

Oklahoma County  
Monthly Financial Report  
For Period Ending January 31, 2014

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

February 2014

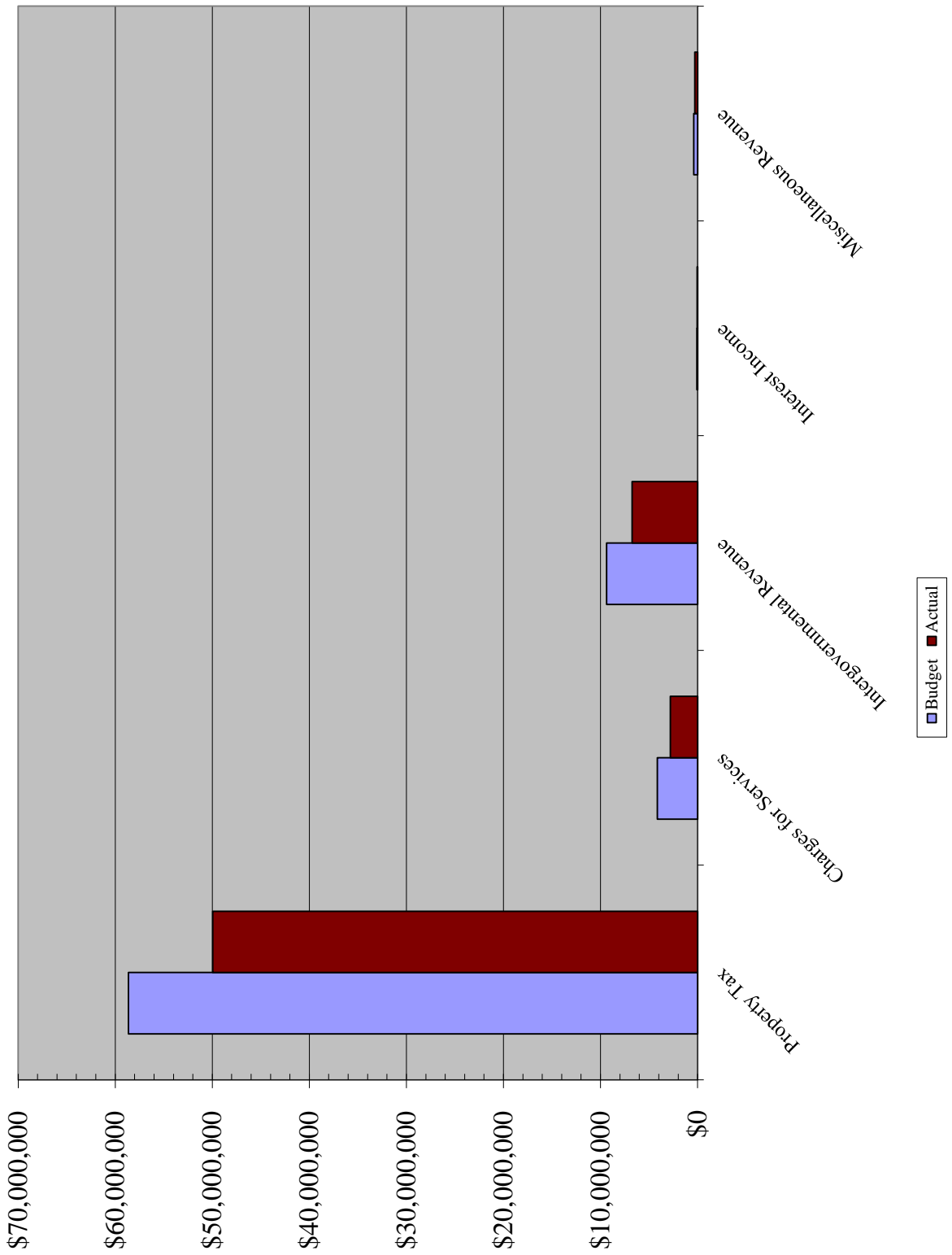
Prepared by the Office of Carolynn Caudill, County Clerk

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

	<b>13-14 Amended Budget</b>	<b>13-14 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 8,492,988	\$ 8,492,988	\$ (0)	100.0%	
Reserved	1,885,348	1,885,348	-	100.0%	
<b>Total Cash Balance</b>	<b>\$ 10,378,336</b>	<b>\$ 10,378,336</b>	<b>\$ (0)</b>		
<b>Revenue:</b>					
Property Tax	\$ 58,632,684	\$ 49,956,463	\$ (8,676,221)	85.2%	83.9%
Charges for Services	4,155,919	2,793,308	(1,362,611)	67.2%	73.8%
Intergovernmental Revenue	9,367,201	6,757,261	(2,609,940)	72.1%	70.3%
Interest Income	75,000	33,031	(41,969)	44.0%	66.9%
Miscellaneous Revenue	401,566	296,890	(104,676)	73.9%	82.4%
<b>Total Revenue</b>	<b>\$ 72,632,370</b>	<b>\$ 59,836,953</b>	<b>\$ (12,795,417)</b>	<b>82.4%</b>	<b>81.6%</b>
Temporary Cash Transfer In	\$ -	\$ 16,625,000	\$ 16,625,000		
Temporary Cash Transfer Out	-	(16,625,000)	(16,625,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,600,000)	(5,540,000)	(940,000)		
13-14 Expenditures	\$ 76,525,357	\$ 42,828,492	\$ (33,696,865)	56.0%	55.8%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
<b>Total Expenditures</b>	<b>\$ 78,410,705</b>	<b>\$ 44,533,991</b>	<b>\$ (33,876,714)</b>		
<b>Cash Balance*</b>	<b>\$ -</b>	<b>\$ 20,141,298</b>	<b>\$ 20,141,298</b>		

\* 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 January 31, 2014



General Fund  
FY 2013-2014  
Actual Comparison

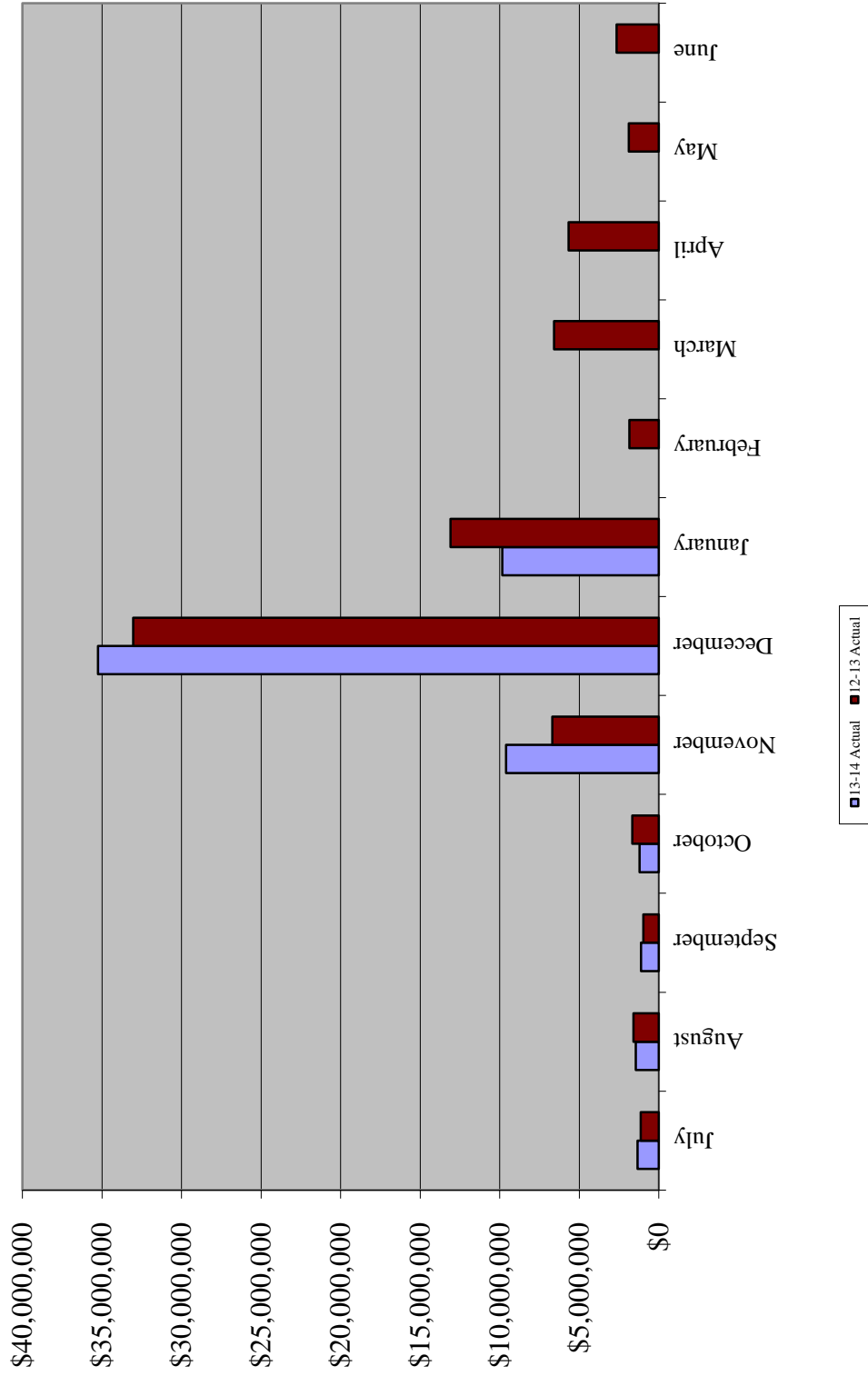
	For the Month Ending January 31, 2014			For the Year to Date Period Ending January 31, 2014				
	13-14 January Actual	12-13 January Actual	Increase (Decrease)	% Increase (Decrease)	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 34,646,790	\$ 31,642,107	\$ 3,004,683	9.5%	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
<b>Revenue:</b>								
Property Tax	\$ 8,426,979	\$ 12,149,612	\$ (3,722,633)	-30.6%	\$ 49,956,463	\$ 48,632,224	\$ 1,324,239	2.7%
Charges for Services	339,833	405,835	(66,002)	-16.3%	2,793,308	2,733,259	60,049	2.2%
Intergovernmental Revenue	1,044,488	494,254	550,234	111.3%	6,757,261	6,457,760	299,501	4.6%
Interest Income	7,346	14,204	(6,858)	-48.3%	33,031	50,181	(17,150)	-34.2%
Miscellaneous Revenue	22,480	25,191	(2,711)	-10.8%	296,890	336,423	(39,533)	-11.8%
Total Revenue	\$ 9,841,126	\$ 13,089,096	\$ (3,247,970)	-24.8%	\$ 59,836,953	\$ 58,209,847	\$ 1,627,106	2.8%
Temporary Cash Transfers In	\$ -	\$ -	\$ -		\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
Temporary Cash Transfer Out	(16,625,000)	(17,250,000)	625,000		(16,625,000)	(17,250,000)	625,000	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,000,000)	-	(1,000,000)		(5,540,000)	(2,946,500)	(2,593,500)	88.0%
13-14 Expenditures	\$ 6,721,617	\$ 6,497,120	\$ 224,497	3.5%	\$ 42,828,492	\$ 41,645,381	\$ 1,183,111	2.8%
Prior Budget Year Expenditures	-	-	-		1,705,499	1,592,867	112,632	7.1%
Total Expenditures	\$ 6,721,617	\$ 6,497,120	\$ 224,497	3.5%	\$ 44,533,991	\$ 43,238,248	\$ 1,295,743	3.0%
<b>Ending Cash Balance</b>	<b>\$ 20,141,298</b>	<b>\$ 20,984,083</b>	<b>\$ (842,785)</b>	<b>-4.0%</b>	<b>\$ 20,141,298</b>	<b>\$ 20,984,083</b>	<b>\$ (842,785)</b>	<b>-4.0%</b>

	13-14 January Actual	12-13 January Actual	Increase (Decrease)
\$	-	\$ -	\$ -
(1,000,000)	-	-	(1,000,000)
-	-	-	-
-	-	-	-
\$ (1,000,000)	\$ -	\$ -	\$ (1,000,000)

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$	(315,000)	\$ (71,500)	\$ (243,500)
(4,450,000)	(4,450,000)	(1,500,000)	(2,950,000)
(775,000)	(775,000)	(1,375,000)	600,000
-	-	-	-
\$ (5,540,000)	\$ (5,540,000)	\$ (2,946,500)	\$ (2,593,500)

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

## General Fund Actual Revenue at January 31, 2014



FY 2013-14 General Fund Expenditures  
 Status Report  
 January 31, 2014

Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2013-2014 Budget	January 2014 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	\$938,808	\$3,113,060	\$5,336,675 *	\$2,653,123	\$4,204,645	\$1,561,538	54.0%	54.8%
1200	County Commissioners	518,253	42,719	299,479	513,393	218,774	300,865	217,388	57.8%	59.2%
1300	Assessor	2,298,601	185,266	1,294,152	2,218,547	1,004,449	1,340,674	957,927	56.3%	55.6%
1400	Assessor Revaluation	3,729,814	250,144	1,869,386	3,204,662	1,860,428	1,990,206	1,739,608	50.1%	55.7%
1500	Treasurer	597,028	42,907	288,478	494,534	308,550	337,769	259,259	48.3%	46.6%
1600	Court Clerk	5,943,352	458,583	3,133,286	5,371,348	2,810,066	3,191,586	2,751,766	52.7%	55.7%
1700	Court Clerk	2,865,981	234,556	1,636,595	2,805,592	1,229,386	1,732,823	1,133,158	57.1%	55.3%
1800	Excise & Equalization Bds	48,961	429	5,408	9,270	43,553	9,492	39,469	11.0%	14.4%
1900	County Audit	570,013	33,650	43,427	74,447	526,586	280,189	289,824	7.6%	15.7%
2000	District Attorney-State	150,000	16,250	54,286	93,062	95,714	83,592	66,408	36.2%	33.6%
2100	District Attorney-County	72,398	6,804	32,020	54,891	40,378	55,688	16,710	44.2%	43.7%
2300	Public Defender	52,000	12,088	28,048	48,083	23,952	48,785	3,215	53.9%	35.5%
2400	Purchasing	288,661	24,266	163,669	280,576	124,992	171,139	117,522	56.7%	61.4%
2500	Election Board	1,149,681	95,362	583,401	1,000,115	566,280	607,398	542,283	50.7%	56.6%
2600	Central HR/Health & Safety	462,047	36,745	260,054	445,806	201,993	265,343	196,704	56.3%	54.1%
2700	MIS	2,788,131	299,330	1,480,866	2,538,628	1,307,265	1,852,340	935,791	53.1%	55.6%
2801	Facilities Mgmt-Courthouse	1,384,245	124,430	749,129	1,284,221	635,116	819,374	564,871	54.1%	49.3%
2901	Facilities Mgmt-Office Bldg	248,309	32,959	115,777	198,475	132,532	194,743	53,566	46.6%	47.3%
3000	Planning Commission	159,656	0	116,128	199,076	43,528	116,287	43,369	72.7%	89.8%
3100	Community Service	647,891	52,832	370,162	634,563	271,729	372,054	275,837	57.1%	61.0%
5100	Sheriff	33,378,311	2,951,661	21,128,477	36,220,247 *	12,249,834	21,504,322	11,873,989	63.3%	64.4%
5200	Juvenile Justice Bureau	7,077,073	565,256	3,914,294	6,710,219	3,162,779	4,190,247	2,886,826	55.3%	56.5%
5500	Emergency Management	382,637	36,045	199,844	342,589	182,793	250,694	131,943	52.2%	45.4%
6100	Social Services	1,832,003	152,529	906,478	1,553,962	925,525	1,270,395	561,608	49.5%	52.7%
7100	Free Fair	62,245	480	39,102	67,032	23,143	45,648	16,597	62.8%	60.3%
8100	OSU Extension	507,732	39,381	258,348	442,883	249,384	271,790	235,942	50.9%	54.7%
9100	District 1	302,660	16,578	169,185	290,032	133,475	226,725	75,935	55.9%	17.2%
9200	District 2	256,859	8,521	131,780	225,908	125,079	138,110	118,749	51.3%	56.8%
9300	District 3	248,254	23,970	167,871	287,779	80,383	170,956	77,298	67.6%	75.8%
9400	County Engineer	503,704	39,068	276,299	473,656	227,405	288,014	215,690	54.9%	57.6%
9995	General Fund Reserve	917,674	0	0	0	917,674	0	917,674	0.0%	0.0%
<b>Total</b>		<b>\$76,525,357</b>	<b>\$7,721,617</b>	<b>\$44,143,492</b>	<b>\$75,674,557</b>	<b>\$32,381,865</b>	<b>\$47,646,892</b>	<b>\$28,878,465</b>	<b>57.7%</b>	<b>55.8%</b>

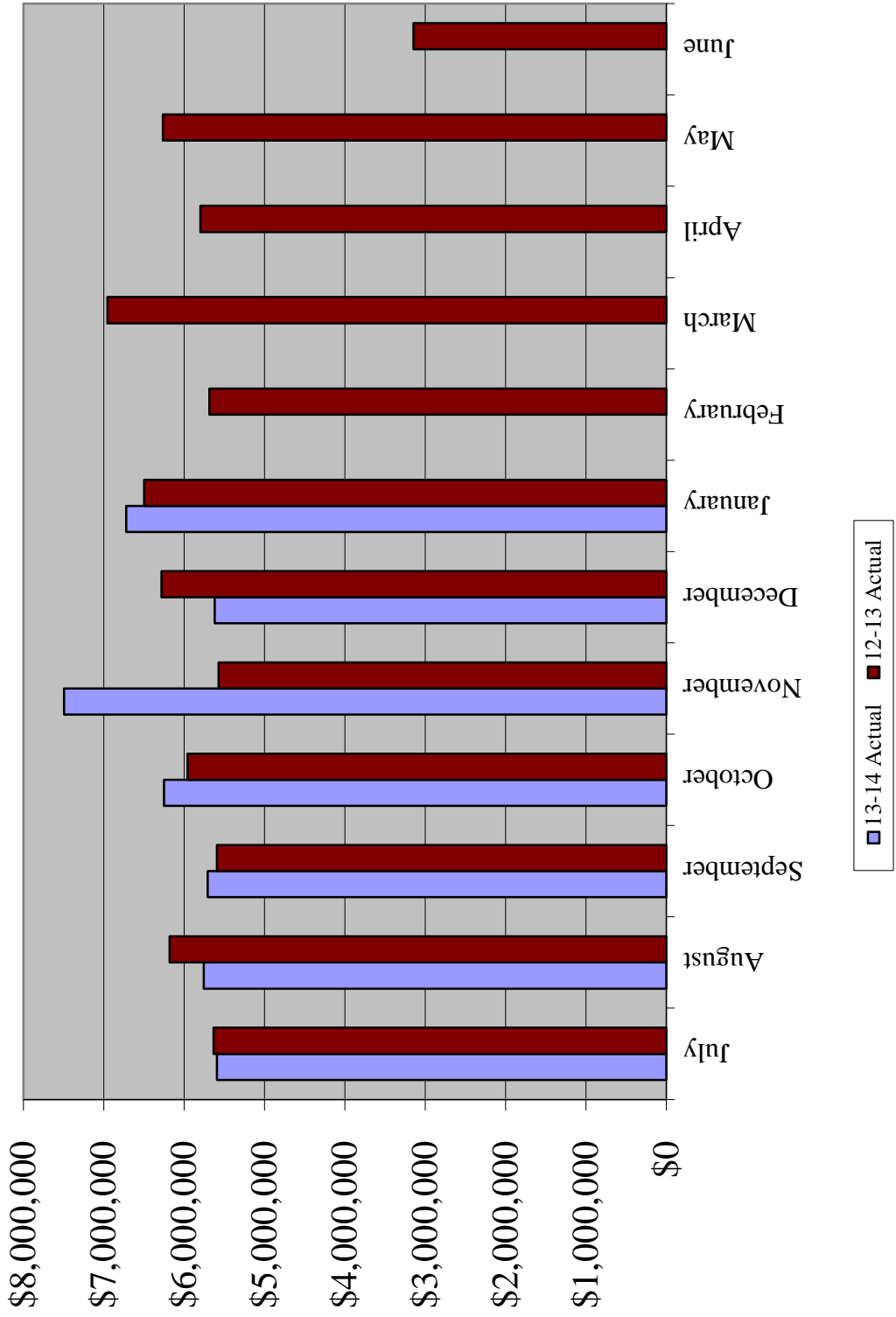
Year elapsed =

58.3%

Notes:

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

# General Fund Actual Expenditures

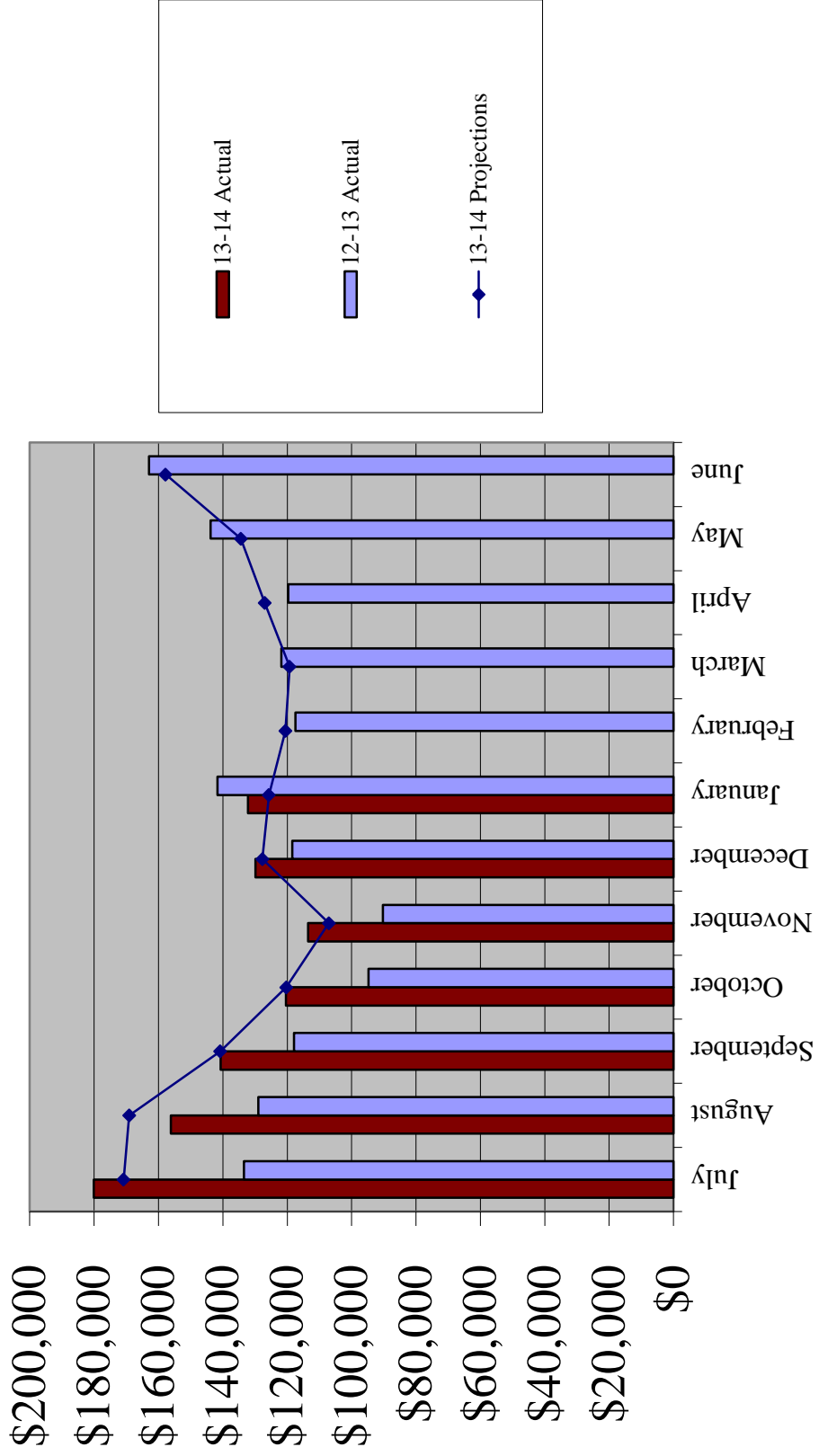


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2013-2014  
January 31, 2014**

Account	Description	YTD				
		13-14 Approved Budget	Outstanding Requisitions/ Encumbrances	13-14 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>		-				
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	877	2,434	3,311	666
<b>Total Salaries and Benefits</b>		\$ 5,269	\$ 877	\$ 3,080	\$ 3,957	\$ 1,312
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 59,304	\$ 840,696	\$ 900,000	\$ 720,515
54023	Electricity (OG&E)	800,000	273,886	326,114	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	112,544	287,456	400,000	250,000
54022	Natural Gas(ONG)	28,000	19,381	6,619	26,000	2,000
<b>Utilities Subtotal</b>		\$ 3,098,515	\$ 465,115	\$ 1,460,885	\$ 1,926,000	\$ 1,172,515
<b>Lease-Purchase Debt</b>						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 463,000	\$ 300	\$ 464,015	\$ 464,315	\$ (1,315)
54455	Bond Administrative Fees	13,000	2,000	1,940	3,940	9,060
<b>Lease-Purchase Debt Subtotal</b>		\$ 476,000	\$ 2,300	\$ 465,955	\$ 468,255	\$ 7,745
<b>Memberships</b>						
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	-
<b>Memberships Subtotal</b>		\$ 31,650	\$ -	\$ 31,709	\$ 31,709	\$ (59)
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 253,071	\$ 354,300	\$ 607,371	\$ -
54451	Outside legal services	175,000	3,725	31,276	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	22,021	14,533	36,553	3,447
54102	ICB (county-occupied space) rent expense	110,040	27,950	65,196	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	61,542	143,598	205,140	48,410
54103	Storage for Court Clerk records	92,565	34,191	53,996	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	140,640	169,360	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	58,691	36,069		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	8,298	6,702	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	575	805	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	156	211	367	2,926
<b>Other Operating Subtotal</b>		\$ 2,154,749	\$ 623,292	\$ 1,151,324	\$ 1,679,857	\$ 474,892
<b>Total Maintenance and Operations - 54000</b>		\$ 5,760,914	\$ 1,090,708	\$ 3,109,873	\$ 4,105,821	\$ 1,655,093
<b>Capital Outlay</b>						
<b>Total Capital Outlay - 55000</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total - General Government</b>		\$ 5,766,183	\$ 1,091,585	\$ 3,112,953	\$ 4,109,778	\$ 1,656,405



# General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2013-14  
January 31, 2014**

	<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>
<b>Resources</b>					
Beginning Cash Balance	\$ 945,944	\$ 767,383		\$ 767,383	\$ (178,561)
Transfers In	\$ 3,450,000	\$ 4,450,000	\$ -	\$ 4,450,000	\$ 1,000,000
Premiums/Other	15,013,960	7,495,358	6,467,952	13,963,310	(1,050,650)
Stop Loss Reimb	215,451	21,356	15,254	36,611	(178,841)
<b>Total Resources</b>	<b>\$ 19,625,355</b>	<b>\$ 12,734,097</b>	<b>\$ 6,483,206</b>	<b>\$ 19,217,303</b>	<b>\$ (408,052)</b>
<b>Expenses</b>					
Medical Claims	\$ 12,547,178	\$ 7,349,213	\$ 5,249,438	\$ 12,598,650	\$ 51,473
Prescription Drug Claims	3,944,141	2,171,599	1,551,142	3,722,742	(221,399)
Dental Claims	1,083,310	643,097	459,355	1,102,451	19,141
Vision Claims	156,820	81,381	58,129	139,510	(17,310)
County Pharmacy	206,828	123,290	88,064	211,354	4,527
Employee Assistance Program	23,509	11,812	11,812	23,624	115
Medicare Supplement - Phys. Mutual	785,808	454,322	324,516	778,838	(6,970)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 10,834,713</u>	<u>\$ 7,742,456</u>	<u>\$ 18,577,169</u>	<u>\$ (170,424)</u>
Administration Fees & Other	616,069	356,537	303,291	659,828	43,759
Life/AD&D Premiums	318,061	169,569	169,569	339,137	21,076
Stop Loss Premiums	741,350	355,040	355,040	710,080	(31,270)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 881,145</u>	<u>\$ 827,900</u>	<u>\$ 1,709,045</u>	<u>\$ 33,564</u>
<b>Total Expenses</b>	<b>\$ 20,423,074</b>	<b>\$ 11,715,859</b>	<b>\$ 8,570,356</b>	<b>\$ 20,286,215</b>	<b>\$ (136,859)</b>
<b>Ending Cash Balance</b>	<b>\$ (797,718)</b>	<b>\$ 1,018,238</b>	<b>\$ (2,087,149)</b>	<b>\$ (1,068,911)</b>	<b>\$ (271,192)</b>

Cash Balance-One Year Ago

\$ 1,031,758

Notes:

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

2. Premiums:

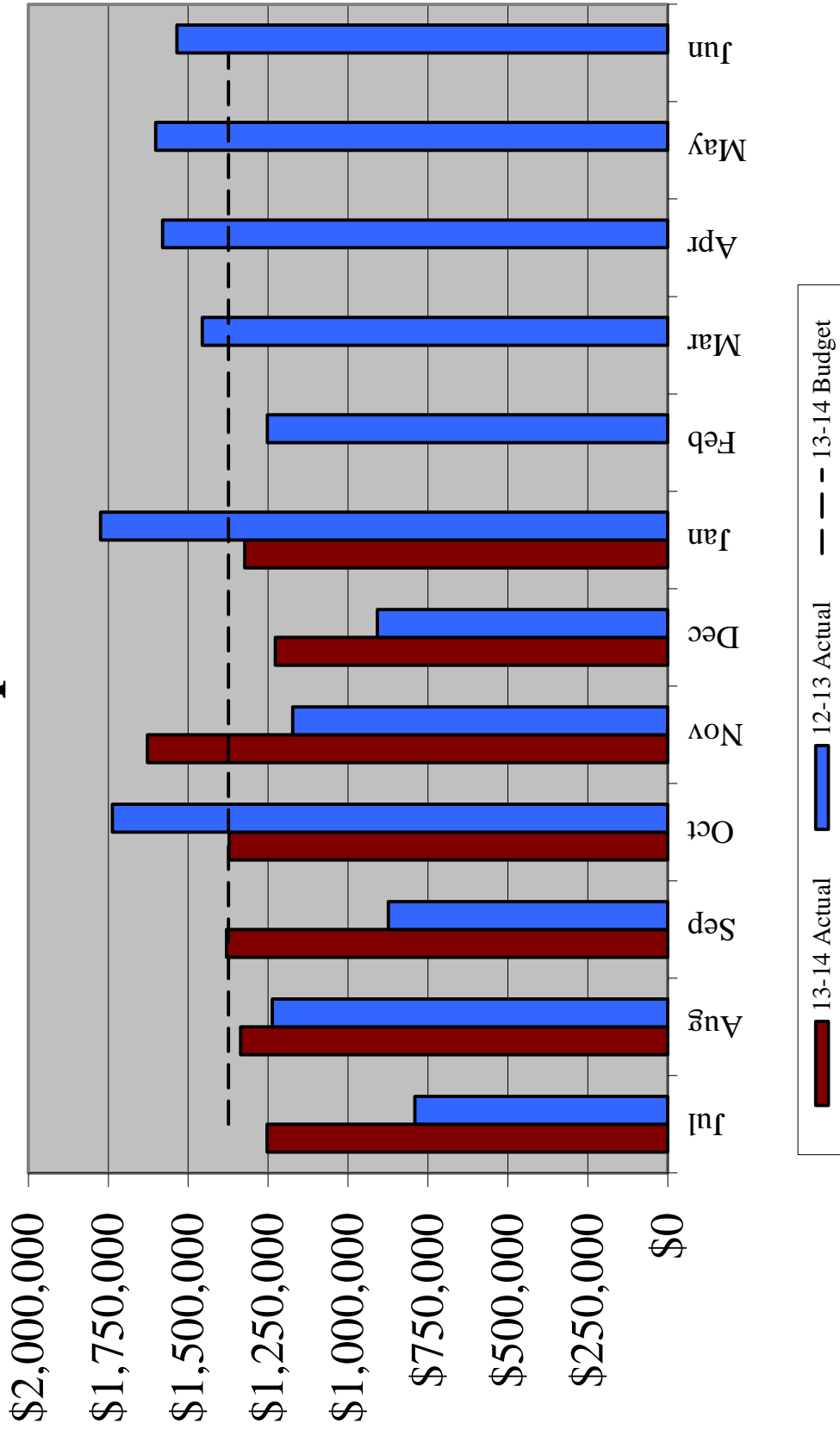
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	631	\$163	\$453
Family	571	\$383	\$1,057
	1,202		

**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.

<b>FY 13-14</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>	
Medical Claims	\$1,045,598	\$ 970,817	\$1,049,888	\$1,330,719	(November)
Prescription Drug Claims	\$328,678	352,764	\$310,228	\$304,568	(December)
Total	<u>\$1,374,277</u>	<u>\$1,323,580</u>	<u>\$1,360,116</u>		
	<b>12/13</b>			<b>12/13</b>	
<b>Prior Year 12-13 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>12/13 Avg</b>	<b>High Month</b>	
Medical Claims	\$1,049,345	\$1,426,514	\$1,018,854	\$1,426,514	(January)
Prescription Drug Claims	\$350,847	\$347,972	\$323,361	\$450,751	(August)
Total	<u>\$1,400,192</u>	<u>\$1,774,486</u>	<u>\$1,342,215</u>		

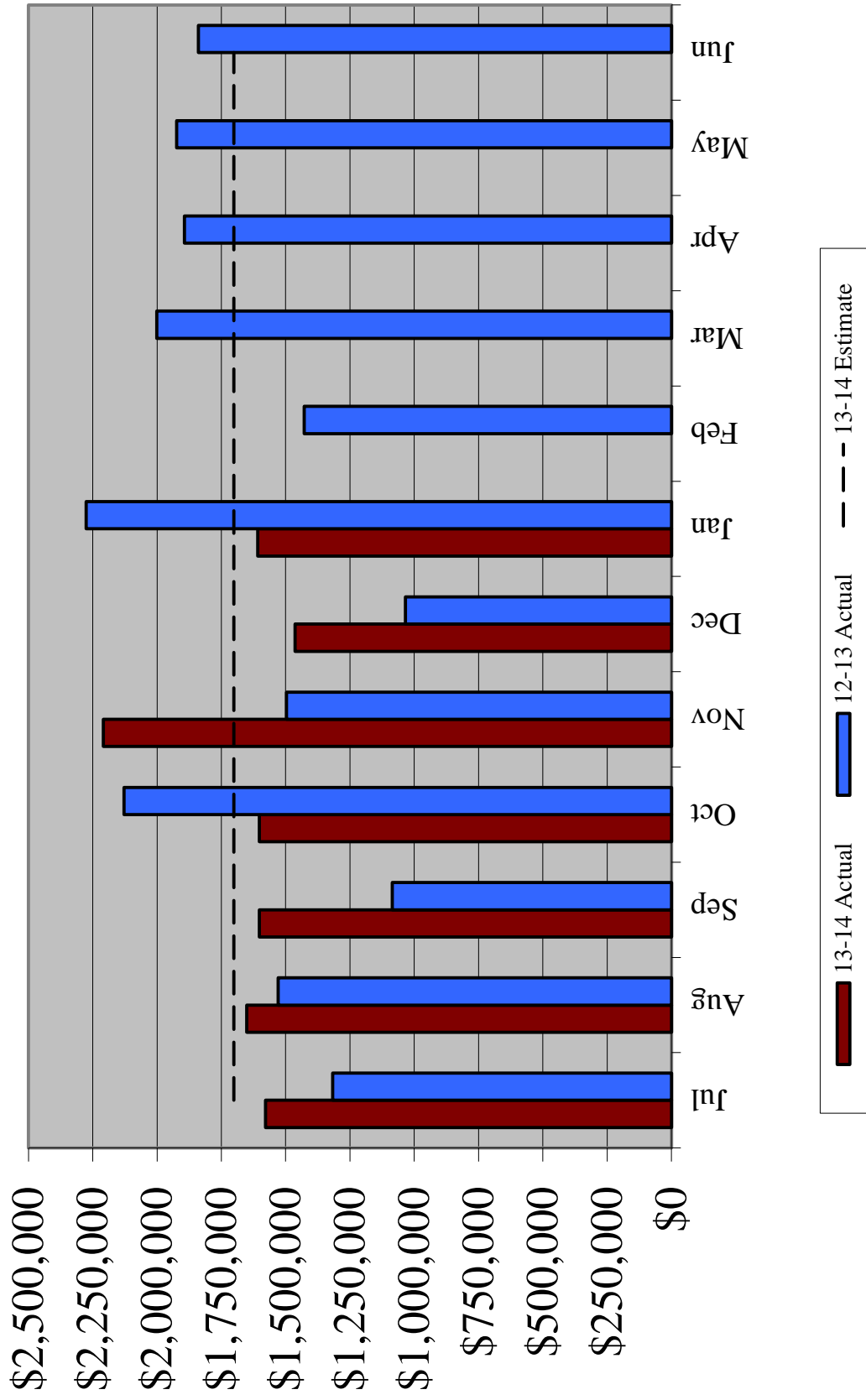
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons  
FY 2013-14  
as of January 31, 2014**

	Annual		Inc (Dec)	%	At Jan 31		Inc (Dec)	%
	FY 13-14 Estimates	FY 12-13 Actuals			FY 13-14 YTD Actuals	FY 12-13 YTD Actuals		
<b>Resources</b>								
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%	\$ 4,450,000	\$ 1,500,000	\$ 2,950,000	196.7%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	5,294,306	6,163,501	(869,195)	-14.1%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	2,024,077	2,349,067	(324,990)	-13.8%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	117,225	(95,869)	-81.8%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	176,974	411,824	(234,850)	-57.0%
Interest Income	6	5	1	18.8%	0	5	(5)	-98.6%
<b>Total Resources</b>	<b>\$ 19,625,355</b>	<b>\$ 20,720,337</b>	<b>\$ (1,094,982)</b>	<b>-5.3%</b>	<b>\$ 12,734,097</b>	<b>\$ 11,898,274</b>	<b>\$ 835,823</b>	<b>7.0%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 7,349,213	\$ 6,440,272	\$ 908,941	14.1%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	2,171,599	2,055,073	116,526	5.7%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	643,097	685,585	(42,488)	-6.2%
Vision Claims	156,820	170,678	(13,859)	-8.1%	81,381	90,275	(8,894)	-9.9%
County Pharmacy	206,828	186,943	19,884	10.6%	123,290	90,056	33,234	36.9%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	11,812	17,339	(5,527)	-31.9%
Medicare Supplement	785,808	775,750	10,058	1.3%	454,322	449,186	5,136	1.1%
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%	\$ 10,834,713	\$ 9,831,476	\$ 1,003,237	10.2%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	356,537	420,799	(64,262)	-15.3%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	169,569	211,580	(42,011)	-19.9%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	355,040	402,661	(47,621)	-11.8%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 881,145	\$ 1,035,040	\$ (153,895)	-14.9%
<b>Total Expenses</b>	<b>\$ 20,423,073</b>	<b>\$ 19,952,954</b>	<b>\$ 470,120</b>	<b>2.4%</b>	<b>\$ 11,715,859</b>	<b>\$ 10,866,516</b>	<b>\$ 849,343</b>	<b>7.8%</b>
<b>Ending Cash Balance</b>	<b>\$ (797,718)</b>	<b>\$ 767,383</b>	<b>\$ (1,565,101)</b>	<b>-204%</b>	<b>\$ 1,018,238</b>	<b>\$ 1,031,758</b>	<b>\$ (13,519)</b>	<b>-1.3%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
January 31, 2014**

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	138,695	106,415
Transfers/Supplements	1,100,000	775,000	(325,000)
Total Sources	<b>\$ 1,417,256</b>	<b>\$ 1,174,614</b>	<b>\$ (242,641)</b>
Expenditures:			
Claims	\$ 1,097,963	\$ 722,188	(375,775)
Stop loss/Admin Fees	227,195	227,612	417
Total Expenditures	<b>\$ 1,325,158</b>	<b>\$ 949,800</b>	<b>\$ (375,358)</b>
<b>Ending Cash Balance*</b>	<b>\$ 92,098</b>	<b>\$ 224,815</b>	<b>\$ 132,716</b>
Cash Balance-One Year Ago		<b>\$ 663,655</b>	

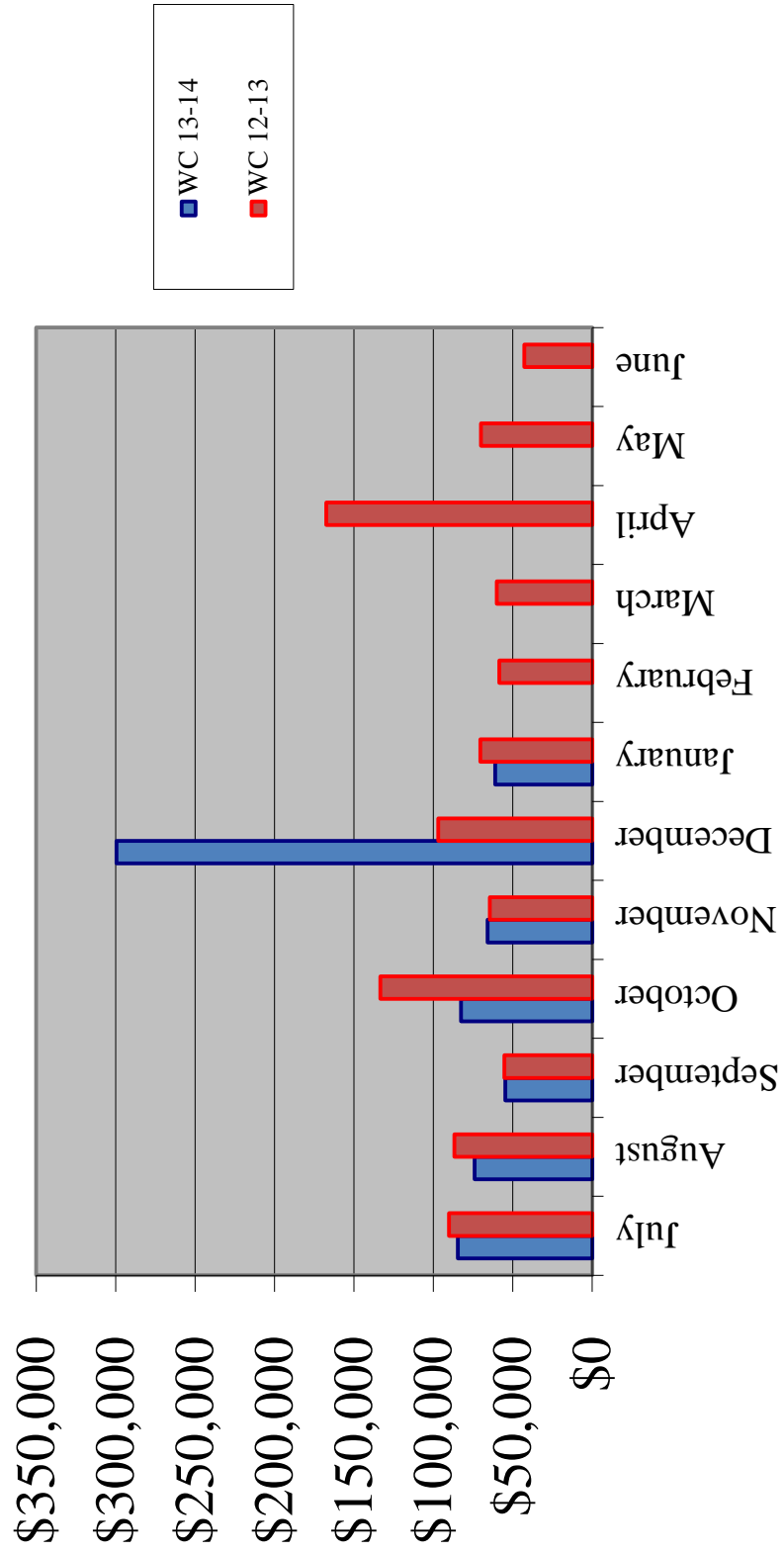
Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 99,355	\$ 106,591	\$ 7,235
Sources:			
Interest Income	-	-	-
Transfers/Supplements	50,000	-	(50,000)
Reimbursement		-	-
Total Sources	<b>\$ 149,355</b>	<b>\$ 106,591</b>	<b>\$ (42,765)</b>
Expenditures:			
Tort Claims	\$ 9,109	\$ -	\$ (9,109)
Supportive Services	39,545	15,677	(23,868)
Total Expenditures	<b>\$ 48,655</b>	<b>\$ 15,677</b>	<b>\$ (32,978)</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,701</b>	<b>\$ 90,914</b>	<b>\$ (9,787)</b>
Cash Balance-One Year Ago		<b>\$ 53,350</b>	

Prepared by: Office ofCarolynn Caudill, County Clerk  
 Danny Lambert-Finance Division  
 FY February 14 Budget\_Cash Bal Monitoring  
 2/7/2014

# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2013-2014

Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13-14 Expense	Project Expense To Date	Available	Project Status
<b>Facilities</b>							
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020			980	Pending
<b>District No. 3 Barn</b>							
Hail Damage	1/20/2011	285,680		116,378	285,680	-	Complete
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	53,817				53,817	Pending
<b>Juvenile</b>							
Chiller-Purchase/install (Funded by PBA)	1/17/2013	200,000	-	195,000	195,000	5,000	Complete
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500	3,000	825	46,794	21,706	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000	13,472	29,194	83,528	-	Pending
Completed Technology Projects-Available Funds						9,581	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		93,536				93,536	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 1,123,002</b>	<b>\$ 200,492</b>	<b>\$ 341,398</b>	<b>\$ 611,003</b>	<b>\$ 321,088</b>	

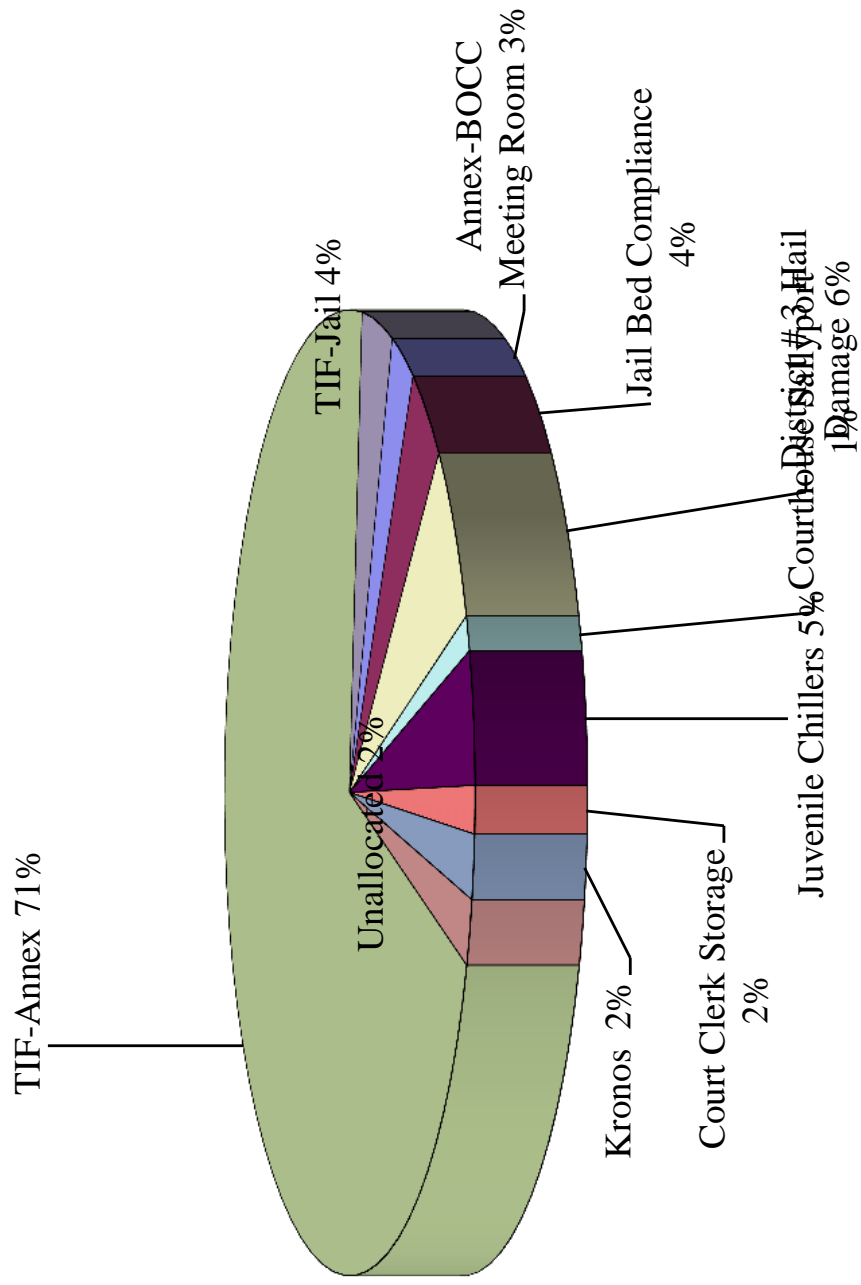
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 2,168,283	\$ 150,157	\$ 150,157	831,561	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 33,600	\$ 136,400	\$ 136,400	5,000	Ongoing
<b>Total Capital Projects</b>		<b>\$ 4,448,002</b>	<b>\$ 2,402,375</b>	<b>\$ 627,954</b>	<b>\$ 897,559</b>	<b>\$ 1,157,649</b>	

Cash Balance at January 31, 2014	\$3,560,099.26
	0.00
	<u>3,560,099.26</u>
13/14 Available Budget	3,560,023.99
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>3,560,023.99</u>
<b>Total Cash Available for Projects</b>	<b>\$ 75.27</b>



# Capital Projects Budget FY 13-14



**FY 2013-14 Special Revenue Funds  
Status Report  
January 31, 2014**

Source: Appropriation Trial Balance (Oracle General Ledger)

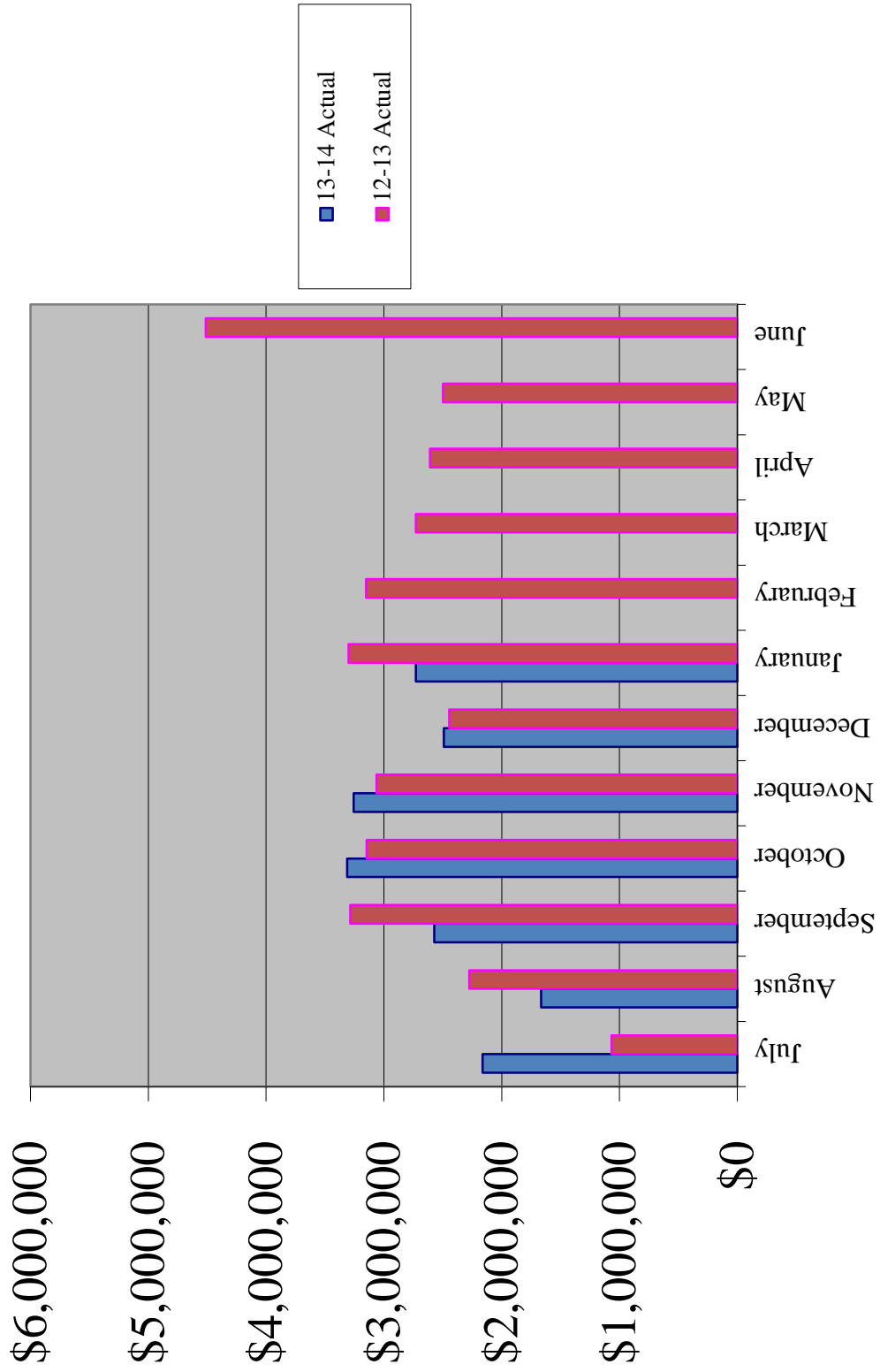
Cost Center	Department	2013-2014 Budget	January 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	12/13 Funds Available	12/13 % Expended
1110	Highway Cash-Dist #1	\$5,436,506	\$203,740	\$1,766,250	\$3,670,257	\$2,104,081	\$3,332,425	32.5%
1110	Highway Cash-Dist #2	4,961,492	348,299	1,750,853	3,210,639	2,415,798	2,545,694	35.3%
1110	Highway Cash-Dist #3	4,329,169	266,141	2,415,205	1,913,965	2,945,533	1,383,636	55.8%
1111	CBRI Fund	4,397,064	222,212	1,449,632	2,947,432	1,713,372	2,683,692	33.0%
1118	Tax Assessment District	27,468	3,622	27,468	0	27,468	0	0.0%
1130	Resale Property	3,694,285	284,072	1,829,819	1,864,465	2,186,182	1,508,102	49.5%
1140	Treasurer Mortgage Fee	265,339	11,011	107,560	157,779	113,083	152,256	40.5%
1150	County Clerk Lien Fee	106,467	1,409	65,436	41,031	76,321	30,146	61.5%
1151	UCC Central Filing Fund	966,190	43,083	641,127	325,063	740,633	225,557	66.4%
1152	Records Mgmt & Preservation	781,982	23,873	425,691	356,292	488,310	293,672	54.4%
1160	Sheriff Service Fee	2,210,644	223,641	1,518,796	691,848	1,955,255	255,389	68.7%
1161	Sheriff Special Revenue	7,157,928	721,729	4,450,098	2,707,830	6,171,695	986,233	62.2%
1162	Sheriff's Grant Fund	647,661	12,684	127,460	520,201	127,460	520,201	19.7%
1201	Assessor Revolving Fee	67,427	0	0	67,427	0	67,427	0.0%
1231	Juvenile Probation Fee	204,184	4,900	15,698	188,487	67,000	137,184	7.7%
1232	Special Work Restitution	73,004	73	73	72,931	73	72,931	0.1%
1233	Juvenile Grant Fund	558,513	28,544	199,706	358,807	200,710	357,802	35.8%
1240	Planning Commission Fee	246,247	26,476	67,007	179,240	80,023	166,224	27.2%
1250	Local Emergency Planning Con	14,107	0	200	13,907	200	13,907	1.4%
1251	Emergency Mgmt Fund	284,175	0	7,068	277,107	39,313	244,863	2.5%
1260	Community Service Fee	148,888	12,165	50,539	98,349	71,287	77,601	33.9%
1270	Community Sentencing	1,251,665	115,900	767,548	484,117	832,887	418,778	61.3%
1280	Drug Court Fund	702,061	153,618	369,192	332,869	372,018	330,043	52.6%
1282	Mental Health Court Fund	76,446	3,326	9,272	67,173	17,980	58,465	12.1%
1290	Shine Program	202,389	18,400	128,655	73,734	131,786	70,603	63.6%
<b>Total</b>		<b>\$38,811,303</b>	<b>\$2,728,918</b>	<b>\$18,190,353</b>	<b>\$20,620,950</b>	<b>\$22,878,470</b>	<b>\$15,932,832</b>	<b>46.9%</b>

Year elapsed = 58.33%

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 January 31, 2014**

**13-14**  
**YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 7,603,970
Exempt Manufacturing Tax	64,290
Miscellaneous Property Tax	22,263
Interest Income	644
<b>Total Revenue</b>	<b>\$ 7,691,167</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$ (4,390,000)
Interest	(1,889,300)
<b>Total Paid YTD</b>	<b>\$ (6,279,300)</b>

**2002 GO Bonds-Series A (Tinker)-Refinanced**

Principal	\$ -
Interest	(18,481)
<b>Total Paid YTD</b>	<b>\$ (18,481)</b>

**2003 GO Bonds-Series A (Tinker)**

Principal	\$ -
Interest	(59,527)
<b>Total Paid YTD</b>	<b>\$ (59,527)</b>

**Total Bonds Combined**

Principal	\$ (4,390,000)
Interest	(1,967,308)
<b>Total Bond Payments YTD</b>	<b>\$ (6,357,308)</b>

**Judgments**

Principal	\$ -
Interest	-
<b>Total Judgment Payments YTD</b>	<b>\$ -</b>

**Total Expenditures**

**\$ (6,357,308)**

**Ending Cash Balance**

**\$ 7,748,144**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 61,500,000	\$ (13,170,000)	\$ 48,330,000
21,085,025	12,191,050	33,276,075
\$ 82,585,025	\$ (978,950)	\$ 81,606,075
		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	6,942,354	34,060,477
<b>\$ 108,738,122</b>	<b>\$ (20,117,646)</b>	<b>\$ 88,620,477</b>

<b>Balance at 6-30-12</b>	<b>Payments YTD</b>	<b>Balance</b>
\$ 5,136,492	\$ -	\$ 5,136,492
		-
<b>\$ 5,136,492</b>	<b>\$ -</b>	<b>\$ 5,136,492</b>

## Debt Service Fund Expenditures 10 Year History

