

Oklahoma County
Monthly Financial Report
For Period Ending March 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

April 2014

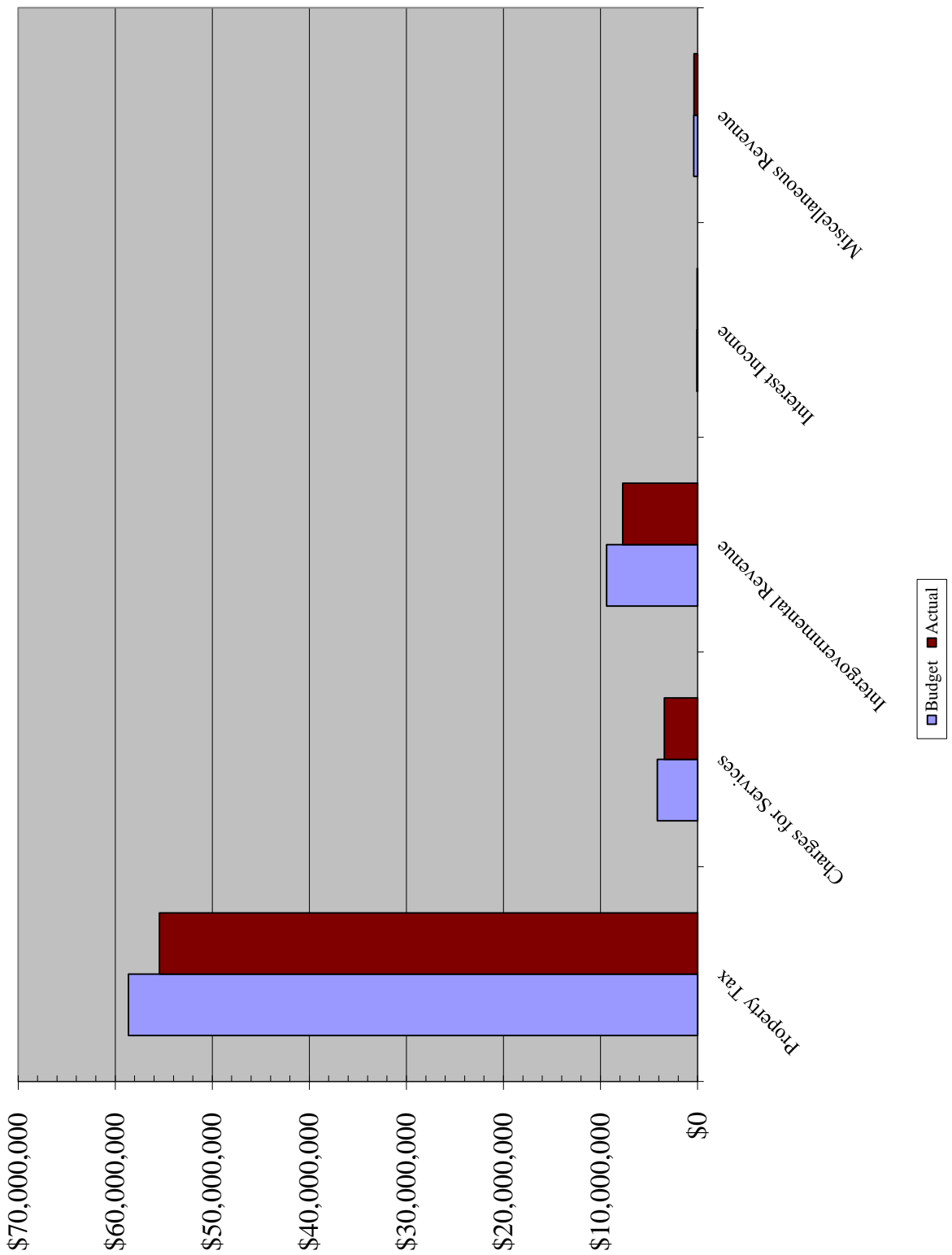
Prepared by the Office of Carolynn Caudill, County Clerk

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

	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	\$ 55,438,056	\$ (3,194,628)	94.6%	95.4%
Charges for Services	4,155,919	3,420,780	(735,139)	82.3%	93.2%
Intergovernmental Revenue	9,367,201	7,711,361	(1,655,840)	82.3%	80.9%
Interest Income	75,000	44,022	(30,978)	58.7%	86.8%
Miscellaneous Revenue	401,566	366,290	(35,276)	91.2%	98.5%
Total Revenue	\$ 72,632,370	\$ 66,980,510	\$ (5,651,860)	92.2%	93.4%
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)	(5,964,800)	(1,364,800)		
13-14 Expenditures	\$ 76,525,357	\$ 55,166,888	\$ (21,358,469)	72.1%	72.7%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
Total Expenditures	\$ 78,410,705	\$ 56,872,387	\$ (21,538,318)		
Cash Balance*	\$ -	\$ 14,521,659	\$ 14,521,659		

* 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 March 31, 2014



**General Fund
FY 2013-2014
Actual Comparison**

	For the Month Ending March 31, 2014			% Increase (Decrease)
	13-14 March Actual	12-13 March Actual	Increase (Decrease)	
Beginning Cash Balance:	\$ 15,552,944	\$ 16,206,728	\$ (653,784)	-4.0%
Revenue:				
Property Tax	\$ 4,402,931	\$ 5,525,403	\$ (1,122,472)	-20.3%
Charges for Services	300,879	315,734	(14,855)	-4.7%
Intergovernmental Revenue	450,208	700,357	(250,149)	-35.7%
Interest Income	3,370	4,972	(1,602)	-32.2%
Miscellaneous Revenue	53,312	50,766	2,546	5.0%
Total Revenue	\$ 5,210,699	\$ 6,597,232	\$ (1,386,533)	-21.0%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	
Operating Transfers In	\$ -	\$ -	\$ -	
Operating Transfers Out	\$ -	\$ (1,054,000)	\$ 1,054,000	
13-14 Expenditures	\$ 6,241,985	\$ 5,952,389	\$ 289,596	4.9%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	
Total Expenditures	\$ 6,241,985	\$ 5,952,389	\$ 289,596	4.9%
Ending Cash Balance	\$ 14,521,659	\$ 15,797,570	\$ (1,275,911)	-8.1%

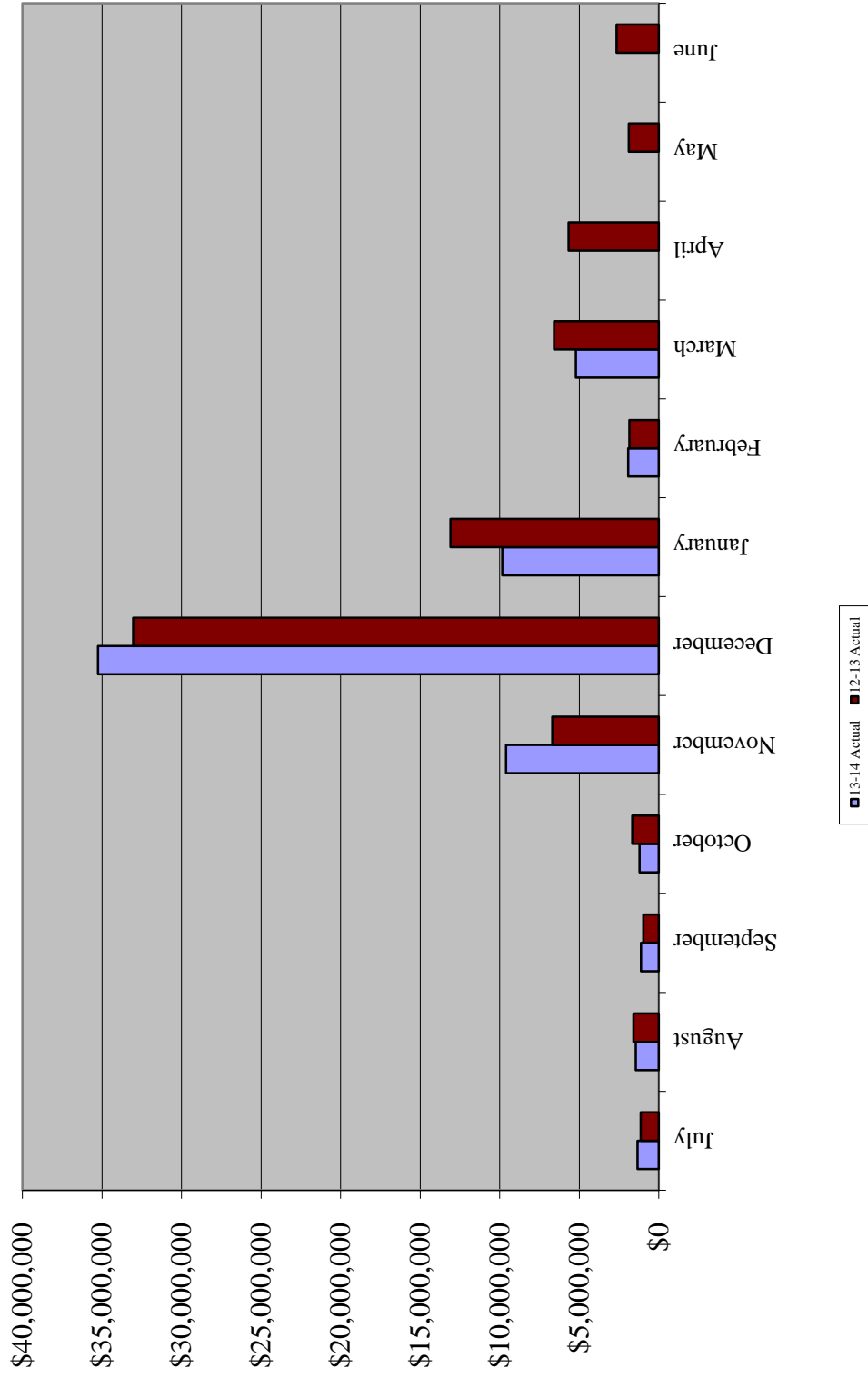
	For the Year to Date Period Ending March 31, 2014			% Increase (Decrease)
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
	\$ 55,438,056	\$ 55,309,959	\$ 128,097	0.2%
	3,420,780	3,452,504	(31,724)	-0.9%
	7,711,361	7,434,856	276,505	3.7%
	44,022	65,085	(21,063)	-32.4%
	366,290	402,081	(35,791)	-8.9%
	\$ 66,980,510	\$ 66,664,485	\$ 316,025	0.5%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
	(16,625,000)	(17,250,000)	625,000	
	\$ -	\$ -	\$ -	
	(5,964,800)	(4,950,500)	(1,014,300)	20.5%
	\$ 55,166,888	\$ 53,282,532	\$ 1,884,356	3.5%
	1,705,499	1,592,867	112,632	7.1%
	\$ 56,872,387	\$ 54,875,399	\$ 1,996,988	3.6%
Ending Cash Balance	\$ 14,521,659	\$ 15,797,570	\$ (1,275,911)	-8.1%

13-14 March Actual	12-13 March Actual	Increase (Decrease)
\$ -	\$ -	\$ -
-	(1,000,000)	1,000,000
-	-	-
-	(54,000)	54,000
\$ -	\$ (1,054,000)	\$ 1,054,000

13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$ (364,800)	\$ (71,500)	\$ (293,300)
(4,450,000)	(3,450,000)	(1,000,000)
(1,100,000)	(1,375,000)	275,000
(50,000)	(54,000)	4,000
\$ (5,964,800)	\$ (4,950,500)	\$ (1,014,300)

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

General Fund Actual Revenue at March 31, 2014



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

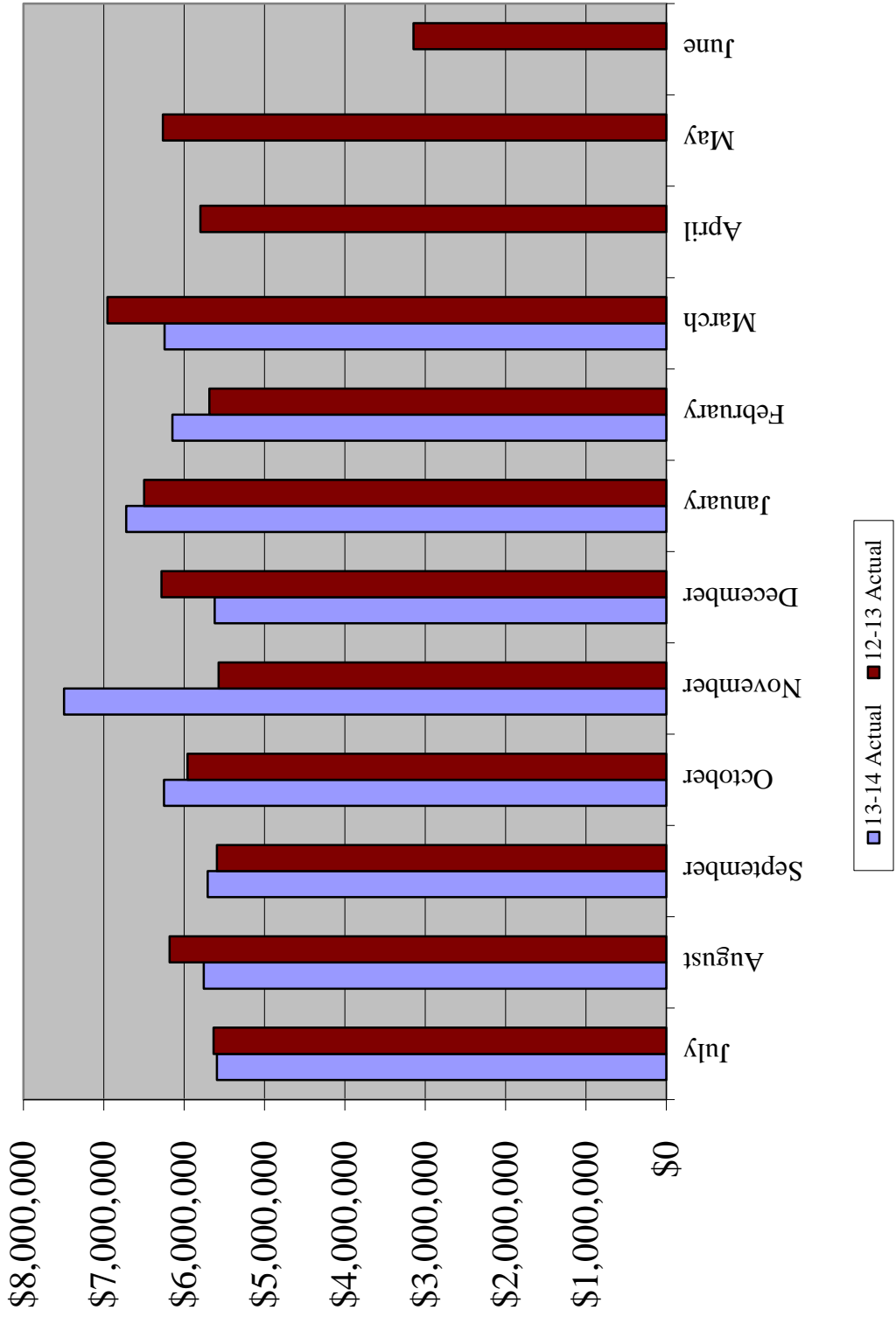
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2013-2014 Budget	March 2014 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbered	Funds Available	13/14 % Expended	Prior Year % Expended
1100	General Government	\$5,766,183	\$450,520	\$3,928,739	\$5,238,319 *	\$1,837,444	\$5,030,463	\$735,720	68.1%	69.1%
1200	County Commissioners	518,253	42,766	384,951	513,268	133,302	387,398	130,855	74.3%	75.8%
1300	Assessor	2,298,601	182,654	1,664,609	2,219,479	633,992	1,691,424	607,177	72.4%	71.5%
1400	Assessor Revaluation	3,729,814	259,317	2,386,507	3,182,010	1,343,307	2,480,352	1,249,462	64.0%	66.4%
1500	Treasurer	597,028	31,753	356,715	475,620	240,313	403,544	193,484	59.7%	75.3%
1600	Court Clerk	5,943,352	453,122	4,046,323	5,395,097	1,897,029	4,097,848	1,845,504	68.1%	71.0%
1700	Court Clerk	2,865,981	226,803	2,129,979	2,839,972	736,002	2,179,806	686,175	74.3%	71.9%
1800	Excise & Equalization Bds	48,961	1,930	8,204	10,938	40,757	12,295	36,666	16.8%	25.1%
1900	County Audit	570,013	36,174	171,585	228,780	398,428	280,424	289,589	30.1%	34.8%
2000	District Attorney-State	150,000	5,113	67,450	89,934	82,550	89,750	60,250	45.0%	39.4%
2100	District Attorney-County	72,398	3,488	41,254	55,005	31,144	58,623	13,775	57.0%	57.3%
2300	Public Defender	52,000	2,120	35,892	47,855	16,108	48,929	3,071	69.0%	52.7%
2400	Purchasing	288,661	26,764	214,553	286,071	74,108	218,159	70,502	74.3%	78.6%
2500	Election Board	1,159,976	103,172	774,939	1,033,253	385,036	806,249	333,727	66.8%	66.8%
2600	BOCC HR/Health & Safety	462,047	37,760	334,893	446,524	127,154	337,584	124,463	72.5%	73.2%
2700	MIS	2,788,131	219,565	1,864,778	2,486,370	923,353	2,190,637	597,494	66.9%	70.0%
2801	Facilities Mgmt-Courthouse	1,384,245	96,509	957,373	1,276,497	426,872	1,023,116	361,129	69.2%	69.4%
2901	Facilities Mgmt-Office Bldg	248,309	4,776	137,010	182,680	111,299	200,933	47,376	55.2%	59.7%
3000	Planning Commission	159,656	0	116,287	155,049	43,369	116,287	43,369	72.8%	85.7%
3100	Community Service	647,891	52,832	477,718	636,958	170,173	477,718	170,173	73.7%	81.2%
5100	Sheriff	33,378,311	3,128,306	27,231,249	36,308,332 *	6,147,062	27,270,565	6,107,746	81.6%	81.6%
5200	Juvenile Justice Bureau	7,077,073	587,030	5,097,113	6,796,151	1,979,960	5,334,224	1,742,849	72.0%	75.0%
5500	Emergency Management	382,637	26,025	256,212	341,616	126,425	303,361	79,276	67.0%	56.6%
6100	Social Services	1,832,003	164,026	1,214,485	1,619,313	617,518	1,458,959	373,044	66.3%	65.3%
7100	Free Fair	62,245	2,460	41,562	55,416	20,683	49,709	12,536	66.8%	74.6%
8100	OSU Extension	507,732	6,083	301,715	402,286	206,017	347,860	159,872	59.4%	73.0%
9100	District 1	302,660	9,962	197,408	263,211	105,252	232,163	70,497	65.2%	59.9%
9200	District 2	256,859	39,549	179,328	239,104	77,531	184,579	72,280	69.8%	70.9%
9300	District 3	248,254	424	192,284	256,378	55,970	194,741	53,513	77.5%	71.1%
9400	County Engineer	503,704	40,984	355,773	474,364	147,931	365,900	137,804	70.6%	75.2%
9991	Employee Benefits Supplement	1,000,000	0	1,000,000	1,333,333	0	1,000,000	0	100.0%	100.0%
9994	Capital Projects Supplement	364,800	0	364,800	486,400	0	364,800	0	100.0%	100.0%
9995	General Fund Reserve	867,874	0	867,874	0	867,874	0	867,874	0.0%	0.0%
Total		\$76,535,652	\$6,241,985	\$56,531,688	\$75,375,584	\$20,003,964	\$59,238,401	\$17,297,251	73.9%	73.7%

Year elapsed = 75.0%

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

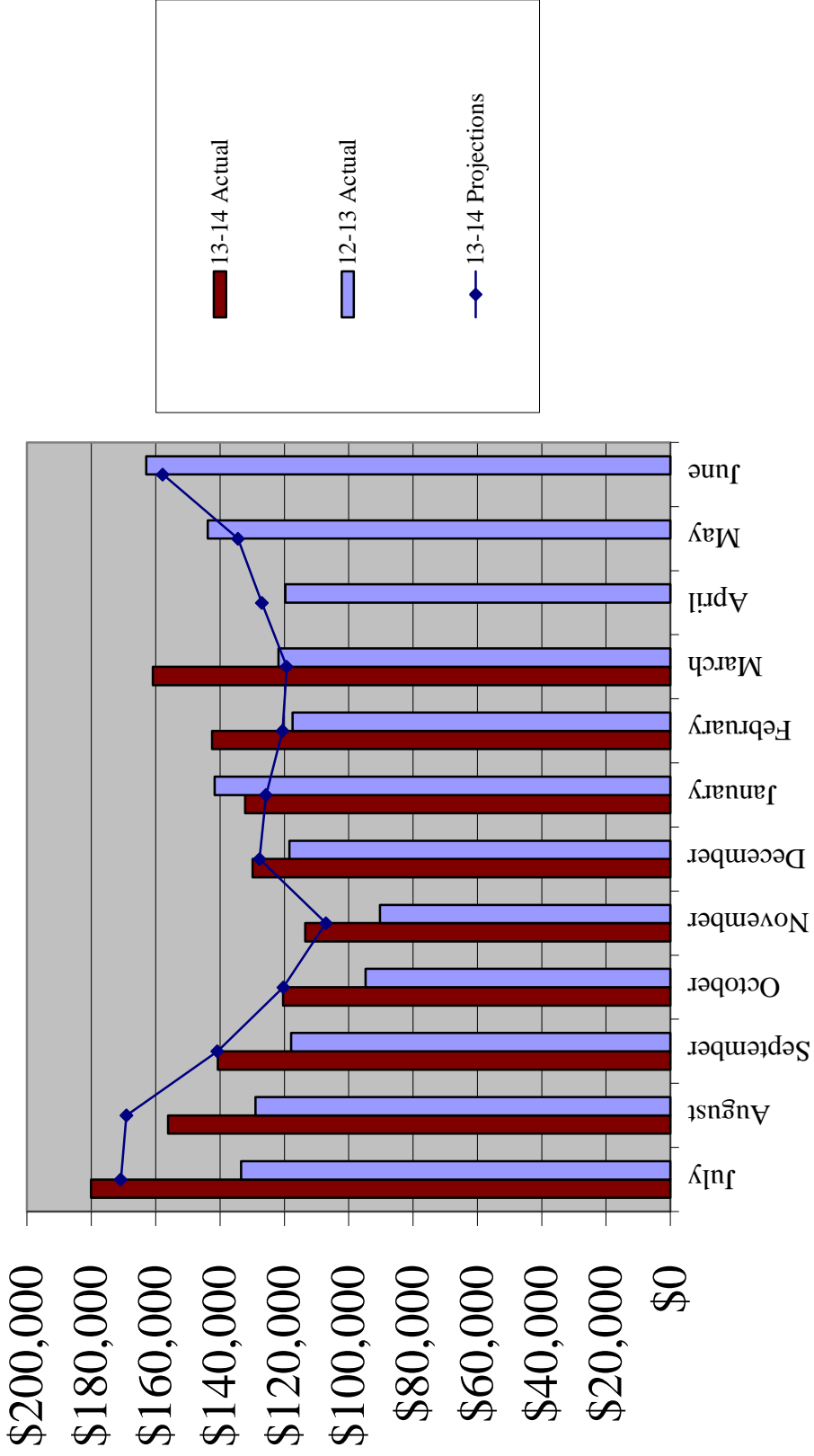
General Fund Actual Expenditures



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

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	\$ -	\$ 900	\$ 900	\$ 300
52010	FICA - Retirement Board Members	92	-	69	69	23
52022	Retirement paid by General Fund	3,977	182	3,129	3,311	666
Total Salaries and Benefits		\$ 5,269	\$ 182	\$ 4,098	\$ 4,280	\$ 989
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 357,502	\$ 1,115,388	\$ 1,472,890	\$ 147,626
54023	Electricity (OG&E)	800,000	143,803	456,197	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	201,521	398,479	600,000	50,000
54022	Natural Gas(ONG)	28,000	12,950	13,050	26,000	2,000
Utilities Subtotal		\$ 3,098,515	\$ 715,775	\$ 1,983,114	\$ 2,698,890	\$ 399,626
Lease-Purchase Debt						
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	2,440	4,440	8,560
Lease-Purchase Debt Subtotal		\$ 476,000	\$ 2,300	\$ 466,455	\$ 468,755	\$ 7,245
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	\$ 151,843	\$ 455,528	\$ 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	17,288	19,675	36,963	3,037
54102	ICB (county-occupied space) rent expense	110,040	18,636	74,509	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	41,028	164,112	205,140	48,410
54103	Storage for Court Clerk records	92,565	18,764	69,424	88,188	4,378
54109/54011	Postage Machine and Postage	9,650	81	6,799	6,880	2,770
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	82,488	227,512	310,000	-
54455	Professional Services-Other (Miscellaneous)/Arbitrage	10,000	2,500		2,500	7,500
54455	Professional Services-Bank Fees	45,000		51,804	51,804	(6,804)
54455	Professional Services-Financial System Consultant	100,000	31,098	63,662	94,760	5,240
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	5,887	9,113	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	345	1,035	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	14	353	367	2,926
Other Operating Subtotal		\$ 2,154,749	\$ 383,467	\$ 1,443,363	\$ 1,826,830	\$ 327,919
Total Maintenance and Operations - 54000		\$ 5,760,914	\$ 1,101,542	\$ 3,924,641	\$ 5,026,183	\$ 734,731
Capital Outlay						
Total Capital Outlay - 55000		\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total - General Government		\$ 5,766,183	\$ 1,101,724	\$ 3,928,739	\$ 5,030,463	\$ 735,720

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
March 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>
Resources					
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	10,081,606	3,887,078	13,968,684	(1,045,276)
Stop Loss Reimb	215,451	21,356	10,678	32,034	(183,417)
Total Resources	\$ 19,625,355	\$ 15,320,345	\$ 3,897,756	\$ 19,218,101	\$ (407,254)
Expenses					
Medical Claims	\$ 12,547,178	\$ 9,233,250	\$ 3,077,750	\$ 12,310,999	\$ (236,178)
Prescription Drug Claims	3,944,141	2,928,942	976,314	3,905,256	(38,885)
Dental Claims	1,083,310	914,620	304,873	1,219,494	136,183
Vision Claims	156,820	113,947	37,982	151,929	(4,890)
County Pharmacy	206,828	161,589	53,863	215,452	8,624
Employee Assistance Program	23,509	17,689	5,896	23,586	77
Medicare Supplement - Phys. Mutual	785,808	583,364	194,455	777,819	(7,989)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 13,953,401</u>	<u>\$ 4,651,134</u>	<u>\$ 18,604,535</u>	<u>\$ (143,059)</u>
Administration Fees & Other	616,069	453,294	200,024	653,318	37,248
Life/AD&D Premiums	318,061	225,968	112,984	338,953	20,892
Stop Loss Premiums	741,350	473,559	236,779	710,338	(31,013)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 1,152,821</u>	<u>\$ 549,788</u>	<u>\$ 1,702,608</u>	<u>\$ 27,128</u>
Total Expenses	\$ 20,423,074	\$ 15,106,222	\$ 5,200,921	\$ 20,307,143	\$ (115,931)
Ending Cash Balance	\$ (797,718)	\$ 214,123	\$ (1,303,164)	\$ (1,089,041)	\$ (291,322)

Cash Balance-One Year Ago

\$ 2,152,484

Notes:

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

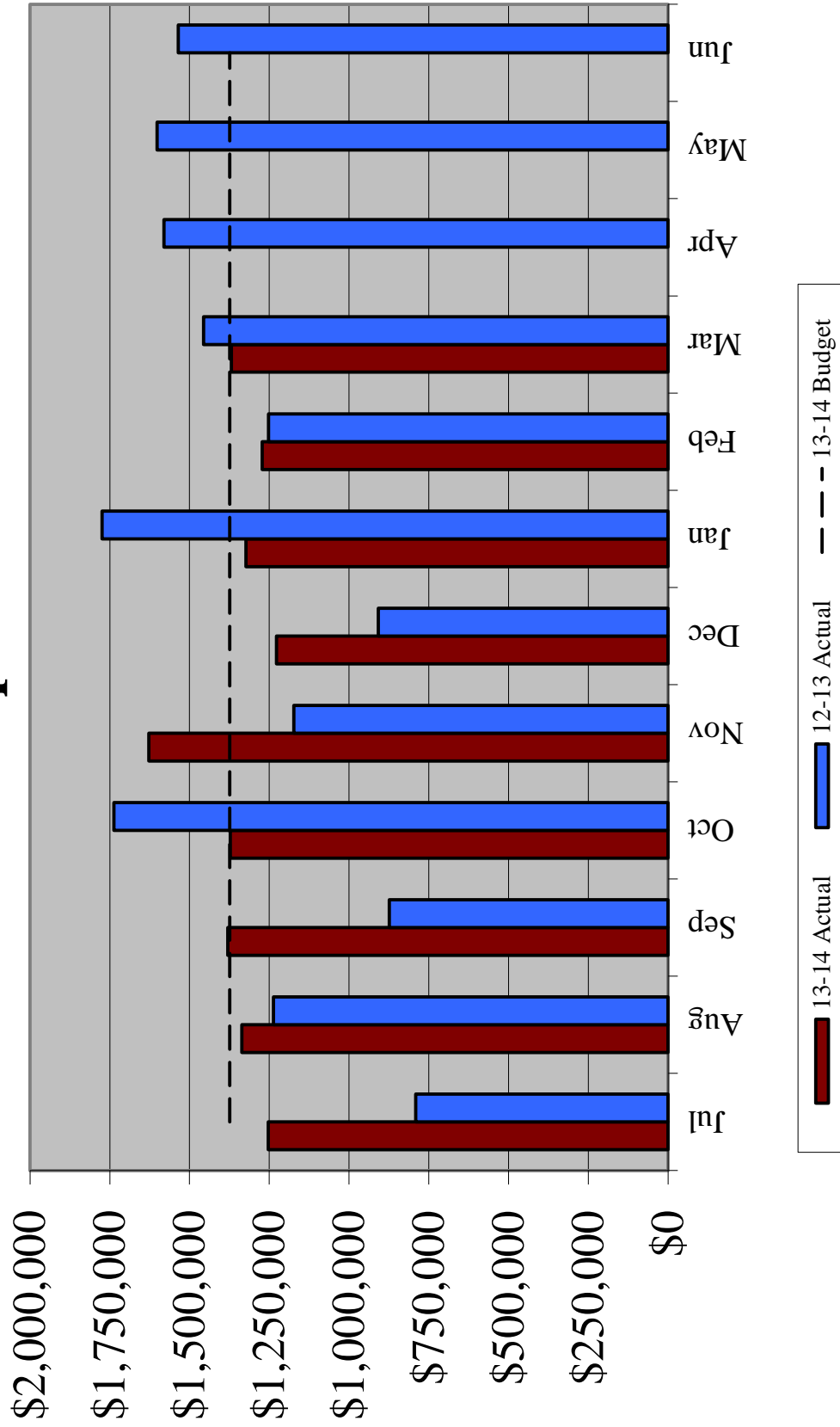
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	620	\$163	\$453
Family	562	\$383	\$1,057
	1,182		

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	\$ 1,024,581	\$1,025,917	\$1,330,719	(November)
Prescription Drug Claims	\$328,678	344,114	\$325,438	\$413,228	(February)
Total	\$1,374,277	\$1,368,695	\$1,351,355		
	12/13			12/13	
Prior Year 12-13 Comparison	Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$1,166,153	\$1,018,854	\$1,426,514	(January)
Prescription Drug Claims	\$350,847	\$289,613	\$323,361	\$450,751	(August)
Total	\$1,400,192	\$1,455,766	\$1,342,215		

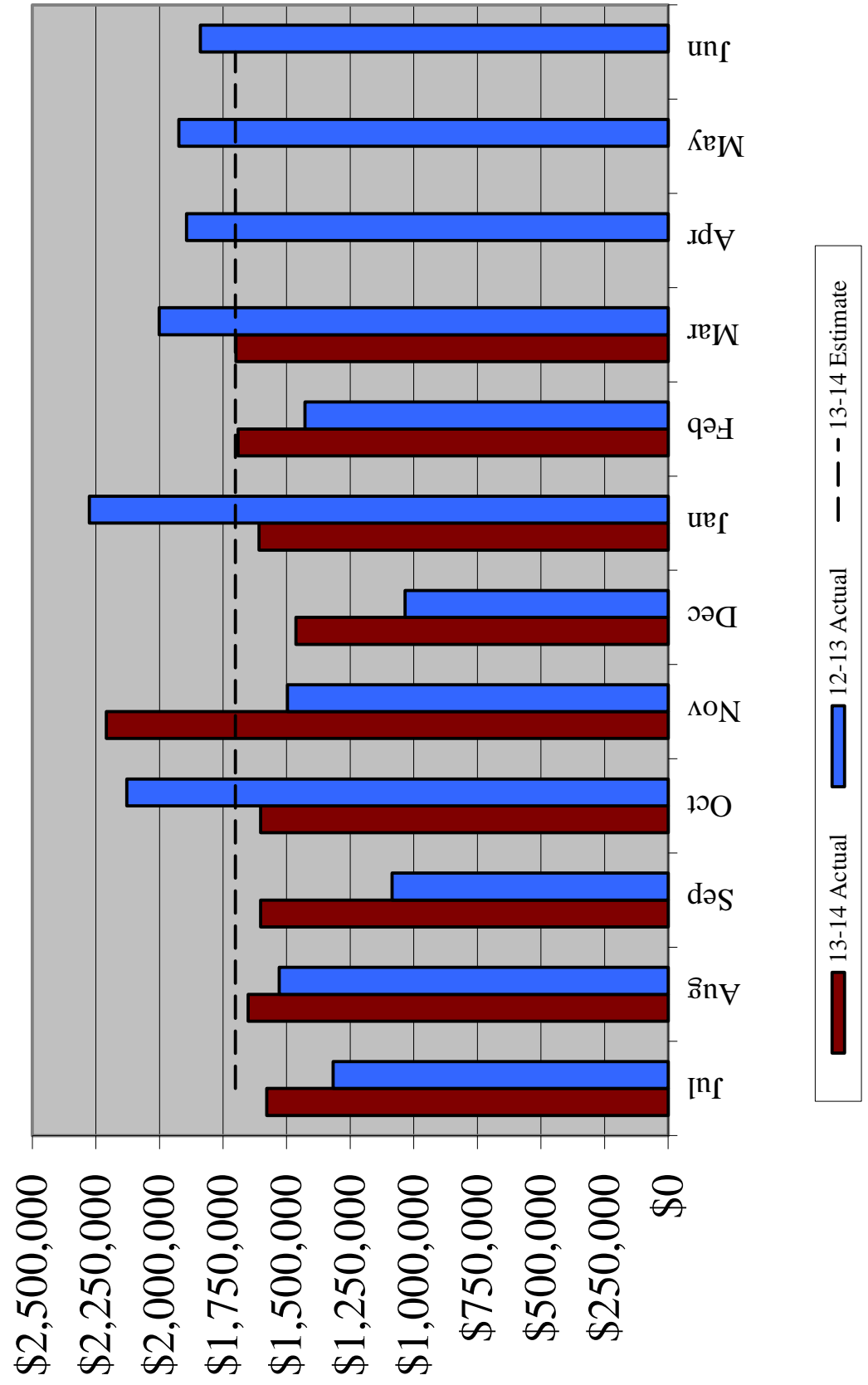
Medical & Prescription Claims



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

	Annual		Annual		At March 31		At March 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%	\$ 4,450,000	\$ 3,450,000	\$ 1,000,000	29.0%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	7,083,617	7,907,980	(824,363)	-10.4%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	2,810,962	3,070,791	(259,829)	-8.5%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	239,390	(218,034)	-91.1%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	187,026	423,277	(236,251)	-55.8%
Interest Income	6	5	1	18.8%	0	5	(5)	-98.0%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 15,320,345	\$ 16,448,095	\$ (1,127,750)	-6.9%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 9,233,250	\$ 8,513,097	\$ 720,153	8.5%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	2,928,942	2,690,583	238,359	8.9%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	914,620	936,825	(22,205)	-2.4%
Vision Claims	156,820	170,678	(13,859)	-8.1%	113,947	123,440	(9,493)	-7.7%
County Pharmacy	206,828	186,943	19,884	10.6%	161,589	141,019	20,570	14.6%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	17,689	21,271	(3,582)	-16.8%
Medicare Supplement	785,808	775,750	10,058	1.3%	583,364	580,368	2,996	0.5%
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%	\$ 13,953,401	\$ 13,010,292	\$ 943,108	7.2%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	453,294	515,335	(62,041)	-12.0%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	225,968	264,387	(38,419)	-14.5%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	473,559	505,598	(32,039)	-6.3%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 1,152,821	\$ 1,285,319	\$ (132,499)	-10.3%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 15,106,222	\$ 14,295,611	\$ 810,609	5.7%
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 214,123	\$ 2,152,484	\$ (1,938,359)	-90.1%

Total Employee Benefits Expenses



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

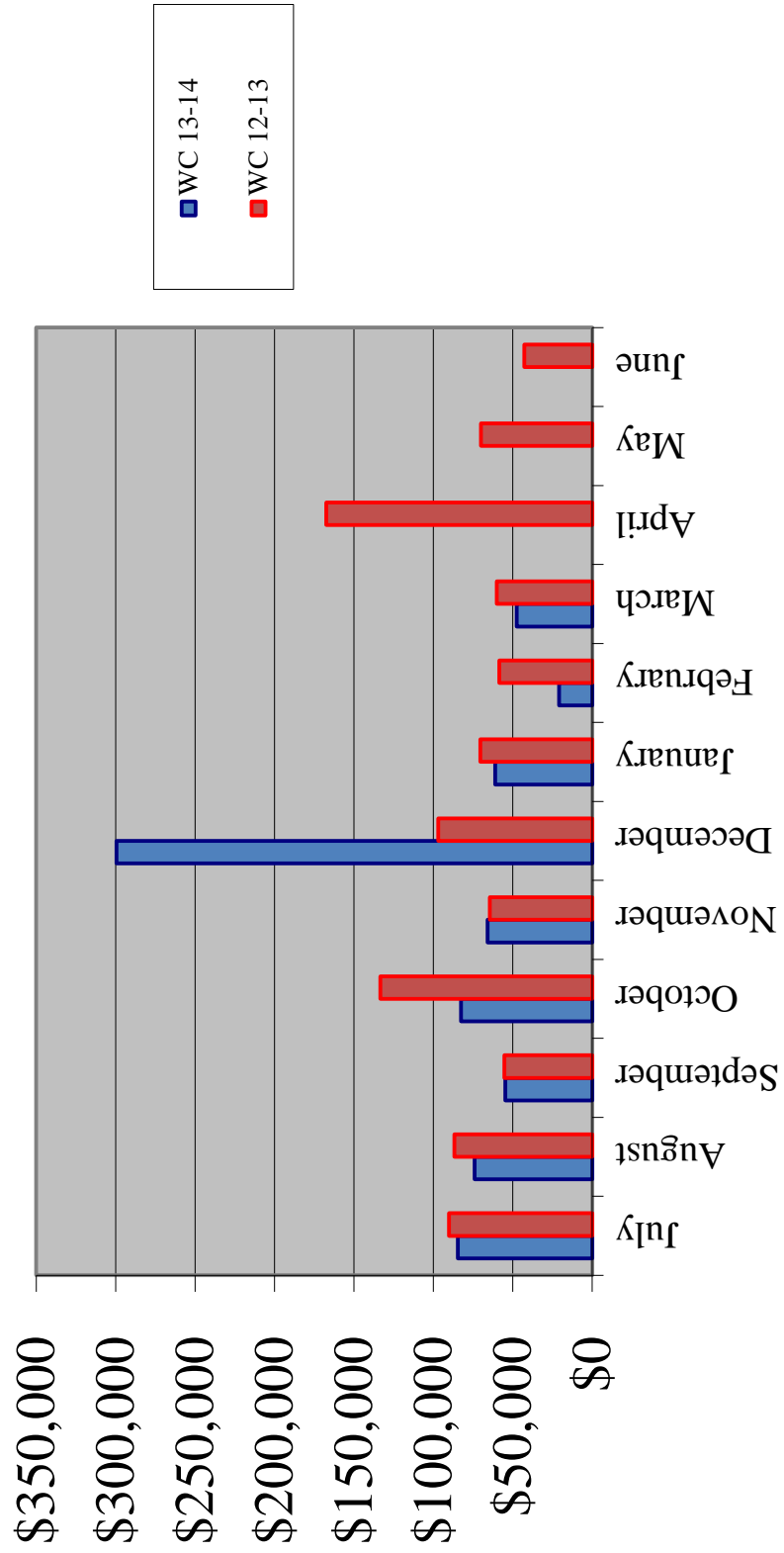
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	140,630	108,350
Transfers/Supplements	1,100,000	1,100,000	-
Total Sources	\$ 1,417,256	\$ 1,501,549	\$ 84,293
Expenditures:			
Claims	\$ 1,097,963	\$ 790,502	(307,461)
Stop loss/Admin Fees	227,195	232,162	4,967
Total Expenditures	\$ 1,325,158	\$ 1,022,664	\$ (302,494)
Ending Cash Balance*	\$ 92,098	\$ 478,885	\$ 386,787
Cash Balance-One Year Ago		\$ 552,078	

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	\$ 156,591	\$ 7,235
Expenditures:			
Tort Claims	\$ 9,109	\$ -	\$ (9,109)
Supportive Services	39,545	16,203	(23,343)
Total Expenditures	\$ 48,655	\$ 16,203	\$ (32,452)
Ending Cash Balance*	\$ 100,701	\$ 140,388	\$ 39,687
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

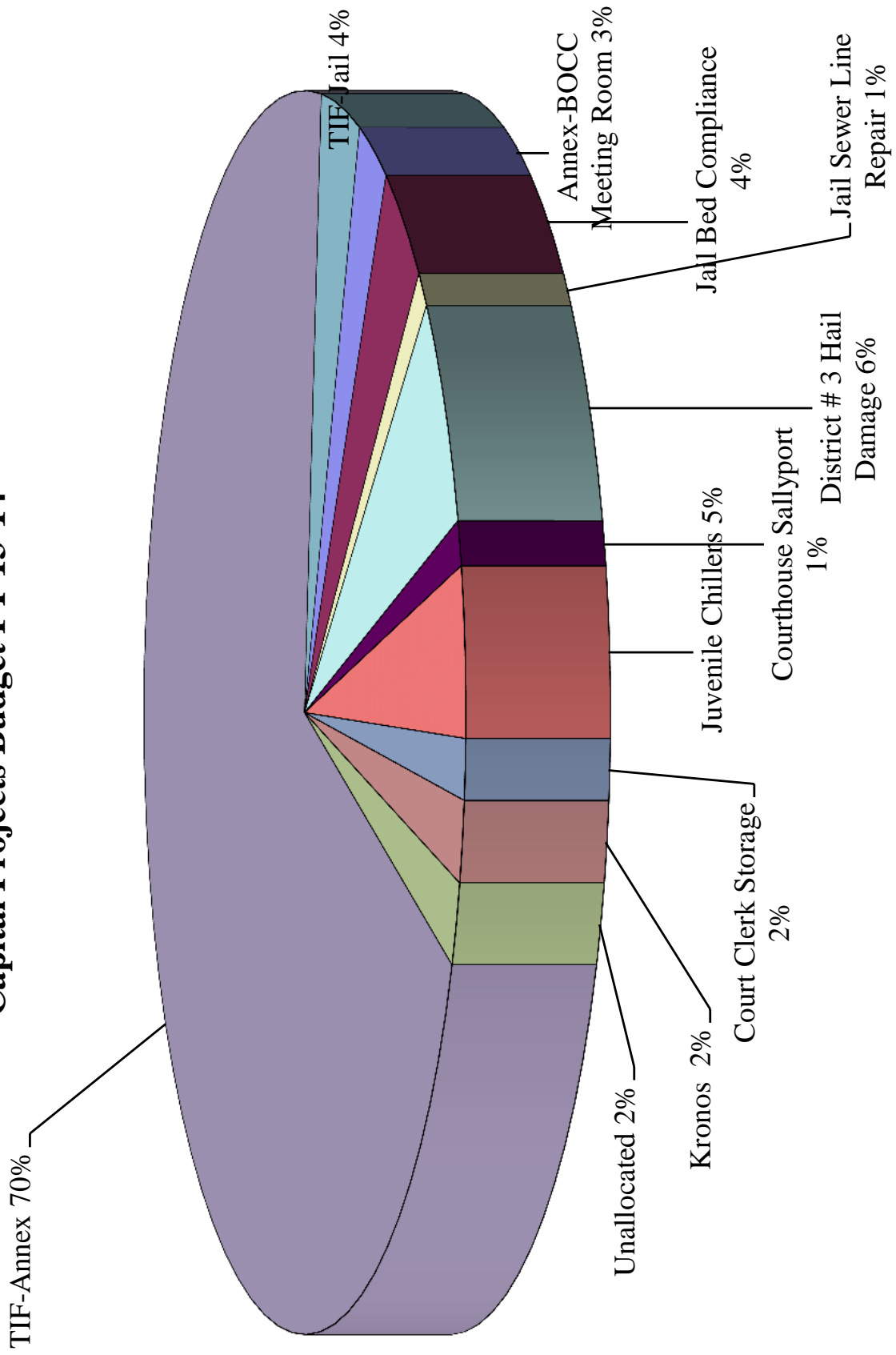
Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13-14 Expense	Project Expense To Date	Available	Project Status
Facilities							
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020			980	Pending
Sewer Line Repairs	2/20/2014	49,800	49,800			-	Pending
District No. 3 Barn							
Hail Damage	1/20/2011	285,680		116,378	285,680	-	Complete
Courthouse							
Sallyport Repairs	7/18/2013	52,290				52,290	Pending
Juvenile							
Chiller-Purchase/install (Funded by PBA)	1/17/2013	195,000	-	195,000	195,000	-	Complete
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500	3,000	825	46,794	21,706	Pending
Sheriff Spencer Training Center							
Roof and AC damage	2/6/2014	100,000	98,091			1,909	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		212				212	
Total Ongoing Budgeted Capital Projects		\$ 1,172,951	\$ 348,383	\$ 341,398	\$ 611,003	\$ 223,146	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 2,156,834	\$ 161,605	\$ 161,605	831,561	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 27,600	\$ 142,400	\$ 142,400	5,000	Ongoing
Total Capital Projects		\$ 4,497,951	\$ 2,532,817	\$ 645,403	\$ 915,008	\$ 1,059,707	

Cash Balance at March 31, 2014	\$3,592,608.01
	0.00
	<u>3,592,608.01</u>
13/14 Available Budget	3,592,524.22
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>3,592,524.22</u>
Total Cash Available for Projects	\$ 83.79

Capital Projects Budget FY 13-14



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

Source: Appropriation Trial Balance (Oracle General Ledger)

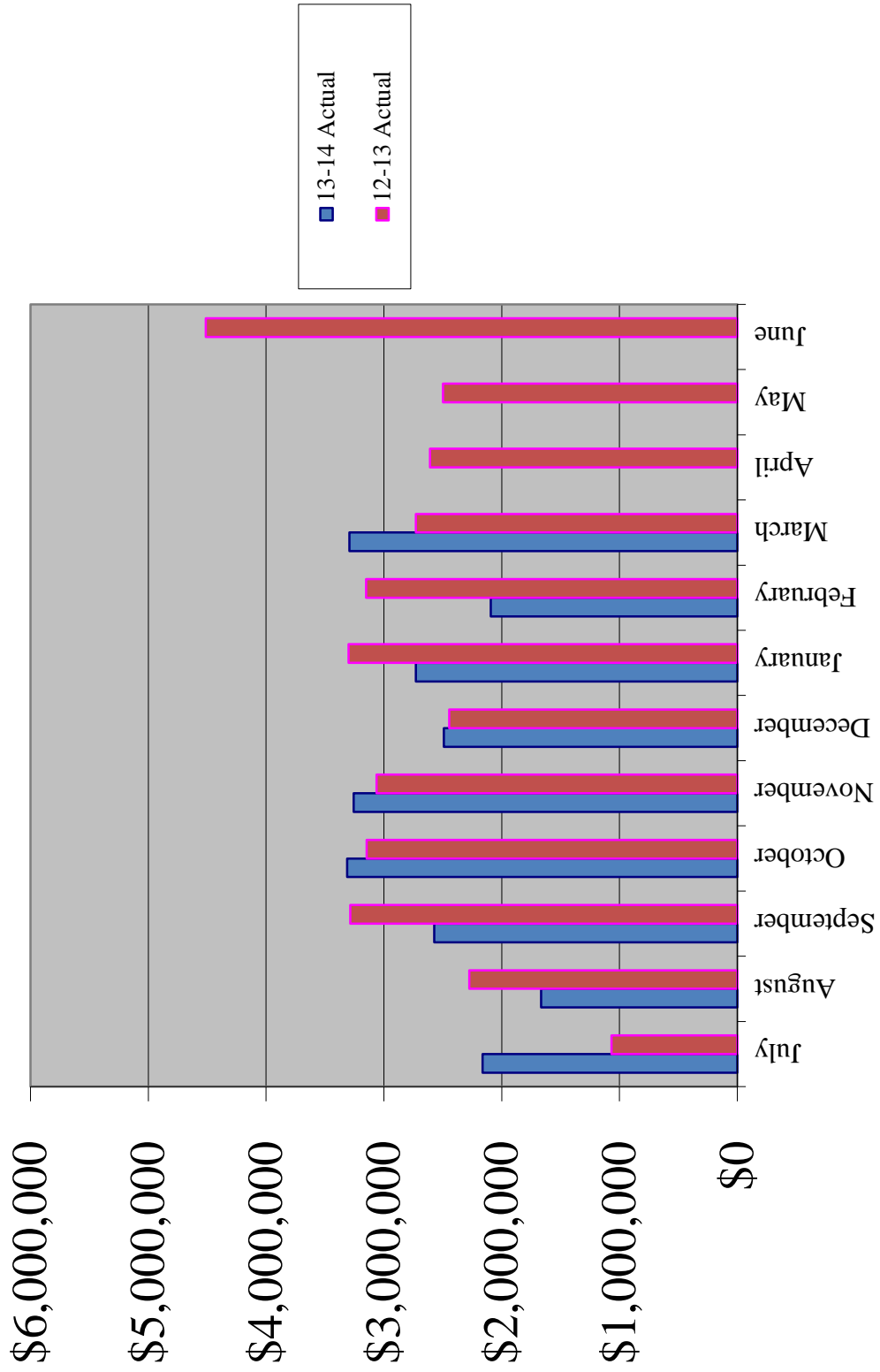
Cost Center	Department	2013-2014 Budget	March 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	12/13 Funds Available	12/13 % Expended
1110	Highway Cash-Dist #1	\$6,175,764	\$259,088	\$2,249,261	\$3,926,503	\$2,645,179	\$3,530,585	36.4%
1110	Highway Cash-Dist #2	5,775,675	153,578	2,287,536	3,488,138	3,574,989	2,200,686	39.6%
1110	Highway Cash-Dist #3	5,550,814	547,528	3,214,137	2,336,677	3,712,824	1,837,990	57.9%
1111	CBRI Fund	4,550,422	18,725	1,475,357	3,075,065	2,579,596	1,970,826	32.4%
1118	Tax Assessment District	27,468	0	27,468	0	27,468	0	0.0%
1130	Resale Property	3,694,285	166,668	2,296,934	1,397,351	2,711,753	982,531	62.2%
1140	Treasurer Mortgage Fee	282,719	11,471	135,106	147,613	141,478	141,241	47.8%
1150	County Clerk Lien Fee	124,470	1,266	70,746	53,723	81,321	43,149	56.8%
1151	UCC Central Filing Fund	1,066,826	39,140	744,397	322,429	807,137	259,689	69.8%
1152	Records Mgmt & Preservation	914,354	15,266	464,858	449,495	545,929	368,425	50.8%
1160	Sheriff Service Fee	2,754,900	201,233	1,959,538	795,362	2,417,494	337,406	71.1%
1161	Sheriff Special Revenue	9,288,212	1,667,037	6,458,970	2,829,242	7,653,189	1,635,023	69.5%
1162	Sheriff's Grant Fund	878,162	23,218	168,937	709,225	272,738	605,425	19.2%
1201	Assessor Revolving Fee	70,821	0	0	70,821	0	70,821	0.0%
1231	Juvenile Probation Fee	214,343	2,305	19,033	195,311	67,000	147,343	8.9%
1232	Special Work Restitution	76,311	34	107	76,205	107	76,205	0.1%
1233	Juvenile Grant Fund	558,568	19,845	239,383	319,185	240,990	317,578	42.9%
1240	Planning Commission Fee	272,895	26,624	120,444	152,451	132,317	140,578	44.1%
1250	Local Emergency Planning Con	14,107	0	200	13,907	200	13,907	1.4%
1251	Emergency Mgmt Fund	299,175	4,946	37,029	262,146	44,259	254,917	12.4%
1260	Community Service Fee	163,149	4,991	62,227	100,923	90,752	72,397	38.1%
1270	Community Sentencing	1,514,322	98,981	975,183	539,139	1,050,765	463,557	64.4%
1280	Drug Court Fund	767,936	12,026	393,201	374,735	395,804	372,132	51.2%
1282	Mental Health Court Fund	76,446	2,254	13,131	63,315	17,980	58,465	17.2%
1290	Shine Program	202,589	16,452	162,851	39,738	165,744	36,845	80.4%
Total		\$45,314,733	\$3,292,676	\$23,576,034	\$21,738,699	\$29,377,012	\$15,937,721	52.0%

Year elapsed = 75.00%

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 March 31, 2014

13-14
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 8,448,028
Exempt Manufacturing Tax	64,290
Miscellaneous Property Tax	22,312
Interest Income	1,231
Total Revenue	\$ 8,535,861

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

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	(1,967,308)
Total Bond Payments YTD	\$ (6,357,308)

Judgments

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

Total Expenditures

\$ (6,357,308)

Ending Cash Balance

\$ 8,592,838

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 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
\$ 108,738,122	\$ (20,117,646)	\$ 88,620,477

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

