

Oklahoma County
Monthly Financial Report
For Period Ending February 29, 2016

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

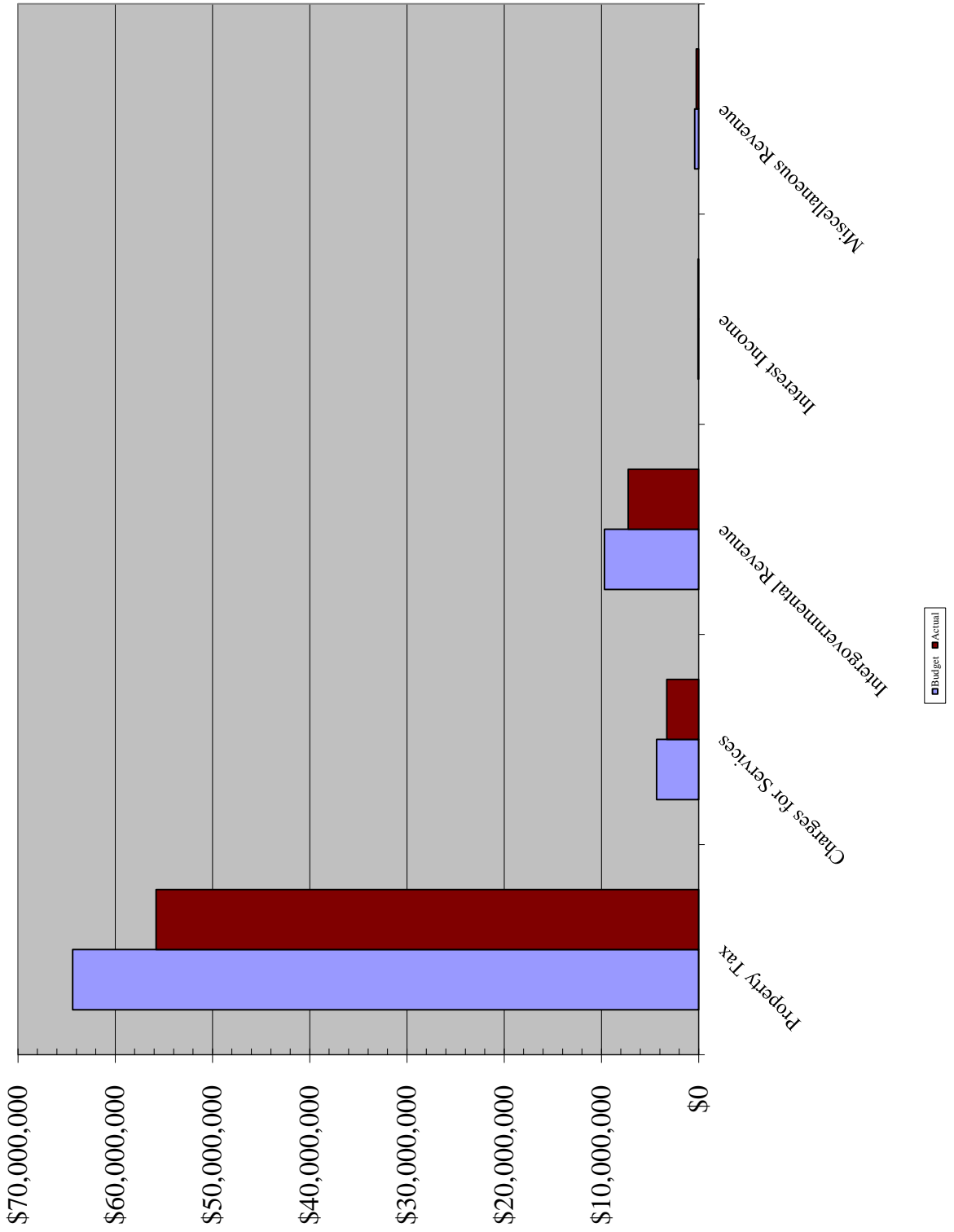
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund
FY 2015-2016
Budget Analysis
For the Period Ending February 29, 2016**

	15-16 Amended 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	\$ 8,904,064	\$ 8,904,064	\$ -	100.0%	
Reserved	1,407,034	1,407,034	-	100.0%	
Total Estimated Cash Balance	\$ 10,311,097	\$ 10,311,097	\$ -		
Revenue:					
Property Tax	\$ 64,376,306	\$ 55,789,536	\$ (8,586,770)	86.7%	85.0%
Charges for Services	4,329,139	3,269,817	(1,059,322)	75.5%	71.3%
Intergovernmental Revenue	9,688,843	7,248,173	(2,440,670)	74.8%	74.4%
Interest Income	50,000	67,760	17,760	135.5%	46.7%
Miscellaneous Revenue	418,334	247,440	(170,894)	59.1%	54.3%
Total Revenue	<u>\$ 78,862,622</u>	<u>\$ 66,622,727</u>	<u>\$ (12,239,895)</u>	84.5%	82.6%
Temporary Cash Transfer In	\$ -	\$ 21,500,000	\$ 21,500,000		
Temporary Cash Transfer Out	-	(21,500,000)	(21,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(7,413,845)	(50,000)		
15-16 Expenditures	\$ 80,402,841	\$ 48,657,567	\$ (31,745,274)	60.5%	56.6%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	<u>\$ 81,809,875</u>	<u>\$ 49,890,033</u>	<u>\$ (31,919,842)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 19,629,947</u>	<u>\$ 19,629,947</u>		

* 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 February 29, 2016



**General Fund
FY 2015-2016**

Actual Comparison

For the Month Ending February 29, 2016				
	15-16 February Actual	14-15 February Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 22,635,117	\$ 18,470,181	\$ 4,164,936	22.5%
Beginning Cash Balance:				
Revenue:				
Property Tax	\$ 1,066,392	\$ 1,038,620	\$ 27,772	2.7%
Charges for Services	374,811	319,938	54,873	17.2%
Intergovernmental Revenue	558,305	432,278	126,027	29.2%
Interest Income	28,982	3,354	25,628	764.1%
Miscellaneous Revenue	33,417	23,550	9,867	41.9%
Total Revenue	\$ 2,061,907	\$ 1,817,740	\$ 244,167	13.4%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	
Operating Transfers In	\$ (50,000)	\$ (312,720)	\$ 262,720	
Operating Transfers Out	\$ 5,017,077	\$ 6,168,842	\$ (1,151,765)	-18.7%
15-16 Expenditures	\$ -	\$ -	\$ -	
Prior Budget Year Expenditures	\$ 5,017,077	\$ 6,168,842	\$ (1,151,765)	-18.7%
Total Expenditures	\$ -	\$ -	\$ -	
Ending Cash Balance	\$ 19,629,947	\$ 13,806,360	\$ 5,823,587	42.2%

For the Year to Date Period Ending February 29, 2016				
	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,311,097	\$ 8,828,673	\$ 1,482,424	16.8%
	\$ 55,789,536	\$ 53,103,528	\$ 2,686,008	5.1%
	3,269,817	3,297,548	(27,731)	-0.8%
	7,248,173	8,104,541	(856,368)	-10.6%
	67,760	26,680	41,080	154.0%
	247,440	267,694	(20,254)	-7.6%
	\$ 66,622,727	\$ 64,799,992	\$ 1,822,736	2.8%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000	
	(21,500,000)	(19,125,000)	(2,375,000)	
	\$ -	\$ -	\$ -	
	(7,413,845)	(7,604,178)	190,333	-2.5%
	\$ 48,657,567	\$ 50,470,727	\$ (1,813,160)	-3.6%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 49,890,033	\$ 52,218,126	\$ (2,328,093)	-4.5%
Ending Cash Balance	\$ 19,629,947	\$ 13,806,360	\$ 5,823,587	42.2%

15-16 February Actual	14-15 February Actual	Increase (Decrease)
\$ (50,000)	\$ -	\$ (50,000)
-	(312,720)	312,720
-	-	-
-	-	-
\$ (50,000)	\$ (312,720)	\$ 262,720

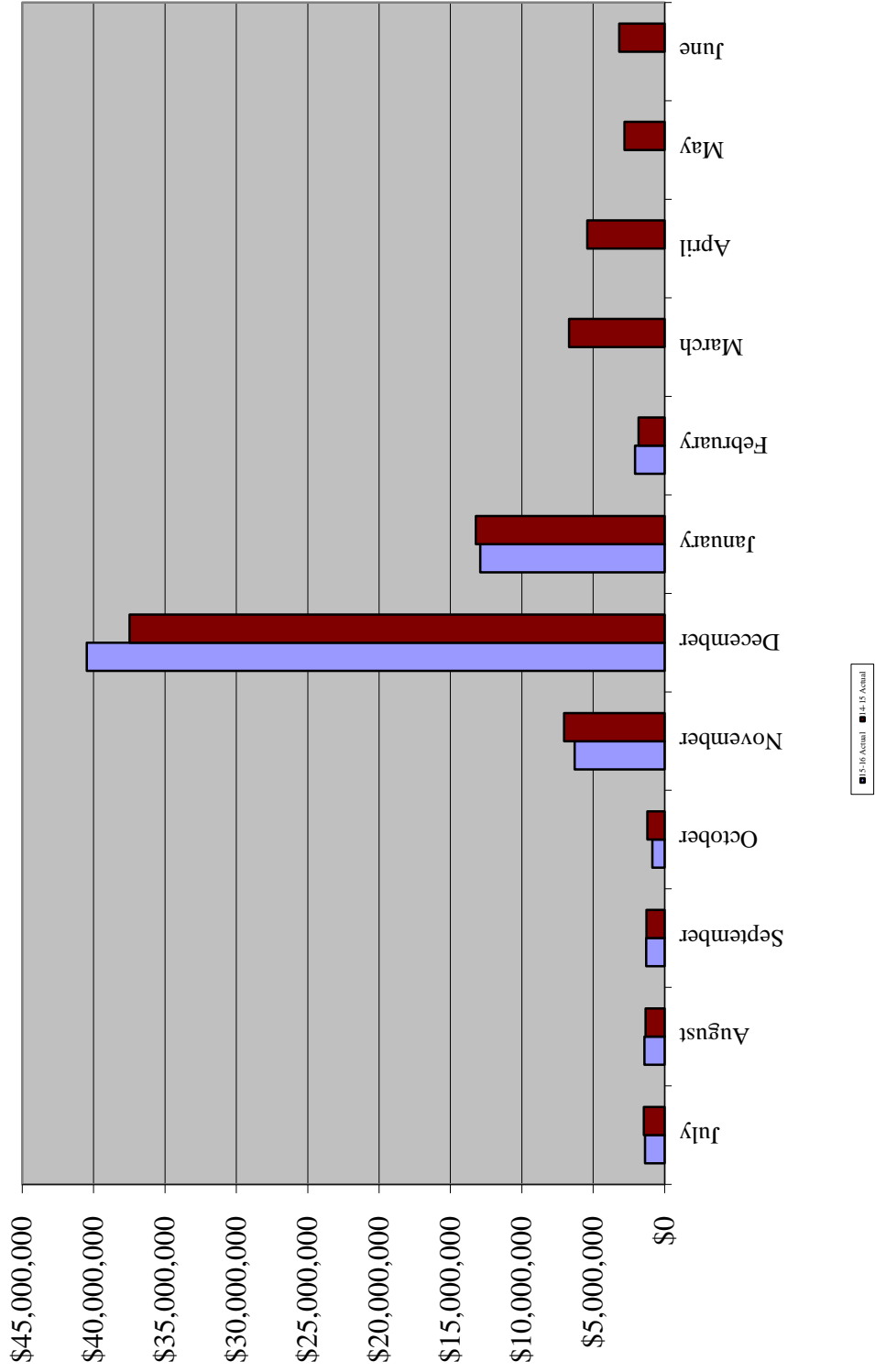
15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$ (50,000)	\$ (3,748)	\$ (46,252)
(6,344,845)	(6,400,430)	55,585
(1,000,000)	(1,200,000)	200,000
(19,000)	-	(19,000)
\$ (7,413,845)	\$ (7,604,178)	\$ 190,333

Note 1.)

Operating Transfers

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

General Fund Actual Revenue at February 29, 2016



FY 2015-16 General Fund Expenditures
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

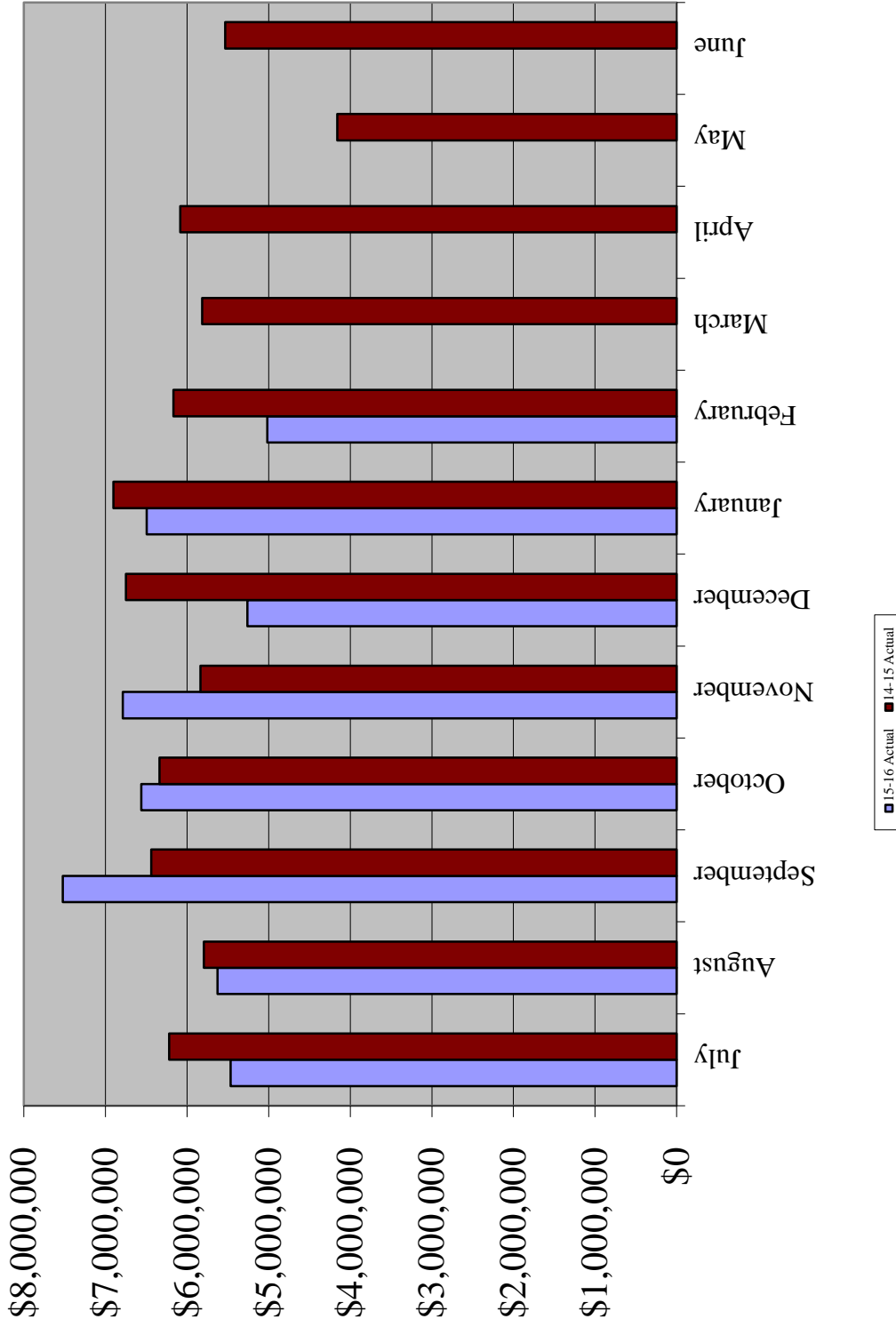
Cost Center	Department	2015-2016 Budget	February 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
1100	General Government	\$5,472,239	\$375,294	\$3,218,157	\$4,827,235 *	\$2,254,082	\$4,197,749	\$1,274,490	58.8%	65.2%
1200	County Commissioners	496,113	40,846	327,308	490,962	168,805	328,250	167,863	66.0%	63.0%
1300	Assessor	2,339,007	194,966	1,423,356	2,135,034	915,651	1,452,679	886,328	60.9%	62.3%
1400	Assessor Reevaluation	4,296,094	271,806	2,500,681	3,751,021	1,795,413	2,789,467	1,506,627	58.2%	57.7%
1500	Treasurer	604,149	44,727	375,290	562,935	228,859	437,484	166,665	62.1%	42.0%
1600	Court Clerk	6,068,637	460,366	3,847,615	5,771,422	2,221,022	3,851,985	2,216,652	63.4%	65.1%
1700	County Clerk	2,920,754	271,158	1,909,730	2,864,595	1,011,024	1,974,512	946,242	65.4%	63.7%
1800	Excise & Equalization Bds	48,761	404	4,270	6,404	44,491	5,378	43,383	8.8%	14.9%
1900	County Audit	621,410	64,573	254,989	382,484	366,421	286,170	335,240	41.0%	17.5%
2000	District Attorney-State	150,000	5,651	51,684	77,527	98,316	72,135	77,865	34.5%	35.5%
2100	District Attorney-County	72,398	3,512	36,473	54,709	35,925	58,460	13,938	50.4%	53.0%
2300	Public Defender	52,000	3,228	31,337	47,005	20,663	36,108	15,892	60.3%	46.0%
2400	Purchasing	308,724	25,350	197,154	295,731	111,570	202,779	105,945	63.9%	68.5%
2500	Election Board	1,490,438	123,790	733,430	1,100,145	757,008	764,477	725,961	49.2%	65.3%
2600	BOCC HR/Health & Safety	471,032	39,825	283,871	425,806	187,161	288,485	182,547	60.3%	58.2%
2700	MIS	2,987,872	281,829	1,673,744	2,510,617	1,314,128	2,104,233	883,639	56.0%	60.1%
2801	Facilities Mgmt-Courthouse	1,463,601	113,567	896,818	1,345,227	566,783	946,881	516,720	61.3%	57.9%
2901	Facilities Mgmt-Office Bldg	248,309	20,528	136,911	205,366	111,398	223,526	24,783	55.1%	49.4%
3000	Planning Commission	160,838	24,545	164,019	246,028	(3,181)	164,019	-3,181	102.0%	75.2%
3100	Community Service	612,246	55,062	435,632	653,448	176,614	435,632	176,614	71.2%	73.0%
5100	Sheriff	33,522,229	1,746,165	23,347,946	35,021,919 *	10,174,283	27,436,372	6,085,857	69.6%	75.3%
5200	Juvenile Justice Bureau	7,186,399	573,125	4,423,484	6,635,227	2,762,915	4,622,200	2,564,199	61.6%	63.7%
5500	Emergency Management	382,527	33,404	229,221	343,832	153,306	256,681	125,846	59.9%	64.2%
6100	Social Services	1,923,985	152,800	909,347	1,364,021	1,014,638	1,352,709	571,276	47.3%	52.7%
7100	Free Fair	62,245	0	47,110	70,665	15,135	56,968	5,277	75.7%	63.8%
8100	OSU Extension	507,732	2,689	260,184	390,276	247,548	313,101	194,632	51.2%	51.2%
9100	District 1	310,301	18,127	195,569	293,353	114,732	257,675	52,626	63.0%	66.8%
9200	District 2	262,883	4,462	120,370	180,555	142,513	124,084	138,799	45.8%	57.7%
9300	District 3	255,554	27,162	209,999	314,998	45,555	212,121	43,433	82.2%	80.4%
9400	County Engineer	514,147	38,114	311,869	467,804	202,278	337,412	176,735	60.7%	62.6%
9500	Economic Development	595,000	0	100,000	150,000	495,000	200,000	395,000	16.8%	0.0%
9991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9992	Worker's Compensation Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9994	Capital Projects Supplement	50,000	50,000	50,000	75,000	0	50,000	0	0.0%	0.0%
9995	General Fund Reserve	3,952,705	0	0	0	3,952,705	0	3,952,705	0.0%	0.0%
Total		\$80,410,329	\$5,067,077	\$48,707,567	\$73,061,351	\$31,702,762	\$55,839,731	\$24,570,599	60.6%	67.9%

Year elapsed = 66.7%

Notes:

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

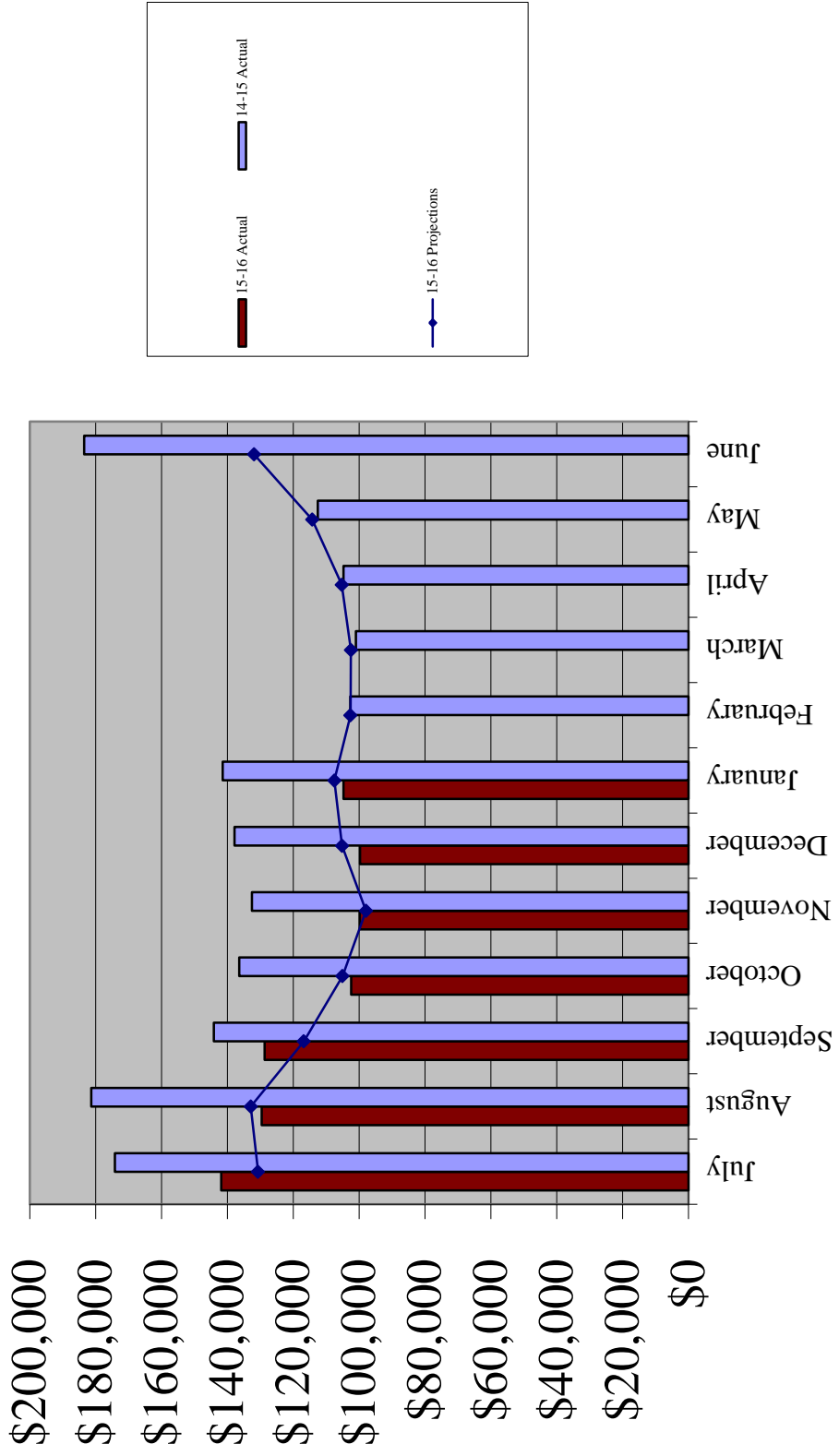
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2015-2016
February 29, 2016**

<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		\$ 800	\$ 800	\$ 400
52010	FICA - Retirement Board Members	92		61	61	31
52032	Retirement paid by General Fund	4,208	1,392	2,781	4,173	35
Total Salaries and Benefits		\$ 5,500	\$ 1,392	\$ 3,643	\$ 5,034	\$ 466
<u>Utilities</u>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 92,948	\$ 807,052	\$ 900,000	\$ 452,630
54023	Electricity (OG&E)	935,000	128,280	471,720	600,000	335,000
54024	Sewer and Water(City of OKC)	803,000	181,280	418,720	600,000	203,000
54022	Natural Gas(ONG)	44,000	28,997	7,803	36,800	7,200
Utilities Subtotal		\$ 3,134,630	\$ 431,505	\$ 1,705,295	\$ 2,136,800	\$ 997,830
<u>Lease-Purchase Debt</u>						
54455	Bond Administrative Fees	20,000		1,315	1,315	18,685
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 1,315	\$ 1,315	\$ 18,685
<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	2,000	-
Memberships Subtotal		\$ 35,550	\$ -	\$ 32,785	\$ 32,785	\$ 2,765
<u>Other Operating Expenditures</u>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 202,457	\$ 404,914	\$ 607,371	\$ -
54451	Outside legal services	150,000	12,382	50,545	62,927	87,073
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	19,673	18,028	37,701	(1,701)
54102	ICB (county-occupied space) rent expense	120,888	8,249	78,100	86,349	34,539
54102	Lincoln (county-occupied space) rent expense	250,000	20,514	164,112	184,626	65,374
54103	Storage for Court Clerk records	113,400	18,150	63,525	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	251,847	180,297	432,143	(122,143)
54455	Professional Services-Other (Miscellaneous)/Arbitrage				-	-
54456	USID Assessment - Services Other	5,000		7,841	7,841	(2,841)
54456	Downtown Business Improvement District Assessment	5,000		6,477	6,477	(1,477)
54456	Alcohol and drug screening for county employees	20,000	11,369	8,656	20,025	(25)
54045	Metro Parking Garage-Judges parking	1,380	460	920	1,380	-
54040	Defined Benefit Fund Supplement	200,000		200,000	200,000	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,220	761	18,495	19,256	(16,036)
Other Operating Subtotal		\$ 2,266,559	\$ 545,863	\$ 1,474,524	\$ 2,020,387	\$ 246,172
Total Maintenance and Operations - 54000		\$ 5,456,739	\$ 977,368	\$ 3,213,919	\$ 4,191,287	\$ 1,265,452
<u>Capital Outlay</u>						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 833	\$ 595	\$ 1,428	\$ 8,572
Total Capital Outlay - 55000		\$ 10,000	\$ 833	\$ 595	\$ 1,428	\$ 8,572
Grand Total - General Government		\$ 5,472,239	\$ 979,592	\$ 3,218,157	\$ 4,197,749	\$ 1,274,490

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
February 29, 2016**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
Resources					
Beginning Cash Balance	\$ 519,844	\$ 386,963		\$ 386,963 \$ -	\$ (132,881)
Transfers In	\$ 6,344,845	\$ 6,344,845	\$ -	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	10,542,454	5,207,299	15,749,753	(386,695)
Stop Loss Reimb	-	336,777	-	336,777	336,777
Total Resources	\$ 23,001,137	\$ 17,611,040	\$ 5,207,299	\$ 22,818,338	\$ (182,799)
Expenses					
Medical Claims	\$ 13,370,232	\$ 8,249,262	\$ 4,124,631	\$ 12,373,893	\$ (996,339)
Medical Claims covered by Stop Loss		112,489	-	112,489	112,489
Prescription Drug Claims	4,655,912	3,894,969	1,947,484	5,842,453	1,186,541
Dental Claims	1,259,769	700,463	500,331	1,200,794	(58,975)
Vision Claims	179,746	81,059	57,899	138,958	(40,788)
County Pharmacy	324,377	210,218	105,109	315,326	(9,051)
Employee Assistance Program	23,509	15,673	7,836	23,509	0
Medicare Supplement - Phys. Mutual	883,116	647,081	287,592	934,673	51,557
Total Claims	<u>\$ 20,696,661</u>	<u>\$ 13,911,214</u>	<u>\$ 7,030,882</u>	<u>\$ 20,942,096</u>	<u>\$ 245,435</u>
Administration Fees & Other	815,302	427,454	403,159	830,613	15,311
Life/AD&D Premiums	334,392	221,723	110,862	332,585	(1,807)
Stop Loss Premiums	1,154,782	584,454	259,757	844,212	(310,570)
Total Admin/Premiums	<u>\$ 2,304,476</u>	<u>\$ 1,233,631</u>	<u>\$ 773,778</u>	<u>\$ 2,007,409</u>	<u>\$ (297,067)</u>
Total Expenses	\$ 23,001,138	\$ 15,144,845	\$ 7,804,660	\$ 22,949,506	\$ (51,631)
Ending Cash Balance	\$ -	\$ 2,466,195	\$ (2,597,361)	\$ (131,166)	\$ (131,166)

Cash Balance-One Year Ago

\$ 392,904

Notes:

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

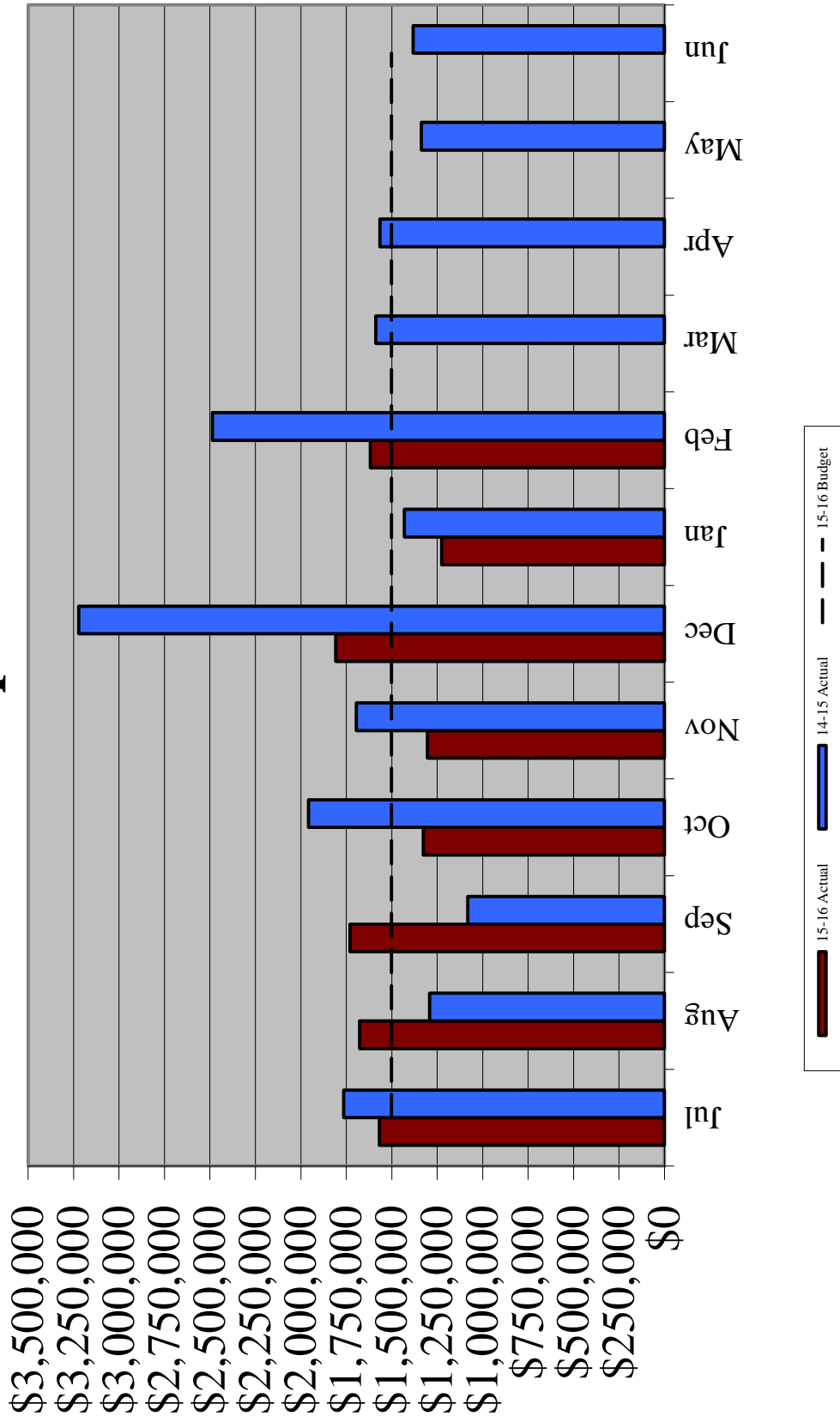
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

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	\$ 980,062	\$1,031,158	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	525,369	\$486,871	\$734,931 (December)
Total	<u>\$1,502,179</u>	<u>\$1,505,431</u>	<u>\$1,518,029</u>	
Prior Year 14-15 Comparison	14/15 Monthly Budget	This Month	14/15 Avg	14-15 High Month
Medical Claims	\$1,135,294	\$922,344	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$432,085	\$440,949	\$634,891 (May)
Total	<u>\$1,477,746</u>	<u>\$1,354,429</u>	<u>\$1,575,982</u>	

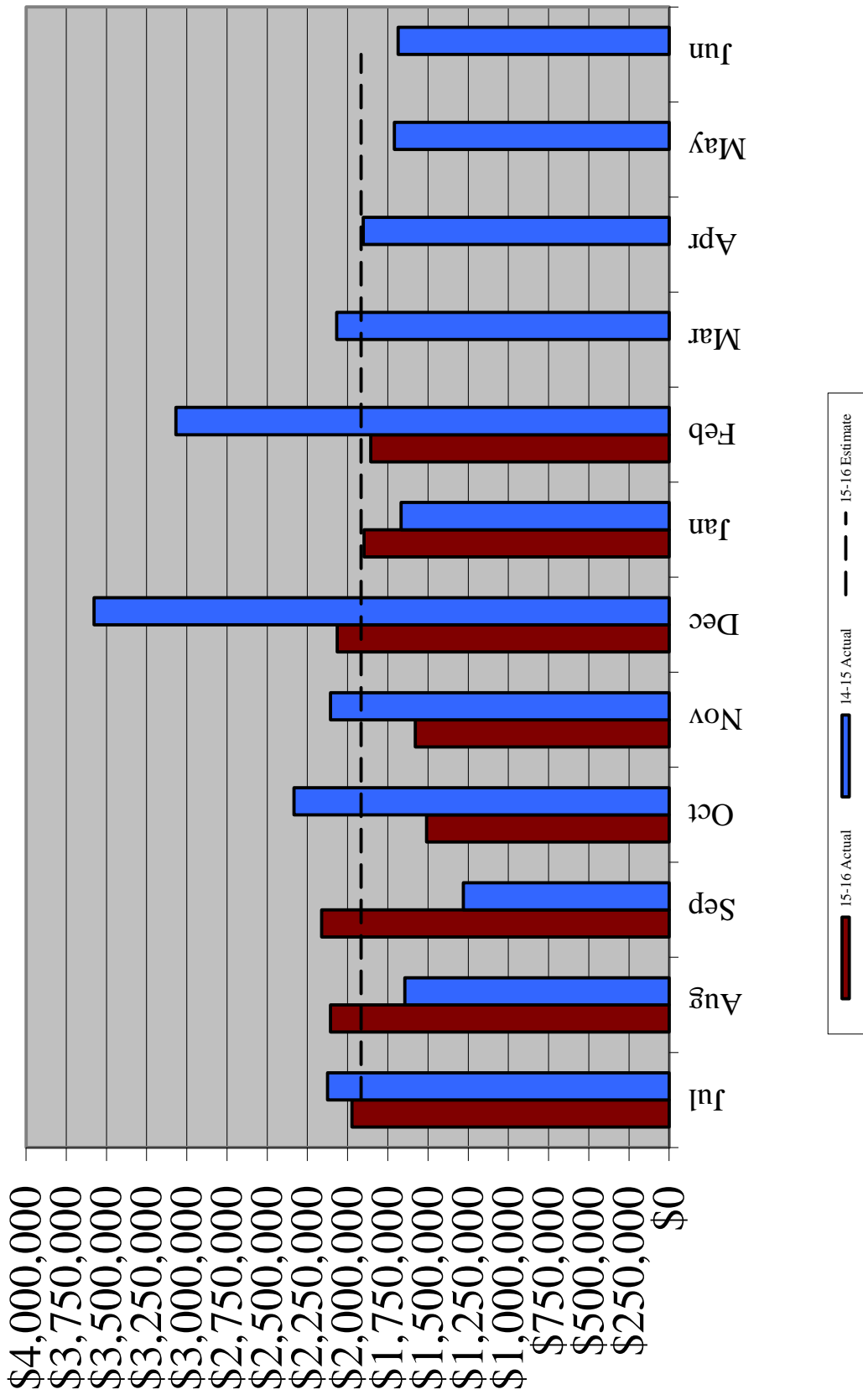
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2015-16
as of February 29, 2016

	Annual		Annual		February		February	
	FY 15-16	FY 14-15	FY 15-16	FY 14-15	FY 15-16	FY 14-15	FY 15-16	FY 14-15
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	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		\$ -	\$ (1,380,862)		
Transfers In	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	7,353,286	7,446,462	(93,176)	-1%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	2,849,183	2,841,976	7,207	0.3%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	336,777	2,571,426	(2,234,649)	-87%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	339,985	55,867	284,118	508.6%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (2,795,976)	-10.9%	\$ 17,611,040	\$ 18,193,377	\$ (1,963,198)	-10.8%
Expenses								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 8,249,262	\$ 9,451,900	\$ (1,202,638)	-12.7%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		112,489	2,259,401	(2,146,912)	-95.0%
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	3,894,969	3,220,219	674,750	21.0%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	700,463	677,727	22,736	3.4%
Vision Claims	169,005	160,957	8,048	5.0%	81,059	96,299	(15,240)	-15.8%
County Pharmacy	321,915	292,650	29,265	10.0%	210,218	193,989	16,229	8.4%
Employee Assistance Program	23,509	23,509	0	0.0%	15,673	15,673	(0)	0.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	647,081	535,511	111,570	20.8%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ (2,914,516)	-12.5%	\$ 13,911,214	\$ 16,450,719	\$ (2,539,505)	-15.4%
Administration Fees & Other	815,302	809,891	5,411	0.7%	427,454	613,364	(185,910)	-30.3%
Life/AD&D Premiums	334,392	333,748	644	0.2%	221,723	223,258	(1,535)	-0.7%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	584,454	513,134	71,320	13.9%
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 1,233,631	\$ 1,349,756	\$ (116,125)	-8.6%
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ (2,986,195)	-11.9%	\$ 15,144,845	\$ 17,800,474	\$ (2,655,630)	-14.9%
June Medical & Rx Claims held until July 1		-						
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ 190,219	49%	\$ 2,466,195	\$ 392,904	\$ 692,432	176.2%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
February 29, 2016**

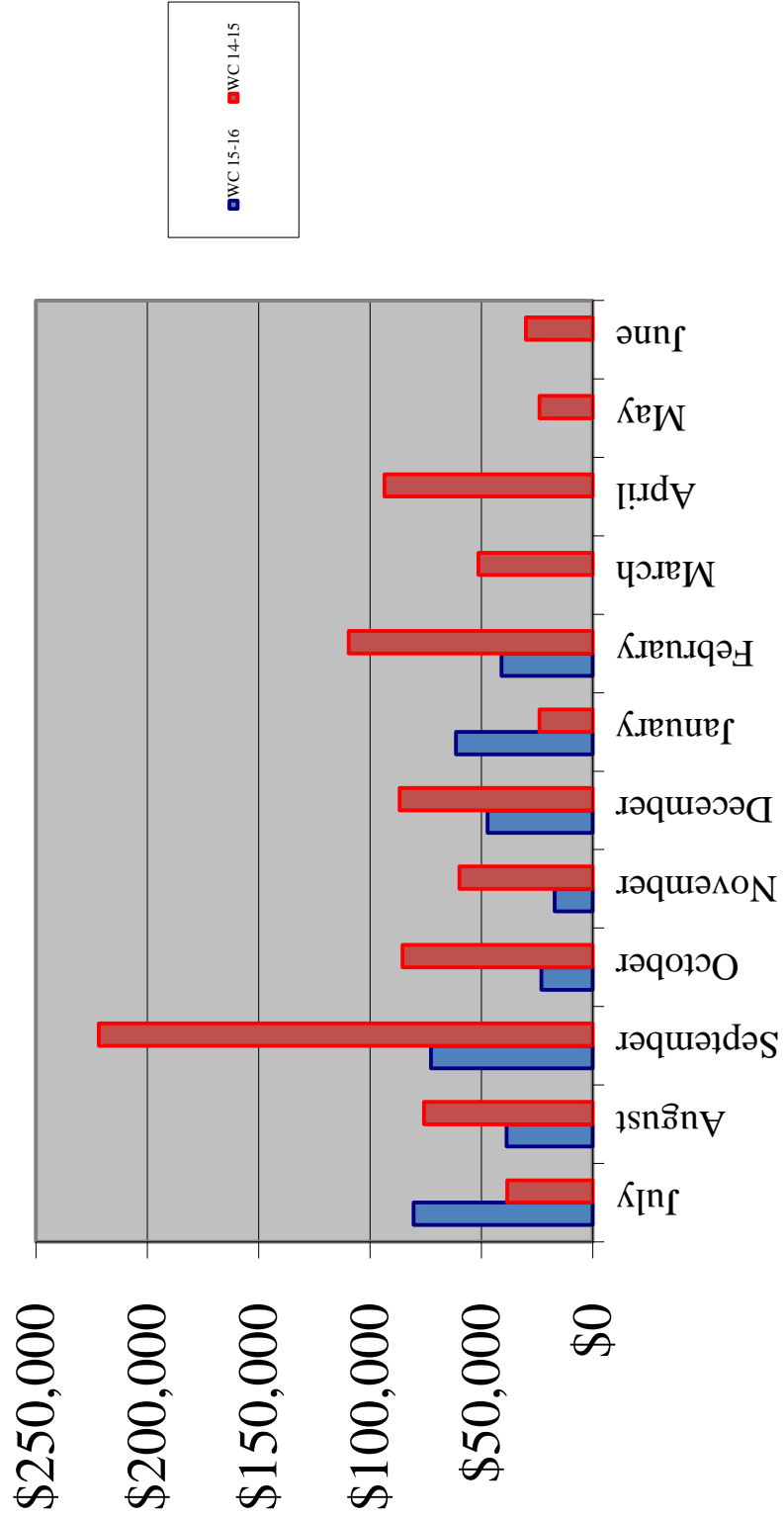
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	49,687	(11,969)
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,312,036	\$ 1,367,071	\$ 55,035
Expenditures:			
Claims	\$ 1,057,949	\$ 381,399	(676,550)
Stop loss/Admin Fees	254,087	223,803	(30,284)
Total Expenditures	\$ 1,312,036	\$ 605,202	\$ (706,834)
Ending Cash Balance*	\$ 0	\$ 761,869	\$ 761,868
Cash Balance-One Year Ago		\$ 517,289	

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	\$ 125,574	\$ (1,410)
Expenditures:			
Tort Claims	\$ 10,409	\$ 26,250	\$ 15,841
Supportive Services	16,362	21,799	5,438
Total Expenditures	\$ 26,771	\$ 48,049	\$ 21,278
Ending Cash Balance*	\$ 100,214	\$ 77,525	\$ (22,688)
Cash Balance-One Year Ago		\$ 104,328	

Workers Compensation Fund Claims



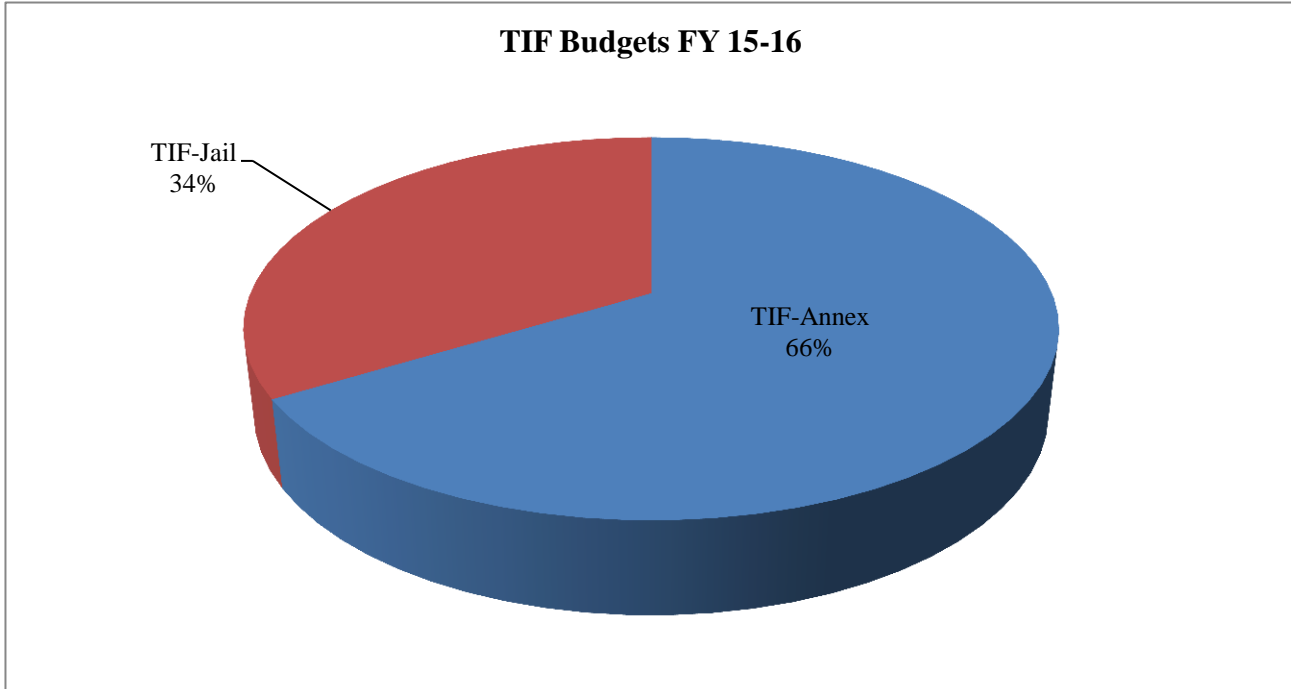
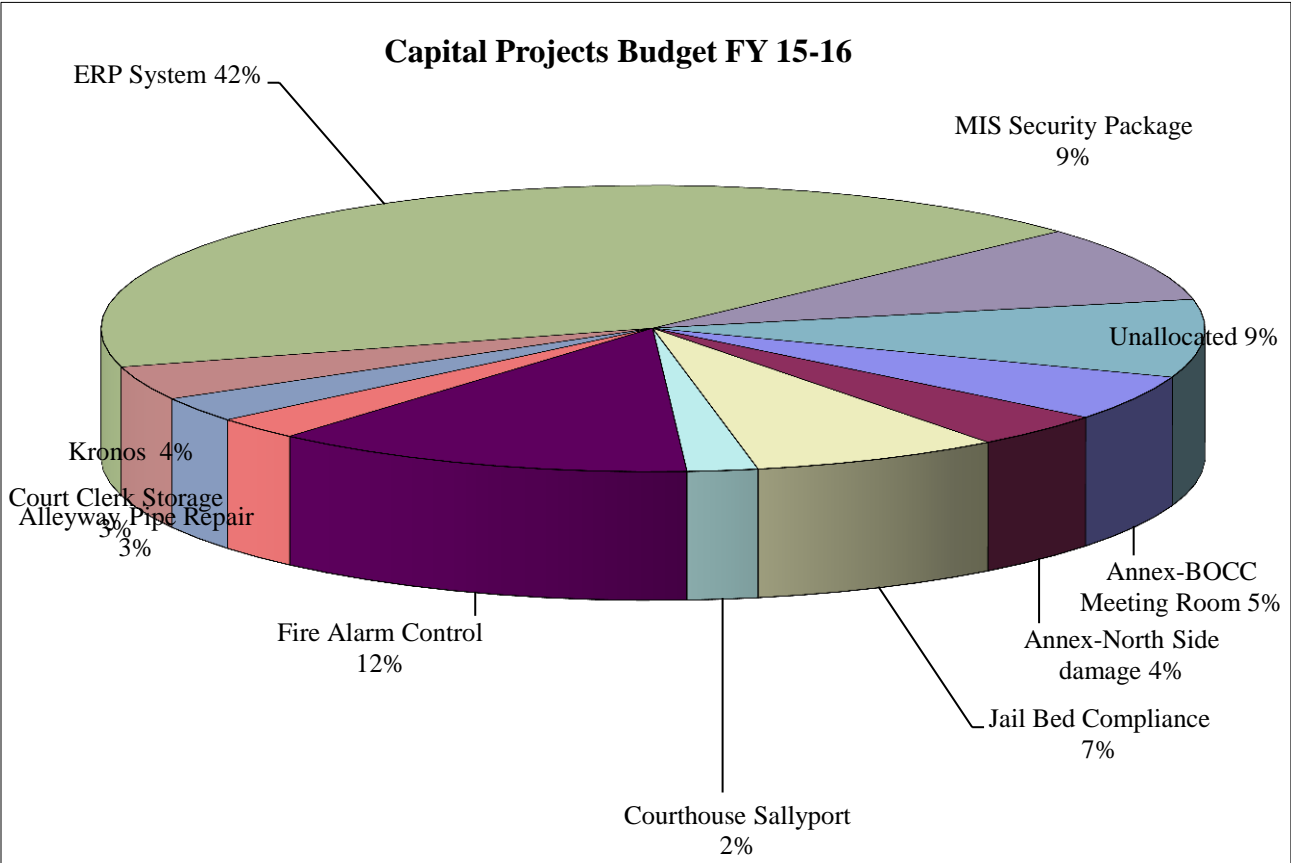
Capital Projects Budget Detail FY 2015-2016

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 130,000			-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 94,980			5,020	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	313,861	272,922			40,938	Pending
Courthouse							
Sallyport Repairs	7/18/2013	52,290	1,950	16,500	16,500	33,840	Pending
Alleyway Pipe Repair	10/26/2015	65,000	25,000	12,587	12,587	27,413	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500	42	10,734	60,656	10,802	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,076,961	208,393	312,123	765,412	103,155	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	220,469				220,469	
Unallocated Funds		2,162				2,162	
Total Ongoing Budgeted Capital Projects		\$ 2,532,072	\$ 917,308	\$ 351,944	\$ 1,145,960	\$ 468,805	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,132,423	\$ 300,076	\$ 1,681,187	336,390	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
Total Capital Projects		\$ 7,162,902	\$ 2,049,730	\$ 725,570	\$ 4,307,976	\$ 805,195	

Cash Balance at February 29, 2016	\$2,855,759.37
	<u>2,855,759.37</u>
15/16 Available Budget	2,854,925.15
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,854,925.15</u>
Total Cash Available for Projects	\$ 834.22



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

Source: Appropriation Trial Balance (Oracle General Ledger)

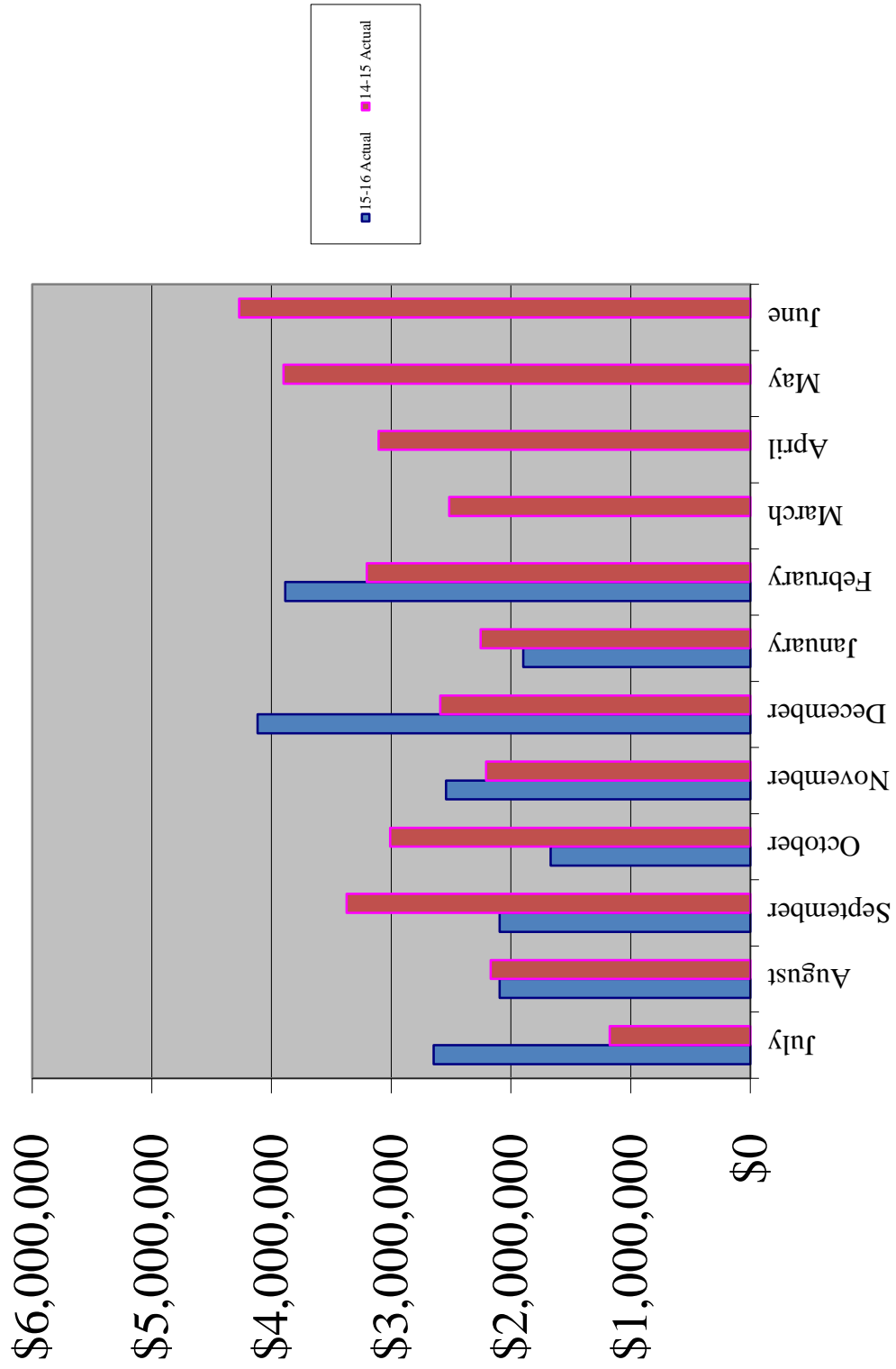
Cost Center	Department	2015-2016 Budget	February 2016 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$6,321,287	\$263,774	\$2,281,911	\$4,039,376	\$3,156,415	\$3,164,872	36.1%
1110	Highway Cash-Dist #2	5,729,807	463,218	2,770,367	2,959,440	3,389,692	2,340,115	48.4%
1110	Highway Cash-Dist #3	6,006,153	311,627	3,874,576	2,131,576	5,018,475	987,677	64.5%
1111	CBRI Fund	3,397,335	13,728	252,900	3,144,435	627,220	2,770,115	7.4%
1130	Resale Property	4,456,334	367,002	2,285,310	2,171,024	2,843,277	1,613,057	51.3%
1140	Treasurer Mortgage Fee	275,069	7,238	91,608	183,461	106,276	168,793	33.3%
1150	County Clerk Lien Fee	147,898	1,861	103,126	44,772	115,045	32,852	69.7%
1151	UCC Central Filing Fund	834,108	42,739	618,263	215,846	691,052	143,056	74.1%
1152	Records Mgmt. & Preservation	1,233,368	92,402	675,967	557,400	733,601	499,766	54.8%
1160	Sheriff Service Fee	3,218,837	289,646	1,961,999	1,256,838	2,382,974	835,863	61.0%
1161	Sheriff Special Revenue	8,021,448	1,895,645	4,931,855	3,089,593	5,502,937	2,518,511	61.5%
1162	Sheriff's Grant Fund	866,322	52,279	480,279	386,043	513,927	352,394	55.4%
1201	Assessor Revolving Fee	101,391	0	0	101,391	0	101,391	0.0%
1231	Juvenile Probation Fee	206,575	2,420	10,850	195,725	85,000	121,575	5.3%
1233	Juvenile Grant Fund	286,896	20,810	164,501	122,395	164,789	122,107	57.3%
1240	Planning Commission Fee	432,403	3,106	46,846	385,556	59,225	373,178	10.8%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	637,435	553	399,092	238,343	426,051	211,384	62.6%
1260	Community Service Fee	143,828	7,054	34,089	109,739	52,602	91,226	23.7%
1270	Community Sentencing	589,167	18,675	224,702	364,465	246,015	343,152	38.1%
1280	Drug Court Fund	488,349	12,205	316,010	172,340	317,136	171,213	64.7%
1282	Mental Health Court Fund	116,847	3,883	33,463	83,384	35,112	81,735	28.6%
1290	Shine Program	287,933	15,394	139,495	148,438	142,810	145,123	48.4%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
Total		\$43,816,511	\$3,885,259	\$21,697,209	\$22,119,302	\$26,609,632	\$17,206,879	49.5%

Year elapsed = 66.67%

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 February 29, 2016

15-16
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 7,668,086
Exempt Manufacturing Tax	50,901
Miscellaneous Property Tax	30,176
Interest Income	1,926
Total Revenue	\$ 7,751,089

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(1,527,125)
Total Paid YTD	\$ (5,917,125)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ -
Interest	(10,606)
Total Paid YTD	\$ (10,606)

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	(31,318)
Total Paid YTD	\$ (31,318)

2014 GO Bonds- BNSF

Principal	\$ -
Interest	(300,200)
Total Paid YTD	\$ (300,200)

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(1,869,249)
Total Bond Payments YTD	\$ (6,259,249)

Judgments

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

Total Expenditures

\$ (6,259,249)

Transfer In 0.00

Ending Cash Balance **\$ 7,259,449**

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	(3,035,120)	22,381
\$ 13,177,501	\$ (11,615,120)	\$ 1,562,381
\$ 10,000,000	\$ (8,415,000)	\$ 1,585,000
2,975,596	(2,911,479)	64,118
\$ 12,975,596	\$ (11,326,479)	\$ 1,649,118
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	(300,200)	799,800
\$ 11,100,000	\$ (300,200)	\$ 10,799,800
\$ 91,620,000	\$ (43,335,000)	\$ 48,285,000
28,218,122	(20,964,498)	7,253,624
\$ 119,838,122	\$ (64,299,498)	\$ 55,538,624

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

Debt Service Fund Expenditures 10 Year History

