

Oklahoma County
Monthly Financial Report
For Period Ending June 30, 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

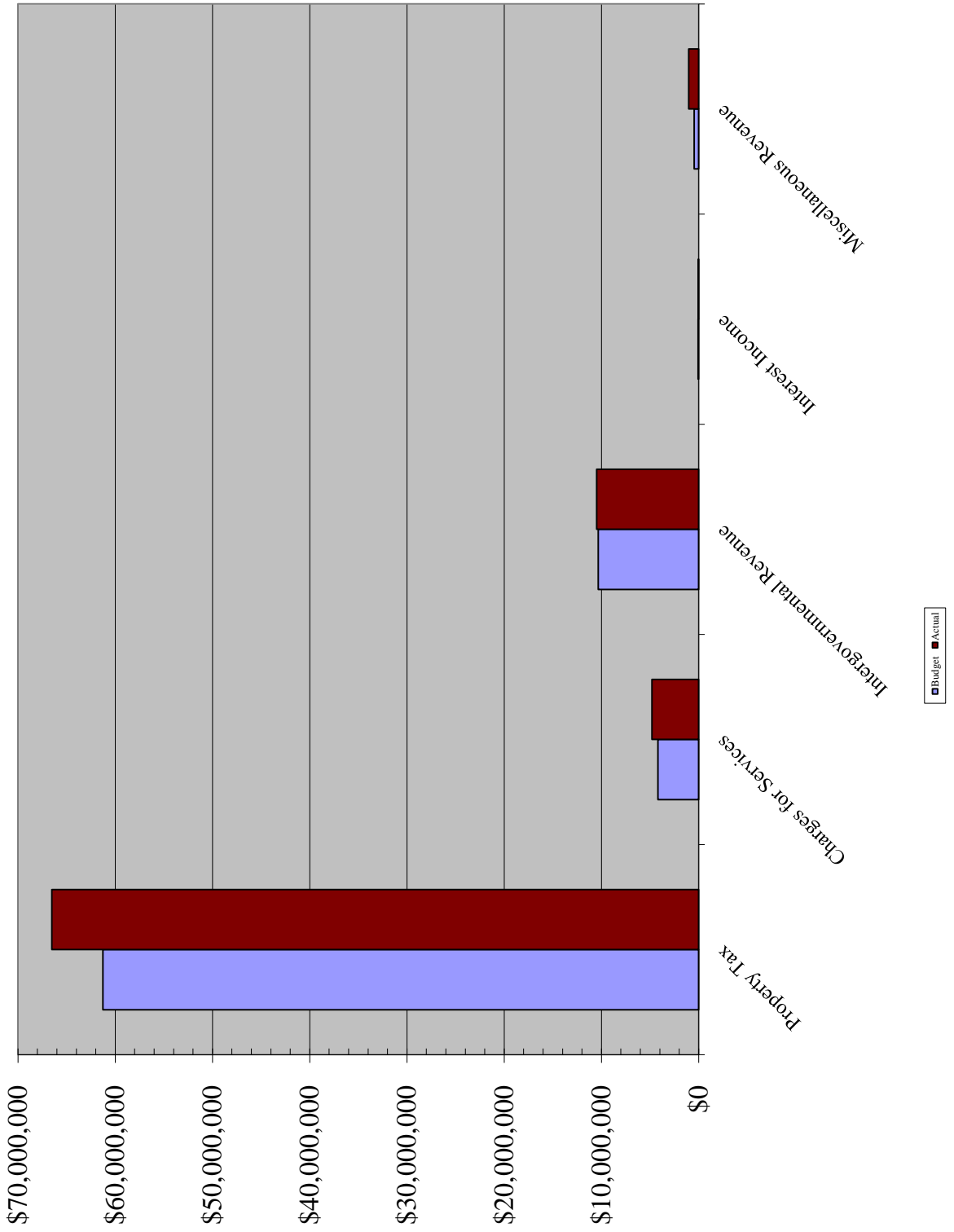
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending June 30, 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	\$ 66,534,936	\$ 5,271,152	108.6%	108.8%
Charges for Services	4,177,487	4,810,155	632,668	115.1%	111.7%
Intergovernmental Revenue	10,318,353	10,491,738	173,385	101.7%	99.3%
Interest Income	50,000	38,211	(11,789)	76.4%	75.6%
Miscellaneous Revenue	449,966	1,011,866	561,900	224.9%	124.5%
Total Revenue	<u>\$ 76,259,590</u>	<u>\$ 82,886,906</u>	<u>\$ 6,627,316</u>	108.7%	107.8%
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)	(7,614,178)	(2,701,228)		
14-15 Expenditures	\$ 78,274,276	\$ 72,037,460	\$ (6,236,816)	92.0%	92.5%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	<u>\$ 80,175,314</u>	<u>\$ 73,784,859</u>	<u>\$ (6,390,455)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 10,316,543</u>	<u>\$ 10,316,542</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 June 30, 2015**



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

For the Month Ending June 30, 2015				
	14-15 June Actual	13-14 June Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 12,682,174	\$ 10,351,941	\$ 2,330,233	22.5%
Revenue:				
Property Tax	\$ 2,018,678	\$ 1,675,433	\$ 343,245	20.5%
Charges for Services	449,760	489,023	(39,263)	-8.0%
Intergovernmental Revenue	678,386	486,786	191,600	39.4%
Interest Income	2,946	3,850	(904)	-23.5%
Miscellaneous Revenue	27,246	76,213	(48,967)	-64.3%
Total Revenue	\$ 3,177,016	\$ 2,731,304	\$ 445,711	16.3%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	-
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	-
Operating Transfers In	\$ -	\$ -	\$ -	-
Operating Transfers Out	(10,000)	(657,000)	647,000	
14-15 Expenditures	\$ 5,532,647	\$ 3,597,572	\$ 1,935,075	53.8%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 5,532,647	\$ 3,597,572	\$ 1,935,075	53.8%
Ending Cash Balance	\$ 10,316,543	\$ 8,828,673	\$ 1,487,870	16.9%

For the Year to Date Period Ending June 30, 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%
	\$ 66,534,936	\$ 63,811,564	\$ 2,723,372	4.3%
	4,810,155	4,641,652	168,503	3.6%
	10,491,738	9,305,570	1,186,168	12.7%
	38,211	56,683	(18,472)	-32.6%
	1,011,866	500,096	511,770	102.3%
	\$ 82,886,906	\$ 78,315,566	\$ 4,571,341	5.8%
	\$ 19,125,000	\$ 16,625,000	\$ 2,500,000	
	(19,125,000)	(16,625,000)	(2,500,000)	
	-	-	-	
	(7,614,178)	(7,341,174)	(273,004)	3.7%
	\$ 72,037,460	\$ 70,818,554	\$ 1,218,906	1.7%
	1,747,399	1,705,499	41,900	2.5%
	\$ 73,784,859	\$ 72,524,053	\$ 1,260,806	1.7%
	\$ 10,316,543	\$ 8,828,673	\$ 1,487,870	16.9%

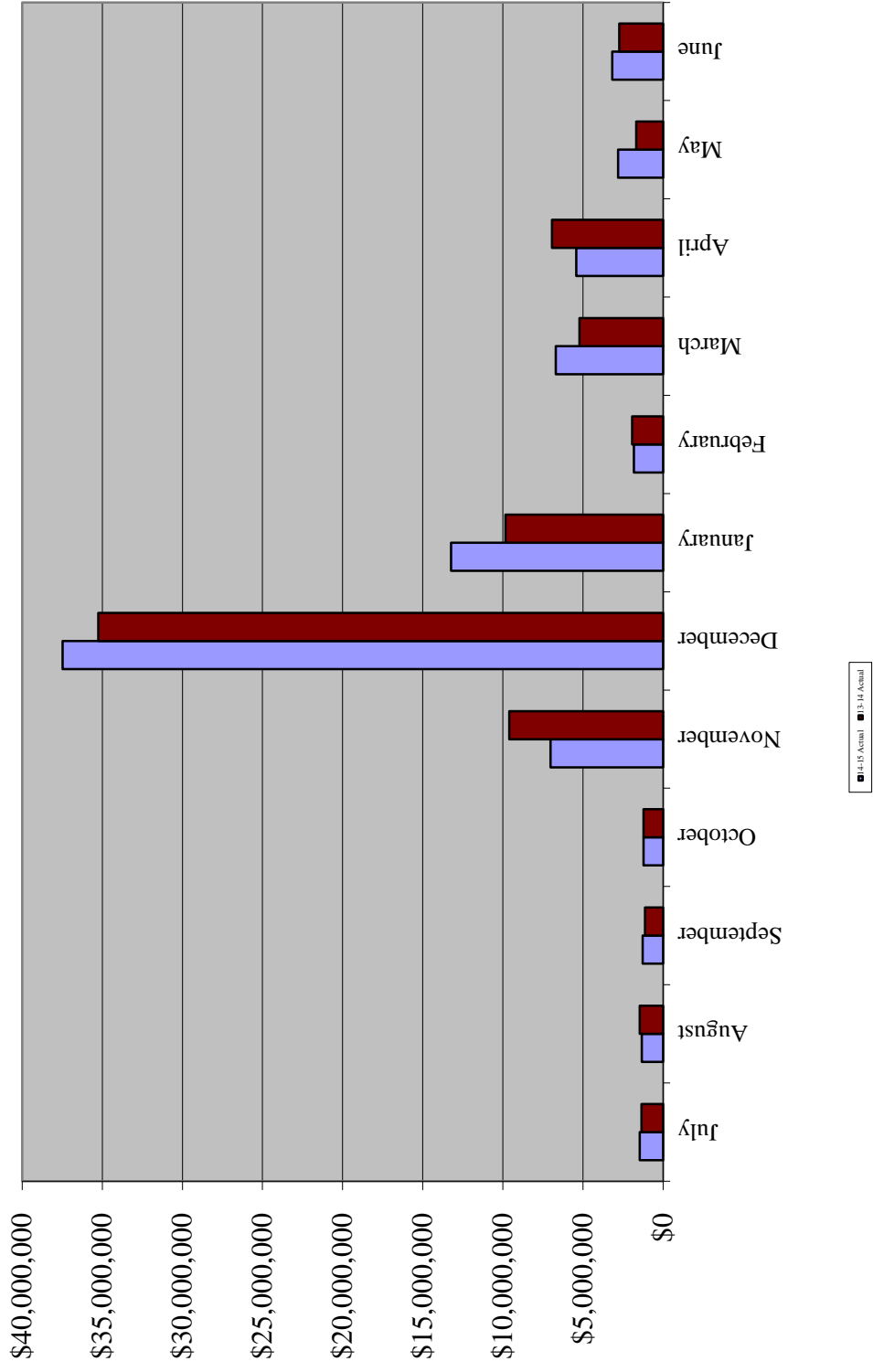
	14-15 June Actual	13-14 June Actual	Increase (Decrease)
\$	-	\$ -	\$ -
	-	-	-
	-	-	-
	(10,000)	-	(10,000)
\$	(10,000)	\$ -	(10,000)

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	(3,748)	(1,021,800)	\$ 1,018,052
	(6,400,430)	(5,169,374)	(1,231,056)
	(1,200,000)	(1,100,000)	(100,000)
	-	(50,000)	50,000
\$	(7,604,178)	(7,341,174)	(263,004)

Note 1.)

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

General Fund Actual Revenue at June 30, 2015



**FY 2014-15 General Fund Expenditures
Status Report**

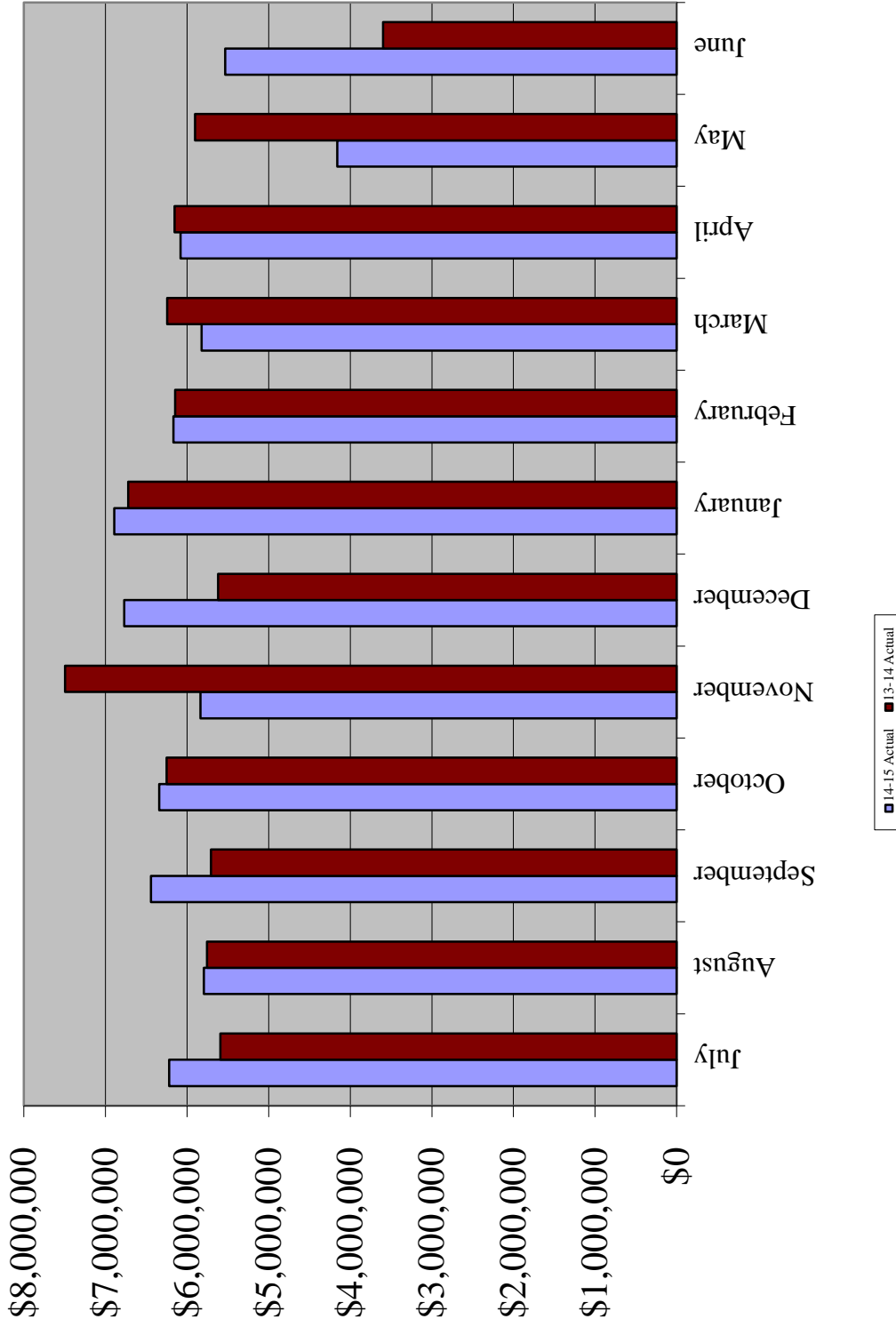
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	June 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$6,072,943	\$621,218	\$5,497,804	\$575,139	\$5,831,430	\$241,513	90.5%	92.4%
1200	County Commissioners	518,253	41,328	490,417	27,836	492,977	25,276	94.6%	99.5%
1300	Assessor	2,298,601	245,462	2,257,170	41,431	2,287,808	10,793	98.2%	97.9%
1400	Assessor Reevaluation	4,787,374	485,367	4,167,077	620,297	4,492,285	295,089	87.0%	89.1%
1500	Treasurer	597,028	64,249	407,708	189,320	439,612	157,416	68.3%	83.0%
1600	Court Clerk	5,943,352	489,794	5,845,940	97,412	5,868,952	74,400	98.4%	97.6%
1700	County Clerk	2,790,981	250,515	2,715,230	75,751	2,752,167	38,814	97.3%	98.6%
1800	Excise & Equalization Bds	48,961	4,506	21,082	27,879	27,899	21,062	43.1%	30.8%
1900	County Audit	592,290	10,324	212,566	379,724	286,098	306,192	35.9%	40.2%
2000	District Attorney-State	150,000	31,226	107,210	42,790	114,783	35,217	71.5%	58.4%
2100	District Attorney-County	72,398	4,236	59,054	13,344	67,048	5,350	81.6%	74.8%
2300	Public Defender	52,000	6,295	36,855	15,145	51,963	37	70.9%	86.8%
2400	Purchasing	302,537	26,081	297,772	4,765	300,940	1,597	98.4%	99.2%
2500	Election Board	1,274,231	111,154	1,215,988	58,243	1,226,994	47,238	95.4%	71.7%
2600	BOCC HR/Health & Safety	462,047	41,195	416,301	45,746	423,111	38,937	90.1%	96.7%
2700	MIS	2,788,131	207,417	2,513,757	274,374	2,759,729	28,402	90.2%	89.8%
2801	Facilities Mgmt-Courthouse	1,384,245	113,155	1,258,850	125,395	1,368,322	15,923	90.9%	92.1%
2901	Facilities Mgmt-Office Bldg	248,309	19,764	214,613	33,696	240,887	7,422	86.4%	86.1%
3000	Planning Commission	155,156	2,486	151,551	3,605	151,551	3,605	97.7%	96.9%
3100	Community Service	597,891	9,916	596,919	972	596,919	972	99.8%	97.5%
5100	Sheriff	33,014,219	1,708,116	32,925,337	88,881	32,925,337	88,881	99.7%	99.4%
5200	Juvenile Justice Bureau	7,049,905	603,575	6,776,682	273,223	6,923,177	126,728	96.1%	96.5%
5500	Emergency Management	382,637	34,454	364,320	18,317	378,387	4,250	95.2%	92.5%
6100	Social Services	1,897,803	220,602	1,740,705	157,098	1,892,025	5,778	91.7%	91.7%
7100	Free Fair	62,245	197	62,213	32	62,221	24	99.9%	99.2%
8100	OSU Extension	507,732	70,026	448,405	59,327	460,382	47,350	88.3%	84.0%
9100	District 1	302,660	26,917	277,899	24,761	287,762	14,898	91.8%	76.9%
9200	District 2	256,859	42,050	255,401	1,459	256,158	701	99.4%	98.0%
9300	District 3	248,254	510	226,251	22,003	248,254	0	91.1%	97.1%
9400	County Engineer	503,704	40,512	476,379	27,325	490,835	12,869	94.6%	95.3%
9991	Employee Benefits Supplement	2,701,225	0	2,701,225	0	2,701,225	0	0.0%	100.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0.0%	100.0%
9995	General Fund Reserve	214,625	0	0	214,625	0	214,625	0.0%	0.0%
Total		\$78,278,596	\$5,532,647	\$74,738,685	\$3,539,911	\$76,407,236	\$1,871,361	95.5%	96.1%

Year elapsed = 100.0%

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

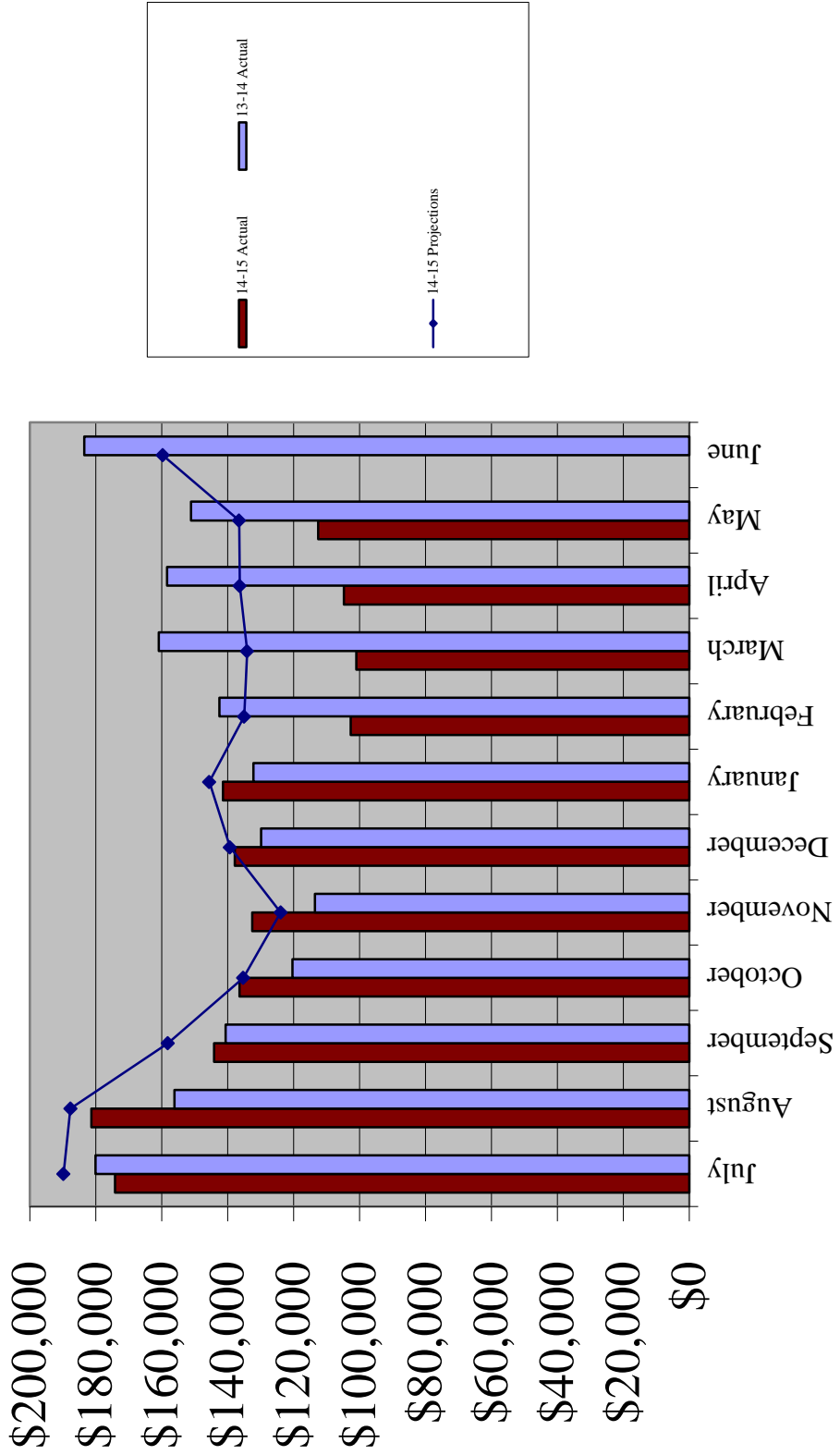
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
June 30, 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	\$ -	\$ 1,200	\$ 1,200	\$ -
52010	FICA - Retirement Board Members	92	-	92	92	0
52022	Retirement paid by General Fund	4,175	-	4,172	4,172	3
	Total Salaries and Benefits	\$ 5,467	\$ -	\$ 5,464	\$ 5,464	\$ 3
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 228,957	\$ 1,468,923	\$ 1,697,880	\$ 83,495
54023	Electricity (OG&E)	800,000	64,511	766,554	831,065	(31,065)
54024	Sewer and Water(City of OKC)	650,000	7,628	712,940	720,568	(70,568)
54022	Natural Gas(ONG)	28,000	8,979	25,939	34,918	(6,918)
	Utilities Subtotal	\$ 3,259,375	\$ 310,076	\$ 2,974,355	\$ 3,284,431	\$ (25,055)
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		464,100	464,100	-
54455	Bond Administrative Fees	13,000		1,815	1,815	11,185
	Lease-Purchase Debt Subtotal	\$ 477,100	\$ -	\$ 465,915	\$ 465,915	\$ 11,185
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	\$ -	\$ 607,371	\$ 607,371	\$ -
54451	Outside legal services	175,000				175,000
54019	Liability policies on equipment and property; blanket bonds	298,540	-	280,173	280,173	18,367
54041	Publication of Commissioners Proceedings/Ads	35,000	11,603	27,256	38,859	(3,859)
54102	ICB (county-occupied space) rent expense	130,000	-	115,966	115,966	14,034
54102	Lincoln (county-occupied space) rent expense	253,550	-	246,168	246,168	7,382
54103	Storage for Court Clerk records	93,955	-	103,455	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	-	7,500	7,500	2,150
54355	Paper and Printing	2,000		482	482	1,518
54455	Investrust Management Fees	310,000	9,622	360,920	370,543	(60,543)
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		15,441	15,441	(441)
54045	Metro Parking Garage-Judges parking	1,380	1,380	1,380	2,760	(1,380)
54040	Defined Benefit Fund Supplement	100,000		200,000	200,000	(100,000)
54451	Contract liability contingency	100,000				100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	112	41,901	42,013	(3,490)
	Other Operating Subtotal	\$ 2,188,469	\$ 22,717	\$ 2,017,303	\$ 2,040,020	\$ 148,449
	Total Maintenance and Operations - 54000	\$ 5,957,477	\$ 332,793	\$ 5,490,275	\$ 5,823,068	\$ 134,409
Capital Outlay						
55095	Computer Software		\$ 750	\$ 720	1,470	(1,470)
55390	Copier Lease	\$ 10,000	\$ 83	\$ 1,345	1,428	8,572
	Total Capital Outlay - 55000	\$ 10,000	\$ 833	\$ 2,065	\$ 2,898	\$ 7,102
	Grand Total - General Government	\$ 5,972,943	\$ 333,625	\$ 5,497,804	\$ 5,831,430	\$ 141,514

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
June 30, 2015**

	Amended Budget Estimates	Year to Date Actual	Budget vs. Annual
Resources			
Beginning Cash Balance	\$ 258,080	\$ 258,080	\$ -
June Medical & Rx Claims held until J	(1,380,862)	(1,380,862)	
Transfers In	\$ 3,699,202	\$ 6,400,427	\$ 2,701,225
Premiums/Other	16,273,141	16,016,528	(256,612)
Stop Loss Reimb	60,711	4,258,278	4,197,567
Total Resources	\$ 18,910,272	\$ 25,552,452	\$ 6,642,180
Expenses			
Medical Claims	\$ 13,623,533	\$ 12,485,367	\$ (1,138,166)
Medical Claims covered by Stop Loss		3,468,718	3,468,718
Prescription Drug Claims	4,109,421	4,850,435	741,014
Dental Claims	1,251,459	1,219,166	(32,293)
Vision Claims	169,766	160,957	(8,809)
County Pharmacy	244,091	292,650	48,559
Employee Assistance Program	23,509	23,509	0
Medicare Supplement - Phys. Mutual	772,968	749,370	(23,598)
Total Claims	<u>\$ 20,194,747</u>	<u>\$ 23,250,174</u>	<u>\$ 3,055,427</u>
Administration Fees & Other	680,480	810,041	129,561
Life/AD&D Premiums	347,624	333,748	(13,876)
Stop Loss Premiums	781,569	771,527	(10,042)
Total Admin/Premiums	<u>\$ 1,809,673</u>	<u>\$ 1,915,315</u>	<u>\$ 105,642</u>
Total Expenses	\$ 22,004,421	\$ 25,165,489	\$ 3,161,069
Ending Cash Balance	\$ (3,094,148)	\$ 386,963	\$ 3,481,112

Cash Balance-One Year Ago

\$ 258,080

Notes:

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

2. Premiums:

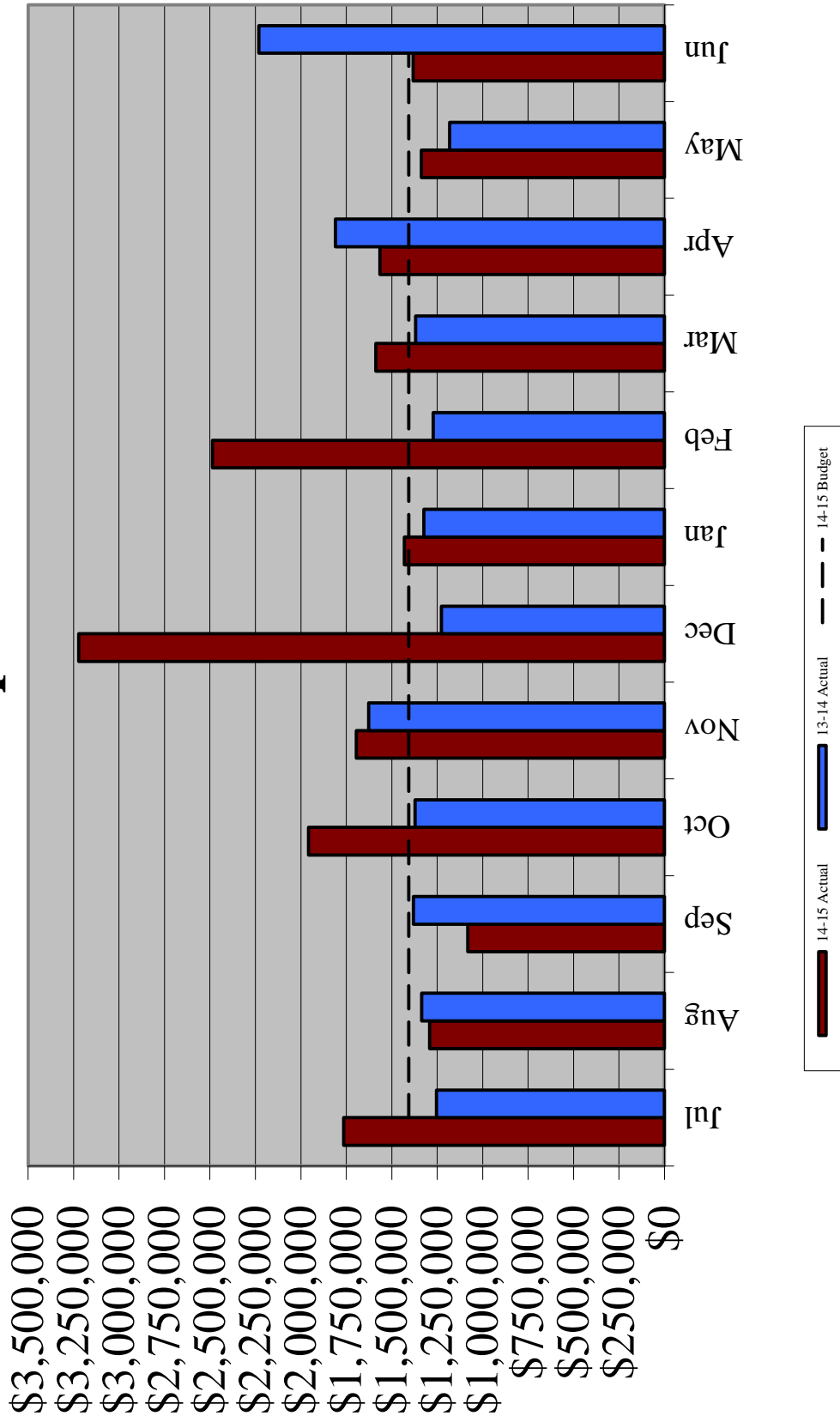
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	602	\$163	\$489
Family	559	\$383	\$1,148
	<u>1,161</u>		

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	\$ 924,327	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	411,695	\$440,949	\$634,891 (May)
Total	<u>\$1,477,746</u>	<u>\$1,336,022</u>	<u>\$1,575,982</u>	
	13/14			13/14
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month
Medical Claims	\$1,045,598	\$1,817,830	\$1,113,034	\$1,817,830 (June)
Prescription Drug Claims	\$328,678	\$412,785	\$335,737	\$493,568 (April)
Total	<u>\$1,374,276</u>	<u>\$2,230,615</u>	<u>\$1,448,771</u>	

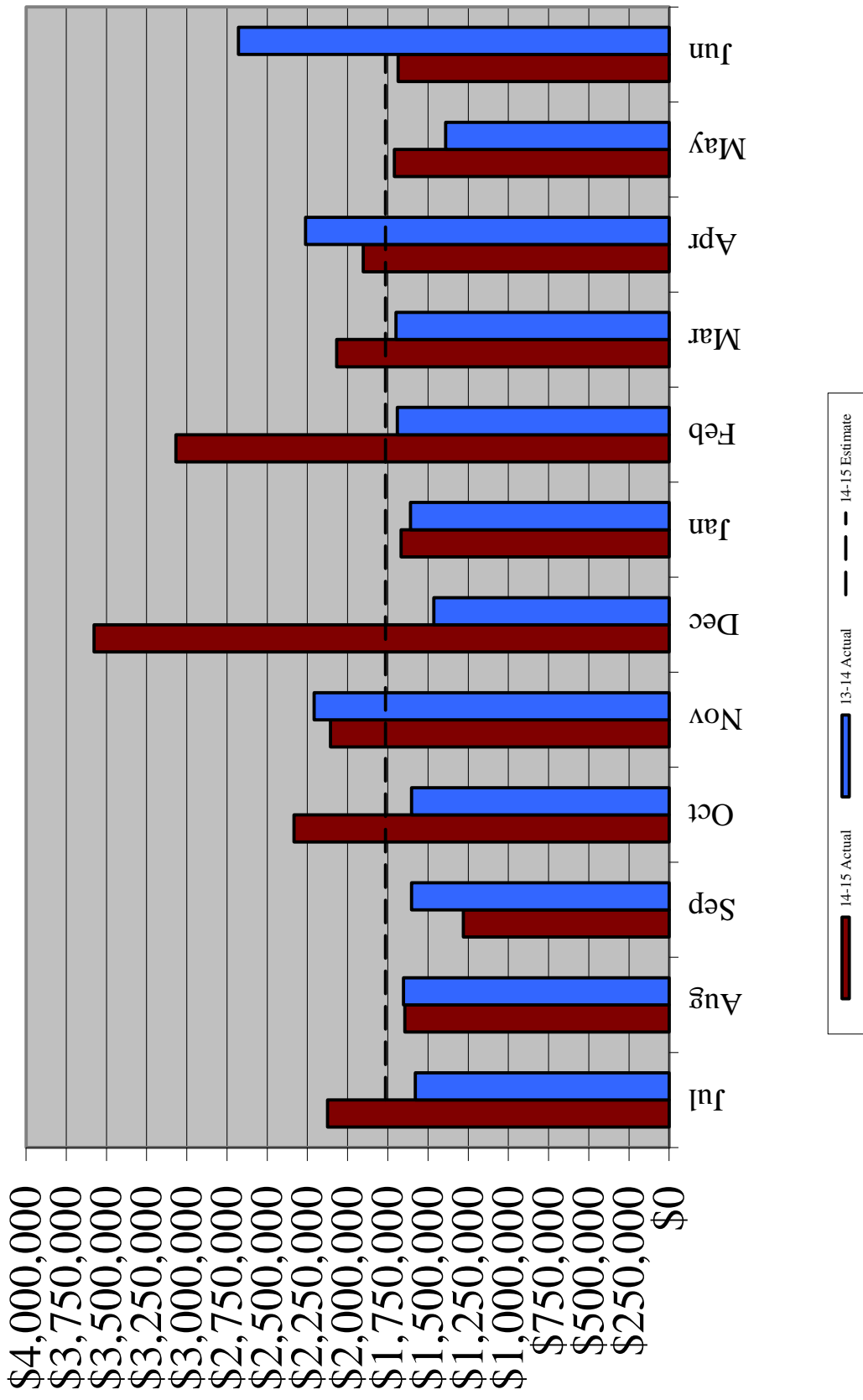
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of June 30, 2015**

	Annual		Annual		June		June	
	FY 14-15 Estimates	FY 13-14 Actuals	Inc (Dec)	%	FY 14-15 YTD Actuals	FY 13-14 YTD Actuals	Inc (Dec)	%
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%	\$ 6,400,427	\$ 5,369,374	\$ 1,031,053	19.2%
Employer Premiums	11,443,032	9,712,447	1,730,585	17.8%	11,234,855	9,712,447	1,522,408	16%
Employee/Retiree/Cobra Premiums	4,444,048	3,969,189	474,859	12.0%	4,396,114	3,969,189	426,925	10.8%
Stop Loss Reimb	60,711	67,456	(6,745)	-10.0%	4,258,278	67,456	4,190,822	6213%
Refunds/Rebates/Subsidy	386,061	428,957	(42,896)	-10.0%	385,560	428,957	(43,397)	-10.1%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 18,910,272	\$ 20,314,805	\$ (23,672)	-0.1%	\$ 25,552,452	\$ 20,314,805	\$ 6,618,508	32.6%
Expenses								
Medical Claims	\$ 13,623,533	\$ 13,356,405	\$ 267,128	2.0%	\$ 12,485,367	\$ 13,356,405	\$ (871,038)	-6.5%
Medical claims covered by Stop Loss	-	-	-		3,468,718	-	3,468,718	#DIV/0!
Prescription Drug Claims	4,109,421	4,028,844	80,577	2.0%	4,850,435	4,028,844	821,591	20.4%
Dental Claims	1,251,459	1,180,622	70,837	6.0%	1,219,166	1,180,622	38,544	3.3%
Vision Claims	169,766	161,682	8,084	5.0%	160,957	161,682	(725)	-0.4%
County Pharmacy	244,091	221,901	22,190	10.0%	292,650	221,901	70,749	31.9%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	23,509	23,567	(58)	-0.2%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	749,370	777,462	(28,092)	-3.6%
Misc Refunds/Reimb/Flex Acct	-	-	-		150	-	150	0%
Total Claims	\$ 20,194,747	\$ 19,750,483	\$ 444,264	2.2%	\$ 23,250,324	\$ 19,750,483	\$ 3,499,841	17.7%
Administration Fees & Other	680,480	649,360	31,120	4.8%	809,891	649,360	160,531	24.7%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	333,748	328,853	4,895	1.5%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	771,527	708,891	62,636	8.8%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 1,915,165	\$ 1,687,104	\$ 228,061	13.5%
Total Expenses	\$ 22,004,421	\$ 21,437,587	\$ 566,833	2.6%	\$ 25,165,489	\$ 21,437,587	\$ 3,727,902	17.4%
June Medical & Rx Claims held until July 1		(1,380,862)				(1,380,862)		
Ending Cash Balance	\$ (3,094,148)	\$ 258,080	\$ (590,505)	-229%	\$ 386,963	\$ 258,080	\$ 2,890,606	1120.0%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
June 30, 2015

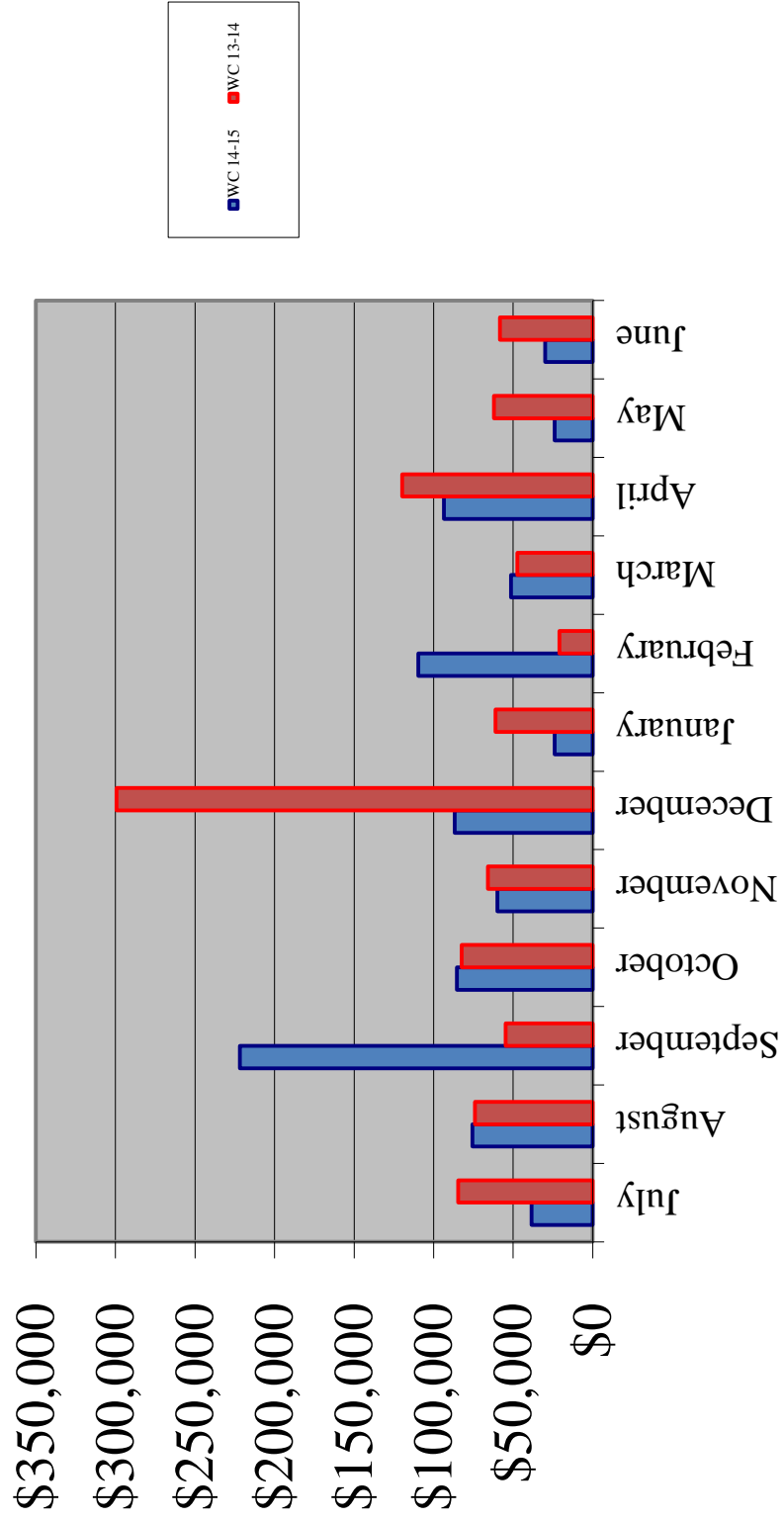
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	251,598	209,257
Transfers/Supplements	1,200,000	1,200,000	-
Total Sources	\$ 1,272,366	\$ 1,480,831	\$ 208,465
Expenditures:			
Claims	\$ 1,027,899	\$ 900,076	(127,823)
Stop loss/Admin Fees	244,468	263,372	18,904
Total Expenditures	\$ 1,272,367	\$ 1,163,448	\$ (108,919)
Ending Cash Balance*	\$ 0	\$ 317,384	\$ 317,384
Cash Balance-One Year Ago		\$ 29,233	

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	\$ 133,359	\$ (4,796)
Expenditures:			
Tort Claims	\$ 29,469	\$ 20,489	\$ (8,980)
Supportive Services	7,887	6,294	(1,593)
Total Expenditures	\$ 37,356	\$ 26,783	\$ (10,573)
Ending Cash Balance*	\$ 100,799	\$ 106,575	\$ 5,776
Cash Balance-One Year Ago		\$ 123,359	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

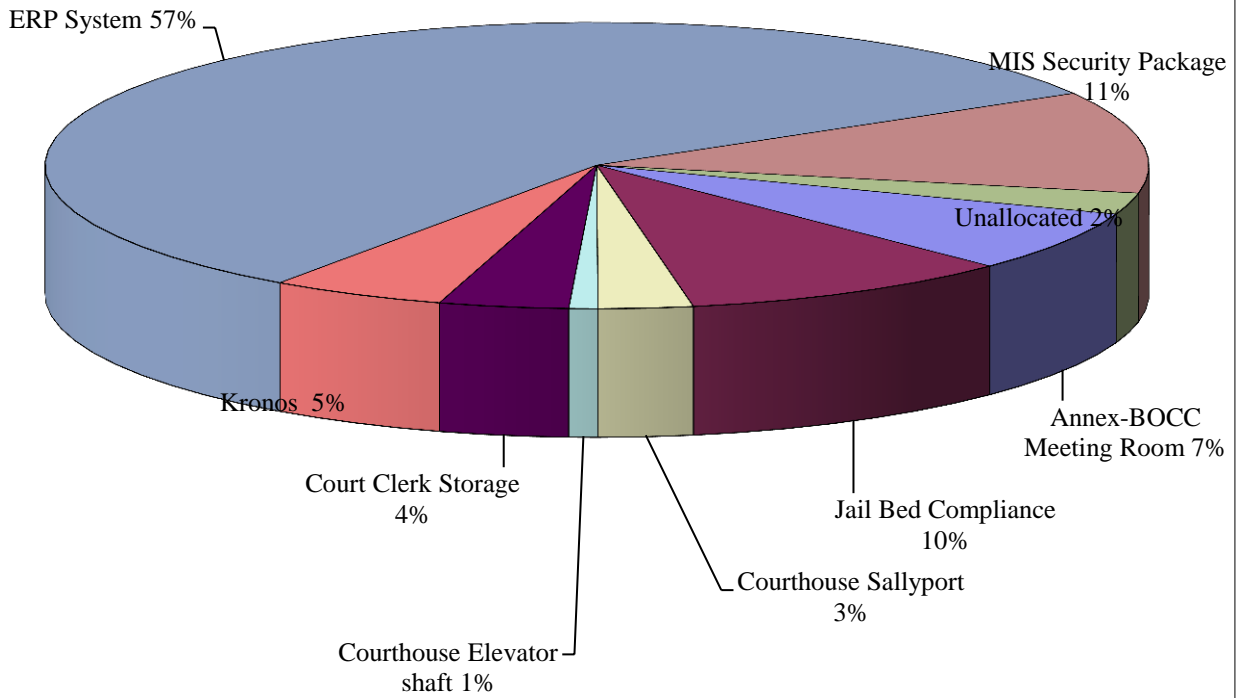
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14-15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	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	623,752	453,289	453,289	(80)	Pending
MIS Security Package	3/19/2015	217,831		207,277	207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	45,539				45,539	
Unallocated Funds		589				589	
Total Ongoing Budgeted Capital Projects		\$ 1,892,710	\$ 753,700	\$ 678,016	\$ 810,016	\$ 328,994	

TIF Projects:

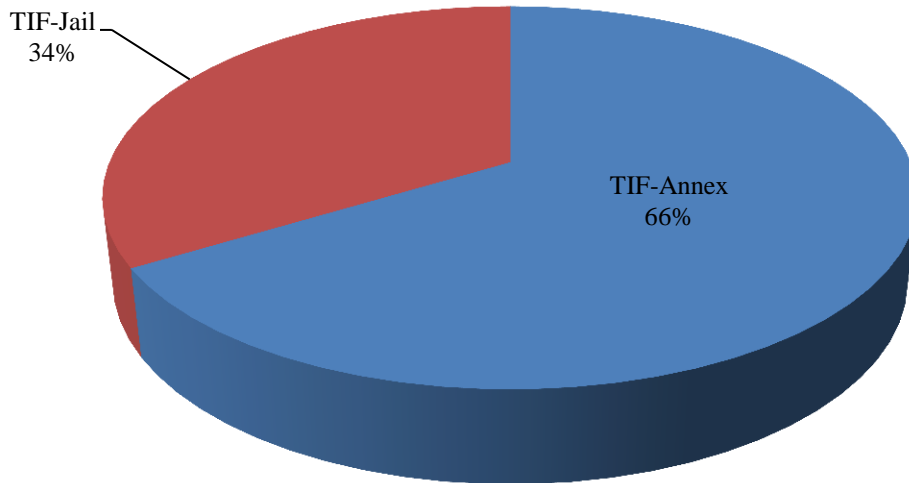
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ -	\$ 1,208,165	\$ 1,381,111	1,768,889	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 73,550	\$ 1,254,979	\$ 1,407,279	119,171	Ongoing
Total Capital Projects		\$ 6,642,710	\$ 827,250	\$ 3,141,160	\$ 3,598,406	\$ 2,217,054	

Cash Balance at June 30, 2015	\$3,044,367.99
PBA Transfer	3,044,367.99
14/15 Available Budget	3,044,303.41
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,044,303.41
Total Cash Available for Projects	\$ 64.58

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)

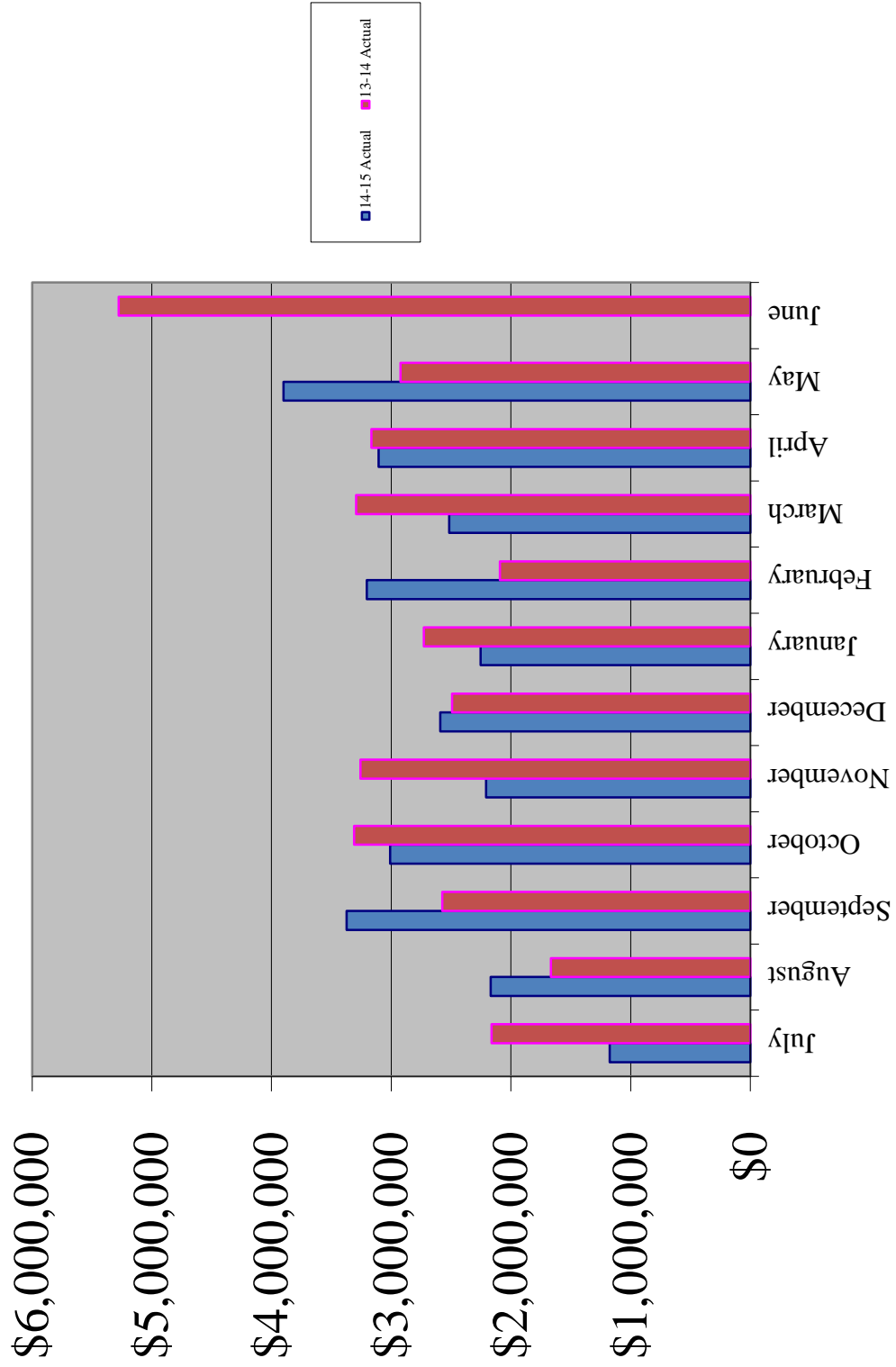
Cost Center	Department	2014-2015 Budget	June 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$7,420,072	\$318,247	\$3,097,506	\$4,322,565	\$4,613,953	\$2,806,118	41.7%
1110	Highway Cash-Dist #2	7,825,265	412,631	4,939,321	2,885,944	5,291,194	2,534,071	63.1%
1110	Highway Cash-Dist #3	8,062,495	818,884	5,271,701	2,790,794	5,482,201	2,580,294	65.4%
1111	CBRI Fund	3,262,567	35,066	296,153	2,966,414	296,153	2,966,414	9.1%
1118	Tax Assessment District	22,265	7,104	22,265	0	22,265	0	0.0%
1130	Resale Property	3,934,923	267,321	3,062,248	872,675	3,274,517	660,406	77.8%
1140	Treasurer Mortgage Fee	296,067	8,014	117,352	178,715	118,736	177,331	39.6%
1150	County Clerk Lien Fee	148,616	10,481	55,905	92,711	58,075	90,542	37.6%
1151	UCC Central Filing Fund	1,164,792	26,324	804,029	360,763	831,633	333,158	69.0%
1152	Records Mgmt & Preservation	1,424,273	62,243	748,120	676,152	954,374	469,899	52.5%
1160	Sheriff Service Fee	4,112,194	1,237,539	3,634,094	478,100	3,883,071	229,123	88.4%
1161	Sheriff Special Revenue	9,813,927	631,071	8,483,335	1,330,592	9,095,182	718,745	86.4%
1162	Sheriff's Grant Fund	907,234	211,603	595,668	311,565	692,119	215,114	65.7%
1201	Assessor Revolving Fee	89,486	0	0	89,486	0	89,486	0.0%
1231	Juvenile Probation Fee	225,717	2,950	36,900	188,817	65,000	160,717	16.3%
1232	Special Work Restitution	85,169	0	0	85,169	0	85,169	0.0%
1233	Juvenile Grant Fund	497,902	49,104	338,561	159,341	340,624	157,279	68.0%
1240	Planning Commission Fee	443,476	24,190	180,073	263,403	185,254	258,222	40.6%
1250	Local Emergency Planning Com	13,907	0	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	836,130	0	228,695	607,434	239,606	596,524	27.4%
1260	Community Service Fee	210,305	51,576	125,161	85,144	133,278	77,027	59.5%
1270	Community Sentencing	1,507,097	68,000	1,184,448	322,649	1,208,693	298,403	78.6%
1280	Drug Court Fund	713,658	12,160	434,630	279,028	436,477	277,180	60.9%
1282	Mental Health Court Fund	107,189	253	25,342	81,847	31,993	75,196	23.6%
1290	Shine Program	473,090	15,243	237,418	235,672	240,775	232,315	50.2%
Total		\$53,597,814	\$4,270,005	\$33,920,450	\$19,677,364	\$37,496,699	\$16,101,115	63.3%

Year elapsed = 100.00%

Notes:

- 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 June 30, 2015

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	8,045,333
Exempt Manufacturing Tax		71,286
Miscellaneous Property Tax		28,340
Interest Income		898
Total Revenue	\$	8,145,857

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	\$	(775,000)
Interest		(28,963)
Total Paid YTD	\$	(803,963)

2003 GO Bonds-Series A (Tinker)

Principal	\$	(765,000)
Interest		(91,323)
Total Paid YTD	\$	(856,323)

2014 GO Bonds- BNSF

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

Total Bonds Combined

Principal	\$	(5,930,000)
Interest		(1,828,498)
Total Bond Payments YTD	\$	(7,758,498)

Judgments

Principal	\$	(497,322)
Interest		(37,561)
Total Judgment Payments YTD	\$	(534,883)

Total Expenditures

	\$	(8,293,381)
Transfer In		97,849.01

Ending Cash Balance **\$ 5,767,609**

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	\$ (8,580,000)	\$ 1,540,000
3,057,501	(3,024,514)	32,988
\$ 13,177,501	\$ (11,604,514)	\$ 1,572,988
\$ 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	\$ (38,180,000)	\$ 53,440,000
28,218,122	(19,758,276)	8,459,846
\$ 119,838,122	\$ (57,938,276)	\$ 61,899,846

Balance at 6-30-14	Payments YTD	Balance
\$ 691,633	\$ 497,322	\$ 1,188,955
	-	
\$ 691,633	\$ 497,322	\$ 1,188,955

Debt Service Fund Expenditures 10 Year History

