

Oklahoma County
Monthly Financial Report
For Period Ending February 28, 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

March 2014

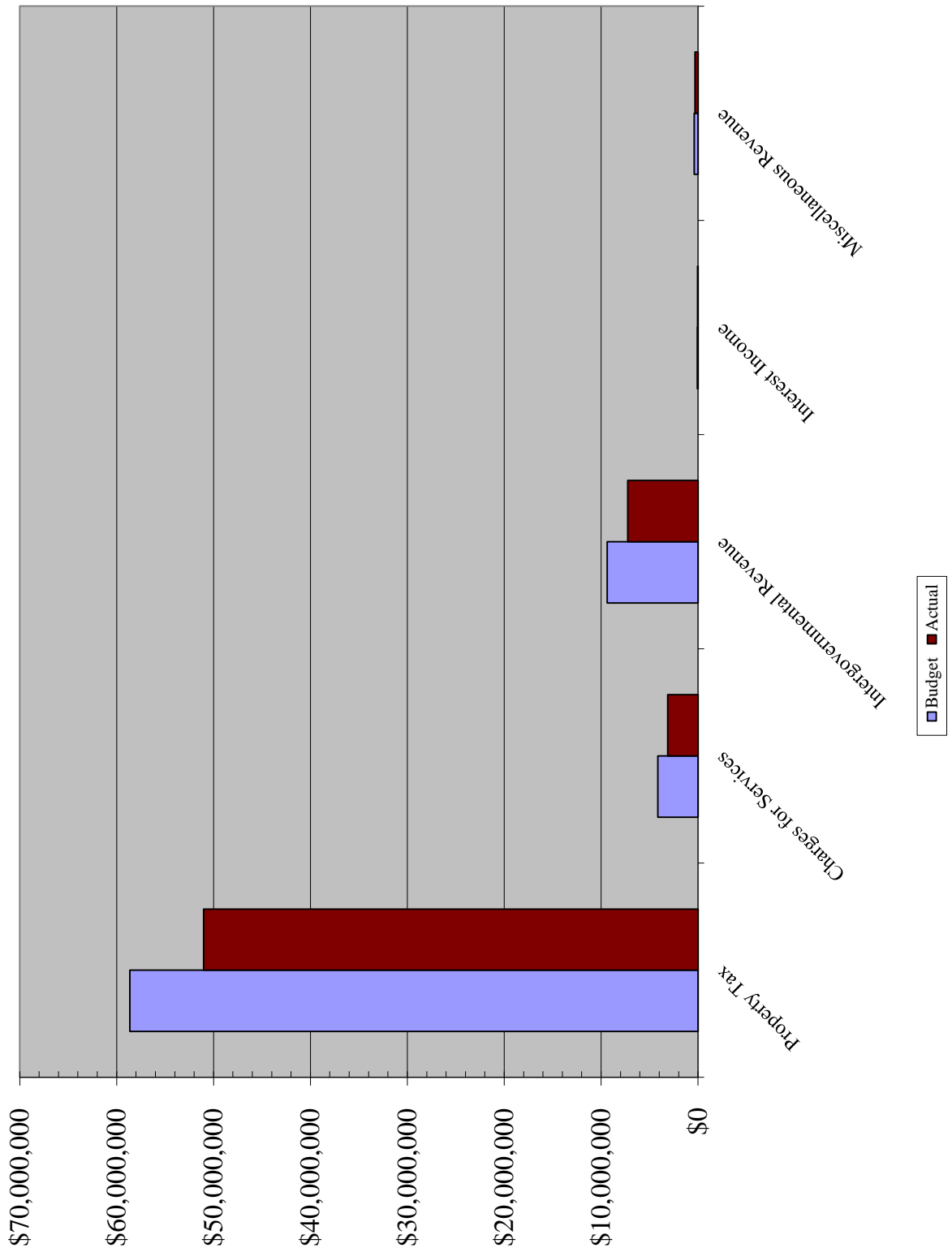
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2013-2014
Budget Analysis
For the Period Ending February 28, 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	\$ 51,035,125	\$ (7,597,559)	87.0%	85.9%
Charges for Services	4,155,919	3,119,902	(1,036,017)	75.1%	84.7%
Intergovernmental Revenue	9,367,201	7,261,153	(2,106,048)	77.5%	73.3%
Interest Income	75,000	40,652	(34,348)	54.2%	80.2%
Miscellaneous Revenue	401,566	312,978	(88,588)	77.9%	85.9%
Total Revenue	\$ 72,632,370	\$ 61,769,810	\$ (10,862,560)	85.0%	84.2%
Temporary Cash Transfer In	\$ -	\$ 16,625,000	\$ 16,625,000		
Temporary Cash Transfer Out	-	(16,625,000)	(16,625,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,600,000)	(5,964,800)	(1,364,800)		
13-14 Expenditures	\$ 76,525,357	\$ 48,924,903	\$ (27,600,454)	63.9%	63.4%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
Total Expenditures	\$ 78,410,705	\$ 50,630,402	\$ (27,780,303)		
Cash Balance*	\$ -	\$ 15,552,944	\$ 15,552,944		

* 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 February 28, 2014**



General Fund
FY 2013-2014
Actual Comparison

For the Month Ending February 28, 2014				
	13-14 February Actual	12-13 February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 20,141,298	\$ 20,984,083	\$ (842,785)	-4.0%
Revenue:				
Property Tax	\$ 1,078,662	\$ 1,152,331	\$ (73,669)	-6.4%
Charges for Services	326,593	403,512	(76,919)	-19.1%
Intergovernmental Revenue	503,893	277,153	226,740	81.8%
Interest Income	7,621	9,932	(2,311)	-23.3%
Miscellaneous Revenue	16,088	14,478	1,610	11.1%
Total Revenue	\$ 1,932,857	\$ 1,857,406	\$ 75,451	4.1%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(375,000)	(950,000)	575,000	
13-14 Expenditures	\$ 6,146,212	\$ 5,684,762	\$ 461,450	8.1%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,146,212	\$ 5,684,762	\$ 461,450	8.1%
Ending Cash Balance	\$ 15,552,944	\$ 16,206,728	\$ (653,784)	-4.0%

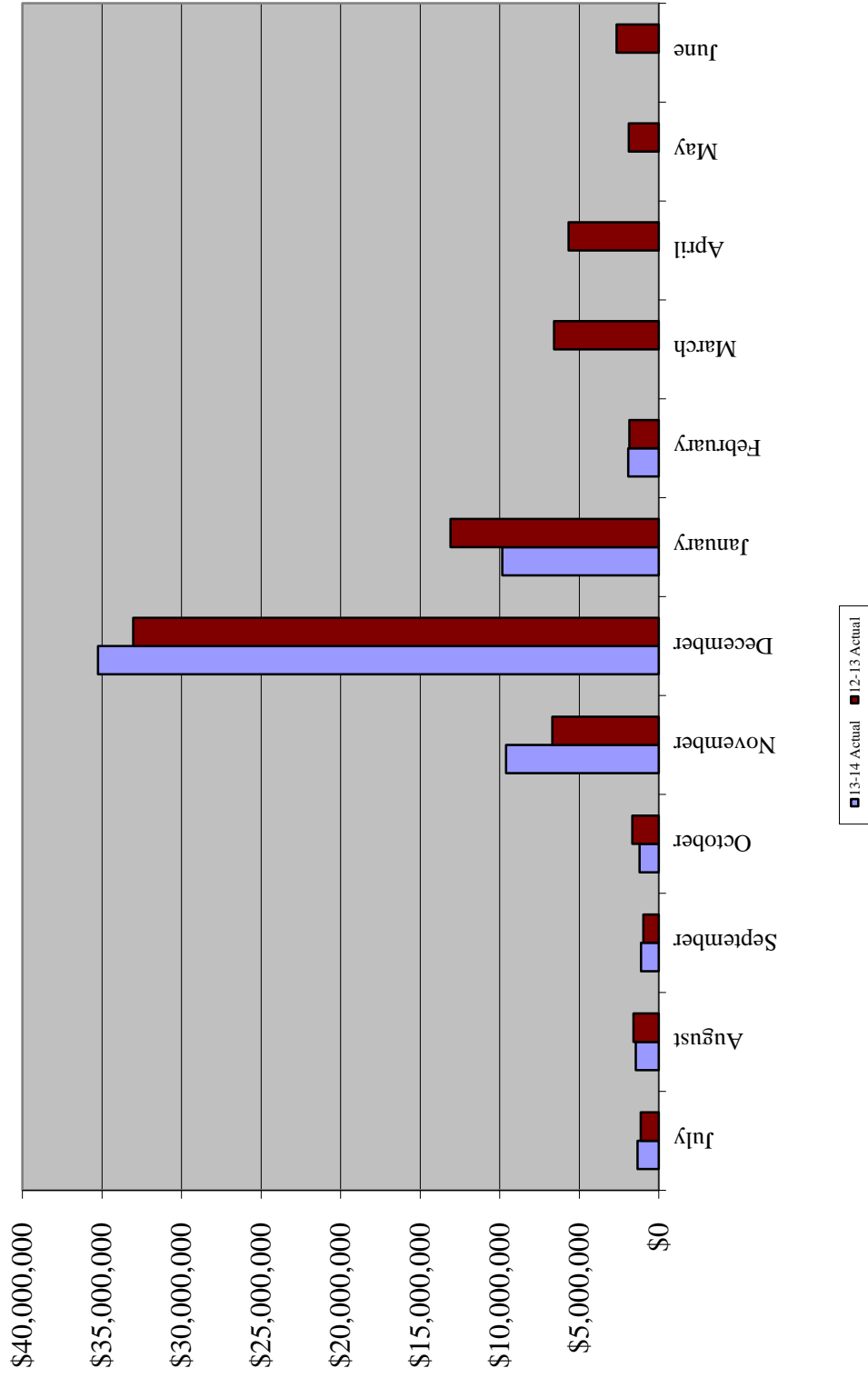
For the Year to Date Period Ending February 28, 2014				
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
	\$ 51,035,125	\$ 49,784,555	\$ 1,250,570	2.5%
	3,119,902	3,136,771	(16,869)	-0.5%
	7,261,153	6,734,913	526,240	7.8%
	40,652	60,113	(19,461)	-32.4%
	312,978	350,901	(37,923)	-10.8%
	\$ 61,769,810	\$ 60,067,253	\$ 1,702,557	2.8%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
	(16,625,000)	(17,250,000)	625,000	
	-	-	-	
	(5,964,800)	(3,896,500)	(2,068,300)	53.1%
	\$ 48,924,903	\$ 47,330,143	\$ 1,594,760	3.4%
	1,705,499	1,592,867	112,632	7.1%
	\$ 50,630,402	\$ 48,923,010	\$ 1,707,392	3.5%
Ending Cash Balance	\$ 15,552,944	\$ 16,206,728	\$ (653,784)	-4.0%

	13-14 February Actual	12-13 February Actual	Increase (Decrease)
\$	-	-	-
	-	(950,000)	950,000
(325,000)	-	-	(325,000)
(50,000)	-	-	(50,000)
\$ (375,000)	\$ (950,000)	\$ 575,000	

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
\$	(364,800)	\$ (71,500)	\$ (293,300)
(4,450,000)	-	(2,450,000)	(2,000,000)
(1,100,000)	-	(1,375,000)	275,000
(50,000)	-	-	(50,000)
\$ (5,964,800)	\$ (3,896,500)	\$ (2,068,300)	

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

General Fund Actual Revenue at February 28, 2014



FY 2013-14 General Fund Expenditures
 Status Report
 February 28, 2014

Source: Appropriation Trial Balance (Oracle General Ledger)

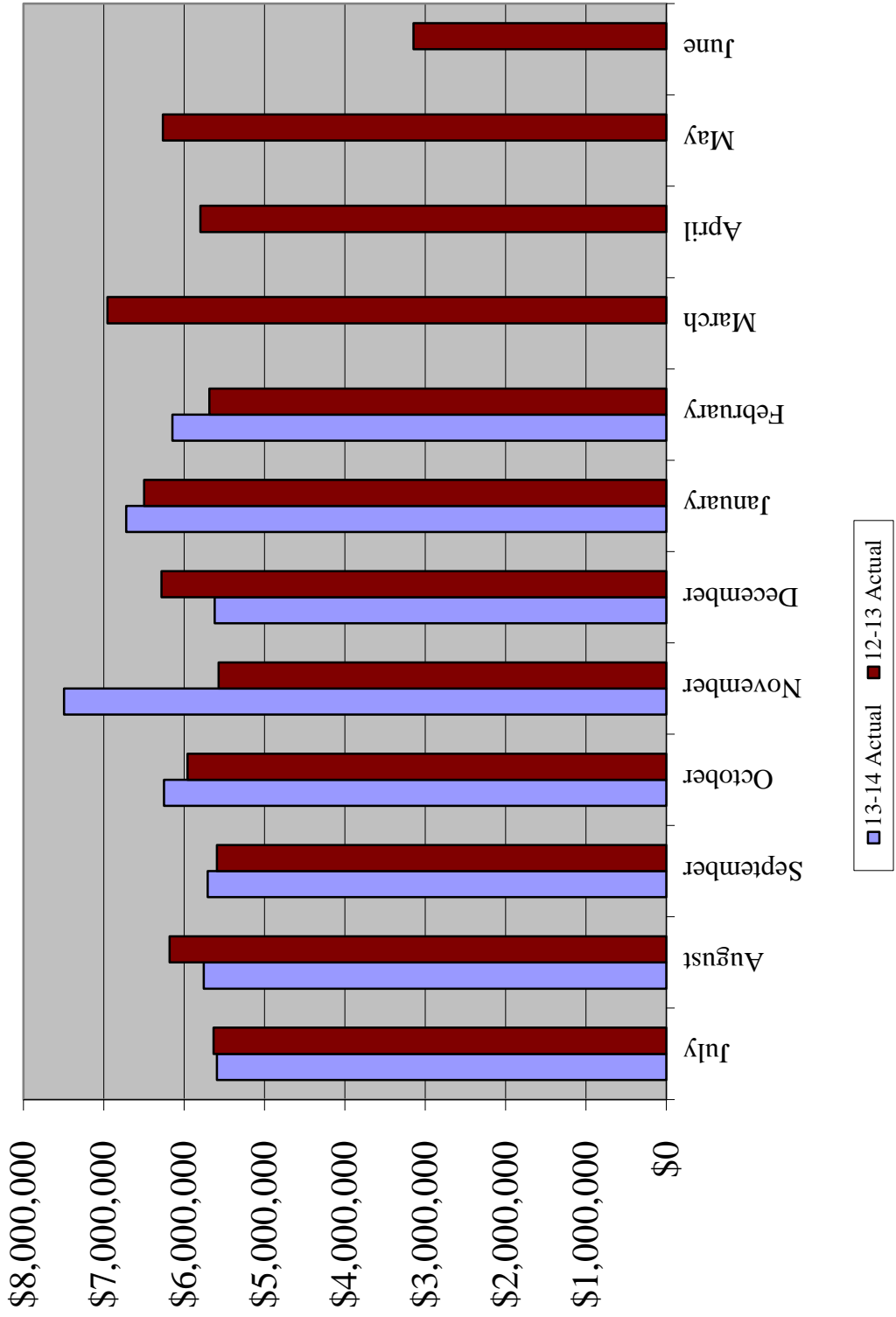
Cost Center	Department	2013-2014 Budget	February 2014 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	13/14 % Expended	Prior Year % Expended
1100	General Government	\$5,766,183	\$365,159	\$3,478,219	\$5,217,329 *	\$2,287,964	\$4,832,946	\$933,237	60.3%	61.5%
1200	County Commissioners	518,253	42,706	342,185	513,277	176,068	344,769	173,484	66.0%	65.8%
1300	Assessor	2,298,601	187,803	1,481,955	2,222,933	816,646	1,511,969	786,632	64.5%	63.4%
1400	Assessor Revaluation	3,729,814	257,805	2,127,191	3,190,786	1,602,623	2,231,718	1,498,096	57.0%	62.4%
1500	Treasurer	597,028	36,484	324,962	487,444	272,066	372,630	224,398	54.4%	50.2%
1600	Court Clerk	5,943,352	459,914	3,593,200	5,389,801	2,350,152	3,639,894	2,303,458	60.5%	63.2%
1700	County Clerk	2,865,981	266,580	1,903,176	2,854,764	962,805	1,969,313	896,668	66.4%	63.2%
1800	Excise & Equalization Bds	48,961	866	6,274	9,411	42,687	11,407	37,554	12.8%	16.2%
1900	County Audit	570,013	91,984	135,411	203,116	434,602	280,489	289,524	23.8%	24.8%
2000	District Attorney-State	150,000	8,052	62,338	93,507	87,662	85,523	64,477	41.6%	37.7%
2100	District Attorney-County	72,398	5,746	37,766	56,649	34,632	55,688	16,710	52.2%	51.8%
2300	Public Defender	52,000	5,723	33,772	50,658	18,228	48,785	3,215	64.9%	39.8%
2400	Purchasing	288,661	24,120	187,790	281,684	100,871	194,596	94,065	65.1%	64.9%
2500	Election Board	1,159,976	88,367	671,768	1,007,652	488,208	700,917	459,059	57.9%	66.8%
2600	Central HR/Health & Safety	462,047	37,080	297,134	445,700	164,913	301,485	160,562	64.3%	61.5%
2700	MIS	2,788,131	164,347	1,645,213	2,467,819	1,142,918	1,970,494	817,637	59.0%	62.2%
2801	Facilities Mgmt-Courthouse	1,384,245	111,734	860,863	1,291,295	523,382	924,852	459,393	62.2%	56.2%
2901	Facilities Mgmt-Office Bldg	248,309	16,457	132,234	198,351	116,075	196,930	51,379	53.3%	54.0%
3000	Planning Commission	159,656	159	116,287	174,431	43,369	116,287	43,369	72.8%	88.6%
3100	Community Service	647,891	54,725	424,886	637,329	223,005	424,886	223,005	65.6%	68.6%
5100	Sheriff	33,378,311	2,974,466	24,102,943	36,154,415 *	9,275,368	24,550,815	8,827,496	72.2%	72.3%
5200	Juvenile Justice Bureau	7,077,073	595,789	4,510,083	6,765,125	2,566,990	4,725,837	2,351,236	63.7%	64.4%
5500	Emergency Management	382,637	30,343	230,187	345,280	152,451	281,955	100,682	60.2%	59.1%
6100	Social Services	1,832,003	143,981	1,050,458	1,575,688	781,545	1,386,853	445,150	57.3%	60.4%
7100	Free Fair	62,245	0	39,102	58,653	23,143	47,326	14,919	62.8%	60.4%
8100	OSU Extension	507,732	37,283	295,631	443,447	212,101	307,085	200,647	58.2%	63.1%
9100	District 1	302,660	18,261	187,446	281,170	115,214	244,403	58,257	61.9%	25.6%
9200	District 2	256,859	7,999	139,779	209,668	117,080	147,916	108,943	54.4%	56.2%
9300	District 3	248,254	23,988	191,860	287,789	56,394	194,654	53,600	77.3%	69.2%
9400	County Engineer	503,704	38,490	314,790	472,184	188,914	327,869	175,835	62.5%	66.3%
9995	General Fund Reserve	867,874	0	0	0	867,874	0	867,874	0.0%	0.0%
Total		\$76,535,652	\$6,146,212	\$50,289,703	\$75,434,555	\$26,245,949	\$53,795,092	\$22,740,560	65.7%	63.5%

Year elapsed = 66.7%

Notes:

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

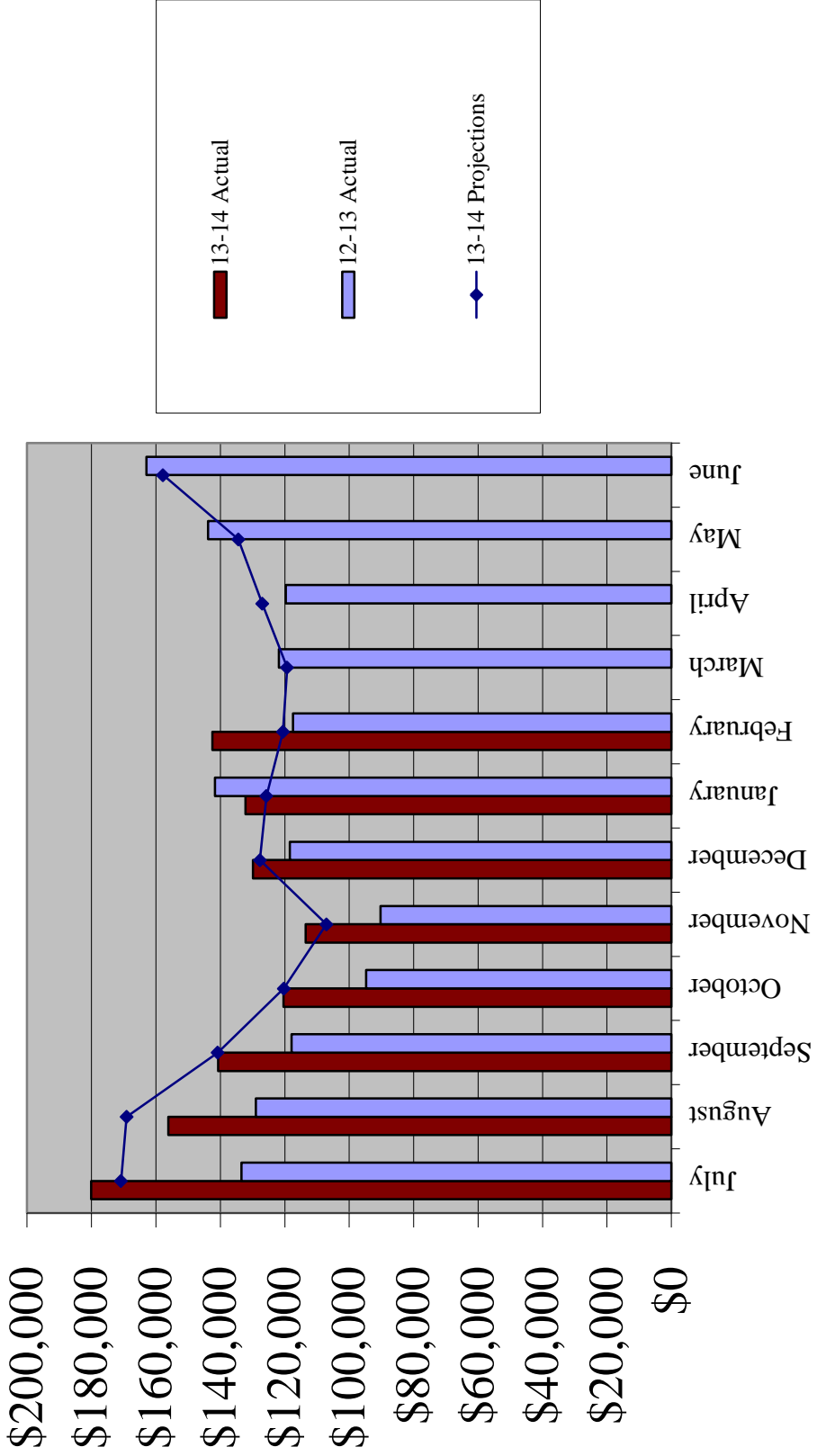
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
February 28, 2014**

Account	Description	YTD				
		13-14 Approved Budget	Outstanding Requisitions/ Encumbrances	13-14 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51020	Retirement Board Members	\$ 1,200	\$ -	\$ 800	\$ 800	\$ 400
52010	FICA - Retirement Board Members	92	-	61	61	31
52022	Retirement paid by General Fund	3,977	530	2,781	3,311	666
Total Salaries and Benefits		\$ 5,269	\$ 530	\$ 3,642	\$ 4,172	\$ 1,097
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ 500,000	\$ 972,890	\$ 1,472,890	\$ 147,626
54023	Electricity (OG&E)	800,000	207,071	392,929	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	54,388	345,612	400,000	250,000
54022	Natural Gas(ONG)	28,000	13,552	12,448	26,000	2,000
Utilities Subtotal		\$ 3,098,515	\$ 775,011	\$ 1,723,878	\$ 2,498,890	\$ 599,626
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 463,000	\$ 300	\$ 464,015	\$ 464,315	\$ (1,315)
54455	Bond Administrative Fees	13,000	2,000	2,440	4,440	8,560
Lease-Purchase Debt Subtotal		\$ 476,000	\$ 2,300	\$ 466,455	\$ 468,755	\$ 7,245
Memberships						
54017	NACO annual membership dues	\$ 13,560		\$ 13,557	\$ 13,557	\$ 3
54017	ACCO annual membership dues	9,500		9,500	9,500	-
54017	ACOG & COMEA annual membership dues	6,590		6,652	6,652	(62)
54017	CODA annual membership dues	2,000		2,000	2,000	-
Memberships Subtotal		\$ 31,650	\$ -	\$ 31,709	\$ 31,709	\$ (59)
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 202,457	\$ 404,914	\$ 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	23,600	15,953	39,553	447
54102	ICB (county-occupied space) rent expense	110,040	27,950	65,196	93,145	16,895
54102	Lincoln (county-occupied space) rent expense	253,550	61,542	143,598	205,140	48,410
54103	Storage for Court Clerk records	92,565	26,478	61,710	88,188	4,378
54109/54011	Postage Machine and Postage	9,650	81	6,799	6,880	2,770
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	111,530	198,470	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	47,669	47,091		100,000
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	7,190	7,810	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	460	920	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	131	236	367	2,926
Other Operating Subtotal		\$ 2,154,749	\$ 576,886	\$ 1,252,534	\$ 1,734,661	\$ 420,088
Total Maintenance and Operations - 54000		\$ 5,760,914	\$ 1,354,197	\$ 3,474,577	\$ 4,734,014	\$ 1,026,900
Capital Outlay						
Total Capital Outlay - 55000		\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total - General Government		\$ 5,766,183	\$ 1,354,727	\$ 3,478,219	\$ 4,738,186	\$ 1,027,997

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
February 28, 2014**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
Resources					
Beginning Cash Balance	\$ 945,944	\$ 767,383		\$ 767,383	\$ (178,561)
Transfers In	\$ 3,450,000	\$ 4,450,000	\$ -	\$ 4,450,000	\$ 1,000,000
Premiums/Other	15,013,960	8,787,738	5,179,492	13,967,230	(1,046,730)
Stop Loss Reimb	215,451	21,356	15,254	36,611	(178,841)
Total Resources	\$ 19,625,355	\$ 14,026,477	\$ 5,194,746	\$ 19,221,224	\$ (404,132)
Expenses					
Medical Claims	\$ 12,547,178	\$ 8,208,668	\$ 4,104,334	\$ 12,313,003	\$ (234,175)
Prescription Drug Claims	3,944,141	2,584,828	1,292,414	3,877,241	(66,899)
Dental Claims	1,083,310	816,935	408,468	1,225,403	142,092
Vision Claims	156,820	97,465	48,733	146,198	(10,622)
County Pharmacy	206,828	143,279	71,639	214,918	8,091
Employee Assistance Program	23,509	15,730	7,865	23,596	86
Medicare Supplement - Phys. Mutual	785,808	518,950	259,475	778,425	(7,383)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 12,385,856</u>	<u>\$ 6,192,928</u>	<u>\$ 18,578,783</u>	<u>\$ (168,810)</u>
Administration Fees & Other	616,069	409,674	254,592	664,267	48,197
Life/AD&D Premiums	318,061	197,397	140,998	338,395	20,334
Stop Loss Premiums	741,350	413,435	295,311	708,746	(32,604)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 1,020,507</u>	<u>\$ 690,901</u>	<u>\$ 1,711,408</u>	<u>\$ 35,927</u>
Total Expenses	\$ 20,423,074	\$ 13,406,362	\$ 6,883,829	\$ 20,290,191	\$ (132,883)
Ending Cash Balance	\$ (797,718)	\$ 620,115	\$ (1,689,082)	\$ (1,068,966)	\$ (271,248)

Cash Balance-One Year Ago

\$ 1,895,983

Notes:

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

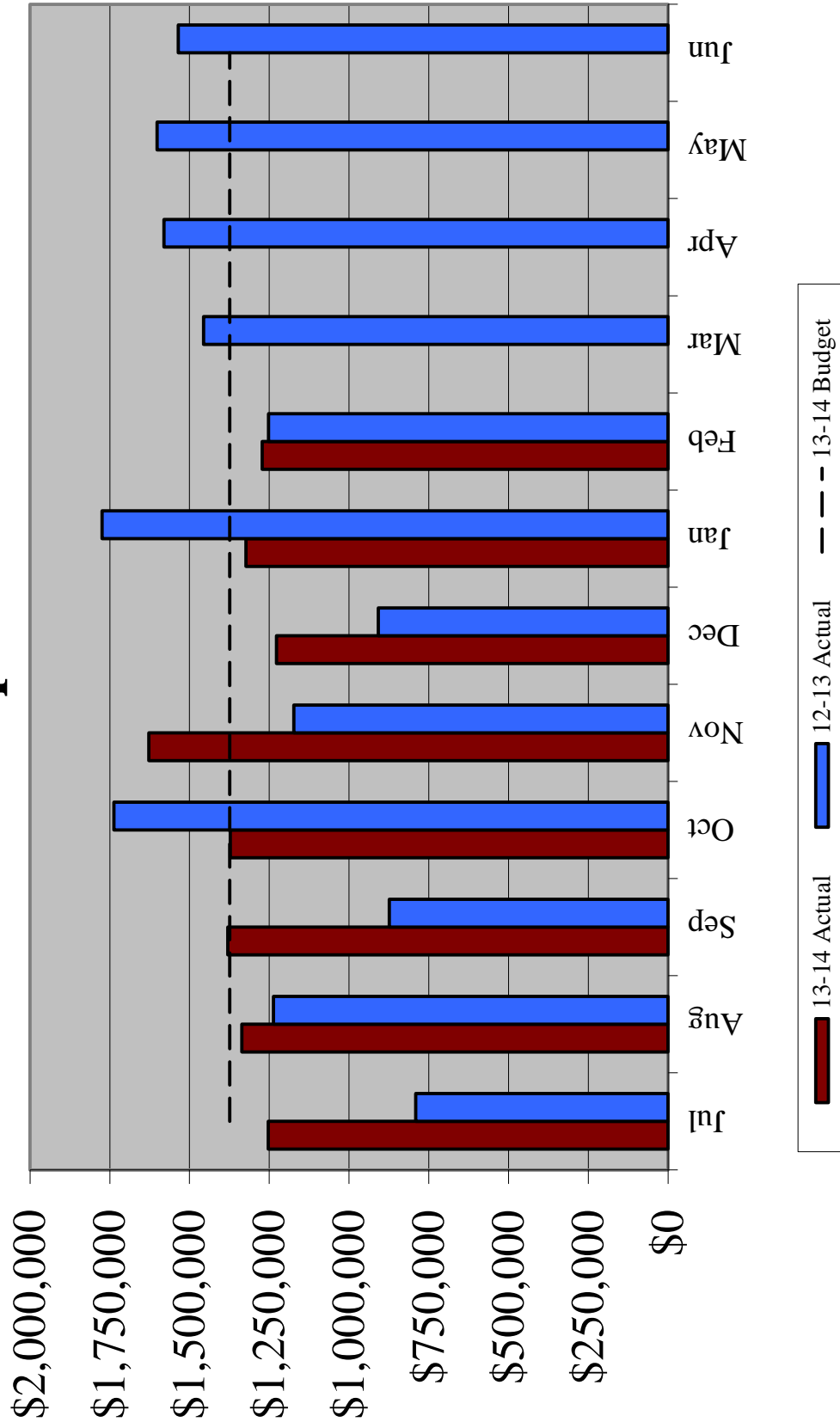
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	640	\$163	\$453
Family	570	\$383	\$1,057
	1,210		

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	\$ 859,456	\$1,026,084	\$1,330,719	(November)
Prescription Drug Claims	\$328,678	413,228	\$323,103	\$413,228	(January)
Total	<u>\$1,374,277</u>	<u>\$1,272,684</u>	<u>\$1,349,187</u>		
	12/13			12/13	
Prior Year 12-13 Comparison	Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$906,672	\$1,018,854	\$1,426,514	(January)
Prescription Drug Claims	\$350,847	\$345,896	\$323,361	\$450,751	(August)
Total	<u>\$1,400,192</u>	<u>\$1,252,568</u>	<u>\$1,342,215</u>		

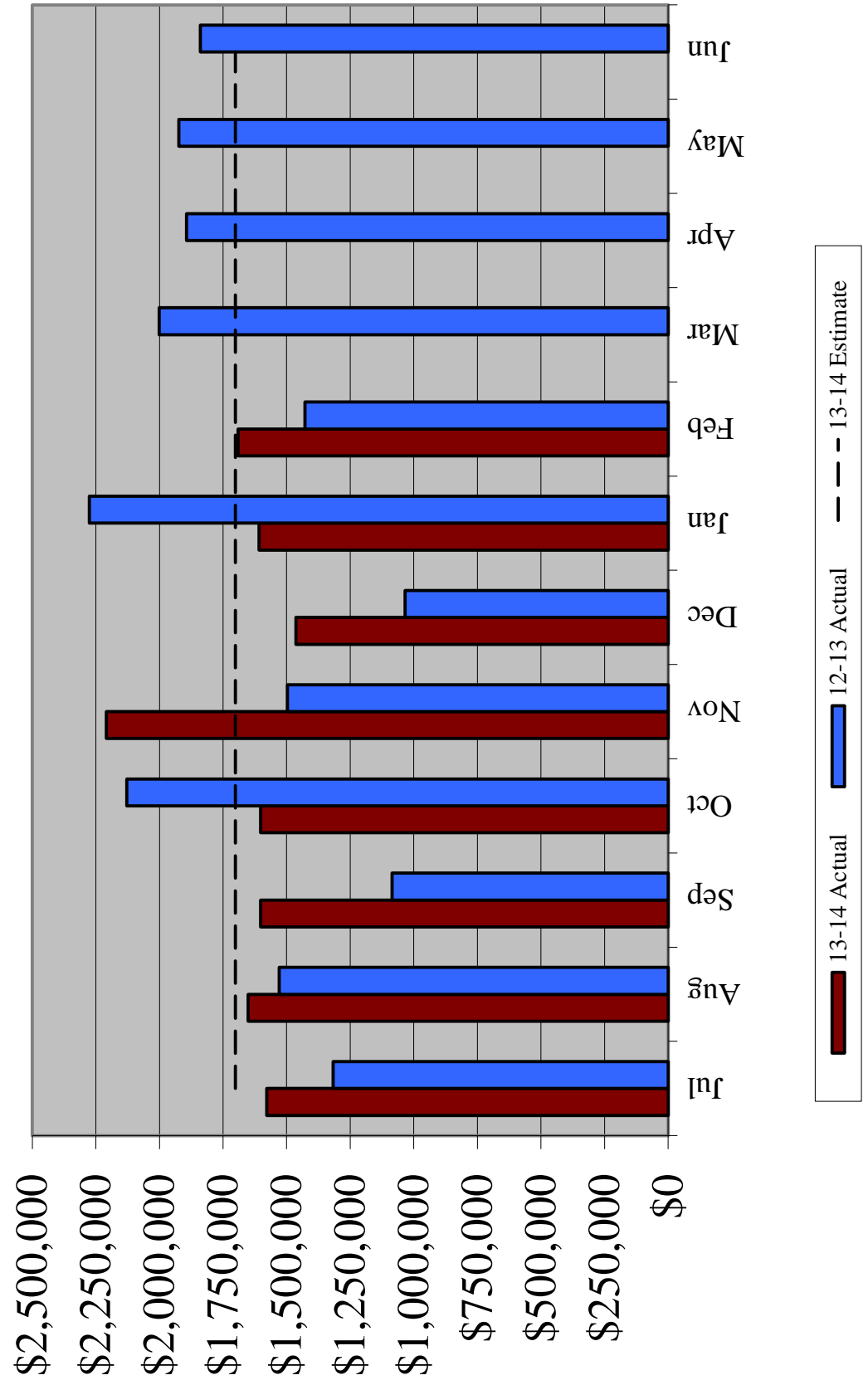
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2013-14
as of February 28, 2014

	Annual		Inc (Dec)	%	At Feb 28		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%	\$ 4,450,000	\$ 2,450,000	\$ 2,000,000	81.6%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	6,190,924	7,040,301	(849,377)	-12.1%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	2,415,448	2,693,032	(277,584)	-10.3%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	21,356	232,656	(211,300)	-90.8%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	181,367	417,405	(236,038)	-56.5%
Interest Income	6	5	1	18.8%	0	5	(5)	-98.2%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 14,026,477	\$ 14,190,051	\$ (163,573)	-1.2%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 8,208,668	\$ 7,346,944	\$ 861,724	11.7%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	2,584,828	2,400,969	183,859	7.7%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	816,935	685,585	131,350	19.2%
Vision Claims	156,820	170,678	(13,859)	-8.1%	97,465	108,579	(11,114)	-10.2%
County Pharmacy	206,828	186,943	19,884	10.6%	143,279	126,863	16,416	12.9%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	15,730	19,312	(3,582)	-18.5%
Medicare Supplement	785,808	775,750	10,058	1.3%	518,950	449,186	69,764	15.5%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	3,690	(3,690)	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 12,385,856	\$ 11,141,128	\$ 1,244,728	11.2%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	409,674	460,228	(50,554)	-11.0%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	197,397	237,976	(40,579)	-17.1%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	413,435	454,736	(41,301)	-9.1%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 1,020,507	\$ 1,152,940	\$ (132,433)	-11.5%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 13,406,362	\$ 12,294,068	\$ 1,112,294	9.0%
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 620,115	\$ 1,895,983	\$ (1,275,867)	-67.3%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
February 28, 2014**

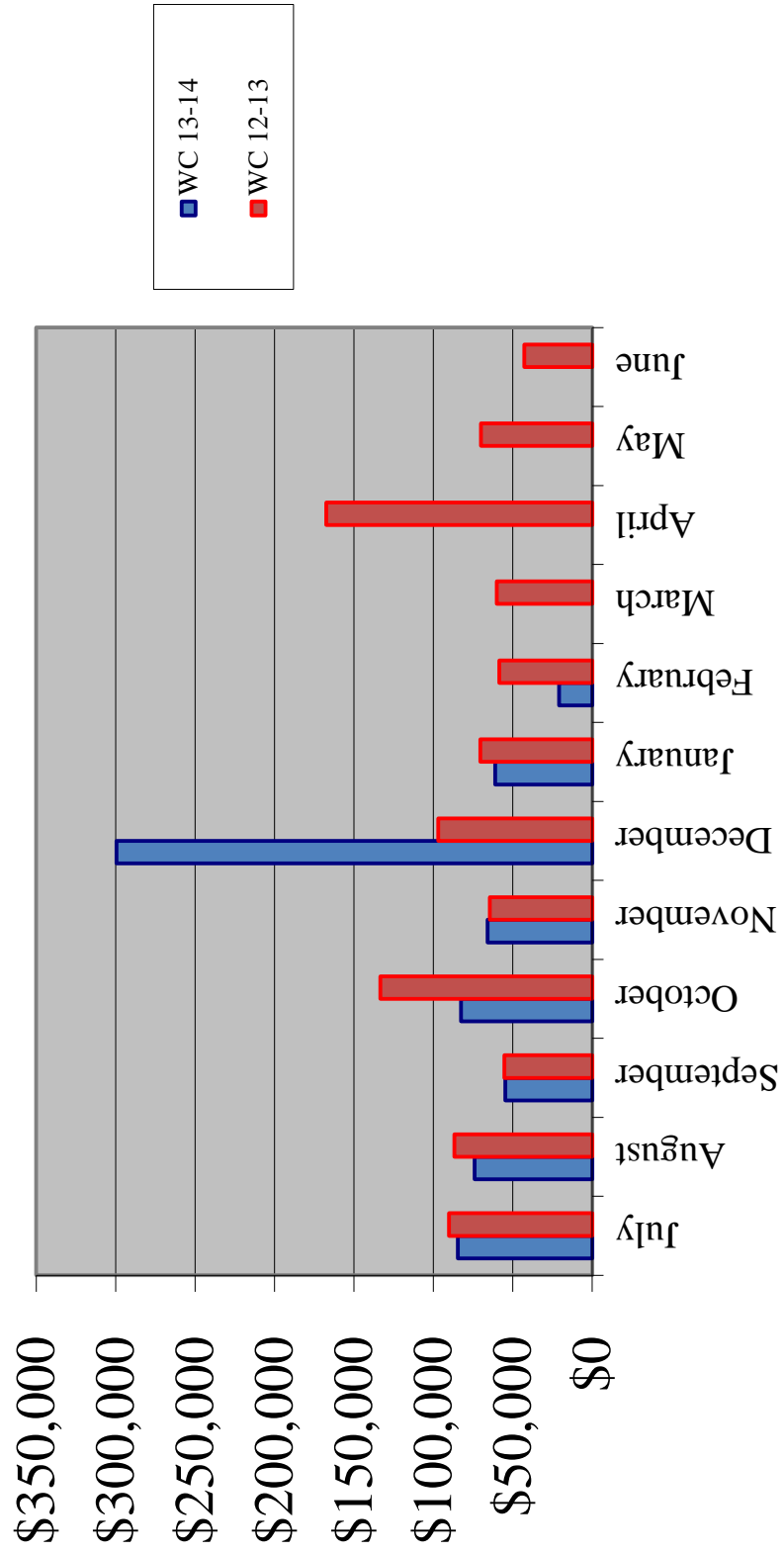
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	138,695	106,415
Transfers/Supplements	1,100,000	1,100,000	-
Total Sources	\$ 1,417,256	\$ 1,499,614	\$ 82,359
Expenditures:			
Claims	\$ 1,097,963	\$ 743,067	(354,896)
Stop loss/Admin Fees	227,195	227,612	417
Total Expenditures	\$ 1,325,158	\$ 970,679	\$ (354,479)
Ending Cash Balance*	\$ 92,098	\$ 528,936	\$ 436,838
Cash Balance-One Year Ago		\$ 602,840	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 99,355	\$ 106,591	\$ 7,235
Sources:			
Interest Income	-	-	-
Transfers/Supplements	50,000	50,000	-
Reimbursement		-	-
Total Sources	\$ 149,355	\$ 156,591	\$ 7,235
Expenditures:			
Tort Claims	\$ 9,109	\$ -	\$ (9,109)
Supportive Services	39,545	15,906	(23,639)
Total Expenditures	\$ 48,655	\$ 15,906	\$ (32,748)
Ending Cash Balance*	\$ 100,701	\$ 140,685	\$ 39,984
Cash Balance-One Year Ago		\$ 53,318	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

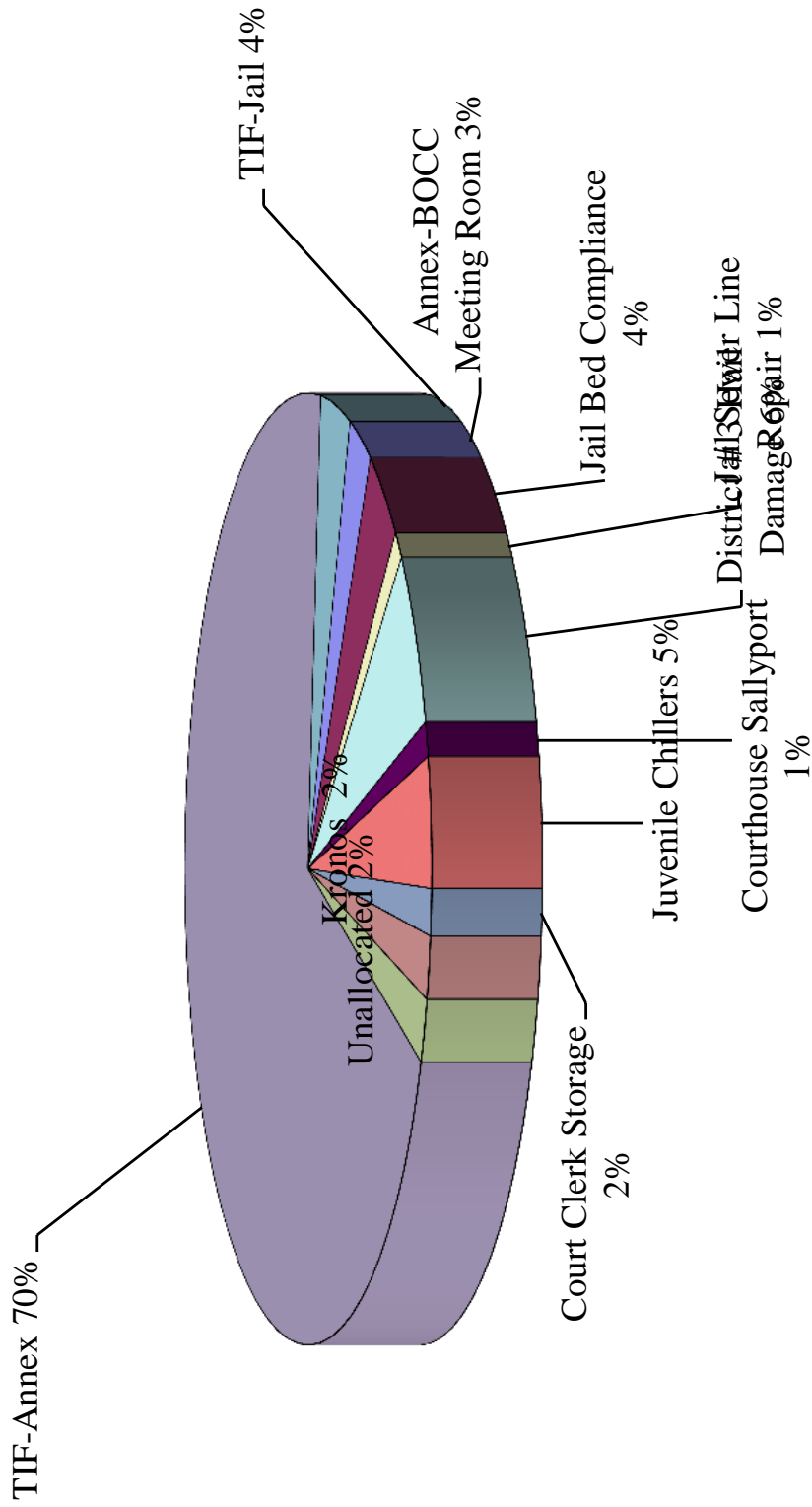
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 13- 14 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020			980	Pending
Sewer Line Repairs	2/20/2014	49,800	49,800			-	Pending
District No. 3 Barn							
Hail Damage	1/20/2011	285,680		116,378	285,680	-	Complete
Courthouse							
Sallyport Repairs	7/18/2013	52,290				52,290	Pending
Juvenile							
Chiller-Purchase/install (Funded by PBA)	1/17/2013	195,000	-	195,000	195,000	-	Complete
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500	3,000	825	46,794	21,706	Pending
Sheriff Spencer Training Center							
Roof and AC damage	2/6/2014	100,000	98,091			1,909	Pending
Technology							
Kronos Implementation	1/19/2012	97,000	13,472	29,194	83,528	-	Pending
Completed Technology Projects-Available Funds						9,581	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		138				138	
Total Ongoing Budgeted Capital Projects		\$ 1,172,877	\$ 348,383	\$ 341,398	\$ 611,003	\$ 223,073	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 2,157,889	\$ 160,550	\$ 160,550	831,561	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 175,000	\$ 27,600	\$ 142,400	\$ 142,400	5,000	Ongoing
Total Capital Projects		\$ 4,497,877	\$ 2,533,872	\$ 644,347	\$ 913,953	\$ 1,059,634	

Cash Balance at February 28, 2014	\$3,593,579.32
	0.00
	<u>3,593,579.32</u>
13/14 Available Budget	3,593,506.06
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>3,593,506.06</u>
Total Cash Available for Projects	\$ 73.26

Capital Projects Budget FY 13-14



FY 2013-14 Special Revenue Funds
 Status Report
 February 28, 2014

Cost Center	Department	2013-2014 Budget	February 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	\$5,821,156	\$223,923	\$1,990,173	\$3,830,983	\$2,377,930	\$3,443,226	34.2%
1110	Highway Cash-Dist #2	5,352,041	383,105	2,133,958	3,218,083	3,325,775	2,026,266	39.9%
1110	Highway Cash-Dist #3	4,964,737	251,405	2,666,610	2,298,128	3,270,395	1,694,342	53.7%
1111	CBRI Fund	4,481,819	7,000	1,456,632	3,025,187	1,730,872	2,750,947	32.5%
1118	Tax Assessment District	27,468	0	27,468	0	27,468	0	0.0%
1130	Resale Property	3,694,285	300,446	2,130,266	1,564,019	2,464,838	1,229,447	57.7%
1140	Treasurer Mortgage Fee	274,464	16,075	123,635	150,829	128,762	145,702	45.0%
1150	County Clerk Lien Fee	115,176	4,044	69,480	45,696	79,895	35,281	60.3%
1151	UCC Central Filing Fund	1,014,919	64,130	705,257	309,662	774,487	240,431	69.5%
1152	Records Mgmt & Preservation	846,372	23,901	449,592	396,780	529,745	316,627	53.1%
1160	Sheriff Service Fee	2,483,837	239,509	1,758,306	725,532	2,149,389	334,449	70.8%
1161	Sheriff Special Revenue	8,380,382	341,834	4,791,933	3,588,449	7,074,614	1,305,768	57.2%
1162	Sheriff's Grant Fund	678,178	18,259	145,719	532,459	149,719	528,459	21.5%
1201	Assessor Revolving Fee	68,513	0	0	68,513	0	68,513	0.0%
1231	Juvenile Probation Fee	210,194	1,030	16,728	193,467	67,000	143,194	8.0%
1232	Special Work Restitution	75,331	0	73	75,259	73	75,259	0.1%
1233	Juvenile Grant Fund	558,568	19,832	219,538	339,030	220,503	338,065	39.3%
1240	Planning Commission Fee	259,815	26,812	93,820	165,996	106,165	153,650	36.1%
1250	Local Emergency Planning Con	14,107	0	200	13,907	200	13,907	1.4%
1251	Emergency Mgmt Fund	284,175	25,015	32,084	252,092	44,259	239,917	11.3%
1260	Community Service Fee	156,422	6,696	57,236	99,187	87,787	68,635	36.6%
1270	Community Sentencing	1,346,822	108,655	876,203	470,620	934,154	412,668	65.1%
1280	Drug Court Fund	702,061	11,983	381,175	320,886	383,730	318,331	54.3%
1282	Mental Health Court Fund	76,446	1,604	10,876	65,569	17,980	58,465	14.2%
1290	Shine Program	202,439	17,745	146,400	56,040	149,284	53,156	72.3%
Total		\$42,089,728	\$2,093,004	\$20,283,357	\$21,806,371	\$26,095,024	\$15,994,704	48.2%

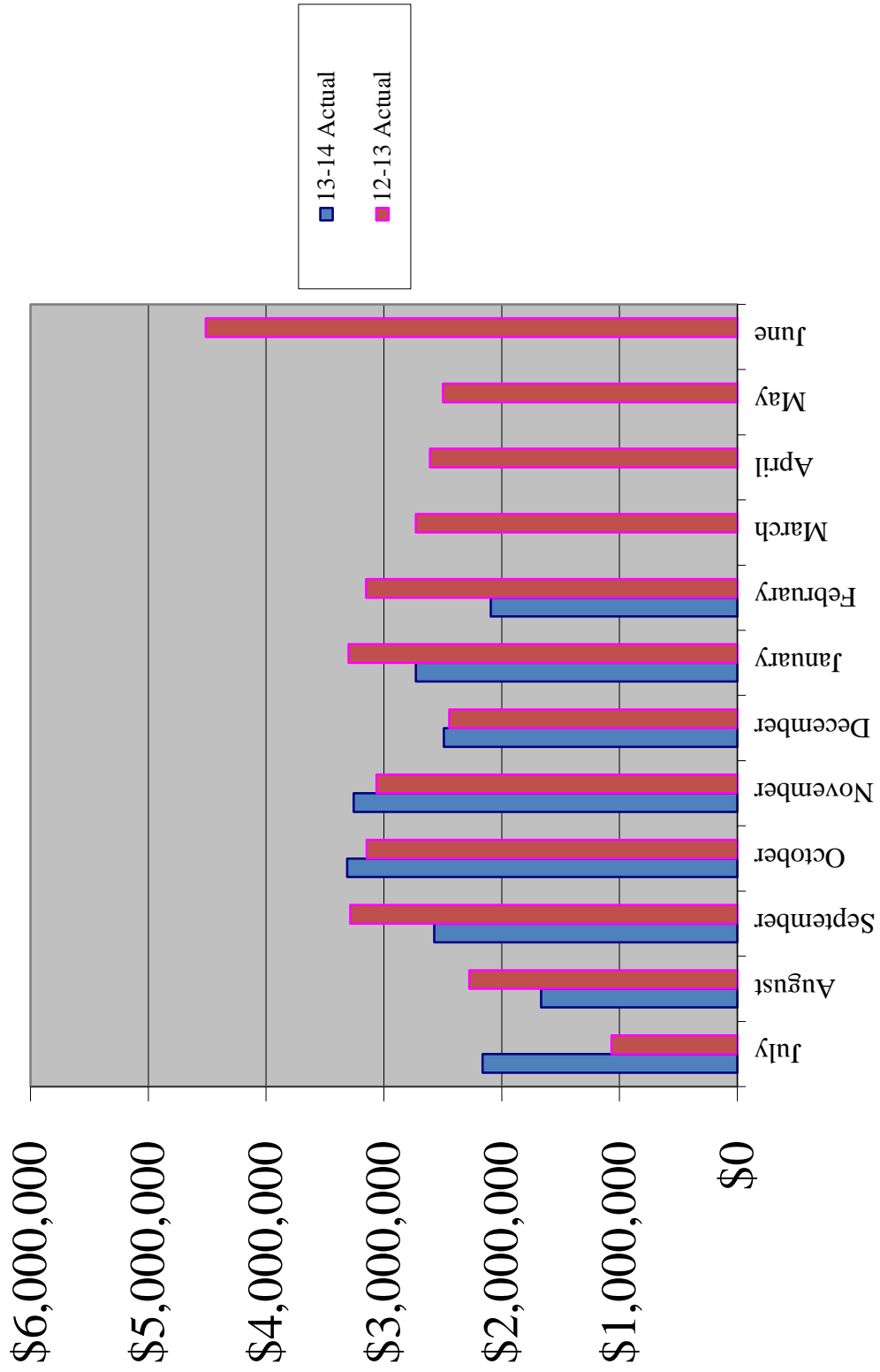
Source: Appropriation Trial Balance (Oracle General Ledger)

Year elapsed = 66.67%

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 February 28, 2014**

**13-14
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 7,770,865
Exempt Manufacturing Tax	64,290
Miscellaneous Property Tax	22,288
Interest Income	984
Total Revenue	\$ 7,858,426

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

\$ 7,915,402

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

