

Oklahoma County
Monthly Financial Report
For Period Ending May 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

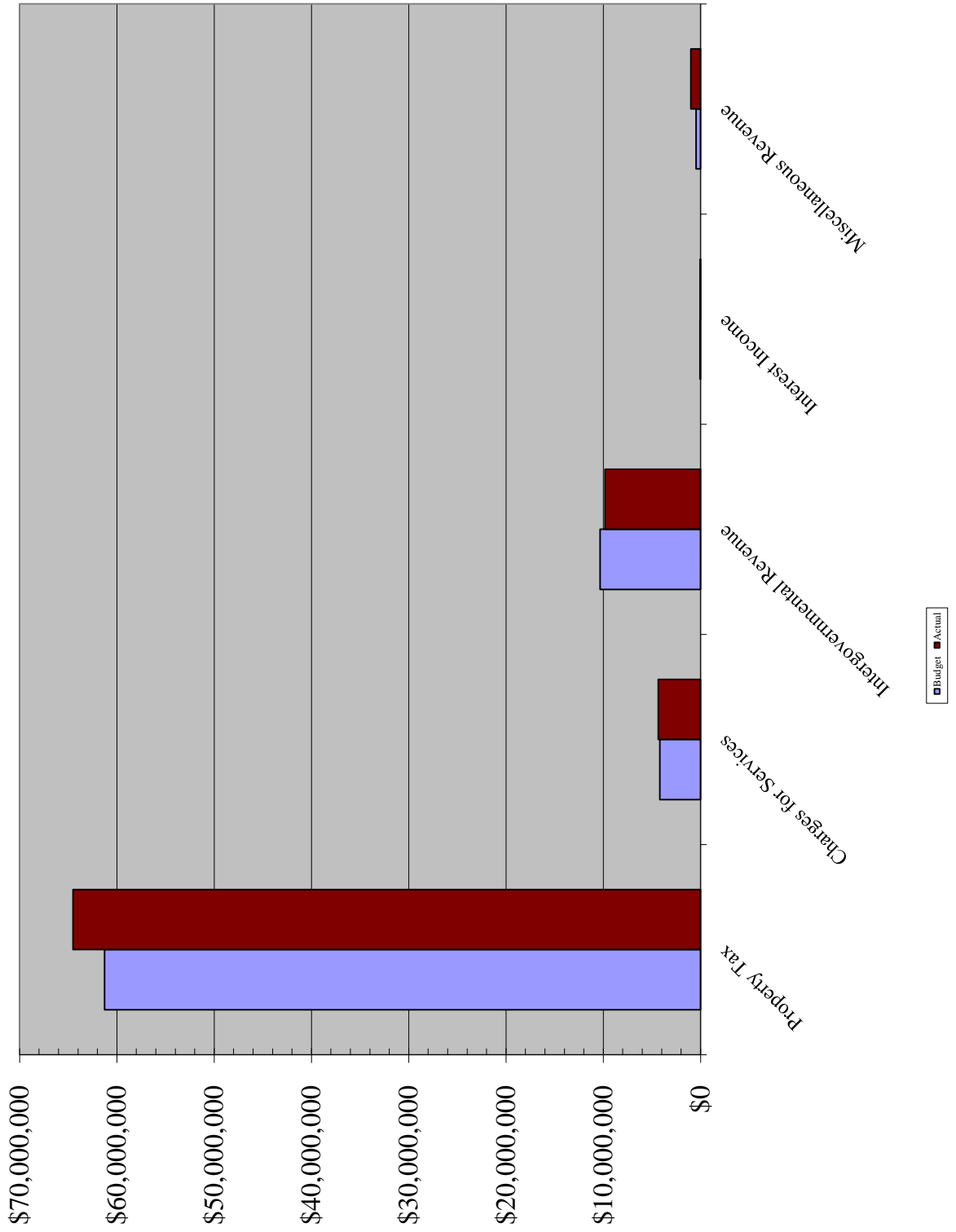
Prepared by the Office of Carolynn Caudill, County Clerk

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

	14-15 Amended Budget	14-15 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 6,927,636	\$ 6,927,636	\$ -	100.0%	
Reserved	1,901,038	1,901,038	-	100.0%	
Total Estimated Cash Balance	\$ 8,828,673	\$ 8,828,673	\$ -		
Revenue:					
Property Tax	\$ 61,263,785	\$ 64,516,259	\$ 3,252,474	105.3%	106.0%
Charges for Services	4,177,487	4,360,395	182,908	104.4%	99.9%
Intergovernmental Revenue	10,318,353	9,813,352	(505,001)	95.1%	94.1%
Interest Income	50,000	35,265	(14,735)	70.5%	70.4%
Miscellaneous Revenue	449,966	984,621	534,655	218.8%	105.6%
Total Revenue	<u>\$ 76,259,590</u>	<u>\$ 79,709,890</u>	<u>\$ 3,450,300</u>	104.5%	104.1%
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	\$ 66,504,813	\$ (11,769,463)	85.0%	87.8%
Prior Budget Year Expenditures	1,901,038	1,747,399	(153,638)	91.9%	90.5%
Total Expenditures	<u>\$ 80,175,314</u>	<u>\$ 68,252,212</u>	<u>\$ (11,923,102)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 12,682,174</u>	<u>\$ 12,682,174</u>		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**14-15 General Fund Budget to Actual Revenue
at May 31, 2015**



**General Fund
FY 2014-2015**

Actual Comparison

For the Month Ending May 31, 2015				
	14-15 May Actual	13-14 May Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 14,042,197	\$ 14,574,774	\$ (532,577)	-3.7%
Revenue:				
Property Tax	\$ 927,837	\$ 763,522	\$ 164,315	21.5%
Charges for Services	391,269	369,024	22,245	6.0%
Intergovernmental Revenue	813,430	527,195	286,235	54.3%
Interest Income	2,908	3,897	(989)	-25.4%
Miscellaneous Revenue	664,158	15,041	649,117	4315.7%
Total Revenue	\$ 2,799,603	\$ 1,678,678	\$ 1,120,924	66.8%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	
Operating Transfers In	\$ -	\$ -	\$ -	
Operating Transfers Out	\$ -	\$ -	\$ -	
14-15 Expenditures	\$ 4,159,626	\$ 5,901,513	\$ (1,741,887)	-29.5%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	
Total Expenditures	\$ 4,159,626	\$ 5,901,513	\$ (1,741,887)	-29.5%
Ending Cash Balance	\$ 12,682,174	\$ 10,351,941	\$ 2,330,233	22.5%

For the Year to Date Period Ending May 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%
	\$ 64,516,259	\$ 62,136,131	\$ 2,380,128	3.8%
	4,360,395	4,152,629	207,766	5.0%
	9,813,352	8,818,784	994,568	11.3%
	35,265	52,833	(17,568)	-33.3%
	984,621	423,883	560,738	132.3%
	\$ 79,709,890	\$ 75,584,261	\$ 4,125,630	5.5%
	\$ 19,125,000	\$ 16,625,000	\$ 2,500,000	
	(19,125,000)	(16,625,000)	(2,500,000)	
	(7,604,178)	(6,684,174)	(920,004)	13.8%
	\$ 66,504,813	\$ 67,220,982	\$ (716,169)	-1.1%
	1,747,399	1,705,499	41,900	2.5%
	\$ 68,252,212	\$ 68,926,481	\$ (674,269)	-1.0%
	\$ 12,682,174	\$ 10,351,941	\$ 2,330,233	22.5%

	14-15 May Actual	13-14 May Actual	Increase (Decrease)
\$	-	\$ -	\$ -
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-

	14-15 Year to Date Actual	13-14 Year to Date Actual	Increase (Decrease)
\$	(3,748)	\$ (364,800)	\$ 361,052
	(6,400,430)	(5,169,374)	(1,231,056)
	(1,200,000)	(1,100,000)	(100,000)
	-	(50,000)	50,000
\$	(7,604,178)	\$ (6,684,174)	\$ (920,004)

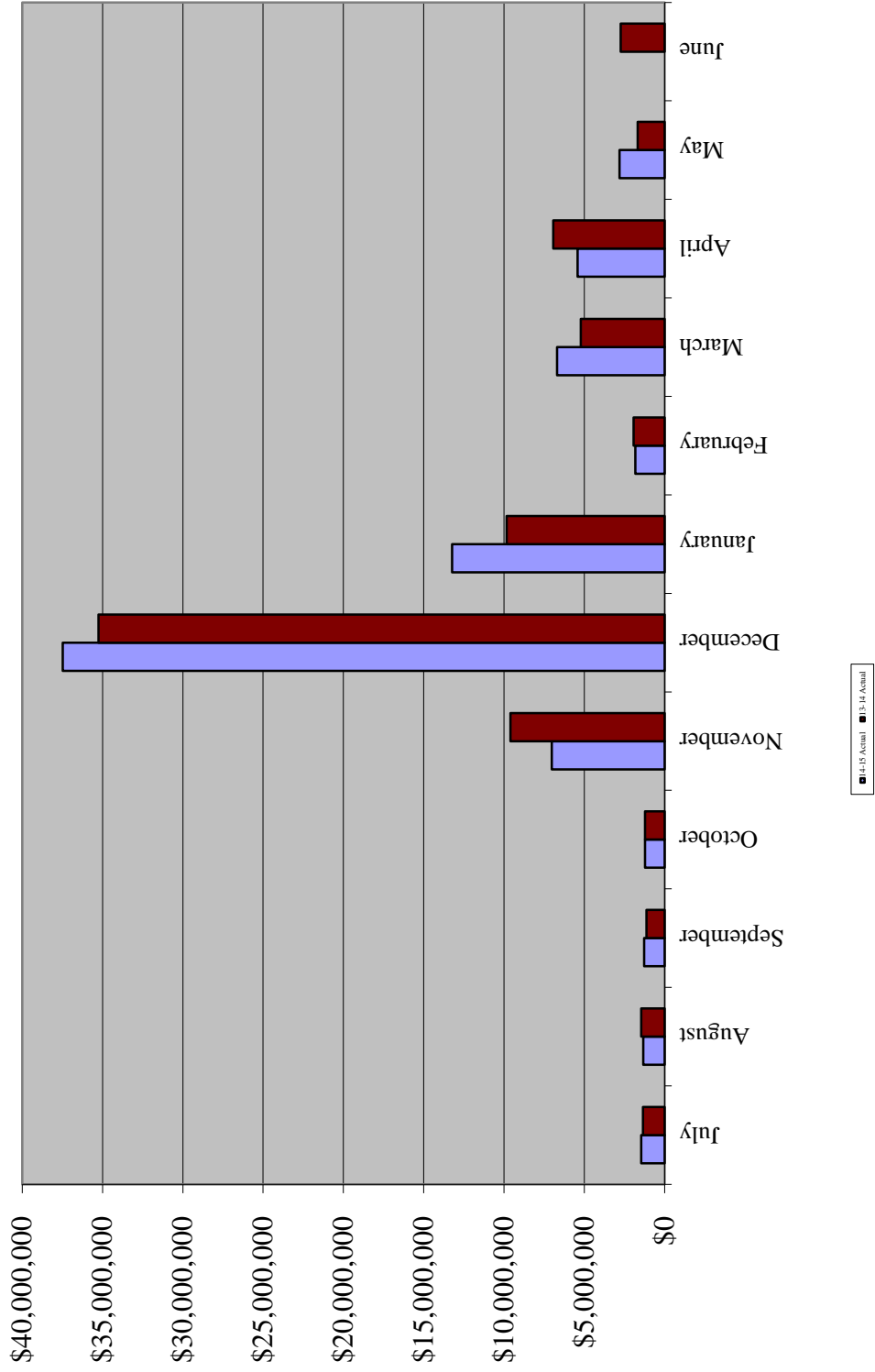
Note 1.)

Operating Transfers

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

Total Operating Transfers

General Fund Actual Revenue at May 31, 2015



FY 2014-15 General Fund Expenditures
Status Report

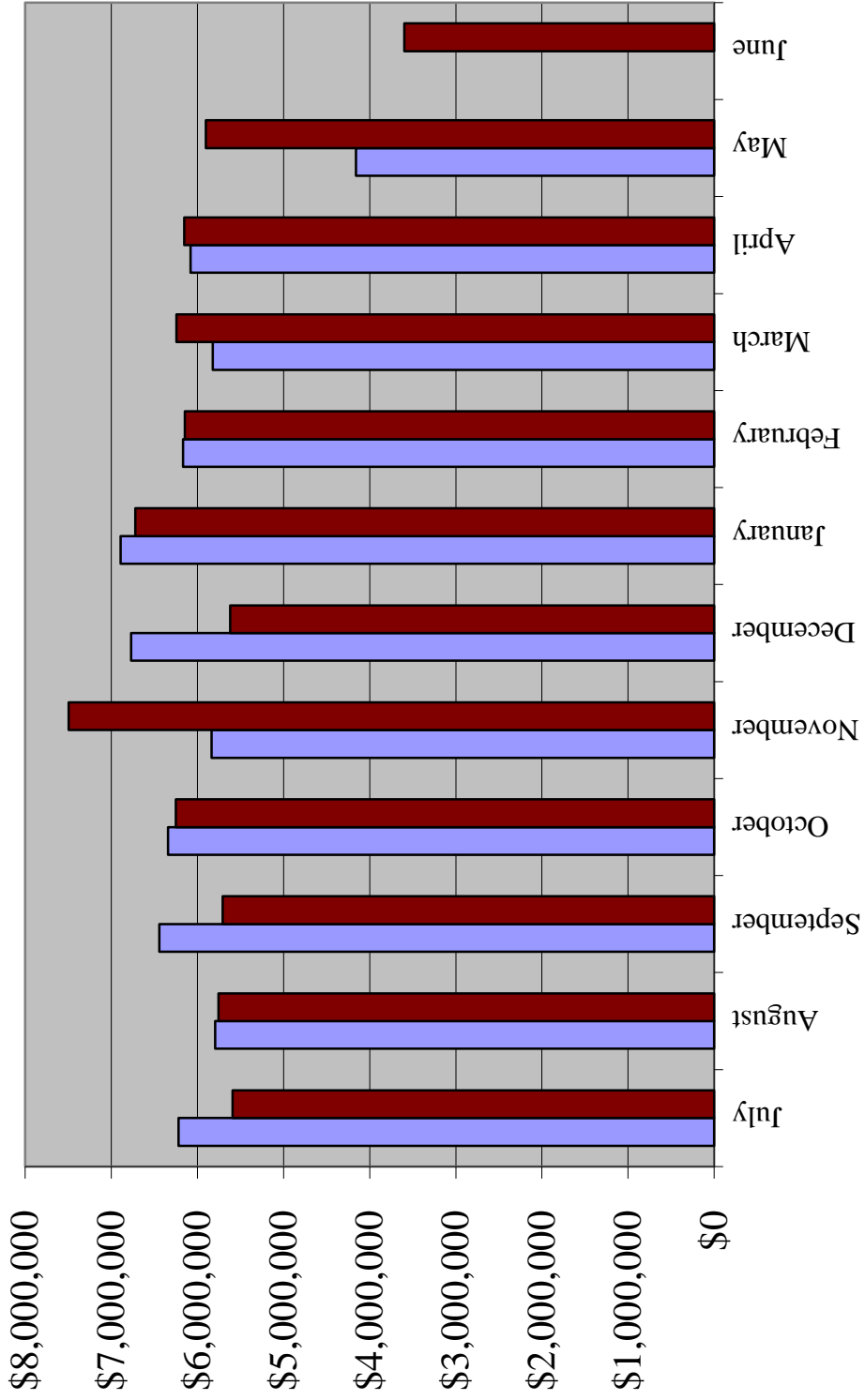
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2014-2015 Budget	May 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	\$5,972,943	\$352,117	\$4,876,586	\$5,319,912 *	\$1,096,357	\$5,723,861	\$2,49,082	81.6%	82.4%
1200	County Commissioners	518,253	40,878	449,089	489,915	69,164	451,893	66,360	86.7%	91.1%
1300	Assessor	2,298,601	208,893	2,011,708	2,194,591	286,893	2,093,482	205,119	87.5%	88.3%
1400	Assessor Reevaluation	4,787,374	359,019	3,681,710	4,016,411	1,105,664	4,191,250	596,124	76.9%	79.9%
1500	Treasurer	597,028	40,938	343,459	374,683	253,539	398,970	198,058	57.5%	73.4%
1600	Court Clerk	5,943,352	492,557	5,356,146	5,843,068	587,206	5,381,595	561,757	90.1%	83.9%
1700	County Clerk	2,790,981	224,972	2,464,715	2,688,780	326,266	2,533,988	256,993	88.3%	90.6%
1800	Excise & Equalization Bds	48,961	4,048	16,576	18,083	32,385	23,533	25,428	33.9%	24.9%
1900	County Audit	592,290	2,903	202,242	220,628	390,048	281,503	310,787	34.1%	36.4%
2000	District Attorney-State	150,000	6,006	75,984	82,892	74,016	96,754	53,246	50.7%	55.6%
2100	District Attorney-County	72,398	4,095	54,818	59,801	17,580	62,110	10,288	75.7%	72.5%
2300	Public Defender	52,000	3,657	30,559	33,338	21,441	46,618	5,382	58.8%	79.0%
2400	Purchasing	302,537	24,817	271,692	296,391	30,845	273,805	28,732	89.8%	90.4%
2500	Election Board	1,274,231	78,905	1,104,835	1,205,274	169,397	1,145,480	128,751	86.7%	82.2%
2600	BOCC HR/Health & Safety	462,047	38,005	375,106	409,206	86,941	382,682	79,365	81.2%	88.4%
2700	MIS	2,788,131	181,391	2,306,340	2,516,008	481,991	2,545,137	242,994	82.7%	80.9%
2801	Facilities Mgmt-Courthouse	1,384,245	108,989	1,145,696	1,249,850	238,549	1,189,354	194,891	82.8%	85.1%
2901	Facilities Mgmt-Office Bldg	248,309	37,668	194,849	212,563	53,460	233,771	14,538	78.5%	71.9%
3000	Planning Commission	155,156	8,955	149,065	162,617	6,091	149,065	6,091	96.1%	87.6%
3100	Community Service	597,891	41,826	587,003	640,367	10,888	587,003	10,888	98.2%	89.3%
5100	Sheriff	32,802,304	1,037,267	31,217,221	34,055,150 *	1,585,083	31,390,221	1,412,083	95.2%	98.5%
5200	Juvenile Justice Bureau	7,049,905	532,128	6,173,107	6,734,299	876,798	6,354,351	695,554	87.6%	88.8%
5500	Emergency Management	382,637	25,155	329,866	359,854	52,771	352,669	29,968	86.2%	84.0%
6100	Social Services	1,897,803	181,615	1,520,104	1,658,295	377,699	1,804,560	93,243	80.1%	83.3%
7100	Free Fair	62,245	10,760	62,016	67,653	229	62,221	24	99.6%	98.1%
8100	OSU Extension	507,732	7,117	378,379	412,778	129,353	422,501	85,231	74.5%	82.1%
9100	District 1	302,660	26,973	250,982	273,799	51,678	261,509	41,151	82.9%	76.3%
9200	District 2	256,859	13,588	213,350	232,746	43,509	217,133	39,726	83.1%	80.4%
9300	District 3	248,254	25,314	225,741	246,263	22,513	226,576	21,678	90.9%	96.9%
9400	County Engineer	503,704	39,068	435,867	475,492	67,837	451,665	52,039	86.5%	86.4%
9991	Employee Benefits Supplement	2,701,225	0	2,701,225	2,946,791	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	526,540	0	526,540	0	526,540	0	526,540	0.0%	0.0%
Total		\$78,278,596	\$4,159,626	\$69,206,038	\$75,497,495	\$9,075,559	\$72,036,486	\$6,242,110	88.4%	90.5%

Year elapsed = 91.7%

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

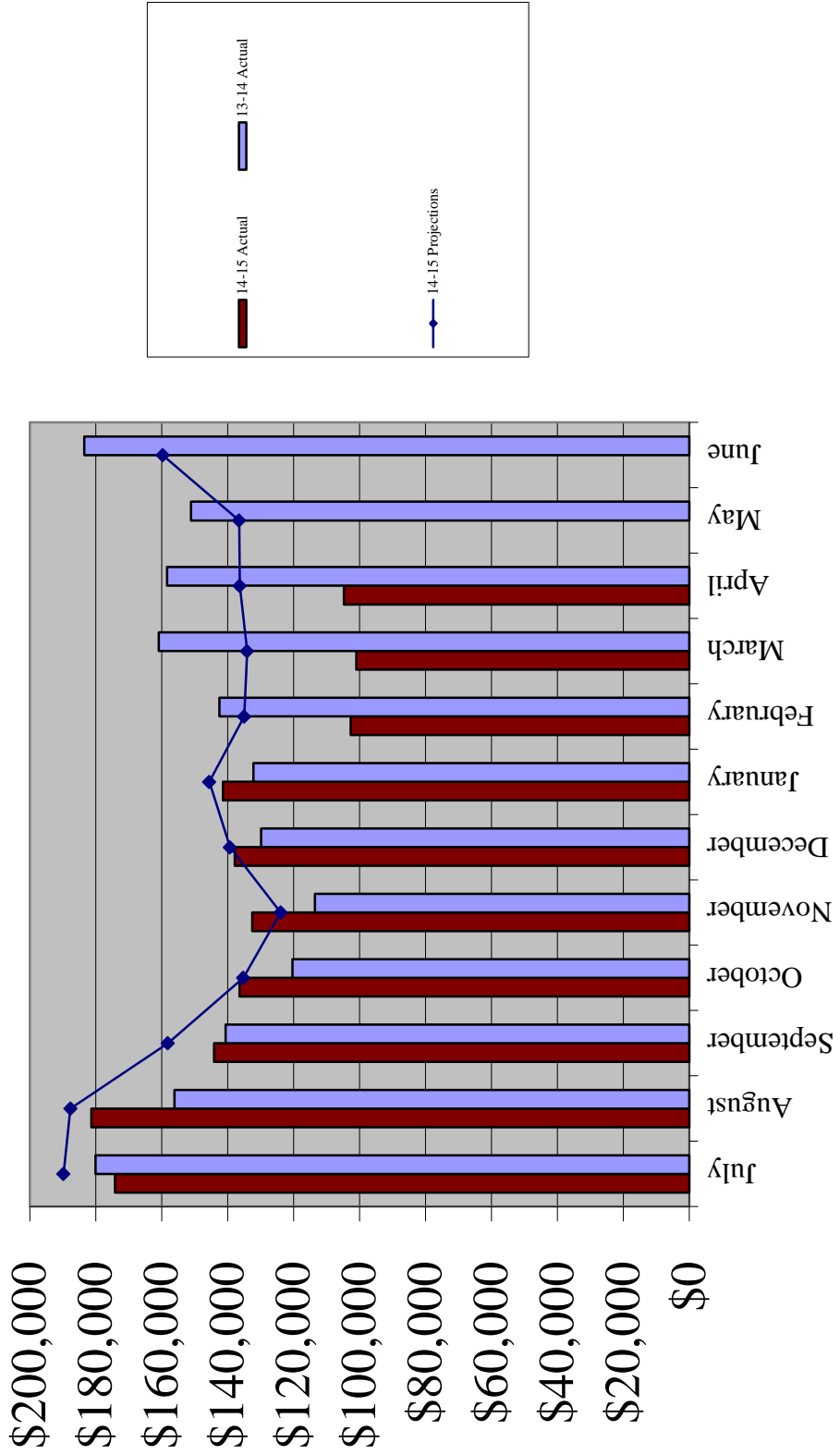
General Fund Actual Expenditures



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

Account	Description	YTD				
		14-15 Approved Budget	Outstanding Requisitions/ Encumbrances	14-15 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
		-				
51020	Retirement Board Members	\$ 1,200	\$ -	\$ 1,100	\$ 1,100	\$ 100
52010	FICA - Retirement Board Members	92	-	84	84	8
52022	Retirement paid by General Fund	4,175	348	3,824	4,172	3
	Total Salaries and Benefits	\$ 5,467	\$ 348	\$ 5,008	\$ 5,356	\$ 111
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,781,375	\$ 341,523	\$ 1,356,357	\$ 1,697,880	\$ 83,495
54023	Electricity (OG&E)	800,000	127,713	703,352	831,065	(31,065)
54024	Sewer and Water(City of OKC)	650,000	126,538	593,462	720,000	(70,000)
54022	Natural Gas(ONG)	28,000	10,462	24,456	34,918	(6,918)
	Utilities Subtotal	\$ 3,259,375	\$ 606,236	\$ 2,677,627	\$ 3,283,863	\$ (24,488)
Lease-Purchase Debt						
54014	OIA HVAC/Electrical/Plumbing lease-purchase payment	\$ 464,100		464,100	464,100	-
54455	Bond Administrative Fees	13,000		1,815	1,815	11,185
	Lease-Purchase Debt Subtotal	\$ 477,100	\$ -	\$ 465,915	\$ 465,915	\$ 11,185
Memberships						
54017	NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017	ACCO annual membership dues	9,500		9,500	9,500	-
54017	ACOG & COMEA annual membership dues	6,660		6,829	6,829	(169)
54017	CODA annual membership dues	2,000		2,000	2,000	-
	Memberships Subtotal	\$ 32,533	\$ -	\$ 32,702	\$ 32,702	\$ (169)
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 50,614	\$ 556,757	\$ 607,371	\$ -
54451	Outside legal services	175,000			-	175,000
54019	Liability policies on equipment and property; blanket bonds	298,540	-	280,173	280,173	18,367
54041	Publication of Commissioners Proceedings/Ads	35,000	14,537	24,322	38,859	(3,859)
54102	ICB (county-occupied space) rent expense	130,000	3,698	106,302	110,000	20,000
54102	Lincoln (county-occupied space) rent expense	253,550	20,514	225,654	246,168	7,382
54103	Storage for Court Clerk records	93,955	8,621	94,834	103,455	(9,500)
54109/54011	Postage Machine and Postage	9,650	-	7,500	7,500	2,150
54355	Paper and Printing	2,000		482	482	1,518
54455	Investrust Management Fees	310,000	40,000	330,543	370,543	(60,543)
54455	Professional Services-Other (Miscellaneous)/Arbitrage	10,000			-	10,000
54456	USID Assessment - Services Other	4,000			-	4,000
54456	Downtown Business Improvement District Assessment	4,500		9,289	9,289	(4,789)
54456	Alcohol and drug screening for county employees	15,000	153	14,880	15,033	(33)
54045	Metro Parking Garage-Judges parking	1,380	1,495	1,265	2,760	(1,380)
54040	Defined Benefit Fund Supplement	100,000	100,000		100,000	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	38,523	138	41,386	41,524	(3,001)
	Other Operating Subtotal	\$ 2,188,469	\$ 239,770	\$ 1,693,387	\$ 1,933,157	\$ 255,312
	Total Maintenance and Operations - 54000	\$ 5,957,477	\$ 846,006	\$ 4,869,631	\$ 5,715,637	\$ 241,840
Capital Outlay						
55095	Computer Software		\$ 720	\$ 720	1,440	(1,440)
55390	Copier Lease	\$ 10,000	\$ 202	\$ 1,226	1,428	8,572
	Total Capital Outlay - 55000	\$ 10,000	\$ 922	\$ 1,946	\$ 2,868	\$ 7,132
	Grand Total - General Government	\$ 5,972,943	\$ 847,275	\$ 4,876,586	\$ 5,723,861	\$ 249,083

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2014-15
May 31, 2015**

	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	\$ 6,400,427	\$ -	\$ 6,400,427	\$ 2,701,225
Premiums/Other	16,273,141	14,663,812	1,630,396	16,294,208	21,067
Stop Loss Reimb	60,711	4,193,952	-	4,193,952	4,133,241
Total Resources	\$ 18,910,272	\$ 24,135,409	\$ 1,630,396	\$ 25,765,805	\$ 6,855,533
Expenses					
Medical Claims	\$ 13,623,533	\$ 11,561,041	\$ 1,051,004	\$ 12,612,044	\$ (1,011,489)
Medical Claims covered by Stop Loss		3,421,835	-	3,421,835	3,421,835
Prescription Drug Claims	4,109,421	4,438,741	403,522	4,842,263	732,842
Dental Claims	1,251,459	1,140,853	103,714	1,244,567	(6,892)
Vision Claims	169,766	146,924	13,357	160,281	(9,485)
County Pharmacy	244,091	221,166	20,106	241,272	(2,819)
Employee Assistance Program	23,509	21,550	1,959	23,509	0
Medicare Supplement - Phys. Mutual	772,968	749,370	68,125	817,495	44,527
Total Claims	\$ 20,194,747	\$ 21,701,480	\$ 1,661,786	\$ 23,363,266	\$ 3,168,519
Administration Fees & Other	680,480	766,641	45,685	812,326	131,846
Life/AD&D Premiums	347,624	305,427	27,766	333,193	(14,431)
Stop Loss Premiums	781,569	706,808	64,255	771,064	(10,505)
Total Admin/Premiums	\$ 1,809,673	\$ 1,778,876	\$ 137,707	\$ 1,916,583	\$ 106,910
Total Expenses	\$ 22,004,421	\$ 23,480,357	\$ 1,799,492	\$ 25,279,849	\$ 3,275,429
Ending Cash Balance	\$ (3,094,148)	\$ 655,053	\$ (169,096)	\$ 485,957	\$ 3,580,105

Cash Balance-One Year Ago

\$ 235,674

Notes:

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

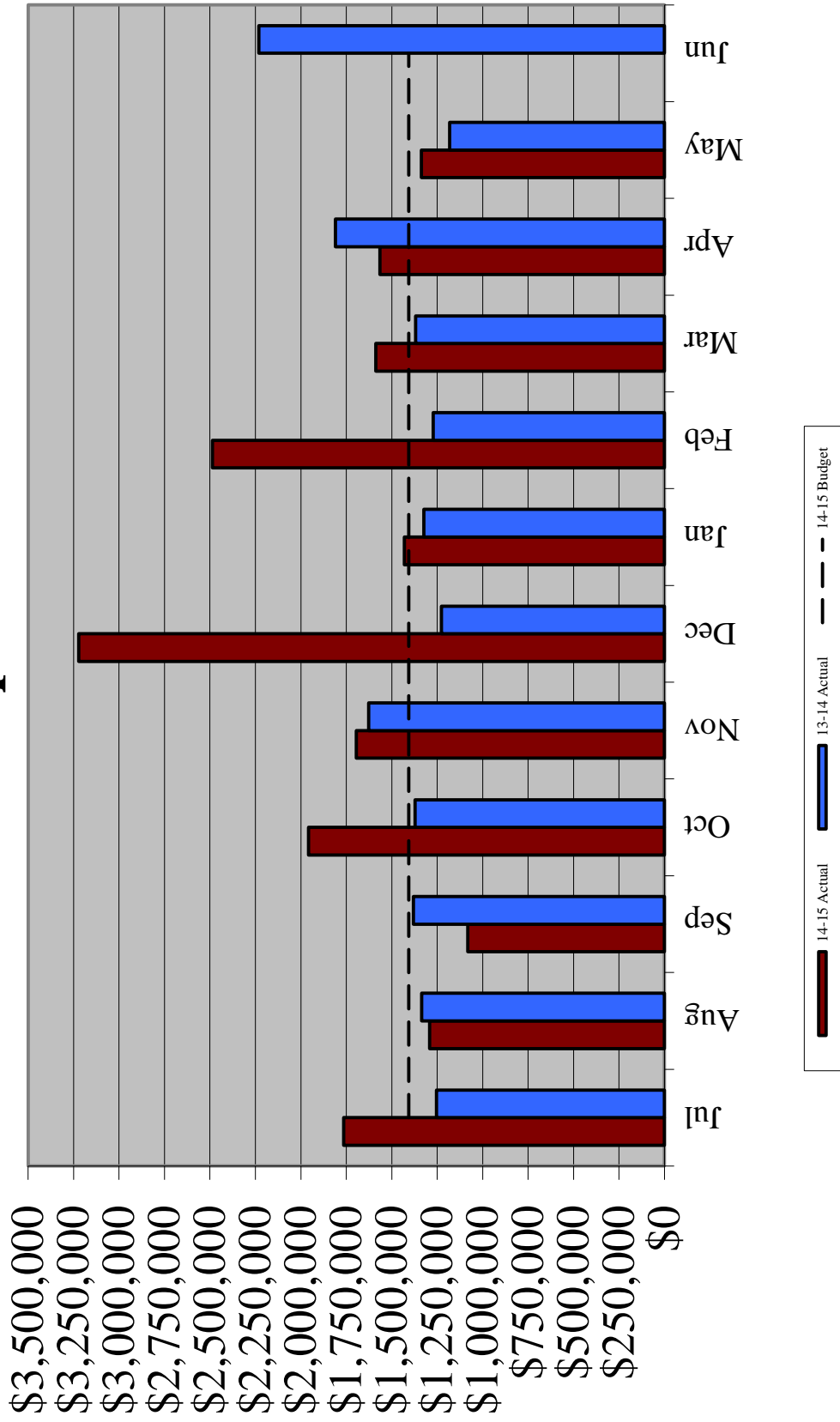
		<u>Employee 2014</u>	<u>Employer 14-15</u>
Single	602	\$163	\$489
Family	559	\$383	\$1,148
	1,161		

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	\$ 637,648	\$1,051,004	\$1,773,748	(Dec)
Prescription Drug Claims	\$342,452	634,891	\$403,522	\$634,891	(May)
Total	\$1,477,746	\$1,272,540	\$1,454,526		
Prior Year 13-14 Comparison	13/14 Monthly Budget	This Month	13/14 Avg	13/14 High Month	
Medical Claims	\$1,045,598	\$988,400	\$1,113,034	\$1,817,830	(June)
Prescription Drug Claims	\$328,678	\$193,550	\$335,737	\$493,568	(April)
Total	\$1,374,276	\$1,181,950	\$1,448,771		

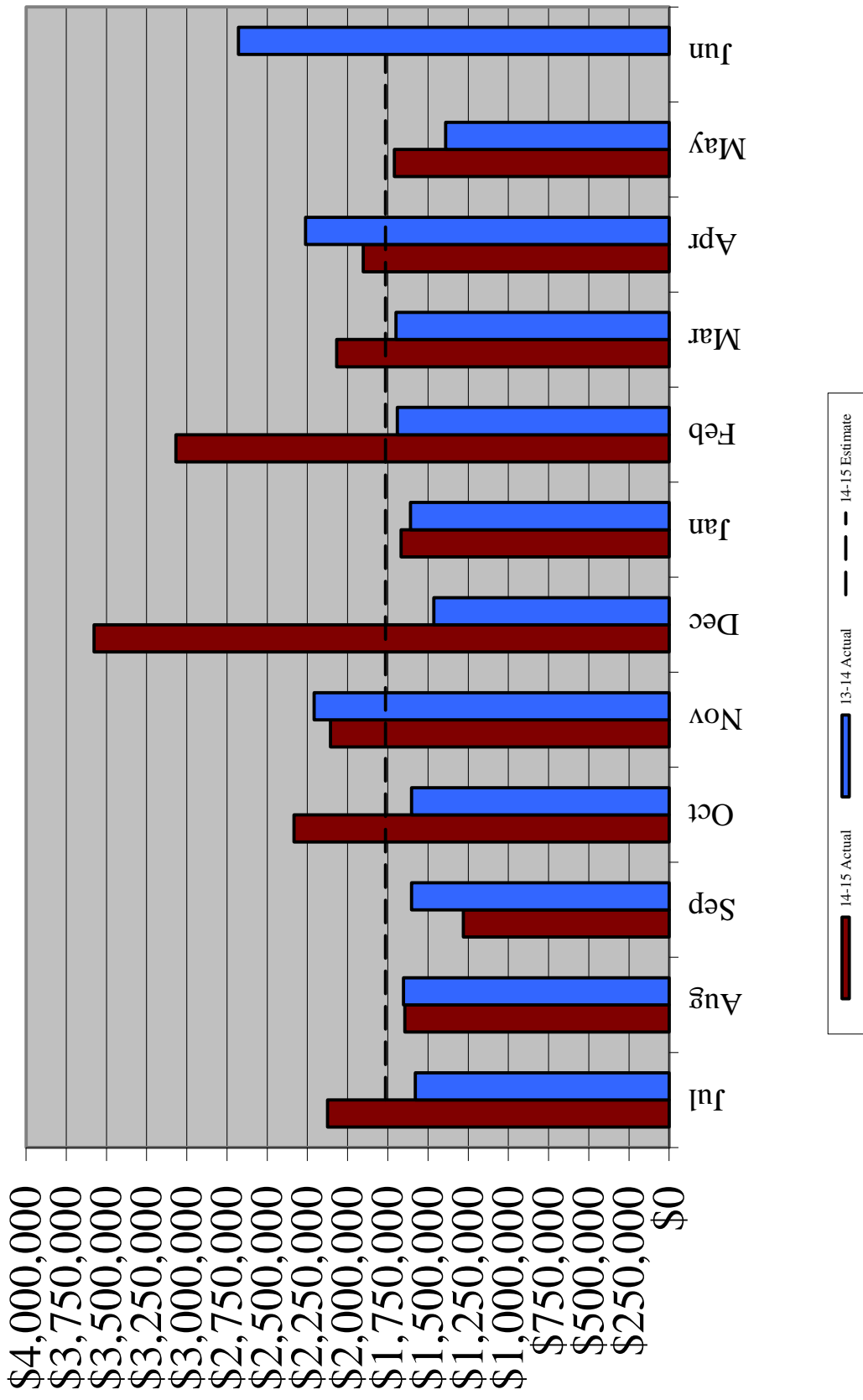
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2014-15
as of May 31, 2015

	Annual		Annual		May		May	
	FY 14-15	FY 13-14	FY 14-15	FY 13-14	FY 14-15	FY 13-14	FY 14-15	FY 13-14
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%	\$ 258,080	\$ 767,383	\$ (509,303)	-66.4%
June Medical & Rx Claims held until July 1	\$ (1,380,862)				\$ (1,380,862)			
Transfers In	\$ 3,699,202	\$ 5,369,374	\$ (1,670,172)	-31.1%	\$ 6,400,427	\$ 5,369,374	\$ 1,031,053	19.2%
Employer Premiums	11,443,032	9,712,447	1,730,585	17.8%	10,283,492	8,831,651	1,451,841	16%
Employee/Retiree/Cobra Premiums	4,444,048	3,969,189	474,859	12.0%	4,002,128	3,588,989	413,139	11.5%
Stop Loss Reimb	60,711	67,456	(6,745)	-10.0%	4,193,952	21,356	4,172,596	19538%
Refunds/Rebates/Subsidy	386,061	428,957	(42,896)	-10.0%	378,193	415,249	(37,056)	-8.9%
Interest Income	-	-	-	-	0	-	0	-
Total Resources	\$ 18,910,272	\$ 20,314,805	\$ (23,672)	-0.1%	\$ 24,135,409	\$ 18,994,003	\$ 6,522,269	34.3%
Expenses								
Medical Claims	\$ 13,623,533	\$ 13,356,405	\$ 267,128	2.0%	\$ 11,561,041	\$ 11,538,575	\$ 22,466	0.2%
Medical claims covered by Stop Loss	-	-	-	-	3,421,835	-	3,421,835	#DIV/0!
Prescription Drug Claims	4,109,421	4,028,844	80,577	2.0%	4,438,741	3,616,060	822,681	22.8%
Dental Claims	1,251,459	1,180,622	70,837	6.0%	1,140,853	1,098,749	42,104	3.8%
Vision Claims	169,766	161,682	8,084	5.0%	146,924	148,763	(1,839)	-1.2%
County Pharmacy	244,091	221,901	22,190	10.0%	221,166	199,148	22,018	11.1%
Employee Assistance Program	23,509	23,567	(58)	-0.2%	21,550	21,608	(58)	-0.3%
Medicare Supplement	772,968	777,462	(4,494)	-0.6%	749,370	713,048	36,322	5.1%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	150	-	150	0%
Total Claims	\$ 20,194,747	\$ 19,750,483	\$ 444,264	2.2%	\$ 21,701,630	\$ 17,335,951	\$ 4,365,679	25.2%
Administration Fees & Other	680,480	649,360	31,120	4.8%	766,491	548,186	218,305	39.8%
Life/AD&D Premiums	347,624	328,853	18,771	5.7%	305,427	283,525	21,902	7.7%
Stop Loss Premiums	781,569	708,891	72,678	10.3%	706,808	590,667	116,141	19.7%
Total Admin/Premiums	\$ 1,809,673	\$ 1,687,104	\$ 122,569	7.3%	\$ 1,778,726	\$ 1,422,378	\$ 356,348	25.1%
Total Expenses	\$ 22,004,421	\$ 21,437,587	\$ 566,833	2.6%	\$ 23,480,357	\$ 18,758,329	\$ 4,722,028	25.2%
June Medical & Rx Claims held until July 1		(1,380,862)						
Ending Cash Balance	\$ (3,094,148)	\$ 258,080	\$ (590,505)	-229%	\$ 655,053	\$ 235,674	\$ 1,800,241	763.9%

Total Employee Benefits Expenses



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

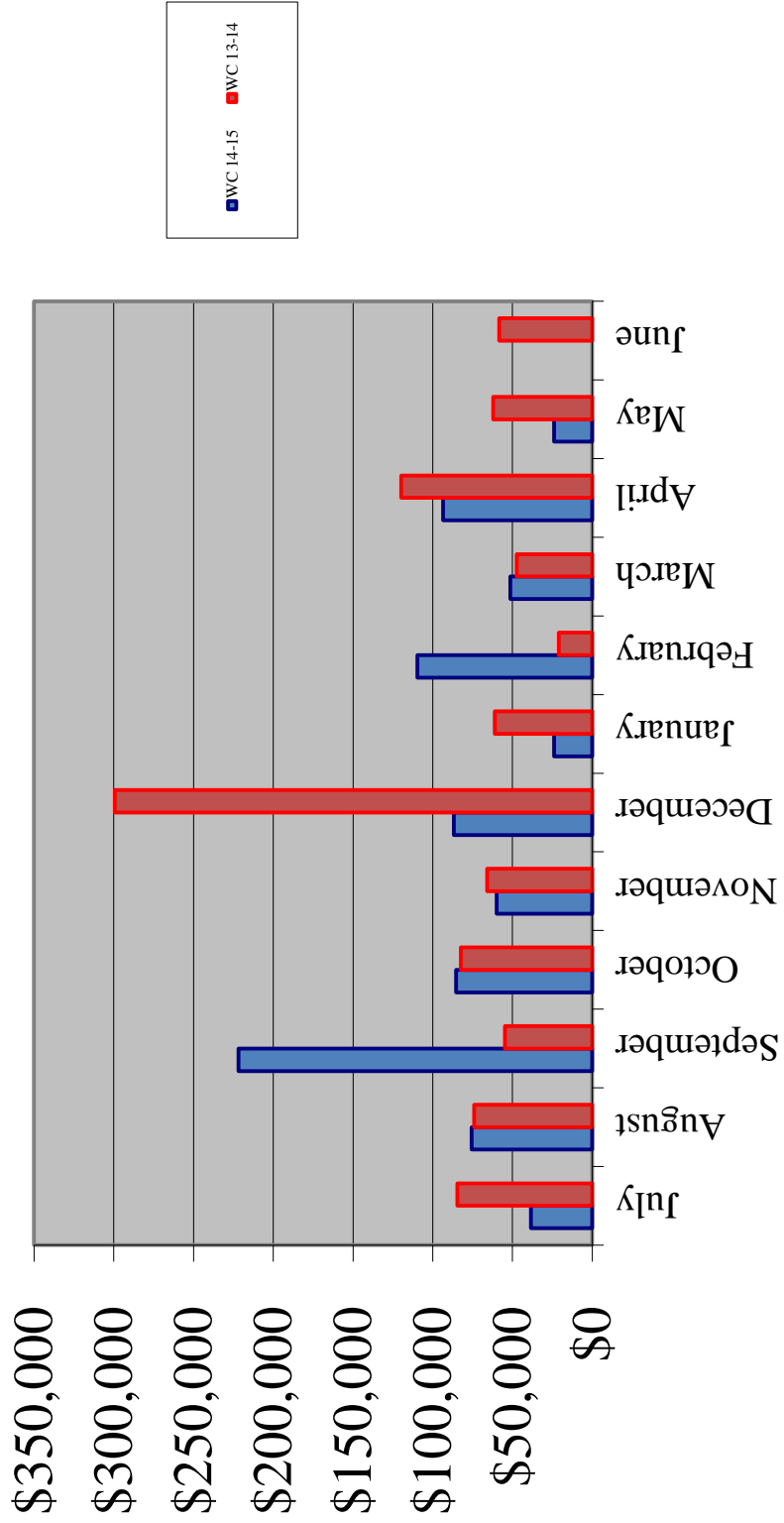
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	234,889	192,548
Transfers/Supplements	1,200,000	1,200,000	-
Total Sources	\$ 1,272,366	\$ 1,464,122	\$ 191,755
Expenditures:			
Claims	\$ 1,027,899	\$ 870,085	(157,814)
Stop loss/Admin Fees	244,468	262,722	18,254
Total Expenditures	\$ 1,272,367	\$ 1,132,808	\$ (139,559)
Ending Cash Balance*	\$ 0	\$ 331,314	\$ 331,315
Cash Balance-One Year Ago		\$ 87,911	

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	\$ 15,489	\$ (13,980)
Supportive Services	7,887	6,294	(1,593)
Total Expenditures	\$ 37,356	\$ 21,783	\$ (15,573)
Ending Cash Balance*	\$ 100,799	\$ 101,575	\$ 776
Cash Balance-One Year Ago		\$ 134,363	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2014-2015

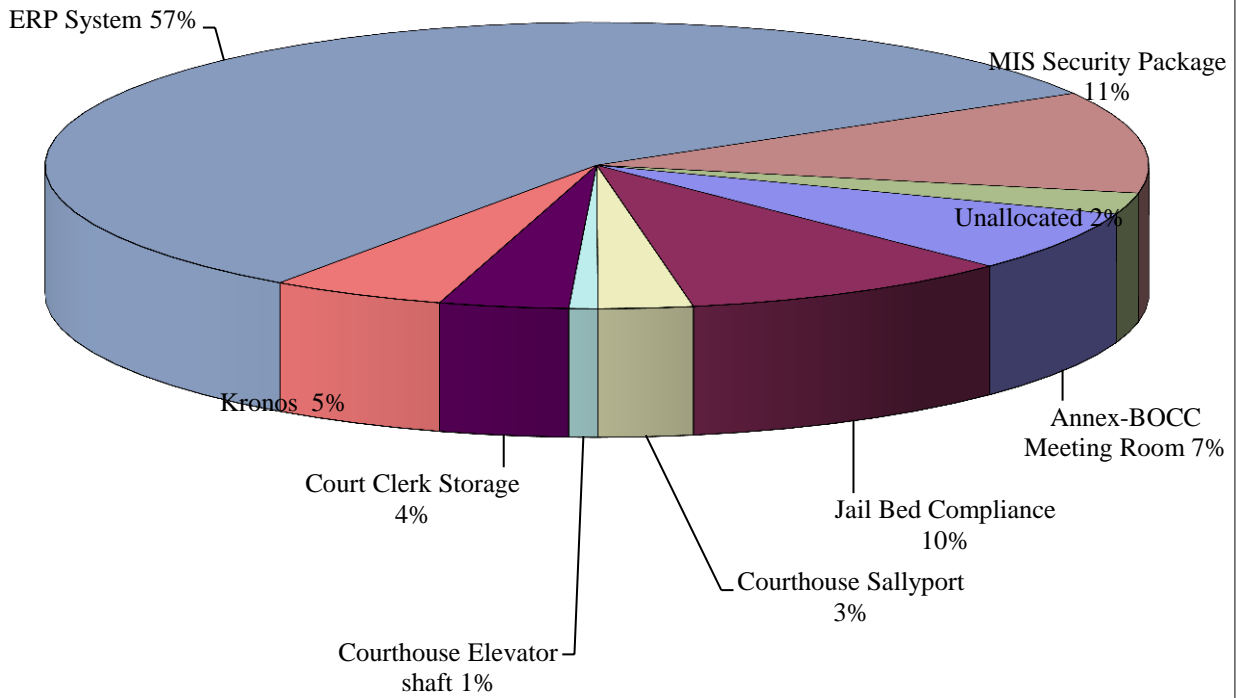
Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 14-15 Expense	Project Expense To Date	Available	Project Status
Facilities							
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	185,000		-	-	Pending
Courthouse							
Sallyport Repairs	7/18/2013	52,290	18,450			33,840	Pending
Courthouse Elevator Shaft	9/18/2014	16,000		16,000	16,000	-	
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		1,450	49,922	21,578	Pending
Technology							
Kronos Implementation	1/19/2012	97,000	13,472		83,528	-	Pending
ERP System	6/19/2014	1,076,961	651,210	425,832	425,832	(80)	Pending
MIS Security Package	3/19/2015	217,831	18,266	197,179	197,179	2,386	Pending
Completed Technology Projects-Available Funds							
						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	45,469				45,469	
Unallocated Funds		589				589	
Total Ongoing Budgeted Capital Projects		\$ 1,892,639	\$ 1,002,873	\$ 640,460	\$ 772,460	\$ 117,306	

TIF Projects:

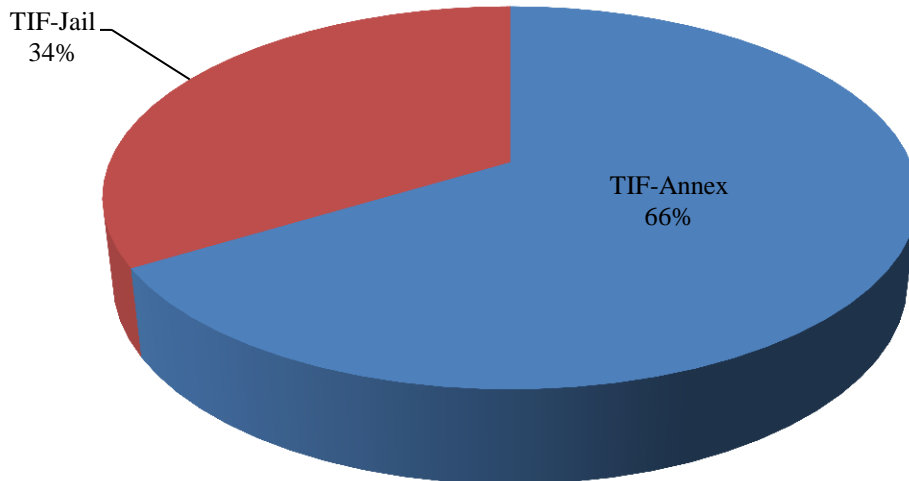
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,385,026	\$ 1,139,043	\$ 1,311,990	452,984	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 68,750	\$ 1,254,979	\$ 1,407,279	123,971	Ongoing
Total Capital Projects		\$ 6,642,639	\$ 2,456,650	\$ 3,034,483	\$ 3,491,729	\$ 694,261	

Cash Balance at May 31, 2015	\$3,150,980.52
PBA Transfer	3,150,980.52
14/15 Available Budget	3,150,910.17
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,150,910.17
Total Cash Available for Projects	\$ 70.35

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)

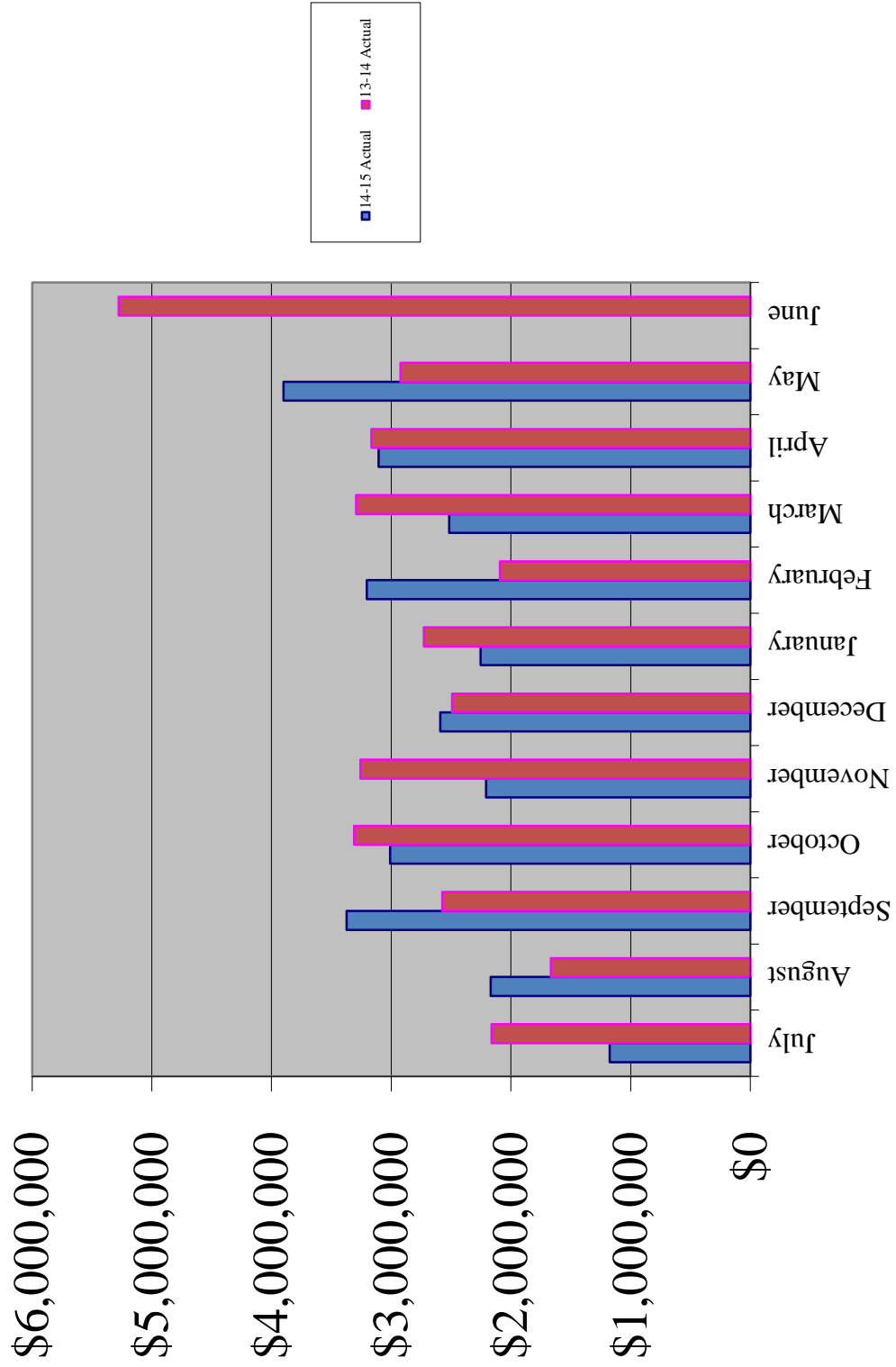
Cost Center	Department	2014-2015 Budget	May 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$7,050,851	\$327,392	\$2,779,259	\$4,271,592	\$4,197,002	\$2,853,849	39.4%
1110	Highway Cash-Dist #2	7,461,975	359,482	4,526,690	2,935,285	5,343,791	2,118,184	60.7%
1110	Highway Cash-Dist #3	7,314,712	270,301	4,452,817	2,861,895	5,498,528	1,816,184	60.9%
1111	CBRI Fund	3,221,455	31,252	261,087	2,960,368	769,634	2,451,821	8.1%
1118	Tax Assessment District	22,265	0	15,161	7,104	15,161	7,104	0.0%
1130	Resale Property	3,934,923	209,392	2,794,927	1,139,996	3,077,858	857,065	71.0%
1140	Treasurer Mortgage Fee	283,702	8,745	109,338	174,364	113,570	170,132	38.5%
1150	County Clerk Lien Fee	141,128	18,838	45,424	95,704	57,963	83,165	32.2%
1151	UCC Central Filing Fund	1,093,937	40,287	777,705	316,233	816,035	277,902	71.1%
1152	Records Mgmt & Preservation	1,344,779	65,539	685,878	658,901	918,060	426,719	51.0%
1160	Sheriff Service Fee	3,678,450	211,468	2,396,555	1,281,896	2,756,206	922,245	65.2%
1161	Sheriff Special Revenue	9,088,057	2,062,071	7,852,265	1,235,792	8,347,419	740,638	86.4%
1162	Sheriff's Grant Fund	891,383	52,556	384,066	507,318	672,513	218,870	43.1%
1201	Assessor Revolving Fee	87,856	0	0	87,856	0	87,856	0.0%
1231	Juvenile Probation Fee	223,553	1,740	33,950	189,603	65,000	158,553	15.2%
1232	Special Work Restitution	84,504	0	0	84,504	0	84,504	0.0%
1233	Juvenile Grant Fund	497,902	32,353	289,457	208,445	300,715	197,187	58.1%
1240	Planning Commission Fee	423,118	20,913	155,883	267,235	164,146	258,972	36.8%
1250	Local Emergency Planning Com	13,907	0	1,525	12,382	1,525	12,382	11.0%
1251	Emergency Mgmt Fund	836,130	56,650	228,695	607,434	228,695	607,434	27.4%
1260	Community Service Fee	201,956	17,932	73,585	128,371	86,808	115,148	36.4%
1270	Community Sentencing	1,491,768	78,277	1,116,448	375,320	1,134,535	357,232	74.8%
1280	Drug Court Fund	713,658	12,693	422,470	291,188	424,493	289,165	59.2%
1282	Mental Health Court Fund	107,189	5,061	25,089	82,100	31,993	75,196	23.4%
1290	Shine Program	448,090	17,239	222,175	225,915	225,748	222,342	49.6%
Total		\$50,657,246	\$3,900,182	\$29,650,446	\$21,006,800	\$35,247,399	\$15,409,848	58.5%

Year elapsed = 91.67%

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 May 31, 2015

14-15
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	8,005,549
Exempt Manufacturing Tax		71,286
Miscellaneous Property Tax		25,363
Interest Income		752
Total Revenue	\$	8,102,950

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$	-
Interest		(14,481)
Total Paid YTD	\$	(14,481)

2003 GO Bonds-Series A (Tinker)

Principal	\$	-
Interest		(45,661)
Total Paid YTD	\$	(45,661)

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

Total Expenditures

\$ (6,158,355)

Ending Cash Balance

\$ 7,761,879

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (21,950,000)	\$ 39,550,000
21,085,025	(13,899,263)	7,185,763
\$ 82,585,025	\$ (35,849,263)	\$ 46,735,763
		Refinanced
\$ 10,120,000	\$ (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
\$ 119,838,122	\$ (57,148,795)	\$ 62,689,328

Balance at 6-30-14	Payments YTD	Balance
\$ 691,633	\$ -	\$ 691,633
\$ 691,633	\$ -	\$ 691,633

Debt Service Fund Expenditures 10 Year History

