31 Report (MUNIS) **Oklahoma County Depository Fund Accounts Summary Quick** Date Printed: 07/24/2026 14:04

From: 06/01/2026 TO: 06/30/2026

Fund No	Fund Name	Previous Balance	Deposits	Disbursments	Cancellations	Transfers	Ending Balance
8301	County Treasurer Over & Short	404.29	25.23	-43.65	0.01	0.00	385.88
8302	County Treasurer Fees	160.00	1,510.00	-160.00	0.00	0.00	1,510.00
8303	County Treasurer Trust Deposits #14	1,360,148.08	11,157,136.75	-11,832,578.50	0.00	0.00	684,706.33
8304	County Treasurer Motor Vehicle Stamps 14B	81,627.00	41,499.50	-81,627.00	0.00	0.00	41,499.50
8305	County Treasurer Plat Escrow #15	319,983.02	32,599.72	-33,159.89	75.19	0.00	319,498.04
8306	County Treasurer Special County Clerk	28.50	0.00	0.00	0.00	0.00	28.50
8307	County Treasurer Warrant Account	297,197.54	8,739.32	-24,730.56	0.00	0.00	281,206.30
8308	County Treasurer Mfg Home Escrow	199,656.58	27,170.00	0.00	0.00	0.00	226,826.58
8309	County Treasurer Public Records Fees	291.69	189.96	-291.69	0.00	0.00	189.96
8319	County Treasurer Clearing Account	51,656.07	178,229.77	-181,320.26	4,850.18	0.00	53,415.76
8320	County Treasurer Lockbox Over & Short	1,285.94	0.00	0.00	0.00	0.00	1,285.94
8321	County Treasurer Pro-Rated Taxes	15,121.92	1,476.06	0.00	0.00	0.00	16,597.98
	Fund Group Totals	**2,327,560.63**	**11,448,576.31**	**-12,153,911.55**	**4,925.38**	**0.00**	**1,627,150.77**

Oklahoma County Treasurer
Reference to Special Revenue Funds
As of June 2026

Over & Short - 8301
The Treasurer's office accepts tax payments within a $5.00 limit. Any excess or shortage from a tax payment is deposited to the Over & Short Account. The account is used to balance all longs and shorts at the end of any given business day. Over and short from lockbox is accounted for in a separate fund.

Treasurer Fees - 8302
This depository fund is used to accumulate a number of fees such as: Redemption Fee, Deed Issuance Fee, County Assignment Fee and Warrant Fee. The balance at the end of each month is transferred to County General. Title 28 § 43.

Trust Deposits - 8303
This depository fund is used as a holding account for ad valorem taxes.

Motor Vehicle Stamps - 8304
The County Treasurer's Office sells Motor Vehicle Stamps. The money collected on the sale of these stamps is placed in the Motor Vehicle Stamps depository fund. At the end of each month the depository fund is cleared out, 2% goes to the OTC, County General receives 49% and 49% is spread to the schools on an ADA basis. Title 68 § 5304 & 5305.

Plat Escrow - 8305
No plat or map shall be accepted for record or be recorded by the County Clerk unless it bears the certificate of the County Treasurer of the county in which the real estate is located, certifying that all taxes for all previous years have been paid. If the tax rolls have not been completed and delivered to the County Treasurer for the year during which such map or plat is offered for record, then the owner of property to be platted is required to pay a deposit to the County Treasurer equal to the previous years taxes plus 25%. The County Treasurer holds this money in the Plat Escrow Fund until the tax rolls are prepared and certified. This account is cleared out once a year by paying the tax and issuing refunds. Title 11 O.S. § 41-105.

Special County Clerk - 8306
The County Treasurer collects a $5.00 fee and a $.50 fee for each County Assignment on behalf of the County Clerk. The fees collected throughout the month are deposited to this

fund. At the end of every month a voucher for the total amount collected is written to the County Clerk.

Warrant Account - 8307

This fund is used for taxpayers to accumulate monies to pay delinquent business personal accounts. For example, a particular business may have arrangements with the County Treasurer to pay $300.00 a month. This $300.00 a month payment is deposited into the Warrant Account until enough has accumulated to actually pay a particular business personal tax account.

Manufactured Home Escrow - 8308

When a manufactured home is moved, or whenever title to a manufactured home is transferred, any county treasurer shall collect all ad valorem taxes due for the current calendar year and all delinquent taxes due. Title 68 § 2813 (C). If this is a manufactured home being moved or title transferring within Oklahoma County; and is done prior to the tax rolls being prepared and certified, the estimated taxes collected are placed in the Manufactured Home Escrow fund. Once the tax rolls are prepared and certified, the tax liability is figured and paid from the Manufactured Home Escrow fund.

Public Record Fee – 8309

According to the "Open Records Act", Title 51 § 24A.5, a public body may charge a fee for document copying, and/or mechanical reproduction. All fees collected County wide for public records are deposited into this fund. Once a month a voucher is written clearing out the Public Record Fee fund and deposited to the General Fund.

Clearing Account – 8319

This account is used to issue cashier refunds. The total daily amount to be refunded to taxpayers is deposited here. Vouchers for each individual taxpayer's refund are then issued from this account. The account is also used when a check needs to be split. The balance of this account is made up of stale dated refund checks.

BOK LB Over & Short – 8320

The Treasurer's office accepts tax payments within a $5.00 limit. Any excess or shortage from a tax payment processed through lockbox is deposited to this Over & Short Account.

Pro-rated Taxes – 8321

When property is deeded to a governmental agency/entity the property becomes exempt; however the governmental entity must pay taxes up to the deed date for the tax year. If the tax rate is unknown the tax is figured using previous year taxes and pro-rated by month. The pro-rated taxes collected are deposited to this fund and then apportioned once a year by miscellaneous receipt when the tax rates are known.