

Oklahoma County
Monthly Financial Report
For Period Ending December 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

January 2014

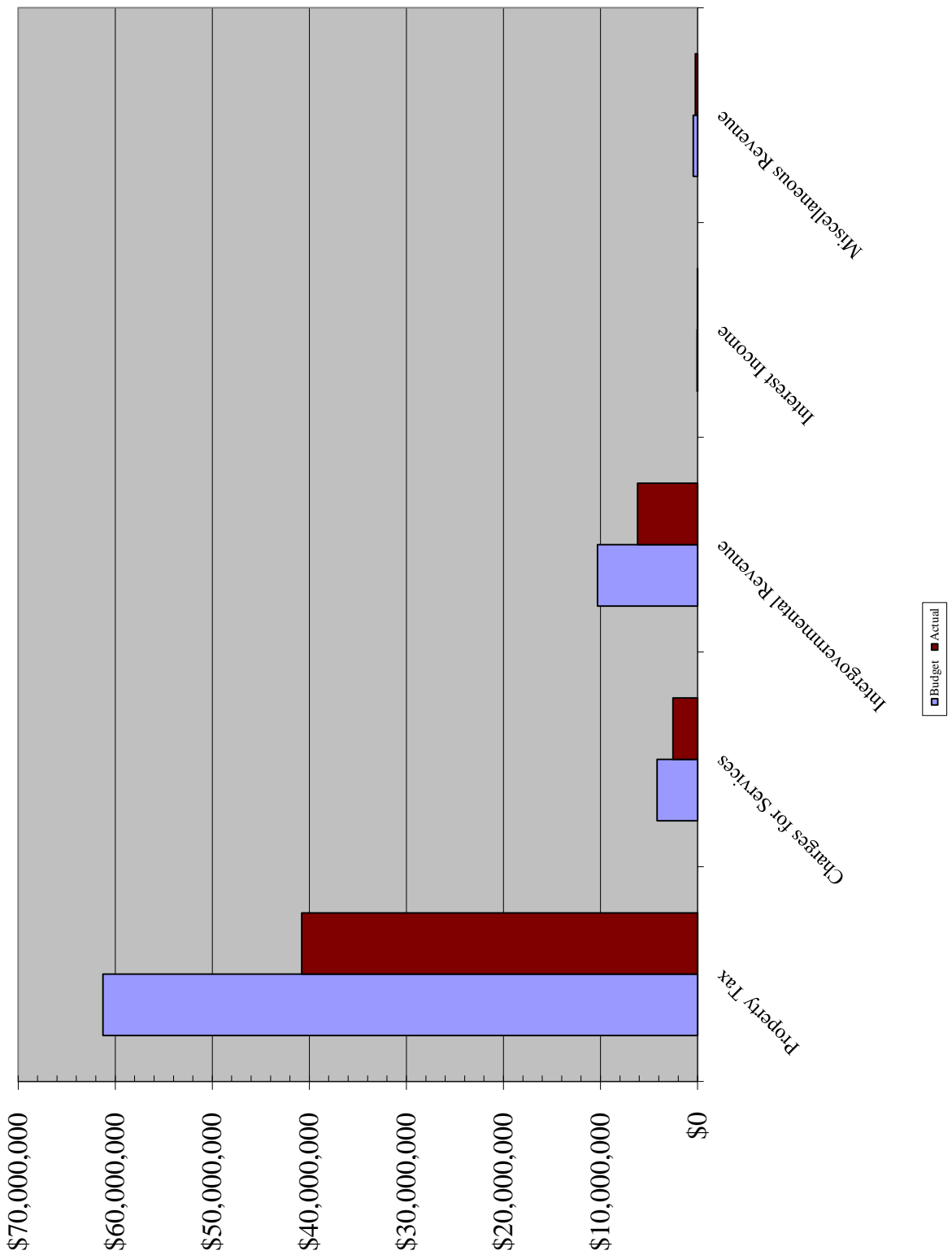
Prepared by the Office of Carolynn Caudill, County Clerk

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

	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	\$ 40,789,322	\$ (20,474,463)	66.6%	70.8%
Charges for Services	4,177,487	2,524,313	(1,653,174)	60.4%	59.0%
Intergovernmental Revenue	10,322,673	6,184,919	(4,137,755)	59.9%	61.0%
Interest Income	50,000	19,779	(30,221)	39.6%	34.2%
Miscellaneous Revenue	449,966	238,838	(211,128)	53.1%	68.3%
Total Revenue	<u>\$ 76,263,911</u>	<u>\$ 49,757,170</u>	<u>\$ (26,506,740)</u>	65.2%	68.8%
Temporary Cash Transfer In	\$ -	\$ 19,125,000	\$ 19,125,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,912,950)	(6,523,658)	(1,610,708)		
14-15 Expenditures	\$ 78,278,596	\$ 37,411,655	\$ (40,866,941)	47.8%	47.2%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	<u>\$ 80,179,634</u>	<u>\$ 39,159,054</u>	<u>\$ (41,020,580)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 32,028,132</u>	<u>\$ 32,028,132</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 December 31, 2014**



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

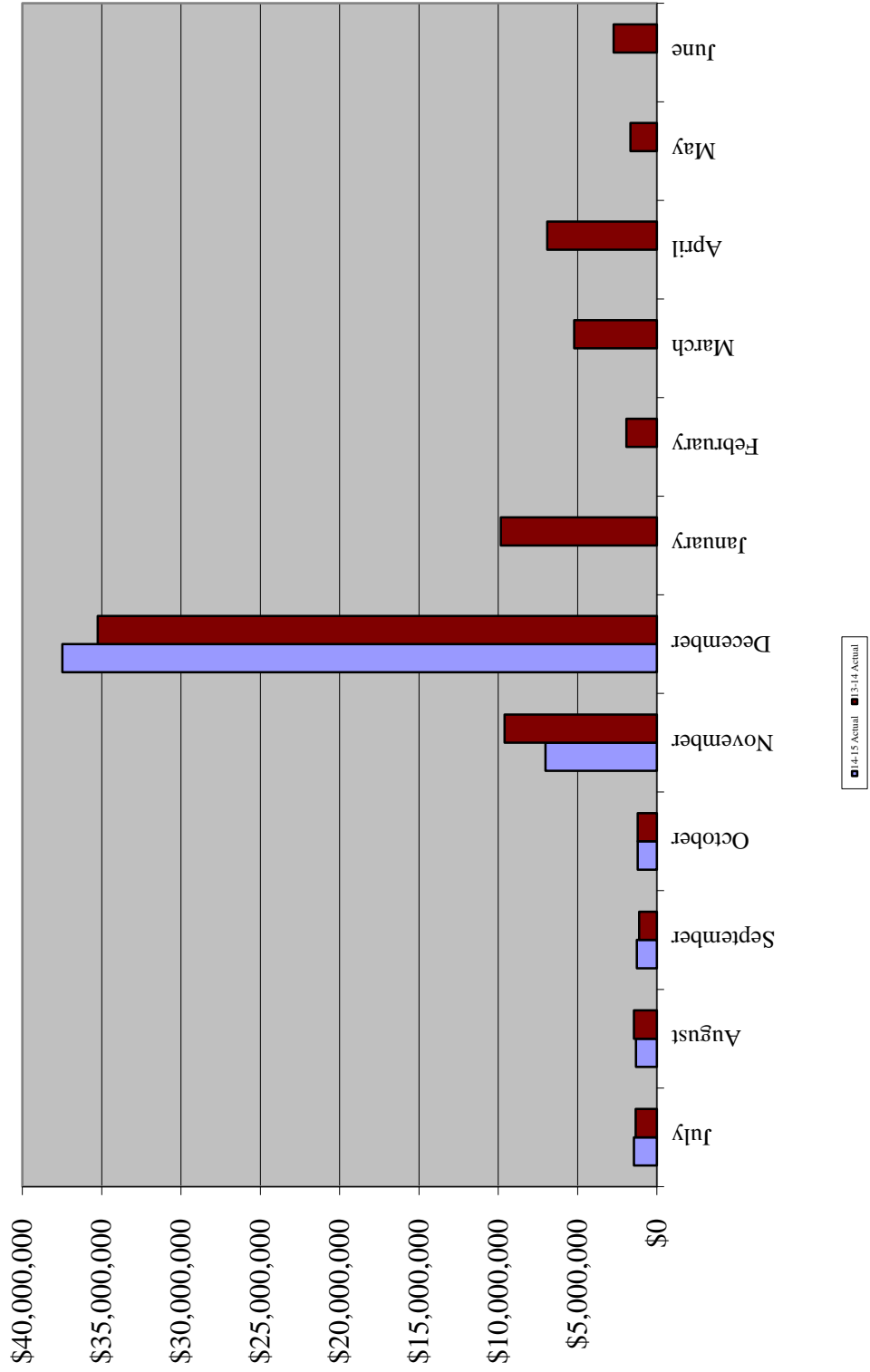
	For the Month Ending December 31, 2014			For the Year to Date Period Ending December 31, 2014			
	14-15 December Actual	13-14 December Actual	Increase (Decrease)	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 2,504,255	\$ 5,908,558	\$ (3,404,303)	\$ 8,828,673	\$ 10,378,336	\$ (1,549,663)	-14.9%
Revenue:							
Property Tax	\$ 34,563,615	\$ 32,633,102	\$ 1,930,513	\$ 40,789,322	\$ 41,529,485	\$ (740,163)	-1.8%
Charges for Services	342,312	352,394	(10,082)	2,524,313	2,453,476	70,837	2.9%
Intergovernmental Revenue	2,528,136	2,248,678	279,458	6,184,919	5,712,773	472,146	8.3%
Interest Income	3,294	4,295	(1,001)	19,779	25,684	(5,905)	-23.0%
Miscellaneous Revenue	36,004	19,371	16,633	238,838	274,410	(35,572)	-13.0%
Total Revenue	\$ 37,473,362	\$ 35,257,840	\$ 2,215,522	\$ 49,757,170	\$ 49,995,828	\$ (238,658)	-0.5%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	\$ 19,125,000	\$ 16,625,000	\$ 2,500,000	
Temporary Cash Transfer Out	-	-	-	-	-	-	
Operating Transfers In	-	-	-	-	-	-	
Operating Transfers Out	(1,180,000)	(900,000)	(280,000)	(6,523,658)	(4,540,000)	(1,983,658)	43.7%
14-15 Expenditures	\$ 6,769,485	\$ 5,619,608	\$ 1,149,877	\$ 37,411,655	\$ 36,106,875	\$ 1,304,780	3.6%
Prior Budget Year Expenditures	-	-	-	1,747,399	1,705,499	41,900	2.5%
Total Expenditures	\$ 6,769,485	\$ 5,619,608	\$ 1,149,877	\$ 39,159,054	\$ 37,812,374	\$ 1,346,680	3.6%
Ending Cash Balance	\$ 32,028,132	\$ 34,646,790	\$ (2,618,658)	\$ 32,028,132	\$ 34,646,790	\$ (2,618,658)	-7.6%

	14-15 December Actual	13-14 December Actual	Increase (Decrease)
\$	-	-	\$ -
(1,180,000)	(1,180,000)	(450,000)	(730,000)
-	-	(450,000)	450,000
-	-	-	-
\$ (1,180,000)	\$ (1,180,000)	\$ (900,000)	\$ (280,000)

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	(3,748)	\$ (315,000)	\$ 311,252
(5,719,910)	(5,719,910)	(3,450,000)	(2,269,910)
(800,000)	(800,000)	(775,000)	(25,000)
-	-	-	-
\$ (6,523,658)	\$ (6,523,658)	\$ (4,540,000)	\$ (1,983,658)

Note 1.)
Operating Transfers
2010-Capital Projects
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
Total Operating Transfers

General Fund Actual Revenue at December 31, 2014



FY 2014-15 General Fund Expenditures
Status Report

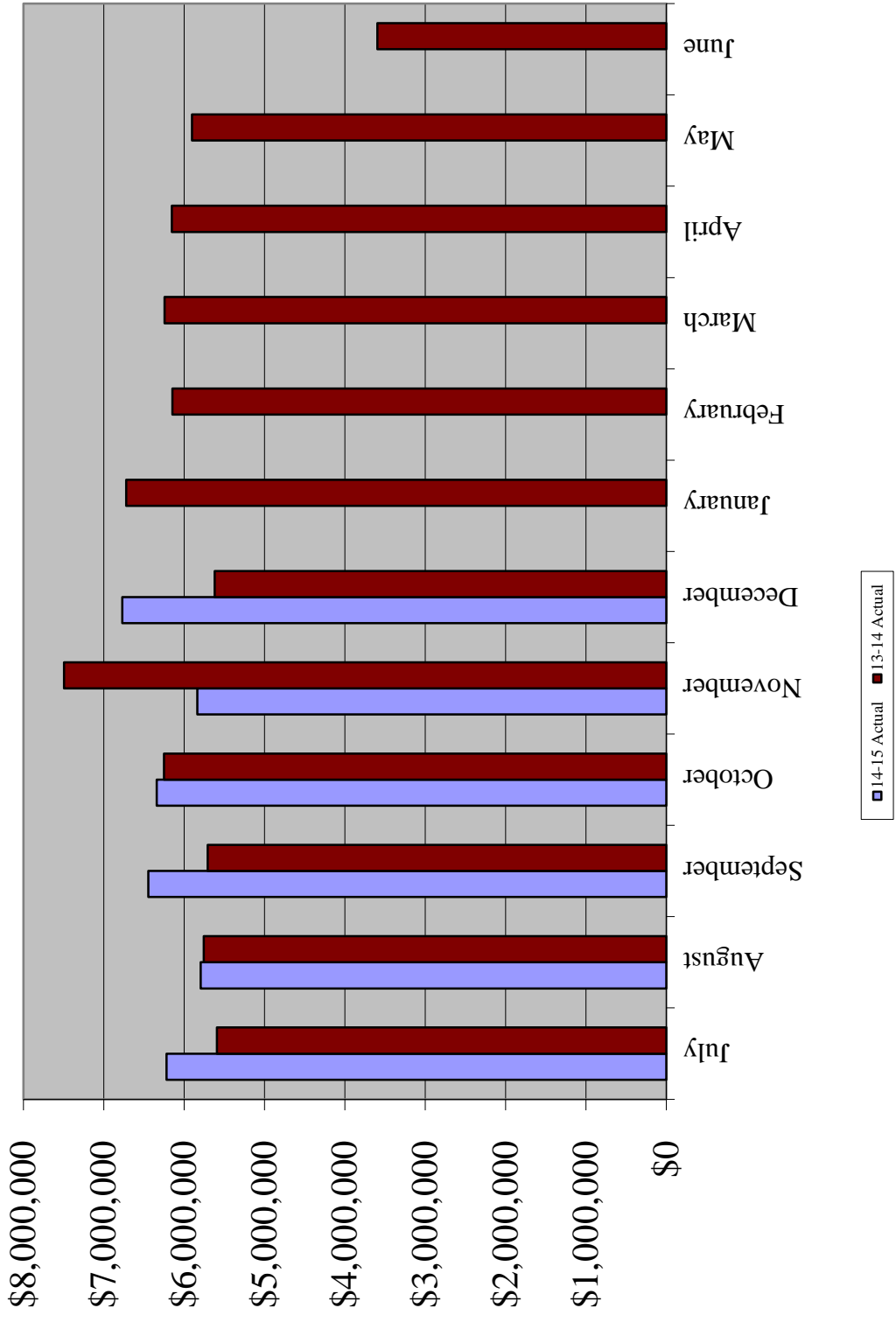
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	December 2014 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	\$5,872,943	\$422,496	\$2,570,383	\$5,140,766 *	\$3,302,560	\$4,124,050	\$1,748,893	43.8%	37.7%
1200	County Commissioners	518,253	40,747	244,552	489,104	273,701	247,524	270,729	47.2%	49.5%
1300	Assessor	2,298,601	171,120	1,075,553	2,151,107	1,223,048	1,125,688	1,172,913	46.8%	48.2%
1400	Assessor Revaluation	4,787,374	555,980	1,973,815	3,947,630	2,813,559	2,651,564	2,135,810	41.2%	43.4%
1500	Treasurer	597,028	57,090	224,311	448,622	372,717	285,686	311,342	37.6%	41.1%
1600	Court Clerk	5,943,352	467,578	2,900,381	5,800,762	3,042,971	2,921,764	3,021,588	48.8%	45.0%
1700	County Clerk	2,865,981	220,901	1,328,195	2,656,390	1,537,786	1,451,680	1,414,301	46.3%	48.9%
1800	Excise & Equalization Bds	48,961	828	5,574	11,148	43,387	9,106	39,855	11.4%	10.2%
1900	County Audit	592,290	50,095	69,215	138,430	523,075	281,191	311,099	11.7%	1.7%
2000	District Attorney-State	150,000	10,415	43,591	87,183	106,409	65,816	84,184	29.1%	25.4%
2100	District Attorney-County	72,398	5,807	31,077	62,153	41,321	53,278	19,120	42.9%	34.8%
2300	Public Defender	52,000	1,069	9,091	18,181	42,909	40,183	11,817	17.5%	30.7%
2400	Purchasing	288,761	24,904	148,388	296,775	140,373	154,128	134,633	51.4%	48.9%
2500	Election Board	1,274,231	74,855	612,607	1,225,214	661,624	643,155	631,076	48.1%	42.4%
2600	BOCC HR/Health & Safety	462,047	34,670	201,636	403,271	260,411	210,053	251,994	43.6%	48.3%
2700	MIS	2,788,131	215,525	1,259,585	2,519,170	1,528,546	1,840,201	947,930	45.2%	42.4%
2801	Facilities Mgmt-Courthouse	1,384,245	102,908	593,716	1,187,432	790,529	681,569	702,676	42.9%	45.1%
2901	Facilities Mgmt-Office Bldg	248,309	7,470	84,146	168,292	164,163	124,847	123,462	33.9%	33.4%
3000	Planning Commission	155,156	0	116,744	233,487	38,412	116,744	38,412	75.2%	72.7%
3100	Community Service	597,891	54,318	328,451	656,902	269,440	328,451	269,440	54.9%	49.0%
5100	Sheriff	32,751,171	3,359,903	18,420,602	36,841,203 *	14,330,569	19,347,602	13,403,569	56.2%	54.9%
5200	Juvenile Justice Bureau	7,049,905	598,862	3,358,776	6,717,552	3,691,129	3,586,611	3,463,294	47.6%	47.3%
5500	Emergency Management	382,637	44,366	181,690	363,380	200,947	226,170	156,467	47.5%	42.8%
6100	Social Services	1,818,803	114,806	684,686	1,369,373	1,134,117	1,167,040	651,763	37.6%	41.5%
7100	Free Fair	62,245	21	39,731	79,462	22,514	47,219	15,026	63.8%	62.0%
8100	OSU Extension	507,732	33,598	227,277	454,555	280,455	241,719	266,013	44.8%	43.1%
9100	District 1	302,660	27,140	158,471	316,941	144,189	220,617	82,043	52.4%	50.4%
9200	District 2	256,859	7,206	133,685	267,371	123,174	141,245	115,614	52.0%	48.0%
9300	District 3	248,254	24,977	149,004	298,009	99,250	151,689	96,565	60.0%	58.0%
9400	County Engineer	503,704	39,829	236,722	473,444	266,982	259,764	243,940	47.0%	47.1%
9991	Employee Benefits Supplement	2,020,705	1,180,000	2,020,705	4,041,410	0	2,020,705	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	1,375,969	0	0	0	1,375,969	0	1,375,969	0.0%	0.0%
Total		\$78,278,596	\$7,949,485	\$39,432,360	\$78,864,720	\$38,846,236	\$44,767,058	\$33,511,538	50.4%	47.6%

Year elapsed = 50.0%

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

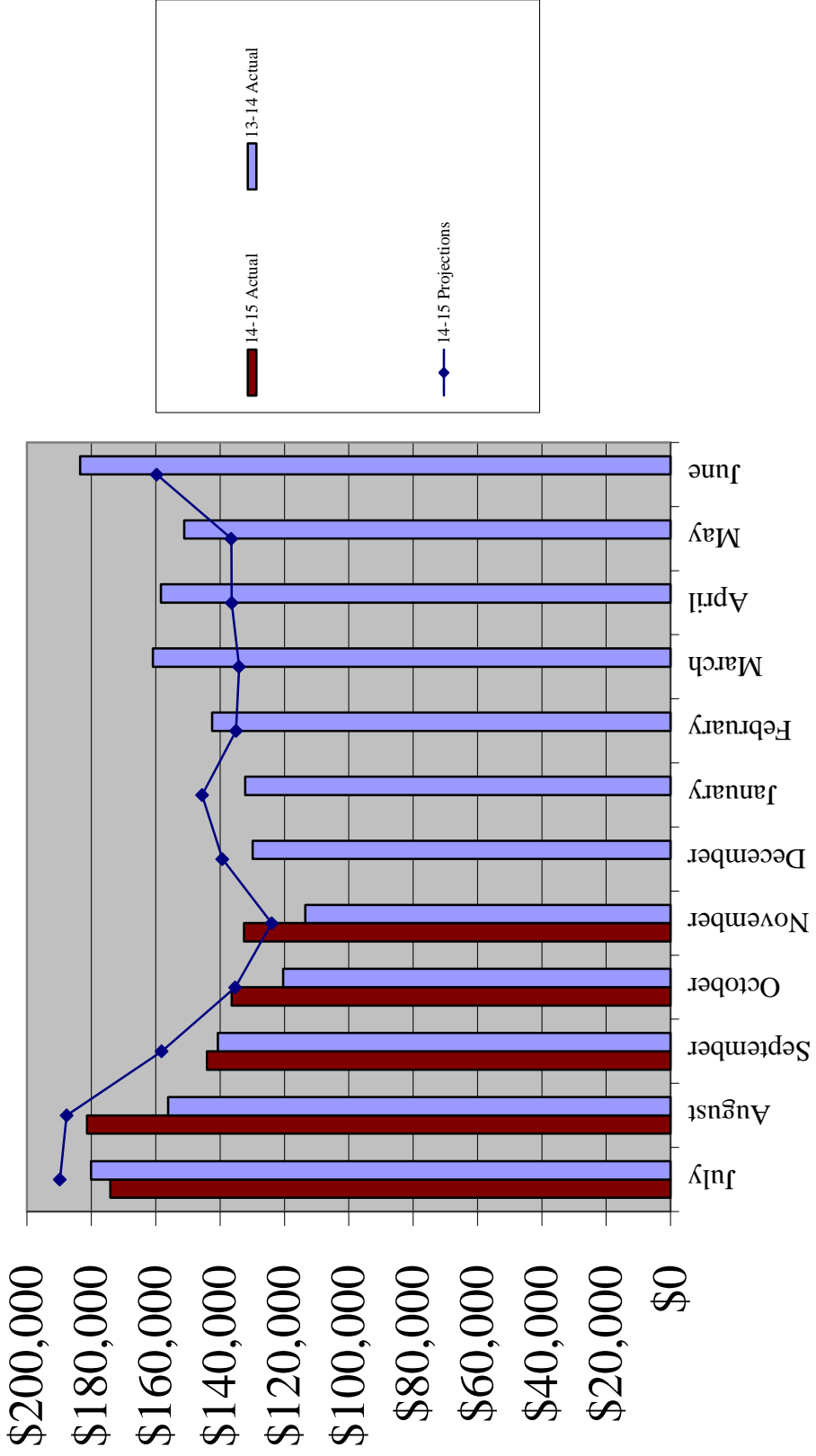
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
December 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	\$ -	\$ 600	\$ 600	\$ 600
52010	FICA - Retirement Board Members	92	-	46	46	46
52022	Retirement paid by General Fund	4,175	1,391	2,086	3,477	698
	Total Salaries and Benefits	\$ 5,467	\$ 1,391	\$ 2,732	\$ 4,123	\$ 1,345
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 131,425	\$ 768,575	\$ 900,000	\$ 881,375
54023	Electricity (OG&E)	800,000	271,213	328,787	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	191,085	348,915	540,000	110,000
54022	Natural Gas(ONG)	28,000	27,103	6,897	34,000	(6,000)
	Utilities Subtotal	\$ 3,259,375	\$ 620,826	\$ 1,453,174	\$ 2,074,000	\$ 1,185,375
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		995	995	12,005
	Lease-Purchase Debt Subtotal	\$ 477,100	\$ -	\$ 5,545	\$ 5,545	\$ 471,555
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	\$ 354,286	\$ 303,686	\$ 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	6,970	11,555	18,525	16,475
54102	ICB (county-occupied space) rent expense	130,000	52,017	57,983	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	87,916	123,084	211,000	42,550
54103	Storage for Court Clerk records	93,955	51,728	51,728	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	-	5,393	5,393	4,257
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	98,853	211,147	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		9,289	9,289	(4,789)
54456	Alcohol and drug screening for county employees	15,000	6,208	8,792	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	2,070	690	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	370	12,915	13,285	25,238
	Other Operating Subtotal	\$ 2,088,469	\$ 930,417	\$ 1,076,111	\$ 2,006,528	\$ 81,941
	Total Maintenance and Operations - 54000	\$ 5,857,477	\$ 1,551,243	\$ 2,567,532	\$ 4,118,775	\$ 1,738,702
Capital Outlay						
55390	Copier Lease	\$ 10,000	\$ 916	\$ 119	\$ 1,035	\$ 8,965
	Total Capital Outlay - 55000	\$ 10,000	\$ 916	\$ 119	\$ 1,035	\$ 8,965
	Grand Total - General Government	\$ 5,872,943	\$ 1,553,549	\$ 2,570,383	\$ 4,123,932	\$ 1,749,012

General Government- Veolia Actual Expenditures



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

	<u>Amended Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
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	\$ 5,719,907	\$ -	\$ 5,719,907	\$ 2,020,705
Premiums/Other	16,273,141	7,681,070	7,848,970	15,530,040	(743,100)
Stop Loss Reimb	60,711	1,275,655	1,292,992	2,568,647	2,507,936
Total Resources	\$ 18,910,272	\$ 13,553,851	\$ 9,141,962	\$ 22,695,813	\$ 3,785,541
Expenses					
Medical Claims	\$ 13,623,533	\$ 7,389,842	\$ 7,389,842	\$ 14,779,685	\$ 1,156,152
Medical Claims covered by Stop Loss	-	1,275,655	1,292,992	2,568,647	2,568,647
Prescription Drug Claims	4,109,421	2,347,983	2,347,983	4,695,966	586,545
Dental Claims	1,251,459	547,143	547,143	1,094,286	(157,173)
Vision Claims	169,766	69,766	69,766	139,532	(30,234)
County Pharmacy	244,091	124,971	124,971	249,942	5,851
Employee Assistance Program	23,509	11,755	11,755	23,509	0
Medicare Supplement - Phys. Mutual	772,968	398,049	398,049	796,098	23,130
Total Claims	\$ 20,194,747	\$ 12,165,164	\$ 12,182,501	\$ 24,347,665	\$ 4,152,918
Administration Fees & Other	680,480	351,332	303,898	655,230	(25,250)
Life/AD&D Premiums	347,624	166,873	166,873	333,746	(13,878)
Stop Loss Premiums	781,569	382,095	382,095	764,191	(17,378)
Total Admin/Premiums	\$ 1,809,673	\$ 900,300	\$ 852,866	\$ 1,753,167	\$ (56,506)
Total Expenses	\$ 22,004,421	\$ 13,065,464	\$ 13,035,367	\$ 26,100,831	\$ 4,096,411
Ending Cash Balance	\$ (3,094,148)	\$ 488,387	\$ (3,893,404)	\$ (3,405,017)	\$ (310,869)

Cash Balance-One Year Ago

\$ 375,611

Notes:

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

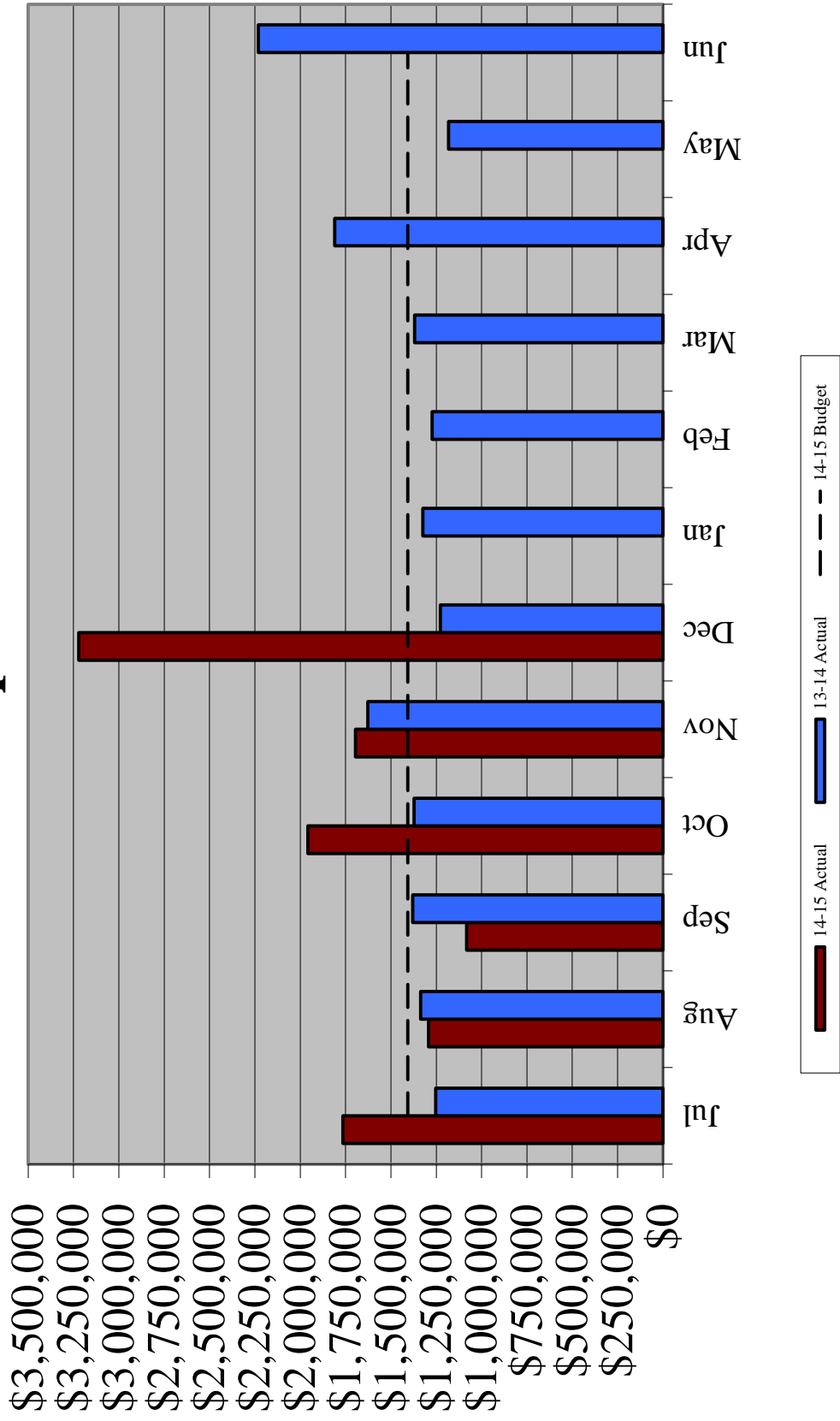
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	608	\$163	\$489
Family	557	\$383	\$1,148
	<u>1,165</u>		

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	\$ 2,853,236	\$1,477,968	\$1,850,452	(Dec)
Prescription Drug Claims	\$342,452	368,488	\$469,597	\$603,072	(July)
Total	\$1,477,746	\$3,221,724	\$1,947,565		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$889,511	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	\$328,678	\$337,807	\$335,737	\$493,568	(April)
Total	\$1,374,276	\$1,227,318	\$1,448,771		

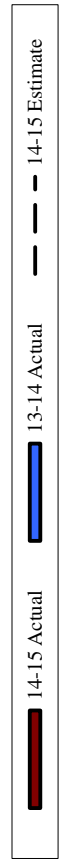
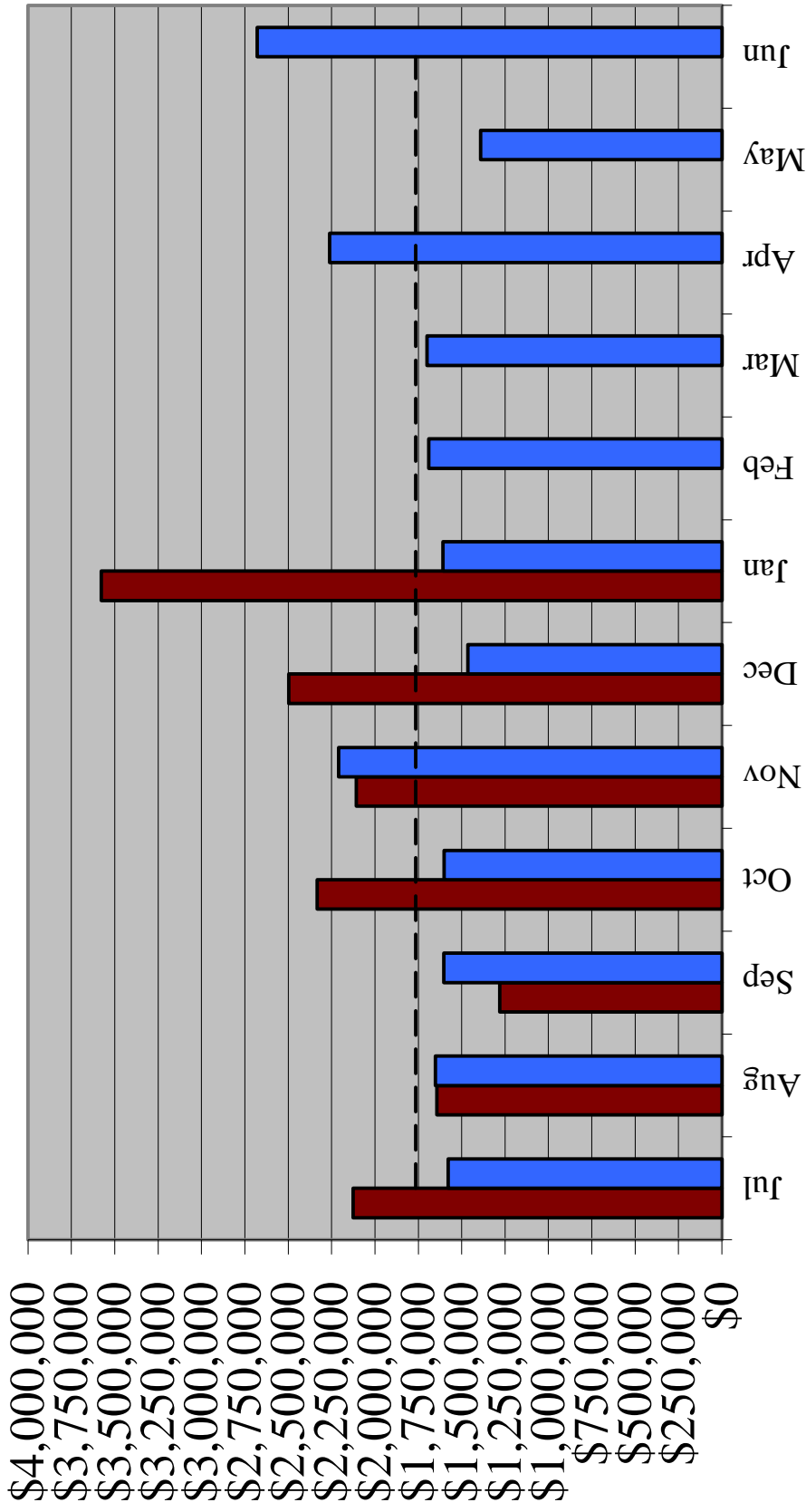
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of December 31 2014**

	Annual	Annual	Inc (Dec)	%	At December	At December	Inc (Dec)	%
	FY 14-15	FY 13-14			FY 14-15	FY 13-14		
	Estimates	Actuals			YTD Actuals	YTD Actuals		
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%	\$ 5,719,907	\$ 3,450,000	\$ 2,269,907	65.8%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	5,551,287	4,427,538	1,123,749	25%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	2,085,659	1,661,673	423,986	25.5%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	1,275,655	21,356	1,254,299	5873.3%
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	44,124	154,808	(110,684)	-71.5%
Interest Income	-	-	-	-	0	-	0	-
Total Resources	\$ 20,156,806	\$ 20,314,805	\$ (157,999)	-0.8%	\$ 13,553,851	\$ 10,482,758	\$ 3,071,093	29.3%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 7,389,842	\$ 6,357,040	\$ 1,032,802	16.2%
Medical Claims covered by Stop Loss	-	-	-	-	1,275,655	21,356	1,254,299	5873.3%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	2,347,983	1,818,836	529,147	29.1%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	547,143	533,549	13,594	2.5%
Vision Claims	159,526	161,682	(2,156)	-1.3%	69,766	71,322	(1,556)	-2.2%
County Pharmacy	237,323	221,901	15,422	6.9%	124,971	101,642	23,329	23.0%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	11,755	11,812	(57)	-0.5%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	398,049	322,712	75,337	23.3%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 12,165,164	\$ 9,238,269	\$ 2,926,895	31.7%
Administration Fees & Other	680,480	649,360	31,120	4.8%	351,332	344,269	7,063	2.1%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	166,873	169,569	(2,696)	-1.6%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	382,095	355,040	27,055	7.6%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 900,300	\$ 868,878	\$ 31,422	3.6%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 13,065,464	\$ 10,107,147	\$ 2,958,317	29.3%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (1,023,314)	\$ 258,080	\$ 99,467	39%	\$ 488,387	\$ 375,611	\$ 112,776	30.0%

Total Employee Benefits Expenses



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

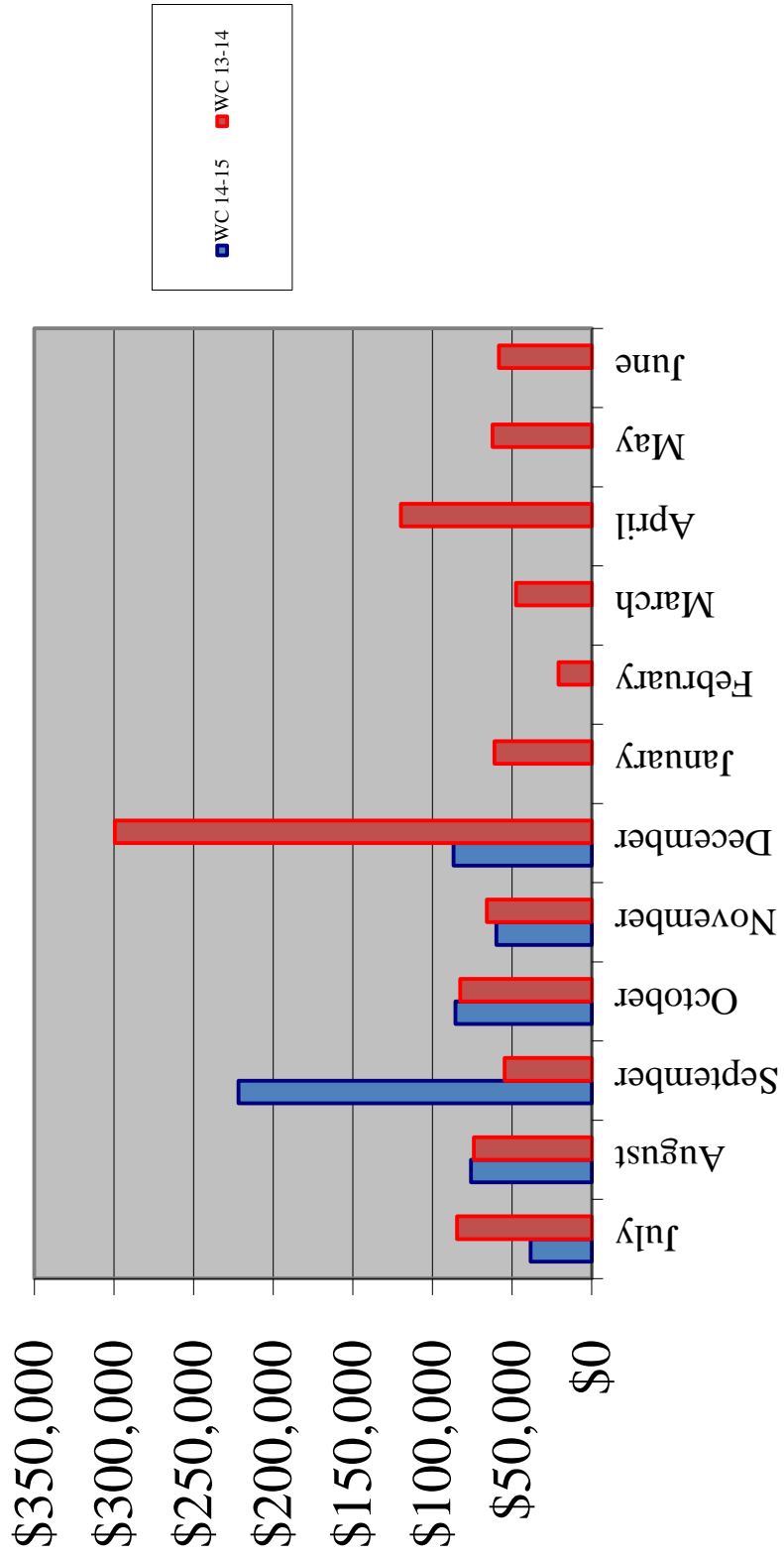
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	225,285	182,944
Transfers/Supplements	1,200,000	800,000	(400,000)
Total Sources	\$ 1,272,366	\$ 1,054,518	\$ (217,849)
Expenditures:			
Claims	\$ 1,027,899	\$ 567,905	(459,994)
Stop loss/Admin Fees	244,468	219,698	(24,770)
Total Expenditures	\$ 1,272,367	\$ 787,603	\$ (484,764)
Ending Cash Balance*	\$ 0	\$ 266,915	\$ 266,915
Cash Balance-One Year Ago	\$ 213,489		

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	\$ 13,384	\$ (16,085)
Supportive Services	7,887	5,246	(2,641)
Total Expenditures	\$ 37,356	\$ 18,630	\$ (18,726)
Ending Cash Balance*	\$ 100,799	\$ 104,728	\$ 3,929
Cash Balance-One Year Ago	\$ 93,503		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

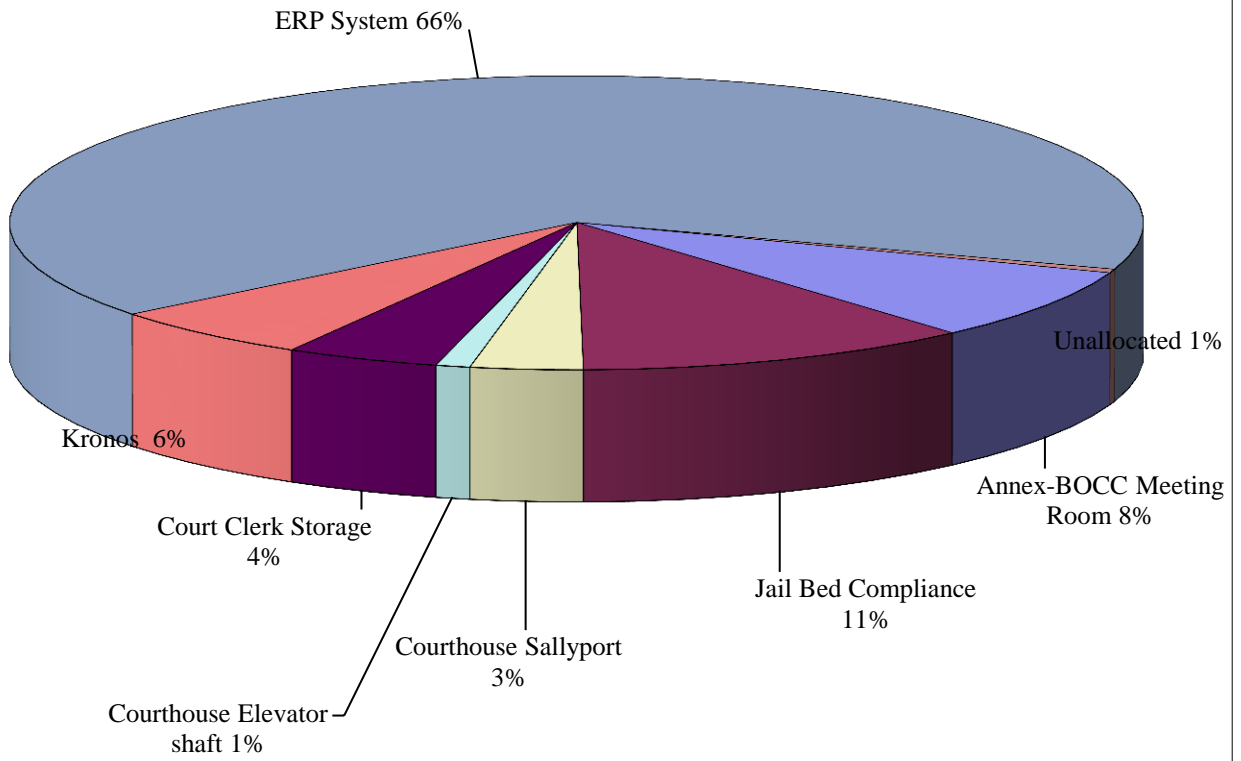
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14-15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	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	949,906	127,135	127,135	(80)	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		305				305	
Total Ongoing Budgeted Capital Projects		\$ 1,635,524	\$ 1,264,855	\$ 144,585	\$ 276,584	\$ 94,085	

TIF Projects:

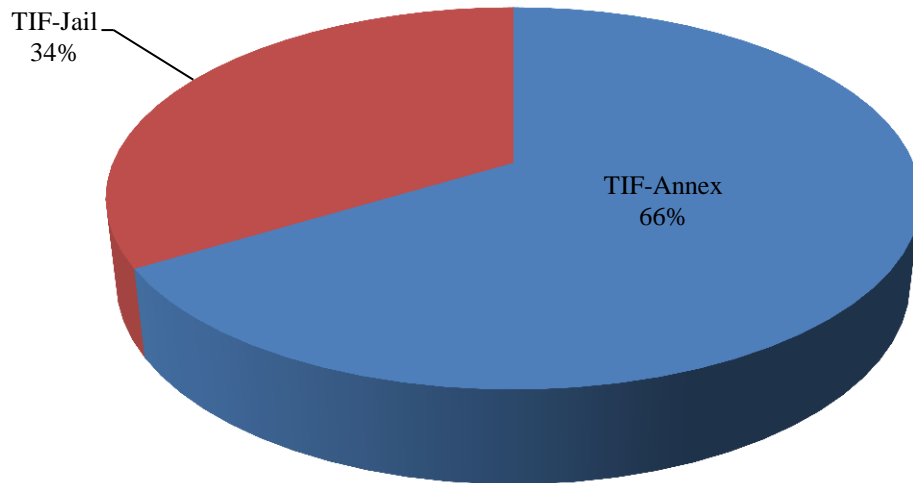
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,794,902	\$ 631,410	\$ 804,356	550,742	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 465,773	\$ 857,956	\$ 1,010,256	123,971	Ongoing
Total Capital Projects		\$ 6,385,524	\$ 3,525,530	\$ 1,633,951	\$ 2,091,197	\$ 768,797	

Cash Balance at December 31, 2014	\$2,294,362.80
Temporary Cash Transfer	2,000,000.00
	4,294,362.80
14/15 Available Budget	4,294,327.16
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,294,327.16
Total Cash Available for Projects	\$ 35.64

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)

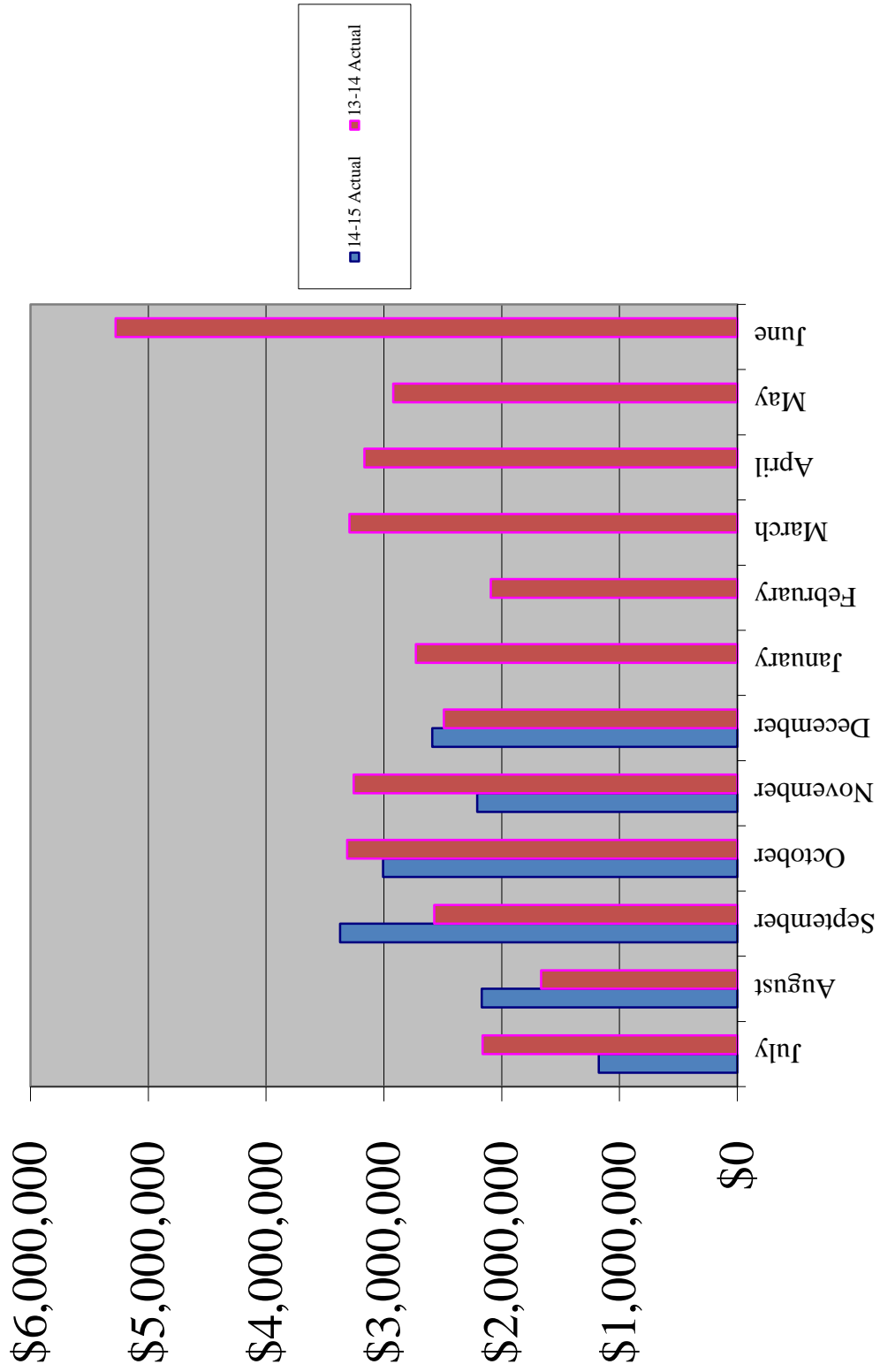
Cost Center	Department	2014-2015 Budget	December 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$4,745,122	\$216,287	\$1,274,967	\$3,470,155	\$1,792,247	\$2,952,875	26.9%
1110	Highway Cash-Dist #2	5,639,405	252,475	2,121,059	3,518,347	3,813,148	1,826,257	37.6%
1110	Highway Cash-Dist #3	4,720,653	360,454	2,622,747	2,097,905	3,424,835	1,295,817	55.6%
1111	CBRI Fund	2,895,062	18,238	186,185	2,708,878	428,534	2,466,528	6.4%
1118	Tax Assessment District	16,775	0	15,161	1,614	15,161	1,614	0.0%
1130	Resale Property	3,934,923	275,447	1,571,439	2,363,484	2,035,266	1,899,657	39.9%
1140	Treasurer Mortgage Fee	226,317	19,800	72,785	153,533	78,853	147,464	32.2%
1150	County Clerk Lien Fee	105,937	698	23,143	82,793	29,330	76,607	21.8%
1151	UCC Central Filing Fund	815,758	163,571	511,763	303,994	593,510	222,248	62.7%
1152	Records Mgmt & Preservation	1,013,950	108,613	385,610	628,340	509,860	504,091	38.0%
1160	Sheriff Service Fee	2,038,736	302,329	1,324,360	714,377	1,750,011	288,725	65.0%
1161	Sheriff Special Revenue	5,247,592	584,147	2,901,707	2,345,885	4,658,446	589,147	55.3%
1162	Sheriff's Grant Fund	569,118	45,070	149,517	419,601	172,827	396,291	26.3%
1201	Assessor Revolving Fee	80,689	0	0	80,689	0	80,689	0.0%
1231	Juvenile Probation Fee	207,523	3,360	19,600	187,923	65,000	142,523	9.4%
1232	Special Work Restitution	82,019	0	0	82,019	0	82,019	0.0%
1233	Juvenile Grant Fund	463,607	23,790	148,044	315,564	148,782	314,825	31.9%
1240	Planning Commission Fee	326,324	27,535	44,784	281,541	65,084	261,241	13.7%
1250	Local Emergency Planning Con	13,907	0	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	773,047	0	111,845	661,201	161,425	611,621	14.5%
1260	Community Service Fee	149,904	10,175	26,737	123,167	47,218	102,686	17.8%
1270	Community Sentencing	770,220	127,109	671,384	98,836	684,887	85,333	87.2%
1280	Drug Court Fund	537,533	12,069	354,993	182,540	361,249	176,284	66.0%
1282	Mental Health Court Fund	93,939	1,968	11,955	81,984	30,868	63,071	12.7%
1290	Shine Program	421,516	36,981	119,118	302,398	123,536	297,980	28.3%
Total		\$35,889,575	\$2,590,116	\$14,670,425	\$21,219,149	\$20,991,600	\$14,897,974	40.9%

Year elapsed = 50.00%

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 December 31, 2014

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 5,085,620
Exempt Manufacturing Tax	54,810
Miscellaneous Property Tax	24,918
Interest Income	221
Total Revenue	\$ 5,165,569

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	(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	(949,918)
Total Bond Payments YTD	\$ (5,339,918)

Judgments

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

Total Expenditures

\$ (5,339,918)

Ending Cash Balance

\$ 5,642,935

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	(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	(18,925,357)	9,292,765
\$ 119,838,122	\$ (56,330,357)	\$ 63,507,765

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

Debt Service Fund Expenditures 10 Year History

