

TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212(H). Pursuant to 74 O.S. 2001, § 3105(B), 35 copies have been prepared and distributed at a cost of \$90.00. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

September 1, 2004

Honorable Tim Harris
District Attorney – District No. 14
900 County Courthouse
500 S. Denver Avenue
Tulsa, Oklahoma 74103

Transmitted herewith is the Special Audit Report for Tulsa County. We performed our special audit in accordance with the requirements of 74 O.S. 2001, § 212(H).

A report of this type is critical in nature; however, we do not intend to imply that our report failed to disclose commendable features in the present accounting and operating procedures of Tulsa County.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff A. McMahan".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

TABLE OF CONTENTS

Board of County Commissioners and Fiscal Officer	ii
Tulsa County Budget Board Members.....	iii
Authorities and Corresponding Boards of Trustees	ii-iv
Introduction.....	v
State Auditor and Inspector's Report.....	1
Concerns, Findings and Recommendations	2
Appendix A-G.....	15-23

BOARD OF COUNTY COMMISSIONERS AND FISCAL OFFICER

Wilbert E. Collins, Sr.	District No. 1
Randi Miller	District No. 2
Robert N. Dick	District No. 3
Wayne Carr	Former Fiscal Officer Through May 31, 2004

TULSA COUNTY BUDGET BOARD MEMBERS

Wilbert E. Collins, Sr.	District No. 1
Randi Miller	District No. 2
Robert N. Dick	District No. 3
Dennis Semler	Treasurer
Earlene Wilson	County Clerk
Ken Yazel	Assessor
Stanley Glanz	Sheriff
Sally Howe Smith	Court Clerk

AUTHORITIES AND CORRESPONDING BOARDS OF TRUSTEES

TULSA COUNTY PUBLIC FACILITIES AUTHORITY

Wilbert E. Collins, Sr.	District No. 1
Randi Miller	District No. 2
Robert N. Dick	District No. 3
James C. Orbison	Appointed by Commissioners
Bob Parmele	Appointed by Commissioners

TULSA COUNTY INDUSTRIAL AUTHORITY

Wilbert E. Collins, Sr.	District No. 1
Randi Miller	District No. 2
Robert N. Dick	District No. 3

TULSA COUNTY CRIMINAL JUSTICE AUTHORITY

Wilbert E. Collins, Sr.	District No. 1
Randi Miller	District No. 2
Robert N. Dick	District No. 3
Bill LaFortune	Mayor City of Tulsa
Charles Campbell	Mayor City of Glenpool
Richard Carter	Mayor City of Broken Arrow
Gary Cochran	Mayor City of Owasso

TULSA COUNTY HOME FINANCE AUTHORITY

Robert N. Dick	District No. 3
Jerry Conrey	Appointed by Commissioners
Michael Caldwell	Appointed by Commissioners
Dan Buford	Appointed by Commissioners
Open Position	Appointed by Commissioners

TULSA COUNTY RIVER PARKS AUTHORITY

Robert Lorton, III	Appointed by City of Tulsa
Edward Thomas, Jr.	Appointed by City of Tulsa
Paul Coury	Appointed by City of Tulsa
Darton Zink	Appointed by Commissioners

Edward Thomas, Jr.	Appointed by Commissioners
Steven Bradshaw	Appointed by Tulsa Metropolitan Area Planning Commission
Open Position	Appointed by Commissioners

TULSA JUVENILE JUSTICE AUTHORITY

Kathy LaFortune	Appointed by Commissioners
Norma Eagleton	Appointed by Commissioners
Steve Lewis	Appointed by Commissioners
Thomas Curren	Appointed by Commissioners
John O'Brien	Appointed by Commissioners
John Selph	Appointed by Commissioners
Robert Block	Appointed by Commissioners

TULSA COUNTY COMMUNITY HOSPITAL AUTHORITY

Jake Henry, Jr.	CEO Saint Francis Hospital
Donald A. Lorack, Jr.	President of Hillcrest HealthCare System
Dr. Dan Fieker	CEO Tulsa Regional Medical Center
David Pynn	CEO St. John Medical Center
Joseph H. Neely	CEO Broken Arrow Medical Center
Jim East	Appointed by the Governor
Wilbert E. Collins, Sr.	District No. 1

INTRODUCTION

Tulsa County, as well as its political offices, was established under Article 17 of the Oklahoma Constitution, which was ratified on July 16, 1907. The county is located in the northeast portion of Oklahoma. The City of Tulsa serves as the county seat. In 2003, the population of Tulsa County is estimated to be 573,000, with a total area covering about 587 square miles. The Board of County Commissioners (BOCC), a three-member board, governs the county.

Tulsa County prepares an annual budget for the General Fund and the Debt Service Fund. All other Governmental Funds, Proprietary Funds, and Fiduciary Funds are not subject to budgeting requirements. These budgets are generally prepared on a cash basis for revenues, and on an accrual basis for expenditures. The primary level of budgetary control is maintained by the Budget Board.

The Budget Board must approve transfers between primary categories at the object level (salaries, operating expenses, other charges, capital outlay, and debt service). Transfers between accounts within these categories may be approved on a departmental level. The county also utilizes an encumbrance system to enhance its system of budgetary control. Budgets are published in the local newspaper and copies are available to the public at the Courthouse during normal business hours.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Tulsa County Board of Commissioners
406 County Courthouse
500 S. Denver Avenue
Tulsa, Oklahoma 74103

Pursuant to the District Attorney's request and in accordance with the requirements of 74 O.S. 2001, § 212(H), we performed a special audit with respect to Tulsa County, for the period of July 1, 1999 through May 31, 2004.

Our audit focused on the area of concerns presented by the District Attorney's office, which included "any and all transfers, contracts, and/or expenditures between the County of Tulsa and any or all Public Trusts in which Tulsa County has accepted the beneficial interest."

Because the procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the County, for the period July 1, 1999 through May 31, 2004.

Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and does not extend to any financial statements of the County taken as a whole.

This report is intended to provide information to the District Attorney, Tulsa County Board of Commissioners and Administration of the County. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

August 16, 2004

CONCERNS, FINDINGS, AND RECOMMENDATIONS

TRANSFERS

Concern: The District Attorney's letter dated June 10, 2004 requested all transfers, contracts, and/or expenditures between the County of Tulsa and any or all Public Trusts in which Tulsa County has accepted the beneficial interest be audited for the period July 1, 1999 through May 31, 2004.

We reviewed all transfers within the General Fund between departments and transfers between the General Fund and all cash funds, which include transfers to Public Trusts for the fiscal years ending 2004 and 2003. Furthermore, we reviewed all transfers out from the General Fund to cash funds and all transfers to and from Public Trusts for the fiscal years ending 2002, 2001, and 2000. We reviewed the transfers noted above for proper approval by the official transferring the funds and the Budget Board. All transfers reviewed were approved by the Budget Board.

Finding: Of the (1827) transfers reviewed we were unable to locate transfer of appropriations sheets for (3) transfers. These transfers approved August 12, 2003 in the minutes to the Budget Board are listed below:

- \$1,619,865.68 transferred from the Sales Tax Fund to the Criminal Justice Authority.
- \$159,437.49 transferred from the Criminal Justice Authority to the General Fund.
- \$124,568.41 transferred from the Criminal Justice Authority to the General Fund.

In addition, we noted seven (7) transfer of appropriations sheets that were not signed by the officer releasing the funds. The transfers are listed below:

- \$1,515,474.79 transferred from the Sales Tax Fund to the Criminal Justice Authority. The Budget Board approved this transfer July 14, 2003.
- \$369.59 transferred from the Mortgage Certification Fund to the Sheriff's Cash Fund. The Budget Board approved this transfer August 11, 2003.
- \$8000.00 within the Mortgage Certification Fund from dental insurance to FICA. The Budget Board approved this transfer August 11, 2003.
- \$125.10 transferred from the Drainage District Fund to the General Fund. The Budget Board approved this transfer April 12, 2004.
- \$1,432,778.63 transferred from the Sales Tax Fund to the Criminal Justice Authority. The Budget Board approved this transfer April 14, 2003.
- \$284,637.53 transferred from the Visual Inspection Fund to the General Fund. The Budget Board approved this transfer April 14, 2003.
- \$1,363,147.58 transferred from the Sales Tax Fund to the Criminal Justice Authority. The Budget Board approved this transfer May 12, 2003.

Of the (1827) transfers reviewed the Fiscal Officer signed as the official releasing the funds on the transfer of appropriations sheets for 236 transfers, the secretary to the Fiscal Officer signed twelve (12) transfers, and the internal auditor signed fifteen (15) transfers. These transfers were from the Sales Tax Fund, Special Projects Fund, Criminal Justice Authority, Worker Compensation Fund, Drainage District Fund, and General Fund. General Fund transfers signed by the Fiscal Officer include transfers from General Government, 8th and 9th Floor Renovation, Building Operations, Juvenile Detention, and Escalator sub-accounts. We were unable to obtain documentation to substantiate the authority of these individuals to sign the transfer of appropriations sheets.

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Recommendation: We recommend the County maintain transfer of appropriations sheets for all transfers, and an authorized individual sign such. For the funds not governed by an individual officer the Budget Board should designate in the minutes an individual authorized to sign the transfer sheets.

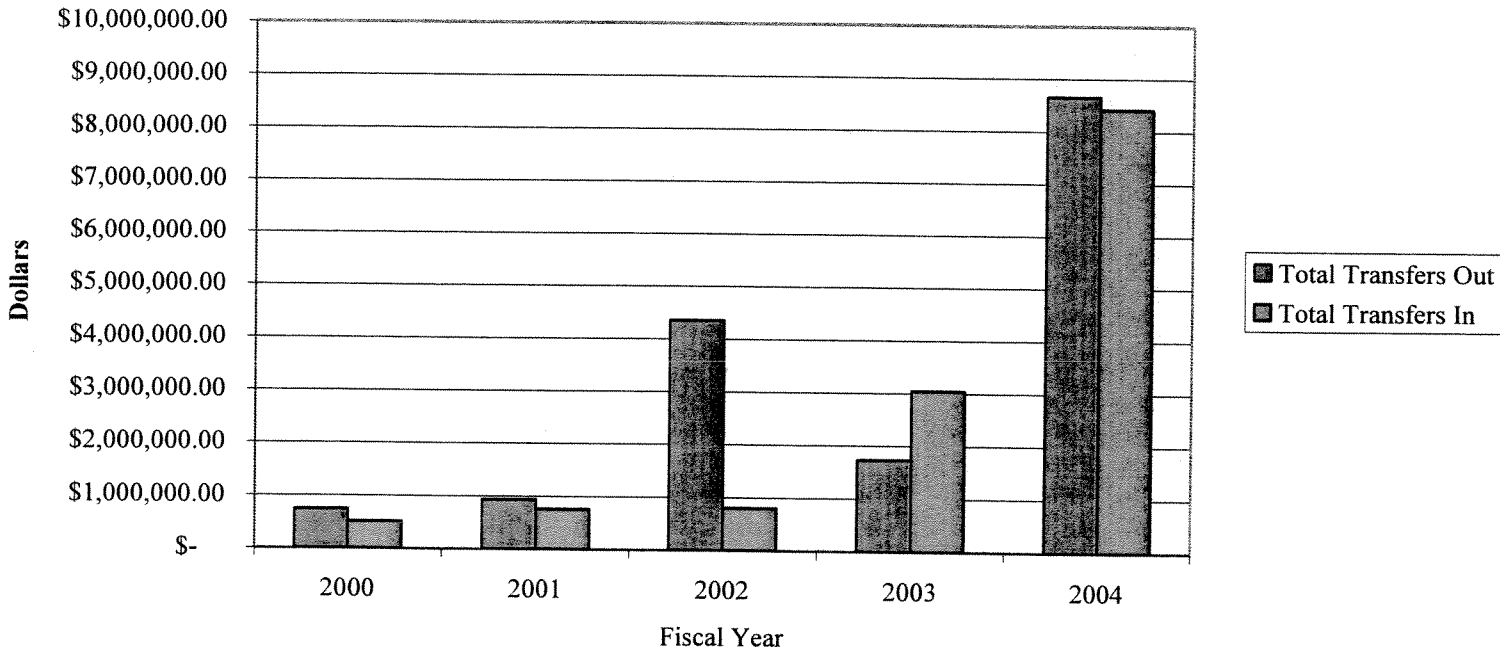
ANALYTICAL REVIEW OF TRANSFERS IN AND OUT OF THE GENERAL FUND

Interfund transfers to and from the General Fund per the Report to the Budget Board for the fiscal years ending 2004, 2003, 2002, 2001, and 2000 are listed below:

General Fund	FYE 6/30/04	FYE 6/30/03	FYE 6/30/02	FYE 6/30/01	FYE 6/30/00	Total
Transfers In	8,420,374.43	3,038,731.48	825,684.06	917,086.46	690,054.56	\$ 13,891,930.99
Transfers Out	8,655,566.40	1,724,483.34	4,391,201.30	1,103,257.23	737,708.33	\$ 16,612,216.60

The following chart illustrates transfers in and out of the General Fund by fiscal year.

General Fund Transfers In and Out



Transfers out of the General Fund increased \$3,287,944.07 in fiscal year ending 2002 from 2001. Four (4) large transfers from the General Fund to the Parks Cash Fund and the Special Projects Fund account for 86% of the increase. We noted two (2) transfers to the Parks Cash Fund totaling \$1,230,000 for land and buildings. In addition, we noted two (2) transfers to the Special Projects Fund totaling \$1,596,798.10 for the Expo Square and County Records Building.

Transfers into the General Fund increased \$2,213,047.42 in fiscal year ending 2003 from 2002. Six (6) transfers totaling \$900,376 from the Special Projects Cash Fund, one (1) transfer for \$859,235.96 from the Parks Cash Fund, one (1) transfer for \$284,637.53 from the Assessor's Visual Inspection Cash Fund, and two (2) transfers for \$284,005.90 from the Criminal Justice Authority account for the increase of transfers into the General Fund. We were unable to determine the purpose of five (5) transfers totaling \$650,000 from the Special Projects Cash Fund to the General Fund because the purpose was not stated on the transfer of appropriations sheets. One (1) transfer for \$250,376 from the Special Projects Cash Fund was made for contingency funds for the Assessor's regular budget. \$859,235.96 was transferred from the Parks Cash Fund to the General Fund for emergency contingency funds. We were unable to determine the purpose of the \$284,637.53 transfer from the Assessor's Visual Inspection Cash Fund to the General Fund because the purpose was left blank on the transfer of appropriations sheet. \$284,005.90 was transferred from the Criminal Justice Authority to the General Fund to reimburse the General Fund for Court Services and Court Guard related expenditures.

In fiscal year ending 2004, \$6,428,091.18 was transferred from various cash funds to a cash management fund within the General Fund and back to the various cash funds to assure adequate monies within the General Fund to avoid paying interest on non-payable warrants. We reviewed the transfers and determined the monies were transferred back to the proper funds.

Recommendation: We recommend the purpose of each transfer be clearly stated on the transfer of appropriations sheets.

TRANSFERS TO AND FROM AUTHORITIES

Transfers to and from Public Trusts include transfers from the General Fund, Sales Tax Fund, and Sheriff's Cash Fund to the Criminal Justice Authority and Criminal Justice Authority to the General Fund, Workers Compensation Fund, Debt Service Fund, Health Fund, and Justice Center Fund. See schedule of dollar amounts transferred by fiscal year at Appendix A. Of the amounts noted in appendix A, transfers totaling \$145,671.36, \$166,598.91, and \$50,000 for the corresponding fiscal years ending 6-30-02, 6-30-01, and 6-30-00 from the General Fund to the Criminal Justice Authority were for contracted services for the Community Sentencing Program.

In addition, to fund transfers sales tax receipts for the "4 to Fix the County" and Vision 2025 bond issues are transferred electronically to the Tulsa County Industrial Authority. Use tax receipts are transferred electronically to the Tulsa County Public Facilities Authority. We obtained documentation produced by the Oklahoma Tax Commission and wire transfer documentation from the Treasurer's office to determine whether sales and use tax receipts were properly distributed to the authorities. Based on the testwork performed, sales and use tax receipts were properly distributed to the authorities mentioned above.

CRIMINAL JUSTICE AUTHORITY

In fiscal year ending 2003 the County appropriated monies to a Court Services account within the General Fund. In the months of July and August 2002 the County expended \$122,819.41 from the General Fund for Court Services related expenditures. According to the Finance Officer these monies were transferred back to the General Fund from the Criminal Justice Authority in August of 2002. In August we noted two transfers IFT-029 and IFT-030 for \$159,437.49 and \$124,568.41, respectively, made from the Criminal Justice Authority to the General Fund. We were unable to locate the transfer of appropriations sheets for the two transfers noted above; therefore, we were unable to determine whether these monies were transferred to reimburse the General Fund for Court Services related expenditures.

PAYMENTS TO THE RIVER PARKS AUTHORITY

The County is a participant with the City of Tulsa in a joint venture to operate and maintain a park along the Arkansas River. The River Parks Authority, a public trust, was created for that purpose. Each fiscal year the County budgets appropriations within the General Fund for the River Parks Authority. These appropriations are then disbursed to the Authority on County warrants with purchase orders. The Authority then expends these funds as needed. We reviewed the yearly appropriations and transaction listings provided by the County Clerk. The disbursements to the Authority by fiscal year are listed below.

Payments	FYE	FYE	FYE	FYE	FYE	Total
To	6/30/04	6/30/03	6/30/02	6/30/01	6/30/00	
River Parks Authority	504,520.20	560,578.00	523,676.00	546,281.00	450,554.00	\$ 2,585,609.20

PUBLIC FACILITIES AUTHORITY

The Tulsa County Public Facilities Authority is a public trust that operates and manages certain properties owned by Tulsa County, commonly referred to as the Tulsa County Fairgrounds located at Expo Square. In fiscal year ending 2002 the County expended \$350,000 from General Government within the County General Fund to various utility service providers for the Public Facilities Authority. In fiscal year ending 2004 the County expended \$500,000 from the Special Projects Cash Fund for utilities for the Authority.

INDUSTRIAL AUTHORITY

The Industrial Authority has issued conduit debt obligations for the benefit of Tulsa County. The County made lease payments for the Houston Building, Faulkner Building, and Franklin Plaza to the Bank of Oklahoma and the Bank of Owasso, which corresponds to the debt service payments due on the conduit debt. Payments made by the County by fiscal year are listed below.

Bank:	FYE 2004	FYE 2003	FYE 2002	FYE 2001	FYE 2000
Bank of Oklahoma	233,503.08	188,844.21	222,593.82	252,412.42	192,609.51
Bank of Owasso	89,295.12	89,295.12	89,295.12	96,736.38	81,853.86
Total	\$ 322,798.20	\$ 278,139.33	\$ 311,888.94	\$ 349,148.80	\$ 274,463.37

BUDGETED VERSUS ACTUAL SURPLUS FOR THE GENERAL FUND

In accordance with Title 19 O.S. §1410 (the County Budget Act), the County annually completes and submits to the State Auditor and Inspector's Office a formal budget for each fund for which a budget is required. The budget must be completed thirty (30) days prior to the beginning of each fiscal year. The budget is prepared on the cash and expenditures/encumbrances basis. Revenues are budgeted in the year receipt is expected; and expenditures, which include encumbrances, are budgeted in the year that the applicable purchase orders are expected to be issued. Unencumbered appropriations for annually budgeted funds lapse at fiscal year-end. The County Budget Board adopts an annual budget for the General Fund.

At June 30, 2003 the Treasurer's general ledger balance for the General Fund was \$7,619,593.28 and encumbrances outstanding were \$2,634,289.88 for a cash surplus available of \$4,985,303.40. On the Report to the Budget Board, unappropriated revenues and lapsed balances to be carried forward to the fiscal year end budget for 2004 equaled \$11,614,788. A variance exists between the actual cash surplus and the budgeted surplus of \$6,629,484.60. A

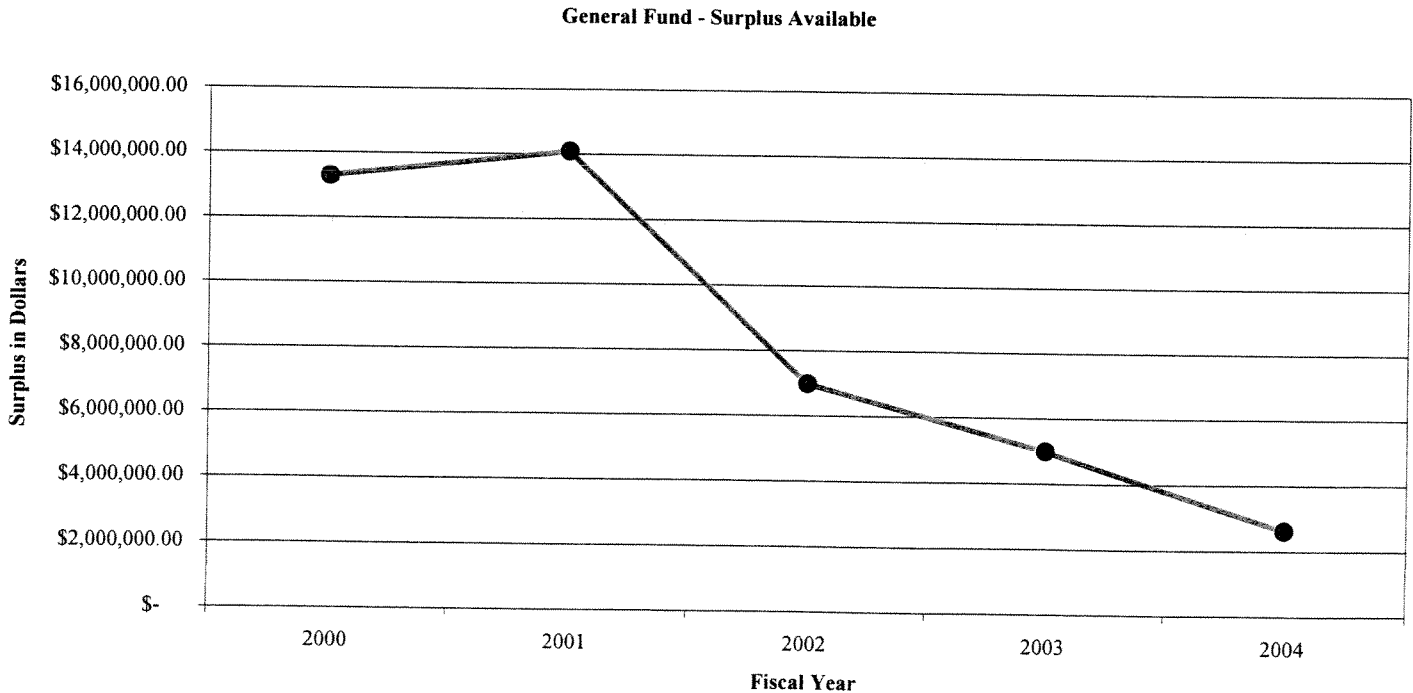
schedule of budgeted versus actual cash surpluses for fiscal years ending 2004, 2003, 2002, 2001, and 2000 is located at appendix B.

We reviewed the minutes of the Budget Board and noted the following entries in regard to the possible overstatement of budgeted cash surpluses. On April 14, 2003 the following was recorded in the minutes of the Budget Board, "Carr (Wayne Carr, Fiscal Officer) stated regarding the FY 2003-2004 Budget Hearings, there had been \$59 million requests and only \$43 million projected revenue. He stated large cuts would have to be made. Carr stated he might ask the Commissioners to impose a hiring freeze and halt unnecessary expenses during the rest of the fiscal year." Furthermore, the following was recorded in the minutes on March 25, 2004, "Semler (Dennis Semler, County Treasurer) stated the estimated amount of reserves carried over from last year to the current fiscal year, appear to be overstated. ...We budgeted this fiscal year, based on ad valorem revenues that we anticipated coming in, and also carryovers from the last year. We are in the position where we are spending more than we are collecting." In the May 26, 2004 meeting the Board approved an amendment to the budget to reduce the FY 2003-2004 Projected Revenues in the amount of \$8,043,000.

Per conversation with the former Fiscal Officer on June 21, 2004, he stated that he realized the estimated surplus of \$11,614,788 was overstated on the FY2003-2004 budget. He referenced to the April 14, 2003 Budget Board meeting and stated that he warned the Budget Board that budgeted expenditures needed to be reduced. He emphasized the \$11,614,788 surplus was only an estimated number. The Fiscal Officer was unable to provide documentation to support the estimated surplus. It appears the surplus was derived to balance the budget.

ACTUAL CASH SURPLUS FOR THE GENERAL FUND

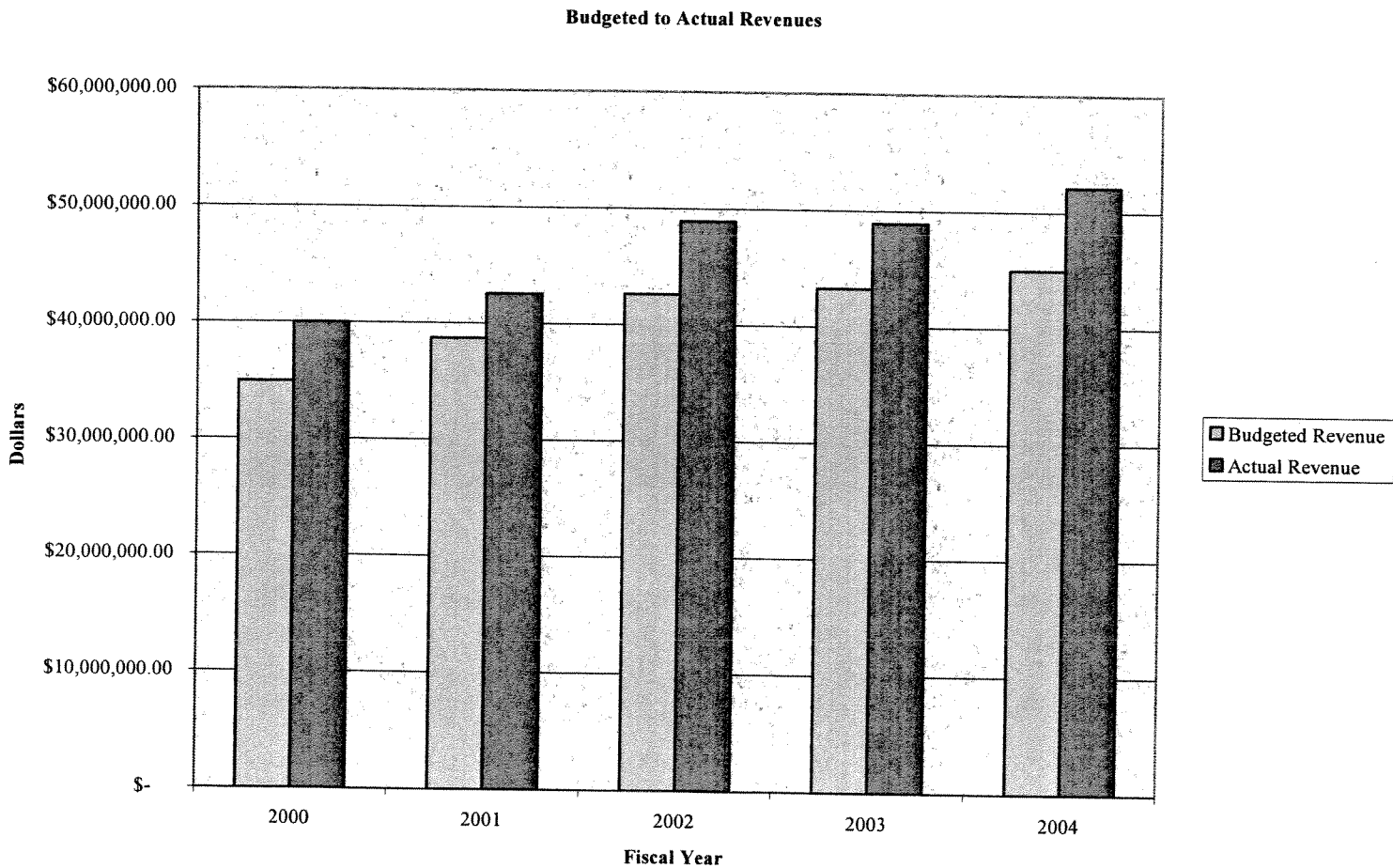
As noted above a schedule of actual cash surpluses by fiscal year is located at Appendix B. The following chart illustrates the decline in cash surpluses.



In order to determine the cause of the decline in cash surplus available we performed analytical procedures with expenditures and transfers in and out of the General Fund. In addition, we reviewed budgeted to actual revenues in the General Fund.

BUDGETED TO ACTUAL REVENUES FOR THE GENERAL FUND

Budgeted to actual revenues for the General Fund from July 1, 1999 through June 30, 2004 are summarized by fiscal year in the following chart.



Tables for budgeted revenues by source to actual revenues by source collected by fiscal year end are located at Appendix C. Data for these tables was obtained from the annual Report to the Budget Board. Actual revenues collected exceeded budgeted revenues for all fiscal years reviewed.

In order to determine increases in revenue we reviewed actual revenues collected by source. We noted in fiscal year ending 2003 revenues collected for Refunds and Reimbursements increased by \$1,860,743.08. From a review of collection reports obtained from the County Treasurer we determined the Court Clerk issued vouchers from the Court Fund within the Official Depository to the General Fund. The Court Clerk's Deputy stated in January of 2003

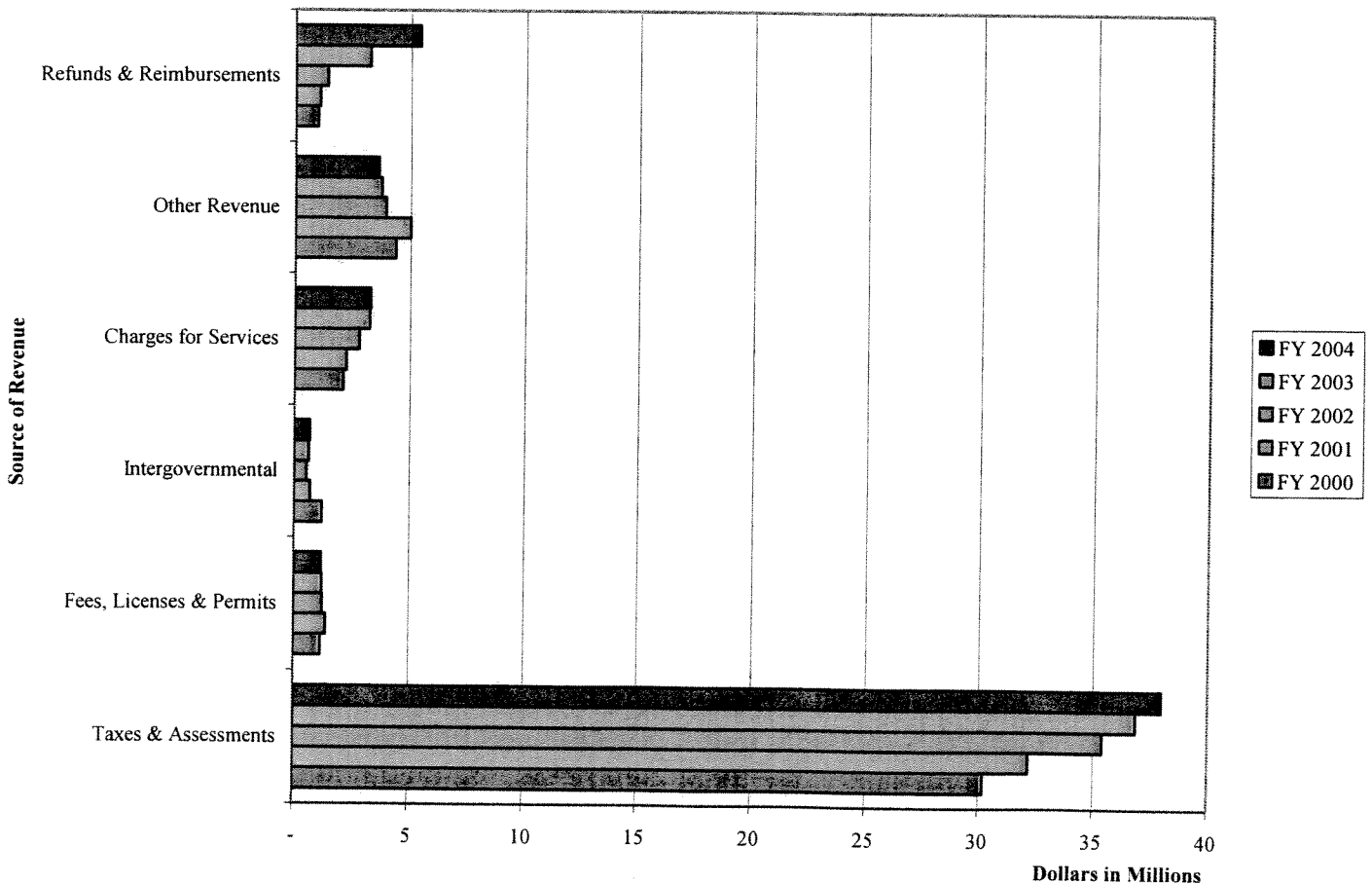
**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

the Court Clerk's office began issuing a monthly cash voucher from the Court Fund to the General Fund for payroll expenditures. These transactions have no effect on the balance of the General Fund because revenues are increased at the same rate of expenditures are increased. However, this practice does inflate revenues and expenditures in the General Fund. In fiscal year ending 2004 the Court Clerk's office continued issuing vouchers to the General Fund for payroll purposes. This caused the Refunds and Reimbursements to increase.

We also noted revenues in the General Fund from the District Attorney's Bogus Check program, District Attorney's Grants, and District Attorney's Fees. Revenues from these sources are not budgeted at the beginning of the year. Consequently, monthly appropriations are made as revenues are received. This overstates the actual revenues collected versus the original budgeted amount for the General Fund in total. Further, the practice of budgeting District Attorney programs overstates the revenues and expenditures of the General Fund.

The following chart illustrates actual revenues collected by source for fiscal years ending 2004, 2003, 2002, 2001, and 2000.

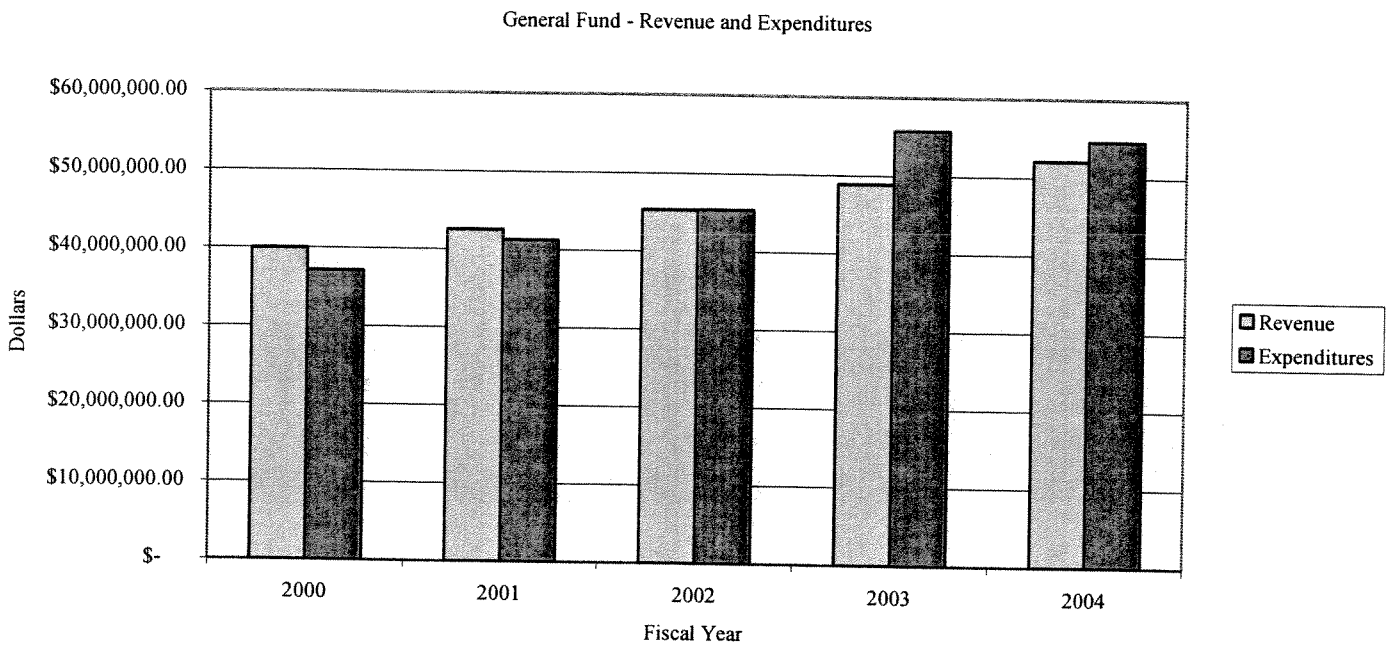
Yearly Revenues by Source



Recommendation: In order to properly classify revenues and expenditures for the Court Fund and District Attorney's accounts mentioned above we recommend these accounts be set up as cash funds separate from the General Fund. We recommend revenues from these sources be placed in separate cash funds and expenditures be made accordingly.

REVENUES VERSUS EXPENDITURES FOR THE GENERAL FUND

We noted expenditures in excess of revenues in fiscal years ending 2003 and 2004. The following chart illustrates the correlation of revenues and expenditures.



Source data for this chart was derived from the County's annual Reports to the Budget Board. Revenues and expenditures do not include transfers in and out of the General Fund. Revenue receipts and expenditures are reported on the Report to the Budget Board on the cash basis of accounting accordingly expenditures are reported in the year the warrants are registered. As noted in Appendix B the cash surplus available at fiscal year ending 2002 decreased by \$7,094,630.49 from fiscal year end 2001. This is largely due to encumbrances outstanding of \$6,178,365.46 at fiscal year end 2002. Accordingly, these encumbrances are reflected in actual expenditures during fiscal year 2003 in the chart above given that the warrants were registered during 2003.

ANALYTICAL REVIEW OF EXPENDITURES FOR THE GENERAL FUND

We performed an analytical review of expenditures for fiscal years ending 2001, 2002, 2003, and 2004. Analytical reviews by fiscal year are included in Appendixes D, E, F, and G. Material variances are noted and discussed below.

Variances Noted from Fiscal Year End 2000 to 2001. See Appendix D.

Fiscal year ending 2001 Revenues increased \$2,565,105.95 (6.4%) while expenditures increased \$4,125,995.89 (11%). The following is a detail of the material variances in expenditures.

- 1) Expenditures for the Court Clerk's Office Increased by \$454,510.04.
 - Salaries and Wages increased by \$349,606.46.
 - Employee Benefits increased by \$100,534.66.
- 2) Expenditures for the Sheriff's Office increased by \$655,647.36.
 - Salaries and Wages increased by \$400,755.
 - Employee Benefits increased by \$110,455.
 - Operating Expenses increased by \$40,600.
 - Contracted Services for Administration increased by \$85,606.
- 3) Lease expenditures increased by \$680,697.15.
 - Capital Outlays for Autos and Trucks increased by \$606,516. Vehicles were purchased for various departments within the County.
- 4) Expenditures for Building Operations increased by \$378,088.24.
 - Salaries and Wages increased by \$145,018.
 - Employee Benefits increased by \$66,715.
 - Operating Supplies for motor vehicles increased by \$104,029.
- 5) Expenditures for MIS increased by \$616,416.95.
 - Salaries and Wages increased by \$144,986.
 - Employee Benefits increased by \$43,237.
 - Rentals and Leases increased by \$246,679.
 - Expenditures for Data Processing Equipment increased by \$163,882.
- 6) Expenditures for the Parks Department increased by \$308,990.33.
 - Salaries and Wages increased by \$232,473.79.
 - Employee Benefits increased by \$76,516.54.

Variances Noted from Fiscal Year End 2001 to 2002. See Appendix E.

Fiscal year ending 2002 revenues increased \$2,758,753.07 (6.5%) while expenditures increased \$4,089,515.26 (10%). The following is a detail of the material variances in expenditures.

- 1) Expenditures for the Court Clerk increased \$469,585.36.
 - Salaries and Wages increased by \$327,780.
 - Employee Benefits increased by \$141,032.

- 2) Expenditures for the Sheriff's Office increased \$488,548.61.
 - Salaries and wages increased \$287,688.
 - Employees Benefits increased \$113,285.
 - Data Processing and Software expenditures increased \$56,773.
- 3) Expenditures for General Government increased \$794,910.44.
 - Utility Service expenditures increased \$350,000. The County paid utility services for the Public Facilities Authority.
 - Capital Outlay for Autos and Trucks increased \$428,000. The County purchased fifteen (15) 2002 Crown Victoria cars for the Sheriff's Office totaling \$305,055. Other vehicles were purchased for various departments within the County.
- 4) Expenditures for Leases decreased \$587,215.56. Capital Outlay expenditures for Autos and Trucks decreased \$568,117. The County purchased vehicles from the General Government account for various departments.
- 5) The County created an 8th and 9th Floor Renovations account and expended \$800,032.11 for renovations to the 8th and 9th floors in the courthouse.
- 6) Expenditures for Building Operations increased \$582,883.86.
 - Salaries and Wages increased \$106,091.
 - Employee Benefits increased \$59,406.
 - Buildings and Ground Maintenance increased \$37,490.
 - Capital Outlay for Construction in Progress for Major Projects increased \$297,758.
- 7) Expenditures for the Parks Department increased \$311,172.
 - Salaries and Wages increased \$225,491.
 - Employee Benefits increased \$85,681.
- 8) Expenditures for the District Attorney's Office increased \$507,713.39. This includes expenditures made in correlation with the 8th and 9th floor renovations for the District Attorney's new office space.
 - Operating Supplies increased \$200,000.
 - Miscellaneous Supplies increased \$82,000.
 - Other Machinery and Equipment increased \$92,000.
 - State Payroll expenses increased \$113,000.

Variances Noted from Fiscal Year End 2002 to 2003. See Appendix F.

Fiscal year ending 2003 revenues increased \$3,610,448.32 (8%) while expenditures increased \$10,438,106.46 (23%). The following is a detail of the material variances in expenditures.

- 1) Expenditures for the Assessor's Office increased \$1,322,344.80. The Assessor's Visual Inspection Cash Fund budget was decreased; therefore, expenditures for salaries, wages, and benefits were shifted to the General Fund.
 - Salaries and Wages increased \$887,907.
 - Employee Benefits increased \$331,264.
 - Travel increased \$36,445.
 - Expenditures for Data Processing Equipment increased \$84,470

- 2) Court Clerk expenditures increased \$2,378,221.66.
 - Salaries and Wages increased \$207,695.
 - Employee Benefits increased \$233,550.
 - Total Court Fund expenditures were \$1,921,808. The Court Clerk issued vouchers from the Court Fund within the Official Depository to the General Fund. The Court Clerk's Deputy stated in January of 2003 the Court Clerk's office began issuing a monthly cash voucher from the Court Fund to the General Fund for payroll expenditures.

- 3) Expenditures for the Sheriff's Office increased \$751,107.89.
 - Salaries and Wages increased \$373,280.
 - Employee Benefits increased \$281,280.
 - Contracted Services for Administration increased \$192,422.
 - Capital Outlay for Machinery and Equipment decreased \$118,464.

- 4) A Capital Improvements Projects Fund was created in fiscal year ending 2003 for the upgrading of elevators in the courthouse. In fiscal year ending 2003 the County expended \$530,257.50.

- 5) Building Operations increased \$1,244,381.09. This was mainly due to the addition of escalators to the courthouse.

- 6) Expenditures for MIS increased by \$452,575.61.
 - Salaries and Wages increased by \$101,352.
 - Employee Benefits increased by \$70,960.
 - Expenditures for Data Processing Equipment increased by \$282,183.

- 7) Expenditures for the Parks Department increased \$1,274,504.41. The Parks Department's budget in the General Fund was increased in fiscal year ending 2003 and the Park's Department shifted a portion of expenditures previously made from the Parks Cash Fund to the General Fund.
 - Salaries and Wages increased \$553,459.
 - Employee Benefits increased \$218,366.
 - Other Machinery and Equipment increased \$190,462.
 - Capital Outlay increased \$95,956.

- 8) Expenditures for the Juvenile Bureau increased \$681,363.31.
- Salaries and Wages increased \$298,668.54.
 - Employees Benefits increased \$204,351.41.
 - Operating expenses increased \$175,219.06.
- 9) In fiscal year ending 2003 Court Services and Court Operations Funds were appropriated in the General Fund. Expenditures in the amounts of \$122,819.41, and \$155,632.99 respectively were made in the months of July and August. As discussed in the transfer section of this report the Finance Officer stated these expenditures were reimbursed to the General Fund from the Criminal Justice Authority.

Variances Noted from Fiscal Year End 2003 to 2004. See Appendix G.

Fiscal year ending 2004 revenues increased \$3,220,696.54 (6.6%) while expenditures decreased \$1,150,800.81 (2%). The following is a detail of the material variances in expenditures.

- 1) Court Clerk expenditures increased \$2,424,256.34.
- Court Case Manager Department Salaries and Wages increased \$39,377.
 - Court Fund Salaries and Wages increased \$1,776,607. The Court Clerk issued monthly vouchers from the Court Fund within the Official Depository to the General Fund for payroll expenditures.
 - Employee Benefits increased \$476,657.
- 2) Expenditures for the Sheriff's Office increased \$251,084.18. Contracted Services for Administration increased \$201,788.
- 3) Expenditures for Social Services increased \$272,847.55.
- Salaries and Wages increased \$82,530.
 - Operational Fund expenditures increased \$128,340.
 - Capital Outlay increased \$20,290.
- 4) Expenditures for Administrative Services Printing increased by \$362,246.99. This increase was due to increased equipment purchases.

Recommendation: As noted in the analytical review of expenditures in fiscal year ending 2002, the County purchased fifteen (15) 2002 Crown Victoria cars for the Sheriff's Office totaling \$305,055 from the General Government account. In this case, to properly classify expenditures by budgeted department, we recommend the County transfer monies from the General Government account within the General Fund to the Sheriff's budgeted account and then purchase the vehicles from the Sheriff's account.

OVERALL CONCLUSION

As of June 30, 2002 the cash surplus available for the General Fund was \$14,077,739.61. From June 30, 2002 to June 30, 2004 the cash surplus available for the General Fund decreased \$11,463,611.72 to \$2,614,127.89 as noted in Appendix A. We performed analytical procedures for revenues, transfers in and out of the General Fund, and expenditures for the General Fund. Based on the analytical procedures performed, the decrease in cash surplus available in the General Fund is due to increased expenditures throughout various departments in the General Fund and transfers to other funds. These increases are noted in the analytical review of expenditures.

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix A

Transfers To and From Authorities

Transferred From Fund	Transferred To Fund	FYE 6/30/04	FYE 6/30/03	FYE 6/30/02	FYE 6/30/01	FYE 6/30/00	Total
General Fund	Criminal Justice	43,762.01	4,749.00	149,305.43	175,996.57	75,537.55	\$ 449,350.56
Sales Tax	Criminal Justice	18,930,585.36	17,884,656.01	24,250,315.18	31,639,221.87	30,374,684.38	\$ 123,079,462.80
Sheriff's Cash	Criminal Justice	-	-	-	-	2,241,405.56	\$ 2,241,405.56
Criminal Justice	General Fund	23,579.36	488,823.21	335,229.57	248,549.43	277,166.08	\$ 1,373,347.65
Criminal Justice	Workers Compensation	26,410.40	14,422.30	10,361.24	8,173.11	3,023.64	\$ 62,390.69
Criminal Justice	Debt Service	-	-	1,093,000.00	-	-	\$ 1,093,000.00
Criminal Justice	Health	-	-	43.70	-	-	\$ 43.70
Criminal Justice	Justice Center	-	-	526,207.50	-	-	\$ 526,207.50

In 1995, a 5/12% sales tax was passed to construct, operate, and maintain a jail facility. During fiscal year 2002 the bonds for the jail were retired and a sales tax proposal was passed to allocate to the Tulsa County Industrial Authority 40% of the 5/12% sales tax for the "4 to Fix the County" capital improvement initiatives; therefore, total transfers from the Sales Tax Fund to the Criminal Justice Authority decreased in fiscal year ending 2003.

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix B

Budgeted Versus Actual Cash Surplus for the General Fund

	6/30/04	6/30/03	6/30/02	6/30/01	6/30/00
Treasurer's Balance	4,898,194.46	7,619,593.28	13,161,474.58	16,694,144.55	15,562,442.93
Encumbrances	(2,284,066.57)	(2,634,289.88)	(6,178,365.46)	(2,616,404.94)	(2,286,656.54)
Total Surplus Available	\$ 2,614,127.89	\$ 4,985,303.40	\$ 6,983,109.12	\$ 14,077,739.61	\$ 13,275,786.39
Budgeted Surplus For					
Proceeding Year Per The					
Report To The Excise Board					
Budgeted:					
Lapsed Balances	*NOTE	6,204,131.00	7,612,248.89	3,000,000.00	2,500,000.00
Unappropriated Revenue		5,410,657.00	88,756.01	3,300,000.00	2,500,000.00
Total Budgeted Surplus		\$ 11,614,788.00	\$ 7,701,004.90	\$ 6,300,000.00	\$ 5,000,000.00
Variance	↓	\$ (6,629,484.60)	\$ (717,895.78)	\$ 7,777,739.61	\$ 8,275,786.39
*NOTE: The Report to the Excise Board was not available for the budgeted unappropriated revenue and lapsed balances.					

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix C

Budgeted to Actual Revenues for Fiscal Year End 2000

	Budget Revenue	Actual Revenue	
Revenue Summary:	FYE 2000	FYE 2000	Variance
Taxes & Assessments	28,382,800.00	30,181,310.06	1,798,510.06
Fees, Licenses & Permits	1,010,000.00	1,167,281.54	157,281.54
Intergovernmental	206,000.00	1,215,207.04	1,009,207.04
Charges for Services	1,744,100.00	2,092,716.01	348,616.01
Other Revenue	2,510,360.00	4,358,281.16	1,847,921.16
Refunds & Reimbursements	1,051,602.00	962,581.53	(89,020.47)
Total Revenue	\$ 34,904,862.00	\$ 39,977,377.34	\$ 5,072,515.34

Budgeted to Actual Revenues for Fiscal Year End 2001

	Budget Revenue	Actual Revenue	
Revenue Summary:	FYE 2001	FYE 2001	Variance
Taxes & Assessments	31,454,489.00	32,162,417.50	707,928.50
Fees, Licenses & Permits	1,080,000.00	1,398,069.13	318,069.13
Intergovernmental	669,443.00	694,635.72	25,192.72
Charges for Services	2,046,100.00	2,230,284.07	184,184.07
Other Revenue	2,801,037.00	4,998,918.20	2,197,881.20
Refunds & Reimbursements	660,164.00	1,058,158.67	397,994.67
Total Revenue	\$ 38,711,233.00	\$ 42,542,483.29	\$ 3,831,250.29

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix C Continued

Budgeted to Actual Revenues for Fiscal Year End 2002

Revenue Summary:	Budget Revenue FYE 2002	Actual Revenue FYE 2002	Variance
Taxes & Assessments	35,601,579.00	35,400,029.23	(201,549.77)
Fees, Licenses & Permits	1,270,000.00	1,255,791.43	(14,208.57)
Intergovernmental	192,000.00	538,938.52	346,938.52
Charges for Services	2,024,100.00	2,799,186.30	775,086.30
Other Revenue	2,673,947.00	3,931,780.41	1,257,833.41
Refunds & Reimbursements	872,348.00	1,375,510.47	503,162.47
Total Revenue	\$ 42,633,974.00	\$ 45,301,236.36	\$ 2,667,262.36

Budgeted to Actual Revenues for Fiscal Year End 2003

Revenue Summary:	Budget Revenue FYE 2003	Actual Revenue FYE 2003	Variance
Taxes & Assessments	36,695,121.00	36,851,132.55	156,011.55
Fees, Licenses & Permits	1,215,000.00	1,228,381.40	13,381.40
Intergovernmental	220,000.00	615,561.15	395,561.15
Charges for Services	1,962,100.00	3,235,846.25	1,273,746.25
Other Revenue	2,157,980.00	3,744,509.78	1,586,529.78
Refunds & Reimbursements	1,047,201.00	3,236,253.55	2,189,052.55
Total Revenue	\$ 43,297,402.00	\$ 48,911,684.68	\$ 5,614,282.68

TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004

Appendix C Continued

Budgeted to Actual Revenues for Fiscal Year End 2004

Revenue Summary:	Budget Revenue FYE 2004	Actual Revenue FYE 2004	Variance
Taxes & Assessments	38,744,292.00	37,968,870.77	(775,421.23)
Fees, Licenses & Permits	1,227,000.00	1,198,874.46	(28,125.54)
Intergovernmental	225,000.00	656,653.10	431,653.10
Charges for Services	2,545,455.00	3,289,220.59	743,765.59
Other Revenue	1,235,637.00	3,613,342.07	2,377,705.07
Refunds & Reimbursements	997,542.00	5,405,420.23	4,407,878.23
Total Revenue	\$ 44,974,926.00	\$ 52,132,381.22	\$ 7,157,455.22

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix D

Analytical Review of Expenditures for Fiscal Years Ending 2001 and 2000

Department	FYE 2001	FYE 2000	Variance	Variance %
Assessor	\$ 2,308,053.66	\$ 2,161,565.86	\$ 146,487.80	7%
Commissioners	550,960.12	493,597.04	57,363.08	12%
County Clerk	2,103,203.05	1,858,276.15	244,926.90	13%
Court Clerk	4,019,480.69	3,564,970.65	454,510.04	13%
Sheriff	5,610,271.78	4,954,624.42	655,647.36	13%
Treasurer	1,070,361.90	1,062,908.32	7,453.58	1%
Budget Board	429,359.85	380,801.44	48,558.41	13%
County Audit	280,360.00	164,003.12	116,356.88	71%
Excise Board	16,985.59	10,261.65	6,723.94	66%
General Government	665,288.05	904,538.38	(239,250.33)	-26%
Leases	1,054,865.00	374,167.85	680,697.15	182%
Courthouse Security	185,234.37	148,137.83	37,096.54	25%
Insurance and Claims	265,067.86	238,705.05	26,362.81	11%
Administrative Services	1,472,547.00	1,512,775.11	(40,228.11)	-3%
County Office Supplies	161,366.99	180,490.53	(19,123.54)	-11%
Building Operations	4,338,133.16	3,960,044.92	378,088.24	10%
MIS	3,076,538.73	2,460,121.78	616,416.95	25%
Communications	280,427.04	279,709.72	717.32	0%
Personnel	317,770.54	303,065.29	14,705.25	5%
Safety	29,614.98	23,353.55	6,261.43	27%
Engineers	468,700.17	495,556.22	(26,856.05)	-5%
Inspector	406,228.29	420,650.12	(14,421.83)	-3%
Parks	2,811,145.91	2,502,155.58	308,990.33	12%
Social Services	832,120.22	1,202,288.64	(370,168.42)	-31%
Jail Liaison	139,591.84	128,993.10	10,598.74	8%
District Attorney	1,627,346.51	1,471,653.48	155,693.03	11%
Juvenile Bureau	2,932,490.61	2,665,716.47	266,774.14	10%
Public Defender	56,262.90	44,261.64	12,001.26	27%
Election Board	672,048.42	624,214.18	47,834.24	8%
Extension Center	368,362.88	314,137.23	54,225.65	17%
Election Costs	374,230.91	194,855.03	179,375.88	92%
School Guards	11,195.60	11,001.83	193.77	2%
INCOG	648,226.00	582,521.00	65,705.00	11%
River Parks Authority	546,281.00	450,554.00	95,727.00	21%
Emergency Management	133,162.00	100,491.00	32,671.00	33%
Cobra Insurance	54,975.21	48,279.91	6,695.30	14%
Administrative Services Printing	269,897.75	224,987.03	44,910.72	20%
Social Services Pharmacy	492,858.40	457,241.75	35,616.65	8%
District Attorney State	163,345.25	142,687.47	20,657.78	14%
TOTAL	\$ 41,244,360.23	\$ 37,118,364.34	\$ 4,125,995.89	11%

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix E

Analytical Review of Expenditures for Fiscal Years Ending 2002 and 2001

Department	FYE 2002	FYE 2001	Variance	Variance %
Assessor	\$ 2,362,494.11	\$ 2,308,053.66	\$ 54,440.45	2%
Commissioners	542,058.29	550,960.12	(8,901.83)	-2%
County Clerk	2,151,275.93	2,103,203.05	48,072.88	2%
Court Clerk	4,489,066.05	4,019,480.69	469,585.36	12%
Sheriff	6,098,820.39	5,610,271.78	488,548.61	9%
Treasurer	1,120,840.27	1,070,361.90	50,478.37	5%
Budget Board	441,732.24	429,359.85	12,372.39	3%
County Audit	231,864.06	280,360.00	(48,495.94)	-17%
Excise Board	13,807.95	16,985.59	(3,177.64)	-19%
General Government	1,460,198.49	665,288.05	794,910.44	119%
Leases	467,649.44	1,054,865.00	(587,215.56)	-56%
Courthouse Security	188,840.58	185,234.37	3,606.21	2%
Insurance and Claims	362,026.75	265,067.86	96,958.89	37%
Contingency	1,984.00	-	1,984.00	100%
8th and 9th Floor Renovations	800,032.11	-	800,032.11	100%
Administrative Services	1,501,937.36	1,472,547.00	29,390.36	2%
County Office Supplies	297,983.72	161,366.99	136,616.73	85%
Building Operations	4,921,017.02	4,338,133.16	582,883.86	13%
MIS	2,802,066.48	3,076,538.73	(274,472.25)	-9%
Communications	297,109.11	280,427.04	16,682.07	6%
Personnel	351,040.88	317,770.54	33,270.34	10%
Safety	36,347.12	29,614.98	6,732.14	23%
Engineers	465,706.41	468,700.17	(2,993.76)	-1%
Inspector	388,124.76	406,228.29	(18,103.53)	-4%
Parks	3,122,318.10	2,811,145.91	311,172.19	11%
Social Services	905,494.77	832,120.22	73,374.55	9%
Jail Liaison	135,535.31	139,591.84	(4,056.53)	-3%
District Attorney	2,135,059.90	1,627,346.51	507,713.39	31%
Juvenile Bureau	3,178,392.07	2,932,490.61	245,901.46	8%
Public Defender	51,119.59	56,262.90	(5,143.31)	-9%
Election Board	787,457.23	672,048.42	115,408.81	17%
Extension Center	361,147.20	368,362.88	(7,215.68)	-2%
Election Costs	473,294.01	374,230.91	99,063.10	26%
School Guards	10,872.65	11,195.60	(322.95)	-3%
INCOG	696,812.00	648,226.00	48,586.00	7%
River Parks Authority	523,676.00	546,281.00	(22,605.00)	-4%
Emergency Management	108,553.00	133,162.00	(24,609.00)	-18%
Cobra Insurance	75,357.62	54,975.21	20,382.41	37%
Administrative Services Printing	239,230.68	269,897.75	(30,667.07)	-11%
Social Services Pharmacy	548,859.35	492,858.40	56,000.95	11%
District Attorney State	186,672.49	163,345.25	23,327.24	14%
TOTAL	\$ 45,333,875.49	\$ 41,244,360.23	\$ 4,089,515.26	10%

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix F

Analytical Review of Expenditures for Fiscal Years Ending 2003 and 2002

Department	FYE 2003	FYE 2002	Variance	Variance %
Assessor	\$ 3,684,838.91	\$ 2,362,494.11	\$ 1,322,344.80	56%
Commissioners	552,252.65	542,058.29	10,194.36	2%
County Clerk	2,279,489.93	2,151,275.93	128,214.00	6%
Court Clerk	6,867,287.71	4,489,066.05	2,378,221.66	53%
Sheriff	6,849,928.28	6,098,820.39	751,107.89	12%
Treasurer	890,570.49	1,120,840.27	(230,269.78)	-21%
Budget Board	513,268.25	441,732.24	71,536.01	16%
County Audit	256,881.19	231,864.06	25,017.13	11%
Excise Board	24,522.08	13,807.95	10,714.13	78%
General Government	575,168.88	1,460,198.49	(885,029.61)	-61%
Leases	372,339.33	467,649.44	(95,310.11)	-20%
Courthouse Security	301,575.84	188,840.58	112,735.26	60%
Capital Improvements Projects	530,257.50	-	530,257.50	100%
Insurance and Claims	436,154.75	362,026.75	74,128.00	20%
Contingency	-	1,984.00	(1,984.00)	-100%
8th and 9th Floor Renovations	2,122,012.19	800,032.11	1,321,980.08	165%
Administrative Services	1,623,512.75	1,501,937.36	121,575.39	8%
County Office Supplies	284,741.86	297,983.72	(13,241.86)	-4%
Building Operations	6,165,398.11	4,921,017.02	1,244,381.09	25%
MIS	3,254,642.09	2,802,066.48	452,575.61	16%
Communications	280,191.53	297,109.11	(16,917.58)	-6%
Personnel	414,271.01	351,040.88	63,230.13	18%
Safety	38,470.06	36,347.12	2,122.94	6%
Engineers	558,093.47	465,706.41	92,387.06	20%
Inspector	414,187.34	388,124.76	26,062.58	7%
Parks	4,396,822.51	3,122,318.10	1,274,504.41	41%
Social Services	1,046,999.89	905,494.77	141,505.12	16%
Jail Liaison	142,651.45	135,535.31	7,116.14	5%
District Attorney	2,450,980.86	2,135,059.90	315,920.96	15%
Juvenile Bureau	3,859,755.38	3,178,392.07	681,363.31	21%
Public Defender	45,004.35	51,119.59	(6,115.24)	-12%
Court Services	122,819.41	-	122,819.41	100%
Court Operations	155,632.99	-	155,632.99	100%
Election Board	887,417.30	787,457.23	99,960.07	13%
Extension Center	366,918.63	361,147.20	5,771.43	2%
Election Costs	341,891.11	473,294.01	(131,402.90)	-28%
School Guards	17,805.31	10,872.65	6,932.66	64%
INCOG	792,272.00	696,812.00	95,460.00	14%
River Parks Authority	560,578.00	523,676.00	36,902.00	7%
Emergency Management	132,240.00	108,553.00	23,687.00	22%
Cobra Insurance	135,444.24	75,357.62	60,086.62	80%
Administrative Services Printing	206,185.21	239,230.68	(33,045.47)	-14%
Social Services Pharmacy	610,424.55	548,859.35	61,565.20	11%
District Attorney State	210,082.56	186,672.49	23,410.07	13%
TOTAL	\$ 55,771,981.95	\$ 45,333,875.49	\$ 10,438,106.46	23%

**TULSA COUNTY
SPECIAL AUDIT REPORT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix G

Analytical Review of Expenditures for Fiscal Years Ending 2004 and 2003

Department	FYE 2004	FYE 2003	Variance	Variance %
Assessor	\$ 3,117,592.91	\$ 3,684,838.91	\$ (567,246.00)	-15%
Commissioners	638,032.21	552,252.65	85,779.56	16%
County Clerk	1,927,665.83	2,279,489.93	(351,824.10)	-15%
Court Clerk	9,291,544.05	6,867,287.71	2,424,256.34	35%
Sheriff	7,101,012.46	6,849,928.28	251,084.18	4%
Treasurer	978,449.48	890,570.49	87,878.99	10%
Budget Board	584,171.82	513,268.25	70,903.57	14%
County Audit	242,695.58	256,881.19	(14,185.61)	-6%
Excise Board	9,990.12	24,522.08	(14,531.96)	-59%
General Government	408,881.53	575,168.88	(166,287.35)	-29%
Leases	416,999.20	372,339.33	44,659.87	12%
Courthouse Security	206,231.98	301,575.84	(95,343.86)	-32%
Capital Improvement Projects	-	530,257.50	(530,257.50)	-100%
Insurance and Claims	436,227.73	436,154.75	72.98	0%
8th and 9th Floor Renovations	2,290.49	2,122,012.19	(2,119,721.70)	-100%
Elevator Project	142,163.13	-	142,163.13	100%
Administrative Services	1,534,976.55	1,623,512.75	(88,536.20)	-5%
County Office Supplies	288,938.41	284,741.86	4,196.55	1%
Building Operations	5,811,733.33	6,165,398.11	(353,664.78)	-6%
MIS	3,327,584.37	3,254,642.09	72,942.28	2%
Communications	286,069.23	280,191.53	5,877.70	2%
Personnel	444,010.70	414,271.01	29,739.69	7%
Safety	45,364.54	38,470.06	6,894.48	18%
Engineers	592,569.76	558,093.47	34,476.29	6%
Inspector	478,354.20	414,187.34	64,166.86	15%
Parks	4,311,263.36	4,396,822.51	(85,559.15)	-2%
Social Services	1,319,847.44	1,046,999.89	272,847.55	26%
Jail Liaison	148,215.60	142,651.45	5,564.15	4%
District Attorney	2,437,267.63	2,450,980.86	(13,713.23)	-1%
Juvenile Bureau	3,725,303.92	3,859,755.38	(134,451.46)	-3%
Public Defender	47,156.74	45,004.35	2,152.39	5%
Court Services	-	122,819.41	(122,819.41)	-100%
Court Operations	-	155,632.99	(155,632.99)	-100%
Election Board	869,196.03	887,417.30	(18,221.27)	-2%
Extension Center	291,757.37	366,918.63	(75,161.26)	-20%
Election Costs	445,720.68	341,891.11	103,829.57	30%
School Guards	14,791.11	17,805.31	(3,014.20)	-17%
INCOG	689,843.70	792,272.00	(102,428.30)	-13%
River Parks Authority	504,520.20	560,578.00	(56,057.80)	-10%
Emergency Management	94,762.00	132,240.00	(37,478.00)	-28%
Cobra Insurance	131,489.30	135,444.24	(3,954.94)	-3%
Administrative Services Printing	568,432.20	206,185.21	362,246.99	176%
Social Services Pharmacy	523,156.91	610,424.55	(87,267.64)	-14%
District Attorney State	184,907.34	210,082.56	(25,175.22)	-12%
TOTAL	\$ 54,621,181.14	\$ 55,771,981.95	\$ (1,150,800.81)	-2%