

Oklahoma County
Monthly Financial Report
For Period Ending December 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

January 2014

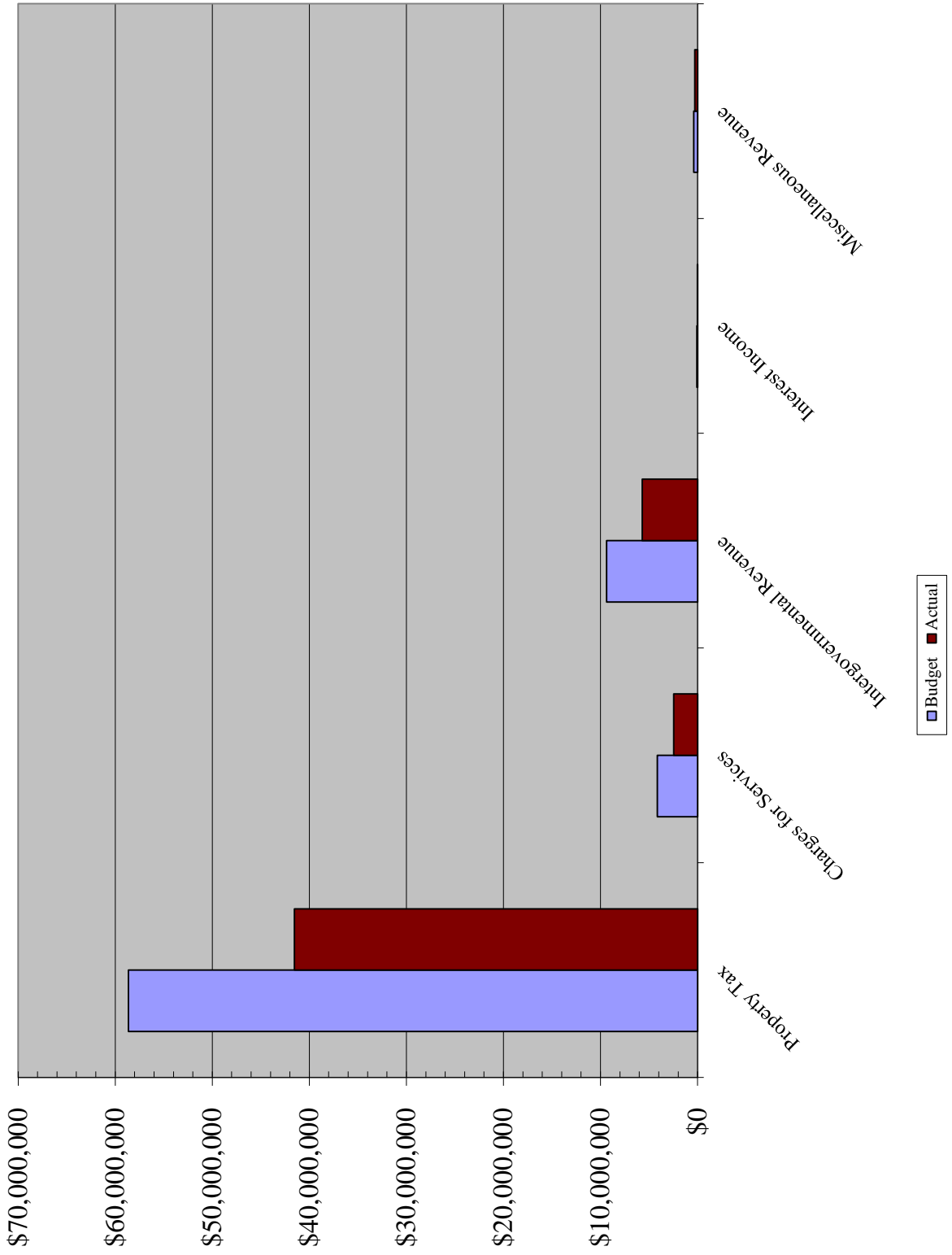
Prepared by the Office ofCarolynn Caudill, County Clerk

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

	13-14 Amended 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	\$ 8,492,988	\$ 8,492,988	\$ (0)	100.0%	
Reserved	1,885,348	1,885,348	-	100.0%	
Total Cash Balance	\$ 10,378,336	\$ 10,378,336	\$ (0)		
Revenue:					
Property Tax	\$ 58,632,684	\$ 41,529,485	\$ (17,103,199)	70.8%	62.9%
Charges for Services	4,155,919	2,453,476	(1,702,443)	59.0%	62.8%
Intergovernmental Revenue	9,367,201	5,712,773	(3,654,428)	61.0%	64.9%
Interest Income	75,000	25,685	(49,315)	34.2%	48.0%
Miscellaneous Revenue	401,566	274,410	(127,156)	68.3%	76.2%
Total Revenue	\$ 72,632,370	\$ 49,995,828	\$ (22,636,542)	68.8%	63.2%
Temporary Cash Transfer In	\$ -	\$ 16,625,000	\$ 16,625,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,600,000)	(4,540,000)	60,000		
13-14 Expenditures	\$ 76,525,357	\$ 36,106,874	\$ (40,418,483)	47.2%	47.1%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
Total Expenditures	\$ 78,410,705	\$ 37,812,374	\$ (40,598,331)		
Cash Balance*	\$ -	\$ 34,646,790	\$ 34,646,790		

* 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 December 31, 2013



General Fund
FY 2013-2014
Actual Comparison

For the Month Ending December 31, 2013				
	13-14 December Actual	12-13 December Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 5,908,558	\$ 5,653,204	\$ 255,354	4.5%
Revenue:				
Property Tax	\$ 32,633,102	\$ 30,311,255	\$ 2,321,847	7.7%
Charges for Services	352,394	368,588	(16,194)	-4.4%
Intergovernmental Revenue	2,248,678	2,340,088	(91,410)	-3.9%
Interest Income	4,295	7,571	(3,276)	-43.3%
Miscellaneous Revenue	19,371	18,069	1,302	7.2%
Total Revenue	\$ 35,257,840	\$ 33,045,571	\$ 2,212,269	6.7%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(900,000)	(775,000)	(125,000)	
13-14 Expenditures	\$ 5,619,608	\$ 6,281,668	\$ (662,060)	-10.5%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 5,619,608	\$ 6,281,668	\$ (662,060)	-10.5%
Ending Cash Balance	\$ 34,646,790	\$ 31,642,107	\$ 3,004,683	9.5%

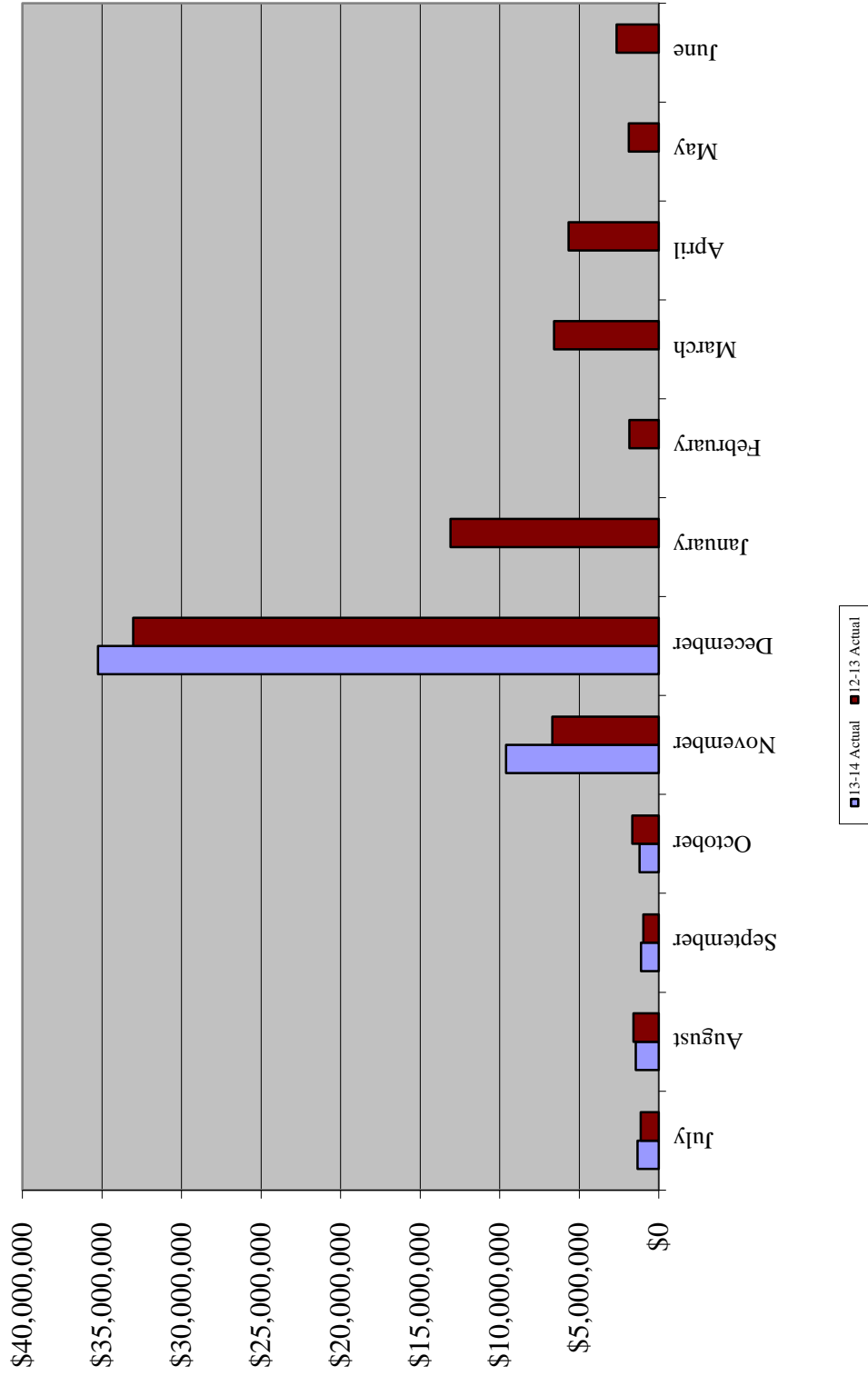
For the Year to Date Period Ending December 31, 2013				
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
	\$ 41,529,485	\$ 36,482,613	\$ 5,046,872	13.8%
	2,453,476	2,327,424	126,052	5.4%
	5,712,773	5,963,506	(250,733)	-4.2%
	25,685	35,976	(10,291)	-28.6%
	274,410	311,231	(36,821)	-11.8%
	\$ 49,995,828	\$ 45,120,751	\$ 4,875,078	10.8%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
	-	-	-	
	-	-	-	
	(4,540,000)	(2,875,000)	(1,665,000)	57.9%
	\$ 36,106,874	\$ 35,219,670	\$ 887,204	2.5%
	1,705,499	1,592,958	112,541	7.1%
	\$ 37,812,374	\$ 36,812,628	\$ 999,746	2.7%
Ending Cash Balance	\$ 34,646,790	\$ 31,642,107	\$ 3,004,683	9.5%

	13-14 December Actual	12-13 December Actual	Increase (Decrease)
\$	-	-	\$ -
(450,000)	(450,000)	-	(450,000)
(450,000)	(450,000)	(775,000)	325,000
-	-	-	-
\$ (900,000)	\$ (900,000)	\$ (775,000)	\$ (125,000)

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$	(315,000)	-	\$ (315,000)
(3,450,000)	(3,450,000)	(1,500,000)	(1,950,000)
(775,000)	(775,000)	(1,375,000)	600,000
-	-	-	-
\$ (4,540,000)	\$ (4,540,000)	\$ (2,875,000)	\$ (1,665,000)

Note 1.)
Operating Transfers
2010-Capital Projects
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
Total Operating Transfers

General Fund Actual Revenue at December 31, 2013



Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2013-2014 Budget	December 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	\$5,766,183	\$336,401	\$2,174,252	\$4,348,503 *	\$3,591,931	\$4,200,013	\$1,566,170	37.7%	39.3%
1200	County Commissioners	518,253	42,720	256,760	513,520	261,493	258,383	259,870	49.5%	50.8%
1300	Assessor	2,298,601	182,019	1,108,886	2,217,773	1,189,715	1,159,612	1,138,989	48.2%	47.5%
1400	Assessor Revaluation	3,729,814	252,087	1,619,242	3,238,485	2,110,572	1,813,795	1,916,019	43.4%	48.4%
1500	Treasurer	597,028	33,980	245,572	491,143	351,456	306,958	290,070	41.1%	42.2%
1600	County Clerk	5,943,352	442,330	2,674,703	5,349,407	3,268,649	2,686,948	3,256,404	45.0%	47.8%
1700	County Clerk	2,865,981	222,163	1,402,040	2,804,079	1,463,942	1,505,813	1,360,168	48.9%	46.4%
1800	Excise & Equalization Bids	48,961	972	4,979	9,958	43,982	8,991	39,970	10.2%	13.0%
1900	County Audit	570,013	0	9,777	19,553	560,236	280,189	289,824	1.7%	10.0%
2000	District Attorney-State	150,000	1,682	38,036	76,072	111,964	76,927	73,073	25.4%	28.0%
2100	District Attorney-County	72,398	8,421	25,216	50,432	47,182	56,350	16,048	34.8%	37.2%
2300	Public Defender	52,000	0	15,961	31,921	36,039	38,435	13,565	30.7%	23.6%
2400	Purchasing	285,261	23,489	139,403	278,807	145,858	144,154	141,107	48.9%	52.8%
2500	Election Board	1,149,681	82,510	488,038	976,076	661,643	508,745	640,936	42.4%	50.4%
2600	Central HR/Health & Safety	462,047	37,245	223,308	446,616	238,739	228,966	233,081	48.3%	45.8%
2700	MIS	2,788,131	174,206	1,181,536	2,363,072	1,606,595	1,682,441	1,105,690	42.4%	41.8%
2801	Facilities Mgmt-Courthouse	1,384,245	106,337	624,699	1,249,398	759,546	709,794	674,451	45.1%	41.2%
2901	Facilities Mgmt-Office Bldg	248,309	6,139	82,819	165,637	165,490	119,538	128,771	33.4%	32.4%
3000	Planning Commission	159,656	296	116,128	232,255	43,528	116,128	43,528	72.7%	94.4%
3100	Community Service	647,891	52,863	317,329	634,659	330,562	317,329	330,562	49.0%	52.3%
5100	Sheriff	33,086,311	2,833,054	18,176,816	36,353,632 *	14,909,495	18,711,472	14,374,839	54.9%	55.8%
5200	Juvenile Justice Bureau	7,077,073	516,753	3,349,038	6,698,077	3,728,035	3,611,156	3,465,917	47.3%	47.8%
5500	Emergency Management	382,637	22,359	163,799	327,597	218,838	226,706	155,931	42.8%	37.0%
6100	Social Services	1,818,803	106,167	753,949	1,507,898	1,064,854	1,189,062	629,741	41.5%	43.0%
7100	Free Fair	62,245	0	38,622	77,244	23,623	38,858	23,387	62.0%	60.3%
8100	OSU Extension	507,732	42,710	218,967	437,935	288,765	229,270	278,462	43.1%	46.4%
9100	District 1	302,660	25,298	152,607	305,214	150,053	196,742	105,918	50.4%	11.3%
9200	District 2	256,859	5,095	123,259	246,518	133,600	130,714	126,145	48.0%	52.5%
9300	District 3	248,254	24,000	143,901	287,803	104,353	147,353	100,901	58.0%	75.4%
9400	County Engineer	503,704	38,413	237,232	474,464	266,472	251,155	252,549	47.1%	50.1%
9995	General Fund Reserve	2,226,274	0	2,226,274	0	2,226,274	0	2,226,274	0.0%	0.0%
Total		\$76,525,357	\$5,619,608	\$36,421,874	\$72,843,749	\$40,103,483	\$41,266,997	\$35,258,360	47.6%	47.1%

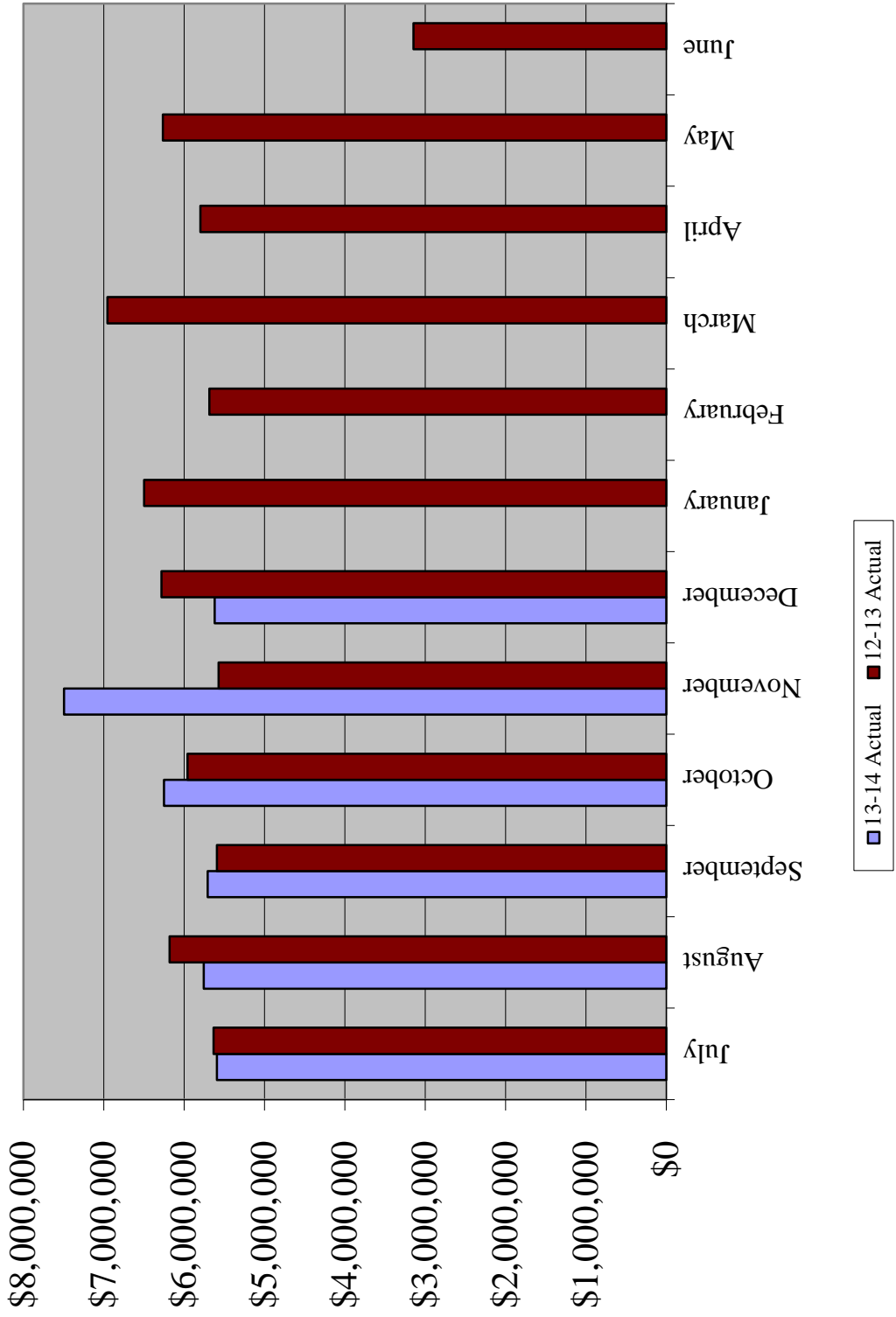
Year elapsed =

50.0%

Notes:

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

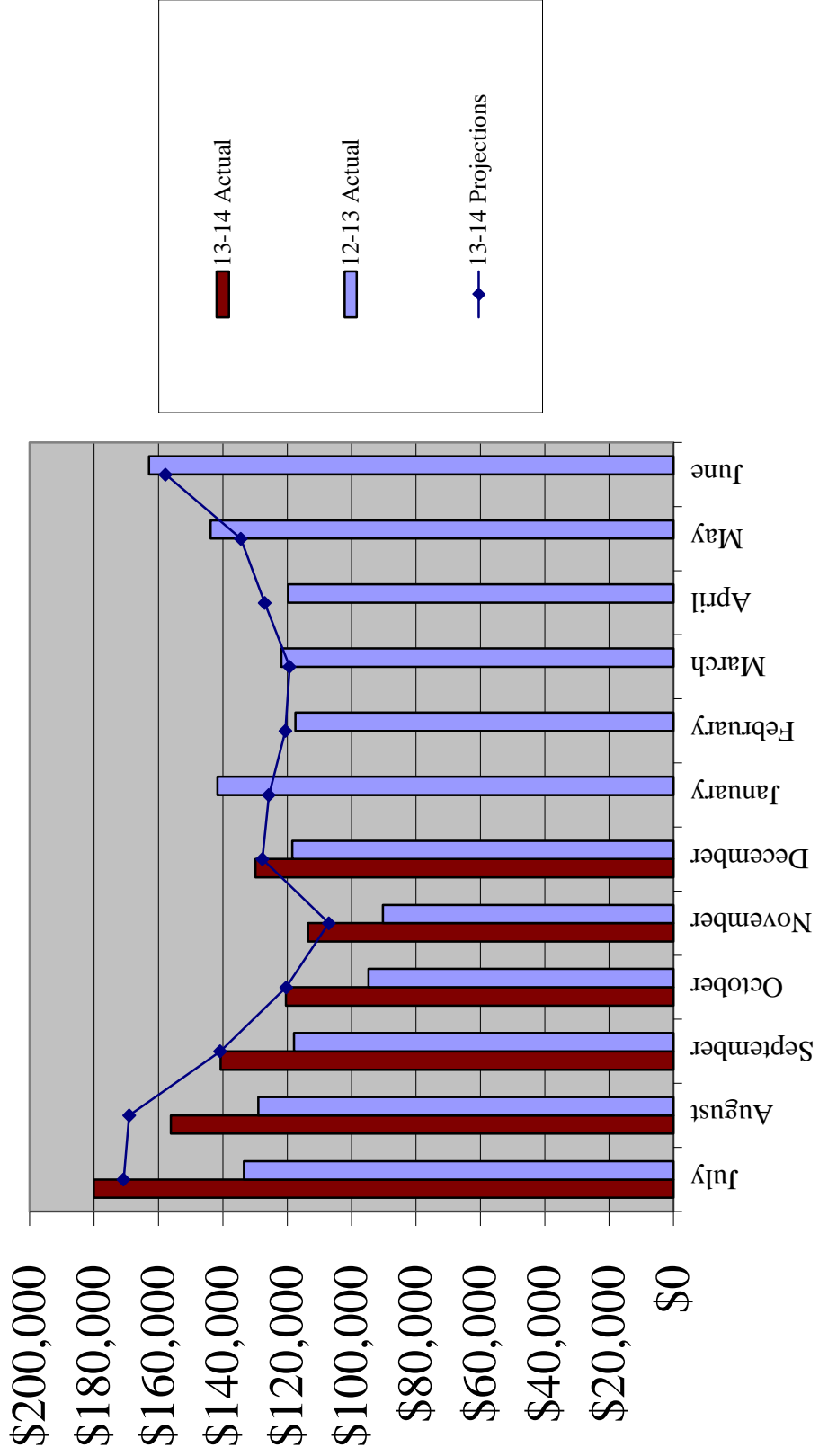
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
December 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	\$ -	\$ 600	\$ 600	\$ 600
52010	FICA - Retirement Board Members	92	-	46	46	46
52022	Retirement paid by General Fund	3,977	1,225	2,086	3,311	666
	Total Salaries and Benefits	\$ 5,269	\$ 1,225	\$ 2,732	\$ 3,957	\$ 1,312
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 189,200	\$ 710,800	\$ 900,000	\$ 720,515
54023	Electricity (OG&E)	800,000	334,513	265,487	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	184,502	215,498	400,000	250,000
54022	Natural Gas(ONG)	28,000	19,215	3,785	23,000	5,000
	Utilities Subtotal	\$ 3,098,515	\$ 727,430	\$ 1,195,570	\$ 1,923,000	\$ 1,175,515
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 463,000	\$ 454,000	\$ 10,015	\$ 464,015	\$ (1,015)
54455	Bond Administrative Fees	13,000	2,120	320	2,440	10,560
	Lease-Purchase Debt Subtotal	\$ 476,000	\$ 456,120	\$ 10,335	\$ 466,455	\$ 9,545
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	\$ 303,686	\$ 303,686	\$ 607,371	\$ -
54451	Outside legal services	175,000	33,725	1,276	35,000	140,000
54019	Liability policies on equipment and property; blanket bonds	271,400	9,771	260,229	270,000	1,400
54041	Publication of Commissioners Proceedings/Ads	40,000	24,006	12,548	36,553	3,447
54102	ICB (county-occupied space) rent expense	110,040	46,577	46,569	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	102,570	102,570	205,140	48,410
54103	Storage for Court Clerk records	92,565	41,905	46,283	88,188	4,378
54109/54011	Postage Machine and Postage	9,650	162	6,718	6,880	2,770
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	169,928	140,072	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
54455	Professional Services-Financial System Consultant	100,000	94,760			100,000
54456	USID Assessment - Services Other	4,000			-	4,000
54456	Downtown Business Improvement District Assessment	4,500		8,333	8,333	(3,833)
54456	Alcohol and drug screening for county employees	15,000	10,218	4,782	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	489	152	642	2,651
	Other Operating Subtotal	\$ 2,154,749	\$ 840,986	\$ 933,906	\$ 1,680,132	\$ 474,617
	Total Maintenance and Operations - 54000	\$ 5,760,914	\$ 2,024,536	\$ 2,171,520	\$ 4,101,296	\$ 1,659,618
Capital Outlay						
	Total Capital Outlay - 55000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total - General Government	\$ 5,766,183	\$ 2,025,761	\$ 2,174,252	\$ 4,105,253	\$ 1,660,930

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
December 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	\$ 3,450,000	\$ -	\$ 3,450,000	\$ -
Premiums/Other	15,013,960	6,244,020	7,808,513	14,052,532	(961,428)
Stop Loss Reimb	215,451	21,356	42,712	64,069	(151,383)
Total Resources	\$ 19,625,355	\$ 10,482,758	\$ 7,851,225	\$ 18,333,984	\$ (1,291,372)
Expenses					
Medical Claims	\$ 12,547,178	\$ 6,378,396	\$ 6,378,396	\$ 12,756,792	\$ 209,614
Prescription Drug Claims	3,944,141	1,818,836	1,818,836	3,637,671	(306,469)
Dental Claims	1,083,310	533,549	533,549	1,067,098	(16,212)
Vision Claims	156,820	71,322	71,322	142,644	(14,176)
County Pharmacy	206,828	101,642	101,642	203,285	(3,543)
Employee Assistance Program	23,509	11,812	11,812	23,624	115
Medicare Supplement - Phys. Mutual	785,808	322,712	451,797	774,509	(11,299)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 9,238,269</u>	<u>\$ 9,367,354</u>	<u>\$ 18,605,623</u>	<u>\$ (141,970)</u>
Administration Fees & Other	616,069	344,269	419,556	763,825	147,755
Life/AD&D Premiums	318,061	169,569	237,396	406,964	88,903
Stop Loss Premiums	741,350	355,040	497,056	852,096	110,746
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 868,878</u>	<u>\$ 1,154,008</u>	<u>\$ 2,022,885</u>	<u>\$ 347,405</u>
Total Expenses	\$ 20,423,074	\$ 10,107,147	\$ 10,521,362	\$ 20,628,509	\$ 205,435
Ending Cash Balance	\$ (797,718)	\$ 375,611	\$ (2,670,136)	\$ (2,294,524)	\$ (1,496,805)

Cash Balance-One Year Ago

\$ 1,996,991

Notes:

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

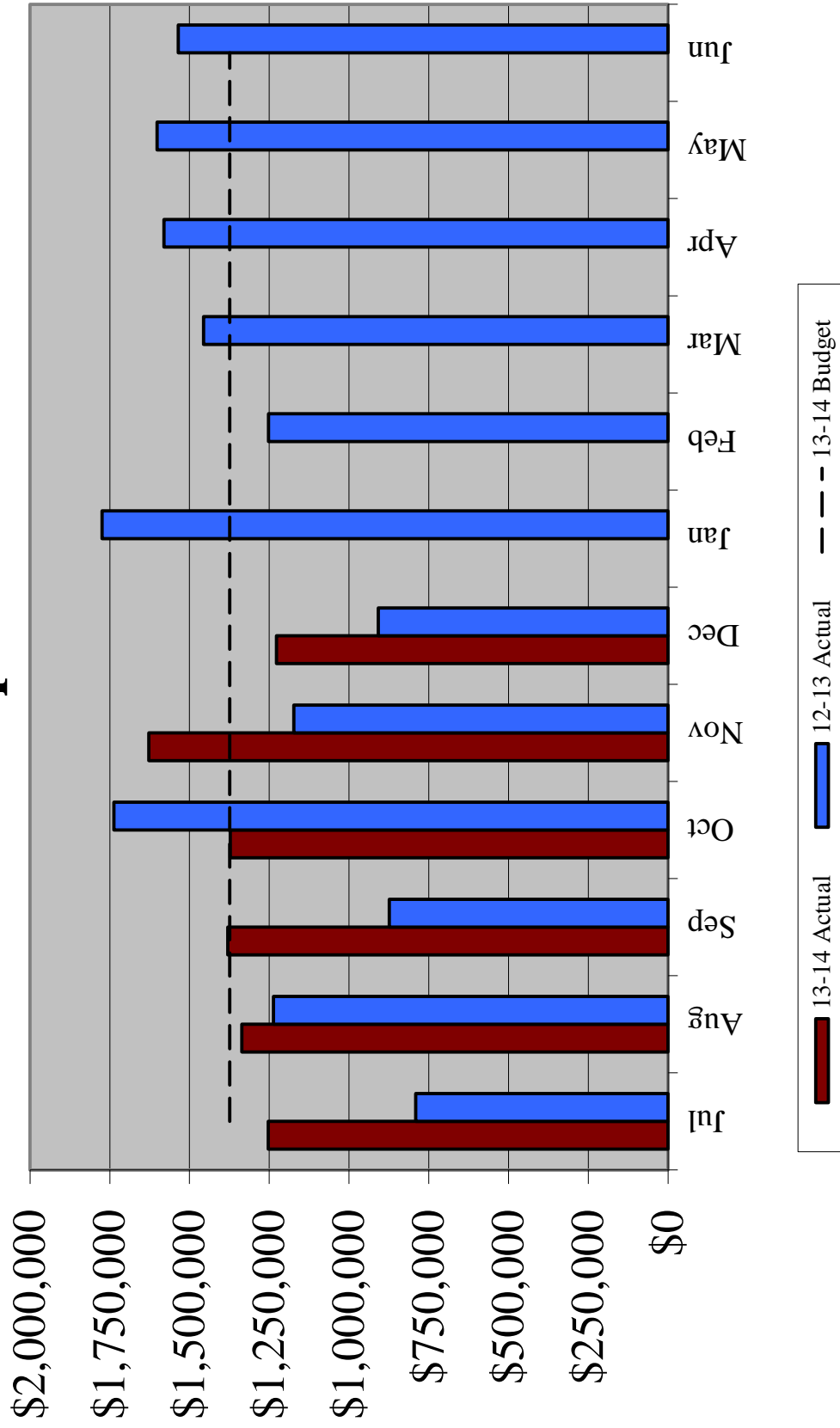
		<u>Employee 2013</u>	<u>Employer 13-14</u>
Single	625	\$151	\$453
Family	558	\$353	\$1,057
	1,183		

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	\$ 889,511	\$1,063,066	\$1,330,719	(November)
Prescription Drug Claims	<u>\$328,678</u>	<u>337,807</u>	<u>\$303,139</u>	\$304,568	(December)
Total	\$1,374,277	\$1,227,319	\$1,366,205		
	12/13			12/13	
Prior Year 12-13 Comparison	Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$602,353	\$1,018,854	\$1,403,236	(January)
Prescription Drug Claims	<u>\$350,847</u>	<u>\$306,179</u>	<u>\$323,361</u>	\$450,751	(August)
Total	\$1,400,192	\$908,532	\$1,342,215		

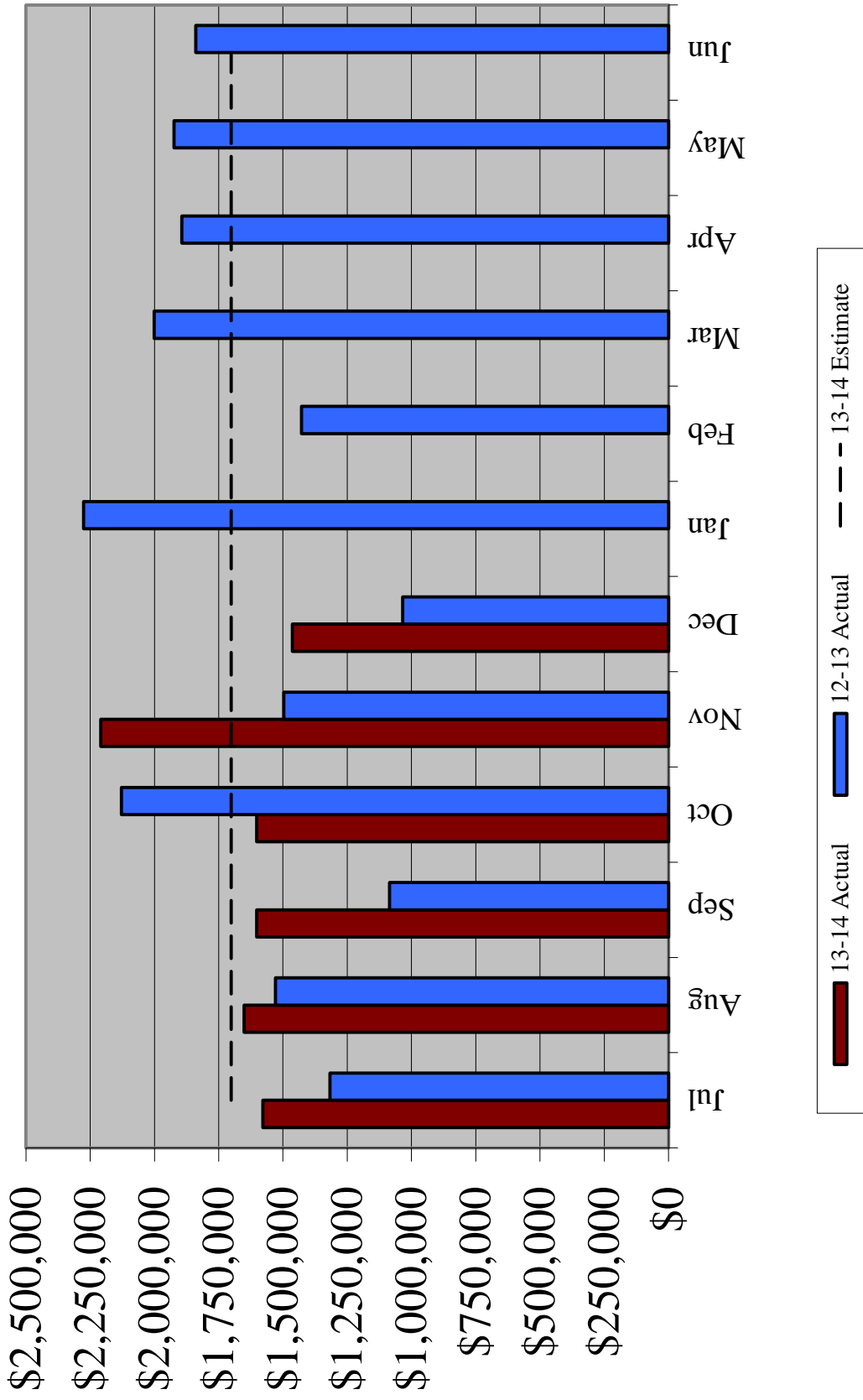
Medical & Prescription Claims



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

	Annual		Annual		At Dec 31		At Dec 31	
	FY 13-14	FY 12-13	Inc (Dec)	%	FY 13-14	FY 12-13	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
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%	\$ 3,450,000	\$ 1,500,000	\$ 1,950,000	130.0%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	4,427,538	5,283,563	(856,025)	-16.2%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	1,661,673	1,981,675	(320,002)	-16.1%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	108,020	(86,664)	-80.2%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	154,808	357,693	(202,885)	-56.7%
Interest Income	6	5	1	18.8%	0	5	(5)	-99.0%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 10,482,758	\$ 10,587,608	\$ (104,849)	-1.0%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 6,378,396	\$ 5,013,758	\$ 1,364,638	27.2%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	1,818,836	1,707,102	111,734	6.5%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	533,549	507,919	25,630	5.0%
Vision Claims	156,820	170,678	(13,859)	-8.1%	71,322	82,370	(11,048)	-13.4%
County Pharmacy	206,828	186,943	19,884	10.6%	101,642	90,056	11,586	12.9%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	11,812	15,363	(3,551)	-23.1%
Medicare Supplement	785,808	775,750	10,058	1.3%	322,712	384,130	(61,418)	-16.0%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	3,690	(3,690)	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 9,238,269	\$ 7,804,388	\$ 1,433,881	18.4%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	344,269	328,153	16,116	4.9%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	169,569	158,514	11,055	7.0%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	355,040	299,562	55,478	18.5%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 868,878	\$ 786,229	\$ 82,649	10.5%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 10,107,147	\$ 8,590,617	\$ 1,516,530	17.7%
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 375,611	\$ 1,996,991	\$ (1,621,379)	-81.2%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
December 31, 2013

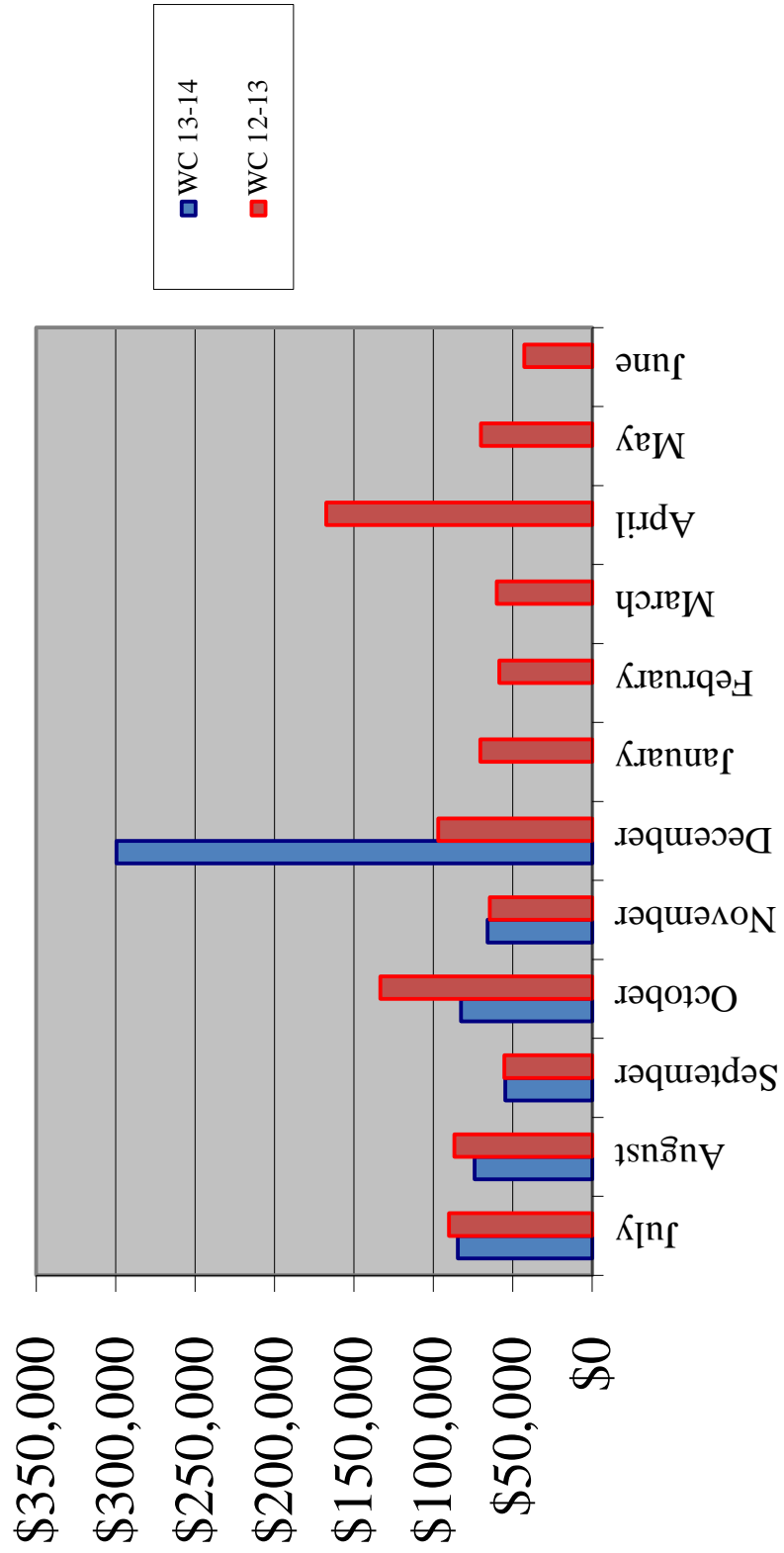
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	39,179	6,900
Transfers/Supplements	1,100,000	775,000	(325,000)
Total Sources	\$ 1,417,256	\$ 1,075,099	\$ (342,157)
Expenditures:			
Claims	\$ 1,097,963	\$ 661,063	(436,901)
Stop loss/Admin Fees	227,195	200,548	(26,647)
Total Expenditures	\$ 1,325,158	\$ 861,610	\$ (463,548)
Ending Cash Balance*	\$ 92,098	\$ 213,489	\$ 121,390
Cash Balance-One Year Ago		\$ 741,795	

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	13,088	(26,457)
Total Expenditures	\$ 48,655	\$ 13,088	\$ (35,566)
Ending Cash Balance*	\$ 100,701	\$ 93,503	\$ (7,198)
Cash Balance-One Year Ago		\$ 53,539	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

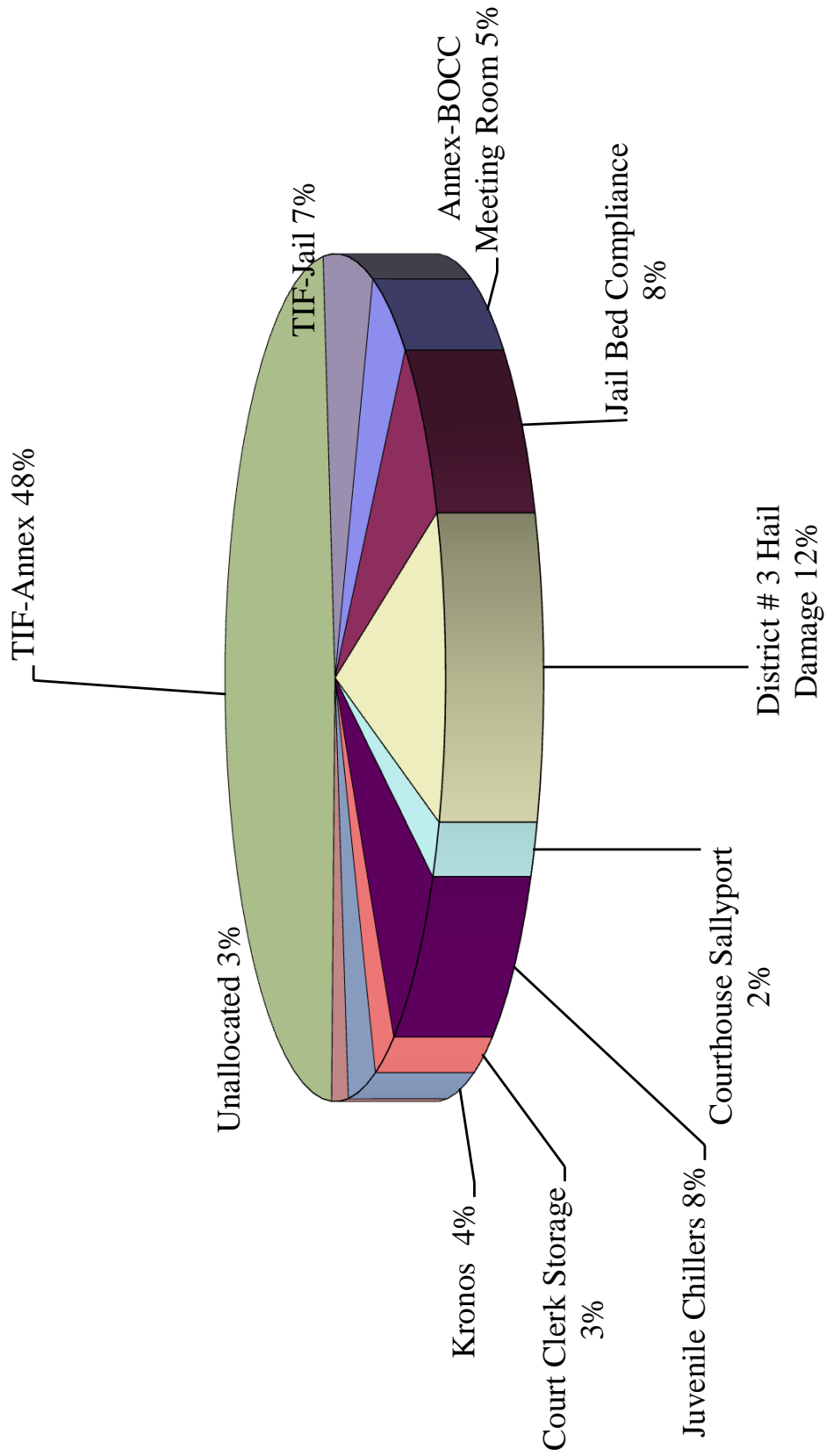
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13- 14 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020			980	Pending
District No. 3 Barn							
Hail Damage	1/20/2011	285,680		116,378	285,680	-	Complete
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	3,000	825	46,794	21,706	Pending
Technology							
Kronos Implementation	1/19/2012	97,000	13,472	29,194	83,528	-	Pending
Completed Technology Projects-Available Funds						9,581	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		51,749				51,749	
Total Ongoing Budgeted Capital Projects		\$ 1,081,215	\$ 200,492	\$ 341,398	\$ 611,003	\$ 279,301	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 1,150,000	\$ 156,226	\$ 129,521	\$ 129,521	864,253	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 37,500	\$ 132,500	\$ 132,500	5,000	Ongoing
Total Capital Projects		\$ 2,406,215	\$ 394,219	\$ 603,418	\$ 873,023	\$ 1,148,554	

Cash Balance at December 31, 2013	\$1,584,559.88
	0.00
	<u>1,584,559.88</u>
13/14 Available Budget	1,542,772.82
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>1,542,772.82</u>
Total Cash Available for Projects	\$ 41,787.06

Capital Projects Budget FY 13-14



Source: Appropriation Trial Balance (Oracle General Ledger)

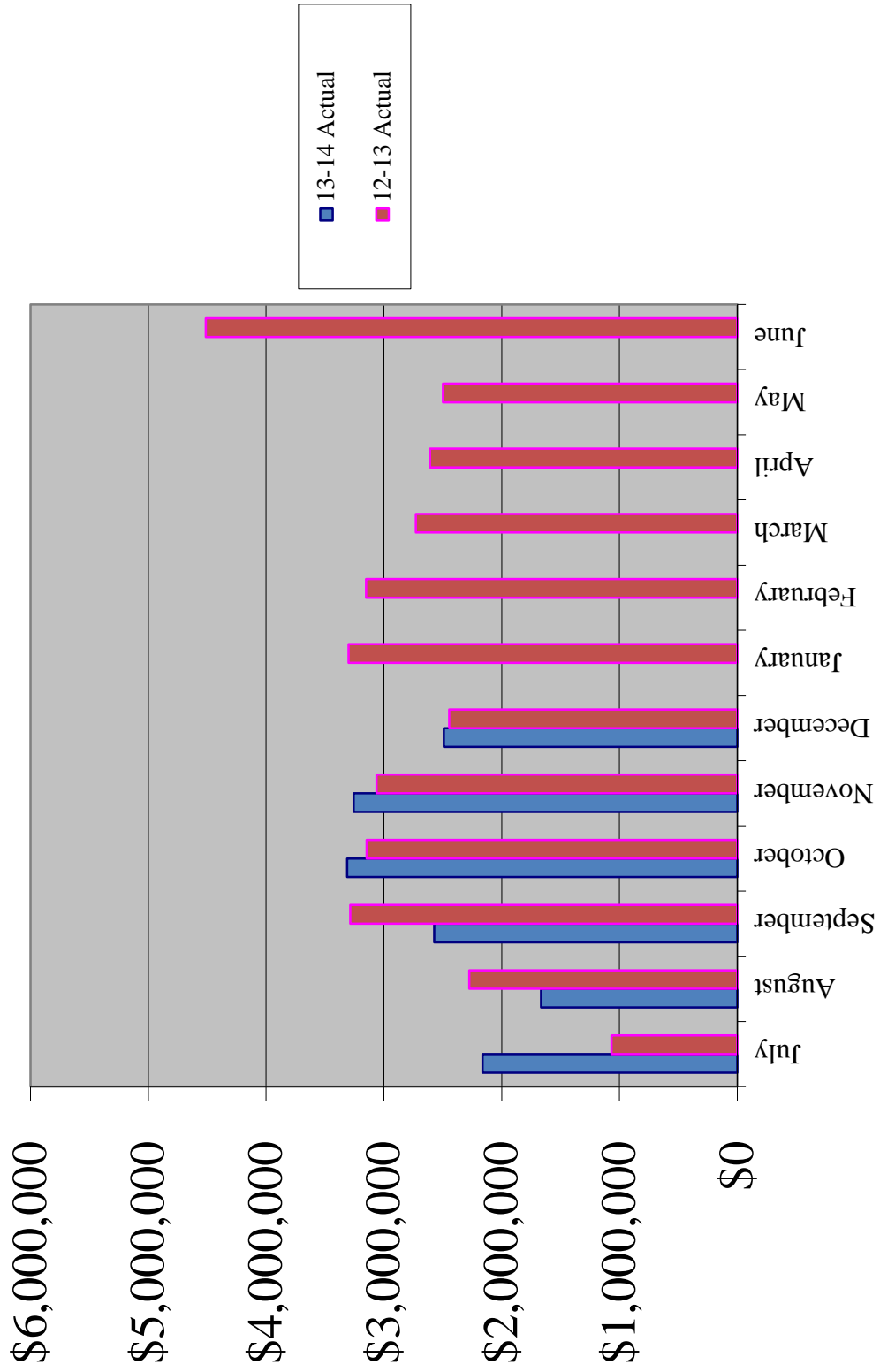
Cost Center	Department	2013-2014 Budget	December 2013 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	12/13 Funds Available	12/13 % Expended
1110	Highway Cash-Dist #1	\$5,045,233	\$186,831	\$1,362,509	\$3,482,723	\$1,886,600	\$3,158,632	31.0%
1110	Highway Cash-Dist #2	4,590,937	251,689	1,402,553	3,188,384	2,199,651	2,391,286	30.6%
1110	Highway Cash-Dist #3	3,960,317	272,799	2,149,063	1,811,253	2,463,261	1,497,055	54.3%
1111	CBRI Fund	4,326,824	2,774	1,227,421	3,099,404	1,713,372	2,613,452	28.4%
1118	Tax Assessment District	27,468	0	23,846	3,622	27,468	0	0.0%
1130	Resale Property	3,694,285	277,570	1,545,747	2,148,538	2,026,118	1,668,167	41.8%
1140	Treasurer Mortgage Fee	254,744	17,584	96,549	158,195	102,244	152,499	37.9%
1150	County Clerk Lien Fee	98,597	3,723	64,027	34,570	72,554	26,043	64.9%
1151	UCC Central Filing Fund	923,129	84,279	598,044	325,084	703,001	220,128	64.8%
1152	Records Mgmt & Preservation	715,963	1,718	401,818	314,145	469,025	246,938	56.1%
1160	Sheriff Service Fee	1,960,349	212,679	1,295,156	665,194	1,701,833	258,516	66.1%
1161	Sheriff Special Revenue	6,078,478	960,064	3,728,370	2,350,108	4,985,496	1,092,981	61.3%
1162	Sheriff's Grant Fund	411,973	18,486	114,776	297,197	114,776	297,197	27.9%
1201	Assessor Revolving Fee	65,597	0	0	65,597	0	65,597	0.0%
1231	Juvenile Probation Fee	202,274	2,660	10,798	191,476	67,000	135,274	5.3%
1232	Special Work Restitution	72,074	0	0	72,074	73	72,001	0.0%
1233	Juvenile Grant Fund	558,513	29,691	171,162	387,351	172,400	386,112	30.6%
1240	Planning Commission Fee	236,444	25,256	40,532	195,912	48,503	187,941	17.1%
1250	Local Emergency Planning Com	14,107	200	200	13,907	200	13,907	1.4%
1251	Emergency Mgmt Fund	275,016	0	7,068	267,948	50,931	224,085	2.6%
1260	Community Service Fee	141,945	1,703	38,374	103,572	62,187	79,758	27.0%
1270	Community Sentencing	1,149,814	110,125	651,648	498,166	726,492	423,322	56.7%
1280	Drug Court Fund	636,186	11,823	215,574	420,612	360,307	275,879	33.9%
1282	Mental Health Court Fund	76,446	0	5,947	70,499	17,980	58,465	7.8%
1290	Shine Program	176,891	19,275	110,255	66,637	112,022	64,870	62.3%
Total		\$35,693,602	\$2,490,929	\$15,461,435	\$20,232,167	\$20,083,495	\$15,610,107	43.3%

Year elapsed = 50.00%

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 December 31, 2013

13-14
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 54,439
Exempt Manufacturing Tax	13,583
Miscellaneous Property Tax	21,770
Interest Income	266
Total Revenue	\$ 90,057

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	(18,481)
Total Paid YTD	\$ (18,481)

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	(59,527)
Total Paid YTD	\$ (59,527)

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(1,077,533)
Total Bond Payments YTD	\$ (5,467,533)

Judgments

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

Total Expenditures

\$ (5,467,533)

Ending Cash Balance

\$ 1,036,809

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	(2,977,070)	80,431
\$ 13,177,501	\$ (9,982,070)	\$ 3,195,431
\$ 10,000,000	\$ (6,885,000)	\$ 3,115,000
2,975,596	(2,271,626)	703,970
\$ 12,975,596	\$ (9,156,626)	\$ 3,818,970
\$ 81,620,000	\$ (27,060,000)	\$ 54,560,000
27,118,122	(15,550,446)	11,567,677
\$ 108,738,122	\$ (42,610,446)	\$ 66,127,677

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

Debt Service Fund Expenditures 10 Year History

