

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 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

February 2015

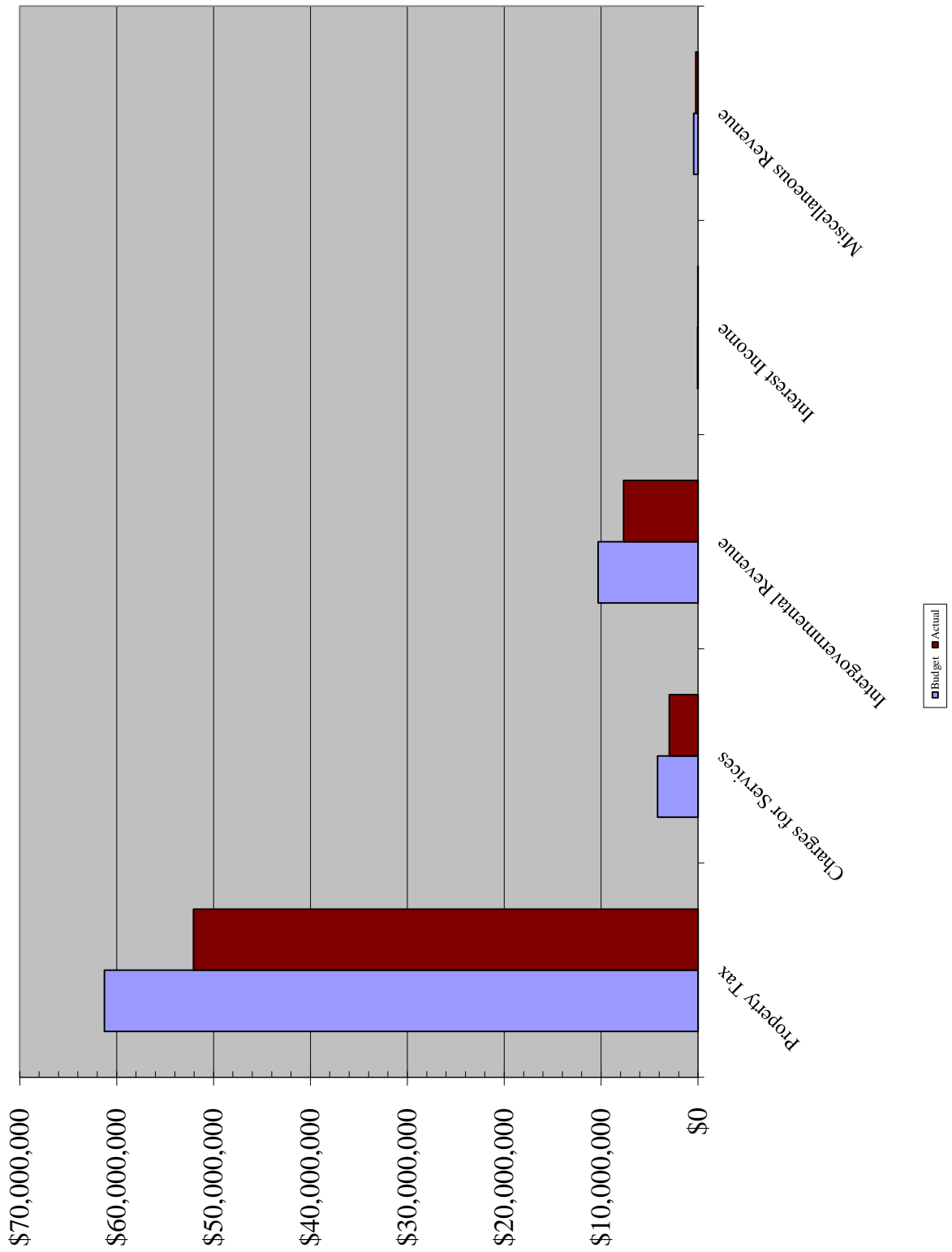
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending January 31, 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	\$ 52,064,908	\$ (9,198,877)	85.0%	85.2%
Charges for Services	4,177,487	2,977,610	(1,199,877)	71.3%	67.2%
Intergovernmental Revenue	10,318,353	7,672,262	(2,646,091)	74.4%	72.1%
Interest Income	50,000	23,326	(26,674)	46.7%	44.0%
Miscellaneous Revenue	449,966	244,143	(205,823)	54.3%	73.9%
Total Revenue	\$ 76,259,590	\$ 62,982,250	\$ (13,277,341)	82.6%	82.4%
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)	(7,291,458)	(2,378,508)		
14-15 Expenditures	\$ 78,274,276	\$ 44,292,481	\$ (33,981,795)	56.6%	56.0%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	\$ 80,175,314	\$ 46,039,880	\$ (34,135,433)		
Cash Balance*	\$ 0	\$ 18,479,585	\$ 18,479,585		

* 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 January 31, 2015**



General Fund
FY 2014-2015
Actual Comparison

	For the Month Ending January 31, 2015			
	14-15 January Actual	13-14 January Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 32,038,100	\$ 34,646,790	\$ (2,608,690)	-7.5%
Revenue:				
Property Tax	\$ 11,275,586	\$ 8,426,979	\$ 2,848,607	33.8%
Charges for Services	453,297	339,833	113,464	33.4%
Intergovernmental Revenue	1,487,344	1,044,488	442,856	42.4%
Interest Income	3,548	7,346	(3,798)	-51.7%
Miscellaneous Revenue	5,305	22,480	(17,175)	-76.4%
Total Revenue	\$ 13,225,079	\$ 9,841,126	\$ 3,383,953	34.4%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	-
Temporary Cash Transfer Out	(19,125,000)	(16,625,000)	(2,500,000)	
Operating Transfers In	-	-	-	-
Operating Transfers Out	(767,800)	(1,000,000)	232,200	
14-15 Expenditures	\$ 6,890,795	\$ 6,721,617	\$ 169,178	2.5%
Prior Budget Year Expenditures	-	-	-	-
Total Expenditures	\$ 6,890,795	\$ 6,721,617	\$ 169,178	2.5%
Ending Cash Balance	\$ 18,479,585	\$ 20,141,298	\$ (1,661,713)	-8.3%

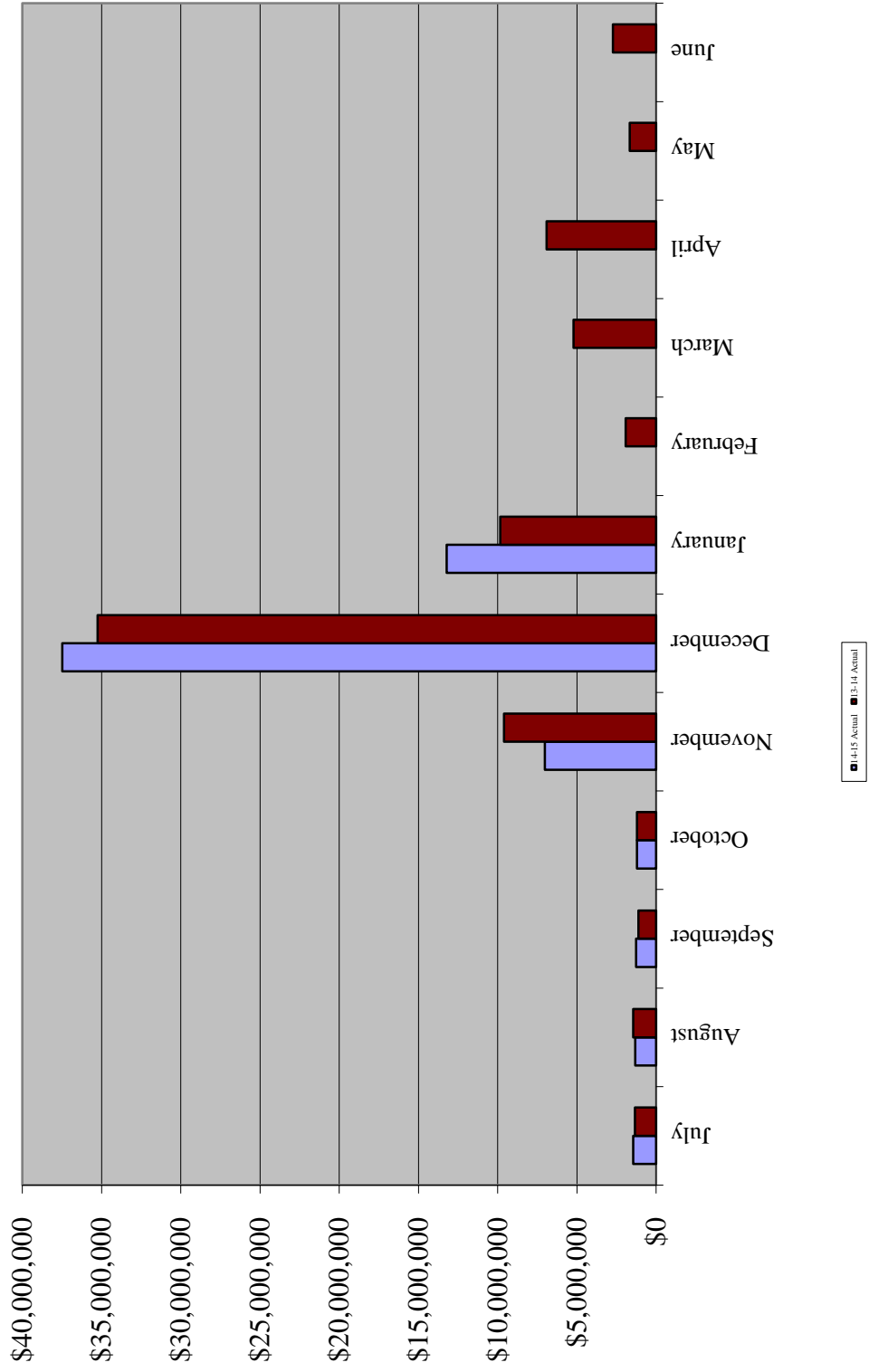
	For the Year to Date Period Ending January 31, 2015			
	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 8,828,673	\$ 10,378,336	\$ (1,549,663)	-14.9%
	\$ 52,064,908	\$ 49,956,463	\$ 2,108,445	4.2%
	2,977,610	2,793,308	184,302	6.6%
	7,672,262	6,757,261	915,001	13.5%
	23,326	33,031	(9,705)	-29.4%
	244,143	296,890	(52,747)	-17.8%
	\$ 62,982,250	\$ 59,836,954	\$ 3,145,297	5.3%
	\$ 19,125,000	\$ 16,625,000	\$ 2,500,000	
	(19,125,000)	(16,625,000)	(2,500,000)	
	-	-	-	-
	(7,291,458)	(5,540,000)	(1,751,458)	31.6%
	\$ 44,292,481	\$ 42,828,492	\$ 1,463,989	3.4%
	1,747,399	1,705,499	41,900	2.5%
	\$ 46,039,880	\$ 44,533,991	\$ 1,505,889	3.4%
Ending Cash Balance	\$ 18,479,585	\$ 20,141,298	\$ (1,661,713)	-8.3%

14-15 January Actual	13-14 January Actual	Increase (Decrease)
\$ -	\$ -	\$ -
(367,800)	(1,000,000)	632,200
(400,000)	-	(400,000)
-	-	-
\$ (767,800)	\$ (1,000,000)	\$ 232,200

14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$ (3,748)	\$ (315,000)	\$ 311,252
(6,087,710)	(4,450,000)	(1,637,710)
(1,200,000)	(775,000)	(425,000)
-	-	-
\$ (7,291,458)	\$ (5,540,000)	\$ (1,751,458)

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

General Fund Actual Revenue at January 31, 2015



FY 2014-15 General Fund Expenditures
Status Report

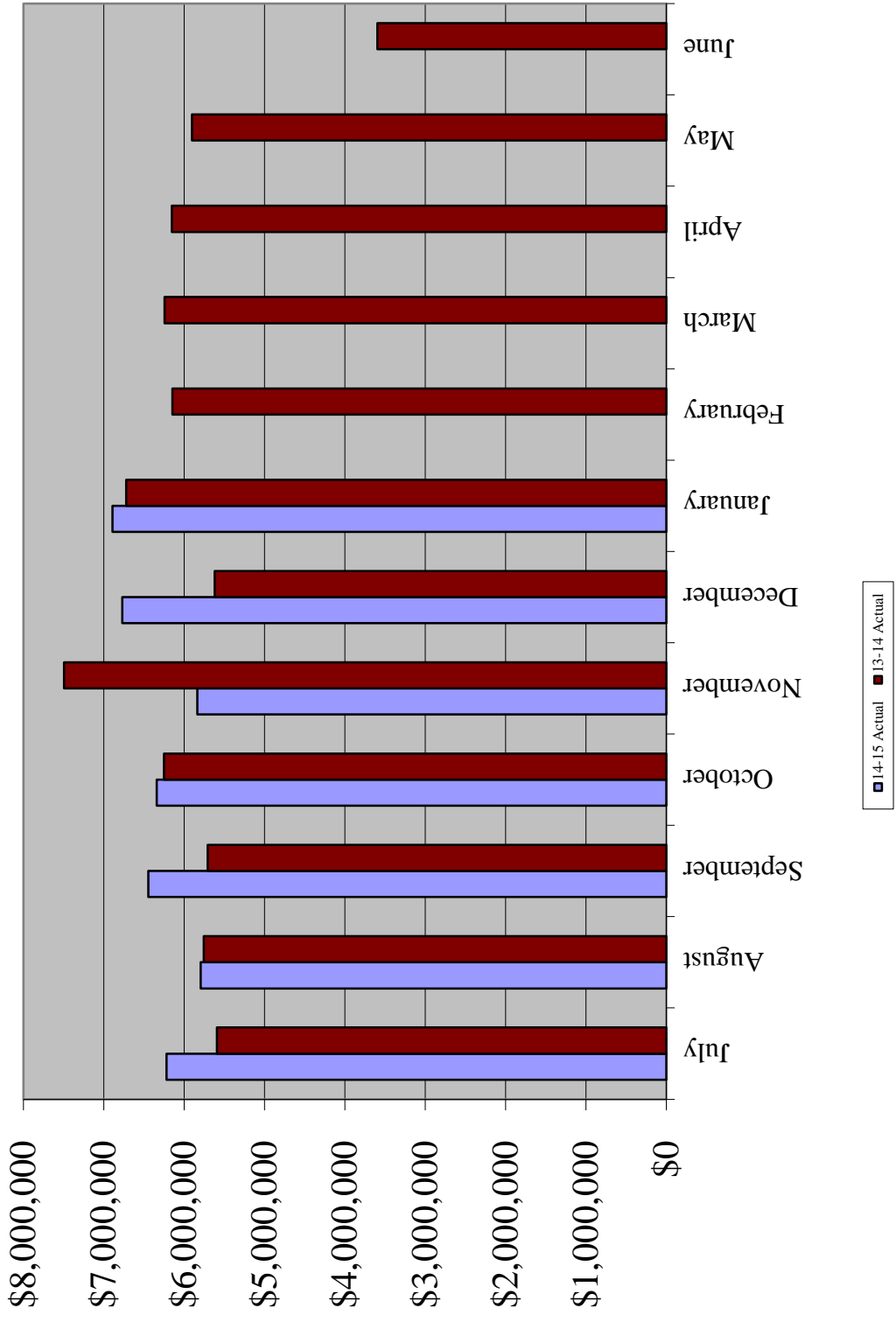
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	January 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	\$5,872,943	\$841,796	\$3,412,179	\$5,849,449 *	\$2,460,764	\$4,598,104	\$1,274,839	58.1%	54.0%
1200	County Commissioners	518,253	40,960	285,512	489,449	232,741	288,829	229,424	55.1%	57.8%
1300	Assessor	2,298,601	173,863	1,248,268	2,139,888	1,050,333	1,294,476	1,004,125	54.3%	56.3%
1400	Assessor Revaluation	4,787,374	425,206	2,399,021	4,112,607	2,388,353	3,024,132	1,763,242	50.1%	50.1%
1500	Treasurer	597,028	12,501	236,812	405,964	360,216	297,475	299,555	39.7%	48.3%
1600	Court Clerk	5,943,352	489,105	3,387,190	5,806,611	2,556,162	3,447,457	2,495,893	57.0%	52.7%
1700	County Clerk	2,865,981	229,406	1,557,601	2,670,173	1,308,380	1,658,516	1,207,465	54.3%	57.1%
1800	Excise & Equalization Bds	48,961	14	5,588	9,580	43,373	9,606	39,355	11.4%	11.0%
1900	County Audit	592,290	0	69,215	118,654	523,075	281,191	311,099	11.7%	7.6%
2000	District Attorney-State	150,000	4,372	47,963	82,223	102,037	70,307	79,693	32.0%	36.2%
2100	District Attorney-County	72,398	4,748	35,825	61,414	36,573	61,126	11,272	49.5%	44.2%
2300	Public Defender	52,000	11,286	20,377	34,931	31,623	41,203	10,797	39.2%	53.9%
2400	Purchasing	288,761	24,300	172,688	296,036	116,073	177,937	110,824	59.8%	56.7%
2500	Election Board	1,274,231	120,192	733,141	1,256,814	541,090	774,650	499,582	57.5%	50.7%
2600	BOCC HR/Health & Safety	462,047	33,976	235,611	403,905	226,436	242,468	219,579	51.0%	56.3%
2700	MIS	2,788,131	189,946	1,448,383	2,482,942	1,339,748	1,972,171	815,960	51.9%	53.1%
2801	Facilities Mgmt-Courthouse	1,384,245	101,705	695,421	1,192,151	688,824	786,483	597,762	50.2%	54.1%
2901	Facilities Mgmt-Office Bldg	248,309	21,012	105,158	180,272	143,151	224,421	23,888	42.3%	46.6%
3000	Planning Commission	155,156	0	116,744	200,132	38,412	116,744	38,412	75.2%	72.7%
3100	Community Service	597,891	52,044	380,495	652,278	217,396	380,495	217,396	63.6%	57.1%
5100	Sheriff	32,802,304	3,289,691	21,708,152	37,213,975 *	11,094,152	22,028,152	10,774,152	66.2%	63.3%
5200	Juvenile Justice Bureau	7,049,905	583,831	3,939,028	6,752,619	3,110,877	4,150,951	2,898,954	55.9%	55.3%
5500	Emergency Management	382,637	34,066	215,757	369,869	166,880	256,661	125,976	56.4%	52.2%
6100	Social Services	1,818,803	115,571	800,257	1,371,869	1,018,546	1,325,063	493,740	44.0%	49.5%
7100	Free Fair	62,245	0	39,731	68,110	22,514	47,219	15,026	63.8%	62.8%
8100	OSU Extension	507,732	1,695	228,973	392,525	278,759	275,340	232,392	45.1%	50.9%
9100	District 1	302,660	17,051	175,521	300,893	127,139	237,278	65,382	58.0%	55.9%
9200	District 2	256,859	7,510	141,195	242,048	115,664	147,613	109,246	55.0%	51.3%
9300	District 3	248,254	25,310	174,315	298,825	73,939	176,639	71,615	70.2%	67.6%
9400	County Engineer	503,704	39,639	276,361	473,762	227,343	297,572	206,132	54.9%	54.9%
9991	Employee Benefits Supplement	2,388,505	367,800	2,388,505	4,094,580	0	2,388,505	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	957,036	0	0	0	957,036	0	957,036	0.0%	0.0%
Total		\$78,278,596	\$7,258,595	\$46,680,986	\$80,024,548	\$31,597,610	\$51,078,785	\$27,199,812	59.0%	57.7%

Year elapsed = 58.3%

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

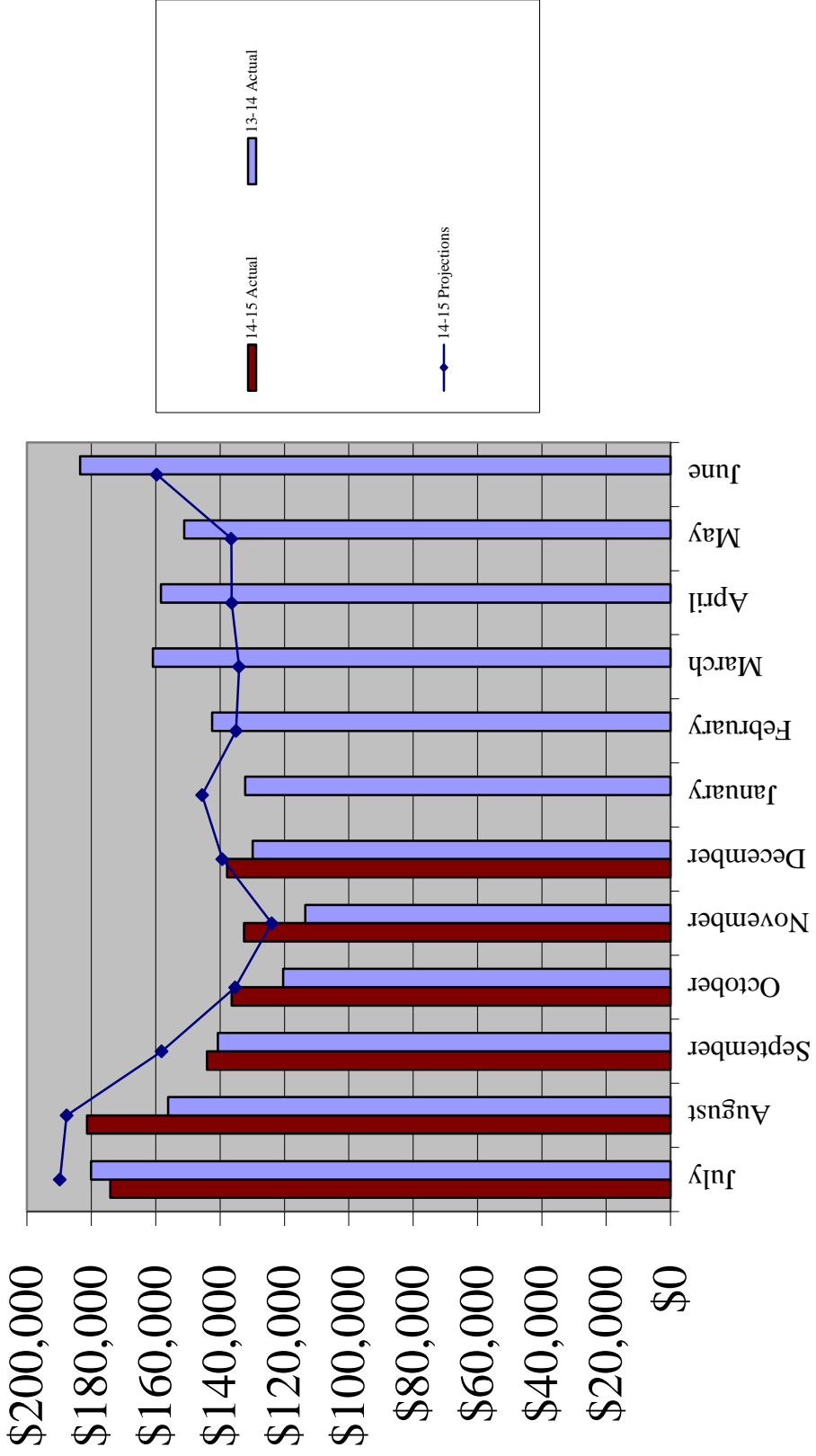
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
January 31, 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	\$ -	\$ 700	\$ 700	\$ 500
52010	FICA - Retirement Board Members	92	-	54	54	38
52022	Retirement paid by General Fund	4,175	1,043	2,434	3,477	698
Total Salaries and Benefits		\$ 5,467	\$ 1,043	\$ 3,187	\$ 4,230	\$ 1,237
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ -	\$ 906,440	\$ 906,440	\$ 874,935
54023	Electricity (OG&E)	800,000	130,344	469,656	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	188,845	351,155	540,000	110,000
54022	Natural Gas(ONG)	28,000	25,784	8,334	34,118	(6,118)
Utilities Subtotal		\$ 3,259,375	\$ 344,973	\$ 1,735,585	\$ 2,080,558	\$ 1,178,817
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		464,100	\$ 464,100	\$ -
54455	Bond Administrative Fees	13,000		1,240	1,240	11,760
Lease-Purchase Debt Subtotal		\$ 477,100	\$ -	\$ 465,340	\$ 465,340	\$ 11,760
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	\$ 303,671	\$ 354,300	\$ 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	5,916	12,609	18,525	16,475
54102	ICB (county-occupied space) rent expense	130,000	42,353	67,647	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	67,402	143,598	211,000	42,550
54103	Storage for Court Clerk records	93,955	43,106	60,349	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	99,053	211,147	310,200	(200)
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	5,346	9,654	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,955	805	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	310	20,486	20,796	17,727
Other Operating Subtotal		\$ 2,088,469	\$ 839,113	\$ 1,174,733	\$ 2,013,846	\$ 74,623
Total Maintenance and Operations - 54000		\$ 5,857,477	\$ 1,184,086	\$ 3,408,360	\$ 4,592,446	\$ 1,265,031
Capital Outlay						
55390	Copier Lease	\$ 10,000	\$ 797	\$ 631	\$ 1,428	\$ 8,572
Total Capital Outlay - 55000		\$ 10,000	\$ 797	\$ 631	\$ 1,428	\$ 8,572
Grand Total - General Government		\$ 5,872,943	\$ 1,185,926	\$ 3,412,179	\$ 4,598,104	\$ 1,274,840

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
January 31, 2015**

	<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	\$ 6,087,707	\$ -	\$ 6,087,707	\$ 2,388,505
Premiums/Other	16,273,141	8,979,903	6,564,517	15,544,420	(728,721)
Stop Loss Reimb	60,711	1,286,190	1,279,988	2,566,178	2,505,467
Total Resources	<u>\$ 18,910,272</u>	<u>\$ 15,231,019</u>	<u>\$ 7,844,504</u>	<u>\$ 23,075,523</u>	<u>\$ 4,165,251</u>
Expenses					
Medical Claims	\$ 13,623,533	\$ 8,437,531	\$ 6,026,808	\$ 14,464,340	\$ 840,807
Medical Claims covered by Stop Loss		1,227,015	1,279,988	2,507,002	2,507,002
Prescription Drug Claims	4,109,421	2,780,068	1,985,763	4,765,831	656,410
Dental Claims	1,251,459	547,143	547,143	1,094,286	(157,173)
Vision Claims	169,766	80,839	57,742	138,581	(31,185)
County Pharmacy	244,091	172,411	123,150	295,561	51,470
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	<u>\$ 20,194,747</u>	<u>\$ 13,654,810</u>	<u>\$ 10,430,398</u>	<u>\$ 24,085,208</u>	<u>\$ 3,890,461</u>
Administration Fees & Other	680,480	529,015	267,911	796,926	116,446
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	<u>\$ 1,809,673</u>	<u>\$ 1,077,983</u>	<u>\$ 816,879</u>	<u>\$ 1,894,862</u>	<u>\$ 85,189</u>
Total Expenses	<u>\$ 22,004,421</u>	<u>\$ 14,732,793</u>	<u>\$ 11,247,277</u>	<u>\$ 25,980,071</u>	<u>\$ 3,975,651</u>
Ending Cash Balance	<u>\$ (3,094,148)</u>	<u>\$ 498,226</u>	<u>\$ (3,402,772)</u>	<u>\$ (2,904,546)</u>	<u>\$ 189,602</u>

Cash Balance-One Year Ago

\$ 1,018,238

Notes:

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

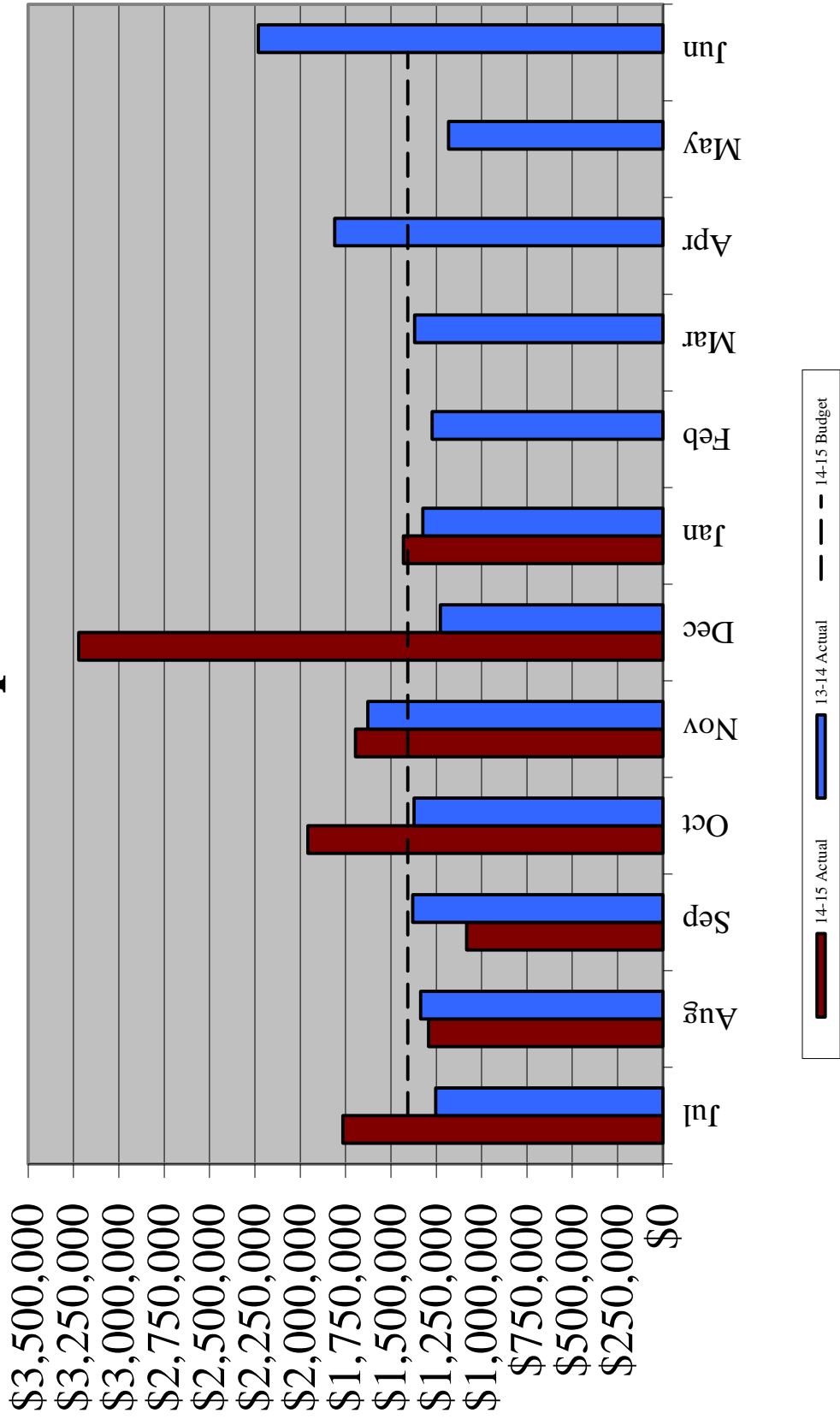
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	608	\$163	\$489
Family	<u>557</u>	\$383	\$1,148
	1,165		

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	\$ 922,344	\$1,205,362	\$1,773,748	(Dec)
Prescription Drug Claims	<u>\$342,452</u>	432,085	<u>\$397,153</u>	\$603,072	(July)
Total	\$1,477,746	\$1,354,430	\$1,602,514		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$970,817	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	\$352,764	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,323,581	\$1,448,771		

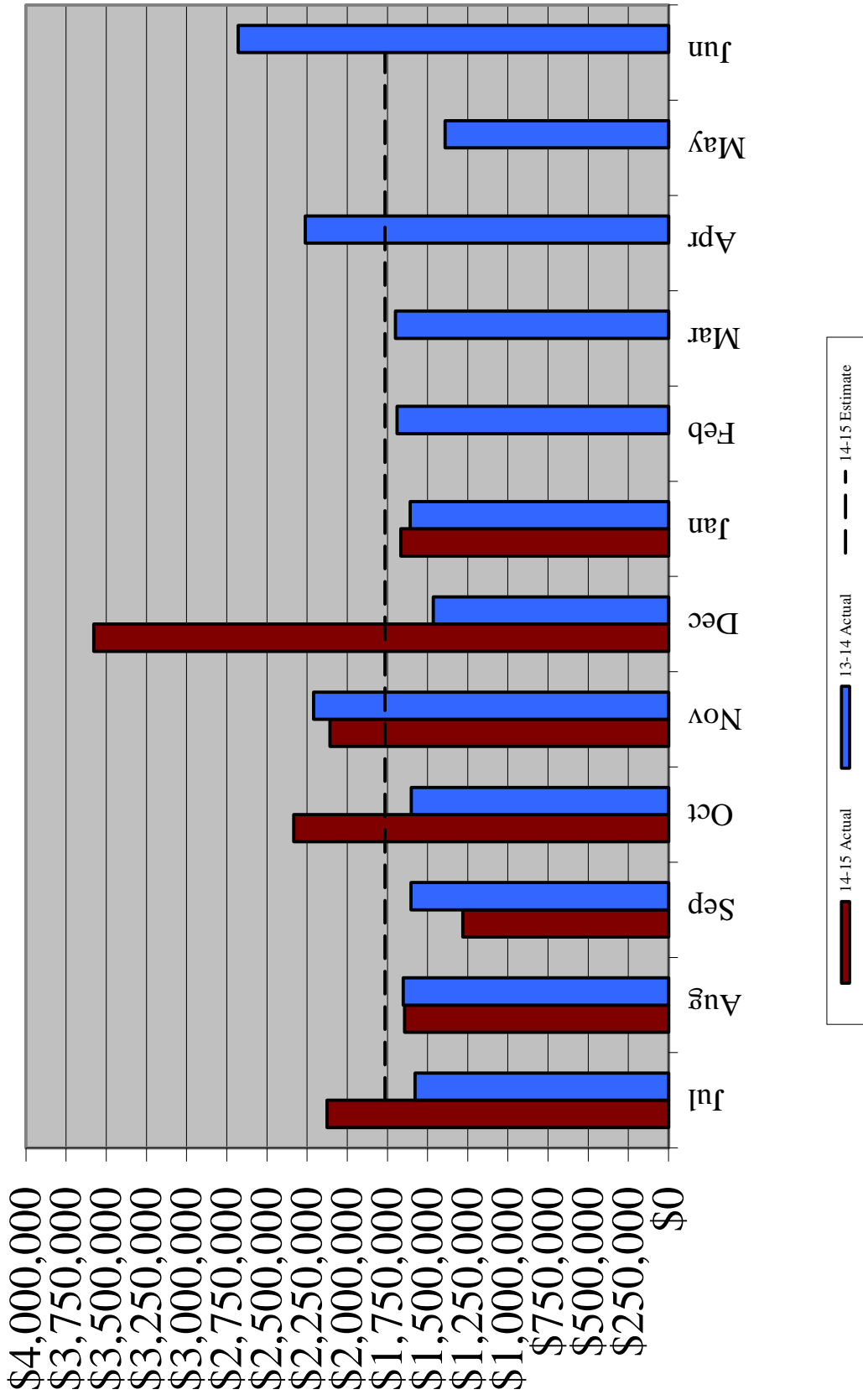
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of January 31 2015**

	Annual	Annual	Inc (Dec)	%	At January	At January	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%	\$ 6,087,707	\$ 4,450,000	\$ 1,637,707	36.8%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	6,471,710	5,294,306	1,177,404	22%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	2,454,395	2,024,077	430,318	21.3%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	1,286,190	21,356	1,264,834	5922.6%
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	53,798	176,974	(123,176)	-69.6%
Interest Income	-	-	-	-	0	-	0	-
Total Resources	\$ 20,156,806	\$ 20,314,805	\$ (157,999)	-0.8%	\$ 15,231,019	\$ 12,734,097	\$ 3,877,785	30.5%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 8,437,531	\$ 7,327,857	\$ 1,109,674	15.1%
Medical claims covered by Stop Loss	-	-	-	-	1,227,015	21,356	1,205,659	5645.5%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	2,780,068	2,171,599	608,469	28.0%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	547,143	643,097	(95,954)	-14.9%
Vision Claims	159,526	161,682	(2,156)	-1.3%	80,839	81,381	(542)	-0.7%
County Pharmacy	237,323	221,901	15,422	6.9%	172,411	123,290	49,121	39.8%
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	454,322	(56,273)	-12.4%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 13,654,810	\$ 10,834,714	\$ 2,820,096	26.0%
Administration Fees & Other	680,480	649,360	31,120	4.8%	529,015	356,537	172,478	48.4%
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%	\$ 1,077,983	\$ 881,146	\$ 196,837	22.3%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 14,732,793	\$ 11,715,859	\$ 3,016,933	25.8%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (1,023,314)	\$ 258,080	\$ 99,467	39%	\$ 498,226	\$ 1,018,238	\$ 860,851	84.5%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2015

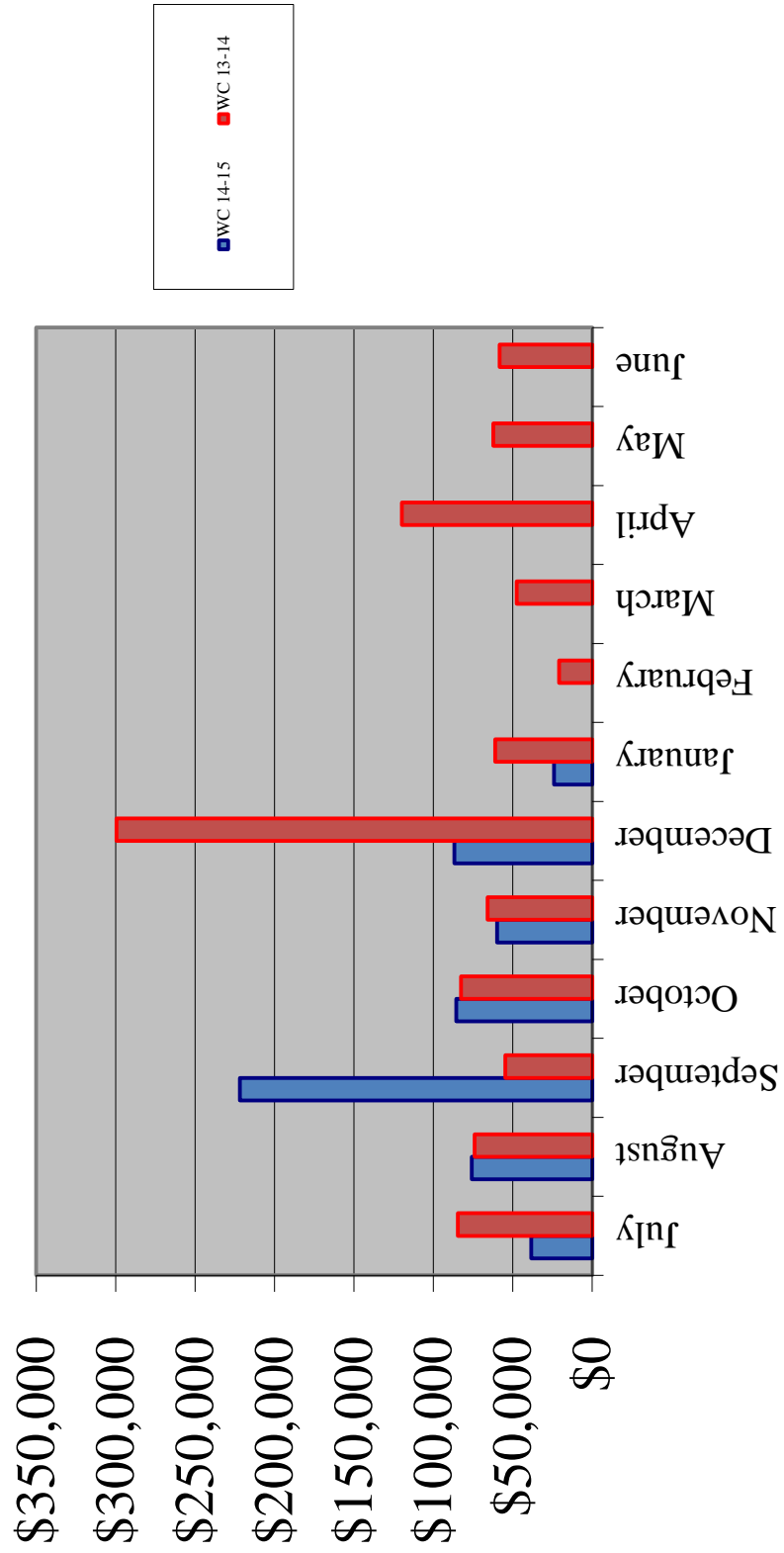
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	225,388	183,047
Transfers/Supplements	1,200,000	1,200,000	-
Total Sources	\$ 1,272,366	\$ 1,454,621	\$ 182,254
Expenditures:			
Claims	\$ 1,027,899	\$ 591,858	(436,041)
Stop loss/Admin Fees	244,468	233,420	(11,048)
Total Expenditures	\$ 1,272,367	\$ 825,278	\$ (447,089)
Ending Cash Balance*	\$ 0	\$ 629,343	\$ 629,343
Cash Balance-One Year Ago		\$ 224,815	

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		\$ 90,914	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

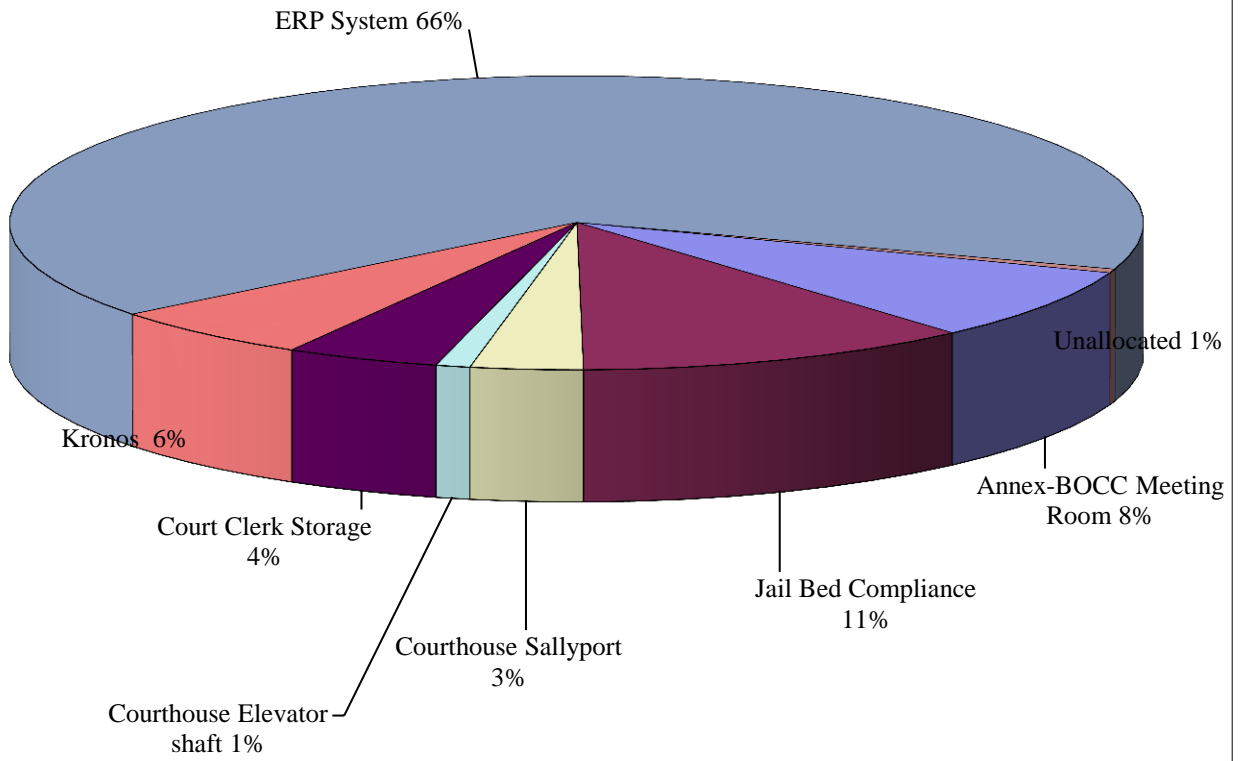
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14-15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	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	948,361	128,680	128,680	(80)	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		340				340	
Total Ongoing Budgeted Capital Projects		\$ 1,635,560	\$ 1,263,309	\$ 146,130	\$ 278,130	\$ 94,121	

TIF Projects:

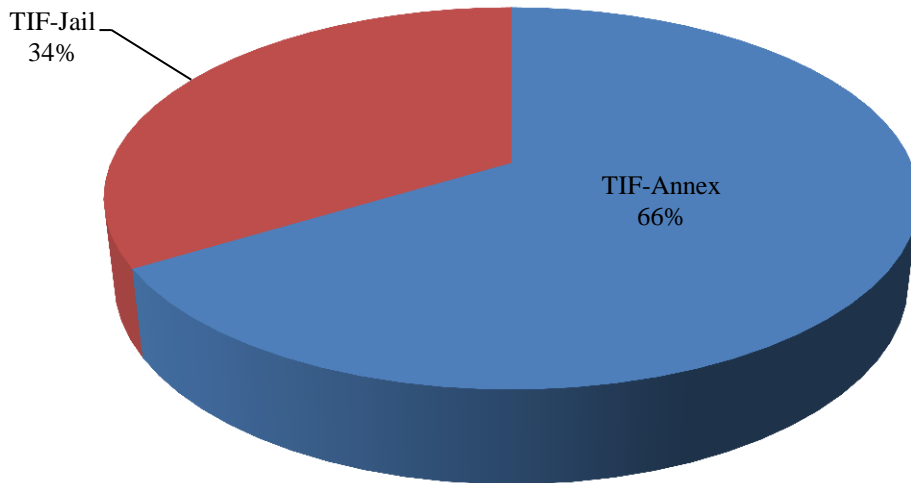
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,592,029	\$ 766,354	\$ 939,300	618,671	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 285,590	\$ 1,038,140	\$ 1,190,440	123,971	Ongoing
Total Capital Projects		\$ 6,385,560	\$ 3,140,928	\$ 1,950,623	\$ 2,407,870	\$ 836,762	

Cash Balance at January 31, 2015	\$3,977,734.48
Temporary Cash Transfer	0.00
	3,977,734.48
14/15 Available Budget	3,977,690.04
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,977,690.04
Total Cash Available for Projects	\$ 44.44

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)

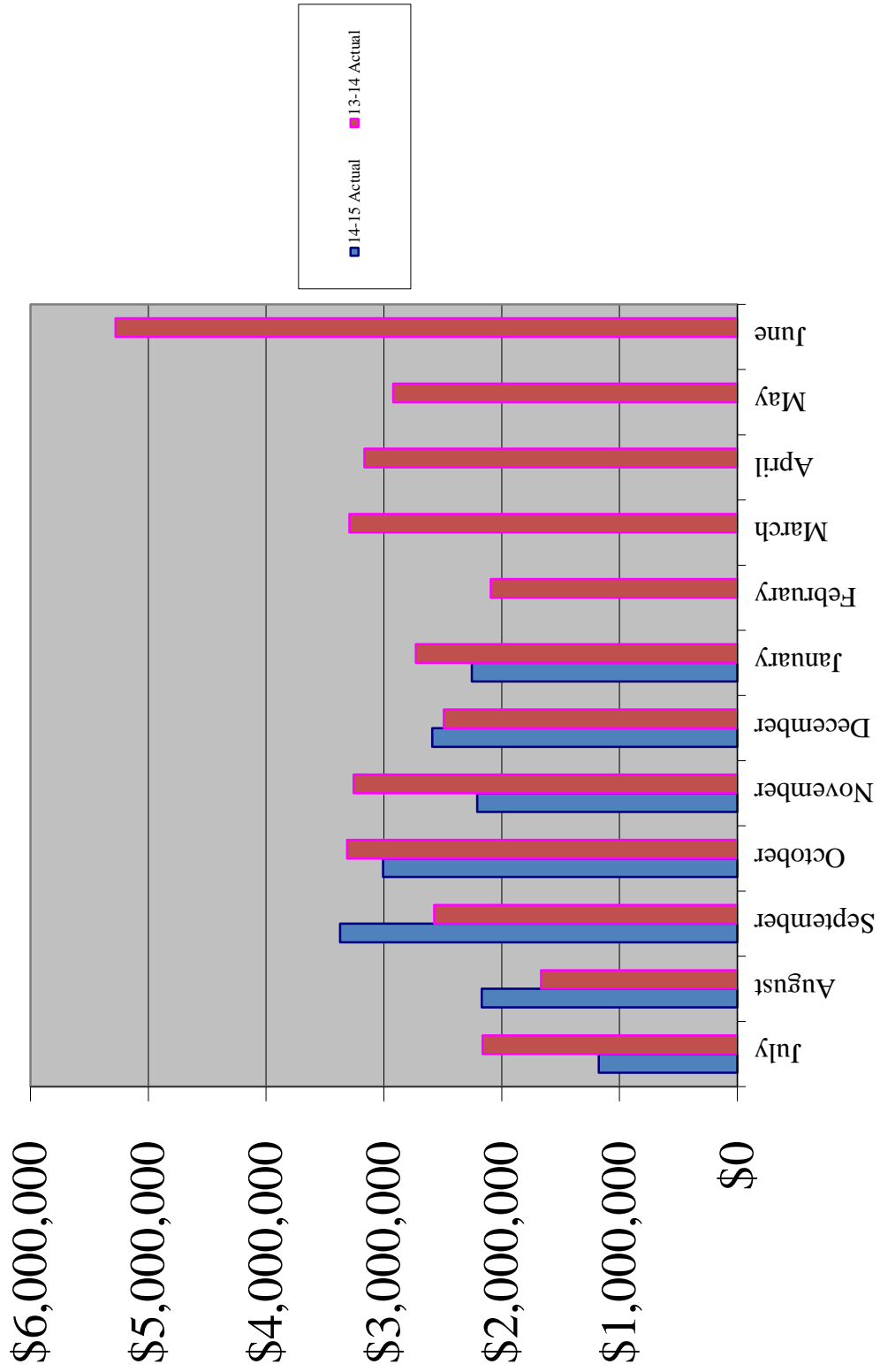
Cost Center	Department	2014-2015 Budget	January 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$5,263,782	\$240,532	\$1,515,498	\$3,748,284	\$2,205,210	\$3,058,572	28.8%
1110	Highway Cash-Dist #2	5,977,360	216,151	2,337,617	3,639,743	4,275,658	1,701,702	39.1%
1110	Highway Cash-Dist #3	5,786,295	228,591	2,850,946	2,935,349	3,715,008	2,071,287	49.3%
1111	CBRI Fund	2,967,995	0	186,185	2,781,811	428,534	2,539,461	6.3%
1118	Tax Assessment District	16,775	0	15,161	1,614	15,161	1,614	0.0%
1130	Resale Property	3,934,923	289,274	1,860,713	2,074,210	2,213,496	1,721,427	47.3%
1140	Treasurer Mortgage Fee	238,902	6,456	79,240	159,662	85,771	153,132	33.2%
1150	County Clerk Lien Fee	112,774	433	23,576	89,197	61,847	50,927	20.9%
1151	UCC Central Filing Fund	866,014	64,557	576,320	289,694	633,914	232,100	66.5%
1152	Records Mgmt & Preservation	1,072,998	56,234	441,843	631,155	556,535	516,463	41.2%
1160	Sheriff Service Fee	2,412,668	188,856	1,513,216	899,452	2,022,225	390,442	62.7%
1161	Sheriff Special Revenue	5,998,532	746,062	3,647,769	2,350,764	5,475,852	522,680	60.8%
1162	Sheriff's Grant Fund	665,015	15,992	165,509	499,506	188,819	476,196	24.9%
1201	Assessor Revolving Fee	82,171	0	0	82,171	0	82,171	0.0%
1231	Juvenile Probation Fee	210,374	1,500	21,100	189,274	65,000	145,374	10.0%
1232	Special Work Restitution	82,450	0	0	82,450	0	82,450	0.0%
1233	Juvenile Grant Fund	463,607	23,311	171,354	292,253	172,053	291,554	37.0%
1240	Planning Commission Fee	343,763	29,164	73,948	269,815	91,204	252,559	21.5%
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	160,086	6,224	32,961	127,125	72,581	87,505	20.6%
1270	Community Sentencing	1,190,591	88,749	760,133	430,458	818,982	371,609	63.8%
1280	Drug Court Fund	590,908	15,960	370,953	219,955	374,840	216,068	62.8%
1282	Mental Health Court Fund	93,939	1,930	13,885	80,054	31,138	62,801	14.8%
1290	Shine Program	422,138	33,486	152,604	269,535	156,911	265,227	36.2%
Total		\$39,741,015	\$2,253,461	\$16,923,901	\$22,817,114	\$23,823,688	\$15,917,327	42.6%

Year elapsed = 58.33%

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 January 31, 2015

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 6,495,068
Exempt Manufacturing Tax	67,188
Miscellaneous Property Tax	24,940
Interest Income	256
Total Revenue	\$ 6,587,452

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

\$ 6,246,381

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

