

Oklahoma County
Monthly Financial Report
For Period Ending October 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

November 2013

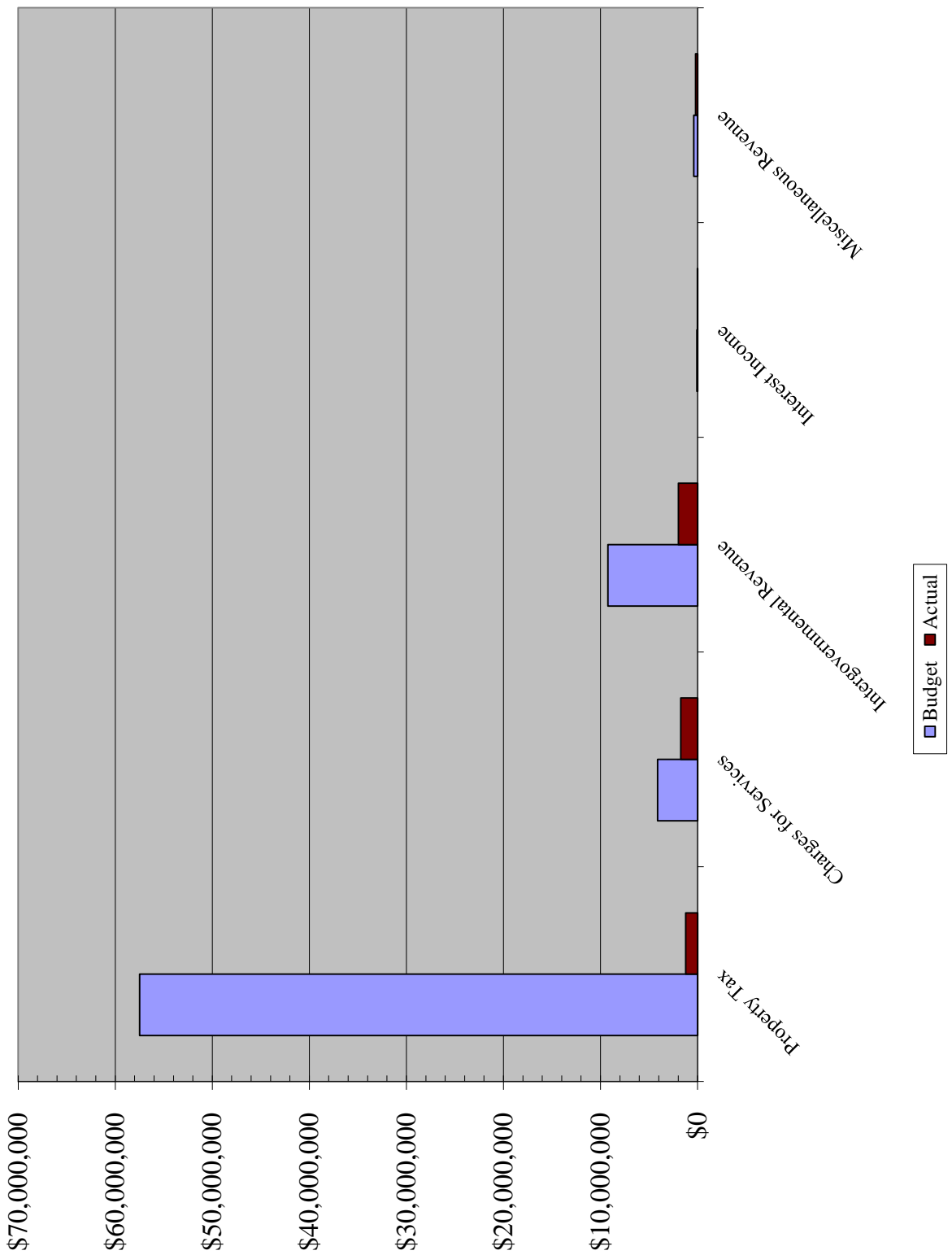
Prepared by the Office ofCarolynn Caudill, County Clerk

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

	13-14 Amended Budget	13-14 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 8,492,988	\$ 8,492,988	\$ (0)	100.0%	
Reserved	1,885,348	1,885,348	-	100.0%	
Total Cash Balance	\$ 10,378,336	\$ 10,378,336	\$ (0)		
Revenue:					
Property Tax	\$ 58,632,684	\$ 1,216,019	\$ (57,416,665)	2.1%	1.9%
Charges for Services	4,155,919	1,723,673	(2,432,246)	41.5%	42.5%
Intergovernmental Revenue	9,367,201	1,968,867	(7,398,334)	21.0%	26.1%
Interest Income	75,000	17,503	(57,497)	23.3%	28.3%
Miscellaneous Revenue	401,566	207,887	(193,679)	51.8%	66.7%
Total Revenue	\$ 72,632,370	\$ 5,133,950	\$ (67,498,420)	7.1%	7.5%
Temporary Cash Transfer In	\$ -	\$ 16,625,000	\$ 16,625,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,600,000)	(2,640,000)	1,960,000		
13-14 Expenditures	\$ 76,525,357	\$ 22,992,216	\$ (53,533,141)	30.0%	31.3%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
Total Expenditures	\$ 78,410,705	\$ 24,697,715	\$ (53,712,990)		
Cash Balance*	\$ -	\$ 4,799,571	\$ 4,799,571		

* 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 October 31, 2013



General Fund
FY 2013-2014
Actual Comparison

	For the Month Ending October 31, 2013			
	13-14 October Actual	12-13 October Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 4,953,712	\$ 8,521,453	\$ (3,567,741)	-41.9%
Revenue:				
Property Tax	\$ 251,940	\$ 163,503	\$ 88,437	54.1%
Charges for Services	400,513	340,943	59,570	17.5%
Intergovernmental Revenue	514,367	715,036	(200,669)	-28.1%
Interest Income	3,671	3,160	511	16.2%
Miscellaneous Revenue	42,656	49,577	(6,921)	-14.0%
Total Revenue	\$ 1,213,148	\$ 1,272,219	\$ (59,071)	-4.6%
Temporary Cash Transfers In	\$ 5,000,000	\$ 400,000	\$ 4,600,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(390,000)	-	(390,000)	
13-14 Expenditures	\$ 5,937,173	\$ 5,958,062	\$ (20,889)	-0.4%
Prior Budget Year Expenditures	40,117	107,847	(67,730)	
Total Expenditures	\$ 5,977,290	\$ 6,065,910	\$ (88,619)	-1.5%
Ending Cash Balance	\$ 4,799,571	\$ 4,127,761	\$ 671,810	16.3%

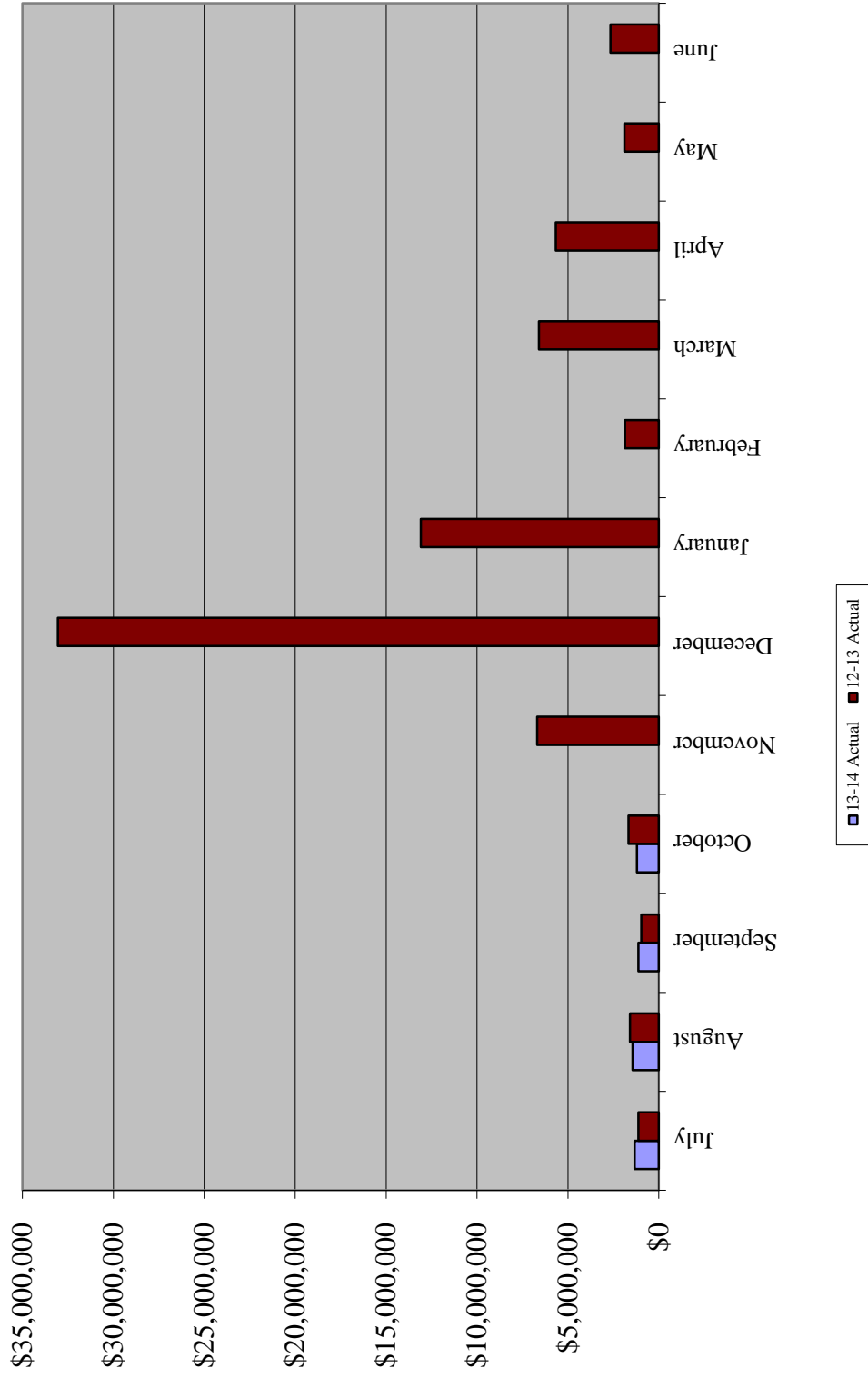
	For the Year to Date Period Ending October 31, 2013			
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
	\$ 1,216,019	\$ 1,110,487	\$ 105,532	9.5%
	1,723,673	1,573,723	149,950	9.5%
	1,968,867	1,999,978	(31,111)	-1.6%
	17,503	21,219	(3,716)	-17.5%
	207,887	272,266	(64,379)	-23.6%
	\$ 5,133,950	\$ 4,977,672	\$ 156,277	3.1%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
	-	-	-	
	-	-	-	
	(2,640,000)	(2,100,000)	(540,000)	25.7%
	\$ 22,992,216	\$ 23,365,938	\$ (373,722)	-1.6%
	1,705,499	1,592,958	112,541	7.1%
	\$ 24,697,715	\$ 24,958,896	\$ (261,181)	-1.0%
Ending Cash Balance	\$ 4,799,571	\$ 4,127,761	\$ 671,810	16.3%

13-14 October Actual	12-13 October Actual	Increase (Decrease)
\$ (315,000)	-	\$ (315,000)
-	-	-
(75,000)	-	(75,000)
-	-	-
\$ (390,000)	\$ -	\$ (390,000)

13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$ (315,000)	\$ -	\$ (315,000)
(2,000,000)	(1,500,000)	(500,000)
(325,000)	(600,000)	275,000
-	-	-
\$ (2,640,000)	\$ (2,100,000)	\$ (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 October 31, 2013



FY 2013-14 General Fund Expenditures
 Status Report
 October 31, 2013

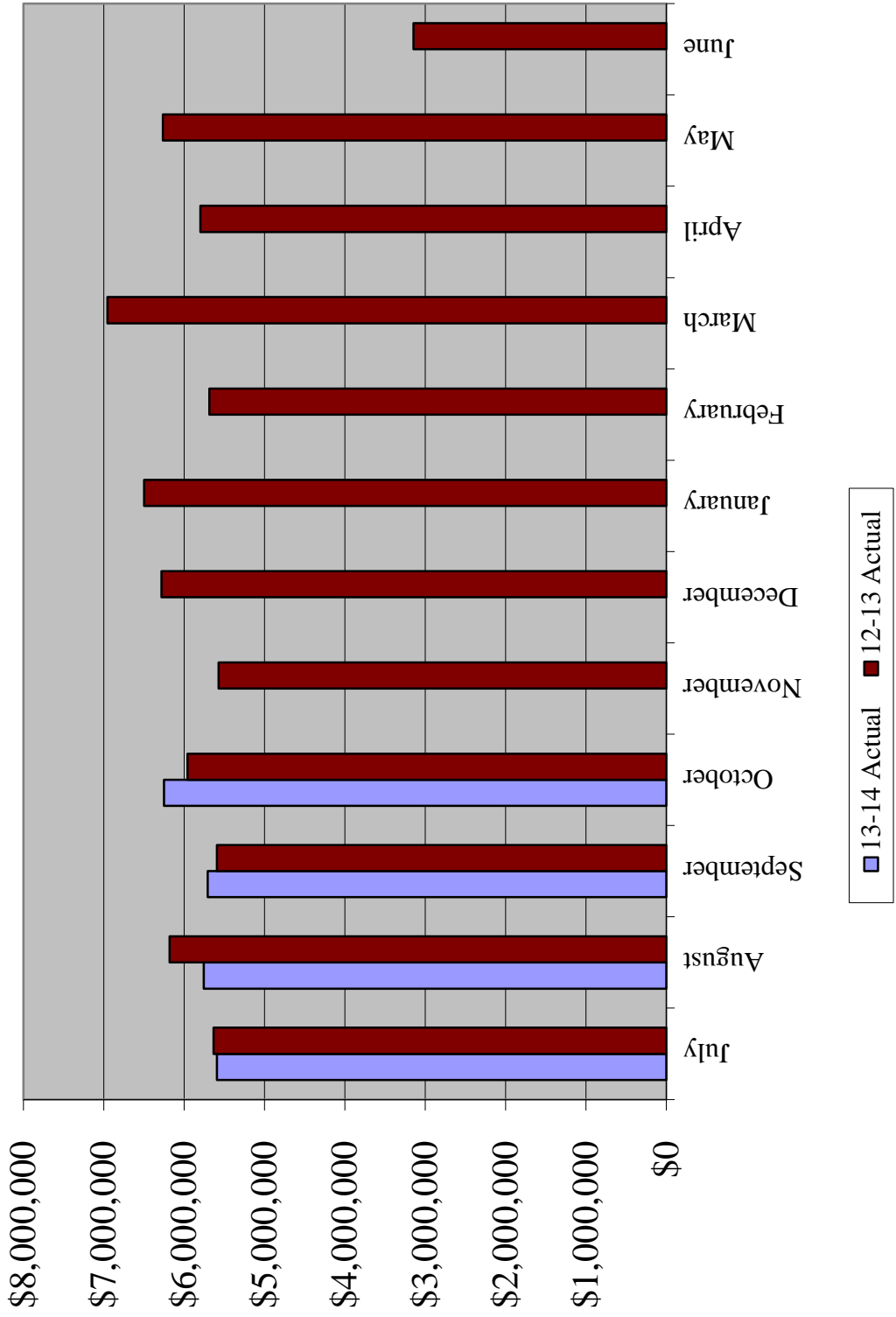
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2013-2014 Budget	October 2013 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	12/13 % Expended	Prior Year % Expended
1100	General Government	\$5,665,683	\$406,478	\$1,509,524	\$4,528,573 *	\$4,156,159	\$3,602,364	\$2,063,319	26.6%	28.0%
1200	County Commissioners	518,253	42,754	171,237	513,712	347,016	173,317	344,936	33.0%	34.2%
1300	Assessor	2,298,601	182,553	738,323	2,214,968	1,560,278	778,761	1,519,840	32.1%	31.5%
1400	Assessor Revaluation	3,729,814	258,337	1,104,458	3,313,373	2,625,357	1,298,268	2,431,546	29.6%	32.7%
1500	Treasurer	597,028	53,473	155,045	465,136	441,983	241,793	355,235	26.0%	28.8%
1600	Court Clerk	5,943,352	455,360	1,790,093	5,370,278	4,153,259	1,819,622	4,123,730	30.1%	31.9%
1700	Court Clerk	2,865,981	238,367	940,201	2,820,602	1,925,780	1,056,161	1,809,820	32.8%	30.5%
1800	Excise & Equalization Bds	48,961	1,374	3,684	11,051	45,277	8,345	40,616	7.5%	10.1%
1900	County Audit	570,013	0	7,250	21,751	562,763	280,189	289,824	1.3%	5.0%
2000	District Attorney-State	150,000	9,384	26,906	80,718	123,094	62,967	87,033	17.9%	21.5%
2100	District Attorney-County	72,398	6,078	11,853	35,560	60,545	49,157	23,241	16.4%	27.2%
2300	Public Defender	52,000	4,095	12,355	37,066	39,645	33,015	18,985	23.8%	19.3%
2400	Purchasing	285,261	24,288	92,858	278,575	192,403	98,709	186,552	32.6%	35.3%
2500	Election Board	1,149,681	91,330	317,740	933,220	831,941	349,539	800,142	27.6%	31.6%
2600	Central HR/Health & Safety	462,047	37,277	147,289	441,866	314,758	154,805	307,242	31.9%	29.4%
2700	MIS	2,783,781	220,139	791,992	2,375,977	1,991,789	1,325,497	1,458,284	28.5%	28.9%
2801	Facilities Mgmt-Courthouse	1,384,245	111,147	409,678	1,229,034	974,567	483,630	900,615	29.6%	26.0%
2901	Facilities Mgmt-Office Bldg	248,309	23,584	60,111	180,333	188,198	112,105	136,204	24.2%	25.5%
3000	Planning Commission	155,156	22,972	92,552	277,656	62,604	92,552	62,604	59.7%	63.2%
3100	Community Service	597,891	52,863	211,450	634,350	386,441	211,450	386,441	35.4%	34.5%
5100	Sheriff	32,998,171	2,700,583	10,857,849	32,573,546 *	22,140,322	12,653,126	20,345,045	32.9%	36.8%
5200	Juvenile Justice Bureau	7,049,905	619,289	2,284,134	6,852,402	4,765,771	2,520,739	4,529,166	32.4%	31.6%
5500	Emergency Management	382,637	28,145	112,895	338,685	269,742	180,292	202,345	29.5%	25.8%
6100	Social Services	1,818,803	180,471	493,236	1,479,708	1,325,567	999,735	819,068	27.1%	27.9%
7100	Free Fair	62,245	31,416	38,622	115,866	23,623	38,818	23,427	62.0%	32.5%
8100	OSU Extension	507,732	34,564	142,196	426,587	365,536	153,814	353,918	28.0%	29.5%
9100	District 1	302,660	25,881	101,614	304,842	201,046	147,336	155,324	33.6%	7.6%
9200	District 2	256,859	7,545	110,820	332,459	146,039	119,394	137,465	43.1%	35.1%
9300	District 3	248,254	23,546	96,188	288,564	152,066	98,492	149,762	38.7%	50.2%
9400	County Engineer	503,704	43,880	160,063	480,188	343,641	177,110	326,594	31.8%	31.0%
9995	General Fund Reserve	2,500,932	0	0	0	2,500,932	0	2,500,932	0.0%	0.0%
Total		\$76,525,357	\$6,252,173	\$23,307,216	\$69,921,647	\$53,218,141	\$29,636,103	\$46,889,254	30.5%	31.3%

Year elapsed = 33.3%

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

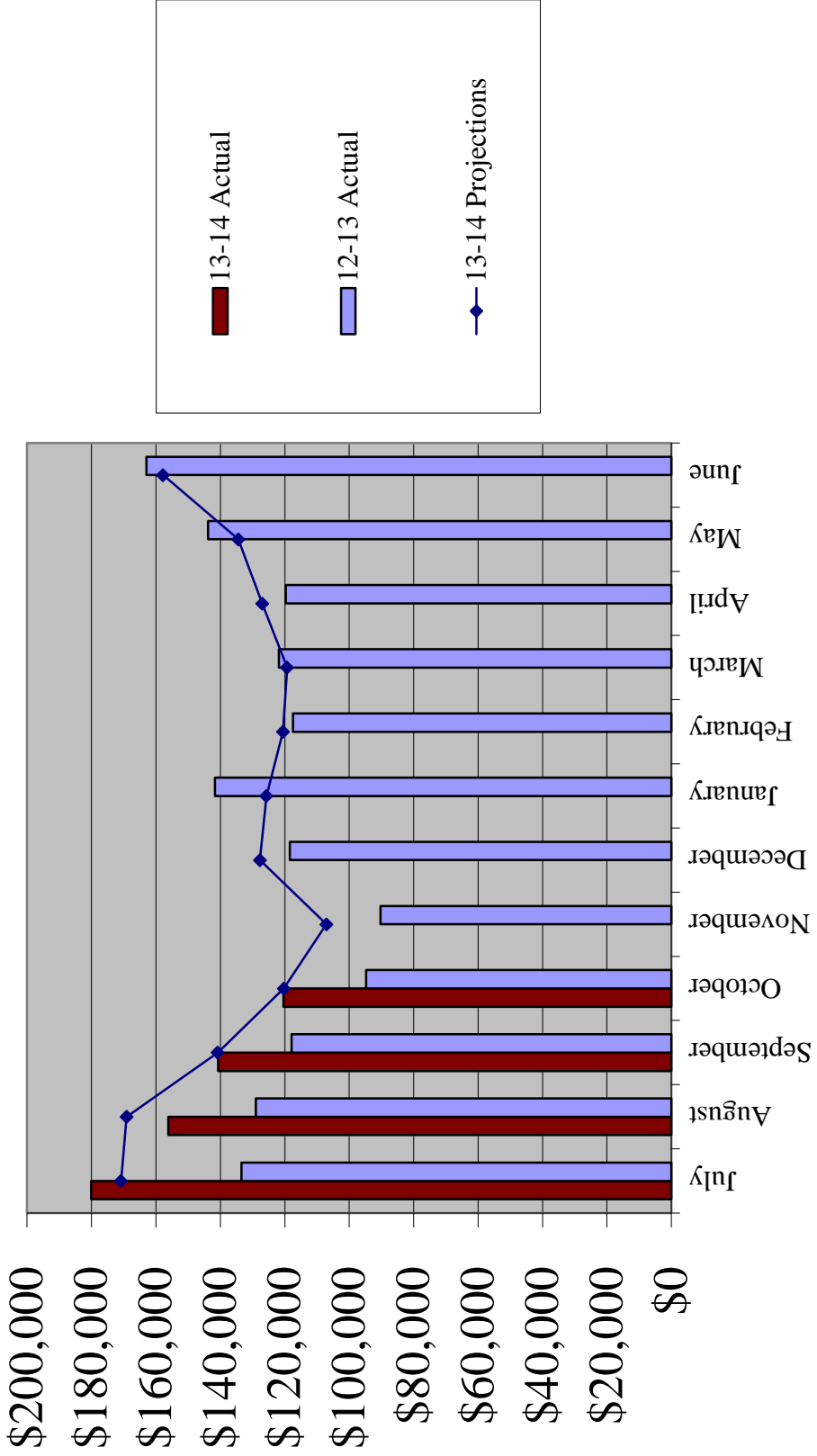
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
October 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	\$ -	\$ 300	\$ 300	\$ 900
52010	FICA - Retirement Board Members	92	-	23	23	69
52022	Retirement paid by General Fund	3,977	1,920	1,391	3,311	666
	Total Salaries and Benefits	\$ 5,269	\$ 1,920	\$ 1,714	\$ 3,634	\$ 1,635
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 423,125	\$ 476,875	\$ 900,000	\$ 720,515
54023	Electricity (OG&E)	800,000	452,887	147,113	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	284,676	115,324	400,000	250,000
54022	Natural Gas(ONG)	28,000	20,696	2,304	23,000	5,000
	Utilities Subtotal	\$ 3,098,515	\$ 1,181,384	\$ 741,616	\$ 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	2,000	320	2,320	10,680
	Lease-Purchase Debt Subtotal	\$ 476,000	\$ 11,000	\$ 320	\$ 11,320	\$ 464,680
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	\$ 404,914	\$ 202,457	\$ 607,371	\$ -
54451	Outside legal services	175,000	3,725	1,276	5,000	170,000
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	9,991	8,009	18,000	22,000
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	57,333	30,855	88,188	4,378
54109/54011	Postage Machine and Postage	9,150	243	6,637	6,880	2,270
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	226,936	83,064	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		8,333	8,333	(3,833)
54456	Alcohol and drug screening for county employees	15,000	11,660	3,340	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	569	73	642	2,651
	Other Operating Subtotal	\$ 2,054,249	\$ 907,535	\$ 724,043	\$ 1,631,578	\$ 422,671
	Total Maintenance and Operations - 54000	\$ 5,660,414	\$ 2,099,919	\$ 1,497,688	\$ 3,597,607	\$ 2,062,807
Capital Outlay						
	Total Capital Outlay - 55000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total - General Government	\$ 5,665,682	\$ 2,101,840	\$ 1,499,402	\$ 3,601,241	\$ 2,064,442

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
October 31, 2013**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
Resources					
Beginning Cash Balance	\$ 945,944	\$ 767,383		\$ 767,383	\$ (178,561)
Transfers In	\$ 3,450,000	\$ 2,000,000	\$ 1,450,000	\$ 3,450,000	\$ -
Premiums/Other	15,013,960	3,945,641	10,146,211	14,091,852	(922,108)
Stop Loss Reimb	215,451	21,356	42,712	64,069	(151,383)
Total Resources	\$ 19,625,355	\$ 6,734,380	\$ 11,638,924	\$ 18,373,303	\$ (1,252,052)
Expenses					
Medical Claims	\$ 12,547,178	\$ 3,946,896	\$ 7,893,792	\$ 11,840,688	\$ (706,489)
Prescription Drug Claims	3,944,141	1,183,995	2,367,989	3,551,984	(392,156)
Dental Claims	1,083,310	333,096	666,192	999,288	(84,022)
Vision Claims	156,820	50,885	101,771	152,656	(4,164)
County Pharmacy	206,828	66,299	132,599	198,898	(7,929)
Employee Assistance Program	23,509	5,916	17,747	23,663	153
Medicare Supplement - Phys. Mutual	785,808	259,154	518,308	777,462	(8,346)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 5,846,241</u>	<u>\$ 11,698,398</u>	<u>\$ 17,544,639</u>	<u>\$ (1,202,954)</u>
Administration Fees & Other	616,069	237,782	386,390	624,172	8,103
Life/AD&D Premiums	318,061	111,700	223,399	335,099	17,038
Stop Loss Premiums	741,350	238,802	477,604	716,407	(24,944)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 588,284</u>	<u>\$ 1,087,394</u>	<u>\$ 1,675,678</u>	<u>\$ 197</u>
Total Expenses	\$ 20,423,074	\$ 6,434,525	\$ 12,785,792	\$ 19,220,317	\$ (1,202,757)
Ending Cash Balance	\$ (797,718)	\$ 299,855	\$ (1,146,868)	\$ (847,013)	\$ (49,294)

Cash Balance-One Year Ago

\$ 2,028,163

Notes:

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

2. Premiums:

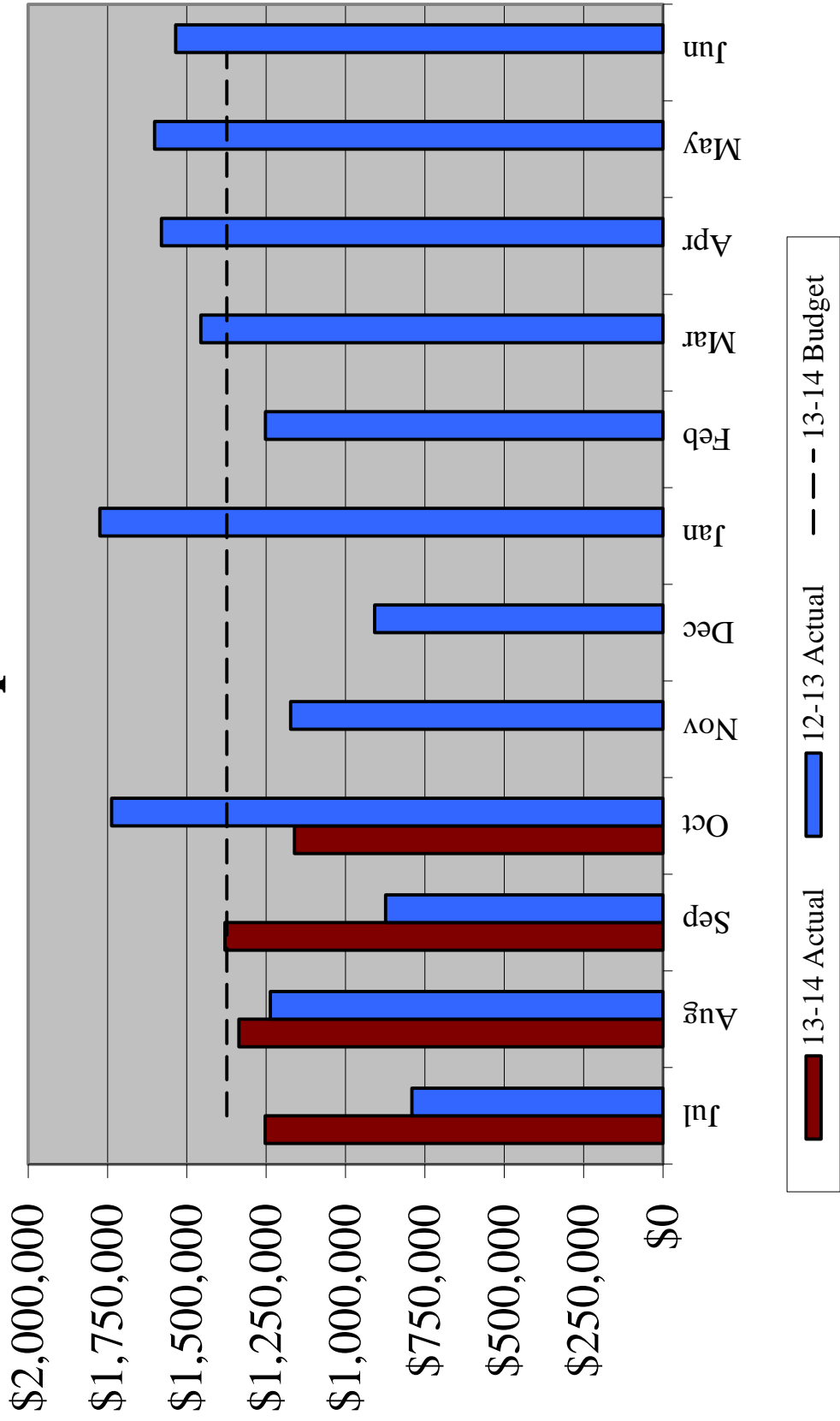
		<u>Employee 2013</u>	<u>Employer 13-14</u>
Single	620	\$151	\$453
Family	560	\$353	\$1,057
	<u>1,180</u>		

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	\$ 1,062,689	\$986,724	\$1,075,599	(September)
Prescription Drug Claims	<u>\$328,678</u>	<u>309,474</u>	<u>\$295,999</u>	\$304,568	(October)
Total	\$1,374,277	\$1,372,163	\$1,282,723		
	12/13			12/13	
Prior Year 12-13 Comparison	Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$1,403,236	\$1,018,854	\$1,403,236	(January)
Prescription Drug Claims	<u>\$350,847</u>	<u>\$334,279</u>	<u>\$323,361</u>	\$450,751	(August)
Total	\$1,400,192	\$1,737,515	\$1,342,215		

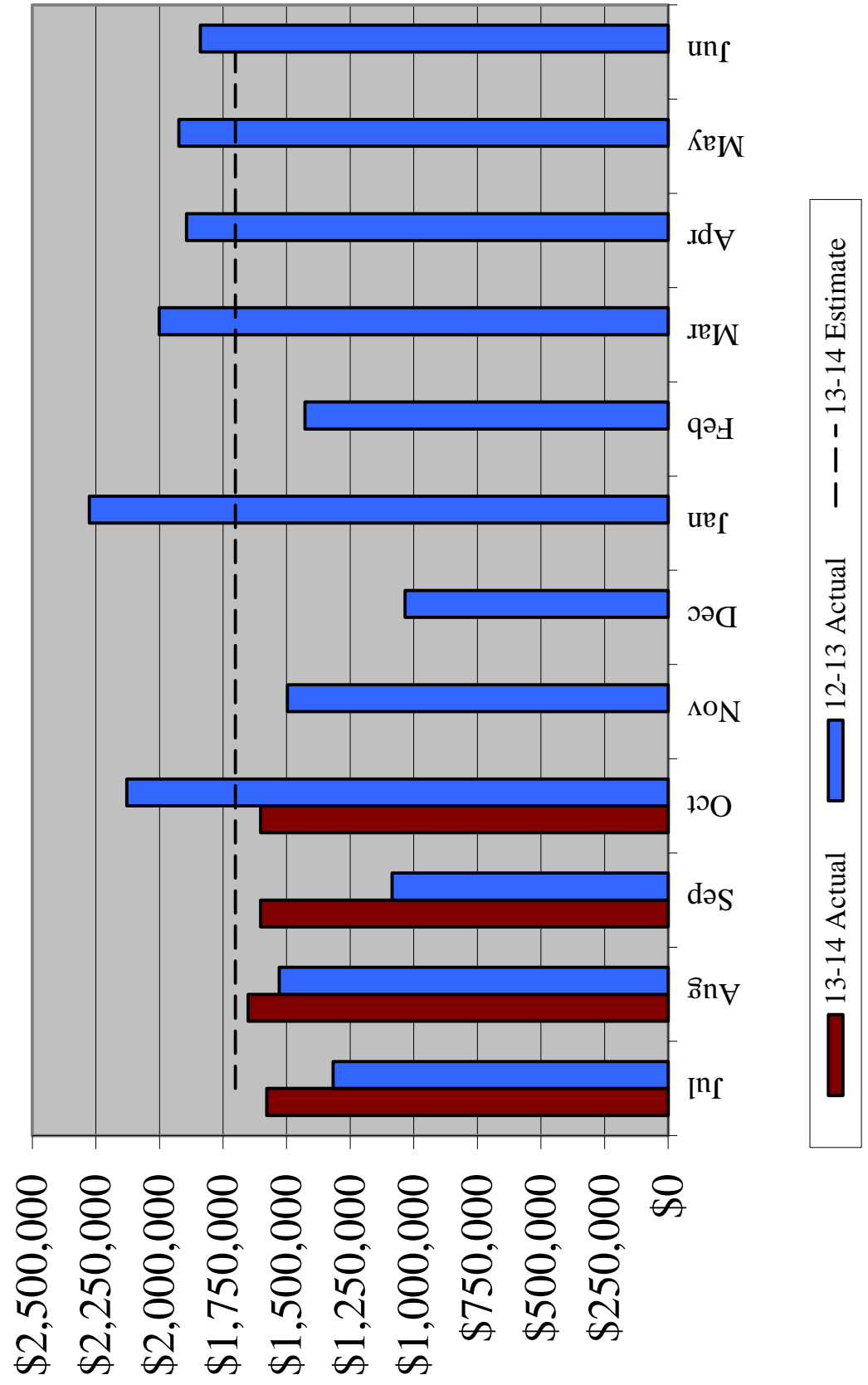
Medical & Prescription Claims



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

	Annual	Annual			At Oct 31	At Oct 31		
	FY 13-14	FY 12-13			FY 13-14	FY 12-13		
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	YTD Actuals	Inc (Dec)	%
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%	\$ 2,000,000	\$ 1,500,000	\$ 500,000	33.3%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	2,685,457	3,544,486	(859,029)	-24.2%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	1,143,538	1,264,364	(120,826)	-9.6%
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%	116,646	314,671	(198,025)	-62.9%
Interest Income	6	5	1	18.8%	0	5	(5)	-99.2%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 6,734,380	\$ 8,088,198	\$ (1,353,818)	-16.7%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 3,946,896	\$ 3,517,656	\$ 429,240	12.2%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	1,183,995	1,121,417	62,578	5.6%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	333,096	420,298	(87,202)	-20.7%
Vision Claims	156,820	170,678	(13,859)	-8.1%	50,885	62,483	(11,598)	-18.6%
County Pharmacy	206,828	186,943	19,884	10.6%	66,299	60,248	6,051	10.0%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	5,916	11,404	(5,488)	-48.1%
Medicare Supplement	785,808	775,750	10,058	1.3%	259,154	255,516	3,638	1.4%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	-	-	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 5,846,241	\$ 5,449,022	\$ 397,219	7.3%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	237,782	230,721	7,061	3.1%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	111,700	132,306	(20,606)	-15.6%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	238,802	247,985	(9,183)	-3.7%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 588,284	\$ 611,012	\$ (22,728)	-3.7%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 6,434,525	\$ 6,060,034	\$ 374,491	6.2%
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 299,855	\$ 2,028,164	\$ (1,728,309)	-85.2%

Total Employee Benefits Expenses



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

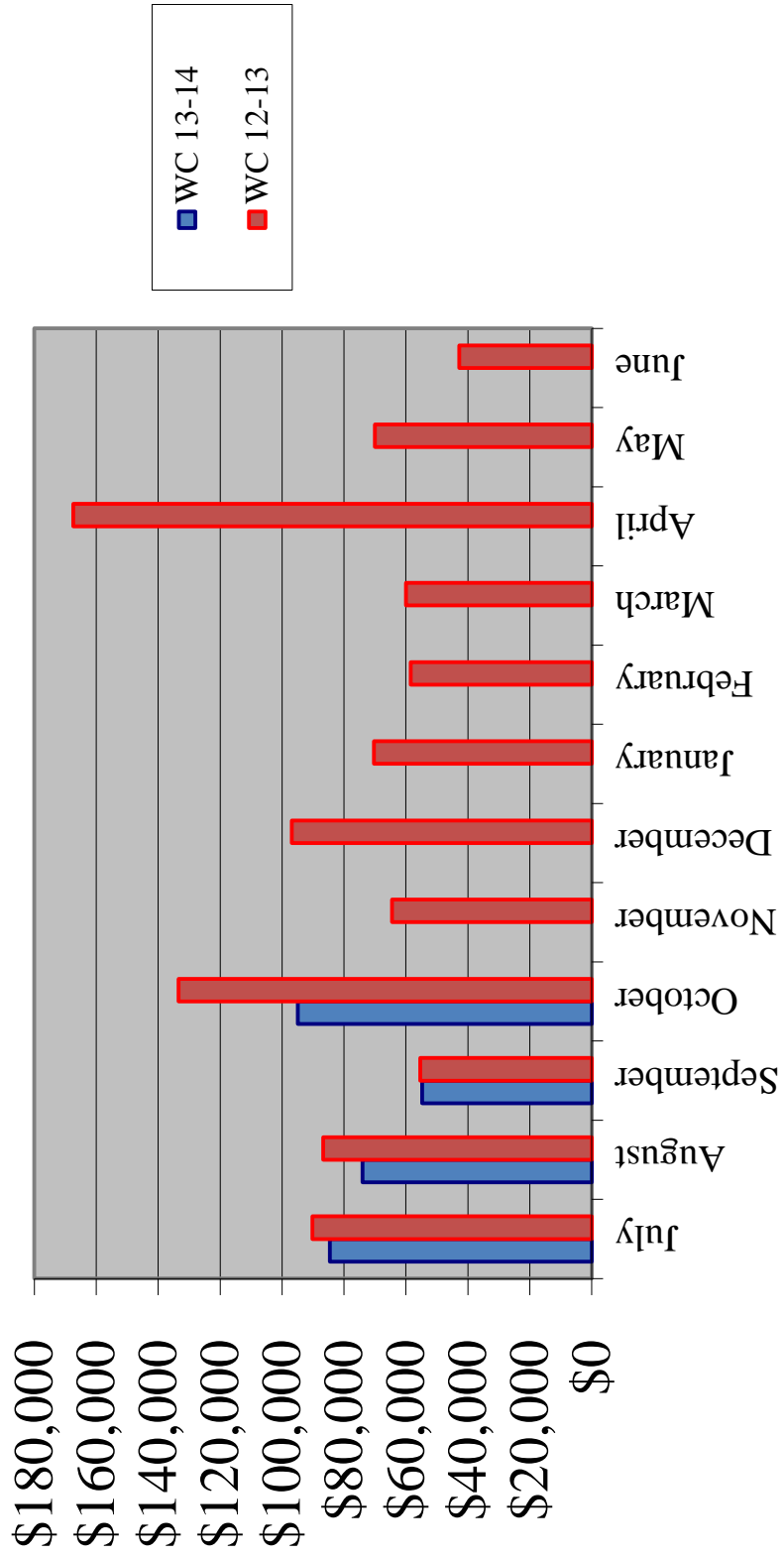
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	35,494	3,214
Transfers/Supplements	1,100,000	325,000	(775,000)
Total Sources	\$ 1,417,256	\$ 621,413	\$ (795,843)
Expenditures:			
Claims	\$ 1,097,963	\$ 295,816	(802,147)
Stop loss/Admin Fees	227,195	198,273	(28,922)
Total Expenditures	\$ 1,325,158	\$ 494,089	\$ (831,069)
Ending Cash Balance*	\$ 92,098	\$ 127,325	\$ 35,227
Cash Balance-One Year Ago		\$ 132,635	

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		\$ 63,854	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

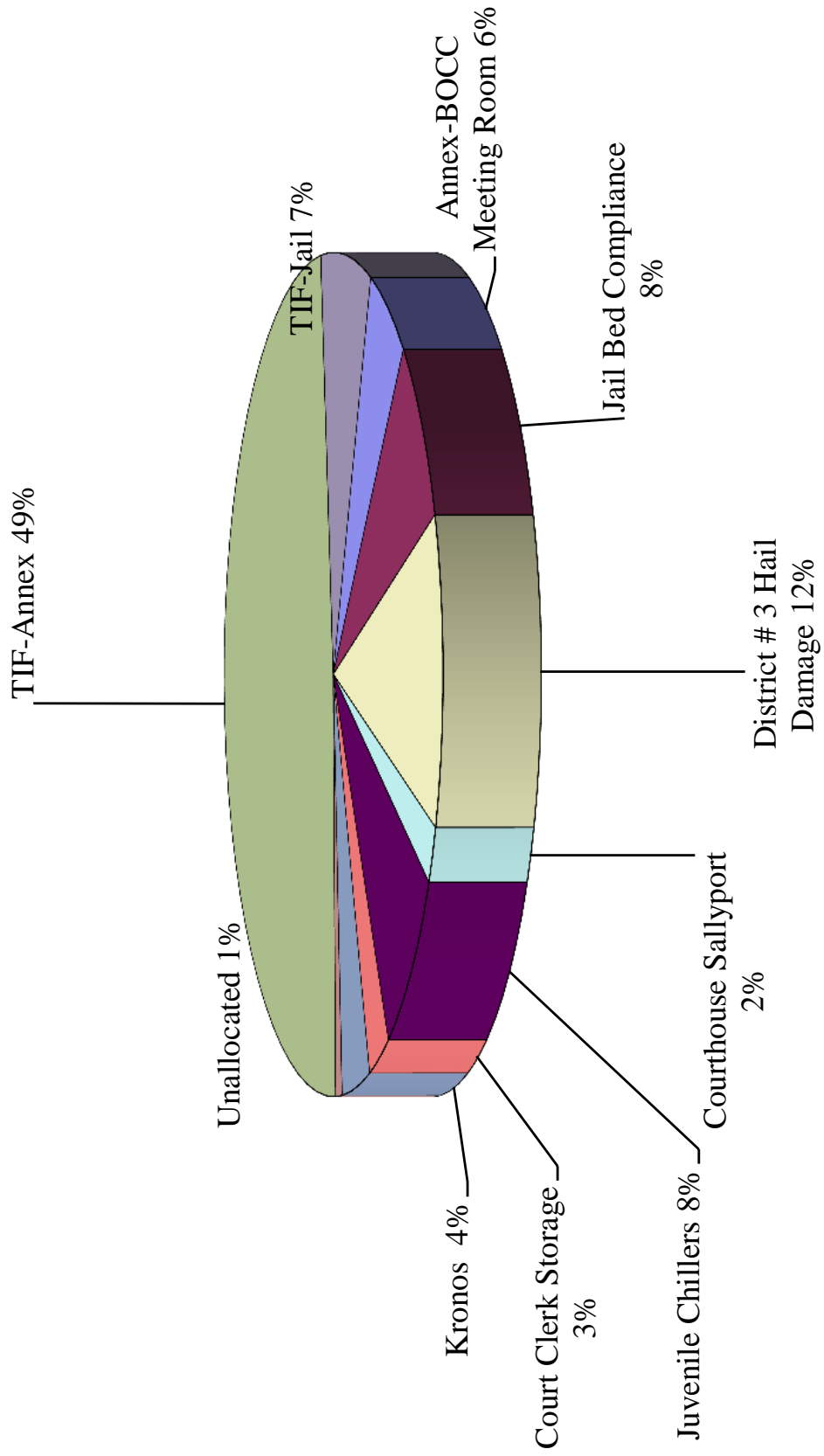
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13- 14 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000				185,000	Pending
District No. 3 Barn							
Hail Damage	1/20/2011	285,680		116,378	285,680	-	Complete
Courthouse							
Sallyport Repairs	7/18/2013	53,817				53,817	Pending
Juvenile							
Chiller-Purchase/install (Funded by PBA)	1/17/2013	200,000	-	195,000	195,000	5,000	Complete
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		825	46,794	24,706	Pending
Technology							
Kronos Implementation	1/19/2012	97,000	13,472	29,194	83,528	-	Pending
Completed Technology Projects-Available Funds						9,581	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		51,683				51,683	
Total Ongoing Budgeted Capital Projects		\$ 1,081,149	\$ 13,472	\$ 341,398	\$ 611,003	\$ 466,255	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 1,150,000	\$ 179,284	\$ 103,716	\$ 103,716	867,000	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 86,400	\$ 83,600	\$ 83,600	5,000	Ongoing
Total Capital Projects		\$ 2,406,149	\$ 279,156	\$ 528,714	\$ 798,319	\$ 1,338,255	

Cash Balance at October 31, 2013	\$1,614,711.43
	0.00
	<u>1,614,711.43</u>
13/14 Available Budget	1,530,461.84
12/13 Available Budget	84,202.51
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>1,614,664.35</u>
Total Cash Available for Projects	\$ 47.08

Capital Projects Budget FY 13-14



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

Cost Center	Department	2013-2014 Budget	October 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	\$3,828,262	\$390,699	\$903,759	\$2,924,503	\$1,527,485	\$2,300,776	23.6%
1110	Highway Cash-Dist #2	3,887,235	213,218	829,446	3,057,789	1,620,473	2,266,761	21.3%
1110	Highway Cash-Dist #3	3,201,991	319,788	1,326,565	1,875,426	1,959,003	1,242,988	41.4%
1111	CBRI Fund	4,166,039	124,792	1,220,247	2,945,793	1,416,835	2,749,204	29.3%
1118	Tax Assessment District	23,846	0	0	23,846	0	23,846	0.0%
1130	Resale Property	3,694,285	291,171	984,306	2,709,979	1,624,730	2,069,554	26.6%
1140	Treasurer Mortgage Fee	228,080	43,066	68,576	159,504	81,503	146,577	30.1%
1150	County Clerk Lien Fee	83,692	22,077	43,863	39,829	63,444	20,248	52.4%
1151	UCC Central Filing Fund	801,073	82,215	389,083	411,990	514,346	286,728	48.6%
1152	Records Mgmt & Preservation	553,925	382,812	400,100	153,825	408,534	145,390	72.2%
1160	Sheriff Service Fee	1,362,299	231,179	786,576	575,723	1,172,365	189,933	57.7%
1161	Sheriff Special Revenue	4,112,516	981,220	1,822,441	2,290,075	2,654,640	1,457,875	44.3%
1162	Sheriff's Grant Fund	370,238	25,219	85,301	284,937	85,301	284,937	23.0%
1201	Assessor Revolving Fee	62,472	0	0	62,472	0	62,472	0.0%
1231	Juvenile Probation Fee	183,393	1,250	7,488	175,905	85,000	98,393	4.1%
1232	Special Work Restitution	69,705	0	0	69,705	73	69,632	0.0%
1233	Juvenile Grant Fund	542,449	46,022	111,749	430,700	112,879	429,571	20.6%
1240	Planning Commission Fee	183,078	4,241	11,557	171,520	22,981	160,097	6.3%
1250	Local Emergency Planning Com	14,107	0	0	14,107	0	14,107	0.0%
1251	Emergency Mgmt Fund	241,303	0	3,568	237,734	25,101	216,202	1.5%
1260	Community Service Fee	113,719	5,664	27,036	86,683	54,666	59,053	23.8%
1270	Community Sentencing	850,523	110,378	430,276	420,247	490,465	360,058	50.6%
1280	Drug Court Fund	596,660	13,283	189,711	406,949	196,673	399,986	31.8%
1282	Mental Health Court Fund	71,603	497	3,548	68,056	18,000	53,603	5.0%
1290	Shine Program	176,687	22,443	67,189	109,498	81,545	95,142	38.0%
Total		\$29,419,177	\$3,311,233	\$9,712,381	\$19,706,796	\$14,216,043	\$15,203,134	33.0%

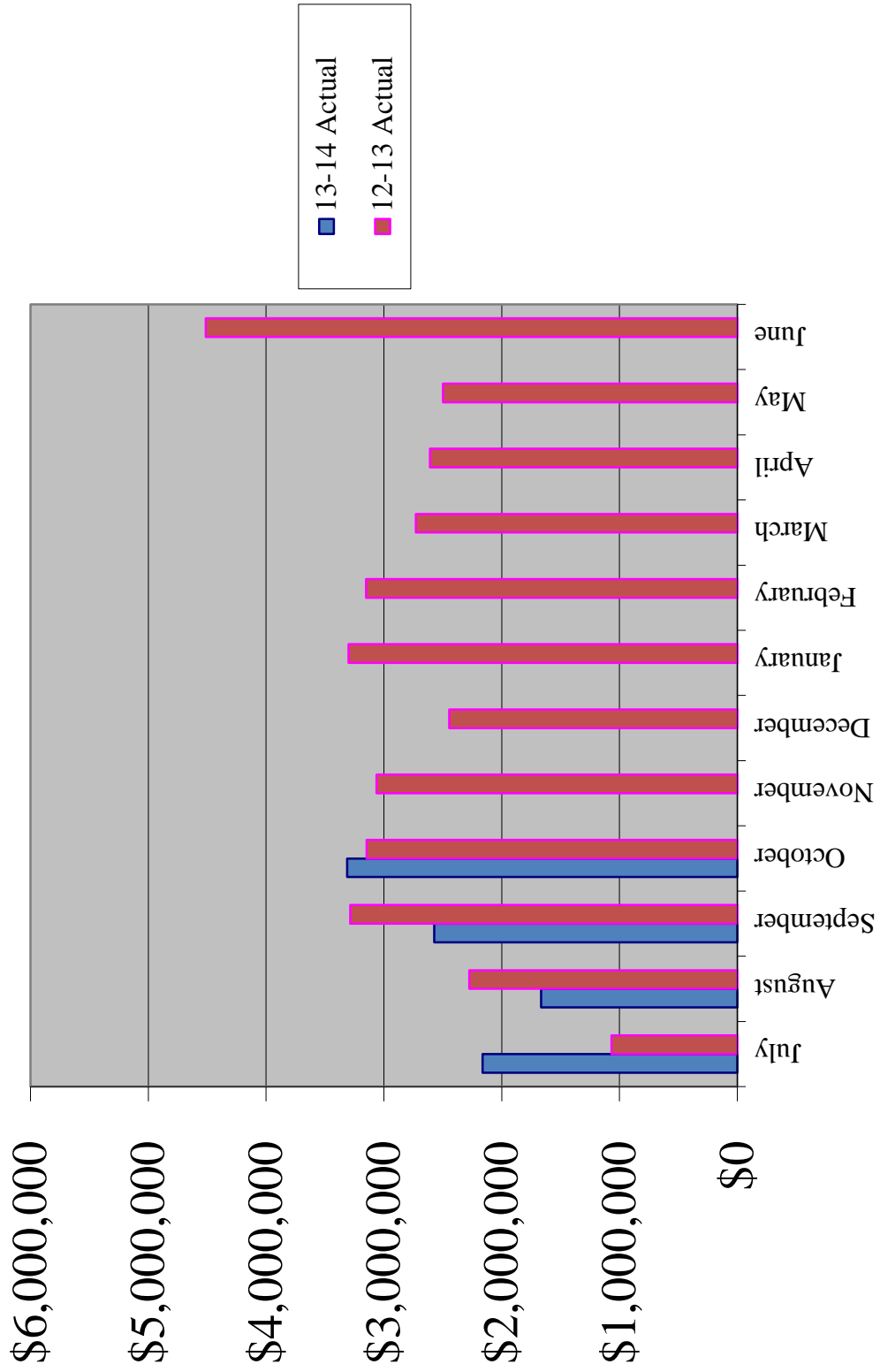
Source: Appropriation Trial Balance (Oracle General Ledger)

Year elapsed = 33.33%

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 October 31, 2013

13-14
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 153,710
Exempt Manufacturing Tax	45,327
Miscellaneous Property Tax	403
Interest Income	452
Total Revenue	\$ 199,892

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 **\$ 1,224,652**

Debt Service Fund Expenditures 10 Year History

