

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 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

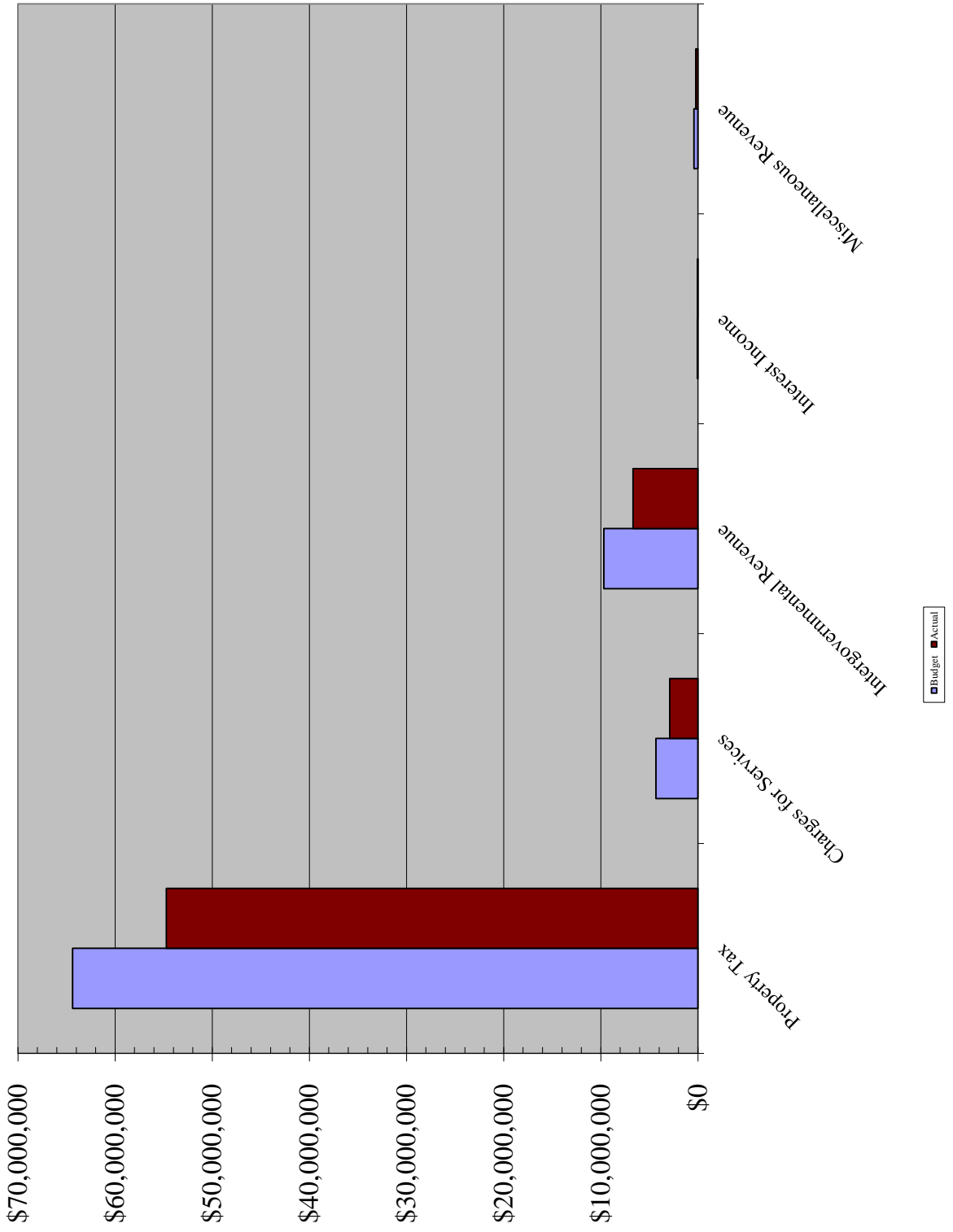
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2015-2016
Budget Analysis
For the Period Ending January 31, 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	\$ 54,723,144	\$ (9,653,162)	85.0%	85.0%
Charges for Services	4,329,139	2,895,007	(1,434,133)	66.9%	71.3%
Intergovernmental Revenue	9,688,843	6,689,868	(2,998,975)	69.0%	74.4%
Interest Income	50,000	38,778	(11,222)	77.6%	46.7%
Miscellaneous Revenue	418,334	214,023	(204,311)	51.2%	54.3%
Total Revenue	\$ 78,862,622	\$ 64,560,820	\$ (14,301,802)	81.9%	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)	(7,363,845)	-		
15-16 Expenditures	\$ 80,402,841	\$ 43,723,141	\$ (36,679,700)	54.4%	56.6%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	\$ 81,809,875	\$ 44,955,606	\$ (36,854,269)		
Cash Balance*	\$ 0	\$ 22,552,466	\$ 22,552,466		

* 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 January 31, 2016**



**General Fund
FY 2015-2016**

Actual Comparison

	For the Month Ending January 31, 2016			
	15-16 January Actual	14-15 January Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 40,740,672	\$ 32,038,100	\$ 8,702,572	27.2%
Revenue:				
Property Tax	\$ 11,820,768	\$ 11,275,586	\$ 545,182	4.8%
Charges for Services	392,903	453,297	(60,394)	-13.3%
Intergovernmental Revenue	675,967	1,487,344	(811,377)	-54.6%
Interest Income	17,018	3,548	13,470	379.6%
Miscellaneous Revenue	14,122	5,305	8,817	166.2%
Total Revenue	\$ 12,920,778	\$ 13,225,080	\$ (304,302)	-2.3%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	(21,500,000)	(19,125,000)	(2,375,000)	
Operating Transfers In	-	-	-	
Operating Transfers Out	(3,113,845)	(767,800)	(2,346,045)	
15-16 Expenditures	\$ 6,495,139	\$ 6,890,795	\$ (395,656)	-5.7%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,495,139	\$ 6,890,795	\$ (395,656)	-5.7%
Ending Cash Balance	\$ 22,552,466	\$ 18,479,585	\$ 4,072,881	22.0%

	For the Year to Date Period Ending January 31, 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%
	\$ 54,723,144	\$ 52,064,908	\$ 2,658,236	5.1%
	2,895,007	2,977,610	(82,603)	-2.8%
	6,689,868	7,672,262	(982,394)	-12.8%
	38,778	23,326	15,452	66.2%
	214,023	244,143	(30,120)	-12.3%
	\$ 64,560,820	\$ 62,982,250	\$ 1,578,571	2.5%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000	
	(21,500,000)	(19,125,000)	(2,375,000)	
	-	-	-	
	(7,363,845)	(7,291,458)	(72,387)	1.0%
	\$ 43,723,141	\$ 44,292,481	\$ (569,340)	-1.3%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 44,955,606	\$ 46,039,880	\$ (1,084,274)	-2.4%
Ending Cash Balance	\$ 22,552,466	\$ 18,479,585	\$ 4,072,881	22.0%

	15-16 January Actual	14-15 January Actual	Increase (Decrease)
\$ -	\$ -	\$ -	\$ -
(2,394,845)	(367,800)	(367,800)	(2,027,045)
(700,000)	(400,000)	(400,000)	(300,000)
(19,000)	-	-	(19,000)
\$ (3,113,845)	\$ (767,800)	\$ (767,800)	\$ (2,346,045)

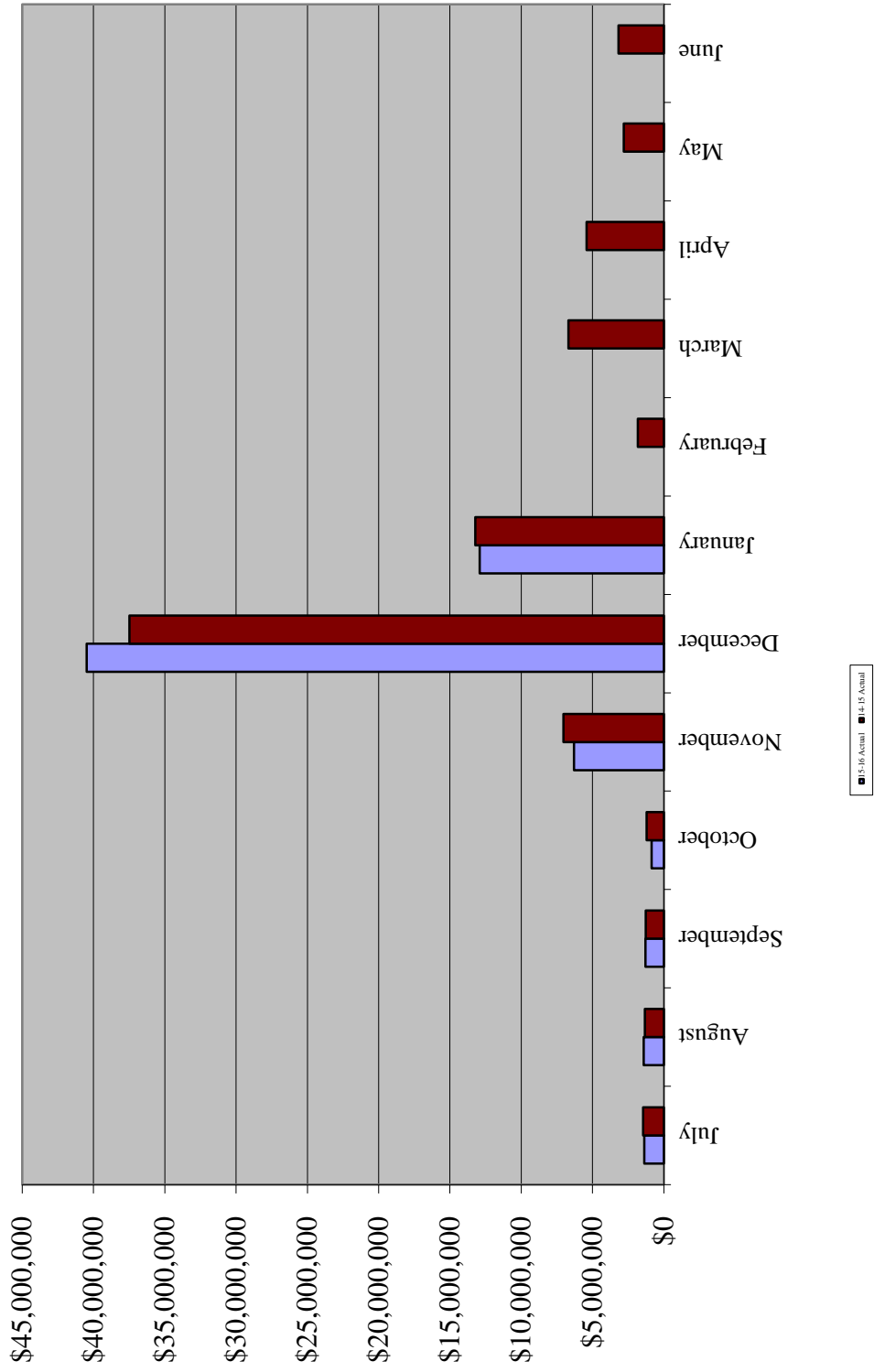
	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$ -	\$ -	\$ (3,748)	\$ 3,748
(6,344,845)	(6,087,710)	(6,087,710)	(257,135)
(1,000,000)	(1,200,000)	(1,200,000)	200,000
(19,000)	-	-	(19,000)
\$ (7,363,845)	\$ (7,291,458)	\$ (7,291,458)	\$ (72,387)

Note 1.)

Operating Transfers

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

General Fund Actual Revenue at January 31, 2016



FY 2015-16 General Fund Expenditures
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

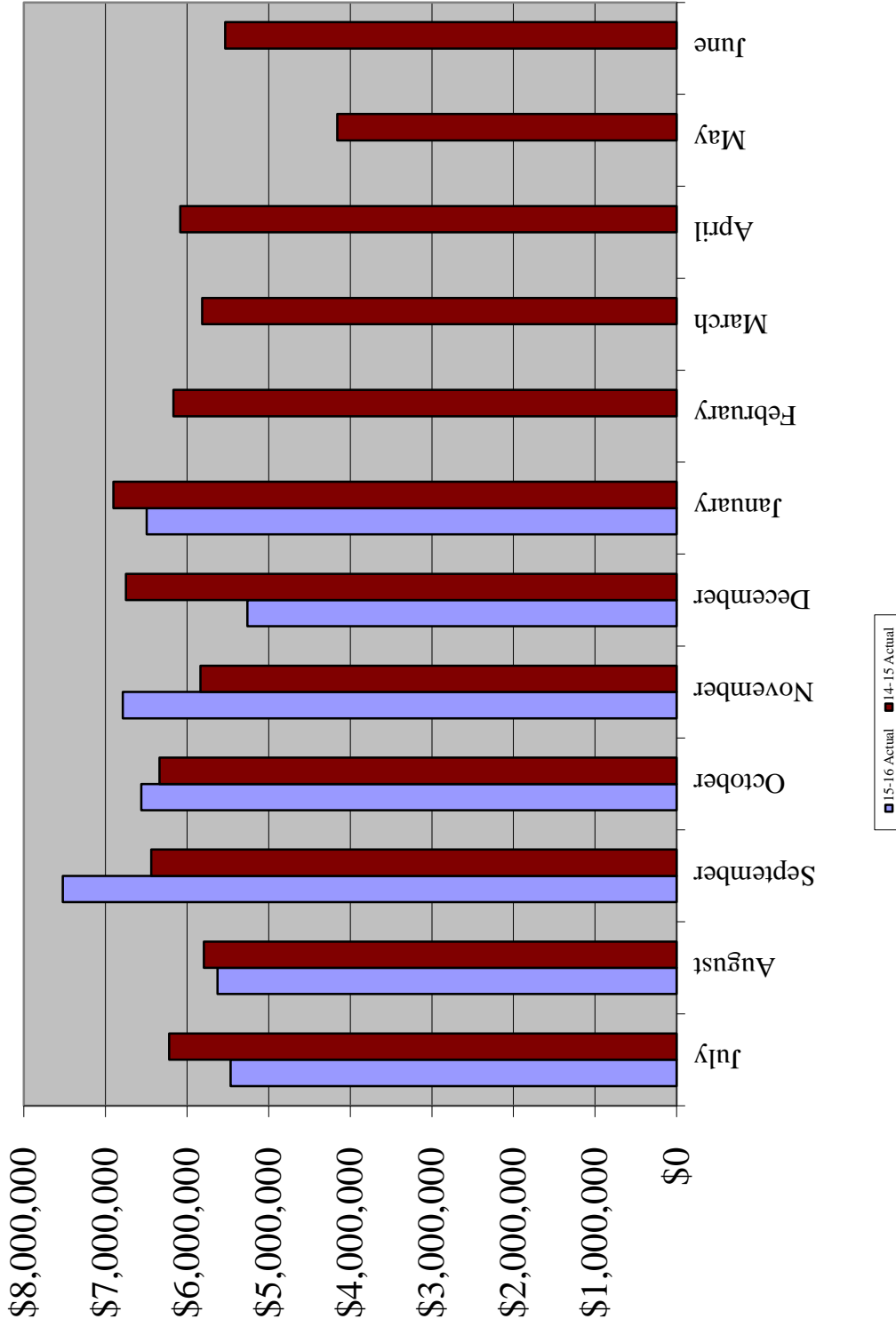
Cost Center	Department	2015-2016 Budget	January 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
1100	General Government	\$5,472,239	\$356,407	\$2,842,863	\$4,873,479 *	\$2,629,376	\$4,185,046	\$1,287,193	52.0%	58.1%
1200	County Commissioners	496,113	40,904	286,462	491,077	209,651	287,378	208,735	57.7%	55.1%
1300	Assessor	2,339,007	171,876	1,228,390	2,105,811	1,110,617	1,274,761	1,064,246	52.5%	54.3%
1400	Assessor Reevaluation	4,296,094	296,065	2,228,874	3,820,927	2,067,220	2,513,975	1,782,119	51.9%	50.1%
1500	Treasurer	604,149	38,015	330,563	566,680	273,586	391,417	212,732	54.7%	39.7%
1600	Court Clerk	6,068,637	465,391	3,387,248	5,806,711	2,681,389	3,392,701	2,675,936	55.8%	57.0%
1700	County Clerk	2,920,754	272,500	1,683,302	2,885,660	1,237,452	1,758,532	1,162,222	57.6%	54.3%
1800	Excise & Equalization Bds	48,761	161	3,866	6,627	44,895	4,897	43,864	7.9%	11.4%
1900	County Audit	621,410	51,757	190,416	326,427	430,994	286,170	335,240	30.6%	11.7%
2000	District Attorney-State	150,000	5,551	46,033	78,914	103,967	67,341	82,659	30.7%	32.0%
2100	District Attorney-County	72,398	5,104	32,961	56,504	39,438	58,460	13,938	45.5%	49.5%
2300	Public Defender	52,000	4,562	28,108	48,185	23,892	32,527	19,473	54.1%	39.2%
2400	Purchasing	308,724	24,049	171,804	294,521	136,920	178,698	130,026	55.6%	59.8%
2500	Election Board	1,173,729	87,644	609,640	1,045,097	564,089	641,930	531,799	51.9%	57.5%
2600	BOCC HR/Health & Safety	471,032	37,956	244,046	418,364	226,986	250,494	220,538	51.8%	51.0%
2700	MIS	2,987,872	138,755	1,391,915	2,386,141	1,595,957	1,868,258	1,119,614	46.6%	51.9%
2801	Facilities Mgmt-Courthouse	1,463,601	109,953	783,681	1,343,453	679,920	843,312	620,289	53.5%	50.2%
2901	Facilities Mgmt-Office Bldg	248,309	34,416	116,383	199,513	131,926	228,807	19,502	46.9%	42.3%
3000	Planning Commission	160,838	21,470	160,944	275,905	(106)	160,944	-106	100.1%	75.2%
3100	Community Service	612,246	54,659	380,570	652,406	231,676	380,570	231,676	62.2%	63.6%
5100	Sheriff	33,522,229	3,344,390	21,601,781	37,031,624 *	11,920,448	26,558,999	6,983,230	64.4%	66.2%
5200	Juvenile Justice Bureau	7,186,399	569,070	3,866,379	6,628,078	3,320,020	4,107,083	3,079,316	53.8%	55.9%
5500	Emergency Management	382,527	36,034	195,818	335,687	186,709	234,334	148,193	51.2%	56.4%
6100	Social Services	1,923,985	107,389	756,548	1,296,939	1,167,437	1,098,077	825,908	39.3%	44.0%
7100	Free Fair	62,245	51	47,110	80,759	15,135	57,138	5,107	75.7%	63.8%
8100	OSU Extension	507,732	35,690	257,495	441,420	250,237	276,289	231,443	50.7%	45.1%
9100	District 1	310,301	17,318	177,441	304,185	132,860	240,327	69,974	57.2%	58.0%
9200	District 2	262,883	5,290	115,908	198,700	146,975	123,534	139,349	44.1%	55.0%
9300	District 3	255,554	27,232	182,837	313,435	72,717	185,241	70,313	71.5%	70.2%
9400	County Engineer	514,147	35,479	273,755	469,294	240,392	295,510	218,637	53.2%	54.9%
9500	Economic Development	595,000	100,000	100,000	171,429	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	0	0	0	50,000	50,000	0	0.0%	0.0%
9995	General Fund Reserve	4,261,925	0	0	0	4,261,925	0	4,261,925	0.0%	0.0%
Total		\$80,402,841	\$6,495,139	\$43,723,141	\$74,953,956	\$36,679,700	\$52,212,750	\$28,190,091	54.4%	59.6%

Year elapsed = 58.3%

Notes:

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

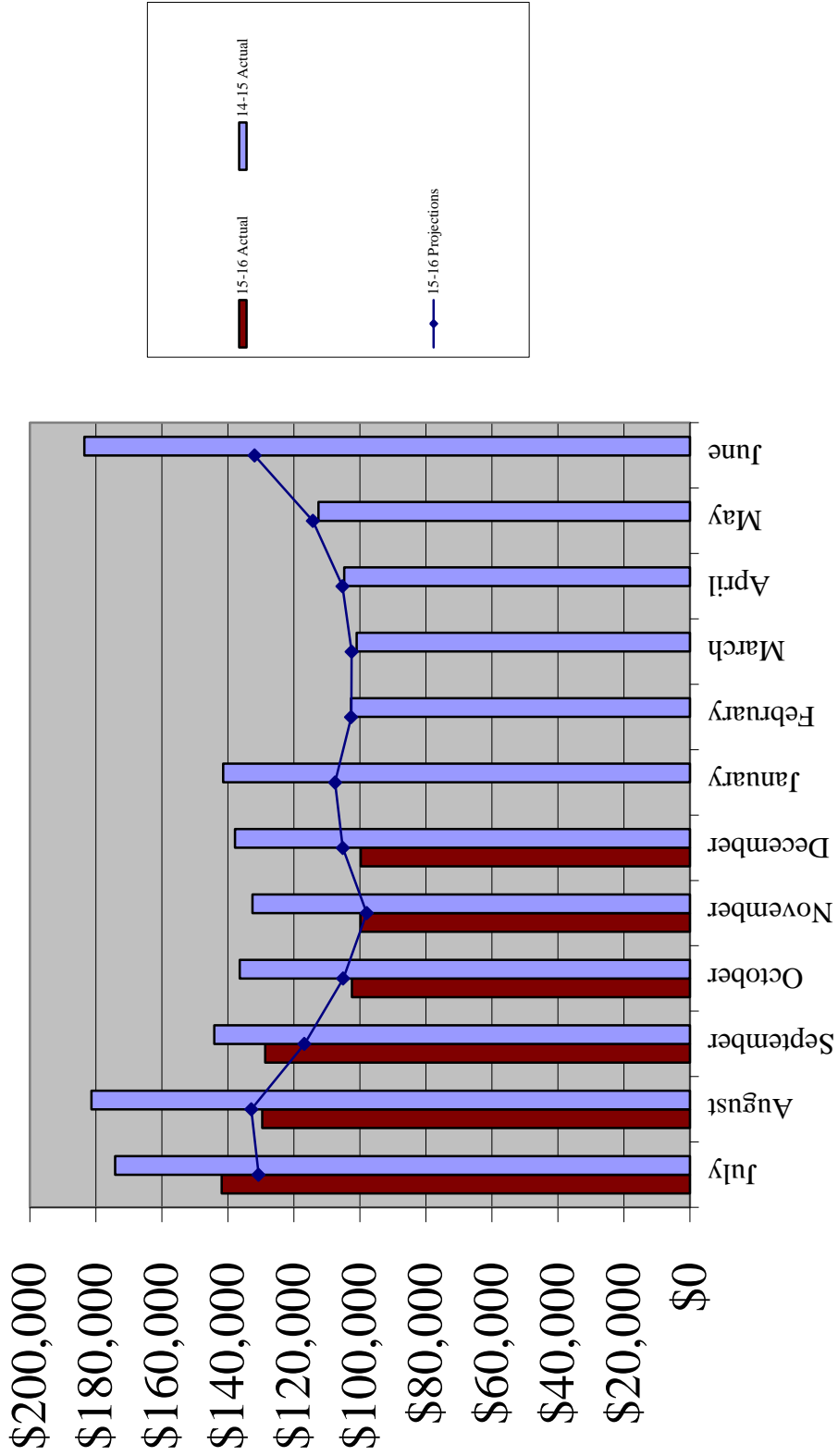
General Fund Actual Expenditures



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

Account	Description	YTD				Funds Available
		15-16 Approved Budget	Outstanding Requisitions/ Encumbrances	15-16 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 700	\$ 700	\$ 500
	52010 FICA - Retirement Board Members	92		54	54	38
	52022 Retirement paid by General Fund	4,208	1,739	2,434	4,173	35
	Total Salaries and Benefits	\$ 5,500	\$ 1,739	\$ 3,187	\$ 4,926	\$ 574
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,352,630	\$ 197,716	\$ 702,284	\$ 900,000	\$ 452,630
	54023 Electricity (OG&E)	935,000	183,559	416,441	600,000	335,000
	54024 Sewer and Water(City of OKC)	803,000	259,686	340,314	600,000	203,000
	54022 Natural Gas(ONG)	44,000	31,144	5,656	36,800	7,200
	Utilities Subtotal	\$ 3,134,630	\$ 672,105	\$ 1,464,695	\$ 2,136,800	\$ 997,830
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000		1,315	1,315	18,685
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 1,315	\$ 1,315	\$ 18,685
Memberships						
	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
Other Operating Expenditures						
	54451 District Attorney Civil Division Contract	\$ 607,371	\$ 253,071	\$ 354,300	\$ 607,371	\$ -
	54451 Outside legal services	150,000		50,545	50,545	99,455
	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	21,016	16,686	37,701	(1,701)
	54102 ICB (county-occupied space) rent expense	120,888	18,012	68,337	86,349	34,539
	54102 Lincoln (county-occupied space) rent expense	250,000	61,542	123,084	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	281,144	151,000	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		5,681	5,681	(681)
	54456 Alcohol and drug screening for county employees	20,000	13,424	7,372	20,796	(796)
	54045 Metro Parking Garage-Judges parking	1,380	575	805	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	573	18,495	19,068	(15,848)
	Other Operating Subtotal	\$ 2,266,559	\$ 667,506	\$ 1,340,285	\$ 2,007,791	\$ 258,768
	Total Maintenance and Operations - 54000	\$ 5,456,739	\$ 1,339,611	\$ 2,839,081	\$ 4,178,691	\$ 1,278,048
Capital Outlay						
	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	\$ 1,342,183	\$ 2,842,863	\$ 4,185,046	\$ 1,287,193

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
January 31, 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	9,235,845	6,506,079	15,741,923	(394,525)
Stop Loss Reimb	-	196,450	-	196,450	196,450
Total Resources	\$ 23,001,137	\$ 16,164,103	\$ 6,506,079	\$ 22,670,181	\$ (330,956)
Expenses					
Medical Claims	\$ 13,370,232	\$ 7,269,235	\$ 5,192,311	\$ 12,461,546	\$ (908,686)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	3,369,600	2,406,857	5,776,457	1,120,545
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	176,577	126,126	302,703	(21,674)
Employee Assistance Program	23,509	13,714	9,796	23,509	0
Medicare Supplement - Phys. Mutual	883,116	572,825	358,016	930,841	47,725
Total Claims	\$ 20,696,661	\$ 12,183,473	\$ 8,651,335	\$ 20,834,808	\$ 138,147
Administration Fees & Other	815,302	391,230	356,523	747,753	(67,549)
Life/AD&D Premiums	334,392	194,166	138,690	332,856	(1,536)
Stop Loss Premiums	1,154,782	520,328	325,205	845,534	(309,248)
Total Admin/Premiums	\$ 2,304,476	\$ 1,105,724	\$ 820,419	\$ 1,926,143	\$ (378,333)
Total Expenses	\$ 23,001,138	\$ 13,289,197	\$ 9,471,754	\$ 22,760,951	\$ (240,186)
Ending Cash Balance	\$ -	\$ 2,874,906	\$ (2,965,674)	\$ (90,768)	\$ (90,768)

Cash Balance-One Year Ago

\$ 498,226

Notes:

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

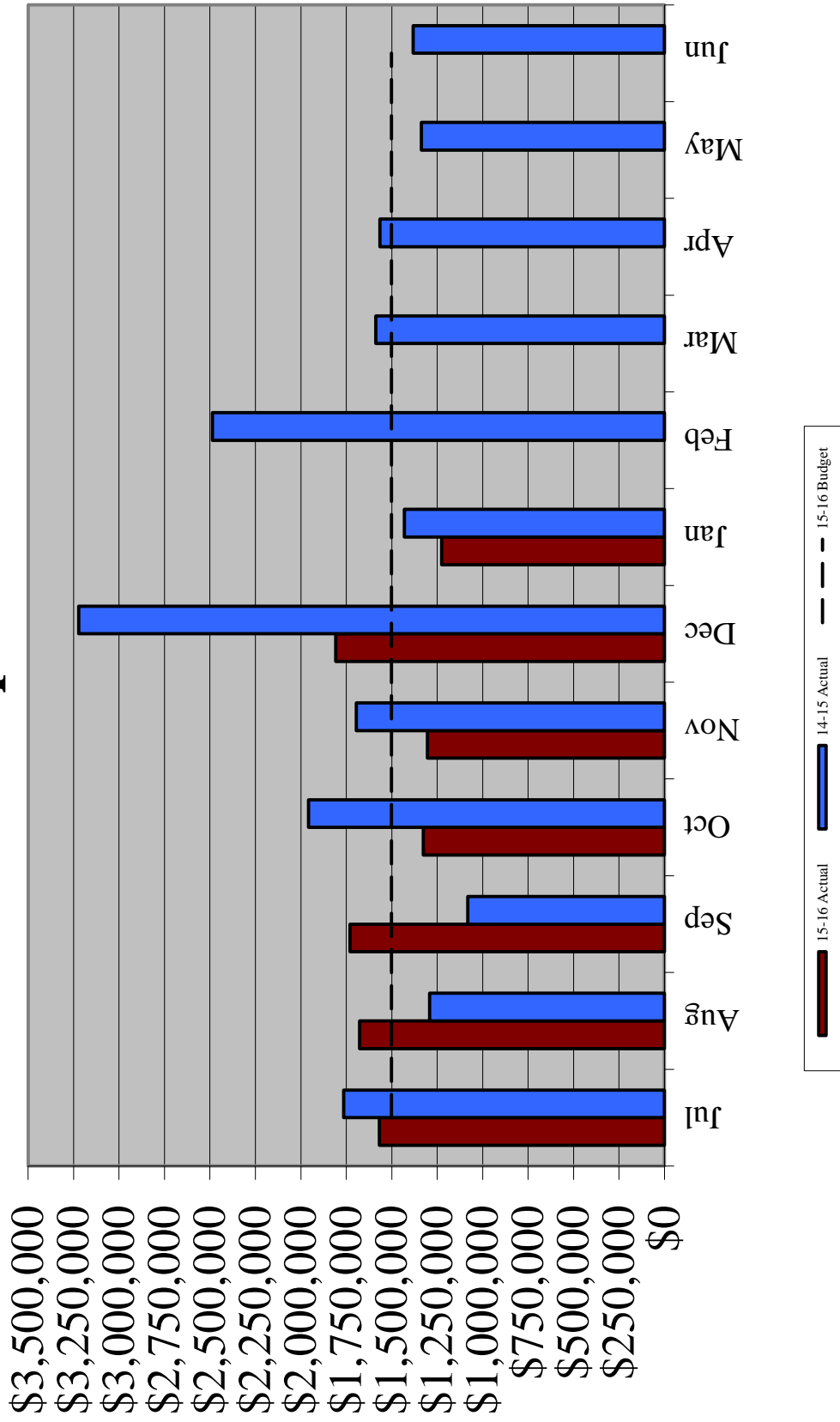
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

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	\$ 988,809	\$1,038,462	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	235,941	\$481,371	\$734,931 (December)
Total	\$1,502,179	\$1,224,751	\$1,519,834	
	14/15	This Month	14/15 Avg	High Month
Prior Year 14-15 Comparison	Monthly Budget	This Month	14/15 Avg	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	\$1,477,746	\$1,354,429	\$1,575,982	

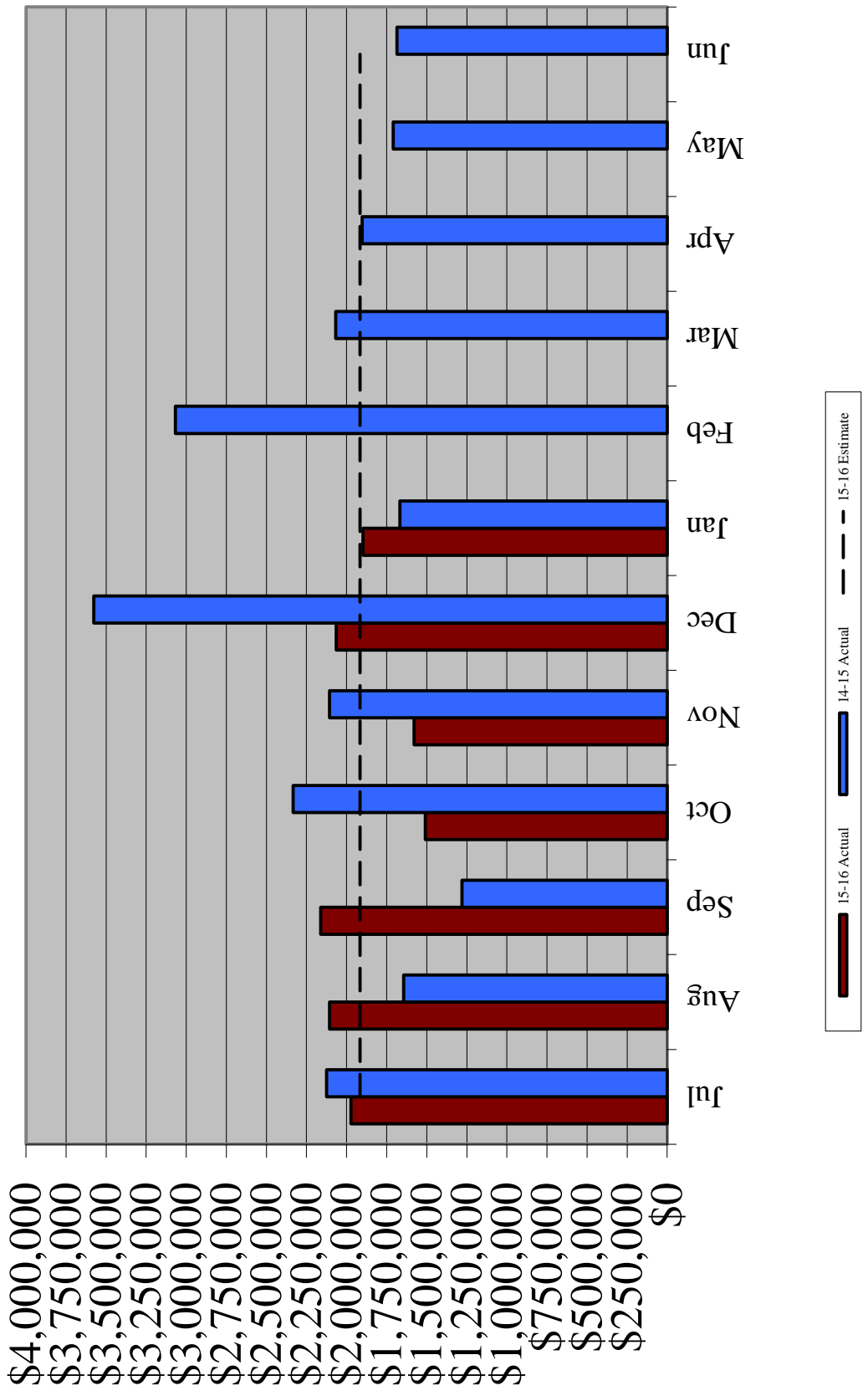
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2015-16
as of January 31, 2016

	Annual		Annual		January		January	
	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	\$ 6,087,707	\$ 257,138	4.2%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	6,441,459	6,471,710	(30,251)	0%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	2,455,896	2,454,395	1,501	0.1%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	196,450	1,286,190	(1,089,740)	-85%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	338,489	53,798	284,691	529.2%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (2,795,976)	-10.9%	\$ 16,164,103	\$ 15,231,019	\$ (447,777)	-2.9%
Expenses								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 7,269,235	\$ 8,437,531	\$ (1,168,296)	-13.8%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		-	1,227,015	(1,227,015)	-100.0%
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	3,369,600	2,780,068	589,532	21.2%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	700,463	547,143	153,320	28.0%
Vision Claims	169,005	160,957	8,048	5.0%	81,059	80,839	220	0.3%
County Pharmacy	321,915	292,650	29,265	10.0%	176,577	172,411	4,166	2.4%
Employee Assistance Program	23,509	23,509	0	0.0%	13,714	11,755	1,959	16.7%
Medicare Supplement	883,116	749,370	133,746	17.8%	572,825	398,049	174,776	43.9%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ (2,914,516)	-12.5%	\$ 12,183,473	\$ 13,654,811	\$ (1,471,338)	-10.8%
Administration Fees & Other	815,302	809,891	5,411	0.7%	391,230	529,015	(137,785)	-26.0%
Life/AD&D Premiums	334,392	333,748	644	0.2%	194,166	166,873	27,293	16.4%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	520,328	382,095	138,233	36.2%
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 1,105,724	\$ 1,077,983	\$ 27,741	2.6%
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ (2,986,195)	-11.9%	\$ 13,289,197	\$ 14,732,793	\$ (1,443,597)	-9.8%
June Medical & Rx Claims held until July 1		-						
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ 190,219	49%	\$ 2,874,906	\$ 498,226	\$ 995,820	199.9%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2016

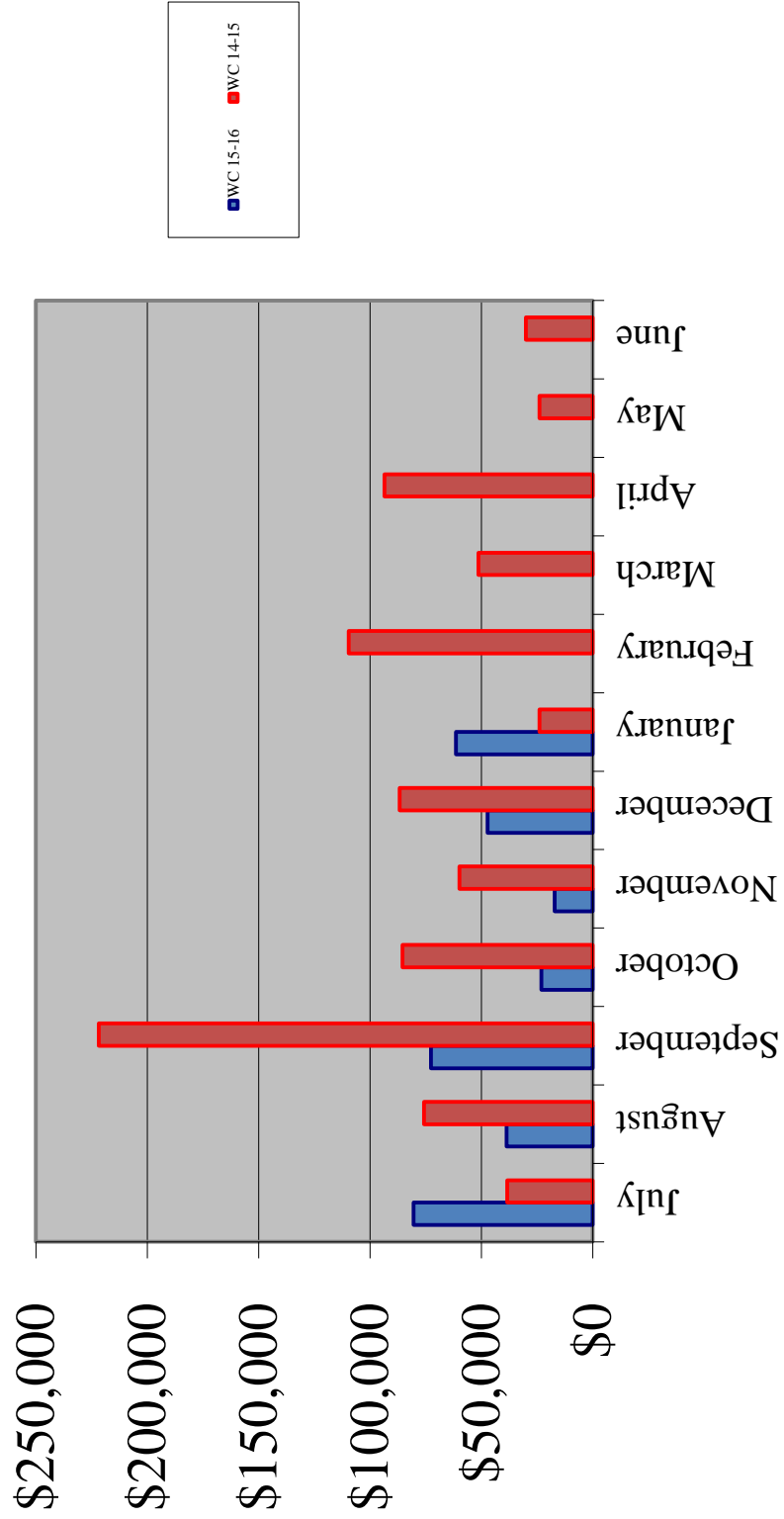
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	49,032	(12,625)
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,312,036	\$ 1,366,416	\$ 54,379
Expenditures:			
Claims	\$ 1,057,949	\$ 340,479	(717,470)
Stop loss/Admin Fees	254,087	215,803	(38,284)
Total Expenditures	\$ 1,312,036	\$ 556,282	\$ (755,754)
Ending Cash Balance*	\$ 0	\$ 810,134	\$ 810,133
Cash Balance-One Year Ago		\$ 266,915	

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	\$ 750	\$ (9,659)
Supportive Services	16,362	20,511	4,149
Total Expenditures	\$ 26,771	\$ 21,261	\$ (5,510)
Ending Cash Balance*	\$ 100,214	\$ 104,313	\$ 4,100
Cash Balance-One Year Ago		\$ 104,728	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2015-2016

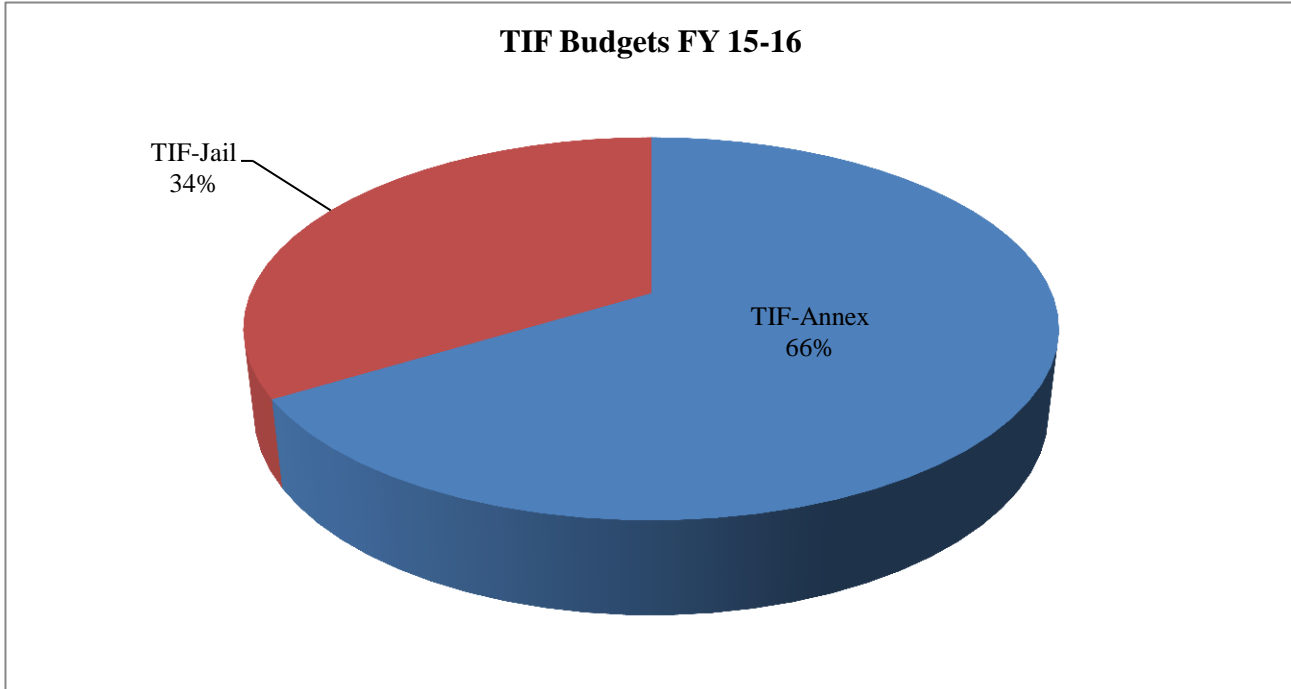
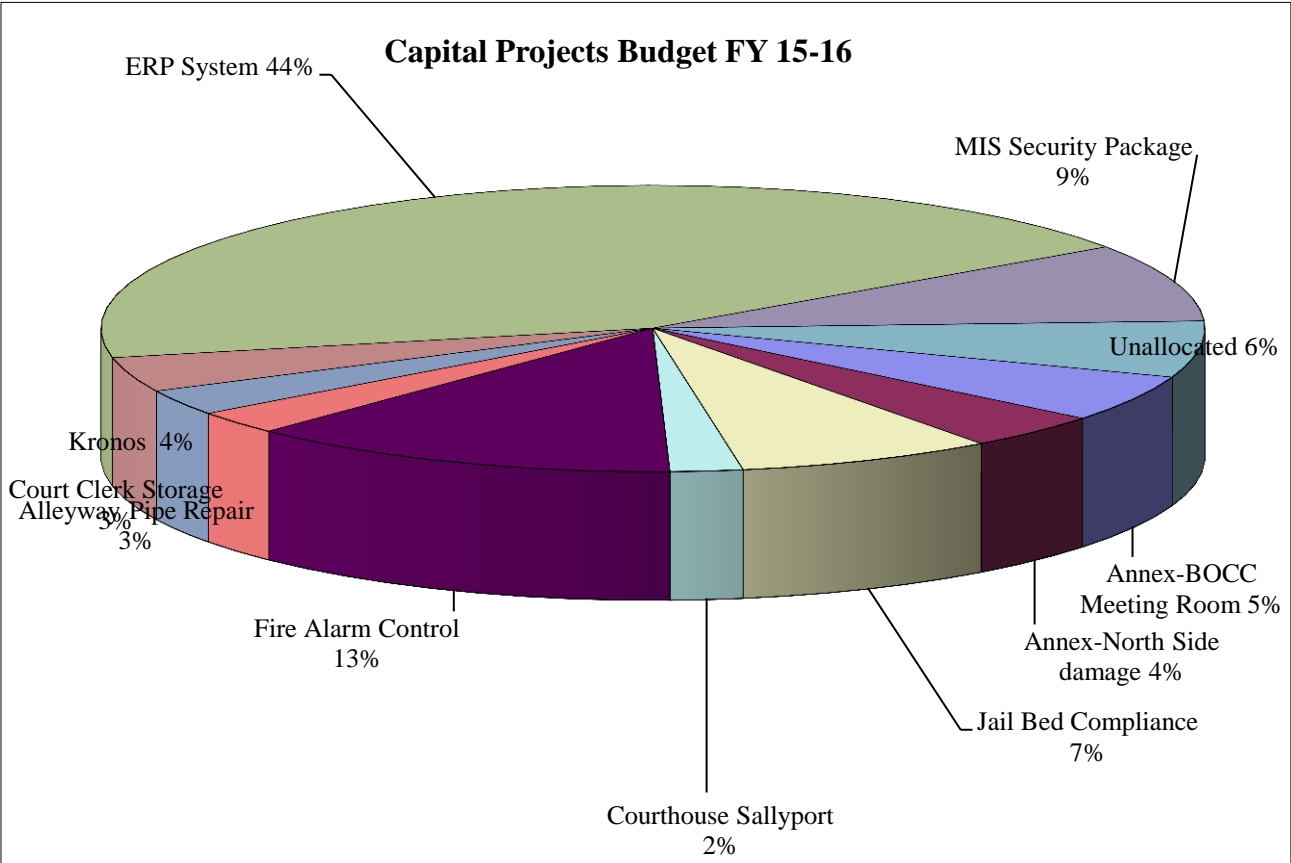
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 130,000			-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 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	29,249	8,338	8,338	27,413	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		10,734	60,656	10,844	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,076,961	203,612	307,954	761,243	112,105	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	170,198				170,198	
Unallocated Funds		1,859				1,859	
Total Ongoing Budgeted Capital Projects		\$ 2,481,500	\$ 916,734	\$ 343,526	\$ 1,137,542	\$ 427,224	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,194,260	\$ 235,879	\$ 1,616,990	338,751	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
Total Capital Projects		\$ 7,112,329	\$ 2,110,993	\$ 652,954	\$ 4,235,361	\$ 765,975	

Cash Balance at January 31, 2016	\$2,877,540.94
Transfer from PBA	2,877,540.94
15/16 Available Budget	2,876,968.33
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	2,876,968.33
Total Cash Available for Projects	\$ 572.61

572.61



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

Source: Appropriation Trial Balance (Oracle General Ledger)

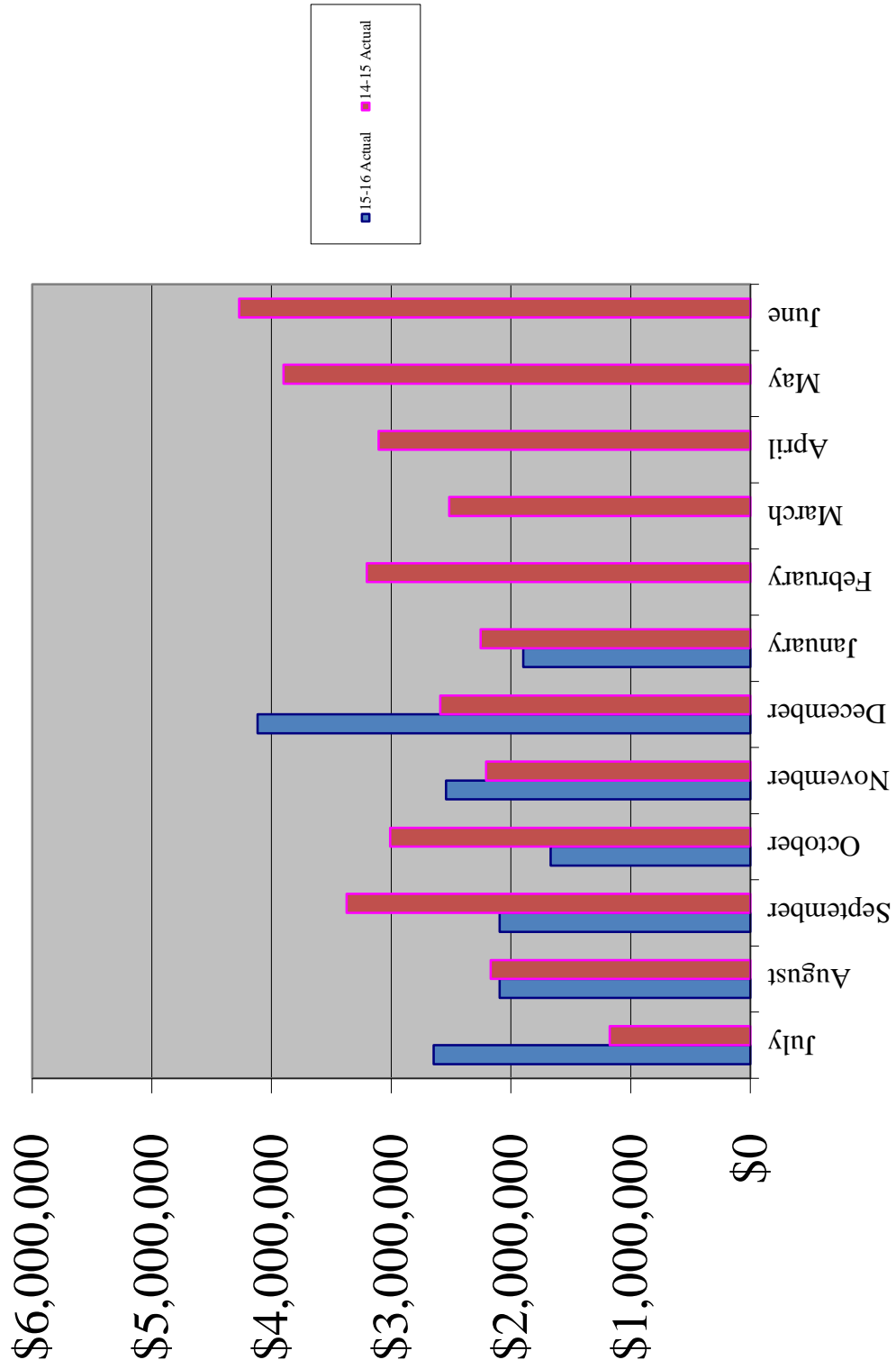
Cost Center	Department	2015-2016 Budget	January 2016 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$5,927,430	\$183,961	\$2,018,137	\$3,909,293	\$2,891,995	\$3,035,435	34.0%
1110	Highway Cash-Dist #2	5,373,935	204,210	2,319,531	3,054,404	3,017,503	2,356,432	43.2%
1110	Highway Cash-Dist #3	5,576,812	233,099	3,562,950	2,013,862	4,556,558	1,020,254	63.9%
1111	CBRI Fund	3,360,698	44,310	239,172	3,121,526	627,220	2,733,478	7.1%
1130	Resale Property	4,456,334	378,179	1,918,081	2,538,253	2,539,278	1,917,056	43.0%
1140	Treasurer Mortgage Fee	263,844	6,852	84,596	179,248	92,143	171,701	32.1%
1150	County Clerk Lien Fee	141,252	26,917	128,086	13,166	133,195	8,056	90.7%
1151	UCC Central Filing Fund	778,242	76,387	548,703	229,539	626,151	152,091	70.5%
1152	Records Mgmt & Preservation	1,165,751	36,612	538,835	626,916	640,025	525,726	46.2%
1160	Sheriff Service Fee	2,895,909	312,716	1,672,353	1,223,557	2,107,328	788,581	57.7%
1161	Sheriff Special Revenue	6,794,187	239,754	3,036,210	3,757,976	3,768,438	3,025,748	44.7%
1162	Sheriff's Grant Fund	847,384	118,518	428,000	419,384	493,696	353,688	50.5%
1201	Assessor Revolving Fee	101,391	0	0	101,391	0	101,391	0.0%
1231	Juvenile Probation Fee	204,182	1,665	8,430	195,752	85,000	119,182	4.1%
1233	Juvenile Grant Fund	286,896	2,542	127,672	159,224	132,921	153,976	44.5%
1240	Planning Commission Fee	417,478	2,660	22,270	395,208	30,783	386,695	5.3%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	637,435	3,571	398,539	238,896	422,302	215,133	62.5%
1260	Community Service Fee	137,648	3,657	27,034	110,614	50,784	86,864	19.6%
1270	Community Sentencing	589,167	0	206,027	383,140	228,214	360,953	35.0%
1280	Drug Court Fund	488,349	14,394	303,804	184,545	305,030	183,319	62.2%
1282	Mental Health Court Fund	116,847	3,538	29,580	87,267	30,329	86,518	25.3%
1290	Shine Program	287,766	4,564	111,720	176,046	115,040	172,726	38.8%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
Total		\$40,866,658	\$1,898,106	\$17,729,731	\$23,136,928	\$22,893,934	\$17,972,725	43.4%

Year elapsed = 58.33%

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 January 31, 2016**

**15-16
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 7,528,969
Exempt Manufacturing Tax	42,882
Miscellaneous Property Tax	30,173
Interest Income	596
Total Revenue	\$ 7,602,619

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	-
Total Paid YTD	\$ -

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(1,569,049)
Total Bond Payments YTD	\$ (5,959,049)

Judgments

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

Total Expenditures

\$ (5,959,049)

Transfer In 0.00

Ending Cash Balance **\$ 7,411,180**

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
		Refinanced
\$ 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
		Refinanced
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	-	1,100,000
\$ 11,100,000	\$ -	\$ 11,100,000
\$ 91,620,000	\$ (43,335,000)	\$ 48,285,000
28,218,122	(20,664,298)	7,553,824
\$ 119,838,122	\$ (63,999,298)	\$ 55,838,824

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

Debt Service Fund Expenditures 10 Year History

