

Oklahoma County
Monthly Financial Report
For Period Ending August 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

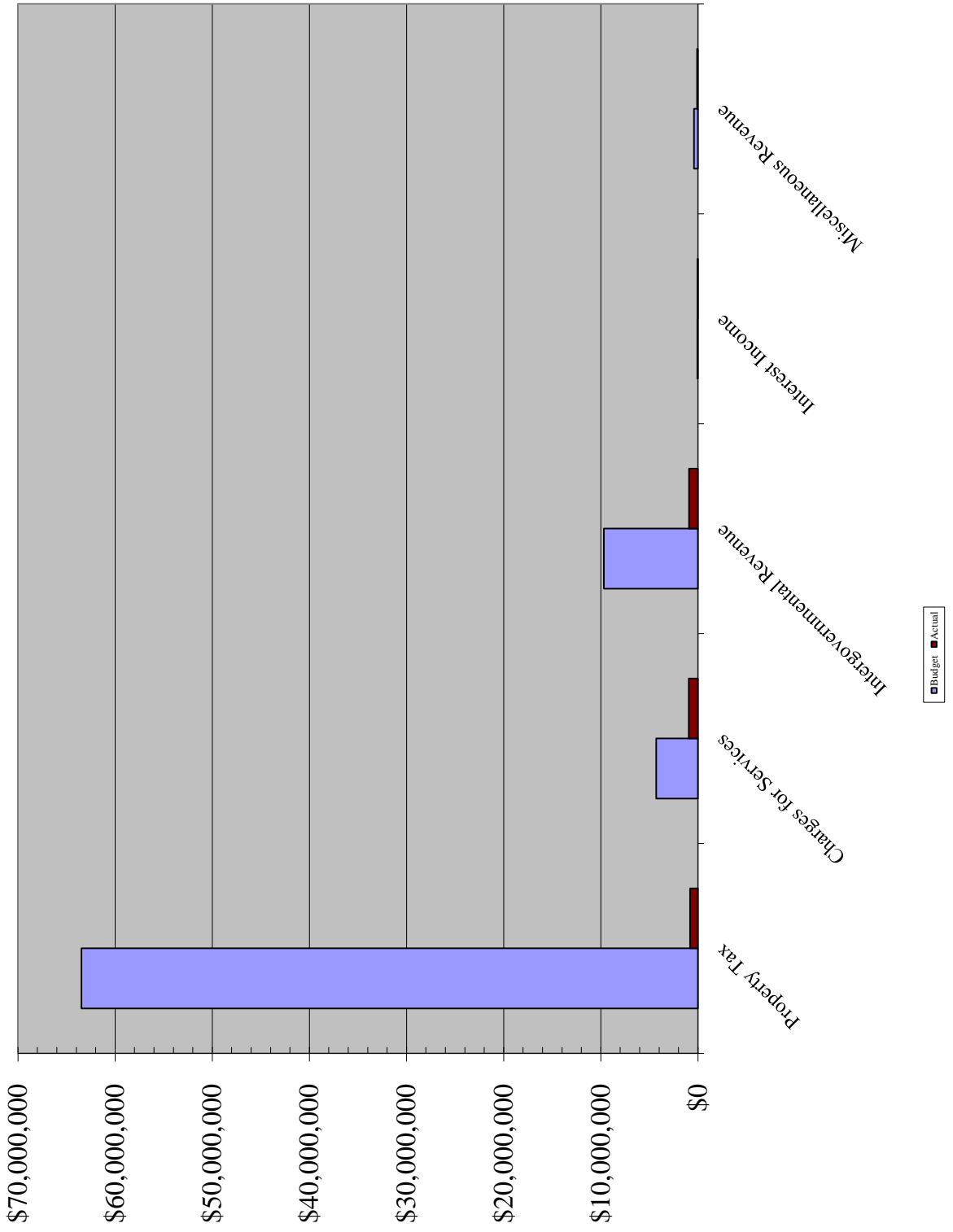
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2015-2016
Budget Analysis
For the Period Ending August 31, 2015**

	15-16 Adopted Budget	15-16 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	\$ 5,647,458	\$ 8,027,306	\$ 2,379,847	142.1%	
Reserved	2,282,006	2,282,006	-	100.0%	
Total Estimated Cash Balance	\$ 7,929,464	\$ 10,309,311	\$ 2,379,847		
Revenue:					
Property Tax	\$ 63,467,336	\$ 821,451	\$ (62,645,885)	1.3%	1.2%
Charges for Services	4,307,012	955,548	(3,351,464)	22.2%	22.5%
Intergovernmental Revenue	9,672,248	914,769	(8,757,479)	9.5%	10.4%
Interest Income	50,000	5,933	(44,067)	11.9%	13.4%
Miscellaneous Revenue	408,310	83,355	(324,955)	20.4%	26.8%
Total Revenue	\$ 77,904,906	\$ 2,781,056	\$ (75,123,850)	3.6%	3.7%
Temporary Cash Transfer In	\$ -	\$ 8,000,000	\$ 8,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(3,500,000)	3,863,845		
15-16 Expenditures	\$ 76,188,520	\$ 11,092,105	\$ (65,096,415)	14.6%	16.0%
Prior Budget Year Expenditures	2,282,006	1,046,439	(1,235,567)	45.9%	83.1%
Total Expenditures	\$ 78,470,526	\$ 12,138,544	\$ (66,331,982)		
Cash Balance*	\$ 0	\$ 5,451,824	\$ 5,451,824		

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

**15-16 General Fund Budget to Actual Revenue
at August 31, 2015**



**General Fund
FY 2015-2016
Actual Comparison**

For the Month Ending August 31, 2015				
	15-16 August Actual	14-15 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 5,007,775	\$ 4,854,151	\$ 153,624	3.2%
Revenue:				
Property Tax	\$ 435,047	\$ 357,958	\$ 77,089	21.5%
Charges for Services	476,654	461,775	14,879	3.2%
Intergovernmental Revenue	484,252	481,591	2,661	0.6%
Interest Income	3,034	3,458	(424)	-12.2%
Miscellaneous Revenue	11,752	19,874	(8,122)	-40.9%
Total Revenue	\$ 1,410,740	\$ 1,324,656	\$ 86,084	6.5%
Temporary Cash Transfers In	\$ 5,000,000	\$ 6,625,000	\$ (1,625,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(1,750,000)	1,750,000	
15-16 Expenditures	\$ 5,626,784	\$ 5,794,421	\$ (167,637)	-2.9%
Prior Budget Year Expenditures	339,907	226,649	113,258	
Total Expenditures	\$ 5,966,691	\$ 6,021,070	\$ (54,379)	-0.9%
Ending Cash Balance	\$ 5,451,824	\$ 5,032,738	\$ 419,086	8.3%

For the Year to Date Period Ending August 31, 2015				
	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,309,311	\$ 8,811,984	\$ 1,497,327	17.0%
	\$ 821,451	\$ 739,249	\$ 82,202	11.1%
	955,548	899,268	56,280	6.3%
	914,769	1,019,283	(104,514)	-10.3%
	5,933	6,690	(757)	-11.3%
	83,355	115,548	(32,193)	-27.9%
	\$ 2,781,056	\$ 2,780,039	\$ 1,018	0.0%
	\$ 8,000,000	\$ 11,125,000	\$ (3,125,000)	
	-	-	-	
	-	-	-	
	(3,500,000)	(4,050,000)	550,000	-13.6%
	\$ 11,092,105	\$ 12,014,781	\$ (922,676)	-7.7%
	1,046,439	1,619,504	(573,065)	-35.4%
	\$ 12,138,544	\$ 13,634,285	\$ (1,495,741)	-11.0%
	\$ 5,451,824	\$ 5,032,738	\$ 419,086	8.3%

	15-16 August Actual	14-15 August Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	(1,450,000)	1,450,000
	-	(300,000)	300,000
	-	-	-
	-	(1,750,000)	1,750,000

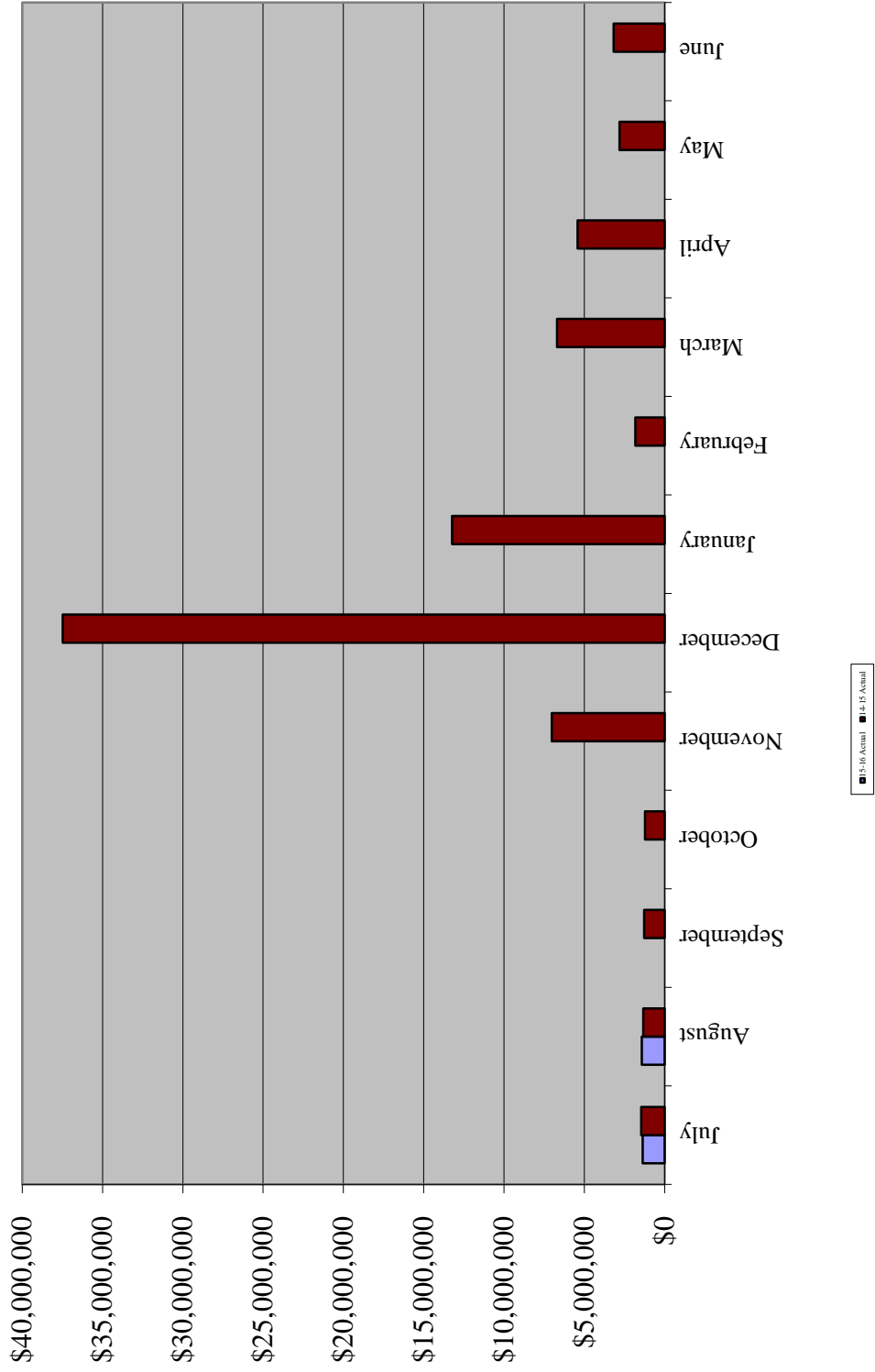
	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	(3,200,000)	(3,450,000)	250,000
	(300,000)	(600,000)	300,000
	-	-	-
	(3,500,000)	(4,050,000)	550,000

Note 1.)

Operating Transfers

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

General Fund Actual Revenue at July 31, 2015



FY 2015-16 General Fund Expenditures
Status Report

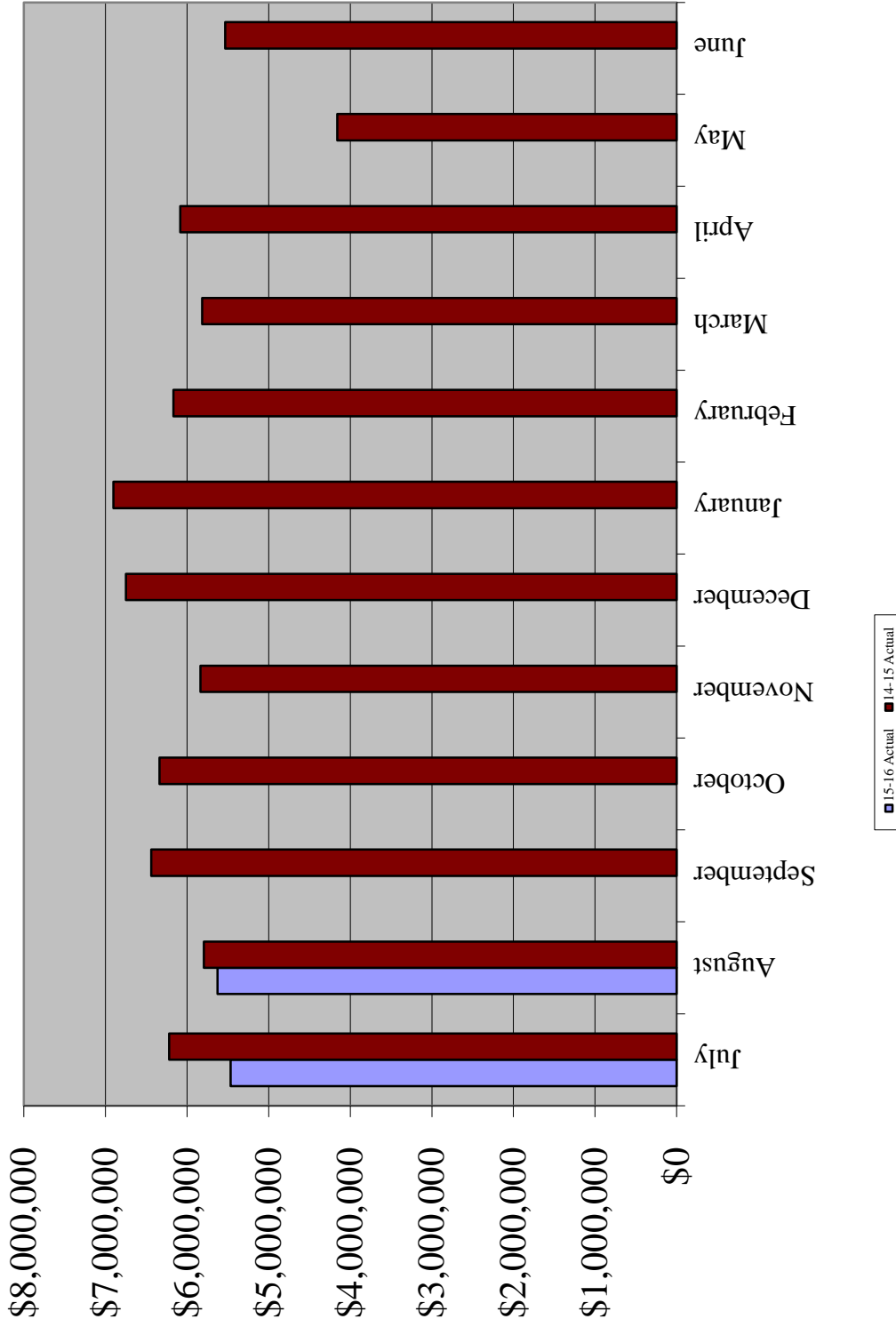
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	August 2015 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
1100	General Government	\$7,635,026	\$304,530	\$677,626	\$4,065,759 *	\$6,957,400	\$3,848,324	\$3,786,702	8.9%	12.3%
1200	County Commissioners	494,850	40,927	81,804	490,826	413,045	83,455	411,395	16.5%	15.7%
1300	Assessor	2,298,601	170,819	366,078	2,196,467	1,932,523	411,875	1,886,726	15.9%	16.2%
1400	Assessor Reevaluation	4,220,318	308,933	588,130	3,528,778	3,632,188	1,044,305	3,176,013	13.9%	13.3%
1500	Treasurer	597,028	38,697	82,791	496,744	514,237	170,674	426,354	13.9%	10.9%
1600	Court Clerk	5,943,352	487,528	966,278	5,797,074	4,977,074	1,025,853	4,917,499	16.3%	16.2%
1700	County Clerk	2,865,981	220,524	438,355	2,630,129	2,427,626	596,672	2,269,309	15.3%	15.2%
1800	Excise & Equalization Bds	48,761	346	1,315	7,891	47,445	2,642	46,119	2.7%	1.8%
1900	County Audit	592,290	2,751	5,473	32,836	586,817	35,948	556,342	0.9%	40.0%
2000	District Attorney-State	150,000	8,028	8,762	52,572	141,238	38,880	111,120	5.8%	5.7%
2100	District Attorney-County	72,398	3,983	3,983	23,898	68,415	27,729	44,669	5.5%	6.0%
2300	Public Defender	52,000	0	0	0	52,000	10,087	41,913	0.0%	9.6%
2400	Purchasing	302,537	24,603	48,423	290,536	254,114	57,782	244,755	16.0%	17.0%
2500	Election Board	1,149,681	82,925	157,189	943,137	992,492	184,710	964,971	13.7%	13.7%
2600	BOCC HR/Health & Safety	462,047	34,132	67,373	404,239	394,674	78,980	383,067	14.6%	14.1%
2700	MIS	2,960,891	200,614	308,345	1,850,072	2,652,546	1,224,041	1,736,850	10.4%	12.4%
2801	Facilities Mgmt-Courthouse	1,384,245	102,964	205,764	1,234,586	1,178,481	267,816	1,116,429	14.9%	13.1%
2901	Facilities Mgmt-Office Bldg	248,309	2,172	2,172	13,030	246,137	64,755	183,554	0.9%	6.5%
3000	Planning Commission	155,156	23,595	46,823	280,939	108,333	46,823	108,333	30.2%	29.9%
3100	Community Service	597,891	55,273	110,545	663,272	487,346	110,545	487,346	18.5%	18.3%
5100	Sheriff	32,751,171	2,719,834	5,392,738	32,356,426 *	27,358,433	15,259,572	17,491,599	16.5%	18.6%
5200	Juvenile Justice Bureau	7,049,905	524,507	1,020,582	6,123,494	6,029,323	1,267,349	5,782,556	14.5%	14.7%
5500	Emergency Management	376,826	29,588	49,565	297,390	327,261	113,120	263,706	13.2%	11.8%
6100	Social Services	1,897,803	88,087	175,655	1,053,928	1,722,148	381,965	1,515,838	9.3%	11.4%
7100	Free Fair	62,245	100	100	598	62,145	21,393	40,852	0.2%	0.0%
8100	OSU Extension	507,732	35,615	36,779	220,675	470,953	97,168	410,564	7.2%	15.0%
9100	District 1	302,660	27,596	54,178	325,071	248,482	62,931	239,729	17.9%	17.2%
9200	District 2	256,859	23,144	64,436	386,617	192,423	77,445	179,414	25.1%	30.4%
9300	District 3	248,254	25,596	52,873	317,240	195,381	55,325	192,929	21.3%	20.2%
9400	County Engineer	503,704	39,376	77,968	467,810	425,736	107,150	396,554	15.5%	15.6%
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		\$76,188,520	\$5,626,784	\$11,092,105	\$66,552,631	\$65,096,415	\$26,775,315	\$49,413,206	14.6%	16.0%

Year elapsed = 16.7%

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

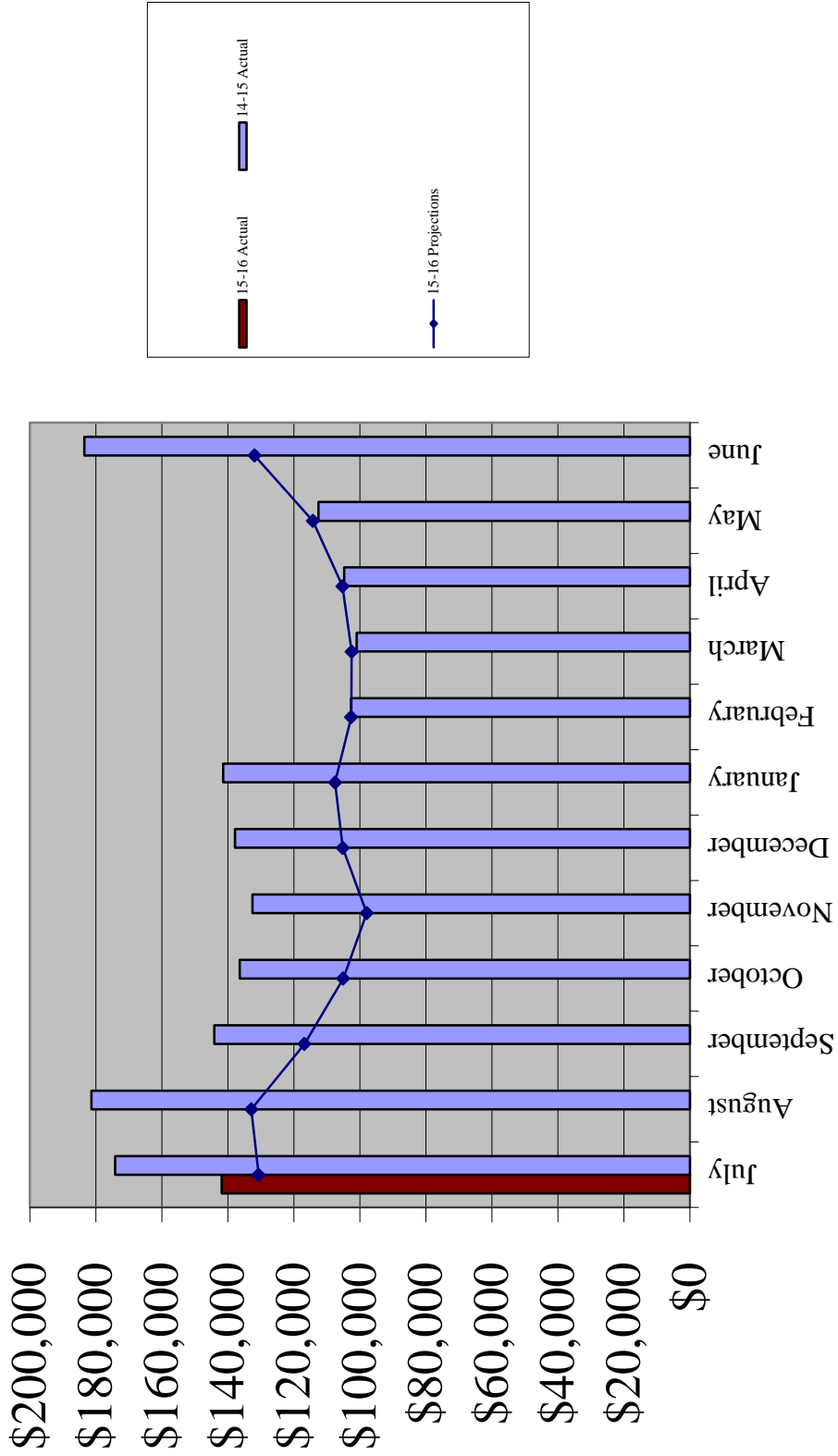
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2015-2016
August 31, 2015**

<u>Account</u>	<u>Description</u>	YTD				
		15-16 Approved Budget	Outstanding Requisitions/ Encumbrances	15-16 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>						
51002	Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
52010	FICA - Retirement Board Members	92		15	15	77
52022	Retirement paid by General Fund	4,208	3,825	348	4,173	35
Total Salaries and Benefits		\$ 5,500	\$ 3,825	\$ 563	\$ 4,388	\$ 1,112
<u>Utilities</u>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 758,078	\$ 141,922	\$ 900,000	\$ 452,630
54023	Electricity (OG&E)	935,000	520,091	79,909	600,000	335,000
54024	Sewer and Water(City of OKC)	803,000	598,613	1,387	600,000	203,000
54022	Natural Gas(ONG)	44,000	36,624	176	36,800	7,200
Utilities Subtotal		\$ 3,134,630	\$ 1,913,406	\$ 223,394	\$ 2,136,800	\$ 997,830
<u>Lease-Purchase Debt</u>						
54455	Bond Administrative Fees	20,000		320	320	19,680
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 320	\$ 320	\$ 19,680
<u>Memberships</u>						
54017	NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
54017	ACCO annual membership dues	10,000		9,500	9,500	500
54017	ACOG & COMEA annual membership dues	7,500		6,912	6,912	588
54017	CODA annual membership dues	2,000		-	-	2,000
Memberships Subtotal		\$ 35,550	\$ -	\$ 30,785	\$ 30,785	\$ 4,765
<u>Other Operating Expenditures</u>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 506,143	\$ 101,229	\$ 607,371	\$ -
54451	Outside legal services	150,000			-	150,000
54019	Liability policies on equipment and property; blanket bonds	333,300		267,615	267,615	65,685
54040	Publication of Commissioners Proceedings/Ads	36,000	15,258	2,742	18,000	18,000
54102	ICB (county-occupied space) rent expense	120,888	76,586	9,763	86,349	34,539
54102	Lincoln (county-occupied space) rent expense	250,000	164,112	20,514	184,626	65,374
54103	Storage for Court Clerk records	113,400	63,525	18,150	81,675	31,725
54109/54011	Postage Machine and Postage	9,000	5,000		5,000	4,000
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	400,000		400,000	(90,000)
54455	Professional Services-Other (Miscellaneous)/Arbitrage				-	-
54456	USID Assessment - Services Other	5,000			-	5,000
54456	Downtown Business Improvement District Assessment	5,000			-	5,000
54456	Alcohol and drug screening for county employees	20,000	18,617	1,383	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,150	230	1,380	-
54040	Defined Benefit Fund Supplement				-	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,366,007	1,648	938	2,587	2,363,420
Other Operating Subtotal		\$ 4,429,346	\$ 1,252,038	\$ 422,564	\$ 1,674,603	\$ 2,754,743
Total Maintenance and Operations - 54000		\$ 7,619,526	\$ 3,165,444	\$ 677,063	\$ 3,842,508	\$ 3,777,018
<u>Capital Outlay</u>						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 1,428		\$ 1,428	\$ 8,572
Total Capital Outlay - 55000		\$ 10,000	\$ 1,428	\$ -	\$ 1,428	\$ 8,572
Grand Total - General Government		\$ 7,635,026	\$ 3,170,697	\$ 677,626	\$ 3,848,324	\$ 3,786,702

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
August 31, 2015**

	Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Estimated Annual
Resources					
Beginning Cash Balance	\$ 519,844	\$ 386,963		\$ 386,963 \$ -	\$ (132,881)
Transfers In	\$ 6,344,845	\$ 3,200,000	\$ 3,144,845	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	2,688,379	12,891,961	15,580,340	(556,108)
Stop Loss Reimb	-	196,088	-	196,088	196,088
Total Resources	\$ 23,001,137	\$ 6,471,430	\$ 16,036,806	\$ 22,508,236	\$ (492,901)
Expenses					
Medical Claims	\$ 13,370,232	\$ 2,203,127	\$ 11,015,636	\$ 13,218,764	\$ (151,468)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	1,041,195	5,205,974	6,247,169	1,591,257
Dental Claims	1,259,769	189,068	945,341	1,134,410	(125,360)
Vision Claims	179,746	23,207	116,035	139,242	(40,504)
County Pharmacy	324,377	63,632	318,159	381,791	57,414
Employee Assistance Program	23,509	1,959	21,550	23,509	0
Medicare Supplement - Phys. Mutual	883,116	211,711	635,133	846,844	(36,272)
Total Claims	\$ 20,696,661	\$ 3,733,899	\$ 18,257,828	\$ 21,991,728	\$ 1,295,067
Administration Fees & Other	815,302	93,428	467,138	560,565	(254,737)
Life/AD&D Premiums	334,392	54,894	274,468	329,362	(5,030)
Stop Loss Premiums	1,154,782	195,784	652,612	848,395	(306,387)
Total Admin/Premiums	\$ 2,304,476	\$ 344,105	\$ 1,394,218	\$ 1,738,323	\$ (566,153)
Total Expenses	\$ 23,001,138	\$ 4,078,004	\$ 19,652,046	\$ 23,730,050	\$ 728,913
Ending Cash Balance	\$ -	\$ 2,393,426	\$ (3,615,239)	\$ (1,221,813)	\$ (1,221,813)

Cash Balance-One Year Ago

\$ 1,226,993

Notes:

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

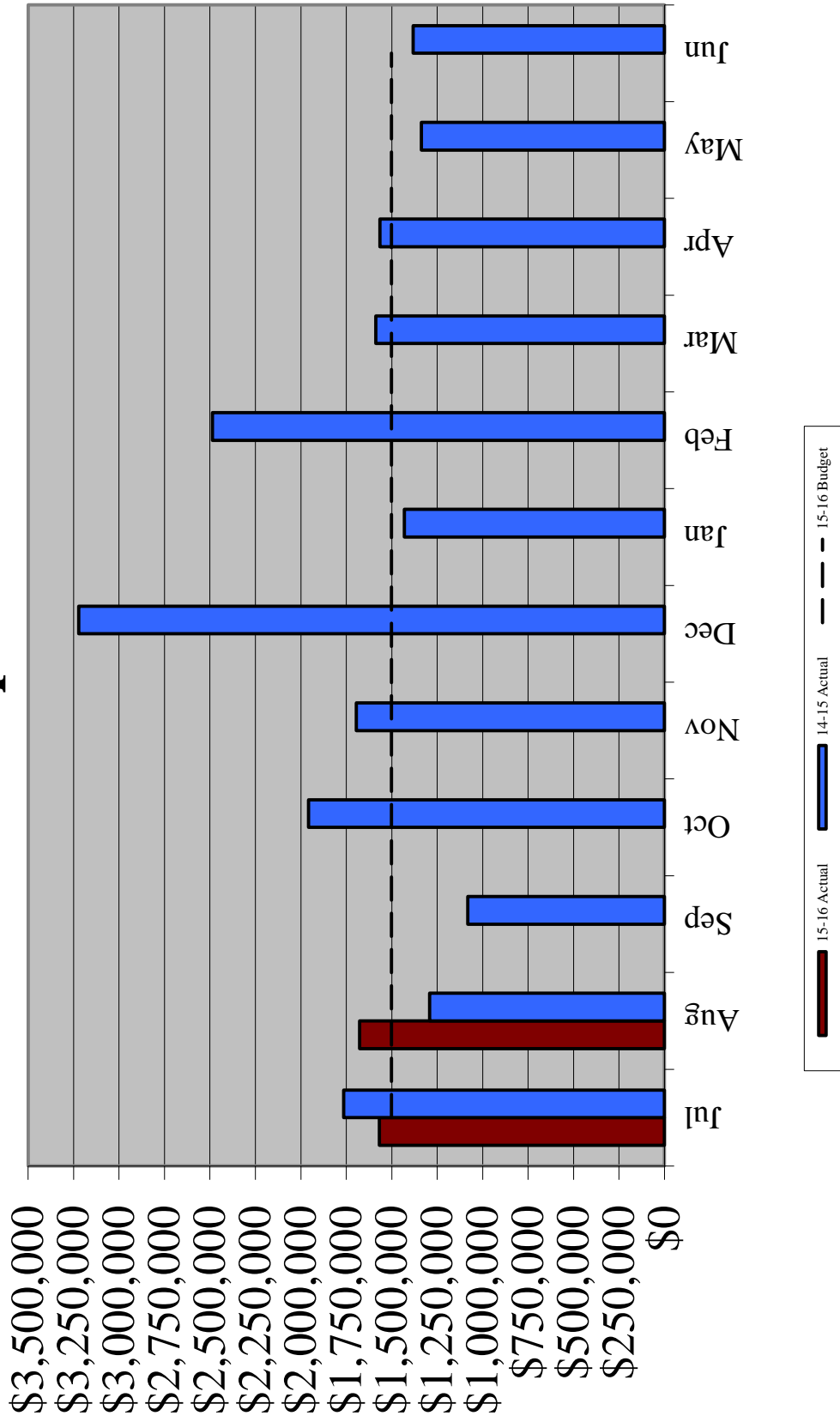
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

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 15-16	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,114,186	\$ 1,231,317	\$1,101,564	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	445,359	\$520,597	\$595,835 (July)
Total	\$1,502,179	\$1,676,676	\$1,622,161	
	14/15			14-15
Prior Year 14-15 Comparison	Monthly Budget	This Month	14/15 Avg	High Month
Medical Claims	\$1,135,294	\$1,291,637	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$0	\$440,949	\$634,891 (May)
Total	\$1,477,746	\$1,291,637	\$1,575,982	

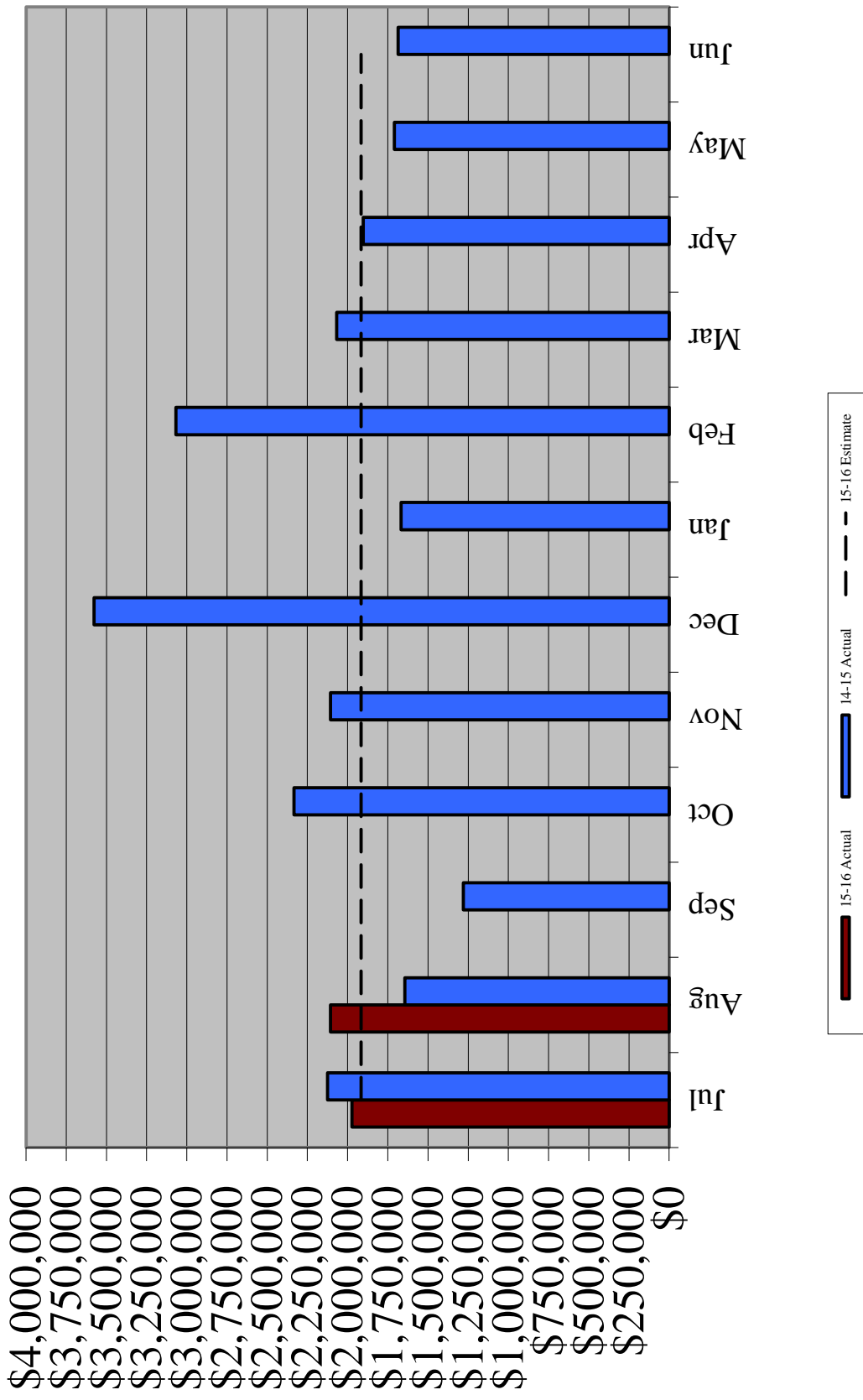
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2015-16
as of August 31, 2015

	Annual				August			
	FY 15-16 Estimates	FY 14-15 Actuals	Inc (Dec)	%	FY 15-16 YTD Actuals	FY 14-15 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 386,964	\$ 258,080	\$ 128,884	49.9%	\$ 386,963	\$ 258,080	\$ 128,883	49.9%
June Medical & Rx Claims held until July 1	\$ -	\$ (1,380,862)			\$ -	\$ (1,380,862)		
Transfers In	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%	\$ 3,200,000	\$ 3,450,000	\$ (250,000)	-7.2%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	1,870,588	1,810,804	59,784	3%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	770,172	775,151	(4,979)	-0.6%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	196,088	62,098	133,990	216%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	47,619	20,276	27,343	134.9%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (4,176,838)	-16.3%	\$ 6,471,430	\$ 4,995,546	\$ 95,021	1.9%
Expenses								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 2,203,127	\$ 2,453,500	\$ (250,373)	-10.2%
Medical claims covered by Stop Loss	-	3,468,718	-		-	-	-	#DIV/0!
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	1,041,195	603,072	438,123	72.6%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	189,068	214,994	(25,926)	-12.1%
Vision Claims	169,005	160,957	8,048	5.0%	23,207	12,727	10,480	82.3%
County Pharmacy	321,915	292,650	29,265	10.0%	63,632	54,918	8,714	15.9%
Employee Assistance Program	23,509	23,509	0	0.0%	1,959	3,918	(1,959)	-50.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	211,711	132,038	79,673	60.3%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ 554,202	2.4%	\$ 3,733,899	\$ 3,475,167	\$ 258,732	7.4%
Administration Fees & Other	815,302	809,891	5,411	0.7%	93,428	111,034	(17,606)	-15.9%
Life/AD&D Premiums	334,392	333,748	644	0.2%	54,894	55,279	(385)	-0.7%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	195,784	127,074	68,710	54.1%
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 344,105	\$ 293,387	\$ 50,718	17.3%
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ 482,523	1.9%	\$ 4,078,004	\$ 3,768,554	\$ 309,450	8.2%
June Medical & Rx Claims held until July 1		-						
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ (4,659,361)	-1204%	\$ 2,393,426	\$ 1,226,993	\$ (214,429)	-17.5%

Total Employee Benefits Expenses



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

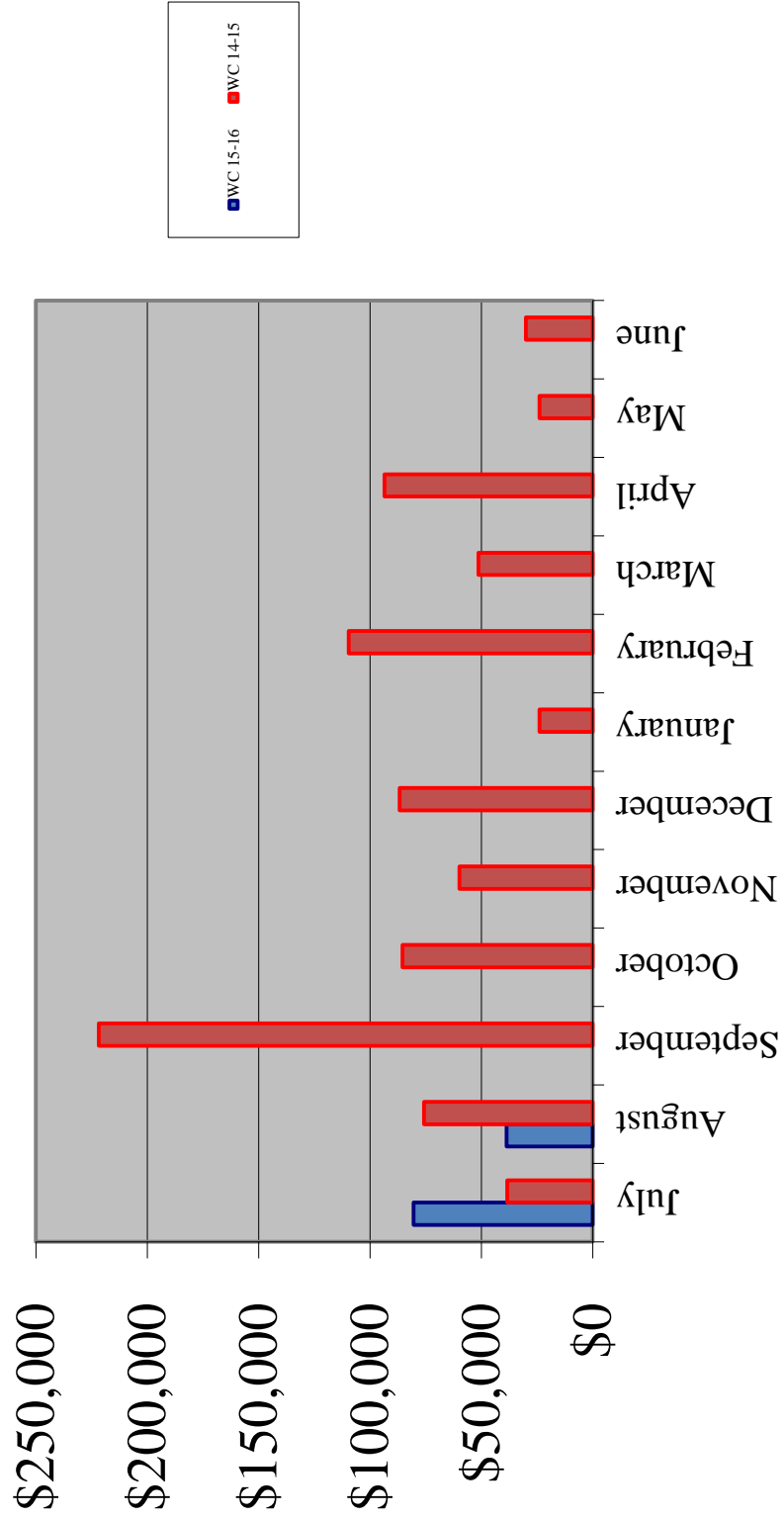
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	61,656	31,435	(30,222)
Transfers/Supplements	1,000,000	300,000	(700,000)
Total Sources	\$ 1,312,036	\$ 648,818	\$ (663,218)
Expenditures:			
Claims	\$ 1,057,949	\$ 119,220	(938,729)
Stop loss/Admin Fees	254,087	183,932	(70,154)
Total Expenditures	\$ 1,312,036	\$ 303,152	\$ (1,008,883)
Ending Cash Balance*	\$ (0)	\$ 345,666	\$ 345,665
Cash Balance-One Year Ago		\$ 98,899	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 107,984	\$ 106,574	\$ (1,410)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	19,000	-	(19,000)
Reimbursement	-	-	-
Total Sources	\$ 126,984	\$ 106,574	\$ (20,410)
Expenditures:			
Tort Claims	\$ 10,409	\$ -	\$ (10,409)
Supportive Services	16,362	17,986	1,624
Total Expenditures	\$ 26,771	\$ 17,986	\$ (8,785)
Ending Cash Balance*	\$ 100,214	\$ 88,589	\$ (11,624)
Cash Balance-One Year Ago		\$ 112,715	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2015-2016

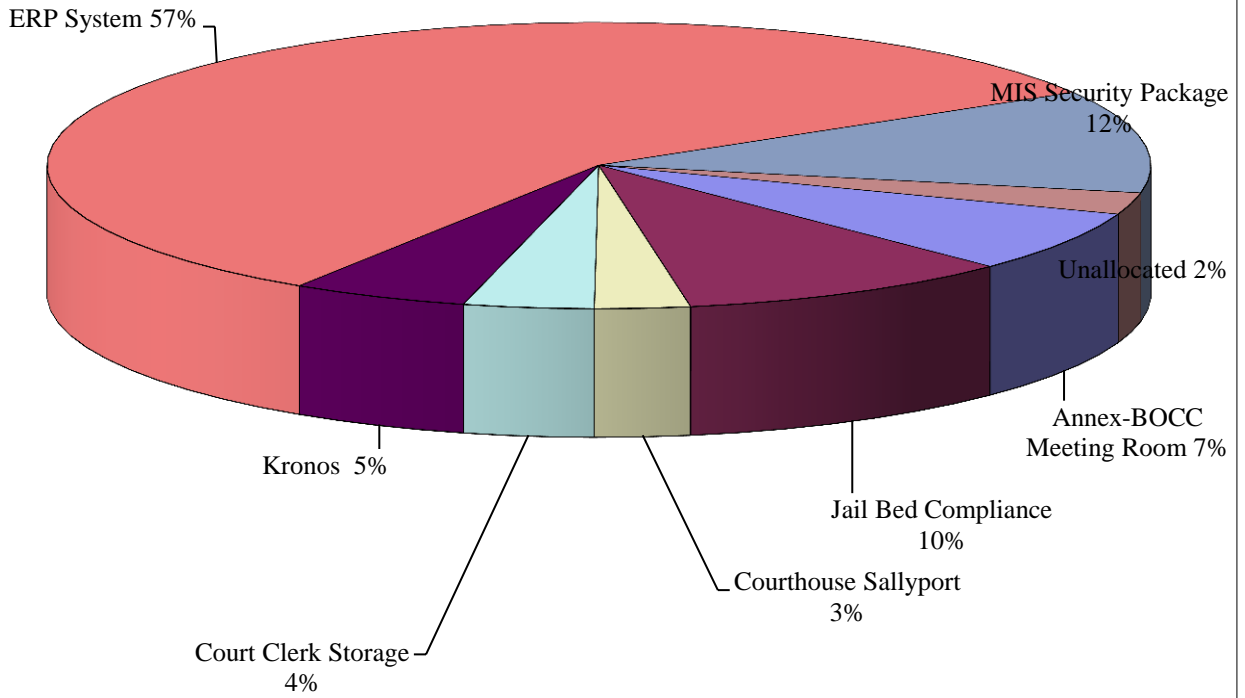
Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
Facilities							
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Courthouse							
Sallyport Repairs	7/18/2013	52,290	18,450			33,840	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500	10,734		49,922	10,844	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
ERP System	6/19/2014	1,076,961	129,045	144,980	453,289	494,626	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	45,539				45,539	
Unallocated Funds		692				692	
Total Ongoing Budgeted Capital Projects		\$ 1,876,813	\$ 342,249	\$ 144,980	\$ 794,016	\$ 740,547	

TIF Projects:

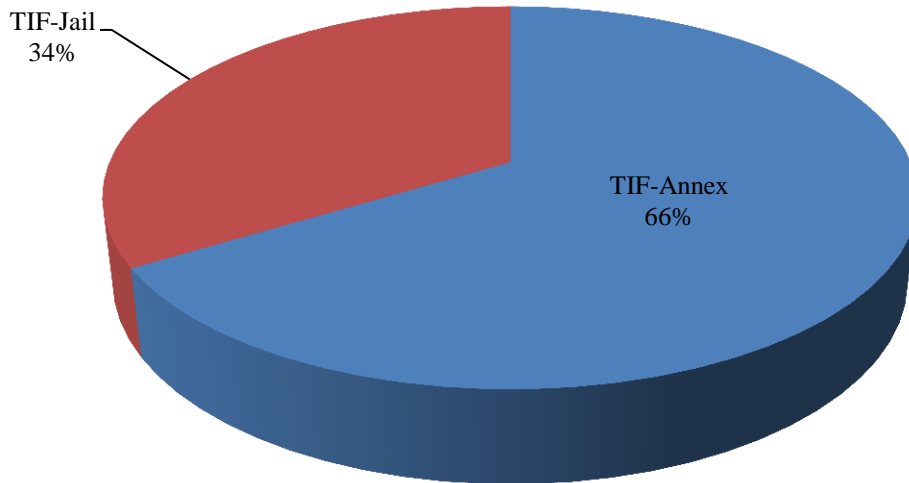
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,272,967	\$ 67,802	\$ 1,448,913	428,121	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 73,550		\$ 1,407,279	119,171	Ongoing
Total Capital Projects		\$ 6,626,813	\$ 1,688,766	\$ 212,782	\$ 3,650,208	\$ 1,287,839	

Cash Balance at August 31, 2015	\$2,831,655.38
PBA Transfer	2,831,655.38
15/16 Available Budget	2,831,573.03
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	2,831,573.03
Total Cash Available for Projects	\$ 82.35

Capital Projects Budget FY 15-16



TIF Budgets FY 15-16



**FY 2015-16 Special Revenue Funds
Status Report**

Source: Appropriation Trial Balance (Oracle General Ledger)

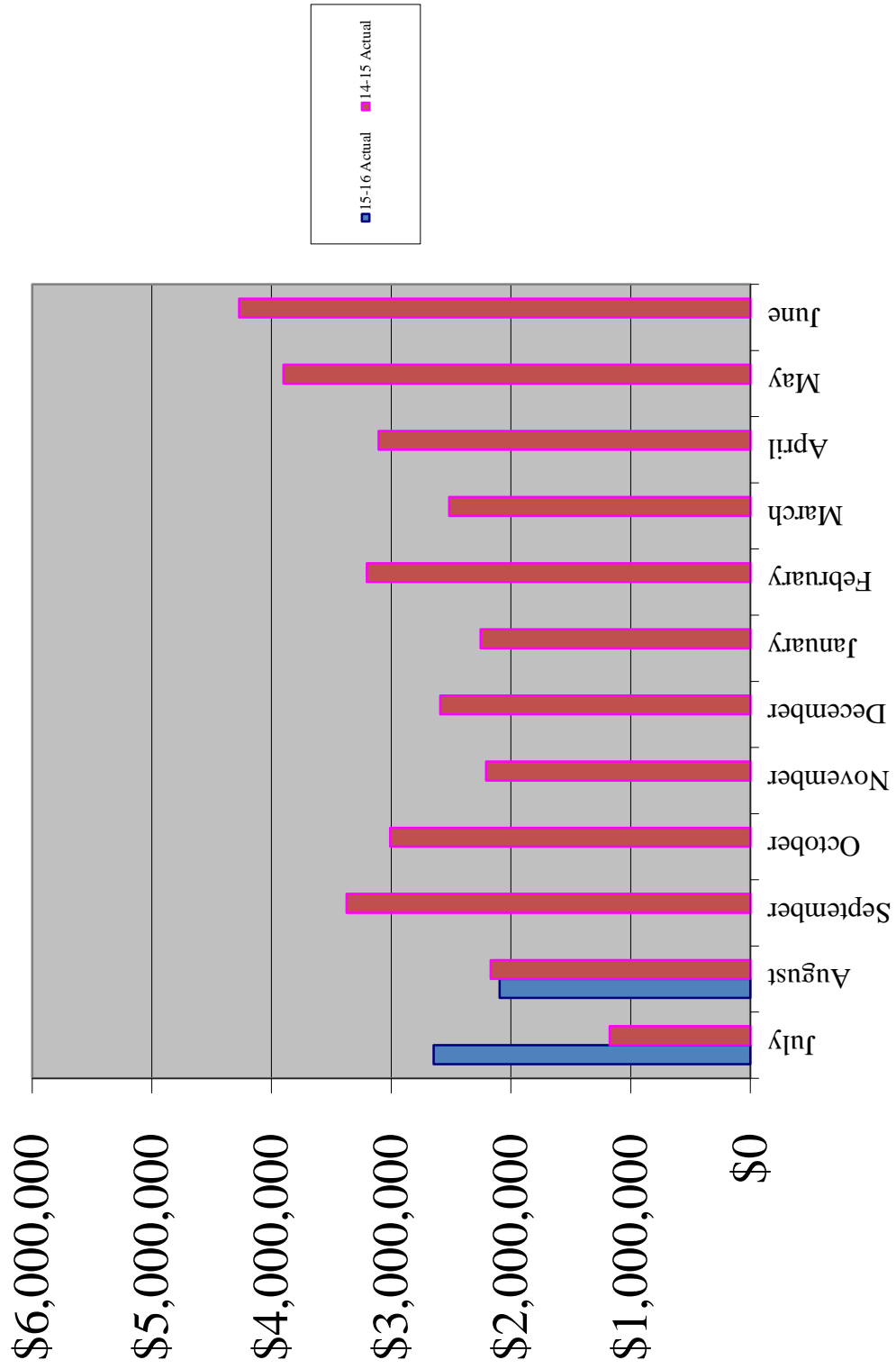
Cost Center	Department	2015-2016 Budget	August 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$3,915,137	\$251,026	\$481,597	\$3,433,540	\$1,313,175	\$2,601,962	12.3%
1110	Highway Cash-Dist #2	3,333,609	311,236	446,851	2,886,758	1,161,329	2,172,280	13.4%
1110	Highway Cash-Dist #3	3,241,420	540,667	772,177	2,469,243	1,751,864	1,489,557	23.8%
1111	CBRI Fund	3,055,247	35,808	144,491	2,910,755	590,183	2,465,064	4.7%
1130	Resale Property	4,456,334	168,271	345,780	4,110,555	1,465,681	2,990,653	7.8%
1140	Treasurer Mortgage Fee	205,876	4,744	12,686	193,190	31,299	174,577	6.2%
1150	County Clerk Lien Fee	105,038	25,085	39,472	65,566	45,415	59,624	37.6%
1151	UCC Central Filing Fund	473,165	164,661	195,872	277,293	298,026	175,139	41.4%
1152	Records Mgmt. & Preservation	757,000	38,945	100,414	656,586	377,287	379,713	13.3%
1160	Sheriff Service Fee	1,047,892	242,449	356,138	691,754	735,003	312,889	34.0%
1161	Sheriff Special Revenue	2,992,934	181,920	190,269	2,802,665	1,544,098	1,448,837	6.4%
1162	Sheriff's Grant Fund	373,363	20,195	46,577	326,786	175,062	198,301	12.5%
1201	Assessor Revolving Fee	93,786	0	0	93,786	0	93,786	0.0%
1231	Juvenile Probation Fee	185,510	0	0	185,510	90,645	94,865	0.0%
1233	Juvenile Grant Fund	231,202	16,832	47,860	183,343	50,252	180,950	20.7%
1240	Planning Commission Fee	314,642	3,456	6,143	308,499	20,223	294,419	2.0%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	606,816	0	0	606,816	54,420	552,396	0.0%
1260	Community Service Fee	87,469	3,728	6,877	80,592	33,835	53,634	7.9%
1270	Community Sentencing	386,813	59,622	115,289	271,524	144,482	242,331	29.8%
1280	Drug Court Fund	385,075	11,838	23,675	361,399	170,733	214,341	6.1%
1282	Mental Health Court Fund	75,196	0	0	75,196	3,228	71,968	0.0%
1290	Shine Program	232,515	13,454	25,602	206,913	32,017	200,498	11.0%
6020	Special Work Restitution	85,494	0	0	85,494	0	85,494	0.0%
Total		\$26,568,422	\$2,093,936	\$3,357,770	\$23,210,652	\$10,088,257	\$16,480,165	12.6%

Year elapsed = 16.67%

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 2015-2016 Status Report
For the Period Ending August 31, 2015**

**15-16
YTD Actual**

Beginning Cash Balance **\$5,767,609**

Revenue:

Property Tax-Current & Prior	\$	101,267
Exempt Manufacturing Tax		8,276
Miscellaneous Property Tax		222
Interest Income		113
Total Revenue	\$	109,877

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$	(4,390,000)
Interest		(818,438)
Total Paid YTD	\$	(5,208,438)

2003 GO Bonds-Series A (Tinker)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

Principal	\$	(4,390,000)
Interest		(818,438)
Total Bond Payments YTD	\$	(5,208,438)

Judgments

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

Total Expenditures

\$ (5,208,438)

Transfer In 0.00

Ending Cash Balance **\$ 669,049**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (26,340,000)	\$ 35,160,000
21,085,025	(14,717,700)	6,367,325
\$ 82,585,025	\$ (41,057,700)	\$ 41,527,325
		Refinanced
\$ 10,120,000	\$ (8,580,000)	\$ 1,540,000
3,057,501	(3,024,514)	32,988
\$ 13,177,501	\$ (11,604,514)	\$ 1,572,988
\$ 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	\$ (42,570,000)	\$ 49,050,000
28,218,122	(20,576,713)	7,641,409
\$ 119,838,122	\$ (63,146,713)	\$ 56,691,409

Balance at 6-30-15	Payments YTD	Balance
\$ 194,311	\$ -	\$ 194,311
	-	
\$ 194,311	\$ -	\$ 194,311

Debt Service Fund Expenditures 10 Year History

