

Oklahoma County  
Monthly Financial Report  
For Period Ending March 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

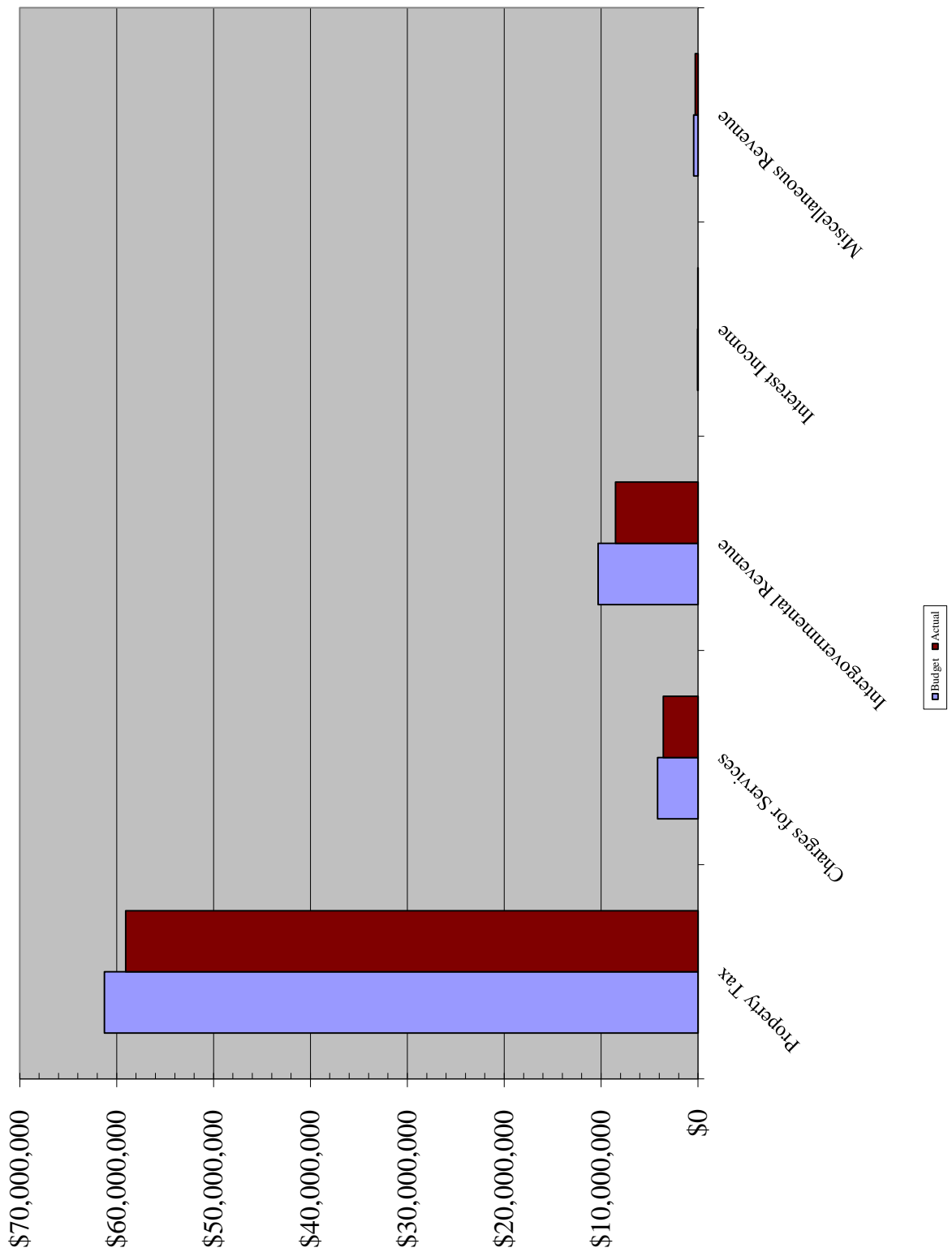
Prepared by the Office of Carolynn Caudill, County Clerk

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

	<b>14-15 Amended Budget</b>	<b>14-15 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 6,927,636	\$ 6,927,636	\$ -	100.0%	
Reserved	1,901,038	1,901,038	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 8,828,673</b>	<b>\$ 8,828,673</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 61,263,785	\$ 59,076,374	\$ (2,187,411)	96.4%	94.6%
Charges for Services	4,177,487	3,589,176	(588,310)	85.9%	82.3%
Intergovernmental Revenue	10,318,353	8,517,318	(1,801,035)	82.5%	82.3%
Interest Income	50,000	29,312	(20,688)	58.6%	58.7%
Miscellaneous Revenue	449,966	282,260	(167,706)	62.7%	91.2%
<b>Total Revenue</b>	<b>\$ 76,259,590</b>	<b>\$ 71,494,441</b>	<b>\$ (4,765,150)</b>	<b>93.8%</b>	<b>92.2%</b>
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	\$ 56,291,779	\$ (21,982,497)	71.9%	72.1%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
<b>Total Expenditures</b>	<b>\$ 80,175,314</b>	<b>\$ 58,039,178</b>	<b>\$ (22,136,135)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 14,679,758</b>	<b>\$ 14,679,758</b>		

\* 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 March 31, 2015



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

	For the Month Ending March 31, 2015			
	14-15 March Actual	13-14 March Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 13,806,360	\$ 15,552,944	\$ (1,746,584)	-11.2%
<b>Revenue:</b>				
Property Tax	\$ 5,972,846	\$ 4,402,931	\$ 1,569,915	35.7%
Charges for Services	291,629	300,879	(9,250)	-3.1%
Intergovernmental Revenue	412,777	450,208	(37,431)	-8.3%
Interest Income	2,632	3,370	(738)	-21.9%
Miscellaneous Revenue	14,566	53,312	(38,746)	-72.7%
Total Revenue	\$ 6,694,450	\$ 5,210,699	\$ 1,483,750	28.5%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	
Operating Transfers In	\$ -	\$ -	\$ -	
Operating Transfers Out	\$ -	\$ -	\$ -	
14-15 Expenditures	\$ 5,821,053	\$ 6,241,985	\$ (420,932)	-6.7%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 5,821,053	\$ 6,241,985	\$ (420,932)	-6.7%
<b>Ending Cash Balance</b>	<b>\$ 14,679,758</b>	<b>\$ 14,521,659</b>	<b>\$ 158,099</b>	<b>1.1%</b>

	14-15 March Actual	13-14 March Actual	Increase (Decrease)
\$	-	-	\$ -
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
Total Operating Transfers	-	-	\$ -

Note 1.)

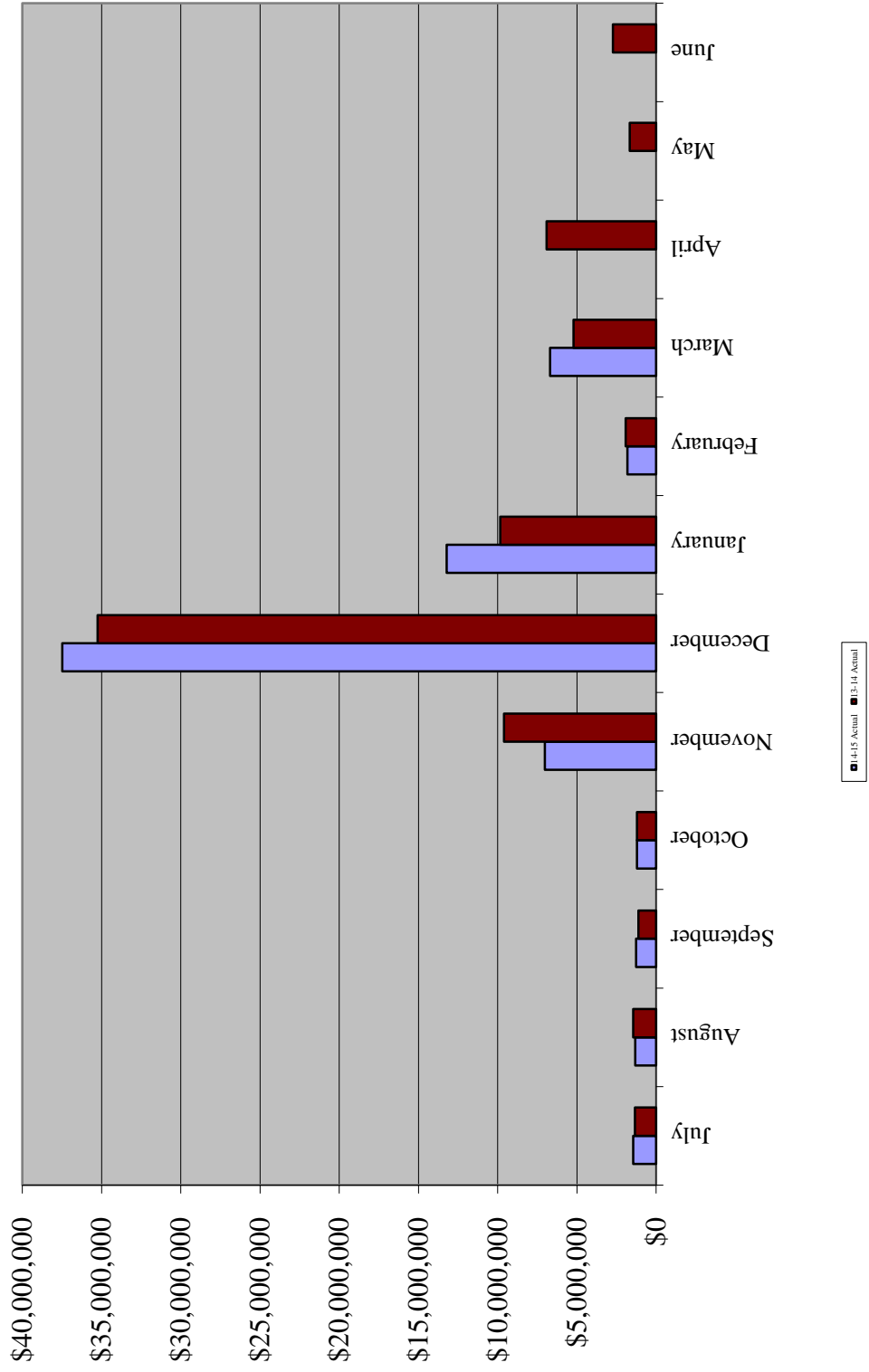
**Operating Transfers**

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

	For the Year to Date Period Ending March 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%
\$	59,076,374	\$ 55,438,056	\$ 3,638,318	6.6%
	3,589,176	3,420,780	168,396	4.9%
	8,517,318	7,711,361	805,957	10.5%
	29,312	44,022	(14,710)	-33.4%
	282,260	366,290	(84,030)	-22.9%
\$	71,494,441	\$ 66,980,510	\$ 4,513,932	6.7%
\$	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%
\$	56,291,779	\$ 55,166,888	\$ 1,124,891	2.0%
	1,747,399	1,705,499	41,900	2.5%
\$	58,039,178	\$ 56,872,387	\$ 1,166,791	2.1%
<b>\$ 14,679,758</b>	<b>\$ 14,521,659</b>	<b>\$ 158,099</b>	<b>\$ 158,099</b>	<b>1.1%</b>

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

## General Fund Actual Revenue at March 31, 2015



FY 2014-15 General Fund Expenditures  
Status Report

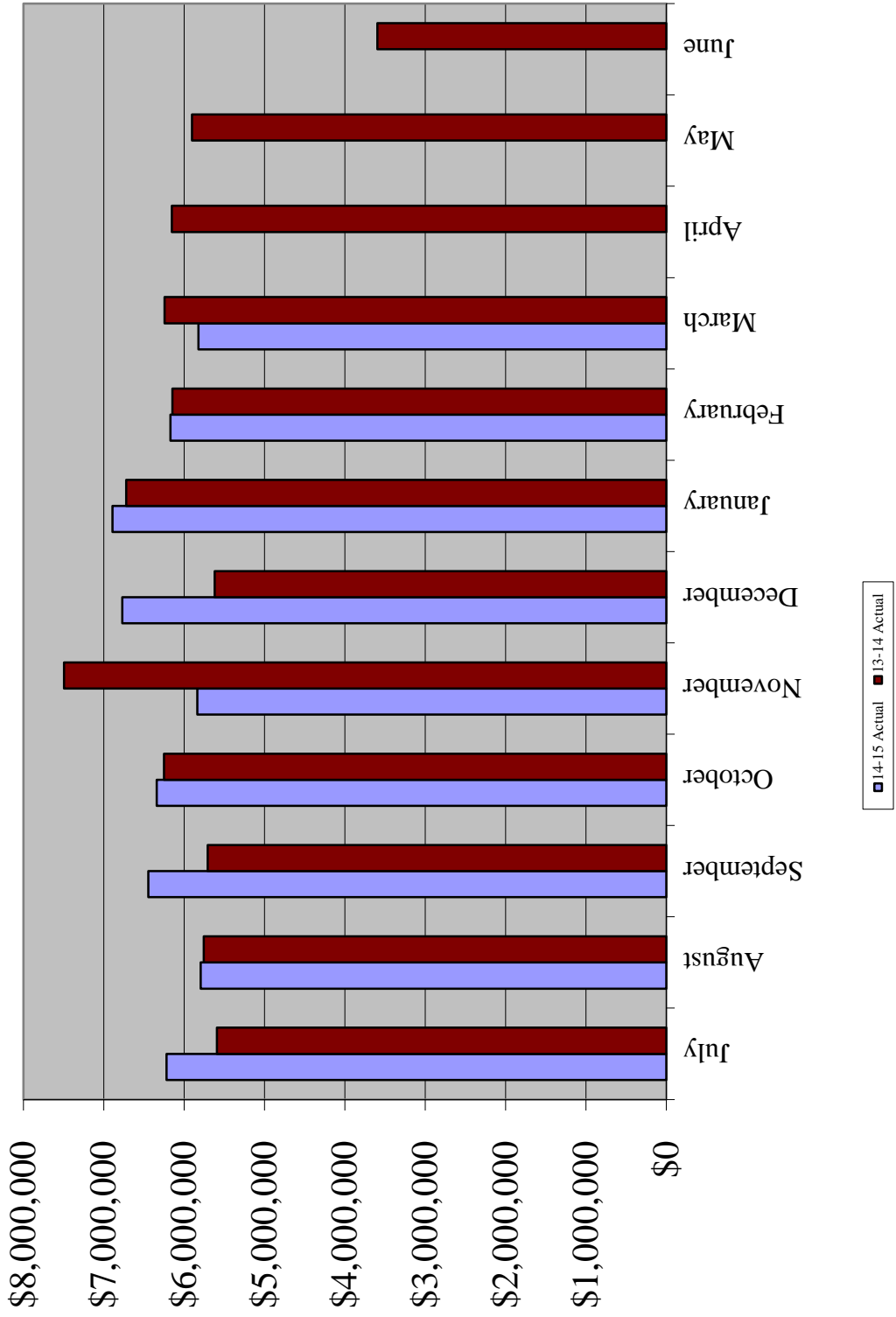
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	March 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	\$320,481	\$4,147,050	\$5,529,399 *	\$1,725,893	\$5,578,017	\$294,926	70.6%	68.1%
1200	County Commissioners	518,253	40,878	367,323	489,764	150,930	370,368	147,885	70.9%	74.3%
1300	Assessor	2,298,601	179,949	1,611,580	2,148,774	687,021	1,647,190	651,411	70.1%	72.4%
1400	Assessor Revaluation	4,787,374	257,766	3,021,426	4,028,568	1,765,948	3,545,066	1,242,308	63.1%	64.0%
1500	Treasurer	597,028	12,530	263,339	351,119	333,689	320,746	276,282	44.1%	59.7%
1600	Court Clerk	5,943,352	472,827	4,344,746	5,792,995	1,598,606	4,392,144	1,551,208	73.1%	68.1%
1700	Court Clerk	2,790,981	214,686	1,992,228	2,656,304	798,753	2,100,630	690,351	71.4%	74.3%
1800	Excise & Equalization Bds	48,961	424	7,736	10,315	41,225	18,300	30,661	15.8%	16.8%
1900	County Audit	592,290	79,674	183,551	244,735	408,739	281,491	310,799	31.0%	30.1%
2000	District Attorney-State	150,000	8,346	61,612	82,149	88,388	86,404	63,596	41.1%	45.0%
2100	District Attorney-County	72,398	6,725	45,117	60,156	27,281	61,354	11,044	62.3%	57.0%
2300	Public Defender	52,000	2,244	26,142	34,857	25,858	43,402	8,598	50.3%	69.0%
2400	Purchasing	302,537	24,519	222,282	296,376	80,255	226,087	76,450	73.5%	74.3%
2500	Election Board	1,274,231	99,696	931,642	1,242,190	342,589	960,876	313,356	73.1%	66.8%
2600	BOCC HR/Health & Safety	462,047	33,819	302,866	403,822	159,181	308,261	153,786	65.5%	72.5%
2700	MIS	2,788,131	235,628	1,910,522	2,547,363	877,609	2,226,799	561,332	68.5%	66.9%
2801	Facilities Mgmt-Courthouse	1,384,245	115,408	916,271	1,221,694	467,974	982,341	401,904	66.2%	69.2%
2901	Facilities Mgmt-Office Bldg	248,309	17,920	140,573	187,430	107,737	226,255	22,054	56.6%	55.2%
3000	Planning Commission	155,156	0	116,744	155,658	38,412	116,744	38,412	75.2%	72.8%
3100	Community Service	597,891	54,520	490,746	654,328	107,145	490,746	107,145	82.1%	73.7%
5100	Sheriff	32,802,304	2,728,880	27,414,290	36,552,387 *	5,388,014	27,484,290	5,318,014	83.6%	81.6%
5200	Juvenile Justice Bureau	7,049,905	547,604	5,038,594	6,718,125	2,011,311	5,213,653	1,836,252	71.5%	72.0%
5500	Emergency Management	382,637	31,699	277,333	369,777	105,304	308,686	73,951	72.5%	67.0%
6100	Social Services	1,818,803	198,341	1,156,349	1,541,799	662,454	1,476,131	342,672	63.6%	66.3%
7100	Free Fair	62,245	8,491	48,222	64,296	14,023	51,084	11,161	77.5%	66.8%
8100	OSU Extension	507,732	38,545	298,574	398,099	209,158	352,470	155,262	58.8%	59.4%
9100	District 1	302,660	9,108	211,157	281,542	91,503	232,012	70,648	69.8%	65.2%
9200	District 2	256,859	37,806	186,077	248,103	70,782	190,987	65,872	72.4%	69.8%
9300	District 3	248,254	402	200,010	266,680	48,244	201,661	46,593	80.6%	77.5%
9400	County Engineer	503,704	42,136	357,678	476,903	146,027	375,443	128,261	71.0%	70.6%
9991	Employee Benefits Supplement	2,701,225	0	2,701,225	3,601,633	0	2,701,225	0	0.0%	100.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	100.0%
9995	General Fund Reserve	705,540	0	0	0	705,540	0	705,540	0.0%	0.0%
<b>Total</b>		<b>\$78,278,596</b>	<b>\$5,821,053</b>	<b>\$58,993,004</b>	<b>\$78,657,339</b>	<b>\$19,285,592</b>	<b>\$62,570,859</b>	<b>\$15,707,737</b>	<b>75.4%</b>	<b>73.9%</b>

Year elapsed = 75.0%

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

# General Fund Actual Expenditures

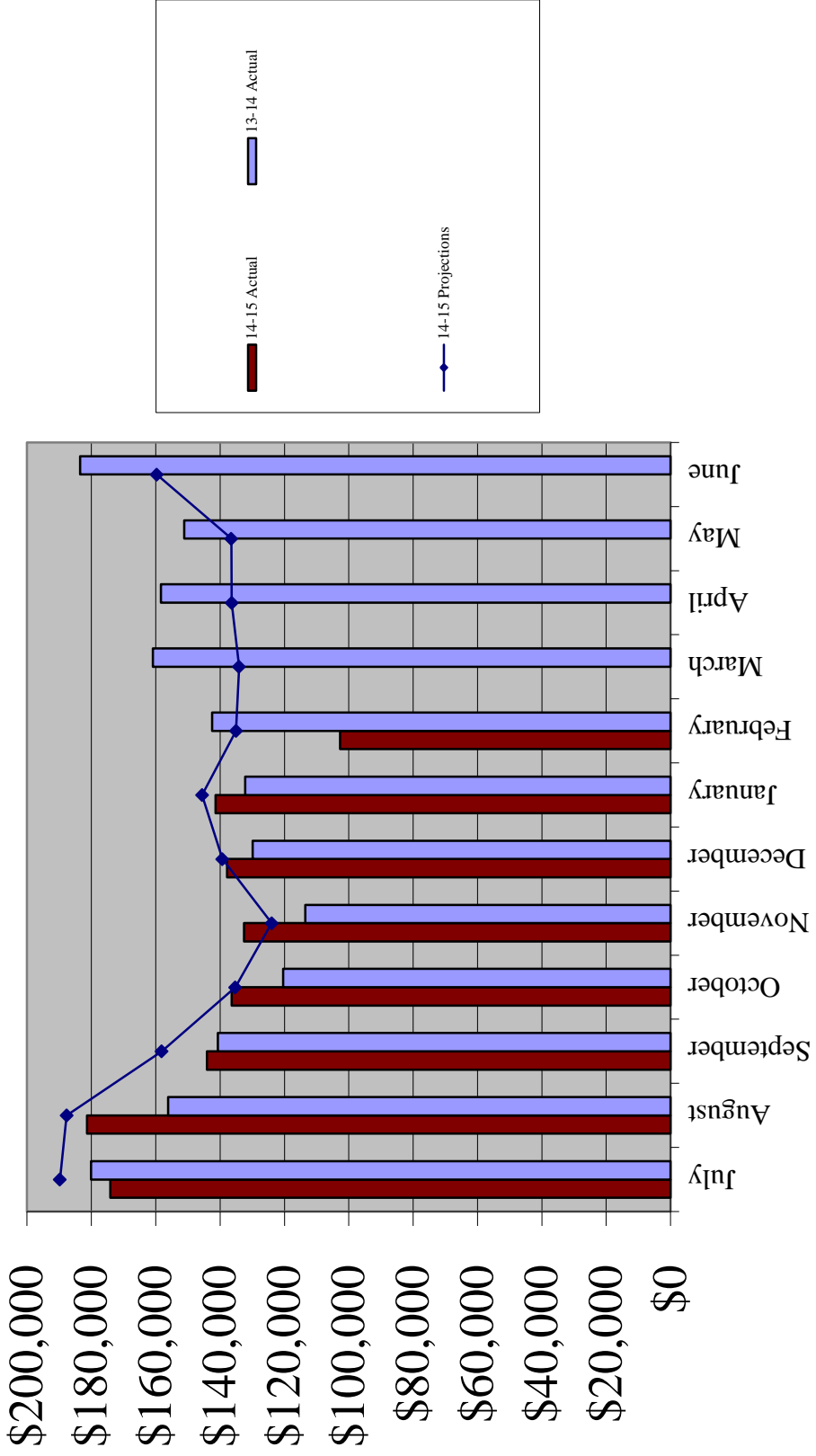


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2014-2015  
March 31, 2015**

Account	Description	YTD				
		14-15 Approved Budget	Outstanding Requisitions/ Encumbrances	14-15 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
51020	Retirement Board Members	\$ 1,200	\$ -	\$ 900	\$ 900	\$ 300
52010	FICA - Retirement Board Members	92	-	69	69	23
52022	Retirement paid by General Fund	4,175	348	3,129	3,477	698
	<b>Total Salaries and Benefits</b>	<b>\$ 5,467</b>	<b>\$ 348</b>	<b>\$ 4,098</b>	<b>\$ 4,445</b>	<b>\$ 1,022</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 547,284	\$ 1,150,596	\$ 1,697,880	\$ 83,495
54023	Electricity (OG&E)	800,000	250,000	608,555	858,555	(58,555)
54024	Sewer and Water(City of OKC)	650,000	242,019	477,981	720,000	(70,000)
54022	Natural Gas(ONG)	28,000	13,677	20,441	34,118	(6,118)
	<b>Utilities Subtotal</b>	<b>\$ 3,259,375</b>	<b>\$ 1,052,981</b>	<b>\$ 2,257,572</b>	<b>\$ 3,310,553</b>	<b>\$ (51,178)</b>
<b>Lease-Purchase Debt</b>						
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
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 477,100</b>	<b>\$ -</b>	<b>\$ 465,915</b>	<b>\$ 465,915</b>	<b>\$ 11,185</b>
<b>Memberships</b>						
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	-
	<b>Memberships Subtotal</b>	<b>\$ 32,533</b>	<b>\$ -</b>	<b>\$ 32,702</b>	<b>\$ 32,702</b>	<b>\$ (169)</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 202,457	\$ 404,914	\$ 607,371	\$ -
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	17,173	18,509	35,682	(682)
54102	ICB (county-occupied space) rent expense	130,000	23,026	86,974	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	26,374	184,626	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	2,158	12,842	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,725	1,035	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	649	22,303	22,952	15,571
	<b>Other Operating Subtotal</b>	<b>\$ 2,088,469</b>	<b>\$ 377,199</b>	<b>\$ 1,335,160</b>	<b>\$ 1,712,359</b>	<b>\$ 376,110</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 5,857,477</b>	<b>\$ 1,430,180</b>	<b>\$ 4,091,349</b>	<b>\$ 5,521,529</b>	<b>\$ 335,948</b>
<b>Capital Outlay</b>						
55390	Copier Lease	\$ 10,000	\$ 440	\$ 988	\$ 1,428	\$ 8,572
	<b>Total Capital Outlay - 55000</b>	<b>\$ 10,000</b>	<b>\$ 440</b>	<b>\$ 988</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
	<b>Grand Total - General Government</b>	<b>\$ 5,872,943</b>	<b>\$ 1,430,967</b>	<b>\$ 4,096,436</b>	<b>\$ 5,527,403</b>	<b>\$ 345,541</b>



# General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2014-15  
March 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>
<b>Resources</b>					
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	11,942,234	4,260,011	16,202,245	(70,896)
Stop Loss Reimb	60,711	3,364,792	714,743	4,079,535	4,018,824
<b>Total Resources</b>	<b>\$ 18,910,272</b>	<b>\$ 20,584,671</b>	<b>\$ 4,974,754</b>	<b>\$ 25,559,425</b>	<b>\$ 6,649,153</b>
<b>Expenses</b>					
Medical Claims	\$ 13,623,533	\$ 10,125,351	\$ 3,375,117	\$ 13,500,468	\$ (123,065)
Medical Claims covered by Stop Loss		2,813,407	714,743	3,528,150	3,528,150
Prescription Drug Claims	4,109,421	3,580,099	1,193,366	4,773,465	664,044
Dental Claims	1,251,459	915,563	305,188	1,220,750	(30,709)
Vision Claims	169,766	114,124	38,041	152,166	(17,600)
County Pharmacy	244,091	193,989	96,995	290,984	46,893
Employee Assistance Program	23,509	17,632	5,877	23,509	0
Medicare Supplement - Phys. Mutual	772,968	609,270	203,090	812,360	39,392
<b>Total Claims</b>	<b>\$ 20,194,747</b>	<b>\$ 18,369,435</b>	<b>\$ 5,932,417</b>	<b>\$ 24,301,852</b>	<b>\$ 4,107,105</b>
Administration Fees & Other	680,480	671,330	135,742	807,072	126,592
Life/AD&D Premiums	347,624	249,409	83,136	332,545	(15,079)
Stop Loss Premiums	781,569	577,518	192,506	770,024	(11,545)
<b>Total Admin/Premiums</b>	<b>\$ 1,809,673</b>	<b>\$ 1,498,256</b>	<b>\$ 411,384</b>	<b>\$ 1,909,641</b>	<b>\$ 99,968</b>
<b>Total Expenses</b>	<b>\$ 22,004,421</b>	<b>\$ 19,867,691</b>	<b>\$ 6,343,801</b>	<b>\$ 26,211,492</b>	<b>\$ 4,207,072</b>
<b>Ending Cash Balance</b>	<b>\$ (3,094,148)</b>	<b>\$ 716,980</b>	<b>\$ (1,369,047)</b>	<b>\$ (652,067)</b>	<b>\$ 2,442,081</b>

Cash Balance-One Year Ago

\$ 214,123

Notes:

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

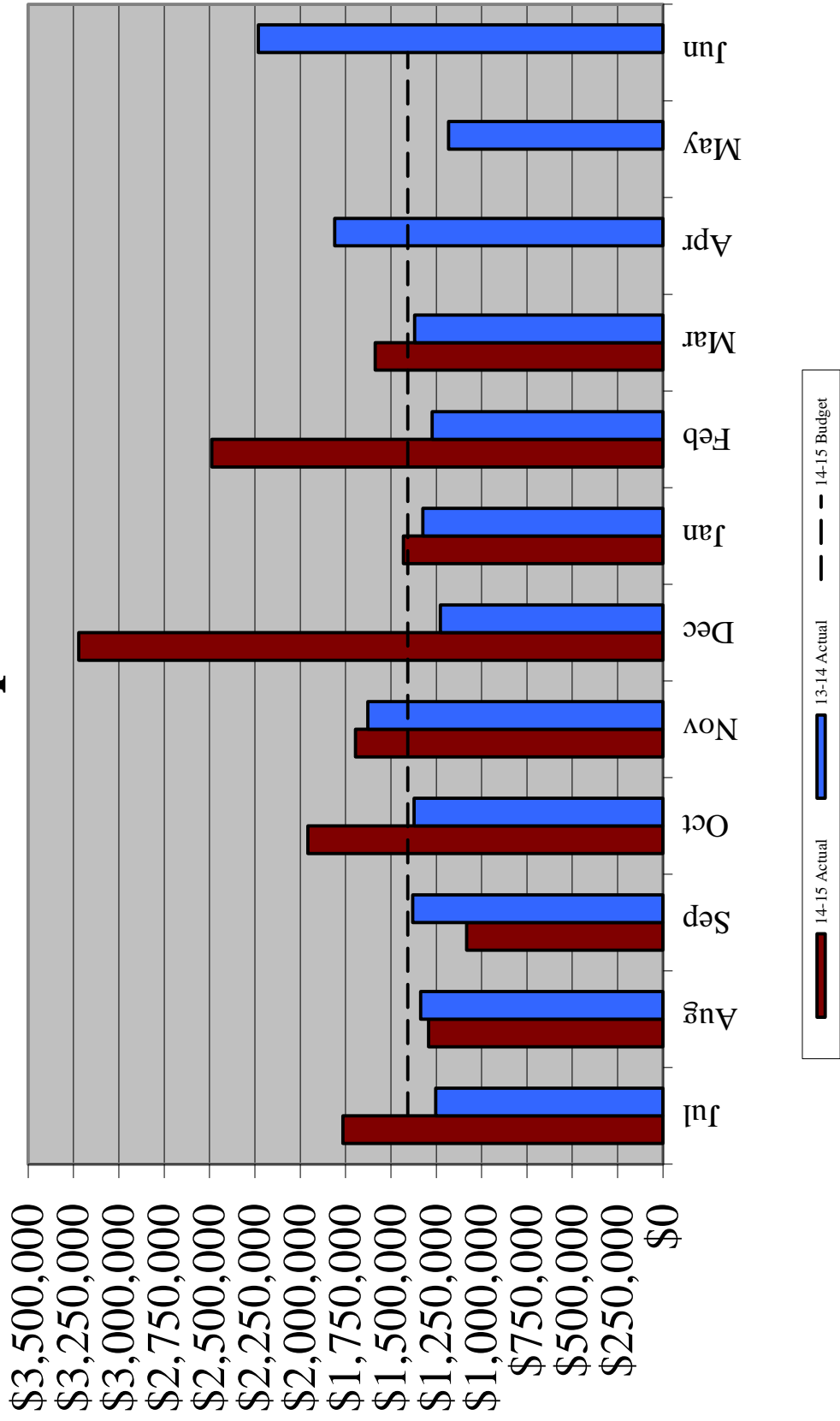
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	620	\$163	\$489
Family	555	\$383	\$1,148
	<u>1,175</u>		

**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.

<b>FY 14-15</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>	
Medical Claims	\$1,135,294	\$ 673,451	\$1,125,039	\$1,773,748	(Dec)
Prescription Drug Claims	\$342,452	359,880	\$397,789	\$603,072	(July)
<b>Total</b>	<b>\$1,477,746</b>	<b>\$1,033,331</b>	<b>\$1,522,828</b>		
	<b>13/14</b>			<b>13/14</b>	
<b>Prior Year 13-14 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>13/14 Avg</b>	<b>High Month</b>	
Medical Claims	\$1,045,598	\$1,166,153	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	\$328,678	\$289,613	\$335,737	\$493,568	(April)
<b>Total</b>	<b>\$1,374,276</b>	<b>\$1,455,766</b>	<b>\$1,448,771</b>		

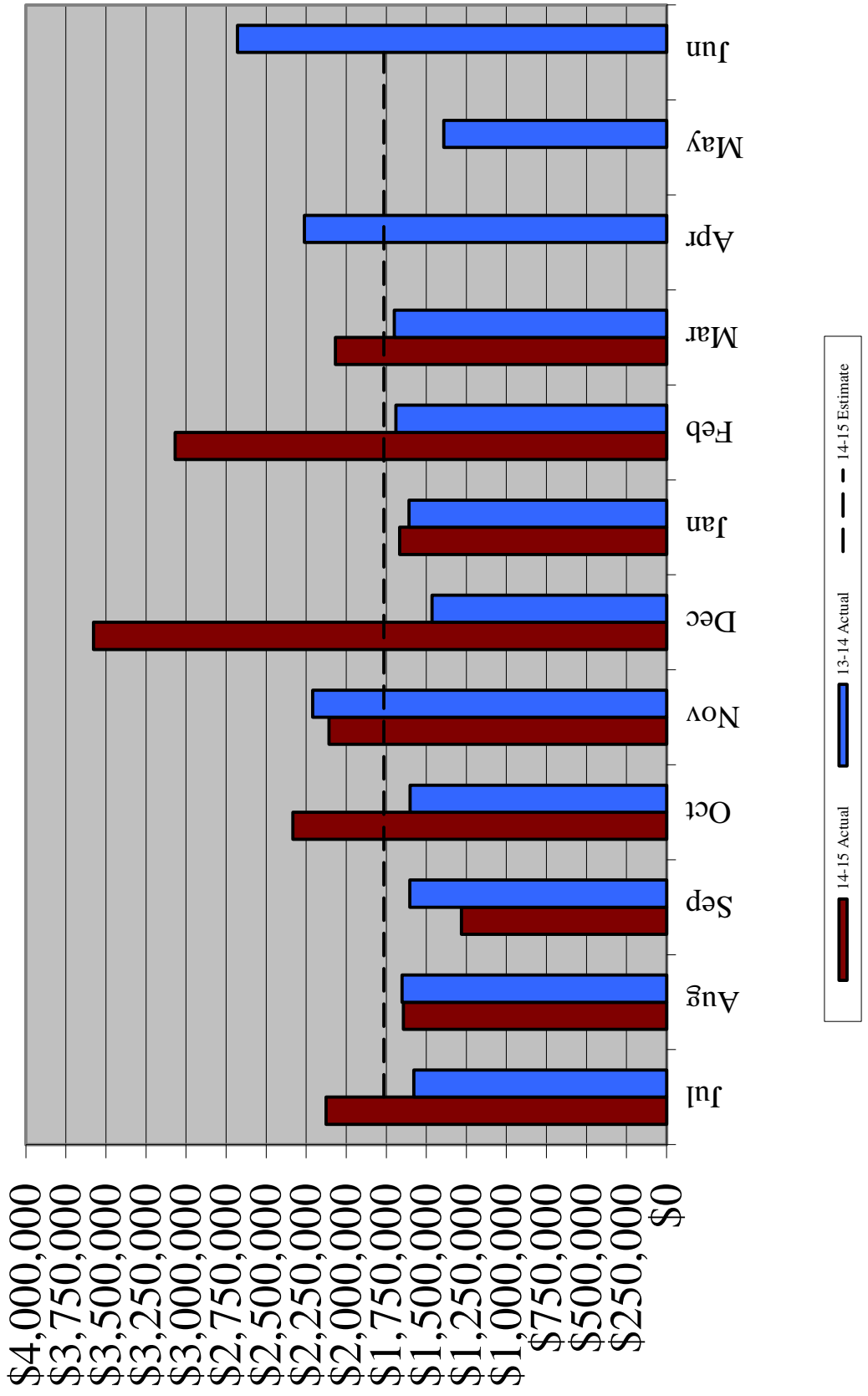
# Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	March		Inc (Dec)	%
	FY 14-15 Estimates	FY 13-14 Actuals			FY 14-15 YTD Actuals	FY 13-14 YTD Actuals		
<b>Resources</b>								
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	\$ 4,450,000	\$ 1,950,427	43.8%
Employer Premiums	11,443,032	9,712,447	1,730,585	17.8%	8,400,125	7,083,617	1,316,508	19%
Employee/Retiree/Cobra Premiums	4,444,048	3,969,189	474,859	12.0%	3,231,946	2,810,962	420,984	15.0%
Stop Loss Reimb	60,711	67,456	(6,745)	-10.0%	3,364,792	21,356	3,343,436	#####
Refunds/Rebates/Subsidy	386,061	428,957	(42,896)	-10.0%	310,163	187,026	123,137	65.8%
Interest Income	-	-	-		0	-	0	
<b>Total Resources</b>	<b>\$ 18,910,272</b>	<b>\$ 20,314,805</b>	<b>\$ (23,672)</b>	<b>-0.1%</b>	<b>\$ 20,584,671</b>	<b>\$ 15,320,345</b>	<b>\$ 6,645,189</b>	<b>43.4%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,623,533	\$ 13,356,405	\$ 267,128	2.0%	\$ 10,125,351	\$ 9,233,250	\$ 892,101	9.7%
Medical claims covered by Stop Loss	-	-	-		2,813,407	-	2,813,407	#DIV/0!
Prescription Drug Claims	4,109,421	4,028,844	80,577	2.0%	3,580,099	2,928,942	651,157	22.2%
Dental Claims	1,251,459	1,180,622	70,837	6.0%	915,563	914,620	943	0.1%
Vision Claims	169,766	161,682	8,084	5.0%	114,124	113,947	177	0.2%
County Pharmacy	244,091	221,901	22,190	10.0%	193,989	161,589	32,400	20.1%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	17,632	17,689	(57)	-0.3%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	609,270	583,364	25,906	4.4%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 20,194,747	\$ 19,750,483	\$ 444,264	<b>2.2%</b>	\$ 18,369,435	\$ 13,953,401	\$ 4,416,034	<b>31.6%</b>
Administration Fees & Other	680,480	649,360	31,120	4.8%	671,330	453,294	218,036	48.1%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	249,409	225,968	23,441	10.4%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	577,518	473,559	103,959	22.0%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	<b>7.3%</b>	\$ 1,498,256	\$ 1,152,821	\$ 345,435	<b>30.0%</b>
<b>Total Expenses</b>	<b>\$ 22,004,421</b>	<b>\$ 21,437,587</b>	<b>\$ 566,833</b>	<b>2.6%</b>	<b>\$ 19,867,691</b>	<b>\$ 15,106,222</b>	<b>\$ 4,761,469</b>	<b>31.5%</b>
June Medical & Rx Claims held until July 1		(1,380,862)						
<b>Ending Cash Balance</b>	<b>\$ (3,094,148)</b>	<b>\$ 258,080</b>	<b>\$ (590,505)</b>	<b>-229%</b>	<b>\$ 716,980</b>	<b>\$ 214,123</b>	<b>\$ 1,883,719</b>	<b>879.7%</b>

# Total Employee Benefits Expenses



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

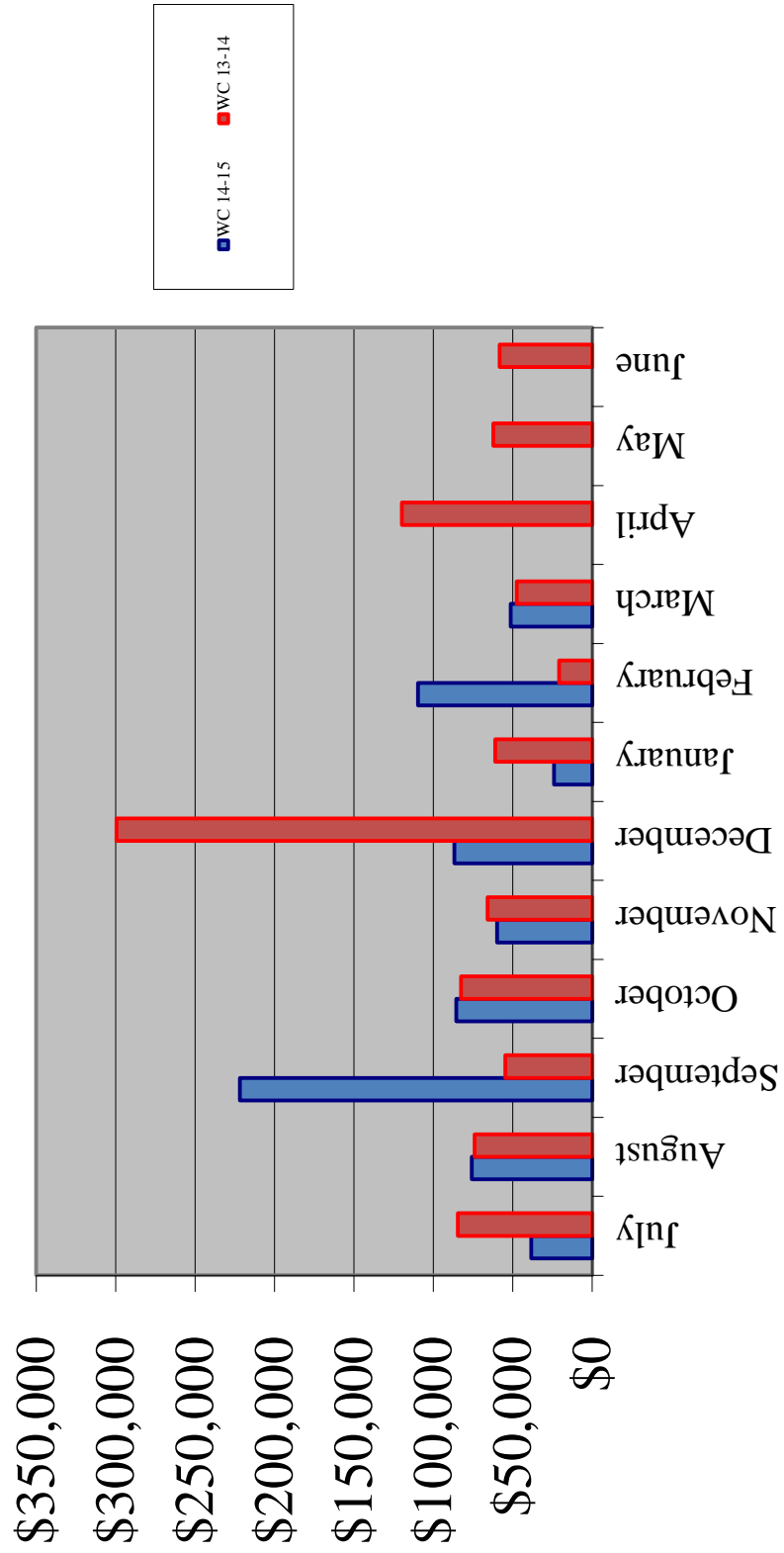
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	229,967	187,626
Transfers/Supplements	1,200,000	1,200,000	-
Total Sources	\$ 1,272,366	\$ 1,459,200	\$ 186,833
Expenditures:			
Claims	\$ 1,027,899	\$ 752,753	(275,146)
Stop loss/Admin Fees	244,468	239,270	(5,198)
Total Expenditures	\$ 1,272,367	\$ 992,024	\$ (280,343)
<b>Ending Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 467,176</b>	<b>\$ 467,176</b>
Cash Balance-One Year Ago	<b>\$ 478,885</b>		

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
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)
<b>Ending Cash Balance*</b>	<b>\$ 100,799</b>	<b>\$ 104,328</b>	<b>\$ 3,529</b>
Cash Balance-One Year Ago	<b>\$ 140,388</b>		

# 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
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	185,000		-	-	Pending
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	52,290				52,290	Pending
Courthouse Elevator Shaft	9/18/2014	16,000		16,000	16,000	-	
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500		1,450	49,922	21,578	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000	13,472		83,528	-	Pending
ERP System	6/19/2014	1,076,961	809,558	267,484	267,484	(80)	Pending
MIS Security Package	3/19/2015	217,831	215,444			2,386	Pending
Completed Technology Projects-Available Funds						-	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		463				463	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 1,853,513</b>	<b>\$ 1,339,950</b>	<b>\$ 284,934</b>	<b>\$ 416,933</b>	<b>\$ 96,630</b>	

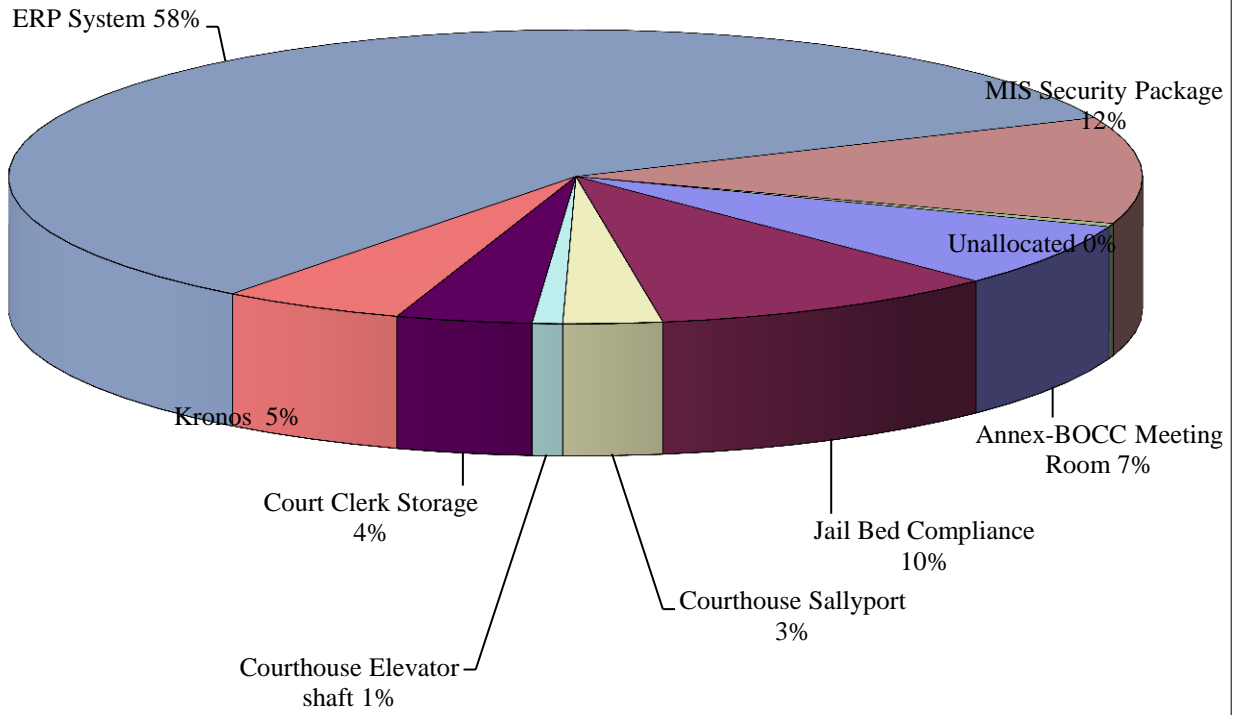
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 1,411,315	\$ 1,045,341	\$ 1,218,287	520,398	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 179,206	\$ 1,144,523	\$ 1,296,823	123,971	Ongoing
<b>Total Capital Projects</b>		<b>\$ 6,603,513</b>	<b>\$ 2,930,471</b>	<b>\$ 2,474,798</b>	<b>\$ 2,932,044</b>	<b>\$ 740,998</b>	

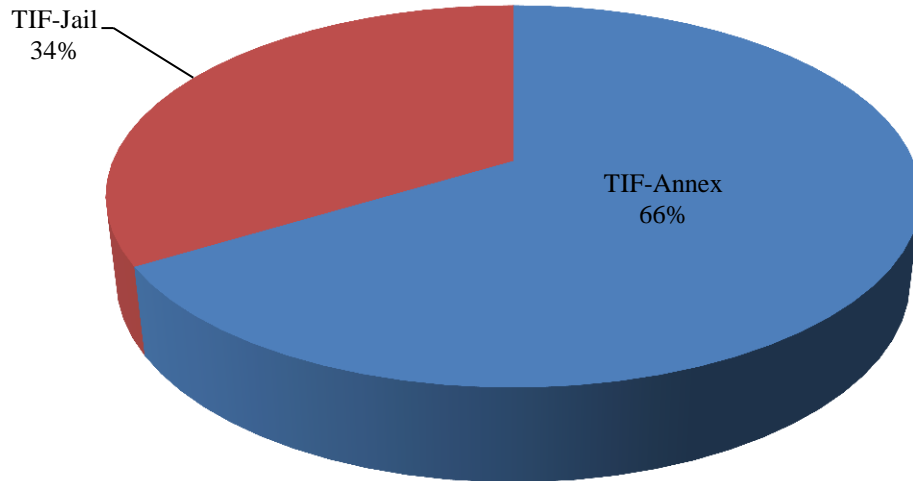
Cash Balance at March 31, 2015	\$3,453,711.25
PBA Transfer	217,830.69
	<u>3,671,541.94</u>
14/15 Available Budget	3,671,469.21
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>3,671,469.21</u>
<b>Total Cash Available for Projects</b>	<b>\$ 72.73</b>



### 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)

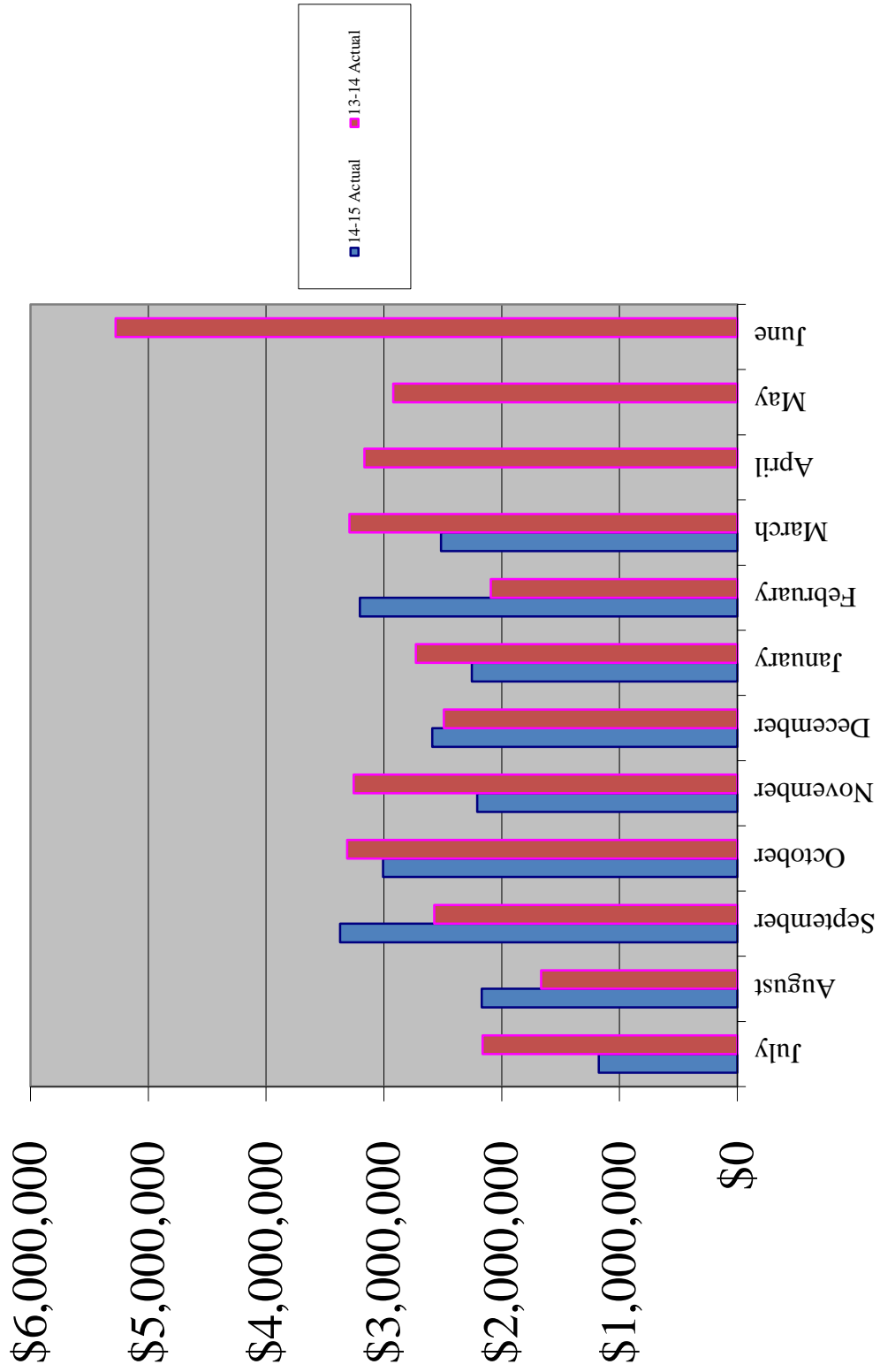
Cost Center	Department	2014-2015 Budget	March 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #2	6,776,243	351,732	3,014,166	3,762,077	4,733,313	2,042,930	44.5%
1110	Highway Cash-Dist #3	6,638,188	507,213	3,843,614	2,794,574	4,572,466	2,065,721	57.9%
1111	CBRI Fund	3,111,616	14,750	211,835	2,899,781	639,634	2,471,982	6.8%
1118	Tax Assessment District	16,775	0	15,161	1,614	15,161	1,614	0.0%
1130	Resale Property	3,934,923	188,684	2,396,844	1,538,079	2,767,240	1,167,683	60.9%
1140	Treasurer Mortgage Fee	257,572	6,461	93,326	164,246	99,908	157,665	36.2%
1150	County Clerk Lien Fee	126,644	104	25,687	100,958	48,173	78,472	20.3%
1151	UCC Central Filing Fund	980,430	42,517	660,418	320,012	740,725	239,705	67.4%
1152	Records Mgmt & Preservation	1,210,573	50,390	540,196	670,377	779,339	431,234	44.6%
1160	Sheriff Service Fee	2,957,393	210,698	1,958,797	998,596	2,468,517	488,876	66.2%
1161	Sheriff Special Revenue	7,525,032	434,425	5,269,032	2,256,000	6,277,147	1,247,885	70.0%
1162	Sheriff's Grant Fund	852,702	18,771	225,829	626,873	478,678	374,024	26.5%
1201	Assessor Revolving Fee	83,623	0	0	83,623	0	83,623	0.0%
1231	Juvenile Probation Fee	216,174	4,465	27,830	188,344	65,000	151,174	12.9%
1232	Special Work Restitution	83,754	0	0	83,754	0	83,754	0.0%
1233	Juvenile Grant Fund	497,902	24,959	221,273	276,629	225,384	272,518	44.4%
1240	Planning Commission Fee	383,515	26,618	131,229	252,285	142,779	240,736	34.2%
1250	Local Emergency Planning Con	13,907	0	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	775,919	49,580	161,425	614,494	228,695	547,223	20.8%
1260	Community Service Fee	182,806	9,786	53,262	129,544	73,361	109,445	29.1%
1270	Community Sentencing	1,290,182	98,495	948,971	341,211	986,460	303,721	73.6%
1280	Drug Court Fund	646,283	13,575	397,722	248,561	400,393	245,890	61.5%
1282	Mental Health Court Fund	93,939	3,030	20,027	73,912	31,458	62,481	21.3%
1290	Shine Program	447,455	12,430	177,320	270,135	186,270	261,185	39.6%
<b>Total</b>		<b>\$45,415,078</b>	<b>\$2,516,170</b>	<b>\$22,644,955</b>	<b>\$22,770,123</b>	<b>\$28,622,856</b>	<b>\$16,792,222</b>	<b>49.9%</b>

Year elapsed = 75.00%

Notes:

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

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2014-2015-Status Report**  
**For the Period Ending March 31, 2015**

**14-15**  
**YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 7,378,654
Exempt Manufacturing Tax	71,286
Miscellaneous Property Tax	25,082
Interest Income	530
<b>Total Revenue</b>	<b>\$ 7,475,553</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$ (4,390,000)
Interest	(1,708,213)
<b>Total Paid YTD</b>	<b>\$ (6,098,213)</b>

**2002 GO Bonds-Series A (Tinker)-Refinanced**

Principal	\$ -
Interest	(14,481)
<b>Total Paid YTD</b>	<b>\$ (14,481)</b>

**2003 GO Bonds-Series A (Tinker)**

Principal	\$ -
Interest	(45,661)
<b>Total Paid YTD</b>	<b>\$ (45,661)</b>

**2014 GO Bonds- BNSF**

Principal	\$ -
Interest	-
<b>Total Paid YTD</b>	<b>\$ -</b>

**Total Bonds Combined**

Principal	\$ (4,390,000)
Interest	(1,768,355)
<b>Total Bond Payments YTD</b>	<b>\$ (6,158,355)</b>

**Judgments**

Principal	\$ -
Interest	-
<b>Total Judgment Payments YTD</b>	<b>\$ -</b>

**Total Expenditures**

**\$ (6,158,355)**

**Ending Cash Balance**

**\$ 7,134,481**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 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
<b>\$ 119,838,122</b>	<b>\$ (57,148,795)</b>	<b>\$ 62,689,328</b>

<b>Balance at 6-30-14</b>	<b>Payments YTD</b>	<b>Balance</b>
\$ 691,633	\$ -	\$ 691,633
<b>\$ 691,633</b>	<b>\$ -</b>	<b>\$ 691,633</b>

## Debt Service Fund Expenditures 10 Year History

