

Oklahoma County
Monthly Financial Report
For Period Ending September 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

October 2014

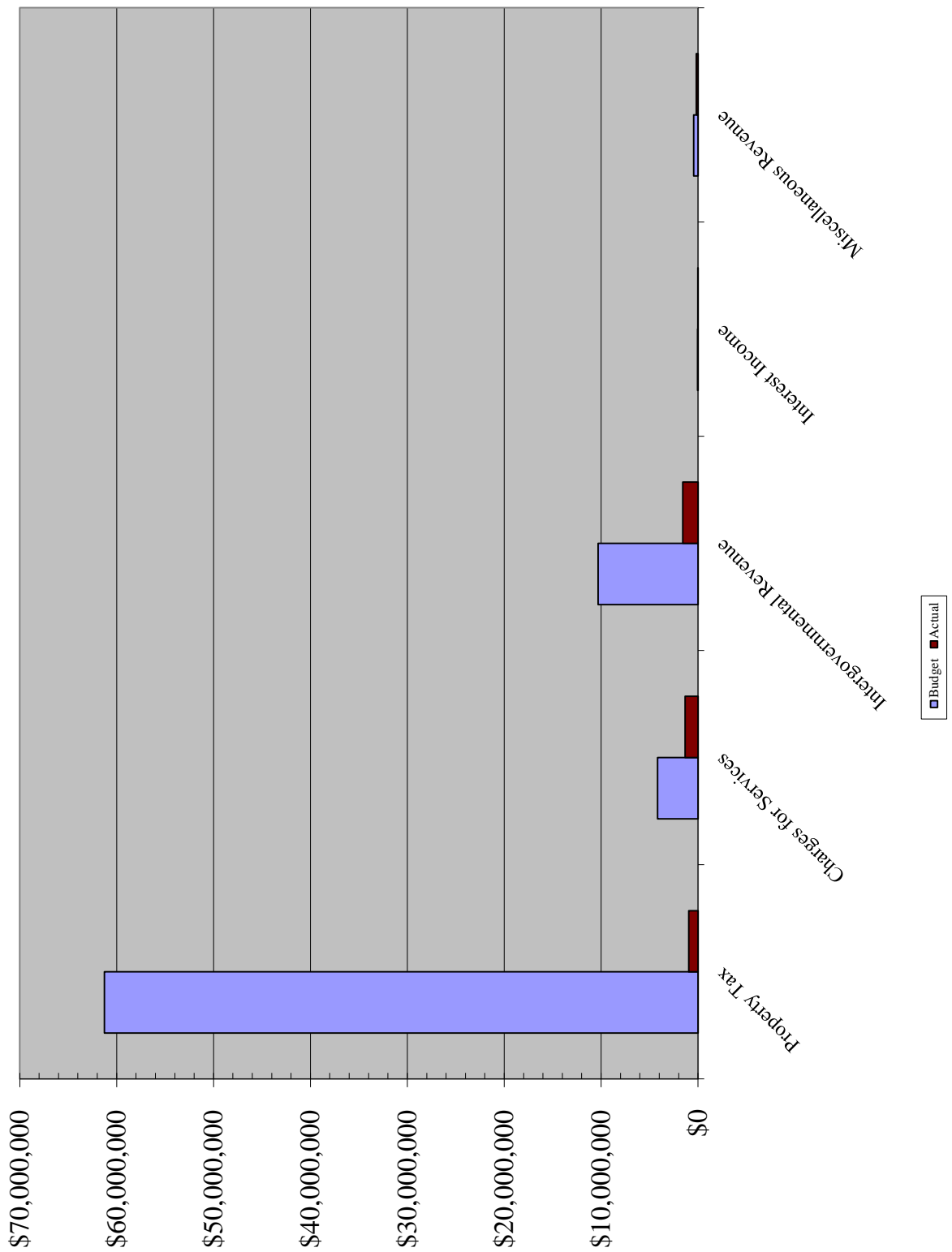
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2014-2015
Budget Analysis
For the Period Ending September 30, 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	\$ 960,448	\$ (60,303,337)	1.6%	1.6%
Charges for Services	4,177,487	1,335,809	(2,841,677)	32.0%	31.8%
Intergovernmental Revenue	10,318,353	1,569,738	(8,748,615)	15.2%	15.5%
Interest Income	50,000	9,809	(40,191)	19.6%	18.4%
Miscellaneous Revenue	449,966	180,312	(269,654)	40.1%	41.1%
Total Revenue	\$ 76,259,590	\$ 4,056,117	\$ (72,203,474)	5.3%	5.4%
Temporary Cash Transfer In	\$ -	\$ 15,625,000	\$ 15,625,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,912,950)	(4,499,205)	413,745		
14-15 Expenditures	\$ 78,274,276	\$ 18,462,895	\$ (59,811,381)	23.6%	22.3%
Prior Budget Year Expenditures	1,901,038	1,689,269	(211,768)	88.9%	88.3%
Total Expenditures	\$ 80,175,314	\$ 20,152,164	\$ (60,023,149)		
Cash Balance*	\$ 0	\$ 3,858,421	\$ 3,858,421		

* 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 September 30, 2014



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

	For the Month Ending September 30, 2014			
	14-15 September Actual	13-14 September Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 5,045,303	\$ 2,506,308	\$ 2,538,995	101.3%
Revenue:				
Property Tax	\$ 221,199	\$ 211,847	\$ 9,352	4.4%
Charges for Services	436,542	455,423	(18,881)	-4.1%
Intergovernmental Revenue	550,455	434,511	115,944	26.7%
Interest Income	3,118	5,139	(2,021)	-39.3%
Miscellaneous Revenue	64,764	21,675	43,089	198.8%
Total Revenue	\$ 1,276,078	\$ 1,128,596	\$ 147,483	13.1%
Temporary Cash Transfers In	\$ 4,500,000	\$ 7,125,000	\$ (2,625,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(449,205)	-	(449,205)	
14-15 Expenditures	\$ 6,444,124	\$ 5,706,081	\$ 738,043	12.9%
Prior Budget Year Expenditures	69,631	91,110	(21,479)	
Total Expenditures	\$ 6,513,755	\$ 5,797,191	\$ 716,564	12.4%
Ending Cash Balance	\$ 3,858,421	\$ 4,962,712	\$ (1,104,291)	-22.3%

	14-15 September Actual	13-14 September Actual	Increase (Decrease)
\$	-	-	-
	(249,205)	(2,000,000)	1,750,795
	(200,000)	(250,000)	50,000
	-	-	-
	(449,205)	(2,250,000)	1,800,795

Note 1.)

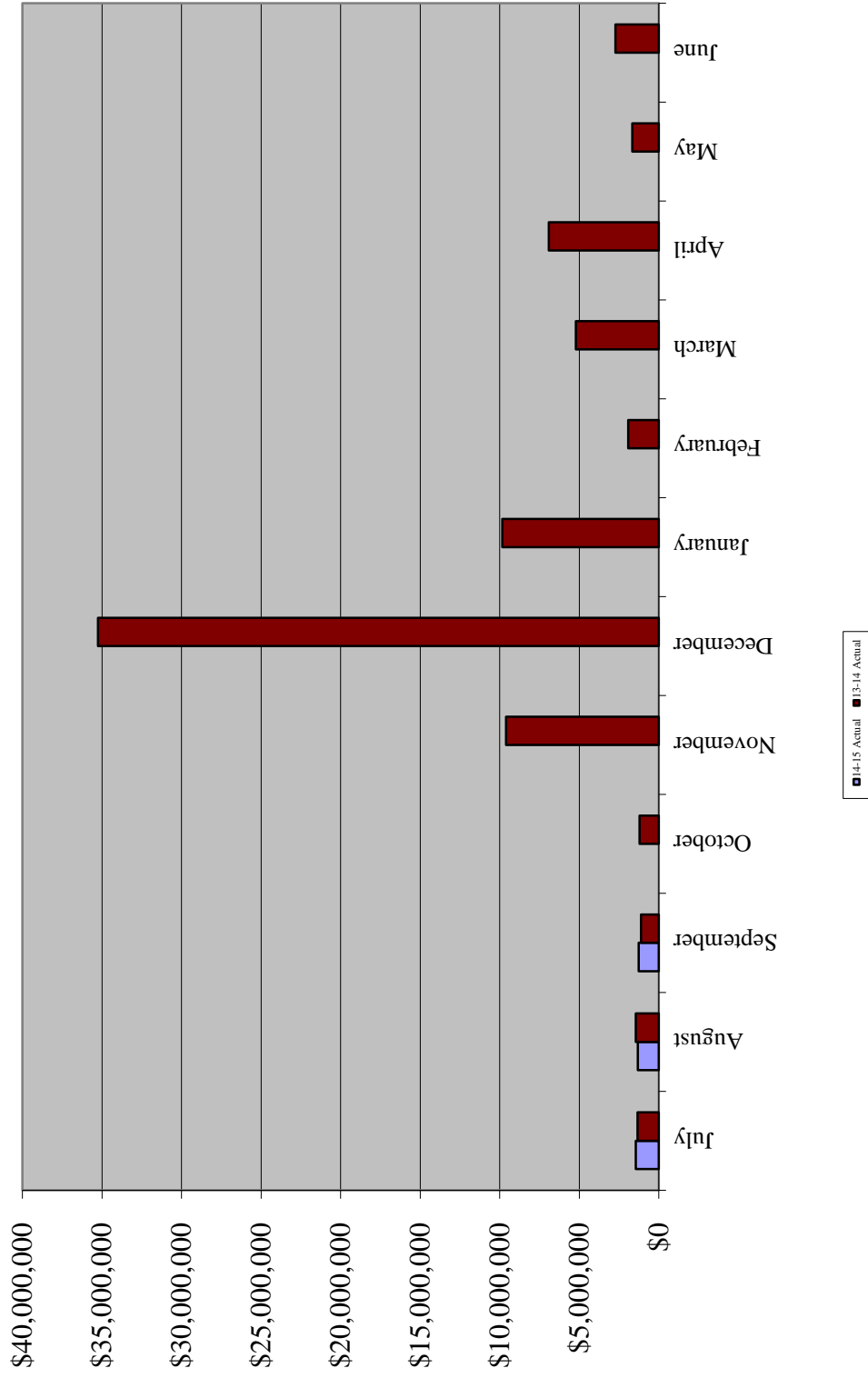
Operating Transfers

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

	For the Year to Date Period Ending September 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%
\$	960,448	\$ 964,078	\$ (3,630)	-0.4%
	1,335,809	1,323,160	12,649	1.0%
	1,569,738	1,454,500	115,238	7.9%
	9,809	13,832	(4,023)	-29.1%
	180,312	165,230	15,082	9.1%
\$	4,056,117	\$ 3,920,801	\$ 135,317	3.5%
\$	15,625,000	\$ 11,625,000	\$ 4,000,000	
	-	-	-	
	-	-	-	
	(4,499,205)	(2,250,000)	(2,249,205)	100.0%
\$	18,462,895	\$ 17,046,043	\$ 1,416,852	8.3%
	1,689,269	1,665,382	23,887	1.4%
\$	20,152,164	\$ 18,711,425	\$ 1,440,739	7.7%
\$	3,858,421	\$ 4,962,712	\$ (1,104,291)	-22.3%

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	-	-	-
	(3,699,205)	(2,000,000)	(1,699,205)
	(800,000)	(250,000)	(550,000)
	-	-	-
	(4,499,205)	(2,250,000)	\$ (2,249,205)

General Fund Actual Revenue at September 30, 2014



FY 2014-15 General Fund Expenditures
Status Report

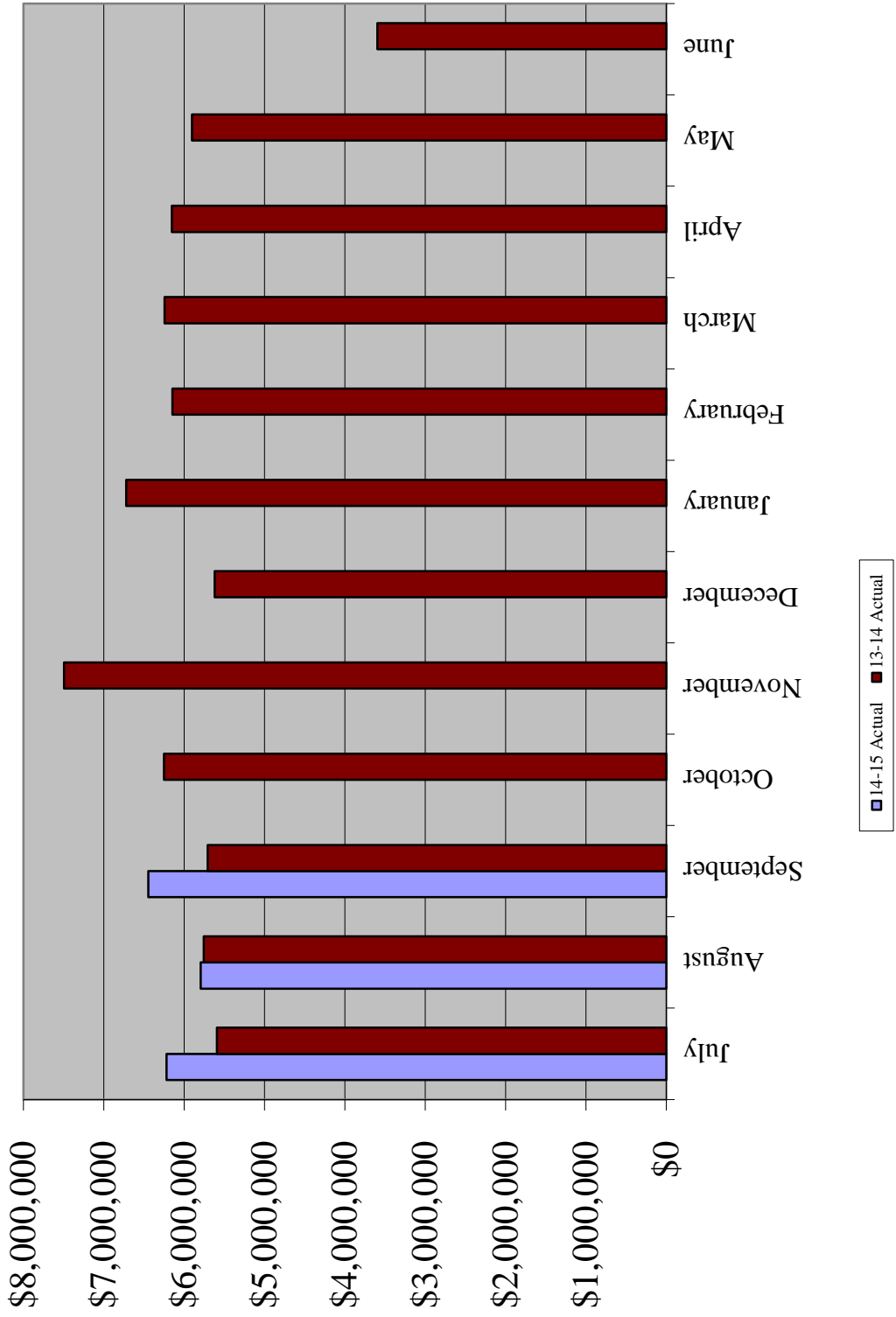
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	September 2014 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Variance	YTD Expenditures + Encumbered	Funds Available	14/15 % Expended	Prior Year % Expended
1100	General Government	\$6,872,943	\$459,849	\$1,304,063	\$5,216,250 *	\$5,568,880	\$4,117,587	\$2,755,356	19.0%	15.6%
1200	County Commissioners	518,253	40,747	122,240	488,962	396,013	125,475	392,778	23.6%	24.8%
1300	Assessor	2,298,601	183,734	555,256	2,221,026	1,743,345	602,637	1,695,964	24.2%	24.2%
1400	Assessor Revaluation	4,169,374	268,130	820,827	3,283,307	3,348,547	980,466	3,188,908	19.7%	22.7%
1500	Treasurer	597,028	26,381	91,554	366,216	505,474	200,442	396,586	15.3%	17.0%
1600	Court Clerk	5,943,352	481,604	1,443,502	5,774,008	4,499,850	1,485,784	4,457,568	24.3%	22.5%
1700	Court Clerk	2,865,981	205,940	640,443	2,561,771	2,225,538	794,638	2,071,343	22.3%	24.5%
1800	Excise & Equalization Bds	48,961	975	1,863	7,452	47,098	7,249	41,712	3.8%	4.7%
1900	County Audit	570,013	0	2,406	9,623	567,607	281,191	288,822	0.4%	1.3%
2000	District Attorney-State	150,000	5,889	14,481	57,924	135,519	36,143	113,857	9.7%	11.7%
2100	District Attorney-County	72,398	1,953	6,270	25,080	66,128	34,008	38,390	8.7%	8.0%
2300	Public Defender	52,000	2,533	7,537	30,149	44,463	29,229	22,771	14.5%	15.9%
2400	Purchasing	288,761	24,326	73,473	293,891	215,288	81,492	207,269	25.4%	24.2%
2500	Election Board	1,149,681	132,478	289,449	1,157,797	860,232	341,422	808,259	25.2%	19.8%
2600	BOCC HR/Health & Safety	462,047	33,297	98,443	393,772	363,604	108,193	353,854	21.3%	23.9%
2700	MIS	2,788,131	221,598	567,845	2,271,378	2,220,286	1,355,483	1,432,648	20.4%	2.6%
2801	Facilities Mgmt-Courthouse	1,384,245	103,433	285,312	1,141,249	1,098,933	368,747	1,015,498	20.6%	21.7%
2901	Facilities Mgmt-Office Bldg	248,309	16,418	32,670	130,681	215,639	109,396	138,914	13.2%	14.7%
3000	Planning Commission	155,156	23,304	69,933	279,733	85,223	69,933	85,223	45.1%	45.4%
3100	Community Service	597,891	53,842	163,120	652,478	434,771	163,120	434,771	27.3%	26.7%
5100	Sheriff	32,751,171	3,335,194	9,424,846	37,699,386 *	23,326,325	9,637,878	23,113,293	28.8%	25.7%
5200	Juvenile Justice Bureau	7,049,905	558,305	1,595,086	6,380,344	5,454,819	1,855,242	5,194,663	22.6%	23.7%
5500	Emergency Management	382,637	30,217	75,475	301,900	307,162	137,432	245,205	19.7%	22.2%
6100	Social Services	1,818,803	97,218	304,855	1,219,420	1,513,948	632,324	1,186,479	16.8%	17.9%
7100	Free Fair	62,245	10,646	10,646	42,583	51,599	39,601	22,644	17.1%	11.6%
8100	OSU Extension	507,732	4,167	80,207	320,827	427,525	160,438	347,294	15.8%	21.2%
9100	District 1	302,660	25,879	77,841	311,365	224,819	92,269	210,391	25.7%	25.0%
9200	District 2	256,859	32,582	110,744	442,975	146,115	119,620	137,239	43.1%	40.2%
9300	District 3	248,254	24,138	74,756	299,025	173,498	76,882	171,372	30.1%	29.3%
9400	County Engineer	503,704	39,148	117,751	471,004	385,953	145,857	357,847	23.4%	22.4%
9991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	0	0	0	0	0	0	0	0.0%	0.0%
Total		\$75,117,095	\$6,444,124	\$18,462,895	\$73,851,579	\$56,654,200	\$24,190,179	\$50,926,916	24.6%	23.2%

Year elapsed = 25.0%

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

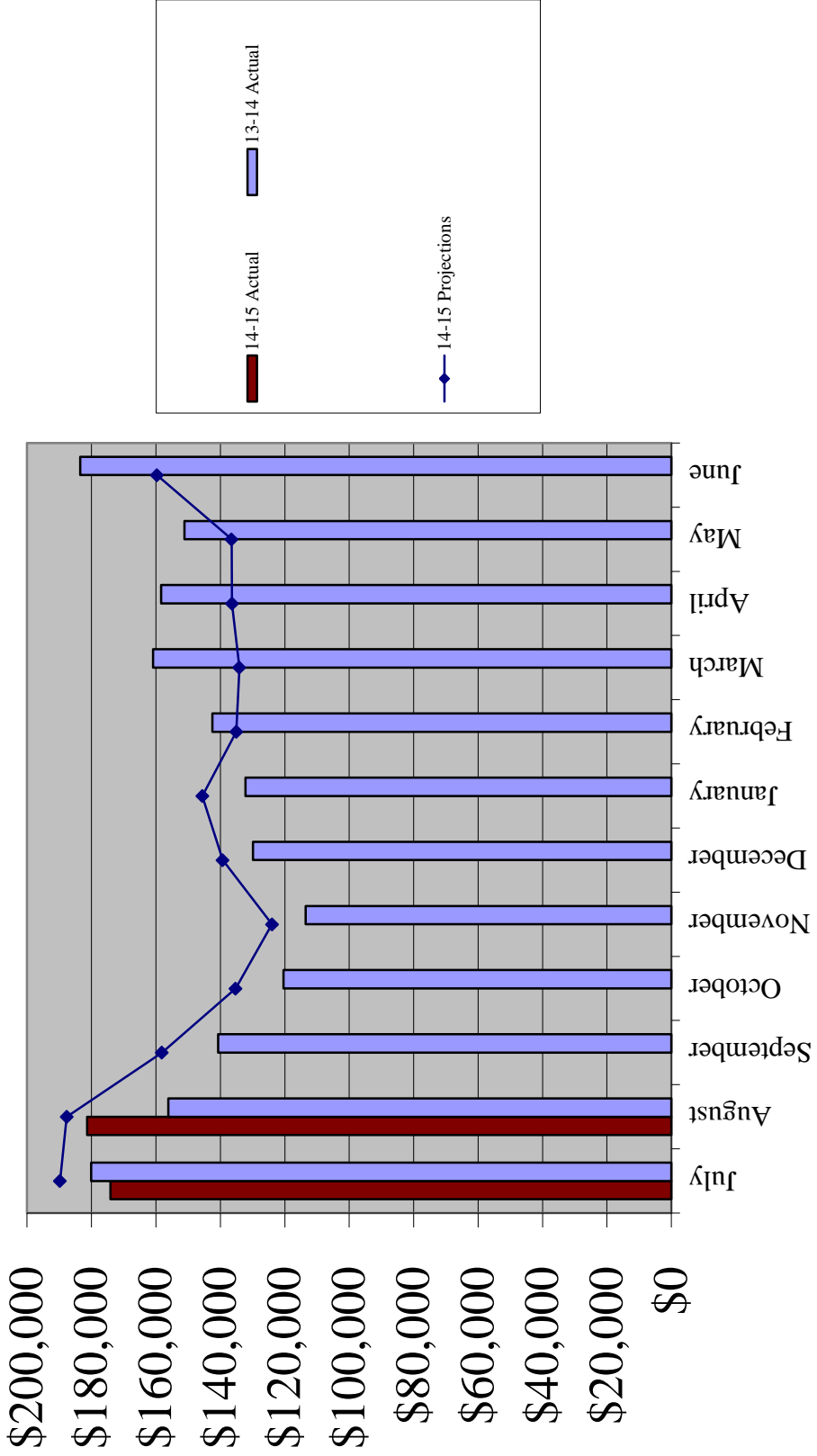
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2014-2015
September 30, 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	\$ -	\$ 300	\$ 300	\$ 900
52010	FICA - Retirement Board Members	92	-	23	23	69
52022	Retirement paid by General Fund	4,175	2,434	1,043	3,477	698
Total Salaries and Benefits		\$ 5,467	\$ 2,434	\$ 1,366	\$ 3,800	\$ 1,667
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 544,495	\$ 355,505	\$ 900,000	\$ 881,375
54023	Electricity (OG&E)	800,000	436,693	163,307	600,000	200,000
54024	Sewer and Water(City of OKC)	650,000	423,082	116,918	540,000	110,000
54022	Natural Gas(ONG)	28,000	28,991	2,009	31,000	(3,000)
Utilities Subtotal		\$ 3,259,375	\$ 1,433,261	\$ 637,739	\$ 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	\$ 506,128	\$ 151,843	\$ 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	13,358	5,167	18,525	16,475
54102	ICB (county-occupied space) rent expense	130,000	90,673	19,327	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	169,972	41,028	211,000	42,550
54103	Storage for Court Clerk records	93,955	77,591	25,864	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	221,433	88,567	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	13,732		13,732	(9,232)
54456	Alcohol and drug screening for county employees	15,000	10,826	4,174	15,000	-
54045	Metro Parking Garage-Judges parking	1,380	2,415	345	2,760	(1,380)
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	1,038,523	548	10,772	11,320	1,027,203
Other Operating Subtotal		\$ 3,088,469	\$ 1,376,677	\$ 627,210	\$ 2,003,887	\$ 1,084,582
Total Maintenance and Operations - 54000		\$ 6,857,477	\$ 2,809,937	\$ 1,302,697	\$ 4,112,634	\$ 2,744,843
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	\$ 2,813,525	\$ 1,304,063	\$ 4,117,587	\$ 2,755,357

General Government- Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
September 30, 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	3,922,351	11,767,053	15,689,404	(583,737)
Stop Loss Reimb	60,711	62,098	-	62,098	1,387
Total Resources	\$ 18,910,272	\$ 6,560,869	\$ 11,767,053	\$ 18,327,922	\$ (582,350)
Expenses					
Medical Claims	\$ 13,623,533	\$ 3,135,820	\$ 9,407,459	\$ 12,543,279	\$ (1,080,254)
Prescription Drug Claims	4,109,421	1,003,097	3,009,291	4,012,388	(97,033)
Dental Claims	1,251,459	302,362	907,086	1,209,448	(42,011)
Vision Claims	169,766	26,693	133,466	160,159	(9,607)
County Pharmacy	244,091	76,302	228,905	305,207	61,116
Employee Assistance Program	23,509	7,836	23,509	31,346	7,837
Medicare Supplement - Phys. Mutual	772,968	197,308	591,924	789,232	16,264
Mutual-Flexible Spending Account	-	-	-	-	-
Total Claims	<u>\$ 20,194,747</u>	<u>\$ 4,749,418</u>	<u>\$ 14,301,640</u>	<u>\$ 19,051,058</u>	<u>\$ (1,143,689)</u>
Administration Fees & Other	680,480	116,994	584,968	701,961	21,481
Life/AD&D Premiums	347,624	55,279	276,394	331,672	(15,952)
Stop Loss Premiums	781,569	127,074	635,371	762,445	(19,124)
Total Admin/Premiums	<u>\$ 1,809,673</u>	<u>\$ 299,346</u>	<u>\$ 1,496,732</u>	<u>\$ 1,796,079</u>	<u>\$ (13,594)</u>
Total Expenses	\$ 22,004,421	\$ 5,048,764	\$ 15,798,372	\$ 20,847,137	\$ (1,157,283)
Ending Cash Balance	\$ (3,094,148)	\$ 1,512,105	\$ (4,031,318)	\$ (2,519,213)	\$ 574,934

Cash Balance-One Year Ago

\$ 639,749

Notes:

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

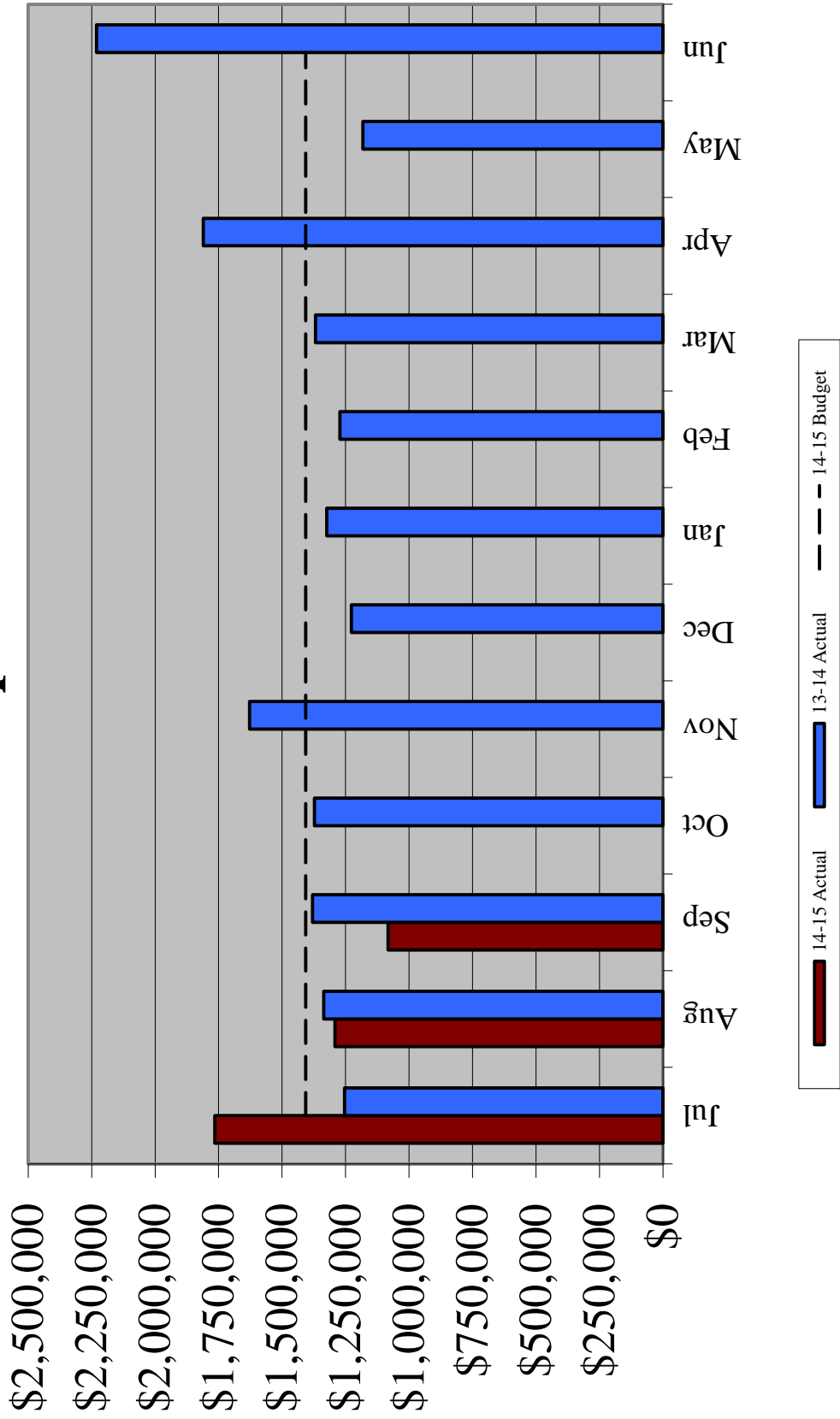
		<u>Employee 2014</u>	<u>Employer 13-14</u>
Single	597	\$163	\$453
Family	<u>555</u>	\$383	\$1,057
	1,152		

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	\$ 682,320	\$1,045,273	\$1,161,862	(August)
Prescription Drug Claims	<u>\$342,452</u>	400,024	<u>\$334,366</u>	\$603,072	(July)
Total	\$1,477,746	\$1,082,345	\$1,379,639		
	13/14			13/14	
Prior Year 13-14 Comparison	Monthly Budget	This Month	13/14 Avg	High Month	
Medical Claims	\$1,045,598	\$1,075,599	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	<u>\$328,678</u>	\$304,568	<u>\$335,737</u>	\$493,568	(April)
Total	\$1,374,276	\$1,380,167	\$1,448,771		

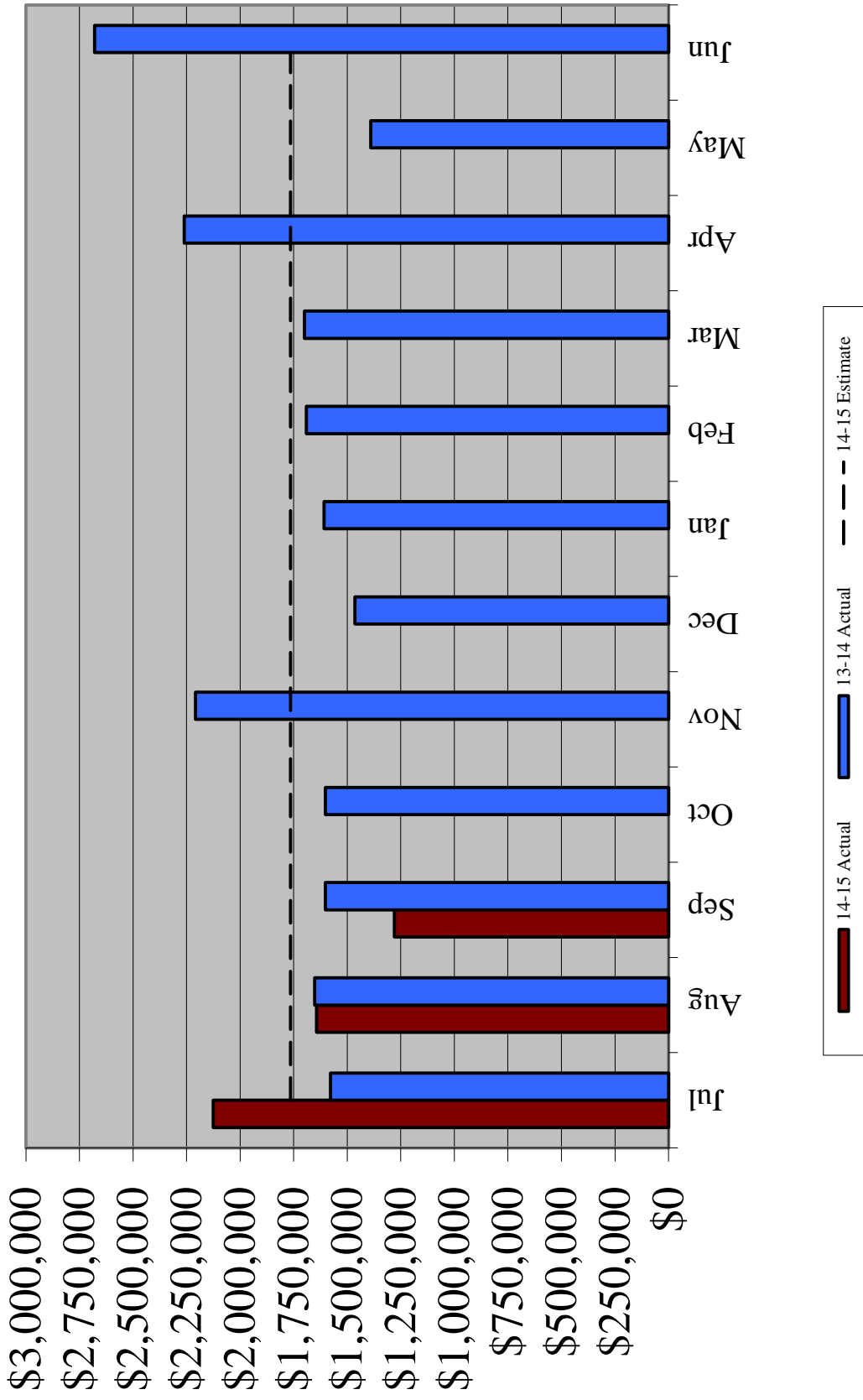
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of September 30, 2014

	Annual	Annual			At September	At September		
	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	\$ (365,919)	\$ 767,383	\$ (1,133,302)	-147.7%	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%
June Medical & Rx Claims held until July 1					\$ (1,380,862)			
Transfers In	\$ 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%	2,743,231	1,798,049	945,182	53%
Employee/Retiree/Cobra Premiums	4,424,253	3,969,189	455,064	11.5%	1,154,690	779,128	375,562	48.2%
Stop Loss Reimb	19,221	67,456	(48,235)	-71.5%	62,098	21,356	40,742	190.8%
Refunds/Rebates/Subsidy	375,779	428,957	(53,178)	-12.4%	24,430	106,385	(81,955)	-77.0%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 19,532,807	\$ 20,314,805	\$ (781,998)	-3.8%	\$ 6,560,869	\$ 5,472,301	\$ 2,469,430	45.1%
Expenses								
Medical Claims	\$ 12,723,074	\$ 13,356,405	\$ (633,331)	-4.7%	\$ 3,135,820	\$ 3,095,476	\$ 40,344	1.3%
Prescription Drug Claims	4,160,334	4,028,844	131,490	3.3%	1,003,097	874,521	128,576	14.7%
Dental Claims	1,293,714	1,180,622	113,092	9.6%	302,362	170,820	131,542	77.0%
Vision Claims	159,526	161,682	(2,156)	-1.3%	26,693	39,237	(12,544)	-32.0%
County Pharmacy	237,323	221,901	15,422	6.9%	76,302	48,607	27,695	57.0%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	5,877	3,937	1,940	49.3%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	197,308	193,884	3,424	1.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 19,370,448	\$ 19,750,483	\$ (380,035)	-1.9%	\$ 4,747,459	\$ 4,426,482	\$ 320,977	7.3%
Administration Fees & Other	680,480	649,360	31,120	4.8%	118,953	142,976	(24,023)	-16.8%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	55,279	83,727	(28,448)	-34.0%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	127,074	179,367	(52,293)	-29.2%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 301,306	\$ 406,070	\$ (104,764)	-25.8%
Total Expenses	\$ 21,180,120	\$ 21,437,587	\$ (257,466)	-1.2%	\$ 5,048,764	\$ 4,832,552	\$ 216,212	4.5%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (1,647,313)	\$ 258,080	\$ (524,532)	-203%	\$ 1,512,105	\$ 639,749	\$ 2,253,217	352.2%

Total Employee Benefits Expenses



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

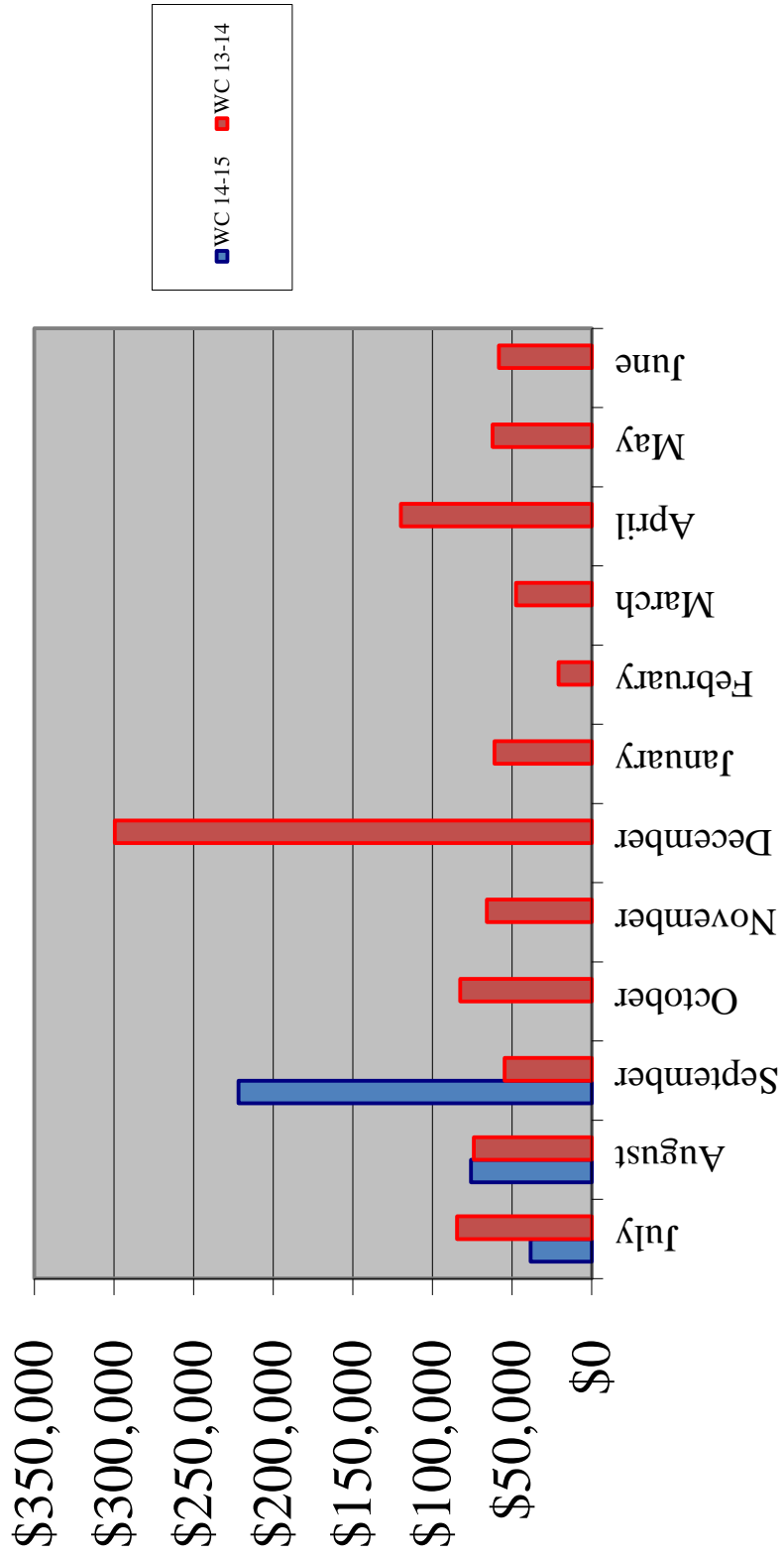
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	38,249	(4,092)
Transfers/Supplements	1,200,000	800,000	(400,000)
Total Sources	\$ 1,272,366	\$ 867,482	\$ (404,885)
Expenditures:			
Claims	\$ 1,027,899	\$ 335,925	(691,974)
Stop loss/Admin Fees	244,468	202,369	(42,099)
Total Expenditures	\$ 1,272,367	\$ 538,294	\$ (734,073)
Ending Cash Balance*	\$ 0	\$ 329,188	\$ 329,188
Cash Balance-One Year Ago		\$ 147,078	

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	\$ 364	\$ (29,105)
Supportive Services	7,887	3,530	(4,357)
Total Expenditures	\$ 37,356	\$ 3,894	\$ (33,462)
Ending Cash Balance*	\$ 100,799	\$ 119,465	\$ 18,666
Cash Balance-One Year Ago		\$ 106,591	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

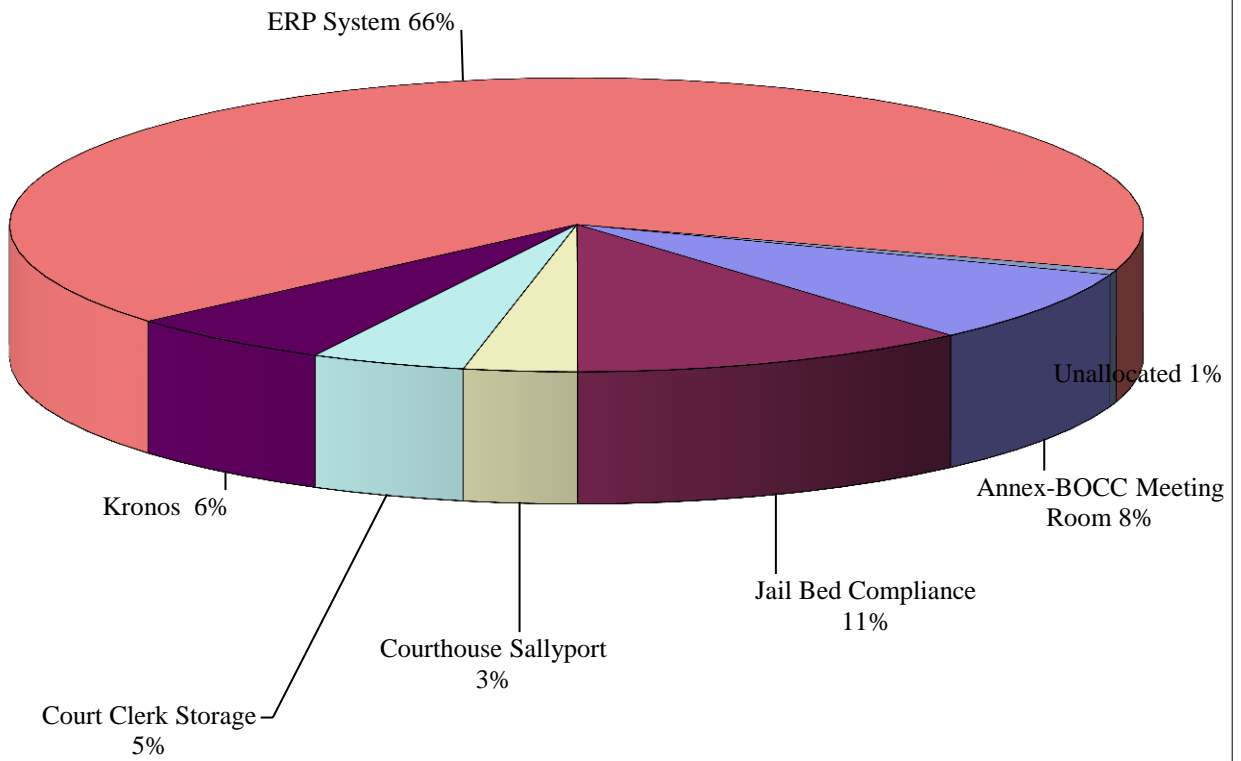
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14- 15 Expense	Project Expense To Date	Available	Project Status	
Annex								
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress	
Jail Facility								
Jail Bed Compliance	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		99				99		
Total Ongoing Budgeted Capital Projects		\$ 1,635,319	\$ 1,391,989	\$ 1,450	\$ 133,450	\$ 109,880		

TIF Projects:

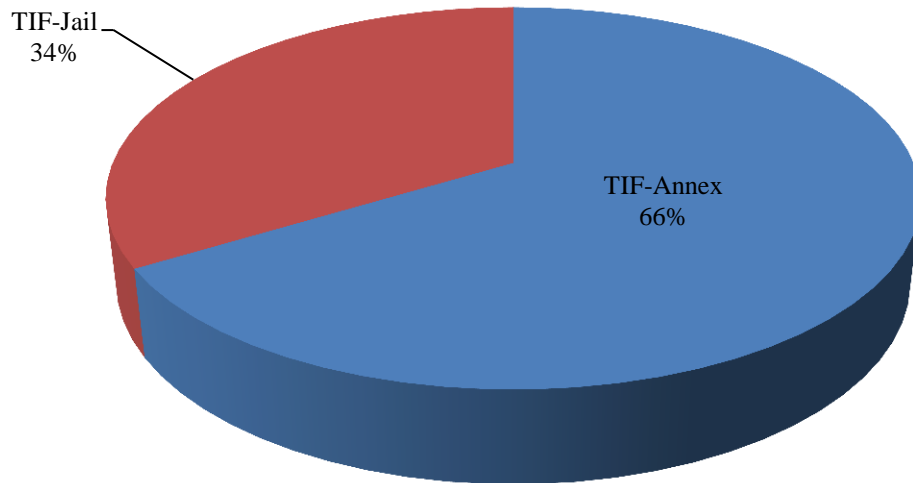
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,817,696	\$ 603,047	\$ 775,994	556,310	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 1,203,560	\$ 120,170	\$ 272,470	123,971	Ongoing
Total Capital Projects		\$ 6,385,319	\$ 4,413,245	\$ 724,667	\$ 1,181,913	\$ 790,161	

Cash Balance at September 30, 2014	\$3,199,416.86
Temporary Cash Transfer	2,000,000.00
	5,199,416.86
14/15 Available Budget	5,197,640.75
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	5,197,640.75
Total Cash Available for Projects	\$ 1,776.11

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)

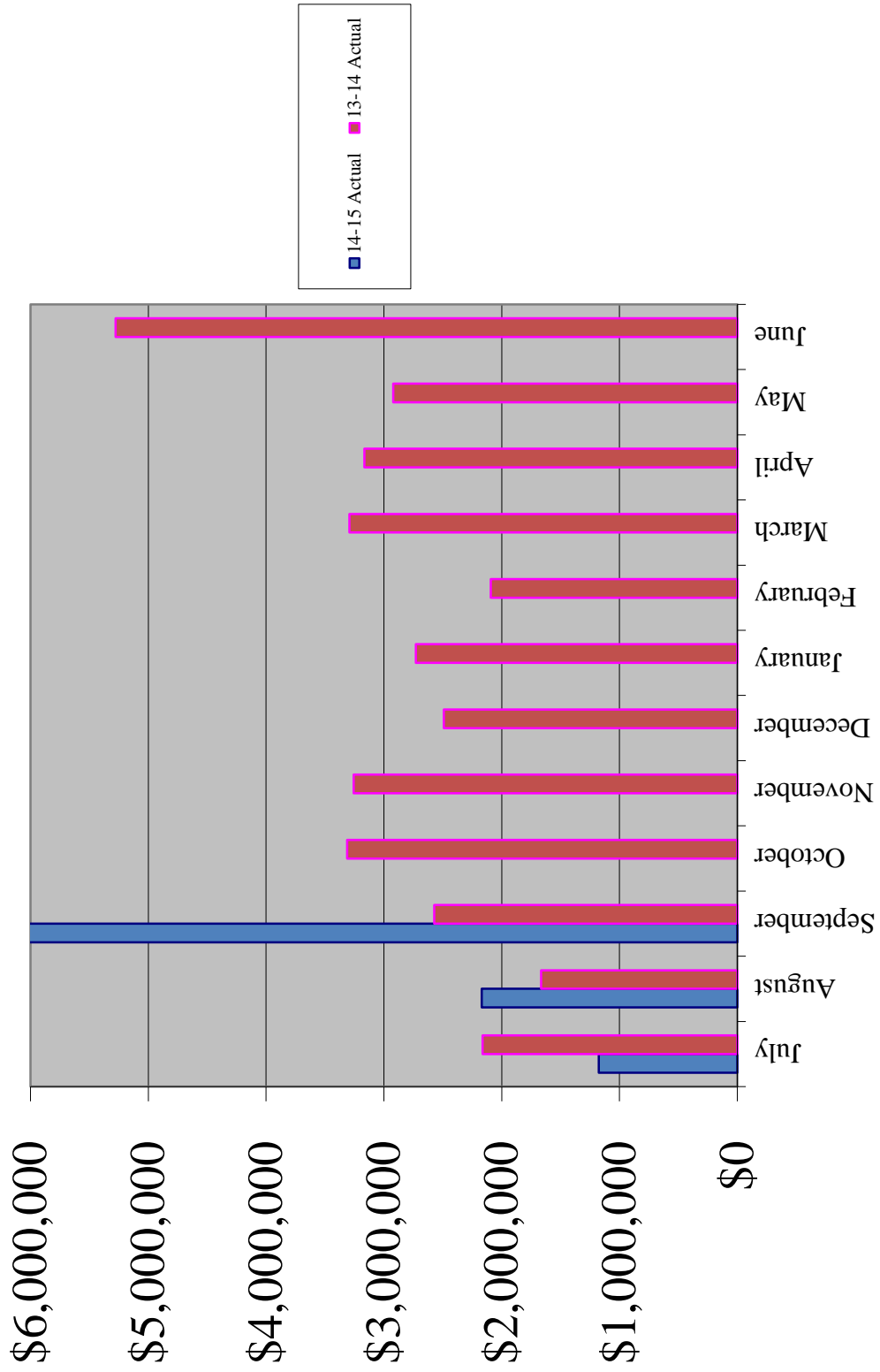
Cost Center	Department	2014-2015 Budget	September 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$2,410,052	\$241,275	\$526,053	\$1,883,999	\$905,987	\$1,504,065	21.8%
1110	Highway Cash-Dist #2	4,519,500	538,700	1,187,514	3,331,986	2,818,257	1,701,243	26.3%
1110	Highway Cash-Dist #3	3,078,728	772,342	1,287,628	1,791,099	1,836,795	1,241,933	41.8%
1111	CBRI Fund	2,655,239	2,500	120,142	2,535,097	339,182	2,316,057	4.5%
1118	Tax Assessment District	0	0	0	0	0	0	0.0%
1130	Resale Property	3,934,923	398,784	750,298	3,184,625	1,512,385	2,422,538	19.1%
1140	Treasurer Mortgage Fee	191,616	6,647	18,464	173,152	53,312	138,305	9.6%
1150	County Clerk Lien Fee	80,439	176	21,064	59,375	28,908	51,532	26.2%
1151	UCC Central Filing Fund	627,328	35,226	231,043	396,285	416,450	210,878	36.8%
1152	Records Mgmt & Preservation	778,025	48,844	114,815	663,210	314,452	463,573	14.8%
1160	Sheriff Service Fee	1,160,479	235,633	506,301	654,179	866,550	293,929	43.6%
1161	Sheriff Special Revenue	3,079,865	847,414	1,033,625	2,046,240	2,614,778	465,087	33.6%
1162	Sheriff's Grant Fund	549,255	21,551	66,338	482,917	66,338	482,917	12.1%
1201	Assessor Revolving Fee	77,359	0	0	77,359	0	77,359	0.0%
1231	Juvenile Probation Fee	165,262	5,535	7,035	158,227	65,000	100,262	4.3%
1232	Special Work Restitution	80,429	0	0	80,429	0	80,429	0.0%
1233	Juvenile Grant Fund	418,466	22,663	76,809	341,657	77,729	340,737	18.4%
1240	Planning Commission Fee	245,706	2,701	7,379	238,327	25,335	220,371	3.0%
1250	Local Emergency Planning Con	13,907	0	0	13,907	1,025	12,882	0.0%
1251	Emergency Mgmt Fund	262,598	54,065	54,065	208,533	112,279	150,319	20.6%
1260	Community Service Fee	122,516	5,196	13,327	109,189	35,218	87,298	10.9%
1270	Community Sentencing	504,854	105,108	320,389	184,465	367,894	136,959	63.5%
1280	Drug Court Fund	453,615	14,285	318,429	135,186	325,447	128,167	70.2%
1282	Mental Health Court Fund	84,000	461	4,557	79,443	20,301	63,699	5.4%
1290	Shine Program	371,054	12,585	49,453	321,601	57,907	313,147	13.3%
Total		\$25,865,216	\$3,371,689	\$6,714,729	\$19,150,487	\$12,861,530	\$13,003,685	26.0%

Year elapsed = 25.00%

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 September 30, 2014

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 122,826
Exempt Manufacturing Tax	24,688
Miscellaneous Property Tax	460
Interest Income	201
Total Revenue	\$ 148,174

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)

Judgments

Principal	\$ -
Interest	-
Total Judgment Payments YTD	\$ -

Total Expenditures

\$ (5,279,775)

Ending Cash Balance

\$ 685,683

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

Balance at 6-30-12	Payments YTD	Balance
\$ 5,136,492	\$ -	\$ 5,136,492
		-
\$ 5,136,492	\$ -	\$ 5,136,492

Debt Service Fund Expenditures 10 Year History

