

Oklahoma County  
Monthly Financial Report  
For Period Ending November 30, 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

November 2013

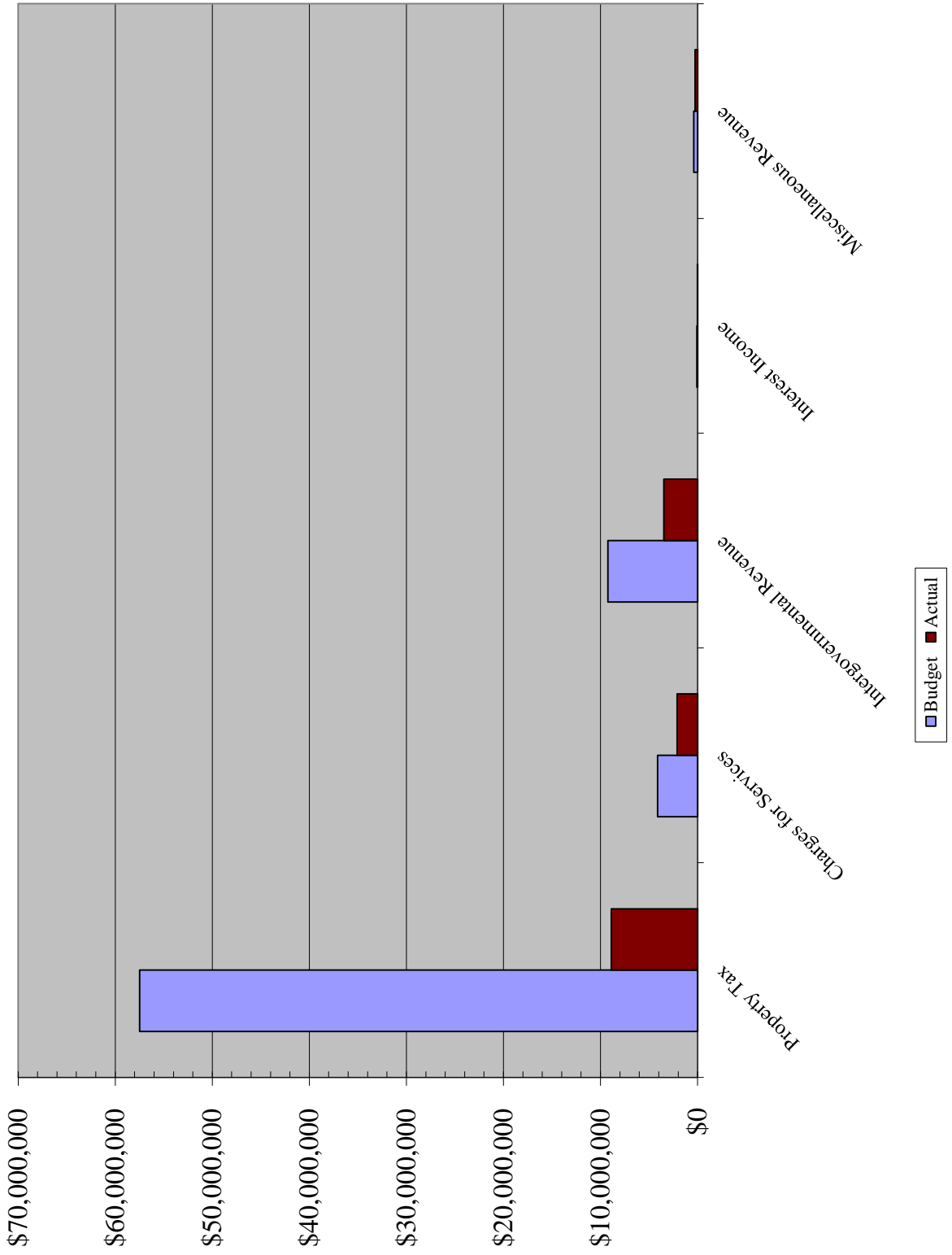
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund  
FY 2013-2014  
Budget Analysis  
For the Period Ending November 30, 2013**

	<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	\$ 8,896,382	\$ (49,736,302)	15.2%	10.6%
Charges for Services	4,155,919	2,101,081	(2,054,838)	50.6%	52.9%
Intergovernmental Revenue	9,367,201	3,464,095	(5,903,106)	37.0%	39.4%
Interest Income	75,000	21,390	(53,610)	28.5%	37.9%
Miscellaneous Revenue	401,566	255,039	(146,527)	63.5%	71.8%
<b>Total Revenue</b>	<b>\$ 72,632,370</b>	<b>\$ 14,737,988</b>	<b>\$ (57,894,382)</b>	<b>20.3%</b>	<b>16.9%</b>
Temporary Cash Transfer In	\$ -	\$ 16,625,000	\$ 16,625,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,600,000)	(3,640,000)	960,000		
13-14 Expenditures	\$ 76,525,357	\$ 30,487,267	\$ (46,038,090)	39.8%	38.7%
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>\$ 32,192,766</b>	<b>\$ (46,217,939)</b>		
<b>Cash Balance*</b>	<b>\$ -</b>	<b>\$ 5,908,558</b>	<b>\$ 5,908,558</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 November 30, 2013**



General Fund  
FY 2013-2014  
Actual Comparison

	For the Month Ending November 30, 2013		
	13-14 November Actual	12-13 November Actual	Increase (Decrease) % Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 4,799,571	\$ 4,127,761	\$ 671,810 16.3%
<b>Revenue:</b>			
Property Tax	\$ 7,680,363	\$ 5,060,871	\$ 2,619,492 51.8%
Charges for Services	377,408	385,112	(7,704) -2.0%
Intergovernmental Revenue	1,495,228	1,223,440	271,788 22.2%
Interest Income	3,886	7,187	(3,301) -45.9%
Miscellaneous Revenue	47,153	20,897	26,256 125.6%
Total Revenue	\$ 9,604,038	\$ 6,697,507	\$ 2,906,531 43.4%
Temporary Cash Transfers In	\$ -	\$ 400,000	\$ (400,000)
Temporary Cash Transfer Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	(1,000,000)	-	(1,000,000)
13-14 Expenditures	\$ 7,495,051	\$ 5,572,065	\$ 1,922,986 34.5%
Prior Budget Year Expenditures	-	-	-
Total Expenditures	\$ 7,495,051	\$ 5,572,066	\$ 1,922,986 34.5%
<b>Ending Cash Balance</b>	<b>\$ 5,908,558</b>	<b>\$ 5,653,202</b>	<b>\$ 255,356 4.5%</b>

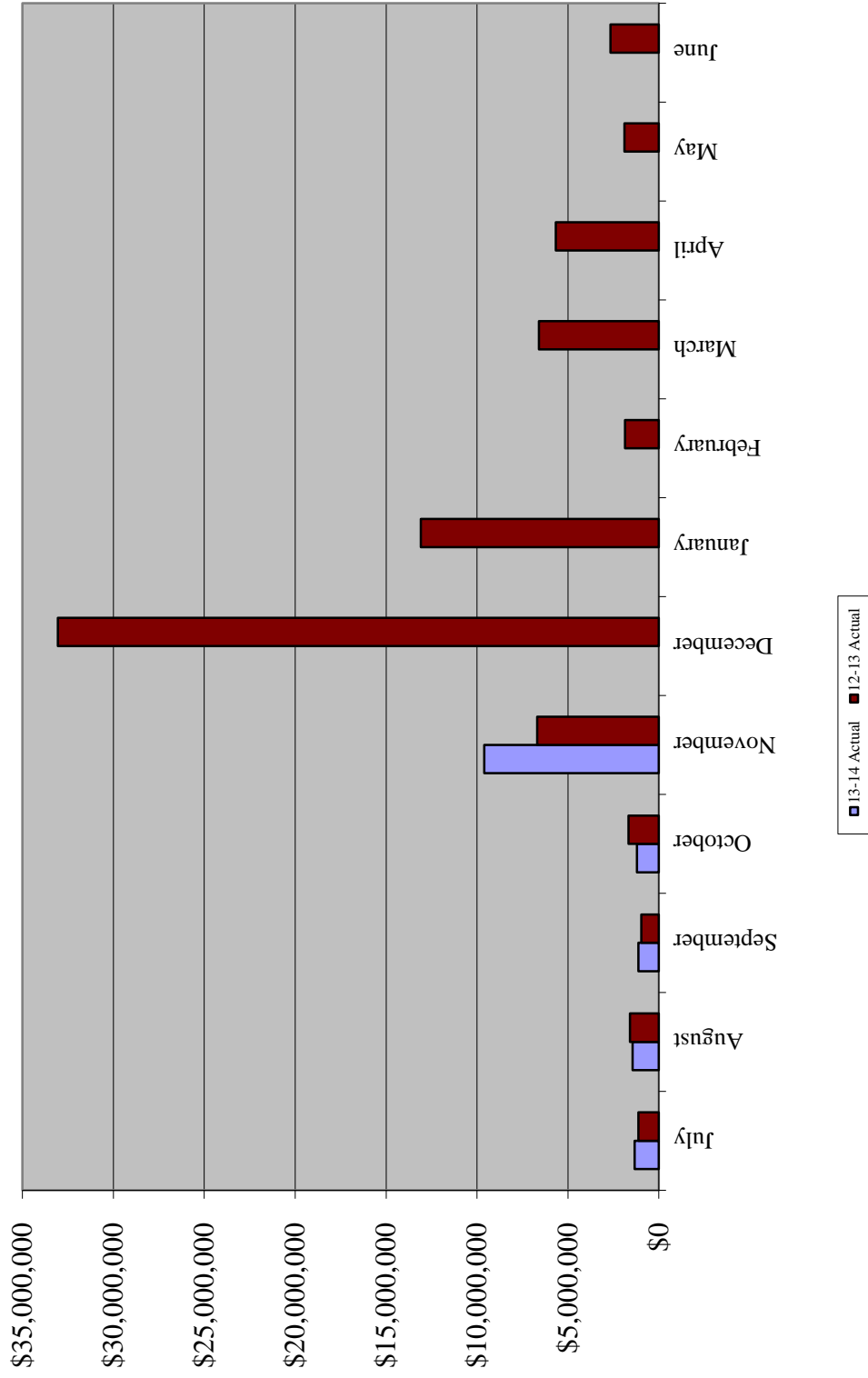
	For the Year to Date Period Ending November 30, 2013		
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease) % Increase (Decrease)
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351 15.8%
	\$ 8,896,382	\$ 6,171,358	\$ 2,725,024 44.2%
	2,101,081	1,958,835	142,246 7.3%
	3,464,095	3,623,418	(159,323) -4.4%
	21,390	28,405	(7,015) -24.7%
	255,039	293,163	(38,124) -13.0%
	\$ 14,737,988	\$ 12,075,178	\$ 2,662,809 22.1%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)
	-	-	-
	-	-	-
	(3,640,000)	(2,100,000)	(1,540,000) 73.3%
	\$ 30,487,267	\$ 28,938,002	\$ 1,549,265 5.4%
	1,705,499	1,592,958	112,541 7.1%
	\$ 32,192,766	\$ 30,530,960	\$ 1,661,806 5.4%
<b>Ending Cash Balance</b>	<b>\$ 5,908,558</b>	<b>\$ 5,653,202</b>	<b>\$ 255,356 4.5%</b>

	13-14 November Actual	12-13 November 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)	\$ (315,000)	\$ -	\$ (315,000)
(3,000,000)	(3,000,000)	(1,500,000)	(1,500,000)
(325,000)	(325,000)	(600,000)	275,000
-	-	-	-
\$ (3,640,000)	\$ (3,640,000)	\$ (2,100,000)	\$ (1,540,000)

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

## General Fund Actual Revenue at November 30, 2013



FY 2013-14 General Fund Expenditures  
 Status Report  
 November 30, 2013

Source: Appropriation Trial Balance (Oracle General Ledger)

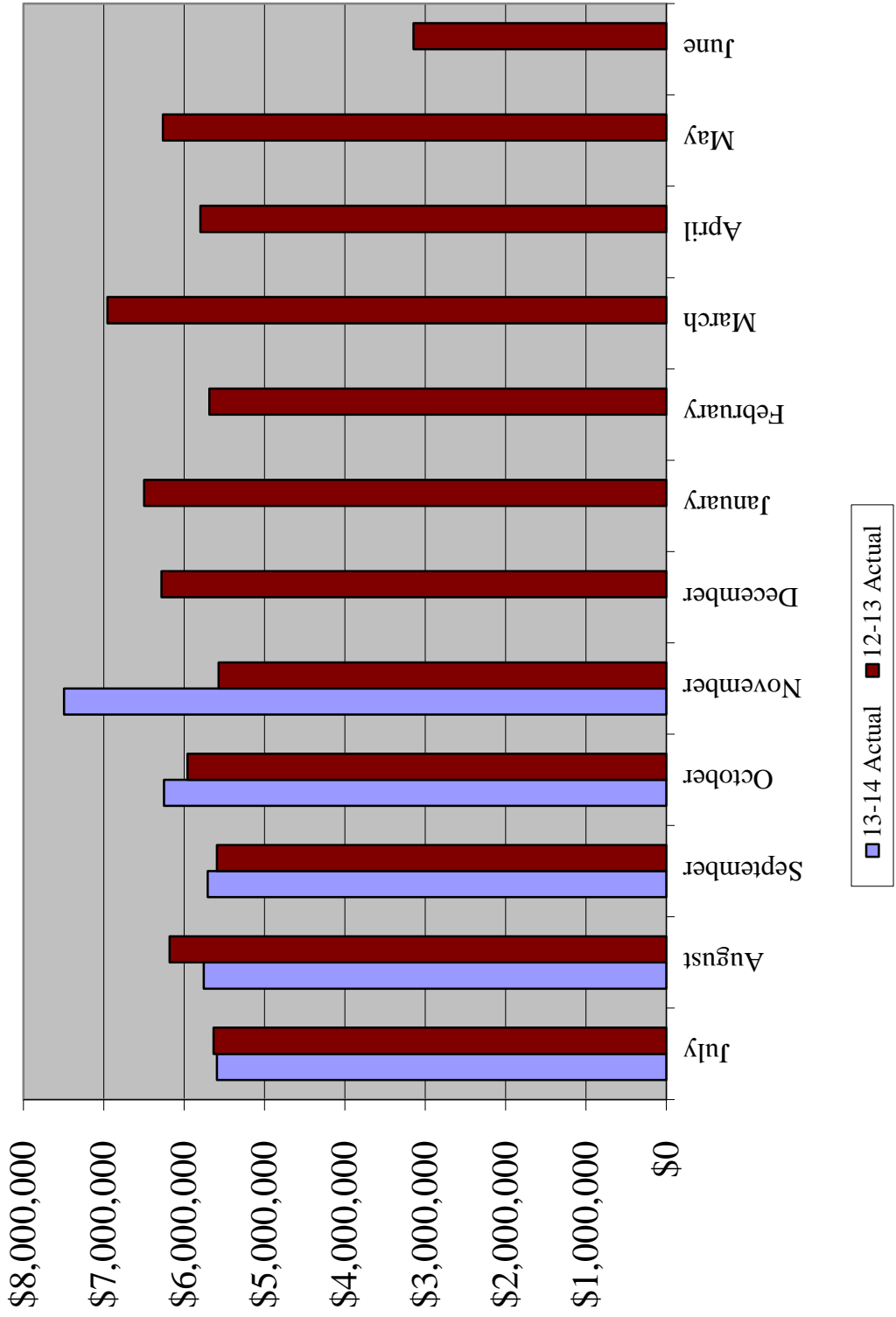
Cost Center	Department	2013-2014 Budget	November 2013 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbered	Funds Available	12/13 % Expended	Prior Year % Expended
1100	General Government	\$5,766,183	\$328,326	\$1,837,851	\$5,513,552 *	\$3,928,332	\$3,633,025	\$2,133,158	31.9%	33.5%
1200	County Commissioners	518,253	42,803	214,040	642,121	304,213	215,881	302,372	41.3%	42.6%
1300	Assessor	2,298,601	188,545	926,868	2,780,603	1,371,733	965,363	1,333,238	40.3%	39.6%
1400	Assessor Revaluation	3,729,814	262,698	1,367,155	4,101,466	2,362,659	1,533,496	2,176,318	36.7%	40.0%
1500	Treasurer	597,028	56,546	211,592	634,775	385,436	273,920	323,108	35.4%	33.7%
1600	Court Clerk	5,943,352	442,381	2,232,473	6,697,420	3,710,879	2,254,161	3,689,191	37.6%	39.8%
1700	County Clerk	2,865,981	239,676	1,179,876	3,539,629	1,686,105	1,287,668	1,578,313	41.2%	38.5%
1800	Excise & Equalization Bds	48,961	323	4,007	12,020	44,954	8,668	40,293	8.2%	11.3%
1900	County Audit	570,013	2,526	9,777	29,330	560,236	280,189	289,824	1.7%	9.9%
2000	District Attorney-State	150,000	9,448	36,354	109,061	113,646	71,433	78,567	24.2%	25.1%
2100	District Attorney-County	72,398	4,942	16,795	50,386	55,603	57,488	14,910	23.2%	31.7%
2300	Public Defender	52,000	3,605	15,961	47,882	36,039	37,125	14,875	30.7%	23.6%
2400	Purchasing	285,261	23,056	115,914	347,743	169,347	121,557	163,704	40.6%	44.1%
2500	Election Board	1,149,681	87,788	405,528	1,216,583	744,153	421,866	727,815	35.3%	43.5%
2600	Central HR/Health & Safety	462,047	38,775	186,063	538,190	275,984	192,638	269,409	40.3%	37.3%
2700	MIS	2,788,131	215,337	1,007,330	3,021,990	1,780,801	1,535,415	1,252,716	36.1%	35.1%
2801	Facilities Mgmt-Courthouse	1,384,245	108,684	518,362	1,555,086	865,883	591,384	792,861	37.4%	33.3%
2901	Facilities Mgmt-Office Bldg	248,309	16,568	76,679	230,038	171,630	118,420	129,889	30.9%	32.1%
3000	Planning Commission	159,656	23,280	115,832	347,496	43,824	115,832	43,824	72.6%	79.3%
3100	Community Service	647,891	53,017	264,467	793,401	383,424	264,467	383,424	40.8%	43.5%
5100	Sheriff	32,998,171	4,485,914	15,343,762	46,031,286 *	17,654,409	15,468,762	17,529,409	46.5%	45.2%
5200	Juvenile Justice Bureau	7,077,073	548,151	2,832,285	8,496,856	4,244,788	3,079,256	3,997,817	40.0%	39.9%
5500	Emergency Management	382,637	28,545	141,440	424,320	241,197	205,485	177,152	37.0%	31.6%
6100	Social Services	1,818,803	154,546	647,782	1,943,345	1,171,021	1,067,057	751,746	35.6%	35.1%
7100	Free Fair	62,245	0	38,622	115,866	23,623	38,818	23,427	62.0%	60.3%
8100	OSU Extension	507,732	34,062	176,258	528,773	331,474	187,694	320,038	34.7%	37.8%
9100	District 1	302,660	25,695	127,309	381,928	175,351	172,042	130,618	42.1%	9.4%
9200	District 2	256,859	7,344	118,164	354,492	138,695	126,547	130,312	46.0%	43.9%
9300	District 3	248,254	23,713	119,901	359,704	128,353	121,677	126,577	48.3%	62.7%
9400	County Engineer	503,704	38,756	198,819	596,456	304,885	214,606	289,098	39.5%	38.4%
9995	General Fund Reserve	2,314,414	0	0	0	2,314,414	0	2,314,414	0.0%	0.0%
<b>Total</b>		<b>\$76,525,357</b>	<b>\$7,495,051</b>	<b>\$30,802,267</b>	<b>\$92,406,800</b>	<b>\$45,723,090</b>	<b>\$34,996,939</b>	<b>\$41,528,418</b>	<b>40.3%</b>	<b>38.7%</b>

Year elapsed = 41.7%

Notes:

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

# General Fund Actual Expenditures

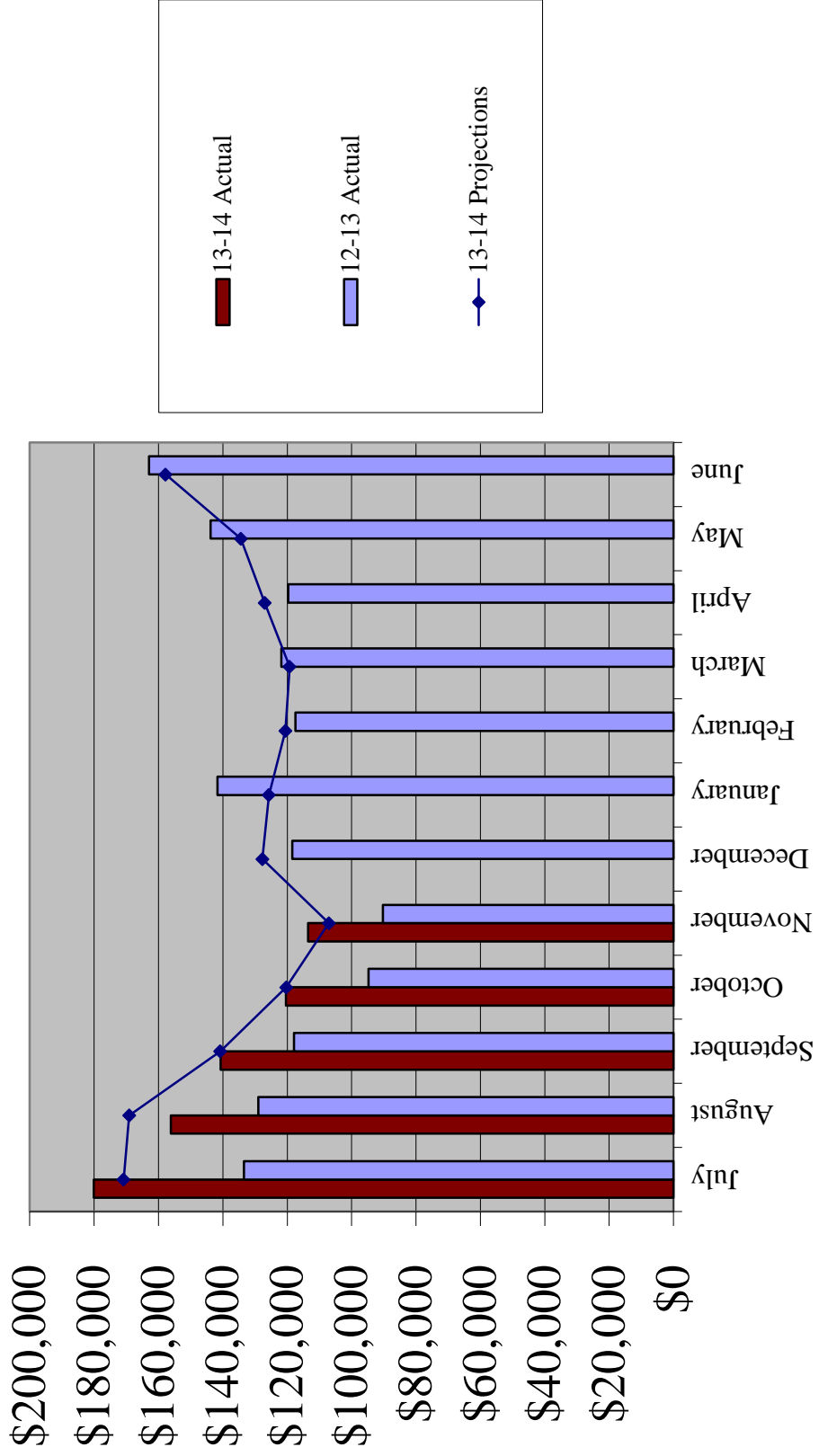


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2013-2014  
November 30, 2013**

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	\$ -	\$ 400	\$ 400	\$ 800
52010	FICA - Retirement Board Members	92	-	31	31	61
52022	Retirement paid by General Fund	3,977	1,573	1,738	3,311	666
<b>Total Salaries and Benefits</b>		<b>\$ 5,269</b>	<b>\$ 1,573</b>	<b>\$ 2,169</b>	<b>\$ 3,742</b>	<b>\$ 1,527</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 302,756	\$ 597,244	\$ 900,000	\$ 720,515
54023	Electricity (OG&E)	800,000	387,453	212,547	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	234,013	165,987	400,000	250,000
54022	Natural Gas(ONG)	28,000	19,891	3,109	23,000	5,000
<b>Utilities Subtotal</b>		<b>\$ 3,098,515</b>	<b>\$ 944,114</b>	<b>\$ 978,886</b>	<b>\$ 1,923,000</b>	<b>\$ 1,175,515</b>
<b>Lease-Purchase Debt</b>						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 463,000		\$ 10,015	\$ 10,015	\$ 452,985
54455	Bond Administrative Fees	13,000	2,000	320	2,320	10,680
<b>Lease-Purchase Debt Subtotal</b>		<b>\$ 476,000</b>	<b>\$ 2,000</b>	<b>\$ 10,335</b>	<b>\$ 12,335</b>	<b>\$ 463,665</b>
<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>		<b>\$ 31,650</b>	<b>\$ -</b>	<b>\$ 31,709</b>	<b>\$ 31,709</b>	<b>\$ (59)</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 354,300	\$ 253,071	\$ 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	7,886	10,667	18,553	21,447
54102	ICB (county-occupied space) rent expense	110,040	55,890	37,255	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	123,084	82,056	205,140	48,410
54103	Storage for Court Clerk records	92,565	49,619	38,569	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	199,001	110,999	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				100,000
54456	USID Assessment - Services Other	4,000			-	4,000
54453	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	805	575	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	227	115	342	2,951
<b>Other Operating Subtotal</b>		<b>\$ 2,154,749</b>	<b>\$ 847,188</b>	<b>\$ 814,644</b>	<b>\$ 1,661,832</b>	<b>\$ 492,917</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 5,760,914</b>	<b>\$ 1,793,301</b>	<b>\$ 1,835,574</b>	<b>\$ 3,628,876</b>	<b>\$ 2,132,038</b>
<b>Capital Outlay</b>						
<b>Total Capital Outlay - 55000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total - General Government</b>		<b>\$ 5,766,183</b>	<b>\$ 1,794,874</b>	<b>\$ 1,837,743</b>	<b>\$ 3,632,617</b>	<b>\$ 2,133,566</b>



# General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2013-14  
November 30, 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>
<b>Resources</b>					
Beginning Cash Balance	\$ 945,944	\$ 767,383		\$ 767,383	\$ (178,561)
Transfers In	\$ 3,450,000	\$ 3,000,000	\$ 450,000	\$ 3,450,000	\$ -
Premiums/Other	15,013,960	5,200,221	9,055,821	14,256,041	(757,919)
Stop Loss Reimb	215,451	21,356	42,712	64,069	(151,383)
<b>Total Resources</b>	<b>\$ 19,625,355</b>	<b>\$ 8,988,960</b>	<b>\$ 9,548,533</b>	<b>\$ 18,537,493</b>	<b>\$ (1,087,862)</b>
<b>Expenses</b>					
Medical Claims	\$ 12,547,178	\$ 5,488,885	\$ 7,684,438	\$ 13,173,323	\$ 626,145
Prescription Drug Claims	3,944,141	1,481,029	2,073,440	3,554,468	(389,672)
Dental Claims	1,083,310	451,582	632,214	1,083,796	485
Vision Claims	156,820	61,432	86,005	147,437	(9,383)
County Pharmacy	206,828	88,639	124,094	212,733	5,905
Employee Assistance Program	23,509	9,853	13,794	23,647	138
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>\$ 7,904,130</u>	<u>\$ 11,065,783</u>	<u>\$ 18,969,913</u>	<u>\$ 222,320</u>
Administration Fees & Other	616,069	302,674	361,323	663,997	47,928
Life/AD&D Premiums	318,061	139,827	195,757	335,584	17,523
Stop Loss Premiums	741,350	296,739	415,435	712,175	(29,176)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 739,240</u>	<u>\$ 972,516</u>	<u>\$ 1,711,756</u>	<u>\$ 36,275</u>
<b>Total Expenses</b>	<b>\$ 20,423,074</b>	<b>\$ 8,643,371</b>	<b>\$ 12,038,298</b>	<b>\$ 20,681,669</b>	<b>\$ 258,595</b>
<b>Ending Cash Balance</b>	<b>\$ (797,718)</b>	<b>\$ 345,589</b>	<b>\$ (2,489,764)</b>	<b>\$ (2,144,176)</b>	<b>\$ (1,346,457)</b>

Cash Balance-One Year Ago

\$ 1,760,418

Notes:

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

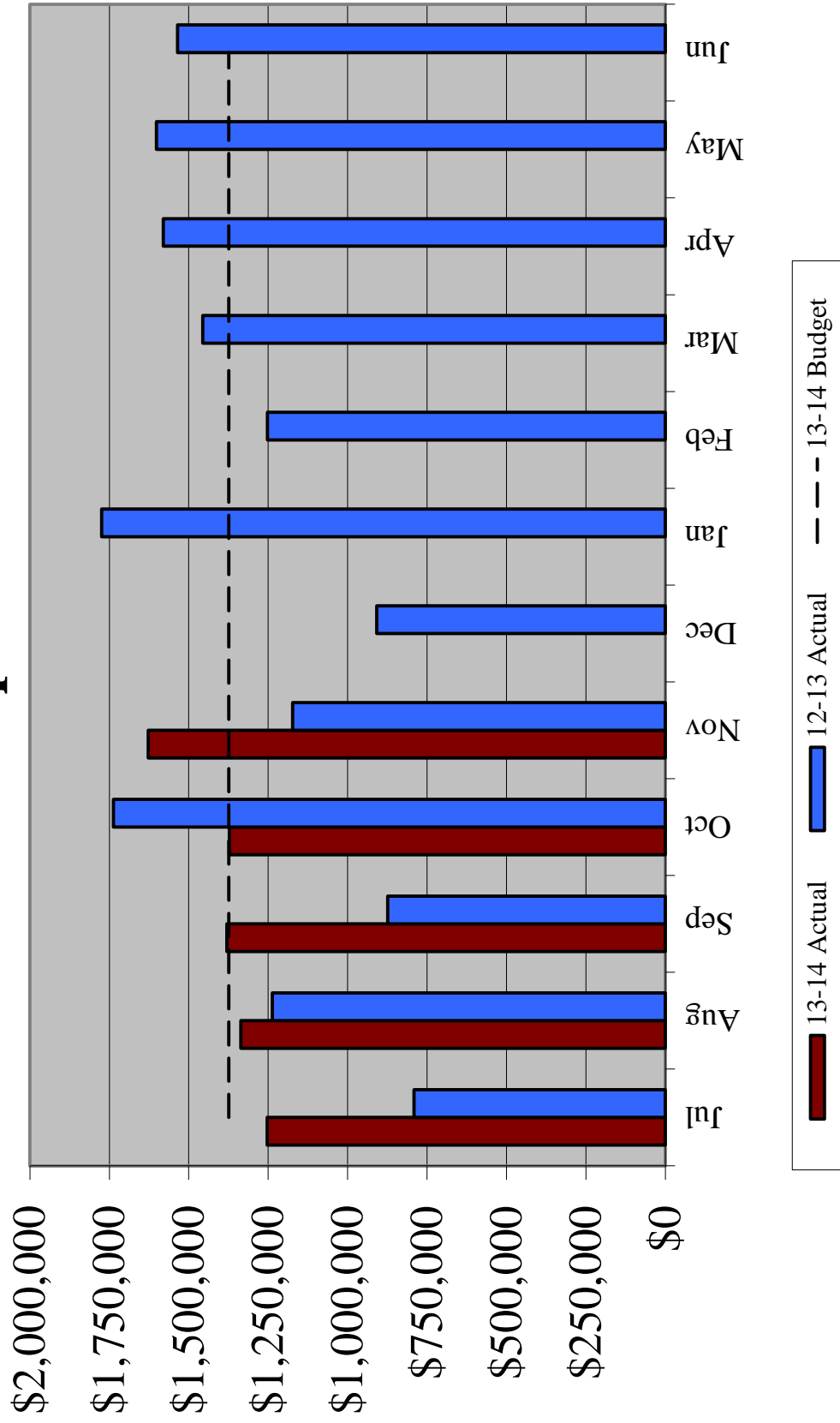
		<u>Employee 2013</u>	<u>Employer 13-14</u>
Single	612	\$151	\$453
Family	556	\$353	\$1,057
	1,168		

**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	\$ 1,330,719	\$1,097,777	\$1,330,719	(November)
Prescription Drug Claims	\$328,678	297,034	\$296,206	\$304,568	(October)
Total	<u>\$1,374,277</u>	<u>\$1,627,753</u>	<u>\$1,393,983</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	\$893,749	\$1,018,854	\$1,403,236	(January)
Prescription Drug Claims	\$350,847	\$279,506	\$323,361	\$450,751	(August)
Total	<u>\$1,400,192</u>	<u>\$1,173,255</u>	<u>\$1,342,215</u>		

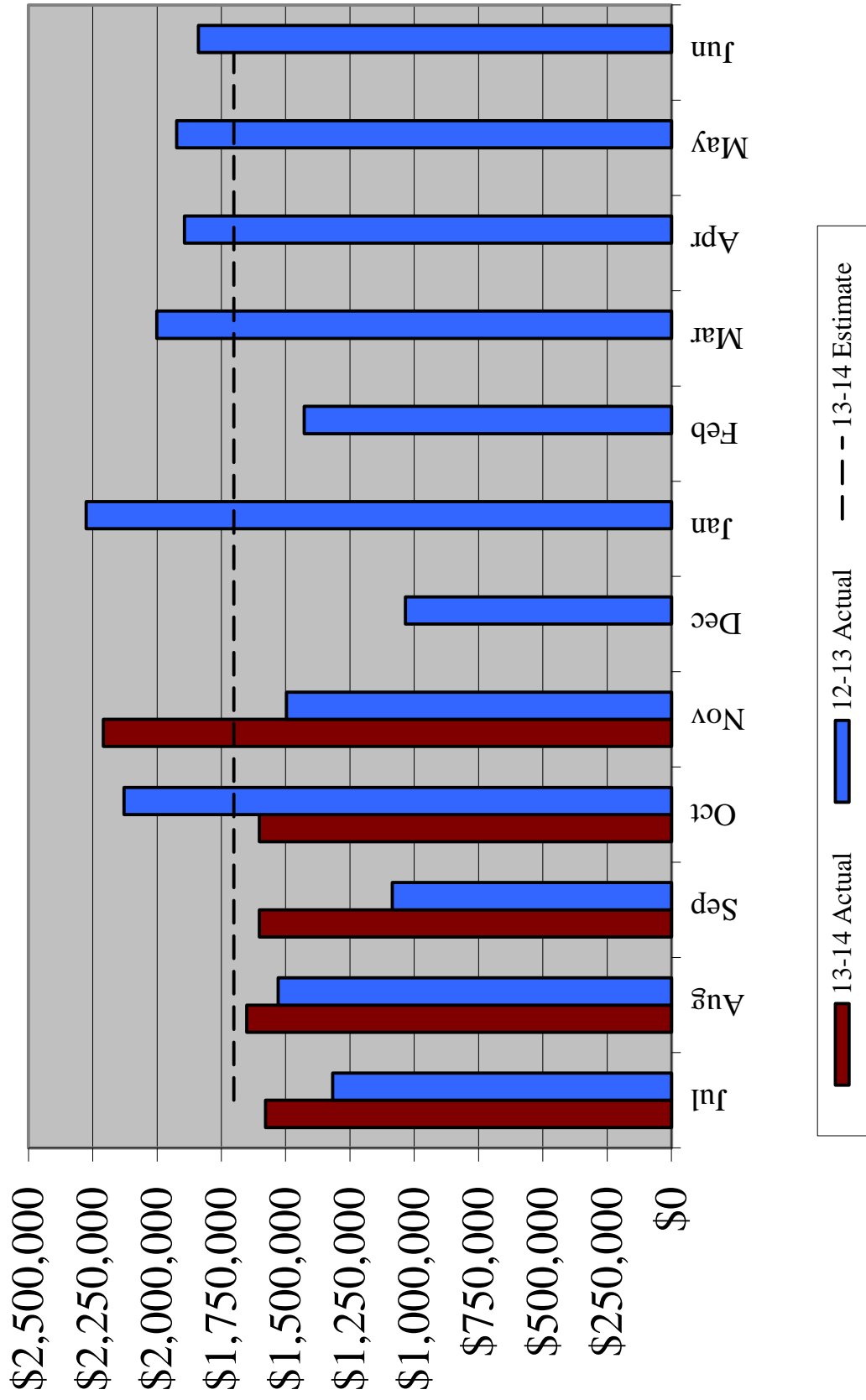
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons  
FY 2013-14  
as of November 30, 2013**

	Annual		Annual		At Nov 30		At Nov 30	
	FY 13-14	FY 12-13	Inc (Dec)	%	FY 13-14	FY 12-13	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	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%	\$ 3,000,000	\$ 1,500,000	\$ 1,500,000	100.0%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	3,559,624	4,405,649	(846,025)	-19.2%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	1,488,482	1,620,884	(132,402)	-8.2%
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%	152,114	325,589	(173,475)	-53.3%
Interest Income	6	5	1	18.8%	0	5	(5)	-99.2%
<b>Total Resources</b>	<b>\$ 19,625,355</b>	<b>\$ 20,720,337</b>	<b>\$ (1,094,982)</b>	<b>-5.3%</b>	<b>\$ 8,988,960</b>	<b>\$ 9,316,799</b>	<b>\$ (327,839)</b>	<b>-3.5%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 5,488,885	\$ 4,411,405	\$ 1,077,480	24.4%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	1,481,029	1,400,923	80,106	5.7%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	451,582	507,919	(56,337)	-11.1%
Vision Claims	156,820	170,678	(13,859)	-8.1%	61,432	73,852	(12,420)	-16.8%
County Pharmacy	206,828	186,943	19,884	10.6%	88,639	75,524	13,115	17.4%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	9,853	13,384	(3,531)	-26.4%
Medicare Supplement	785,808	775,750	10,058	1.3%	322,712	319,930	2,782	0.9%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	-	-	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 7,904,130	\$ 6,802,936	\$ 1,101,193	16.2%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	302,674	295,369	7,305	2.5%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	139,827	158,514	(18,687)	-11.8%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	296,739	299,562	(2,823)	-0.9%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 739,240	\$ 753,445	\$ (14,205)	-1.9%
<b>Total Expenses</b>	<b>\$ 20,423,073</b>	<b>\$ 19,952,954</b>	<b>\$ 470,120</b>	<b>2.4%</b>	<b>\$ 8,643,371</b>	<b>\$ 7,556,381</b>	<b>\$ 1,086,989</b>	<b>14.4%</b>
<b>Ending Cash Balance</b>	<b>\$ (797,718)</b>	<b>\$ 767,383</b>	<b>\$ (1,565,101)</b>	<b>-204%</b>	<b>\$ 345,589</b>	<b>\$ 1,760,418</b>	<b>\$ (1,414,828)</b>	<b>-80.4%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
November 30, 2013**

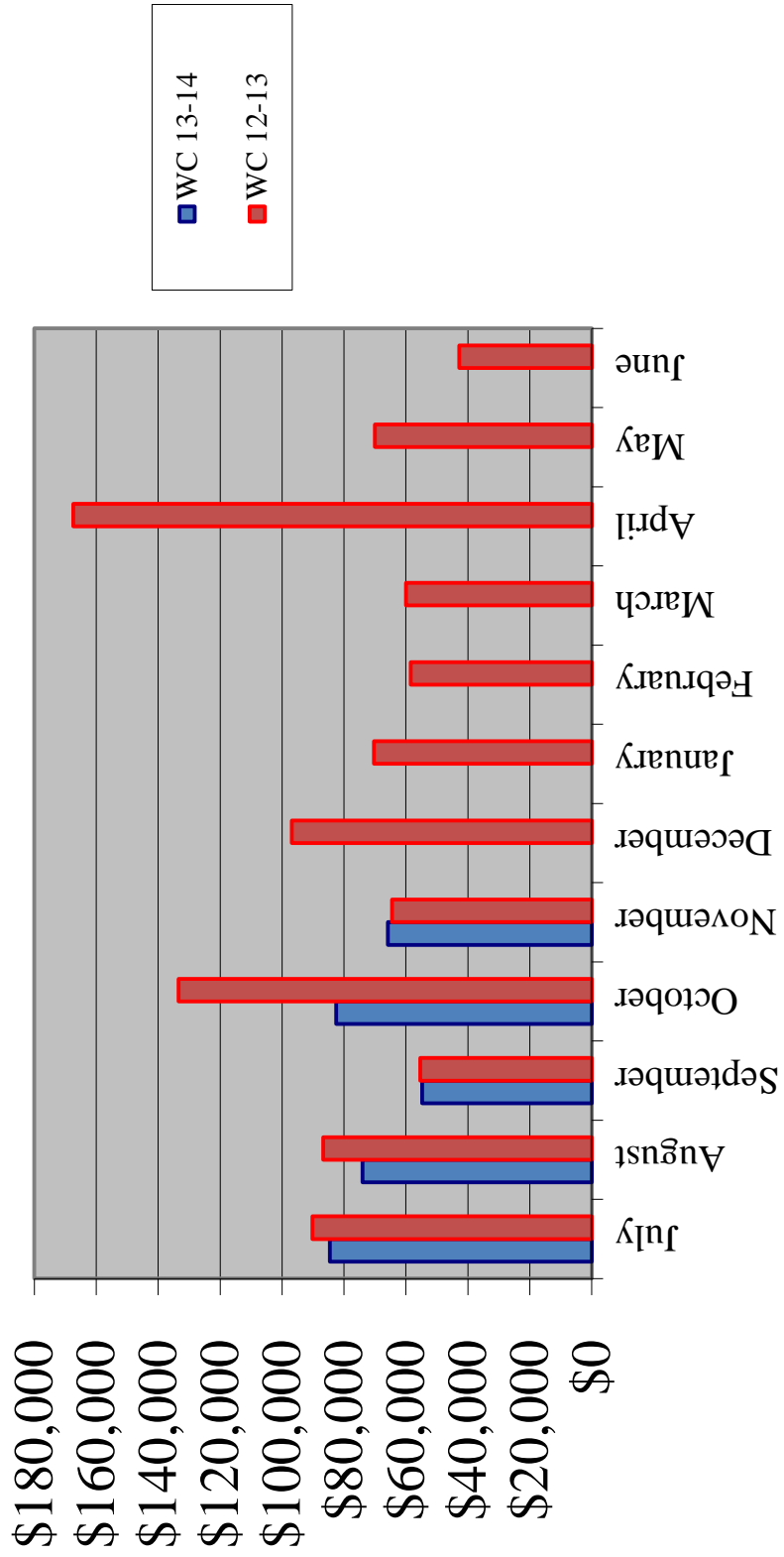
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	35,578	3,299
Transfers/Supplements	1,100,000	325,000	(775,000)
Total Sources	<b>\$ 1,417,256</b>	<b>\$ 621,498</b>	<b>\$ (795,758)</b>
Expenditures:			
Claims	\$ 1,097,963	\$ 361,678	(736,285)
Stop loss/Admin Fees	227,195	198,273	(28,922)
Total Expenditures	<b>\$ 1,325,158</b>	<b>\$ 559,951</b>	<b>\$ (765,207)</b>
<b>Ending Cash Balance*</b>	<b>\$ 92,098</b>	<b>\$ 61,547</b>	<b>\$ (30,551)</b>
Cash Balance-One Year Ago		<b>\$ 65,965</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	2,375	(37,170)
Total Expenditures	<b>\$ 48,655</b>	<b>\$ 2,375</b>	<b>\$ (46,279)</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,701</b>	<b>\$ 104,216</b>	<b>\$ 3,515</b>
Cash Balance-One Year Ago		<b>\$ 59,248</b>	

# 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
<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		825	46,794	24,706	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		51,730				51,730	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 1,081,196</b>	<b>\$ 197,492</b>	<b>\$ 341,398</b>	<b>\$ 611,003</b>	<b>\$ 282,282</b>	

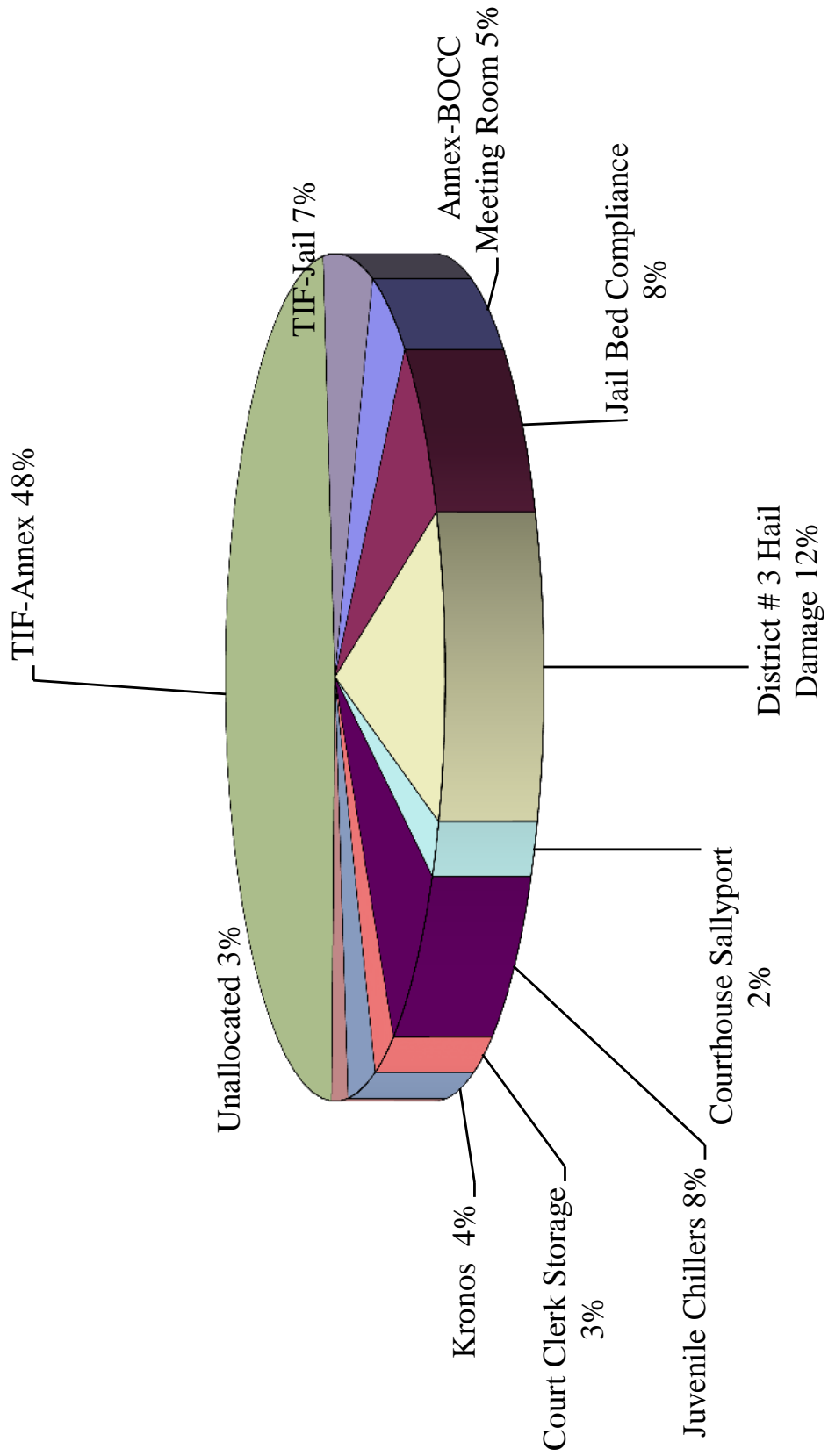
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 1,150,000	\$ 156,676	\$ 129,071	\$ 129,071	864,253	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 68,700	\$ 101,300	\$ 101,300	5,000	Ongoing
<b>Total Capital Projects</b>		<b>\$ 2,406,196</b>	<b>\$ 422,869</b>	<b>\$ 571,768</b>	<b>\$ 841,373</b>	<b>\$ 1,151,535</b>	

Cash Balance at November 30, 2013	\$1,574,422.82
	0.00
	<u>1,574,422.82</u>
13/14 Available Budget	1,574,403.73
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>1,574,403.73</u>
<b>Total Cash Available for Projects</b>	<b>\$ 19.09</b>



# Capital Projects Budget FY 13-14



FY 2013-14 Special Revenue Funds  
 Status Report  
 November 30, 2013

Cost Center	Department	2013-2014 Budget	November 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	\$4,628,124	\$471,920	\$1,375,678	\$3,252,445	\$1,688,777	\$2,939,346	29.7%
1110	Highway Cash-Dist #2	4,201,565	321,418	1,150,864	3,050,701	1,946,724	2,254,841	27.4%
1110	Highway Cash-Dist #3	3,578,489	549,699	1,876,264	1,702,225	2,201,701	1,376,789	52.4%
1111	CBRI Fund	4,237,967	4,400	1,224,647	3,013,321	1,609,835	2,628,132	28.9%
1118	Tax Assessment District	27,468	23,846	23,846	3,622	23,846	3,622	0.0%
1130	Resale Property	3,694,285	283,871	1,268,177	2,426,108	1,857,868	1,836,417	34.3%
1140	Treasurer Mortgage Fee	244,849	10,389	78,965	165,884	91,866	152,983	32.3%
1150	County Clerk Lien Fee	90,292	16,442	60,304	29,988	70,429	19,863	66.8%
1151	UCC Central Filing Fund	862,362	124,683	513,766	348,596	588,414	273,948	59.6%
1152	Records Mgmt & Preservation	641,887	0	400,100	241,787	408,534	233,353	62.3%
1160	Sheriff Service Fee	1,662,244	295,900	1,082,476	579,768	1,471,911	190,333	65.1%
1161	Sheriff Special Revenue	5,107,964	945,865	2,768,306	2,339,658	4,250,049	857,915	54.2%
1162	Sheriff's Grant Fund	396,018	10,989	96,289	299,728	96,289	299,728	24.3%
1201	Assessor Revolving Fee	64,453	0	0	64,453	0	64,453	0.0%
1231	Juvenile Probation Fee	199,810	650	8,138	191,672	67,000	132,810	4.1%
1232	Special Work Restitution	70,559	0	0	70,559	73	70,486	0.0%
1233	Juvenile Grant Fund	558,363	29,722	141,470	416,892	142,749	415,614	25.3%
1240	Planning Commission Fee	210,745	3,718	15,275	195,470	24,488	186,257	7.2%
1250	Local Emergency Planning Con	14,107	0	0	14,107	200	13,907	0.0%
1251	Emergency Mgmt Fund	275,016	3,500	7,068	267,948	27,581	247,435	2.6%
1260	Community Service Fee	134,075	9,635	36,671	97,405	57,187	76,888	27.4%
1270	Community Sentencing	926,630	111,247	541,523	385,107	590,477	336,153	58.4%
1280	Drug Court Fund	636,186	14,041	203,752	432,434	208,477	427,709	32.0%
1282	Mental Health Court Fund	76,446	2,399	5,947	70,499	17,980	58,465	7.8%
1290	Shine Program	176,737	23,790	90,979	85,757	95,760	80,977	51.5%
<b>Total</b>		<b>\$32,716,638</b>	<b>\$3,258,125</b>	<b>\$12,970,506</b>	<b>\$19,746,133</b>	<b>\$17,538,214</b>	<b>\$15,178,424</b>	<b>39.6%</b>

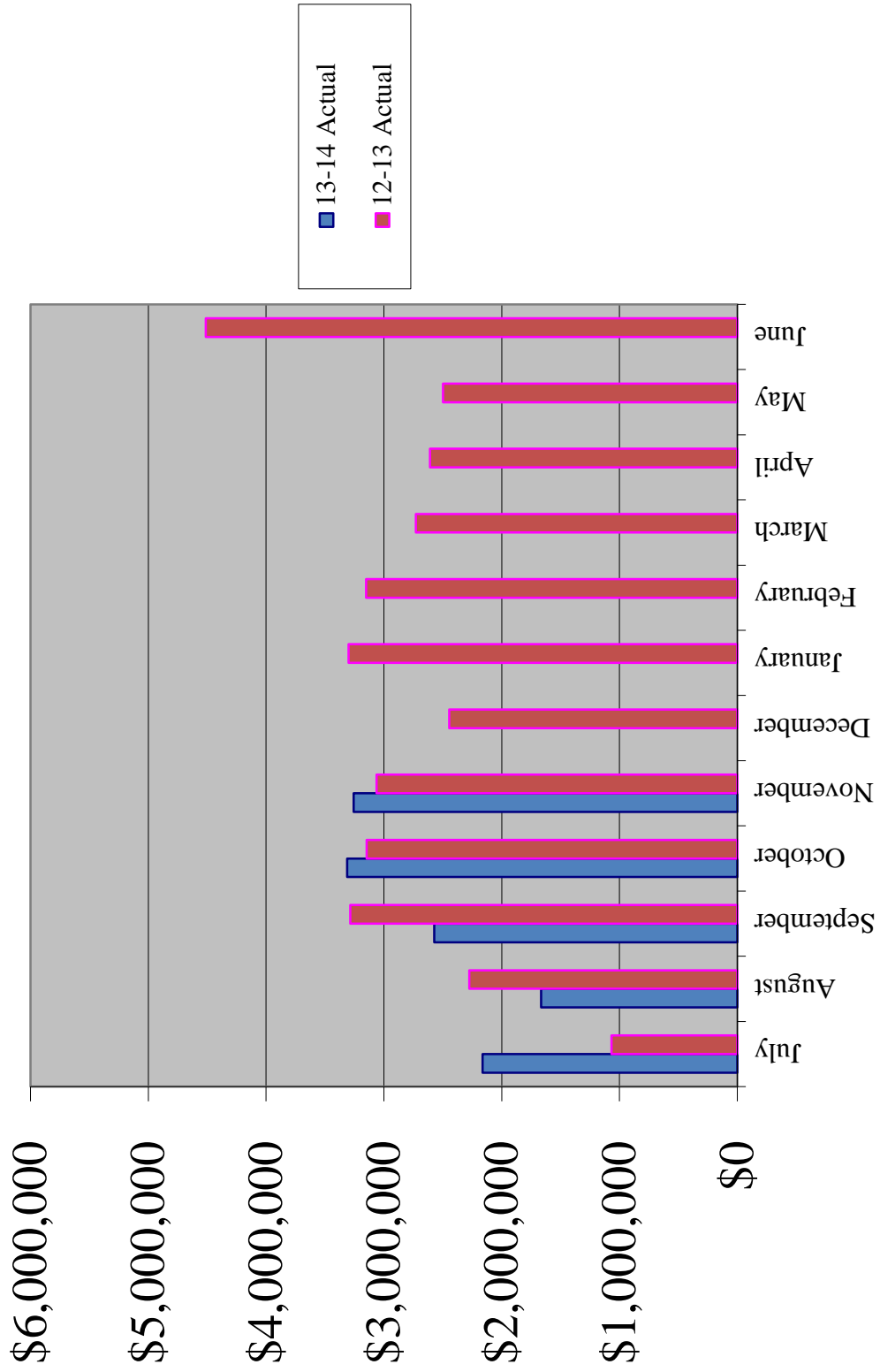
Source: Appropriation Trial Balance (Oracle General Ledger)

Year elapsed = 41.67%

Notes:

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

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2013-2014-Status Report**  
**For the Period Ending November 30, 2013**

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

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

**Revenue:**

Property Tax-Current & Prior	\$ 1,324,414
Exempt Manufacturing Tax	56,568
Miscellaneous Property Tax	500
Interest Income	468
<b>Total Revenue</b>	<b>\$ 1,381,949</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

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

Principal	\$ -
Interest	-
<b>Total Paid YTD</b>	<b>\$ -</b>

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

Principal	\$ -
Interest	-
<b>Total Paid YTD</b>	<b>\$ -</b>

**Total Bonds Combined**

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

<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	(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
<b>\$ 108,738,122</b>	<b>\$ (42,532,437)</b>	<b>\$ 66,205,685</b>

**Judgments**

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

**Total Expenditures** **\$ (5,389,525)**

**Ending Cash Balance** **\$ 2,406,709**

### Debt Service Fund Expenditures 10 Year History

