

Oklahoma County
Monthly Financial Report
For Period Ending July 31, 2010

General Fund Budget Analysis
Worker's Comp & Self Insurance Funds-Financial Summary
Employee Benefits Fund Status
Capital Projects Status Report
Special Revenue Funds Report

August 2010

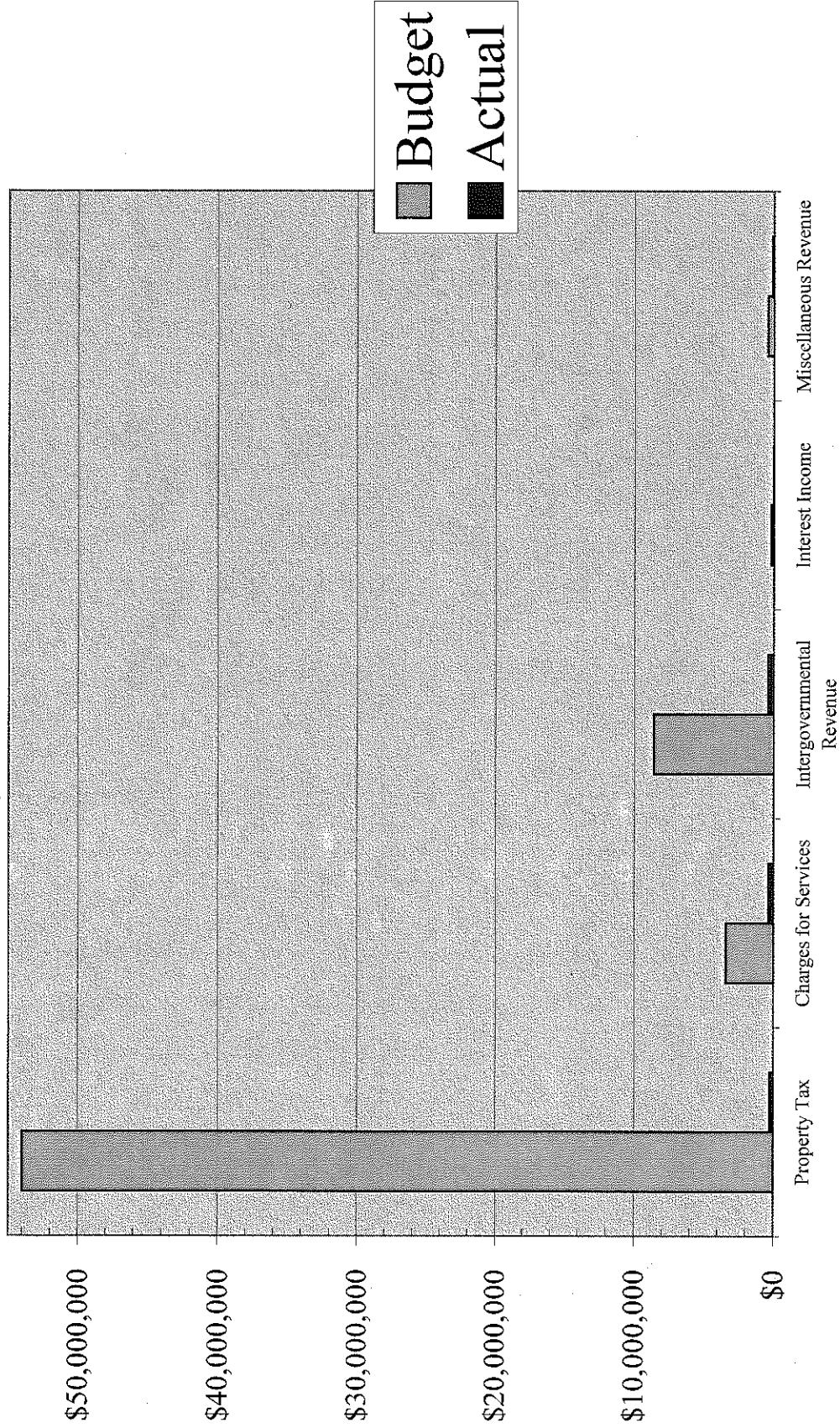
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2010-2011
Budget Analysis
For the Period Ending July 31, 2010**

	10-11 Budget	10-11 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	\$ 3,846,337	\$ 5,509,813	\$ 1,663,476	143.2%	
Reserved	1,745,096	1,972,092	226,996	100.0%	
Total Cash Balance	\$ 5,591,433	\$ 7,481,905	\$ 1,890,472		
Revenue:					
Property Tax	\$ 53,982,211	\$ 244,047	\$ (53,738,164)	0.5%	0.6%
Charges for Services	3,405,430	368,192	(3,037,238)	10.8%	12.2%
Intergovernmental Revenue	8,583,728	409,896	(8,173,832)	4.8%	4.6%
Interest Income	192,600	17,488	(175,112)	9.1%	4.4%
Miscellaneous Revenue	424,587	92,148	(332,439)	21.7%	10.5%
Total Revenue	\$ 66,588,556	\$ 1,131,772	\$ (65,456,784)	1.7%	1.8%
Temporary Cash Transfer In	\$ -	\$ 2,000,000	\$ 2,000,000		
Temporary Cash Transfer Out		-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(3,075,000)	(2,500,000)	575,000		
09-10 Expenditures	\$ 67,359,893	\$ 5,236,563	\$ (62,123,330)	7.8%	8.5%
Prior Budget Year Expenditures	1,745,096	1,078,592	(666,504)	61.8%	50.8%
Total Expenditures	\$ 69,104,989	\$ 6,315,155	\$ (62,789,833)		
Cash Balance**	\$ 0	\$ 1,798,522	\$ 1,798,522		

** May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**10-11 General Fund Budget to Actual Revenue
at July 31, 2010**



**General Fund
FY 2010-2011
Actual Comparison**

For the Month Ending July 31, 2010				
	10-11 July Actual	09-10 July Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 7,481,905	\$ 8,255,295	\$ (773,390)	-9.4%
Revenue:				
Property Tax	244,047	295,133	(51,086)	-17.3%
Charges for Services	368,192	391,619	(23,427)	-6.0%
Intergovernmental Revenue	409,896	424,043	(14,147)	-3.3%
Interest Income	17,488	9,339	8,149	87.3%
Miscellaneous Revenue	92,148	55,975	36,173	64.6%
Total Revenue	\$ 1,131,772	\$ 1,176,109	\$ (44,337)	-3.8%
Temporary Cash Transfers	2,000,000	3,000,000	(1,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(2,500,000)	(2,050,000)	(450,000)	
09-10 Expenditures	5,236,563	5,678,906	(442,343)	-7.8%
Prior Budget Year Expenditures	1,078,592	1,460,167	(381,575)	
Total Expenditures	\$ 6,315,155	\$ 7,139,073	\$ (823,918)	-11.5%
Ending Cash Balance	\$ 1,798,522	\$ 3,242,331	\$ (1,443,809)	-44.5%

For the Year to Date Period Ending July 31, 2010				
	10-11 Year to Date Actual	09-10 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 7,481,905	\$ 8,255,295	\$ (773,390)	-9.4%
	244,047	295,133	(51,086)	-17.3%
	368,192	391,619	(23,427)	-6.0%
	409,896	424,043	(14,147)	-3.3%
	17,488	9,339	8,149	87.3%
	92,148	55,975	36,173	64.6%
	\$ 1,131,772	\$ 1,176,109	\$ (44,337)	-3.8%
	2,000,000	3,000,000	(1,000,000)	
	-	-	-	
	-	-	-	
	(2,500,000)	(2,050,000)	(450,000)	
	5,236,563	5,678,906	(442,343)	-7.8%
	1,078,592	1,460,167	(381,575)	-26.1%
	\$ 6,315,155	\$ 7,139,073	\$ (823,918)	-11.5%
	\$ 1,798,522	\$ 3,242,331	\$ (1,443,809)	-44.5%

	10-11 July Actual	09-10 July Actual	Increase (Decrease)
	-	-	-
	(2,000,000)	(1,550,000)	(450,000)
	(500,000)	(500,000)	-
	-	-	-
	(2,500,000)	(2,050,000)	(450,000)

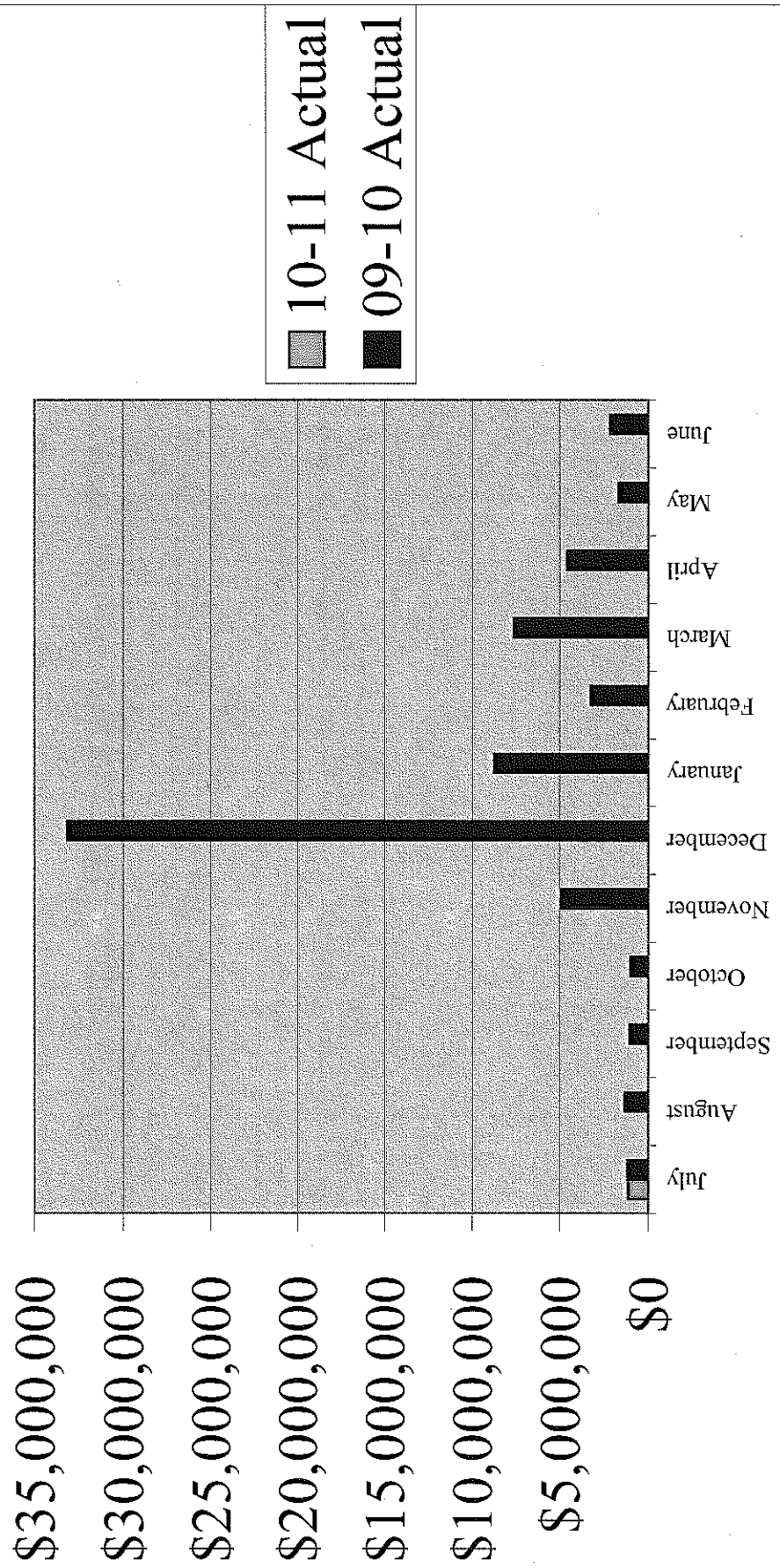
	10-11 Year to Date Actual	09-10 Year to Date Actual	Increase (Decrease)
	-	-	-
	(2,000,000)	(1,550,000)	(450,000)
	(500,000)	(500,000)	-
	-	-	-
	(2,500,000)	(2,050,000)	(450,000)

Note 1.)

Operating Transfers

2010-Capital Projects	-
4010-Employee Benefits	(450,000)
4020-Workers Compensation	-
4030-Self Insurance	-
5010-Defined Benefit Retirement	-
Total Operating Transfers	\$ (450,000)

General Fund Actual Revenue at July 31, 2010



FY 2010-11 General Fund Expenditure
Status Report
July 31, 2010

Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2010-2011 Budget	July 2010 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	10/11 Funds Available	10/11 % Expended	Prior Year % Expended
1100	General Government	\$5,548,608	\$319,010	\$319,010 *	\$5,229,598	\$5,086,938	\$461,670	5.7%	5.2%
1200	County Commissioners	501,550	34,843	34,843	466,707	37,803	463,747	6.9%	8.4%
1300	Assessor	2,201,741	191,383	191,383	2,010,358	246,337	1,955,404	8.7%	8.7%
1400	Assessor Revaluation	3,027,276	292,382	292,382	2,734,894	503,968	2,523,308	9.7%	6.8%
1500	Treasurer	578,105	39,839	39,839	538,266	140,460	437,645	6.6%	7.9%
1600	Court Clerk	5,856,626	443,054	443,054	5,413,572	540,999	5,315,627	6.9%	6.6%
1700	County Clerk	2,819,373	219,399	219,399	2,599,974	398,300	2,421,073	7.8%	7.9%
1800	Excise & Equalization Bids	48,996	1,776	1,776	47,220	9,336	39,660	3.6%	3.9%
1900	County Audit	519,724	630	630	519,094	226,370	293,354	0.1%	0.0%
2000	District Attorney-State	150,000	505	505	149,495	27,441	122,559	0.3%	2.4%
2100	District Attorney-County	72,398	0	0	72,398	47,726	24,672	0.0%	1.0%
2300	Public Defender	52,000	0	0	52,000	300	51,700	0.0%	8.0%
2400	Purchasing	243,304	19,327	19,327	223,977	30,703	212,601	7.9%	7.8%
2500	Electon Board	1,177,103	87,314	87,314	1,089,789	142,834	1,034,269	7.4%	5.5%
2600	Central HR/Health & Safety	450,606	33,487	33,487	417,119	39,928	410,678	7.4%	8.9%
2700	MIS	2,521,224	104,898	104,898	2,416,326	768,851	1,752,373	4.2%	7.9%
2801	Facilities Mgmt-Courthouse	1,301,626	82,694	82,694	1,218,932	157,433	1,144,193	6.4%	6.2%
2901	Facilities Mgmt-Office Bldg	248,309	451	451	247,858	101,201	147,108	0.2%	0.0%
3000	Planning Commission	128,352	21,497	21,497	106,855	21,497	106,855	16.7%	16.4%
3100	Community Service	556,811	54,625	54,625	502,186	54,625	502,186	9.8%	8.1%
5100	Sheriff	28,900,000	2,611,590	2,611,590	26,288,410	3,131,115	25,768,885	9.0%	10.7%
5200	Juvenile Justice Bureau	6,592,873	485,210	485,210	6,107,663	766,243	5,826,630	7.4%	7.4%
5500	Emergency Management	367,040	18,111	18,111	348,929	68,826	298,214	4.9%	3.6%
6100	Social Services	1,658,613	63,494	63,494	1,595,119	717,881	940,732	3.8%	3.3%
7100	Free Fair	62,245	0	0	62,245	13,708	48,537	0.0%	0.0%
8100	OSU Extension	505,918	36,208	36,208	469,710	54,078	451,840	7.2%	8.2%
9100	District 1	275,931	14,301	14,301	261,630	23,206	252,725	5.2%	8.6%
9200	District 2	189,916	1,177	1,177	188,739	12,827	177,089	0.6%	13.3%
9300	District 3	181,088	21,560	21,560	159,528	23,350	157,738	11.9%	11.8%
9400	County Engineer	472,537	37,800	37,800	434,738	52,051	420,487	8.0%	7.9%
9500	Economic Development	150,000	0	0	150,000	70,000	80,000	0.0%	0.0%
9600	Community Project Support	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	0	0	0	0	0	0	0.0%	0.0%
Total		\$67,359,893	\$5,236,563	\$5,236,563	\$62,123,330	\$13,516,334	\$53,843,559	7.8%	8.5%

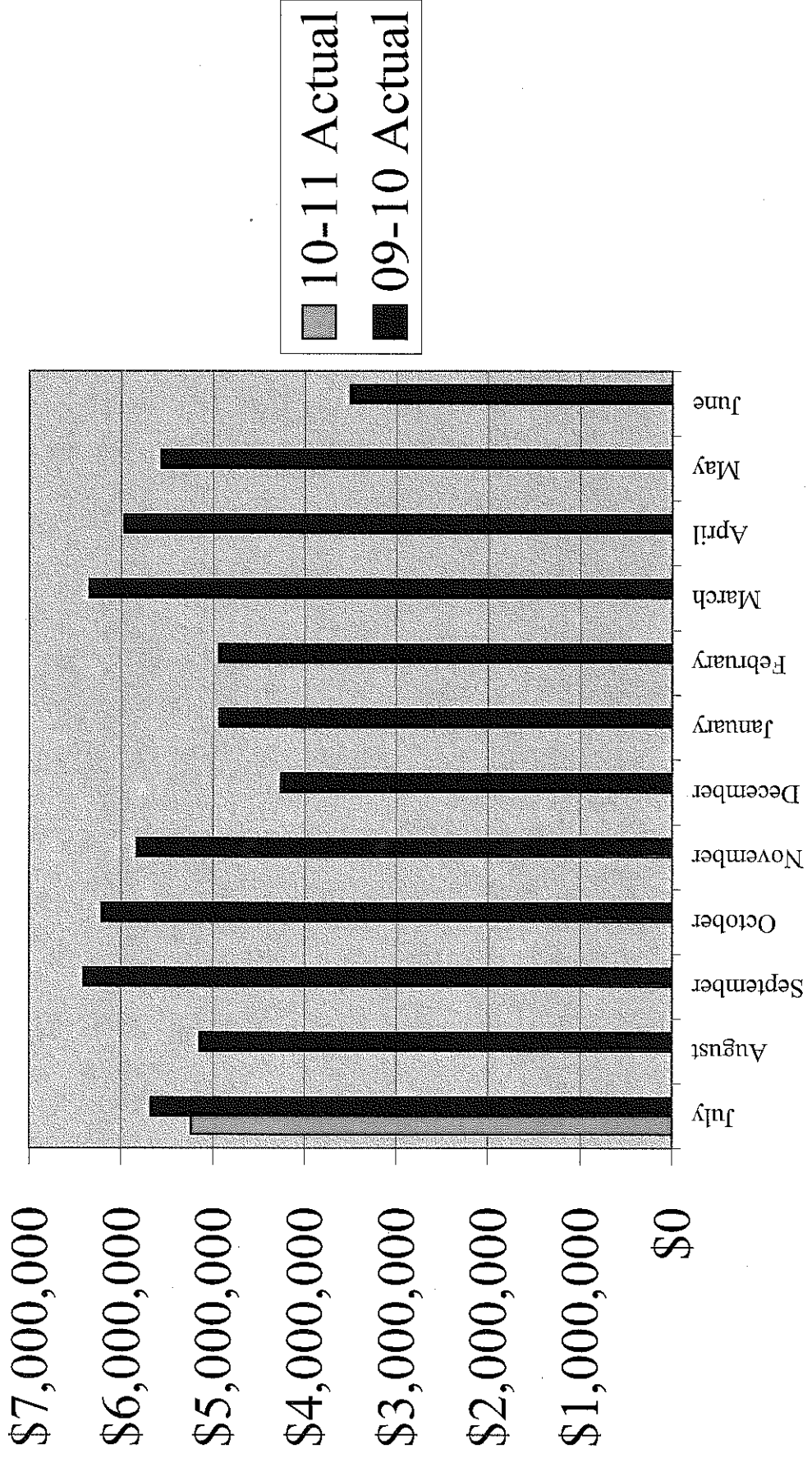
Year elapsed = 8.3%

Notes:

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

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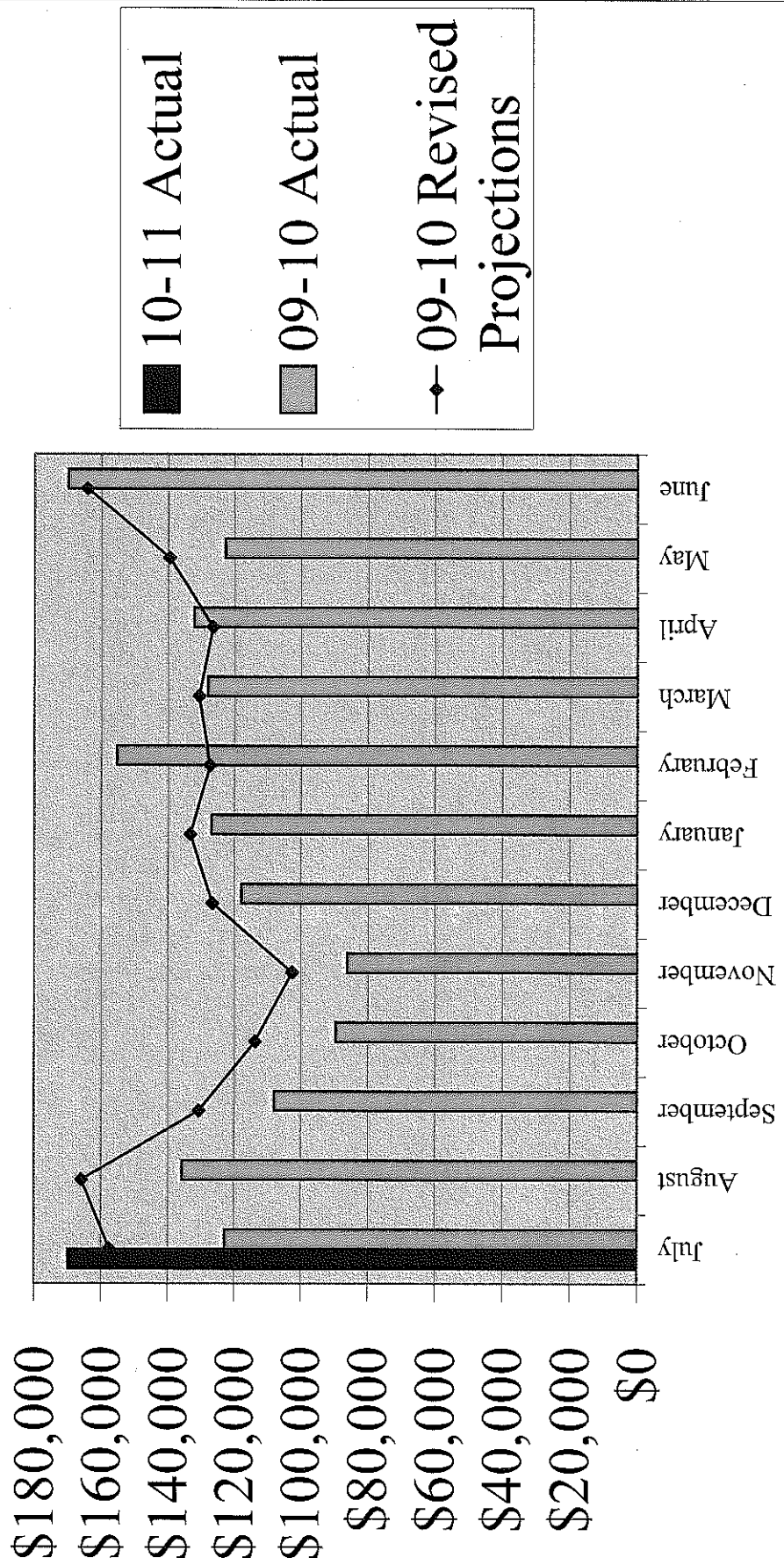
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2010-2011
July 31, 2010**

Account	Description	YTD				Funds Available
		10-11 Approved Budget	Outstanding Requisitions/ Encumbrances	10-11 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
51020	Retirement Board Members	\$ 1,200.00	-	100.00	100.00	\$ 1,100.00
52010	FICA - Retirement Board Members	92.00	-	7.66	7.66	84.34
52022	Retirement paid by General Fund	7,947.00	5,959.80	662.20	6,622.00	1,325.00
	Total Salaries and Benefits	\$ 9,239.00	\$ 5,959.80	\$ 769.86	\$ 6,729.66	\$ 2,509.34
Utilities						
54026	Heating and Cooling (Trigen)	\$ 1,619,173.00	1,619,173.00	-	1,619,173.00	\$ -
54023	Electricity	800,000.00	800,000.00	-	800,000.00	-
54024	Sewer and Water	550,000.00	550,000.00	-	550,000.00	-
54022	Natural Gas	30,000.00	30,000.00	-	30,000.00	-
	Utilities Subtotal	\$ 2,999,173.00	\$ 2,999,173.00	\$ -	\$ 2,999,173.00	\$ -
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 465,693.80	405,346.92	60,346.88	465,693.80	\$ -
54014	Juvenile Facility lease-purchase payment	274,215.00	274,215.00	-	274,215.00	-
54455	Bond Administrative Fees	3,500.00	3,500.00	-	3,500.00	-
	Lease-Purchase Debt Subtotal	\$ 743,408.80	\$ 683,061.92	\$ 60,346.88	\$ 743,408.80	\$ -
Memberships						
54017	NACO annual membership dues	\$ 13,557.00	-	13,557.00	13,557.00	\$ -
54017	ACCO annual membership dues	8,000.00	-	9,500.00	9,500.00	(1,500.00)
54017	ACOG & COMEA annual membership dues	6,443.00	-	5,272.00	5,272.00	1,171.00
54017	CODA annual membership dues	2,000.00	-	2,000.00	2,000.00	-
	Memberships Subtotal	\$ 30,000.00	\$ -	\$ 30,329.00	\$ 30,329.00	\$ (329.00)
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,374.00	556,759.50	50,614.50	607,374.00	\$ -
54019	Liability policies on equipment and property; blanket bonds	200,000.00	24,606.00	175,394.00	200,000.00	-
54041	Publication of Commissioners Proceedings/Ads	50,000.00	8,000.00	-	8,000.00	42,000.00
54102	ICB (county-occupied space) rent expense	246,168.00	246,168.00	-	246,168.00	-
54102	Lincoln (county-occupied space) rent expense	105,000.00	104,522.68	-	104,522.68	477.32
54103	Storage for Court Clerk records	60,000.00	49,400.00	-	49,400.00	10,600.00
54109/5401	Postage Machine and Postage	7,400.00	324.00	1,556.00	1,880.00	5,520.00
54355	Paper and Printing	2,000.00	-	-	-	2,000.00
54451	Outside legal services	150,000.00	40,132.85	-	40,132.85	109,867.15
54455	Investrust Management Fees	276,000.00	-	-	-	276,000.00
54455	CSI PASS agreement payments	23,000.00	23,000.00	-	23,000.00	-
54455	Professional Services-Other (Miscellaneous)	10,615.20	240.00	-	240.00	10,375.20
54456	USID Assessment - Services Other	4,000.00	4,000.00	-	4,000.00	-
54456	Downtown Business Improvement District Assessment	5,000.00	5,000.00	-	5,000.00	-
54456	Alcohol and drug screening for county employees	15,000.00	15,000.00	-	15,000.00	-
54045	Metro Parking Garage-Judges parking	1,380.00	1,380.00	-	1,380.00	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,850.00	1,200.00	-	1,200.00	2,650.00
	Other Operating Subtotal	\$ 1,766,787.20	\$ 1,079,733.03	\$ 227,564.50	\$ 1,307,297.53	\$ 459,489.67
	Total Maintenance and Operations - 54000	\$ 5,539,369.00	\$ 4,761,967.95	\$ 318,240.38	\$ 5,080,208.33	\$ 459,160.67
Capital Outlay						
55001	Computer Equipment and other equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay - 55000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total - General Government	\$ 5,548,608.00	\$ 4,767,927.75	\$ 319,010.24	\$ 5,086,937.99	\$ 461,670.01

General Government-Trigen Actual Expenditures

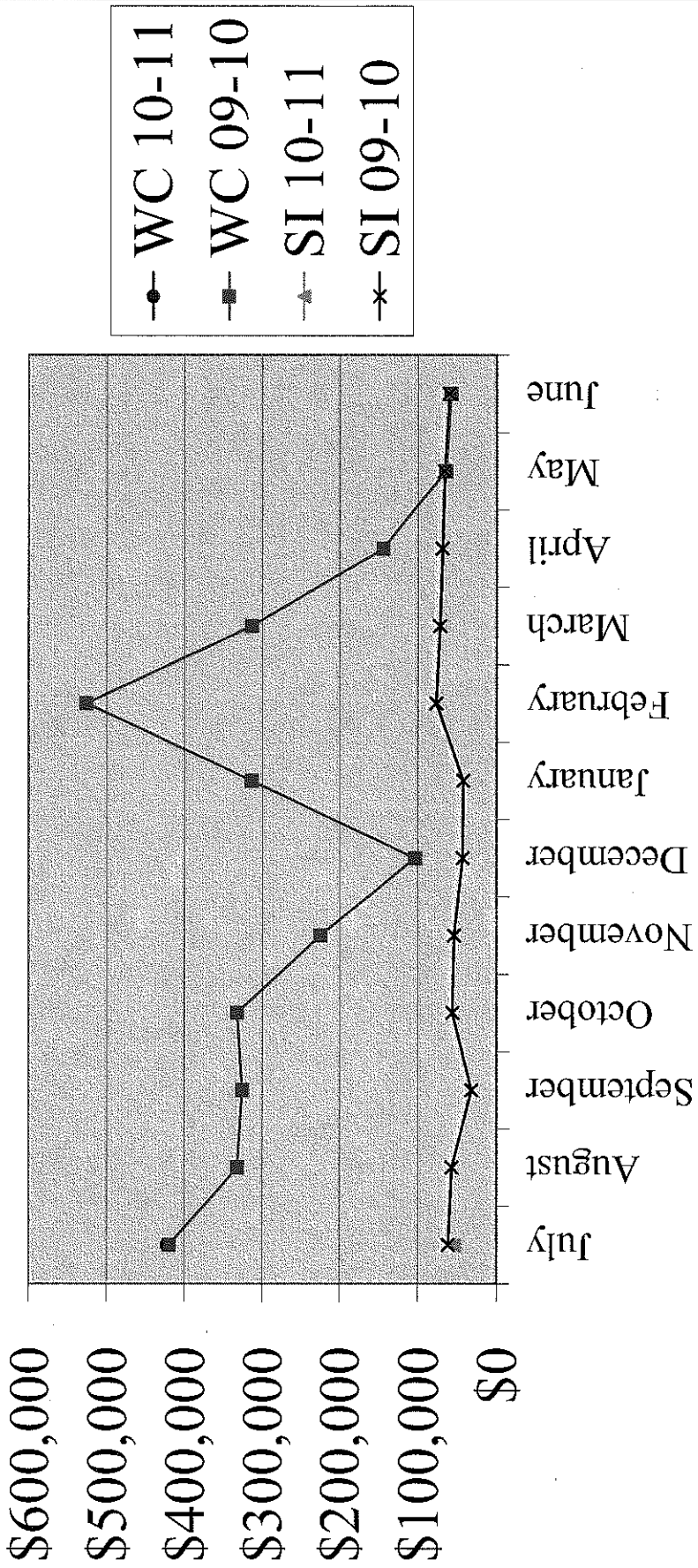


**Worker's Compensation and Self Insurance Funds
Financial Summary
July 31, 2010**

	Worker's Compensation		Self Insurance	
	Budgeted	Actual	Budgeted	Actual
Beginning Cash Balance at July 1	\$ 103,146	\$ 58,835	\$ 57,705	\$ 60,068
Sources:				
Interest Income	17	0	-	-
Reimbursed Premiums	42,018	12,494	-	-
Transfers/Supplements	1,000,000	500,000	75,000	-
Total Sources	\$ 1,145,181	\$ 571,329	\$ 132,705	\$ 60,068
Expenditures:				
Claims	\$ 973,304	\$ 26,994	\$ 42,522	-
Stop loss/Admin Fees	171,877	121,604	11,094	6,484
Total Expenditures	\$ 1,145,181	\$ 148,598	\$ 53,616	\$ 6,484
Ending Cash Balance*	\$ -	\$ 422,731	\$ 79,089	\$ 53,585
Cash Balance-One Year Ago		\$ 419,848		\$ 62,039

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

Workers Compensation Fund and Self Insurance Fund Cash Balances



**Employee Benefits Fund Status
FY 2010-11
July 31, 2010**

	<u>10-11 Estimated Budget</u>	<u>Year to Date Actual</u>	<u>Projection based on Budget</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
Resources					
Beginning Cash Balance	\$ 5,021	\$ 716,964		\$ 716,964	\$ 711,943
Transfers In	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
Employee Premiums/Other	13,836,339	1,717,009	12,683,311	14,400,320	563,981
Total Resources	\$ 15,841,360	\$ 4,433,974	\$ 12,683,311	\$ 17,117,285	\$ 1,275,925
Expenses					
Medical Claims	\$ 9,429,499	\$ 1,326,734	\$ 8,643,707	\$ 9,970,442	\$ 540,943
Prescription Drug Claims	3,433,269	276,053	3,147,163	3,423,216	(10,053)
Dental Claims	788,586	119,014	722,871	841,884	53,298
Vision Claims	143,704	26,378	131,729	158,107	14,403
County Pharmacy	122,298	8,785	112,107	120,892	(1,406)
Employee Assistance Program	33,024	2,752	30,272	33,024	-
Medicare Supplement - Phys. Mutual	675,120	55,826	618,860	674,686	(434)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	\$ 14,625,500	\$ 1,815,543	\$ 13,406,708	\$ 15,222,251	\$ 596,751
Administration Fees	524,936	11,098	481,191	492,289	(32,647)
Life/AD&D Insurance Premiums	690,924	-	633,347	633,347	(57,577)
Total Admin/Premiums	\$ 1,215,860	\$ 11,098	\$ 1,114,538	\$ 1,125,636	\$ (90,224)
Total Expenses	\$ 15,841,360	\$ 1,826,641	\$ 14,521,247	\$ 16,347,887	\$ 506,527
*Ending Cash Balance	\$ -	\$ 2,607,333	\$ (1,837,936)	\$ 769,397	\$ 769,397

Cash Balance-One Year Ago \$ 2,462,407

Notes:

- Due to third party processing of payments, treasurer's cash balances is more up-to-date than GL. Therefore, the activity and balance in this fund are prepared using the Treasurer's Job 22 report.
- Stop Loss coverage = \$13,640,610 Aggregate and \$250,000 Specific Deductible.
- Premiums:

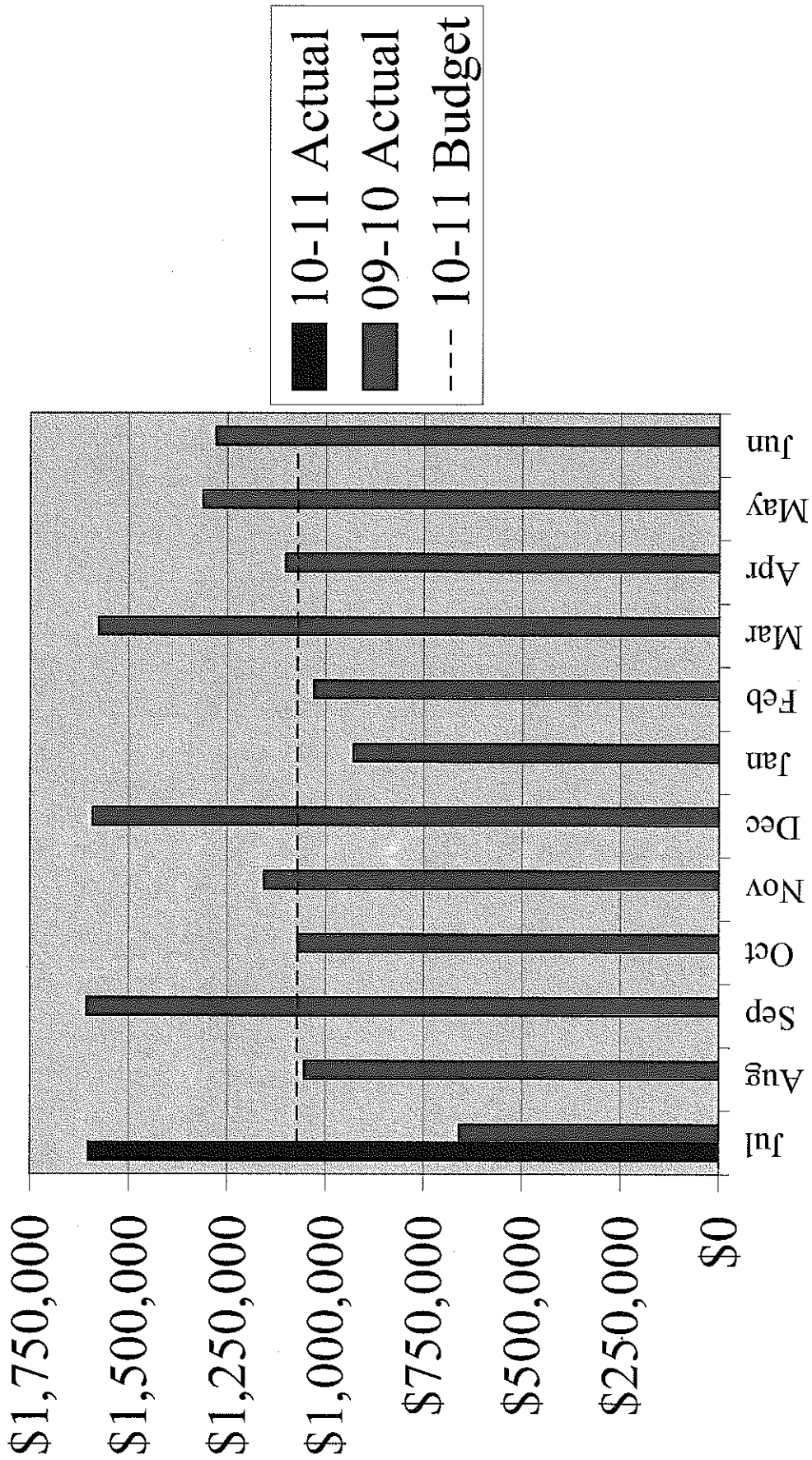
	Employee	Employer
Single	\$125	\$373
Family	\$286	\$856

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 10-11	Monthly Budget	This Month	YTD Avg	High Month	
Medical Claims	\$785,792	1,326,734.49	\$1,326,734	1,326,734.49	(July)
Prescription Drug Claims	\$286,106	276,052.75	\$276,053	276,052.75	(July)
Total	\$1,071,897	\$1,602,787	\$1,602,787		
	09/10	This Month	09/10 Avg	High Month	
Prior Year 09-10 Comparison					
Medical Claims	\$736,979	\$378,564	\$1,102,039	\$1,286,921	(June)
Prescription Drug Claims	\$264,834	\$280,359	\$297,185	\$429,837	(November)
Total	\$1,001,813	\$658,923	\$1,399,224		

Medical & Prescription Claims

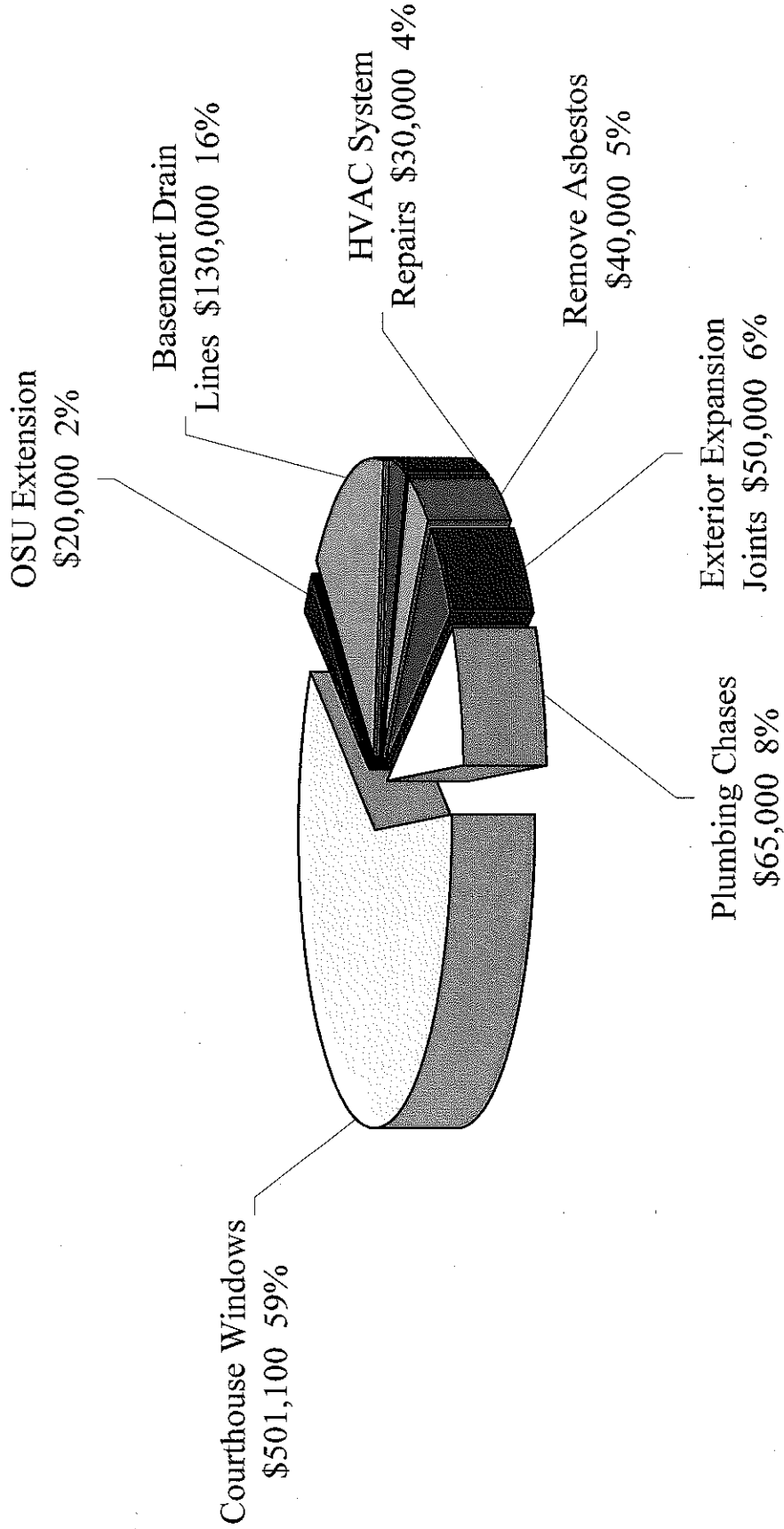


Capital Projects Budget Detail FY 2010-2011

Facilities	Adopted Budget	Outstanding Encumbrances	Actual Expense	Available	Project Status
Ongoing Prior Year Projects:					
Annex					
Remove asbestos	40,000	18,200		21,800	Ongoing
Repair exterior expansion joints	50,000			50,000	Pending
Repair Basement Drain Lines	130,000			130,000	Pending
HVAC System Repairs	30,000			30,000	Pending
Window Retrofit	501,100	437,200	34,650	29,250	Ongoing
OSU Extension					
Roof Repairs	20,000			20,000	Pending
Courthouse					
Plumbing Chases	65,000			65,000	Pending
Courthouse Remodel	75,000		74,710	290	Complete
Technology					
Court House WI-FI Project	28,000	27,989		11	Ongoing
Total Ongoing Budgeted Capital Projec	\$ 939,100	\$ 483,389	\$ 109,360	\$ 346,351	

Cash Balance at July 31, 2010	\$844,807.93
Budgeted Transfer	0.00
	<u>844,807.93</u>
2010-11 Added Window/Retrofit Project	451,100.00
2009-10 Added Budget Project/Windows	50,000.00
2009-10 Added Budget Project/WI-FI	28,000.00
2008-09 Prior Year Budgeted Projects Remaining	410,000.00
Prior Year Budgeted Expenditures	(109,360.00)
	<u>829,740.00</u>
Total Budgeted Funds Available	<u>829,740.00</u>
Total Cash Available for Projects	\$ 15,067.93

Capital Projects Budget 10-11



**FY 2010-11 Special Revenue Funds
Status Report
July 31, 2010**

Source: Appropriation Trial Balance (Oracle General Ledger)

Fund	Department	2010-2011 Budget	July 2010 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	10/11 Funds Available	10/11 % Expended
1110	Highway Cash-Dist #1	\$ 1,194,330	\$ 150,690	\$ 150,690	\$ 1,043,639	\$ 517,280	\$ 677,050	12.6%
1110	Highway Cash-Dist #2	3,229,753	156,863	156,863	3,072,889	821,895	2,407,858	4.9%
1110	Highway Cash-Dist #3	1,255,091	163,015	163,015	1,092,076	354,208	900,883	13.0%
1130	Resale Property	3,043,373	145,846	145,846	2,897,527	773,958	2,269,415	4.8%
1140	Treasurer Mortgage Fee	353,457	12,951	12,951	340,506	31,452	322,005	3.7%
1150	County Clerk Lien Fee	203,636	72	72	203,564	5,100	198,536	0.0%
1151	UCC Central Filing Fund	554,454	127,421	127,421	427,033	164,717	389,738	23.0%
1152	Records Mgmt & Preservation	579,652	31,165	31,165	548,487	176,885	402,767	5.4%
1160	Sheriff Service Fee	1,756,787	68,199	68,199	1,688,588	783,070	973,717	3.9%
1161	Sheriff Special Revenue	2,236,415	124,464	124,464	2,111,950	1,008,673	1,227,742	5.6%
1201	Assessor Revolving Fee	104,662	-	-	104,662	903	103,759	0.0%
1231	Juvenile Probation Fee	132,398	-	-	132,398	30,000	102,398	0.0%
1232	Special Work Restitution	75,595	-	-	75,595	1,382	74,213	0.0%
1233	Juvenile Grant Fund	834,839	18,522	18,522	816,317	28,992	805,847	2.2%
1240	Planning Commission Fee	30,668	2,796	2,796	27,872	17,159	13,509	9.1%
1250	Local Emergency Planning Com	12,119	-	-	12,119	-	12,119	0.0%
1251	Emergency Mgmt Fund	139,241	-	-	139,241	-	139,241	0.0%
1260	Community Service Fee	108,329	3,573	3,573	104,756	44,651	63,678	3.3%
1270	Community Sentencing	869,607	82,157	82,157	787,449	131,483	738,123	9.4%
1280	Drug Court Fund	310,818	10,893	10,893	299,924	10,893	299,924	3.5%
1282	Mental Health Court Fund	32,000	-	-	32,000	-	32,000	0.0%

Prepared by: Office of Carolynn Caudill, County Clerk
Darryl Lambert-Finance Division
FY August 10 Budget_Cash Bal Monitoring
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Special Revenue Actual Expenditures

