

Oklahoma County
Monthly Financial Report
For Period Ending July 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

August 2014

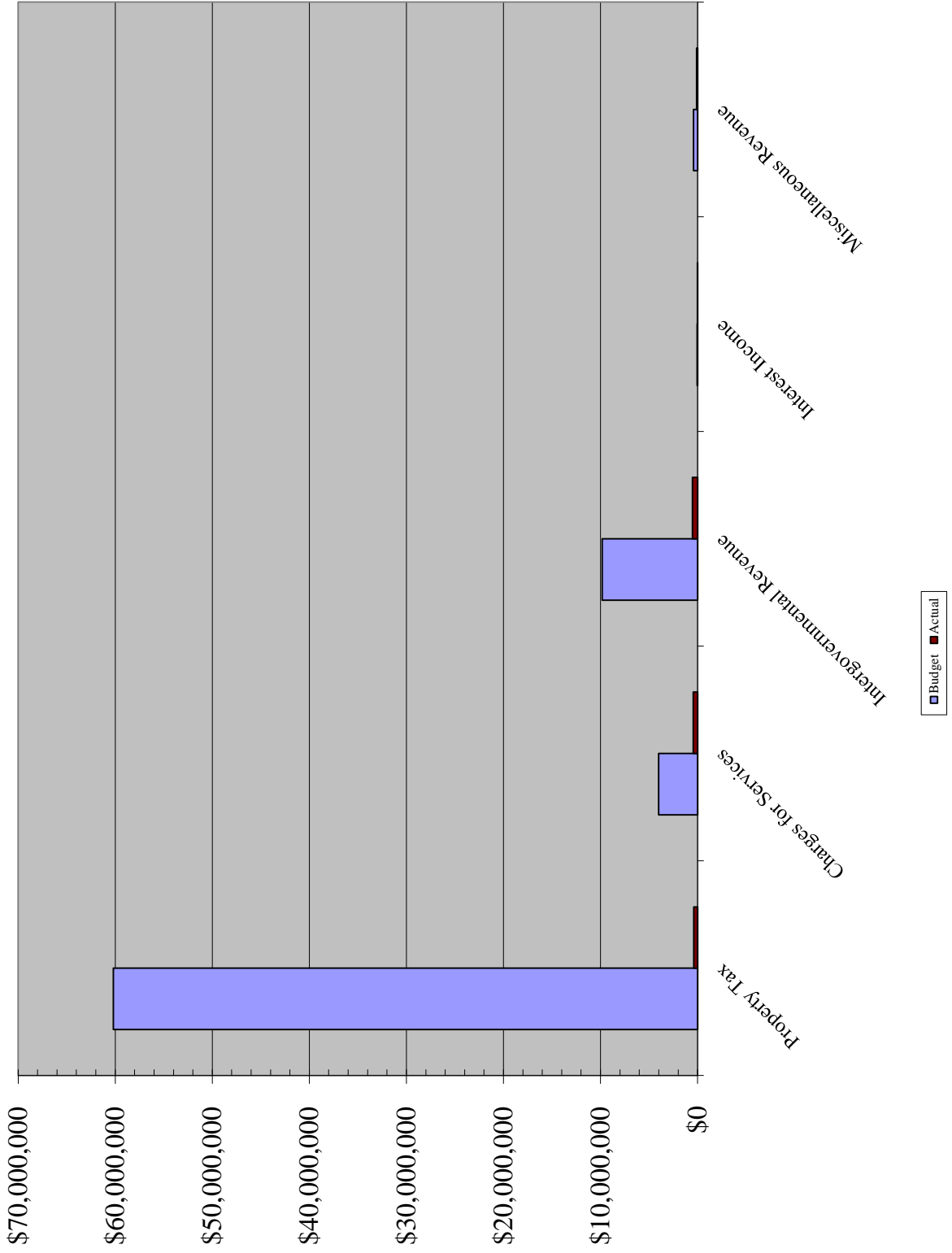
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending July 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	\$ 381,291	\$ (59,810,156)	0.6%	0.7%
Charges for Services	4,005,326	437,492	(3,567,834)	10.9%	9.9%
Intergovernmental Revenue	9,826,959	537,692	(9,289,267)	5.5%	5.0%
Interest Income	50,000	3,233	(46,767)	6.5%	7.7%
Miscellaneous Revenue	431,346	95,674	(335,672)	22.2%	12.6%
Total Revenue	<u>\$ 74,505,078</u>	<u>\$ 1,455,382</u>	<u>\$ (73,049,696)</u>	2.0%	1.9%
Temporary Cash Transfer In	\$ -	\$ 4,500,000	\$ 4,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,909,202)	(2,300,000)	2,609,202		
14-15 Expenditures	\$ 75,117,095	\$ 6,220,361	\$ (68,896,734)	8.3%	7.6%
Prior Budget Year Expenditures	1,948,081	1,392,854	(555,227)	71.5%	63.3%
Total Expenditures	<u>\$ 77,065,176</u>	<u>\$ 7,613,215</u>	<u>\$ (69,451,961)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 4,854,151</u>	<u>\$ 4,854,151</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 July 31, 2014



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

	For the Month Ending July 31, 2014		
	14-15 July Actual	13-14 July Actual	Increase (Decrease) % Increase (Decrease)
Beginning Cash Balance:	\$ 8,811,984	\$ 10,378,336	\$ (1,566,352) -15.1%
Revenue:			
Property Tax	\$ 381,291	\$ 414,640	\$ (33,349) -8.0%
Charges for Services	437,492	404,894	32,598 8.1%
Intergovernmental Revenue	537,692	463,197	74,495 16.1%
Interest Income	3,233	5,801	(2,568) -44.3%
Miscellaneous Revenue	95,674	49,016	46,658 95.2%
Total Revenue	\$ 1,455,382	\$ 1,337,548	\$ 117,834 8.8%
Temporary Cash Transfers In	\$ 4,500,000	-	\$ 4,500,000
Temporary Cash Transfer Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	(2,300,000)	(2,250,000)	(50,000)
14-15 Expenditures	\$ 6,220,361	\$ 5,585,189	\$ 635,172 11.4%
Prior Budget Year Expenditures	1,392,854	1,224,732	168,122
Total Expenditures	\$ 7,613,215	\$ 6,809,921	\$ 803,294 11.8%
Ending Cash Balance	\$ 4,854,151	\$ 2,655,962	\$ 2,198,189 82.8%

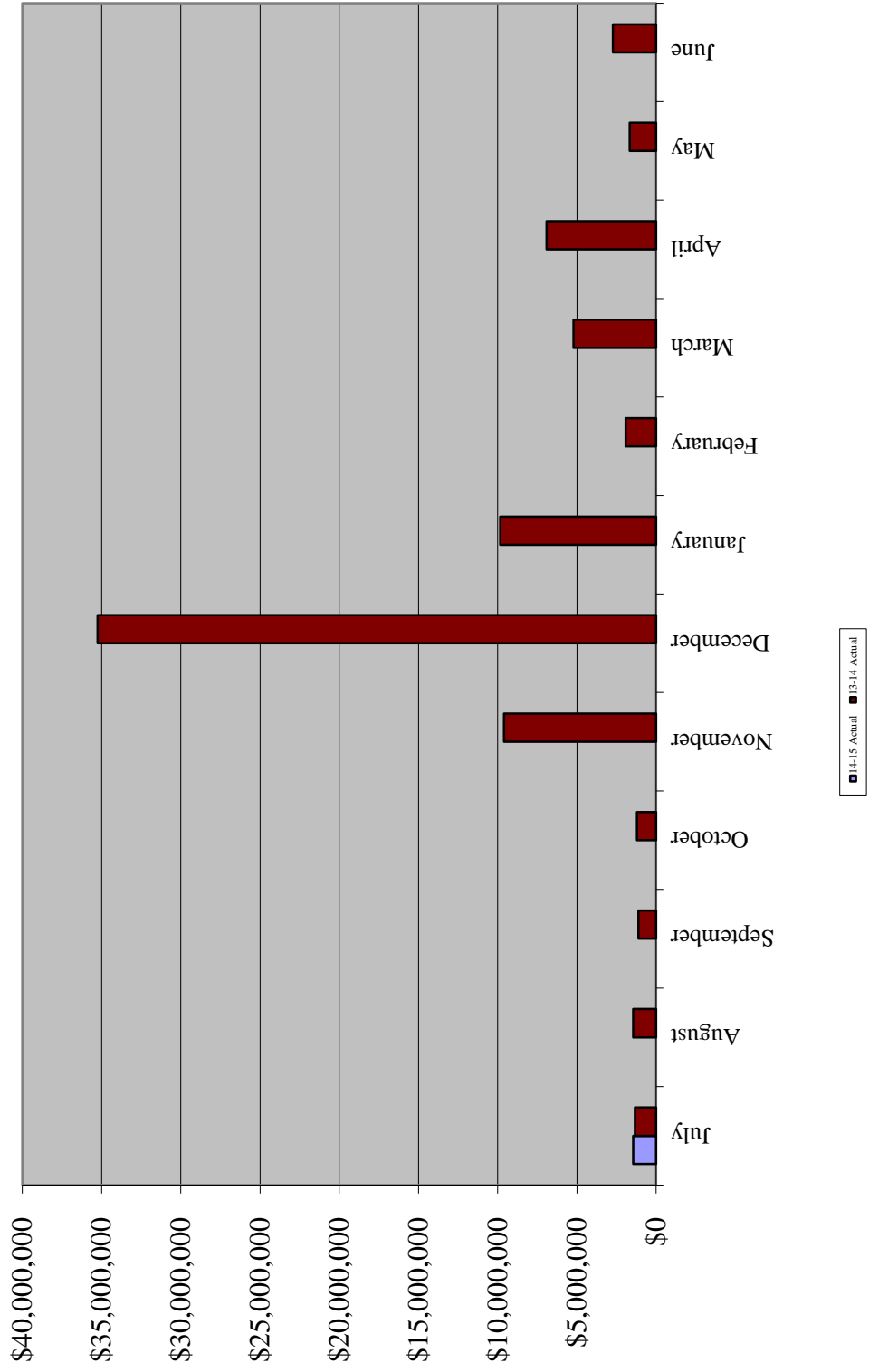
	For the Year to Date Period Ending July 31, 2014		
	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease) % Increase (Decrease)
	\$ 8,811,984	\$ 10,378,336	\$ (1,566,352) -15.1%
	\$ 381,291	\$ 414,640	\$ (33,349) -8.0%
	437,492	404,894	32,598 8.1%
	537,692	463,197	74,495 16.1%
	3,233	5,801	(2,568) -44.3%
	95,674	49,016	46,658 95.2%
	\$ 1,455,382	\$ 1,337,548	\$ 117,834 8.8%
	\$ 4,500,000	-	\$ 4,500,000
	-	-	-
	-	-	-
	(2,300,000)	(2,250,000)	(50,000) 2.2%
	\$ 6,220,361	\$ 5,585,189	\$ 635,172 11.4%
	1,392,854	1,224,732	168,122 13.7%
	\$ 7,613,215	\$ 6,809,921	\$ 803,294 11.8%
	\$ 4,854,151	\$ 2,655,962	\$ 2,198,189 82.8%

	14-15 July Actual	13-14 July Actual	Increase (Decrease)
\$	-	-	\$ -
(2,000,000)	(2,000,000)	(2,000,000)	-
(300,000)	(300,000)	(250,000)	(50,000)
-	-	-	-
\$ (2,300,000)	\$ (2,300,000)	\$ (2,250,000)	\$ (50,000)

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	-	-	\$ -
(2,000,000)	(2,000,000)	(2,000,000)	-
(300,000)	(300,000)	(250,000)	(50,000)
-	-	-	-
\$ (2,300,000)	\$ (2,300,000)	\$ (2,250,000)	\$ (50,000)

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

General Fund Actual Revenue at July 31, 2014



FY 2014-15 General Fund Expenditures
Status Report

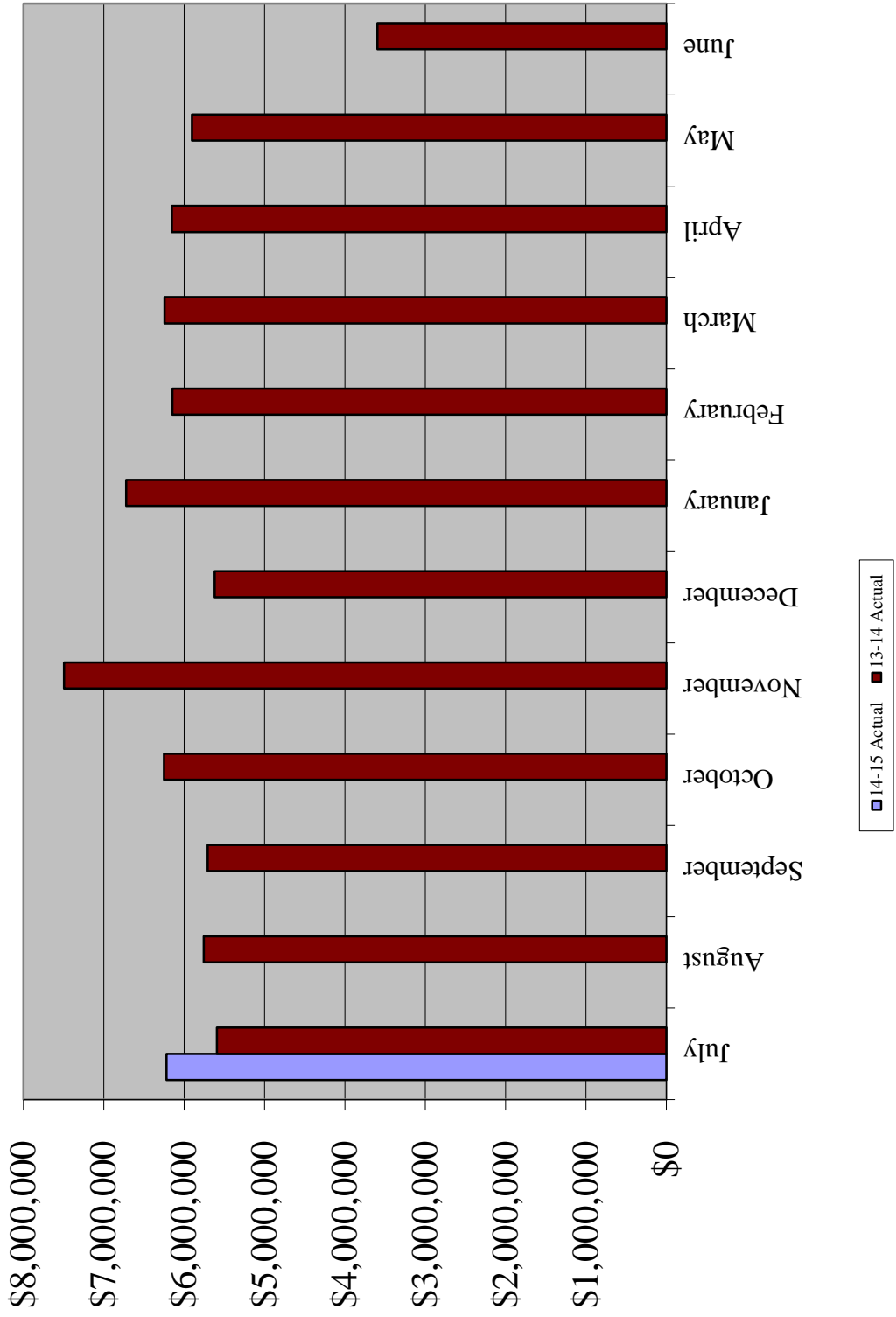
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	July 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	\$6,872,943	\$379,457	\$379,457	\$4,553,485 *	\$6,493,486	\$4,075,145	\$2,797,798	5.5%	5.4%
1200	County Commissioners	518,253	40,747	40,747	488,962	477,506	44,212	474,041	7.9%	8.2%
1300	Assessor	2,298,601	188,262	188,262	2,259,145	2,110,339	249,135	2,049,466	8.2%	8.3%
1400	Assessor Revaluation	4,169,374	291,138	291,138	3,493,651	3,878,236	465,620	3,703,754	7.0%	7.7%
1500	Treasurer	597,028	34,376	34,376	412,510	562,652	127,044	469,994	5.8%	6.0%
1600	Court Clerk	5,943,352	469,427	469,427	5,633,127	5,473,925	544,055	5,399,297	7.9%	7.7%
1700	Court Clerk	2,865,981	224,561	224,561	2,694,729	2,641,420	383,120	2,482,861	7.8%	7.7%
1800	Excise & Equalization Bds	48,961	646	646	7,751	48,315	6,361	42,600	1.3%	1.6%
1900	County Audit	570,013	0	0	0	570,013	281,191	288,822	0.0%	0.0%
2000	District Attorney-State	150,000	1,868	1,868	22,411	148,132	26,465	123,535	1.2%	2.2%
2100	District Attorney-County	72,398	247	247	2,958	72,151	25,114	47,284	0.3%	60.0%
2300	Public Defender	52,000	2,588	2,588	31,056	49,412	24,462	27,538	5.0%	0.0%
2400	Purchasing	288,761	24,283	24,283	291,395	264,478	33,516	255,245	8.4%	8.2%
2500	Election Board	1,149,681	73,145	73,145	877,737	1,076,536	112,341	1,037,340	6.4%	6.3%
2600	BOCC HR/Health & Safety	462,047	31,920	31,920	383,037	430,127	42,184	419,863	6.9%	7.7%
2700	MIS	2,788,131	151,297	151,297	1,815,568	2,636,834	950,906	1,837,225	5.4%	6.5%
2801	Facilities Mgmt-Courthouse	1,384,245	89,281	89,281	1,071,373	1,294,964	175,758	1,208,488	6.4%	6.9%
2901	Facilities Mgmt-Office Bldg	248,309	0	0	0	248,309	101,000	147,309	0.0%	20.0%
3000	Planning Commission	155,156	23,233	23,233	278,794	131,923	23,233	131,923	15.0%	15.1%
3100	Community Service	597,891	53,500	53,500	642,002	544,391	55,436	542,455	8.9%	8.9%
5100	Sheriff	32,751,171	3,344,321	3,344,321	40,131,851 *	29,406,850	3,469,321	29,281,850	10.2%	8.5%
5200	Juvenile Justice Bureau	7,049,905	504,038	504,038	6,048,457	6,545,867	728,406	6,321,499	7.1%	7.6%
5500	Emergency Management	382,637	21,033	21,033	252,391	361,604	82,904	299,734	5.5%	5.4%
6100	Social Services	1,818,803	98,151	98,151	1,177,818	1,720,652	308,790	1,510,013	5.4%	4.4%
7100	Free Fair	62,245	0	0	0	62,245	14,540	47,705	0.0%	0.0%
8100	OSU Extension	507,732	37,791	37,791	453,490	469,941	51,541	456,191	7.4%	7.6%
9100	District 1	302,660	25,857	25,857	310,290	276,803	39,524	263,136	8.5%	8.4%
9200	District 2	256,859	46,009	46,009	552,111	210,850	56,267	200,592	17.9%	16.9%
9300	District 3	248,254	24,075	24,075	288,901	224,179	28,713	219,541	9.7%	9.5%
9400	County Engineer	503,704	39,111	39,111	469,330	464,593	70,023	433,681	7.8%	7.4%
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	\$6,220,361	\$6,220,361	\$74,644,328	\$68,896,734	\$12,596,327	\$62,520,768	8.3%	7.6%

Year elapsed = 8.3%

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

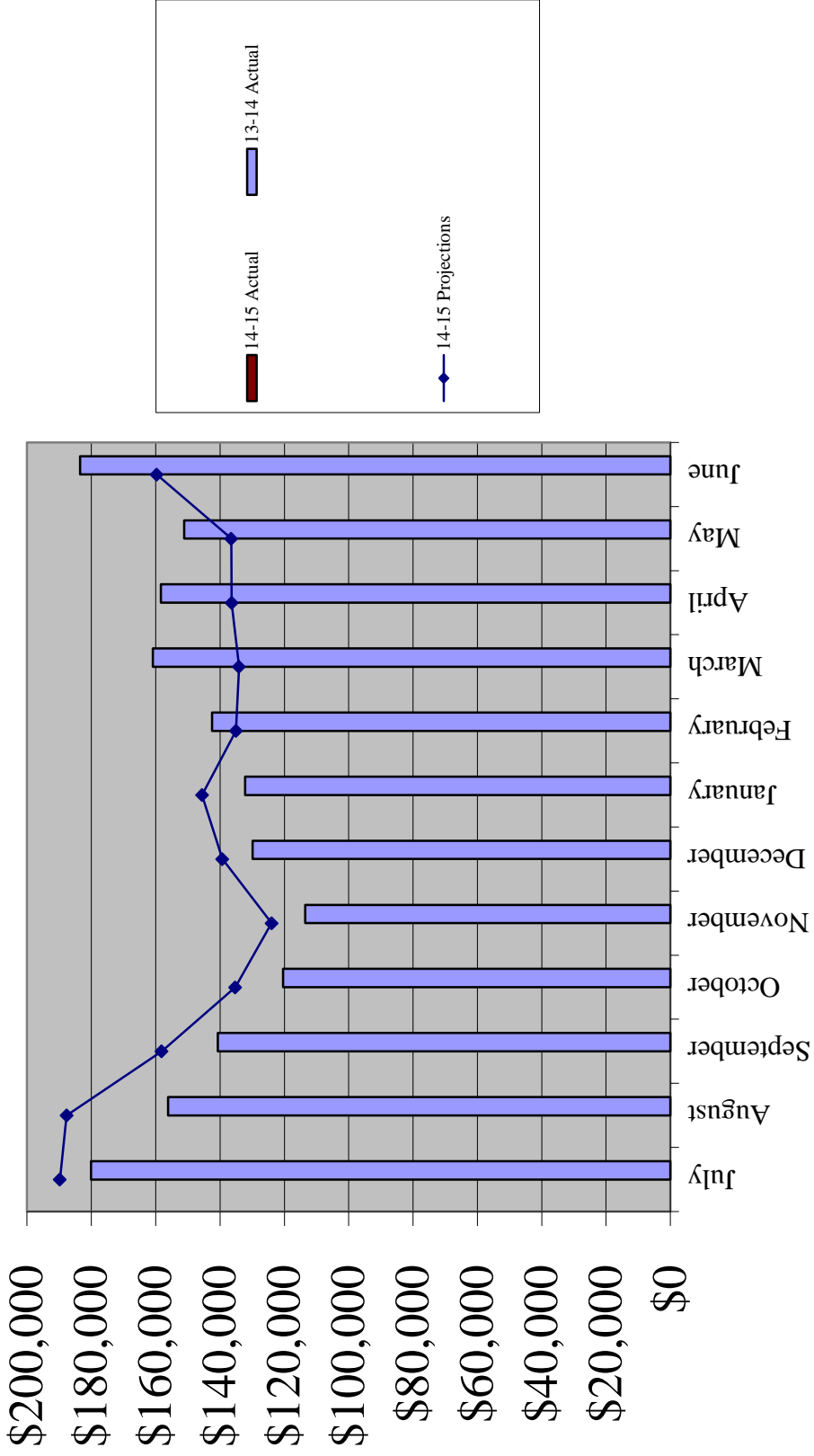
General Fund Actual Expenditures



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

<u>Account</u>	<u>Description</u>	YTD				
		14-15 Approved	Outstanding Requisitions/ Encumbrances	14-15 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
		-				
51020	Retirement Board Members	\$ 1,200	\$ -	\$ 100	\$ 100	\$ 1,100
52010	FICA - Retirement Board Members	92	-	8	8	84
52022	Retirement paid by General Fund	4,175	3,129	348	3,477	698
	Total Salaries and Benefits	\$ 5,467	\$ 3,129	\$ 455	\$ 3,584	\$ 1,883
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 900,000		\$ 900,000	\$ 881,375
54023	Electricity (OG&E)	800,000	600,000		600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	538,327	1,673	540,000	110,000
54022	Natural Gas(ONG)	28,000	30,337	664	31,000	(3,000)
	Utilities Subtotal	\$ 3,259,375	\$ 2,068,664	\$ 2,336	\$ 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
	Memberships Subtotal	\$ 32,533	\$ 6,829	\$ 23,873	\$ 30,702	\$ 1,831
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 607,371		\$ 607,371	-
54451	Outside legal services	175,000	50,600		50,600	124,400
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	3,000		3,000	32,000
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	94,834	8,621	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	1,428		1,428	8,222
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	280,700	29,300	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	2,645	115	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	1,048,523	666	59	725	1,047,798
	Other Operating Subtotal	\$ 3,098,469	\$ 1,617,066	\$ 348,123	\$ 1,965,189	\$ 1,133,280
	Total Maintenance and Operations - 54000	\$ 6,867,477	\$ 3,692,559	\$ 379,002	\$ 4,071,561	\$ 2,795,916
Capital Outlay						
	Total Capital Outlay - 55000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total - General Government	\$ 6,872,943	\$ 3,695,688	\$ 379,457	\$ 4,075,145	\$ 2,797,799

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
July 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	\$ 5,346,515	\$ 2,000,000	\$ 2,138,762	\$ 4,138,762	\$ (1,207,753)
Premiums/Other	16,180,304	1,267,190	13,939,090	15,206,280	(974,024)
Stop Loss Reimb	19,221	22,596	2,054	24,651	5,430
Total Resources	\$ 21,180,121	\$ 2,167,005	\$ 16,079,906	\$ 18,246,911	\$ (1,552,348)
Expenses					
Medical Claims	\$ 12,723,074	\$ 1,161,862	\$ 12,780,483	\$ 13,942,345	\$ 1,219,271
Prescription Drug Claims	4,160,334	603,072	4,229,989	4,833,062	672,728
Dental Claims	1,293,714	91,175	1,002,928	1,094,103	(199,611)
Vision Claims	159,526	12,727	139,998	152,725	(6,801)
County Pharmacy	237,323	25,443	279,874	305,317	67,994
Employee Assistance Program	23,509	5,877	64,650	70,528	47,019
Medicare Supplement - Phys. Mutual	772,968	66,554	732,094	798,648	25,680
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 19,370,448</u>	<u>\$ 1,966,711</u>	<u>\$ 19,230,016</u>	<u>\$ 21,196,727</u>	<u>\$ 1,826,279</u>
Administration Fees & Other	680,480	65,813	723,947	789,760	109,280
Life/AD&D Premiums	347,624	28,335	311,680	340,014	(7,610)
Stop Loss Premiums	781,569	64,373	708,104	772,477	(9,092)
Total Admin/Premiums	<u>\$ 1,809,673</u>	<u>\$ 158,521</u>	<u>\$ 1,743,731</u>	<u>\$ 1,902,252</u>	<u>\$ 92,579</u>
Total Expenses	\$ 21,180,121	\$ 2,125,232	\$ 20,973,747	\$ 23,098,979	\$ 1,918,858
July Medical & Rx Claims held until August 1		(582,528)			
Ending Cash Balance	<u>\$ 0</u>	<u>\$ 624,301</u>	<u>\$ (4,893,840)</u>	<u>\$ (4,852,068)</u>	<u>\$ (3,471,206)</u>

Cash Balance-One Year Ago \$ 1,331,623

Notes:

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

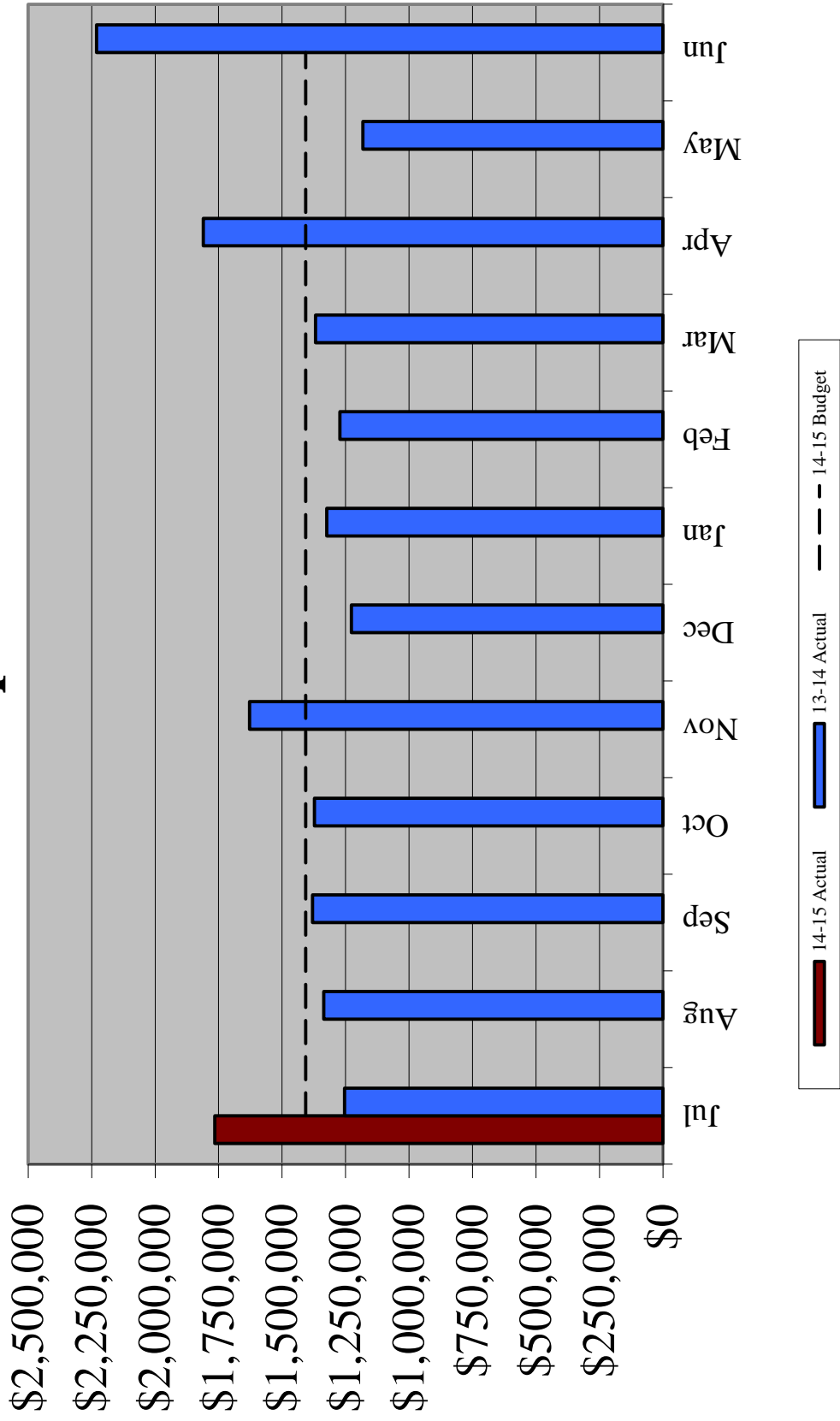
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	604	\$163	\$453
Family	<u>561</u>	<u>\$383</u>	<u>\$1,057</u>
	1,165		

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	\$ 1,161,862	\$1,161,862	\$1,161,862	(July)
Prescription Drug Claims	<u>\$346,695</u>	<u>603,072</u>	<u>\$603,072</u>	\$603,072	(July)
Total	\$1,406,951	\$1,764,935	\$1,764,935		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$968,315	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	<u>\$285,269</u>	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,253,584	\$1,448,771		

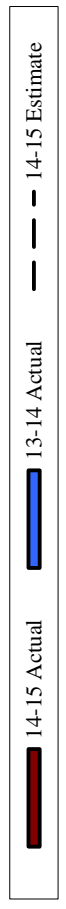
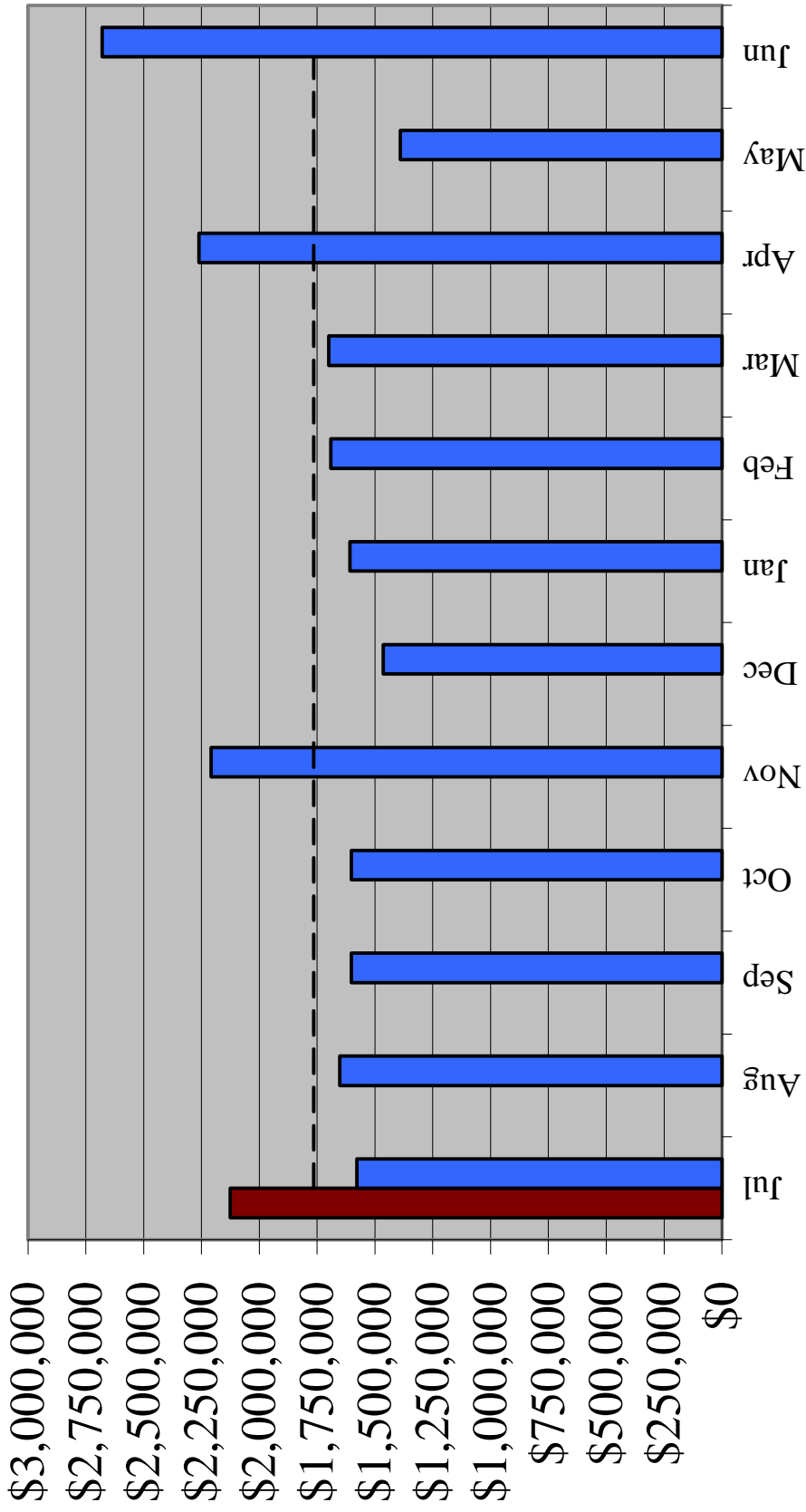
Medical & Prescription Claims



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

	Annual	Annual	Inc (Dec)	%	At July	At July	Inc (Dec)	%
	FY 14-15	FY 13-14			FY 14-15	FY 13-14		
	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	\$ 5,346,515	\$ 5,369,374	\$ (22,859)	-0.4%	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	870,936	1,813	869,123	47938%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	390,269	58,829	331,440	563.4%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	22,596	21,356	1,240	5.8%
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	5,985	60,614	(54,629)	-90.1%
Interest Income	-	-	-	-	0	-	0	-
Total Resources	\$ 21,180,120	\$ 20,314,805	\$ 865,315	4.3%	\$ 2,167,005	\$ 2,909,995	\$ 637,871	21.9%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 1,161,862	\$ 968,315	\$ 193,547	20.0%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	603,072	285,269	317,803	111.4%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	91,175	85,950	5,225	6.1%
Vision Claims	159,526	161,682	(2,156)	-1.3%	12,727	12,347	380	3.1%
County Pharmacy	237,323	221,901	15,422	6.9%	25,443	16,070	9,373	58.3%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	3,918	1,959	1,959	100.0%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	66,554	65,056	1,498	2.3%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 1,964,752	\$ 1,434,966	\$ 529,786	36.9%
Administration Fees & Other	680,480	649,360	31,120	4.8%	67,772	55,389	12,383	22.4%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	28,335	27,373	962	3.5%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	64,373	60,643	3,730	6.2%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 160,480	\$ 143,405	\$ 17,075	11.9%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 2,125,232	\$ 1,578,372	\$ 546,861	34.6%
June Medical & Rx Claims held until July 1		(1,380,862)			(582,528)			
Ending Cash Balance	\$ -	\$ 258,080	\$ 1,122,781	435%	\$ 624,301	\$ 1,331,623	\$ 91,010	6.8%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
July 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	1,106	(41,235)
Transfers/Supplements	1,200,000	300,000	(900,000)
Total Sources	\$ 1,272,366	\$ 330,339	\$ (942,028)
Expenditures:			
Claims	\$ 1,027,899	\$ 38,421	(989,478)
Stop loss/Admin Fees	244,468	193,019	(51,449)
Total Expenditures	\$ 1,272,367	\$ 231,440	\$ (1,040,927)
Ending Cash Balance*	\$ 0	\$ 98,899	\$ 98,899
Cash Balance-One Year Ago		\$ 268,137	

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	\$ 8,310	\$ (21,159)
Supportive Services	7,887	2,334	(5,553)
Total Expenditures	\$ 37,356	\$ 10,644	\$ (26,712)
Ending Cash Balance*	\$ 100,799	\$ 112,715	\$ 11,916
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

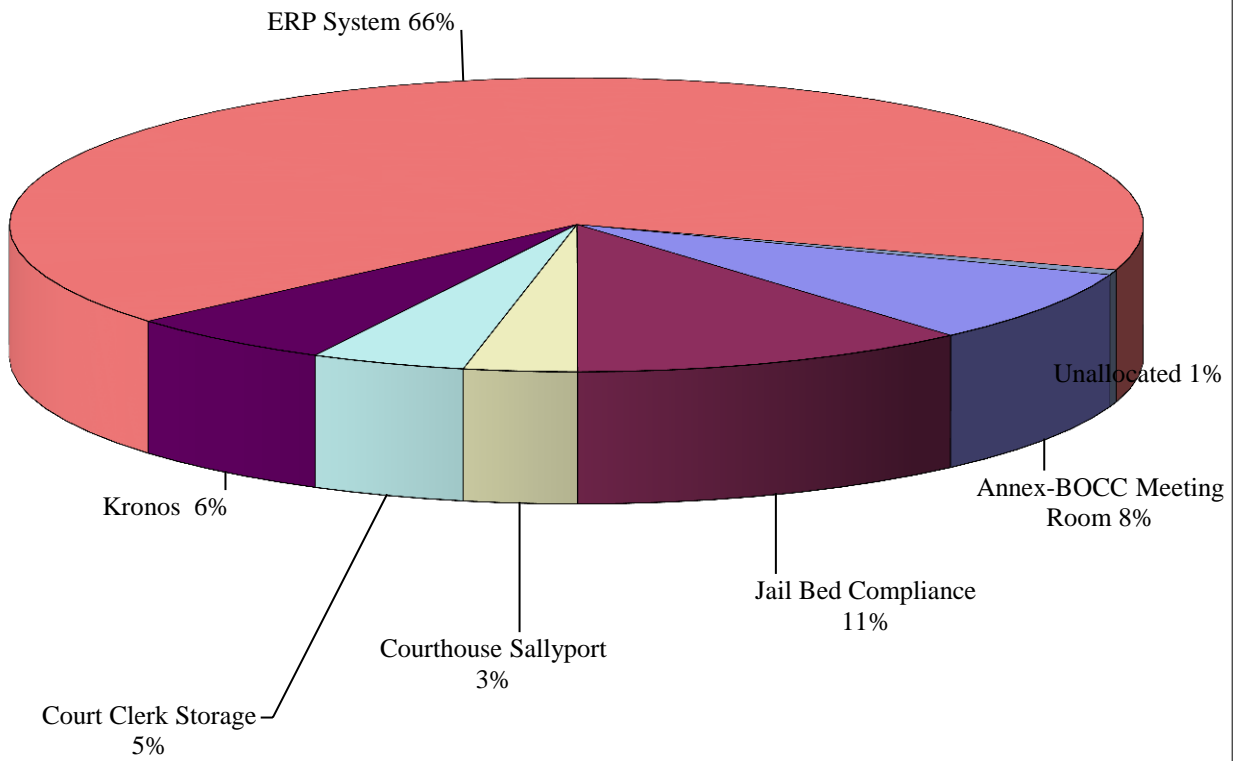
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14- 15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Courthouse							
Sallyport Repairs	7/18/2013	52,290				52,290	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500	2,841	1,450	49,922	18,737	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		2,596				2,596	
Total Ongoing Budgeted Capital Projects		\$ 1,621,816	\$ 200,333	\$ 1,450	\$ 133,450	\$ 1,297,614	

TIF Projects:

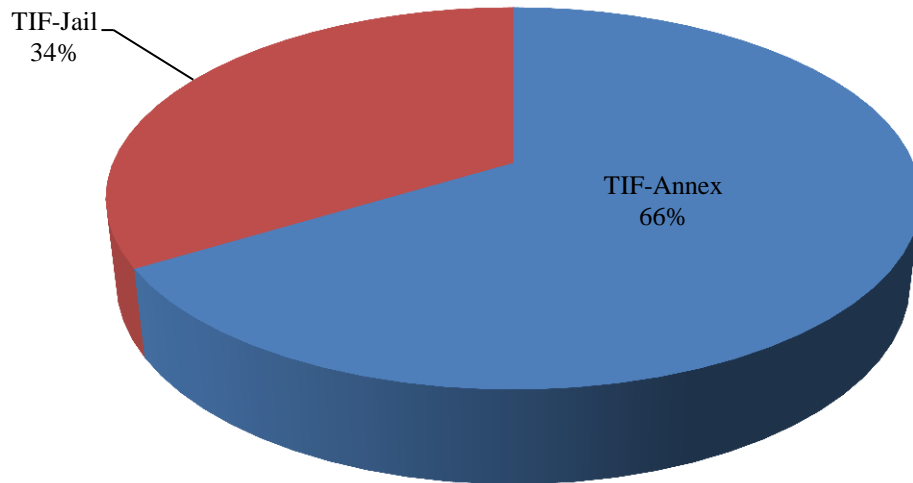
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,801,010	\$ 543,645	\$ 716,591	632,399	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 1,303,220	\$ 8,480	\$ 160,780	136,000	Ongoing
Total Capital Projects		\$ 6,371,816	\$ 3,304,563	\$ 553,574	\$ 1,010,821	\$ 2,066,013	

Cash Balance at July 31, 2014	\$5,370,650.64
	0.00
	<u>5,370,650.64</u>
14/15 Available Budget	1,641,657.15
13/14 Available Budget	3,728,918.91
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>5,370,576.06</u>
Total Cash Available for Projects	\$ 74.58

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)

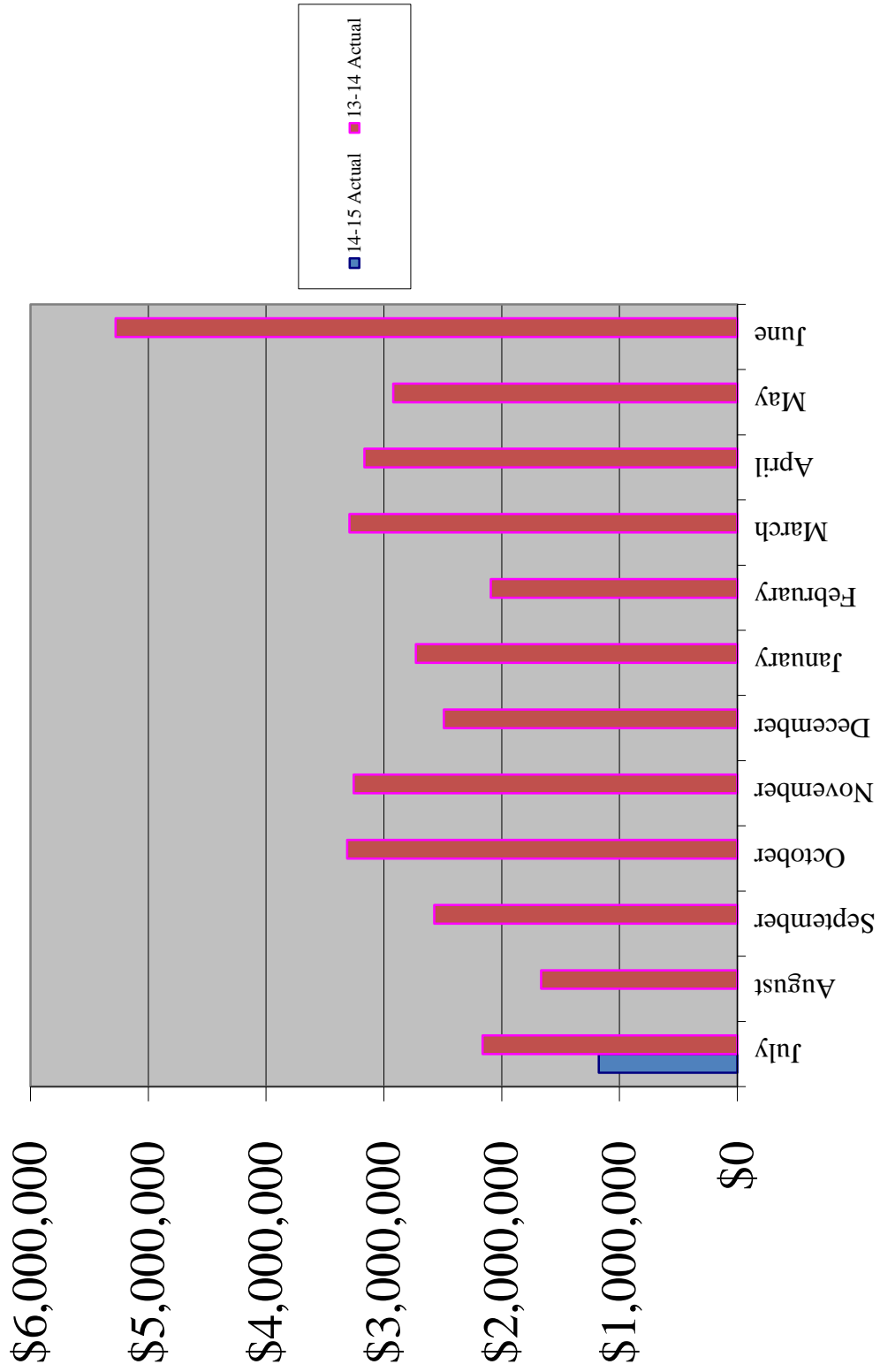
Cost Center	Department	2014-2015 Budget		July 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$1,667,576		\$130,663	\$130,663	\$1,536,913	\$344,344	\$1,323,232	7.8%
1110	Highway Cash-Dist #2	3,293,549		129,609	129,609	3,163,940	2,024,685	1,268,865	3.9%
1110	Highway Cash-Dist #3	2,145,221		249,867	249,867	1,895,354	979,216	1,166,005	11.6%
1111	CBRI Fund	1,185,670		0	0	1,185,670	538,240	647,430	0.0%
1118	Tax Assessment District	0		0	0	0	0	0	0.0%
1130	Resale Property	3,934,923		170,460	170,460	3,764,464	1,006,177	2,928,747	4.3%
1140	Treasurer Mortgage Fee	167,156		5,600	5,600	161,557	21,443	145,714	3.3%
1150	County Clerk Lien Fee	59,667		322	322	59,345	8,613	51,055	0.5%
1151	UCC Central Filing Fund	424,597		156,534	156,534	268,063	188,754	235,843	36.9%
1152	Records Mgmt & Preservation	587,549		34,277	34,277	553,273	241,694	345,855	5.8%
1160	Sheriff Service Fee	459,247		66,250	66,250	392,997	268,833	190,413	14.4%
1161	Sheriff Special Revenue	1,184,601		55,504	55,504	1,129,097	546,076	638,525	4.7%
1162	Sheriff's Grant Fund	462,301		24,948	24,948	437,353	24,948	437,353	5.4%
1201	Assessor Revolving Fee	74,318		0	0	74,318	0	74,318	0.0%
1231	Juvenile Probation Fee	159,490		0	0	159,490	65,000	94,490	0.0%
1232	Special Work Restitution	79,676		0	0	79,676	0	79,676	0.0%
1233	Juvenile Grant Fund	357,849		20,886	20,886	336,963	34,231	323,618	5.8%
1240	Planning Commission Fee	184,819		1,316	1,316	183,503	17,397	167,422	0.7%
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	0	157,604	0.0%
1260	Community Service Fee	83,339		0	0	83,339	33,358	49,981	0.0%
1270	Community Sentencing	403,711		101,992	101,992	301,719	151,982	251,729	25.3%
1280	Drug Court Fund	453,615		11,925	11,925	441,690	19,225	434,390	2.6%
1282	Mental Health Court Fund	51,000		0	0	51,000	20,300	30,700	0.0%
1290	Shine Program	342,210		15,915	15,915	326,295	23,549	318,660	4.7%
Total		\$17,933,594		\$1,176,067	\$1,176,067	\$16,757,527	\$6,558,064	\$11,375,530	6.6%

Year elapsed = 8.33%

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 July 31, 2014

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 48,853
Exempt Manufacturing Tax	9,309
Miscellaneous Property Tax	254
Interest Income	133
Total Revenue	\$ 58,549

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 **\$ 596,058**

Debt Service Fund Expenditures 10 Year History

