

Oklahoma County
Monthly Financial Report
For Period Ending May 31, 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

June 2014

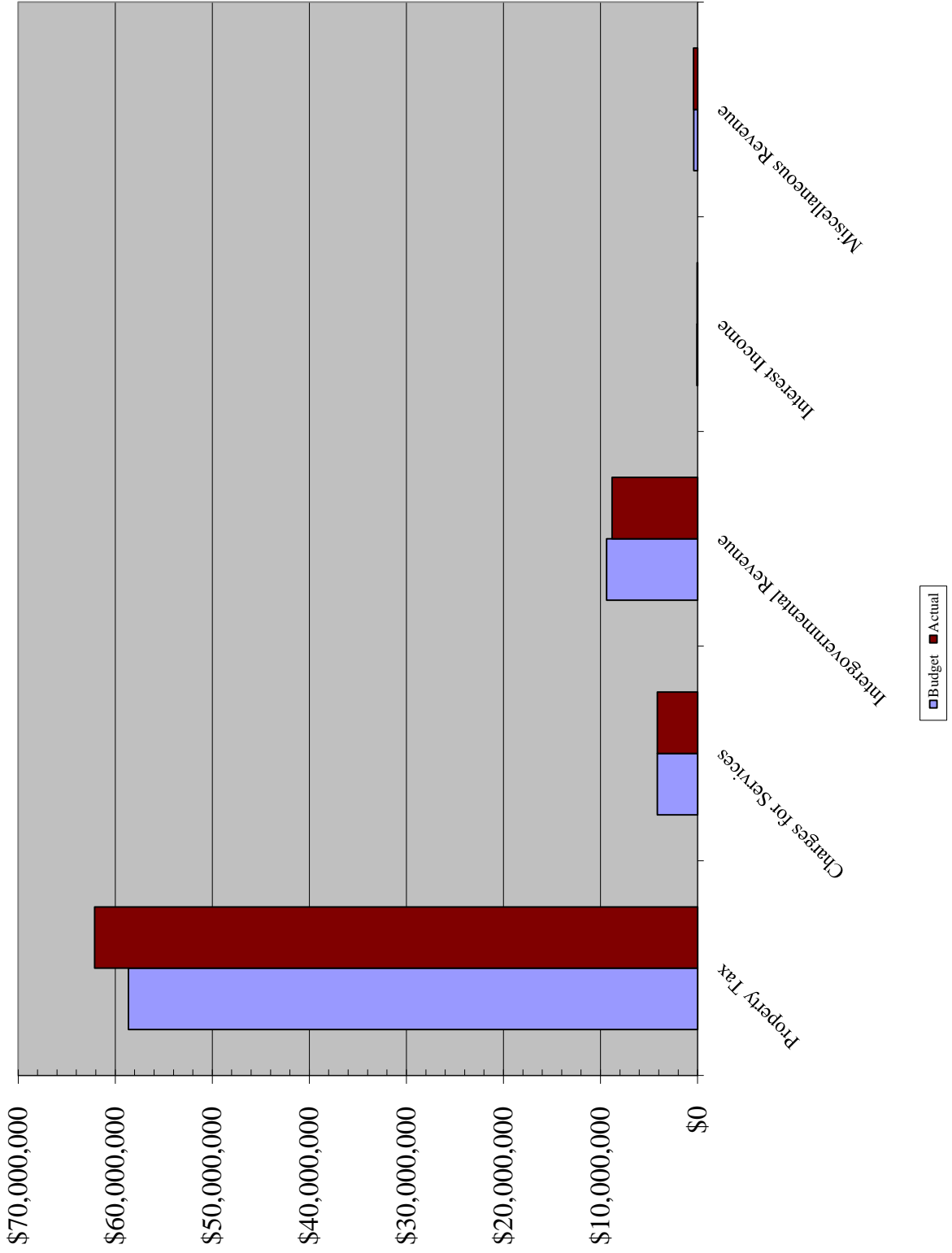
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2013-2014
Budget Analysis
For the Period Ending May 31, 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 | \$ 62,136,131 | \$ 3,503,447 | 106.0% | 104.9% |
| Charges for Services | 4,155,919 | 4,152,629 | (3,290) | 99.9% | 114.0% |
| Intergovernmental Revenue | 9,367,201 | 8,818,784 | (548,417) | 94.1% | 92.7% |
| Interest Income | 75,000 | 52,833 | (22,167) | 70.4% | 96.3% |
| Miscellaneous Revenue | 401,566 | 423,883 | 22,317 | 105.6% | 138.5% |
| Total Revenue | \$ 72,632,370 | \$ 75,584,260 | \$ 2,951,890 | 104.1% | 104.0% |
| 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 | \$ 67,220,982 | \$ (9,304,375) | 87.8% | 87.4% |
| Prior Budget Year Expenditures | 1,885,348 | 1,705,499 | (179,849) | 90.5% | 92.6% |
| Total Expenditures | \$ 78,410,705 | \$ 68,926,481 | \$ (9,484,224) | | |
| Cash Balance* | \$ - | \$ 10,351,941 | \$ 10,351,941 | | |

* 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 May 31, 2014



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

| | For the Month Ending May 31, 2014 | | | % Increase (Decrease) |
|--------------------------------|-----------------------------------|------------------------|------------------------|--------------------------|
| | 13-14 May Actual | 12-13 May Actual | Increase (Decrease) | |
| Beginning Cash Balance: | \$ 14,574,774 | \$ 15,675,210 | \$ (1,100,436) | -7.0% |
| Revenue: | | | | |
| Property Tax | \$ 763,522 | \$ 815,334 | \$ (51,812) | -6.4% |
| Charges for Services | 369,024 | 402,037 | (33,013) | -8.2% |
| Intergovernmental Revenue | 527,195 | 555,265 | (28,070) | -5.1% |
| Interest Income | 3,897 | 2,450 | 1,447 | 59.1% |
| Miscellaneous Revenue | 15,041 | 122,242 | (107,201) | -87.7% |
| Total Revenue | \$ 1,678,680 | \$ 1,897,328 | \$ (218,648) | -11.5% |
| Temporary Cash Transfers In | \$ - | \$ - | \$ - | |
| Temporary Cash Transfer Out | \$ - | \$ - | \$ - | |
| Operating Transfers In | \$ - | \$ - | \$ - | |
| Operating Transfers Out | \$ - | \$ - | \$ - | |
| 13-14 Expenditures | \$ 5,901,513 | \$ 6,265,382 | \$ (363,869) | -5.8% |
| Prior Budget Year Expenditures | \$ - | \$ - | \$ - | |
| Total Expenditures | \$ 5,901,513 | \$ 6,265,382 | \$ (363,869) | -5.8% |
| Ending Cash Balance | \$ 10,351,941 | \$ 11,307,157 | \$ (955,216) | -8.4% |

| | 13-14 May Actual | 12-13 May Actual | Increase (Decrease) |
|----|------------------------|------------------------|------------------------|
| \$ | - | - | \$ - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| \$ | - | - | \$ - |

Note 1.)

Operating Transfers

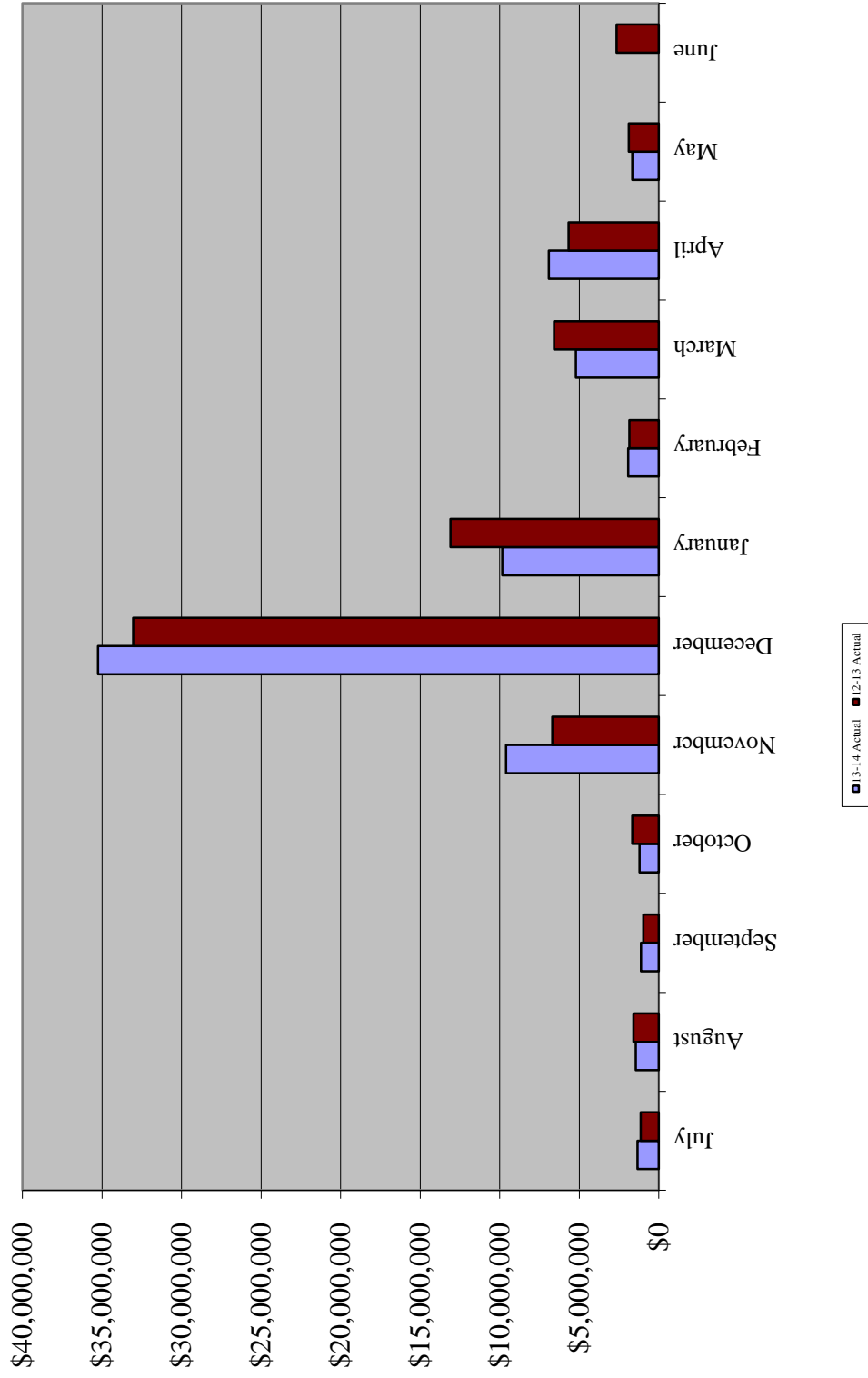
- 2010-Capital Projects
- 4010-Employee Benefits
- 4020-Workers Compensation
- 4030-Self Insurance

Total Operating Transfers

| | For the Year to Date Period Ending May 31, 2014 | | | % Increase (Decrease) |
|--|-------------------------------------------------|---------------------------------|------------------------|--------------------------|
| | 13-14 Year to Date Actual | 12-13 Year to Date Actual | Increase (Decrease) | |
| | \$ 10,378,336 | \$ 8,958,985 | \$ 1,419,351 | 15.8% |
| | \$ 62,136,131 | \$ 60,819,938 | \$ 1,316,193 | 2.2% |
| | 4,152,629 | 4,221,523 | (68,894) | -1.6% |
| | 8,818,784 | 8,659,032 | 159,752 | 1.8% |
| | 52,833 | 72,207 | (19,374) | -26.8% |
| | 423,883 | 465,636 | (41,753) | -9.0% |
| | \$ 75,584,260 | \$ 74,238,336 | \$ 1,345,924 | 1.8% |
| | \$ 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% |
| | \$ 67,220,982 | \$ 65,346,797 | \$ 1,874,185 | 2.9% |
| | 1,705,499 | 1,592,867 | 112,632 | 7.1% |
| | \$ 68,926,481 | \$ 66,939,664 | \$ 1,986,817 | 3.0% |
| | \$ 10,351,941 | \$ 11,307,157 | \$ (955,216) | -8.4% |

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

General Fund Actual Revenue at May 31, 2014



**FY 2013-14 General Fund Expenditures
Status Report
May 31, 2014**

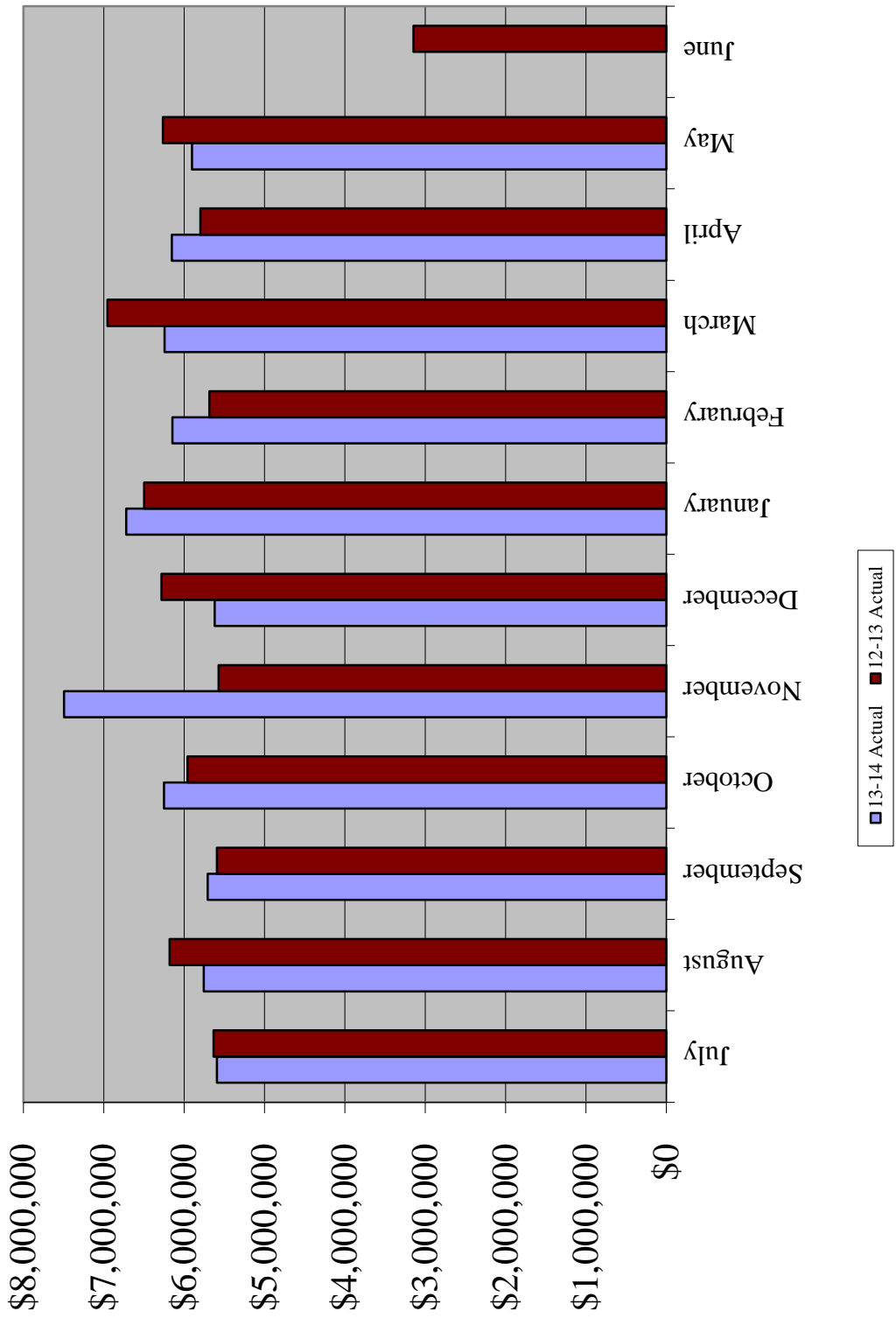
Source: Appropriation Trial Balance (Oracle General Ledger)

| Cost Center | Department | 2013-2014 Budget | May 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 | \$357,140 | \$4,749,252 | \$5,181,003 * | \$1,016,931 | \$5,377,705 | \$388,478 | 82.4% | 80.9% |
| 1200 | County Commissioners | 518,253 | 42,952 | 472,145 | 515,067 | 46,108 | 473,796 | 44,457 | 91.1% | 90.4% |
| 1300 | Assessor | 2,298,601 | 195,062 | 2,029,608 | 2,214,118 | 268,993 | 2,103,814 | 194,787 | 88.3% | 91.0% |
| 1400 | Assessor Revaluation | 3,729,814 | 296,164 | 2,978,730 | 3,249,524 | 751,084 | 3,086,554 | 643,260 | 79.9% | 89.6% |
| 1500 | Treasurer | 597,028 | 38,358 | 438,193 | 478,029 | 158,835 | 480,169 | 116,859 | 73.4% | 81.2% |
| 1600 | County Clerk | 5,943,352 | 467,389 | 4,984,621 | 5,437,768 | 958,731 | 5,048,736 | 894,616 | 83.9% | 86.8% |
| 1700 | County Clerk | 2,865,981 | 230,719 | 2,597,230 | 2,833,342 | 268,751 | 2,630,741 | 235,240 | 90.6% | 89.6% |
| 1800 | Excise & Equalization Bds | 48,961 | 2,394 | 12,174 | 13,281 | 36,787 | 15,303 | 33,658 | 24.9% | 37.2% |
| 1900 | County Audit | 570,013 | 36,160 | 207,745 | 226,631 | 362,268 | 283,482 | 286,531 | 36.4% | 33.0% |
| 2000 | District Attorney-State | 150,000 | 9,614 | 83,463 | 91,051 | 66,537 | 99,680 | 50,320 | 55.6% | 51.6% |
| 2100 | District Attorney-County | 72,398 | 5,373 | 52,464 | 57,233 | 19,934 | 59,025 | 13,373 | 72.5% | 72.2% |
| 2300 | Public Defender | 52,000 | 3,369 | 41,077 | 44,812 | 10,923 | 50,258 | 1,742 | 79.0% | 67.5% |
| 2400 | Purchasing | 292,161 | 25,329 | 264,177 | 288,194 | 27,984 | 265,318 | 26,843 | 90.4% | 89.9% |
| 2500 | Election Board | 1,194,972 | 87,401 | 982,842 | 1,072,191 | 212,130 | 1,004,206 | 190,766 | 82.2% | 89.1% |
| 2600 | BOCC HR/Health & Safety | 462,047 | 36,873 | 408,665 | 445,816 | 53,382 | 409,814 | 52,233 | 88.4% | 86.9% |
| 2700 | MIS | 2,788,131 | 229,193 | 2,254,926 | 2,459,920 | 533,205 | 2,496,068 | 292,063 | 80.9% | 86.0% |
| 2801 | Facilities Mgmt-Courthouse | 1,384,245 | 107,270 | 1,178,105 | 1,285,205 | 206,140 | 1,225,179 | 159,066 | 85.1% | 78.4% |
| 2901 | Facilities Mgmt-Office Bldg | 248,309 | 7,761 | 178,455 | 194,678 | 69,854 | 206,384 | 41,925 | 71.9% | 79.6% |
| 3000 | Planning Commission | 159,656 | 23,521 | 139,808 | 152,518 | 19,848 | 139,808 | 19,848 | 87.6% | 93.1% |
| 3100 | Community Service | 647,891 | 49,617 | 578,784 | 631,401 | 69,107 | 578,784 | 69,107 | 89.3% | 94.9% |
| 5100 | Sheriff | 33,378,311 | 2,751,148 | 32,867,179 | 35,855,105 * | 511,132 | 33,244,601 | 133,710 | 98.5% | 98.6% |
| 5200 | Juvenile Justice Bureau | 7,077,073 | 590,503 | 6,283,046 | 6,854,232 | 794,027 | 6,382,716 | 694,357 | 88.8% | 89.3% |
| 5500 | Emergency Management | 382,637 | 23,172 | 321,360 | 350,574 | 61,277 | 349,795 | 32,842 | 84.0% | 80.6% |
| 6100 | Social Services | 1,832,003 | 145,516 | 1,526,151 | 1,664,892 | 305,852 | 1,713,262 | 118,741 | 83.3% | 84.7% |
| 7100 | Free Fair | 62,245 | 0 | 61,064 | 66,615 | 1,181 | 61,860 | 385 | 98.1% | 96.6% |
| 8100 | OSU Extension | 507,732 | 37,276 | 416,668 | 454,547 | 91,064 | 427,942 | 79,790 | 82.1% | 89.3% |
| 9100 | District 1 | 302,660 | 26,368 | 230,965 | 251,962 | 71,695 | 263,437 | 39,223 | 76.3% | 50.4% |
| 9200 | District 2 | 256,859 | 12,560 | 206,558 | 225,336 | 50,301 | 210,852 | 46,007 | 80.4% | 77.0% |
| 9300 | District 3 | 248,254 | 23,966 | 240,486 | 262,349 | 7,768 | 241,509 | 6,745 | 96.9% | 84.9% |
| 9400 | County Engineer | 503,704 | 39,344 | 435,040 | 474,589 | 68,664 | 452,602 | 51,102 | 86.4% | 89.8% |
| 9991 | Employee Benefits Supplement | 1,719,374 | 0 | 1,719,374 | 1,875,681 | 0 | 1,719,374 | 0 | 100.0% | 100.0% |
| 9994 | Capital Projects Supplement | 364,800 | 0 | 364,800 | 397,964 | 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 | | \$76,500,648 | \$5,901,513 | \$69,305,156 | \$75,605,625 | \$7,245,492 | \$71,467,573 | \$5,083,075 | 90.5% | 88.9% |

Year elapsed = 91.7%

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

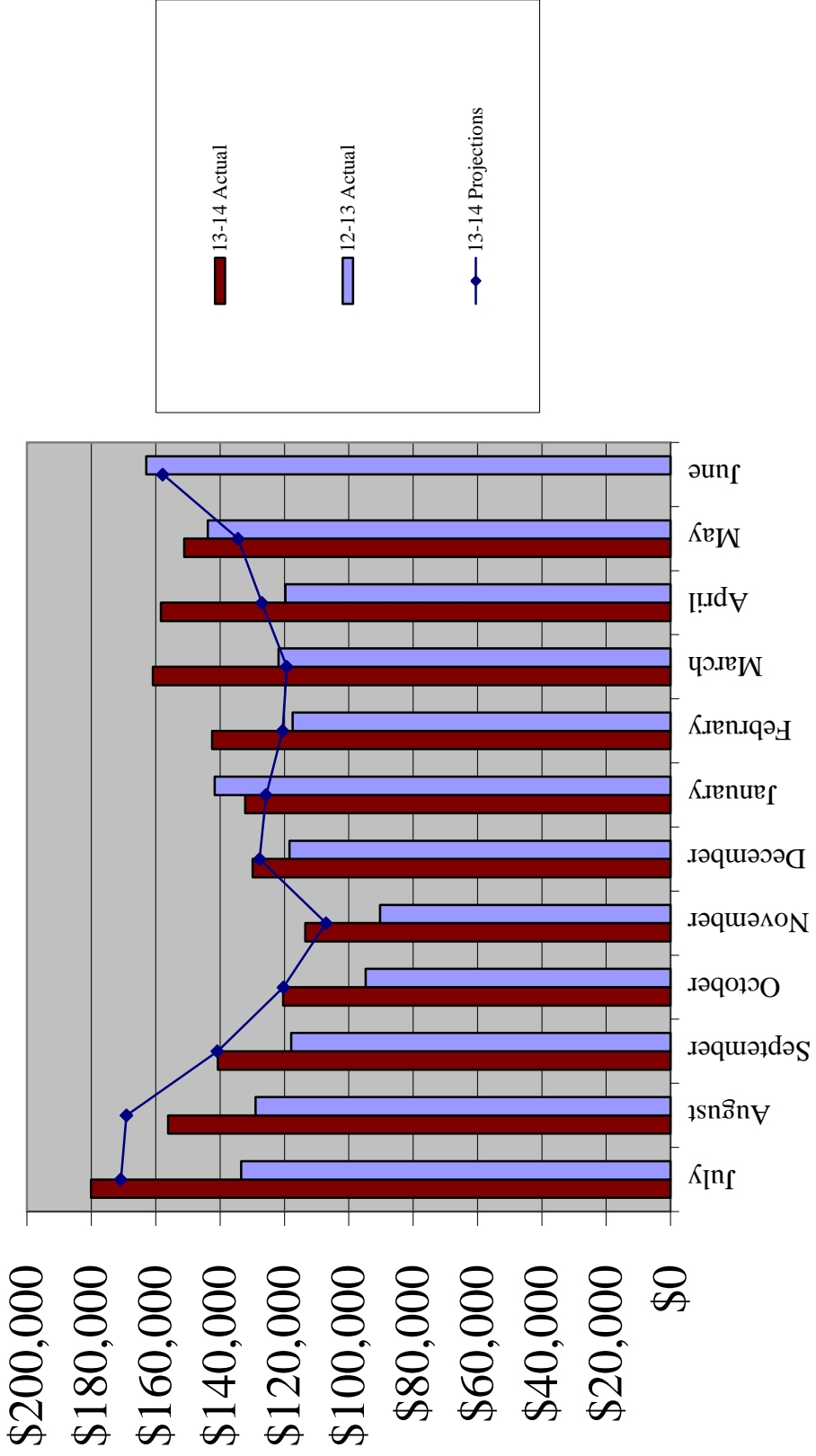
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2013-2014
May 31, 2014**

| <u>Account</u> | <u>Description</u> | YTD | | | | |
|-------------------------------------|-------------------------------------------------------------|-----------------------|---------------------------------------|--------------------------------|--------------------------------------------|-------------------|
| | | 13-14 Approved | Outstanding | 13-14 | Expenditures + | Funds |
| | | Budget | Requisitions/ Encumbrances | Year to Date Actual | Requisitions & Encumbrances | Available |
| Salaries and Benefits | | | | | | |
| | | - | | | | |
| 51020 | Retirement Board Members | \$ 1,200 | \$ - | \$ 1,000 | \$ 1,000 | \$ 200 |
| 52010 | FICA - Retirement Board Members | 92 | - | 77 | 77 | 16 |
| 52022 | Retirement paid by General Fund | 3,977 | 348 | 3,824 | 4,172 | (195) |
| | Total Salaries and Benefits | \$ 5,269 | \$ 348 | \$ 4,901 | \$ 5,248 | \$ 21 |
| Utilities | | | | | | |
| 54026 | Heating and Cooling (Veolia) | \$ 1,620,515 | \$ 38,241 | \$ 1,434,649 | \$ 1,472,890 | \$ 147,626 |
| 54023 | Electricity (OG&E) | 800,000 | 223,539 | 576,461 | 800,000 | - |
| 54024 | Sewer and Water(City of OKC) | 650,000 | 143,379 | 500,511 | 643,889 | 6,111 |
| 54022 | Natural Gas(ONG) | 28,000 | 5,630 | 23,826 | 29,456 | (1,456) |
| | Utilities Subtotal | \$ 3,098,515 | \$ 410,788 | \$ 2,535,447 | \$ 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 | \$ 50,614 | \$ 556,757 | \$ 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 | 13,988 | 22,975 | 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 | 7,736 | 84,851 | 92,588 | (23) |
| 54109/54011 | Postage Machine and Postage | 9,650 | 2,581 | 6,799 | 9,380 | 270 |
| 54355 | Paper and Printing | 2,000 | | | - | 2,000 |
| 54455 | Investrust Management Fees | 310,000 | 54,692 | 287,308 | 342,000 | (32,000) |
| 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 | 6,195 | 88,565 | 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 | 3,648 | 11,352 | 15,000 | - |
| 54045 | Metro Parking Garage-Judges parking | 1,380 | 115 | 1,265 | 1,380 | - |
| 54451 | Contract liability contingency | 100,000 | | | - | 100,000 |
| | Misc. (Judges cell, oil list, shipping, Emp Bene etc...) | 3,293 | 164 | 469 | 633 | 2,660 |
| | Other Operating Subtotal | \$ 2,154,749 | \$ 215,392 | \$ 1,710,259 | \$ 1,925,650 | \$ 229,099 |
| | Total Maintenance and Operations - 54000 | \$ 5,760,914 | \$ 628,105 | \$ 4,744,244 | \$ 5,372,349 | \$ 388,565 |
| Capital Outlay | | | | | | |
| | Total Capital Outlay - 55000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Grand Total - General Government | \$ 5,766,183 | \$ 628,453 | \$ 4,749,145 | \$ 5,377,597 | \$ 388,586 |

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2013-14
May 31, 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 | 12,835,889 | 1,310,925 | 14,146,814 | (867,146) |
| Stop Loss Reimb | 215,451 | 21,356 | 1,941 | 23,298 | (192,154) |
| Total Resources | \$ 19,625,355 | \$ 18,994,002 | \$ 1,312,867 | \$ 20,306,868 | \$ 681,513 |
| Expenses | | | | | |
| Medical Claims | \$ 12,547,178 | \$ 11,538,575 | \$ 1,048,961 | \$ 12,587,536 | \$ 40,359 |
| Prescription Drug Claims | 3,944,141 | 3,616,060 | 328,733 | 3,944,792 | 652 |
| Dental Claims | 1,083,310 | 1,098,749 | 99,886 | 1,198,635 | 115,325 |
| Vision Claims | 156,820 | 148,763 | 13,524 | 162,287 | 5,467 |
| County Pharmacy | 206,828 | 199,148 | 18,104 | 217,252 | 10,425 |
| Employee Assistance Program | 23,509 | 21,608 | 1,964 | 23,572 | 63 |
| Medicare Supplement - Phys. Mutual | 785,808 | 713,048 | 64,823 | 777,871 | (7,937) |
| Mutual-Flexible Spending Account | - | - | - | - | - |
| Total Claims | <u>\$ 18,747,593</u> | <u>\$ 17,335,950</u> | <u>\$ 1,575,995</u> | <u>\$ 18,911,946</u> | <u>\$ 164,352</u> |
| Administration Fees & Other | 616,069 | 548,186 | 98,988 | 647,174 | 31,104 |
| 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>\$ 1,422,378</u> | <u>\$ 273,827</u> | <u>\$ 1,696,204</u> | <u>\$ 20,724</u> |
| Total Expenses | \$ 20,423,074 | \$ 18,758,328 | \$ 1,849,822 | \$ 20,608,150 | \$ 185,076 |
| Ending Cash Balance | \$ (797,718) | \$ 235,674 | \$ (536,954) | \$ (301,281) | \$ 496,438 |

Cash Balance-One Year Ago

\$ 909,703

Notes:

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

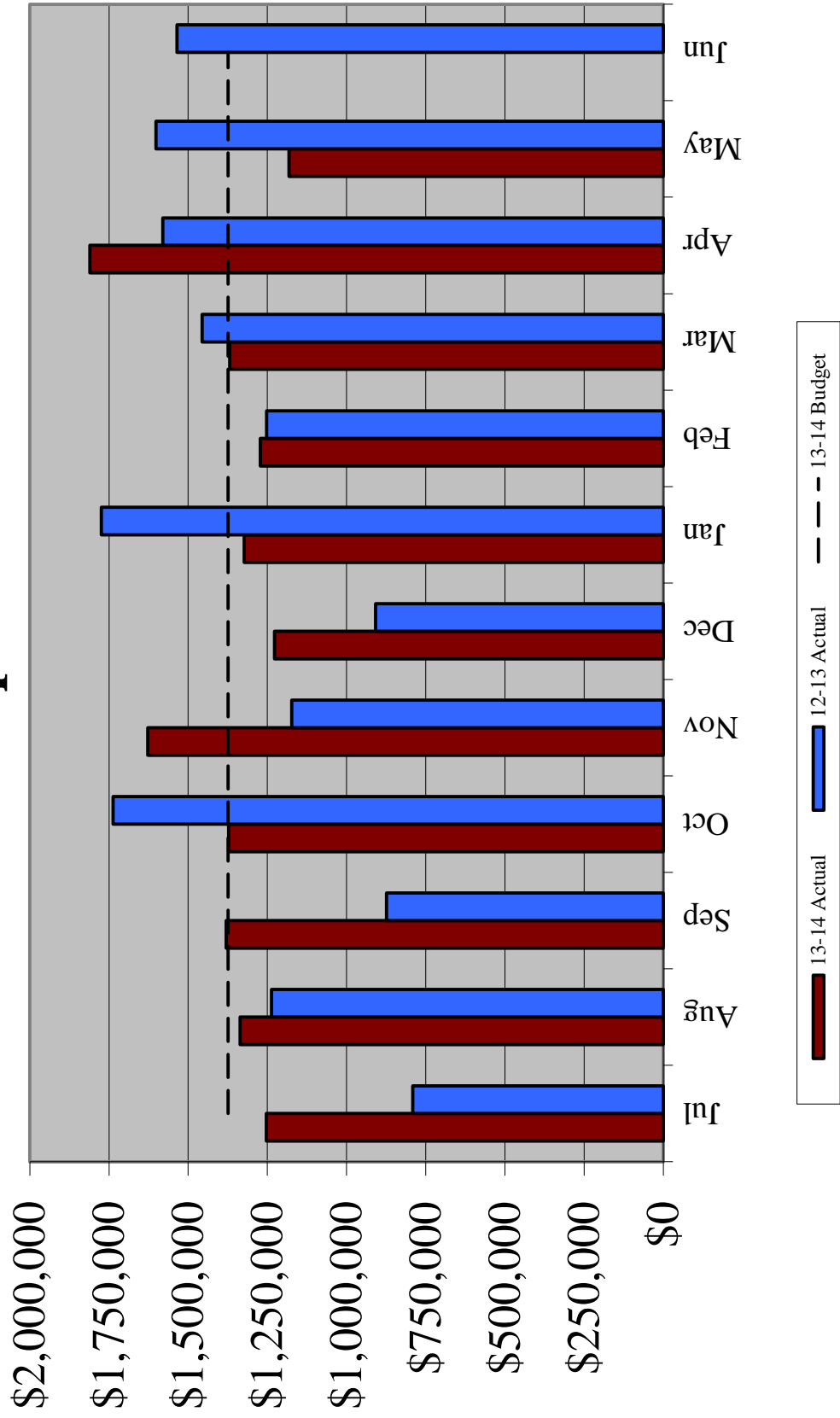
| | | <u>Employee 2014</u> | <u>Employer 13-14</u> |
|--------|-------|----------------------|-----------------------|
| Single | 604 | \$163 | \$453 |
| Family | 561 | \$383 | \$1,057 |
| | 1,165 | | |

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 | \$ 988,400 | \$1,048,961 | \$1,330,719 | (November) |
| Prescription Drug Claims | \$328,678 | 193,550 | \$328,733 | \$493,568 | (April) |
| Total | <u>\$1,374,277</u> | <u>\$1,181,949</u> | <u>\$1,377,694</u> | | |
| | 12/13 | | | 12/13 | |
| Prior Year 12-13 Comparison | Monthly Budget | This Month | 12/13 Avg | High Month | |
| Medical Claims | \$1,049,345 | \$1,277,849 | \$1,018,854 | \$1,426,514 | (January) |
| Prescription Drug Claims | \$350,847 | \$323,475 | \$323,361 | \$450,751 | (August) |
| Total | <u>\$1,400,192</u> | <u>\$1,601,324</u> | <u>\$1,342,215</u> | | |

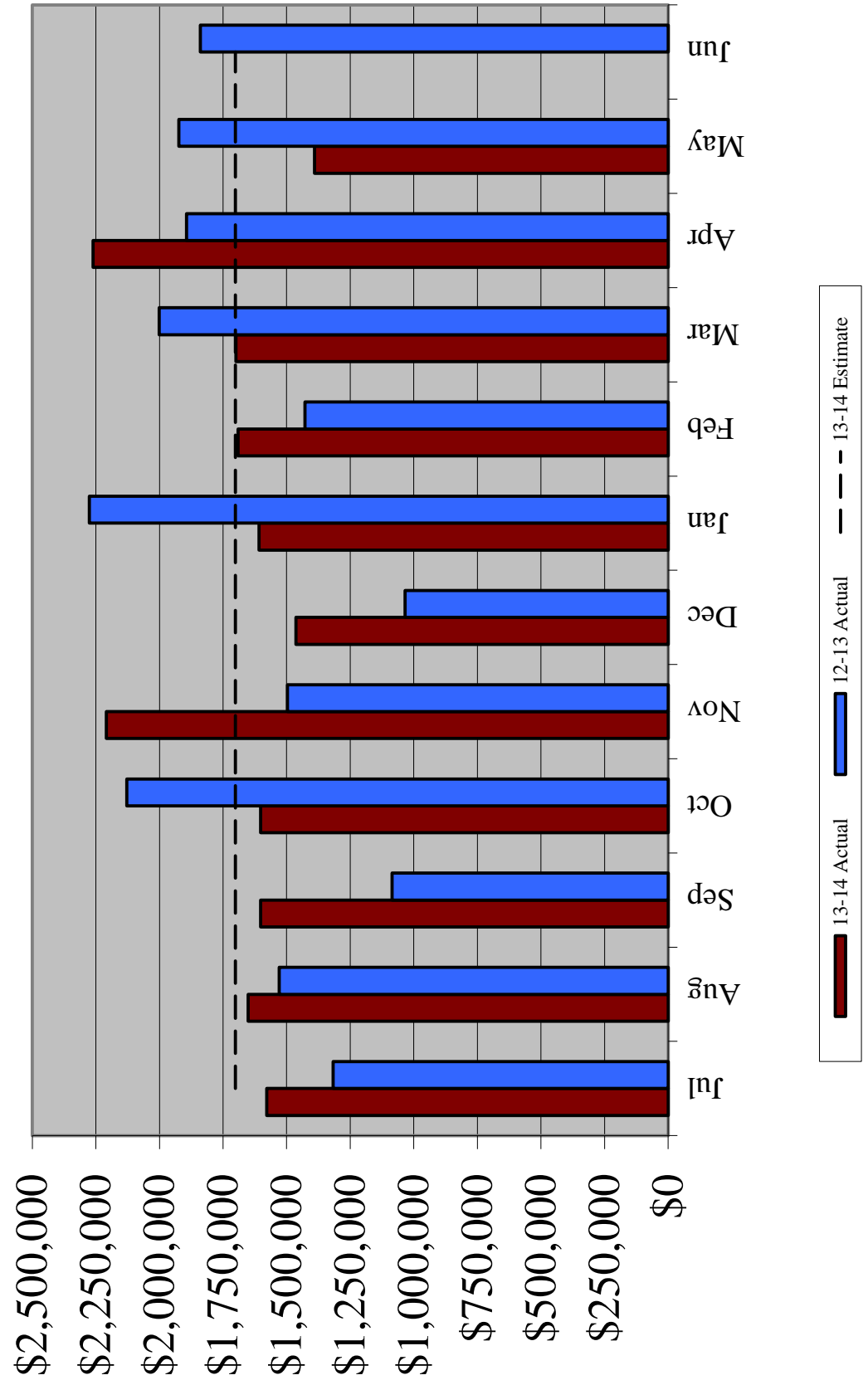
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2013-14
as of May 31, 2014

| | Annual | Annual | | | At May 31 | At May 31 | | |
|---------------------------------|----------------------|----------------------|-----------------------|--------------|----------------------|----------------------|---------------------|---------------|
| | FY 13-14 | FY 12-13 | | | FY 13-14 | FY 12-13 | | |
| | Estimates | Actuals | Inc (Dec) | % | YTD Actuals | YTD Actuals | Inc (Dec) | % |
| Resources | | | | | | | | |
| Beginning Cash Balance | \$ 945,944 | \$ 1,356,652 | \$ (410,708) | -30.3% | \$ 767,383 | \$ 1,356,652 | \$ (589,269) | -43.4% |
| Transfers In | \$ 3,450,000 | \$ 3,885,000 | \$ (435,000) | -11.2% | \$ 5,369,374 | \$ 3,450,000 | \$ 1,919,374 | 55.6% |
| Employer Premiums | 10,498,728 | 10,558,943 | (60,215) | -0.6% | 8,831,651 | 9,672,051 | (840,400) | -8.7% |
| Employee/Retiree/Cobra Premiums | 4,038,760 | 4,173,042 | (134,282) | -3.2% | 3,588,989 | 3,807,081 | (218,092) | -5.7% |
| 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% | 415,249 | 495,498 | (80,249) | -16.2% |
| Interest Income | 6 | 5 | 1 | 18.8% | 0 | 5 | (5) | -97.6% |
| Total Resources | \$ 19,625,355 | \$ 20,720,337 | \$ (1,094,982) | -5.3% | \$ 18,994,002 | \$ 19,022,989 | \$ (28,987) | -0.2% |
| Expenses | | | | | | | | |
| Medical Claims | \$ 12,547,178 | \$ 12,226,251 | \$ 320,927 | 2.6% | \$ 11,538,575 | \$ 11,004,343 | \$ 534,232 | 4.9% |
| Prescription Drug Claims | 3,944,141 | 3,694,120 | 250,020 | 6.8% | 3,616,060 | 3,380,949 | 235,111 | 7.0% |
| Dental Claims | 1,083,310 | 1,213,983 | (130,673) | -10.8% | 1,098,749 | 1,125,691 | (26,942) | -2.4% |
| Vision Claims | 156,820 | 170,678 | (13,859) | -8.1% | 148,763 | 157,309 | (8,546) | -5.4% |
| County Pharmacy | 206,828 | 186,943 | 19,884 | 10.6% | 199,148 | 170,895 | 28,253 | 16.5% |
| Employee Assistance Program | 23,509 | 27,148 | (3,639) | -13.4% | 21,608 | 25,189 | (3,581) | -14.2% |
| Medicare Supplement | 785,808 | 775,750 | 10,058 | 1.3% | 713,048 | 711,122 | 1,926 | 0.3% |
| 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% | \$ 17,335,950 | \$ 16,579,468 | \$ 756,482 | 4.6% |
| Administration Fees & Other | 616,069 | 647,082 | (31,013) | -4.8% | 548,186 | 605,926 | (57,740) | -9.5% |
| Life/AD&D Premiums | 318,061 | 344,950 | (26,889) | -7.8% | 283,525 | 318,038 | (34,513) | -10.9% |
| Stop Loss Premiums | 741,350 | 661,990 | 79,361 | 12.0% | 590,667 | 609,854 | (19,187) | -3.1% |
| Total Admin/Premiums | \$ 1,675,481 | \$ 1,654,022 | \$ 21,459 | 1.3% | \$ 1,422,378 | \$ 1,533,818 | \$ (111,440) | -7.3% |
| Total Expenses | \$ 20,423,073 | \$ 19,952,954 | \$ 470,120 | 2.4% | \$ 18,758,328 | \$ 18,113,286 | \$ 645,042 | 3.6% |
| Ending Cash Balance | \$ (797,718) | \$ 767,383 | \$ (1,565,101) | -204% | \$ 235,674 | \$ 909,703 | \$ (674,029) | -74.1% |

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
May 31, 2014

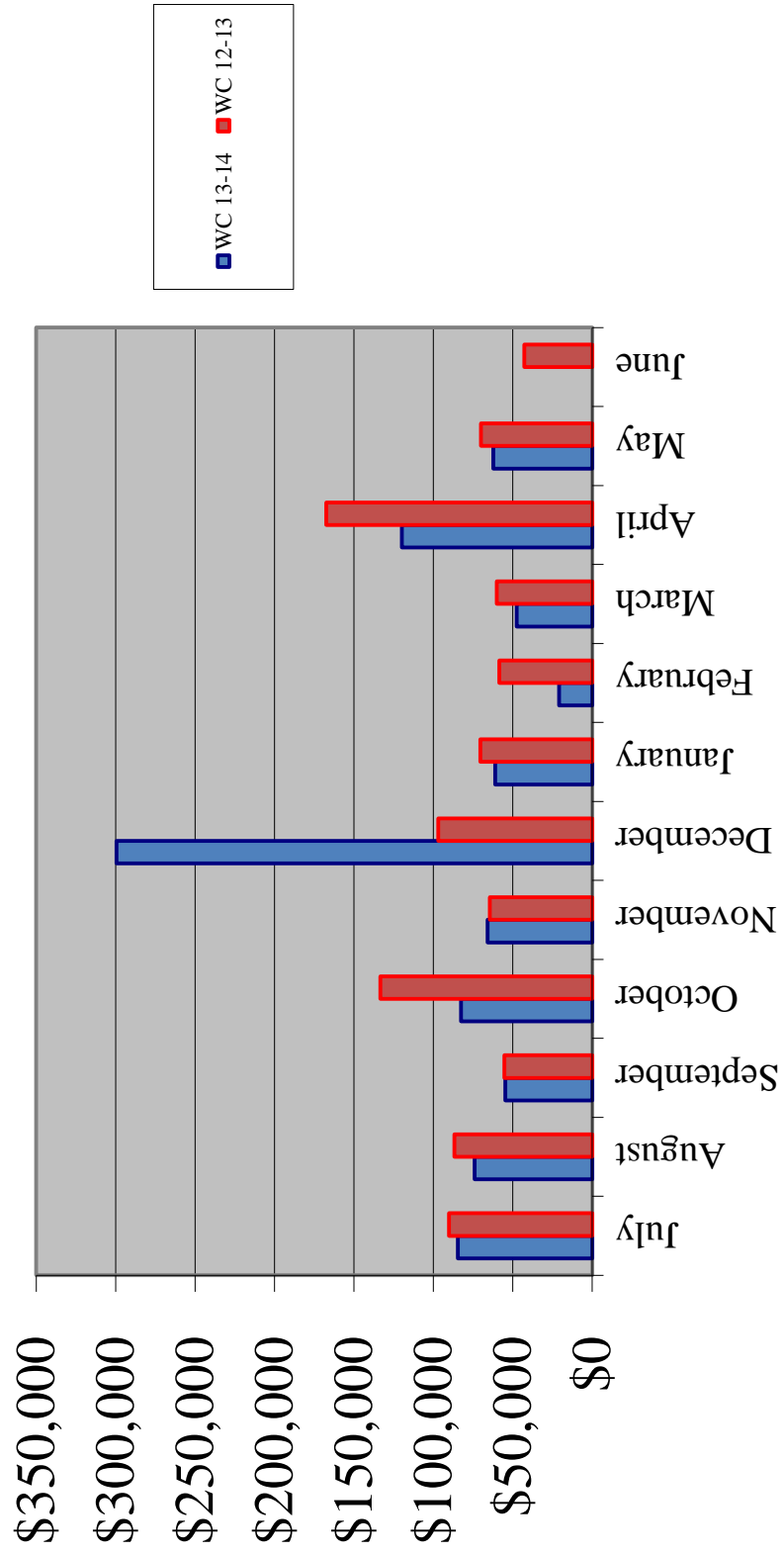
| | Workers Compensation Fund | | |
|----------------------------------|----------------------------------|---------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 284,973 | \$ 260,920 | \$ (24,053) |
| Sources: | | | |
| Interest Income | 4 | 0 | (4) |
| Reimbursed Premiums | 32,279 | 147,065 | 114,786 |
| Transfers/Supplements | 1,100,000 | 900,000 | (200,000) |
| Total Sources | \$ 1,417,256 | \$ 1,307,985 | \$ (109,271) |
| Expenditures: | | | |
| Claims | \$ 1,097,963 | \$ 972,451 | (125,512) |
| Stop loss/Admin Fees | 227,195 | 247,623 | 20,428 |
| Total Expenditures | \$ 1,325,158 | \$ 1,220,074 | \$ (105,084) |
| Ending Cash Balance* | \$ 92,098 | \$ 87,911 | \$ (4,187) |
| Cash Balance-One Year Ago | \$ 307,034 | | |

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 | 19,950 | (19,595) |
| Total Expenditures | \$ 48,655 | \$ 22,227 | \$ (26,427) |
| Ending Cash Balance* | \$ 100,701 | \$ 134,363 | \$ 33,663 |
| Cash Balance-One Year Ago | \$ 106,591 | | |

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2013-2014

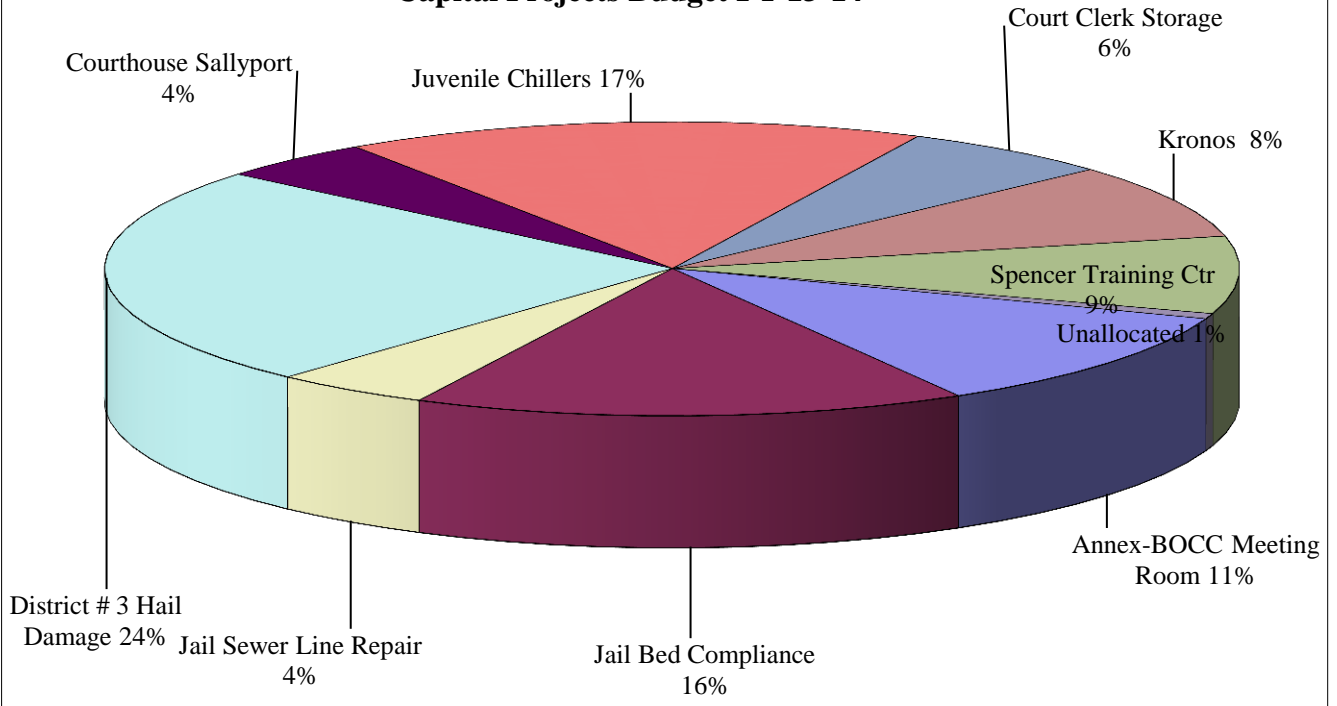
| Ongoing Projects: Facilities | Date Approved by BB | Adopted Budget | Outstanding Encumbrances | Actual FY 13- 14 Expense | Project Expense To Date | Available | Project Status |
|------------------------------------------------|---------------------------|---------------------|-----------------------------|-----------------------------|----------------------------|-------------------|-------------------|
| 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 | - | 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 | 4,450 | 825 | 46,794 | 20,256 | 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 | | 464 | | | | 464 | |
| Total Ongoing Budgeted Capital Projects | | \$ 1,176,003 | \$ 201,942 | \$ 492,088 | \$ 761,693 | \$ 221,948 | |

TIF Projects:

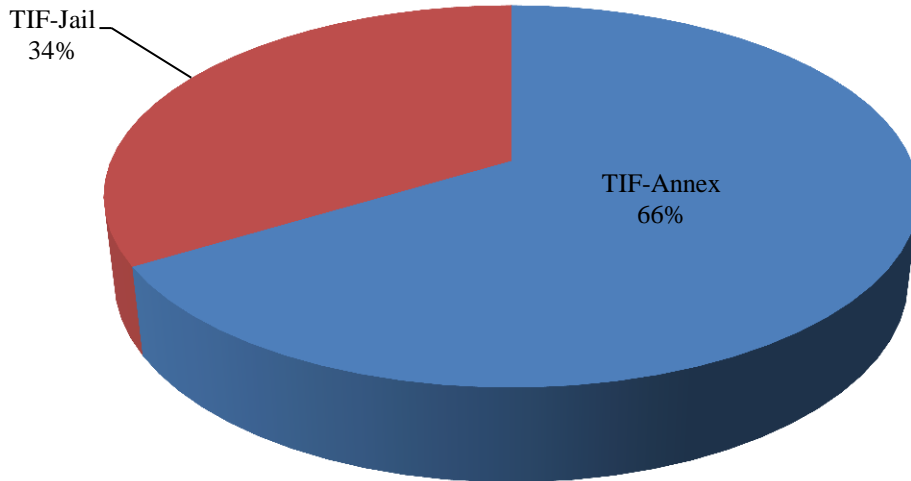
| | | | | | | | |
|--------------------------------|-----------|---------------------|---------------------|-------------------|---------------------|---------------------|---------|
| TIF-Annex -1215 | 6/11/2013 | \$ 3,150,000 | \$ 2,156,673 | \$ 169,089 | \$ 169,089 | 824,238 | Ongoing |
| TIF-Jail Facility -1216 | | | | | | | |
| Jail Plumbing Project | 4/18/2013 | \$ 1,600,000 | \$ 1,311,700 | \$ 152,300 | \$ 152,300 | 136,000 | Ongoing |
| Total Capital Projects | | \$ 5,926,003 | \$ 3,670,315 | \$ 813,478 | \$ 1,083,083 | \$ 1,182,186 | |

| | |
|------------------------------------------|---------------------|
| Cash Balance at May 31, 2014 | \$4,852,640.00 |
| | 0.00 |
| | <u>4,852,640.00</u> |
| 13/14 Available Budget | 4,852,501.27 |
| 12/13 Available Budget | - |
| Available Funds from Completed Projects | - |
| Total Budgeted Funds Available | <u>4,852,501.27</u> |
| Total Cash Available for Projects | \$ 138.73 |

Capital Projects Budget FY 13-14



TIF Budgets FY 13-14



FY 2013-14 Special Revenue Funds
 Status Report
 May 31, 2014

| Cost Center | Department | 2013-2014 Budget | May 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 | \$6,890,244 | \$260,887 | \$2,769,374 | \$4,120,871 | \$5,170,336 | \$1,719,908 | 40.2% |
| 1110 | Highway Cash-Dist #2 | 6,500,553 | 267,954 | 2,835,176 | 3,665,377 | 5,048,461 | 1,452,092 | 43.6% |
| 1110 | Highway Cash-Dist #3 | 6,234,521 | 602,293 | 4,102,241 | 2,132,281 | 4,761,594 | 1,472,927 | 65.8% |
| 1111 | CBRI Fund | 4,837,692 | 16,275 | 1,998,457 | 2,839,235 | 3,082,846 | 1,754,846 | 41.3% |
| 1118 | Tax Assessment District | 31,885 | 0 | 27,468 | 4,416 | 27,468 | 4,416 | 0.0% |
| 1130 | Resale Property | 3,694,285 | 203,297 | 2,660,663 | 1,033,621 | 3,019,525 | 674,760 | 72.0% |
| 1140 | Treasurer Mortgage Fee | 304,039 | 6,638 | 152,621 | 151,417 | 157,322 | 146,716 | 50.2% |
| 1150 | County Clerk Lien Fee | 142,592 | 5,420 | 85,666 | 56,926 | 91,004 | 51,588 | 60.1% |
| 1151 | UCC Central Filing Fund | 1,207,871 | 29,773 | 808,833 | 399,038 | 866,484 | 341,387 | 67.0% |
| 1152 | Records Mgmt & Preservation | 1,034,239 | 34,027 | 531,015 | 503,224 | 554,897 | 479,341 | 51.3% |
| 1160 | Sheriff Service Fee | 3,432,880 | 228,661 | 2,450,380 | 982,500 | 2,745,865 | 687,015 | 71.4% |
| 1161 | Sheriff Special Revenue | 11,353,386 | 1,073,439 | 8,601,633 | 2,751,753 | 10,281,952 | 1,071,434 | 75.8% |
| 1162 | Sheriff's Grant Fund | 779,268 | 23,057 | 214,891 | 564,377 | 316,292 | 462,976 | 27.6% |
| 1201 | Assessor Revolving Fee | 73,430 | 0 | 73,430 | 0 | 0 | 73,430 | 0.0% |
| 1231 | Juvenile Probation Fee | 221,838 | 2,450 | 23,828 | 198,010 | 67,000 | 154,838 | 10.7% |
| 1232 | Special Work Restitution | 79,041 | 0 | 107 | 78,935 | 107 | 78,935 | 0.1% |
| 1233 | Juvenile Grant Fund | 626,382 | 31,153 | 292,511 | 333,871 | 304,380 | 322,002 | 46.7% |
| 1240 | Planning Commission Fee | 312,148 | 3,562 | 153,752 | 158,395 | 162,242 | 149,906 | 49.3% |
| 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 | 62,075 | 300,453 | 10.2% |
| 1260 | Community Service Fee | 177,362 | 4,631 | 73,980 | 103,382 | 94,908 | 82,454 | 41.7% |
| 1270 | Community Sentencing | 1,692,947 | 101,673 | 1,217,918 | 475,029 | 1,260,208 | 432,739 | 71.9% |
| 1280 | Drug Court Fund | 798,040 | 12,296 | 417,925 | 380,116 | 419,656 | 378,384 | 52.4% |
| 1282 | Mental Health Court Fund | 76,446 | 337 | 14,788 | 61,658 | 17,980 | 58,465 | 19.3% |
| 1290 | Shine Program | 229,033 | 13,800 | 191,262 | 37,772 | 193,685 | 35,349 | 83.5% |
| Total | | \$51,106,758 | \$2,921,622 | \$29,661,717 | \$21,445,040 | \$38,706,490 | \$12,400,267 | 58.0% |

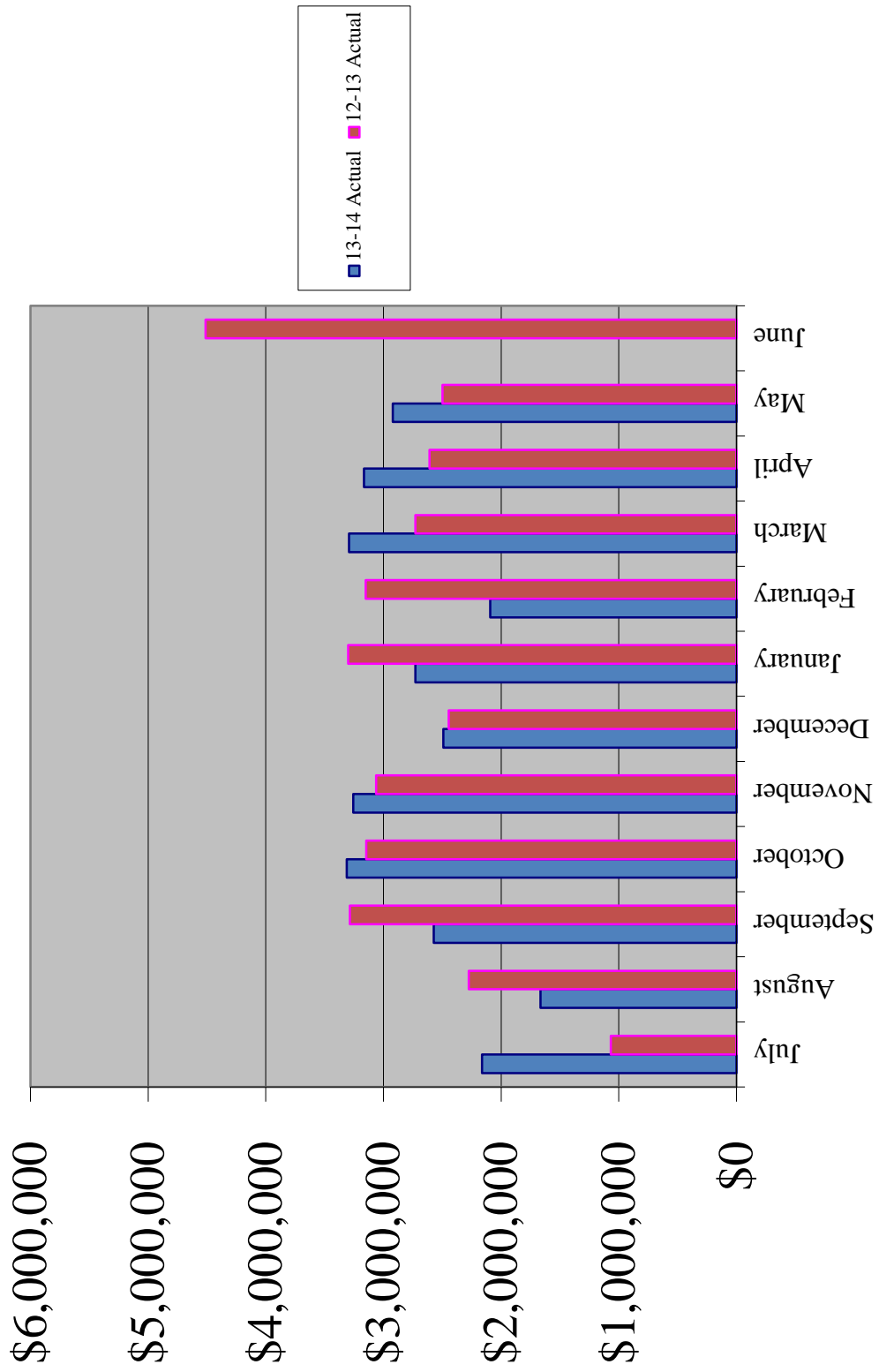
Source: Appropriation Trial Balance (Oracle General Ledger)

Year elapsed = 91.67%

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 May 31, 2014

13-14
YTD Actual

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

Revenue:

| | |
|------------------------------|---------------------|
| Property Tax-Current & Prior | \$ 9,404,248 |
| Exempt Manufacturing Tax | 64,290 |
| Miscellaneous Property Tax | 22,341 |
| Interest Income | 1,942 |
| Total Revenue | \$ 9,492,821 |

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) |

| 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 | \$ (7,005,000) | \$ 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 | \$ (31,450,000) | \$ 50,170,000 |
| 27,118,122 | (17,439,746) | 9,678,377 |
| \$ 108,738,122 | \$ (48,889,746) | \$ 59,848,377 |

Judgments

| | |
|------------------------------------|-----------------------|
| Principal | \$ (1,550,882) |
| Interest | (79,643) |
| Total Judgment Payments YTD | \$ (1,630,525) |

| Balance at 6-30-12 | Payments YTD | Balance |
|---------------------------|---------------------|---------------------|
| \$ 5,136,492 | \$ 1,550,882 | \$ 6,687,374 |
| | - | |
| \$ 5,136,492 | \$ 1,550,882 | \$ 6,687,374 |

Total Expenditures **\$ (7,987,833)**

Ending Cash Balance **\$ 7,919,273**

Debt Service Fund Expenditures 10 Year History

