

Oklahoma County
Monthly Financial Report
For Period Ending August 31, 2014

General Fund Budget Analysis
Employee Benefits Fund Status
Worker's Comp & Self Insurance Funds-Financial Summary
Capital Projects Status Report
Special Revenue Funds Report
Debt Service Fund Report

September 2014

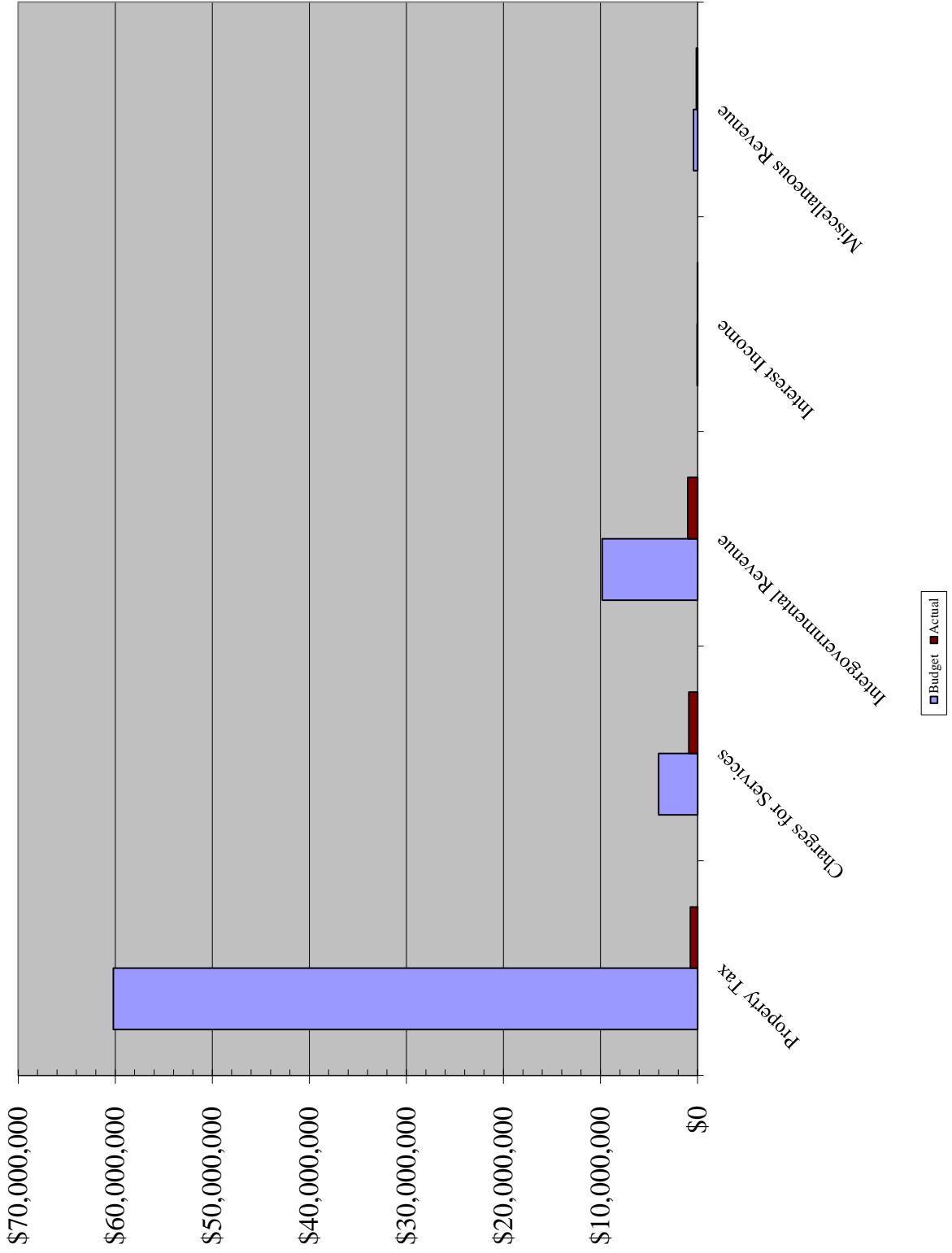
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending August 31, 2014**

	14-15 Adopted 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	\$ 5,521,219	\$ 6,863,903	\$ 1,342,685	124.3%	
Reserved	1,948,081	1,948,081	-	100.0%	
Total Estimated Cash Balance	\$ 7,469,300	\$ 8,811,984	\$ 1,342,685		
Revenue:					
Property Tax	\$ 60,191,447	\$ 739,249	\$ (59,452,198)	1.2%	1.3%
Charges for Services	4,005,326	899,268	(3,106,058)	22.5%	21.1%
Intergovernmental Revenue	9,826,959	1,019,283	(8,807,676)	10.4%	11.0%
Interest Income	50,000	6,690	(43,310)	13.4%	11.6%
Miscellaneous Revenue	431,346	115,548	(315,798)	26.8%	36.9%
Total Revenue	\$ 74,505,078	\$ 2,780,039	\$ (71,725,039)	3.7%	3.9%
Temporary Cash Transfer In	\$ -	\$ 11,125,000	\$ 11,125,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,909,202)	(4,050,000)	859,202		
14-15 Expenditures	\$ 75,117,095	\$ 12,014,781	\$ (63,102,314)	16.0%	15.4%
Prior Budget Year Expenditures	1,948,081	1,619,504	(328,577)	83.1%	81.4%
Total Expenditures	\$ 77,065,176	\$ 13,634,285	\$ (63,430,891)		
Cash Balance*	\$ 0	\$ 5,032,738	\$ 5,032,738		

* 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 August 31, 2014



**General Fund
FY 2014-2015
Actual Comparison**

For the Month Ending August 31, 2014				
	14-15 August Actual	13-14 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 4,854,151	\$ 2,657,132	\$ 2,197,019	82.7%
Revenue:				
Property Tax	\$ 357,958	\$ 337,591	\$ 20,367	6.0%
Charges for Services	461,775	462,843	(1,068)	-0.2%
Intergovernmental Revenue	481,591	556,792	(75,201)	-13.5%
Interest Income	3,458	2,892	566	19.6%
Miscellaneous Revenue	19,874	94,539	(74,665)	-79.0%
Total Revenue	\$ 1,324,656	\$ 1,454,658	\$ (130,001)	-8.9%
Temporary Cash Transfers In	\$ 6,625,000	\$ 4,500,000	\$ 2,125,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,750,000)	-	(1,750,000)	
14-15 Expenditures	\$ 5,794,421	\$ 5,755,800	\$ 38,621	0.7%
Prior Budget Year Expenditures	226,649	349,540	(122,891)	
Total Expenditures	\$ 6,021,070	\$ 6,105,340	\$ (84,270)	-1.4%
Ending Cash Balance	\$ 5,032,738	\$ 2,506,449	\$ 2,526,289	100.8%

	14-15 August Actual	13-14 August Actual	Increase (Decrease)
\$	-	-	-
(1,450,000)	(1,450,000)	(2,000,000)	550,000
(300,000)	(300,000)	(250,000)	(50,000)
-	-	-	-
\$ (1,750,000)	\$ (1,750,000)	\$ (2,250,000)	\$ 500,000

Note 1.)

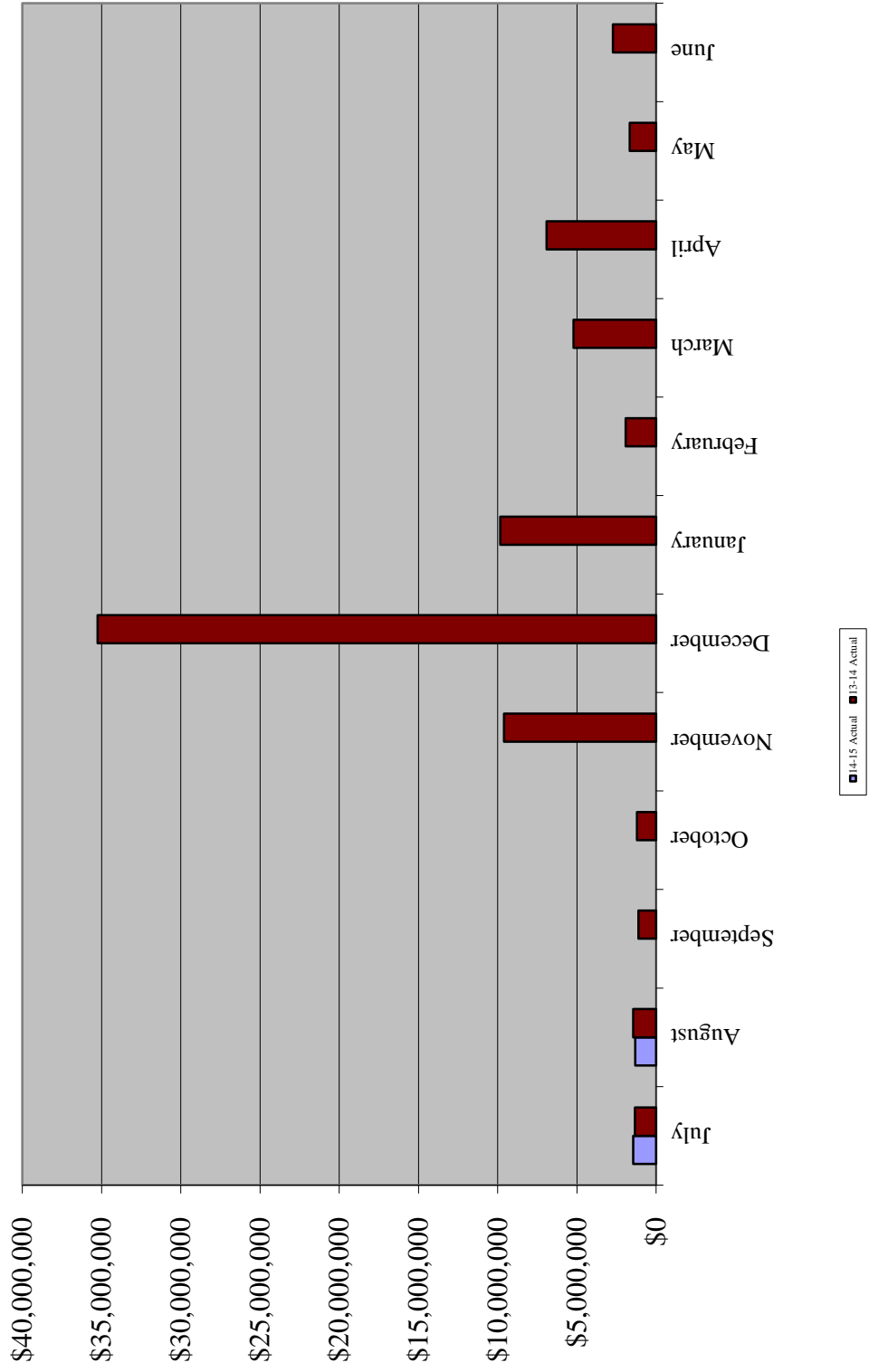
Operating Transfers

2010-Capital Projects	-	-	-
4010-Employee Benefits	(1,450,000)	(2,000,000)	550,000
4020-Workers Compensation	(300,000)	(250,000)	(50,000)
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (1,750,000)	\$ (2,250,000)	\$ 500,000

For the Year to Date Period Ending August 31, 2014				
	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
\$	\$ 8,811,984	\$ 10,378,336	\$ (1,566,352)	-15.1%
\$	739,249	752,231	\$ (12,982)	-1.7%
	899,268	867,737	31,531	3.6%
	1,019,283	1,019,989	(706)	-0.1%
	6,690	8,693	(2,003)	-23.0%
	115,548	143,555	(28,007)	-19.5%
\$	2,780,039	2,792,206	\$ (12,166)	-0.4%
\$	11,125,000	\$ 4,500,000	\$ 6,625,000	
	-	-	-	
	-	-	-	
	(4,050,000)	(2,250,000)	(1,800,000)	80.0%
\$	12,014,781	\$ 11,339,819	\$ 674,962	6.0%
	1,619,504	1,574,273	45,231	2.9%
\$	13,634,285	\$ 12,914,092	\$ 720,193	5.6%
\$ 5,032,738	\$ 2,506,449	\$ 2,526,289	\$ 2,526,289	100.8%

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	-	-	-
(3,450,000)	(3,450,000)	(2,000,000)	(1,450,000)
(600,000)	(600,000)	(250,000)	(350,000)
-	-	-	-
\$ (4,050,000)	\$ (4,050,000)	\$ (2,250,000)	\$ (1,800,000)

General Fund Actual Revenue at August 31, 2014



FY 2014-15 General Fund Expenditures
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

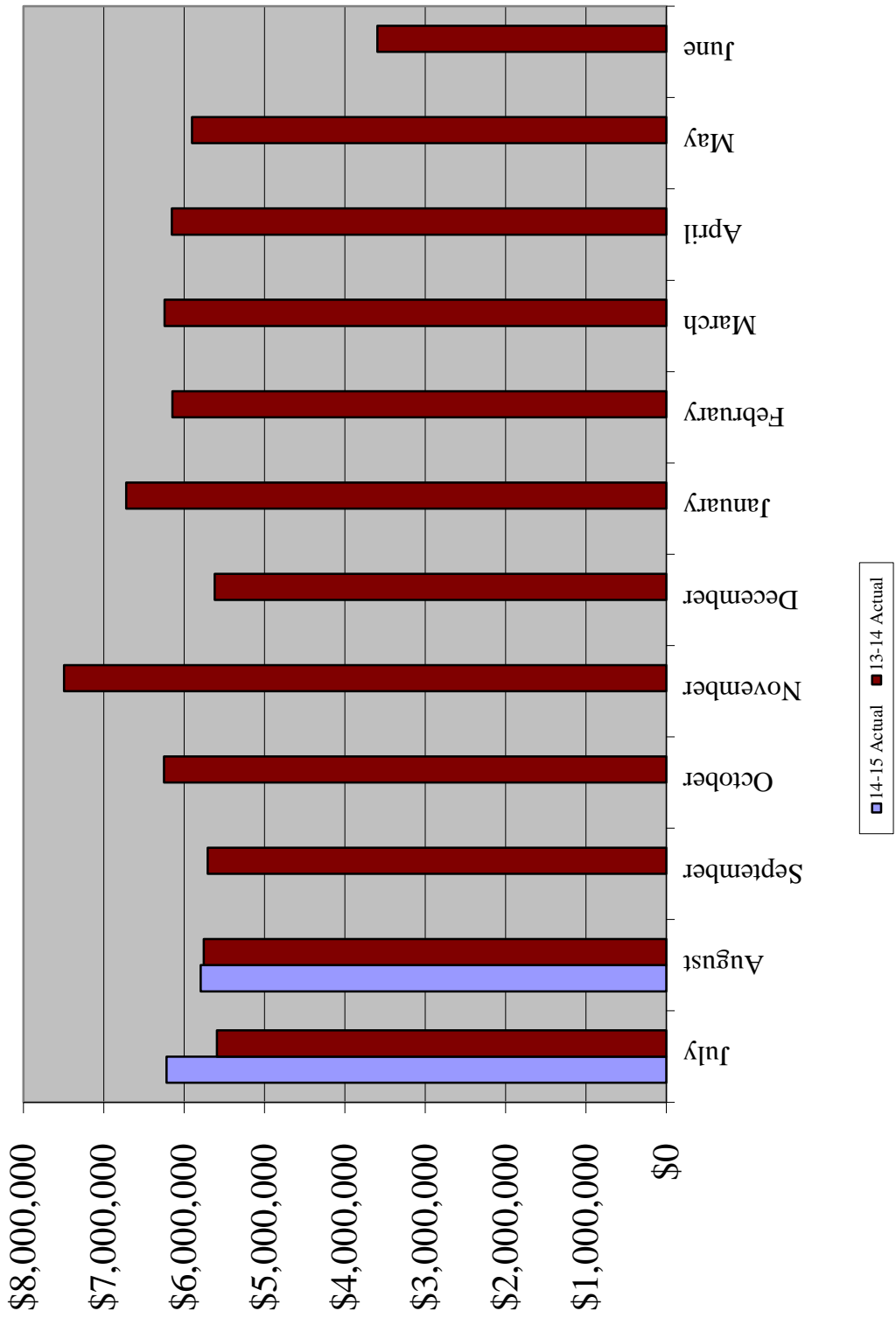
Cost Center	Department	2014-2015 Budget	August 2015 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$6,872,943	\$464,152	\$843,609	\$5,061,652 *	\$6,029,334	\$4,092,728	\$2,780,215	12.3%	10.4%
1200	County Commissioners	518,253	40,747	81,494	488,962	436,759	84,844	433,409	15.7%	16.6%
1300	Assessor	2,298,601	183,260	371,522	2,229,134	1,927,079	425,142	1,873,459	16.2%	16.3%
1400	Assessor Revaluation	4,169,374	261,559	552,697	3,316,183	3,616,677	717,609	3,451,765	13.3%	14.3%
1500	Treasurer	597,028	30,797	65,173	391,037	551,855	156,083	440,945	10.9%	11.4%
1600	Court Clerk	5,943,352	492,471	961,898	5,771,389	4,981,454	1,015,354	4,927,998	16.2%	15.2%
1700	Court Clerk	2,865,981	209,943	434,503	2,607,020	2,431,478	587,960	2,278,021	15.2%	16.0%
1800	Excise & Equalization Bds	48,961	242	888	5,329	48,073	6,603	42,358	1.8%	3.3%
1900	County Audit	570,013	2,406	2,406	14,435	567,607	281,191	288,822	0.4%	20.0%
2000	District Attorney-State	150,000	6,725	8,592	51,554	141,408	30,130	119,870	5.7%	6.5%
2100	District Attorney-County	72,398	4,070	4,317	25,901	68,081	27,483	44,915	6.0%	5.6%
2300	Public Defender	52,000	2,416	5,004	30,025	46,996	30,832	21,168	9.6%	14.2%
2400	Purchasing	288,761	24,864	49,146	294,878	239,615	57,338	231,423	17.0%	16.3%
2500	Election Board	1,149,681	83,827	156,972	941,830	992,709	230,183	919,498	13.7%	12.9%
2600	BOCC HR/Health & Safety	462,047	33,226	65,146	390,876	396,901	75,269	386,778	14.1%	15.8%
2700	MIS	2,788,131	194,949	346,247	2,077,479	2,441,884	1,122,590	1,665,542	12.4%	14.6%
2801	Facilities Mgmt-Courthouse	1,384,245	92,598	181,879	1,091,273	1,202,366	273,563	1,110,682	13.1%	14.2%
2901	Facilities Mgmt-Office Bldg	248,309	16,252	16,252	97,513	232,057	108,018	140,292	6.5%	6.7%
3000	Planning Commission	155,156	23,196	46,429	278,575	108,727	46,429	108,727	29.9%	302.0%
3100	Community Service	597,891	55,778	109,278	655,667	488,613	109,278	488,613	18.3%	17.8%
5100	Sheriff	32,751,171	2,745,332	6,089,653	36,537,917 *	26,661,518	6,828,039	25,923,132	18.6%	17.1%
5200	Juvenile Justice Bureau	7,049,905	529,751	1,033,789	6,202,733	6,016,116	1,287,922	5,761,983	14.7%	16.0%
5500	Emergency Management	382,637	24,226	45,258	271,549	337,379	113,173	269,464	11.8%	15.3%
6100	Social Services	1,818,803	109,485	207,636	1,245,819	1,611,167	465,761	1,353,042	11.4%	11.6%
7100	Free Fair	62,245	0	0	0	62,245	14,999	47,246	0.0%	20.0%
8100	OSU Extension	507,732	38,249	76,040	456,240	431,692	88,584	419,148	15.0%	14.5%
9100	District 1	302,660	26,105	51,962	311,773	250,698	66,381	236,279	17.2%	16.7%
9200	District 2	256,859	32,152	78,162	468,969	178,697	87,168	169,691	30.4%	28.2%
9300	District 3	248,254	26,151	50,226	301,358	198,028	52,574	195,680	20.2%	19.8%
9400	County Engineer	503,704	39,492	78,603	471,618	425,101	107,822	395,882	15.6%	14.9%
9991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	0	0	0	0	0	0	0	0.0%	0.0%
Total		\$75,117,095	\$5,794,421	\$12,014,781	\$72,088,687	\$63,102,314	\$18,591,050	\$56,526,045	16.0%	15.4%

Year elapsed = 16.7%

Notes:

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

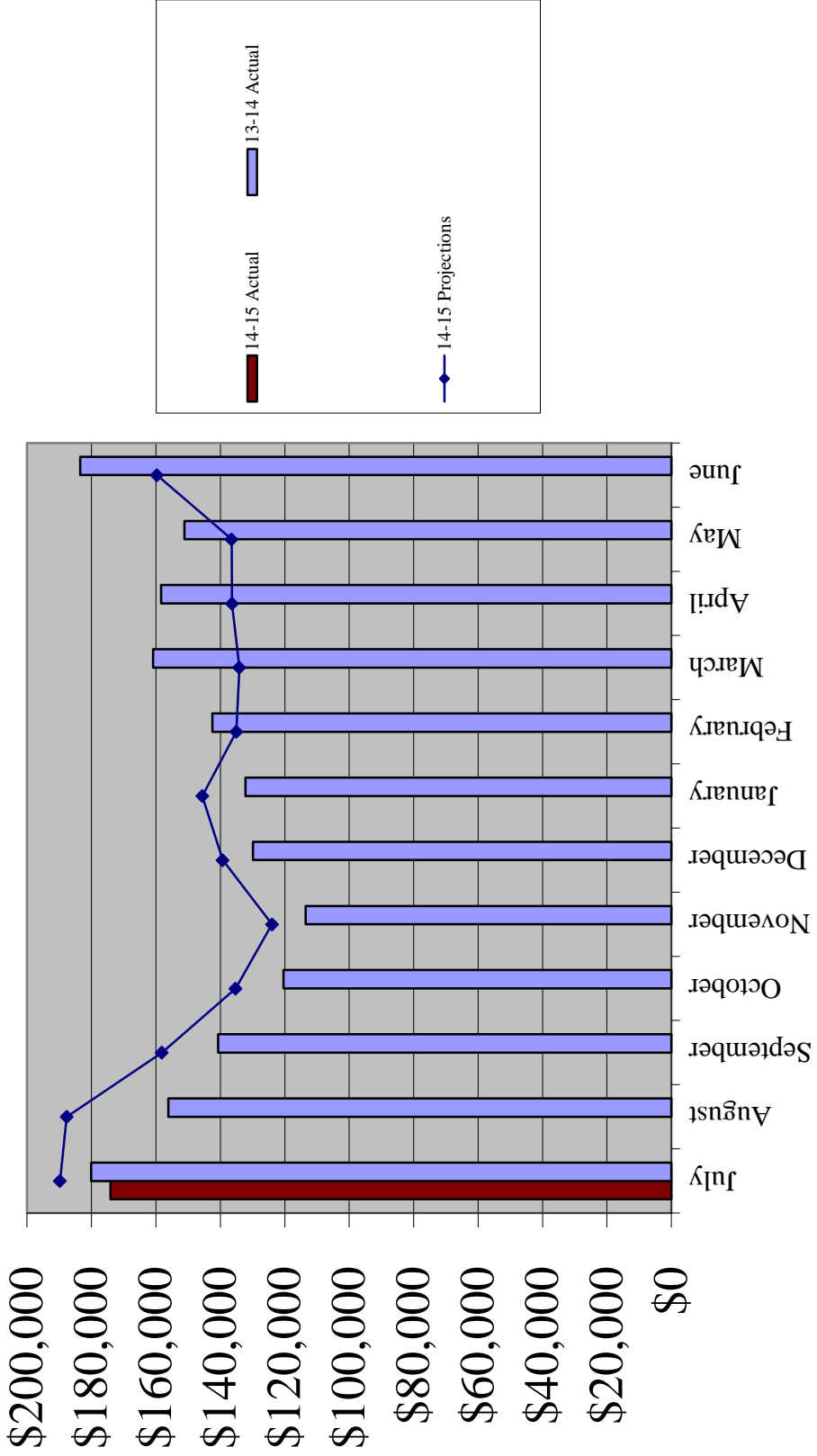
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
August 31, 2014**

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	\$ -	\$ 200	\$ 200	\$ 1,000
52010	FICA - Retirement Board Members	92	-	15	15	77
52022	Retirement paid by General Fund	4,175	2,781	695	3,477	698
	Total Salaries and Benefits	\$ 5,467	\$ 2,781	\$ 911	\$ 3,692	\$ 1,775
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 725,843	\$ 174,157	\$ 900,000	\$ 881,375
54023	Electricity (OG&E)	800,000	520,094	79,906	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	480,930	59,070	540,000	110,000
54022	Natural Gas(ONG)	28,000	29,957	1,043	31,000	(3,000)
	Utilities Subtotal	\$ 3,259,375	\$ 1,756,824	\$ 314,176	\$ 2,071,000	\$ 1,188,375
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		4,550	4,550	459,550
54455	Bond Administrative Fees	13,000		120	120	12,880
	Lease-Purchase Debt Subtotal	\$ 477,100	\$ -	\$ 4,670	\$ 4,670	\$ 472,430
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	\$ 556,743	\$ 101,229	\$ 657,971	\$ (50,600)
54451	Outside legal services	175,000			-	175,000
54019	Liability policies on equipment and property; blanket bonds	298,540	270,000	279,850	549,850	(251,310)
54041	Publication of Commissioners Proceedings/Ads	35,000	15,233	2,768	18,000	17,000
54102	ICB (county-occupied space) rent expense	130,000	100,336	9,664	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	190,486	20,514	211,000	42,550
54103	Storage for Court Clerk records	93,955	86,213	17,243	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650			-	9,650
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	250,939	59,061	310,000	-
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			-	4,500
54456	Alcohol and drug screening for county employees	15,000	15,000		15,000	-
54045	Metro Parking Garage-Judges parking	1,380	2,530	230	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	1,038,523	607	593	1,200	1,037,323
	Other Operating Subtotal	\$ 3,088,469	\$ 1,488,086	\$ 491,150	\$ 1,979,236	\$ 1,109,233
	Total Maintenance and Operations - 54000	\$ 6,857,477	\$ 3,244,910	\$ 842,698	\$ 4,087,608	\$ 2,769,869
Capital Outlay						
55390	Copier Lease	\$ 10,000	\$ 1,428		1,428	8,572
	Total Capital Outlay - 55000	\$ 10,000	\$ 1,428	\$ -	\$ 1,428	\$ 8,572
	Grand Total - General Government	\$ 6,872,943	\$ 3,249,119	\$ 843,609	\$ 4,092,728	\$ 2,780,216

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
August 31, 2014**

	Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Estimated Annual
Resources					
Beginning Cash Balance	\$ (365,919)	\$ 258,080		\$ 258,080	\$ 623,999
June Medical & Rx Claims held until July 1		(1,380,862)		\$ (1,380,862)	
Transfers In	\$ 3,699,202	\$ 3,450,000	\$ 249,202	\$ 3,699,202	\$ -
Premiums/Other	16,180,304	2,606,231	13,031,156	15,637,387	(542,916)
Stop Loss Reimb	19,221	62,098	310,488	372,585	353,364
Total Resources	\$ 19,532,808	\$ 4,995,547	\$ 13,590,846	\$ 18,586,393	\$ 434,447
Expenses					
Medical Claims	\$ 12,723,074	\$ 2,453,500	\$ 12,267,498	\$ 14,720,997	\$ 1,997,923
Prescription Drug Claims	4,160,334	603,072	3,015,362	3,618,435	(541,899)
Dental Claims	1,293,714	214,994	1,074,970	1,289,964	(3,750)
Vision Claims	159,526	12,727	63,635	76,363	(83,163)
County Pharmacy	237,323	54,918	274,590	329,508	92,185
Employee Assistance Program	23,509	5,877	29,387	35,264	11,755
Medicare Supplement - Phys. Mutual	772,968	132,038	660,190	792,228	19,260
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	\$ 19,370,448	\$ 3,477,126	\$ 17,385,632	\$ 20,862,759	\$ 1,492,311
Administration Fees & Other	680,480	109,075	545,373	654,447	(26,033)
Life/AD&D Premiums	347,624	55,279	276,394	331,672	(15,952)
Stop Loss Premiums	781,569	127,074	635,371	762,445	(19,124)
Total Admin/Premiums	\$ 1,809,673	\$ 291,427	\$ 1,457,137	\$ 1,748,565	\$ (61,108)
Total Expenses	\$ 21,180,121	\$ 3,768,554	\$ 18,842,770	\$ 22,611,324	\$ 1,431,203
Ending Cash Balance	\$ (1,647,313)	\$ 1,226,993	\$ (5,251,923)	\$ (4,024,929)	\$ (996,754)

Cash Balance-One Year Ago

\$ 981,442

Notes:

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

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

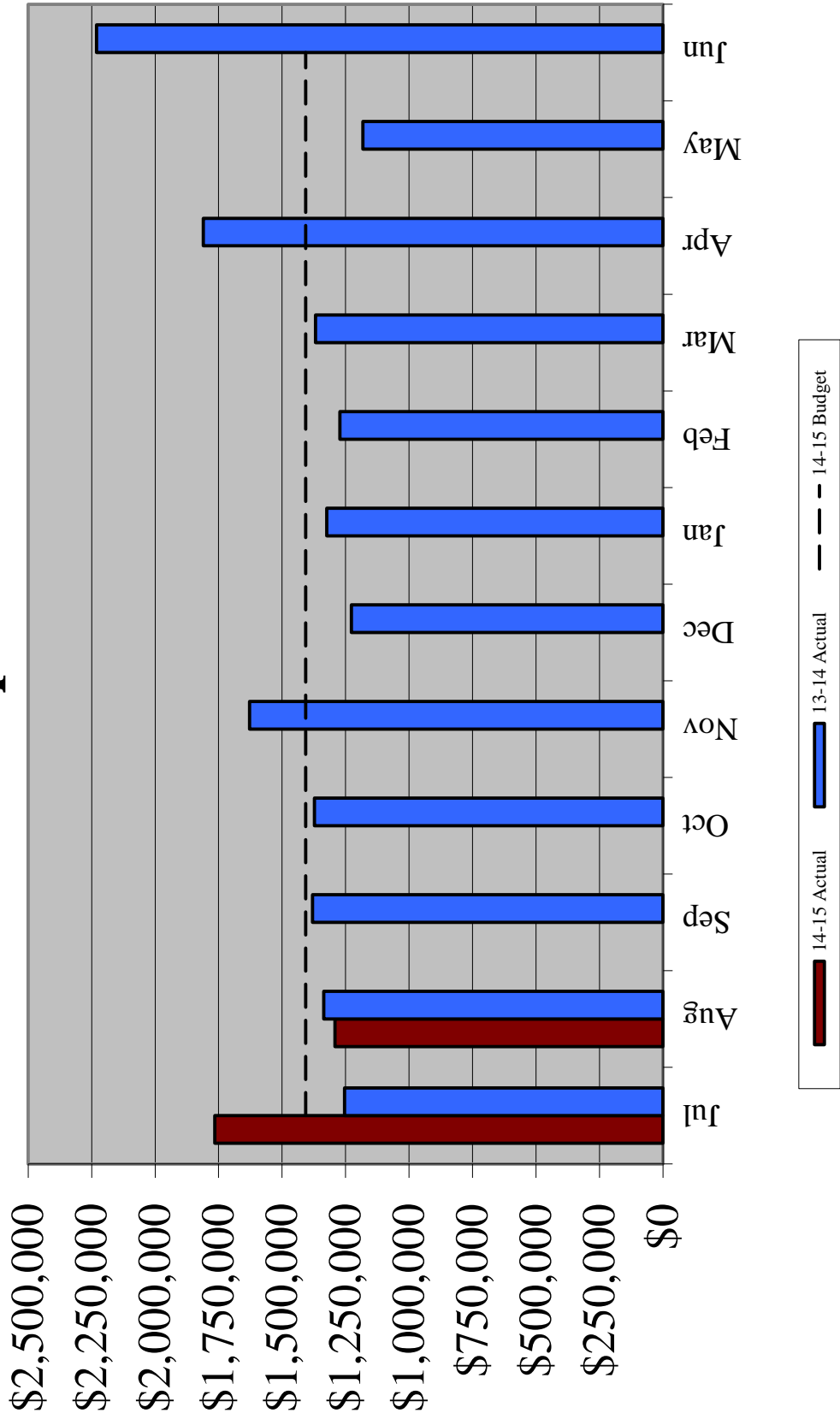
Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 14-15	Monthly Budget	This Month	YTD Avg	High Month	
Medical Claims	\$1,060,256	\$ 1,291,637	\$1,226,750	\$1,161,862	(August)
Prescription Drug Claims	<u>\$346,695</u>	-	<u>\$301,536</u>	\$603,072	(July)
Total	\$1,406,951	\$1,291,637	\$1,528,286		

Prior Year 13-14 Comparison	13/14 Monthly Budget	This Month	13/14 Avg	13/14 High Month	
Medical Claims	\$1,045,598	\$1,051,562	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	\$284,684	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,336,246	\$1,448,771		

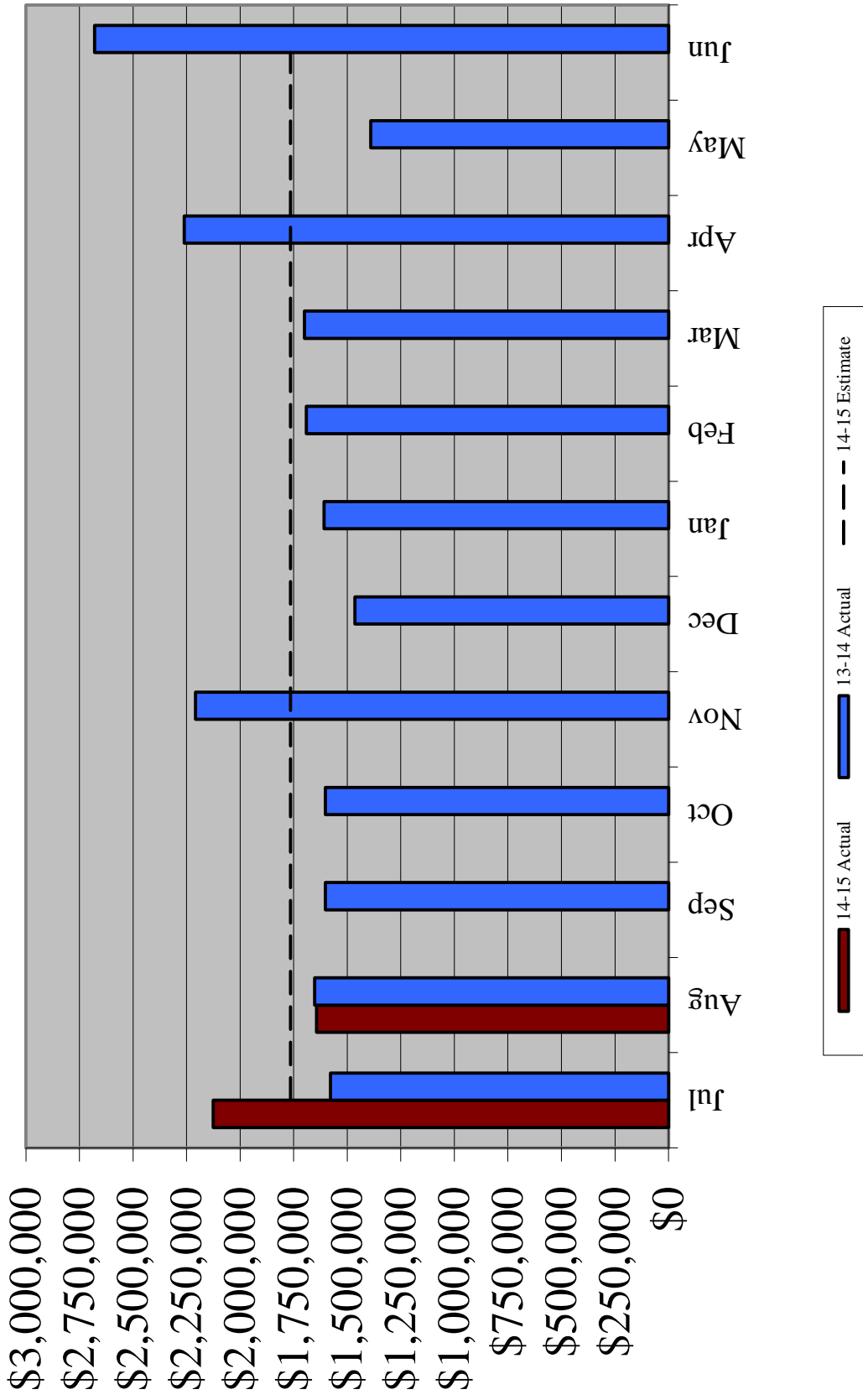
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of August 31, 2014

	Annual	Annual			At August	At August		
	FY 14-15	FY 13-14	Inc (Dec)	%	FY 14-15	FY 13-14	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ (365,919)	\$ 767,383	\$ (1,133,302)	-147.7%	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%
June Medical & Rx Claims held until July 1					\$ (1,380,862)			
Transfers In	\$ 3,699,202	\$ 5,369,374	\$ (1,670,172)	-31.1%	\$ 3,450,000	\$ 2,000,000	\$ 1,450,000	72.5%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	1,810,804	905,321	905,483	100%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	775,151	418,116	357,035	85.4%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	62,098	21,356	40,742	190.8%
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	20,276	99,437	(79,161)	-79.6%
Interest Income	-	-	-	-	0	-	0	-
Total Resources	\$ 19,532,807	\$ 20,314,805	\$ (781,998)	-3.8%	\$ 4,995,547	\$ 4,211,613	\$ 2,164,796	51.4%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 2,453,500	\$ 2,019,877	\$ 433,623	21.5%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	603,072	569,953	33,119	5.8%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	214,994	170,820	44,174	25.9%
Vision Claims	159,526	161,682	(2,156)	-1.3%	12,727	24,649	(11,922)	-48.4%
County Pharmacy	237,323	221,901	15,422	6.9%	54,918	33,316	21,602	64.8%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	3,918	3,937	(19)	-0.5%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	132,038	129,470	2,568	2.0%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 3,475,167	\$ 2,952,022	\$ 523,145	17.7%
Administration Fees & Other	680,480	649,360	31,120	4.8%	111,034	101,460	9,574	9.4%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	55,279	56,356	(1,077)	-1.9%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	127,074	120,332	6,742	5.6%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 293,387	\$ 278,148	\$ 15,239	5.5%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 3,768,554	\$ 3,230,171	\$ 538,384	16.7%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (1,647,313)	\$ 258,080	\$ (524,532)	-203%	\$ 1,226,993	\$ 981,442	\$ 1,626,412	165.7%

Total Employee Benefits Expenses



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

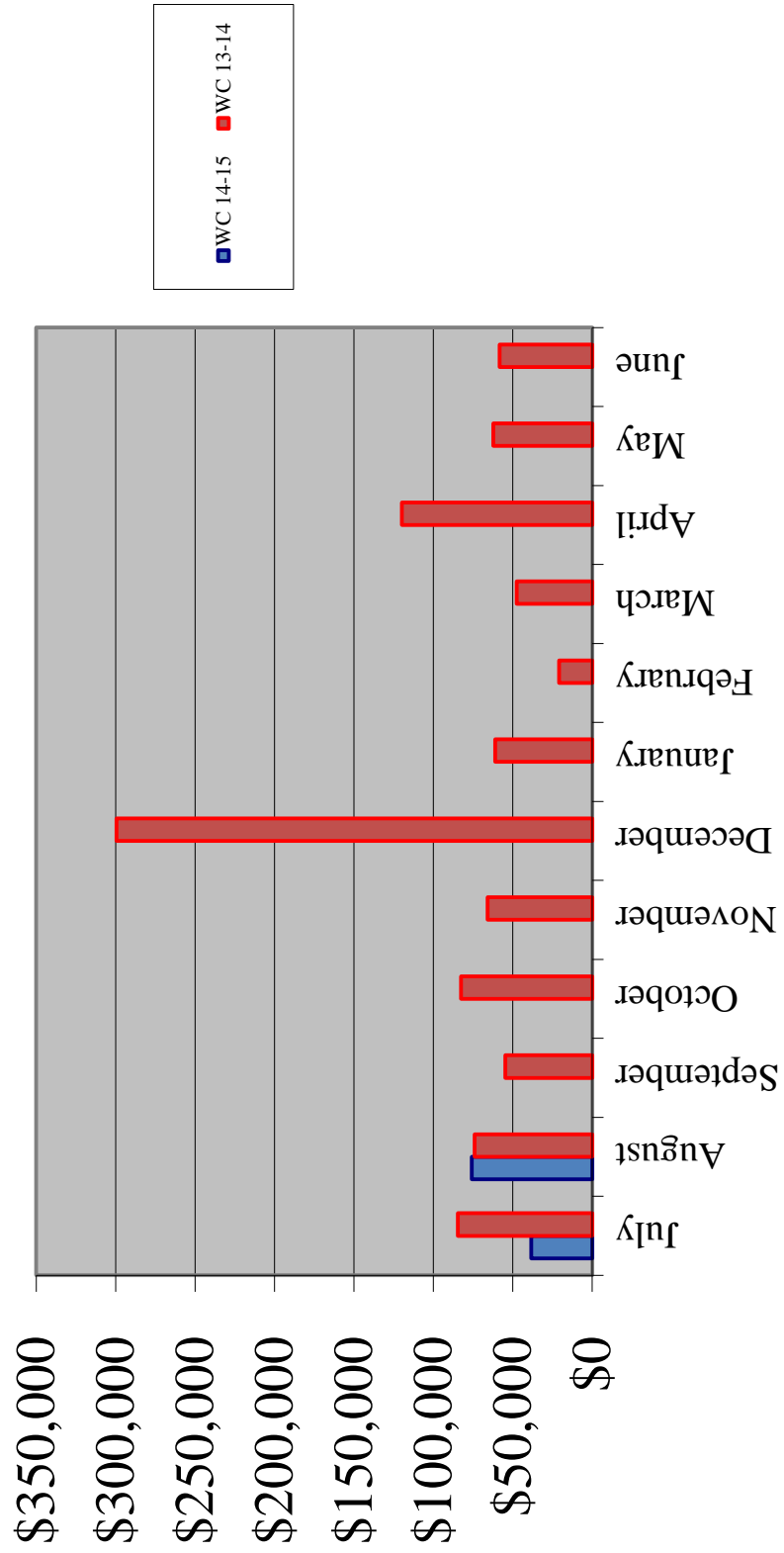
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	38,107	(4,234)
Transfers/Supplements	1,200,000	600,000	(600,000)
Total Sources	\$ 1,272,366	\$ 667,340	\$ (605,026)
Expenditures:			
Claims	\$ 1,027,899	\$ 114,123	(913,776)
Stop loss/Admin Fees	244,468	202,369	(42,099)
Total Expenditures	\$ 1,272,367	\$ 316,492	\$ (955,875)
Ending Cash Balance*	\$ 0	\$ 350,849	\$ 350,849
Cash Balance-One Year Ago		\$ 172,338	

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	\$ 8,674	\$ (20,795)
Supportive Services	7,887	3,530	(4,357)
Total Expenditures	\$ 37,356	\$ 12,204	\$ (25,152)
Ending Cash Balance*	\$ 100,799	\$ 111,155	\$ 10,356
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

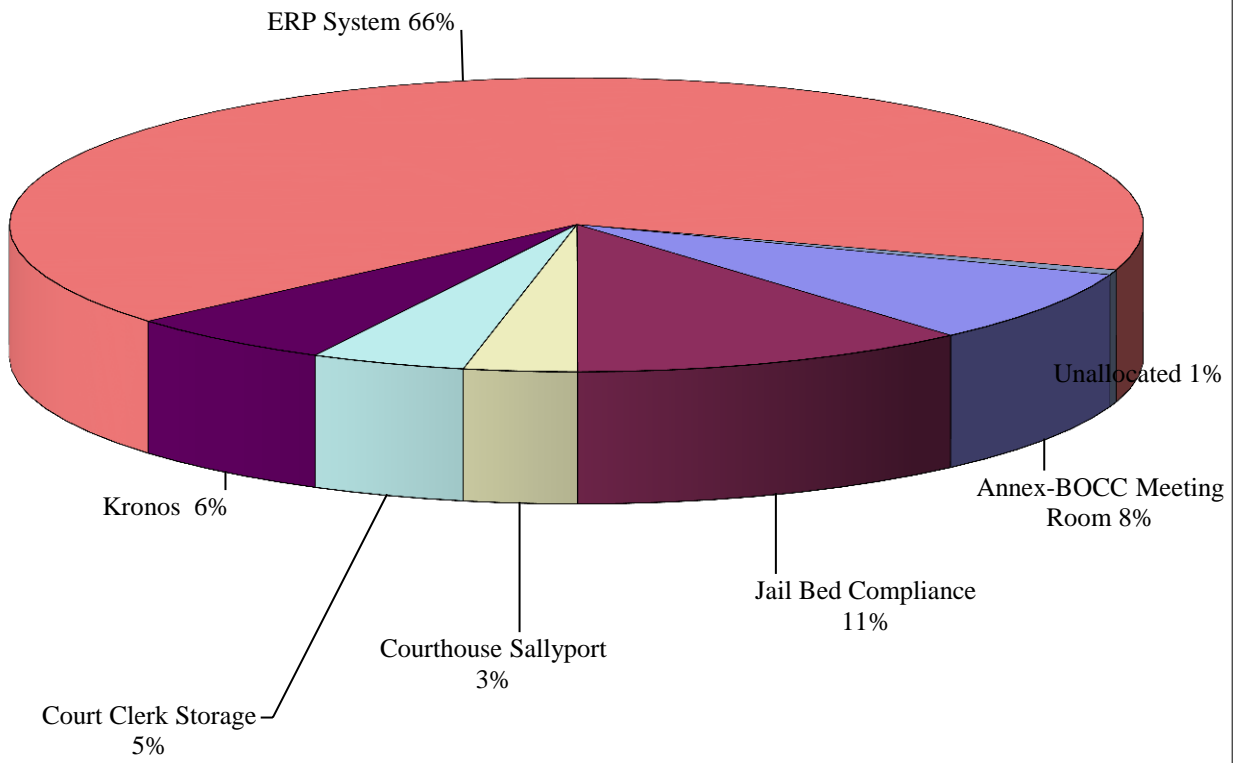
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14- 15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Courthouse							
Sallyport Repairs	7/18/2013	52,290	14,500			37,790	Pending
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			-	1,076,961	Pending
Completed Technology Projects-Available Funds						9,581	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		2,671				2,671	
Total Ongoing Budgeted Capital Projects		\$ 1,621,890	\$ 328,468	\$ 1,450	\$ 133,450	\$ 1,169,553	

TIF Projects:

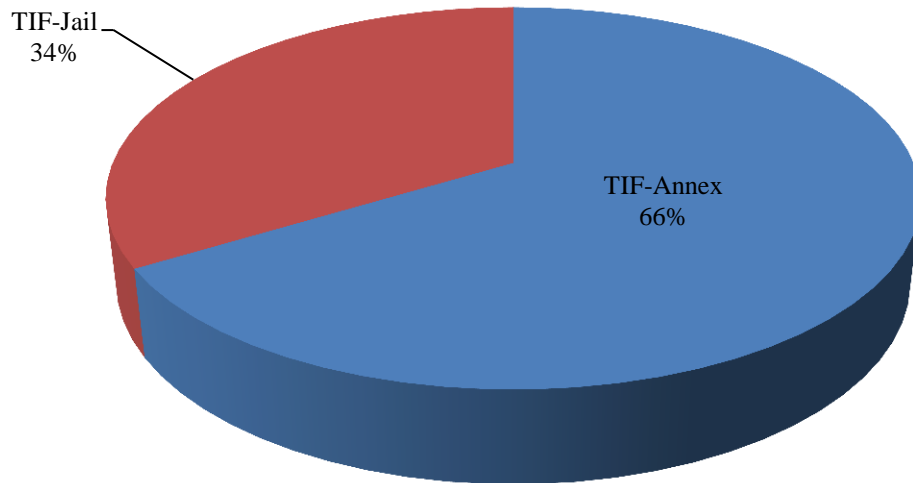
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,861,243	\$ 545,859	\$ 718,805	569,952	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 1,303,220	\$ 8,480	\$ 160,780	136,000	Ongoing
Total Capital Projects		\$ 6,371,890	\$ 3,492,931	\$ 555,789	\$ 1,013,035	\$ 1,875,505	

Cash Balance at August 31, 2014	\$5,368,535.76
	0.00
	<u>5,368,535.76</u>
14/15 Available Budget	4,905,304.81
13/14 Available Budget	463,131.63
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>5,368,436.44</u>
Total Cash Available for Projects	\$ 99.32

Capital Projects Budget FY 13-14



TIF Budgets FY 13-14



**FY 2014-15 Special Revenue Funds
Status Report**

Source: Appropriation Trial Balance (Oracle General Ledger)

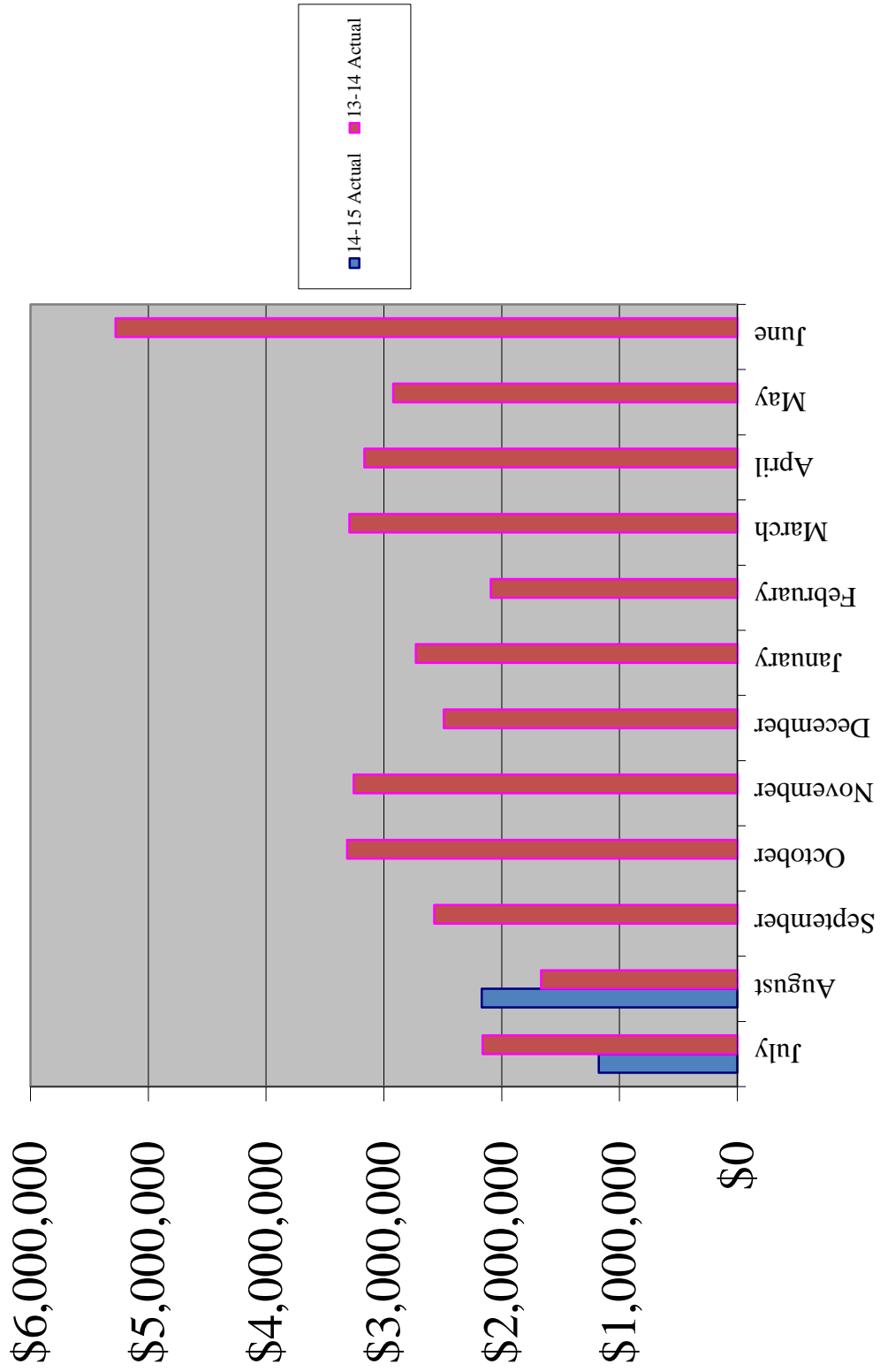
Cost Center	Department	2014-2015 Budget	August 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$2,008,795	\$154,116	\$284,779	\$1,724,016	\$648,111	\$1,360,684	14.2%
1110	Highway Cash-Dist #2	3,638,184	519,205	648,814	2,989,370	2,546,360	1,091,824	17.8%
1110	Highway Cash-Dist #3	2,656,048	268,686	518,553	2,137,495	1,456,025	1,200,024	19.5%
1111	CBRI Fund	2,570,877	117,642	117,642	2,453,235	338,232	2,232,645	4.6%
1118	Tax Assessment District	0	0	0	0	0	0	0.0%
1130	Resale Property	3,934,923	181,055	351,515	3,583,408	1,203,274	2,731,649	8.9%
1140	Treasurer Mortgage Fee	179,681	6,218	11,817	167,864	28,009	151,673	6.6%
1150	County Clerk Lien Fee	67,383	20,566	20,888	46,495	28,613	38,770	31.0%
1151	UCC Central Filing Fund	491,494	39,284	195,817	295,677	227,048	264,446	39.8%
1152	Records Mgmt & Preservation	665,465	31,694	65,971	599,494	283,232	382,233	9.9%
1160	Sheriff Service Fee	856,429	204,417	270,667	585,762	539,508	316,921	31.6%
1161	Sheriff Special Revenue	2,153,938	130,707	186,212	1,967,726	1,656,226	497,712	8.6%
1162	Sheriff's Grant Fund	530,059	19,840	44,787	485,272	44,787	485,272	8.4%
1201	Assessor Revolving Fee	75,521	0	0	75,521	0	75,521	0.0%
1231	Juvenile Probation Fee	162,068	1,500	1,500	160,568	65,000	97,068	0.9%
1232	Special Work Restitution	79,954	0	0	79,954	0	79,954	0.0%
1233	Juvenile Grant Fund	418,466	33,261	54,147	364,319	57,147	361,319	12.9%
1240	Planning Commission Fee	226,189	3,363	4,679	221,510	22,151	204,038	2.1%
1250	Local Emergency Planning Con	13,907	0	0	13,907	0	13,907	0.0%
1251	Emergency Mgmt Fund	157,604	0	0	157,604	112,279	45,325	0.0%
1260	Community Service Fee	91,229	8,131	8,131	83,098	35,148	56,081	8.9%
1270	Community Sentencing	492,047	113,288	215,280	276,766	250,777	241,269	43.8%
1280	Drug Court Fund	513,823	292,219	304,144	209,679	311,505	202,318	59.2%
1282	Mental Health Court Fund	56,500	4,096	4,096	52,404	20,301	36,199	7.2%
1290	Shine Program	367,360	20,953	36,868	330,491	42,329	325,031	10.0%
Total		\$22,407,943	\$2,170,240	\$3,346,307	\$19,061,636	\$9,916,061	\$12,491,882	14.9%

Year elapsed = 16.67%

Notes:

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

Special Revenue Actual Expenditures



Debt Service Fund
FY 2014-2015-Status Report
For the Period Ending August 31, 2014

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 94,295
Exempt Manufacturing Tax	19,079
Miscellaneous Property Tax	401
Interest Income	193
Total Revenue	\$ 113,967

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(889,775)
Total Paid YTD	\$ (5,279,775)

2002 GO Bonds-Series A (Tinker)-Refinanced

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

2003 GO Bonds-Series A (Tinker)

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

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(889,775)
Total Bond Payments YTD	\$ (5,279,775)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (21,950,000)	\$ 39,550,000
21,085,025	(13,080,825)	8,004,200
\$ 82,585,025	\$ (35,030,825)	\$ 47,554,200
		Refinanced
\$ 10,120,000	\$ (7,805,000)	\$ 2,315,000
3,057,501	(2,995,551)	61,950
\$ 13,177,501	\$ (10,800,551)	\$ 2,376,950
\$ 10,000,000	\$ (7,650,000)	\$ 2,350,000
2,975,596	(2,788,839)	186,758
\$ 12,975,596	\$ (10,438,839)	\$ 2,536,758
\$ 81,620,000	\$ (37,405,000)	\$ 44,215,000
27,118,122	(18,865,215)	8,252,908
\$ 108,738,122	\$ (56,270,215)	\$ 52,467,908

Judgments

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

Balance at 6-30-12	Payments YTD	Balance
\$ 5,136,492	\$ -	\$ 5,136,492
		-
\$ 5,136,492	\$ -	\$ 5,136,492

Total Expenditures

\$ (5,279,775)

Ending Cash Balance

\$ 651,476

Debt Service Fund Expenditures 10 Year History

