

Oklahoma County  
Monthly Financial Report  
For Period Ending August 31, 2017

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 David B. Hooten, Oklahoma County Clerk

**Oklahoma County  
FY 2017-2018 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Department</b>	<b>FY 2016-17 Budget at 6-30-17</b>	<b>FY 17-18 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 17-18 Amended Budget</b>	<b>Increase/ Decrease from FY 2016-17 Budget</b>	<b>% Increase (Decrease)</b>
110 General Government	\$ 5,653,436	\$ 6,083,504			\$ 6,083,504	\$ 430,068	7.6%
120 Commissioners	473,919	426,983			426,983	(46,936)	-9.9%
130 Assessor	2,458,036	2,634,389			2,634,389	176,353	7.2%
140 Assessor Revaluation	4,272,021	4,361,549			4,361,549	89,528	2.1%
150 Treasurer	599,755	604,755			604,755	5,000	0.8%
160 Court Clerk	6,453,600	6,961,244			6,961,244	507,644	7.9%
170 County Clerk	2,869,453	2,781,692		(98,663)	2,683,029	(186,424)	-6.5%
180 Excise and Equalization	47,207	47,207			47,207	-	0.0%
190 County Audit	647,743	647,743			647,743	-	0.0%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	51,420	52,000			52,000	580	1.1%
240 Purchasing	301,510	303,520			303,520	2,010	0.7%
250 Election Board	1,574,852	1,415,818			1,415,818	(159,034)	-10.1%
260 BOCC HR/Health & Safety	501,181	519,019			519,019	17,838	3.6%
265 Employee Benefits Department		357,660			357,660	357,660	N/A
270 MIS	3,566,047	3,425,907		250,000	3,675,907	109,860	3.1%
280 Facilities Management-Main	1,354,342	1,354,342			1,354,342	-	0.0%
290 Facilities Mgmt - Custodial	256,709	256,709			256,709	-	0.0%
300 Planning Commission	-	-			-	-	-
310 Court Services	680,415	665,619		89,371	754,990	74,575	11.0%
510 Sheriff	34,267,772	34,267,772			34,267,772	-	0.0%
520 Juvenile Justice	6,798,123	6,822,435			6,822,435	24,312	0.4%
550 Emergency Management	362,975	415,339			415,339	52,364	14.4%
610 Social Services	1,965,568	1,942,725			1,942,725	(22,843)	-1.2%
710 Free Fair	62,245	62,245			62,245	-	0.0%
810 OSU Extension	439,930	-			-	(439,930)	-100.0%
910 Highway - District 1	302,660	434,494			434,494	131,834	43.6%
920 Highway - District 2	264,767	373,188			373,188	108,421	40.9%
930 Highway - District 3	256,162	341,758			341,758	85,596	33.4%
940 Engineer	510,010	497,519			497,519	(12,491)	-2.4%
950 Economic Development	395,000	379,393			379,393	(15,607)	-4.0%
995 Reserve	1,750,807	2,573,965		(598,958)	1,975,007	224,200	12.8%
<b>Total Department Budgets</b>	<b>\$ 79,360,064</b>	<b>\$ 81,232,891</b>	<b>\$ -</b>	<b>\$ (358,250)</b>	<b>\$ 80,874,641</b>	<b>\$ 1,514,577</b>	<b>1.9%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 10,450,000	\$ 8,400,000			\$ 8,400,000	\$ (2,050,000)	-19.6%
4020 Workers Compensation	250,000	1,000,000			1,000,000	750,000	300.0%
4030 Self Insurance	107,000	20,000			20,000	(87,000)	-81.3%
2010 Capital Projects	276,154	410,000		358,250	768,250	492,096	178.2%
5010 Defined Benefit Plan		400,000			400,000	400,000	
<b>Total Transfers</b>	<b>\$ 11,083,154</b>	<b>\$ 10,230,000</b>	<b>\$ -</b>	<b>\$ 358,250</b>	<b>\$ 10,588,250</b>	<b>\$ (494,904)</b>	<b>-4.5%</b>
<b>Total</b>	<b>\$ 90,443,218</b>	<b>\$ 91,462,891</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,462,891</b>	<b>\$ 1,019,673</b>	<b>1.1%</b>
<b>Total Sources Available</b>							
Revenue	\$ 81,086,852	\$ 84,160,933			\$ 84,160,933	\$ 3,074,081	3.8%
Fund Balance	\$ 9,356,366	\$ 7,301,957			\$ 7,301,957	<b>(2,054,409)</b>	-22.0%
<b>Total Available Funding</b>	<b>\$ 90,443,218</b>	<b>\$ 91,462,891</b>			<b>\$ 91,462,891</b>	<b>\$ 1,019,672</b>	<b>1.1%</b>

**Oklahoma County  
FY 2017-2018 General Fund Reserve**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 2,573,965.00	Adopted Budget	6/14/2017
170 County Clerk	Return Benefits Dept Excess & replace HR/Payroll Position	\$ (151,337.00)	BB 35-18	7/3/2017
994 Capital Projects Fund	Jail HVAC Replacement Project	(358,250.00)	BB 38-18	7/3/2017
301 Court Services	Fund 2 new employees to provide services at Adult Detention Center.	\$ (89,371.00)	BB 75-18	8/9/2017

**Total General Fund Reserve**

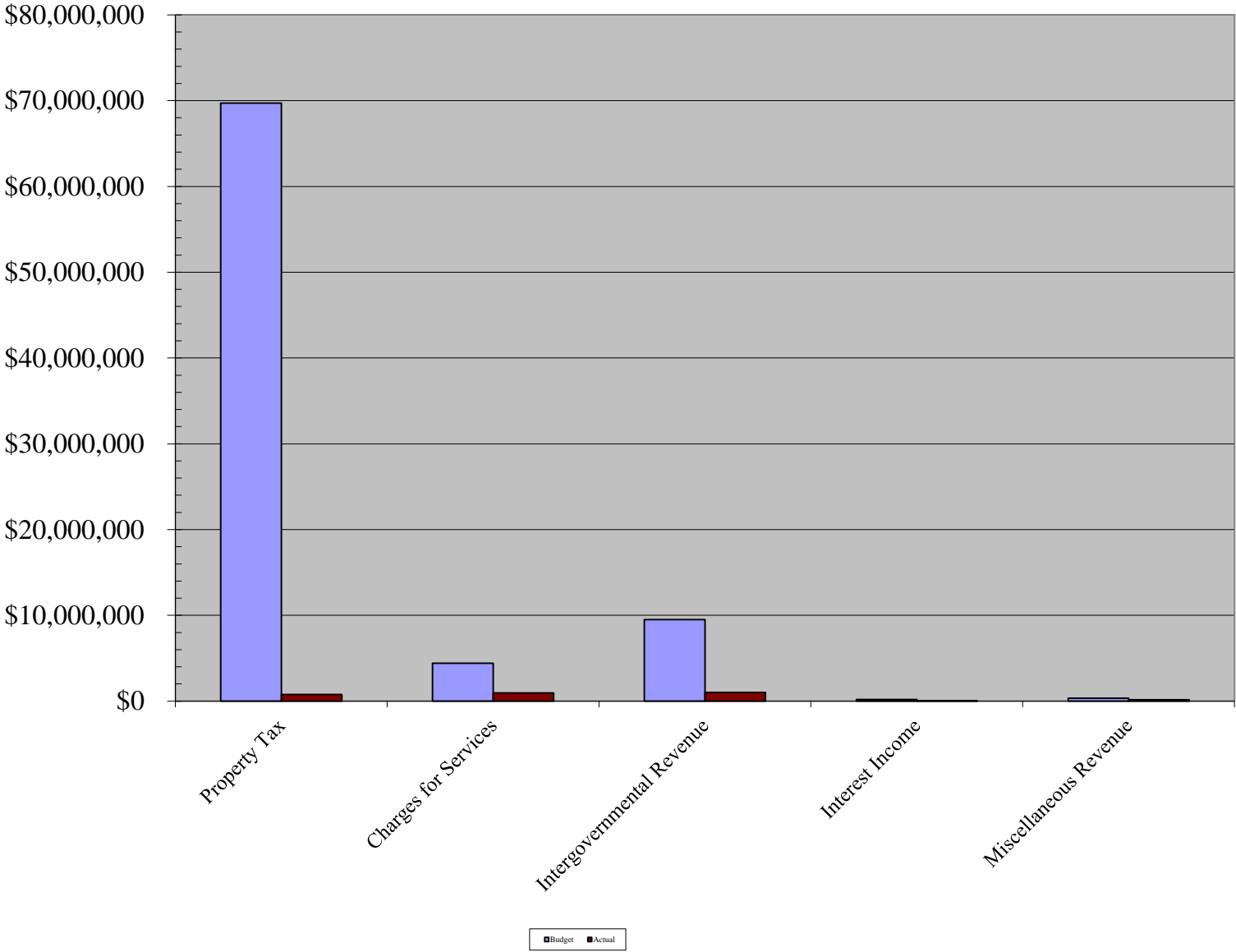
**\$ 1,975,007.00**

**General Fund  
FY 2017-2018  
Budget Analysis  
For the Period Ending August 31, 2017**

	<b>17-18 Amended Budget</b>	<b>17-18 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 7,301,957	\$ 10,661,063	\$ 3,359,106	146.0%	
Reserved	5,410,353	4,102,800	(1,307,553)	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 12,712,310</b>	<b>\$ 14,763,863</b>	<b>\$ 2,051,553</b>		
<b>Revenue:</b>					
Property Tax	\$ 69,700,864	\$ 762,552	\$ (68,938,312)	1.1%	1.2%
Charges for Services	4,420,136	947,466	(3,472,671)	21.4%	20.7%
Intergovernmental Revenue	9,508,190	1,031,802	(8,476,388)	10.9%	10.9%
Interest Income	190,000	41,795	(148,205)	22.0%	19.7%
Miscellaneous Revenue	341,742	188,803	(152,939)	55.2%	12.1%
Total Revenue	<b>\$ 84,160,933</b>	<b>\$ 2,972,418</b>	<b>\$ (81,188,515)</b>	<b>3.5%</b>	<b>3.5%</b>
Temporary Cash Transfer In	\$ -	\$ 2,500,000	\$ 2,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(3,368,250)	6,861,750		
17-18 Expenditures	\$ 81,232,891	\$ 9,325,788	\$ (71,907,103)	11.5%	11.5%
Prior Budget Year Expenditures	5,410,353	3,383,609	(2,026,744)	62.5%	70.8%
Total Expenditures	<b>\$ 86,643,244</b>	<b>\$ 12,709,397</b>	<b>\$ (73,933,847)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 4,158,634</b>	<b>\$ 4,158,635</b>		

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

### 17-18 General Fund Budget to Actual Revenue at August 31, 2017



**General Fund  
FY 2017-2018  
Actual Comparison**

	For the Month Ending August 31, 2017			
	17-18 August Actual	16-17 August Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 7,659,722	\$ 8,104,268	\$ (444,546)	-5.5%
<b>Revenue:</b>				
Property Tax	\$ 508,633	\$ 509,305	\$ (672)	-0.1%
Charges for Services	399,122	431,942	(32,820)	-7.6%
Intergovernmental Revenue	360,765	583,631	(222,866)	-38.2%
Interest Income	24,950	7,990	16,960	212.3%
Miscellaneous Revenue	102,395	27,964	74,431	266.2%
Total Revenue	\$ 1,395,865	\$ 1,560,832	\$ (164,967)	-10.6%
Temporary Cash Transfers In	\$ 2,500,000	\$ 9,460,260	\$ (6,960,260)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(410,000)	-	(410,000)	
17-18 Expenditures	\$ 5,915,707	\$ 5,988,241	\$ (72,534)	-1.2%
Prior Budget Year Expenditures	1,071,245	508,800	562,445	
Total Expenditures	\$ 6,986,952	\$ 6,497,041	\$ 489,911	7.5%
<b>Ending Cash Balance</b>	<b>\$ 4,158,634</b>	<b>\$ 12,628,319</b>	<b>\$ (8,469,685)</b>	<b>-67.1%</b>

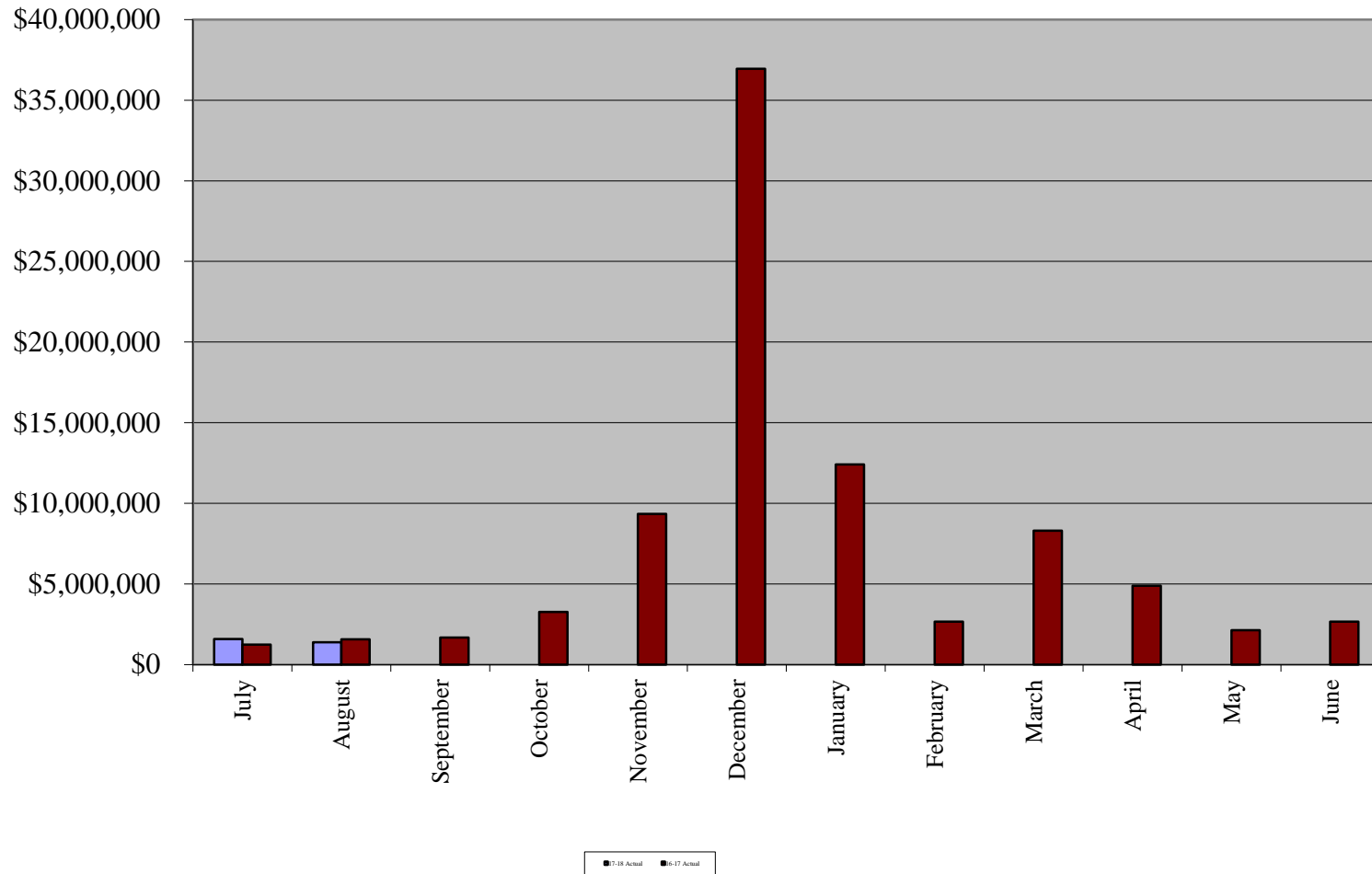
	For the Year to Date Period Ending August 31, 2017			
	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 14,763,863	\$ 13,455,368	\$ 1,308,495	9.7%
	\$ 762,552	\$ 811,679	\$ (49,127)	-6.1%
	947,466	892,274	55,192	6.2%
	1,031,802	1,022,538	9,264	0.9%
	41,795	19,694	22,101	112.2%
	188,803	44,034	144,769	328.8%
	\$ 2,972,418	\$ 2,790,219	\$ 182,199	6.5%
	\$ 2,500,000	\$ 11,960,260	\$ (9,460,260)	
	-	-	-	
	-	-	-	
	(3,368,250)	(3,800,000)	431,750	-11.4%
	\$ 9,325,788	\$ 9,235,672	\$ 90,116	1.0%
	3,383,609	2,541,855	841,754	33.1%
	\$ 12,709,397	\$ 11,777,527	\$ 931,870	7.9%
<b>Ending Cash Balance</b>	<b>\$ 4,158,634</b>	<b>\$ 12,628,319</b>	<b>\$ (8,469,685)</b>	<b>-67.1%</b>

Note 1.)

	17-18 August Actual	16-17 August Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ (410,000)	\$ -	\$ (410,000)
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (410,000)	\$ -	\$ (410,000)

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
	\$ (768,250)	\$ -	\$ (768,250)
	(2,500,000)	(3,700,000)	1,200,000
	(100,000)	(100,000)	-
	-	-	-
	\$ (3,368,250)	\$ (3,800,000)	\$ 431,750

## General Fund Actual Revenue August 31, 2017



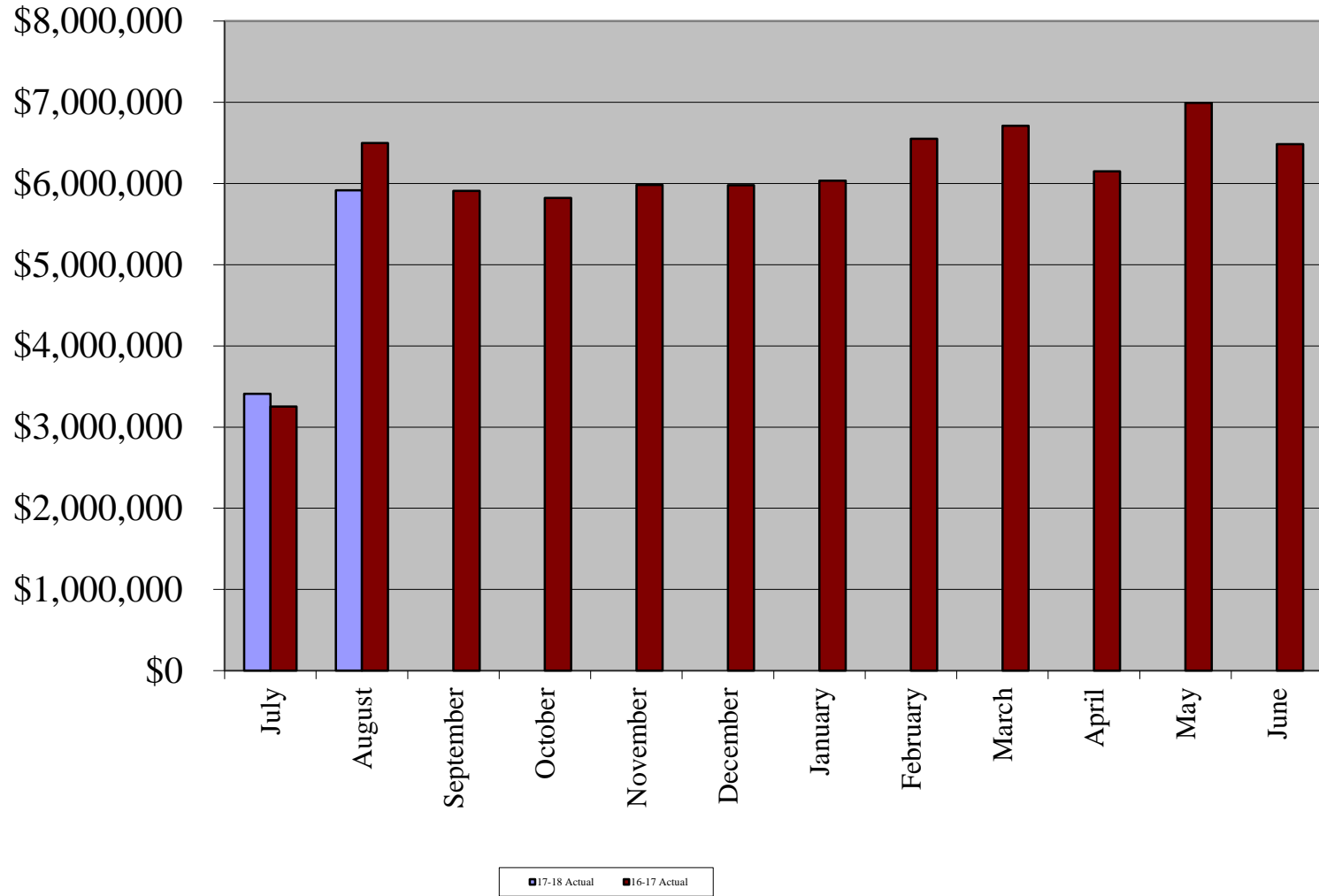
**FY 2017-18 General Fund Expenditures  
Status Report**

Cost Center	Department	2017-2018 Adopted Budget	Budget Amendments	2017-2018 Amended Budget	August 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	17/18 % Expended	Prior Year % Expended
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 446,535	\$ 803,205	\$ 4,016,026	\$ 5,280,299	\$ 4,800,537	\$ 1,282,967	13.2%	12.9%
120	County Commissioners	426,983	-	426,983	35,688	60,985	304,924	365,998	61,485	365,498	14.3%	14.2%
130	Assessor	2,634,389	-	2,634,389	207,364	346,680	1,733,400	2,287,709	395,768	2,238,621	13.2%	13.1%
140	Assessor Revaluation	4,361,549	-	4,361,549	293,174	538,261	2,691,307	3,823,288	871,854	3,489,695	12.3%	12.6%
150	Treasurer	604,755	-	604,755	47,260	58,628	293,140	546,127	154,567	450,188	9.7%	9.3%
160	Court Clerk	6,961,244	-	6,961,244	562,391	953,511	4,767,556	6,007,733	1,014,132	5,947,112	13.7%	13.9%
170	County Clerk	2,781,692	(98,663)	2,683,029	222,675	376,584	1,882,920	2,306,445	508,203	2,174,826	14.0%	13.0%
180	Excise & Equalization Bds	47,207	-	47,207	365	4,510	22,548	42,697	9,381	37,826	9.6%	1.9%
190	County Audit	647,743	-	647,743	2,197	4,022	20,111	643,721	451,101	196,642	0.6%	0.9%
200	District Attorney-State	150,000	-	150,000	10,472	11,880	59,399	138,120	32,817	117,183	7.9%	7.7%
210	District Attorney-County	72,398	-	72,398	4,664	5,067	25,336	67,331	30,216	42,182	7.0%	6.8%
230	Public Defender	52,000	-	52,000	2,120	4,129	20,646	47,871	26,212	25,789	7.9%	6.5%
240	Purchasing	303,520	-	303,520	24,345	42,272	211,360	261,248	51,005	252,515	13.9%	14.0%
250	Election Board	1,415,818	-	1,415,818	132,069	190,673	953,363	1,225,145	288,082	1,127,736	13.5%	11.9%
260	BOCC HR/Health & Safety	519,019	-	519,019	42,869	72,535	362,676	446,484	85,243	433,776	14.0%	14.5%
265	Employee Benefits Dept	357,660	-	357,660	30,783	46,996	234,980	310,664	67,807	289,853	13.1%	
270	MIS	3,425,907	250,000	3,675,907	342,774	465,964	2,329,819	3,209,943	1,797,014	1,878,893	12.7%	13.5%
280	Facilities Management	1,354,342	-	1,354,342	105,765	175,506	877,529	1,178,836	304,610	1,049,732	13.0%	13.5%
285	Facilities Mgmt-Custodial	256,709	-	256,709	17,216	17,216	86,079	239,493	216,995	39,714	6.7%	6.7%
300	Planning Commission		-		-	-	-	-	-	0		
301	Court Services	665,619	89,371	754,990	54,727	94,449	472,245	660,541	94,449	660,541	12.5%	13.9%
500	Sheriff	34,267,772	-	34,267,772	2,574,993	3,825,286	19,126,429	30,442,486	14,177,636	20,090,136	11.2%	11.3%
520	Juvenile Justice Bureau	6,822,435	-	6,822,435	490,555	827,910	4,139,548	5,994,525	1,046,655	5,775,780	12.1%	14.2%
550	Emergency Management	415,339	-	415,339	26,254	41,031	205,153	374,308	89,566	325,773	9.9%	12.9%
610	Social Services	1,942,725	-	1,942,725	111,132	176,105	880,525	1,766,620	665,185	1,277,540	9.1%	8.7%
710	Free Fair	62,245	-	62,245	178	178	891	62,067	17,786	44,459	0.3%	0.2%
910	District 1	434,494	-	434,494	28,255	32,217	161,084	402,277	41,048	393,446	7.4%	0.4%
920	District 2	373,188	-	373,188	31,671	54,269	271,345	318,919	66,151	307,037	14.5%	24.9%
930	District 3	341,758	-	341,758	27,618	28,062	140,310	313,696	30,352	311,406	8.2%	10.9%
940	County Engineer	497,519	-	497,519	39,598	67,659	338,294	429,860	86,307	411,212	13.6%	13.1%
950	Economic Development	379,393	-	379,393	-	-	-	379,393	200,000	179,393	0.0%	0.0%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement		358,250	358,250	-	358,250	1,791,250	-	358,250	0	100.0%	0.0%
995	General Fund Reserve	2,573,965	(598,958)	1,975,007	-	-	-	1,975,007	-	1,975,007	0.0%	0.0%
<b>Total</b>		<b>\$ 81,232,891</b>	<b>\$ -</b>	<b>\$ 81,232,891</b>	<b>\$ 5,915,707</b>	<b>\$ 9,684,038</b>	<b>\$ 48,420,191</b>	<b>\$ 71,548,853</b>	<b>\$ 28,040,414</b>	<b>\$ 53,192,477</b>	<b>11.9%</b>	<b>11.5%</b>

Year elapsed = 16.7%



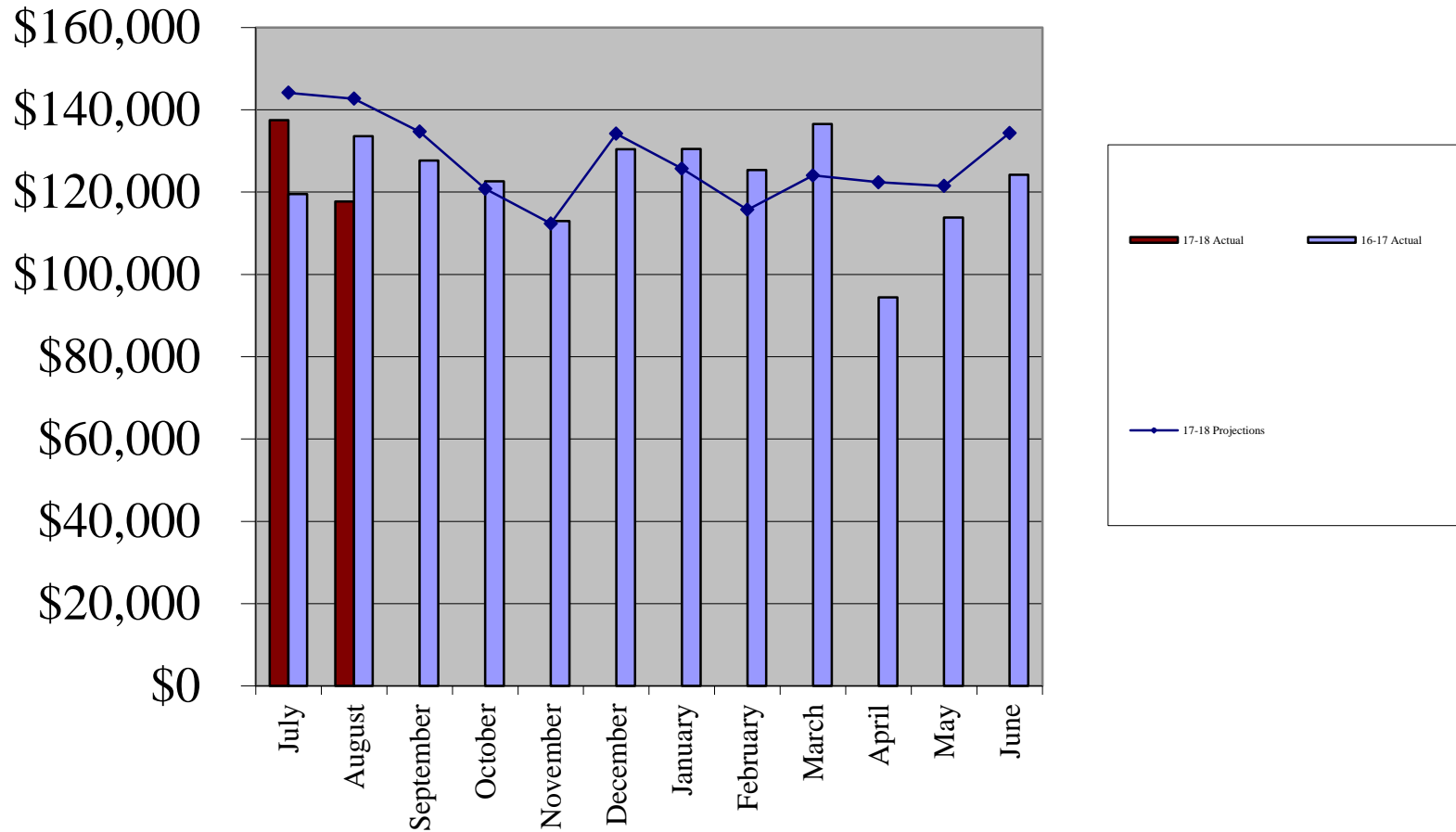
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2017-2018  
August 31, 2017**

Account	Description	YTD				
		17-18 Approved Budget	Outstanding Requisitions/ Encumbrances	17-18 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
	51002 Retirement Board Members	\$ 1,200		\$ 100	\$ 100	\$ 1,100
	52010 FICA - Retirement Board Members	92		8	8	84
	52032 Retirement paid by General Fund	4,204	2,781	695	3,477	727
	<b>Total Salaries and Benefits</b>	<b>\$ 5,496</b>	<b>\$ 2,781</b>	<b>\$ 803</b>	<b>\$ 3,584</b>	<b>\$ 1,912</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 812,526	\$ 137,474	\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	675,000		675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	576,513	108,487	685,000	115,000
	54022 Natural Gas(ONG)	44,000	43,000		43,000	1,000
	<b>Utilities Subtotal</b>	<b>\$ 3,176,549</b>	<b>\$ 2,107,039</b>	<b>\$ 245,961</b>	<b>\$ 2,353,000</b>	<b>\$ 823,549</b>
<b>Lease-Purchase Debt</b>						
	54455 Bond Administrative Fees	20,000		200	200	19,800
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 19,800</b>
<b>Memberships</b>						
	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		6,572	6,572	928
	54017 CODA annual membership dues	2,000	2,400		2,400	(400)
	<b>Memberships Subtotal</b>	<b>\$ 35,550</b>	<b>\$ 2,400</b>	<b>\$ 30,445</b>	<b>\$ 32,845</b>	<b>\$ 2,705</b>
<b>Other Operating Expenditures</b>						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 585,841	\$ 117,168	\$ 703,009	\$ -
	54451 Outside legal services	175,000	1,870		1,870	173,130
	54019 Liability policies on equipment and property; blanket bonds	366,600		316,902	316,902	49,698
	54040 Publication of Commissioners Proceedings/Ads	36,000	15,676	2,289	17,965	18,036
	54102 ICB (county-occupied space) rent expense	124,000	82,603	20,652	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	165,795	42,538	208,333	41,667
	54103 Storage for Court Clerk records	130,000	98,313	19,663	117,975	12,025
	54109/54011 Postage Machine and Postage	8,500	2,500	5,000	7,500	1,000
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	400,000		400,000	-
	54455 OSU Extension Contract	500,000	500,000		500,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000	5,000		5,000	-
	54456 Downtown Business Improvement District Assessment	5,000	5,000		5,000	-
	54456 Alcohol and drug screening for county employees	20,000	18,672	1,328	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	1,150	230	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	5,420	2,693	27	2,720	2,700
	<b>Other Operating Subtotal</b>	<b>\$ 2,845,909</b>	<b>\$ 1,885,111</b>	<b>\$ 525,796</b>	<b>\$ 2,410,908</b>	<b>\$ 435,001</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 6,078,008</b>	<b>\$ 3,994,550</b>	<b>\$ 802,402</b>	<b>\$ 4,796,953</b>	<b>\$ 1,281,055</b>
	<b>Grand Total - General Government</b>	<b>\$ 6,083,504</b>	<b>\$ 3,997,332</b>	<b>\$ 803,205</b>	<b>\$ 4,800,537</b>	<b>\$ 1,282,967</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2017-2018  
August 31, 2017**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
<b>Resources</b>					
Beginning Cash Balance	\$ 46,156	\$ 170,228		\$ 170,228	\$ 124,072
Transfers In	\$ 8,400,000	\$ 2,500,000	\$ 5,900,000	\$ 8,400,000	\$ -
Premiums/Other	15,399,194	2,720,224	13,195,591	15,915,815	516,621
Stop Loss Reimb	1,199,284	282,196	-	282,196	(917,088)
<b>Total Resources</b>	<b>\$ 25,044,634</b>	<b>\$ 5,672,648</b>	<b>\$ 19,095,591</b>	<b>\$ 24,768,239</b>	<b>\$ (276,395)</b>
<b>Expenses</b>					
Medical Claims	\$ 15,461,698	\$ 2,356,449	\$ 11,782,245	\$ 14,138,694	\$ (1,323,004)
Medical Claims covered by Stop Loss	465,992	-		-	(465,992)
Prescription Drug Claims	6,229,037	1,283,098	6,415,492	7,698,591	1,469,554
Dental Claims	1,323,500	224,756	1,123,780	1,348,536	25,036
Vision Claims	165,487	27,660	138,300	165,959	472
County Pharmacy	320,000	49,711	248,553	298,263	(21,737)
Employee Assistance Program	21,224	1,769	19,455	21,224	0
Medicare Supplement - Phys. Mutual	917,592	231,608	694,824	926,432	8,840
Total Claims	\$ 24,904,530	\$ 4,175,051	\$ 20,422,649	\$ 24,597,700	\$ (306,830)
Administration Fees & Other	770,149	110,433	552,167	662,601	(107,548)
Life/AD&D Premiums	334,957	54,287	271,436	325,724	(9,233)
Stop Loss Premiums	908,350	190,405	952,027	1,142,432	234,082
Total Admin/Premiums	\$ 2,013,456	\$ 355,126	\$ 1,775,631	\$ 2,130,757	\$ 117,301
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 4,530,177</b>	<b>\$ 22,198,280</b>	<b>\$ 26,728,456</b>	<b>\$ (189,530)</b>
<b>Ending Cash Balance</b>	<b>\$ (1,873,352)</b>	<b>\$ 1,142,471</b>	<b>\$ (3,102,688)</b>	<b>\$ (1,960,216)</b>	<b>\$ (86,864)</b>

Cash Balance-One Year Ago \$ 2,125,558

Notes:

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

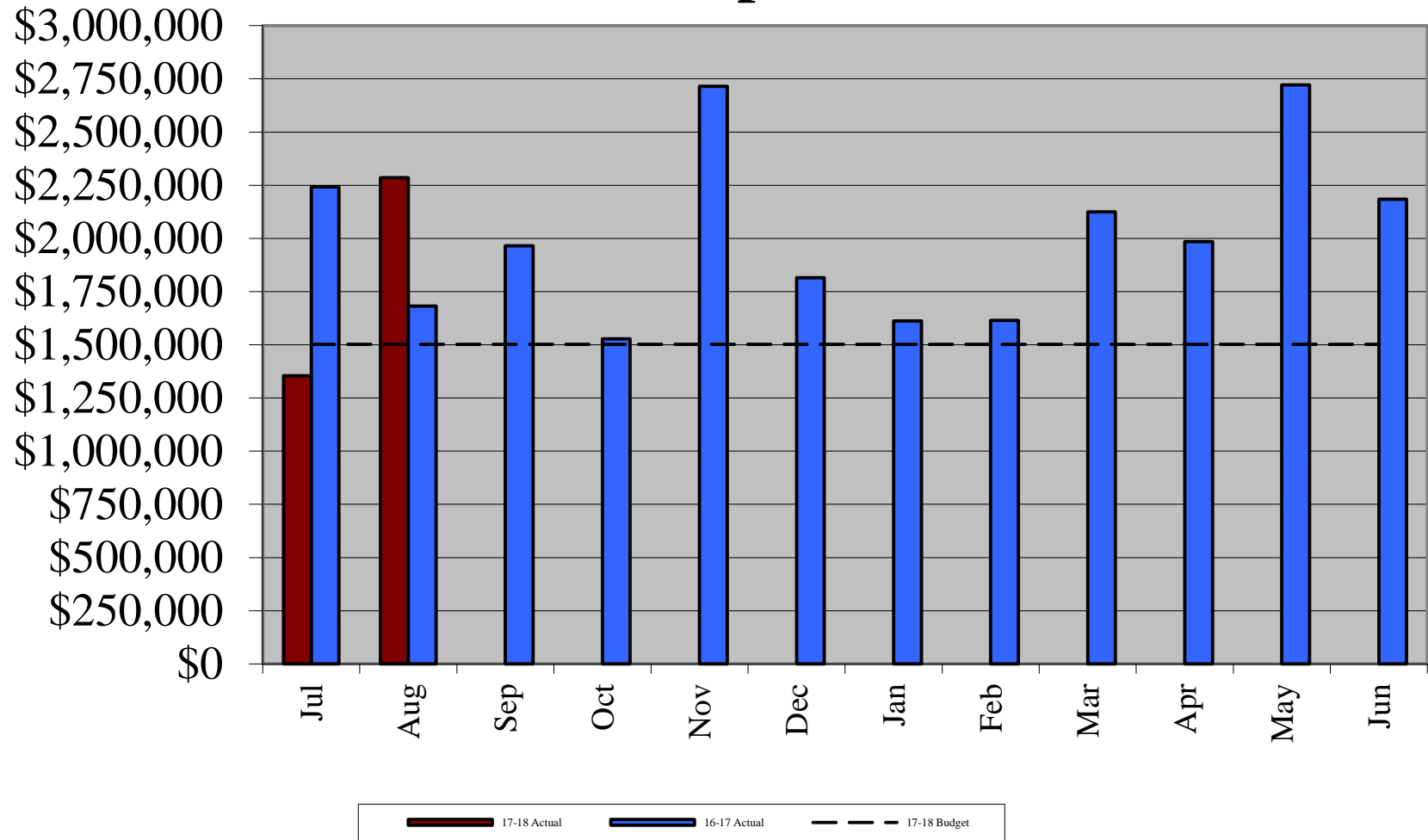
	<u>Employee 2017</u>	<u>Employer 17-18</u>
	\$168	\$489
	\$394	\$1,148

**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.

<b>FY 17-18</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,288,475	\$ 1,550,305	\$1,178,225	\$1,550,305 (August)
Prescription Drug Claims	\$519,086	735,392	\$641,549	\$735,392 (August)
Total	\$1,807,561	\$2,285,696	\$1,819,774	
	<b>16/17</b>			<b>16/17</b>
<b>Prior Year 16-17 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>16/17 Avg</b>	<b>High Month</b>
Medical Claims	\$1,053,738	\$1,181,669	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$499,802	\$568,687	\$1,081,495 (July)
Total	\$1,557,722	\$1,681,471	\$1,905,164	

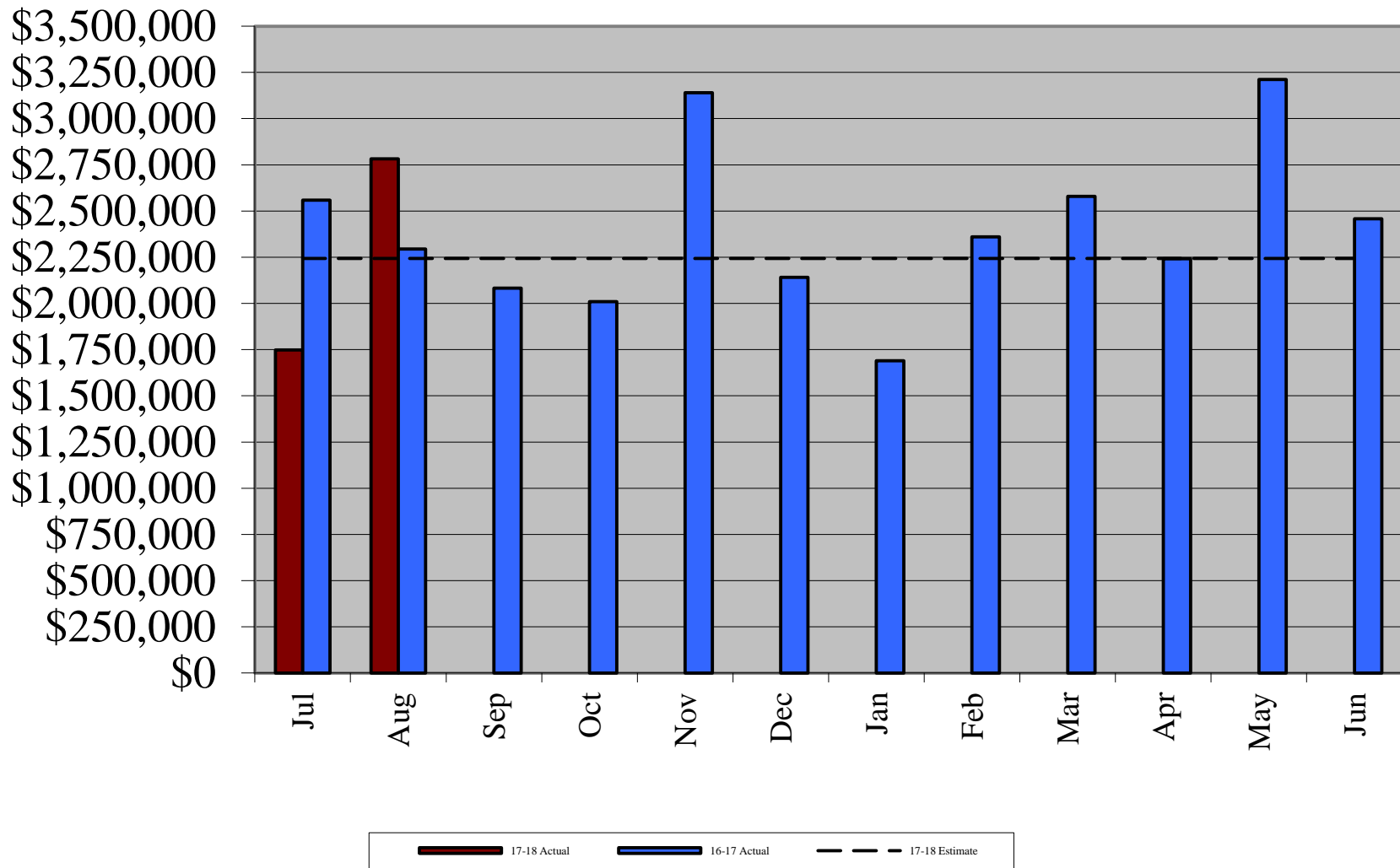
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2017-18**  
**August 31, 2017**

	Annual				August			
	FY 17-18 Estimates	FY 16-17 Actuals	Inc (Dec)	%	FY 17-18 YTD Actuals	FY 16-17 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 46,156	\$ 527,931	\$ (481,775)	-91.3%	\$ 170,228	\$ 527,931	\$ (357,703)	-67.8%
June Medical & Rx Claims held until July 1	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Transfers In	\$ 8,400,000	\$ 10,450,000	\$ (2,050,000)	-19.6%	\$ 2,500,000	\$ 3,700,000	\$ (1,200,000)	-32.4%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	1,814,111	1,781,218	32,893	2%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	781,111	763,009	18,102	2.4%
Stop Loss Reimb	1,199,284	2,368,551	(1,169,267)	-49.4%	282,196	158,101	124,095	78%
Refunds/Rebates/Subsidy	277,438	452,348	(174,910)	-38.7%	125,002	49,715	75,287	151.4%
Interest Income	1	1	(0)		0	-	0	
<b>Total Resources</b>	<b>\$ 25,044,633</b>	<b>\$ 28,939,656</b>	<b>\$ (3,895,021)</b>	<b>-13.5%</b>	<b>\$ 5,672,648</b>	<b>\$ 6,979,974</b>	<b>\$ (1,307,326)</b>	<b>-18.7%</b>
<b>Expenses</b>								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 2,356,449	\$ 2,342,836	\$ 13,613	0.6%
Medical claims covered by Stop Loss	465,992	1,328,746	(862,754)		-	-	-	#DIV/0!
Prescription Drug Claims	6,229,037	6,824,245	(595,208)	-8.7%	1,283,098	1,581,297	(298,199)	-18.9%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	224,756	203,414	21,342	10.5%
Vision Claims	165,487	167,700	(2,213)	-1.3%	27,660	23,158	4,502	19.4%
County Pharmacy	320,000	273,984	46,016	16.8%	49,711	54,147	(4,436)	-8.2%
Employee Assistance Program	21,224	20,027	1,197	6.0%	1,769	-	1,769	#DIV/0!
Medicare Supplement	917,592	914,498	3,094	0.3%	231,608	226,746	4,862	2.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 24,904,530</b>	<b>\$ 26,851,899</b>	<b>\$ (1,947,369)</b>	<b>-7.3%</b>	<b>\$ 4,175,051</b>	<b>\$ 4,431,598</b>	<b>\$ (256,547)</b>	<b>-5.8%</b>
Administration Fees & Other	770,149	722,876	47,273	6.5%	110,433	127,119	(16,686)	-13.1%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	54,287	80,393	(26,106)	-32.5%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	190,405	215,307	(24,902)	-11.6%
<b>Total Admin/Premiums</b>	<b>\$ 2,013,456</b>	<b>\$ 1,917,529</b>	<b>\$ 95,927</b>	<b>5.0%</b>	<b>\$ 355,126</b>	<b>\$ 422,819</b>	<b>\$ (67,693)</b>	<b>-16.0%</b>
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 28,769,427</b>	<b>\$ (1,851,442)</b>	<b>-6.4%</b>	<b>\$ 4,530,177</b>	<b>\$ 4,854,417</b>	<b>\$ (324,240)</b>	<b>-6.7%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ (1,873,352)</b>	<b>\$ 170,228</b>	<b>\$ (2,043,579)</b>	<b>-1200%</b>	<b>\$ 1,142,471</b>	<b>\$ 2,125,558</b>	<b>\$ (983,086)</b>	<b>-46.3%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**August 31, 2017**

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 185,714	\$ 207,954	\$ 22,240
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	23,947	16,975	(6,972)
Transfers/Supplements	1,000,000	100,000	(900,000)
Total Sources	\$ 1,209,662	\$ 324,929	\$ (884,733)
Expenditures:			
Claims	\$ 625,500	\$ 45,629	(579,871)
Stop loss/Admin Fees	280,769	164,863	(115,906)
Total Expenditures	\$ 906,269	\$ 210,491	\$ (695,778)
<b>Ending Cash Balance</b>	<b>\$ 303,393</b>	<b>\$ 114,438</b>	<b>\$ (188,955)</b>
Cash Balance-One Year Ago		<b>\$ 358,100</b>	

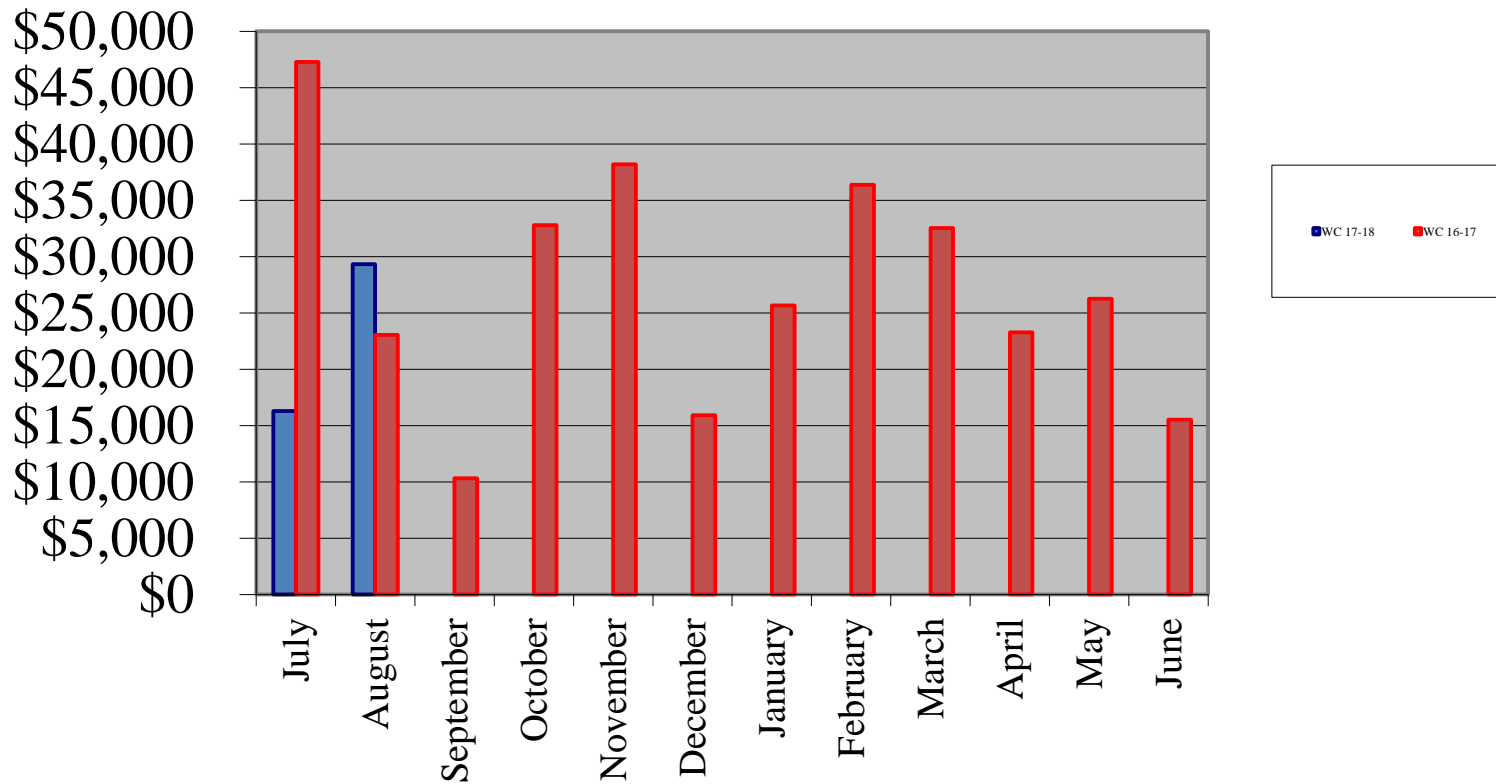
Note:

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	\$ 125,094	\$ 126,601	\$ 1,507
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement		-	-
Total Sources	\$ 145,094	\$ 126,601	\$ (18,493)
Expenditures:			
Tort Claims	\$ 28,493	\$ -	\$ (28,493)
Supportive Services	16,262	51,066	34,804
Total Expenditures	\$ 44,755	\$ 51,066	\$ 6,311
<b>Ending Cash Balance</b>	<b>\$ 100,340</b>	<b>\$ 75,535</b>	<b>\$ (24,804)</b>
Cash Balance-One Year Ago		<b>\$ 57,191</b>	



# Workers Compensation Fund Claims



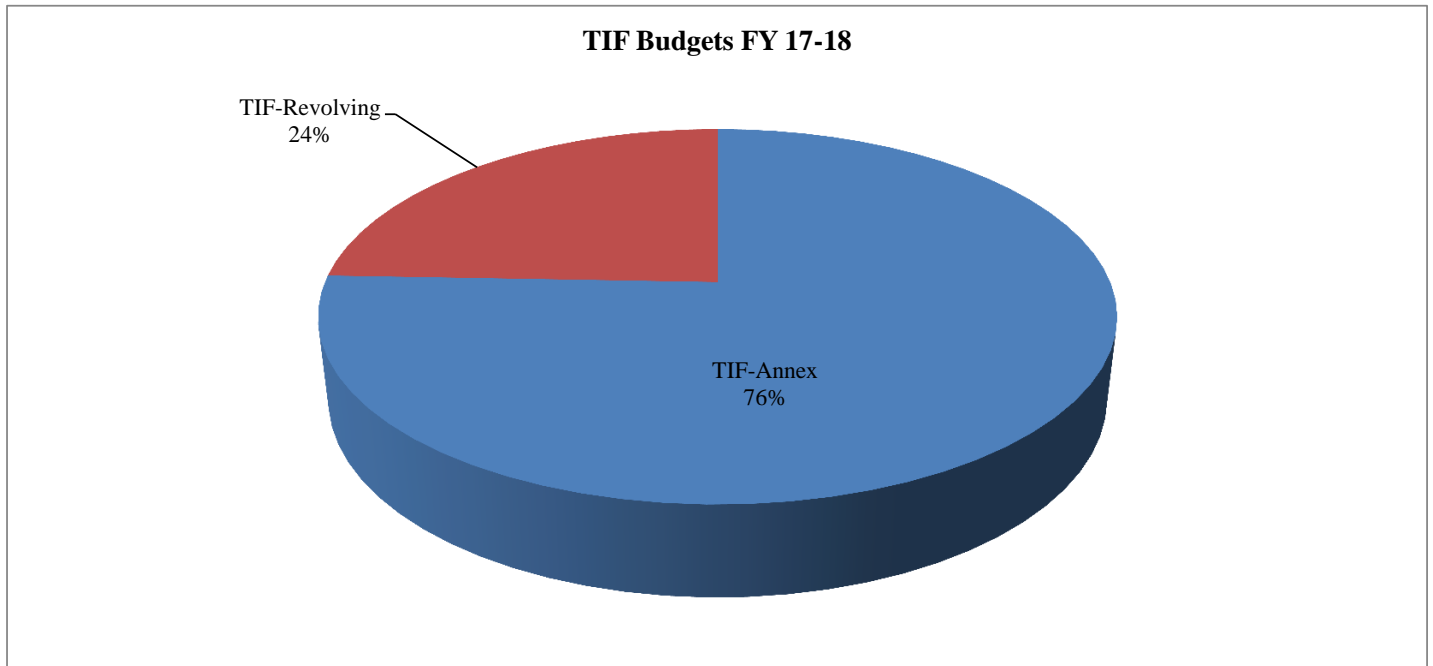
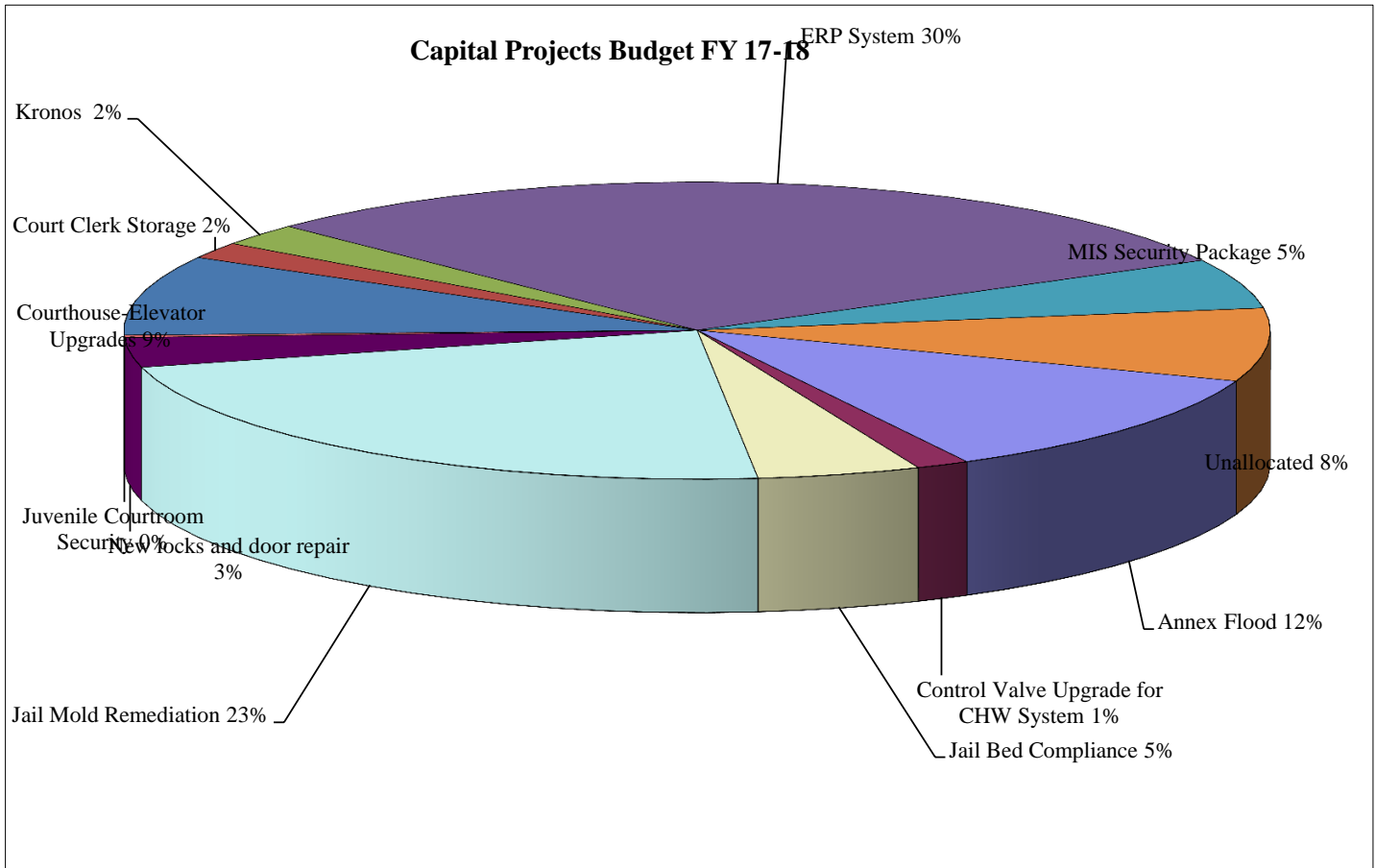
## Capital Projects Budget Detail FY 2017-2018

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 17-18 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
Annex Flood	2/16/2017	469,639	\$ 436,878	13,664	56,250	(23,490)	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Jail Mold Remediation	1/19/2017	912,712	776,337	10,237	130,358	6,017	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
<b>Courthouse</b>							
Elevator Upgrades	6/15/2017	350,000				350,000	Pending
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,201,680	121,530		853,105	227,046	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	120,469				120,469	
Unallocated Funds		99,524				99,524	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 3,925,355</b>	<b>\$ 1,620,750</b>	<b>\$ 23,901</b>	<b>\$ 1,409,859</b>	<b>\$ 894,746</b>	

### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 874,964	\$ 148,002	\$ 2,105,877	577,824	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 1,250,095	\$ 884,790	\$ 191,682	\$ 319,406	45,899	
<b>Total Capital Projects</b>		<b>\$ 8,734,115</b>	<b>\$ 3,380,504</b>	<b>\$ 363,584</b>	<b>\$ 3,835,143</b>	<b>\$ 1,518,468</b>	

Cash Balance at August 31, 2017	\$4,904,414.76
Temporary Transfers	0.00
	4,904,414.76
17/18 Available Budget	3,068,990.32
16/17 Available Budget	1,799,264.12
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,868,254.44
<b>Total Unappropriated Cash</b>	<b>\$ 36,160.32</b>



**FY 2017-18 Special Revenue Funds  
Status Report**

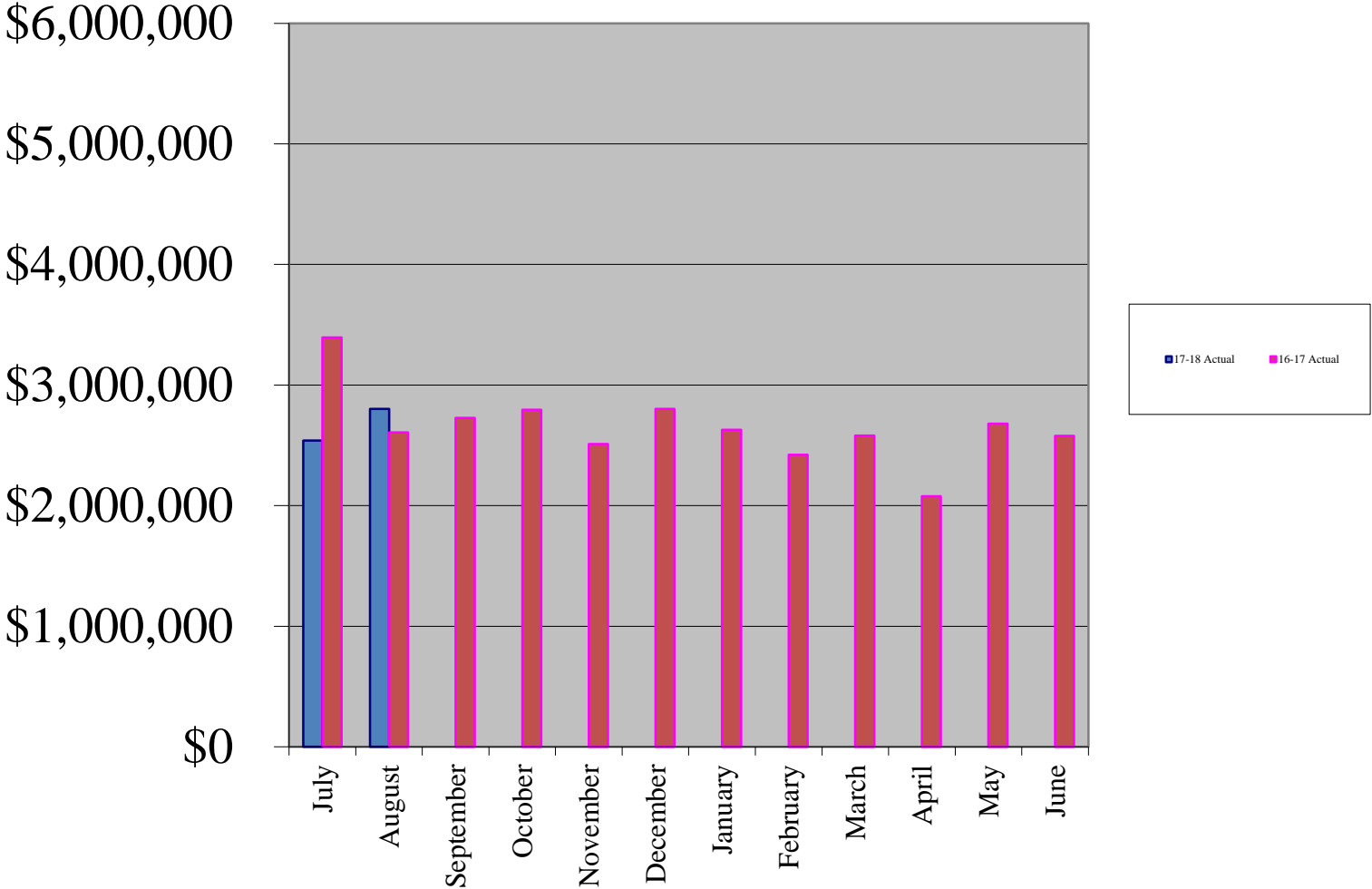
<b>Cost Center</b>	<b>Department</b>	<b>2017-2018 Appropriations</b>	<b>August 2017 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>16/17 Funds Available</b>	<b>17/18 % Expended</b>
1110	Highway Cash-Dist #1	\$4,423,821	\$376,939	\$758,025	\$3,665,796	\$1,749,516.73	\$2,674,305	17.1%
1110	Highway Cash-Dist #2	5,157,183	388,941	743,515	4,413,667	1,541,136.80	3,616,046	14.4%
1110	Highway Cash-Dist #3	2,124,469	396,155	859,006	1,265,463	1,451,827.86	672,641	40.4%
1111	CBRI Fund	3,028,188	94,677	94,677	2,933,511	476,291.68	2,551,897	3.1%
1130	Resale Property	4,693,768	183,880	349,754	4,344,014	1,236,185.81	3,457,582	7.5%
1140	Treasurer Mortgage Fee	159,452	10,050	18,969	140,484	39,277.57	120,175	11.9%
1150	County Clerk Lien Fee	99,358	1,120	4,327	95,031	24,255.94	75,102	4.4%
1151	UCC Central Filing Fund	363,024	37,581	104,393	258,631	235,516.70	127,507	28.8%
1152	Records Mgmt & Preservation	498,808	85,473	184,521	314,287	350,888.52	147,919	37.0%
1160	Sheriff Service Fee	1,544,169	457,551	937,013	607,156	1,173,986.16	370,183	60.7%
1161	Sheriff Special Revenue	3,103,789	648,741	1,032,561	2,071,229	1,532,205.25	1,571,584	33.3%
1162	Sheriff's Grant Fund	517,127	38,637	45,383	471,744	45,382.65	471,744	8.8%
1201	Assessor Revolving Fee	109,474	0	0	109,474	1,356.00	108,118	0.0%
1231	Juvenile Probation Fee	130,464	3,900	9,695	120,769	78,295.00	52,169	7.4%
1233	Juvenile Grant Fund	205,511	15,906	37,066	168,445	38,406.53	167,105	18.0%
1240	Planning Commission Fee	392,064	31,762	56,387	335,677	74,478.91	317,585	14.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	158,395	1,616	3,470	154,925	4,309.97	154,085	2.2%
1260	Community Service Fee	117,152	5,058	9,130	108,022	38,055.32	79,097	7.8%
1270	Community Sentencing	304,549	0	0	304,549	0.00	304,549	0.0%
1280	Drug Court Fund	262,087	6,419	12,632	249,455	25,677.27	236,410	4.8%
1282	Mental Health Court Fund	81,439	203	7,729	73,710	19,630.49	61,809	9.5%
1290	Shine Program	62,123	16,753	25,536	36,587	31,252.51	30,871	41.1%
1300	MIS Special Revenue	5,340	0	0	5,340	0.00	5,340	0.0%
<b>Total</b>		<b>\$27,551,373</b>	<b>\$2,801,362</b>	<b>\$5,293,790</b>	<b>\$22,257,583</b>	<b>\$10,167,934</b>	<b>\$17,383,439</b>	<b>19.2%</b>

Year elapsed = 17%

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 2017-2018 Status Report  
For the Period Ending August 31, 2017**

**17-18  
YTD Actual**

**Beginning Cash Balance** **\$7,143,413**

**Revenue:**

Property Tax-Current & Prior	\$	101,793
Exempt Manufacturing Tax		8,988
Miscellaneous Property Tax		345
Interest Income		8,342
Bond Refinance Refunding		-
<b>Total Revenue</b>	<b>\$</b>	<b>119,468</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	(4,390,000)
Interest		(417,573)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(4,807,573)</b>

**2014 GO Bonds- BNSF**

Principal	\$	(1,250,000)
Interest		(87,500)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(1,337,500)</b>

**Total Bonds Combined**

Principal	\$	(5,640,000)
Interest		(505,073)
<b>Total Bond Payments YTD</b>	<b>\$</b>	<b>(6,145,073)</b>

**Judgments**

Principal	\$	-
Interest		-
<b>Total Judgment Payments YTD</b>	<b>\$</b>	<b>-</b>

**Total Expenditures**

**\$ (6,145,073)**

Transfer In

\$ -

**Ending Cash Balance**

**\$ 1,117,808**

<b>Bonds</b>			
	<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
<b>2008 GO Bonds (GM Plant)</b>			
Principal	\$ 61,500,000	\$ (35,120,000)	\$ 26,380,000
Interest	21,085,025	(17,184,511)	3,900,514
<b>Total Paid YTD</b>	<b>\$ 82,585,025</b>	<b>\$ (52,304,511)</b>	<b>\$ 30,280,514</b>
<b>2014 GO Bonds- BNSF</b>			
Principal	\$ 10,000,000	\$ (2,500,000)	\$ 7,500,000
Interest	1,100,000	(575,000)	525,000
<b>Total Paid YTD</b>	<b>\$ 11,100,000</b>	<b>\$ (3,075,000)</b>	<b>\$ 8,025,000</b>
<b>Total Bonds Combined</b>			
Principal	\$ 71,500,000	\$ (37,620,000)	\$ 33,880,000
Interest	22,185,025	(17,759,511)	4,425,514
<b>Total Bond Payments YTD</b>	<b>\$ 93,685,025</b>	<b>\$ (55,379,511)</b>	<b>\$ 38,305,514</b>

	<b>Principal Balance at 6-30-17</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
<b>Judgments</b>			
Principal	\$ 1,471,588	\$ -	\$ 1,471,588
Interest	-	-	-
<b>Total Judgment Payments YTD</b>	<b>\$ 1,471,588</b>	<b>\$ -</b>	<b>\$ 1,471,588</b>

### Debt Service Fund Expenditures 10 Year History

