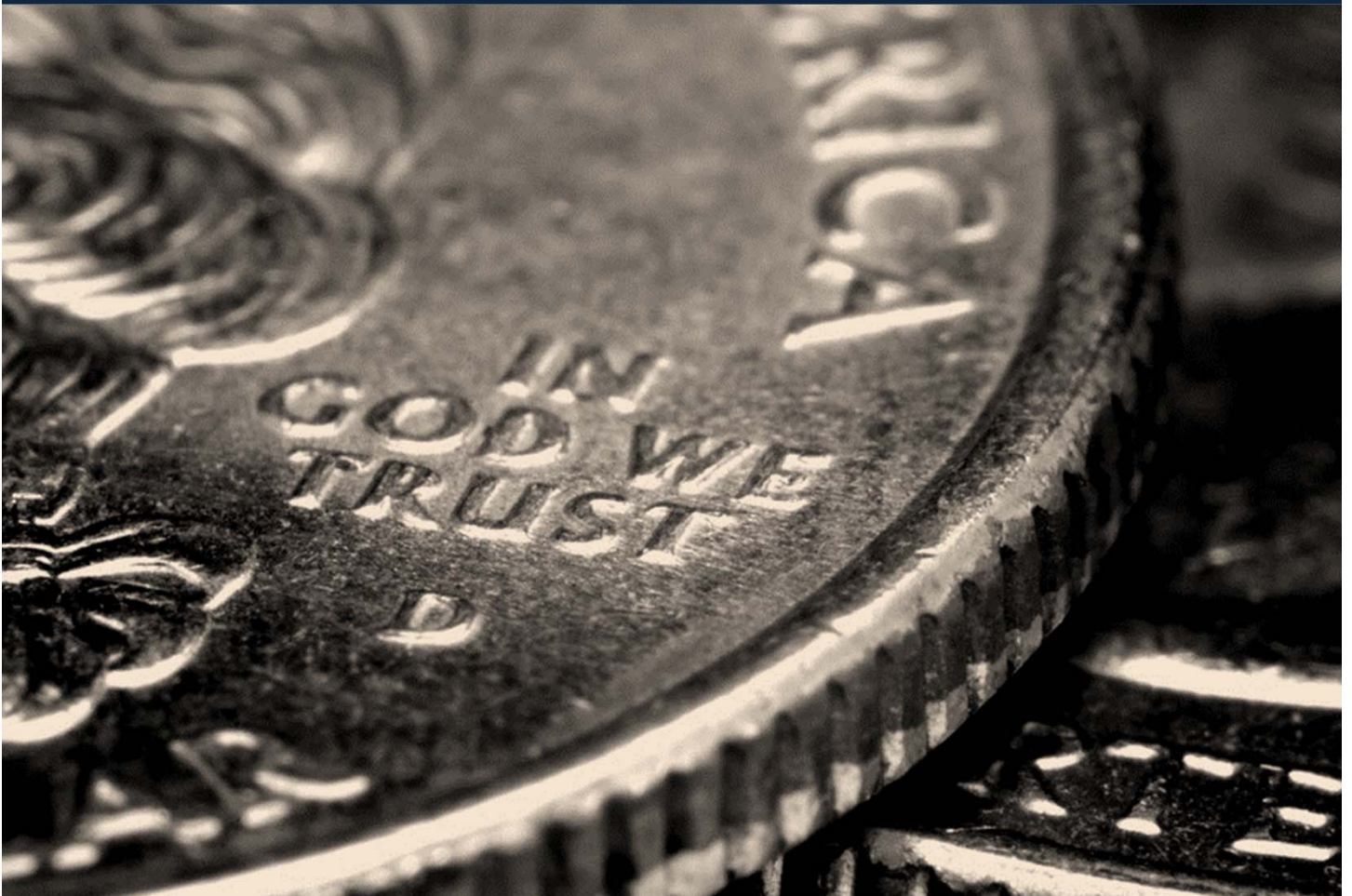




State of Georgia

Georgia Revenues and Reserves Report

Fiscal Year Ended June 30, 2014



Prepared by: State Accounting Office

STATE OF GEORGIA
GEORGIA REVENUES AND RESERVES REPORT
GENERAL FUND (STATUTORY BASIS)

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September 5, 2014

The Honorable Nathan Deal, Governor of Georgia
Teresa MacCartney, Executive Director of OPB

It is my privilege to present the *Georgia Revenues and Reserve Reports* (previously entitled *Selected Summary Financial Information*) for the fiscal year ended June 30, 2014. The objective of this report is to present information about taxes, fees, assessments, and other revenues collected under Constitutional and statutory authority and remitted to the Office of the State Treasurer (OST) during the fiscal year. The report also provides the legislative appropriation of such funds as set forth in the Amended Appropriations Act of 2013 – 2014. Finally, the report provides balances remaining at fiscal year end including a preliminary calculation of the revenue shortfall reserve.

This report does not provide a comprehensive analysis of the State's general operating revenue, but discloses only those amounts remitted to OST. Federal funds and departmental collections retained for use by the various departments and agencies of the State are not presented in this report.

Information in this report is presented on a basis of accounting (statutory basis), which is substantially the same as the cash receipts and disbursements basis of accounting, with the following exceptions, for which (net) funds available or appropriations have been reported even though cash has not been received/disbursed:

- (1) Amounts due from the Georgia Lottery Corporation,
- (2) Amounts due to the various State organizational units for
 - (a) Operational costs of the fiscal year and
 - (b) Undistributed sales tax collections (for local governments).

This basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles.

The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole. Such information will be presented in the *State of Georgia Comprehensive Annual Financial Report*, which will be issued in December 2014.

Respectfully submitted,



Alan Skelton
State Accounting Officer

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CURRENT YEAR INFORMATION

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STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
FUNDS AVAILABLE, APPROPRIATION AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

FUNDS AVAILABLE

State Treasury Receipts

Net Revenue Collections	
Income Tax - Corporate	\$ 943,806,441.32
Income Tax - Individual	8,965,572,420.88
General Sales Tax	5,125,501,784.77
Motor Fuel - Excise and Motor Carrier Mileage Tax	437,637,789.77
Motor Fuel - Sales Tax	568,855,574.10
Alcoholic Beverages Tax	181,874,582.62
Tobacco Products Tax	216,640,133.66
Insurance Premium Tax	372,121,804.79
Motor Vehicle License Tax	337,455,825.36
Title Ad Valorem Tax	741,933,575.65
Property Tax	38,856,854.09
Interest and Other Investment Income - State General Funds (Net of Bank Charges)	(1,672,080.34)
Interest and Other Investment Income - Motor Fuel Tax Funds (Net of Bank Charges)	4,630,444.89
Departmental Regulatory Fees and Sales	1,234,591,489.40
Total Net Revenue Collections	<u>19,167,806,640.96</u>

Other Funds Collected by OST

Federal Revenue	
Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales	1,403.02
Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act	1,043.00
Other Revenues Retained	
Brain and Spinal Injury Trust Fund	1,988,502.00
Georgia Lottery Corporation - Lottery Proceeds	945,097,000.00
Georgia Lottery Corporation - Interest Earned	1,880,108.46
Tobacco Settlements Received	139,793,767.12
Tobacco Settlement Funds - Interest Earned	98,316.72
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	98,713.42
Total Other Funds Collected by OST	<u>1,088,958,853.74</u>

Total State Treasury Receipts

20,256,765,494.70

Agency Surplus Returned

280,462,096.79

Funds Available from Beginning Fund Balance (see below)

Revenue Shortfall Reserve Mid-Year Adjustment for Education (K-12)	182,958,586.00
Lottery for Education	283,343,132.57
Tobacco Settlement Funds	87,071,912.07
Total Funds Available from Beginning Fund Balance	<u>553,373,630.64</u>

TOTAL FUNDS AVAILABLE

21,090,601,222.13

APPROPRIATION

Legislative Appropriation to Spending Units for Fiscal Year Ended June 30	20,219,611,244.00
Less: Current Year Funds Lapsed	(6,056,978.00)

NET APPROPRIATION

20,213,554,266.00

EXCESS OF FUNDS AVAILABLE OVER NET APPROPRIATION

877,046,956.13

Beginning Fund Balance - July 1, 2013

Reserved for:	
Revenue Shortfall Reserve (Preliminary)	682,042,615.55
Lottery for Education	734,007,132.57
Tobacco Settlement Funds	87,071,912.07
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00

Total Beginning Fund Balance - July 1, 2013

1,557,124,910.19

Less: Amounts Appropriated as Funds Available	(553,373,630.64)
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Beginning Fund Balance - July 1, 2013, Not Appropriated

1,003,751,279.55

ENDING FUND BALANCE - JUNE 30, 2014

\$ 1,880,798,235.68

ANALYSIS OF ENDING FUND BALANCE

Reserved for:	
Revenue Shortfall Reserve (Preliminary)	\$ 987,926,009.40
Lottery for Education (Preliminary)	811,638,465.40
Tobacco Settlement Funds (Preliminary)	27,230,510.88
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00

Total Reserved Fund Balance 1,880,798,235.68

Unreserved, Undesignated (Surplus) -

TOTAL ENDING FUND BALANCE - JUNE 30, 2014

\$ 1,880,798,235.68

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
CALCULATION OF FUND BALANCES BY CATEGORY OF STATE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	TOTAL	STATE GENERAL AND MOTOR FUEL FUNDS
FUNDS AVAILABLE		
State Treasury Receipts		
Net Revenue Collections	\$ 19,167,806,640.96	\$ 19,167,806,640.96
Other Funds Collected by OST		
Federal Revenue	2,446.02	2,446.02
Other Revenues Retained		
Brain and Spinal Injury Trust Fund	1,988,502.00	1,988,502.00
Lottery for Education Receipts and Interest	946,977,108.46	-
Tobacco Settlement Fund Receipts and Interest	139,892,083.84	-
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	98,713.42	-
Total Other Funds Collected by OST	1,088,958,853.74	1,990,948.02
Total State Treasury Receipts	20,256,765,494.70	19,169,797,588.98
Agency Surplus Returned		
Surplus Collected from FY 2013		
State General and Motor Fuel Funds	218,240,068.09	218,240,068.09
Lottery for Education	35,437,261.58	-
Tobacco Settlement Funds	385,076.97	-
Early Remittance of FY 2014 Surplus		
Guaranteed Revenue Debt Common Reserve Fund	-	98,713.42
Georgia Building Authority	845,934.00	845,934.00
Georgia Department of Administrative Services	3,065,524.68	3,065,524.68
Georgia Ports Authority	11,288,188.00	11,288,188.00
State Board of Workers' Compensation	5,303,747.00	5,303,747.00
Other	5,896,296.47	5,837,859.68
Total Agency Surplus Returned	280,462,096.79	244,680,034.87
Funds Available from Beginning Fund Balance (see below)		
Revenue Shortfall Reserve Mid-Year Adjustment for Education (K-12)	182,958,586.00	182,958,586.00
Lottery for Education	283,343,132.57	-
Tobacco Settlement Funds	87,071,912.07	-
Total Funds Available from Beginning Fund Balance	553,373,630.64	182,958,586.00
TOTAL FUNDS AVAILABLE	21,090,601,222.13	19,597,436,209.85
APPROPRIATION		
FY 2014 Legislative Appropriation to Spending Units		
House Bill 106 (Original Appropriation)		
State General and Motor Fuel Funds	18,809,683,507.00	18,809,683,507.00
Lottery for Education	910,819,213.00	-
Tobacco Funds	199,758,761.00	-
House Bill 743 (Amended Appropriation)		
State General and Motor Fuel Funds	313,617,293.00	313,617,293.00
Tobacco Settlement Funds	359,801.00	-
Budget Adjustments		
Hospital Provider Payment	1,764,911.00	1,764,911.00
Nursing Home Provider Fees	(16,392,242.00)	(16,392,242.00)
Net Appropriation Prior to Lapse	20,219,611,244.00	19,108,673,469.00
Less: Current Year Funds Lapsed	(6,056,978.00)	(79,239.00)
NET APPROPRIATION	20,213,554,266.00	19,108,594,230.00
EXCESS OF FUNDS AVAILABLE OVER NET APPROPRIATION	877,046,956.13	488,841,979.85
Beginning Fund Balance - July 1, 2013		
Reserved for:		
Revenue Shortfall Reserve (Preliminary)	682,042,615.55	682,042,615.55
Lottery for Education (Preliminary)	734,007,132.57	-
Tobacco Settlement Funds (Preliminary)	87,071,912.07	-
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00	-
Total Beginning Fund Balance - July 1, 2013	1,557,124,910.19	682,042,615.55
Less: Amounts Appropriated as Funds Available	(553,373,630.64)	(182,958,586.00)
Beginning Fund Balance - July 1, 2013, Not Appropriated	1,003,751,279.55	499,084,029.55
ENDING FUND BALANCE - JUNE 30, 2014	\$ 1,880,798,235.68	\$ 987,926,009.40

LOTTERY FUNDS	TOBACCO SETTLEMENT FUNDS	GUARANTEED REVENUE DEBT COMMON RESERVE FUND
\$ -	\$ -	\$ -
-	-	-
-	-	-
946,977,108.46	-	-
-	139,892,083.84	-
-	-	98,713.42
946,977,108.46	139,892,083.84	98,713.42
946,977,108.46	139,892,083.84	98,713.42
-	-	-
35,437,261.58	-	-
-	385,076.97	-
-	-	(98,713.42)
-	-	-
-	-	-
-	-	-
58,436.79	-	-
35,495,698.37	385,076.97	(98,713.42)
-	-	-
283,343,132.57	-	-
-	87,071,912.07	-
283,343,132.57	87,071,912.07	-
1,265,815,939.40	227,349,072.88	-
-	-	-
910,819,213.00	-	-
-	199,758,761.00	-
-	-	-
-	359,801.00	-
-	-	-
-	-	-
910,819,213.00	200,118,562.00	-
(5,977,739.00)	-	-
904,841,474.00	200,118,562.00	-
360,974,465.40	27,230,510.88	-
-	-	-
734,007,132.57	-	-
-	87,071,912.07	-
-	-	54,003,250.00
734,007,132.57	87,071,912.07	54,003,250.00
(283,343,132.57)	(87,071,912.07)	-
450,664,000.00	-	54,003,250.00
\$ 811,638,465.40	\$ 27,230,510.88	\$ 54,003,250.00

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
NET REVENUE COLLECTIONS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2014

COLLECTING UNIT (See also "Detail of Net Revenue Collections by Collecting Unit")

Accounting Office, State	\$ 228,878.96
Agriculture, Department of	19,588,109.62
Audits and Accounts, Department of	4,535,348.25
Banking and Finance, Department of	20,941,029.30
Behavioral Health and Developmental Disabilities, Department of	3,017,553.59
Community Health, Department of	420,406,090.98
Corrections, Department of	13,782,278.95
Driver Services, Department of	77,980,579.35
Early Care and Learning, Department of	880,338.56
General Assembly of Georgia	20,990.90
Governor, Office of the	865,391.18
Human Services, Department of	3,744,710.52
Insurance, Office of the Commissioner of	416,390,788.94
Investigation, Georgia Bureau of	1,062,195.33
Judicial Branch	
Appeals, Court of	422,386.20
Judicial Council	300.00
Supreme Court	235,945.12
Labor, Department of	26,334,785.75
Natural Resources, Department of	44,181,240.21
Properties Commission, State	10,286,364.61
Public Health, Department of	11,042,775.04
Public Safety, Department of	6,596,536.88
Public Service Commission	772,126.98
Revenue, Department of	17,883,553,995.95
Secretary of State	81,693,371.16
Student Finance Commission, Georgia	1,483,716.73
Superior Court Clerks' Cooperative Authority	92,391,968.66
Transportation, Department of	12,600.00
Treasurer, Office of the State	3,636,528.43
Workers' Compensation, State Board of	21,717,714.81
	<hr/>
Total Net Revenue Collections	<u>\$ 19,167,806,640.96</u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF REVENUE SHORTFALL RESERVE
(PRELIMINARY)
JUNE 30, 2014

Beginning Fund Balances - July 1, 2013	
Reserved for Revenue Shortfall Reserve (Preliminary)	\$ 682,042,615.55
FY 2013 Agency Surplus Returned	<u>218,240,068.09</u>
Total Beginning Revenue Shortfall Reserve - July 1, 2013	900,282,683.64
FY 2014 Appropriation of Mid-Year Adjustment for Education	<u>(182,958,586.00)</u>
Adjusted FY 2013 Revenue Shortfall Reserve	717,324,097.64
Excess of Total Funds Available Over Current Year	
Appropriation/Other Deductions (see below)	<u>270,601,911.76</u>
Ending Revenue Shortfall Reserve (Preliminary) - June 30, 2014	<u>\$ 987,926,009.40</u>

Net Change in Revenue Shortfall Reserve from Current Year Activity

Current Year Receipts	
Net Revenue Collections	\$ 19,167,806,640.96
Other Funds Collected by OST	1,990,948.02
FY 2014 Agency Surplus Returned (Early Remittance)	<u>26,439,966.78</u>
Total Current Year Receipts	<u>19,196,237,555.76</u>

Current Year Appropriation/Other Deductions

FY 2014 Appropriations (does not include appropriation for Mid-Year Adjustment itemized above)	18,940,342,214.00
Budget Adjustments (net)	(14,627,331.00)
Funds Lapsed	<u>(79,239.00)</u>
Total Current Year Appropriation/Other Deductions	<u>18,925,635,644.00</u>

Excess of Total Funds Available Over Current Year	
Appropriation/Other Deductions	<u>\$ 270,601,911.76</u>

Statutory Limits/Availability

Maximum Reserve - 15% of Net Revenue Collections	\$ 2,875,170,996.00
1% of Net Revenue Collections (Maximum amount of reserve available for appropriation to fund increased K-12 needs)	\$ 191,678,066.00
4% of Net Revenue Collections (Governor may release reserve funds in excess of this amount for appropriation)	\$ 766,712,266.00
Current Year Reserve as a Percentage of Net Revenue Collections	5.15%

This reserve is calculated as provided for in OCGA 45-12-93(a), which states, in part, that "the amount of all surplus in state funds existing as of the end of each fiscal year shall be reserved and added to the Revenue Shortfall Reserve. Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to the general fund at the end of a fiscal year." Up to one percent (1%) of the preceding fiscal year's net revenue collections may be appropriated from the reserve for funding increased K-12 needs and the Governor may release reserve funds in excess of four percent (4%) of net revenue collections for appropriation. The reserve cannot exceed fifteen percent (15%) of the previous fiscal year's net revenue for any given fiscal year.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF MOTOR FUEL FUNDS AVAILABLE FOR APPROPRIATION
JUNE 30, 2014

Amount Derived from Motor Fuel Taxes	
FY 2014 Motor Fuel Tax Collections	
Per Accounting Records of the Department of Revenue	
Motor Fuel Collections	\$ 444,716,368.33
Motor Carrier Mileage Tax	<u>10,039,019.55</u>
Total Motor Fuel and Motor Carrier Mileage Tax Receipts	454,755,387.88
Refunds	(13,695,385.55)
Collection Costs	<u>(5,118,425.35)</u>
Net Motor Fuel and Motor Carrier Mileage Tax Receipts	435,941,576.98
3% Sales Tax on Motor Fuel	<u>568,929,683.01</u>
Total FY 2014 Motor Fuel Tax Collections per Department of Revenue	1,004,871,259.99
Interest Earned on Motor Fuel Tax Funds (Per Accounting Records of OST)	<u>4,630,444.89</u>
Total FY 2014 Motor Fuel Collections	1,009,501,704.88
Motor Fuel Tax Funds on Deposit in the Guaranteed Revenue Debt Common Reserve Fund in Excess of Amount Required	<u>98,713.42</u>
Total Amount Derived from Motor Fuel Taxes	<u>1,009,600,418.30</u>
FY 2015 Original Appropriation (House Bill 744) - Motor Fuel Funds	
to Georgia Department of Transportation	849,077,721.00
to State of Georgia General Obligation Debt Sinking Fund	<u>156,679,813.00</u>
Total FY 2015 Original Appropriation (House Bill 744) - Motor Fuel Funds	<u>1,005,757,534.00</u>
Total Motor Fuel Funds Available for FY 2015 Appropriation (See Below)	<u><u>\$ 3,842,884.30</u></u>

The Constitution of the State of Georgia and the Official Code of Georgia provide that the amount of motor fuel-related collections in one fiscal year defines the amount to be appropriated in the subsequent fiscal year. The difference in the actual fiscal year 2014 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2014), and the motor fuel appropriations in the 2015 Original Appropriations Act must be appropriated as motor fuel funds during fiscal year 2015. (see Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and OCGA 50-17-23(b)(3)).

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR LOTTERY FOR EDUCATION
PRELIMINARY
JUNE 30, 2014

Beginning Fund Balance - July 1, 2013	
Reserve for Lottery for Education (Preliminary)	\$ 734,007,132.57
Less: Amounts Appropriated as Funds Available	<u>(283,343,132.57)</u>
Total Beginning Reserve for Lottery for Education - July 1, 2013, Not Appropriated	<u>450,664,000.00</u>
Additions	
Lottery Proceeds Collected	945,097,000.00
Interest Earned	1,880,108.46
Early Remittance of FY 2014 Surplus	58,436.79
FY 2013 Agency Lottery Surplus Returned	35,437,261.58
Funds Available from Beginning Fund Balance	<u>283,343,132.57</u>
Total Additions	<u>1,265,815,939.40</u>
Deductions	
FY 2014 Appropriations	910,819,213.00
Funds Lapsed	<u>(5,977,739.00)</u>
	<u>904,841,474.00</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2014	<u><u>\$ 811,638,465.40</u></u>
Analysis of Reserve	
Restricted	
Shortfall Reserve (50% of prior year proceeds)	\$ 463,739,000.00
Unrestricted (Preliminary)	<u>347,899,465.40</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2014	<u><u>\$ 811,638,465.40</u></u>

This reserve is calculated as provided for in OCGA 50-27-13. OCGA 50-27-13(b)(3) requires that "A shortfall reserve be maintained within the Lottery for Education account in an amount equal to at least 50 percent of the net proceeds deposited into such account for the preceding fiscal year. If the net proceeds paid into the Lottery for Education Account in any year are not sufficient to meet the amount appropriated for education purposes, the shortfall reserve may be drawn upon to meet the deficiency. In the event the shortfall reserve is drawn upon and falls below 50 percent of net proceeds deposited into such account for the preceding fiscal year, the shortfall reserve shall be replenished to the level required in this paragraph in the next fiscal year and the lottery-funded programs shall be reviewed and adjusted accordingly."

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR TOBACCO SETTLEMENT FUNDS
PRELIMINARY
JUNE 30, 2014

Beginning Reserve for Tobacco Settlement Funds (Preliminary) - July 1, 2013	\$ 87,071,912.07
Additions	
Tobacco Settlements Received	139,793,767.12
Interest Earned	98,316.72
FY 2013 Agency Tobacco Surplus Returned	385,076.97
	140,277,160.81
Deductions	
FY 2014 Appropriations	200,118,562.00
	200,118,562.00
Ending Reserve For Tobacco Settlement Funds (Preliminary) - June 30, 2014	\$ 27,230,510.88

This reserve represents funds available as provided by the State of Georgia's share of the National Association of Attorneys General's Master Tobacco Settlement Agreement. Although no specific legal requirement for this reserve exists, the State's budget writers have chosen to establish a separate appropriations fund for the disbursement of these funds. Accounting for these funds within a reserve facilitates identification of the unexpended funds available for future appropriation.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR GUARANTEED REVENUE DEBT COMMON RESERVE FUND
JUNE 30, 2014

<u>GUARANTEED REVENUE DEBT BOND ISSUE</u>	<u>AVAILABLE BALANCE JULY 1, 2013 BEGINNING RESERVE - JULY 1, 2013</u>	<u>INTEREST EARNED</u>	<u>AVAILABLE BALANCE JUNE 30, 2014</u>	<u>HIGHEST ANNUAL DEBT SERVICE REQUIREMENT ENDING RESERVE - JUNE 30, 2014</u>	<u>EXCESS BALANCE JUNE 30, 2014</u>
State Road and Tollway Authority					
Series 2001/Series 2011A Refunding	\$ 29,596,500.00	\$ 54,099.92	\$ 29,650,599.92	\$ 29,596,500.00	\$ 54,099.92
Series 2003/Series 2011B Refunding	<u>24,406,750.00</u>	<u>44,613.50</u>	<u>24,451,363.50</u>	<u>24,406,750.00</u>	<u>44,613.50</u>
Total Guaranteed Revenue Debt Bond Issues	<u>\$ 54,003,250.00</u>	<u>\$ 98,713.42</u>	<u>\$ 54,101,963.42</u>	<u>\$ 54,003,250.00</u>	<u>\$ 98,713.42</u>

This reserve is calculated as provided for in OCGA 50-17-23(b)(3) which states, in part, "The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund".

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF NET REVENUE COLLECTIONS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2014

COLLECTING UNIT

Accounting Office, State State Ethics		\$	228,878.96
Agriculture, Department of			
Animal Industry Fees	\$		16,161.00
Animal Protection Fees		614,262.00	
Consumer Protection Fees		5,241,197.94	
Entomology and Pesticides Permits		3,634,234.00	
Feed Division Fees		422,275.05	
GATE Program		736,868.10	
Miscellaneous Receipts		198,835.21	
Plant Industry Fees		1,357,560.18	
Regional Farmers Market Fees		6,768,756.09	
Small Farmers Market Fees		359,194.05	
Weights and Measures Warehouse Fees		<u>238,766.00</u>	19,588,109.62
Audits and Accounts, Department of			
For Federal Audit Fees			
Undistributed		2,243,987.00	
For Nursing Home Audit Fees			
Community Health, Department of		<u>2,291,361.25</u>	4,535,348.25
Banking and Finance, Department of			
Fees			20,941,029.30
Behavioral Health and Developmental Disabilities, Department of			
Patient Accounts			3,017,553.59
Community Health, Department of			
Exam Board Fees		3,622,316.78	
Home Health Care License		3,895,980.66	
Hospital Provider Payment		237,978,451.00	
Medical License Fees		5,292,043.74	
Miscellaneous Fees		95,986.80	
Nursing Home Provider Fees		<u>169,521,312.00</u>	420,406,090.98
Corrections, Department of			
Confiscated Contraband Receipts		18,259.93	
Parole Fees		1,047,043.66	
Probation Supervision Fees		7,546,063.53	
Room and Board Assessments		5,140,842.58	
Supervision Transfer Fees		<u>30,069.25</u>	13,782,278.95
Driver Services, Department of			
A.D.A.D. Permits		36,340.00	
Driver's License Fees		57,549,777.68	
House Bill 160 - Excessive Speeder Fees		<u>20,394,461.67</u>	77,980,579.35
Early Care and Learning, Department of			
Child Care Learning Center Fees		659,281.25	
Civil Penalties		<u>221,057.31</u>	880,338.56
General Assembly of Georgia			
Legislative Earned Fees		958.20	
Legislative Service Fees		15,716.30	
Miscellaneous		<u>4,316.40</u>	20,990.90
Governor, Office of the			
Office of Consumer Affairs			
Buying Service Fees		450.00	
Fines		472,180.68	
Motor Vehicle Arbitration Fees		124,916.26	
Professional Standards Commission			
Teachers Certification Fees		<u>267,844.24</u>	865,391.18
Human Services, Department of			
Child Support Recovery Program		3,730,448.52	
Civil Penalties - Child Care		<u>14,262.00</u>	3,744,710.52

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF NET REVENUE COLLECTIONS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2014

Insurance, Office of the Commissioner of			
Business Licenses and Permits	\$	28,173,694.03	
Fraud Account		4,114,865.58	
Non Business Licenses and Permits		4,740,008.48	
Penalty and Interest		3,499,553.29	
Safety Engineering Fees		3,740,862.77	
State Premium Tax	\$	375,750,793.76	
Insurance Company Regulation		466,427,364.91	
Refund of Local Premium Tax		<u>(470,056,353.88)</u>	
		<u>372,121,804.79</u>	\$ 416,390,788.94
Investigation, Georgia Bureau of			
Bingo License Fees		14,300.00	
Fingerprint License Applications		663,436.21	
GCIC Records Check Fees		379,108.75	
Miscellaneous Receipts		<u>5,350.37</u>	1,062,195.33
Judicial Branch:			
Appeals, Court of			
Admission to Practice		30,980.00	
Certified Records Furnished		704.00	
Court Cost and Fees		<u>390,702.20</u>	422,386.20
Judicial Council			
Probation Administration Fees			300.00
Supreme Court			
Admission to Practice		28,255.79	
Certified Copies Furnished		13,666.48	
Cost in Cases Docketed		179,439.59	
Excess Convenience Fees		<u>14,583.26</u>	235,945.12
Labor, Department of			
Administrative Assessments		21,501,763.64	
Penalty and Interest Collections		<u>4,833,022.11</u>	26,334,785.75
Natural Resources, Department of			
Alligator Farm Permit		250.00	
Alligator Hunting License		62,417.00	
Asbestos License Fees		366,151.45	
Boat Registration		3,370,665.78	
BUI Reinstatement Fees		1,600.00	
Car Wash Certification Fees		450.00	
Cast Net Licenses - Resident		10,250.00	
Catch Out Pond		1,888.00	
Charter Boat Fishing Licenses		3,200.00	
Coastal Marshland Shore Protection		4,850.00	
Commercial Boat Licenses		54,078.00	
Commercial Fish Hatchery		59.00	
Commercial Fox Preserve		2,400.00	
Commercial Quail Breeders License		2,660.00	
Crabbing License - Resident		53,528.00	
Crabbing License - Non Resident		354.00	
Dog Hunting License		33,816.25	
Fines - Environmental Protection Division		1,197,394.53	
Fines - Game and Fish Division		26,750.00	
Fur Dealers License Agent		45.00	
Fur Dealers License - Resident		380.00	
Fur Trappers License - Resident		44,040.00	
Fur Trappers License - Non Resident		10,325.00	
Game Holding Permit		245.00	
Hazardous Waste Superfund		789,681.26	
Historic Preservation Application Fees		5,625.00	
Hunting and Fishing Licenses		19,915,176.90	
Land Disturbance Fees		1,366,568.80	
Lifetime License- Non Resident		12,000.00	
Lifetime License- Senior Discount		141,835.00	
Lifetime License- Veterans		66,000.00	
Lifetime Sportsman License Type A - Adult		417,500.00	
Lifetime Sportsman License Type I - Infant		265,950.00	
Lifetime Sportsman License Type Y - Youth		286,300.00	
Marina Pier Licenses		400.00	
Miscellaneous		4,800.00	

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF NET REVENUE COLLECTIONS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2014

Natural Resources, Department of (continued)			
Residential Operating Commercial Shooting Preserve		\$	21,522.00
Residential Operating Private Shooting Preserve			7,275.00
Salt Water Bait Dealers License - Resident			1,075.00
Salt Water Fishing Guide - Resident			4,225.00
Salt Water Fishing Guide - Nonresident			850.00
Salt Water Fishing Guide - Customer Resident			22,050.00
Salt Water Fishing Guide - Customer Nonresident			4,400.00
Salt Water Fishing Guide - Unlimited Customer Resident			2,000.00
Scientific Collectors Permit			12,710.00
Scrap Tire			6,103,611.67
Soft Shell Crab Dealer			170.00
Solid Waste Fees			8,539,048.98
State Federal Falconry Permit			1,500.00
Surface Water Permit Fees			25,000.00
Tax Credit Donation			75,000.00
Taxidermist License - Resident			16,800.00
Taxidermist License - Non-Resident			945.00
Title III Hazardous Substance Fee			729,902.89
Water Well License Renewal			56,950.00
Wild Animal Exhibit Permit			5,605.00
Wild Animal Dealer License			30,965.70
		\$	44,181,240.21
Properties Commission, State			
Rental and Sale of Property			10,286,364.61
Public Health, Department of			
Central Laboratory Fees			7,114,733.30
Tanning Fees			49,355.85
Vital Record Fees			2,825,867.89
Paramedic Certification Fees			1,052,818.00
			11,042,775.04
Public Safety, Department of			
Other Fees			218,882.10
Overweight Citations			6,376,833.30
State Forfeiture of Property			821.48
			6,596,536.88
Public Service Commission			
Civil Penalties - Utilities			671,438.98
Integrated Resource Planning Cost			100,688.00
			772,126.98
Revenue, Department of			
Taxes:			
Alcoholic Beverage and Liquor	\$	60,623,837.15	
Refunds		(120,334.61)	\$ 60,503,502.54
Income - Corporation		1,114,541,198.27	
Refunds		(170,734,756.95)	943,806,441.32
Income - Individuals		11,189,602,778.32	
Refunds		(2,224,030,357.44)	8,965,572,420.88
Malt Beverage			85,617,549.83
Motor Fuel			
Excise and Motor Carrier Mileage Tax		451,660,835.52	
Refunds		(14,023,045.75)	437,637,789.77
Prepaid State Tax (Second Motor Fuel Tax)			568,855,574.10
Motor Vehicle License		359,911,750.99	
Refunds		(22,455,925.63)	337,455,825.36
Property		40,248,969.04	
Refunds		(1,392,114.95)	38,856,854.09
Sales and Use - Regular		5,204,063,477.86	
Refunds		(78,561,693.09)	5,125,501,784.77
Title Ad Valorem			741,933,575.65
Tobacco Products		216,682,454.76	
Refunds		(42,321.10)	216,640,133.66
Wine			35,753,530.25
			17,558,134,982.22

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF NET REVENUE COLLECTIONS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2014

Revenue, Department of (continued)			
Administrative			
Costs of Collections			
Real Estate Transfer Tax	\$ 288,655.50		
Sales Tax			
Education Local Option	15,752,925.90		
Homestead Option	1,203,343.66		
Local Option	13,309,750.07		
MARTA	3,492,380.13		
Special Purpose	<u>11,379,111.62</u>	\$ 45,426,166.88	
Coin Operated Amusement Fees		99,500.00	
Coin Operated Refunds		(99,500.00)	
Delinquent Tax Collection Fees		(503,543.27)	
Fees on Contracts		3,080.00	
Interest		68,942,235.70	
Penalties		66,512,246.60	
Penalties and Interest on Fi Fa		5,708.59	
Public Service Corporation Assessments		1,049,402.42	
Registration Fees		700.00	
Unclaimed Property		160,672,574.17	
Refunds		(17,185,222.56)	
Undistributed		<u>495,665.20</u>	\$ 325,419,013.73 \$ 17,883,553,995.95
Secretary of State			
Boxing Commission		58,294.37	
Corporations		48,077,563.50	
Elections		85,719.97	
GA Laws		2,649.60	
Professional Examinations		19,158,561.92	
Real Estate		3,611,933.43	
Securities		10,697,807.28	
State Ethics		<u>841.09</u>	81,693,371.16
Student Finance Commission, Georgia			
Georgia Non-Public Post-Secondary Education Commission			
Application and Renewal Fees		1,460,378.31	
Sale of Publications		<u>23,338.42</u>	1,483,716.73
Superior Court Clerks' Cooperative Authority			
Drivers' Education and Training		5,665,150.75	
Indigent Defense Fund		40,099,349.34	
Interest Income		17,654.34	
Judicial Operations Fee		19,128,853.07	
Peace Officers and Prosecutors Training Fund		24,698,552.39	
Senate Bill 218 Collections		1,527,085.14	
Sexual Offender Annual Registration		0.12	
State Children's Trust Fund		<u>1,255,323.51</u>	92,391,968.66
Transportation, Department of			
Operating Licenses for Airports			12,600.00
Treasurer, Office of the State			
Dividends on Stock		4,007.50	
Interest Earned (Net of Bank Charges)			
State General Funds		(1,672,080.34)	
Motor Fuel Tax Funds		<u>4,630,444.89</u>	2,958,364.55
Legal Settlement			238,639.65
Miscellaneous			<u>435,516.73</u>
			3,636,528.43
Workers' Compensation, State Board of			
Assessments		21,201,220.68	
No Dependent Death Cases		70,000.00	
Penalty Fines		<u>446,494.13</u>	<u>21,717,714.81</u>
Total Net Revenue Collections			<u>\$ 19,167,806,640.96</u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
LEGISLATIVE APPROPRIATION AND ALLOTMENTS TO SPENDING UNITS
FOR THE YEAR ENDED JUNE 30, 2014

	Appropriation for Fiscal Year 2014		
	Legislative Appropriation	Budget Adjustments	Funds Lapsed
Legislative Branch			
General Assembly of Georgia			
Georgia Senate	\$ 10,325,104.00	\$ -	\$ -
Georgia House of Representatives	18,416,477.00	-	-
Georgia General Assembly Joint Offices	9,885,673.00	-	-
Audits and Accounts, Department of	30,606,325.00	-	-
Judicial Branch			
Appeals, Court of	14,441,605.00	-	-
Judicial Council	12,471,287.00	-	-
Juvenile Courts	6,899,565.00	-	-
Prosecuting Attorneys	63,155,375.00	-	-
Superior Courts	62,381,937.00	-	-
Supreme Court	9,405,904.00	-	-
Executive Branch			
Accounting Office, State	6,201,149.00	-	-
Administrative Services, Department of	4,661,858.00	-	-
Agriculture, Department of	40,140,382.00	-	-
Banking and Finance, Department of	11,203,815.00	-	-
Behavioral Health and Developmental Disabilities, Department of	946,449,323.00	-	-
Community Affairs, Department of	115,647,285.00	-	-
Community Health, Department of	2,969,684,201.00	(14,627,331.00)	-
Corrections, Department of	1,129,606,225.00	-	-
Defense, Department of	9,842,567.00	-	-
Driver Services, Department of	61,367,707.00	-	-
Early Care and Learning, Department of	367,625,482.00	-	(5,977,739.00)
Economic Development, Department of	36,374,550.00	-	-
Education, Department of	7,545,391,349.00	-	-
Employees' Retirement System	29,051,720.00	-	-
Forestry Commission, Georgia	30,456,519.00	-	-
Governor, Office of the	42,567,978.00	-	(662.00)
Human Services, Department of	502,785,803.00	-	-
Insurance, Office of the Commissioner of	19,325,561.00	-	-
Investigation, Georgia Bureau of	88,626,293.00	-	-
Juvenile Justice, Department of	297,755,293.00	-	(2.00)
Labor, Department of	24,245,620.00	-	-
Law, Department of	19,227,251.00	-	-
Natural Resources, Department of	92,494,032.00	-	-
Pardons and Paroles, State Board of	52,886,608.00	-	-
Public Defender Standards Council, Georgia	47,147,762.00	-	-
Public Health, Department of	224,162,665.00	-	-
Public Safety, Department of	122,628,852.00	-	-
Public Service Commission	7,735,488.00	-	-
Regents, University System of Georgia	1,885,486,702.00	-	-
Revenue, Department of	204,567,451.00	-	-
Secretary of State	26,893,403.00	-	-
Soil and Water Conservation Commission	2,612,536.00	-	-
Student Finance Commission, Georgia	640,304,914.00	-	-
Teachers' Retirement System	513,000.00	-	(78,575.00)
Technical College System of Georgia	313,866,703.00	-	-
Transportation, Department of	863,106,471.00	-	-
Veterans Service, Department of	20,135,998.00	-	-
Workers' Compensation, State Board of	22,701,246.00	-	-
General Obligation Debt Sinking Fund	1,170,767,561.00	-	-
Other			
Georgia Building Authority	-	-	-
Georgia Ports Authority	-	-	-
Total	\$ 20,234,238,575.00	\$ (14,627,331.00)	\$ (6,056,978.00)

Net Appropriation	Allotments				
	Balance Due Spending Unit July 1, 2013	Cash Allotments Drawn	Funds Returned by Spending Unit	Surplus Lapsed	Balance June 30, 2014
\$ 10,325,104.00	\$ 1,143,599.39	\$ 9,470,260.32	\$ -	\$ (901,362.39)	\$ 1,097,080.68
18,416,477.00	2,889,596.67	16,412,647.72	-	(2,213,183.97)	2,680,241.98
9,885,673.00	2,011,211.22	8,291,152.72	-	(1,761,541.64)	1,844,189.86
30,606,325.00	-	29,685,225.74	-	(164,747.91)	756,351.35
14,441,605.00	325,814.35	14,564,744.78	-	(6,256.10)	196,418.47
12,471,287.00	1,069,956.12	13,072,505.28	-	(81,603.85)	387,133.99
6,899,565.00	-	6,777,289.93	-	(122,275.07)	-
63,155,375.00	-	63,123,481.60	-	(31,893.40)	-
62,381,937.00	1,780,868.27	62,683,283.67	-	(201.68)	1,479,319.92
9,405,904.00	413,901.32	9,498,132.08	-	(3.98)	321,669.26
6,201,149.00	-	4,754,951.44	-	(7,599.99)	1,438,597.57
4,661,858.00	-	3,891,147.09	2,825,524.68	(3,091,632.04)	504,603.55
40,140,382.00	366,623.47	39,598,015.96	-	(86,056.41)	822,933.10
11,203,815.00	-	10,463,660.56	-	(174,545.81)	565,608.63
946,449,323.00	70,511,950.83	898,962,858.40	-	(9,034,326.90)	108,964,088.53
115,647,285.00	4,953.77	115,526,630.46	-	(101,901.54)	23,706.77
2,955,056,870.00	131,954,927.20	2,784,287,200.49	-	(173,256,077.45)	129,468,519.26
1,129,606,225.00	68,480,466.34	1,125,719,430.95	-	(5,952,903.61)	66,414,356.78
9,842,567.00	254,853.87	9,627,750.22	-	(87,740.72)	381,929.93
61,367,707.00	1,444,357.82	62,368,238.12	-	(43,546.28)	400,280.42
361,647,743.00	610,203.06	355,078,219.70	-	(1,822,356.06)	5,357,370.30
36,374,550.00	2,133,833.75	37,312,182.40	-	(80,033.59)	1,116,167.76
7,545,391,349.00	33,432,954.02	7,535,087,842.14	-	(3,775,196.71)	39,961,264.17
29,051,720.00	-	29,051,720.00	-	-	-
30,456,519.00	829,259.10	29,375,914.75	-	(1,001,633.33)	908,230.02
42,567,316.00	14,733,347.62	30,825,966.57	-	(789,298.80)	25,685,398.25
502,785,803.00	10,918,020.14	495,745,115.49	-	(1,545,175.17)	16,413,532.48
19,325,561.00	82,001.13	18,930,651.23	-	(52,094.25)	424,816.65
88,626,293.00	4,785,032.17	87,730,925.65	-	(355,512.17)	5,324,887.35
297,755,291.00	31,684,035.99	300,955,652.88	-	(4,127,465.82)	24,356,208.29
24,245,620.00	600,625.00	24,774,442.21	-	(71,802.79)	-
19,227,251.00	34,958.98	19,262,209.98	226,748.46	(226,748.46)	-
92,494,032.00	1,878,292.53	83,195,778.40	-	(1,320,103.40)	9,856,442.73
52,886,608.00	-	48,166,285.49	-	(1,097,078.09)	3,623,244.42
47,147,762.00	-	42,678,531.07	-	(314,635.02)	4,154,595.91
224,162,665.00	-	218,766,280.10	122,434.00	(2,423,705.76)	3,095,113.14
122,628,852.00	620,380.61	123,009,434.91	-	(219,313.55)	20,484.15
7,735,488.00	192,488.39	7,583,276.64	-	(63,458.24)	281,241.51
1,885,486,702.00	-	1,880,492,086.05	-	(4,994,615.95)	-
204,567,451.00	10,327,217.86	198,689,770.03	-	(3,564,275.80)	12,640,623.03
26,893,403.00	1,438,805.38	27,582,760.00	-	(500,082.47)	249,365.91
2,612,536.00	177,263.48	2,617,426.93	-	(9,594.69)	162,777.86
640,304,914.00	34,669,689.26	603,328,793.70	25,959.55	(33,706,763.18)	37,965,005.93
434,425.00	-	434,425.00	2,302.00	(2,302.00)	-
313,866,703.00	1,555,453.16	313,777,942.89	-	(199,051.12)	1,445,162.15
863,106,471.00	300,768,536.44	646,230,937.51	-	(421,064.40)	517,223,005.53
20,135,998.00	-	19,787,651.00	-	(348,347.00)	-
22,701,246.00	971,272.42	22,361,300.79	5,303,747.00	(6,058,138.23)	556,826.40
1,170,767,561.00	94,868,718.41	1,063,894,549.97	-	(2,118,728.00)	199,623,001.44
-	-	-	845,934.00	(845,934.00)	-
-	-	-	11,288,188.00	(11,288,188.00)	-
<u>\$ 20,213,554,266.00</u>	<u>\$ 829,965,469.54</u>	<u>\$ 19,555,506,681.01</u>	<u>\$ 20,640,837.69</u>	<u>\$ (280,462,096.79)</u>	<u>\$ 1,228,191,795.43</u>