are derived from fees charged on unincorporated property tax bills.

Revenues are collected in the fourth quarter with property tax collections. The additional revenue for Other Financing Sources is a result of two vehicles sold on Ebay.

FUND 501 – Water and Sewer Operating Fund (Page 30)

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

Excluding the effect of year end revenue accruals, charges for services revenue is at approximately 15.4% of annual budget. Water and sewer revenues tend to be seasonal and generally increase in the summer months. Water production for the year is down 1.3% however revenues are maintaining due to rate increases.

FUND 606 – Auto Liability Fund (Page 31)

This fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles.

The recording of revenues has been changed from Other Finance Source to Charges for Services to better align to generally accepted accounting principles. The budget will be adjusted at mid-year reconciliation to reflect these changes.

FUND 610 – Fleet Management Fund (Page 32)

This fund accounts for all financial transactions related to the maintenance of the County fleet.

Overall revenue is lower than anticipated as a result of billing cycle and accounting closing date changes.

The transfer to capital project budget will be adjusted from \$120,000 to \$60,000 at reconciliation; thus the \$5,000 per month transfer will represent one-twelfth of the adjusted budget.

FUND 605 – Group Self-Insurance Fund (Page 33)

This fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are derived from employee and employer contributions.

FUND 602 – Risk Management Fund (Page 34)

This fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs.

The recording of revenues has been changed from Other Finance Source to Charges for Services to better align to generally accepted accounting principles. The budget will be adjusted at reconciliation.

Financial Services shows 42.09% expensed due to annual insurance premiums for property, general comprehensive, professional liability, workers' compensation, and bond issuance paid in January.

FUND 611 – Vehicle Purchasing Fund (Page 35)

This fund accumulates resources for the purchase of vehicles and as such, in accordance with generally accepted accounting principles, the balance in this fund has been transferred to Capital Vehicle Fund. The budget will be adjusted at mid-year reconciliation to bring the Net Asset balance to zero.

FUND 604 – Workers' Compensation Fund (Page 36)

This fund accounts for financial transactions related to payment of worker's compensation claims. Revenue is derived from the user departments based upon the number of employees and prior claims.

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
GENERAL FUND (001)						
Estimated Fund Balance January 1	\$ 124,162,025	\$ 124,162,025		\$ 124,162,025		
Revenues:						
Taxes	\$ 310,684,846	\$ 310,684,846	\$ 310,684,846	\$ 10,800,620	3.48%	3.48%
Insurance Premiums	22,156,915	22,156,915	\$ 22,156,915	-	0.00%	0.00%
Licenses and Permits	7,989,111	7,989,111	7,989,111	1,205,675	15.09%	15.09%
Intergovernmental	2,771,928	2,771,928	2,771,928	232,885	8.40%	8.40%
Charges for Services	48,324,843	49,824,843	49,824,843	5,524,714	11.09%	11.09%
Fines & Forfeitures	14,299,214	14,299,214	14,299,214	1,106,935	7.74%	7.74%
Investment Income	188,694	188,694	188,694	265,153	140.52%	140.52%
Contributions & Donations	19,400	19,400	19,400	5,173	26.66%	26.66%
Miscellaneous	4,062,057	4,065,057	4,065,057	577,052	14.20%	14.20%
Other Financing Sources	90,437	393,027	393,027	328,678	83.63%	83.63%
Total Revenues without Use of Fund Balance	410,587,445	412,393,035	412,393,035	20,046,885	4.86%	4.86%
Use of Fund Balance	32,995,263	29,365,160	29,365,160	-	0.00%	0.00%
Use of Fund Balance - Designated	5,000,000	5,000,000	5,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 448,582,708	\$ 446,758,195	\$ 446,758,195	\$ 20,046,885	4.49%	4.49%
Appropriations:						
County Administrator	\$ 4,721,336	\$ 4,615,413	\$ 1,180,334	\$ 679,402	57.56%	14.72%
Law	907,955	907,955	226,988	127,668	56.24%	14.06%
Financial Services	12,595,137	12,595,137	6,030,631	1,590,535	26.37%	12.63%
Human Resources	2,853,299	2,823,169	713,324	429,931	60.27%	15.23%
Information Technology	24,494,446	24,416,211	11,869,737	3,600,218	30.33%	14.75%
Tax Commissioner	9,046,710	9,046,710	2,261,679	1,239,389	54.80%	13.70%
Support Services	8,107,975	8,059,714	2,844,589	1,167,563	41.05%	14.49%
Transportation	14,895,624	14,850,090	3,723,903	2,020,621	54.26%	13.61%
Planning & Development	7,100,252	7,030,829	1,775,060	998,157	56.23%	14.20%
Probation	7,820	7,820	1,955	350	17.90%	4.48%
Police Services	83,906,051	82,673,157	20,976,512	12,629,768	60.21%	15.28%
Corrections	12,616,564	12,566,013	3,154,138	1,827,021	57.92%	14.54%
Fire & Emergency Services	76,167,441	76,004,375	19,041,858	11,492,004	60.35%	15.12%
Community Services	3,778,581	3,778,581	944,643	523,521	55.42%	13.85%

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
Community Services Subsidies:						
Atlanta Regional Commission	765,261	765,261	765,261	190,950	24.95%	24.95%
Board of Health	1,489,896	1,489,896	1,489,896	-	0.00%	0.00%
Coalition for Health & Human Services	55,074	55,074	55,074	-	0.00%	0.00%
Council for Seniors	1,395	1,395	1,395	-	0.00%	0.00%
Department of Family & Children's Services	371,768	371,768	371,768	-	0.00%	0.00%
Forestry	9,549	9,549	9,549	9,549	100.00%	100.00%
Indigent Medical	225,000	225,000	225,000	-	0.00%	0.00%
Library In-House Services	812,163	812,163	591,927	95,288	16.10%	11.73%
Library Subsidy	16,118,068	16,118,068	16,118,068	4,029,517	25.00%	25.00%
Mental Health	384,149	384,149	384,149	-	0.00%	0.00%
Total Community Services Subsidies	20,232,323	20,232,323	20,012,087	4,325,304	21.61%	21.38%
Community Services - Elections	3,365,652	3,365,652	1,861,759	487,776	26.20%	14.49%
Juvenile Court	4,958,431	5,102,531	1,239,604	866,368	69.89%	16.98%
Sheriff	66,696,547	66,855,978	16,674,133	11,008,879	66.02%	16.47%
Immigration Customs Enforcement	1,417,133	1,417,133	354,284	206,958	58.42%	14.60%
Clerk of Court	9,114,299	9,114,299	2,278,571	1,426,405	62.60%	15.65%
Judiciary	11,466,944	12,905,944	2,866,730	2,551,492	89.00%	19.77%
Recorder's Court	1,176,754	1,206,554	294,190	205,974	70.01%	17.07%
Probate Court	1,586,912	1,596,162	396,725	249,951	63.00%	15.66%
District Attorney	7,904,041	7,904,041	1,976,005	1,231,551	62.33%	15.58%
Solicitor General	3,787,718	3,791,118	946,928	502,726	53.09%	13.26%
Clerk of Recorder's Court	1,206,481	1,206,481	301,615	172,665	57.25%	14.31%
Non-Departmental:						
Compensation Reserve	4,000,000	4,000,000	489,325	-	0.00%	0.00%
Contingency	4,000,000	3,912,888	850,000	-	0.00%	0.00%
Contribution to Capital	16,721,886	16,721,886	4,180,470	2,787,314	66.67%	16.67%
Contribution to Transit	2,989,406	2,989,406	747,350	498,234	66.67%	16.67%
Grant Match	300,000	300,000	300,000	-	0.00%	0.00%
Gwinnett Hospital Authority	6,000,000	6,000,000	6,000,000	6,000,000	100.00%	100.00%
Inmate Housing Reserve	100,000	100,000	25,000	-	0.00%	0.00%
Inmate Medical Reserve	2,500,000	2,322,589	625,000	-	0.00%	0.00%
Judicial Reserve	200,000	200,000	50,000	-	0.00%	0.00%
Medical Examiner	946,334	1,033,446	946,334	1,033,446	109.21%	100.00%
Other Miscellaneous	1,160,882	1,160,882	332,144	16,758	5.05%	1.44%
Operational Efficiency Reserve	275,000	275,000	275,000	-	0.00%	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,017,484	1,500,000	-	0.00%	0.00%
Pauper Burials	84,000	84,000	21,000	3,600	17.14%	4.29%
Partnership Gwinnett	500,000	500,000	125,000	-	0.00%	0.00%
Fuel/Parts Reserve	250,000	250,000	250,000	-	0.00%	0.00%
Indigent Defense Reserve	5,980,541	4,867,741	1,495,136	-	0.00%	0.00%
Court Reporters Reserve	1,904,696	1,493,996	476,174	-	0.00%	0.00%
Court Interpreters Reserve	557,537	455,487	139,385	-	0.00%	0.00%
Total Non-Departmental	54,470,282	52,684,805	18,827,318	10,339,352	54.92%	19.62%
TOTAL APPROPRIATIONS	\$ 448,582,708	\$ 446,758,195	\$ 142,775,300	\$ 71,901,549	50.36%	16.09%
Estimated Fund Balance December 31	\$ 86,166,762	\$ 89,796,865		\$ 72,307,361		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
2002 GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE FUND (950)						
Estimated Fund Balance January 1	\$ 6,594,900	\$ 6,594,900		\$ 6,594,900		
Revenues:						
Taxes	\$ 5,548,416	\$ 5,548,416	\$ 5,548,416	\$ 88,676	1.60%	1.60%
Intergovernmental	12,434	12,434	12,434	1,210	9.73%	9.73%
Investment Income	113	113	113	1,639	1450.44%	1450.44%
Total Revenues without Use of Fund Balance	5,560,963	5,560,963	5,560,963	91,525	1.65%	1.65%
Use of Fund Balance	3,215,918	3,215,918	3,215,918	-	0.00%	0.00%
TOTAL REVENUES	\$ 8,776,881	\$ 8,776,881	\$ 8,776,881	\$ 91,525	1.04%	1.04%
Appropriations:						
Debt Service	\$ 8,776,881	\$ 8,776,881	\$ 8,775,875	\$ 8,775,873	100.00%	99.99%
TOTAL APPROPRIATIONS	\$ 8,776,881	\$ 8,776,881	\$ 8,775,875	\$ 8,775,873	100.00%	99.99%
Estimated Fund Balance December 31	\$ 3,378,982	\$ 3,378,982		\$ (2,089,448)		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)						
Estimated Fund Balance January 1	\$ 27,672,730	\$ 27,672,730		\$ 27,672,730		
Revenues:						
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 5,879,347	\$ 92,640	1.58%	1.58%
Intergovernmental	-	-	-	1,264	-	-
Investment Income	15,656	15,656	15,656	5,038	32.18%	32.18%
TOTAL REVENUES	\$ 5,895,003	\$ 5,895,003	\$ 5,895,003	\$ 98,942	1.68%	1.68%
Appropriations:						
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 4,247,668	\$ 4,247,666	100.00%	81.74%
Contribution to Fund Balance	698,419	698,419	174,604	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 5,895,003	\$ 5,895,003	\$ 4,422,272	\$ 4,247,666	96.05%	72.06%
Estimated Fund Balance December 31	\$ 28,371,149	\$ 28,371,149		\$ 23,524,006		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
RECREATION FUND (105)						
Estimated Fund Balance January 1	\$ 11,016,258	\$ 11,016,258		\$ 11,016,258		
Revenues:						
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 24,579,592	\$ 379,901	1.55%	1.55%
Intergovernmental	64,633	64,633	64,633	5,265	8.15%	8.15%
Charges for Services	4,263,904	4,263,904	4,263,904	444,127	10.42%	10.42%
Investment Income	46,413	46,413	46,413	2,643	5.69%	5.69%
Contributions & Donations	1,500	1,500	1,500	-	0.00%	0.00%
Miscellaneous	1,447,783	1,447,783	1,447,783	231,073	15.96%	15.96%
TOTAL REVENUES	\$ 30,403,825	\$ 30,403,825	\$ 30,403,825	\$ 1,063,009	3.50%	3.50%
Appropriations:						
Community Services	\$ 27,033,335	\$ 26,887,887	\$ 6,758,333	\$ 3,340,044	49.42%	12.42%
Support Services	121,500	121,500	121,500	260	0.21%	0.21%
Transfer to Capital Project	2,500,000	2,500,000	625,000	416,667	66.67%	16.67%
Transfer to Capital Vehicle	82,330	82,330	20,581	13,722	66.67%	16.67%
Contribution to Fund Balance	666,660	812,108	166,665	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 30,403,825	\$ 30,403,825	\$ 7,692,079	\$ 3,770,693	49.02%	12.40%
Estimated Fund Balance December 31	\$ 11,682,918	\$ 11,828,366		\$ 8,308,574		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
SPEED HUMP FUND (003)						
Estimated Fund Balance January 1	\$ 1,019,340	\$ 1,019,340		\$ 1,019,340		
Revenues:						
Taxes	\$ 217	\$ 217	\$ 217	\$ 14	6.45%	6.45%
Charges for Services	114,469	114,469	114,469	281	0.25%	0.25%
Investment Income	407	407	407	36	8.85%	8.85%
TOTAL REVENUES	\$ 115,093	\$ 115,093	\$ 115,093	\$ 331	0.29%	0.29%
Appropriations:						
Transportation	\$ 46,814	\$ 46,814	\$ 11,702	\$ 219	1.87%	0.47%
Contribution to Fund Balance	68,279	68,279	17,069	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 115,093	\$ 115,093	\$ 28,771	\$ 219	0.76%	0.19%
Estimated Fund Balance December 31	\$ 1,087,619	\$ 1,087,619		\$ 1,019,452		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
STREET LIGHTING FUND (002)						
Estimated Fund Balance January 1	\$ 3,392,449	\$ 3,392,449		\$ 3,392,449		
Revenues:						
Taxes	\$ 21,082	\$ 21,082	\$ 21,082	\$ 1,098	5.21%	5.21%
Charges for Services	6,095,225	6,095,225	6,095,225	19,930	0.33%	0.33%
Investment Income	2,872	2,872	2,872	923	32.14%	32.14%
Miscellaneous	15,000	15,000	15,000	-	0.00%	0.00%
Total Revenues without Use of Fund Balance	6,134,179	6,134,179	6,134,179	21,951	0.36%	0.36%
Use of Fund Balance	737,537	737,537	737,537	-	0.00%	0.00%
TOTAL REVENUES	\$ 6,871,716	\$ 6,871,716	\$ 6,871,716	\$ 21,951	0.32%	0.32%
Appropriations:						
Transportation	\$ 6,871,716	\$ 6,871,716	\$ 1,717,926	\$ 536,591	31.23%	7.81%
TOTAL APPROPRIATIONS	\$ 6,871,716	\$ 6,871,716	\$ 1,717,926	\$ 536,591	31.23%	7.81%
Estimated Fund Balance December 31	\$ 2,654,912	\$ 2,654,912		\$ 2,877,809		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
CORRECTIONS INMATE FUND (085)						
Estimated Fund Balance January 1	\$ 70,814	\$ 70,814		\$ 70,814		
Revenues:						
Charges for Services	\$ 69,380	\$ 69,380	\$ 69,380	\$ 8,191	11.81%	11.81%
Investment Income	60	60	60	4	6.67%	6.67%
Miscellaneous	4,500	4,500	4,500	479	10.64%	10.64%
Total Revenues without Use of Fund Balance	73,940	73,940	73,940	8,674	11.73%	11.73%
Use of Fund Balance	65,942	65,942	65,942	-	0.00%	0.00%
TOTAL REVENUES	\$ 139,882	\$ 139,882	\$ 139,882	\$ 8,674	6.20%	6.20%
Appropriations:						
Corrections	\$ 139,882	\$ 139,882	\$ 34,969	\$ 12,720	36.38%	9.09%
TOTAL APPROPRIATIONS	\$ 139,882	\$ 139,882	\$ 34,969	\$ 12,720	36.38%	9.09%
Estimated Fund Balance December 31	\$ 4,872	\$ 4,872		\$ 66,768		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
SHERIFF INMATE FUND (090)						
Estimated Fund Balance January 1	\$ 1,191,588	\$ 1,191,588		\$ 1,191,588		
Revenues:						
Charges for Services	\$ 360,891	\$ 360,891	\$ 360,891	\$ 57,540	15.94%	15.94%
Investment Income	617	617	617	52	8.43%	8.43%
TOTAL REVENUES	\$ 361,508	\$ 361,508	\$ 361,508	\$ 57,592	15.93%	15.93%
Appropriations:						
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 90,222	\$ 26,105	28.93%	7.23%
Contribution to Fund Balance	617	617	155	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 361,508	\$ 361,508	\$ 90,377	\$ 26,105	28.88%	7.22%
Estimated Fund Balance December 31	\$ 1,192,205	\$ 1,192,205		\$ 1,223,075		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
CRIME VICTIMS ASSISTANCE FUND (075)						
Estimated Fund Balance January 1	\$ 1,489,401	\$ 1,489,401		\$ 1,489,401		
Revenues:						
Fines and Forfeitures	\$ 922,029	\$ 922,029	\$ 922,029	\$ 76,603	8.31%	8.31%
Investment Income	1,984	1,984	1,984	376	18.95%	18.95%
Total Revenues without Use of Fund Balance	924,013	924,013	924,013	76,979	8.33%	8.33%
Use of Fund Balance	317,545	317,545	317,545	-	0.00%	0.00%
TOTAL REVENUES	\$ 1,241,558	\$ 1,241,558	\$ 1,241,558	\$ 76,979	6.20%	6.20%
Appropriations:						
Gwinnett Sexual Assault Center	\$ 30,000	\$ 30,000	\$ 30,000	-	0.00%	0.00%
Partnership against Domestic Violence	33,421	33,421	33,421	-	0.00%	0.00%
District Attorney	434,909	434,909	108,722	73,004	67.15%	16.79%
Solicitor General	743,228	743,228	185,801	66,531	35.81%	8.95%
TOTAL APPROPRIATIONS	\$ 1,241,558	\$ 1,241,558	\$ 357,944	\$ 139,535	38.98%	11.24%
Estimated Fund Balance December 31	\$ 1,171,856	\$ 1,171,856		\$ 1,426,845		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
DISTRICT ATTORNEY SPECIAL OPERATIONS FUND (080)						
Estimated Fund Balance January 1	\$ 308,431	\$ 308,431		\$ 308,431		
Revenues:						
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 155,000	\$ 44,355	28.62%	28.62%
Investment Income	200	200	200	85	42.50%	42.50%
Total Revenues without Use of Fund Balance	155,200	155,200	155,200	44,440	28.63%	28.63%
Use of Fund Balance	27,300	27,300	27,300	-	0.00%	0.00%
TOTAL REVENUES	\$ 182,500	\$ 182,500	\$ 182,500	\$ 44,440	24.35%	24.35%
Appropriations:						
District Attorney	\$ 150,000	\$ 150,000	\$ 37,500	-	0.00%	0.00%
Transfer to Capital Vehicle	32,500	32,500	8,125	2,709	33.34%	8.34%
TOTAL APPROPRIATIONS	\$ 182,500	\$ 182,500	\$ 45,625	\$ 2,709	5.94%	1.48%
Estimated Fund Balance December 31	\$ 281,131	\$ 281,131		\$ 350,162		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
POLICE SPECIAL INVESTIGATIONS FUND (070)						
Estimated Fund Balance January 1	\$ 5,980,297	\$ 5,980,297		\$ 5,980,297		
Revenue:						
Fines and Forfeitures	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 78,379	7.84%	7.84%
Investment Income	-	-	-	1,123	-	-
Miscellaneous	-	-	-	80	-	-
Other Financing Sources	-	-	-	2,551	-	-
Total Revenues without Use of Fund Balance	1,000,000	1,000,000	1,000,000	82,133	8.21%	8.21%
Use of Fund Balance	1,295,313	1,295,313	1,295,313	-	0.00%	0.00%
TOTAL REVENUES	\$ 2,295,313	\$ 2,295,313	\$ 2,295,313	\$ 82,133	3.58%	3.58%
Appropriations:						
Police Special Investigation Operations	\$ 1,454,330	\$ 1,454,330	\$ 363,581	\$ 24,135	6.64%	1.66%
Transfer to Capital Project	840,983	840,983	210,245	58,037	27.60%	6.90%
TOTAL APPROPRIATIONS	\$ 2,295,313	\$ 2,295,313	\$ 573,826	\$ 82,172	14.32%	3.58%
Estimated Fund Balance December 31	\$ 4,684,984	\$ 4,684,984		\$ 5,980,258		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
SHERIFF SPECIAL INVESTIGATIONS FUND (065)						
Estimated Fund Balance January 1	\$ 499,178	\$ 499,178		\$ 499,178		
Revenues:						
Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 200,000	\$ 9,539	4.77%	4.77%
Investment Income	822	822	822	120	14.60%	14.60%
Miscellaneous	-	-	-	100,000	-	-
Total Revenues without Use of Fund Balance	200,822	200,822	200,822	109,659	54.61%	54.61%
Use of Fund Balance	499,178	499,178	499,178	-	0.00%	0.00%
TOTAL REVENUES	\$ 700,000	\$ 700,000	\$ 700,000	\$ 109,659	15.67%	15.67%
Appropriations:						
Sheriff Special Operations	\$ 700,000	\$ 700,000	\$ 175,000	\$ 12,603	7.20%	1.80%
TOTAL APPROPRIATIONS	\$ 700,000	\$ 700,000	\$ 175,000	\$ 12,603	7.20%	1.80%
Estimated Fund Balance December 31	\$ -	\$ -		\$ 596,234		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
E-911 FUND (095)						
Estimated Fund Balance January 1	\$ 32,500,426	\$ 32,500,426		\$ 32,500,426		
Revenues:						
Charges for Services	\$ 11,580,000	\$ 11,580,000	\$ 11,580,000	\$ 2,373,115	20.49%	20.49%
Investment Income	33,583	33,583	33,583	28,982	86.30%	86.30%
Total Revenues without Use of Fund Balance	11,613,583	11,613,583	11,613,583	2,402,097	20.68%	20.68%
Use of Fund Balance	113,669	113,669	113,669	-	0.00%	0.00%
TOTAL REVENUES	\$ 11,727,252	\$ 11,727,252	\$ 11,727,252	\$ 2,402,097	20.48%	20.48%
Appropriations:						
Police Services	\$ 11,704,026	\$ 11,704,026	\$ 2,926,008	\$ 1,450,217	49.56%	12.39%
Transfer to Capital Project	23,226	23,226	5,805	1,936	33.35%	8.34%
TOTAL APPROPRIATIONS	\$ 11,727,252	\$ 11,727,252	\$ 2,931,813	\$ 1,452,153	49.53%	12.38%
Estimated Fund Balance December 31	\$ 32,386,757	\$ 32,386,757		\$ 33,450,370		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
STADIUM FUND (055)						
Estimated Fund Balance January 1	\$ 725,458	\$ 725,458		\$ 725,458		
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 750,000	\$ 61,164	8.16%	8.16%
Intergovernmental	400,000	400,000	400,000	400,000	100.00%	100.00%
Charges for Services	959,250	959,250	959,250	-	0.00%	0.00%
Investment Income	140	140	140	3	2.14%	2.14%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	2,109,390	461,167	21.86%	21.86%
Use of Fund Balance	49,086	49,086	49,086	-	0.00%	0.00%
TOTAL REVENUES	\$ 2,158,476	\$ 2,158,476	\$ 2,158,476	\$ 461,167	21.37%	21.37%
Appropriations:						
Stadium Operations	\$ 2,158,476	\$ 2,158,476	\$ 1,087,306	\$ 1,062,193	97.69%	49.21%
TOTAL APPROPRIATIONS	\$ 2,158,476	\$ 2,158,476	\$ 1,087,306	\$ 1,062,193	97.69%	49.21%
Estimated Fund Balance December 31	\$ 676,372	\$ 676,372		\$ 124,432		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
TOURISM FUND (050)						
Estimated Fund Balance January 1	\$ 1,516,448	\$ 1,516,448		\$ 1,516,448		
Revenues:						
Taxes	\$ 5,722,277	\$ 5,722,277	\$ 5,722,277	\$ 433,332	7.57%	7.57%
Investment Income	-	-	-	91	-	-
Charges for Services	476	476	476	-	0.00%	0.00%
Other Financing Sources	4,834,167	4,834,167	4,834,167	805,695	16.67%	16.67%
TOTAL REVENUES	\$ 10,556,920	\$ 10,556,920	\$ 10,556,920	\$ 1,239,118	11.74%	11.74%
Appropriations:						
Tourism	\$ 5,629,459	\$ 5,629,459	\$ 1,407,364	\$ 415,724	29.54%	7.38%
Contribution to Fund Balance	4,927,461	4,927,461	1,231,866	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 10,556,920	\$ 10,556,920	\$ 2,639,230	\$ 415,724	15.75%	3.94%
Estimated Fund Balance December 31	\$ 6,443,909	\$ 6,443,909		\$ 2,339,842		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
TOURISM SUSTAINABILITY FUND (051)						
Estimated Fund Balance January 1	\$ 4,841,088	\$ 4,841,088		\$ 4,841,088		
Revenues:						
Investment Income	\$ 9,733	\$ 9,733	\$ 9,733	\$ 767	7.88%	7.88%
Total Revenues without Use of Fund Balance	9,733	9,733	9,733	767	7.88%	7.88%
Use of Fund Balance	4,824,434	4,824,434	4,824,434	-	0.00%	0.00%
TOTAL REVENUES	\$ 4,834,167	\$ 4,834,167	\$ 4,834,167	\$ 767	0.02%	0.02%
Appropriations:						
Other Financing Use	\$ 4,834,167	\$ 4,834,167	\$ 1,208,541	\$ 805,695	66.67%	16.67%
TOTAL APPROPRIATIONS	\$ 4,834,167	\$ 4,834,167	\$ 1,208,541	\$ 805,695	66.67%	16.67%
Estimated Fund Balance December 31	\$ 16,654	\$ 16,654		\$ 4,036,160		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
TREE BANK FUND (040)						
Estimated Fund Balance January 1	\$ 36,690	\$ 36,690		\$ 36,690		
Revenues:						
Licenses & Permits	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%	0.00%
Investment Income	10	10	10	1	10.00%	10.00%
Total Revenues without Use of Fund Balance	22,010	22,010	22,010	1	0.00%	0.00%
Use of Fund Balance	14,682	14,682	14,682	-	0.00%	0.00%
TOTAL REVENUES	\$ 36,692	\$ 36,692	\$ 36,692	\$ 1	0.00%	0.00%
Appropriations:						
Planning & Development	\$ 36,692	\$ 36,692	\$ 9,173	\$ -	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 36,692	\$ 36,692	\$ 9,173	\$ -	0.00%	0.00%
Estimated Fund Balance December 31	\$ 22,008	\$ 22,008		\$ 36,691		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
AIRPORT OPERATING FUND (520)						
Estimated Net Assets January 1	\$ 131,333	\$ 131,333		\$ 131,333		
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ 140,000	\$ 20,062	14.33%	14.33%
Investment Income	-	-	-	11	-	-
Rents and Royalties	711,250	711,250	711,250	120,226	16.90%	16.90%
TOTAL REVENUES	\$ 851,250	\$ 851,250	\$ 851,250	\$ 140,299	16.48%	16.48%
Appropriations:						
Transportation	\$ 801,796	\$ 801,796	\$ 200,449	\$ 94,489	47.14%	11.78%
Transfer to Renewal & Extension	43,788	43,788	10,947	7,298	66.67%	16.67%
Working Capital Reserve	5,666	5,666	1,415	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 851,250	\$ 851,250	\$ 212,811	\$ 101,787	47.83%	11.96%
Estimated Net Assets December 31	\$ 136,999	\$ 136,999		\$ 169,845		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
LOCAL TRANSIT OPERATING FUND (515)						
Estimated Net Assets January 1	\$ 2,751,368	\$ 2,751,368		\$ 2,751,368		
Revenues:						
Charges for Services	\$ 4,525,746	\$ 4,525,746	\$ 4,525,746	\$ 658,490	14.55%	14.55%
Investment Income	350	350	350	557	159.14%	159.14%
Miscellaneous	258,000	258,000	258,000	6,124	2.37%	2.37%
Other Financing Sources	2,989,406	2,989,406	2,989,406	498,234	16.67%	16.67%
Total Revenues without Use of Net Assets	7,773,502	7,773,502	7,773,502	1,163,405	14.97%	14.97%
Use of Net Assets	2,750,454	2,739,349	2,739,349	-	0.00%	0.00%
TOTAL REVENUES	\$ 10,523,956	\$ 10,512,851	\$ 10,512,851	\$ 1,163,405	11.07%	11.07%
Appropriations:						
Financial Services	\$ 72,616	\$ 72,616	\$ 18,151	\$ 10,772	59.35%	14.83%
Transportation	10,451,340	10,440,235	3,658,655	52,506	1.44%	0.50%
TOTAL APPROPRIATIONS	\$ 10,523,956	\$ 10,512,851	\$ 3,676,806	\$ 63,278	1.72%	0.60%
Estimated Net Assets December 31	\$ 914	\$ 12,019		\$ 3,851,495		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
SOLID WASTE OPERATING FUND (595)						
Estimated Net Assets January 1	\$ 34,460,985	\$ 34,460,985		\$ 34,460,985		
Revenues:						
Taxes	\$ 125,207	\$ 125,207	\$ 125,207	\$ 35,554	28.40%	28.40%
Charges for Services	39,164,656	39,164,656	39,164,656	6,629,034	16.93%	16.93%
Investment Income	391,647	391,647	391,647	47,236	12.06%	12.06%
Miscellaneous	8,000	8,000	8,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 39,689,510	\$ 39,689,510	\$ 39,689,510	\$ 6,711,824	16.91%	16.91%
Appropriations:						
Financial Services	\$ 39,570,372	\$ 39,542,451	\$ 38,693,129	\$ 3,264,326	8.44%	8.26%
Working Capital Reserve	119,138	147,059	29,783	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 39,689,510	\$ 39,689,510	\$ 38,722,912	\$ 3,264,326	8.43%	8.22%
Estimated Net Assets December 31	\$ 34,580,123	\$ 34,608,044		\$ 37,908,483		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
STORMWATER OPERATING FUND (590)						
Estimated Net Assets January 1	\$ 138,399	\$ 138,399		\$ 138,399		
Revenues:						
Taxes	\$ 60,000	\$ 60,000	\$ 60,000	\$ 10,314	17.19%	17.19%
Charges for Services	30,400,000	30,400,000	30,400,000	123,138	0.41%	0.41%
Investment Income	10,000	10,000	10,000	3,486	34.86%	34.86%
Miscellaneous	250	250	250	2,872	1148.80%	1148.80%
Other Financing Sources	-	-	-	11,997	-	-
TOTAL REVENUES	\$ 30,470,250	\$ 30,470,250	\$ 30,470,250	\$ 151,807	0.50%	0.50%
Appropriations:						
Support Services	\$ 145,235	\$ 145,235	\$ 36,308	\$ 12,742	35.09%	8.77%
Planning & Development	295,802	295,802	73,949	40,782	55.15%	13.79%
Water Resources	10,391,488	10,310,474	4,181,869	963,008	23.03%	9.34%
Transfer to Renewal & Extension	18,291,549	18,291,549	4,572,888	3,048,592	66.67%	16.67%
Working Capital Reserve	1,346,176	1,427,190	336,544	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 30,470,250	\$ 30,470,250	\$ 9,201,558	\$ 4,065,124	44.18%	13.34%
Estimated Net Assets December 31	\$ 1,484,575	\$ 1,565,589		\$ (3,774,918)		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
WATER AND SEWER OPERATING FUND (501)						
Estimated Net Assets January 1	\$ 103,904,124	\$ 103,904,124		\$ 103,904,124		
Revenues:						
Charges for Services	\$ 253,759,000	\$ 253,759,000	\$ 253,759,000	\$ 31,172,450	12.28%	12.28%
Investment Income	30,000	30,000	30,000	9,693	32.31%	32.31%
Contributions and Donations	9,770,000	9,770,000	9,770,000	571,097	5.85%	5.85%
Miscellaneous	1,508,000	1,508,000	1,508,000	38,067	2.52%	2.52%
Other Financing Sources	150,000	150,000	150,000	26,077	17.38%	17.38%
TOTAL REVENUES	\$ 265,217,000	\$ 265,217,000	\$ 265,217,000	\$ 31,817,384	12.00%	12.00%
Appropriations:						
Support Services	\$ 166,150	\$ 166,150	\$ 41,536	\$ 11,289	27.18%	6.79%
Planning & Development	766,889	766,889	191,717	125,331	65.37%	16.34%
Water Resources	200,317,027	200,241,336	60,726,102	27,213,598	44.81%	13.59%
Transfer to Renewal & Extension	63,476,000	63,476,000	15,869,000	10,579,333	66.67%	16.67%
Information Technology	345,484	345,484	86,371	27,134	31.42%	7.85%
Working Capital Reserve	145,450	221,141	36,361	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 265,217,000	\$ 265,217,000	\$ 76,951,087	\$ 37,956,685	49.33%	14.31%
Estimated Net Assets December 31	\$ 104,049,574	\$ 104,125,265		\$ 97,764,823		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
AUTO LIABILITY FUND (606)						
Estimated Net Assets January 1	\$ 1,639,968	\$ 1,639,968		\$ 1,639,968		
Revenues:						
Charges for Services	\$ -	\$ -	\$ -	\$ 166,666	-	-
Investment Income	811	811	811	65	8.01%	8.01%
Other Financing Sources	1,000,000	1,000,000	1,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 1,000,811	\$ 1,000,811	\$ 1,000,811	\$ 166,731	16.66%	16.66%
Appropriations:						
Financial Services	\$ 1,000,000	\$ 1,000,000	\$ 250,000	\$ 54,319	21.73%	5.43%
Working Capital Reserve	811	811	202	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 1,000,811	\$ 1,000,811	\$ 250,202	\$ 54,319	21.71%	5.43%
Estimated Net Assets December 31	\$ 1,640,779	\$ 1,640,779		\$ 1,752,380		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
FLEET MANAGEMENT FUND (610)						
Estimated Net Assets January 1	\$ 1,989,130	\$ 1,989,130		\$ 1,989,130		
Revenues:						
Charges for Services	\$ 5,398,110	\$ 5,398,110	\$ 5,398,110	\$ 563,991	10.45%	10.45%
Investment Income	-	-	-	69	-	-
Miscellaneous	356,000	356,000	356,000	1,191	0.33%	0.33%
Total Revenues without Use of Net Assets	5,754,110	5,754,110	5,754,110	565,251	9.82%	9.82%
Use of Net Assets	496,012	496,012	496,012	-	0.00%	0.00%
TOTAL REVENUES	\$ 6,250,122	\$ 6,250,122	\$ 6,250,122	\$ 565,251	9.04%	9.04%
Appropriations:						
Support Services	\$ 6,103,718	\$ 6,103,718	\$ 1,525,931	\$ 681,689	44.67%	11.17%
Transfer to Capital Project	120,000	120,000	30,000	10,000	33.33%	8.33%
Transfer to Capital Vehicle	26,404	26,404	6,601	4,401	66.67%	16.67%
TOTAL APPROPRIATIONS	\$ 6,250,122	\$ 6,250,122	\$ 1,562,532	\$ 696,090	44.55%	11.14%
Estimated Net Assets December 31	\$ 1,493,118	\$ 1,493,118		\$ 1,858,291		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
GROUP SELF-INSURANCE FUND (605)						
Estimated Net Assets January 1	\$ 23,465,909	\$ 23,465,909		\$ 23,465,909		
Revenues:						
Charges for Services	\$ 42,228,187	\$ 42,228,187	\$ 42,228,187	\$ 5,718,614	13.54%	13.54%
Investment Income	106,000	106,000	106,000	31,693	29.90%	29.90%
Total Revenues without Use of Net Assets	42,334,187	42,334,187	42,334,187	5,750,307	13.58%	13.58%
Use of Net Assets	13,521,203	13,521,203	13,521,203	-	0.00%	0.00%
TOTAL REVENUES	\$ 55,855,390	\$ 55,855,390	\$ 55,855,390	\$ 5,750,307	10.29%	10.29%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	17	-	-
Human Resources	55,855,390	55,855,390	13,963,846	2,052,175	14.70%	3.67%
TOTAL APPROPRIATIONS	\$ 55,855,390	\$ 55,855,390	\$ 13,963,846	\$ 2,052,192	14.70%	3.67%
Estimated Net Assets December 31	\$ 9,944,706	\$ 9,944,706		\$ 27,164,024		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
RISK MANAGEMENT FUND (602)						
Estimated Net Assets January 1	\$ 16,026,831	\$ 16,026,831		\$ 16,026,831		
Revenues:						
Charges for Services	\$ -	\$ -	\$ -	\$ 850,322	-	-
Investment Income	18,697	18,697	18,697	11,747	62.83%	62.83%
Miscellaneous	-	-	-	1,910	-	-
Other Financing Sources	5,101,936	5,101,936	5,101,936	-	0.00%	0.00%
Total Revenues without Use of Net Assets	5,120,633	5,120,633	5,120,633	863,979	16.87%	16.87%
Use of Net Assets	1,978,785	1,945,389	1,945,389	-	0.00%	0.00%
TOTAL REVENUES	\$ 7,099,418	\$ 7,066,022	\$ 7,066,022	\$ 863,979	12.23%	12.23%
Appropriations:						
Law	\$ 153,076	\$ 119,680	\$ 38,269	\$ 557	1.46%	0.47%
Financial Services	6,816,450	6,816,450	3,542,361	2,869,082	80.99%	42.09%
Human Resources	129,892	129,892	32,473	4,486	13.81%	3.45%
TOTAL APPROPRIATIONS	\$ 7,099,418	\$ 7,066,022	\$ 3,613,103	\$ 2,874,125	79.55%	40.68%
Estimated Net Assets December 31	\$ 14,048,046	\$ 14,081,442		\$ 14,016,685		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
VEHICLE REPLACEMENT FUND (611)						
Estimated Net Assets January 1	\$ 21,443,985	\$ 21,443,985		\$ 21,443,985		
Revenues:						
Investment Income	\$ -	\$ -	\$ -	\$ 12,082	-	-
Miscellaneous	-	-	-	152,375	-	-
Other Financing Sources	-	-	-	(1,173)	-	-
Total Revenues without Use of Net Assets	-	-	-	163,284	-	-
Use of Net Assets	21,000,000	21,000,000	21,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 163,284	0.78%	0.78%
Appropriations:						
Transfer to Capital Vehicle	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%	100.00%
TOTAL APPROPRIATIONS	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%	100.00%
Estimated Net Assets December 31	\$ 443,985	\$ 443,985		\$ 607,269		

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	2011 Adopted Budget	Current Annual Budget as of 2/28/2011	Released Budget as of 2/28/2011	Actuals YTD as of 2/28/2011	% Actual to Released Total	% Actual to Annual Total
WORKERS' COMPENSATION FUND (604)						
Estimated Net Assets January 1	\$ 10,577,072	\$ 10,577,072		\$ 10,577,072		
Revenues:						
Charges for Services	\$ 2,851,706	\$ 2,851,706	\$ 2,851,706	\$ 475,283	16.67%	16.67%
Investment Income	18,627	18,627	18,627	3,971	21.32%	21.32%
Total Revenues without Use of Net Assets	2,870,333	2,870,333	2,870,333	479,254	16.70%	16.70%
Use of Net Assets	1,863,246	1,863,246	1,863,246	-	0.00%	0.00%
TOTAL REVENUES	\$ 4,733,579	\$ 4,733,579	\$ 4,733,579	\$ 479,254	10.12%	10.12%
Appropriations:						
Human Resources	\$ 4,733,579	\$ 4,733,579	\$ 1,183,394	\$ 129,613	10.95%	2.74%
TOTAL APPROPRIATIONS	\$ 4,733,579	\$ 4,733,579	\$ 1,183,394	\$ 129,613	10.95%	2.74%
Estimated Net Assets December 31	\$ 8,713,826	\$ 8,713,826		\$ 10,926,713		

Departmental /Non-Department Transfers	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	Difference (Amount Transferred)	Description
From:				
Inmate Medical Reserve	\$ 2,500,000	\$ 2,322,589	\$ (17,980)	Transferred to Correction
			\$ (159,431)	Transferred to Sheriff
Subtotal			(177,411)	
Indigent Defense Reserve	5,980,541	4,867,741	(8,500)	Transferred to Probate Court
			(988,500)	Transferred to Judiciary
			(17,500)	Transferred to Recorder's Court
			(98,300)	Transferred to Juvenile
Subtotal			(1,112,800)	
Court Reporters Reserve	1,904,696	1,493,996	(33,900)	Transferred to Juvenile Court
			(373,400)	Transferred to Judiciary
			(3,400)	Transferred to Solicitor General
Subtotal			(410,700)	
Court Interpreters Reserve	557,537	455,487	(11,900)	Transferred to Juvenile
			(12,300)	Transferred to Recorder's Court
			(77,100)	Transferred to Judiciary
			(750)	Transferred to Probate Court
Subtotal			(102,050)	
Contingency	4,000,000	3,912,888	(87,112)	Transferred to Medical Examiner
Total Non-Departmental Transfers			\$ (1,890,073)	
To:				
Corrections	\$ 12,616,564	\$ 12,566,013	\$ 17,980	Transferred from Inmate Medical Reserve. GCID 20110242 approval to execute 90 day vacancy - \$68,531, see budget transfer schedule.
Juvenile Court	4,958,431	5,102,531	11,900	Transferred from Court Interpreters Reserve
			33,900	Transferred from Court Reporters Reserve
			98,300	Transferred from Indigent Defense
Subtotal			144,100	
Sheriff	66,696,547	66,855,978	159,431	Transferred from Inmate Medical Reserve
Judiciary	11,466,944	12,905,944	77,100	Transferred from Court Interpreters Reserve
			373,400	Transferred from Court Reporters Reserve
			988,500	Transferred from Indigent Defense
Subtotal			1,439,000	
Recorder's Court	1,176,754	1,206,554	12,300	Transferred from Court Interpreters Reserve
			17,500	Transferred from Indigent Defense
Subtotal			29,800	
Medical Examiner	946,334	1,033,446	87,112	Transferred from Contingency
Probate Court	1,586,912	1,596,162	8,500	Transferred from Indigent Defense
			750	Transferred from Court Interpreters Reserve
Subtotal			9,250	
Solicitor General	3,787,718	3,789,218	3,400	Transferred from Court Reporters Reserve
Total Transfers From Non-Departmental Reserves			\$ 1,890,073	

Approved Budget Allocation Exceptions Schedule

Fund	Fund Name	Department	Released Amount -	Released Amount - Feb	Approval Date
001	General Fund	Dept. of Financial Services	-	2,881,849	2/14/2011
001	General Fund	Information Technology	-	5,746,125	2/3/2011
001	General Fund	Support Services	-	817,596	2/4/2011
001	General Fund	Atlanta Regional Commission	-	573,945	2/3/2011
001	General Fund	Board of Health	-	1,117,422	2/3/2011
001	General Fund	Coalition for Health & Human Services	-	41,307	2/3/2011
001	General Fund	Council for Seniors	-	1,047	2/3/2011
001	General Fund	Department of Family & Children's Services	-	278,826	2/3/2011
001	General Fund	Forestry	-	7,161	2/3/2011
001	General Fund	Indigent Medical	-	168,750	2/3/2011
001	General Fund	Library In-House Services	-	388,887	2/4/2011
001	General Fund	Library Subsidy	-	12,088,551	2/3/2011
001	General Fund	Mental Health	-	288,111	2/3/2011
001	General Fund	Community Services - Elections	-	1,020,349	2/4/2011
001	General Fund	DOFS - Gwinnett Hospital Authority	-	4,500,000	2/16/2011
001	General Fund	DOFS - Medical Examiner	-	709,752	2/16/2011
055	Stadium Fund	Financial Services	547,687	-	1/28/2011
075	Crime Victim Fund	Community Services - Subsidies	-	47,565	2/3/2011
105	Recreation Fund	Support Services - HVAC P&R	-	91,125	2/4/2011
501	W&S Op	Water Resources-Water & Sewer	-	10,646,846	2/18/2011
515	Transit	Transportation	-	1,045,823	2/25/2011
590	Stormwtr Op	Water Resources-Stormwater	-	1,584,000	2/9/2011
595	Solid Waste	Dept. of Financial Services	-	28,800,539	2/25/2011
602	Risk Management Fund	Financial Services	1,838,350	-	1/25/2011
611	Vehicle Replacement Fund	Transfer to Capital Vehicle Fund	-	15,750,000	1/28/2011
950	02 GO Bond Fund	Financial Services	6,581,654	-	1/28/2011
951	03 GO Bond Fund	Financial Services	2,948,522	-	1/28/2011

INTER-FUND TRANSFERS - ALL FUNDS

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	E-911 (095)	Police Special Investigations (070)	Tourism Sustainability (051)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	-	-	-	-	-	-	-	-	-	\$ 90,000	-	-	\$ 90,000
Tourism (050)	-	-	-	-	-	-	4,834,167	-	-	-	-	-	4,834,167
Capital Projects (300-318)	16,725,886	2,500,000	-	-	23,226	840,983	-	-	-	-	120,000	-	20,210,095
Local Transit Operating (515)	2,989,406	-	-	-	-	-	-	-	-	-	-	-	2,989,406
Capital Veh/Fleet Equipment (305)	3,813,667	82,330	5,734	32,500	-	-	-	-	-	-	26,404	21,000,000	24,960,635
Miscellaneous Grants (200)	102,484	-	-	-	-	-	-	-	-	-	-	-	102,484
Renewal & Extension	-	-	-	-	-	-	-	43,788	18,291,549	63,476,000	-	-	81,811,337
	\$ 23,631,443	\$ 2,582,330	\$ 5,734	\$ 32,500	\$ 23,226	\$ 840,983	\$ 4,834,167	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 146,404	\$ 21,000,000	\$ 134,998,124

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	E-911 (095)	Police Special Investigations (070)	Tourism Sustainability (051)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Tourism (050)	-	-	-	-	-	-	805,695	-	-	-	-	-	805,695
Capital Projects (300-318)	2,787,648	416,667	-	-	1,936	58,037	-	-	-	-	10,000	-	3,274,288
Local Transit Operating (515)	498,234	-	-	-	-	-	-	-	-	-	-	-	498,234
Capital Veh/Fleet Equipment (305)	635,611	13,722	478	2,708	-	-	-	-	-	-	4,401	21,000,000	21,656,920
Miscellaneous Grants (200)	3,754	-	-	-	-	-	-	-	-	-	-	-	3,754
Renewal & Extension	-	-	-	-	-	-	-	7,298	3,048,592	10,579,333	-	-	13,635,223
	\$ 3,925,247	\$ 430,389	\$ 478	\$ 2,708	\$ 1,936	\$ 58,037	\$ 805,695	\$ 7,298	\$ 3,048,592	\$ 10,594,333	\$ 14,401	\$ 21,000,000	\$ 39,889,114

Note: General Fund contributions to capital and grants are budgeted in some cases at the department level.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	Difference (Amount Transferred)	Description
Revenues:				
General Fund 001				
Charges for Services (Fire & Emergency Services)	\$ 48,324,843	\$ 49,824,843	\$ 1,500,000	GCID 20110129 to establish the emergency transport rate charge by Gwinnett County.
Miscellaneous (Support Services)	4,062,057	4,065,057	3,000	GCID 20110157 execute a license agreement between Gwinnett County and United Tower Company to install and attach communication antennas and equipment.
Other Financing Sources (Support Services)	90,437	393,027	302,590	GCID 20110132 approval to execute any and all documents to transfer real estate rights to Georgia DOT for the State Route 316 project.
Use of Fund Balance	32,895,263	29,365,160	(3,630,103)	GCID 20110242 approval to execute 90 day vacancy.
Subtotal			(1,824,513)	
Local Transit Operating Fund 515				
Use of Net Assets	2,750,454	2,739,349	(11,105)	GCID 20110242 approval to execute 90 day vacancy.
Risk Management Fund 602				
Use of Net Assets	1,978,785	1,945,389	(33,396)	GCID 20110242 approval to execute 90 day vacancy.
Total Revenue Budget Adjustments			\$ (1,869,014)	
Appropriations:				
General Fund 001				
County Administrator	\$ 4,721,336	\$ 4,615,413	\$ (105,923)	GCID 20110242 approval to execute 90 day vacancy.
Human Resources	2,853,299	2,823,169	(30,130)	GCID 20110242 approval to execute 90 day vacancy.
Information Technology	24,494,446	24,416,211	(78,235)	GCID 20110242 approval to execute 90 day vacancy.
Support Services	8,107,975	8,059,714	(48,261)	GCID 20110242 approval to execute 90 day vacancy.
Transportation	14,895,624	14,850,090	(45,534)	GCID 20110242 approval to execute 90 day vacancy.
Planning & Development	7,100,252	7,030,829	(69,423)	GCID 20110242 approval to execute 90 day vacancy.
Police Services	83,906,051	82,673,157	(1,232,894)	GCID 20110242 approval to execute 90 day vacancy. transferred from non-departmental, see non-departmental transfer schedule report.
Corrections	12,616,564	12,566,013	(68,531)	
Fire & Emergency Services	76,167,441	76,004,375	(163,066)	GCID 20110242 approval to execute 90 day vacancy.
Other Post Employee Benefit Reserve	6,000,000	6,017,484	17,484	GCID 20110242 approval to execute 90 day vacancy.
Subtotal			(1,824,513)	
Recreation Fund 105				
Community Services	27,033,335	26,887,887	(145,448)	GCID 20110242 approval to execute 90 day vacancy.
Contribution to Fund Balance	666,660	812,108	145,448	GCID 20110242 approval to execute 90 day vacancy.
Subtotal				
Water and Sewer Operating Fund 501				
Water Resources	200,317,027	200,241,336	(75,691)	GCID 20110242 approval to execute 90 day vacancy.
Working Capital Reserve	145,450	221,141	75,691	GCID 20110242 approval to execute 90 day vacancy.
Subtotal				
Local Transit Operating Fund 515				
Transportation	10,451,340	10,440,235	(11,105)	GCID 20110242 approval to execute 90 day vacancy.
Stormwater Operating Fund 590				
Water Resources	10,391,488	10,310,474	(81,014)	GCID 20110242 approval to execute 90 day vacancy.
Working Capital Reserve	1,346,176	1,427,190	81,014	GCID 20110242 approval to execute 90 day vacancy.
Solid Waste Operating Fund 595				
Financial Services	39,570,372	39,542,451	(27,921)	GCID 20110242 approval to execute 90 day vacancy.
Working Capital Reserve	119,139	147,050	27,921	GCID 20110242 approval to execute 90 day vacancy.
Subtotal				
Risk Management Fund 602				
Law	153,076	119,680	(33,396)	GCID 20110242 approval to execute 90 day vacancy.
Total Appropriation Budget Adjustments			\$ (1,950,029)	