

OKMULGEE COUNTY CRIMINAL JUSTICE AUTHORITY

FINANCIAL STATEMENTS

AND

AUDITORS' REPORT

FOR THE YEAR ENDED

JUNE 30, 2012



Clothier & Company CPA's P.C.

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Okmulgee County Criminal Justice Authority
Okmulgee, Oklahoma

We have audited the accompanying financial statements of the Okmulgee County Criminal Justice Authority, a component unit of the County of Okmulgee, Oklahoma, as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of Okmulgee County Criminal Justice Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Okmulgee County Criminal Justice Authority as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2012 on our consideration of the Okmulgee County Criminal Justice Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis information on pages I through III is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Okmulgee County Criminal Justice Authority's basic financial statements. The budgetary comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The budgetary comparison has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

A handwritten signature in cursive script that reads "Clothier & Company CPA's". The signature is written in dark ink and is positioned above the printed name of the firm.

Clothier & Company, CPA's, P.C.
September 26, 2012

Okmulgee County Criminal Justice Authority

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2012

Our discussion and analysis of the Authority's financial performance provides an overview of the Authority's financial activities for the fiscal year ended June 30, 2012.

USING THIS ANNUAL REPORT

This annual report consists of three parts; Management's Discussion and analysis, Financial Statements, and Required Supplementary Information. The Financial Statements also includes notes that explain in detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the Authority report information about the Authority using accounting methods similar to those used by private sector companies. These statements offer short and long term financial information about its activities. The Balance Sheet includes all of the Authority's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities). All of the current year's revenues and expenses are accounted for in the Income Statement. This statement measures the success of the Authority's operations over the past year and can be used to determine whether the Authority has successfully recovered all its costs through its fees and other charges, profitability, and credit worthiness. The final required statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the Authority's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, capital and non-capital financing activities.

FINANCIAL HIGHLIGHTS

Assets	<u>\$2,202,224</u>	Revenues	<u>\$1,983,308</u>
Liabilities	\$ 413,922	Expenditures	<u>\$2,216,314</u>
Fund Balance	<u>\$1,788,302</u>	Interest Income	\$ <u>4,710</u>
	<u>\$2,202,224</u>	Net Income	\$ <u>(228,296)</u>

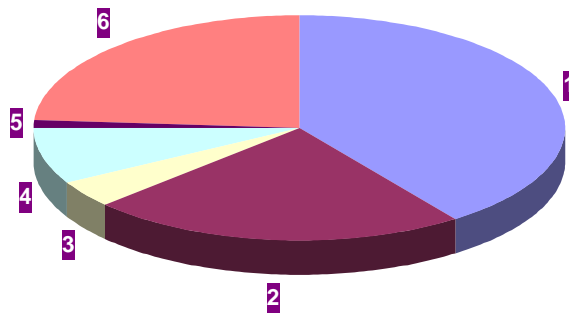
AUTHORITY'S ACTIVITIES

During the fiscal year the Authority maintained jail operations and contract bed funding. 911/communication services were also maintained by the Authority. Revenues decreased and expenditures increased from last fiscal year. The fund balance this year is positive.

BUDGETARY HIGHLIGHTS

The 2011-2012 budget was for a full 12 month period. We were able to fund incremental 5% step raises for line staff jail division employees.

REVENUES BY SOURCE



Source	Amount	Percentage
1) Department of Corrections (DOC)	\$804,249	40%
2) 911 (County Transfers)	\$447,506	23%
3) Phone Commissions	\$80,430	4%
4) Incarceration fees	\$150,764	8%
5) Other	\$6,092	1%
6) Sales Tax	\$494,267	24%

DEBT ADMINISTRATION

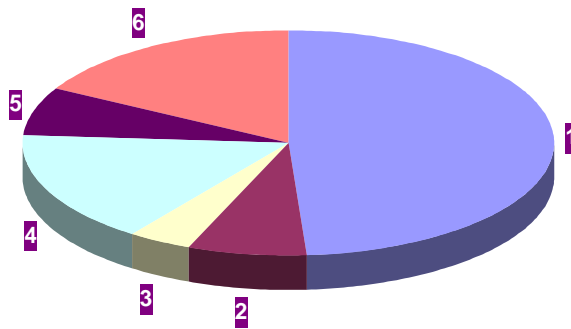
Okmulgee County Governmental Building Authority is responsible for the debt incurred on the jail and major assets. We have no long or short term debt.

FIXED ASSETS

We had a reporting of assets as follows:

Land/Improvements	\$213,235
Equipment	\$623,664

EXPENDITURES BY SOURCE



Source	Amount	Percentage
1) Salaries	\$1,096,084	49%
2) Inmate Expense	\$155,066	7%
3) Depreciation	\$84,302	4%
4) Employee Benefits	\$375,391	16%
5) Utilities & Telephone	\$133,591	7%
6) General Administrative	\$371,880	17%

NEXT YEAR'S ACTIVITIES

The Authority will continue contract bed services. Efforts to improve income revenue and preserve assets will be made.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our taxpayers and board trustees with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Authority's office at 918-752-0983.

Okmulgee County Criminal Justice Authority
BALANCE SHEET
As of June 30, 2012

ASSETS

Current Assets

Cash and Cash Equivalents	\$1,462,736
Inmate Trust Fund	230,425
Accounts Receivable	208,983
Salaries Receivable	26,887
Total Current Assets	<u>1,929,031</u>

PROPERTY & EQUIPMENT

Office Equipment	289,616
Mobile Equipment	87,835
Equipment Other	246,213
Land & Improvements	213,235
Less: Accumulated Depreciation	<u>(563,706)</u>
Net Property & Equipment	<u>273,193</u>

TOTAL ASSETS	<u><u>\$2,202,224</u></u>
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LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts Payable	\$43,654
Accrued Payroll Expenses	139,843
Inmate Trust Fund Payable	230,425
Total Liabilities	<u>413,922</u>

Fund Balance

Invested in Capital Assets	273,193
Restricted Fund Balance	0
Unrestricted Fund Balance	1,515,109
Total Fund Balance	<u>1,788,302</u>

TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$2,202,224</u></u>
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Okmulgee County Criminal Justice Authority
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE
As of June 30, 2012

Revenue

Sales Tax Revenue	\$494,267
Phone Commission Revenue	80,430
DOC Revenue	804,249
Incarceration Fees Revenue	150,764
Transfer - Okmulgee County	327,506
Other Income	126,092
Total Revenue	<u>1,983,308</u>

Operating Expenditures

Salaries	1,096,084
Employee Benefits	283,407
Payroll Taxes	91,943
Uniforms	3,691
Travel/Training	4,069
Vacation/Sick Pay	41
Inmate Expenses	160,740
Repairs & Maintenance	42,867
Office Supplies	9,886
Vehicle Expenses	13,477
Supplies/Small Tools	13,100
911 Equipment Expense	50,004
Depreciation	84,302
Insurance	90,339
Utilities	116,451
Telephone	17,140
Communications	7,579
Contract Services	31,532
Rentals & Leases	13,395
Advertisement	153
Professional/Legal Services	85,875
Miscellaneous	239
Total Operating Expenditures	<u>2,216,314</u>

Operating Income (Loss)	<u>(233,006)</u>
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Other Income (Expenditure)

Interest Income	4,710
Transfers	0
Total Other Income (Loss)	<u>4,710</u>

Change in Fund Balance	<u><u>(\$228,296)</u></u>
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See accompanying footnotes and independent auditors' report.

Okmulgee County Criminal Justice Authority
STATEMENT OF CASH FLOWS
As of June 30, 2012

Cash Flow From Operating Activities:

Cash received from customers	\$1,256,079
Cash received from other sources	827,865
Cash paid to employees	(1,097,616)
Cash paid to suppliers	(990,548)
Net Cash Flows from Operating Activities	<u>(4,220)</u>

Cash Flows from Capital and Related Financing Activities:

Disposal of capital assets	0
Purchase of capital assets	(15,472)
Net Cash Used for capital and related financing activities	<u>(15,472)</u>

Cash Flows from Investing Activities:

Receipt of interest	4,710
Net Cash Provided by Investing Activities	<u>4,710</u>

Net Increase (Decrease) in Cash and Cash Equivalents (14,982)

Cash and Cash Equivalents Beginning of Year 1,443,780

Cash and Cash Equivalents End of Year \$1,428,798

Reconciliation of Operating Income to Net Cash Flows From Operating Activities:

Net Income	(\$233,006)
Add Depreciation Expense	84,302
(Increase)/Decrease in Current Assets:	
Accounts receivables, net	100,636
Increase/(Decrease) in Current Liabilities:	
Accounts payable	45,380
Accrued expenses	(1,532)
Net cash Flows from Operating Activities	<u><u>(\$4,220)</u></u>

See accompanying footnotes and independent auditors' report.

Okmulgee County Criminal Justice Authority
DEPARTMENTAL BALANCE SHEET
As of June 30, 2012

	Jail	911	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$1,401,338	\$61,398	\$1,462,736
Inmate Trust Fund	230,425	0	230,425
Accounts Receivable	68,745	140,238	208,983
Salaries Receivable	26,887	0	26,887
Total Current Assets	<u>1,727,395</u>	<u>201,636</u>	<u>1,929,031</u>
Property and Equipment			
Office Equipment	37,969	251,647	289,616
Mobile Equipment	87,835	0	87,835
Equipment Other	246,213	0	246,213
Land & Improvements	213,235	0	213,235
Less: Accum. Depreciation	(340,861)	(222,845)	(563,706)
Net Property & Equipment	<u>244,391</u>	<u>28,802</u>	<u>273,193</u>
Total Assets	<u><u>\$1,971,786</u></u>	<u><u>\$230,438</u></u>	<u><u>\$2,202,224</u></u>
LIABILITIES AND FUND BALANCE			
Current Liabilities			
Accounts Payable	\$43,208	\$446	\$43,654
Accrued Payroll Expenses	97,614	42,229	139,843
Inmate Trust Fund Payable	230,425	0	230,425
Total Liabilities	<u>371,247</u>	<u>42,675</u>	<u>413,922</u>
Fund Balance			
Invested in Capital Assets	244,391	28,802	273,193
Restricted Fund Balance	0	0	0
Unrestricted Fund Balance	1,356,046	159,063	1,515,109
Total Fund Balance	<u>1,600,437</u>	<u>187,865</u>	<u>1,788,302</u>
Total Liabilities and Fund Balances	<u><u>\$1,971,684</u></u>	<u><u>\$230,540</u></u>	<u><u>\$2,202,224</u></u>

Okmulgee County Criminal Justice Authority
DEPARTMENTAL STATEMENT OF REVENUES, EXPENSE,
AND CHANGES IN FUND BALANCE
As of June 30, 2012

	Jail	911	Total
Revenue			
Sales Tax	\$494,267	\$0	\$494,267
Phone Commission	80,430	0	80,430
Department of Corrections	804,249	0	804,249
Incarceration Fees	150,764	0	150,764
Transfers from Okmulgee County	0	327,506	327,506
Other Income	6,092	0	6,092
Revenue	0	120,000	120,000
Total Revenue	<u>1,535,802</u>	<u>447,506</u>	<u>1,983,308</u>
Expenditures			
Salaries	827,055	269,029	1,096,084
Employee Benefits	213,505	69,902	283,407
Payroll Taxes	77,260	14,683	91,943
Uniforms	2,971	720	3,691
Travel/Training	2,382	1,687	4,069
Vacation/Sick Pay	1,732	(1,691)	41
Inmate Expenses	160,740	0	160,740
Repairs & Maintenance	42,867	0	42,867
Office Supplies	6,822	3,064	9,886
Vehicle Expenses	9,952	3,525	13,477
Supplies/Small Tools	12,345	755	13,100
911 Equipment Expense	0	50,004	50,004
Depreciation	38,721	45,581	84,302
Insurance	90,339	0	90,339
Utilities	116,451	0	116,451
Telephone	14,792	2,348	17,140
Communications	7,579	0	7,579
Contract Services	4,024	27,508	31,532
Rentals & Leases	10,020	3,375	13,395
Advertisement	153	0	153
Professional/Legal Services	85,575	300	85,875
Miscellaneous	236	3	239
Total Expenditures	<u>1,725,521</u>	<u>490,793</u>	<u>2,216,314</u>
Operating Income (Loss)	<u>(189,719)</u>	<u>(43,287)</u>	<u>(233,006)</u>
Other Income (Expenditure)			
Interest Income	4,710	0	4,710
Transfers	0	0	0
Total Other Income (Expenditures)	<u>4,710</u>	<u>0</u>	<u>4,710</u>
Change in Fund Balances	<u><u>(\$185,009)</u></u>	<u><u>(\$43,287)</u></u>	<u><u>(\$228,296)</u></u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ending June 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Okmulgee County Criminal Justice Authority was formed May 8, 2000. The Okmulgee Criminal Justice Authority operates under a Trustee form of management. The Authority's major operations are to oversee the Okmulgee County adult inmate population.

The Okmulgee County Criminal Justice Authority's financial statements are prepared in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board is responsible for establishing generally accepted accounting principles for state and local governments through its pronouncements. Governments are also required to follow the pronouncements of the Financial Accounting Standard Board issued through November 30, 1989 that do not conflict with or contradict generally accepted accounting principles pronouncements.

Reporting Entity these financial statements present the Okmulgee County Criminal Justice Authority, a legally separate component unit of the County of Okmulgee, State of Oklahoma.

Basis of Presentation – In June 1999, the Governmental Accounting Standards Board ("GASB") issued Statement No. 34 *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*. This Statement provides for the most significant change in financial reporting in over twenty years and requires implementation by Okmulgee County Criminal Justice Authority for fiscal years ending after June 30, 2003.

In June 2001, GASB issued Statement No. 38, *Certain Financial Statement Note Disclosures*, which in part addressed the need to reevaluate certain existing disclosure requirements in the context of the reporting model in Statement No. 34. Okmulgee County Criminal Justice Authority implemented Statement No. 38 in conjunction with Statement 34.

Basis of Accounting the financial statements are presented on an accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Cash and cash equivalents the Authority has defined cash and cash equivalents to include cash on hand, demand deposits and money market accounts with original maturities of 3 months or less. Deposits not covered by the FDIC are to be collateralized.

Property, Plant and Equipment is depreciated on a straight-line basis over the useful lives of the assets. Useful life of the assets is considered to be from 5 to 7 years. Assets having a value \$250 or greater are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Vacation and Sick Leave employees may accumulate up to 20 days vacation and 130 days sick leave. Employees will be paid for vacation time accrued upon termination. A liability for vacation time has been accrued for the leave available at June 30, 2012 in the financial statements in the amount of \$76,879. Available accrued sick leave balance as of June 30, 2012 is \$145,035.

Okmulgee County Criminal Justice Authority

Revenues the primary source of operating revenue is from the Department of Corrections for housing state inmates. The Authority receives an incarceration fee paid according to the number of inmates jailed each day. In addition, the Authority also receives sales tax revenue from the Okmulgee County Governmental Building Authority, another Governmental Trust Organization. The Authority also receives an incarceration fee for inmates jailed from surrounding communities and the U. S. Marshals Service. A commission is received from Legacy based on the collect phone calls made by inmates. All revenue is recognized when earned.

Expenditures are recognized when the related liability is incurred.

Use of Estimates the preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Accordingly, actual results could differ from those estimates.

2. RELATED PARTY TRANSACTIONS

The Okmulgee County Criminal Justice Authority receives funding from the Okmulgee County Building Authority. The Authorities operate under the supervision of the same Board of Trustees and the same County Commissioners.

The Okmulgee County Building Authority owns the jail facility. The Okmulgee County Criminal Justice Authority is responsible for the daily operations and maintenance of the facility.

The revenues are derived primarily from sales tax collections. The Building Authority receives the revenues, and then a portion is allocated to the Criminal Justice Authority. In the year ended June 30, 2012, the Okmulgee County Criminal Justice Authority received \$494,267 from the Okmulgee County Building Authority in sales tax revenue.

The equipment used in the 911 operations is the property of A T & T. As compensation for use of the equipment A T & T retains two and one-half percent of the total emergency tax revenues remitted each month. The agreement with A T & T is renewable annually.

3. CONTINGENCIES

Okmulgee County Criminal Justice Authority is presently not involved in any matters of litigation. Additionally, the Authority's management believes that the Authority's insurance programs would cover some of any potential loss that could have an unfavorable outcome.

4. CASH AND CASH EQUIVALENTS

Custodial Credit Risk is the risk that in the event of a bank failure the Authority's deposits may not be returned. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. The Authority maintains deposits at several financial institutions located in Okmulgee, Oklahoma. A public unit is insured through its official custodian. If the same individual or individuals are official custodian for more than one public unit, they are treated as one official custodian if action or consent by all of these individuals is required for the exercise of control over funds of a single public unit. Deposits insured by the Federal Deposit Insurance Corporation up to

Okmulgee County Criminal Justice Authority

\$250,000 at each financial institution or \$500,000 total. The Frank-Dodd Act (for non-interest bearing accounts) covers another \$62,819. As of June 30, 2012 cash balances totaled \$1,462,736. The Authority has collateralized receipts for \$1,280,000. The under insured or collateralized receipts is \$0.

5. PROPERTY, PLANT AND EQUIPMENT

	Beginning Balance	Acquisitions/ (Dispositions)	Accumulated Depreciation	Ending Balance
Office Equipment	288,516	1,100	(259,814)	29,802
Mobile Equipment	87,835	0	(86,176)	1,659
Equipment Other	231,841	14,372	(178,700)	67,513
Land & Improvements	213,235	0	(39,016)	174,219
	<u>821,427</u>	<u>15,472</u>	<u>(563,706)</u>	<u>273,193</u>

The Authority has \$84,302 in depreciation expense for the year ending June 30, 2012.

6. RETIREMENT AND PENSION PLAN

The Authority is a member of the State Employee Retirement Program and contributes 10% of its employees' base salary to the retirement account. Employees can also choose to contribute a percentage of their base salary to the retirement account and are responsible for the management of the funds in their account.

7. EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through September 26, 2012, the date which the financial statements were available to be issued with none found.



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Okmulgee County Criminal Justice Authority
Okmulgee, Oklahoma

We have audited the financial statements of the Okmulgee County Criminal Justice Authority, a component unit of Okmulgee County, Oklahoma, as of and for the year ended June 30, 2012, and have issued our report thereon dated September 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Okmulgee County Criminal Justice Authority is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Okmulgee County Criminal Justice's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in

internal control over financial reporting we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Okmulgee County Criminal Justice Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Trustees, the State Auditor and Inspector, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Clothier & Company CPA's".

Clothier & Company, CPA's, P.C.
September 26, 2012

SUPPLEMENTAL INFORMATION

OKMULGEE COUNTY CRIMINAL JUSTICE AUTHORITY

JAIL BUDGET TO ACTUAL

June 30, 2012

	Original Budget	Final Budget	Actual	Variance
Revenue:				
DOC	801,175	801,175	804,249	(3,074)
Phone Commissions	108,000	108,000	80,430	27,570
Incarceration Fees	244,300	216,700	150,764	65,936
Sales tax	540,000	540,000	494,267	45,733
Interest	14,021	14,035	4,710	9,325
Other & Canteen	71,123	91,066	6,092	84,974
Total Revenue	1,778,619	1,770,976	1,540,512	230,464
Expenditures:				
Salaries	767,492	795,770	812,160	(16,390)
Overtime	15,350	15,915	16,627	(712)
Health Benefits	143,838	149,232	99,095	50,137
Life Insurance	1,423	1,477	1,895	(418)
Retirement	126,636	131,302	112,515	18,787
Osdi & Medicare	58,713	60,876	67,498	(6,622)
Unemployment insurance	7,675	7,958	9,762	(1,804)
Uniforms & allowance	6,500	2,500	2,971	(471)
Travel and training	2,500	2,500	2,382	118
Inmate food	133,152	133,152	147,036	(13,884)
Medical supplies	12,775	10,220	8,030	2,190
Janitorial supplies	12,000	12,000	18,554	(6,554)
Office supplies	4,200	4,200	5,590	(1,390)
Operating supplies	3,000	3,000	2,976	24
Maintenance supplies	12,000	12,000	22,806	(10,806)
Automotive expenses	11,385	11,385	9,952	1,433
Safety supplies	200	200	195	5
Equipment/small tools	250	250	228	22
Building and grounds	1,000	1,000	1,507	(507)
Miscellaneous	250	250	236	14
Kitchen supplies	500	500	916	(416)
Indigent supplies	2,000	2,000	5,374	(3,374)
Inmate uniforms	2,000	2,000	2,510	(510)
Bedding supplies	2,000	2,000	5,820	(3,820)
Postage	1,000	1,000	500	500
Insurance	94,000	90,339	90,339	0
Utilities-electric	73,000	73,000	70,755	2,245

	Original Budget	Final Budget	Actual	Variance
Utilities-gas	16,300	16,300	8,774	7,526
Utilities- water/sewer	24,000	24,000	36,922	(12,922)
Telephone	14,000	14,000	14,792	(792)
Communications	8,300	8,300	7,579	721
Contract Services	10,000	8,000	4,024	3,976
Rentals & Leases	9,800	9,800	10,020	(220)
Advertisement	500	500	153	347
Printing	1,000	1,000	732	268
Professional services	66,200	66,200	83,874	(17,674)
Legal services	18,000	18,000	1,631	16,369
Other service fees	500	500	70	430
C. O. office/computers.	2,750	2,500	189	2,311
C. O. mobile equipment	22,000	20,000	10,500	9,500
C .O. safety equipment	1,000	1,000	0	1,000
C. O. equipment - other	500	500	0	500
	<u>1,689,689</u>	<u>1,716,626</u>	1,697,489	<u>19,137</u>
Total				
Depreciation expense			38,721	
Less: capital outlay reclassified to assets			<u>(10,689)</u>	
Total Expenditures			<u>1,725,521</u>	

OKMULGEE COUNTY CRIMINAL JUSTICE AUTHORITY

911 BUDGET TO ACTUAL

June 30, 2012

	Original Budget	Final Budget	Actual	Variance
Revenue:				
911 Tariff/County Transfer	418,965	418,965	327,506	(91,459)
Okmulgee Co. Sheriff Office	60,000	60,000	120,000	60,000
Other Revenue	0	0	0	0
Account Interest	2,599	2,599	0	(2,599)
Total Revenue	<u>481,564</u>	<u>481,564</u>	<u>447,506</u>	<u>(34,058)</u>
Expenditures:				
Salaries	213,960	213,960	259,435	(45,475)
Overtime	5,000	5,000	7,903	(2,903)
Health Benefits	43,150	43,150	37,740	5,410
Life Insurance	438	438	370	68
Retirement	33,164	33,164	31,792	1,372
Osdi & Medicare	16,368	16,368	12,729	3,639
Unemployment insurance	2,139	2,139	1,954	185
Uniforms	2,000	2,000	720	1,280
Travel and training	2,500	2,500	1,687	813
Office supplies	2,000	2,000	3,064	(1,064)
Automotive Parts	6,000	6,000	672	5,328
Fuel & oil	3,500	3,500	2,853	647
Miscellaneous	10,000	10,000	3	9,997
911 Equipment expense	38,227	38,227	50,004	(11,777)
Utilities - telephone	2,500	2,500	2,348	152
Contract services	27,000	27,000	27,508	(508)
Rents & leases	7,000	7,000	3,375	3,625
Advertising	1,000	1,000	0	1,000
Printing	1,500	1,500	0	1,500
Professional services	3,700	3,700	300	3,400
Other Service Fees	2,300	2,300	0	2,300
C. O. Office furniture	5,594	5,594	1,100	4,494
C. O. computers/software	0	0	0	0
C. O. other equipment	0	0	0	0
Total	<u>429,040</u>	<u>429,040</u>	<u>445,557</u>	<u>(16,517)</u>
Less: capital outlay reclassified to assets			(345)	
Depreciation expense			<u>45,581</u>	
Total Expenditures			<u>490,793</u>	