

Oklahoma County
Monthly Financial Report
For Period Ending April 30, 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

May 2014

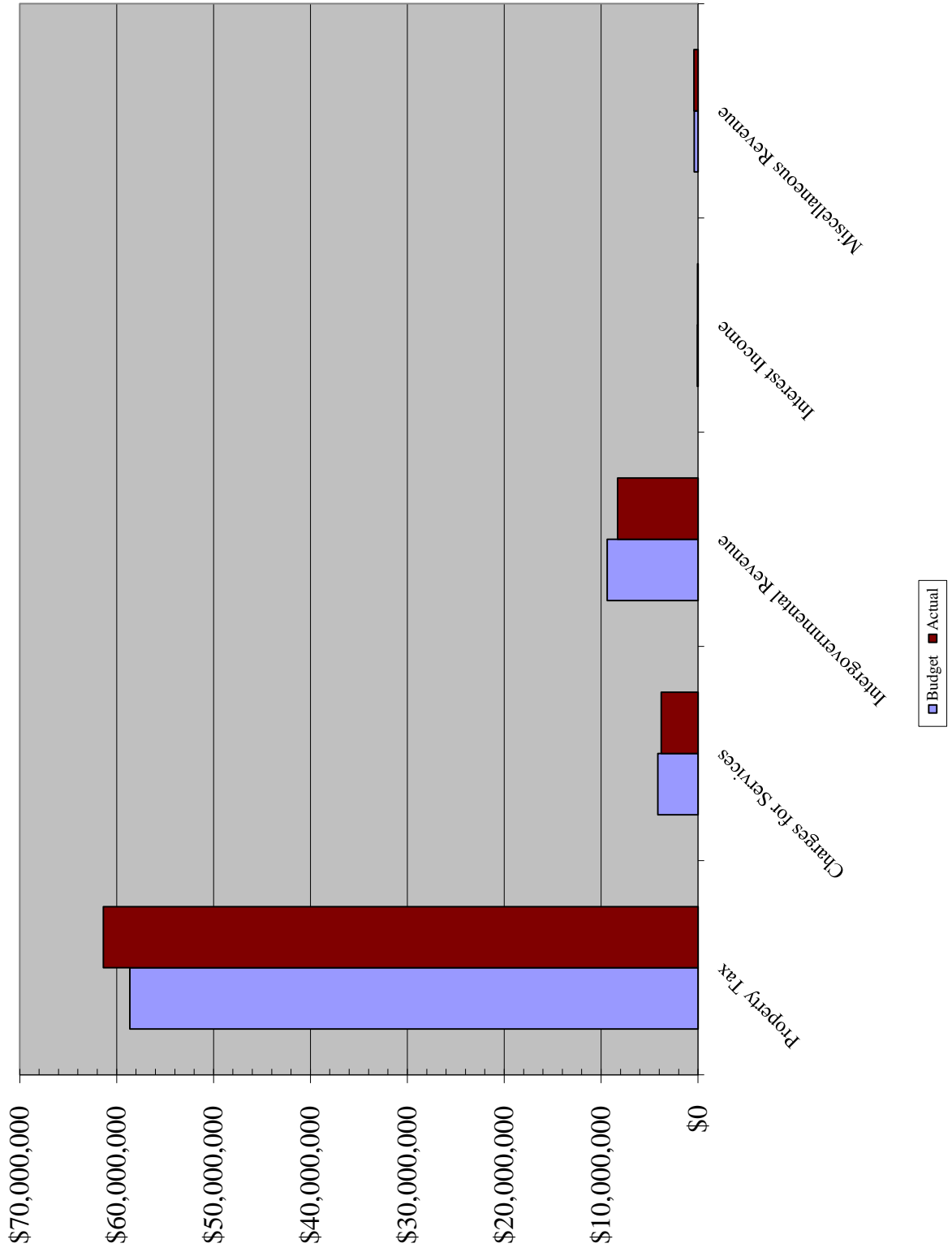
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2013-2014
Budget Analysis
For the Period Ending April 30, 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	\$ 61,372,609	\$ 2,739,925	104.7%	103.5%
Charges for Services	4,155,919	3,783,604	(372,315)	91.0%	103.1%
Intergovernmental Revenue	9,367,201	8,291,589	(1,075,612)	88.5%	86.7%
Interest Income	75,000	48,936	(26,064)	65.2%	93.0%
Miscellaneous Revenue	401,566	408,842	7,276	101.8%	108.6%
Total Revenue	\$ 72,632,370	\$ 73,905,580	\$ 1,273,210	101.8%	101.3%
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)	(6,684,174)	(2,084,174)		
13-14 Expenditures	\$ 76,525,357	\$ 61,320,526	\$ (15,204,831)	80.1%	79.0%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
Total Expenditures	\$ 78,410,705	\$ 63,026,025	\$ (15,384,680)		
Cash Balance*	\$ -	\$ 14,573,717	\$ 14,573,717		

* 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 April 30, 2014



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

	For the Month Ending April 30, 2014			
	13-14 April Actual	12-13 April Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 14,521,659	\$ 15,797,570	\$ (1,275,911)	-8.1%
Revenue:				
Property Tax	\$ 5,934,553	\$ 4,694,645	\$ 1,239,908	26.4%
Charges for Services	362,824	366,982	(4,158)	-1.1%
Intergovernmental Revenue	580,228	568,912	11,316	2.0%
Interest Income	4,914	4,671	243	5.2%
Miscellaneous Revenue	42,552	41,313	1,239	3.0%
Total Revenue	\$ 6,925,070	\$ 5,676,523	\$ 1,248,547	22.0%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(719,374)	-	(719,374)	
13-14 Expenditures	\$ 6,153,638	\$ 5,798,883	\$ 354,755	6.1%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,153,638	\$ 5,798,883	\$ 354,755	6.1%
Ending Cash Balance	\$ 14,573,717	\$ 15,675,210	\$ (1,101,493)	-7.0%

	13-14 April Actual	12-13 April Actual	Increase (Decrease)
\$	-	-	-
(719,374)	(719,374)	-	(719,374)
-	-	-	-
-	-	-	-
(719,374)	(719,374)	-	(719,374)
\$	(719,374)	-	(719,374)

Note 1.)

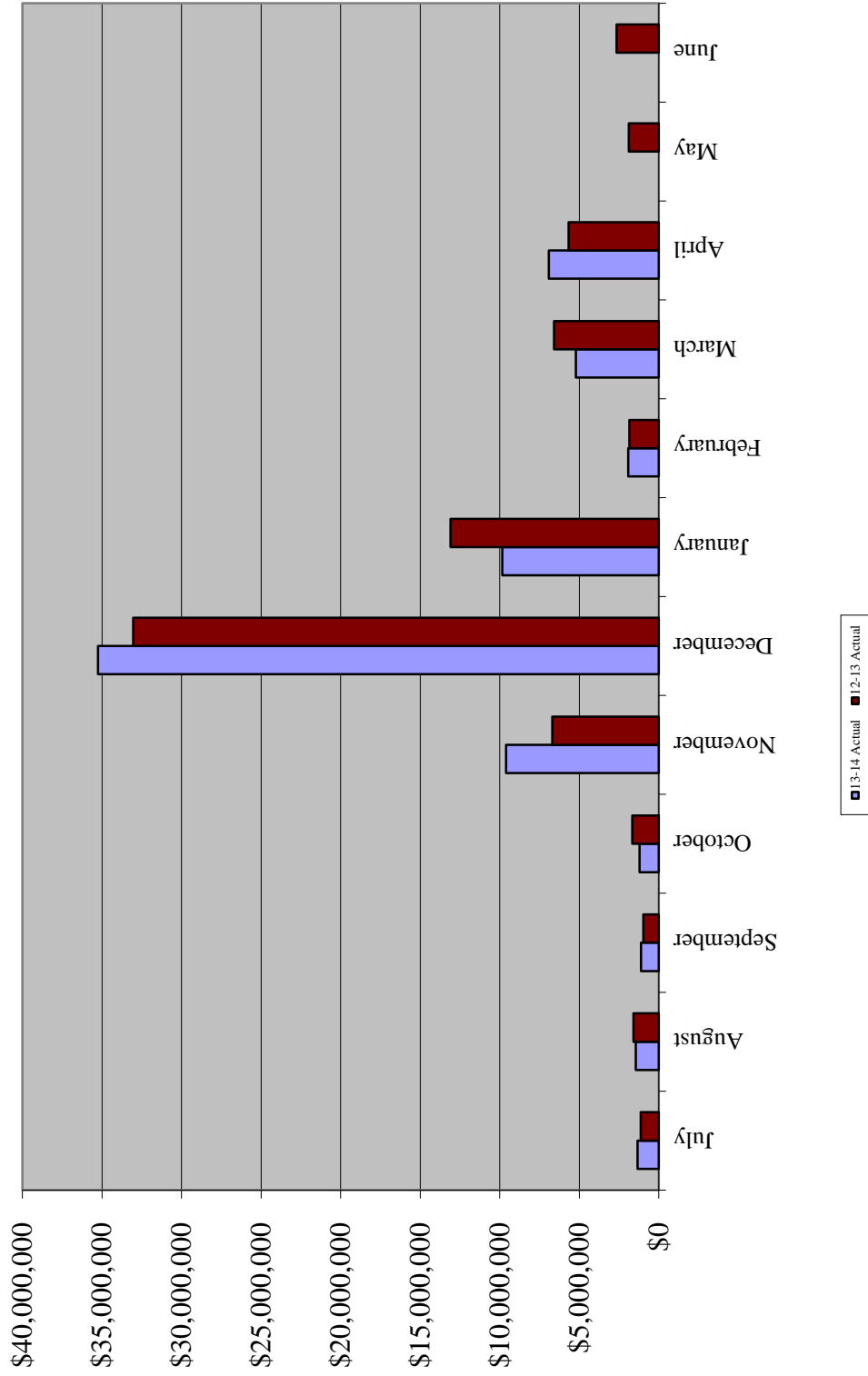
Operating Transfers

2010-Capital Projects	\$ -	\$ -	-
4010-Employee Benefits	-	-	(719,374)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (719,374)	\$ -	\$ (719,374)

	For the Year to Date Period Ending April 30, 2014			
	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%
	\$ 61,372,609	\$ 60,004,604	\$ 1,368,005	2.3%
	3,783,604	3,819,486	(35,882)	-0.9%
	8,291,589	8,003,767	287,822	3.6%
	48,936	69,756	(20,820)	-29.8%
	408,842	443,394	(34,552)	-7.8%
	\$ 73,905,580	\$ 72,341,007	\$ 1,564,573	2.2%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
	(16,625,000)	(17,250,000)	625,000	
	-	-	-	
	(6,684,174)	(4,950,500)	(1,733,674)	35.0%
	\$ 61,320,526	\$ 59,081,415	\$ 2,239,111	3.8%
	1,705,499	1,592,867	112,632	7.1%
	\$ 63,026,025	\$ 60,674,282	\$ 2,351,743	3.9%
Ending Cash Balance	\$ 14,573,717	\$ 15,675,210	\$ (1,101,493)	-7.0%

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$	(364,800)	\$ (71,500)	\$ (293,300)
(5,169,374)	(5,169,374)	(3,450,000)	(1,719,374)
(1,100,000)	(1,100,000)	(1,375,000)	275,000
(50,000)	(50,000)	(54,000)	4,000
(6,684,174)	(6,684,174)	(4,950,500)	(1,733,674)

General Fund Actual Revenue at April 30, 2014



**FY 2013-14 General Fund Expenditures
Status Report
April 30, 2014**

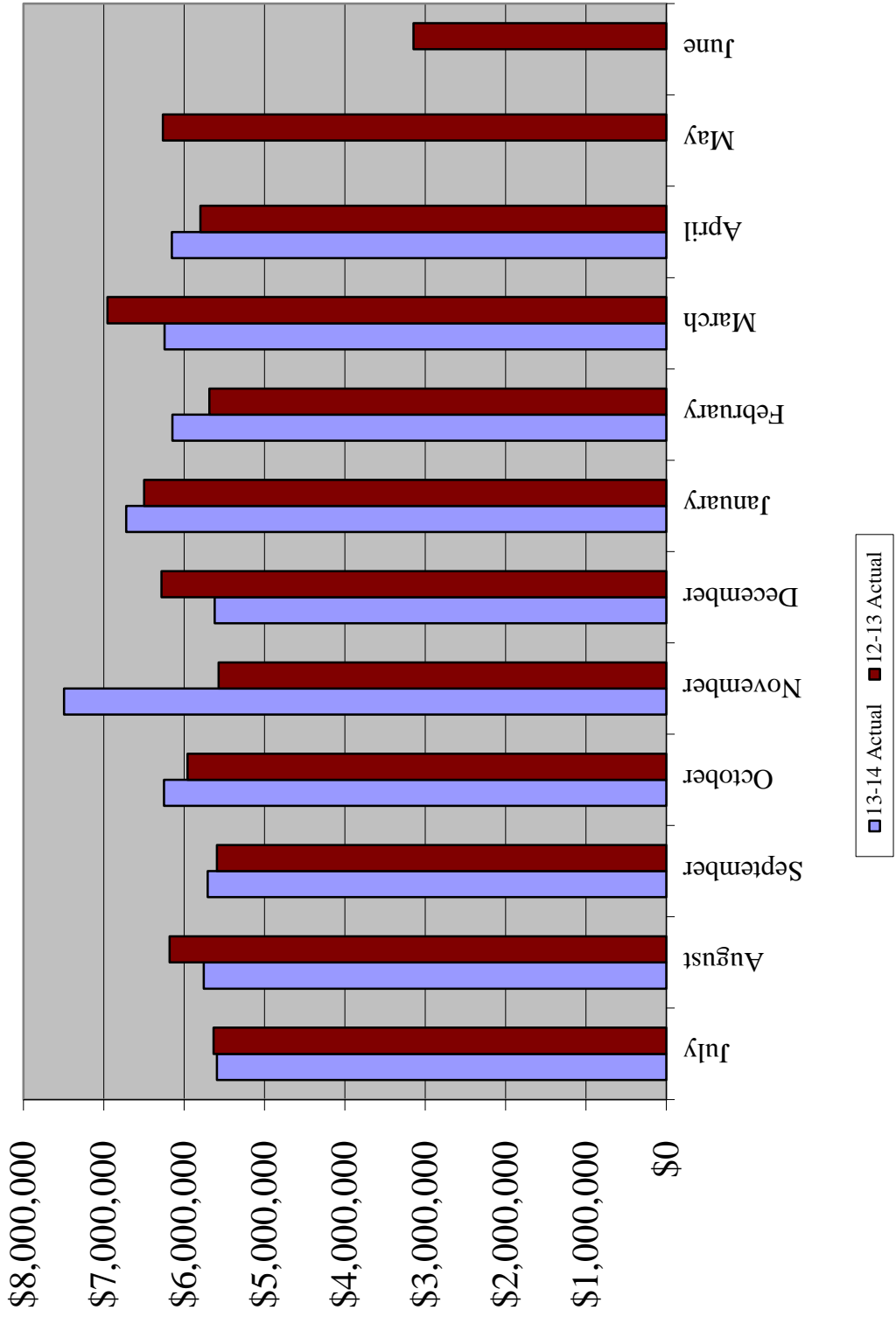
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2013-2014 Budget	April 2014 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	13/14 % Expended	Prior Year % Expended
1100	General Government	\$5,766,183	\$463,374	\$4,392,113	\$5,270,535 *	\$1,374,070	\$5,342,380	\$423,803	76.2%	74.4%
1200	County Commissioners	518,253	44,242	429,193	515,031	89,060	430,300	87,953	82.8%	82.2%
1300	Assessor	2,298,601	169,937	1,834,546	2,201,456	464,055	1,857,433	441,168	79.8%	79.9%
1400	Assessor Revaluation	3,729,814	296,060	2,682,567	3,219,080	1,047,247	2,717,108	1,012,706	71.9%	79.5%
1500	Treasurer	597,028	43,120	399,835	479,802	197,193	443,915	153,113	67.0%	70.2%
1600	Court Clerk	5,943,352	470,909	4,517,231	5,420,678	1,426,121	4,597,062	1,346,290	76.0%	79.1%
1700	County Clerk	2,865,981	236,531	2,366,511	2,839,813	499,471	2,404,638	461,343	82.6%	81.1%
1800	Excise & Equalization Bds	48,961	1,577	9,780	11,736	39,181	13,284	35,677	20.0%	25.7%
1900	County Audit	570,013	0	171,585	205,902	398,428	283,482	286,531	30.1%	31.6%
2000	District Attorney-State	150,000	6,398	73,849	88,619	76,151	94,307	55,693	49.2%	46.2%
2100	District Attorney-County	72,398	5,837	47,091	56,509	25,307	58,623	13,775	65.0%	61.9%
2300	Public Defender	52,000	1,816	37,708	45,249	14,292	50,212	1,788	72.5%	59.0%
2400	Purchasing	292,161	24,295	238,848	286,618	53,313	241,819	50,342	81.8%	81.3%
2500	Election Board	1,179,976	120,501	895,441	1,074,529	284,535	931,677	248,299	75.9%	82.4%
2600	BOCC HR/Health & Safety	462,047	36,898	371,791	446,150	90,256	373,587	88,460	80.5%	78.0%
2700	MIS	2,788,131	160,956	2,025,734	2,430,880	762,397	2,349,482	438,649	72.7%	78.8%
2801	Facilities Mgmt-Courthouse	1,384,245	113,462	1,070,835	1,285,002	313,410	1,132,549	251,696	77.4%	70.5%
2901	Facilities Mgmt-Office Bldg	248,309	33,684	170,694	204,833	77,615	203,925	44,384	68.7%	69.4%
3000	Planning Commission	159,656	0	116,287	139,544	43,369	116,287	43,369	72.8%	87.5%
3100	Community Service	647,891	51,449	529,167	635,001	118,724	531,400	116,491	81.7%	85.8%
5100	Sheriff	33,378,311	2,885,840	30,117,089	36,140,506 *	3,261,222	30,424,407	2,953,904	90.2%	89.4%
5200	Juvenile Justice Bureau	7,077,073	595,429	5,692,543	6,831,051	1,384,530	5,861,582	1,215,491	80.4%	80.6%
5500	Emergency Management	382,637	41,975	298,187	357,825	84,450	327,102	55,535	77.9%	73.6%
6100	Social Services	1,832,003	166,151	1,380,636	1,656,763	451,367	1,593,934	238,069	75.4%	76.3%
7100	Free Fair	62,245	19,502	61,064	73,277	1,181	61,260	985	98.1%	73.7%
8100	OSU Extension	507,732	77,677	379,392	455,270	128,340	390,933	116,799	74.7%	80.3%
9100	District 1	302,660	7,189	204,597	245,517	98,063	237,349	65,311	67.6%	41.9%
9200	District 2	256,859	14,670	193,998	232,797	62,861	197,509	59,350	75.5%	62.3%
9300	District 3	248,254	24,237	216,520	259,824	31,734	217,756	30,498	87.2%	74.6%
9400	County Engineer	503,704	39,922	395,696	474,835	108,008	408,297	95,407	78.6%	81.6%
9991	Employee Benefits Supplement	1,719,374	719,374	1,719,374	2,063,249	0	1,719,374	0	100.0%	100.0%
9994	Capital Projects Supplement	364,800	0	364,800	437,760	0	364,800	0	100.0%	100.0%
9995	General Fund Reserve	125,000	0	0	0	125,000	0	125,000	0.0%	0.0%
Total		\$76,535,652	\$6,873,012	\$63,404,700	\$76,085,640	\$13,130,952	\$65,977,772	\$10,557,880	82.8%	80.5%

Year elapsed = 83.3%

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

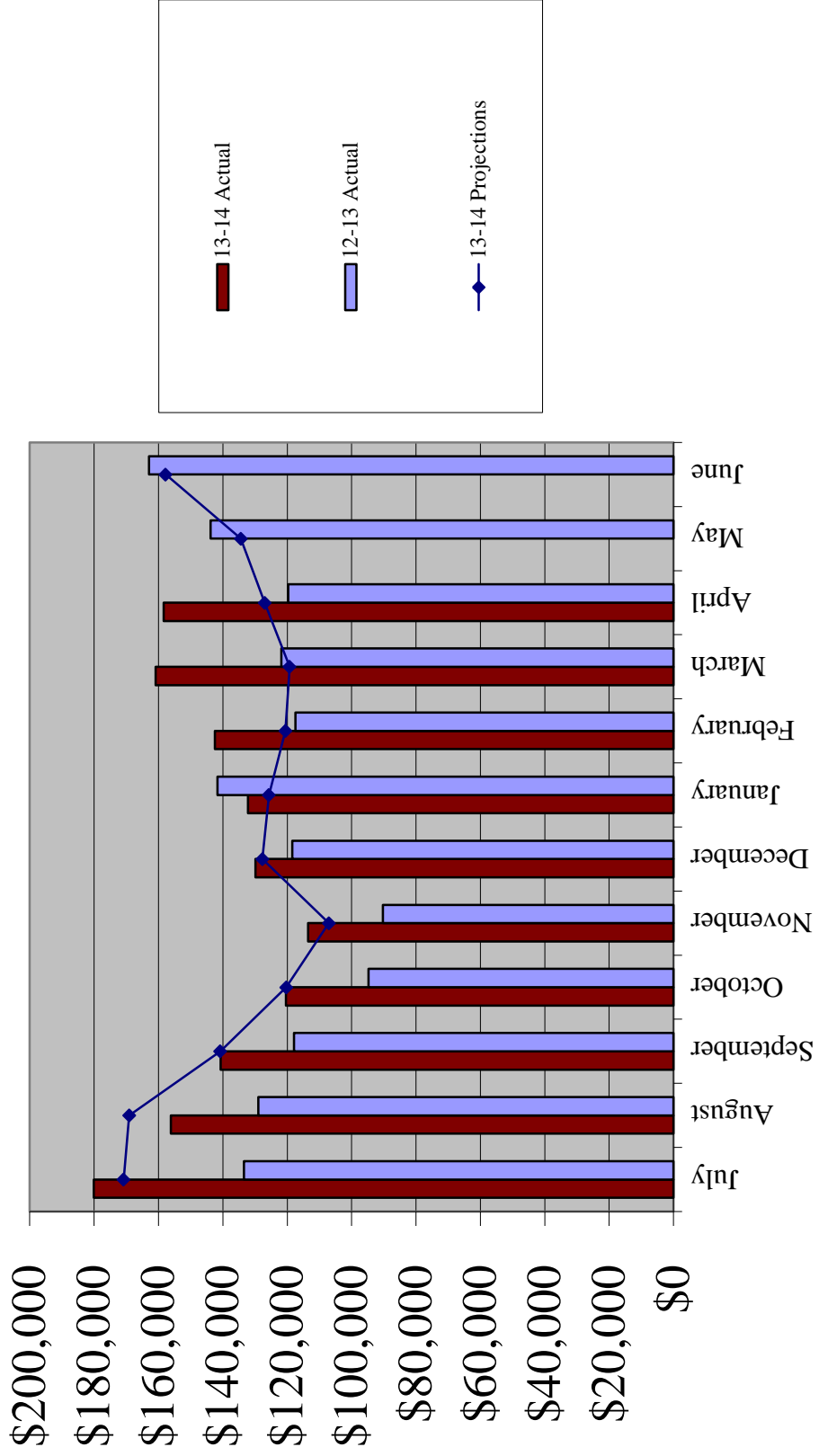
General Fund Actual Expenditures



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

<u>Account</u>	<u>Description</u>	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	-	3,477	3,477	500
	Total Salaries and Benefits	\$ 5,269	\$ -	\$ 4,445	\$ 4,445	\$ 824
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,620,515	\$ 196,593	\$ 1,276,296	\$ 1,472,890	\$ 147,626
	54023 Electricity (OG&E)	800,000	282,440	517,560	800,000	-
	54024 Sewer and Water(City of OKC)	650,000	145,033	498,856	643,889	6,111
	54022 Natural Gas(ONG)	28,000	6,377	23,079	29,456	(1,456)
	Utilities Subtotal	\$ 3,098,515	\$ 630,443	\$ 2,315,792	\$ 2,946,235	\$ 152,280
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	1,625	2,815	4,440	8,560
	Lease-Purchase Debt Subtotal	\$ 476,000	\$ 1,925	\$ 466,830	\$ 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	\$ 101,229	\$ 506,143	\$ 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	16,400	20,563	36,963	3,037
	54102 ICB (county-occupied space) rent expense	110,040	18,635	93,136	111,771	(1,731)
	54102 Lincoln (county-occupied space) rent expense	253,550	41,028	205,140	246,168	7,382
	54103 Storage for Court Clerk records	92,565	15,450	77,138	92,588	(23)
	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	22,515	72,245	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	3,648	11,352	15,000	-
	54045 Metro Parking Garage-Judges parking	1,380	230	1,150	1,380	-
	54451 Contract liability contingency	100,000	-	-	-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	200	411	611	2,682
	Other Operating Subtotal	\$ 2,154,749	\$ 317,899	\$ 1,573,229	\$ 1,891,128	\$ 263,621
	Total Maintenance and Operations - 54000	\$ 5,760,914	\$ 950,267	\$ 4,387,560	\$ 5,337,827	\$ 423,087
Capital Outlay						
	Total Capital Outlay - 55000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total - General Government	\$ 5,766,183	\$ 950,267	\$ 4,392,005	\$ 5,342,272	\$ 423,911

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
April 30, 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	\$ 5,369,374	\$ -	\$ 5,369,374	\$ 1,919,374
Premiums/Other	15,013,960	11,545,112	2,625,532	14,170,644	(843,316)
Stop Loss Reimb	215,451	21,356	4,271	25,627	(189,824)
Total Resources	\$ 19,625,355	\$ 17,703,225	\$ 2,629,803	\$ 20,333,028	\$ 707,673
Expenses					
Medical Claims	\$ 12,547,178	\$ 10,383,915	\$ 2,076,783	\$ 12,460,697	\$ (86,480)
Prescription Drug Claims	3,944,141	3,263,007	652,601	3,915,608	(28,532)
Dental Claims	1,083,310	1,019,549	203,910	1,223,459	140,149
Vision Claims	156,820	113,947	22,789	136,737	(20,083)
County Pharmacy	206,828	180,530	36,106	216,636	9,809
Employee Assistance Program	23,509	19,649	3,930	23,578	69
Medicare Supplement - Phys. Mutual	785,808	649,062	129,812	778,874	(6,934)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 15,629,659</u>	<u>\$ 3,125,932</u>	<u>\$ 18,755,590</u>	<u>\$ 7,997</u>
Administration Fees & Other	616,069	538,211	96,993	635,205	19,135
Life/AD&D Premiums	318,061	283,525	56,705	340,230	22,169
Stop Loss Premiums	741,350	590,667	118,133	708,801	(32,550)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 1,412,403</u>	<u>\$ 271,832</u>	<u>\$ 1,684,235</u>	<u>\$ 8,754</u>
Total Expenses	\$ 20,423,074	\$ 17,042,062	\$ 3,397,763	\$ 20,439,825	\$ 16,751
Ending Cash Balance	\$ (797,718)	\$ 661,163	\$ (767,959)	\$ (106,796)	\$ 690,923

Cash Balance-One Year Ago

\$ 1,570,066

Notes:

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

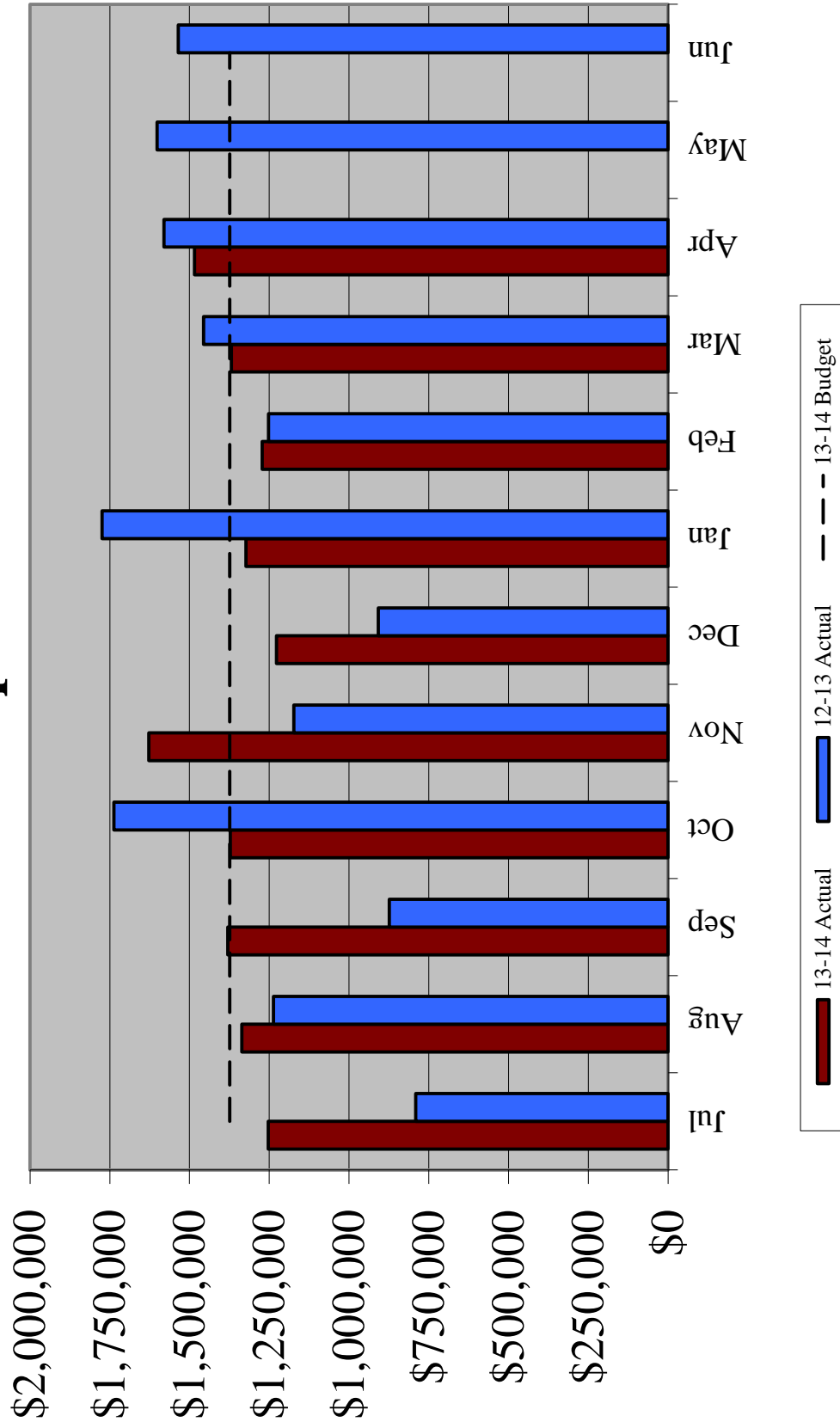
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	604	\$163	\$453
Family	561	\$383	\$1,057
	1,165		

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	\$ 1,150,665	\$1,038,391	\$1,330,719	(November)
Prescription Drug Claims	\$328,678	334,065	\$326,301	\$413,228	(February)
Total	<u>\$1,374,277</u>	<u>\$1,484,730</u>	<u>\$1,364,692</u>		
	12/13	This Month	12/13 Avg	12/13	
Prior Year 12-13 Comparison	Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$1,213,397	\$1,018,854	\$1,426,514	(January)
Prescription Drug Claims	\$350,847	\$366,890	\$323,361	\$450,751	(August)
Total	<u>\$1,400,192</u>	<u>\$1,580,287</u>	<u>\$1,342,215</u>		

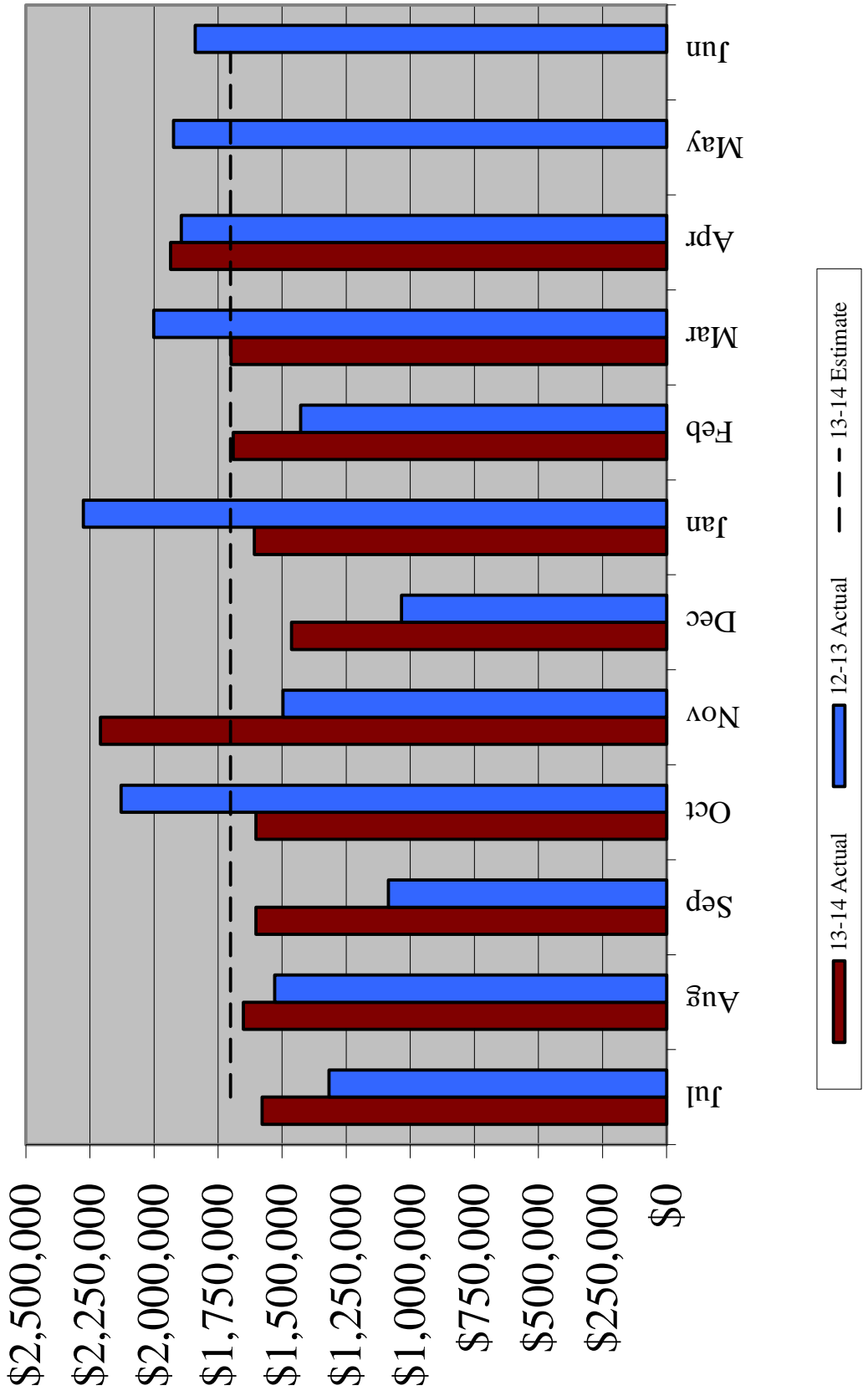
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2013-14
as of April 30, 2014

	Annual		Inc (Dec)	%	At April 30		Inc (Dec)	%
	FY 13-14 Estimates	FY 12-13 Actuals			FY 13-14 YTD Actuals	FY 12-13 YTD Actuals		
Resources								
Beginning Cash Balance	\$ 945,944	\$ 1,356,652	\$ (410,708)	-30.3%	\$ 767,383	\$ 1,356,652	\$ (589,269)	-43.4%
Transfers In	\$ 3,450,000	\$ 3,885,000	\$ (435,000)	-11.2%	\$ 5,369,374	\$ 3,450,000	\$ 1,919,374	55.6%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	7,958,672	8,782,816	(824,144)	-9.4%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	3,199,284	3,438,905	(239,621)	-7.0%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	241,702	(220,346)	-91.2%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	387,157	489,369	(102,212)	-20.9%
Interest Income	6	5	1	18.8%	0	5	(5)	-97.8%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 17,703,225	\$ 17,759,449	\$ (56,224)	-0.3%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 10,383,915	\$ 9,726,494	\$ 657,421	6.8%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	3,263,007	3,057,473	205,534	6.7%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	1,019,549	1,030,426	(10,877)	-1.1%
Vision Claims	156,820	170,678	(13,859)	-8.1%	113,947	139,604	(25,657)	-18.4%
County Pharmacy	206,828	186,943	19,884	10.6%	180,530	156,841	23,689	15.1%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	19,649	23,230	(3,581)	-15.4%
Medicare Supplement	785,808	775,750	10,058	1.3%	649,062	645,852	3,210	0.5%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	3,970	(3,970)	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 15,629,659	\$ 14,783,890	\$ 845,769	5.7%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	538,211	556,896	(18,685)	-3.4%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	283,525	290,965	(7,440)	-2.6%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	590,667	557,632	33,035	5.9%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 1,412,403	\$ 1,405,493	\$ 6,910	0.5%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 17,042,062	\$ 16,189,383	\$ 852,679	5.3%
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 661,163	\$ 1,570,066	\$ (908,903)	-57.9%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
April 30, 2014

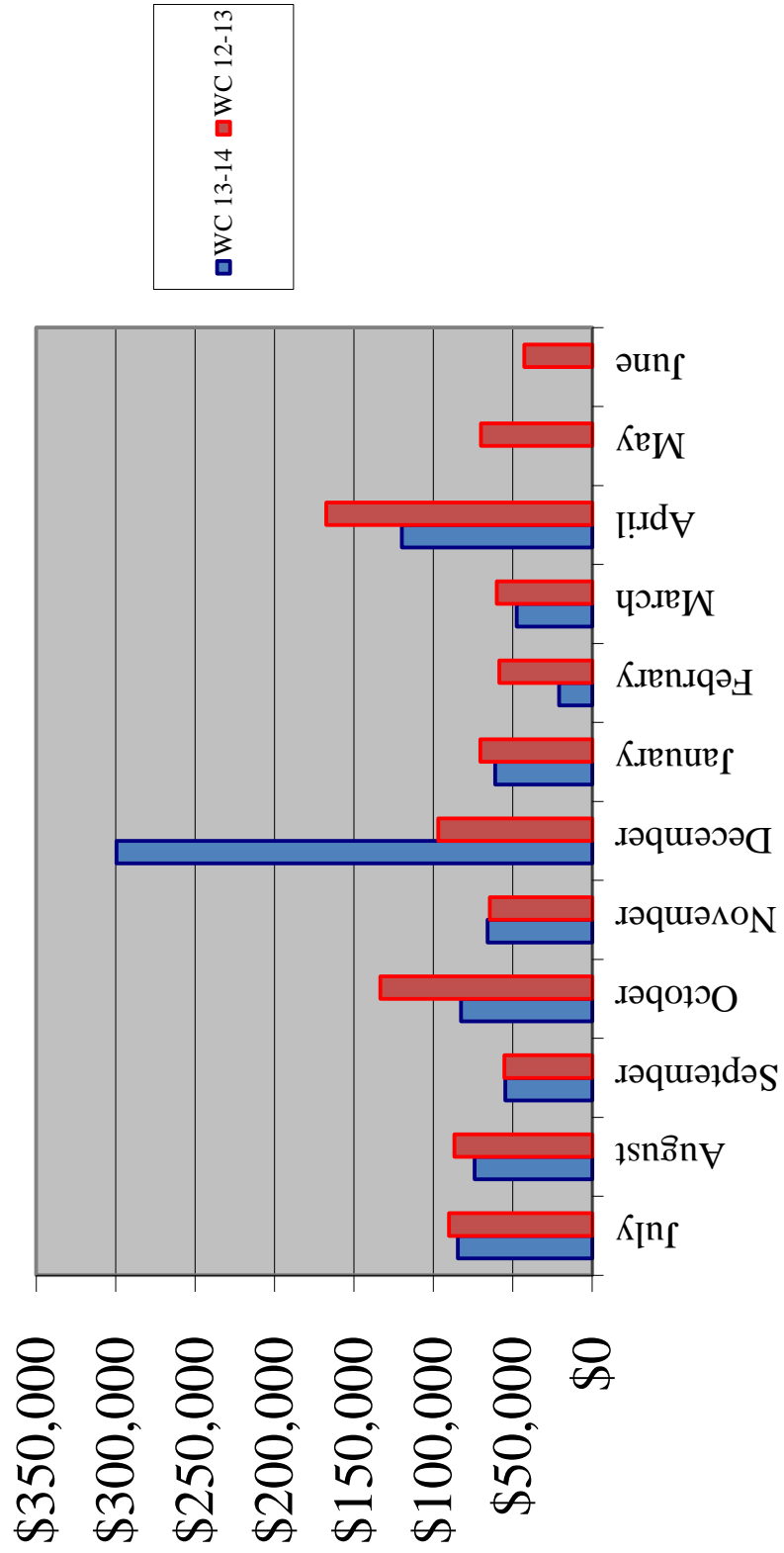
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	140,652	108,372
Transfers/Supplements	1,100,000	900,000	(200,000)
Total Sources	\$ 1,417,256	\$ 1,301,571	\$ (115,685)
Expenditures:			
Claims	\$ 1,097,963	\$ 910,287	(187,677)
Stop loss/Admin Fees	227,195	242,098	14,903
Total Expenditures	\$ 1,325,158	\$ 1,152,384	\$ (172,774)
Ending Cash Balance*	\$ 92,098	\$ 149,187	\$ 57,089
Cash Balance-One Year Ago		\$ 377,282	

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	\$ 2,277	\$ (6,832)
Supportive Services	39,545	18,653	(20,893)
Total Expenditures	\$ 48,655	\$ 20,930	\$ (27,725)
Ending Cash Balance*	\$ 100,701	\$ 135,661	\$ 34,960
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

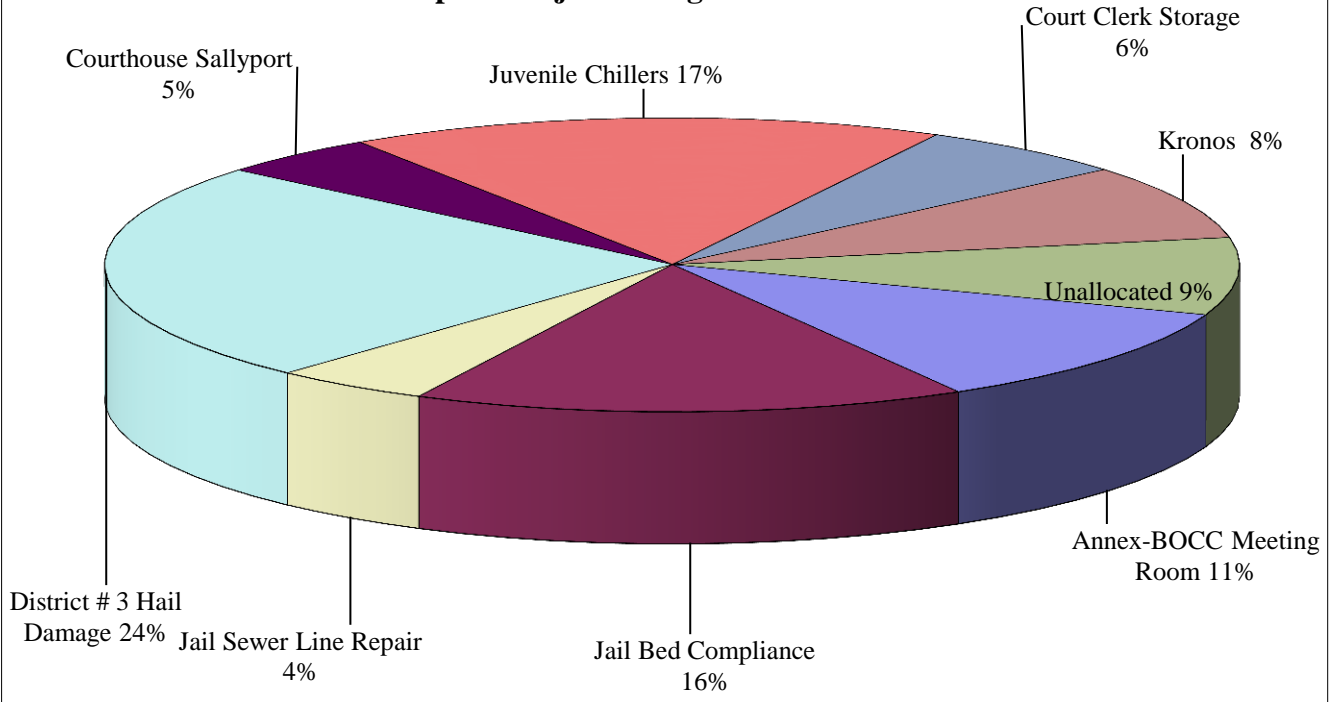
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13- 14 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020			980	Pending
Sewer Line Repairs	2/20/2014	52,600	17,200	35,400	35,400	-	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	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		296				296	
Total Ongoing Budgeted Capital Projects		\$ 1,175,835	\$ 217,692	\$ 474,888	\$ 744,493	\$ 223,230	

TIF Projects:

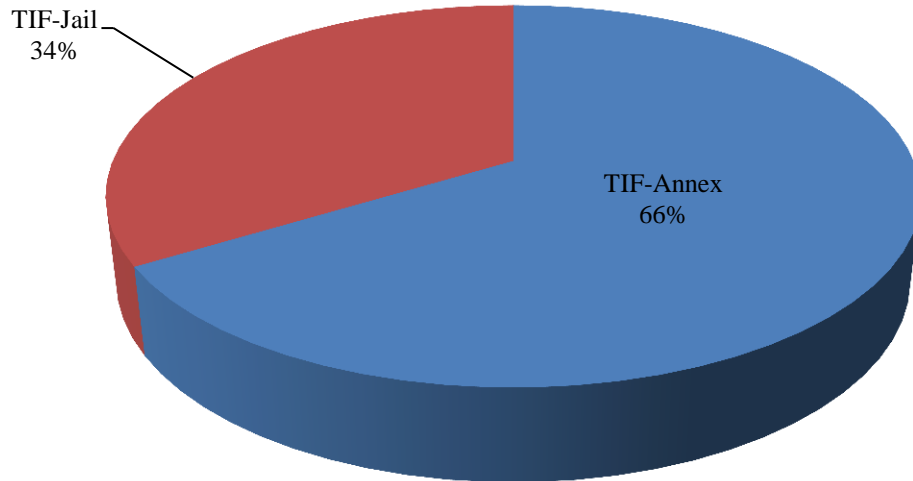
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 2,155,317	\$ 165,447	\$ 165,447	829,237	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 1,311,700	\$ 152,300	\$ 152,300	136,000	Ongoing
Total Capital Projects		\$ 5,925,835	\$ 3,684,709	\$ 792,635	\$ 1,062,240	\$ 1,188,467	

Cash Balance at April 30, 2014	\$4,873,343.87
	0.00
	<u>4,873,343.87</u>
13/14 Available Budget	4,873,175.44
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>4,873,175.44</u>
Total Cash Available for Projects	\$ 168.43

Capital Projects Budget FY 13-14



TIF Budgets FY 13-14



FY 2013-14 Special Revenue Funds
 Status Report
 April 30, 2014

Source: Appropriation Trial Balance (Oracle General Ledger)

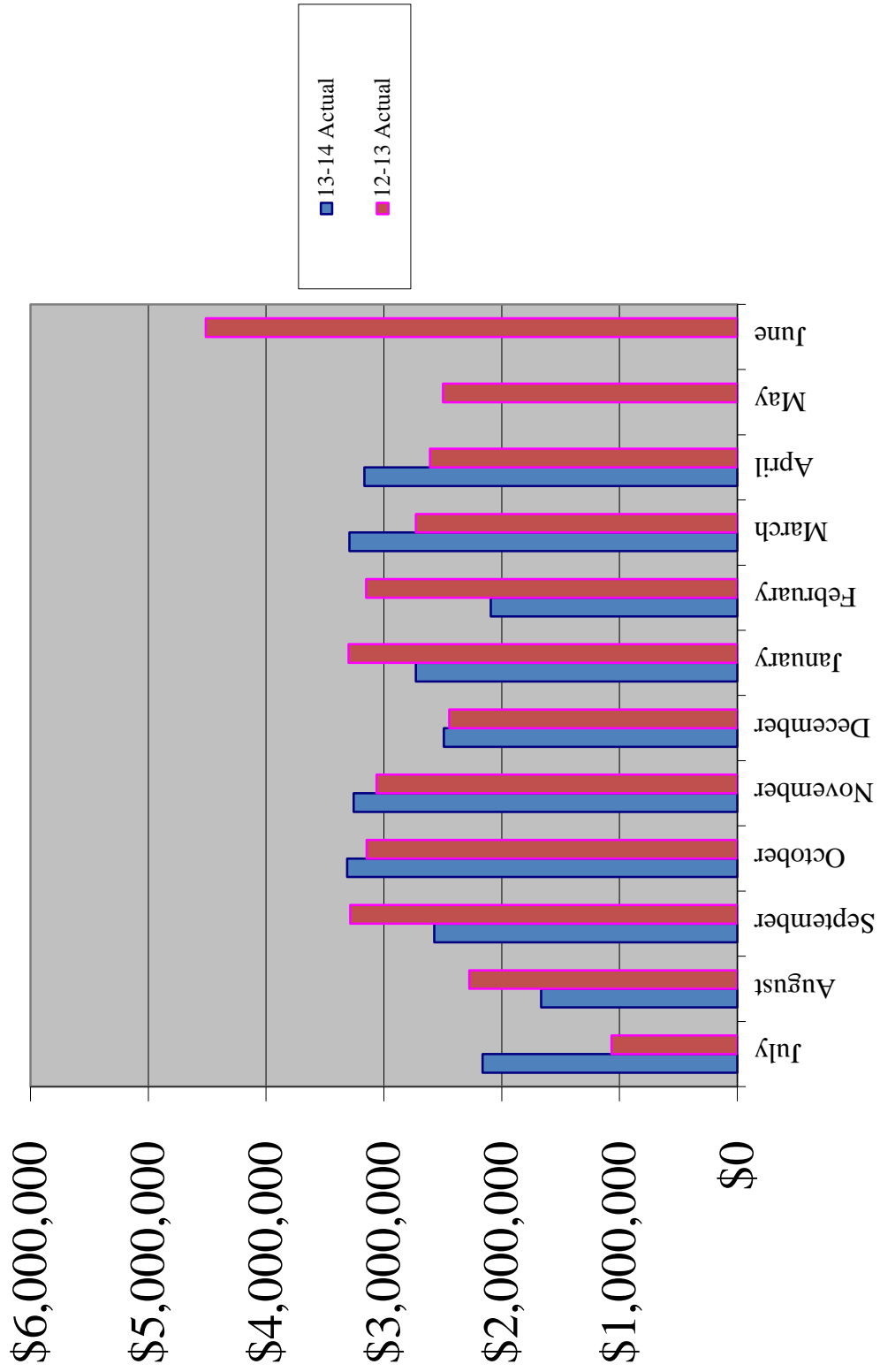
Cost Center	Department	2013-2014 Budget	April 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	12/13 Funds Available	12/13 % Expended
1110	Highway Cash-Dist #1	\$6,511,386	\$259,225	\$2,508,486	\$4,002,900	\$3,822,314	\$2,689,071	38.5%
1110	Highway Cash-Dist #2	6,083,783	279,686	2,567,222	3,516,561	4,514,292	1,569,491	42.2%
1110	Highway Cash-Dist #3	5,861,382	285,810	3,499,948	2,361,435	4,306,648	1,554,734	59.7%
1111	CBRI Fund	4,756,239	506,825	1,982,182	2,774,056	2,582,846	2,173,392	41.7%
1118	Tax Assessment District	27,468	0	27,468	0	27,468	0	0.0%
1130	Resale Property	3,694,285	160,432	2,457,366	1,236,919	2,865,383	828,902	66.5%
1140	Treasurer Mortgage Fee	292,834	10,877	145,983	146,851	149,051	143,782	49.9%
1150	County Clerk Lien Fee	135,281	9,500	80,247	55,034	89,449	45,832	59.3%
1151	UCC Central Filing Fund	1,117,731	34,664	779,061	338,670	837,785	279,946	69.7%
1152	Records Mgmt & Preservation	970,656	32,130	496,988	473,668	540,818	429,838	51.2%
1160	Sheriff Service Fee	3,083,577	262,177	2,221,715	861,862	2,617,098	466,479	72.0%
1161	Sheriff Special Revenue	10,241,820	1,069,225	7,528,195	2,713,626	9,108,681	1,133,140	73.5%
1162	Sheriff's Grant Fund	878,162	22,897	191,834	686,328	291,834	586,328	21.8%
1201	Assessor Revolving Fee	71,765	0	0	71,765	0	71,765	0.0%
1231	Juvenile Probation Fee	218,452	2,345	21,378	197,075	67,000	151,452	9.8%
1232	Special Work Restitution	78,116	0	107	78,010	107	78,010	0.1%
1233	Juvenile Grant Fund	558,568	21,975	261,358	297,210	274,373	284,195	46.8%
1240	Planning Commission Fee	293,164	29,747	150,191	142,973	159,656	133,508	51.2%
1250	Local Emergency Planning Con	14,107	0	200	13,907	200	13,907	1.4%
1251	Emergency Mgmt Fund	362,529	0	37,029	325,499	44,259	318,270	10.2%
1260	Community Service Fee	171,107	7,122	69,349	101,758	94,908	76,199	40.5%
1270	Community Sentencing	1,606,882	141,677	1,116,860	490,021	1,157,039	449,843	69.5%
1280	Drug Court Fund	767,936	12,428	405,628	362,307	407,945	359,991	52.8%
1282	Mental Health Court Fund	76,446	1,320	14,451	61,995	17,980	58,465	18.9%
1290	Shine Program	228,431	14,610	177,461	50,970	179,977	48,455	77.7%
Total		\$48,102,106	\$3,164,674	\$26,740,707	\$21,361,398	\$34,157,111	\$13,944,995	55.6%

Year elapsed = 83.33%

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 April 30, 2014

13-14
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 9,359,974
Exempt Manufacturing Tax	64,290
Miscellaneous Property Tax	22,338
Interest Income	1,613
Total Revenue	\$ 9,448,215

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

\$ 9,505,192

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

