

Oklahoma County
Monthly Financial Report
For Period Ending August 31, 2013

General Fund Budget Analysis
Employee Benefits Fund Status
Worker's Comp & Self Insurance Funds-Financial Summary
Capital Projects Status Report
Special Revenue Funds Report
Debt Service Fund Report

September 2013

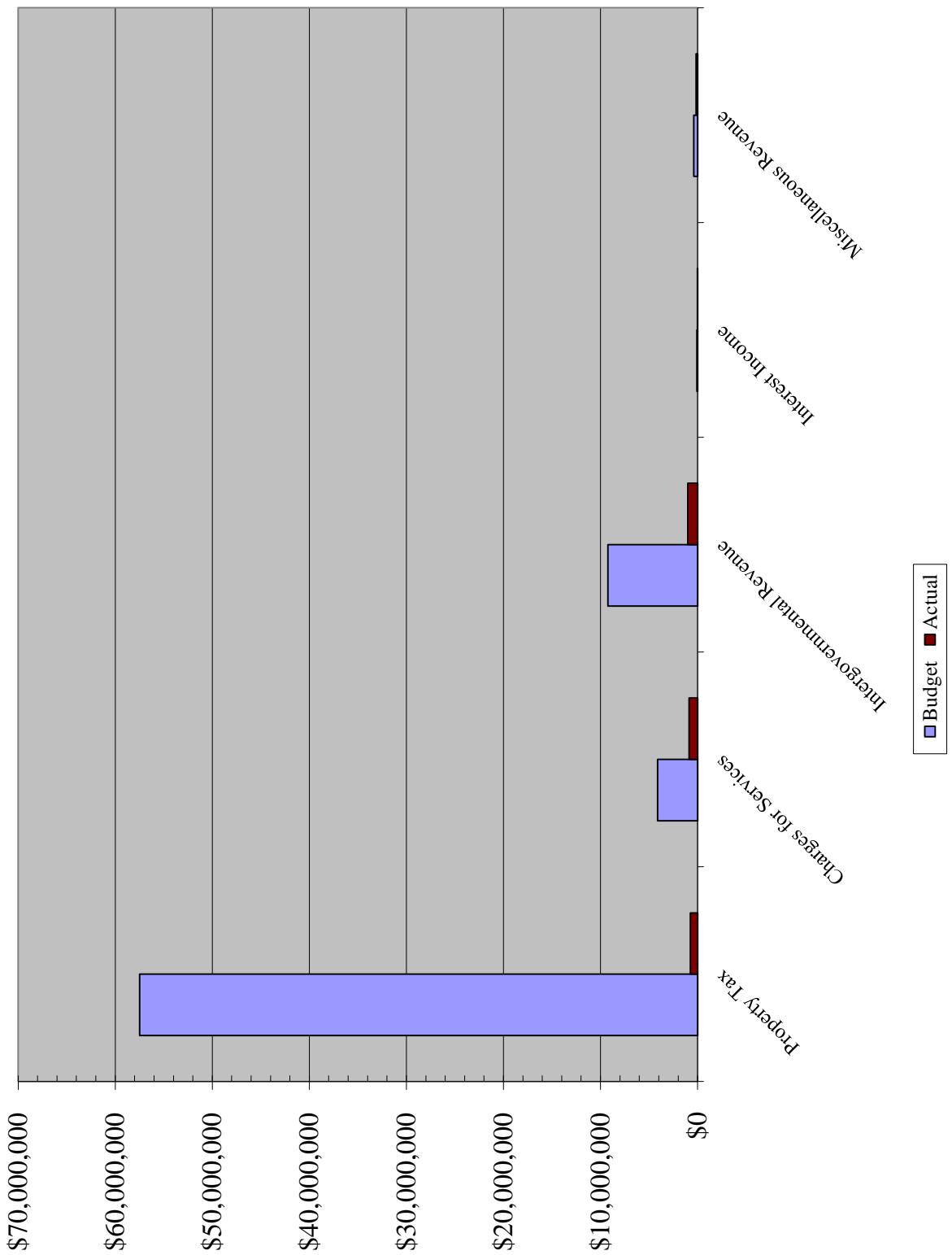
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2013-2014
Budget Analysis
For the Period Ending August 31, 2013**

	13-14 Adopted Budget	13-14 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 6,903,516	\$ 8,444,640	\$ 1,541,124	122.3%	
Reserved	1,933,696	1,933,696	-	100.0%	
Total Estimated Cash Balance	\$ 8,837,212	\$ 10,378,336	\$ 1,541,124		
Revenue:					
Property Tax	\$ 57,497,830	\$ 752,231	\$ (56,745,598)	1.3%	1.3%
Charges for Services	4,108,577	867,737	(3,240,840)	21.1%	22.6%
Intergovernmental Revenue	9,249,789	1,019,989	(8,229,800)	11.0%	10.9%
Interest Income	75,000	8,693	(66,307)	11.6%	15.2%
Miscellaneous Revenue	389,272	143,555	(245,716)	36.9%	49.2%
Total Revenue	\$ 71,320,467	\$ 2,792,206	\$ (68,528,261)	3.9%	3.9%
Temporary Cash Transfer In	\$ -	\$ 4,500,000	\$ 4,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,600,000)	(2,250,000)	2,350,000		
12-13 Expenditures	\$ 73,623,983	\$ 11,339,819	\$ (62,284,164)	15.4%	16.5%
Prior Budget Year Expenditures	1,933,696	1,574,273	(359,423)	81.4%	66.1%
Total Expenditures	\$ 75,557,679	\$ 12,914,092	\$ (62,643,587)		
Cash Balance*	\$ 0	\$ 2,506,449	\$ 2,506,449		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

13-14 General Fund Budget to Actual Revenue at August 31, 2013



General Fund
FY 2013-2014
Actual Comparison

For the Month Ending August 31, 2013				
	13-14 August Actual	12-13 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 2,657,132	\$ 1,682,188	\$ 974,944	58.0%
Revenue:				
Property Tax	\$ 337,591	\$ 476,317	\$ (138,726)	-29.1%
Charges for Services	462,843	427,544	35,299	8.3%
Intergovernmental Revenue	556,792	572,891	(16,099)	-2.8%
Interest Income	2,892	4,216	(1,324)	-31.4%
Miscellaneous Revenue	94,539	116,574	(22,035)	-18.9%
Total Revenue	\$ 1,454,658	\$ 1,597,543	\$ (142,884)	-8.9%
Temporary Cash Transfers In	\$ 4,500,000	\$ 8,100,000	\$ (3,600,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(300,000)	300,000	
12-13 Expenditures	\$ 5,755,800	\$ 6,182,186	\$ (426,386)	-6.9%
Prior Budget Year Expenditures	349,540	412,596	(63,056)	
Total Expenditures	\$ 6,105,341	\$ 6,594,782	\$ (489,441)	-7.4%
Ending Cash Balance	\$ 2,506,449	\$ 4,484,950	\$ (1,978,501)	-44.1%

	13-14 August Actual	12-13 August Actual	Increase (Decrease)
\$	-	-	-
	-	-	-
	-	(300,000)	300,000
\$	-	(300,000)	\$ 300,000

Note 1.)

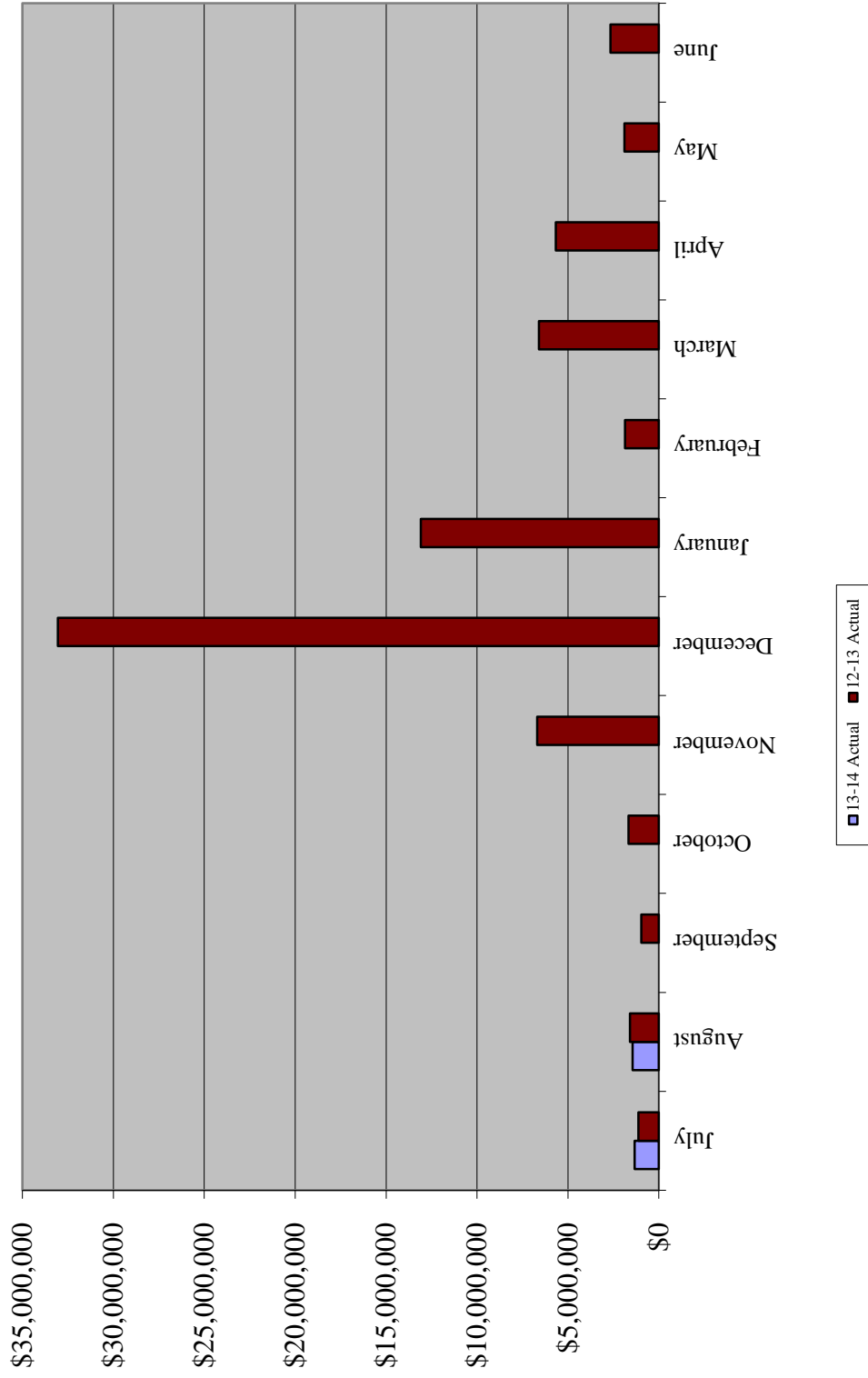
Operating Transfers

2010-Capital Projects	-	-	-
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	(300,000)	300,000
4030-Self Insurance	-	-	-
Total Operating Transfers	-	(300,000)	\$ 300,000

For the Year to Date Period Ending August 31, 2013				
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
\$	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
\$	752,231	735,004	17,227	2.3%
	867,737	807,280	60,457	7.5%
	1,019,989	973,976	46,013	4.7%
	8,693	11,390	(2,697)	-23.7%
	143,555	203,811	(60,256)	-29.6%
\$	2,792,206	2,731,462	60,745	2.2%
\$	4,500,000	8,100,000	\$ (3,600,000)	
	-	-	-	
	-	-	-	
	(2,250,000)	(2,100,000)	(150,000)	7.1%
\$	11,339,819	11,816,580	\$ (476,761)	-4.0%
	1,574,273	1,388,918	185,355	13.3%
\$	12,914,092	13,205,498	\$ (291,406)	-2.2%
\$	2,506,449	4,484,950	\$ (1,978,501)	-44.1%

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$	-	-	-
	(2,000,000)	(1,500,000)	(500,000)
	(250,000)	(600,000)	350,000
\$	(2,250,000)	(2,100,000)	\$ (150,000)

General Fund Actual Revenue at August 31, 2013



FY 2013-14 General Fund Expenditures
 Status Report
 August 31, 2013

Source: Appropriation Trial Balance (Oracle General Ledger)

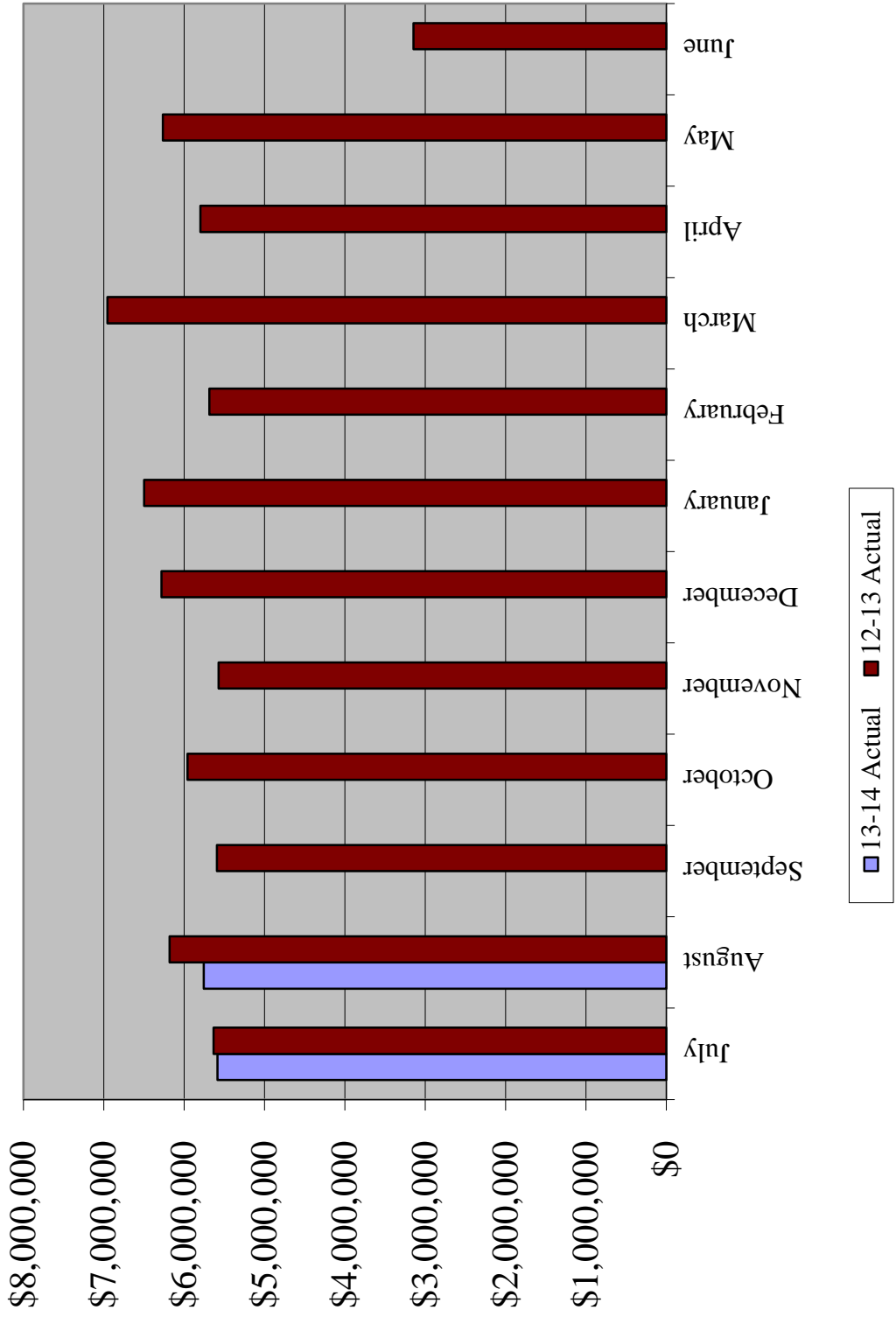
Cost Center	Department	2013-2014 Budget	August 2013 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	12/13 % Expended	Prior Year % Expended
1100	General Government	\$7,023,186	\$352,472	\$728,640	\$4,371,841 *	\$6,294,546	\$3,590,584	\$3,432,602	10.4%	10.7%
1200	County Commissioners	517,709	43,139	85,756	514,539	431,953	88,293	429,416	16.6%	17.8%
1300	Assessor	2,298,601	184,652	375,592	2,253,549	1,923,009	423,382	1,875,219	16.3%	16.0%
1400	Assessor Revaluation	3,729,814	245,320	531,899	3,191,395	3,197,915	803,532	2,926,282	14.3%	17.2%
1500	Treasurer	597,028	31,990	67,985	407,913	529,043	158,427	438,601	11.4%	11.8%
1600	Court Clerk	5,943,352	449,957	904,731	5,428,387	5,038,621	5,428,004	4,986,348	15.2%	15.9%
1700	County Clerk	2,865,981	238,432	459,558	2,757,349	2,406,423	612,968	2,253,013	16.0%	15.2%
1800	Excise & Equalization Bds	48,961	785	1,593	9,555	47,368	6,973	41,988	3.3%	4.0%
1900	County Audit	557,057	990	990	5,940	556,067	280,189	276,868	0.2%	60.0%
2000	District Attorney-State	150,000	6,417	9,756	58,539	140,244	51,193	98,807	6.5%	4.5%
2100	District Attorney-County	72,398	3,649	4,063	24,380	68,335	46,006	26,392	5.6%	7.0%
2300	Public Defender	52,000	7,375	7,375	44,252	44,625	30,422	21,578	14.2%	9.8%
2400	Purchasing	283,682	22,951	46,134	276,802	237,548	53,774	229,908	16.3%	17.8%
2500	Election Board	1,145,156	75,788	147,381	884,286	997,775	174,097	971,059	12.9%	12.8%
2600	Central HR/Health & Safety	459,485	37,049	72,497	434,980	386,988	81,829	377,656	15.8%	14.8%
2700	MIS	2,775,428	222,414	404,078	2,424,470	2,371,350	981,941	1,793,487	14.6%	12.5%
2801	Facilities Mgmt-Courthouse	1,377,113	100,236	195,439	1,172,635	1,181,674	278,480	1,098,633	14.2%	12.4%
2901	Facilities Mgmt-Office Bldg	248,309	16,336	16,729	100,373	231,580	103,407	144,902	6.7%	7.8%
3000	Planning Commission	153,334	23,172	46,318	277,908	107,016	46,318	107,016	30.2%	31.4%
3100	Community Service	594,295	52,863	105,725	634,351	488,570	105,725	488,570	17.8%	16.8%
5100	Sheriff	31,690,441	2,732,948	5,423,523	32,541,138 *	26,266,918	5,423,523	26,266,918	17.1%	19.9%
5200	Juvenile Justice Bureau	7,013,532	587,697	1,118,933	6,713,595	5,894,599	1,368,437	5,645,095	16.0%	15.3%
5500	Emergency Management	381,327	37,842	58,451	350,709	322,876	111,294	270,033	15.3%	11.4%
6100	Social Services	1,749,207	126,933	203,443	1,220,658	1,545,764	713,555	1,035,652	11.6%	10.5%
7100	Free Fair	62,245	152	152	914	62,093	17,372	44,873	0.2%	70.0%
8100	OSU Extension	507,595	35,138	73,598	441,589	433,997	85,936	421,659	14.5%	12.7%
9100	District 1	302,660	25,220	50,672	304,030	251,988	61,209	241,451	16.7%	3.6%
9200	District 2	256,859	29,100	72,419	434,512	184,440	82,459	174,400	28.2%	17.2%
9300	District 3	248,254	25,556	49,086	294,514	199,168	51,315	196,939	19.8%	25.0%
9400	County Engineer	518,974	39,028	77,302	463,815	441,672	95,963	423,011	14.9%	16.0%
9995	General Fund Reserve	0	0	0	0	0	0	0	0.0%	0.0%
Total		\$73,623,983	\$5,755,800	\$11,339,819	\$68,038,916	\$62,284,164	\$16,885,606	\$56,738,377	15.4%	16.5%

Year elapsed = 16.7%

Notes:

- 1). The Sheriff's department shifts a portion of personnel costs to Sheriff Special Revenue Fund during the FY.

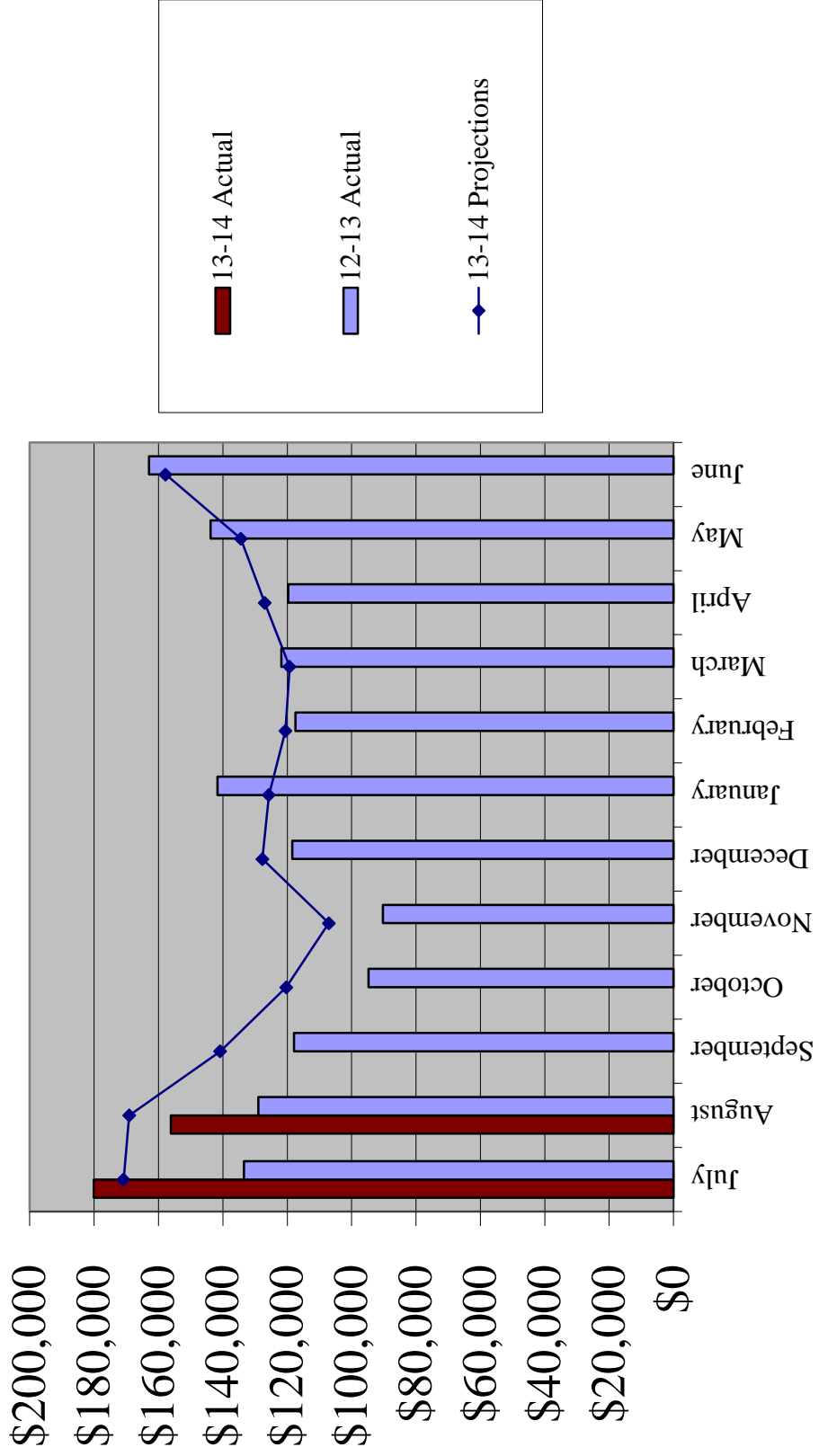
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
August 31, 2013**

Account	Description	YTD				
		13-14 Approved Budget	Outstanding Requisitions/ Encumbrances	13-14 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits		-				
51020	Retirement Board Members	\$ 1,200	\$ -	\$ 200	\$ 200	\$ 1,000
52010	FICA - Retirement Board Members	92	-	15	15	77
52022	Retirement paid by General Fund	3,977	2,616	695	3,311	666
Total Salaries and Benefits		\$ 5,269	\$ 2,616	\$ 911	\$ 3,526	\$ 1,743
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 719,923	\$ 180,077	\$ 900,000	\$ 720,515
54023	Electricity (OG&E)	800,000	600,000	-	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	345,991	54,009	400,000	250,000
54022	Natural Gas(ONG)	28,000	22,653	347	23,000	5,000
Utilities Subtotal		\$ 3,098,515	\$ 1,688,566	\$ 234,434	\$ 1,923,000	\$ 1,175,515
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 463,000	\$ 9,000	\$ -	\$ 9,000	\$ 454,000
54455	Bond Administrative Fees	13,000		120	120	12,880
Lease-Purchase Debt Subtotal		\$ 476,000	\$ 9,000	\$ 120	\$ 9,120	\$ 466,880
Memberships						
54017	NACO annual membership dues	\$ 13,560		\$ 13,557	\$ 13,557	\$ 3
54017	ACCO annual membership dues	9,500		9,500	9,500	-
54017	ACOG & COMEA annual membership dues	6,590		6,652	6,652	(62)
54017	CODA annual membership dues	2,000		2,000	2,000	-
Memberships Subtotal		\$ 31,650	\$ -	\$ 31,709	\$ 31,709	\$ (59)
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 506,143	\$ 101,229	\$ 607,371	\$ -
54451	Outside legal services	175,000	4,002	998	5,000	170,000
54019	Liability policies on equipment and property; blanket bonds	271,400	22,037	247,963	270,000	1,400
54041	Publication of Commissioners Proceedings/Ads	40,000	16,479	1,521	18,000	22,000
54102	ICB (county-occupied space) rent expense	110,040	74,517	18,628	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	164,112	41,028	205,140	48,410
54103	Storage for Court Clerk records	92,565	72,760	15,428	88,188	4,378
54109/54011	Postage Machine and Postage	9,150	243	6,637	6,880	2,270
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	282,699	27,301	310,000	-
54455	Professional Services-Other (Miscellaneous)/Arbitrage	10,000	2,500		2,500	7,500
54455	Professional Services-Bank Fees	45,000			-	45,000
54456	USID Assessment - Services Other	4,000			-	4,000
54453	Downtown Business Improvement District Assessment	4,500			-	4,500
54456	Alcohol and drug screening for county employees	15,000	14,520	480	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,150	230	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	1,360,797	601	24	625	1,360,172
Other Operating Subtotal		\$ 3,411,753	\$ 1,161,762	\$ 461,466	\$ 1,623,229	\$ 1,788,524
Total Maintenance and Operations - 54000		\$ 7,017,918	\$ 2,859,328	\$ 727,729	\$ 3,587,058	\$ 3,430,860
Capital Outlay						
Total Capital Outlay - 55000		\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total - General Government		\$ 7,023,186	\$ 2,861,944	\$ 728,640	\$ 3,590,584	\$ 3,432,603

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
August 31, 2013**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
Resources					
Beginning Cash Balance	\$ 945,944	\$ 767,383		\$ 767,383	\$ (178,561)
Transfers In	\$ 3,450,000	\$ 2,000,000	\$ 1,450,000	\$ 3,450,000	\$ -
Premiums/Other	15,013,960	1,422,874	13,268,944	14,691,818	(322,142)
Stop Loss Reimb	215,451	21,356	106,781	128,137	(87,314)
Total Resources	\$ 19,625,355	\$ 4,211,612	\$ 14,825,726	\$ 19,037,338	\$ (588,017)
Expenses					
Medical Claims	\$ 12,547,178	\$ 2,019,877	\$ 10,099,387	\$ 12,119,265	\$ (427,913)
Prescription Drug Claims	3,944,141	569,953	2,849,766	3,419,719	(524,421)
Dental Claims	1,083,310	170,820	854,099	1,024,919	(58,391)
Vision Claims	156,820	24,649	123,243	147,892	(8,928)
County Pharmacy	206,828	33,316	166,579	199,895	(6,933)
Employee Assistance Program	23,509	3,937	19,687	23,624	115
Medicare Supplement - Phys. Mutual	785,808	129,470	647,350	776,820	(8,988)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 2,952,022</u>	<u>\$ 14,760,112</u>	<u>\$ 17,712,135</u>	<u>\$ (1,035,459)</u>
Administration Fees & Other	616,069	101,460	507,302	608,763	(7,307)
Life/AD&D Premiums	318,061	56,356	281,780	338,136	20,074
Stop Loss Premiums	741,350	120,332	601,658	721,989	(19,361)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 278,148</u>	<u>\$ 1,390,740</u>	<u>\$ 1,668,888</u>	<u>\$ (6,593)</u>
Total Expenses	\$ 20,423,074	\$ 3,230,170	\$ 16,150,852	\$ 19,381,022	\$ (1,042,052)
Ending Cash Balance	\$ (797,718)	\$ 981,442	\$ (1,325,125)	\$ (343,683)	\$ 454,035

Cash Balance-One Year Ago

\$ 2,637,026

Notes:

1. Stop Loss coverage = \$16,848,638 Aggregate and \$250,000 Specific Deductible.

2. Premiums:

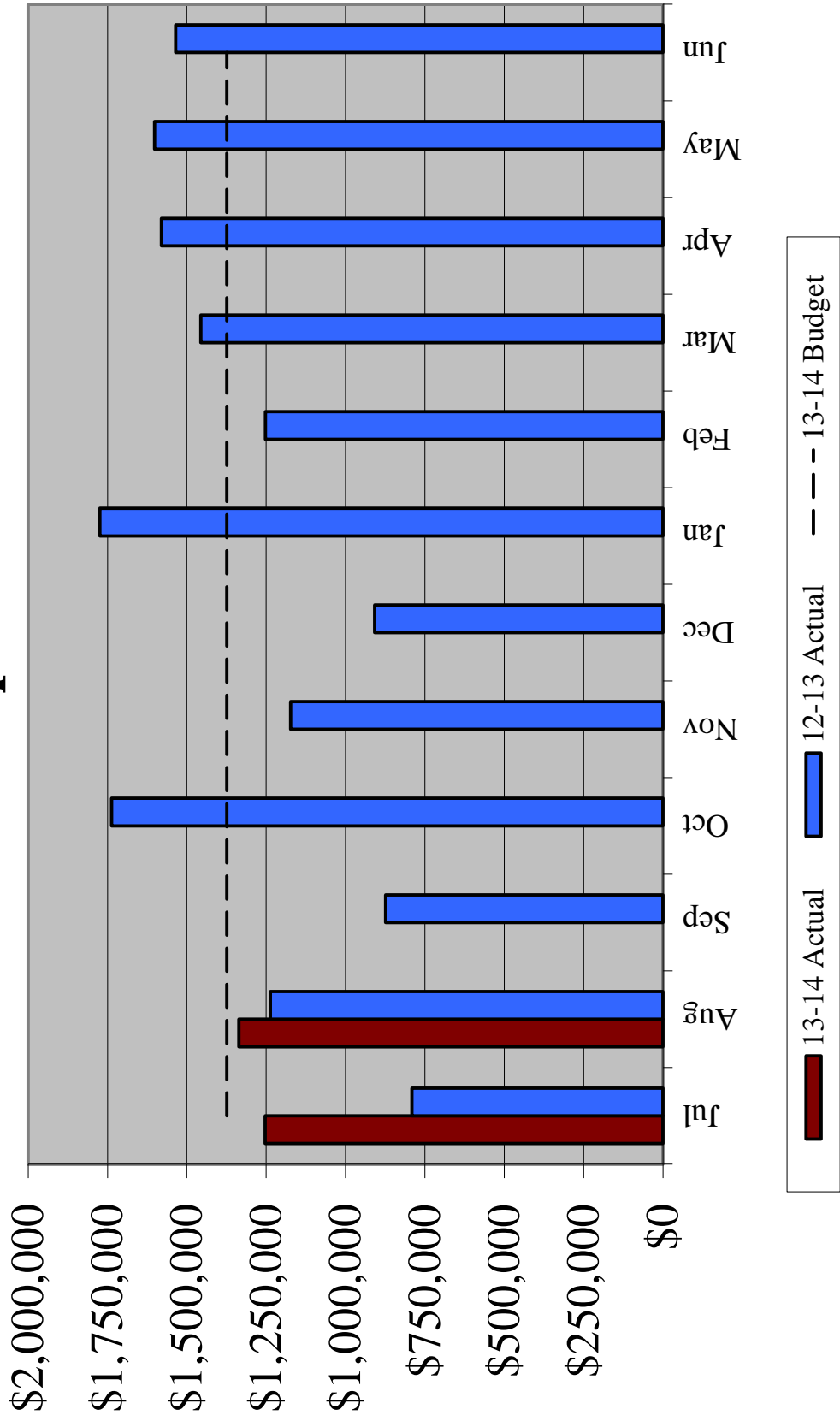
		<u>Employee 2013</u>	<u>Employer 13-14</u>
Single	654	\$151	\$453
Family	573	\$353	\$1,057
	1,227		

Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 13-14	Monthly Budget	This Month	YTD Avg	High Month	
Medical Claims	\$1,045,598	\$ 1,051,562	\$1,009,939	\$1,051,562	(August)
Prescription Drug Claims	\$328,678	284,684	\$284,977	\$285,269	(July)
Total	<u>\$1,374,277</u>	<u>\$1,336,246</u>	<u>\$1,294,915</u>		
	12/13			12/13	
Prior Year 12-13 Comparison	Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$786,196	\$1,018,854	\$1,403,236	(January)
Prescription Drug Claims	\$350,847	\$450,751	\$323,361	\$450,751	(August)
Total	<u>\$1,400,192</u>	<u>\$1,236,947</u>	<u>\$1,342,215</u>		

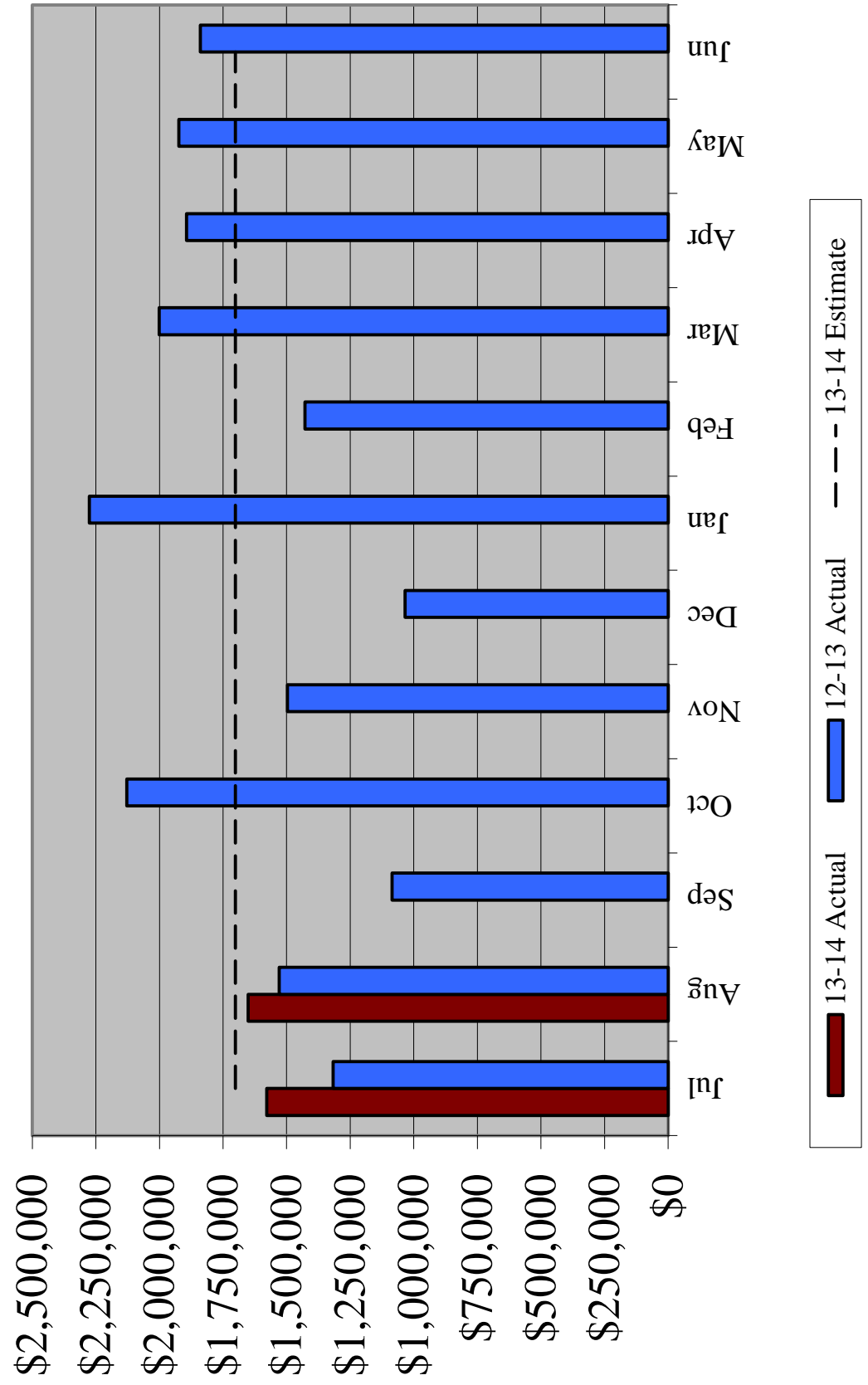
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2013-14
as of August 31, 2013**

	Annual	Annual			At August 31	At August 31		
	FY 13-14	FY 12-13			FY 13-14	FY 12-13		
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 945,944	\$ 1,356,652	\$ (410,708)	-30.3%	\$ 767,383	\$ 1,356,652	\$ (589,269)	-43.4%
Transfers In	\$ 3,450,000	\$ 3,885,000	\$ (435,000)	-11.2%	\$ 2,000,000	\$ 1,500,000	\$ 500,000	33.3%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	905,321	1,774,569	(869,248)	-49.0%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	418,116	741,987	(323,871)	-43.6%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	36,496	(15,140)	-41.5%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	99,437	73,866	25,571	34.6%
Interest Income	6	5	1	18.8%	0	5	(5)	-99.6%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 4,211,612	\$ 5,483,575	\$ (1,271,962)	-23.2%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 2,019,877	\$ 1,412,250	\$ 607,628	43.0%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	569,953	615,475	(45,522)	-7.4%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	170,820	258,080	(87,261)	-33.8%
Vision Claims	156,820	170,678	(13,859)	-8.1%	24,649	36,062	(11,413)	-31.6%
County Pharmacy	206,828	186,943	19,884	10.6%	33,316	28,807	4,508	15.7%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	3,937	5,504	(1,567)	-28.5%
Medicare Supplement	785,808	775,750	10,058	1.3%	129,470	127,758	1,712	1.3%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	-	-	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 2,952,022	\$ 2,483,937	\$ 468,086	18.8%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	101,460	139,370.38	(37,910)	-27.2%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	56,356	79,190	(22,834)	-28.8%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	120,332	144,052	(23,720)	-16.5%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 278,148	\$ 362,612	\$ (84,464)	-23.3%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 3,230,170	\$ 2,846,549	\$ 383,621	13.5%
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 981,442	\$ 2,637,026	\$ (1,655,584)	-62.8%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
August 31 2013**

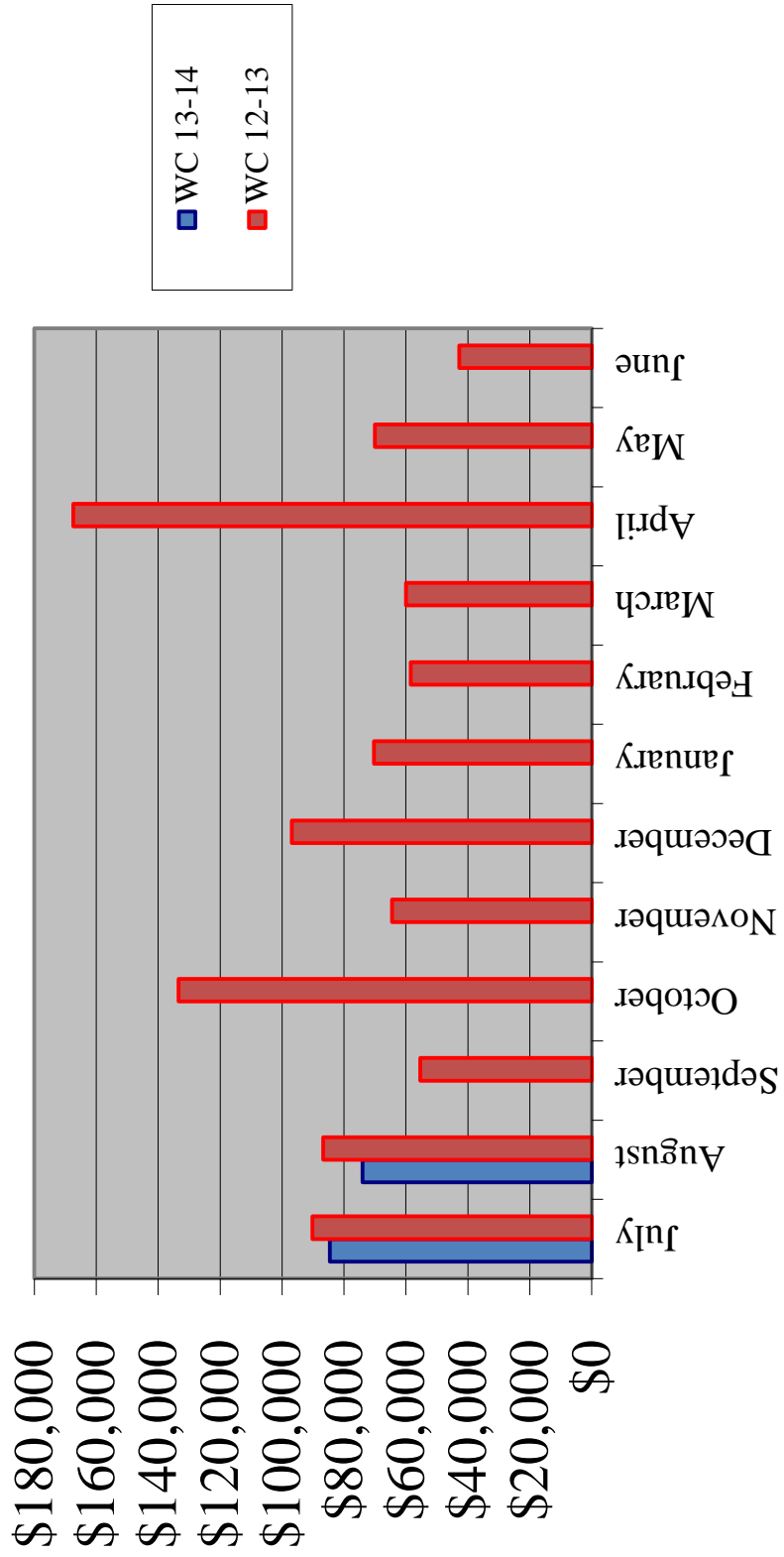
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	1,651	(30,628)
Transfers/Supplements	1,100,000	250,000	(850,000)
Total Sources	\$ 1,417,256	\$ 512,571	\$ (904,685)
Expenditures:			
Claims	\$ 1,097,963	\$ 158,574	(939,389)
Stop loss/Admin Fees	227,195	181,659	(45,536)
Total Expenditures	\$ 1,325,158	\$ 340,233	\$ (984,925)
Ending Cash Balance*	\$ 92,098	\$ 172,338	\$ 80,240
Cash Balance-One Year Ago		\$ 288,347	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 99,355	\$ 106,591	\$ 7,235
Sources:			
Interest Income	-	-	-
Transfers/Supplements	50,000	-	(50,000)
Reimbursement	-	-	-
Total Sources	\$ 149,355	\$ 106,591	\$ (42,765)
Expenditures:			
Tort Claims	\$ 9,109	\$ -	\$ (9,109)
Supportive Services	39,545	-	(39,545)
Total Expenditures	\$ 48,655	\$ -	\$ (48,655)
Ending Cash Balance*	\$ 100,701	\$ 106,591	\$ 5,890
Cash Balance-One Year Ago		\$ 64,281	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

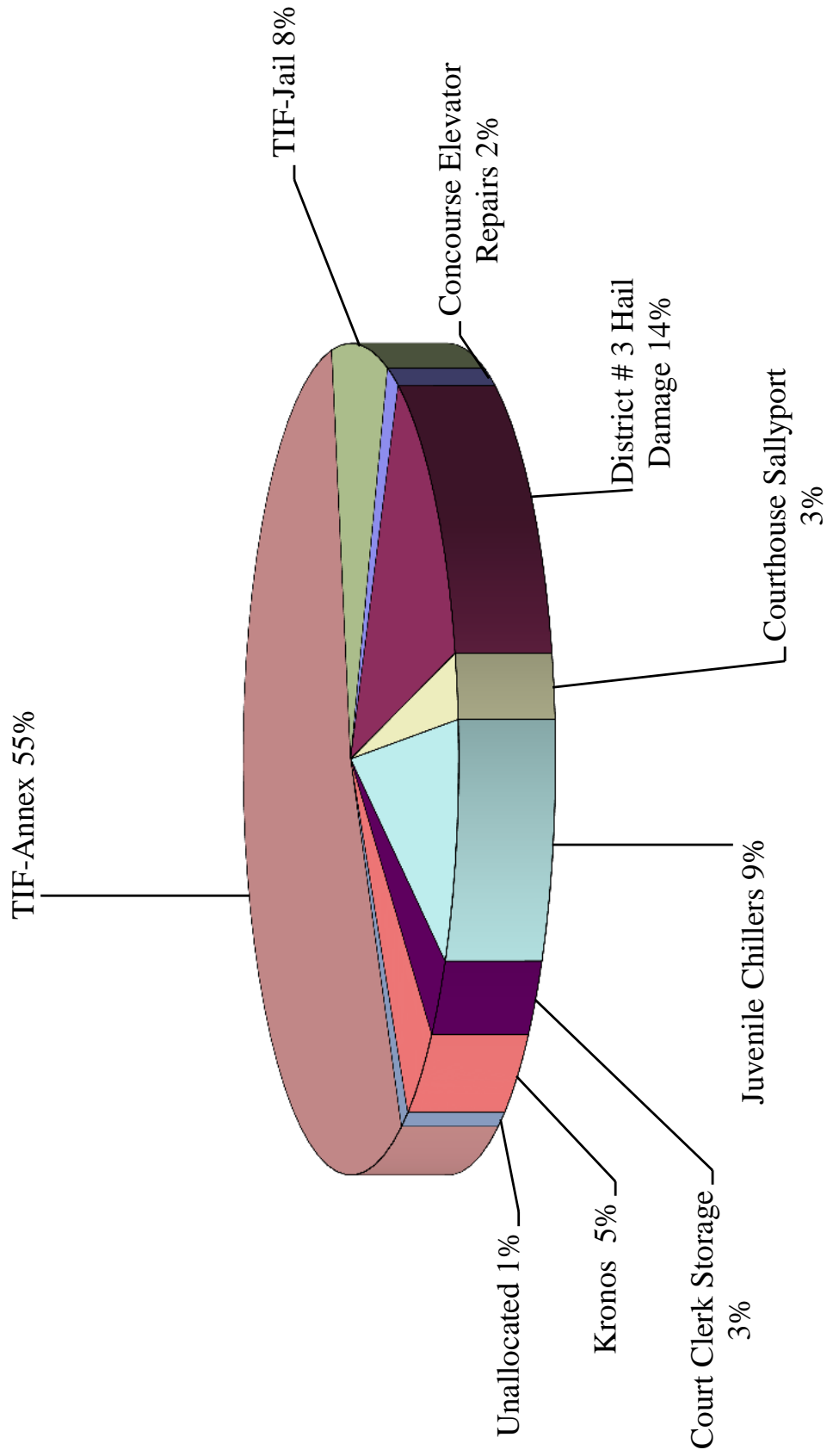
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13- 14 Expense	Project Expense To Date	Available	Project Status
Annex							
Concourse Elevator Repairs	6/27/2013	35,500	-		-	35,500	Pending
District No. 3 Barn							
Hail Damage	1/20/2011	285,680	59,765	56,613	225,915	-	Pending
Courthouse							
Sallyport Repairs	7/18/2013	53,817				53,817	Pending
Juvenile							
Chiller-Purchase/install (Funded by PBA)	1/17/2013	200,000	-	195,000	195,000	5,000	Complete
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			45,969	25,531	Pending
Technology							
Kronos Implementation	1/19/2012	97,000	-	28,879	83,213	13,787	Pending
Completed Technology Projects-Available Funds						9,581	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		16,109				16,109	
Total Ongoing Budgeted Capital Projects		\$ 766,075	\$ 59,765	\$ 280,493	\$ 550,098	\$ 165,794	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 1,150,000	\$ 277,352	\$ 2,648	\$ 2,648	870,000	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 102,000	\$ 68,000	\$ 68,000	5,000	Ongoing
Total Capital Projects		\$ 2,091,075	\$ 439,117	\$ 351,141	\$ 620,746	\$ 1,040,794	

Cash Balance at August 31, 2013	\$1,479,941.93
Transfer from Fund 2060-Approved 6-11-13	0.00
	1,479,941.93
13/14 Available Budget	1,395,708.13
12/13 Available Budget	84,202.51
Available Funds from Completed Projects	-
Total Budgeted Funds Available	1,479,910.64
Total Cash Available for Projects	\$ 31.29

Capital Projects Budget FY 13-14



FY 2013-14 Special Revenue Funds
 Status Report
 August 31, 2013

Cost Center	Department	2013-2014 Budget	August 2013 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	12/13 Funds Available	12/13 % Expended
1110	Highway Cash-Dist #1	\$2,922,467	\$187,398	\$329,602	\$2,592,866	\$625,231	\$2,297,236	11.3%
1110	Highway Cash-Dist #2	2,838,775	174,161	352,400	2,486,375	1,116,465	1,722,310	12.4%
1110	Highway Cash-Dist #3	2,144,445	205,865	399,651	1,744,794	1,061,969	1,082,476	18.6%
1111	CBRI Fund	3,965,626	3,999	1,079,826	2,885,800	1,287,043	2,678,583	27.2%
1118	Tax Assessment District	0	0	0	0	0	0	0.0%
1130	Resale Property	3,694,285	169,146	327,371	3,366,913	1,178,496	2,515,789	8.9%
1140	Treasurer Mortgage Fee	202,255	10,141	18,869	183,386	36,042	166,213	9.3%
1150	County Clerk Lien Fee	55,707	117	138	55,569	28,544	27,164	0.2%
1151	UCC Central Filing Fund	598,505	179,322	235,837	362,668	344,633	253,871	39.4%
1152	Records Mgmt & Preservation	388,458	0	10,384	378,073	28,484	359,973	2.7%
1160	Sheriff Service Fee	806,884	227,088	360,875	446,009	627,982	178,902	44.7%
1161	Sheriff Special Revenue	2,076,673	174,330	210,077	1,866,597	1,230,788	845,885	10.1%
1162	Sheriff's Grant Fund	336,240	15,793	32,506	303,734	33,996	302,244	9.7%
1201	Assessor Revolving Fee	59,632	0	0	59,632	0	59,632	0.0%
1231	Juvenile Probation Fee	175,381	0	0	175,381	65,000	110,381	0.0%
1232	Special Work Restitution	67,990	0	0	67,990	0	67,990	0.0%
1233	Juvenile Grant Fund	461,728	25,074	57,993	403,735	70,831	390,897	12.6%
1240	Planning Commission Fee	138,835	3,534	5,119	133,716	19,286	119,549	3.7%
1250	Local Emergency Planning Con	14,107	0	0	14,107	0	14,107	0.0%
1251	Emergency Mgmt Fund	228,495	0	0	228,495	3,574	224,921	0.0%
1260	Community Service Fee	97,312	6,023	9,659	87,654	53,210	44,102	9.9%
1270	Community Sentencing	666,189	112,676	202,739	463,450	268,715	397,474	30.4%
1280	Drug Court Fund	497,847	152,743	164,254	333,593	173,158	324,689	33.0%
1282	Mental Health Court Fund	64,103	2,111	2,111	61,992	18,000	46,103	3.3%
1290	Shine Program	150,395	15,895	27,942	122,453	52,126	98,269	18.6%
Total		\$22,652,335	\$1,665,415	\$3,827,353	\$18,824,982	\$8,323,574	\$14,328,761	16.9%

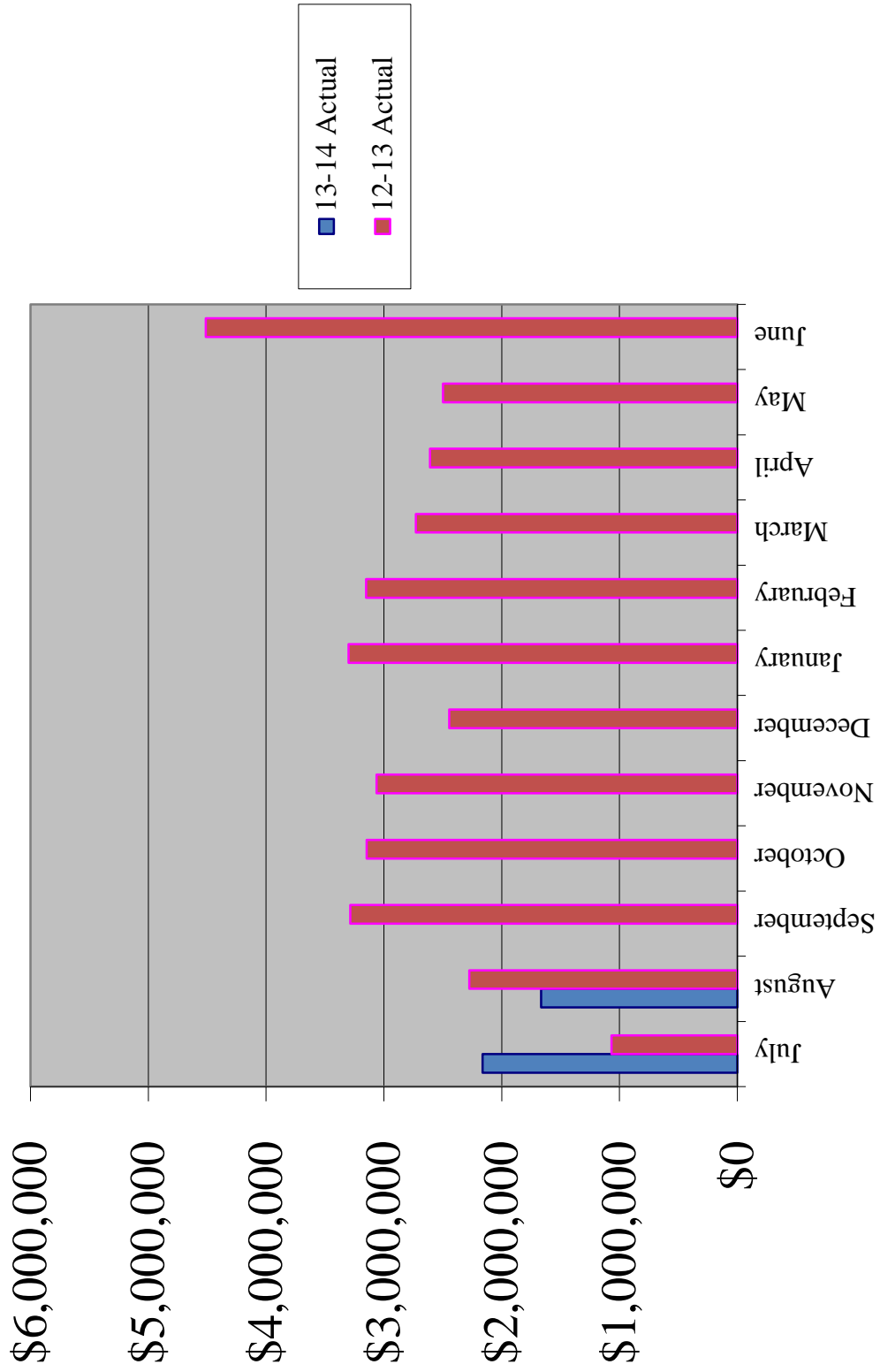
Source: Appropriation Trial Balance (Oracle General Ledger)

Year elapsed = 16.67%

Notes:

- 1). The Sheriff's department shifts a portion of personnel costs to Sheriff Special Revenue Fund during the FY.

Special Revenue Actual Expenditures



Debt Service Fund
FY 2013-2014-Status Report
For the Period Ending August 31, 2013

13-14
YTD Actual

Beginning Cash Balance **\$6,414,284.79**

Revenue:

Property Tax-Current & Prior	\$ 100,186
Exempt Manufacturing Tax	23,268
Miscellaneous Property Tax	36
Interest Income	380
Total Revenue	\$ 123,870

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(999,525)
Total Paid YTD	\$ (5,389,525)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(999,525)
Total Bond Payments YTD	\$ (5,389,525)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (13,170,000)	\$ 48,330,000
21,085,025	(10,301,750)	10,783,275
\$ 82,585,025	\$ (23,471,750)	\$ 59,113,275
		Refinanced
\$ 10,120,000	\$ (7,005,000)	\$ 3,115,000
3,057,501	(2,958,589)	98,913
\$ 13,177,501	\$ (9,963,589)	\$ 3,213,913
\$ 10,000,000	\$ (6,885,000)	\$ 3,115,000
2,975,596	(2,212,099)	763,497
\$ 12,975,596	\$ (9,097,099)	\$ 3,878,497
\$ 81,620,000	\$ (27,060,000)	\$ 54,560,000
27,118,122	(15,472,437)	11,645,685
\$ 108,738,122	\$ (42,532,437)	\$ 66,205,685

Judgments

Principal	\$ -
Interest	-
Total Judgment Payments YTD	\$ -

Balance at 6-30-12	Payments YTD	Balance
\$ 5,136,492	\$ -	\$ 5,136,492
	-	
\$ 5,136,492	\$ -	\$ 5,136,492

Total Expenditures

\$ (5,389,525)

Ending Cash Balance

\$ 1,148,629

Debt Service Fund Expenditures 10 Year History

