

Oklahoma County
Monthly Financial Report
For Period Ending April 30, 2015

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

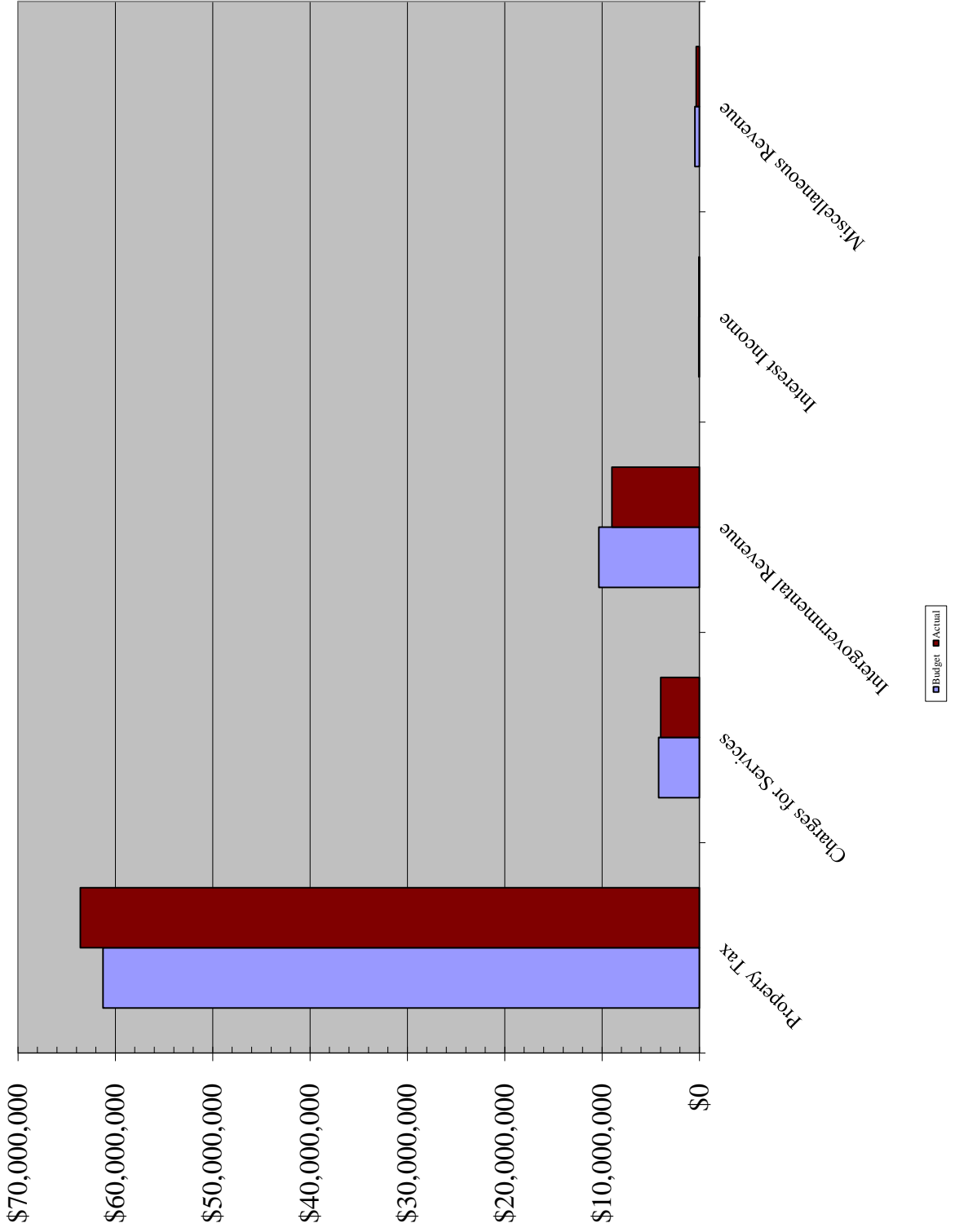
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending April 30, 2015**

	14-15 Amended Budget	14-15 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	\$ 6,927,636	\$ 6,927,636	\$ -	100.0%	
Reserved	1,901,038	1,901,038	-	100.0%	
Total Estimated Cash Balance	\$ 8,828,673	\$ 8,828,673	\$ -		
Revenue:					
Property Tax	\$ 61,263,785	\$ 63,588,421	\$ 2,324,637	103.8%	104.7%
Charges for Services	4,177,487	3,969,126	(208,361)	95.0%	91.0%
Intergovernmental Revenue	10,318,353	8,999,922	(1,318,431)	87.2%	88.5%
Interest Income	50,000	32,357	(17,643)	64.7%	65.2%
Miscellaneous Revenue	449,966	320,462	(129,504)	71.2%	101.8%
Total Revenue	<u>\$ 76,259,590</u>	<u>\$ 76,910,288</u>	<u>\$ 650,697</u>	100.9%	101.8%
Temporary Cash Transfer In	\$ -	\$ 19,125,000	\$ 19,125,000		
Temporary Cash Transfer Out	-	\$ (19,125,000)	(19,125,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,912,950)	(7,604,178)	(2,691,228)		
14-15 Expenditures	\$ 78,274,276	\$ 62,345,187	\$ (15,929,090)	79.6%	80.1%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	<u>\$ 80,175,314</u>	<u>\$ 64,092,586</u>	<u>\$ (16,082,728)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 14,042,197</u>	<u>\$ 14,042,197</u>		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**14-15 General Fund Budget to Actual Revenue
at April 30, 2015**



General Fund
FY 2014-2015

Actual Comparison

For the Month Ending April 30, 2015				
	14-15 April Actual	13-14 April Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 14,707,247	\$ 14,521,659	\$ 185,588	1.3%
Revenue:				
Property Tax	\$ 4,512,047	\$ 5,934,553	\$ (1,422,506)	-24.0%
Charges for Services	379,949	362,824	17,125	4.7%
Intergovernmental Revenue	482,604	580,228	(97,624)	-16.8%
Interest Income	3,044	4,914	(1,870)	-38.1%
Miscellaneous Revenue	38,202	42,552	(4,350)	-10.2%
Total Revenue	\$ 5,415,847	\$ 6,925,070	\$ (1,509,224)	-21.8%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	-
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	-
Operating Transfers In	\$ -	\$ -	\$ -	-
Operating Transfers Out	\$ -	(719,374)	719,374	
14-15 Expenditures	\$ 6,080,897	\$ 6,153,638	\$ (72,741)	-1.2%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 6,080,897	\$ 6,153,638	\$ (72,741)	-1.2%
Ending Cash Balance	\$ 14,042,197	\$ 14,573,717	\$ (531,520)	-3.6%

Beginning Cash Balance:

Revenue:

Property Tax
Charges for Services
Intergovernmental Revenue
Interest Income
Miscellaneous Revenue
Total Revenue

Temporary Cash Transfers In
Temporary Cash Transfer Out

Operating Transfers In
Operating Transfers Out

14-15 Expenditures
Prior Budget Year Expenditures
Total Expenditures

Ending Cash Balance

Note 1.)

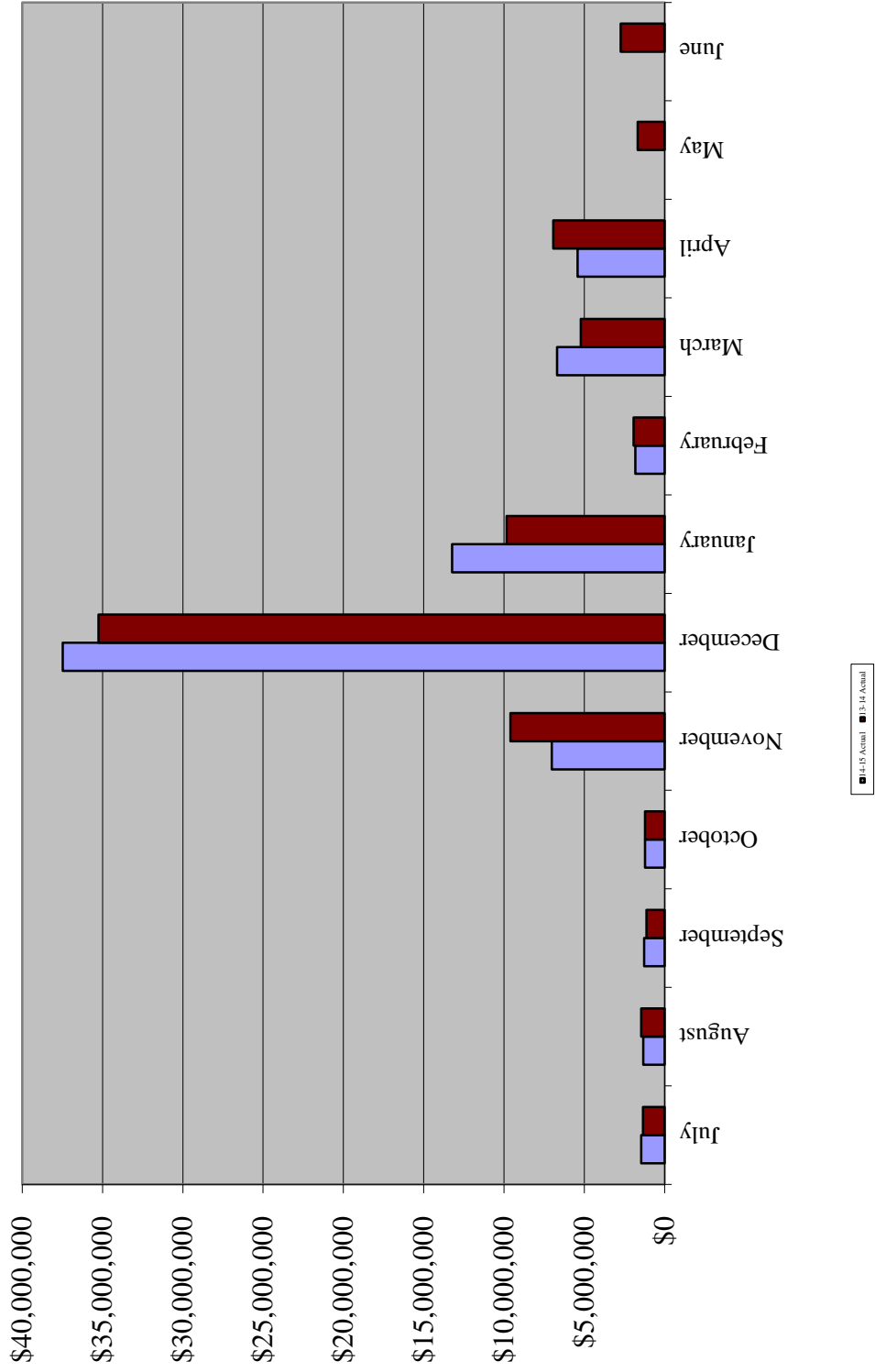
Operating Transfers
2010-Capital Projects
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
Total Operating Transfers

For the Year to Date Period Ending April 30, 2015				
	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 8,828,673	\$ 10,378,336	\$ (1,549,663)	-14.9%
	\$ 63,588,421	\$ 61,372,609	\$ 2,215,812	3.6%
	3,969,126	3,783,604	185,522	4.9%
	8,999,922	8,291,589	708,333	8.5%
	32,357	48,936	(16,579)	-33.9%
	320,462	408,842	(88,380)	-21.6%
	\$ 76,910,288	\$ 73,905,581	\$ 3,004,708	4.1%
	\$ 19,125,000	\$ 16,625,000	\$ 2,500,000	
	(19,125,000)	(16,625,000)	(2,500,000)	
	\$ -	\$ -	\$ -	
	(7,604,178)	(6,684,174)	(920,004)	13.8%
	\$ 62,345,187	\$ 61,320,526	\$ 1,024,660	1.7%
	1,747,399	1,705,499	41,900	2.5%
	\$ 64,092,586	\$ 63,026,025	\$ 1,066,561	1.7%
	\$ 14,042,197	\$ 14,573,717	\$ (531,520)	-3.6%

For the Year to Date Period Ending April 30, 2015				
	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ (3,748)	\$ (364,800)	\$ 361,052	
	(6,400,430)	(5,169,374)	(1,231,056)	
	(1,200,000)	(1,100,000)	(100,000)	
	-	(50,000)	50,000	
	\$ (7,604,178)	\$ (6,684,174)	\$ (920,004)	

For the Month Ending April 30, 2015				
	14-15 April Actual	13-14 April Actual	Increase (Decrease)	% Increase (Decrease)
	\$ -	\$ -	\$ -	-
	-	(719,374)	719,374	
	-	-	-	
	-	-	-	
	\$ -	\$ (719,374)	\$ 719,374	

General Fund Actual Revenue at April 30, 2015



**FY 2014-15 General Fund Expenditures
Status Report**

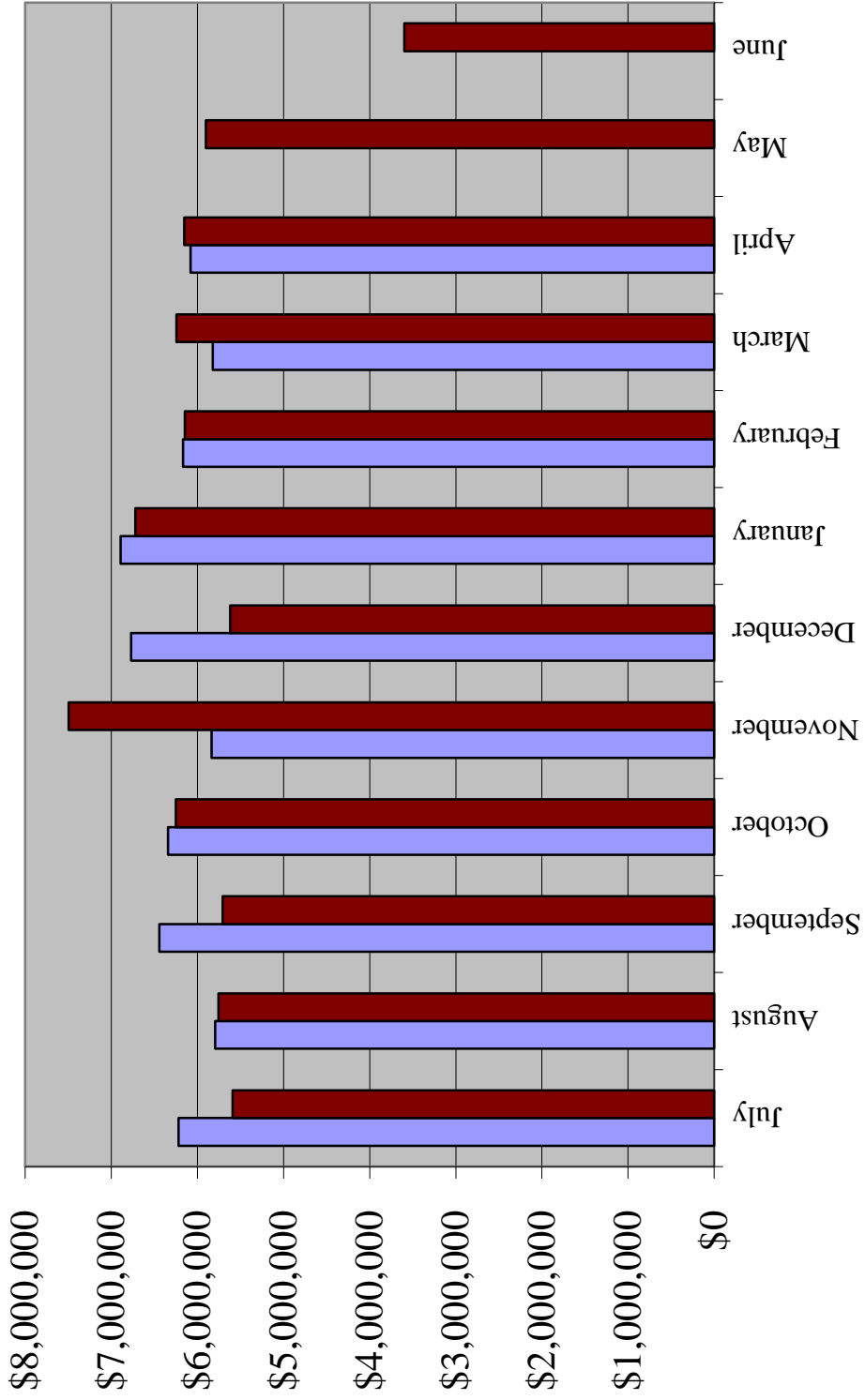
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	April 2015 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$5,872,943	\$404,910	\$4,524,469	\$5,429,363 *	\$1,348,474	\$5,561,003	\$311,940	77.0%	76.2%
1200	County Commissioners	518,253	40,888	408,211	489,854	110,042	411,131	107,122	78.8%	82.8%
1300	Assessor	2,298,601	191,235	1,802,816	2,163,379	495,785	1,835,308	463,293	78.4%	79.8%
1400	Assessor Reevaluation	4,787,374	301,265	3,322,691	3,987,229	1,464,683	3,822,210	965,164	69.4%	71.9%
1500	Treasurer	597,028	39,182	302,521	363,025	294,507	358,566	238,462	50.7%	67.0%
1600	Court Clerk	5,943,352	518,842	4,863,588	5,836,306	1,079,764	4,899,489	1,043,862	81.8%	76.0%
1700	County Clerk	2,790,981	247,515	2,239,743	2,687,692	551,238	2,319,462	471,519	80.2%	82.6%
1800	Excise & Equalization Bds	48,961	4,792	12,528	15,034	36,433	19,662	29,299	25.6%	20.0%
1900	County Audit	592,290	15,788	199,339	239,207	392,951	281,503	310,787	33.7%	30.1%
2000	District Attorney-State	150,000	8,366	69,978	83,974	80,022	92,135	57,865	46.7%	49.2%
2100	District Attorney-County	72,398	5,606	50,723	60,867	21,675	62,110	10,288	70.1%	65.0%
2300	Public Defender	52,000	760	26,902	32,283	25,098	43,402	8,598	51.7%	72.5%
2400	Purchasing	302,537	24,592	246,874	296,249	55,663	249,652	52,885	81.6%	81.8%
2500	Election Board	1,274,231	94,287	1,025,929	1,231,115	248,302	1,043,965	230,266	80.5%	75.9%
2600	BOCC HR/Health & Safety	462,047	34,234	337,100	404,520	124,947	341,934	120,113	73.0%	80.5%
2700	MIS	2,788,131	214,427	2,124,949	2,549,939	663,182	2,407,323	380,808	76.2%	72.7%
2801	Facilities Mgmt-Courthouse	1,384,245	120,436	1,036,707	1,244,048	347,538	1,084,241	300,004	74.9%	77.4%
2901	Facilities Mgmt-Office Bldg	248,309	16,609	157,181	188,618	91,128	229,965	18,344	63.3%	68.7%
3000	Planning Commission	155,156	23,366	140,110	168,132	15,046	140,110	15,046	90.3%	72.8%
3100	Community Service	597,891	54,431	545,177	654,212	52,714	545,177	52,714	91.2%	81.7%
5100	Sheriff	32,802,304	2,765,664	30,179,955	36,215,945 *	2,622,349	30,249,955	2,552,349	92.0%	90.2%
5200	Juvenile Justice Bureau	7,049,905	602,385	5,640,979	6,769,174	1,408,926	5,840,950	1,208,955	80.0%	80.4%
5500	Emergency Management	382,637	27,378	304,711	365,653	77,926	329,491	53,146	79.6%	77.9%
6100	Social Services	1,897,803	182,140	1,338,489	1,606,187	559,314	1,654,983	242,820	70.5%	75.4%
7100	Free Fair	62,245	3,033	51,256	61,507	10,989	62,221	24	82.3%	98.1%
8100	OSU Extension	507,732	72,688	371,262	445,515	136,470	390,304	117,428	73.1%	74.7%
9100	District 1	302,660	12,852	224,009	268,811	78,651	232,551	70,109	74.0%	67.6%
9200	District 2	256,859	13,685	199,763	239,715	57,096	204,028	52,831	77.8%	75.5%
9300	District 3	248,254	417	200,427	240,513	47,827	201,661	46,593	80.7%	87.2%
9400	County Engineer	503,704	39,121	396,799	476,159	106,905	413,461	90,243	78.8%	78.6%
9991	Employee Benefits Supplement	2,701,225	0	2,701,225	3,241,470	0	2,701,225	0	0.0%	100.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	100.0%
9995	General Fund Reserve	626,540	0	0	0	626,540	0	626,540	0.0%	0.0%
Total		\$78,278,596	\$6,080,897	\$65,046,412	\$78,055,694	\$13,232,185	\$68,029,177	\$10,249,419	83.1%	82.8%

Year elapsed = 83.3%

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

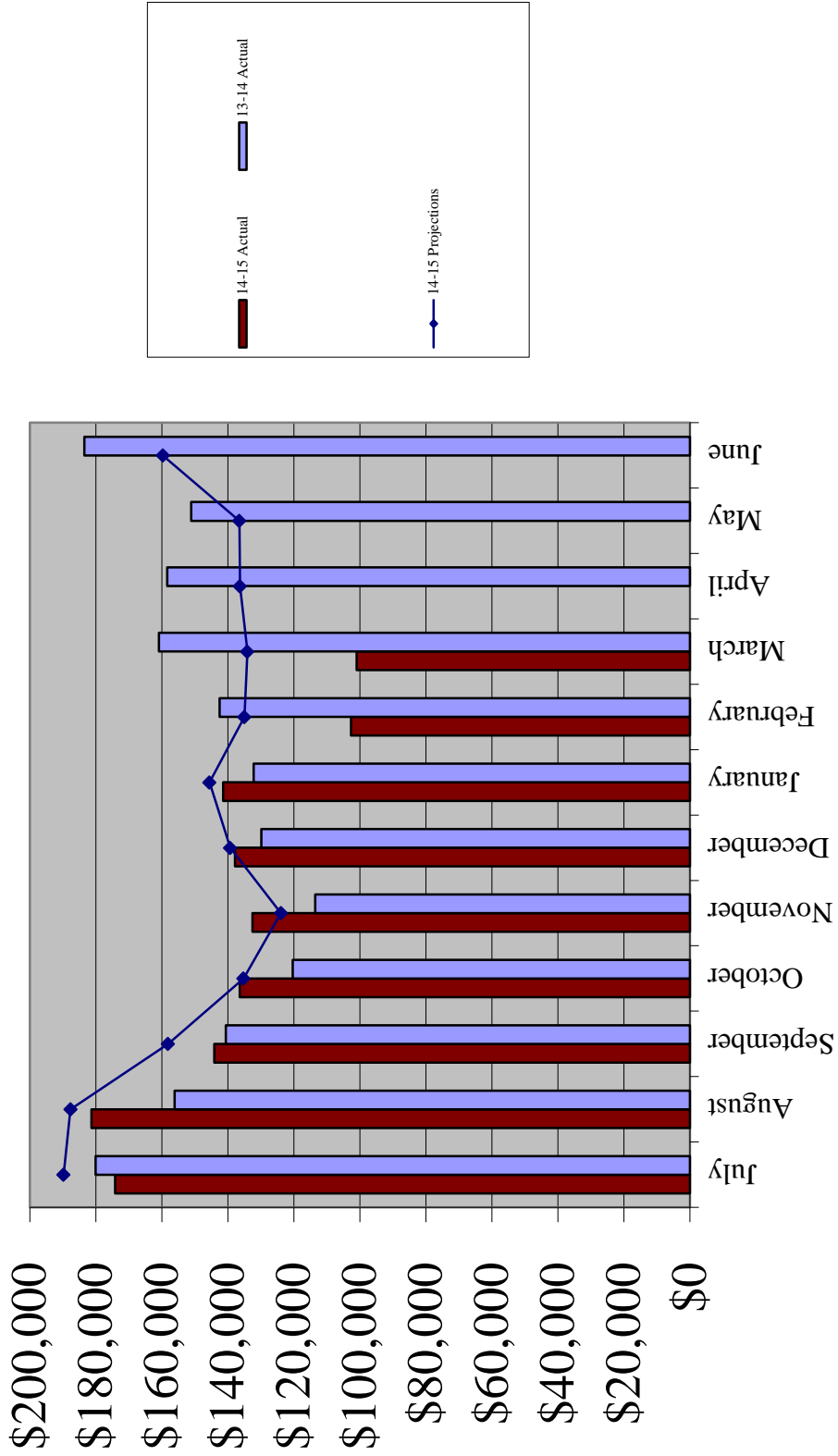
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
April 30, 2015**

Account	Description	YTD				
		14-15 Approved Budget	Outstanding Requisitions/ Encumbrances	14-15 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds 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	4,175	695	3,477	4,172	3
Total Salaries and Benefits		\$ 5,467	\$ 695	\$ 4,553	\$ 5,248	\$ 219
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 446,295	\$ 1,251,585	\$ 1,697,880	\$ 83,495
54023	Electricity (OG&E)	800,000	186,890	644,175	831,065	(31,065)
54024	Sewer and Water(City of OKC)	650,000	185,366	534,634	720,000	(70,000)
54022	Natural Gas(ONG)	28,000	10,935	23,183	34,118	(6,118)
Utilities Subtotal		\$ 3,259,375	\$ 829,486	\$ 2,453,576	\$ 3,283,063	\$ (23,688)
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		464,100	464,100	-
54455	Bond Administrative Fees	13,000		1,815	1,815	11,185
Lease-Purchase Debt Subtotal		\$ 477,100	\$ -	\$ 465,915	\$ 465,915	\$ 11,185
Memberships						
54017	NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017	ACCO annual membership dues	9,500		9,500	9,500	-
54017	ACOG & COMEA annual membership dues	6,660		6,829	6,829	(169)
54017	CODA annual membership dues	2,000		2,000	2,000	-
Memberships Subtotal		\$ 32,533	\$ -	\$ 32,702	\$ 32,702	\$ (169)
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 101,229	\$ 506,143	\$ 607,371	\$ -
54451	Outside legal services	175,000			-	175,000
54019	Liability policies on equipment and property; blanket bonds	298,540	323	279,850	280,173	18,367
54041	Publication of Commissioners Proceedings/Ads	35,000	14,351	21,561	35,912	(912)
54102	ICB (county-occupied space) rent expense	130,000	13,362	96,638	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	5,860	205,140	211,000	42,550
54103	Storage for Court Clerk records	93,955	17,243	86,213	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	250	5,000	5,250	4,400
54355	Paper and Printing	2,000	482		482	1,518
54455	Investrust Management Fees	310,000	49,515	300,485	350,000	(40,000)
54455	Professional Services-Other (Miscellaneous)/Arbitrage	10,000			-	10,000
54456	USID Assessment - Services Other	4,000			-	4,000
54456	Downtown Business Improvement District Assessment	4,500		9,289	9,289	(4,789)
54456	Alcohol and drug screening for county employees	15,000	926	14,074	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,610	1,150	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	48,523	131	41,073	41,205	7,318
Other Operating Subtotal		\$ 2,098,469	\$ 205,282	\$ 1,566,615	\$ 1,771,897	\$ 326,572
Total Maintenance and Operations - 54000		\$ 5,867,477	\$ 1,034,768	\$ 4,518,809	\$ 5,553,577	\$ 313,900
Capital Outlay						
55095	Computer Software		\$ 750		750	(750)
55390	Copier Lease	\$ 10,000	\$ 321	\$ 1,107	1,428	8,572
Total Capital Outlay - 55000		\$ 10,000	\$ 1,071	\$ 1,107	\$ 2,178	\$ 7,822
Grand Total - General Government		\$ 5,882,943	\$ 1,036,534	\$ 4,524,469	\$ 5,561,003	\$ 321,941

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
April 30, 2015**

	Amended Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Estimated Annual
Resources					
Beginning Cash Balance	\$ 258,080	\$ 258,080		\$ 258,080	\$ -
June Medical & Rx Claims held until J	(1,380,862)	(1,380,862)		\$ (1,380,862)	
Transfers In	\$ 3,699,202	\$ 6,400,427	\$ -	\$ 6,400,427	\$ 2,701,225
Premiums/Other	16,273,141	13,318,137	2,948,004	16,266,141	(7,000)
Stop Loss Reimb	60,711	4,079,535	-	4,079,535	4,018,824
Total Resources	\$ 18,910,272	\$ 22,675,317	\$ 2,948,004	\$ 25,623,321	\$ 6,713,049
Expenses					
Medical Claims	\$ 13,623,533	\$ 10,923,392	\$ 2,184,678	\$ 13,108,071	\$ (515,462)
Medical Claims covered by Stop Loss		3,357,383	-	3,357,383	3,357,383
Prescription Drug Claims	4,109,421	3,803,850	760,770	4,564,620	455,199
Dental Claims	1,251,459	1,019,231	203,846	1,223,077	(28,382)
Vision Claims	169,766	114,124	22,825	136,949	(32,817)
County Pharmacy	244,091	221,166	44,233	265,400	21,309
Employee Assistance Program	23,509	19,591	3,918	23,509	0
Medicare Supplement - Phys. Mutual	772,968	679,092	135,818	814,910	41,942
Total Claims	\$ 20,194,747	\$ 20,137,829	\$ 3,356,089	\$ 23,493,918	\$ 3,299,171
Administration Fees & Other	680,480	714,263	90,032	804,295	123,815
Life/AD&D Premiums	347,624	277,385	55,477	332,862	(14,762)
Stop Loss Premiums	781,569	641,546	128,309	769,855	(11,714)
Total Admin/Premiums	\$ 1,809,673	\$ 1,633,194	\$ 273,818	\$ 1,907,012	\$ 97,339
Total Expenses	\$ 22,004,421	\$ 21,771,023	\$ 3,629,907	\$ 25,400,930	\$ 3,396,510
Ending Cash Balance	\$ (3,094,148)	\$ 904,295	\$ (681,903)	\$ 222,392	\$ 3,316,540

Cash Balance-One Year Ago

\$ 661,163

Notes:

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

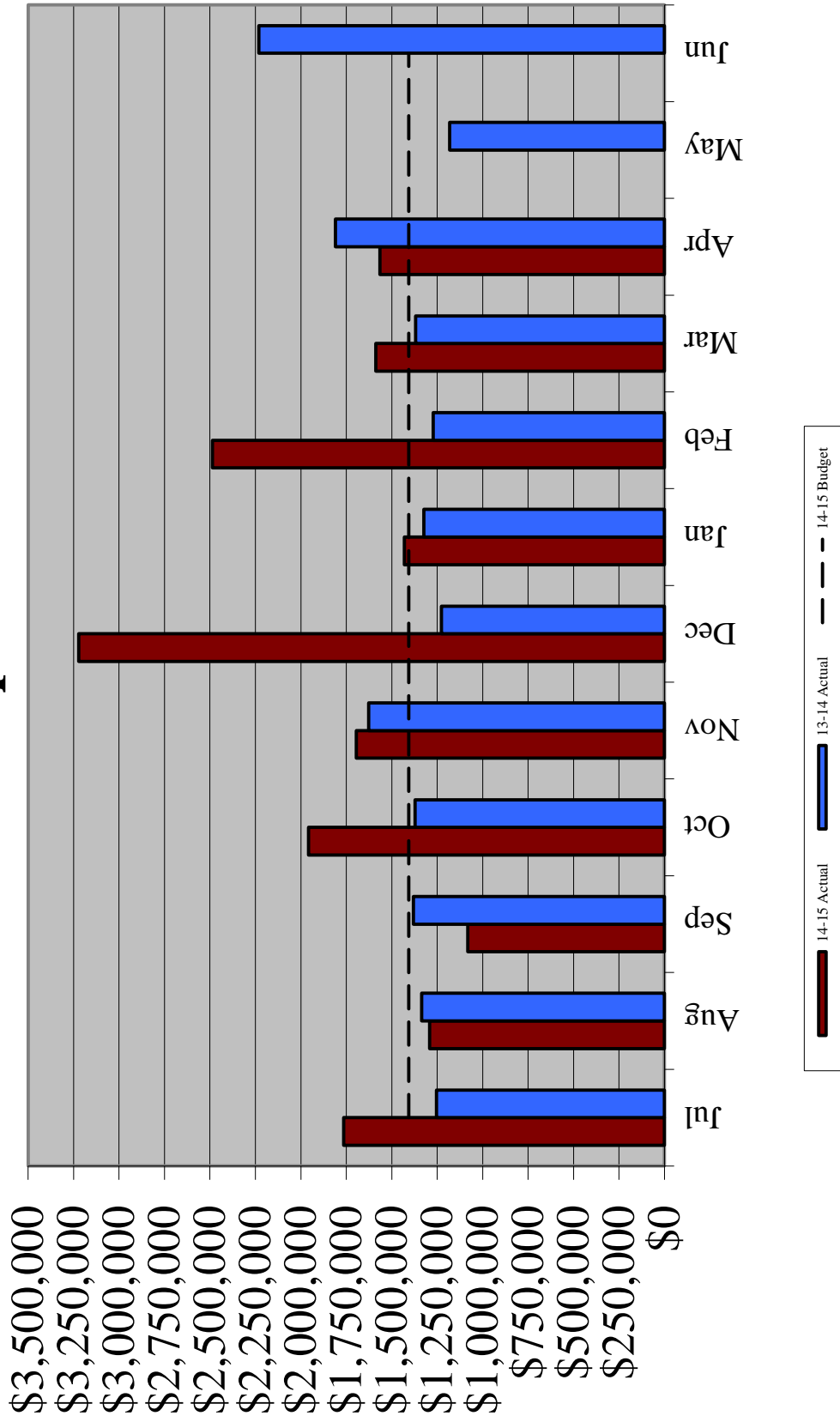
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	602	\$163	\$489
Family	559	\$383	\$1,148
	<u>1,161</u>		

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 14-15	Monthly Budget	This Month	YTD Avg	High Month	
Medical Claims	\$1,135,294	\$ 798,041	\$1,092,339	\$1,773,748	(Dec)
Prescription Drug Claims	\$342,452	223,751	\$380,385	\$603,072	(July)
Total	\$1,477,746	\$1,021,792	\$1,472,724		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$1,150,665	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	\$328,678	\$334,065	\$335,737	\$493,568	(April)
Total	\$1,374,276	\$1,484,730	\$1,448,771		

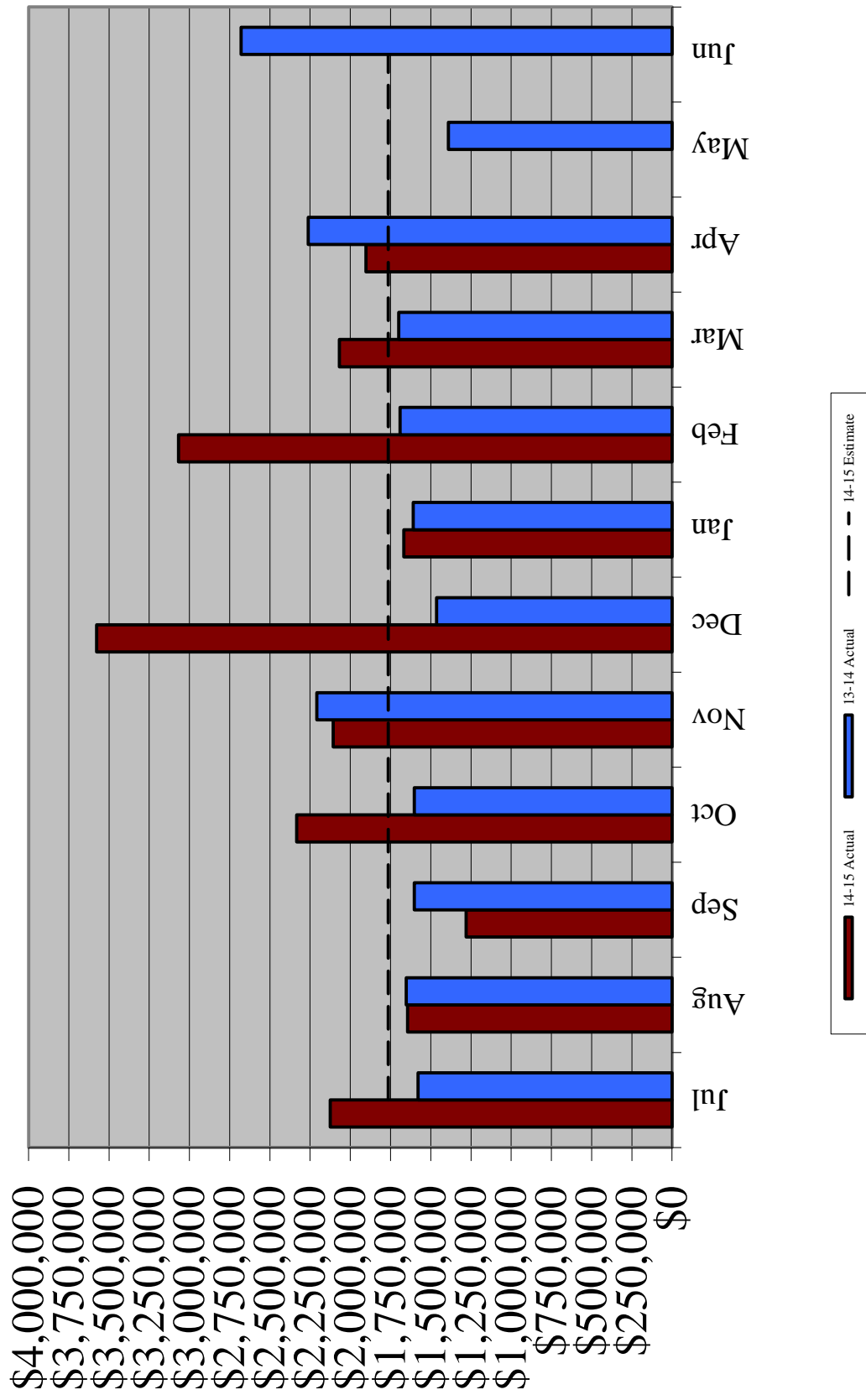
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of April 30, 2015**

	Annual		Annual		April		April	
	FY 14-15 Estimates	FY 13-14 Actuals	Inc (Dec)	%	FY 14-15 YTD Actuals	April FY 13-14 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%
June Medical & Rx Claims held until July 1	\$ (1,380,862)				\$ (1,380,862)			
Transfers In	\$ 3,699,202	\$ 5,369,374	\$ (1,670,172)	-31.1%	\$ 6,400,427	\$ 5,369,374	\$ 1,031,053	19.2%
Employer Premiums	11,443,032	9,712,447	1,730,585	17.8%	9,347,324	7,958,672	1,388,652	17%
Employee/Retiree/Cobra Premiums	4,444,048	3,969,189	474,859	12.0%	3,618,164	3,199,284	418,880	13.1%
Stop Loss Reimb	60,711	67,456	(6,745)	-10.0%	4,079,535	21,356	4,058,179	19003%
Refunds/Rebates/Subsidy	386,061	428,957	(42,896)	-10.0%	352,649	387,157	(34,508)	-8.9%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 18,910,272	\$ 20,314,805	\$ (23,672)	-0.1%	\$ 22,675,317	\$ 17,703,227	\$ 6,352,953	35.9%
Expenses								
Medical Claims	\$ 13,623,533	\$ 13,356,405	\$ 267,128	2.0%	\$ 10,923,392	\$ 10,383,915	\$ 539,477	5.2%
Medical claims covered by Stop Loss	-	-	-		3,357,383	-	3,357,383	#DIV/0!
Prescription Drug Claims	4,109,421	4,028,844	80,577	2.0%	3,803,850	3,263,007	540,843	16.6%
Dental Claims	1,251,459	1,180,622	70,837	6.0%	1,019,231	1,019,549	(318)	0.0%
Vision Claims	169,766	161,682	8,084	5.0%	114,124	113,947	177	0.2%
County Pharmacy	244,091	221,901	22,190	10.0%	221,166	180,530	40,636	22.5%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	19,591	19,649	(58)	-0.3%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	679,092	649,062	30,030	4.6%
Misc Refunds/Reimb/Flex Acct	-	-	-		150	-	150	0%
Total Claims	\$ 20,194,747	\$ 19,750,483	\$ 444,264	2.2%	\$ 20,137,979	\$ 15,629,659	\$ 4,508,320	28.8%
Administration Fees & Other	680,480	649,360	31,120	4.8%	714,113	538,211	175,902	32.7%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	277,385	283,525	(6,140)	-2.2%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	641,546	590,667	50,879	8.6%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 1,633,044	\$ 1,412,403	\$ 220,641	15.6%
Total Expenses	\$ 22,004,421	\$ 21,437,587	\$ 566,833	2.6%	\$ 21,771,023	\$ 17,042,062	\$ 4,728,961	27.7%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (3,094,148)	\$ 258,080	\$ (590,505)	-229%	\$ 904,295	\$ 661,163	\$ 1,623,992	245.6%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
April 30, 2015

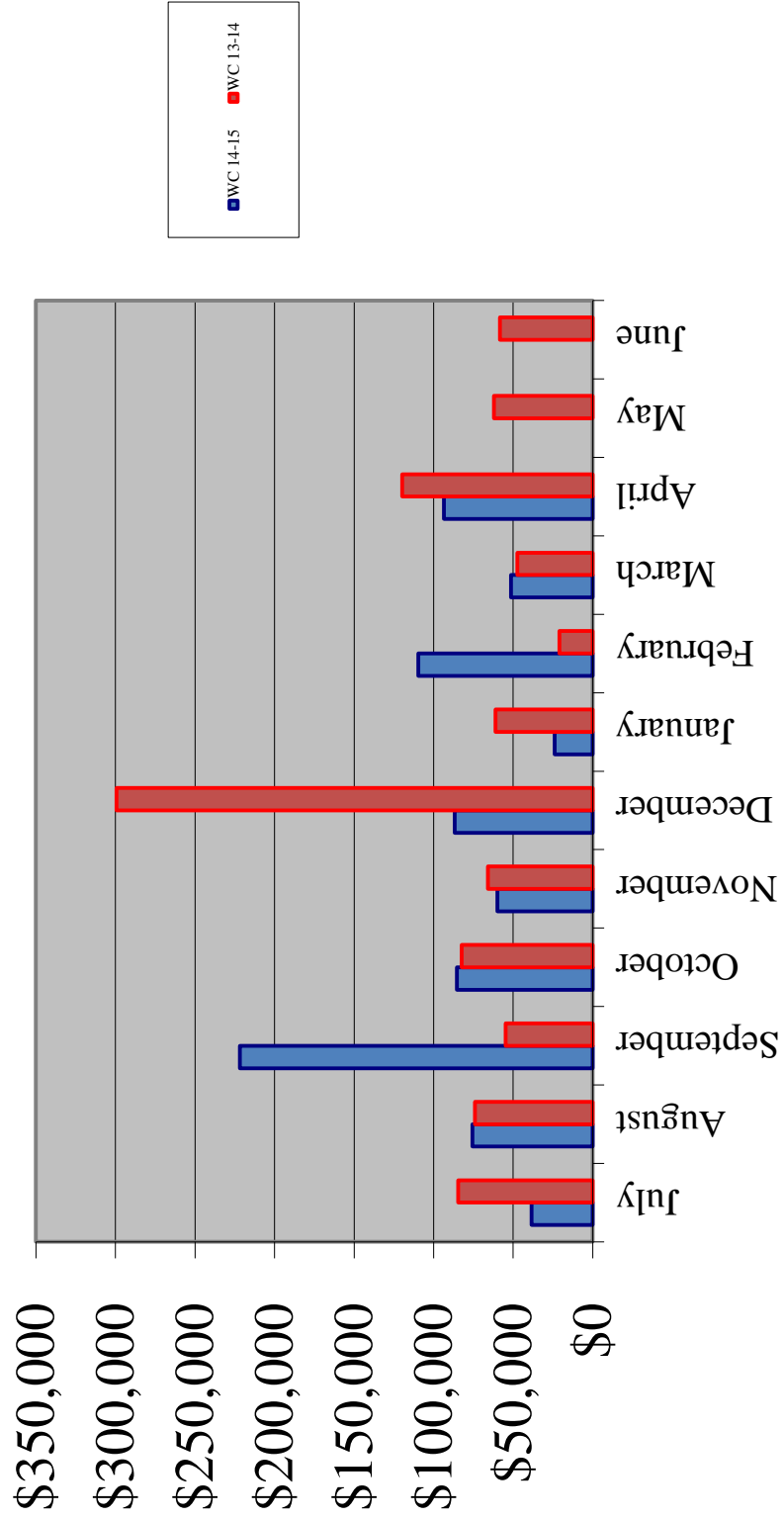
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	234,733	192,392
Transfers/Supplements	1,200,000	1,200,000	-
Total Sources	\$ 1,272,366	\$ 1,463,966	\$ 191,600
Expenditures:			
Claims	\$ 1,027,899	\$ 846,213	(181,686)
Stop loss/Admin Fees	244,468	258,472	14,004
Total Expenditures	\$ 1,272,367	\$ 1,104,685	\$ (167,681)
Ending Cash Balance*	\$ 0	\$ 359,281	\$ 359,281
Cash Balance-One Year Ago		\$ 149,187	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 128,155	\$ 123,359	\$ (4,796)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	10,000	-	(10,000)
Reimbursement	-	-	-
Total Sources	\$ 138,155	\$ 123,359	\$ (14,796)
Expenditures:			
Tort Claims	\$ 29,469	\$ 15,489	\$ (13,980)
Supportive Services	7,887	6,168	(1,719)
Total Expenditures	\$ 37,356	\$ 21,658	\$ (15,698)
Ending Cash Balance*	\$ 100,799	\$ 101,701	\$ 902
Cash Balance-One Year Ago		\$ 135,661	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

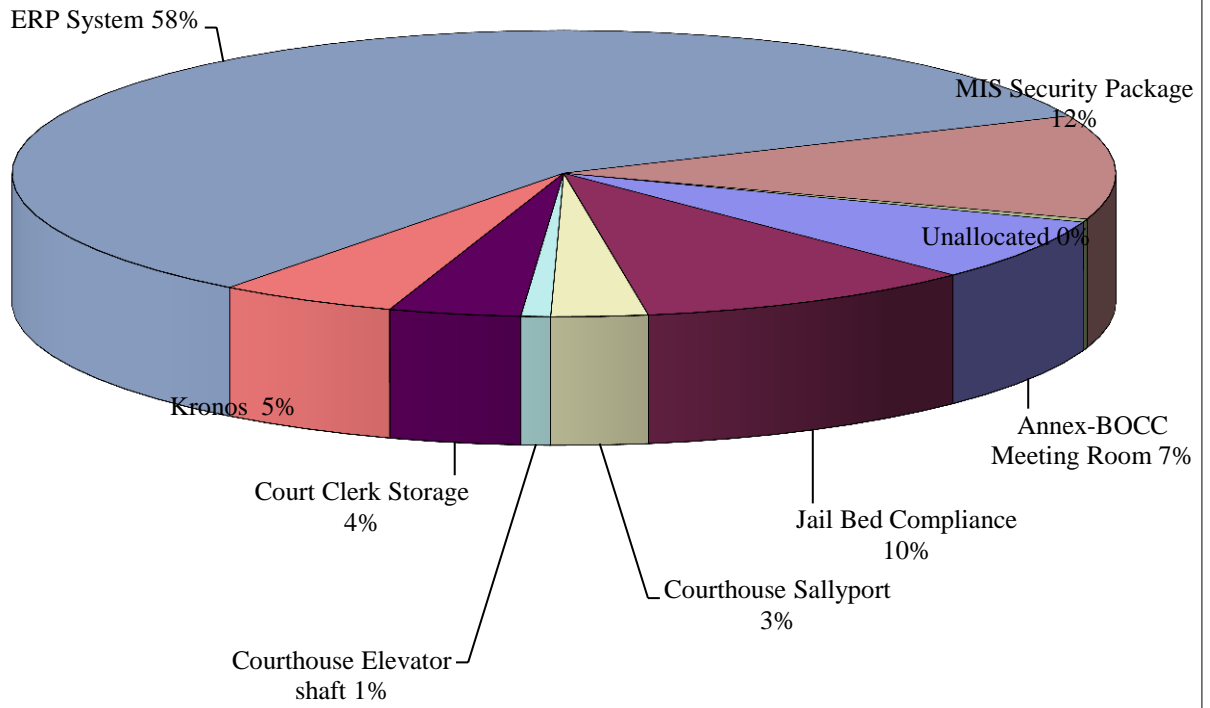
Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14-15 Expense	Project Expense To Date	Available	Project Status
Facilities							
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	185,000		-	-	Pending
Courthouse							
Sallyport Repairs	7/18/2013	52,290				52,290	Pending
Courthouse Elevator Shaft	9/18/2014	16,000		16,000	16,000	-	
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		1,450	49,922	21,578	Pending
Technology							
Kronos Implementation	1/19/2012	97,000	13,472		83,528	-	Pending
ERP System	6/19/2014	1,076,961	659,248	417,793	417,793	(80)	Pending
MIS Security Package	3/19/2015	217,831	157,926	57,519	57,519	2,386	Pending
Completed Technology Projects-Available Funds							-
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		536				536	
Total Ongoing Budgeted Capital Projects		\$ 1,853,586	\$ 1,132,122	\$ 492,761	\$ 624,761	\$ 96,703	
				-1,450.00		-848.02	

TIF Projects:

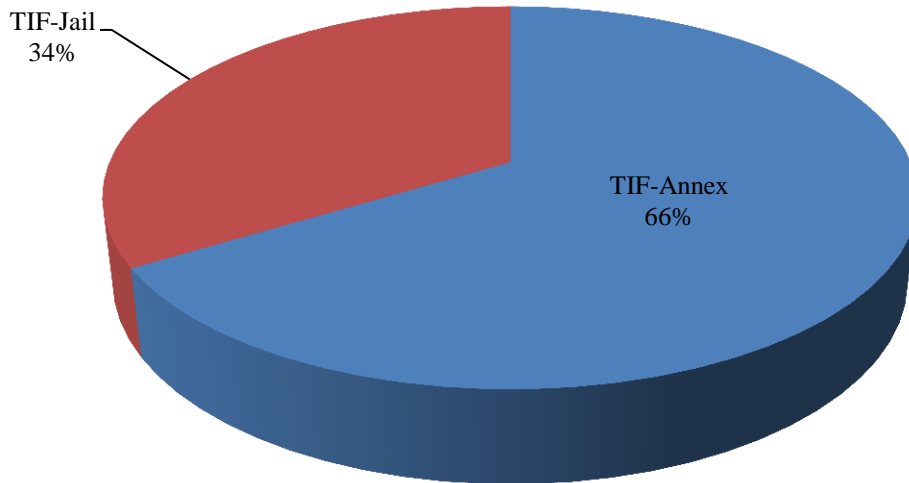
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,386,786	\$ 1,078,796	\$ 1,251,743	511,471	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 69,285	\$ 1,254,445	\$ 1,406,745	123,971	Ongoing
Total Capital Projects		\$ 6,603,586	\$ 2,588,193	\$ 2,826,002	\$ 3,283,249	\$ 732,145	

Cash Balance at April 30, 2015	\$3,359,390.83
PBA Transfer	3,359,390.83
14/15 Available Budget	3,320,337.38
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,320,337.38
Total Cash Available for Projects	\$ 39,053.45

Capital Projects Budget FY 14-15



TIF Budgets FY 14-15



FY 2014-15 Special Revenue Funds
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

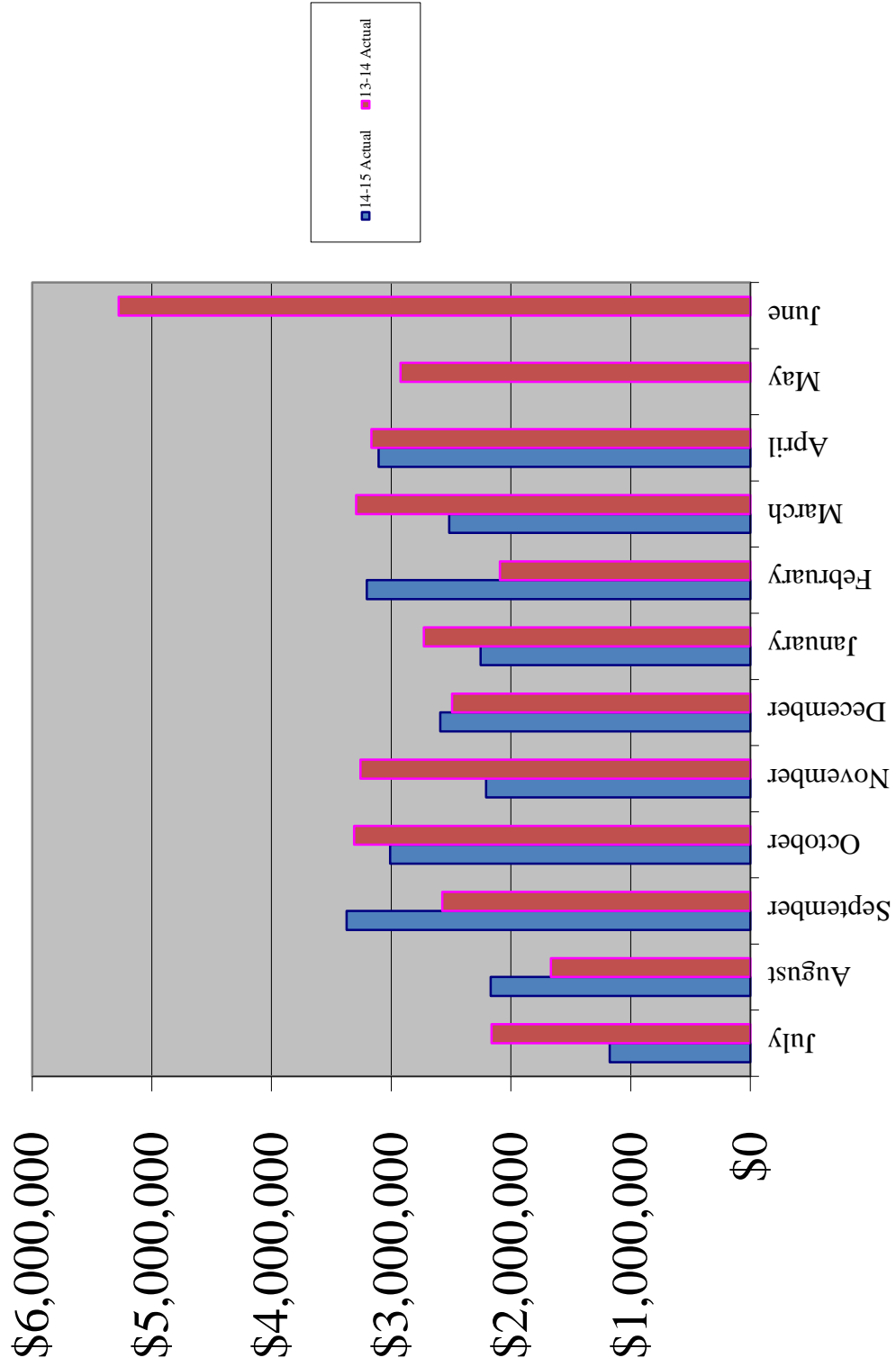
Cost Center	Department	2014-2015 Budget	April 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$6,661,515	\$202,400	\$2,451,867	\$4,209,648	\$3,264,331	\$3,397,184	36.8%
1110	Highway Cash-Dist #2	7,081,336	1,153,042	4,167,208	2,914,128	5,048,047	2,033,289	58.8%
1110	Highway Cash-Dist #3	6,946,492	338,902	4,182,516	2,763,976	4,868,721	2,077,771	60.2%
1111	CBRI Fund	3,168,392	18,000	229,835	2,938,558	769,634	2,398,758	7.3%
1118	Tax Assessment District	16,775	0	15,161	1,614	15,161	1,614	0.0%
1130	Resale Property	3,934,923	188,691	2,585,535	1,349,388	2,919,139	1,015,785	65.7%
1140	Treasurer Mortgage Fee	270,222	7,267	100,593	169,629	106,082	164,140	37.2%
1150	County Clerk Lien Fee	133,066	899	26,586	106,480	48,173	84,894	20.0%
1151	UCC Central Filing Fund	1,032,253	76,999	737,417	294,836	778,787	253,467	71.4%
1152	Records Mgmt & Preservation	1,269,700	80,143	620,338	649,362	874,024	395,676	48.9%
1160	Sheriff Service Fee	3,332,923	226,290	2,185,087	1,147,836	2,609,999	722,924	65.6%
1161	Sheriff Special Revenue	8,278,697	521,162	5,790,194	2,488,504	6,499,476	1,779,221	69.9%
1162	Sheriff's Grant Fund	852,702	105,681	331,510	521,192	543,450	309,252	38.9%
1201	Assessor Revolving Fee	85,107	0	0	85,107	0	85,107	0.0%
1231	Juvenile Probation Fee	220,499	4,380	32,210	188,289	65,000	155,499	14.6%
1232	Special Work Restitution	84,159	0	0	84,159	0	84,159	0.0%
1233	Juvenile Grant Fund	497,902	35,831	257,104	240,798	264,047	233,855	51.6%
1240	Planning Commission Fee	405,292	3,741	134,970	270,322	147,477	257,815	33.3%
1250	Local Emergency Planning Com	13,907	0	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	836,130	10,620	172,045	664,085	228,695	607,434	20.6%
1260	Community Service Fee	193,368	2,392	55,653	137,714	73,361	120,007	28.8%
1270	Community Sentencing	1,420,364	89,200	1,038,171	382,194	1,063,171	357,193	73.1%
1280	Drug Court Fund	674,970	12,055	409,777	265,194	412,231	262,740	60.7%
1282	Mental Health Court Fund	107,189	0	20,027	87,162	31,458	75,731	18.7%
1290	Shine Program	447,775	27,616	204,936	242,839	208,644	239,131	45.8%
Total		\$47,965,659	\$3,105,309	\$25,750,264	\$22,215,395	\$30,840,633	\$17,125,026	53.7%

Year elapsed = 83.33%

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 2014-2015-Status Report
For the Period Ending April 30, 2015**

**14-15
YTD Actual**

Beginning Cash Balance **\$5,817,284**

Revenue:

Property Tax-Current & Prior	\$ 7,947,596
Exempt Manufacturing Tax	71,286
Miscellaneous Property Tax	25,143
Interest Income	622
Total Revenue	\$ 8,044,648

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(1,708,213)
Total Paid YTD	\$ (6,098,213)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ -
Interest	(14,481)
Total Paid YTD	\$ (14,481)

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	(45,661)
Total Paid YTD	\$ (45,661)

2014 GO Bonds- BNSF

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(1,768,355)
Total Bond Payments YTD	\$ (6,158,355)

Judgments

Principal	\$ -
Interest	-
Total Judgment Payments YTD	\$ -

Total Expenditures

\$ (6,158,355)

Ending Cash Balance

\$ 7,703,576

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (21,950,000)	\$ 39,550,000
21,085,025	(13,899,263)	7,185,763
\$ 82,585,025	\$ (35,849,263)	\$ 46,735,763
		Refinanced
\$ 10,120,000	\$ (7,805,000)	\$ 2,315,000
3,057,501	(3,010,032)	47,469
\$ 13,177,501	\$ (10,815,032)	\$ 2,362,469
\$ 10,000,000	\$ (7,650,000)	\$ 2,350,000
2,975,596	(2,834,500)	141,096
\$ 12,975,596	\$ (10,484,500)	\$ 2,491,096
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	-	1,100,000
\$ 11,100,000	\$ -	\$ 11,100,000
\$ 91,620,000	\$ (37,405,000)	\$ 54,215,000
28,218,122	(19,743,795)	8,474,328
\$ 119,838,122	\$ (57,148,795)	\$ 62,689,328

Balance at 6-30-14	Payments YTD	Balance
\$ 691,633	\$ -	\$ 691,633
	-	
\$ 691,633	\$ -	\$ 691,633

Debt Service Fund Expenditures 10 Year History

