

Oklahoma County
Monthly Financial Report
For Period Ending July 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

August 2013

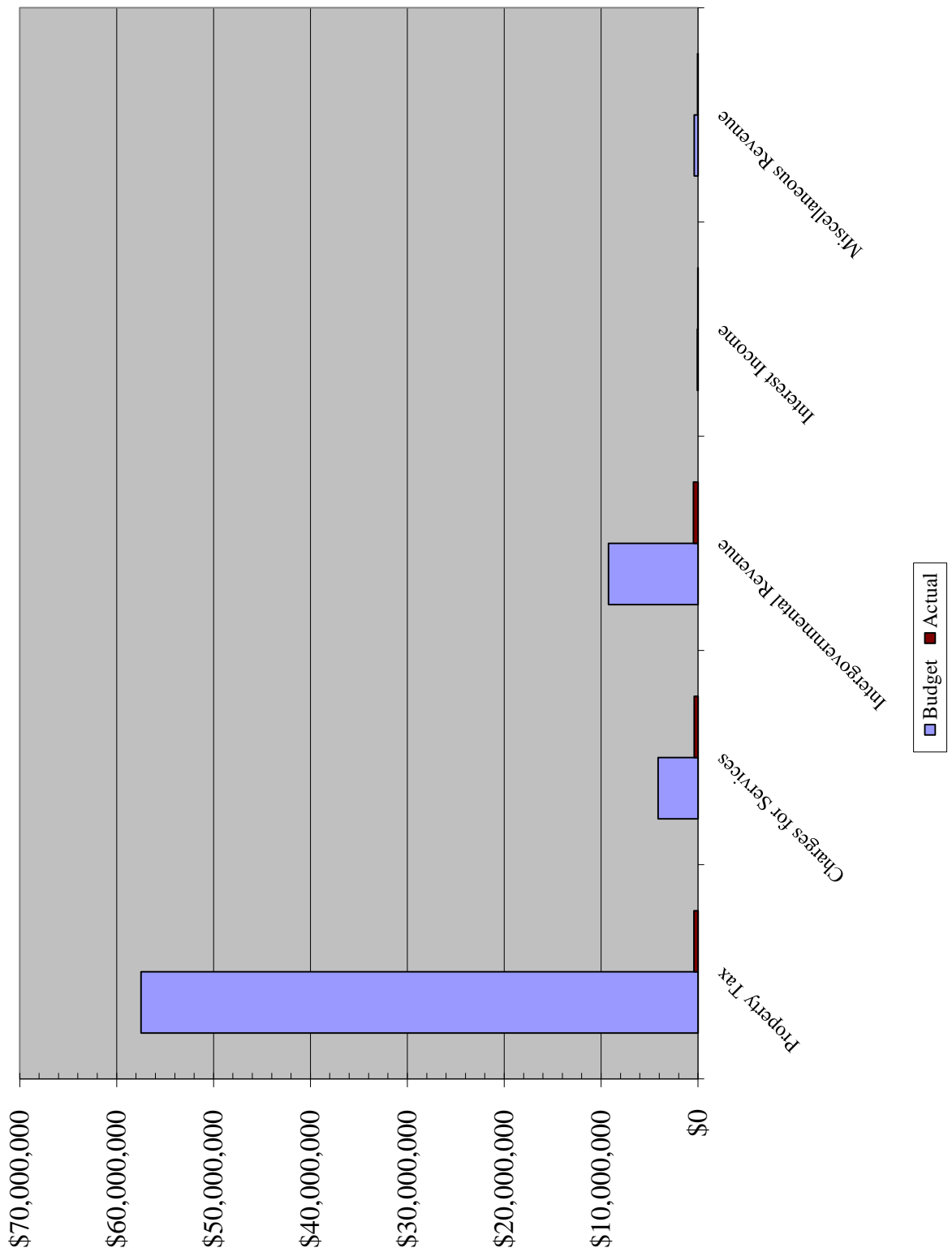
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2012-2013
Budget Analysis
For the Period Ending July 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	\$ 414,640	\$ (57,083,190)	0.7%	50.0%
Charges for Services	4,108,577	404,894	(3,703,683)	9.9%	10.6%
Intergovernmental Revenue	9,249,789	463,197	(8,786,592)	5.0%	4.5%
Interest Income	75,000	5,801	(69,199)	7.7%	9.6%
Miscellaneous Revenue	389,272	49,016	(340,256)	12.6%	21.0%
Total Revenue	\$ 71,320,467	\$ 1,337,547	\$ (69,982,920)	1.9%	1.6%
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
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	\$ 5,585,189	\$ (68,038,794)	7.6%	7.9%
Prior Budget Year Expenditures	1,933,696	1,224,732	(708,963)	63.3%	46.4%
Total Expenditures	\$ 75,557,679	\$ 6,809,921	\$ (68,747,758)		
Cash Balance*	\$ 0	\$ 2,655,962	\$ 2,655,962		

* 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 July 31, 2013



General Fund
FY 2013-2014
Actual Comparison

	For the Month Ending July 31, 2013			
	13-14 July Actual	12-13 July Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
Revenue:				
Property Tax	\$ 414,640	\$ 258,686	\$ 155,954	60.3%
Charges for Services	404,894	379,736	25,158	6.6%
Intergovernmental Revenue	463,197	401,085	62,112	15.5%
Interest Income	5,801	7,174	(1,373)	-19.1%
Miscellaneous Revenue	49,016	87,237	(38,221)	-43.8%
Total Revenue	\$ 1,337,547	\$ 1,133,919	\$ 203,629	18.0%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	
Operating Transfers In	\$ -	\$ -	\$ -	
Operating Transfers Out	(2,250,000)	(1,800,000)	(450,000)	
12-13 Expenditures	\$ 5,585,189	\$ 5,634,394	\$ (49,205)	-0.9%
Prior Budget Year Expenditures	1,224,732	976,323	248,409	
Total Expenditures	\$ 6,809,921	\$ 6,610,717	\$ 199,204	3.0%
Ending Cash Balance	\$ 2,655,962	\$ 1,682,188	\$ 973,774	57.9%

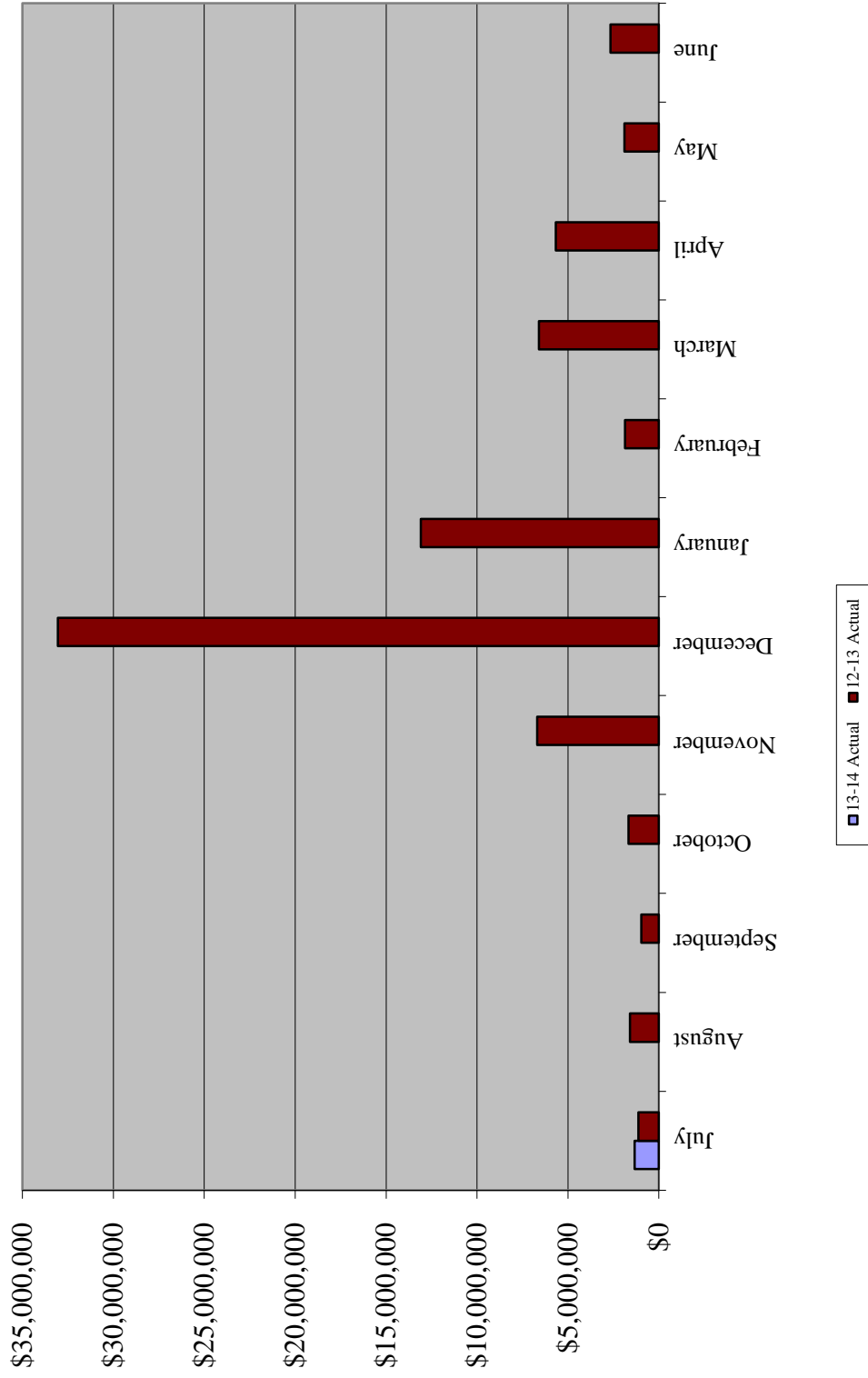
	For the Year to Date Period Ending July 31, 2013			
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
	\$ 414,640	\$ 258,686	\$ 155,954	60.3%
	404,894	379,736	25,158	6.6%
	463,197	401,085	62,112	15.5%
	5,801	7,174	(1,373)	-19.1%
	49,016	87,237	(38,221)	-43.8%
	\$ 1,337,547	\$ 1,133,919	\$ 203,629	18.0%
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	(2,250,000)	(1,800,000)	(450,000)	25.0%
	\$ 5,585,189	\$ 5,634,394	\$ (49,205)	-0.9%
	1,224,732	976,323	248,409	25.4%
	\$ 6,809,921	\$ 6,610,717	\$ 199,204	3.0%
	\$ 2,655,962	\$ 1,682,188	\$ 973,774	57.9%

	13-14 July Actual	12-13 July Actual	Increase (Decrease)
\$ -	\$ -	\$ -	\$ -
(2,000,000)	(1,800,000)	(200,000)	(200,000)
(250,000)	-	(250,000)	(250,000)
-	-	-	-
\$ (2,250,000)	\$ (1,800,000)	\$ (450,000)	(450,000)

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$ -	\$ -	\$ -	\$ -
(2,000,000)	(1,500,000)	(500,000)	(500,000)
(250,000)	(300,000)	50,000	50,000
-	-	-	-
\$ (2,250,000)	\$ (1,800,000)	\$ (450,000)	(450,000)

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

General Fund Actual Revenue at July 31, 2013



**FY 2013-14 General Fund Expenditures
Status Report
July 31, 2013**

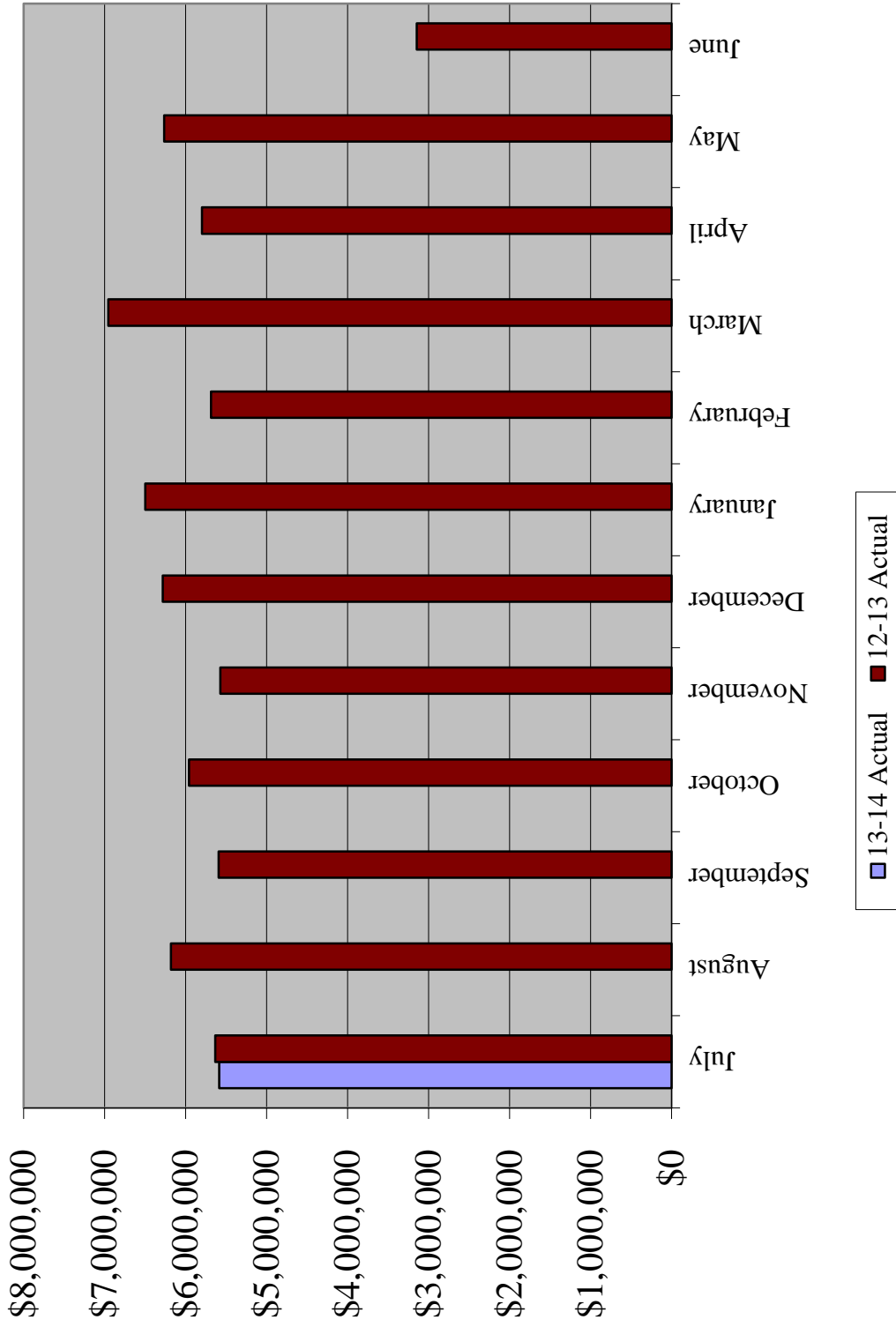
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2013-2014 Budget	July 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	\$376,168	\$376,168	\$4,514,021 *	\$6,647,018	\$3,588,476	\$3,434,710	5.4%	4.7%
1200	County Commissioners	517,709	42,617	42,617	511,404	475,092	45,382	472,327	8.2%	9.2%
1300	Assessor	2,298,601	190,940	190,940	2,291,275	2,107,661	246,797	2,051,804	8.3%	8.0%
1400	Assessor Revaluation	3,729,814	287,549	287,549	3,450,583	3,442,265	572,624	3,157,190	7.7%	9.5%
1500	Treasurer	597,028	35,995	35,995	431,944	561,033	126,359	470,669	6.0%	5.5%
1600	Court Clerk	5,943,352	454,774	454,774	5,457,293	5,488,578	519,239	5,424,113	7.7%	7.7%
1700	Court Clerk	2,865,981	221,126	221,126	2,653,516	2,644,855	415,918	2,450,063	7.7%	7.4%
1800	Excise & Equalization Bds	48,961	807	807	9,688	48,154	6,973	41,988	1.6%	2.4%
1900	County Audit	557,057	0	0	0	557,057	280,030	277,027	0.0%	0.0%
2000	District Attorney-State	150,000	3,339	3,339	40,071	146,661	44,311	105,689	2.2%	50.0%
2100	District Attorney-County	72,398	414	414	4,974	71,984	45,878	26,520	0.6%	0.0%
2300	Public Defender	52,000	0	0	0	52,000	1,298	50,703	0.0%	0.0%
2400	Purchasing	283,682	23,183	23,183	278,199	260,499	31,317	232,365	8.2%	8.9%
2500	Election Board	1,145,156	71,593	71,593	859,121	1,073,563	98,973	1,046,183	6.3%	6.3%
2600	Central HR/Health & Safety	459,485	35,448	35,448	425,371	424,037	45,327	414,158	7.7%	7.2%
2700	MIS	2,775,428	181,665	181,665	2,179,976	2,593,763	860,237	1,915,191	6.5%	5.0%
2801	Facilities Mgmt-Courthouse	1,377,113	95,204	95,204	1,142,443	1,281,909	179,272	1,197,841	6.9%	5.9%
2901	Facilities Mgmt-Office Bldg	248,309	393	393	4,719	247,916	103,407	144,902	0.2%	0.0%
3000	Planning Commission	153,334	23,146	23,146	277,746	130,188	23,146	130,188	15.1%	15.5%
3100	Community Service	594,295	52,863	52,863	634,351	541,432	52,863	541,432	8.9%	7.9%
5100	Sheriff	31,690,441	2,690,575	2,690,575	32,286,897 *	28,999,866	2,690,575	28,999,866	8.5%	9.6%
5200	Juvenile Justice Bureau	7,013,532	531,236	531,236	6,374,831	6,482,296	818,623	6,194,909	7.6%	7.0%
5500	Emergency Management	381,327	20,609	20,609	247,310	360,718	87,802	293,525	5.4%	5.4%
6100	Social Services	1,749,207	76,510	76,510	918,118	1,672,697	365,271	1,383,936	4.4%	4.1%
7100	Free Fair	62,245	0	0	0	62,245	11,080	51,165	0.0%	0.0%
8100	OSU Extension	507,595	38,460	38,460	461,522	469,135	51,796	455,799	7.6%	6.3%
9100	District 1	302,660	25,452	25,452	305,424	277,208	35,993	266,667	8.4%	1.7%
9200	District 2	256,859	43,319	43,319	519,823	213,540	54,138	202,721	16.9%	7.9%
9300	District 3	248,254	23,529	23,529	282,353	224,725	28,026	220,228	9.5%	12.5%
9400	County Engineer	518,974	38,274	38,274	459,293	480,700	58,600	460,374	7.4%	7.5%
9995	General Fund Reserve	0	0	0	0	0	0	0	0.0%	0.0%
Total		\$73,623,983	\$5,585,189	\$5,585,189	\$67,022,266	\$68,038,794	\$11,489,731	\$62,134,252	7.6%	7.7%

Year elapsed = 8.3%

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

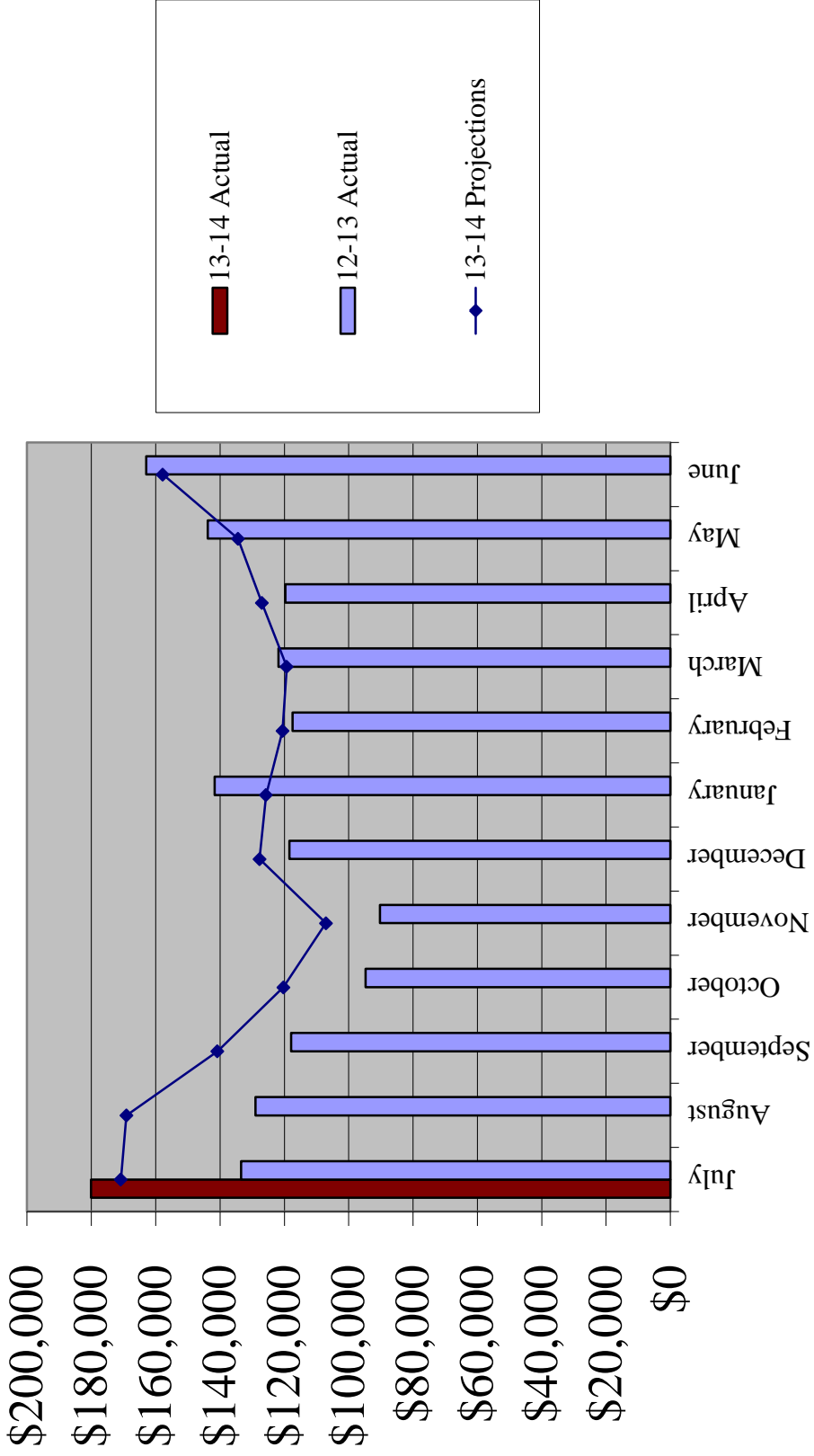
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
July 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	\$ -	\$ 100	\$ 100	\$ 1,100
52010	FICA - Retirement Board Members	92	-	8	8	84
52022	Retirement paid by General Fund	3,977	2,980	331	3,311	666
Total Salaries and Benefits		\$ 5,269	\$ 2,980	\$ 439	\$ 3,419	\$ 1,850
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 900,000		\$ 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	400,000		400,000	250,000
54022	Natural Gas(ONG)	28,000	23,000		23,000	5,000
Utilities Subtotal		\$ 3,098,515	\$ 1,923,000	\$ -	\$ 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	\$ -	\$ 9,120	\$ 9,120	\$ 466,880
Memberships						
54017	NACO annual membership dues	\$ 13,560			\$ -	\$ 13,560
54017	ACCO annual membership dues	9,500			-	9,500
54017	ACOG & COMEA annual membership dues	6,590	6,652	23,057	29,709	(23,119)
54017	CODA annual membership dues	2,000			-	2,000
Memberships Subtotal		\$ 31,650	\$ 6,652	\$ 23,057	\$ 29,709	\$ 1,941
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 556,757	\$ 50,614	\$ 607,371	\$ -
54451	Outside legal services	175,000	5,000		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	17,238	762	18,000	22,000
54102	ICB (county-occupied space) rent expense	110,040	83,831	9,315	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	184,626	20,514	205,140	48,410
54103	Storage for Court Clerk records	92,565	80,474	7,714	88,188	4,378
54109/54011	Postage Machine and Postage	9,150	324	6,556	6,880	2,270
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	310,000		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	15,000		15,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,265	115	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	1,360,797	625		625	1,360,172
Other Operating Subtotal		\$ 3,411,753	\$ 1,279,676	\$ 343,553	\$ 1,623,229	\$ 1,788,524
Total Maintenance and Operations - 54000		\$ 7,017,918	\$ 3,209,328	\$ 375,730	\$ 3,585,058	\$ 3,432,860
Capital Outlay						
Total Capital Outlay - 55000		\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total - General Government		\$ 7,023,186	\$ 3,212,308	\$ 376,168	\$ 3,588,476	\$ 3,434,711

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
July 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	\$ 5,247,718	\$ 2,000,000	\$ 1,450,000	\$ 3,450,000	\$ (1,797,718)
Premiums/Other	15,013,960	121,256	14,676,496	14,797,752	(216,208)
Stop Loss Reimb	215,451	21,356	234,919	256,275	40,823
Total Resources	\$ 21,423,073	\$ 2,909,995	\$ 16,361,415	\$ 19,271,409	\$ (2,151,664)
Expenses					
Medical Claims	\$ 12,547,178	\$ 968,315	\$ 10,651,469	\$ 11,619,784	\$ (927,393)
Prescription Drug Claims	3,944,141	285,269	3,137,959	3,423,228	(520,913)
Dental Claims	1,083,310	85,950	945,451	1,031,401	(51,909)
Vision Claims	156,820	12,347	135,821	148,169	(8,651)
County Pharmacy	206,828	16,070	176,774	192,844	(13,984)
Employee Assistance Program	23,509	1,959	21,550	23,509	-
Medicare Supplement - Phys. Mutual	785,808	65,056	715,616	780,672	(5,136)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 1,434,967</u>	<u>\$ 15,784,640</u>	<u>\$ 17,219,607</u>	<u>\$ (1,527,986)</u>
Administration Fees & Other	616,069	55,389	609,276	664,665	48,596
Life/AD&D Premiums	318,061	27,373	301,098	328,470	10,409
Stop Loss Premiums	741,350	60,643	667,078	727,722	(13,629)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 143,405</u>	<u>\$ 1,577,452</u>	<u>\$ 1,720,857</u>	<u>\$ 45,376</u>
Total Expenses	\$ 20,423,074	\$ 1,578,372	\$ 17,362,092	\$ 18,940,464	\$ (1,482,610)
Ending Cash Balance	\$ 1,000,000	\$ 1,331,623	\$ (1,000,676)	\$ 330,946	\$ (669,053)

Cash Balance-One Year Ago

\$ 2,858,459

Notes:

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

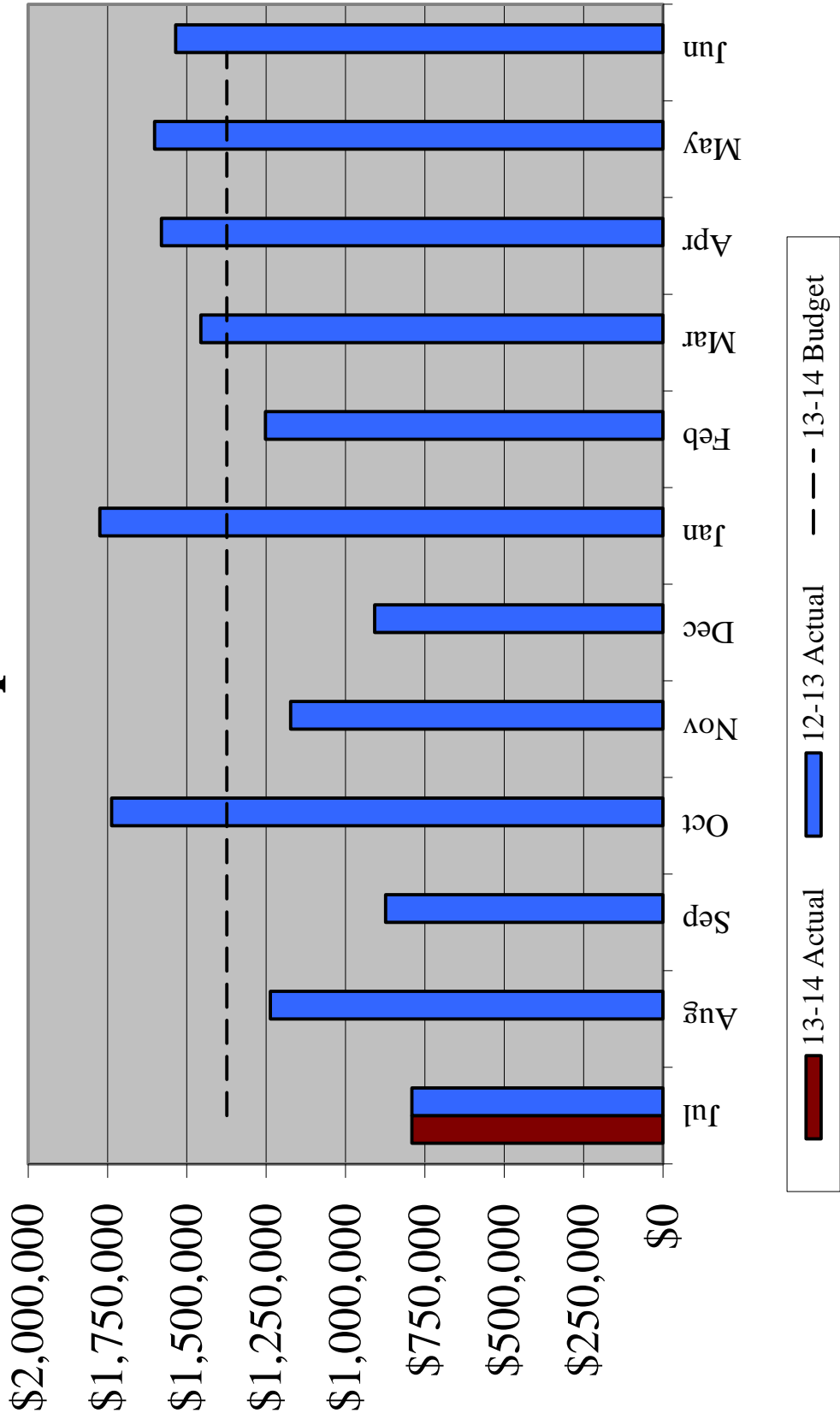
	<u>Employee 2013</u>	<u>Employer 13-14</u>
Single	\$151	\$453
Family	\$353	\$1,057

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	\$ 968,315	\$968,315	\$696,346	(July)
Prescription Drug Claims	\$328,678	285,269	\$285,269	\$285,269	(July)
Total	\$1,374,277	\$1,253,584	\$1,253,584		
	12/13	This Month	12/13 Avg	High Month	
Prior Year 12-13 Comparison					
Medical Claims	\$1,049,345	\$626,054	\$1,018,854	\$1,403,236	(January)
Prescription Drug Claims	\$350,847	\$164,724	\$323,361	\$450,751	(August)
Total	\$1,400,192	\$790,778	\$1,342,215		

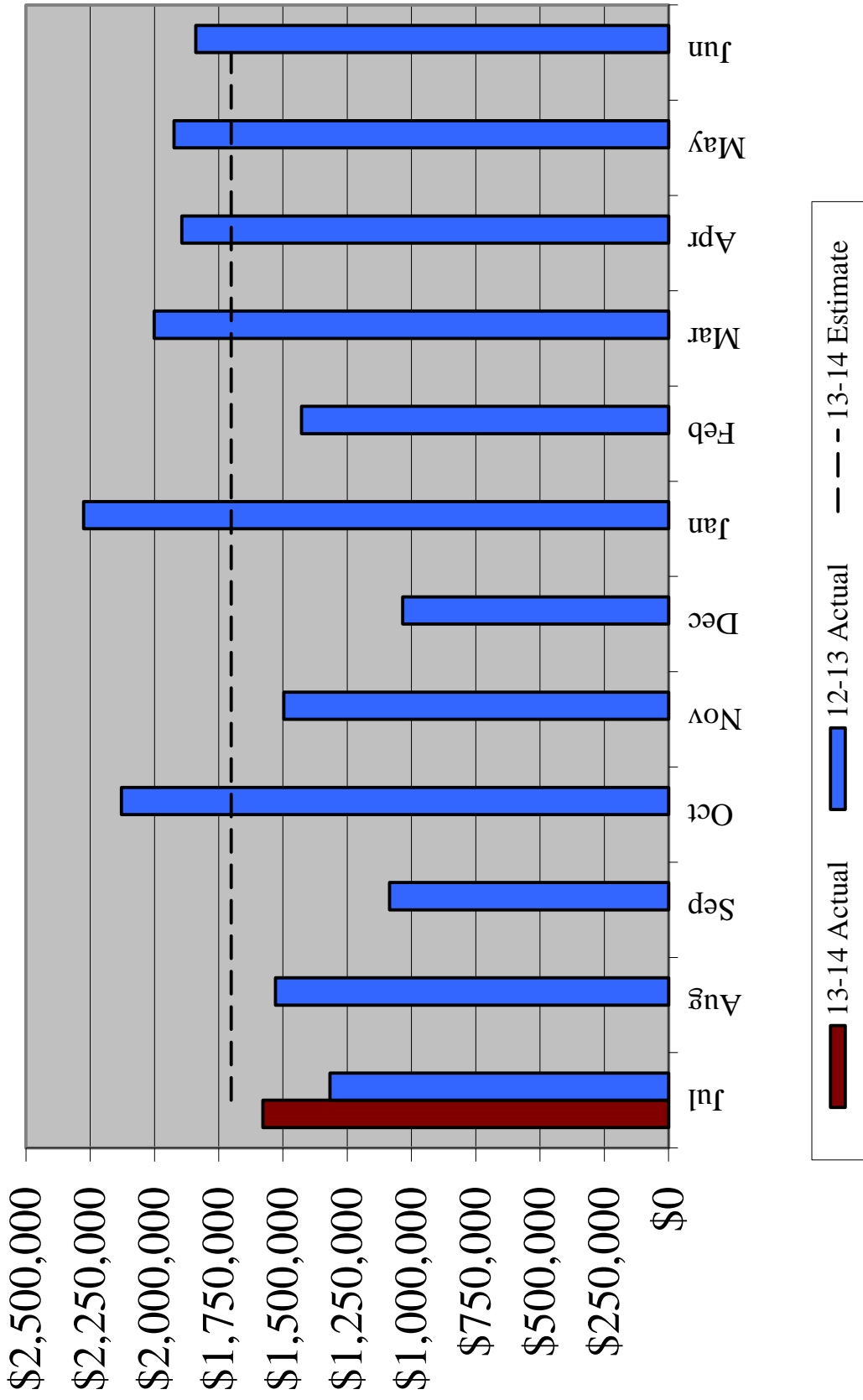
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	At July 31		Inc (Dec)	%
	FY 13-14 Estimates	FY 12-13 Actuals			FY 13-14 YTD Actuals	FY 12-13 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	\$ 5,247,718	\$ 3,885,000	\$ 1,362,718	35.1%	\$ 2,000,000	\$ 1,500,000	\$ 500,000	33.3%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	1,813	881,012	(879,199)	-99.8%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	58,829	368,388	(309,559)	-84.0%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	-	21,356	#DIV/0!
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	60,614	58,746	1,868	3.2%
Interest Income	6	5	1	18.8%	0	5	(5)	-99.8%
Total Resources	\$ 21,423,073	\$ 20,720,337	\$ 702,736	3.4%	\$ 2,909,995	\$ 4,164,803	\$ (1,254,808)	-30.1%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 968,315	\$ 626,054	\$ 342,261	54.7%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	285,269	164,724	120,545	73.2%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	85,950	185,271	(99,321)	-53.6%
Vision Claims	156,820	170,678	(13,859)	-8.1%	12,347	22,990	(10,643)	-46.3%
County Pharmacy	206,828	186,943	19,884	10.6%	16,070	12,974	3,096	23.9%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	1,959	2,752	(793)	-28.8%
Medicare Supplement	785,808	775,750	10,058	1.3%	65,056	63,558	1,498	2.4%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	-	-	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 1,434,967	\$ 1,078,324	\$ 356,643	33.1%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	55,388.75	95,353	(39,964)	-41.9%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	27,373	52,243	(24,870)	-47.6%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	60,643	91,219	(30,575)	-33.5%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 143,405	\$ 238,814	\$ (95,409)	-40.0%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 1,578,372	\$ 1,317,138	\$ 261,234	19.8%
Ending Cash Balance	\$ 1,000,000	\$ 767,383	\$ 232,617	30%	\$ 1,331,623	\$ 2,847,664	\$ (1,516,042)	-53.2%

Total Employee Benefits Expenses



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

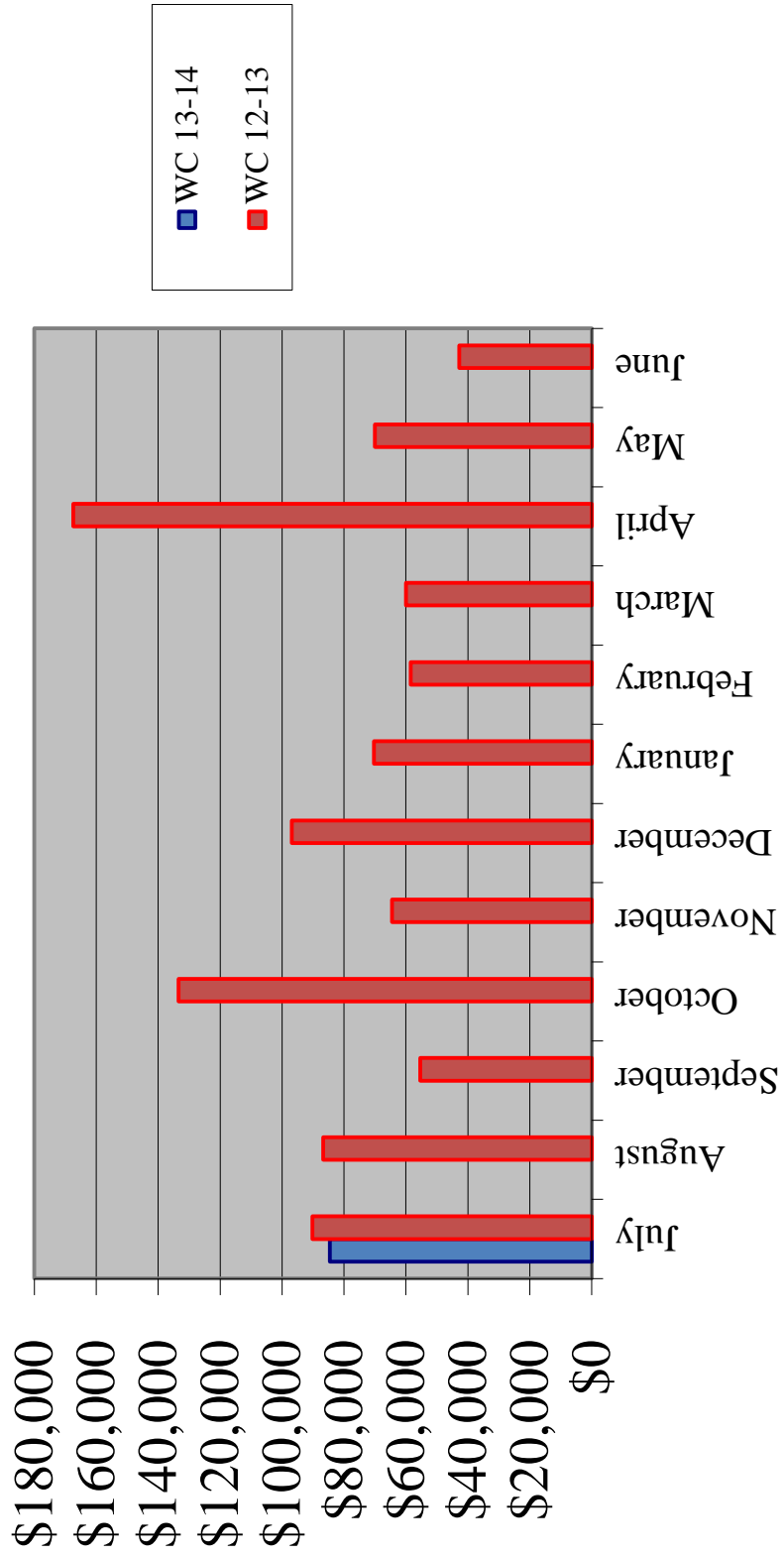
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	1,357	(30,922)
Transfers/Supplements	1,100,000	250,000	(850,000)
Total Sources	\$ 1,417,256	\$ 512,277	\$ (904,979)
Expenditures:			
Claims	\$ 1,097,963	\$ 84,534	(1,013,430)
Stop loss/Admin Fees	227,195	159,607	(67,588)
Total Expenditures	\$ 1,325,158	\$ 244,141	\$ (1,081,017)
Ending Cash Balance*	\$ 92,098	\$ 268,137	\$ 176,038
Cash Balance-One Year Ago		\$ 80,335	

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		\$ 72,452	

Workers Compensation Fund Claims



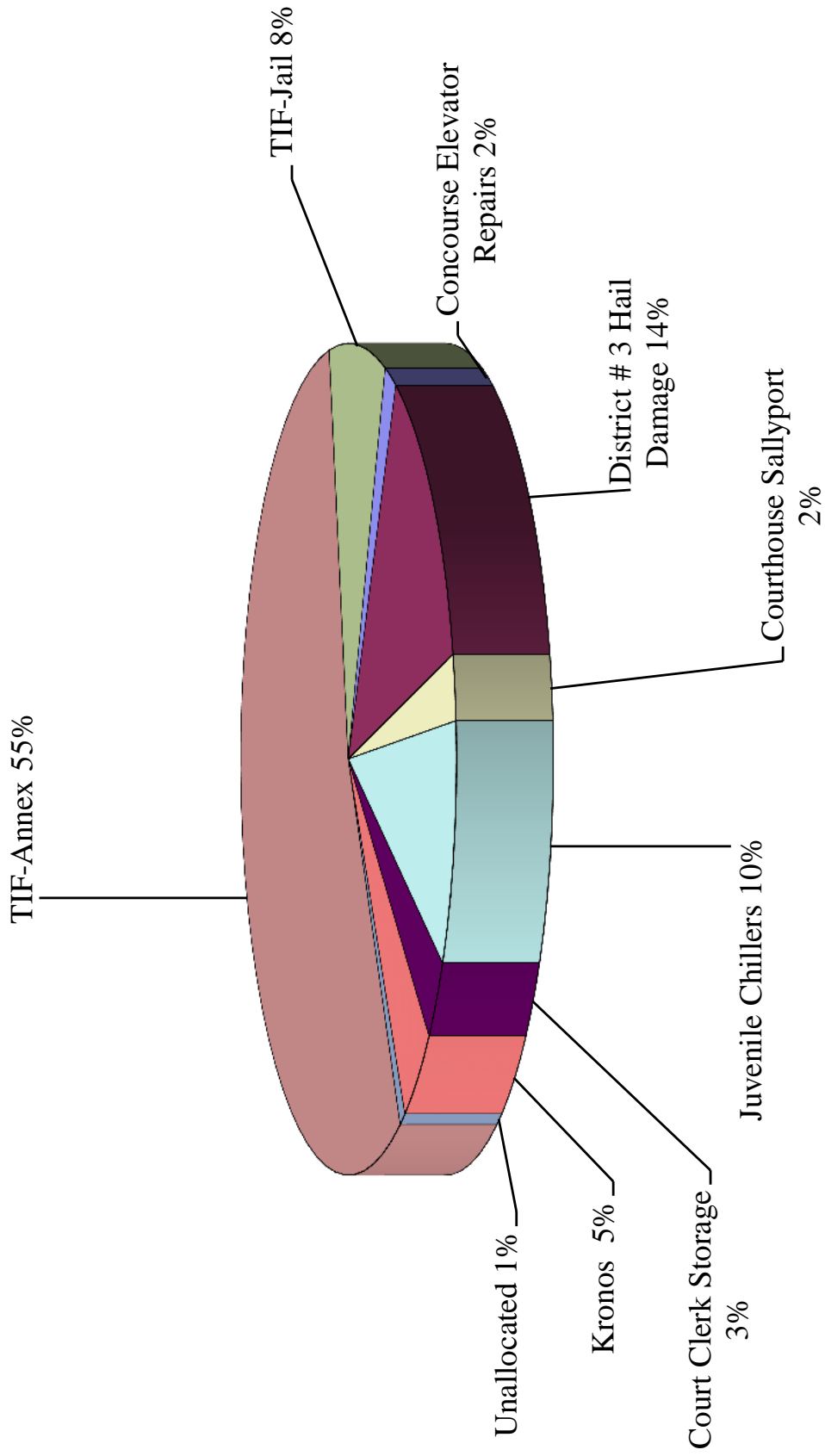
Capital Projects Budget Detail FY 2013-2014

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	116,378		169,302	-	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		-	5,000	Pending
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		54,334	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		656				656	
Total Ongoing Budgeted Capital Projects		\$ 750,622	\$ 375,758	\$ -	\$ 269,605	\$ 114,840	

TIF-Annex -1215	6/11/2013	\$ 1,150,000	\$ 280,000	\$ -	\$ -	870,000	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 127,000	\$ 43,000	\$ 43,000	5,000	Ongoing
Total Capital Projects		\$ 2,075,622	\$ 782,758	\$ 43,000	\$ 312,605	\$ 989,840	

Cash Balance at July 31, 2013	\$1,788,051.28
Transfer from Fund 2060-Approved 6-11-13	0.00
	<u>1,788,051.28</u>
13/14 Available Budget	1,377,017.16
12/13 Available Budget	395,580.86
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>1,772,598.02</u>
Total Cash Available for Projects	\$ 15,453.26

Capital Projects Budget FY 13-14



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

Cost Center	Department	2013-2014 Budget	July 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	\$2,597,895	\$142,204	\$142,204	\$2,455,691	\$294,887	\$2,303,008	5.5%
1110	Highway Cash-Dist #2	2,516,267	178,239	178,239	2,338,027	771,100	1,745,167	7.1%
1110	Highway Cash-Dist #3	1,824,197	193,787	193,787	1,630,410	440,809	1,383,388	10.6%
1111	CBRI Fund	3,360,494	1,075,827	1,075,827	2,284,667	1,272,593	2,087,901	32.0%
1118	Tax Assessment District	0	0	0	0	0	0	0.0%
1130	Resale Property	3,694,285	158,226	158,226	3,536,059	1,018,757	2,675,528	4.3%
1140	Treasurer Mortgage Fee	187,045	8,727	8,727	178,318	21,538	165,507	4.7%
1150	County Clerk Lien Fee	47,753	21	21	47,732	3,500	44,253	0.0%
1151	UCC Central Filing Fund	536,270	56,514	56,514	479,756	288,613	247,658	10.5%
1152	Records Mgmt & Preservation	316,009	10,384	10,384	305,625	38,834	277,175	3.3%
1160	Sheriff Service Fee	475,032	133,787	133,787	341,245	340,254	134,778	28.2%
1161	Sheriff Special Revenue	1,178,626	35,747	35,747	1,142,879	725,049	453,578	3.0%
1162	Sheriff's Grant Fund	302,906	16,713	16,713	286,194	16,713	286,194	5.5%
1201	Assessor Revolving Fee	57,976	0	0	57,976	0	57,976	0.0%
1231	Juvenile Probation Fee	172,720	0	0	172,720	65,000	107,720	0.0%
1232	Special Work Restitution	67,465	0	0	67,465	0	67,465	0.0%
1233	Juvenile Grant Fund	460,436	32,920	32,920	427,516	37,959	422,477	7.1%
1240	Planning Commission Fee	108,477	1,586	1,586	106,891	16,884	91,593	1.5%
1250	Local Emergency Planning Con	14,107	0	0	14,107	0	14,107	0.0%
1251	Emergency Mgmt Fund	162,251	0	0	162,251	3,574	158,677	0.0%
1260	Community Service Fee	88,645	3,636	3,636	85,010	53,210	35,435	4.1%
1270	Community Sentencing	649,738	90,064	90,064	559,664	173,912	475,815	13.9%
1280	Drug Court Fund	497,847	11,511	11,511	486,336	20,415	477,432	2.3%
1282	Mental Health Court Fund	64,103	0	0	64,103	12,589	51,514	0.0%
1290	Shine Program	150,005	12,046	12,046	137,958	40,015	109,990	8.0%
Total		\$19,530,540	\$2,161,938	\$2,161,938	\$17,368,601	\$5,656,204	\$13,874,336	11.1%

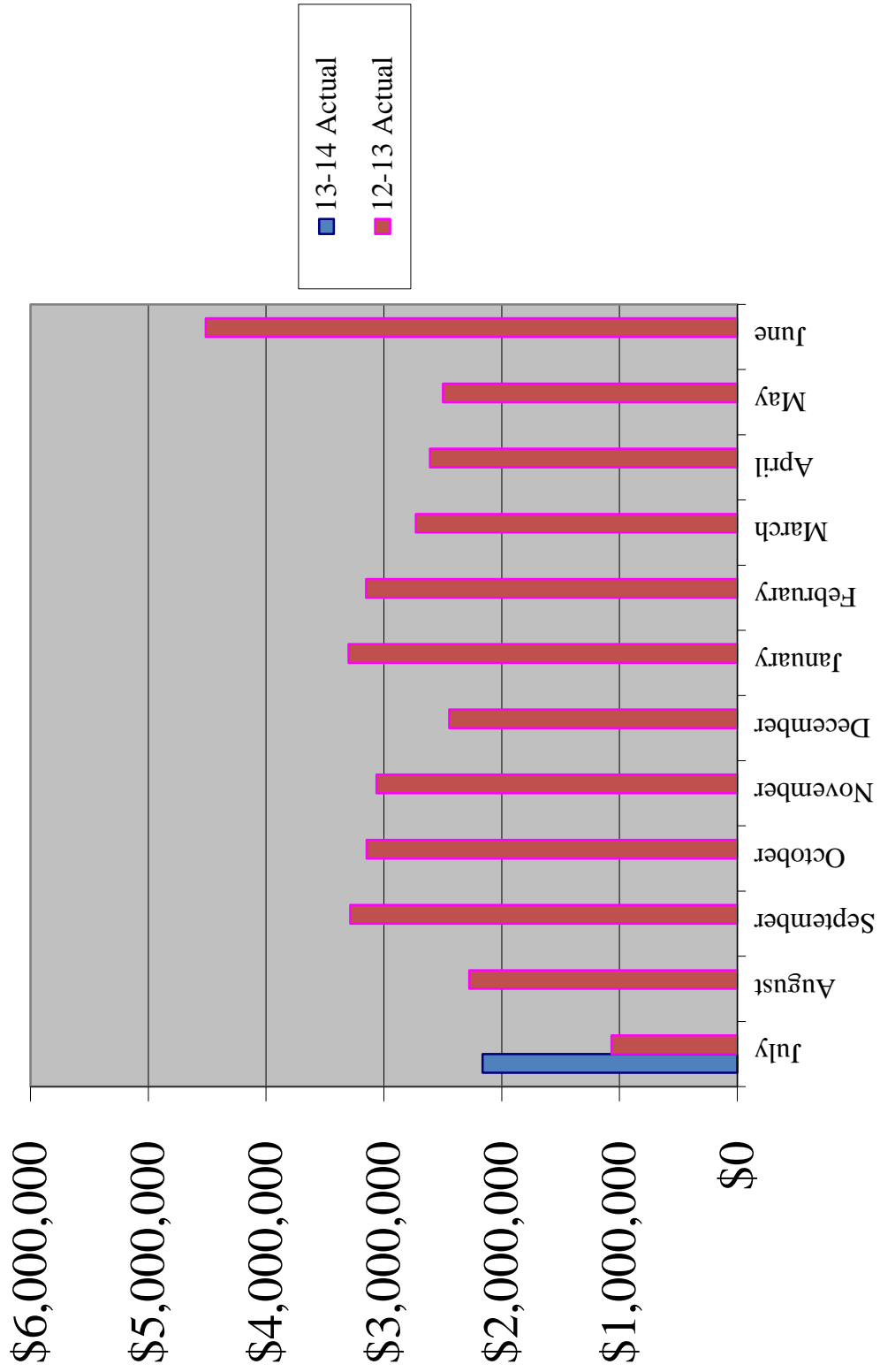
Source: Appropriation Trial Balance (Oracle General Ledger)

Year elapsed = 8.33%

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 July 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	10
Interest Income	266
Total Revenue	\$ 68,297

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

\$ 1,093,057

Debt Service Fund Expenditures 10 Year History

