

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 of Carolynn Caudill, County Clerk



















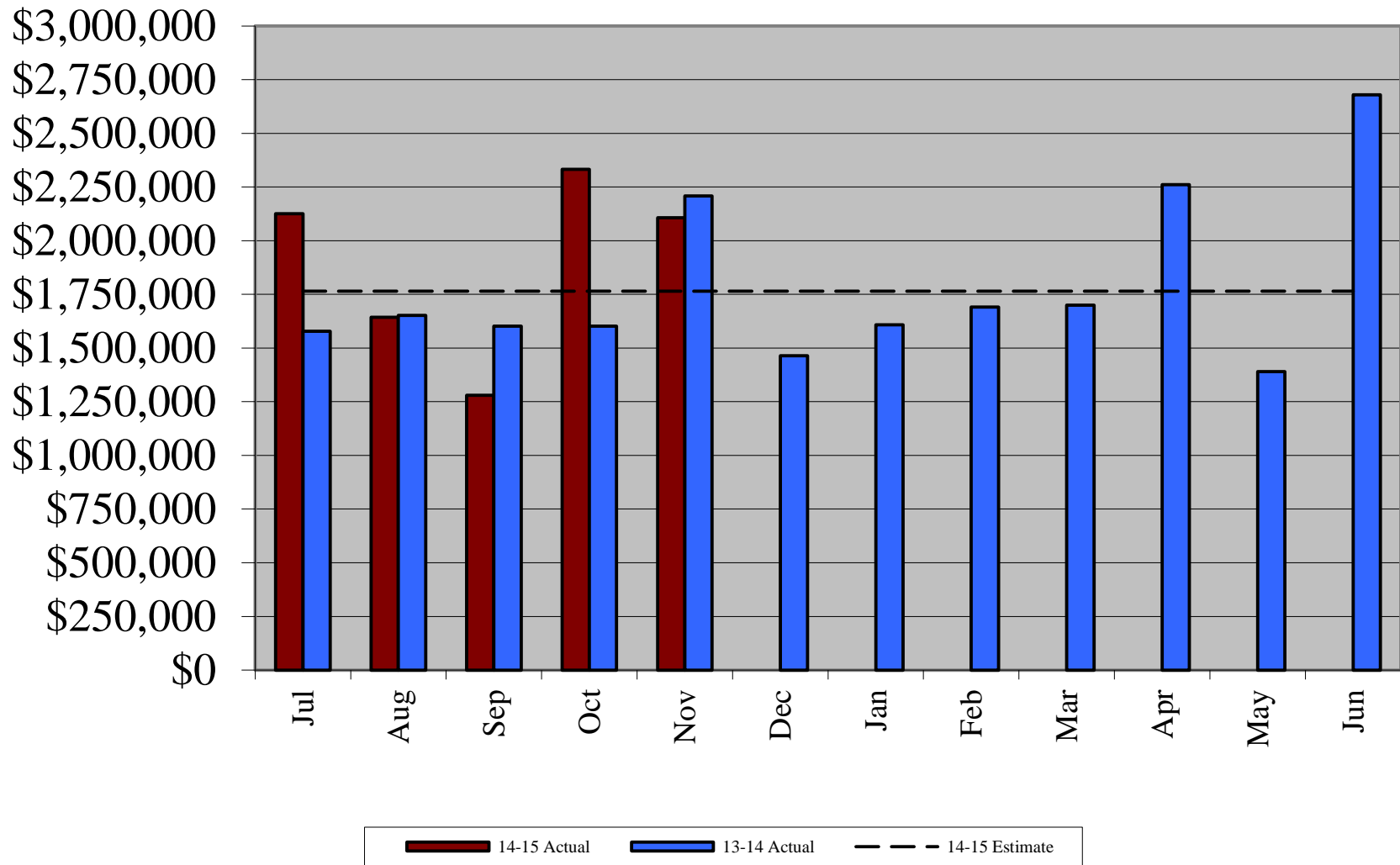




**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2014-15**  
as of November 30 2014

	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**

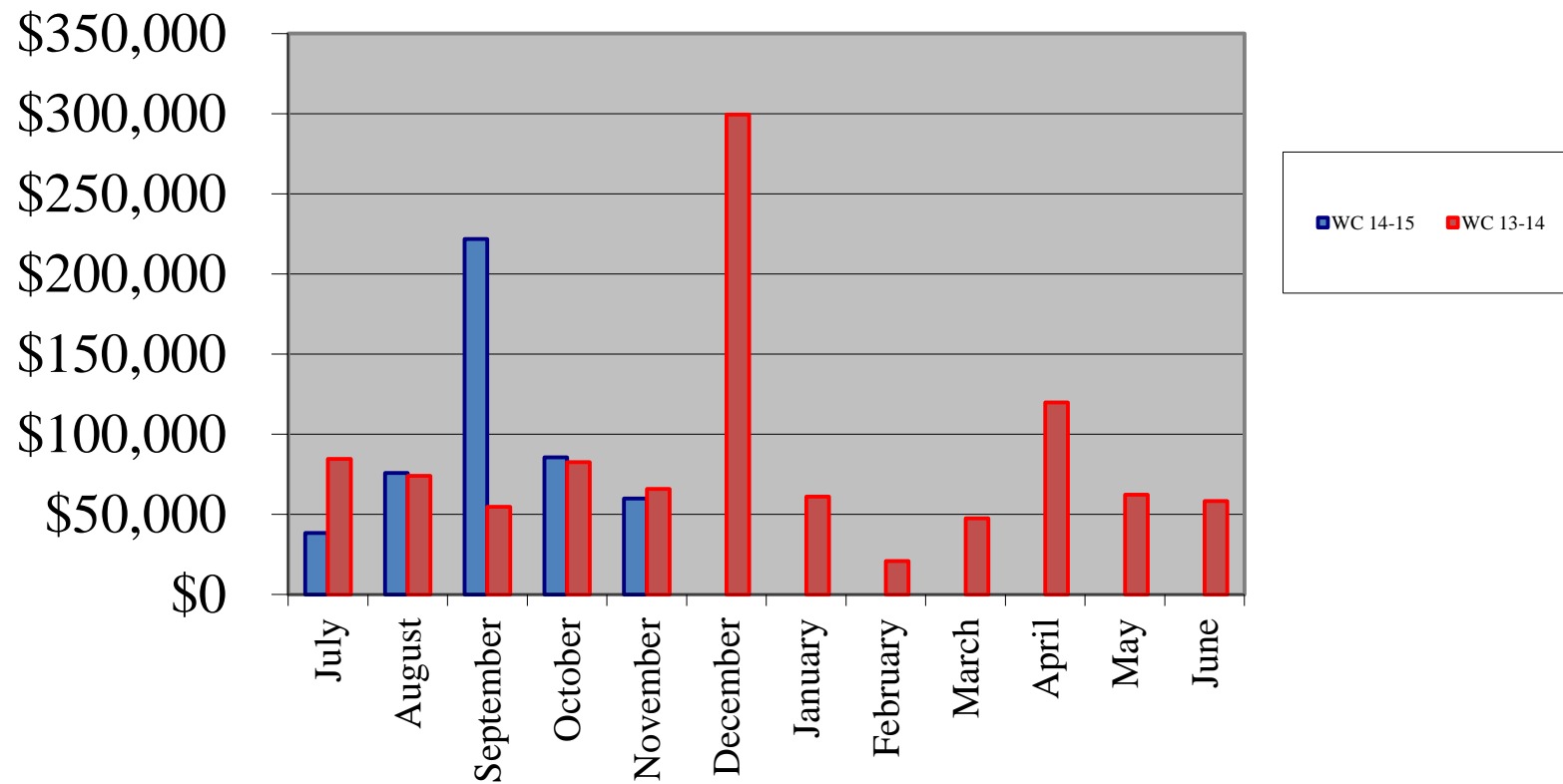
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 30,024	\$ 29,233	\$ (792)
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	42,341	221,823	179,482
Transfers/Supplements	1,200,000	800,000	(400,000)
Total Sources	\$ 1,272,366	\$ 1,051,056	\$ (221,311)
Expenditures:			
Claims	\$ 1,027,899	\$ 481,227	(546,672)
Stop loss/Admin Fees	244,468	216,448	(28,020)
Total Expenditures	\$ 1,272,367	\$ 697,675	\$ (574,691)
<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	\$ 138,155	\$ 123,359	\$ (14,796)
Expenditures:			
Tort Claims	\$ 29,469	\$ 6,164	\$ (23,305)
Supportive Services	7,887	4,846	(3,041)
Total Expenditures	\$ 37,356	\$ 11,010	\$ (26,346)
<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>		

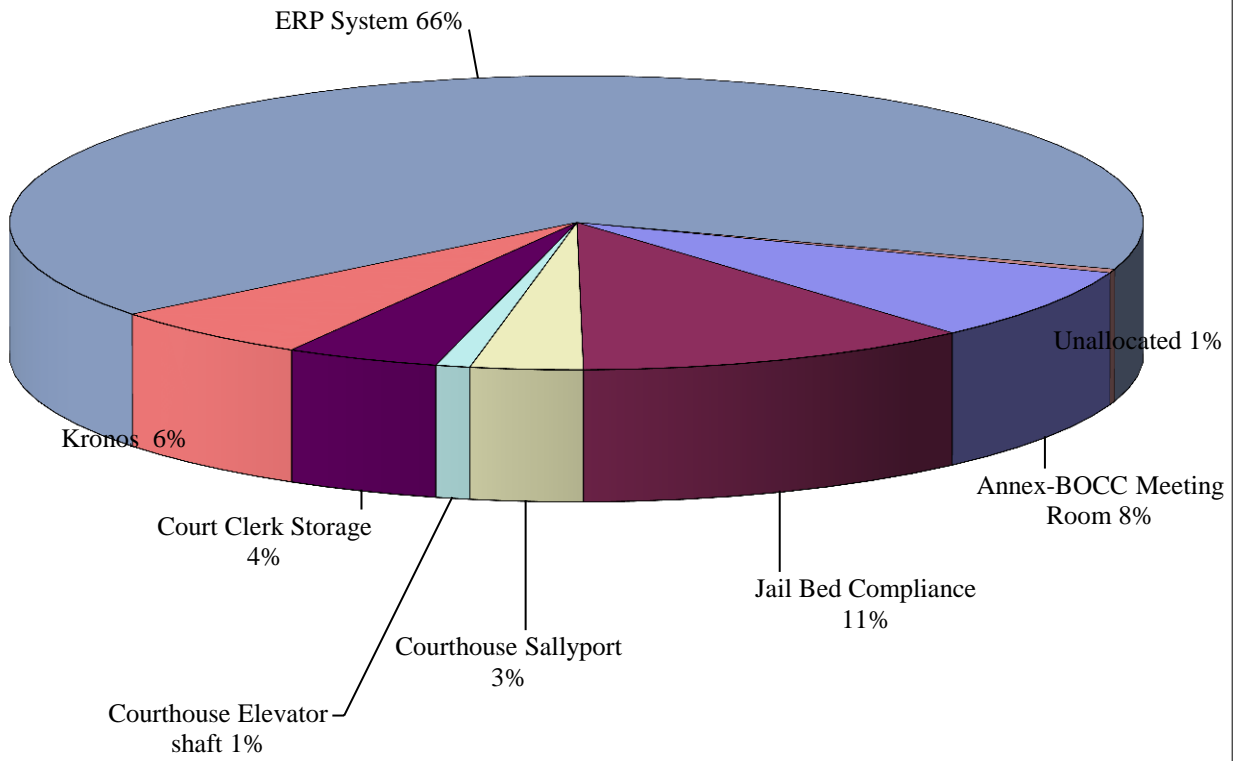
### TIF Projects:

<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>	

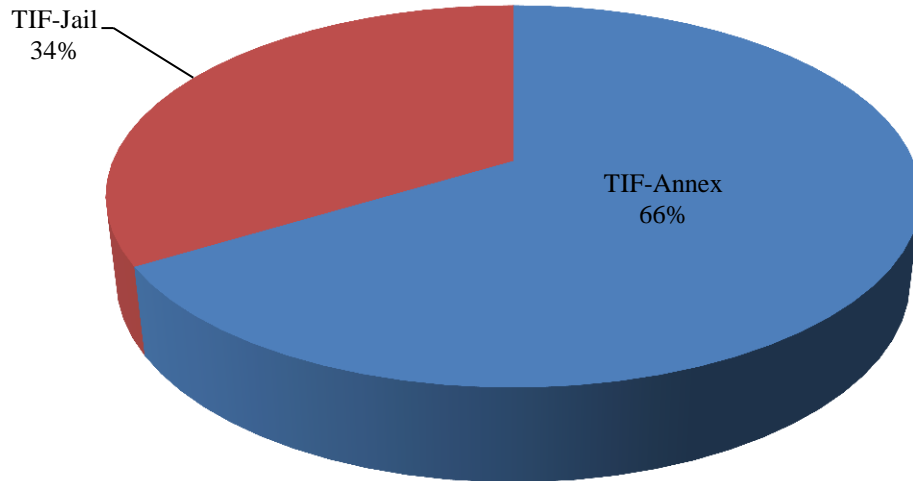
Cash Balance at November 30, 2014	\$2,438,656.19
Temporary Cash Transfer	2,000,000.00
	4,438,656.19
14/15 Available Budget	4,438,612.40
13/14 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,438,612.40
<b>Total Cash Available for Projects</b>	<b>\$ 43.79</b>



### 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)*

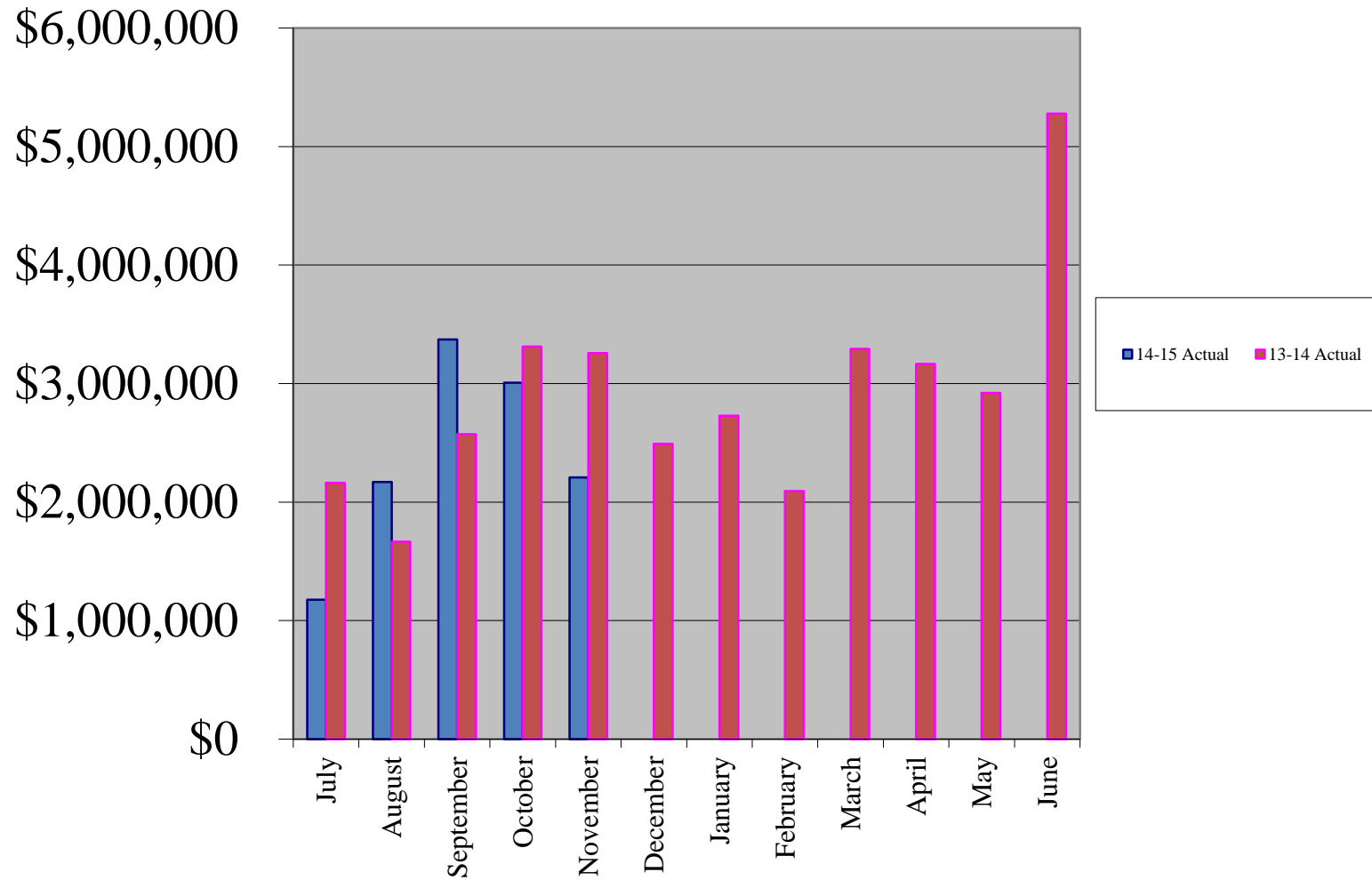
Cost Center	Department	2014-2015 Budget	November 2014 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	14/15 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$4,345,893	\$209,065	\$1,058,679	\$3,287,214	\$1,390,207	\$2,955,686	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
\$ 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
\$ 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	(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

