

Oklahoma County
Monthly Financial Report
For Period Ending October 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

November 2014

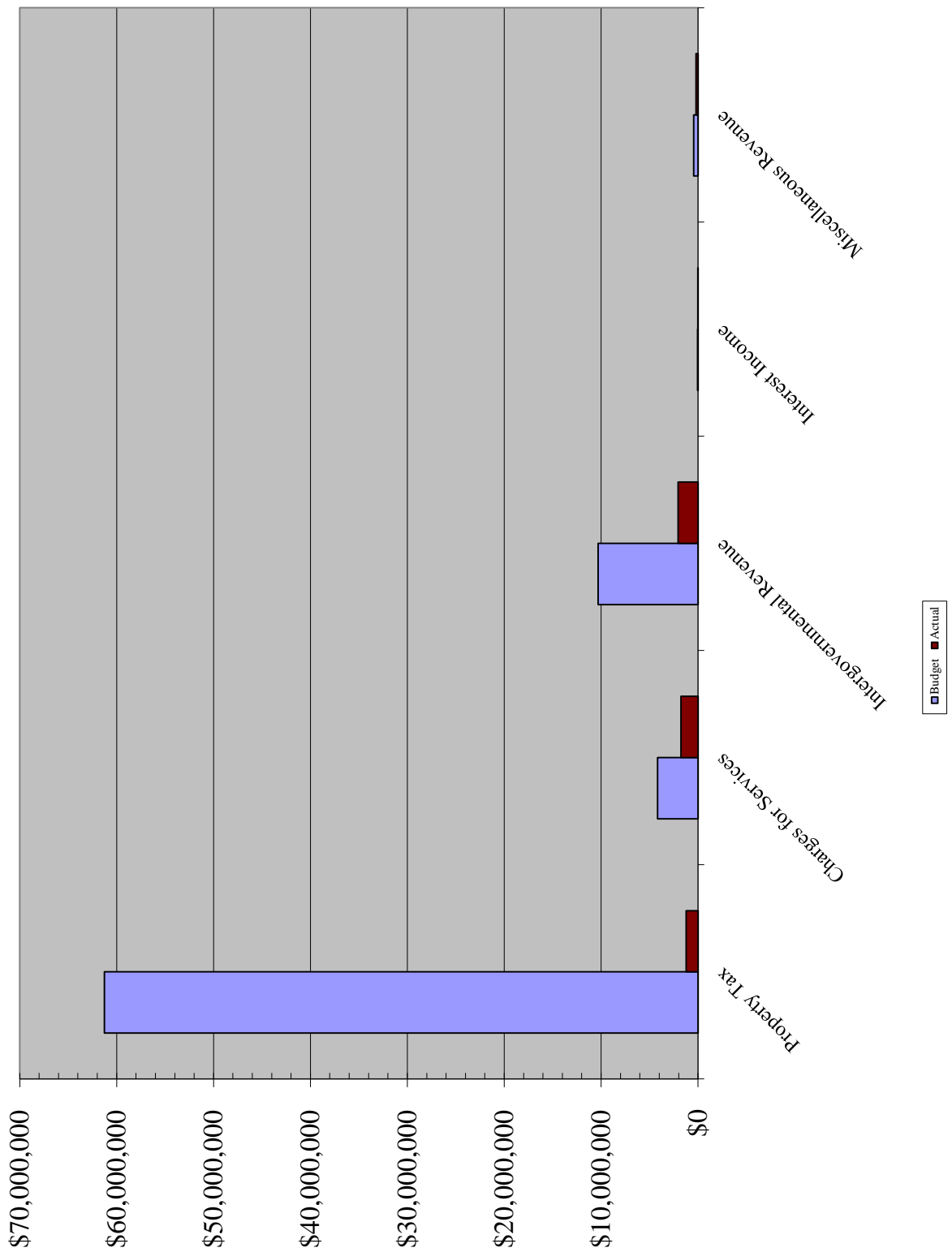
Prepared by the Office ofCarolynn Caudill, County Clerk

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

	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	\$ 1,230,989	\$ (60,032,795)	2.0%	2.1%
Charges for Services	4,177,487	1,765,836	(2,411,651)	42.3%	41.5%
Intergovernmental Revenue	10,318,353	2,058,661	(8,259,693)	20.0%	21.0%
Interest Income	50,000	13,123	(36,877)	26.2%	23.3%
Miscellaneous Revenue	449,966	195,778	(254,188)	43.5%	51.8%
Total Revenue	\$ 76,259,590	\$ 5,264,387	\$ (70,995,204)	6.9%	7.1%
Temporary Cash Transfer In	\$ -	\$ 19,125,000	\$ 19,125,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,912,950)	(4,499,205)	413,745		
14-15 Expenditures	\$ 78,274,276	\$ 24,802,903	\$ (53,471,373)	31.7%	30.5%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	\$ 80,175,314	\$ 26,550,302	\$ (53,625,011)		
Cash Balance*	\$ 0	\$ 2,168,553	\$ 2,168,553		

* 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 October 31, 2014



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

	For the Month Ending October 31, 2014			
	14-15 October Actual	13-14 October Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 3,858,421	\$ 4,953,712	\$ (1,095,291)	-22.1%
Revenue:				
Property Tax	\$ 270,541	\$ 251,940	\$ 18,601	7.4%
Charges for Services	430,026	400,513	29,513	7.4%
Intergovernmental Revenue	488,922	514,367	(25,445)	-4.9%
Interest Income	3,314	3,671	(357)	-9.7%
Miscellaneous Revenue	15,466	42,656	(27,190)	-63.7%
Total Revenue	\$ 1,208,270	\$ 1,213,148	\$ (4,877)	-0.4%
Temporary Cash Transfers In	\$ 3,500,000	\$ 5,000,000	\$ (1,500,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(390,000)	390,000	
14-15 Expenditures	\$ 6,340,008	\$ 5,937,173	\$ 402,835	6.8%
Prior Budget Year Expenditures	58,130	40,117	18,013	
Total Expenditures	\$ 6,398,138	\$ 5,977,290	\$ 420,848	7.0%
Ending Cash Balance	\$ 2,168,553	\$ 4,799,571	\$ (2,631,018)	-54.8%

	14-15 October Actual	13-14 October Actual	Increase (Decrease)
\$	-	\$ (315,000)	\$ 315,000
	-	-	-
	-	(75,000)	75,000
	-	-	-
\$	-	\$ (390,000)	\$ 390,000

Note 1.)

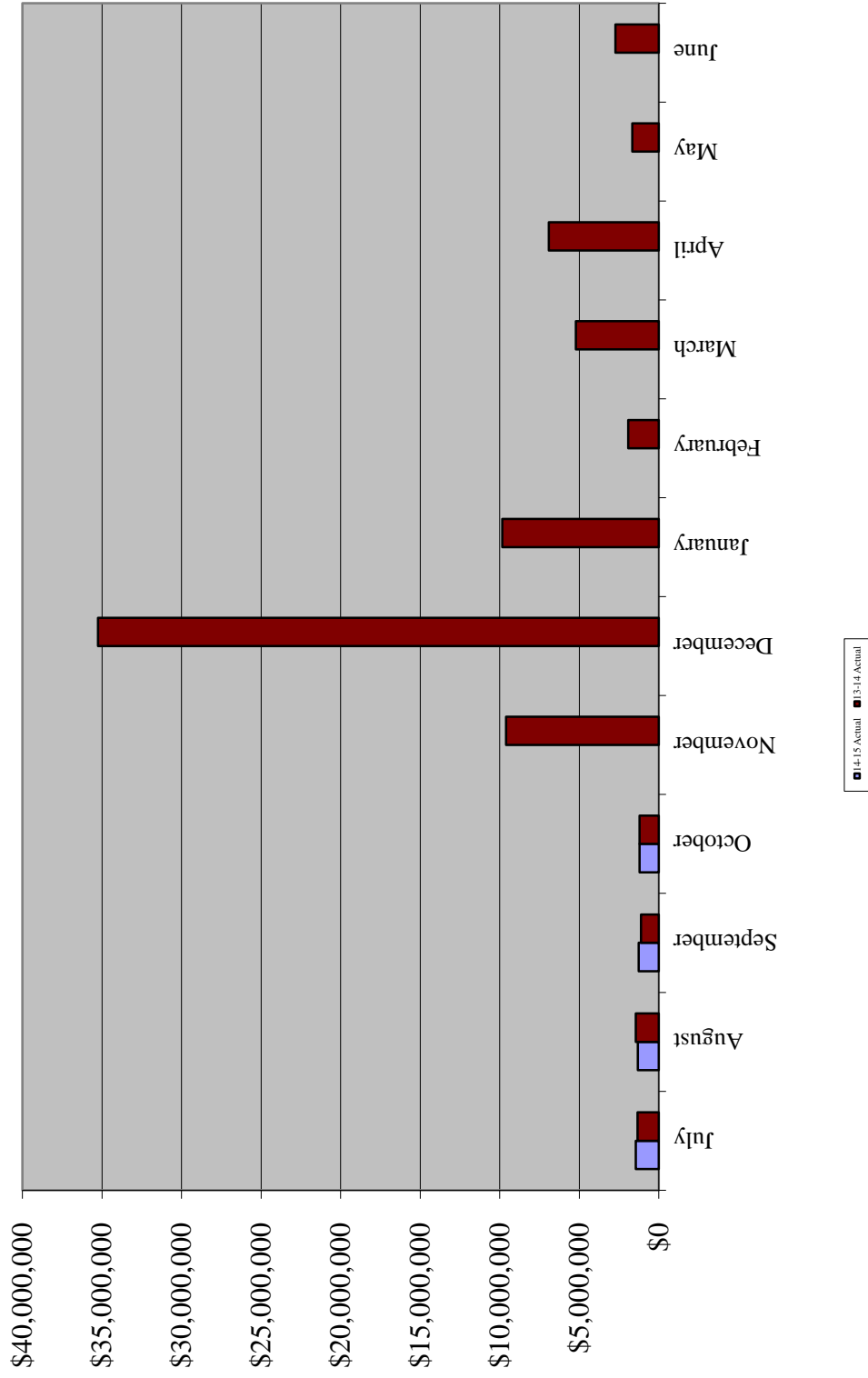
Operating Transfers

2010-Capital Projects	\$ 315,000	-	\$ 315,000
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	(75,000)	75,000
4030-Self Insurance	-	-	-
Total Operating Transfers	-	\$ (390,000)	\$ 390,000

	For the Year to Date Period Ending October 30, 2014			
	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%
\$	1,230,989	\$ 1,216,019	\$ 14,970	1.2%
	1,765,836	1,723,673	42,163	2.4%
	2,058,661	1,968,867	89,794	4.6%
	13,123	17,503	(4,380)	-25.0%
	195,778	207,887	(12,109)	-5.8%
\$	5,264,387	\$ 5,133,950	\$ 130,438	2.5%
\$	19,125,000	\$ 16,625,000	\$ 2,500,000	
	-	-	-	
	-	-	-	
	(4,499,205)	(2,640,000)	(1,859,205)	70.4%
\$	24,802,903	\$ 22,992,216	\$ 1,810,687	7.9%
	1,747,399	1,705,499	41,900	2.5%
\$	26,550,302	\$ 24,697,715	\$ 1,852,587	7.5%
Ending Cash Balance	\$ 2,168,553	\$ 4,799,571	\$ (2,631,018)	-54.8%

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	-	\$ (315,000)	\$ 315,000
	(3,699,205)	(2,000,000)	(1,699,205)
	(800,000)	(325,000)	(475,000)
	-	-	-
\$	(4,499,205)	\$ (2,640,000)	\$ (1,859,205)

General Fund Actual Revenue at October 31, 2014



FY 2014-15 General Fund Expenditures
Status Report

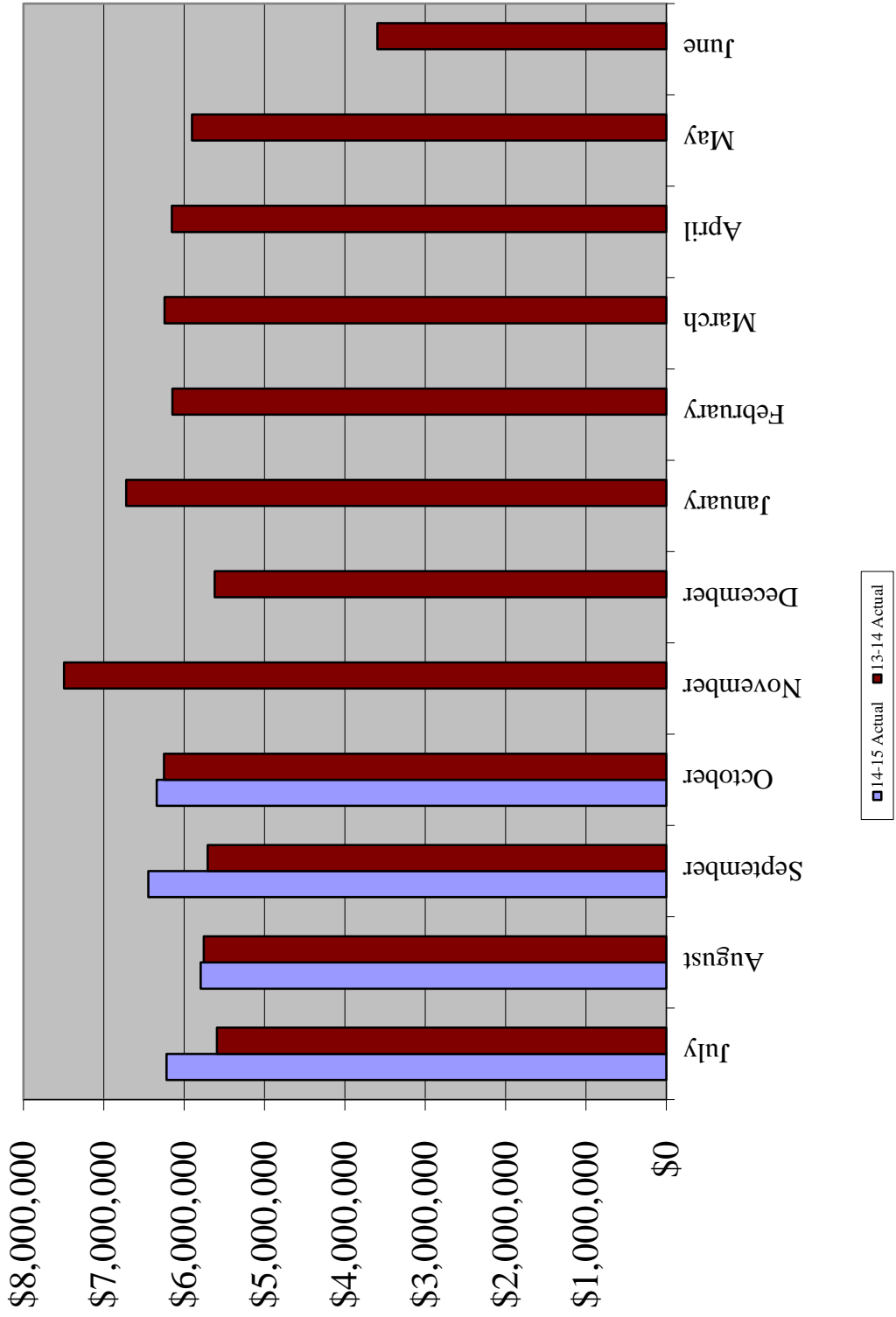
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	October 2014 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Variance	YTD Expenditures + Committed & Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$5,872,943	\$500,818	\$1,804,881	\$5,414,642 *	\$4,068,062	\$4,112,860	\$1,760,083	30.7%	26.6%
1200	County Commissioners	518,253	40,747	162,987	488,962	355,266	166,107	352,146	31.4%	33.0%
1300	Assessor	2,298,601	170,115	725,372	2,176,115	1,573,229	770,214	1,528,387	31.6%	32.1%
1400	Assessor Revaluation	4,787,374	289,420	1,110,247	3,330,741	3,677,127	2,097,426	2,689,948	23.2%	29.6%
1500	Treasurer	597,028	46,801	138,355	415,065	458,673	226,176	370,852	23.2%	26.0%
1600	Court Clerk	5,943,352	482,158	1,925,660	5,776,980	4,017,692	1,956,553	3,986,799	32.4%	30.1%
1700	Court Clerk	2,865,981	233,347	873,790	2,621,369	1,992,191	1,000,419	1,865,562	30.5%	32.8%
1800	Excise & Equalization Bds	48,961	1,752	3,615	10,846	45,346	7,895	41,066	7.4%	7.5%
1900	County Audit	592,290	9,028	11,434	34,302	580,856	281,191	311,099	1.9%	1.3%
2000	District Attorney-State	150,000	12,884	27,365	82,096	122,635	43,928	106,072	18.2%	17.9%
2100	District Attorney-County	72,398	8,142	14,412	43,236	57,986	34,383	38,015	19.9%	16.4%
2300	Public Defender	52,000	14	7,552	22,655	44,448	30,925	21,075	14.5%	23.8%
2400	Purchasing	288,761	25,123	98,596	295,787	190,165	106,206	182,555	34.1%	32.6%
2500	Election Board	1,274,231	93,142	382,591	1,147,774	891,640	426,979	847,252	30.0%	27.6%
2600	BOCC HR/Health & Safety	462,047	33,220	131,663	394,988	330,384	140,469	321,578	28.5%	31.9%
2700	MIS	2,788,131	316,220	884,064	2,652,193	1,904,067	1,480,480	1,307,651	31.7%	28.5%
2801	Facilities Mgmt-Courthouse	1,384,245	103,607	388,919	1,166,758	995,326	460,650	923,595	28.1%	29.6%
2901	Facilities Mgmt-Office Bldg	248,309	23,270	55,940	167,820	192,369	114,435	133,874	22.5%	24.2%
3000	Planning Commission	155,156	23,444	93,377	280,131	61,779	93,377	61,779	60.2%	59.7%
3100	Community Service	597,891	53,842	216,961	650,884	380,930	216,961	380,930	36.3%	35.4%
5100	Sheriff	32,751,171	2,891,160	12,316,006	36,948,019 *	20,435,165	13,179,393	19,571,778	37.6%	32.9%
5200	Juvenile Justice Bureau	7,049,905	607,074	2,202,160	6,606,479	4,847,745	2,437,772	4,612,133	31.2%	32.4%
5500	Emergency Management	382,637	38,055	113,530	340,590	269,107	178,410	204,227	29.7%	29.5%
6100	Social Services	1,818,803	141,973	446,828	1,340,484	1,371,975	700,563	1,118,240	24.6%	27.1%
7100	Free Fair	62,245	18,986	29,632	88,895	32,613	39,646	22,599	47.6%	62.0%
8100	OSU Extension	507,732	77,058	157,265	471,795	350,467	204,183	303,549	31.0%	28.0%
9100	District 1	302,660	27,024	104,865	314,596	197,795	117,771	184,890	34.6%	33.6%
9200	District 2	256,859	7,929	118,673	356,019	138,186	127,244	129,615	46.2%	43.1%
9300	District 3	248,254	24,139	98,895	296,684	149,359	100,707	147,547	39.8%	38.7%
9400	County Engineer	503,704	39,517	157,268	471,804	346,436	183,657	320,047	31.2%	31.8%
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	3,396,674	0	0	0	3,396,674	0	3,396,674	0.0%	0.0%
Total		\$78,278,596	\$6,340,008	\$24,802,903	\$74,408,709	\$53,475,693	\$31,036,982	\$47,241,615	31.7%	30.5%

Year elapsed = 33.3%

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

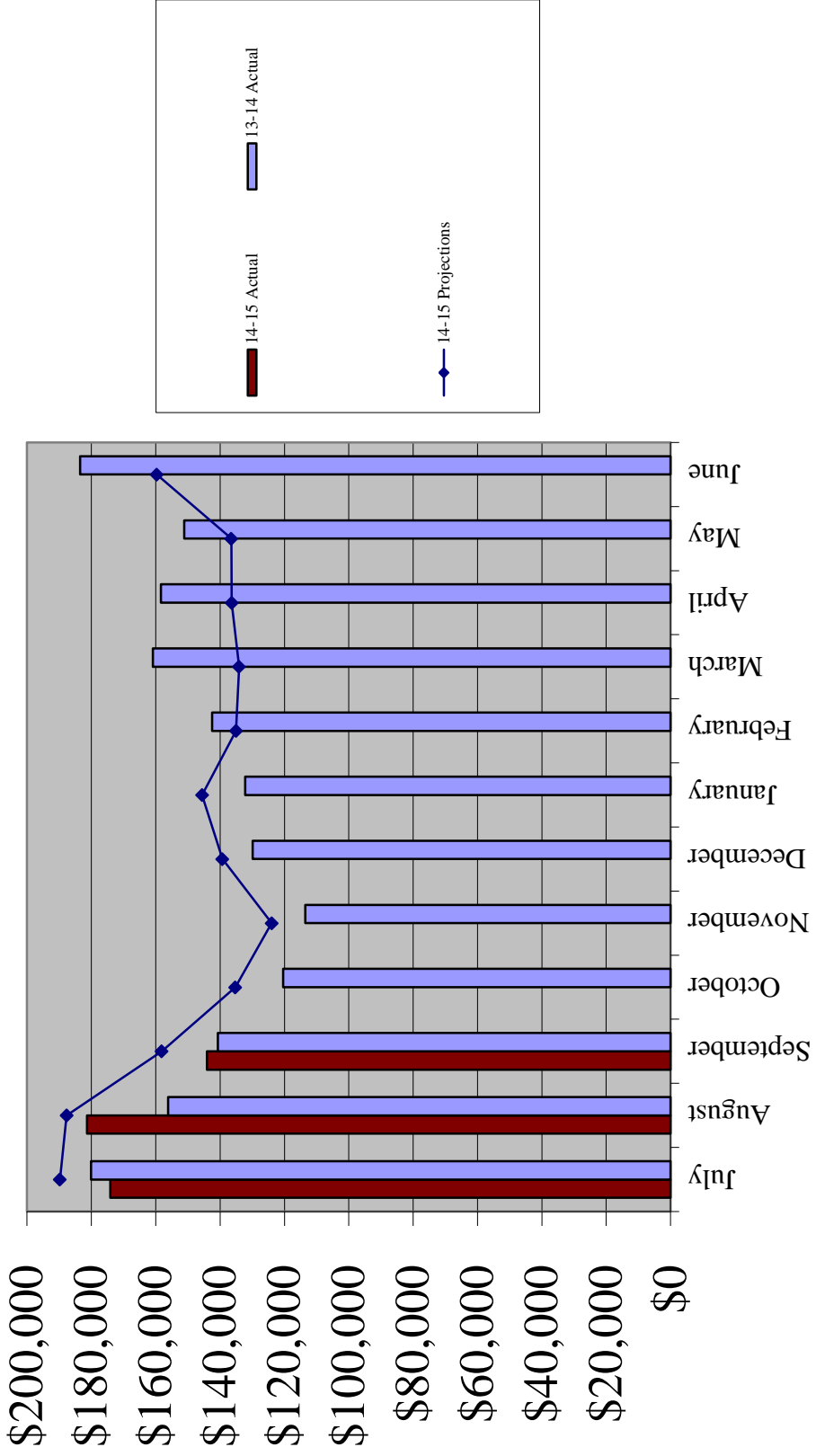
General Fund Actual Expenditures



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

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	\$ -	\$ 400	\$ 400	\$ 800
52010	FICA - Retirement Board Members	92	-	31	31	61
52022	Retirement paid by General Fund	4,175	2,086	1,391	3,477	698
	Total Salaries and Benefits	\$ 5,467	\$ 2,086	\$ 1,821	\$ 3,907	\$ 1,560
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 400,383	\$ 499,617	\$ 900,000	\$ 881,375
54023	Electricity (OG&E)	800,000	351,339	248,661	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	316,531	223,469	540,000	110,000
54022	Natural Gas(ONG)	28,000	27,000	4,000	31,000	(3,000)
	Utilities Subtotal	\$ 3,259,375	\$ 1,095,252	\$ 975,748	\$ 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		495	495	12,505
	Lease-Purchase Debt Subtotal	\$ 477,100	\$ -	\$ 5,045	\$ 5,045	\$ 472,055
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	\$ 455,514	\$ 202,457	\$ 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	11,174	7,351	18,525	16,475
54102	ICB (county-occupied space) rent expense	130,000	71,345	38,655	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	128,944	82,056	211,000	42,550
54103	Storage for Court Clerk records	93,955	68,970	34,485	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650		274	274	9,376
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	189,925	120,075	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	-	8,897	8,897	(4,397)
54456	Alcohol and drug screening for county employees	15,000	10,826	4,174	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	2,300	460	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	1,038,523	489	10,831	11,320	1,027,203
	Other Operating Subtotal	\$ 3,088,469	\$ 1,209,488	\$ 789,565	\$ 1,999,052	\$ 1,089,417
	Total Maintenance and Operations - 54000	\$ 6,857,477	\$ 2,304,740	\$ 1,803,059	\$ 4,107,799	\$ 2,749,678
Capital Outlay						
55390	Copier Lease	\$ 10,000	\$ 1,154		1,154	8,846
	Total Capital Outlay - 55000	\$ 10,000	\$ 1,154	\$ -	\$ 1,154	\$ 8,846
	Grand Total - General Government	\$ 6,872,943	\$ 2,307,979	\$ 1,804,881	\$ 4,112,860	\$ 2,760,084

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
October 31, 2014**

	Amended Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Estimated Annual
Resources					
Beginning Cash Balance	\$ 258,080	\$ 258,080		\$ 258,080	\$ -
June Medical & Rx Claims held until J	(1,380,862)	(1,380,862)		\$(1,380,862)	
Transfers In	\$ 3,699,202	\$ 3,699,202	\$ -	\$ 3,699,202	\$ -
Premiums/Other	16,273,141	5,236,390	10,472,780	15,709,170	(563,971)
Stop Loss Reimb	60,711	63,851	-	63,851	3,140
Total Resources	\$ 18,910,272	\$ 7,876,662	\$ 10,472,780	\$ 18,349,442	\$ (560,830)
Expenses					
Medical Claims	\$ 13,623,533	\$ 4,512,932	\$ 9,025,864	\$ 13,538,796	\$ (84,737)
Prescription Drug Claims	4,109,421	1,583,607	3,167,215	4,750,822	641,401
Dental Claims	1,251,459	385,781	771,563	1,157,344	(94,115)
Vision Claims	169,766	47,722	95,444	143,165	(26,601)
County Pharmacy	244,091	96,274	192,549	288,823	44,732
Employee Assistance Program	23,509	9,796	19,591	29,387	5,878
Medicare Supplement - Phys. Mutual	772,968	263,648	527,296	790,944	17,976
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	\$ 20,194,747	\$ 6,899,760	\$ 13,799,521	\$ 20,699,281	\$ 504,534
Administration Fees & Other	680,480	208,863	484,288	693,151	12,671
Life/AD&D Premiums	347,624	82,599	247,796	330,395	(17,229)
Stop Loss Premiums	781,569	190,287	570,860	761,147	(20,422)
Total Admin/Premiums	\$ 1,809,673	\$ 481,749	\$ 1,302,944	\$ 1,784,693	\$ (24,980)
Total Expenses	\$ 22,004,421	\$ 7,381,509	\$ 15,102,465	\$ 22,483,974	\$ 479,554
Ending Cash Balance	\$ (3,094,148)	\$ 495,153	\$ (4,629,684)	\$ (4,134,531)	\$ (1,040,383)

Cash Balance-One Year Ago

\$ 299,855

Notes:

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

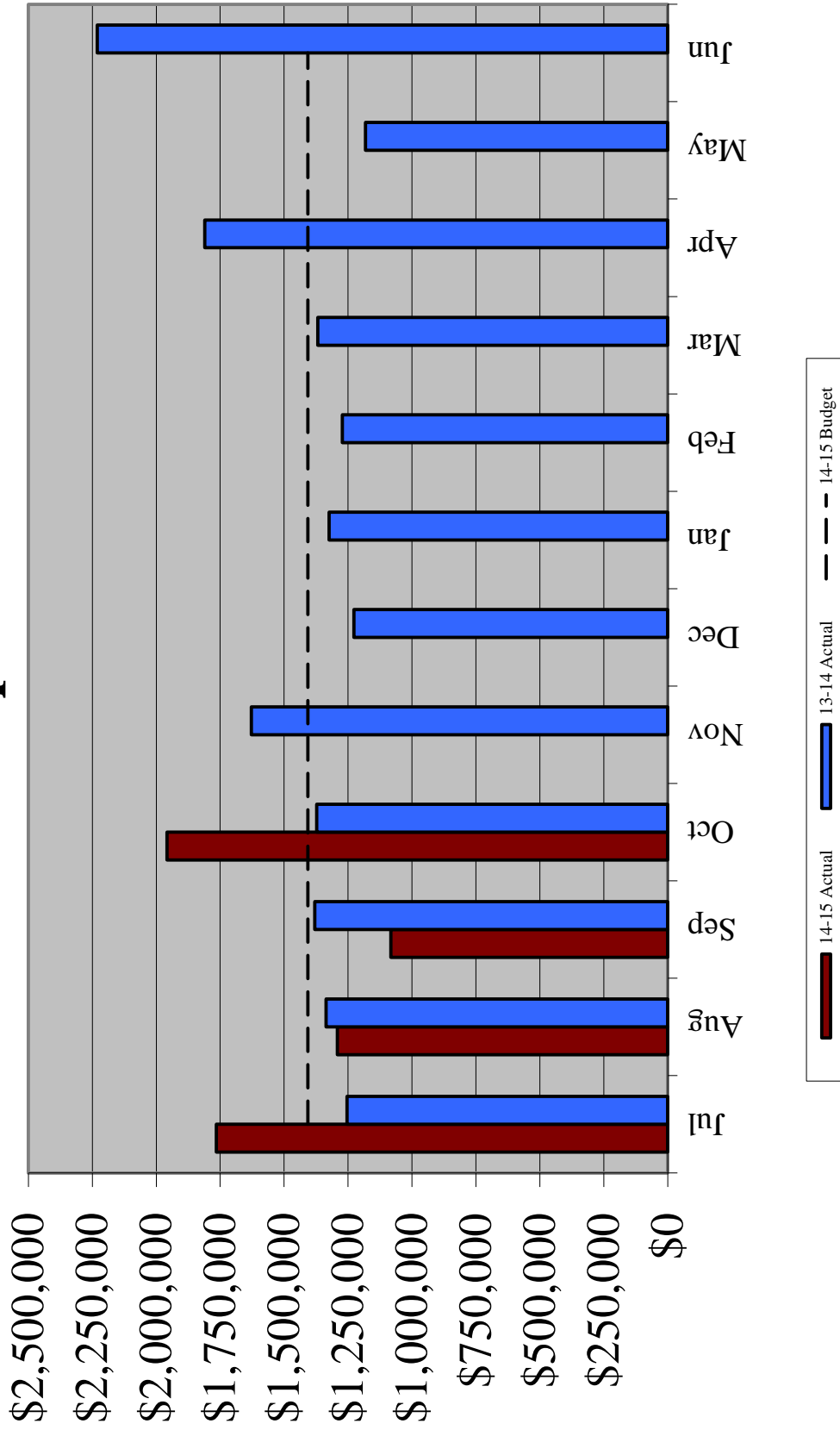
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	597	\$163	\$453
Family	<u>555</u>	\$383	\$1,057
	1,152		

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	\$ 1,377,112	\$1,128,233	\$1,377,112	(Oct)
Prescription Drug Claims	<u>\$342,452</u>	580,511	<u>\$395,902</u>	\$603,072	(July)
Total	\$1,477,746	\$1,957,623	\$1,524,135		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$1,062,689	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	\$309,474	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,372,163	\$1,448,771		

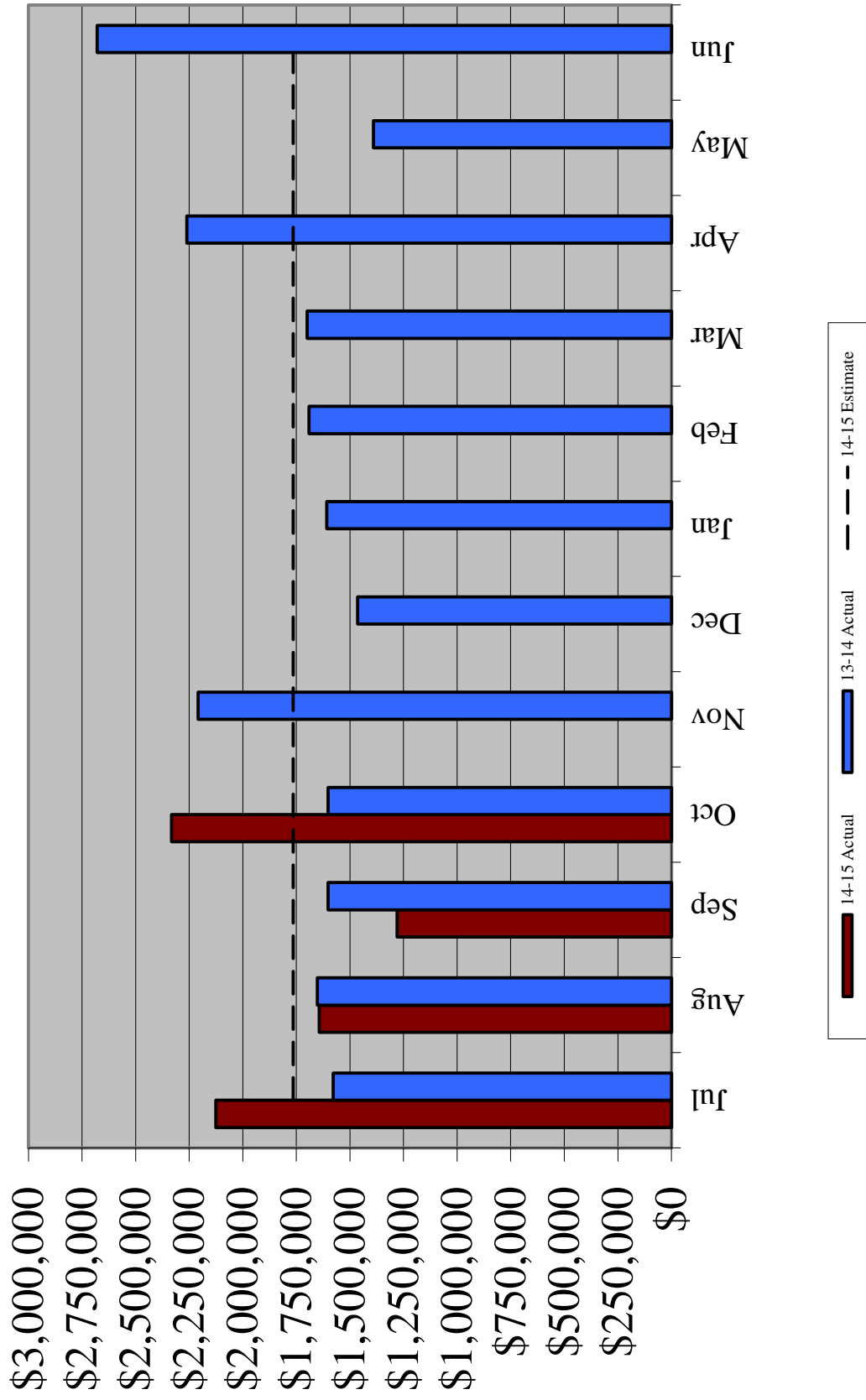
Medical & Prescription Claims



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

	Annual	Annual			At October	At October		
	FY 14-15	FY 13-14	Inc (Dec)	%	FY 14-15	FY 13-14	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%
June Medical & Rx Claims held until July 1					\$ (1,380,862)			
Transfers In	\$ 3,699,202	\$ 5,369,374	\$ (1,670,172)	-31.1%	\$ 3,699,202	\$ 2,000,000	\$ 1,699,202	85.0%
Employer Premiums	11,380,272	9,712,447	1,667,825	17.2%	3,677,447	2,685,457	991,990	37%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	1,533,970	1,143,538	390,432	34.1%
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%	24,974	116,646	(91,672)	-78.6%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 20,156,806	\$ 20,314,805	\$ (157,999)	-0.8%	\$ 7,876,662	\$ 6,734,380	\$ 2,523,143	37.5%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 4,512,932	\$ 3,946,896	\$ 566,036	14.3%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	1,583,607	1,183,995	399,612	33.8%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	385,781	333,096	52,685	15.8%
Vision Claims	159,526	161,682	(2,156)	-1.3%	47,722	50,885	(3,163)	-6.2%
County Pharmacy	237,323	221,901	15,422	6.9%	96,274	66,299	29,975	45.2%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	7,836	5,916	1,920	32.5%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	263,648	259,154	4,494	1.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 6,897,801	\$ 5,846,241	\$ 1,051,560	18.0%
Administration Fees & Other	680,480	649,360	31,120	4.8%	210,822	237,782	(26,960)	-11.3%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	82,599	111,700	(29,101)	-26.1%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	190,287	238,802	(48,515)	-20.3%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 483,708	\$ 588,284	\$ (104,576)	-17.8%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 7,381,509	\$ 6,434,525	\$ 946,984	14.7%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (1,023,314)	\$ 258,080	\$ 99,467	39%	\$ 495,153	\$ 299,855	\$ 1,576,159	525.6%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
October 31, 2014

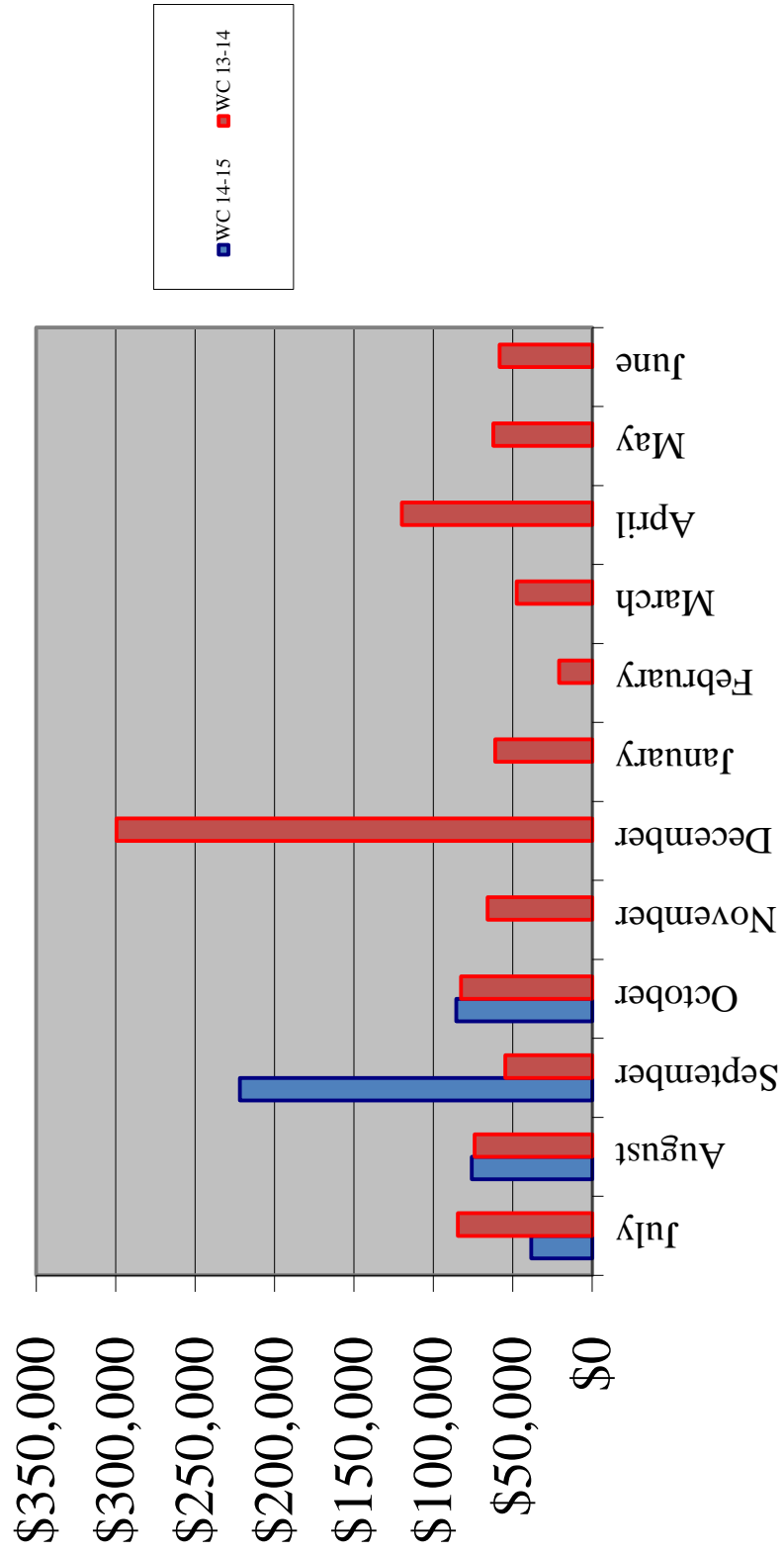
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	204,581	162,240
Transfers/Supplements	1,200,000	800,000	(400,000)
Total Sources	\$ 1,272,366	\$ 1,033,814	\$ (238,552)
Expenditures:			
Claims	\$ 1,027,899	\$ 421,399	(606,500)
Stop loss/Admin Fees	244,468	214,173	(30,295)
Total Expenditures	\$ 1,272,367	\$ 635,572	\$ (636,795)
Ending Cash Balance*	\$ 0	\$ 398,243	\$ 398,243
Cash Balance-One Year Ago		\$ 127,325	

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	\$ 6,164	\$ (23,305)
Supportive Services	7,887	3,530	(4,357)
Total Expenditures	\$ 37,356	\$ 9,694	\$ (27,662)
Ending Cash Balance*	\$ 100,799	\$ 113,665	\$ 12,866
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

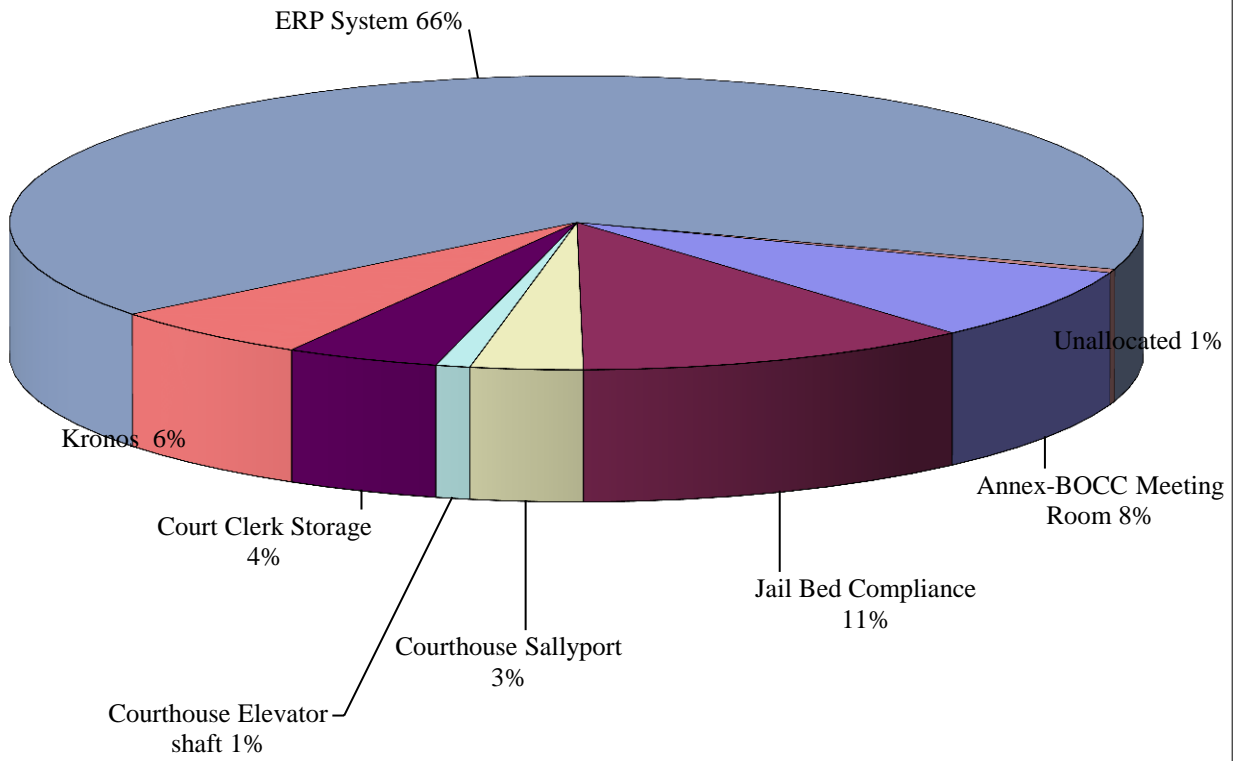
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14- 15 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	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	
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	1,077,041		-	(80)	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	6,469				6,469	
Unallocated Funds		180				180	
Total Ongoing Budgeted Capital Projects		\$ 1,635,399	\$ 1,391,989	\$ 1,450	\$ 133,450	\$ 109,960	

TIF Projects:

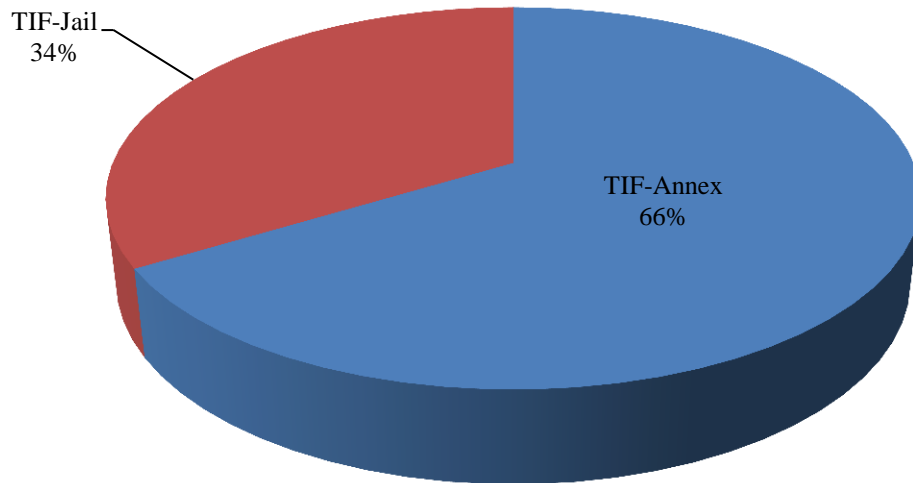
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,803,865	\$ 620,459	\$ 793,405	552,730	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 776,910	\$ 546,819	\$ 699,119	123,971	Ongoing
Total Capital Projects		\$ 6,385,399	\$ 3,972,764	\$ 1,168,728	\$ 1,625,974	\$ 786,661	

Cash Balance at October 31, 2014	\$2,755,758.14
Temporary Cash Transfer	2,000,000.00
	<u>4,755,758.14</u>
14/15 Available Budget	4,759,424.84
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>4,759,424.84</u>
Total Cash Available for Projects	\$ (3,666.70)

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)

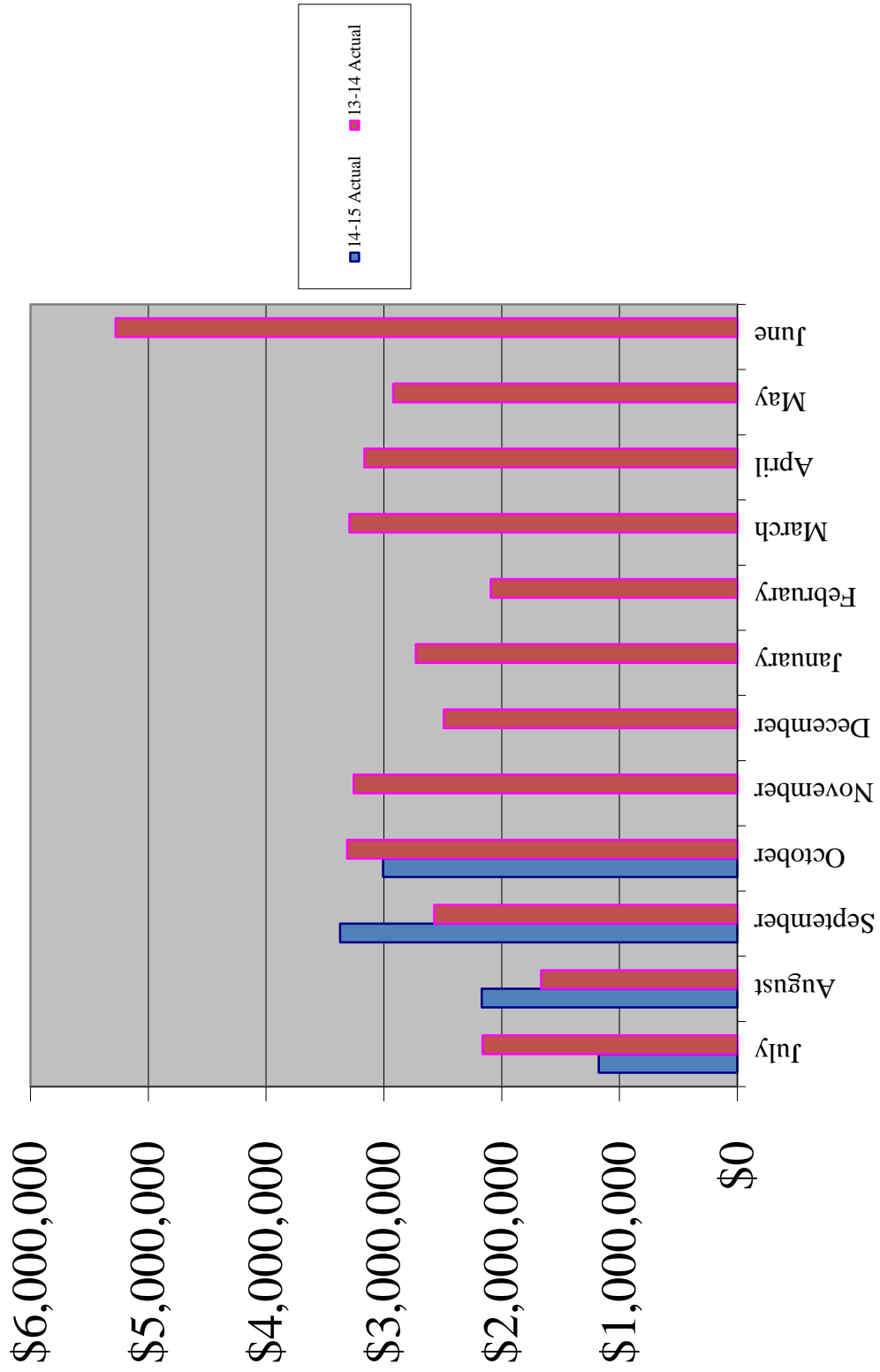
Cost Center	Department	2014-2015 Budget	October 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$3,382,667	\$323,561	\$849,615	\$2,533,052	\$1,105,933	\$2,276,735	25.1%
1110	Highway Cash-Dist #2	4,904,325	441,069	1,628,582	3,275,743	3,074,483	1,829,842	33.2%
1110	Highway Cash-Dist #3	3,472,788	399,552	1,687,580	1,785,608	2,337,377	1,135,411	48.6%
1111	CBRI Fund	2,730,192	8,635	128,777	2,601,415	339,182	2,391,010	4.7%
1118	Tax Assessment District	15,161	0	0	15,161	0	15,161	0.0%
1130	Resale Property	3,934,923	122,592	872,890	3,062,033	1,519,350	2,415,573	22.2%
1140	Treasurer Mortgage Fee	203,611	26,767	45,231	158,380	60,206	143,406	22.2%
1150	County Clerk Lien Fee	88,636	1,242	22,306	66,329	28,908	59,728	25.2%
1151	UCC Central Filing Fund	691,715	40,453	271,496	420,219	497,863	193,852	39.2%
1152	Records Mgmt & Preservation	846,499	54,048	168,863	677,636	351,719	494,780	19.9%
1160	Sheriff Service Fee	1,449,375	290,844	797,145	652,230	1,144,914	304,461	55.0%
1161	Sheriff Special Revenue	3,852,685	1,047,273	2,080,898	1,771,787	3,084,477	768,208	54.0%
1162	Sheriff's Grant Fund	569,022	11,854	78,192	490,830	99,317	469,705	13.7%
1201	Assessor Revolving Fee	78,561	0	0	78,561	0	78,561	0.0%
1231	Juvenile Probation Fee	169,332	3,425	10,460	158,872	65,000	104,332	6.2%
1232	Special Work Restitution	80,809	0	0	80,809	0	80,809	0.0%
1233	Juvenile Grant Fund	418,466	20,263	97,073	321,393	97,953	320,513	23.2%
1240	Planning Commission Fee	269,580	4,807	12,186	257,394	29,703	239,877	4.5%
1250	Local Emergency Planning Con	13,907	0	0	13,907	1,525	12,382	0.0%
1251	Emergency Mgmt Fund	313,446	57,780	111,845	201,600	161,425	152,020	35.7%
1260	Community Service Fee	132,569	1,616	14,943	117,626	35,218	97,351	11.3%
1270	Community Sentencing	704,103	114,299	434,688	269,415	463,340	240,763	61.7%
1280	Drug Court Fund	535,677	12,615	331,044	204,633	337,286	198,391	61.8%
1282	Mental Health Court Fund	89,500	5,430	9,987	79,513	20,301	69,199	11.2%
1290	Shine Program	371,054	20,386	69,839	301,215	74,842	296,212	18.8%
Total		\$29,318,604	\$3,008,511	\$9,723,240	\$19,595,363	\$14,930,322	\$14,388,282	33.2%

Year elapsed = 33.33%

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 October 31, 2014

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 149,641
Exempt Manufacturing Tax	37,838
Miscellaneous Property Tax	507
Interest Income	209
Total Revenue	\$ 188,195

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

\$ 725,704

Debt Service Fund Expenditures 10 Year History

