

Oklahoma County
Monthly Financial Report
For Period Ending June 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

July 2014

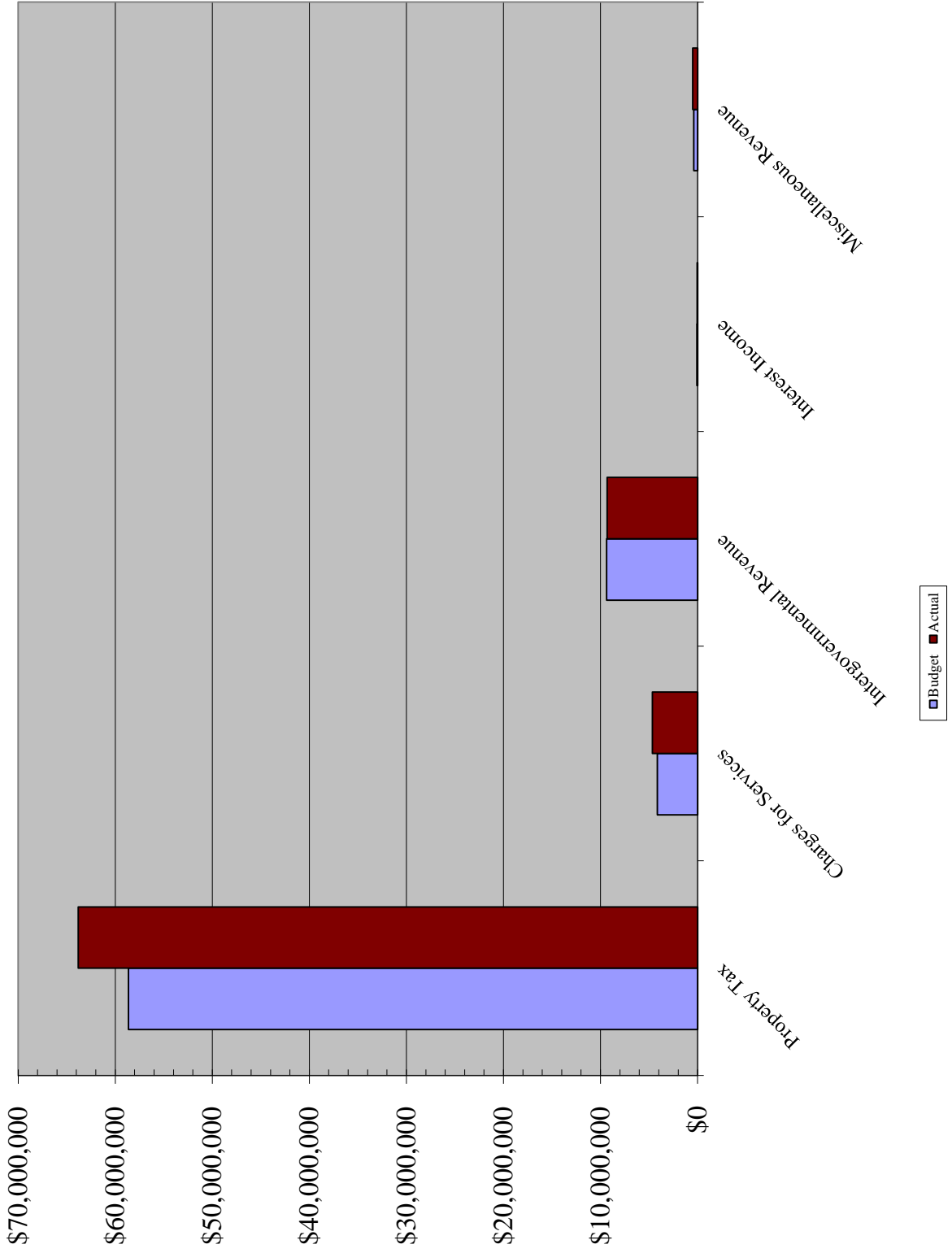
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2013-2014
Budget Analysis
For the Period Ending June 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	\$ -	100.0%	
Reserved	1,885,348	1,885,348	-	100.0%	
Total Cash Balance	\$ 10,378,336	\$ 10,378,336	\$ -		
Revenue:					
Property Tax	\$ 58,632,684	\$ 63,811,564	\$ 5,178,880	108.8%	107.8%
Charges for Services	4,155,919	4,641,652	485,733	111.7%	124.7%
Intergovernmental Revenue	9,367,201	9,305,570	(61,631)	99.3%	99.8%
Interest Income	75,000	56,683	(18,317)	75.6%	95.7%
Miscellaneous Revenue	401,566	500,096	98,530	124.5%	127.2%
Total Revenue	\$ 72,632,370	\$ 78,315,565	\$ 5,683,195	107.8%	107.7%
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)	(7,341,174)	(2,741,174)		
13-14 Expenditures	\$ 76,525,357	\$ 70,818,554	\$ (5,706,803)	92.5%	91.6%
Prior Budget Year Expenditures	1,885,348	1,705,499	(179,849)	90.5%	92.6%
Total Expenditures	\$ 78,410,705	\$ 72,524,053	\$ (5,886,652)		
Cash Balance*	\$ -	\$ 8,828,673	\$ 8,828,673		

* 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 June 30, 2014



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

	For the Month Ending June 30, 2014			
	13-14 June Actual	12-13 June Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 10,351,941	\$ 11,307,157	\$ (955,216)	-8.4%
Revenue:				
Property Tax	\$ 1,675,433	\$ 1,654,593	\$ 20,840	1.3%
Charges for Services	489,023	396,164	92,859	23.4%
Intergovernmental Revenue	486,786	557,872	(71,086)	-12.7%
Interest Income	3,850	(430)	4,280	-995.3%
Miscellaneous Revenue	76,213	53,621	22,592	42.1%
Total Revenue	\$ 2,731,304	\$ 2,661,820	\$ 69,484	2.6%
Temporary Cash Transfers In	\$ -	\$ -	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(657,000)	(435,000)	(222,000)	
13-14 Expenditures	\$ 3,597,572	\$ 3,148,600	\$ 448,972	14.3%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 3,597,572	\$ 3,148,600	\$ 448,972	14.3%
Ending Cash Balance	\$ 8,828,673	\$ 10,385,378	\$ (1,556,705)	-15.0%

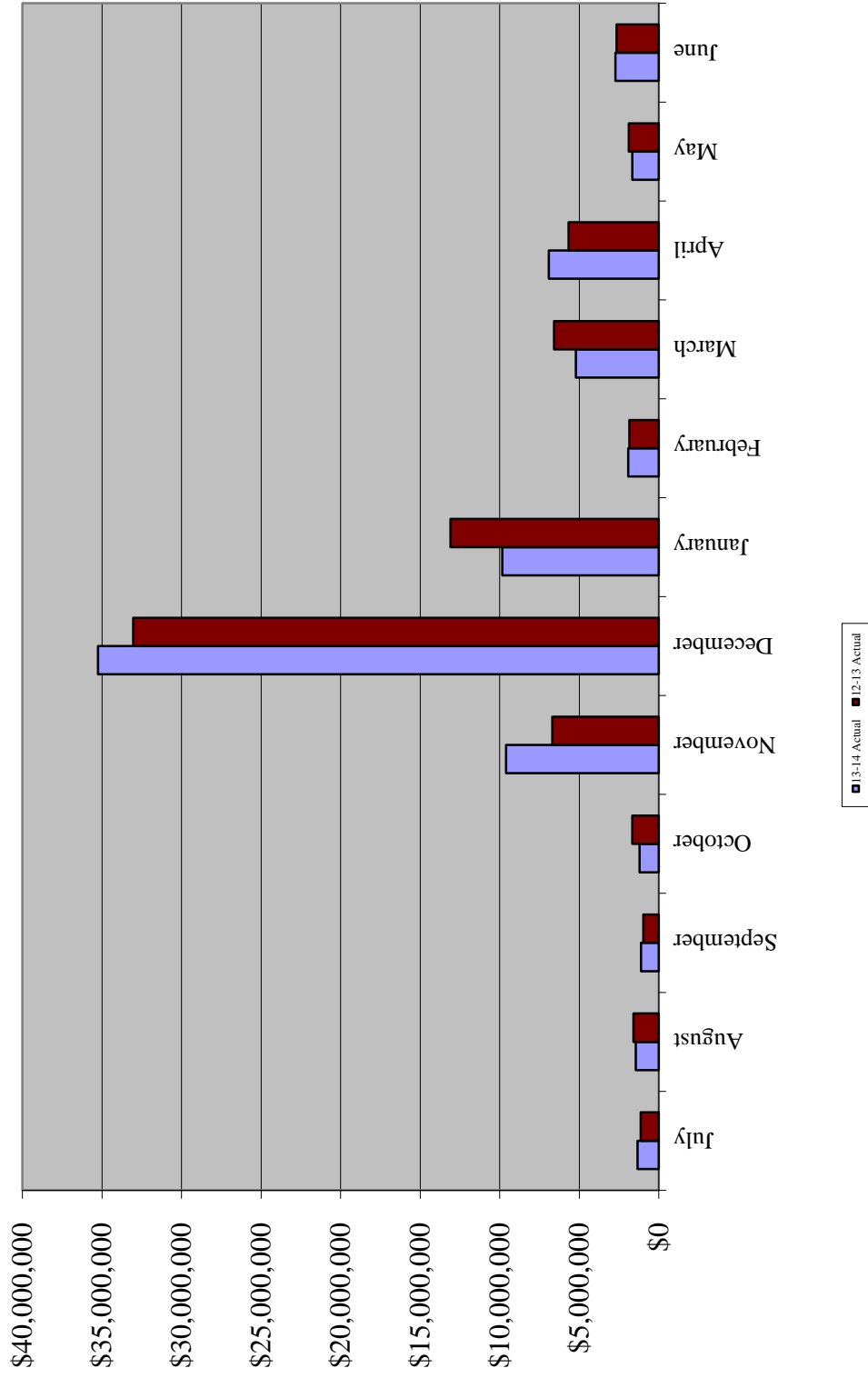
	For the Year to Date Period Ending June 30, 2014			
	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,378,336	\$ 8,958,985	\$ 1,419,351	15.8%
	\$ 63,811,564	\$ 62,474,531	\$ 1,337,033	2.1%
	4,641,652	4,617,687	23,965	0.5%
	9,305,570	9,216,905	88,665	1.0%
	56,683	71,777	(15,094)	-21.0%
	500,096	519,257	(19,161)	-3.7%
	\$ 78,315,565	\$ 76,900,157	\$ 1,415,408	1.8%
	\$ 16,625,000	\$ 17,250,000	\$ (625,000)	
	(16,625,000)	(17,250,000)	625,000	
	-	-	-	
	(7,341,174)	(5,385,500)	(1,955,674)	36.3%
	\$ 70,818,554	\$ 68,495,397	\$ 2,323,157	3.4%
	1,705,499	1,592,867	112,632	7.1%
	\$ 72,524,053	\$ 70,088,264	\$ 2,435,789	3.5%
Ending Cash Balance	\$ 8,828,673	\$ 10,385,378	\$ (1,556,705)	-15.0%

	13-14 June Actual	12-13 June Actual	Increase (Decrease)
	\$ (657,000)	-	\$ (657,000)
	-	(435,000)	435,000
	-	-	-
	-	-	-
	\$ (657,000)	\$ (435,000)	\$ (222,000)

	13-14 Year to Date Actual	12-13 Year to Date Actual	Increase (Decrease)
	\$ (1,021,800)	\$ (71,500)	\$ (950,300)
	(5,169,374)	(3,885,000)	(1,284,374)
	(1,100,000)	(1,375,000)	275,000
	(50,000)	(54,000)	4,000
	\$ (7,341,174)	\$ (5,385,500)	\$ (1,955,674)

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

General Fund Actual Revenue at June 30, 2014



FY 2013-14 General Fund Expenditures
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

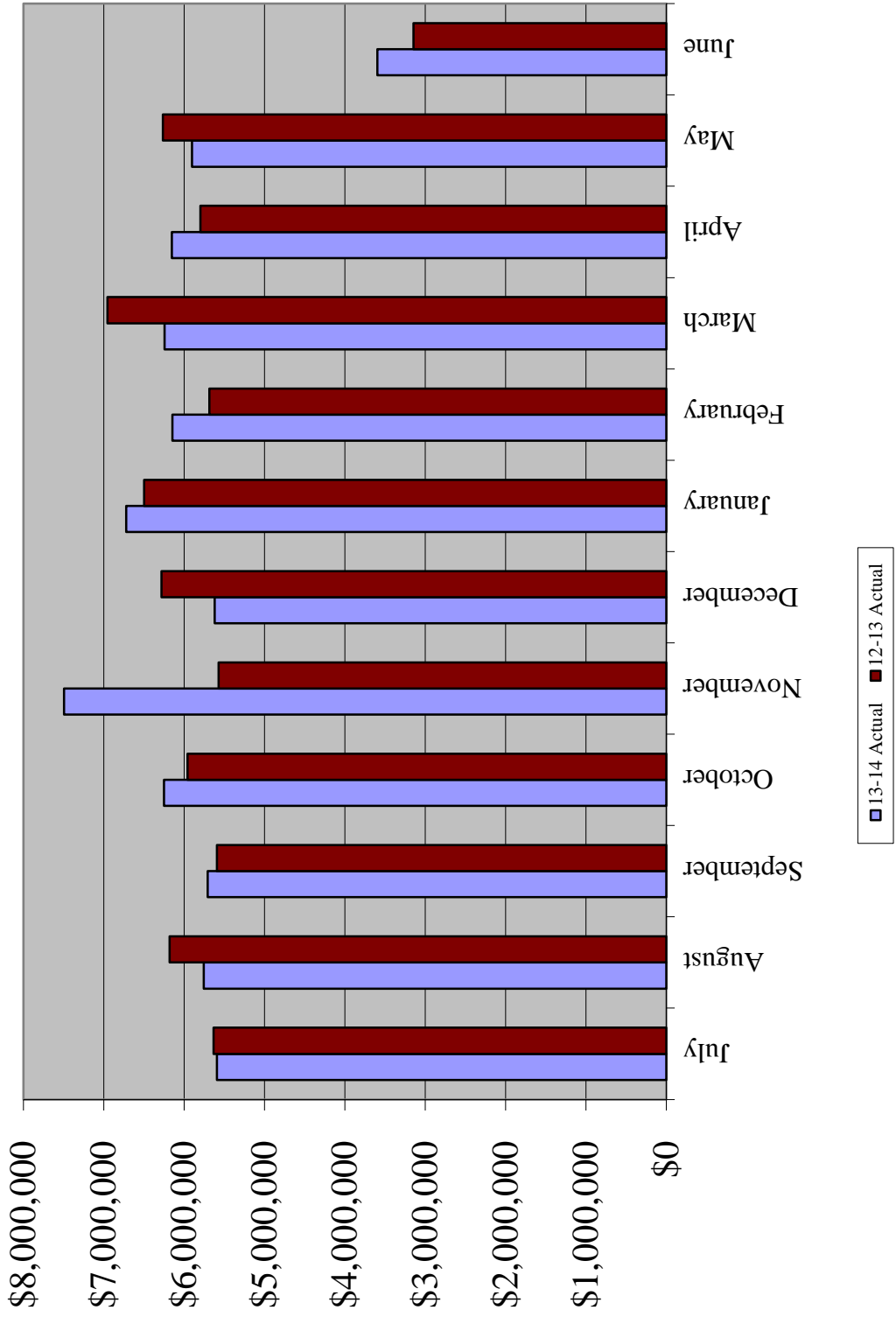
Cost Center	Department	2013-2014 Budget	June 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	13/14 % Expended	Prior Year % Expended
1100	General Government	\$5,566,183	\$393,795	\$5,143,047	\$423,136	\$5,484,417	\$81,766	92.4%	88.1%
1200	County Commissioners	518,253	43,572	515,717	2,536	516,278	1,975	99.5%	98.6%
1300	Assessor	2,298,601	221,507	2,251,116	47,485	2,292,791	5,810	97.9%	98.9%
1400	Assessor Revaluation	3,729,814	343,243	3,321,973	407,841	3,515,890	213,924	89.1%	96.8%
1500	Treasurer	597,028	57,474	495,667	101,361	517,537	79,491	83.0%	92.3%
1600	County Clerk	5,611,352	494,046	5,478,666	132,686	5,517,030	94,322	97.6%	94.6%
1700	County Clerk	2,865,981	229,157	2,826,387	39,594	2,846,866	19,115	98.6%	99.0%
1800	Excise & Equalization Bds	48,961	2,927	15,101	33,860	35,055	13,906	30.8%	58.3%
1900	County Audit	570,013	21,326	229,071	340,942	285,378	284,635	40.2%	33.0%
2000	District Attorney-State	150,000	4,128	87,591	62,409	131,088	18,912	58.4%	60.9%
2100	District Attorney-County	72,398	1,704	54,168	18,230	60,896	11,502	74.8%	78.7%
2300	Public Defender	52,000	4,068	45,146	6,854	51,645	355	86.8%	67.5%
2400	Purchasing	292,161	25,608	289,786	2,376	291,313	848	99.2%	98.3%
2500	Election Board	1,194,972	112,679	1,095,520	99,452	1,152,274	42,698	91.7%	95.8%
2600	BOCC HR/Health & Safety	462,047	38,355	447,020	15,027	456,473	5,574	96.7%	95.3%
2700	MIS	2,788,131	248,613	2,503,540	284,591	2,773,360	14,771	89.8%	93.9%
2801	Facilities Mgmt-Courthouse	1,384,245	97,034	1,275,139	109,106	1,370,800	13,445	92.1%	86.2%
2901	Facilities Mgmt-Office Bldg	248,309	35,294	213,750	34,559	248,036	273	86.1%	87.2%
3000	Planning Commission	159,656	14,935	154,743	4,913	154,743	4,913	96.9%	93.1%
3100	Community Service	647,891	52,855	631,639	16,252	631,639	16,252	97.5%	100.0%
5100	Sheriff	33,378,311	318,831	33,186,010	192,301	33,377,656	655	99.4%	98.6%
5200	Juvenile Justice Bureau	7,077,073	547,232	6,830,278	246,795	6,938,906	138,167	96.5%	97.7%
5500	Emergency Management	382,637	32,482	333,842	28,795	377,405	5,232	92.5%	89.3%
6100	Social Services	1,832,003	153,886	1,680,038	151,965	1,766,935	65,068	91.7%	93.4%
7100	Free Fair	62,245	687	61,751	494	62,139	106	99.2%	97.8%
8100	OSU Extension	507,732	9,687	426,355	81,377	451,829	55,903	84.0%	98.0%
9100	District 1	302,660	1,745	232,710	69,950	273,951	28,709	76.9%	61.2%
9200	District 2	256,859	45,059	251,616	5,243	252,652	4,207	98.0%	95.4%
9300	District 3	248,254	509	240,996	7,258	248,254	0	97.1%	94.7%
9400	County Engineer	503,704	45,133	480,173	23,531	490,333	13,371	95.3%	97.3%
9991	Employee Benefits Supplement	1,719,374	0	1,719,374	0	1,719,374	0	100.0%	100.0%
9994	Capital Projects Supplement	1,021,800	657,000	1,021,800	0	1,021,800	0	100.0%	100.0%
9995	General Fund Reserve	0	0	0	0	0	0	0.0%	0.0%
Total		\$76,550,648	\$4,254,572	\$73,559,728	\$2,990,921	\$75,314,744	\$1,235,904	96.1%	93.6%

Year elapsed = 100.0%

Notes:

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

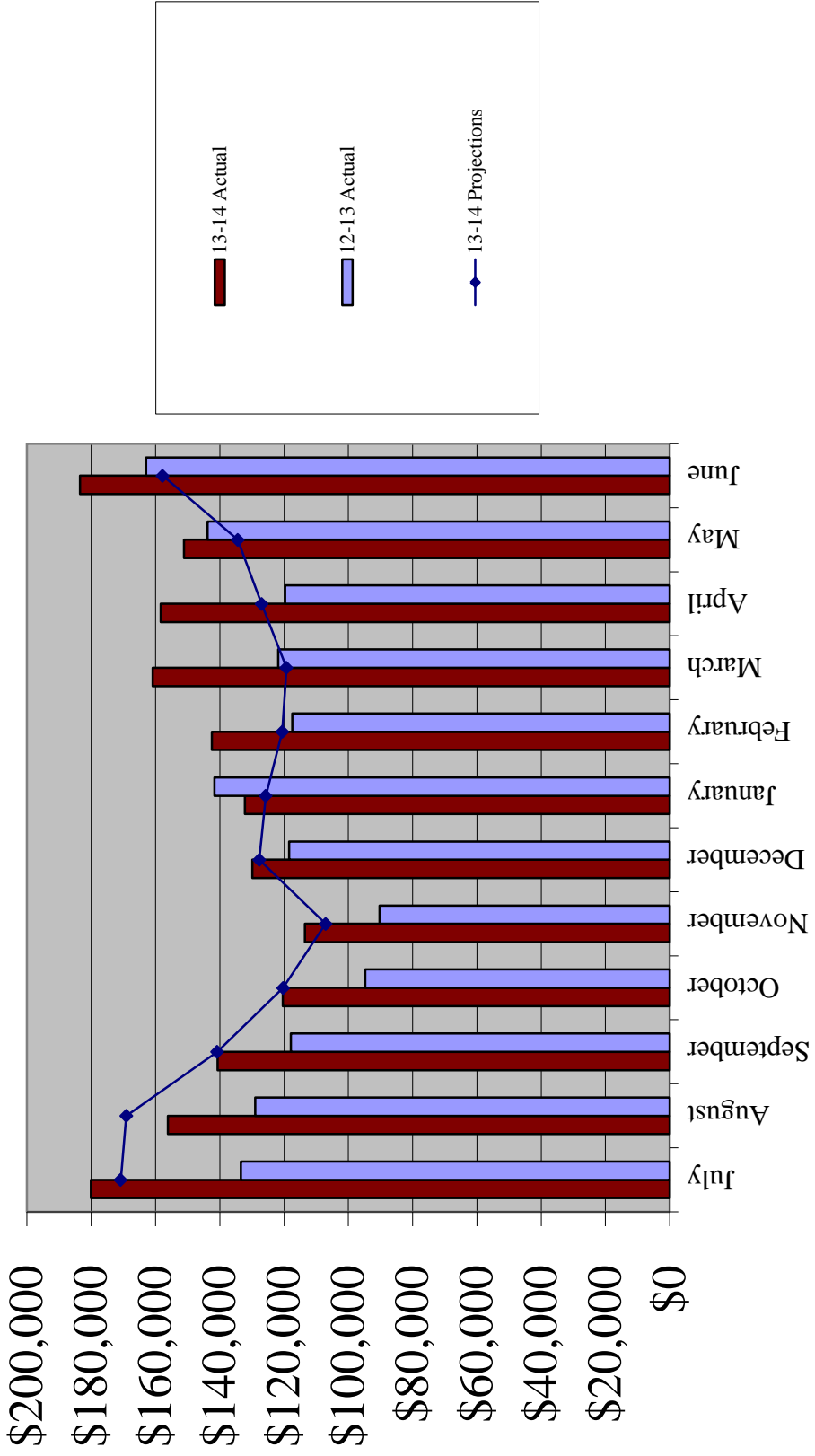
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
June 30, 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	\$ -	\$ 1,200	\$ 1,200	\$ -
52010	FICA - Retirement Board Members	92	-	92	92	0
52022	Retirement paid by General Fund	3,977	-	4,172	4,172	(195)
	Total Salaries and Benefits	\$ 5,269	\$ -	\$ 5,464	\$ 5,464	\$ (195)
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,620,515	\$ -	\$ 1,585,765	\$ 1,585,765	\$ 34,750
54023	Electricity (OG&E)	800,000	69,350	634,645	703,995	96,005
54024	Sewer and Water(City of OKC)	650,000	92,111	551,778	643,889	6,111
54022	Natural Gas(ONG)	28,000	5,946	25,524	31,470	(3,470)
	Utilities Subtotal	\$ 3,098,515	\$ 167,408	\$ 2,797,712	\$ 2,965,120	\$ 133,395
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	-	2,815	2,815	10,185
	Lease-Purchase Debt Subtotal	\$ 476,000	\$ 300	\$ 466,830	\$ 467,130	\$ 8,870
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	\$ -	\$ 607,371	\$ 607,371	\$ -
54451	Outside legal services	75,000	3,725	31,276	35,000	40,000
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	10,713	25,426	36,139	3,861
54102	ICB (county-occupied space) rent expense	110,040	9,321	102,450	111,771	(1,731)
54102	Lincoln (county-occupied space) rent expense	253,550	-	225,654	225,654	27,896
54103	Storage for Court Clerk records	92,565	103,478	92,565	196,043	(103,478)
54109/54011	Postage Machine and Postage	9,650	81	9,321	9,402	248
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	36,125	317,042	353,167	(43,167)
54455	Professional Services-Other (Miscellaneous)/Arbitrage	10,000	-		-	10,000
54455	Professional Services-Bank Fees	45,000		51,804	51,804	(6,804)
54455	Professional Services-Financial System Consultant	100,000	-	94,760	94,760	5,240
54456	USID Assessment - Services Other	4,000		8,333	8,333	(4,333)
54456	Downtown Business Improvement District Assessment	4,500			-	4,500
54456	Alcohol and drug screening for county employees	15,000	365	13,195	13,560	1,440
54045	Metro Parking Garage-Judges parking	1,380	-	1,380	1,380	-
54451	Contract liability contingency	-			-	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,293	83	528	611	2,682
	Other Operating Subtotal	\$ 1,954,749	\$ 173,662	\$ 1,841,333	\$ 2,014,994	\$ (60,245)
	Total Maintenance and Operations - 54000	\$ 5,560,914	\$ 341,370	\$ 5,137,583	\$ 5,478,953	\$ 81,961
Capital Outlay						
	Total Capital Outlay - 55000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total - General Government	\$ 5,566,183	\$ 341,370	\$ 5,143,047	\$ 5,484,417	\$ 81,766

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
June 30, 2014**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Budget vs. Estimated Annual</u>
Resources			
Beginning Cash Balance	\$ 945,944	\$ 767,383	\$ (178,561)
Transfers In	\$ 3,450,000	\$ 5,369,374	\$ 1,919,374
Premiums/Other	15,013,960	14,110,593	(903,368)
Stop Loss Reimb	215,451	67,456	(147,995)
Total Resources	\$ 19,625,355	\$ 20,314,805	\$ 689,450
Expenses			
Medical Claims	\$ 12,547,178	\$ 13,356,405	\$ 809,227
Prescription Drug Claims	3,944,141	4,028,844	84,704
Dental Claims	1,083,310	1,180,622	97,312
Vision Claims	156,820	161,682	4,862
County Pharmacy	206,828	221,901	15,073
Employee Assistance Program	23,509	23,567	58
Medicare Supplement - Phys. Mutual	785,808	777,462	(8,346)
Mutual-Flexible Spending Account	-	-	-
Total Claims	<u>\$ 18,747,593</u>	<u>\$ 19,750,483</u>	<u>\$ 1,002,890</u>
Administration Fees & Other	616,069	649,360	33,290
Life/AD&D Premiums	318,061	328,853	10,792
Stop Loss Premiums	741,350	708,891	(32,459)
Total Admin/Premiums	<u>\$ 1,675,481</u>	<u>\$ 1,687,104</u>	<u>\$ 11,623</u>
Total Expenses	\$ 20,423,074	\$ 21,437,587	\$ 1,014,513
June Medical & Rx Claims held until July 1		(1,380,862)	
Ending Cash Balance	<u>\$ (797,718)</u>	<u>\$ 258,080</u>	<u>\$ (325,062)</u>

Cash Balance-One Year Ago

\$ 767,383

Notes:

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

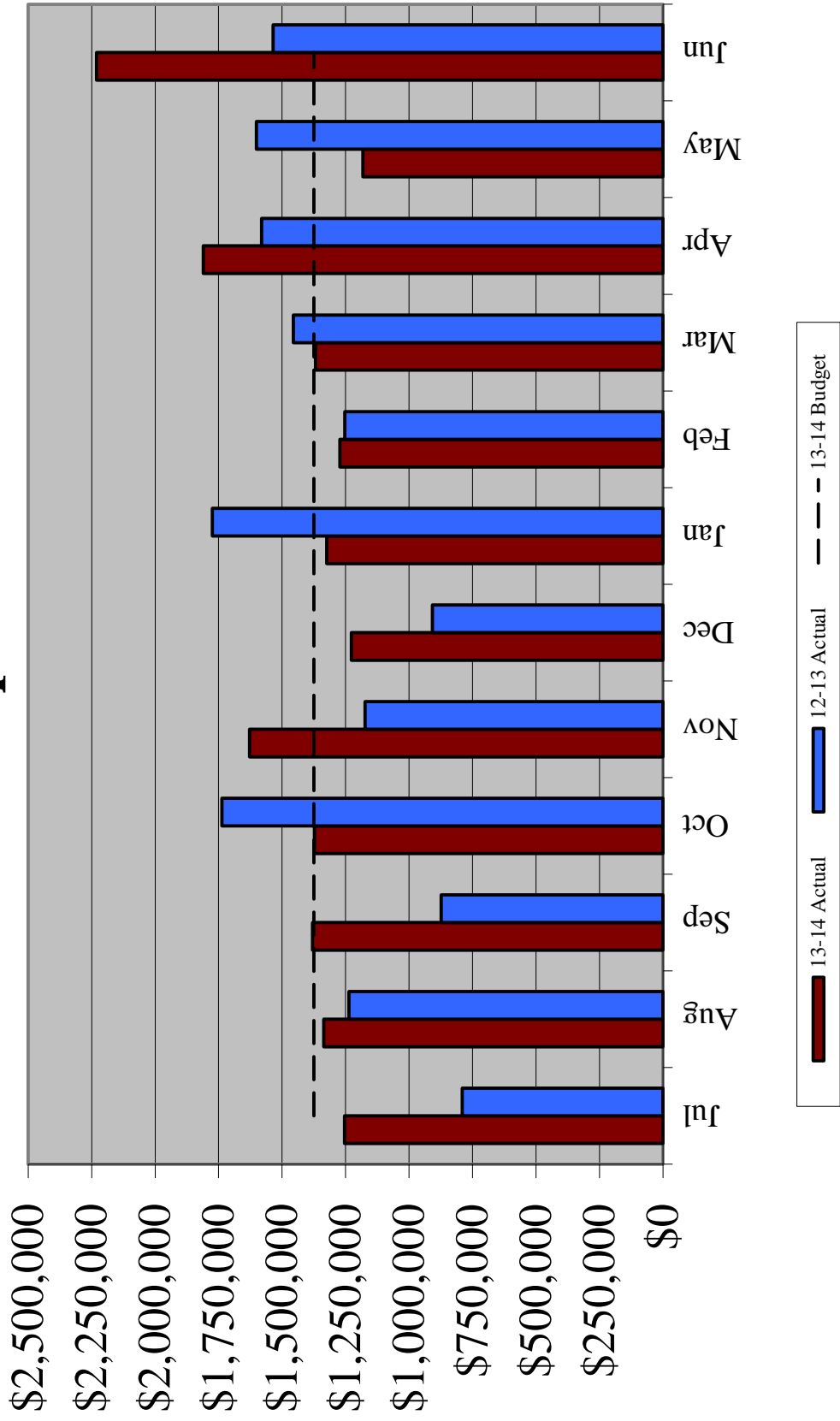
		<u>Employee 2014</u>
Single	604	\$163
Family	<u>561</u>	\$383
	1,165	

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	\$ 1,817,830	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	<u>412,785</u>	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,277	\$2,230,614	\$1,448,771		
Prior Year 12-13 Comparison	12/13 Monthly Budget	This Month	12/13 Avg	High Month	
Medical Claims	\$1,049,345	\$1,221,907	\$1,018,854	\$1,426,514	(January)
Prescription Drug Claims	<u>\$350,847</u>	<u>\$313,172</u>	<u>\$323,361</u>	\$450,751	(August)
Total	\$1,400,192	\$1,535,079	\$1,342,215		

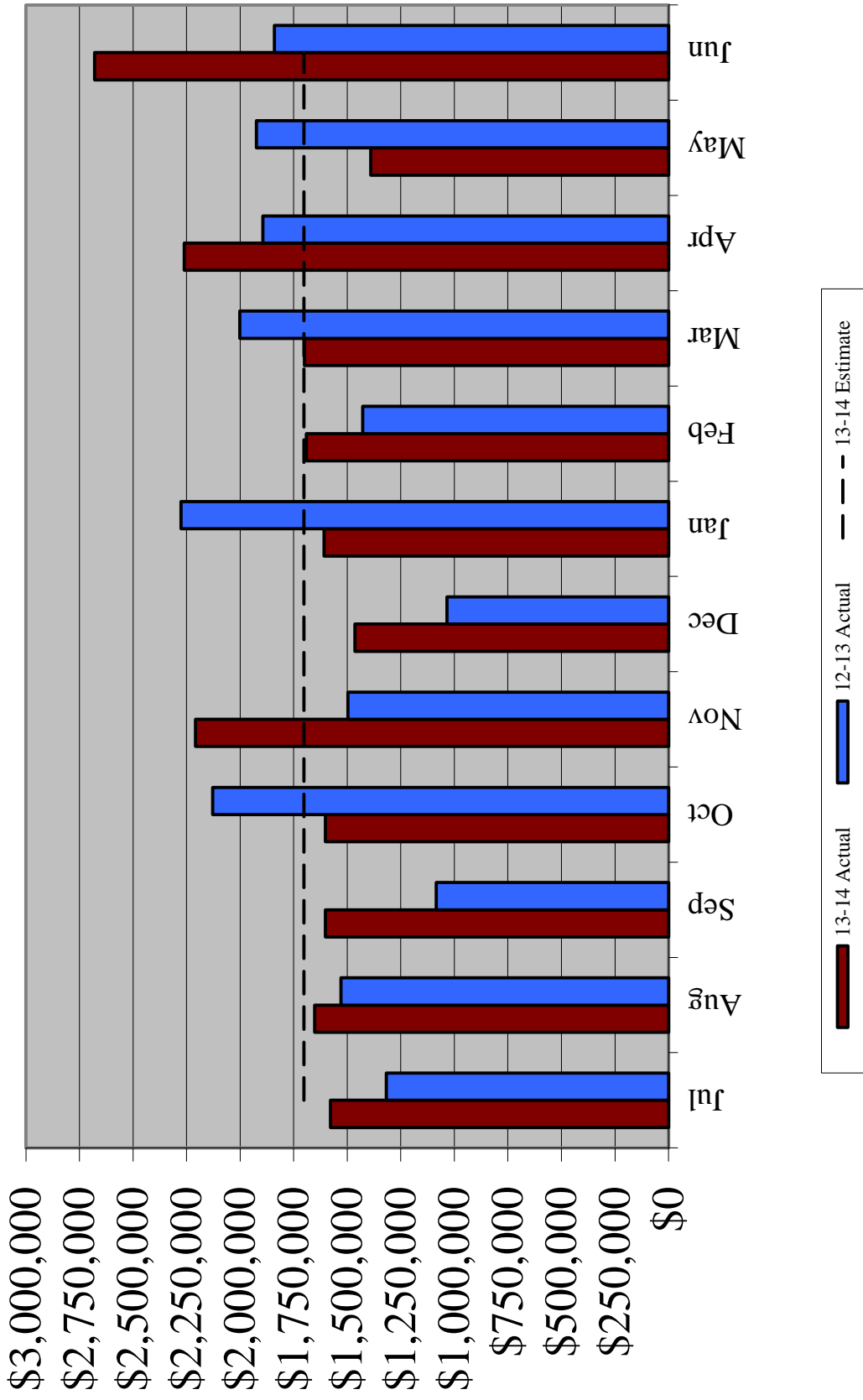
Medical & Prescription Claims



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

	Annual		Annual		At June 30		At June 30	
	FY 13-14	FY 12-13	FY 13-14	FY 12-13	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%	\$ 5,369,374	\$ 3,885,000	\$ 1,484,374	38.2%
Employer Premiums	10,498,728	10,558,943	(60,215)	-0.6%	9,712,447	10,558,943	(846,496)	-8.0%
Employee/Retiree/Cobra Premiums	4,038,760	4,173,042	(134,282)	-3.2%	3,969,189	4,173,042	(203,853)	-4.9%
Stop Loss Reimb	215,451	242,783	(27,331)	-11.3%	67,456	242,783	(175,327)	-72.2%
Refunds/Rebates/Subsidy	476,466	503,912	(27,446)	-5.4%	428,957	503,912	(74,955)	-14.9%
Interest Income	6	5	1	18.8%	0	5	(5)	-97.4%
Total Resources	\$ 19,625,355	\$ 20,720,337	\$ (1,094,982)	-5.3%	\$ 20,314,805	\$ 20,720,337	\$ (405,531)	-2.0%
Expenses								
Medical Claims	\$ 12,547,178	\$ 12,226,251	\$ 320,927	2.6%	\$ 13,356,405	\$ 12,226,251	\$ 1,130,154	9.2%
Prescription Drug Claims	3,944,141	3,694,120	250,020	6.8%	4,028,844	3,694,120	334,724	9.1%
Dental Claims	1,083,310	1,213,983	(130,673)	-10.8%	1,180,622	1,213,983	(33,361)	-2.7%
Vision Claims	156,820	170,678	(13,859)	-8.1%	161,682	170,678	(8,996)	-5.3%
County Pharmacy	206,828	186,943	19,884	10.6%	221,901	186,943	34,958	18.7%
Employee Assistance Program	23,509	27,148	(3,639)	-13.4%	23,567	27,148	(3,581)	-13.2%
Medicare Supplement	785,808	775,750	10,058	1.3%	777,462	775,750	1,712	0.2%
Misc Refunds/Reimb/Flex Acct	-	4,059	(4,059)		-	4,059	(4,059)	0%
Total Claims	\$ 18,747,593	\$ 18,298,933	\$ 448,660	2.5%	\$ 19,750,483	\$ 18,298,932	\$ 1,451,551	7.9%
Administration Fees & Other	616,069	647,082	(31,013)	-4.8%	649,360	647,082	2,278	0.4%
Life/AD&D Premiums	318,061	344,950	(26,889)	-7.8%	328,853	344,950	(16,097)	-4.7%
Stop Loss Premiums	741,350	661,990	79,361	12.0%	708,891	661,990	46,901	7.1%
Total Admin/Premiums	\$ 1,675,481	\$ 1,654,022	\$ 21,459	1.3%	\$ 1,687,104	\$ 1,654,022	\$ 33,082	2.0%
Total Expenses	\$ 20,423,073	\$ 19,952,954	\$ 470,120	2.4%	\$ 21,437,587	\$ 19,952,954	\$ 1,484,633	7.4%
June Medical & Rx Claims held until July 1					(1,380,862)			
Ending Cash Balance	\$ (797,718)	\$ 767,383	\$ (1,565,101)	-204%	\$ 258,080	\$ 767,383	\$ (1,890,164)	-246.3%

Total Employee Benefits Expenses



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

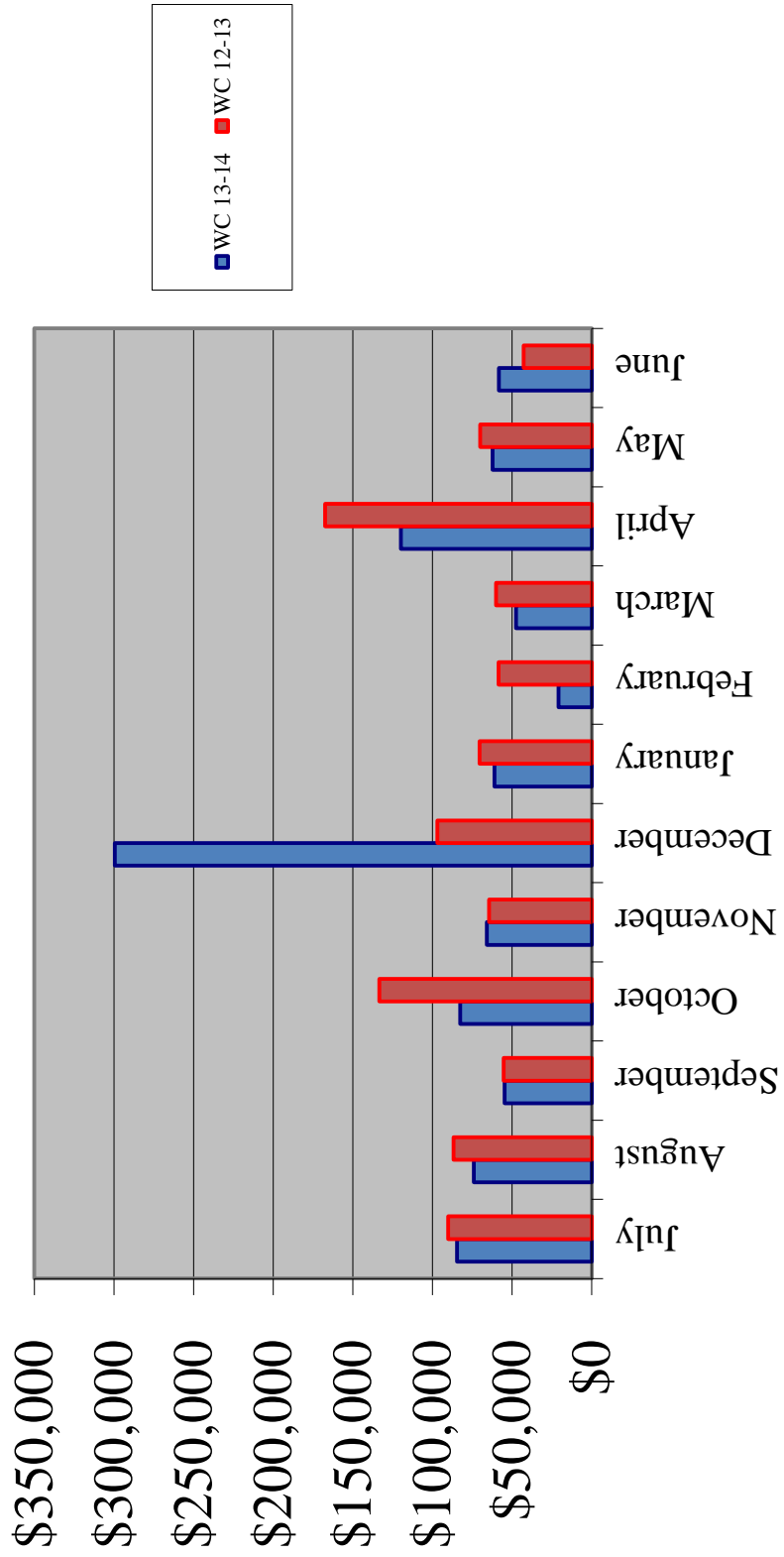
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 284,973	\$ 260,920	\$ (24,053)
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	32,279	149,607	117,328
Transfers/Supplements	1,100,000	900,000	(200,000)
Total Sources	\$ 1,417,256	\$ 1,310,527	\$ (106,729)
Expenditures:			
Claims	\$ 1,097,963	\$ 1,030,747	(67,216)
Stop loss/Admin Fees	227,195	250,548	23,353
Total Expenditures	\$ 1,325,158	\$ 1,281,294	\$ (43,863)
Ending Cash Balance*	\$ 92,098	\$ 29,233	\$ (62,865)
Cash Balance-One Year Ago		\$ 260,920	

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	\$ 10,587	\$ 1,478
Supportive Services	39,545	22,645	(16,900)
Total Expenditures	\$ 48,655	\$ 33,232	\$ (15,422)
Ending Cash Balance*	\$ 100,701	\$ 123,359	\$ 22,658
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



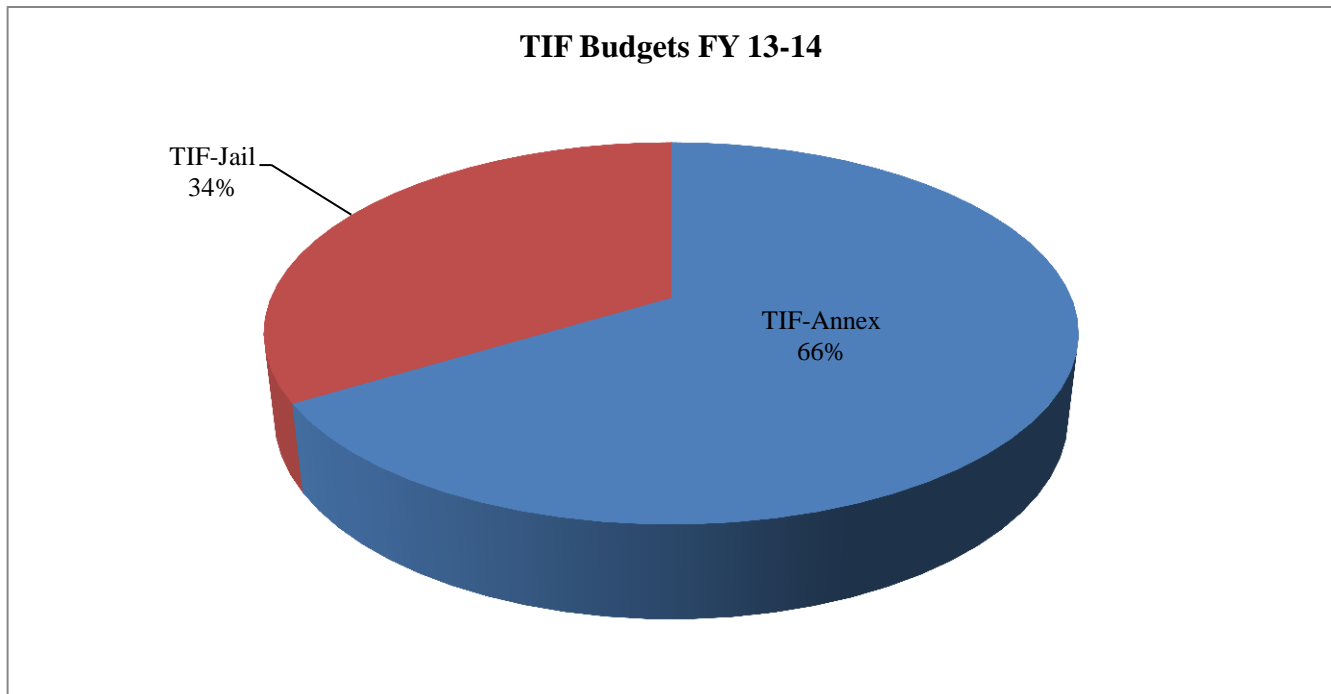
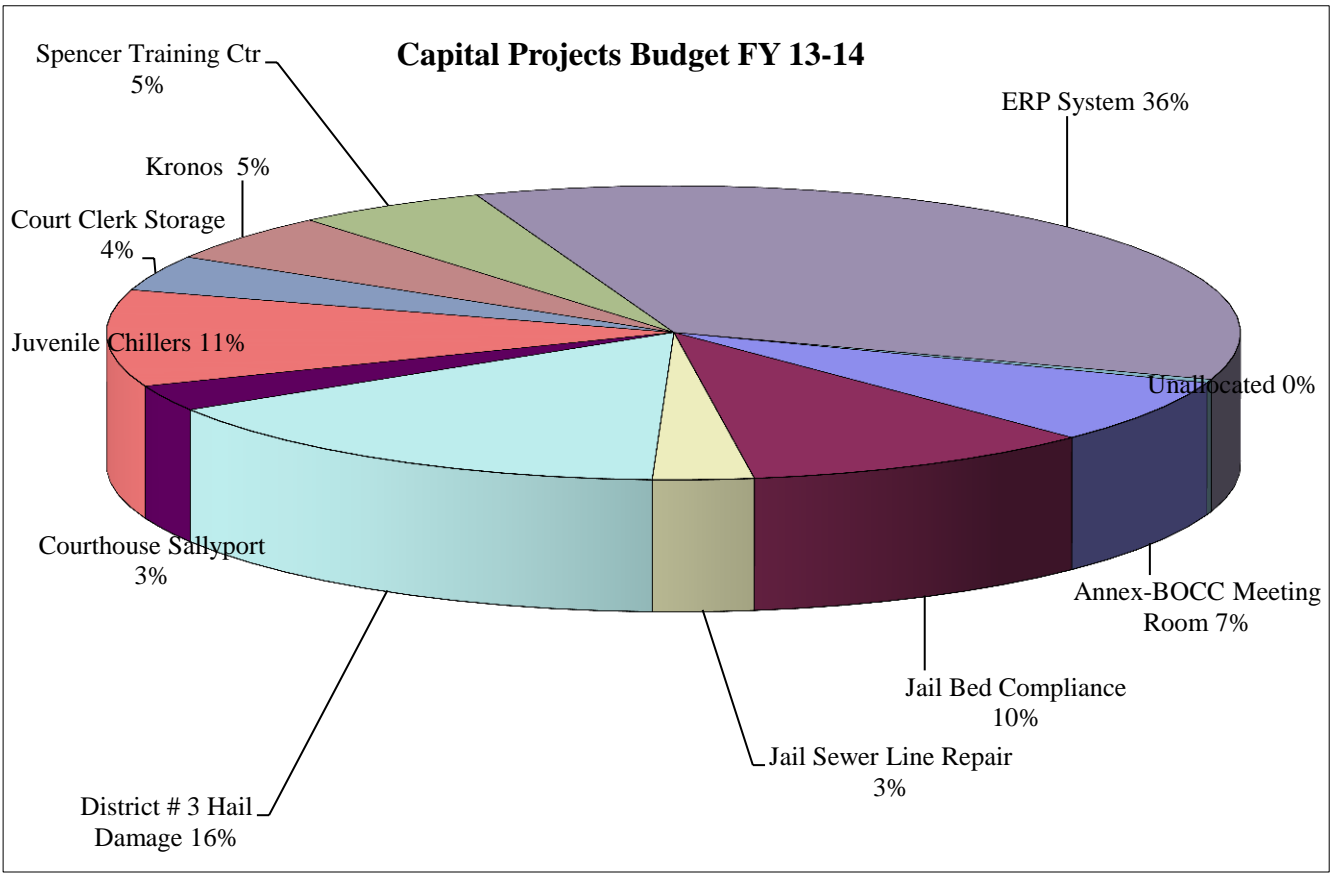
Capital Projects Budget Detail FY 2013-2014

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		52,600	52,600	-	Complete
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	2,841	2,503	48,472	20,187	Pending
Sheriff Spencer Training Center							
Roof and AC damage	2/6/2014	100,000		98,091	98,091	1,909	Complete
Technology							
Kronos Implementation	1/19/2012	97,000	13,472	29,194	83,528	-	Pending
ERP System	6/19/2014	657,000				657,000	Pending
Completed Technology Projects-Available Funds						9,581	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		603				603	
Total Ongoing Budgeted Capital Projects		\$ 1,833,142	\$ 200,333	\$ 493,766	\$ 763,371	\$ 879,019	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 2,280,522	\$ 172,946	\$ 172,946	696,531	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		\$ 6,583,142	\$ 3,792,555	\$ 819,012	\$ 1,088,617	\$ 1,711,550	

Cash Balance at June 30, 2014	\$5,504,189.55
	0.00
	5,504,189.55
13/14 Available Budget	5,504,105.43
12/13 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	5,504,105.43
Total Cash Available for Projects	\$ 84.12



FY 2013-14 Special Revenue Funds
Status Report

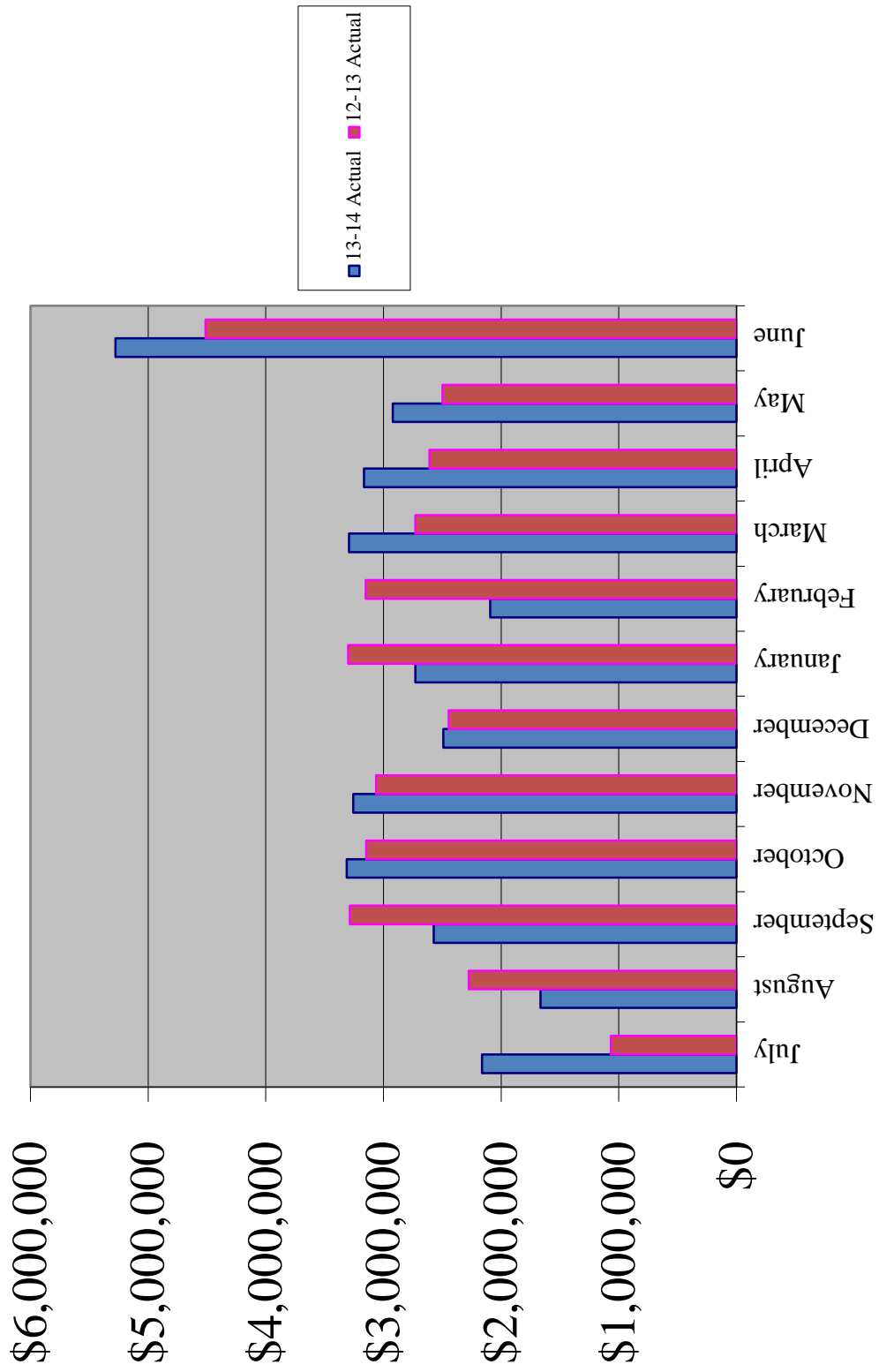
Source: Appropriation Trial Balance (Oracle General Ledger)										
Cost Center	Department	2013-2014 Budget	June 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	13/14 Funds Available	13/14 % Expended		
1110	Highway Cash-Dist #1	\$7,350,092	\$293,038	\$3,062,411	\$4,287,681	\$5,834,940	\$1,515,152	41.7%		
1110	Highway Cash-Dist #2	6,873,208	396,450	3,231,626	3,641,582	4,037,122	2,836,086	47.0%		
1110	Highway Cash-Dist #3	6,887,740	472,407	4,574,647	2,313,093	5,025,678	1,862,062	66.4%		
1111	CBRI Fund	4,909,001	500,900	2,499,357	2,409,644	3,082,846	1,826,155	50.9%		
1118	Tax Assessment District	31,885	4,416	31,885	0	31,885	0	0.0%		
1130	Resale Property	3,694,285	237,627	2,898,290	795,995	3,210,123	484,162	78.5%		
1140	Treasurer Mortgage Fee	315,714	8,460	161,081	154,632	162,779	152,935	51.0%		
1150	County Clerk Lien Fee	150,272	7,895	93,562	56,710	97,216	53,056	62.3%		
1151	UCC Central Filing Fund	1,278,510	31,999	840,832	437,678	898,462	380,049	65.8%		
1152	Records Mgmt & Preservation	1,114,176	23,145	554,161	560,016	583,726	530,450	49.7%		
1160	Sheriff Service Fee	3,790,457	1,110,159	3,560,539	229,917	3,722,878	67,578	93.9%		
1161	Sheriff Special Revenue	12,667,318	1,961,689	10,563,322	2,103,995	12,024,489	642,829	83.4%		
1162	Sheriff's Grant Fund	779,268	21,828	236,719	542,550	336,719	442,550	30.4%		
1201	Assessor Revolving Fee	75,465	2,762	2,762	72,704	0	75,465	3.7%		
1231	Juvenile Probation Fee	224,212	4,595	28,423	195,789	67,000	157,212	12.7%		
1232	Special Work Restitution	79,722	0	107	79,616	107	79,616	0.1%		
1233	Juvenile Grant Fund	626,382	20,833	313,344	313,038	325,172	301,209	50.0%		
1240	Planning Commission Fee	332,382	12,841	166,593	165,789	171,737	160,644	50.1%		
1250	Local Emergency Planning Con	14,107	0	200	13,907	200	13,907	1.4%		
1251	Emergency Mgmt Fund	377,529	17,816	54,846	322,683	155,379	222,149	14.5%		
1260	Community Service Fee	184,483	2,885	76,865	107,618	95,048	89,435	41.7%		
1270	Community Sentencing	1,709,766	114,768	1,332,685	377,081	1,369,214	340,552	77.9%		
1280	Drug Court Fund	828,144	12,033	429,957	398,187	433,930	394,214	51.9%		
1282	Mental Health Court Fund	76,446	1,695	16,483	59,962	23,109	53,337	21.6%		
1290	Shine Program	554,111	17,173	208,434	345,677	210,510	343,601	37.6%		
Total		\$54,924,673	\$5,277,413	\$34,939,130	\$19,985,543	\$41,900,269	\$13,024,404	63.6%		

Year elapsed = 100.00%

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 June 30, 2014**

**13-14
YTD Actual**

Beginning Cash Balance **\$6,414,285**

Revenue:

Property Tax-Current & Prior	\$ 9,450,828
Exempt Manufacturing Tax	64,290
Miscellaneous Property Tax	22,621
Interest Income	1,942
Total Revenue	\$ 9,539,681

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	\$ (800,000)
Interest	(36,963)
Total Paid YTD	\$ (836,963)

2003 GO Bonds-Series A (Tinker)

Principal	\$ (765,000)
Interest	(119,054)
Total Paid YTD	\$ (884,054)

Total Bonds Combined

Principal	\$ (5,955,000)
Interest	(2,045,316)
Total Bond Payments YTD	\$ (8,000,316)

Judgments

Principal	\$ (1,999,549)
Interest	(136,818)
Total Judgment Payments YTD	\$ (2,136,366)

Total Expenditures

\$ (10,136,682)

Ending Cash Balance

\$ 5,817,284

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (17,560,000)	\$ 43,940,000
21,085,025	(12,191,050)	8,893,975
\$ 82,585,025	\$ (29,751,050)	\$ 52,833,975
		Refinanced
\$ 10,120,000	\$ (7,805,000)	\$ 2,315,000
3,057,501	(2,995,551)	61,950
\$ 13,177,501	\$ (10,800,551)	\$ 2,376,950
\$ 10,000,000	\$ (7,650,000)	\$ 2,350,000
2,975,596	(2,788,839)	186,758
\$ 12,975,596	\$ (10,438,839)	\$ 2,536,758
\$ 81,620,000	\$ (33,015,000)	\$ 48,605,000
27,118,122	(17,975,440)	9,142,683
\$ 108,738,122	\$ (50,990,440)	\$ 57,747,683

Balance at 6-30-12	Payments YTD	Balance
\$ 5,136,492	\$ 1,999,549	\$ 7,136,041
	-	
\$ 5,136,492	\$ 1,999,549	\$ 7,136,041

Debt Service Fund Expenditures 10 Year History

