

Oklahoma County  
Monthly Financial Report  
For Period Ending November 30, 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

December 2014

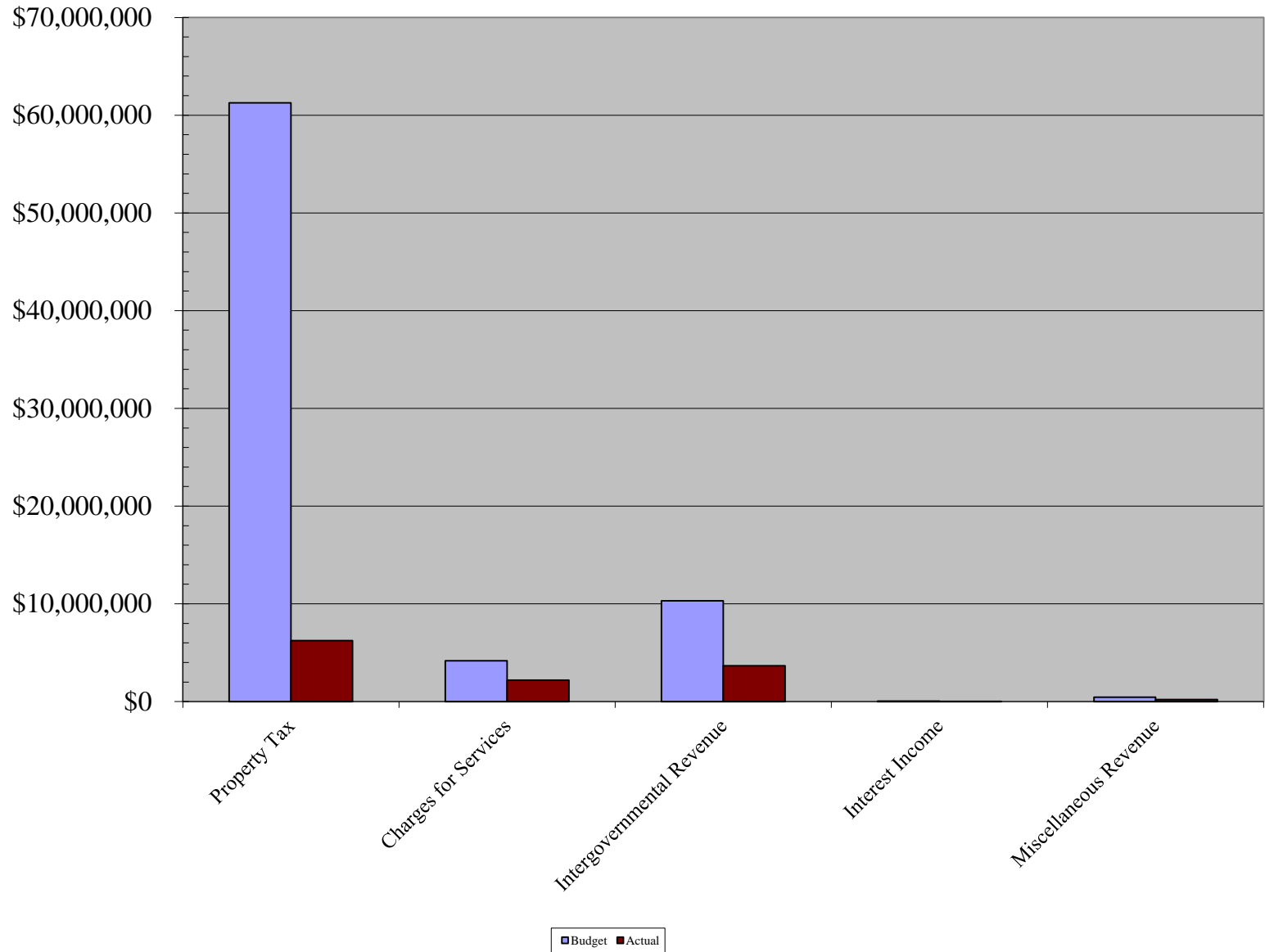
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund  
FY 2014-2015  
Budget Analysis  
For the Period Ending November 30, 2014**

	<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	\$ 6,225,707	\$ (55,038,078)	10.2%	15.2%
Charges for Services	4,177,487	2,182,000	(1,995,486)	52.2%	50.6%
Intergovernmental Revenue	10,318,353	3,656,782	(6,661,571)	35.4%	37.0%
Interest Income	50,000	16,484	(33,516)	33.0%	28.5%
Miscellaneous Revenue	449,966	202,835	(247,131)	45.1%	63.5%
<b>Total Revenue</b>	<b>\$ 76,259,590</b>	<b>\$ 12,283,809</b>	<b>\$ (63,975,782)</b>	<b>16.1%</b>	<b>20.3%</b>
Temporary Cash Transfer In	\$ -	\$ 19,125,000	\$ 19,125,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,912,950)	(5,343,658)	(430,708)		
14-15 Expenditures	\$ 78,274,276	\$ 30,637,857	\$ (47,636,419)	39.1%	39.8%
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>\$ 32,385,256</b>	<b>\$ (47,790,057)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 2,508,568</b>	<b>\$ 2,508,567</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 November 30, 2014



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

	<b>For the Month Ending November 30, 2014</b>			
	<b>14-15 November Actual</b>	<b>13-14 November Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Beginning Cash Balance:</b>	\$ 2,155,592	\$ 4,799,571	\$ (2,643,979)	-55.1%
<b>Revenue:</b>				
Property Tax	\$ 4,994,718	\$ 7,680,363	\$ (2,685,645)	-35.0%
Charges for Services	416,165	377,408	38,757	10.3%
Intergovernmental Revenue	1,598,122	1,495,228	102,894	6.9%
Interest Income	3,361	3,886	(525)	-13.5%
Miscellaneous Revenue	20,018	47,153	(27,135)	-57.5%
<b>Total Revenue</b>	<b>\$ 7,032,383</b>	<b>\$ 9,604,038</b>	<b>\$ (2,571,655)</b>	<b>-26.8%</b>
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(844,453)	(1,000,000)	155,547	
14-15 Expenditures	\$ 5,834,954	\$ 7,495,051	\$ (1,660,097)	-22.1%
Prior Budget Year Expenditures	-	-	-	
<b>Total Expenditures</b>	<b>\$ 5,834,954</b>	<b>\$ 7,495,051</b>	<b>\$ (1,660,097)</b>	<b>-22.1%</b>
<b>Ending Cash Balance</b>	<b>\$ 2,508,568</b>	<b>\$ 5,908,558</b>	<b>\$ (3,399,990)</b>	<b>-57.5%</b>

	<b>For the Year to Date Period Ending November 30, 2014</b>			
	<b>14-15 Year to Date Actual</b>	<b>13-14 Year to Date Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	\$ 8,828,673	\$ 10,378,336	\$ (1,549,663)	-14.9%
	\$ 6,225,707	\$ 8,896,382	\$ (2,670,675)	-30.0%
	2,182,000	2,101,081	80,919	3.9%
	3,656,782	3,464,095	192,687	5.6%
	16,484	21,390	(4,906)	-22.9%
	202,835	255,039	(52,204)	-20.5%
	<b>\$ 12,283,809</b>	<b>\$ 14,737,988</b>	<b>\$ (2,454,178)</b>	<b>-16.7%</b>
	\$ 19,125,000	\$ 16,625,000	\$ 2,500,000	
	-	-	-	
	-	-	-	
	(5,343,658)	(3,640,000)	(1,703,658)	46.8%
	\$ 30,637,857	\$ 30,487,267	\$ 150,590	0.5%
	1,747,399	1,705,499	41,900	2.5%
	<b>\$ 32,385,256</b>	<b>\$ 32,192,766</b>	<b>\$ 192,490</b>	<b>0.6%</b>
	<b>\$ 2,508,568</b>	<b>\$ 5,908,558</b>	<b>\$ (3,399,990)</b>	<b>-57.5%</b>

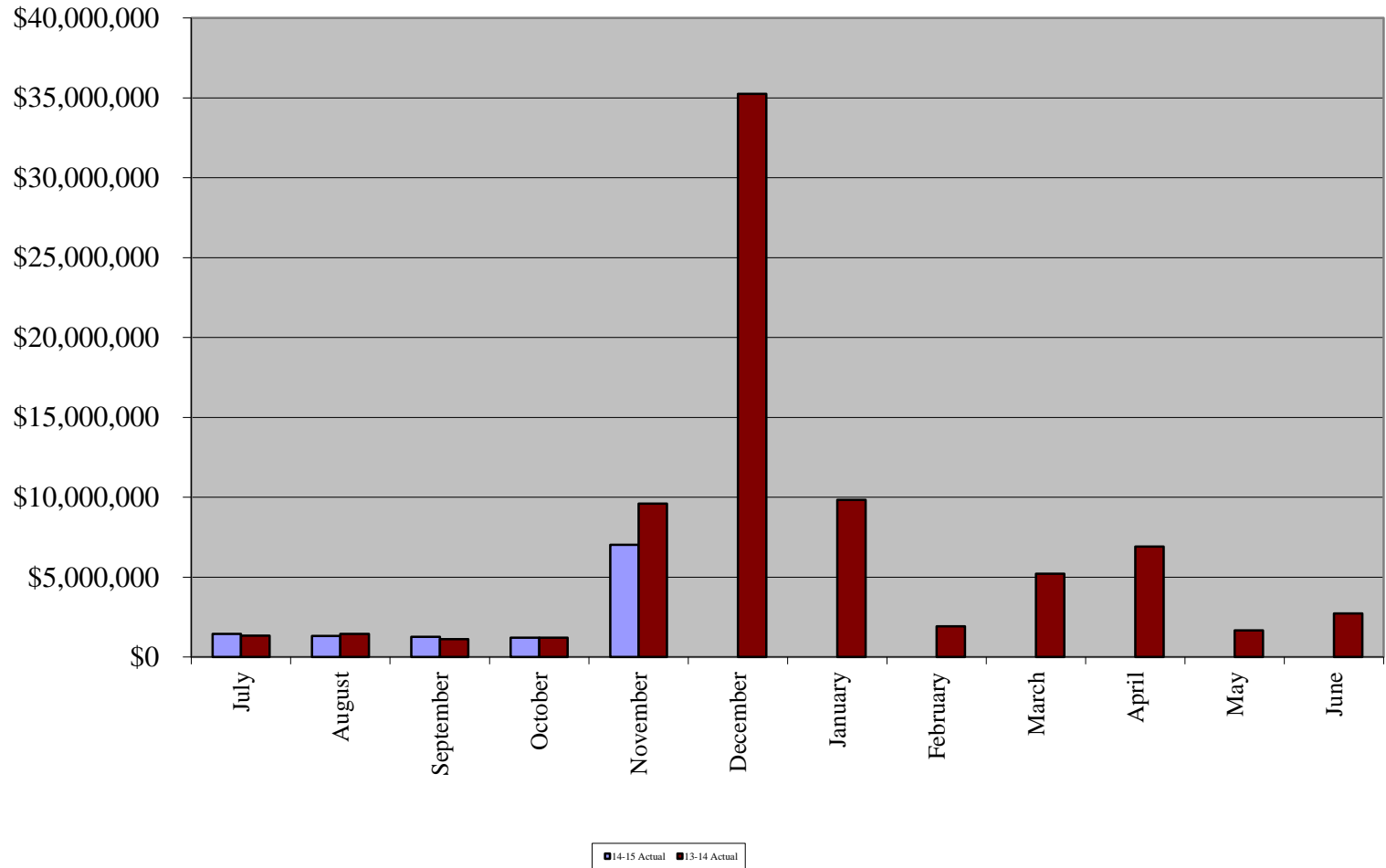
Note 1.)

**Operating Transfers**

	<b>14-15 November Actual</b>	<b>13-14 November Actual</b>	<b>Increase (Decrease)</b>
2010-Capital Projects	\$ (3,748)	\$ -	\$ (3,748)
4010-Employee Benefits	(840,705)	(1,000,000)	159,295
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
<b>Total Operating Transfers</b>	<b>\$ (844,453)</b>	<b>\$ (1,000,000)</b>	<b>\$ 155,547</b>

	<b>14-15 Year to Date Actual</b>	<b>13-14 Year to Date Actual</b>	<b>Increase (Decrease)</b>
	\$ (3,748)	\$ (315,000)	\$ 311,252
	(4,539,910)	(3,000,000)	(1,539,910)
	(800,000)	(325,000)	(475,000)
	-	-	-
	<b>\$ (5,343,658)</b>	<b>\$ (3,640,000)</b>	<b>\$ (1,703,658)</b>

## General Fund Actual Revenue at November 30, 2014



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

Source: Appropriation Trial Balance (Oracle General Ledger)

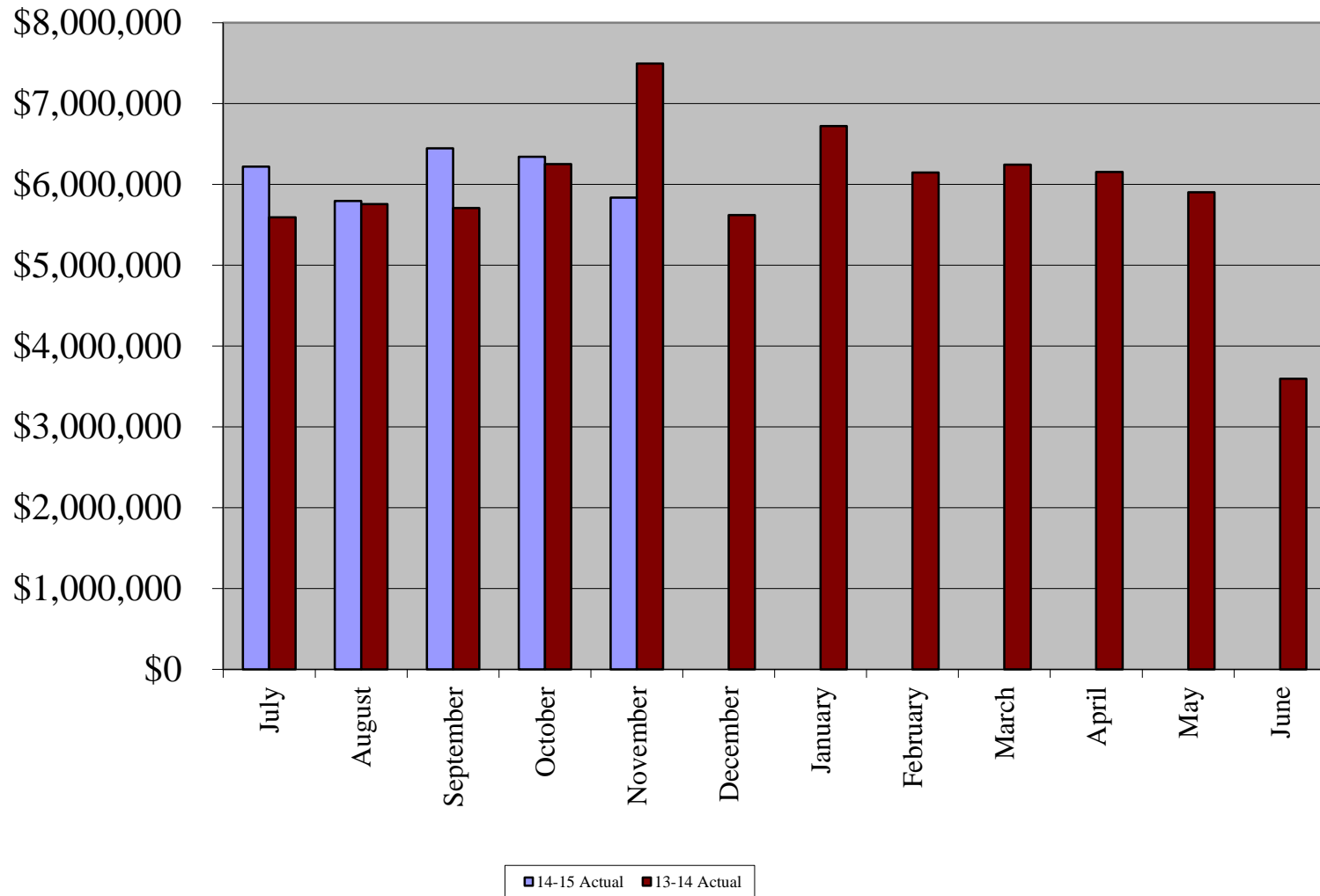
Cost Center	Department	2014-2015 Budget	November 2014 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$5,872,943	\$340,341	\$2,145,221	\$5,148,531*	\$3,727,722	\$4,119,142	\$1,753,801	36.5%	31.9%
1200	County Commissioners	518,253	40,818	203,805	489,132	314,448	206,810	311,443	39.3%	41.3%
1300	Assessor	2,298,601	179,062	904,434	2,170,641	1,394,167	957,452	1,341,149	39.3%	40.3%
1400	Assessor Revaluation	4,787,374	307,588	1,417,835	3,402,804	3,369,539	2,380,716	2,406,658	29.6%	36.7%
1500	Treasurer	597,028	28,866	167,221	401,331	429,807	254,466	342,562	28.0%	35.4%
1600	Court Clerk	5,943,352	507,143	2,432,803	5,838,728	3,510,549	2,452,194	3,491,158	40.9%	37.6%
1700	County Clerk	2,865,981	233,504	1,107,294	2,657,505	1,758,687	1,223,082	1,642,899	38.6%	41.2%
1800	Excise & Equalization Bds	48,961	1,131	4,746	11,391	44,215	8,703	40,258	9.7%	8.2%
1900	County Audit	592,290	7,686	19,120	45,887	573,170	281,191	311,099	3.2%	1.7%
2000	District Attorney-State	150,000	5,811	33,177	79,624	116,823	63,827	86,173	22.1%	24.2%
2100	District Attorney-County	72,398	10,857	25,269	60,646	47,129	51,573	20,825	34.9%	23.2%
2300	Public Defender	52,000	470	8,022	19,252	43,978	34,133	17,867	15.4%	3.7%
2400	Purchasing	288,761	24,888	123,483	296,360	165,278	130,176	158,585	42.8%	40.6%
2500	Election Board	1,274,231	154,818	537,409	1,289,782	736,822	566,776	707,455	42.2%	35.3%
2600	BOCC HR/Health & Safety	462,047	35,303	166,966	400,719	295,081	174,809	287,238	36.1%	40.3%
2700	MIS	2,788,131	159,995	1,044,060	2,505,743	1,744,071	1,692,400	1,095,731	37.4%	36.1%
2801	Facilities Mgmt-Courthouse	1,384,245	101,889	490,808	1,177,940	893,437	556,606	827,639	35.5%	37.4%
2901	Facilities Mgmt-Office Bldg	248,309	20,736	76,676	184,023	171,633	124,847	123,462	30.9%	30.9%
3000	Planning Commission	155,156	23,366	116,744	280,184	38,412	116,744	38,412	75.2%	72.6%
3100	Community Service	597,891	57,172	274,133	657,919	323,758	274,133	323,758	45.8%	40.8%
5100	Sheriff	32,751,171	2,743,388	15,059,394	36,142,546*	17,691,777	16,229,781	16,521,390	46.0%	46.5%
5200	Juvenile Justice Bureau	7,049,905	557,754	2,759,914	6,623,793	4,289,991	2,987,653	4,062,252	39.1%	40.0%
5500	Emergency Management	382,637	23,794	137,324	329,578	245,313	201,076	181,561	35.9%	37.0%
6100	Social Services	1,818,803	123,052	569,880	1,367,712	1,248,923	766,423	1,052,380	31.3%	35.6%
7100	Free Fair	62,245	10,079	39,710	95,304	22,535	40,301	21,944	63.8%	62.0%
8100	OSU Extension	507,732	36,415	193,680	464,831	314,052	209,903	297,829	38.1%	34.7%
9100	District 1	302,660	26,465	131,331	315,194	171,329	194,902	107,758	43.4%	42.1%
9200	District 2	256,859	7,806	126,479	303,549	130,380	133,592	123,267	49.2%	46.0%
9300	District 3	248,254	25,132	124,027	297,665	124,227	125,170	123,084	50.0%	48.3%
9400	County Engineer	503,704	39,625	196,893	472,543	306,811	221,816	281,888	39.1%	39.5%
9991	Employee Benefits Supplement	840,705	840,705	840,705	2,017,692	0	840,705	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	2,555,969	0	0	0	2,555,969	0	2,555,969	0.0%	0.0%
<b>Total</b>		<b>\$78,278,596</b>	<b>\$6,675,659</b>	<b>\$31,478,562</b>	<b>\$75,548,550</b>	<b>\$46,800,034</b>	<b>\$37,621,102</b>	<b>\$40,657,495</b>	<b>40.2%</b>	<b>40.3%</b>

Year elapsed = 41.7%

Notes:

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

# General Fund Actual Expenditures

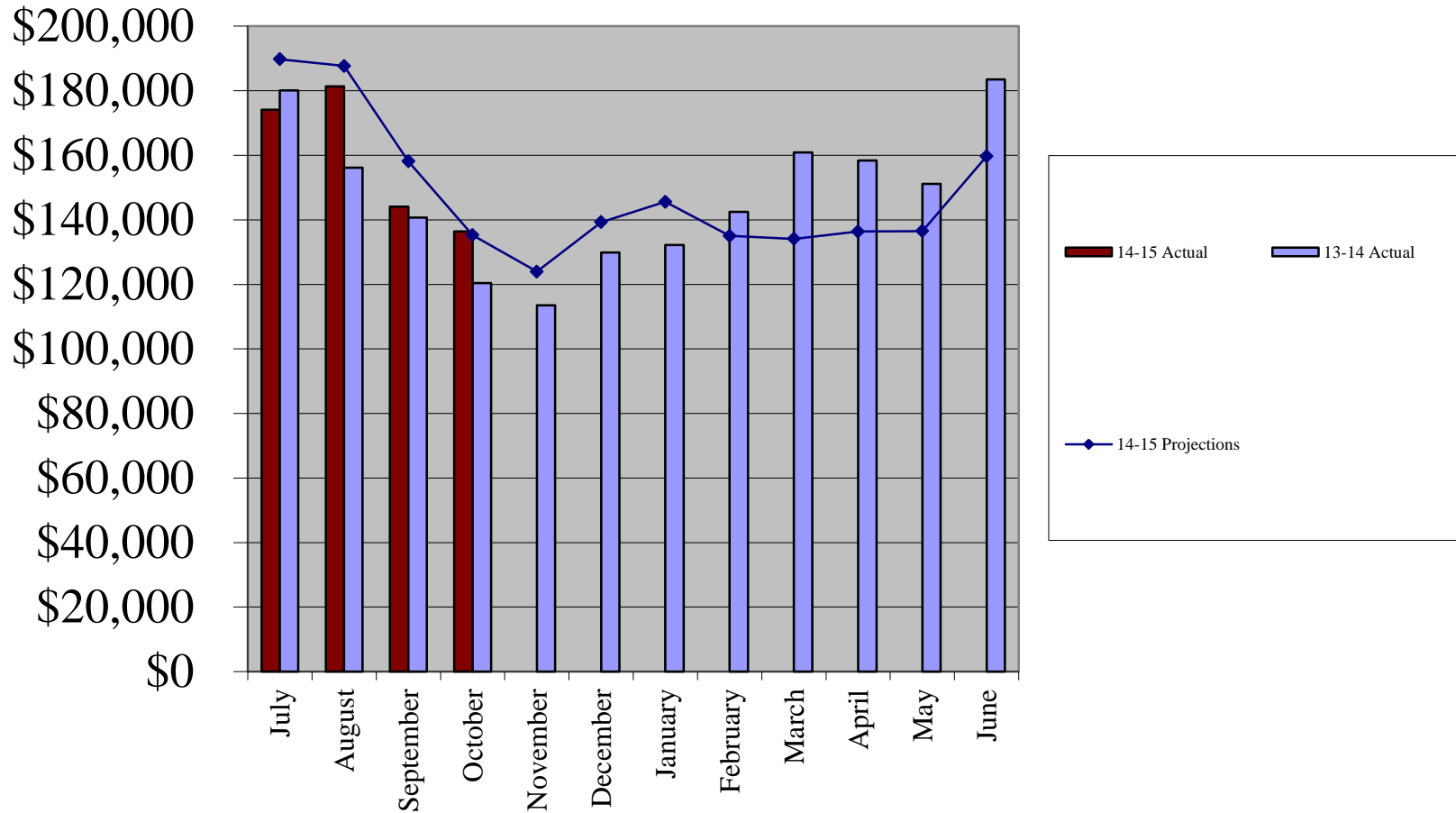


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2014-2015  
November 30, 2014**

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	\$ -	\$ 500	\$ 500	\$ 700
52010	FICA - Retirement Board Members	92	-	38	38	54
52022	Retirement paid by General Fund	4,175	1,738	1,738	3,477	698
	<b>Total Salaries and Benefits</b>	<b>\$ 5,467</b>	<b>\$ 1,738</b>	<b>\$ 2,277</b>	<b>\$ 4,015</b>	<b>\$ 1,452</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 263,975	\$ 636,025	\$ 900,000	\$ 881,375
54023	Electricity (OG&E)	800,000	276,942	323,058	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	314,674	225,326	540,000	110,000
54022	Natural Gas(ONG)	28,000	26,407	4,593	31,000	(3,000)
	<b>Utilities Subtotal</b>	<b>\$ 3,259,375</b>	<b>\$ 881,999</b>	<b>\$ 1,189,001</b>	<b>\$ 2,071,000</b>	<b>\$ 1,188,375</b>
<b>Lease-Purchase Debt</b>						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		4,550	\$ 4,550	\$ 459,550
54455	Bond Administrative Fees	13,000	500	495	995	12,005
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 477,100</b>	<b>\$ 500</b>	<b>\$ 5,045</b>	<b>\$ 5,545</b>	<b>\$ 471,555</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	\$ 404,900	\$ 253,071	\$ 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	9,295	9,230	18,525	16,475
54102	ICB (county-occupied space) rent expense	130,000	61,681	48,319	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	108,430	102,570	211,000	42,550
54103	Storage for Court Clerk records	93,955	60,349	43,106	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	5,000	274	5,274	4,376
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	158,651	151,349	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	392	8,897	9,289	(4,789)
54456	Alcohol and drug screening for county employees	15,000	7,054	7,946	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	2,185	575	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	712	10,890	11,602	26,921
	<b>Other Operating Subtotal</b>	<b>\$ 2,088,469</b>	<b>\$ 1,088,649</b>	<b>\$ 916,077</b>	<b>\$ 2,004,727</b>	<b>\$ 83,742</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 5,857,477</b>	<b>\$ 1,971,148</b>	<b>\$ 2,142,826</b>	<b>\$ 4,113,974</b>	<b>\$ 1,743,503</b>
<b>Capital Outlay</b>						
55390	Copier Lease	\$ 10,000	\$ 1,035	\$ 119	\$ 1,154	\$ 8,846
	<b>Total Capital Outlay - 55000</b>	<b>\$ 10,000</b>	<b>\$ 1,035</b>	<b>\$ 119</b>	<b>\$ 1,154</b>	<b>\$ 8,846</b>
	<b>Grand Total - General Government</b>	<b>\$ 5,872,943</b>	<b>\$ 1,973,921</b>	<b>\$ 2,145,221</b>	<b>\$ 4,119,142</b>	<b>\$ 1,753,802</b>



# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2014-15  
November 30, 2014**

	<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	\$ 4,539,907	\$ -	\$ 4,539,907	\$ 840,705
Premiums/Other	16,273,141	6,552,236	9,173,130	15,725,366	(547,775)
Stop Loss Reimb	60,711	63,851	-	63,851	3,140
<b>Total Resources</b>	<b>\$ 18,910,272</b>	<b>\$ 10,033,213</b>	<b>\$ 9,173,130</b>	<b>\$ 19,206,343</b>	<b>\$ 296,070</b>
<b>Expenses</b>					
Medical Claims	\$ 13,623,533	\$ 5,812,262	\$ 8,137,166	\$ 13,949,428	\$ 325,895
Prescription Drug Claims	4,109,421	1,979,495	2,771,293	4,750,788	641,367
Dental Claims	1,251,459	473,801	663,321	1,137,122	(114,337)
Vision Claims	169,766	58,171	81,439	139,610	(30,156)
County Pharmacy	244,091	124,971	174,959	299,930	55,839
Employee Assistance Program	23,509	11,755	16,456	28,211	4,702
Medicare Supplement - Phys. Mutual	772,968	263,648	369,107	632,755	(140,213)
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 20,194,747</u>	<u>\$ 8,724,102</u>	<u>\$ 12,213,742</u>	<u>\$ 20,937,844</u>	<u>\$ 743,097</u>
Administration Fees & Other	680,480	307,480	364,064	671,544	(8,936)
Life/AD&D Premiums	347,624	138,356	193,698	332,054	(15,570)
Stop Loss Premiums	781,569	318,473	445,862	764,335	(17,234)
Total Admin/Premiums	<u>\$ 1,809,673</u>	<u>\$ 764,308</u>	<u>\$ 1,003,624</u>	<u>\$ 1,767,933</u>	<u>\$ (41,740)</u>
<b>Total Expenses</b>	<b>\$ 22,004,421</b>	<b>\$ 9,488,410</b>	<b>\$ 13,217,366</b>	<b>\$ 22,705,776</b>	<b>\$ 701,356</b>
<b>Ending Cash Balance</b>	<b>\$ (3,094,148)</b>	<b>\$ 544,803</b>	<b>\$ (4,044,235)</b>	<b>\$ (3,499,433)</b>	<b>\$ (405,285)</b>

Cash Balance-One Year Ago

\$ 345,589

Notes:

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

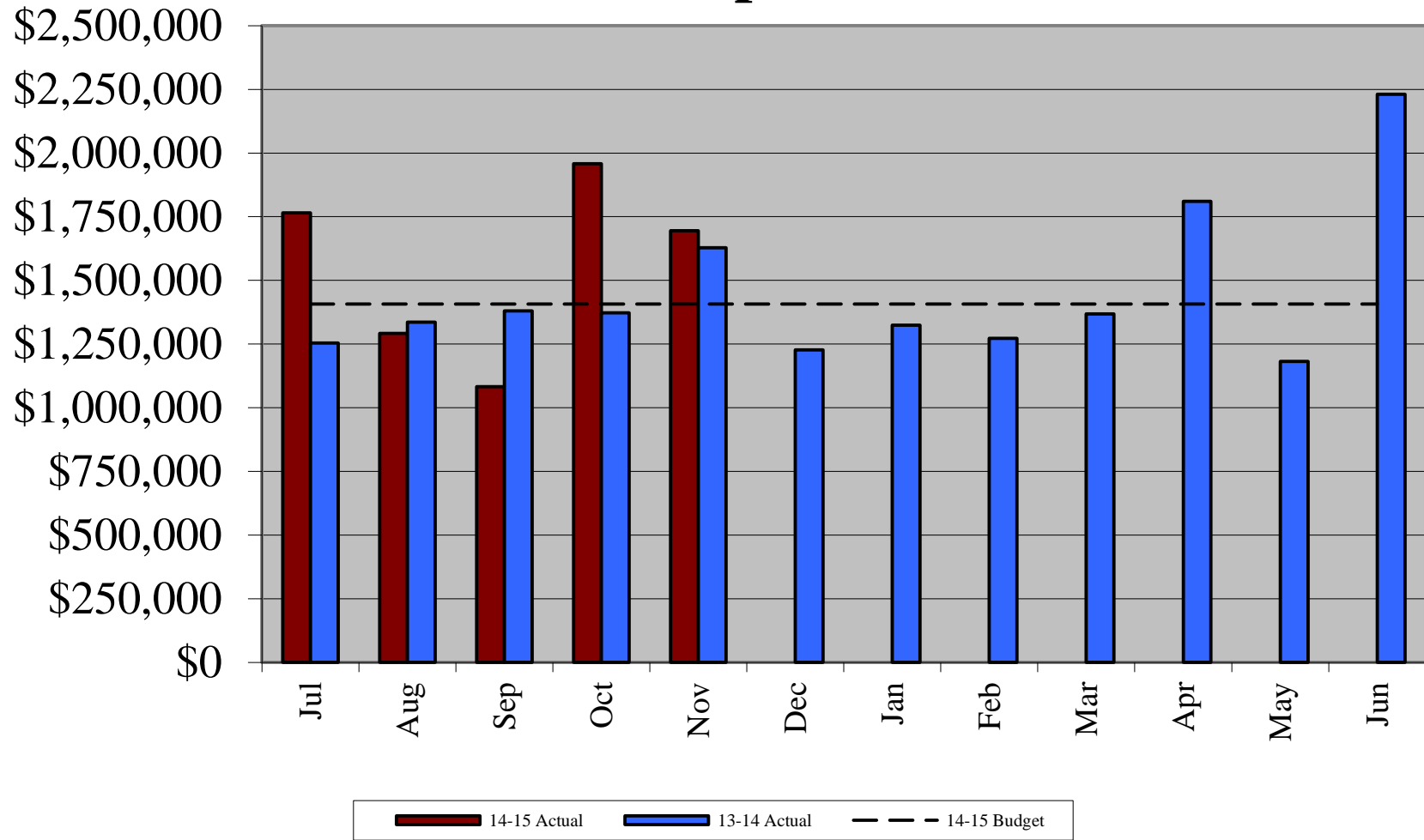
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	608	\$163	\$489
Family	<u>557</u>	\$383	\$1,148
	1,165		

**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.

<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	\$ 1,299,329	\$1,162,452	\$1,377,112	(Oct)
Prescription Drug Claims	<u>\$342,452</u>	395,888	<u>\$395,899</u>	\$603,072	(July)
Total	\$1,477,746	\$1,695,217	\$1,558,351		
	<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	\$1,330,719	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	\$297,034	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,627,753	\$1,448,771		

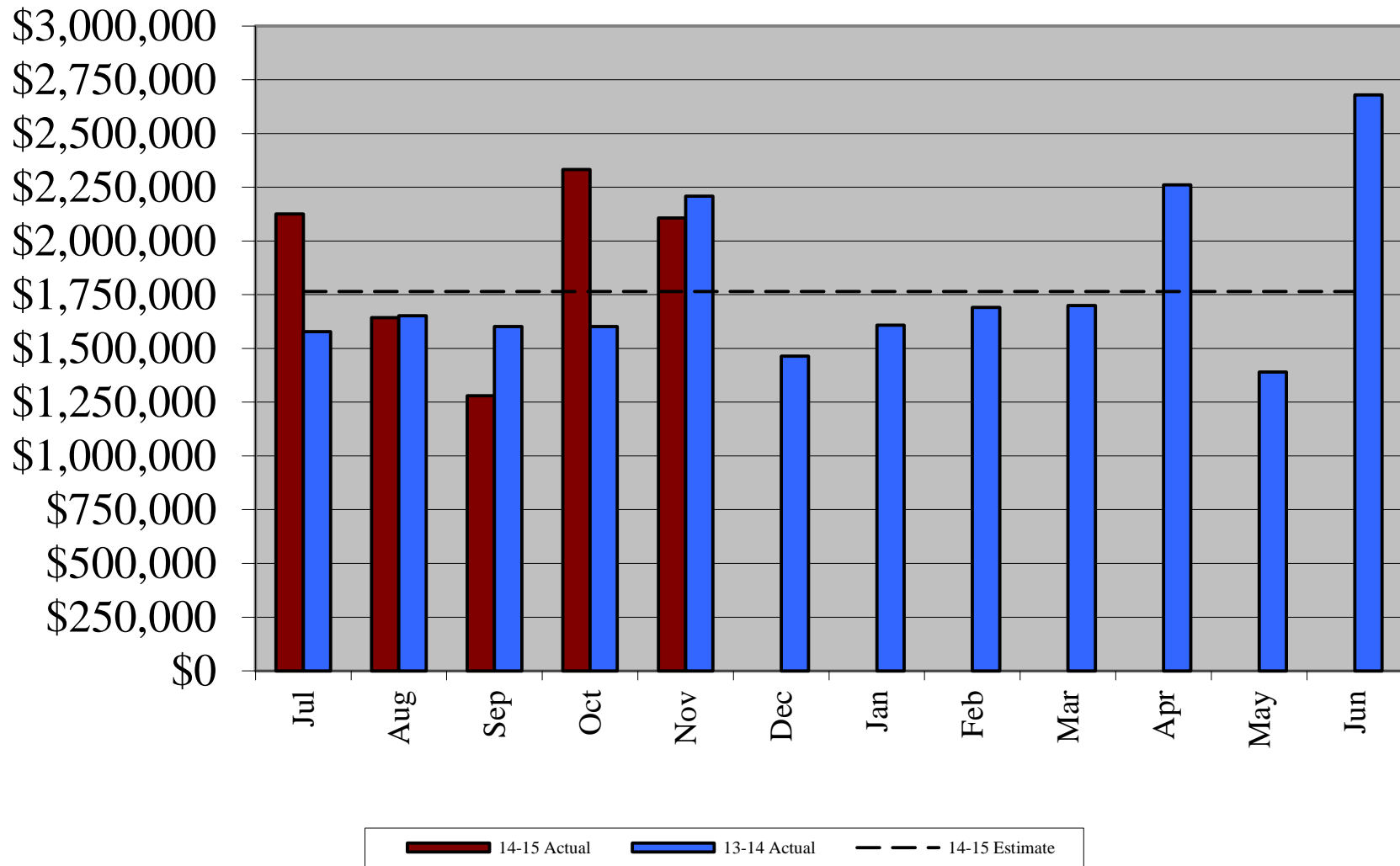
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons  
FY 2014-15  
as of November 30 2014**

	Annual	Annual			At November	At November		
	FY 14-15	FY 13-14	Inc (Dec)	%	FY 14-15	FY 13-14	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	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)			
Transfers In	\$ 3,699,202	\$ 5,369,374	\$ (1,670,172)	-31.1%	\$ 4,539,907	\$ 3,000,000	\$ 1,539,907	51.3%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	4,612,647	3,559,624	1,053,023	30%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	1,899,023	1,488,482	410,541	27.6%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	63,851	21,356	42,495	199.0%
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	40,566	152,114	(111,548)	-73.3%
Interest Income	-	-	-	-	0	-	0	-
<b>Total Resources</b>	<b>\$ 20,156,806</b>	<b>\$ 20,314,805</b>	<b>\$ (157,999)</b>	<b>-0.8%</b>	<b>\$ 10,033,213</b>	<b>\$ 8,988,959</b>	<b>\$ 2,425,115</b>	<b>27.0%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 5,812,262	\$ 5,488,885	\$ 323,377	5.9%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	1,979,495	1,481,029	498,466	33.7%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	473,801	451,582	22,219	4.9%
Vision Claims	159,526	161,682	(2,156)	-1.3%	58,171	61,432	(3,261)	-5.3%
County Pharmacy	237,323	221,901	15,422	6.9%	124,971	88,639	36,332	41.0%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	9,796	9,853	(58)	-0.6%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	263,648	322,710	(59,062)	-18.3%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 8,722,142	\$ 7,904,130	\$ 818,012	10.3%
Administration Fees & Other	680,480	649,360	31,120	4.8%	309,439	302,674	6,765	2.2%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	138,356	139,827	(1,471)	-1.1%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	318,473	296,739	21,734	7.3%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 766,267	\$ 739,240	\$ 27,027	3.7%
<b>Total Expenses</b>	<b>\$ 21,180,120</b>	<b>\$ 21,437,587</b>	<b>\$ (257,466)</b>	<b>-1.2%</b>	<b>\$ 9,488,410</b>	<b>\$ 8,643,370</b>	<b>\$ 845,040</b>	<b>9.8%</b>
June Medical & Rx Claims held until July 1		(1,380,862)						
<b>Ending Cash Balance</b>	<b>\$ (1,023,314)</b>	<b>\$ 258,080</b>	<b>\$ 99,467</b>	<b>39%</b>	<b>\$ 544,803</b>	<b>\$ 345,589</b>	<b>\$ 1,580,075</b>	<b>457.2%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
November 30, 2014**

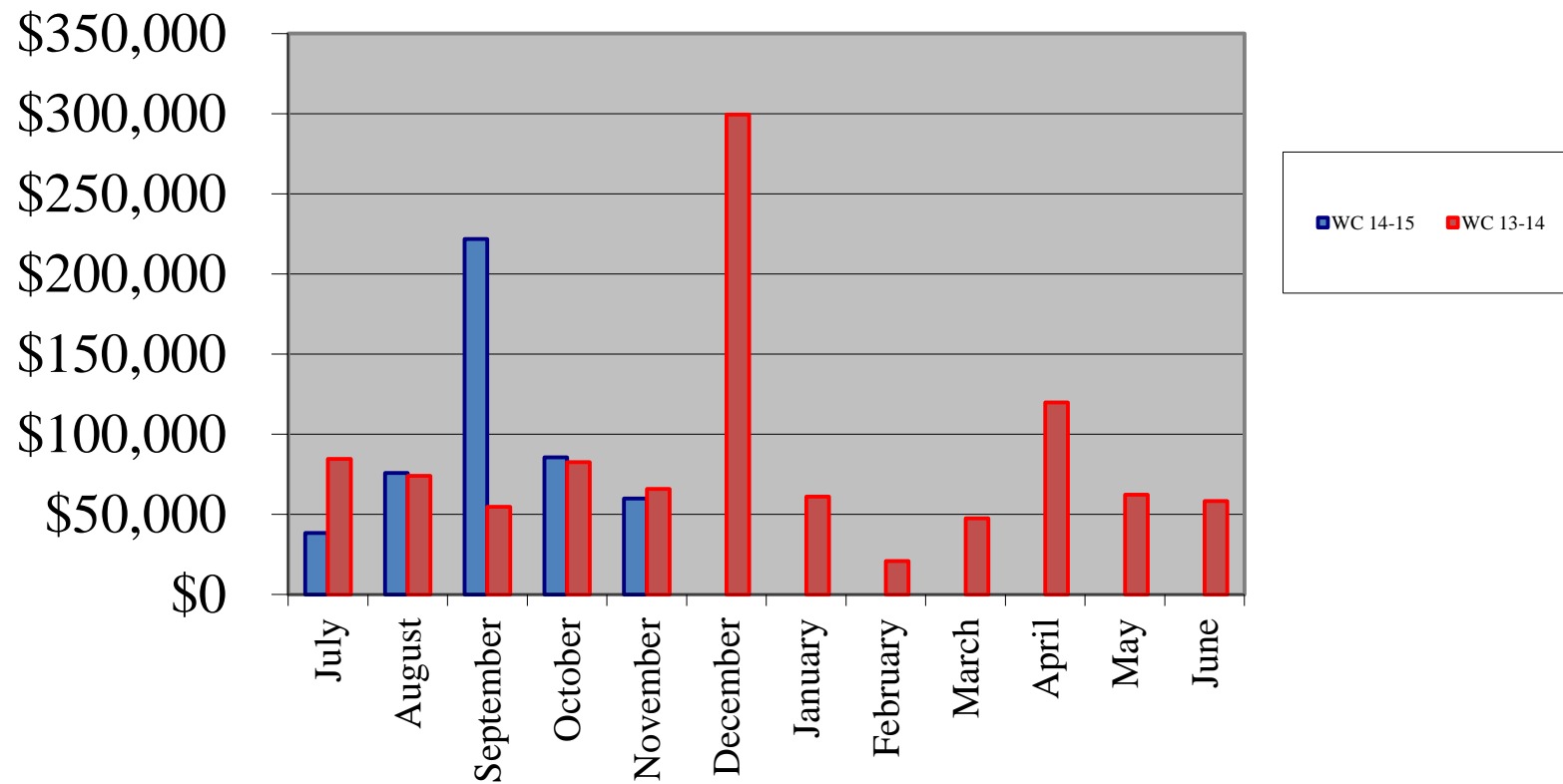
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	221,823	179,482
Transfers/Supplements	1,200,000	800,000	(400,000)
Total Sources	<b>\$ 1,272,366</b>	<b>\$ 1,051,056</b>	<b>\$ (221,311)</b>
Expenditures:			
Claims	\$ 1,027,899	\$ 481,227	(546,672)
Stop loss/Admin Fees	244,468	216,448	(28,020)
Total Expenditures	<b>\$ 1,272,367</b>	<b>\$ 697,675</b>	<b>\$ (574,691)</b>
<b>Ending Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 353,380</b>	<b>\$ 353,381</b>
Cash Balance-One Year Ago		<b>\$ 61,547</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	<b>\$ 138,155</b>	<b>\$ 123,359</b>	<b>\$ (14,796)</b>
Expenditures:			
Tort Claims	\$ 29,469	\$ 6,164	\$ (23,305)
Supportive Services	7,887	4,846	(3,041)
Total Expenditures	<b>\$ 37,356</b>	<b>\$ 11,010</b>	<b>\$ (26,346)</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,799</b>	<b>\$ 112,348</b>	<b>\$ 11,549</b>
Cash Balance-One Year Ago		<b>\$ 104,216</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		
<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	1,076,441	600	600	(80)	Pending	
Completed Technology Projects-Available Funds							-	
<b>Unallocated Funds:</b>								
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469		
Unallocated Funds		261				261		
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 1,635,480</b>	<b>\$ 1,391,389</b>	<b>\$ 2,050</b>	<b>\$ 134,050</b>	<b>\$ 110,041</b>		

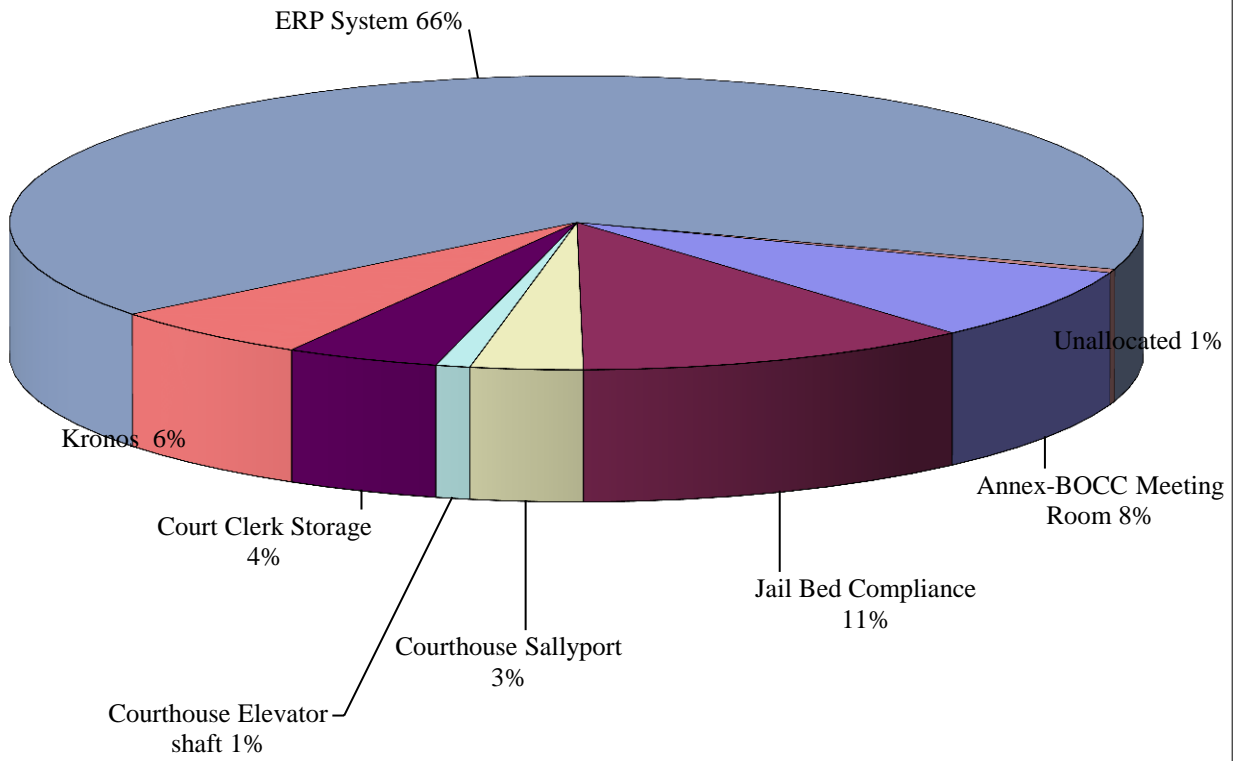
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 1,793,717	\$ 630,615	\$ 803,562	552,722	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 466,773	\$ 856,956	\$ 1,009,256	123,971	Ongoing
<b>Total Capital Projects</b>		<b>\$ 6,385,480</b>	<b>\$ 3,651,879</b>	<b>\$ 1,489,622</b>	<b>\$ 1,946,868</b>	<b>\$ 786,734</b>	

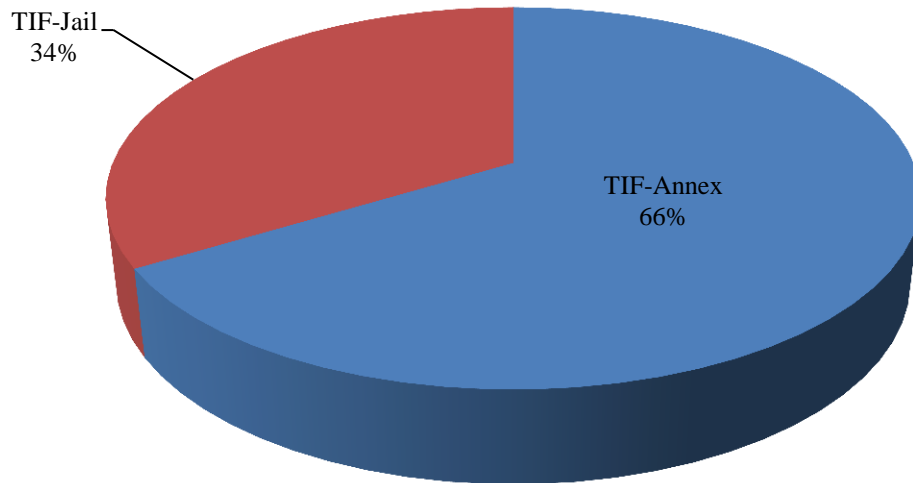
Cash Balance at November 30, 2014	\$2,438,656.19
Temporary Cash Transfer	2,000,000.00
	4,438,656.19
14/15 Available Budget	4,438,612.40
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,438,612.40
<b>Total Cash Available for Projects</b>	<b>\$ 43.79</b>



### 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)*

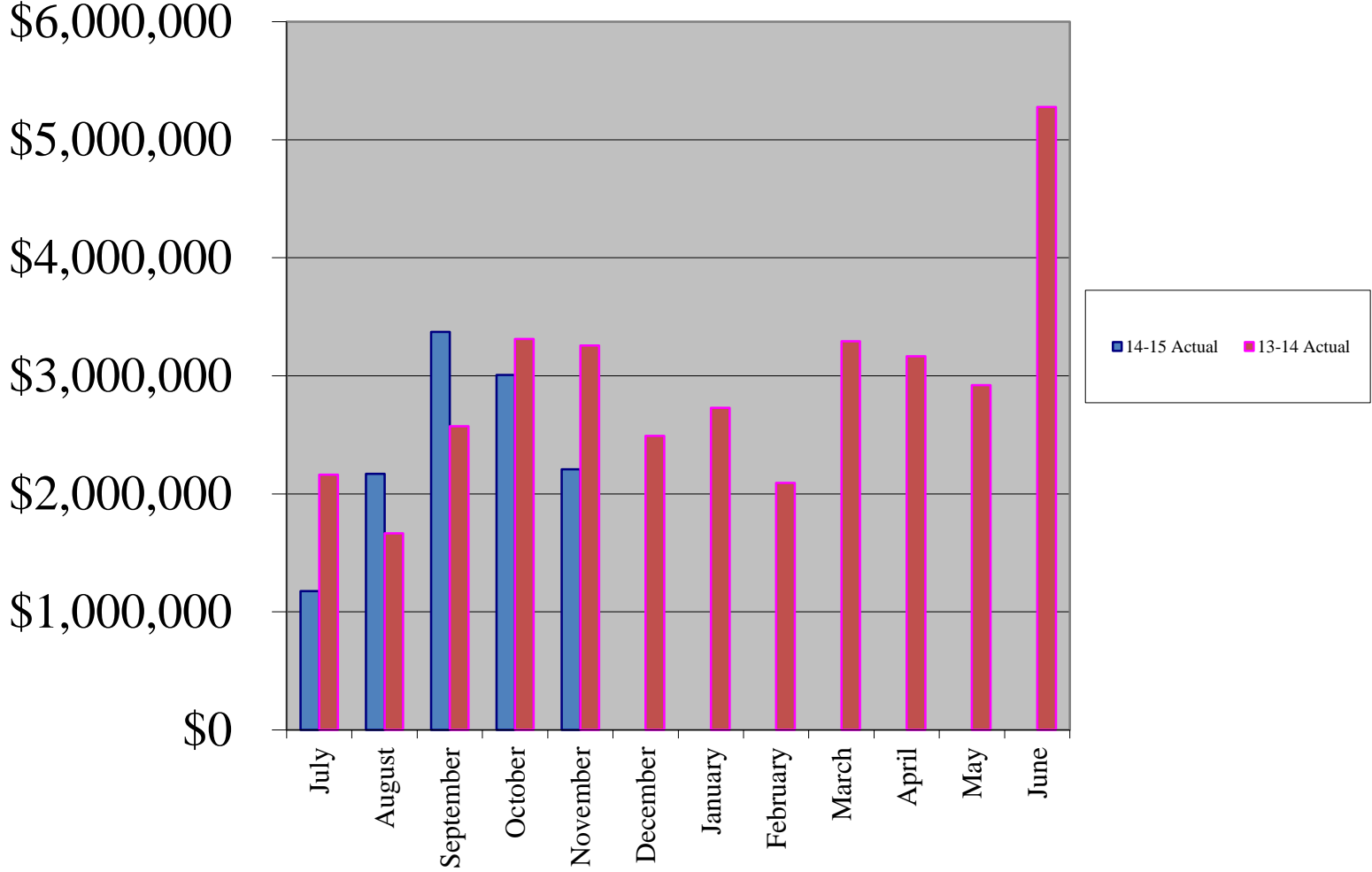
Cost Center	Department	2014-2015 Budget	November 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$4,345,893	\$209,065	\$1,058,679	\$3,287,214	\$1,390,207	\$2,955,686	24.4%
1110	Highway Cash-Dist #2	5,242,048	239,545	1,868,128	3,373,920	3,547,080	1,694,969	35.6%
1110	Highway Cash-Dist #3	4,323,387	584,916	2,272,096	2,051,291	2,844,873	1,478,514	52.6%
1111	CBRI Fund	2,808,300	39,170	167,947	2,640,353	339,182	2,469,118	6.0%
1118	Tax Assessment District	16,775	15,161	15,161	1,614	15,161	1,614	0.0%
1130	Resale Property	3,934,923	264,218	1,137,108	2,797,815	1,688,450	2,246,473	28.9%
1140	Treasurer Mortgage Fee	216,047	7,753	52,984	163,063	66,918	149,129	24.5%
1150	County Clerk Lien Fee	96,726	140	22,446	74,280	28,908	67,818	23.2%
1151	UCC Central Filing Fund	754,604	76,696	348,192	406,412	554,649	199,954	46.1%
1152	Records Mgmt & Preservation	919,671	108,134	276,997	642,674	421,702	497,969	30.1%
1160	Sheriff Service Fee	1,775,539	224,885	1,022,030	753,509	1,394,958	380,581	57.6%
1161	Sheriff Special Revenue	4,563,691	236,662	2,317,560	2,246,131	3,839,631	724,060	50.8%
1162	Sheriff's Grant Fund	569,022	26,255	104,447	464,575	125,572	443,450	18.4%
1201	Assessor Revolving Fee	79,808	0	0	79,808	0	79,808	0.0%
1231	Juvenile Probation Fee	205,370	5,780	16,240	189,130	65,000	140,370	7.9%
1232	Special Work Restitution	81,459	0	0	81,459	0	81,459	0.0%
1233	Juvenile Grant Fund	463,607	27,181	124,253	339,354	125,093	338,514	26.8%
1240	Planning Commission Fee	291,118	5,063	17,249	273,869	33,394	257,724	5.9%
1250	Local Emergency Planning Com	13,907	1,525	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	464,527	0	111,845	352,682	161,425	303,102	24.1%
1260	Community Service Fee	142,409	1,619	16,562	125,846	47,218	95,191	11.6%
1270	Community Sentencing	757,362	109,586	544,274	213,088	588,139	169,223	71.9%
1280	Drug Court Fund	537,533	11,880	342,924	194,609	349,166	188,367	63.8%
1282	Mental Health Court Fund	93,939	0	9,987	83,952	20,301	73,638	10.6%
1290	Shine Program	371,275	12,298	82,137	289,139	109,119	262,156	22.1%
<b>Total</b>		<b>\$33,068,940</b>	<b>\$2,207,532</b>	<b>\$11,930,772</b>	<b>\$21,138,168</b>	<b>\$17,757,670</b>	<b>\$15,311,270</b>	<b>36.1%</b>

*Year elapsed = 41.67%*

Notes:

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

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2014-2015-Status Report**  
**For the Period Ending November 30, 2014**

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

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

**Revenue:**

Property Tax-Current & Prior	\$	771,326
Exempt Manufacturing Tax		47,719
Miscellaneous Property Tax		675
Interest Income		214
<b>Total Revenue</b>		<b>\$ 819,934</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	(4,390,000)
Interest		(889,775)
<b>Total Paid YTD</b>		<b>\$ (5,279,775)</b>

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

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

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

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

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

Principal	\$	(4,390,000)
Interest		(889,775)
<b>Total Bond Payments YTD</b>		<b>\$ (5,279,775)</b>

**Judgments**

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

**Total Expenditures**

**\$ (5,279,775)**

**Ending Cash Balance**

**\$ 1,357,443**

<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	(13,080,825)	8,004,200
<b>\$ 82,585,025</b>	<b>\$ (35,030,825)</b>	<b>\$ 47,554,200</b>
		Refinanced
\$ 10,120,000	\$ (7,805,000)	\$ 2,315,000
3,057,501	(2,995,551)	61,950
<b>\$ 13,177,501</b>	<b>\$ (10,800,551)</b>	<b>\$ 2,376,950</b>
\$ 10,000,000	\$ (7,650,000)	\$ 2,350,000
2,975,596	(2,788,839)	186,758
<b>\$ 12,975,596</b>	<b>\$ (10,438,839)</b>	<b>\$ 2,536,758</b>
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	-	1,100,000
<b>\$ 11,100,000</b>	<b>\$ -</b>	<b>\$ 11,100,000</b>
<b>\$ 91,620,000</b>	<b>\$ (37,405,000)</b>	<b>\$ 54,215,000</b>
28,218,122	(18,865,215)	9,352,908
<b>\$ 119,838,122</b>	<b>\$ (56,270,215)</b>	<b>\$ 63,567,908</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

