

Oklahoma County
Monthly Financial Report
For Period Ending February 28, 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

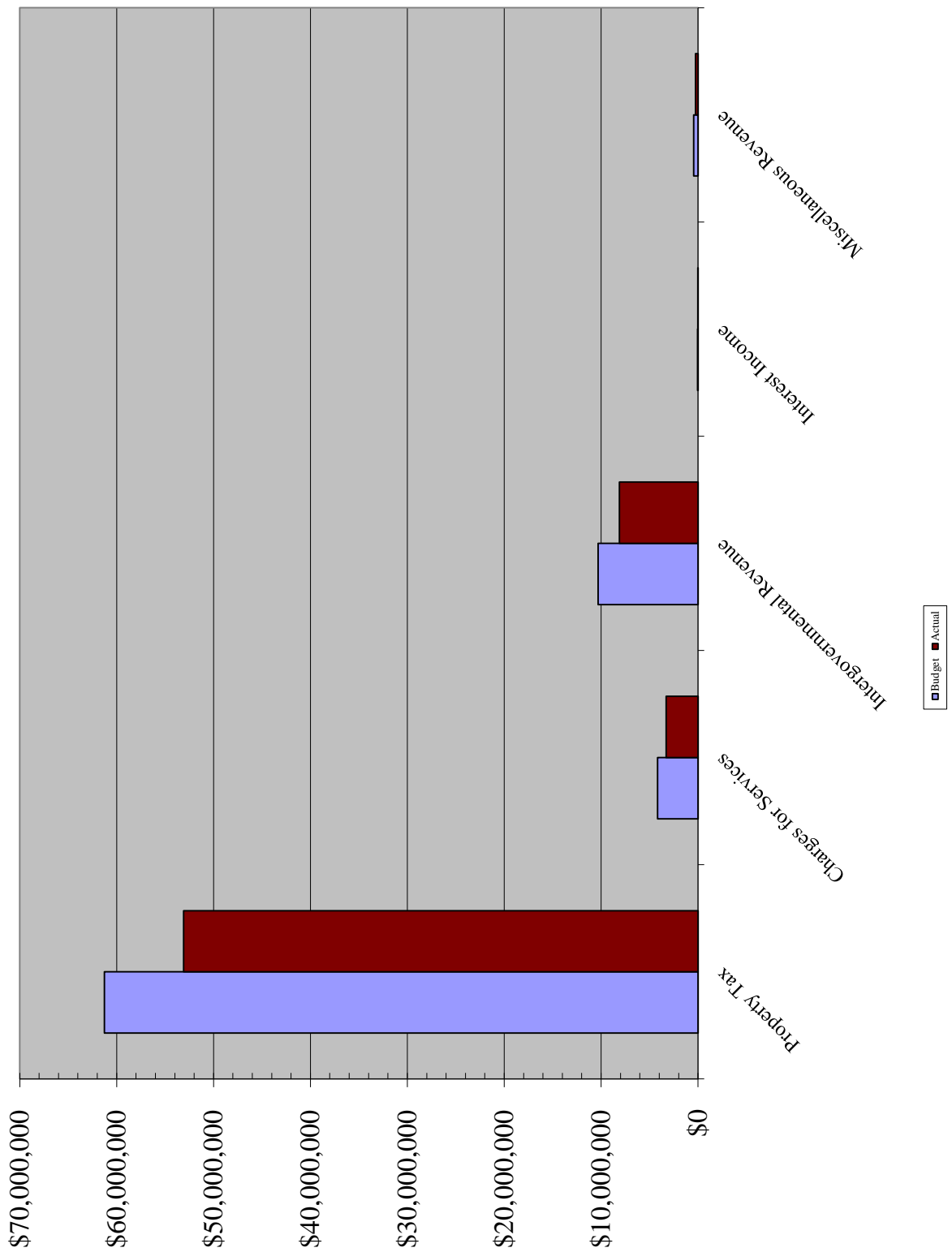
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending February 28, 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	\$ 53,103,528	\$ (8,160,256)	86.7%	87.0%
Charges for Services	4,177,487	3,297,548	(879,939)	78.9%	75.1%
Intergovernmental Revenue	10,318,353	8,104,541	(2,213,812)	78.5%	77.5%
Interest Income	50,000	26,680	(23,320)	53.4%	54.2%
Miscellaneous Revenue	449,966	267,694	(182,273)	59.5%	77.9%
Total Revenue	\$ 76,259,590	\$ 64,799,991	\$ (11,459,600)	85.0%	85.0%
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	\$ 50,470,727	\$ (27,803,549)	64.5%	63.9%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	\$ 80,175,314	\$ 52,218,126	\$ (27,957,188)		
Cash Balance*	\$ 0	\$ 13,806,360	\$ 13,806,360		

* 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 February 28, 2015**



General Fund
FY 2014-2015
Actual Comparison

For the Month Ending February 28, 2015				
	14-15 February Actual	13-14 February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 18,470,181	\$ 20,141,298	\$ (1,671,117)	-8.3%
Revenue:				
Property Tax	\$ 1,038,620	\$ 1,078,662	\$ (40,042)	-3.7%
Charges for Services	319,938	326,593	(6,655)	-2.0%
Intergovernmental Revenue	432,278	503,893	(71,615)	-14.2%
Interest Income	3,354	7,621	(4,267)	-56.0%
Miscellaneous Revenue	23,550	16,088	7,462	46.4%
Total Revenue	\$ 1,817,741	\$ 1,932,857	\$ (115,116)	-6.0%
Temporary Cash Transfers In	\$ -	\$ -	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(312,720)	(375,000)	62,280	
14-15 Expenditures	\$ 6,168,842	\$ 6,146,212	\$ 22,630	0.4%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,168,842	\$ 6,146,212	\$ 22,630	0.4%
Ending Cash Balance	\$ 13,806,360	\$ 15,552,944	\$ (1,746,584)	-11.2%

	14-15 February Actual	13-14 February Actual	Increase (Decrease)
\$	-	-	-
(312,720)	(312,720)	-	(312,720)
-	-	(325,000)	325,000
-	-	(50,000)	50,000
(312,720)	(312,720)	(375,000)	62,280

Note 1.)

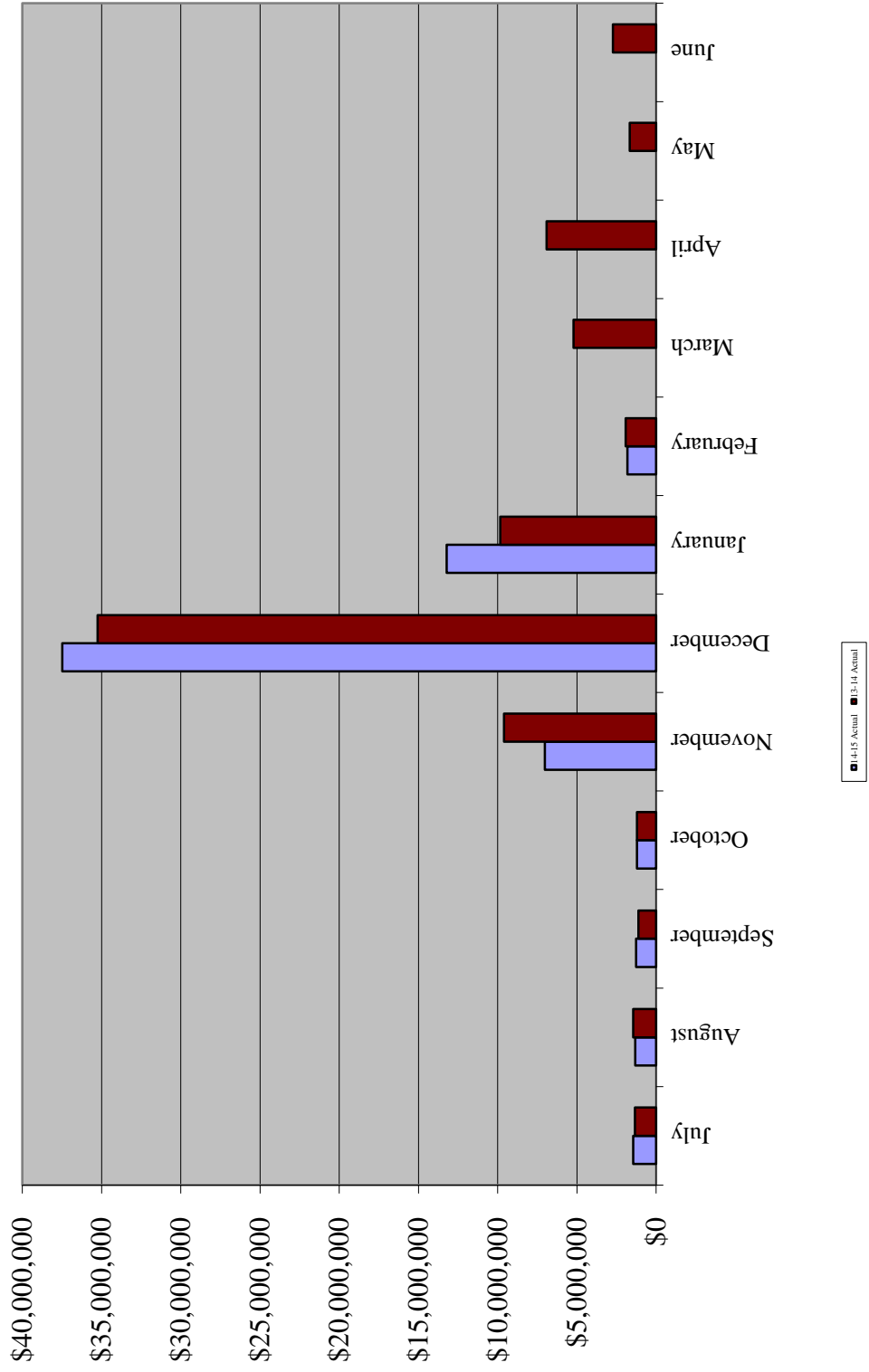
Operating Transfers

2010-Capital Projects	\$ -	\$ -	-
4010-Employee Benefits	-	-	(312,720)
4020-Workers Compensation	-	(325,000)	325,000
4030-Self Insurance	-	(50,000)	50,000
Total Operating Transfers	(312,720)	(375,000)	62,280

For the Year to Date Period Ending February 28, 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%
\$	53,103,528	\$ 51,035,125	\$ 2,068,403	4.1%
	3,297,548	3,119,902	177,646	5.7%
	8,104,541	7,261,153	843,388	11.6%
	26,680	40,652	(13,972)	-34.4%
	267,694	312,978	(45,284)	-14.5%
\$	64,799,991	\$ 61,769,811	\$ 3,030,181	4.9%
\$	19,125,000	\$ 16,625,000	\$ 2,500,000	
	(19,125,000)	(16,625,000)	(2,500,000)	
	-	-	-	
	(7,604,178)	(5,964,800)	(1,639,378)	27.5%
\$	50,470,727	\$ 48,924,903	\$ 1,545,824	3.2%
	1,747,399	1,705,499	41,900	2.5%
\$	52,218,126	\$ 50,630,402	\$ 1,587,724	3.1%
\$ 13,806,360	\$ 15,552,944	\$ (1,746,584)	\$ (1,746,584)	-11.2%

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	(3,748)	\$ (364,800)	\$ 361,052
(6,400,430)	(6,400,430)	(4,450,000)	(1,950,430)
(1,200,000)	(1,200,000)	(1,100,000)	(100,000)
-	-	(50,000)	50,000
(7,604,178)	(7,604,178)	(5,964,800)	(1,639,378)

General Fund Actual Revenue at February 28, 2015



FY 2014-15 General Fund Expenditures
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

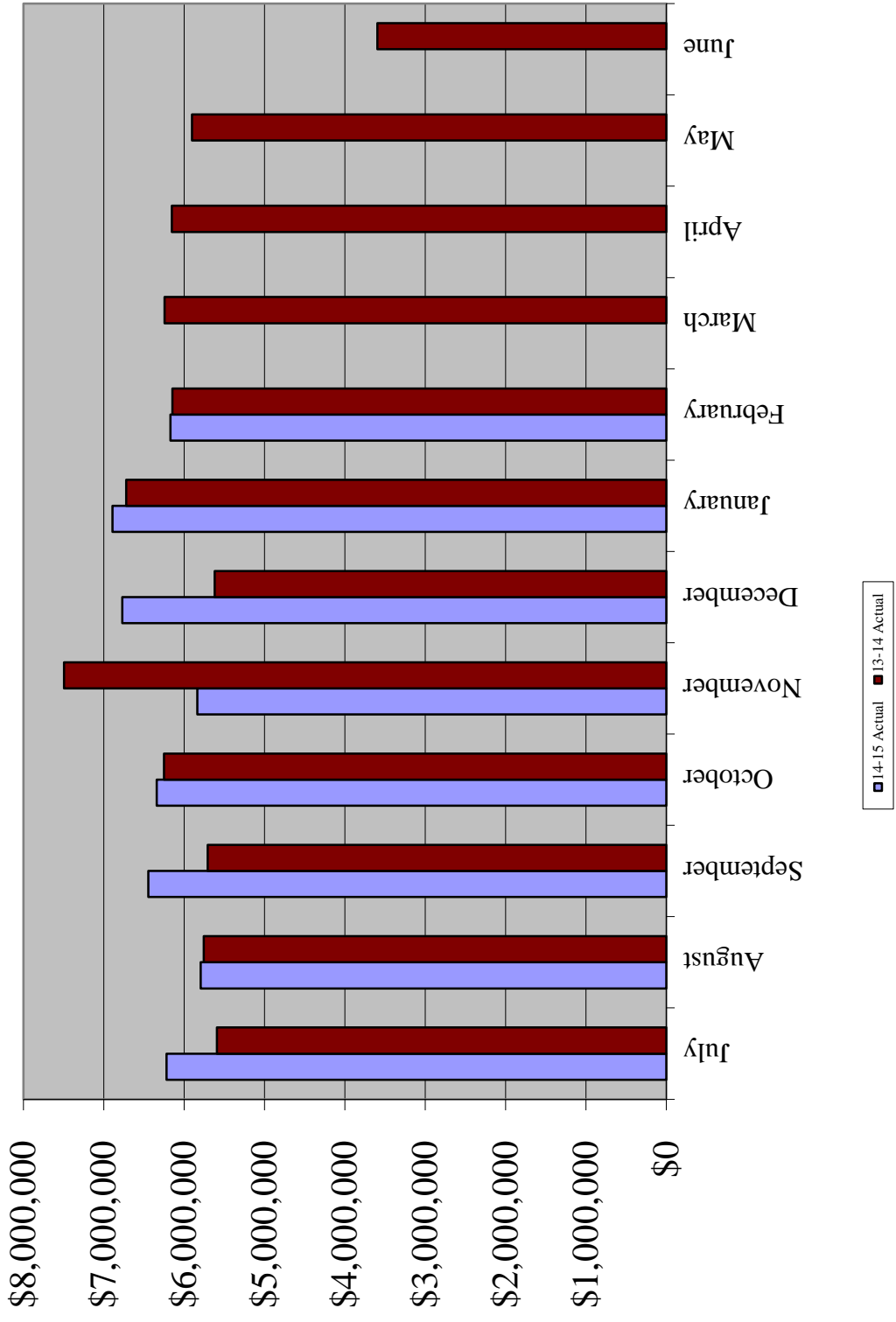
Cost Center	Department	2014-2015 Budget	February 2015 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$5,872,943	\$414,390	\$3,826,569	\$5,739,853 *	\$2,046,374	\$5,138,507	\$734,436	65.2%	60.3%
1200	County Commissioners	518,253	40,934	326,446	489,669	191,807	329,606	188,647	63.0%	66.0%
1300	Assessor	2,298,601	182,215	1,431,631	2,147,447	866,970	1,467,596	831,005	62.3%	64.5%
1400	Assessor Revaluation	4,787,374	364,639	2,763,660	4,145,490	2,023,714	3,285,559	1,501,815	57.7%	57.0%
1500	Treasurer	597,028	13,997	250,809	376,214	346,219	308,975	288,053	42.0%	54.4%
1600	Court Clerk	5,943,352	482,528	3,871,919	5,807,878	2,071,433	3,919,029	2,024,323	65.1%	60.5%
1700	Court Clerk	2,790,981	222,238	1,777,542	2,666,313	1,013,439	1,872,271	918,710	63.7%	66.4%
1800	Excise & Equalization Bds	48,961	1,724	7,312	10,968	41,649	14,361	34,600	14.9%	12.8%
1900	County Audit	592,290	34,662	103,877	155,815	488,413	281,191	311,099	17.5%	23.8%
2000	District Attorney-State	150,000	5,302	53,266	79,898	96,734	74,775	75,225	35.5%	41.6%
2100	District Attorney-County	72,398	2,566	38,391	57,587	34,007	61,126	11,272	53.0%	52.2%
2300	Public Defender	52,000	3,522	23,898	35,848	28,102	42,630	9,370	46.0%	64.9%
2400	Purchasing	288,761	25,075	197,763	296,644	90,998	202,112	86,649	68.5%	65.1%
2500	Election Board	1,274,231	98,805	831,946	1,247,919	442,285	870,883	403,349	65.3%	57.9%
2600	BOCC HR/Health & Safety	462,047	33,435	269,047	403,570	193,000	275,225	186,822	58.2%	64.3%
2700	MIS	2,788,131	225,364	1,674,895	2,512,342	1,113,236	2,092,151	695,980	60.1%	59.0%
2801	Facilities Mgmt-Courthouse	1,384,245	105,441	800,862	1,201,293	583,383	881,005	503,240	57.9%	62.2%
2901	Facilities Mgmt-Office Bldg	248,309	17,494	122,653	183,979	125,656	224,681	23,628	49.4%	53.3%
3000	Planning Commission	155,156	0	116,744	175,115	38,412	116,744	38,412	75.2%	72.8%
3100	Community Service	597,891	55,730	436,226	654,338	161,665	436,226	161,665	73.0%	65.6%
5100	Sheriff	32,802,304	2,974,303	24,685,410	37,028,115 *	8,116,894	24,755,410	8,046,894	75.3%	72.2%
5200	Juvenile Justice Bureau	7,049,905	547,985	4,490,990	6,736,485	2,558,915	4,675,589	2,374,316	63.7%	63.7%
5500	Emergency Management	382,637	29,877	245,634	368,451	137,003	281,657	100,980	64.2%	60.2%
6100	Social Services	1,818,803	157,751	958,008	1,437,013	860,795	1,402,630	416,173	52.7%	57.3%
7100	Free Fair	62,245	0	39,731	59,596	22,514	48,702	13,543	63.8%	62.8%
8100	OSU Extension	507,732	31,057	260,030	390,044	247,702	313,226	194,506	51.2%	58.2%
9100	District 1	302,660	26,528	202,049	303,074	100,611	235,184	67,476	66.8%	61.9%
9200	District 2	256,859	7,076	148,271	222,407	108,588	153,810	103,049	57.7%	54.4%
9300	District 3	248,254	25,293	199,608	299,412	48,646	201,774	46,480	80.4%	77.3%
9400	County Engineer	503,704	39,180	315,541	473,312	188,163	337,485	166,219	62.6%	62.5%
9991	Employee Benefits Supplement	2,701,225	312,720	2,701,225	4,051,838	0	2,701,225	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	719,316	0	0	0	719,316	0	719,316	0.0%	0.0%
Total		\$78,278,596	\$6,481,562	\$53,171,952	\$79,757,928	\$25,106,645	\$57,001,342	\$21,277,254	67.9%	65.7%

Year elapsed = 66.7%

Notes:

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

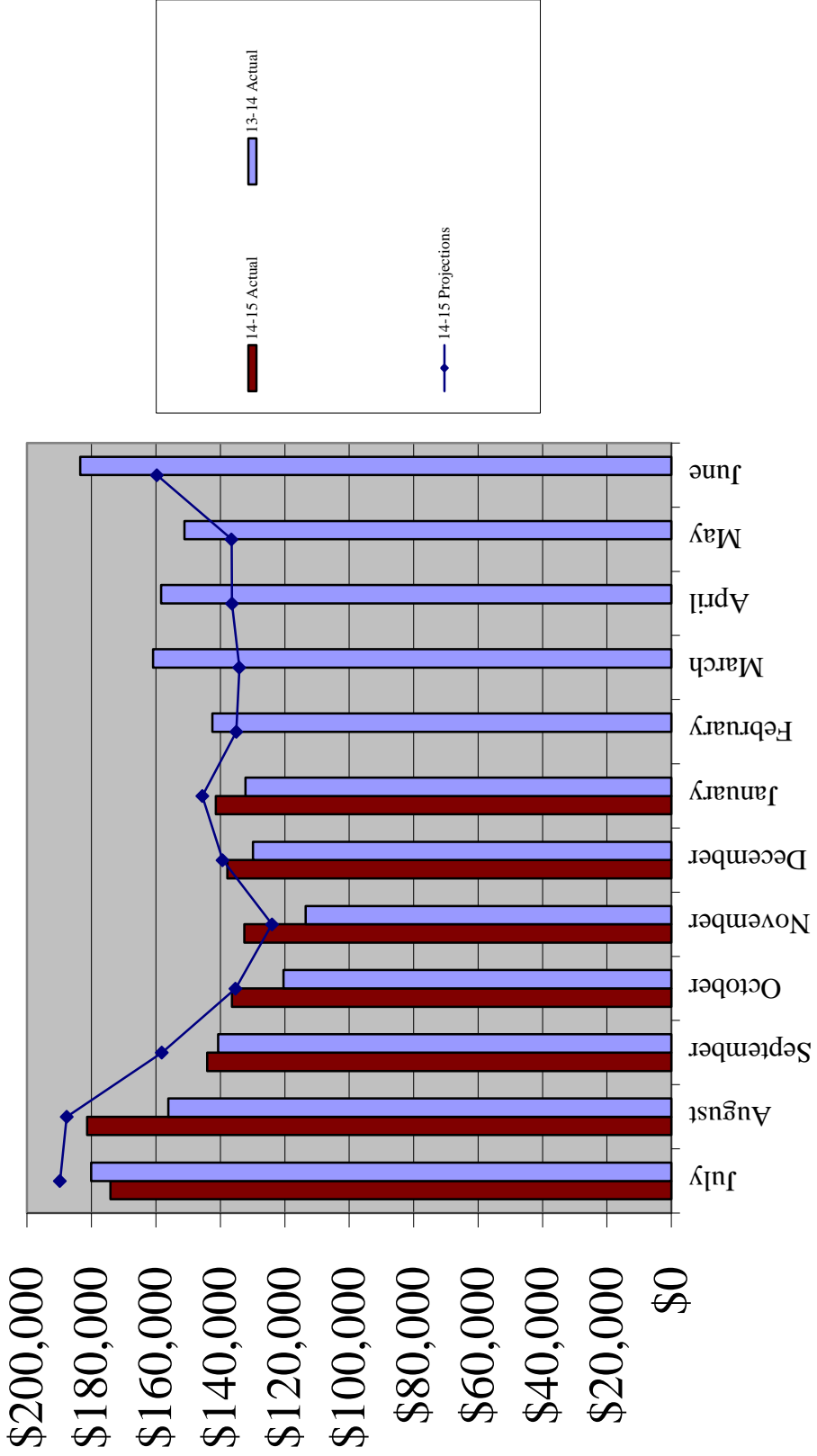
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
February 28, 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	\$ -	\$ 800	\$ 800	\$ 400
52010	FICA - Retirement Board Members	92	-	61	61	31
52022	Retirement paid by General Fund	4,175	695	2,781	3,477	698
	Total Salaries and Benefits	\$ 5,467	\$ 695	\$ 3,642	\$ 4,338	\$ 1,129
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 650,000	\$ 1,047,880	\$ 1,697,880	\$ 83,495
54023	Electricity (OG&E)	800,000	59,243	540,757	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	120,202	419,798	540,000	110,000
54022	Natural Gas(ONG)	28,000	18,356	15,762	34,118	(6,118)
	Utilities Subtotal	\$ 3,259,375	\$ 847,801	\$ 2,024,197	\$ 2,871,998	\$ 387,377
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		464,100	\$ 464,100	\$ -
54455	Bond Administrative Fees	13,000		1,440	1,440	11,560
	Lease-Purchase Debt Subtotal	\$ 477,100	\$ -	\$ 465,540	\$ 465,540	\$ 11,560
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	\$ 253,057	\$ 404,914	\$ 657,971	\$ (50,600)
54451	Outside legal services	175,000			-	175,000
54019	Liability policies on equipment and property; blanket bonds	298,540		279,850	279,850	18,690
54041	Publication of Commissioners Proceedings/Ads	35,000	19,899	15,783	35,682	(682)
54102	ICB (county-occupied space) rent expense	130,000	32,689	77,311	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	46,888	164,112	211,000	42,550
54103	Storage for Court Clerk records	93,955	34,485	68,970	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	-	5,000	5,000	4,650
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	69,153	240,847	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	4,562	10,438	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,840	920	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	310	22,184	22,494	16,029
	Other Operating Subtotal	\$ 2,088,469	\$ 462,883	\$ 1,299,618	\$ 1,762,501	\$ 325,968
	Total Maintenance and Operations - 54000	\$ 5,857,477	\$ 1,310,684	\$ 3,822,057	\$ 5,132,741	\$ 724,736
Capital Outlay						
55390	Copier Lease	\$ 10,000	\$ 559	\$ 869	\$ 1,428	\$ 8,572
	Total Capital Outlay - 55000	\$ 10,000	\$ 559	\$ 869	\$ 1,428	\$ 8,572
	Grand Total - General Government	\$ 5,872,943	\$ 1,311,938	\$ 3,826,569	\$ 5,138,507	\$ 734,437

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
February 28, 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	10,344,306	5,588,857	15,933,162	(339,978)
Stop Loss Reimb	60,711	2,571,426	437,605	3,009,031	2,948,320
Total Resources	\$ 18,910,272	\$ 18,193,378	\$ 6,026,461	\$ 24,219,839	\$ 5,309,567
Expenses					
Medical Claims	\$ 13,623,533	\$ 9,451,900	\$ 4,725,950	\$ 14,177,850	\$ 554,317
Medical Claims covered by Stop Loss		2,259,401	437,605	2,697,005	2,697,005
Prescription Drug Claims	4,109,421	3,220,219	1,610,109	4,830,328	720,907
Dental Claims	1,251,459	677,727	484,091	1,161,818	(89,641)
Vision Claims	169,766	96,299	48,150	144,449	(25,317)
County Pharmacy	244,091	193,989	96,995	290,984	46,893
Employee Assistance Program	23,509	15,673	7,836	23,509	0
Medicare Supplement - Phys. Mutual	772,968	535,511	267,756	803,267	30,299
Total Claims	\$ 20,194,747	\$ 16,450,719	\$ 7,678,491	\$ 24,129,210	\$ 3,934,463
Administration Fees & Other	680,480	613,364	176,130	789,493	109,013
Life/AD&D Premiums	347,624	223,258	111,629	334,886	(12,738)
Stop Loss Premiums	781,569	513,134	256,567	769,701	(11,868)
Total Admin/Premiums	\$ 1,809,673	\$ 1,349,755	\$ 544,326	\$ 1,894,081	\$ 84,408
Total Expenses	\$ 22,004,421	\$ 17,800,474	\$ 8,222,817	\$ 26,023,290	\$ 4,018,870
Ending Cash Balance	\$ (3,094,148)	\$ 392,904	\$ (2,196,354)	\$ (1,803,451)	\$ 1,290,697

Cash Balance-One Year Ago

\$ 620,115

Notes:

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

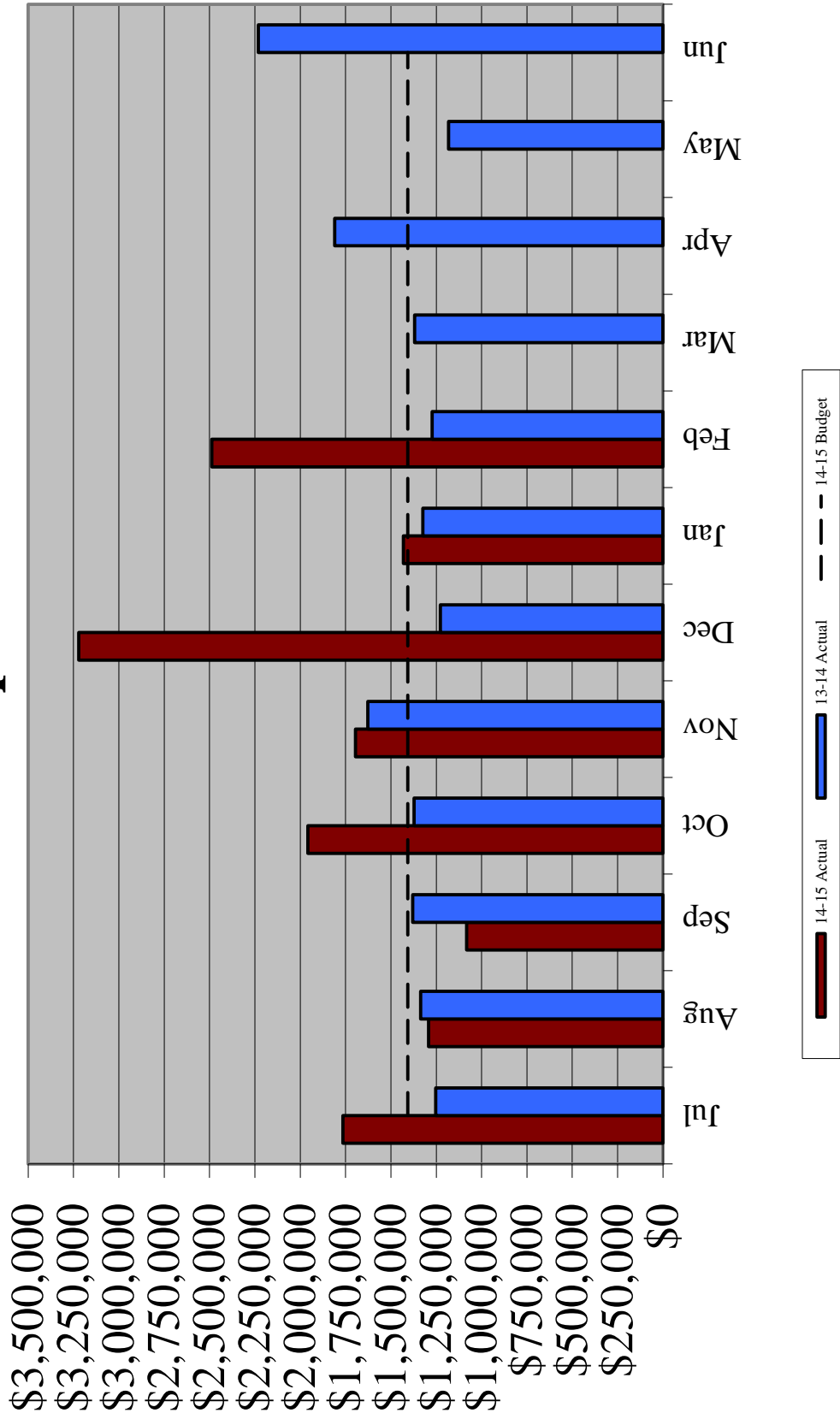
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	608	\$163	\$489
Family	<u>557</u>	\$383	\$1,148
	1,165		

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	\$1,135,294	\$ 1,014,368	\$1,350,271	\$1,773,748	(Dec)
Prescription Drug Claims	<u>\$342,452</u>	440,150	<u>\$460,031</u>	\$603,072	(July)
Total	\$1,477,746	\$1,454,519	\$1,810,303		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$859,456	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	\$413,228	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,272,684	\$1,448,771		

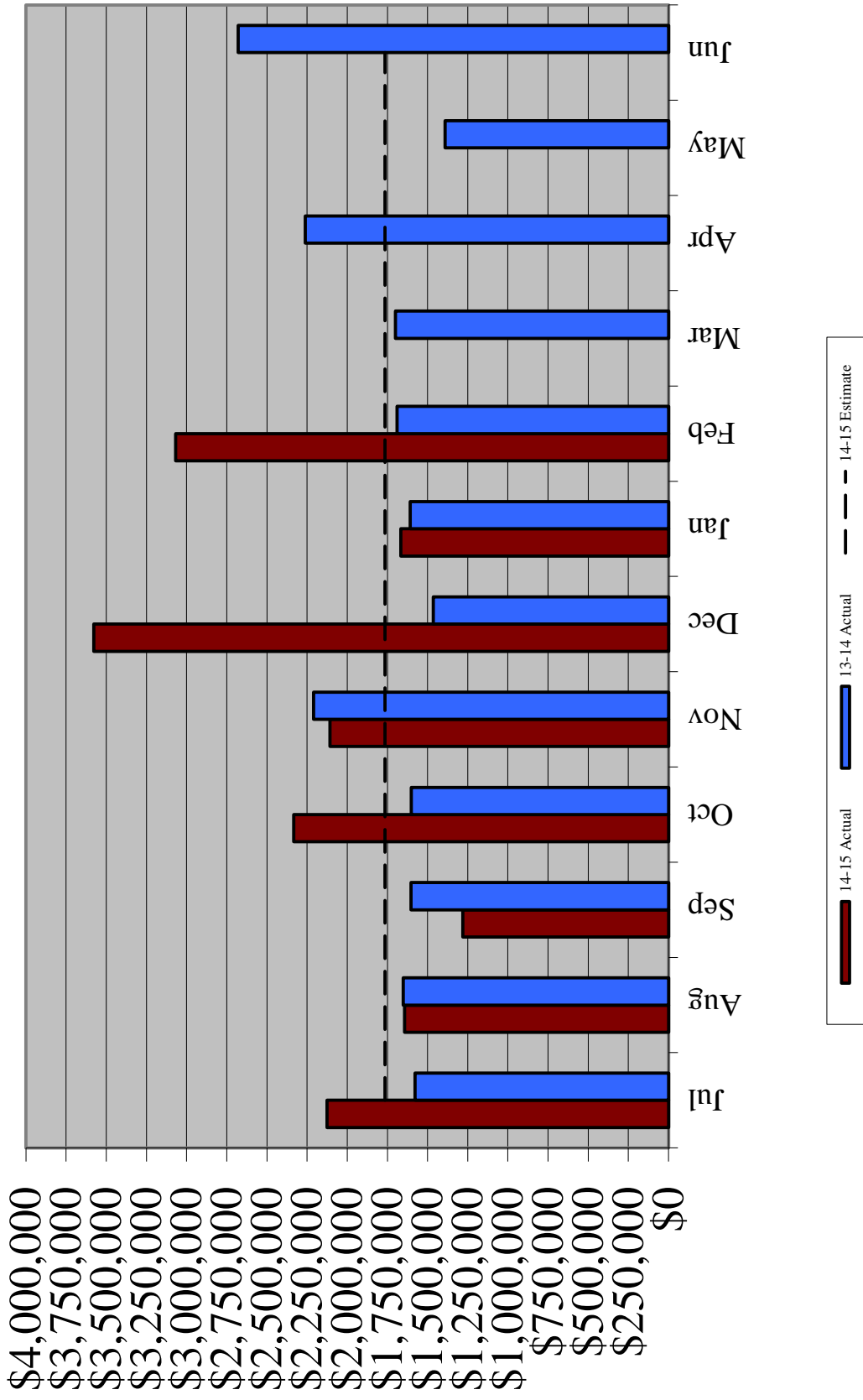
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of February 28 2015**

	Annual	Annual	Inc (Dec)	%	At February	At February	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)			
Transfers In	\$ 3,699,202	\$ 5,369,374	\$ (1,670,172)	-31.1%	\$ 6,400,427	\$ 4,450,000	\$ 1,950,427	43.8%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	7,446,462	6,190,924	1,255,538	20%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	2,841,976	2,415,448	426,528	17.7%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	2,571,426	21,356	2,550,070	#####
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	55,867	181,367	(125,500)	-69.2%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 20,156,806	\$ 20,314,805	\$ (157,999)	-0.8%	\$ 18,193,378	\$ 14,026,477	\$ 5,547,761	39.6%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 9,451,900	\$ 8,208,668	\$ 1,243,232	15.1%
Medical claims covered by Stop Loss	-	-	-		2,259,401	-	2,259,401	#DIV/0!
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	3,220,219	2,584,828	635,391	24.6%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	677,727	816,935	(139,208)	-17.0%
Vision Claims	159,526	161,682	(2,156)	-1.3%	96,299	97,465	(1,166)	-1.2%
County Pharmacy	237,323	221,901	15,422	6.9%	193,989	143,279	50,710	35.4%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	15,673	15,730	(57)	-0.4%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	535,511	518,950	16,561	3.2%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 16,450,719	\$ 12,385,855	\$ 4,064,864	32.8%
Administration Fees & Other	680,480	649,360	31,120	4.8%	613,364	409,674	203,690	49.7%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	223,258	197,397	25,861	13.1%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	513,134	413,435	99,699	24.1%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 1,349,755	\$ 1,020,506	\$ 329,249	32.3%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 17,800,474	\$ 13,406,362	\$ 4,394,113	32.8%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (1,023,314)	\$ 258,080	\$ 99,467	39%	\$ 392,904	\$ 620,115	\$ 1,153,648	186.0%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
February 28, 2015

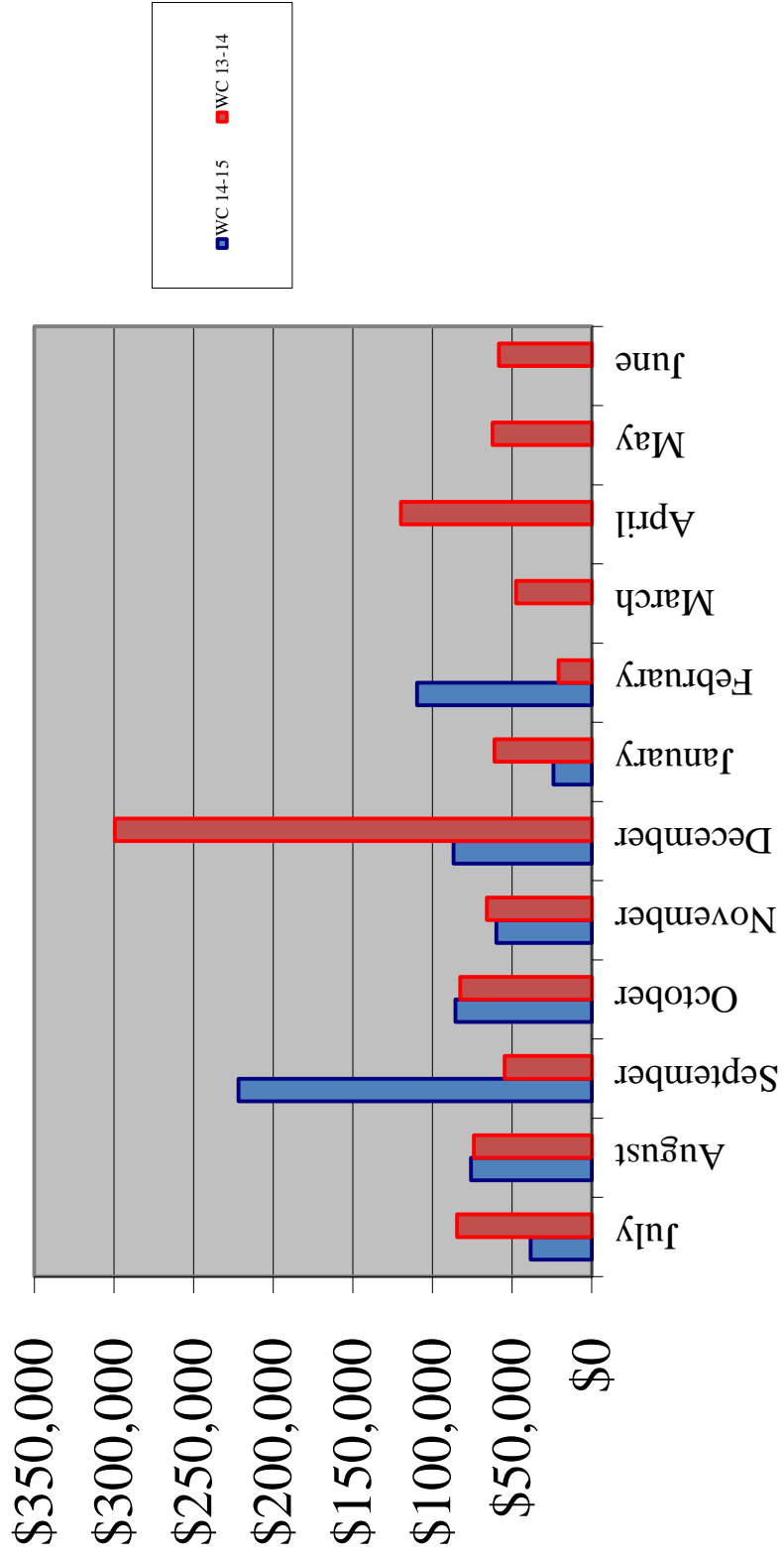
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	226,159	183,818
Transfers/Supplements	1,200,000	1,200,000	-
Total Sources	\$ 1,272,366	\$ 1,455,392	\$ 183,026
Expenditures:			
Claims	\$ 1,027,899	\$ 701,433	(326,466)
Stop loss/Admin Fees	244,468	236,670	(7,798)
Total Expenditures	\$ 1,272,367	\$ 938,103	\$ (334,264)
Ending Cash Balance*	\$ 0	\$ 517,289	\$ 517,290
Cash Balance-One Year Ago	\$ 528,936		

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	5,646	(2,241)
Total Expenditures	\$ 37,356	\$ 19,030	\$ (18,326)
Ending Cash Balance*	\$ 100,799	\$ 104,328	\$ 3,529
Cash Balance-One Year Ago	\$ 140,685		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

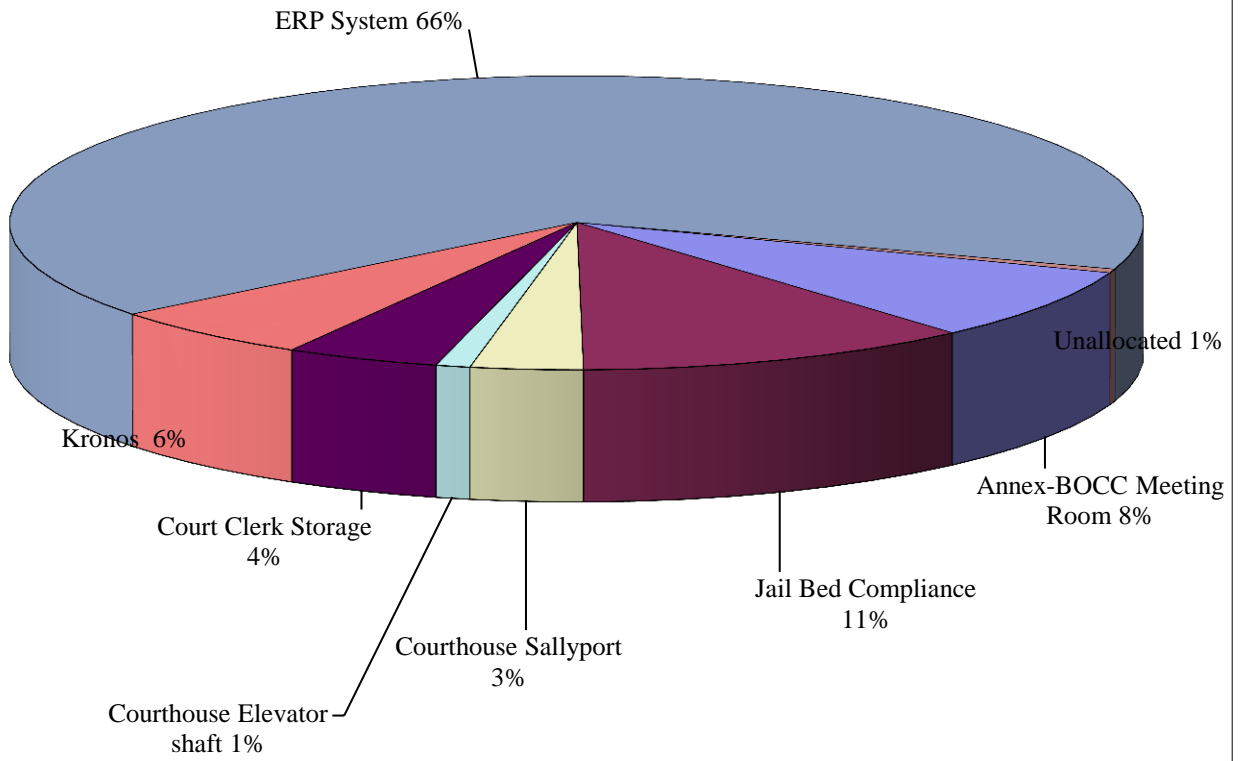
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14-15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	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	945,073	131,968	131,968	(80)	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		385				385	
Total Ongoing Budgeted Capital Projects		\$ 1,635,604	\$ 1,260,021	\$ 149,418	\$ 281,418	\$ 94,165	

TIF Projects:

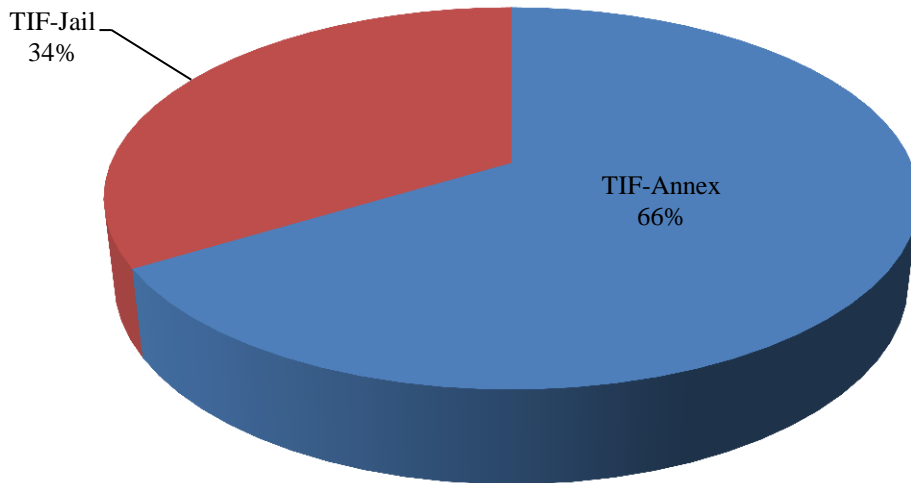
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,349,720	\$ 1,015,183	\$ 1,188,130	612,150	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 230,538	\$ 1,093,191	\$ 1,245,491	123,971	Ongoing
Total Capital Projects		\$ 6,385,604	\$ 2,840,280	\$ 2,257,792	\$ 2,715,038	\$ 830,286	

Cash Balance at February 28, 2015	\$3,670,644.21
Temporary Cash Transfer	0.00
	3,670,644.21
14/15 Available Budget	3,670,565.76
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,670,565.76
Total Cash Available for Projects	\$ 78.45

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)

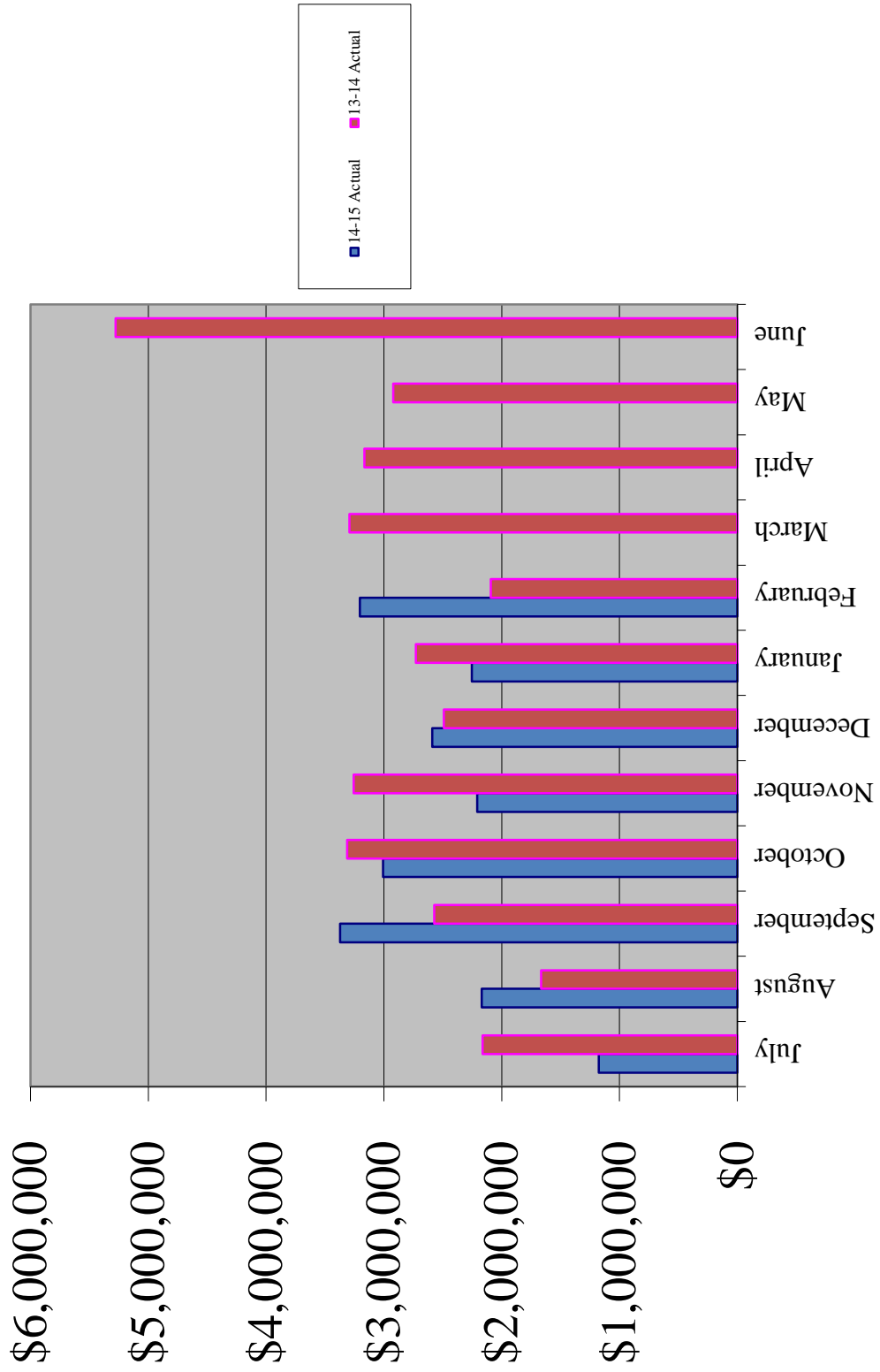
Cost Center	Department	2014-2015 Budget	February 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$5,897,436	\$286,482	\$1,801,981	\$4,095,455	\$2,460,500	\$3,436,936	30.6%
1110	Highway Cash-Dist #2	6,410,877	324,816	2,662,433	3,748,444	4,478,661	1,932,216	41.5%
1110	Highway Cash-Dist #3	6,201,140	485,455	3,336,401	2,864,739	3,910,883	2,290,257	53.8%
1111	CBRI Fund	3,043,837	10,900	197,085	2,846,752	639,634	2,404,203	6.5%
1118	Tax Assessment District	16,775	0	15,161	1,614	15,161	1,614	0.0%
1130	Resale Property	3,934,923	347,446	2,208,159	1,726,764	2,560,230	1,374,693	56.1%
1140	Treasurer Mortgage Fee	248,707	7,624	86,865	161,842	92,999	155,708	34.9%
1150	County Clerk Lien Fee	119,660	2,006	25,582	94,078	61,847	57,813	21.4%
1151	UCC Central Filing Fund	925,371	41,581	617,901	307,470	673,449	251,922	66.8%
1152	Records Mgmt & Preservation	1,147,186	47,962	489,806	657,381	611,616	535,571	42.7%
1160	Sheriff Service Fee	2,689,956	234,749	1,748,099	941,857	2,247,213	442,743	65.0%
1161	Sheriff Special Revenue	6,767,231	1,186,839	4,834,607	1,932,624	5,861,703	905,528	71.4%
1162	Sheriff's Grant Fund	691,395	41,550	207,059	484,336	363,497	327,898	29.9%
1201	Assessor Revolving Fee	83,623	0	0	83,623	0	83,623	0.0%
1231	Juvenile Probation Fee	213,255	2,265	23,365	189,890	65,000	148,255	11.0%
1232	Special Work Restitution	83,179	0	0	83,179	0	83,179	0.0%
1233	Juvenile Grant Fund	494,902	24,959	196,314	298,588	196,972	297,930	39.7%
1240	Planning Commission Fee	364,676	30,664	104,611	260,064	116,883	247,793	28.7%
1250	Local Emergency Planning Con	13,907	0	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	775,919	0	111,845	664,074	210,320	565,598	14.4%
1260	Community Service Fee	170,627	10,515	43,476	127,151	73,361	97,266	25.5%
1270	Community Sentencing	1,206,032	90,343	850,476	355,557	897,774	308,258	70.5%
1280	Drug Court Fund	590,908	13,194	384,147	206,761	386,999	203,909	65.0%
1282	Mental Health Court Fund	93,939	3,112	16,997	76,942	31,458	62,481	18.1%
1290	Shine Program	447,280	12,287	164,890	282,389	174,118	273,161	36.9%
Total		\$42,632,739	\$3,204,750	\$20,128,785	\$22,503,954	\$26,131,803	\$16,500,936	47.2%

Year elapsed = 66.67%

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 February 28, 2015

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 6,624,237
Exempt Manufacturing Tax	71,286
Miscellaneous Property Tax	24,940
Interest Income	410
Total Revenue	\$ 6,720,873

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

\$ 6,379,802

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

