

Oklahoma County  
Monthly Financial Report  
For Period Ending July 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

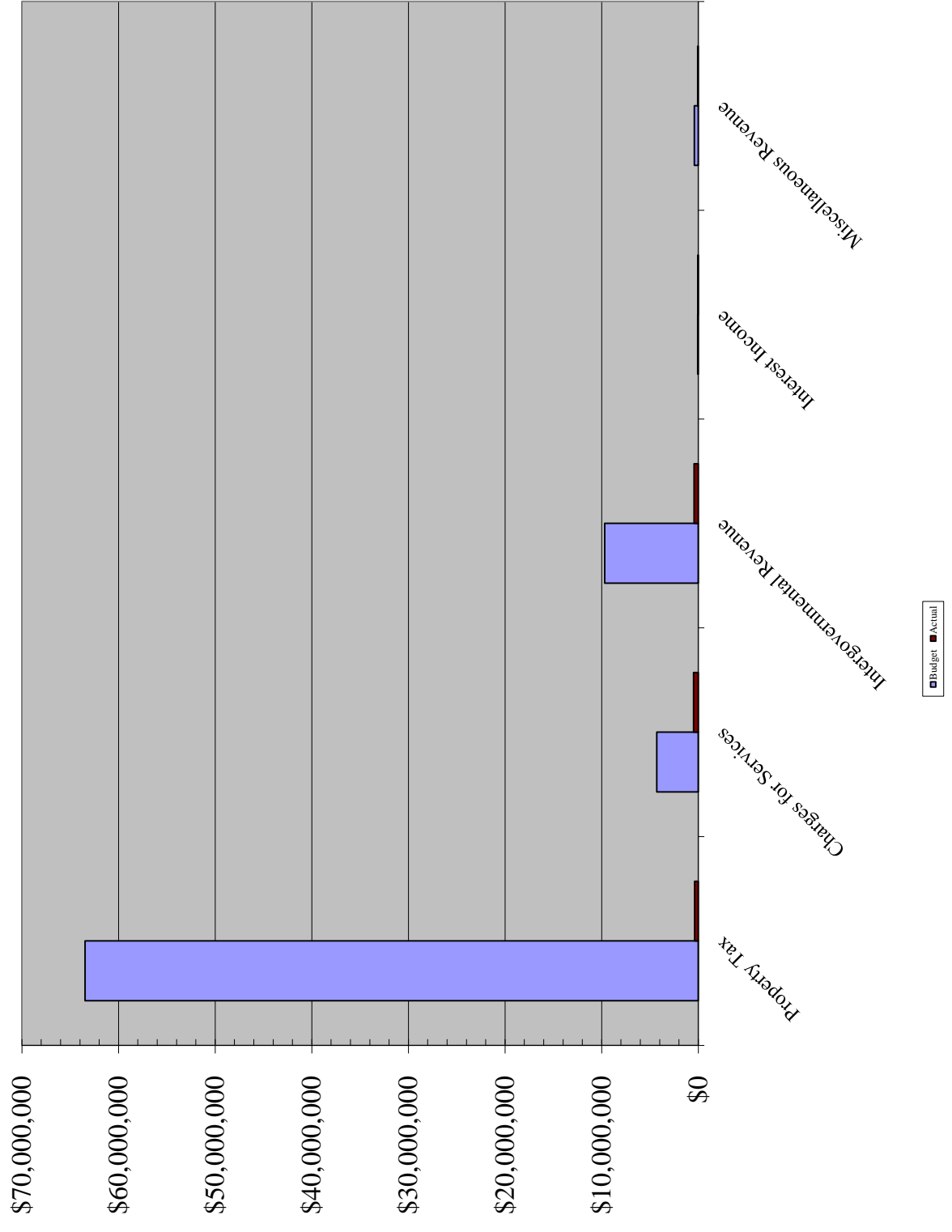
Prepared by the Office ofCarolynn Caudill, County Clerk

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

	<b>15-16 Adopted Budget</b>	<b>15-16 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	\$ 5,647,458	\$ 8,027,306	\$ 2,379,847	142.1%	
Reserved	2,282,006	2,282,006	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 7,929,464</b>	<b>\$ 10,309,311</b>	<b>\$ 2,379,847</b>		
		1,231.88			
<b>Revenue:</b>					
Property Tax	\$ 63,467,336	\$ 386,404	\$ (63,080,932)	0.6%	60.0%
Charges for Services	4,307,012	478,894	(3,828,117)	11.1%	10.9%
Intergovernmental Revenue	9,672,248	430,516	(9,241,732)	4.5%	5.5%
Interest Income	50,000	2,899	(47,101)	5.8%	6.5%
Miscellaneous Revenue	408,310	71,603	(336,707)	17.5%	22.2%
<b>Total Revenue</b>	<b>\$ 77,904,906</b>	<b>\$ 1,370,316</b>	<b>\$ (76,534,590)</b>	<b>1.8%</b>	<b>2.0%</b>
Temporary Cash Transfer In	\$ -	\$ 3,000,000	\$ 3,000,000		
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	\$ 5,465,321	\$ (70,723,199)	7.2%	8.3%
Prior Budget Year Expenditures	2,282,006	706,532	(1,575,474)	31.0%	71.5%
<b>Total Expenditures</b>	<b>\$ 78,470,526</b>	<b>\$ 6,171,852</b>	<b>\$ (72,298,673)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 5,007,775</b>	<b>\$ 5,007,776</b>		

\* 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 July 31, 2015**



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

	For the Month Ending July 31, 2015		
	15-16 July Actual	14-15 July Actual	Increase (Decrease) % Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 10,309,311	\$ 8,811,984	\$ 1,497,327 17.0%
<b>Revenue:</b>			
Property Tax	\$ 386,404	\$ 381,291	\$ 5,113 1.3%
Charges for Services	478,894	437,492	41,402 9.5%
Intergovernmental Revenue	430,516	537,692	(107,176) -19.9%
Interest Income	2,899	3,233	(334) -10.3%
Miscellaneous Revenue	71,603	95,674	(24,071) -25.2%
<b>Total Revenue</b>	\$ 1,370,316	\$ 1,455,382	\$ (85,066) -5.8%
Temporary Cash Transfers In	\$ 3,000,000	\$ 4,500,000	\$ (1,500,000)
Temporary Cash Transfer Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	(3,500,000)	(2,300,000)	(1,200,000)
15-16 Expenditures	\$ 5,465,321	\$ 6,220,361	\$ (755,040) -12.1%
Prior Budget Year Expenditures	706,532	1,392,854	(686,322)
<b>Total Expenditures</b>	\$ 6,171,852	\$ 7,613,215	\$ (1,441,363) -18.9%
<b>Ending Cash Balance</b>	\$ <u>5,007,775</u>	\$ <u>4,854,151</u>	\$ <u>153,624</u> <b>3.2%</b>

	For the Year to Date Period Ending July 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%
	\$ 386,404	\$ 381,291	\$ 5,113 1.3%
	478,894	437,492	41,402 9.5%
	430,516	537,692	(107,176) -19.9%
	2,899	3,233	(334) -10.3%
	71,603	95,674	(24,071) -25.2%
	\$ 1,370,316	\$ 1,455,383	\$ (85,066) -5.8%
	\$ 3,000,000	\$ 4,500,000	\$ (1,500,000)
	-	-	-
	-	-	-
	(3,500,000)	(2,300,000)	(1,200,000)
	\$ 5,465,321	\$ 6,220,361	\$ (755,040) -12.1%
	706,532	1,392,854	(686,322) -49.3%
	\$ 6,171,852	\$ 7,613,215	\$ (1,441,363) -18.9%
	\$ <u>5,007,775</u>	\$ <u>4,854,151</u>	\$ <u>153,624</u> <b>3.2%</b>

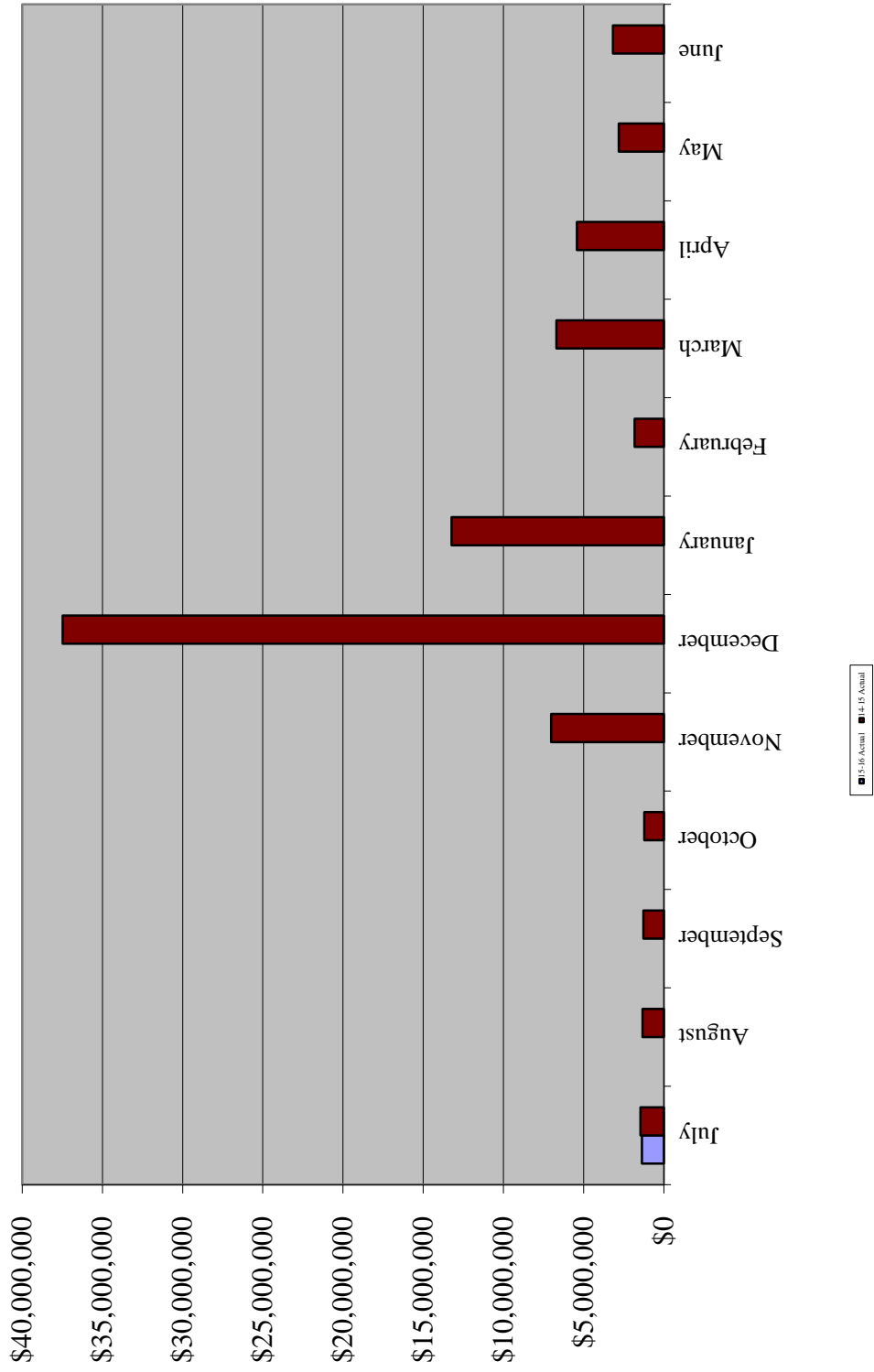
	15-16 July Actual	14-15 July Actual	Increase (Decrease)
\$	-	-	\$ -
	(3,200,000)	(2,000,000)	(1,200,000)
	(300,000)	(300,000)	-
	-	-	-
\$	(3,500,000)	(2,300,000)	\$ (1,200,000)

	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$	-	-	\$ -
	(3,200,000)	(2,000,000)	(1,200,000)
	(300,000)	(300,000)	-
	-	-	-
\$	(3,500,000)	(2,300,000)	\$ (1,200,000)

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**

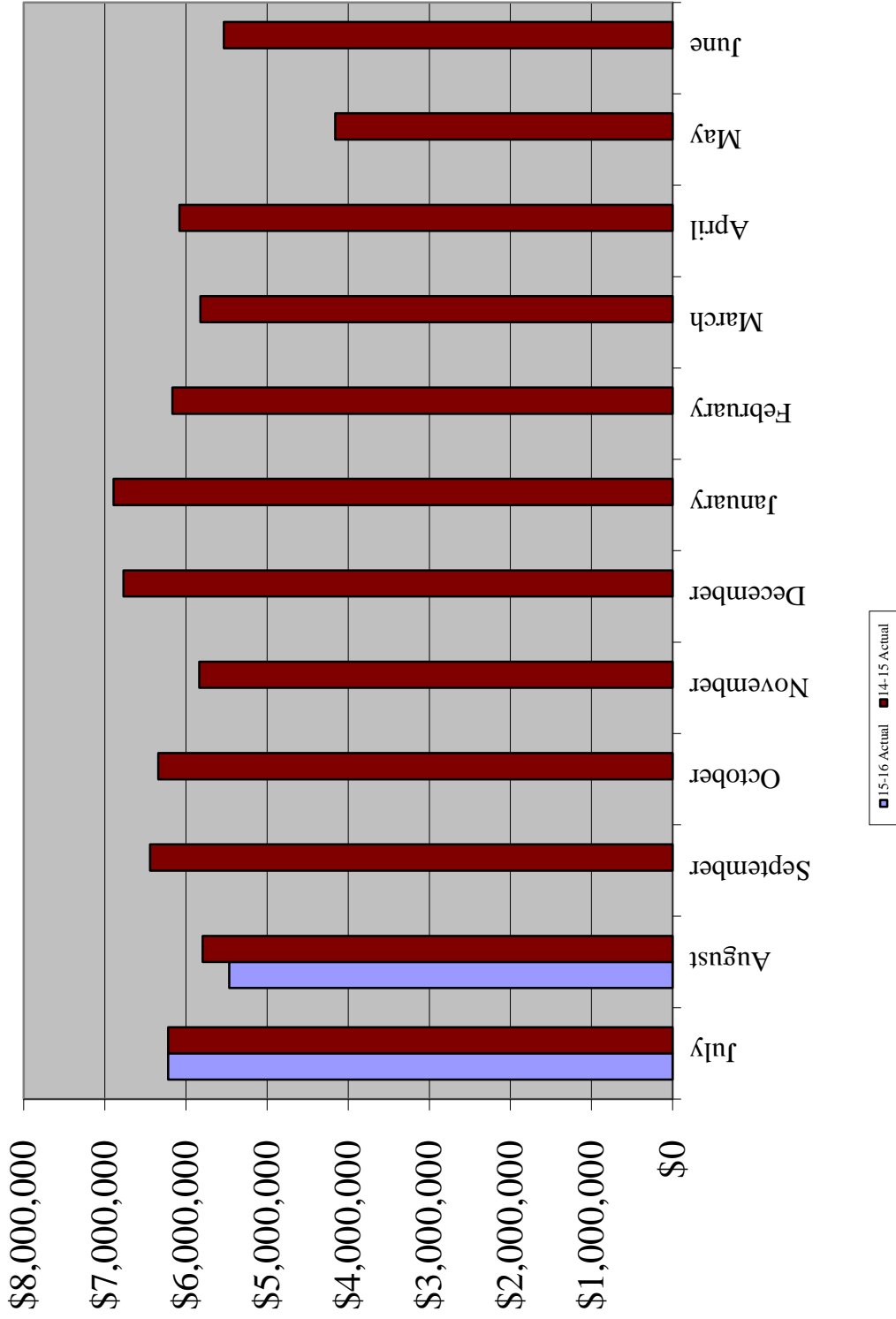
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	July 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	\$373,096	\$373,096	\$4,477,155 *	\$7,261,930	\$4,163,208	\$3,471,818	4.9%	5.5%
1200	County Commissioners	494,850	40,878	40,878	490,531	453,972	42,693	452,157	8.3%	7.9%
1300	Assessor	2,298,601	195,258	195,258	2,343,101	2,103,343	254,592	2,044,009	8.5%	8.2%
1400	Assessor Reevaluation	4,220,318	279,197	279,197	3,350,364	3,941,121	722,940	3,497,378	6.6%	7.0%
1500	Treasurer	597,028	44,094	44,094	529,125	552,934	134,543	462,485	7.4%	5.8%
1600	Court Clerk	5,943,352	478,750	478,750	5,745,005	5,464,602	5,464,981	5,394,371	8.1%	7.9%
1700	County Clerk	2,865,981	217,831	217,831	2,613,966	2,648,150	362,601	2,503,380	7.6%	7.8%
1800	Excise & Equalization Bds	48,761	969	969	11,626	47,792	2,319	46,442	2.0%	1.3%
1900	County Audit	592,290	2,722	2,722	32,662	589,568	283,499	308,791	0.5%	0.0%
2000	District Attorney-State	150,000	734	734	8,806	149,266	35,522	114,478	0.5%	1.2%
2100	District Attorney-County	72,398	0	0	0	72,398	27,627	44,771	0.0%	30.0%
2300	Public Defender	52,000	0	0	0	52,000	0	52,000	0.0%	5.0%
2400	Purchasing	302,537	23,820	23,820	285,839	278,717	33,874	268,663	7.9%	8.4%
2500	Election Board	1,149,681	74,265	74,265	891,179	1,075,416	114,382	1,035,299	6.5%	6.4%
2600	BOCC HR/Health & Safety	462,047	33,241	33,241	398,891	428,806	44,971	417,076	7.2%	6.9%
2700	MIS	2,960,891	107,732	107,732	1,292,780	2,853,159	1,004,292	1,956,599	3.6%	5.4%
2801	Facilities Mgmt-Courthouse	1,384,245	102,800	102,800	1,233,603	1,281,445	143,247	1,240,998	7.4%	6.4%
2901	Facilities Mgmt-Office Bldg	248,309	0	0	0	248,309	57,174	191,135	0.0%	0.0%
3000	Planning Commission	155,156	23,229	23,229	278,743	131,927	23,229	131,927	15.0%	15.0%
3100	Community Service	597,891	55,273	55,273	663,273	542,618	55,273	542,618	9.2%	8.9%
5100	Sheriff	32,751,171	2,672,904	2,672,904	32,074,849 *	30,078,267	12,544,880	20,206,291	8.2%	10.2%
5200	Juvenile Justice Bureau	7,049,905	496,075	496,075	5,952,904	6,553,830	733,113	6,316,793	7.0%	7.1%
5500	Emergency Management	376,826	19,977	19,977	239,725	356,849	77,175	299,652	5.3%	5.5%
6100	Social Services	1,897,803	87,568	87,568	1,050,817	1,810,235	314,033	1,583,770	4.6%	5.4%
7100	Free Fair	62,245	0	0	0	62,245	19,920	42,325	0.0%	0.0%
8100	OSU Extension	507,732	1,164	1,164	13,970	506,568	63,107	444,625	0.2%	7.4%
9100	District 1	302,660	26,582	26,582	318,987	276,078	36,536	266,124	8.8%	8.5%
9200	District 2	256,859	41,292	41,292	495,505	215,567	50,675	206,184	16.1%	17.9%
9300	District 3	248,254	27,278	27,278	327,331	220,976	30,080	218,174	11.0%	9.7%
9400	County Engineer	503,704	38,593	38,593	463,112	465,111	69,411	434,293	7.7%	7.8%
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%
<b>Total</b>		<b>\$76,188,520</b>	<b>\$5,465,321</b>	<b>\$5,465,321</b>	<b>\$65,583,850</b>	<b>\$70,723,199</b>	<b>\$21,993,895</b>	<b>\$54,194,625</b>	<b>7.2%</b>	<b>8.3%</b>

Year elapsed = 8.3%

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

# General Fund Actual Expenditures

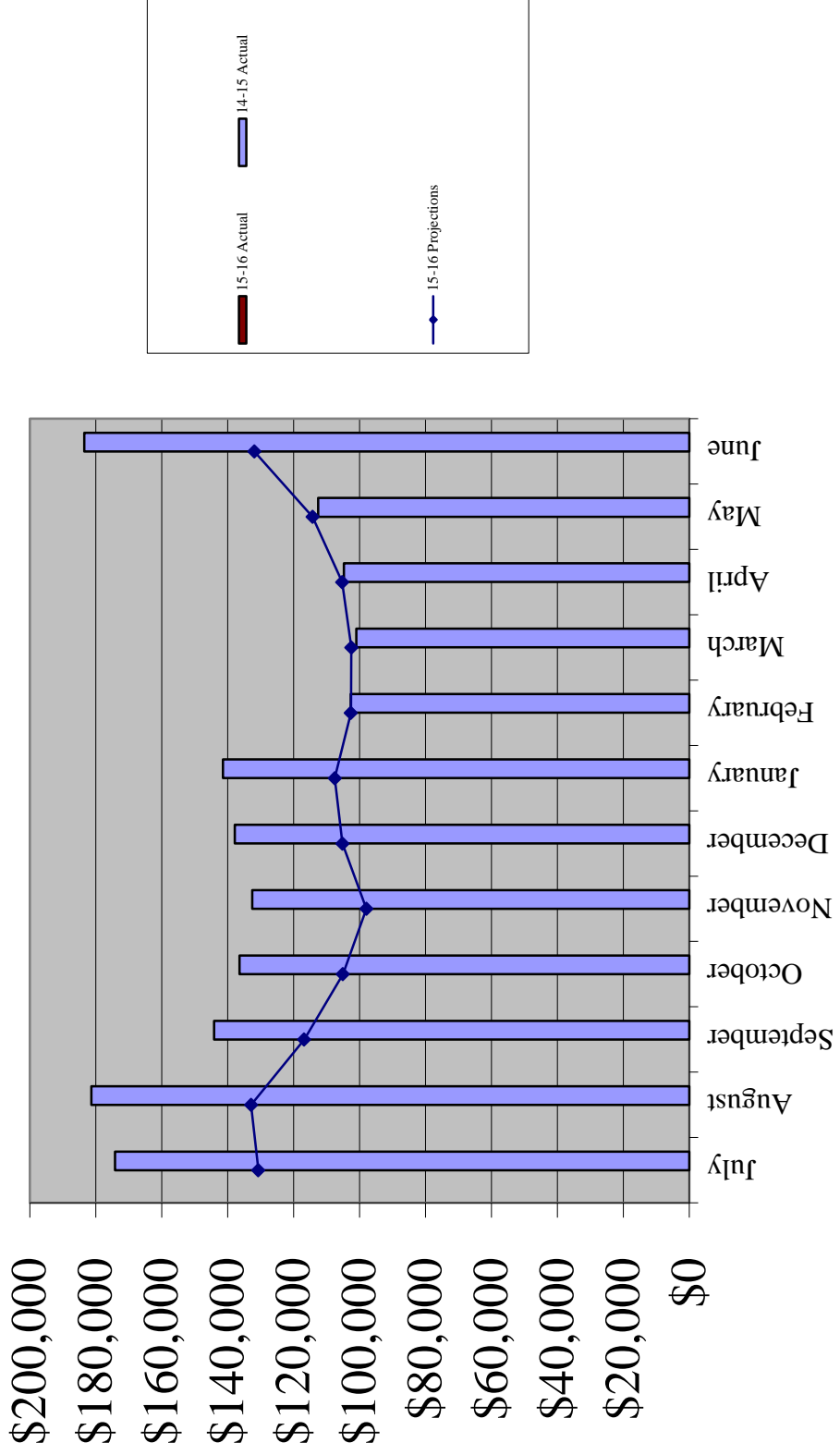


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2015-2016  
July 31, 2015**

<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		\$ 100	\$ 100	\$ 1,100
52010	FICA - Retirement Board Members	92		8	8	84
52022	Retirement paid by General Fund	4,208	3,825	348	4,173	35
<b>Total Salaries and Benefits</b>		<b>\$ 5,500</b>	<b>\$ 3,825</b>	<b>\$ 455</b>	<b>\$ 4,281</b>	<b>\$ 1,219</b>
<u>Utilities</u>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 900,000		\$ 900,000	\$ 452,630
54023	Electricity (OG&E)	935,000	600,000		600,000	335,000
54024	Sewer and Water(City of OKC)	803,000	600,000		600,000	203,000
54022	Natural Gas(ONG)	44,000	37,173		37,173	6,827
<b>Utilities Subtotal</b>		<b>\$ 3,134,630</b>	<b>\$ 2,137,173</b>	<b>\$ -</b>	<b>\$ 2,137,173</b>	<b>\$ 997,457</b>
<u>Lease-Purchase Debt</u>						
54455	Bond Administrative Fees	20,000	200	120	320	19,680
<b>Lease-Purchase Debt Subtotal</b>		<b>\$ 20,000</b>	<b>\$ 200</b>	<b>\$ 120</b>	<b>\$ 320</b>	<b>\$ 19,680</b>
<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
<b>Memberships Subtotal</b>		<b>\$ 35,550</b>	<b>\$ 6,912</b>	<b>\$ 23,873</b>	<b>\$ 30,785</b>	<b>\$ 4,765</b>
<u>Other Operating Expenditures</u>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 556,757	\$ 50,614	\$ 607,371	\$ -
54451	Outside legal services	150,000			-	150,000
54019	Liability policies on equipment and property; blanket bonds	333,300	320,600	267,615	588,215	(254,915)
54040	Publication of Commissioners Proceedings/Ads	36,000	18,000		18,000	18,000
54102	ICB (county-occupied space) rent expense	120,888	77,212	9,763	86,975	33,913
54102	Lincoln (county-occupied space) rent expense	250,000	163,486	20,514	184,000	66,000
54103	Storage for Court Clerk records	113,400	81,675		81,675	31,725
54109/54011	Postage Machine and Postage	9,000			-	9,000
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	20,000		20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,265	115	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	1,579	26	1,606	2,364,401
<b>Other Operating Subtotal</b>		<b>\$ 4,429,346</b>	<b>\$ 1,640,574</b>	<b>\$ 348,648</b>	<b>\$ 1,989,222</b>	<b>\$ 2,440,124</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 7,619,526</b>	<b>\$ 3,784,858</b>	<b>\$ 372,641</b>	<b>\$ 4,157,499</b>	<b>\$ 3,462,027</b>
<u>Capital Outlay</u>						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 1,428		\$ 1,428	\$ 8,572
<b>Total Capital Outlay - 55000</b>		<b>\$ 10,000</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
<b>Grand Total - General Government</b>		<b>\$ 7,635,026</b>	<b>\$ 3,790,111</b>	<b>\$ 373,096</b>	<b>\$ 4,163,208</b>	<b>\$ 3,471,818</b>



# General Government-Veolia Actual Expenditures



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

	<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>
<b>Resources</b>					
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	1,346,661	14,657,480	16,004,141	(132,307)
Stop Loss Reimb	-	187,179	-	187,179	187,179
<b>Total Resources</b>	<b>\$ 23,001,137</b>	<b>\$ 5,120,803</b>	<b>\$ 17,802,325</b>	<b>\$ 22,923,128</b>	<b>\$ (78,009)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,370,232	\$ 971,811	\$ 10,689,916	\$ 11,661,726	\$ (1,708,506)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	595,835	6,554,189	7,150,024	2,494,112
Dental Claims	1,259,769	86,738	954,118	1,040,856	(218,913)
Vision Claims	179,746	12,393	136,324	148,717	(31,029)
County Pharmacy	324,377	25,873	284,598	310,470	(13,907)
Employee Assistance Program	23,509	-	-	-	(23,509)
Medicare Supplement - Phys. Mutual	883,116	70,713	777,843	848,556	(34,560)
Total Claims	\$ 20,696,661	\$ 1,763,362	\$ 19,396,987	\$ 21,160,350	\$ 463,689
Administration Fees & Other	815,302	50,184	552,025	602,209	(213,093)
Life/AD&D Premiums	334,392	27,699	304,684	332,383	(2,009)
Stop Loss Premiums	1,154,782	131,164	655,821	786,985	(367,797)
Total Admin/Premiums	\$ 2,304,476	\$ 209,047	\$ 1,512,530	\$ 1,721,576	\$ (582,900)
<b>Total Expenses</b>	<b>\$ 23,001,138</b>	<b>\$ 1,972,409</b>	<b>\$ 20,909,517</b>	<b>\$ 22,881,926</b>	<b>\$ (119,211)</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 3,148,394</b>	<b>\$ (3,107,190)</b>	<b>\$ 41,203</b>	<b>\$ 41,203</b>

Cash Balance-One Year Ago

\$ 624,301

Notes:

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

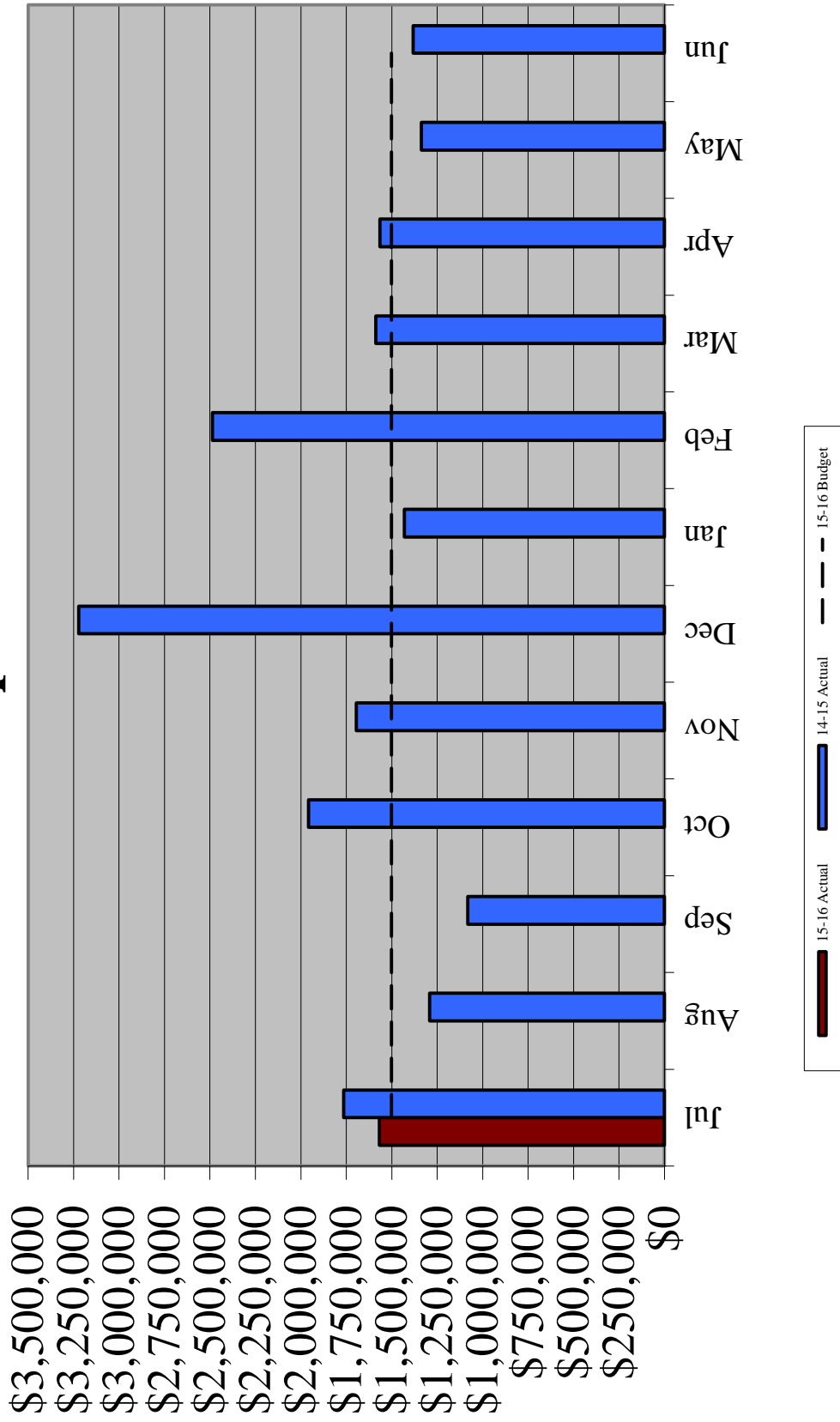
		<u>Employee 2015</u>	<u>Employer 14-15</u>
Single	602	\$163	\$489
Family	559	\$383	\$1,148
	<u>1,161</u>		

**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.

<b>FY 15-16</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,114,186	\$ 971,811	\$971,811	\$971,811 (July)
Prescription Drug Claims	\$387,993	595,835	\$595,835	\$595,835 (July)
Total	\$1,502,179	\$1,567,646	\$1,567,646	
	<b>14/15</b>			<b>14-15</b>
<b>Prior Year 14-15 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>14/15 Avg</b>	<b>High Month</b>
Medical Claims	\$1,135,294	\$1,161,862	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$603,072	\$440,949	\$634,891 (May)
Total	\$1,477,746	\$1,764,934	\$1,575,982	

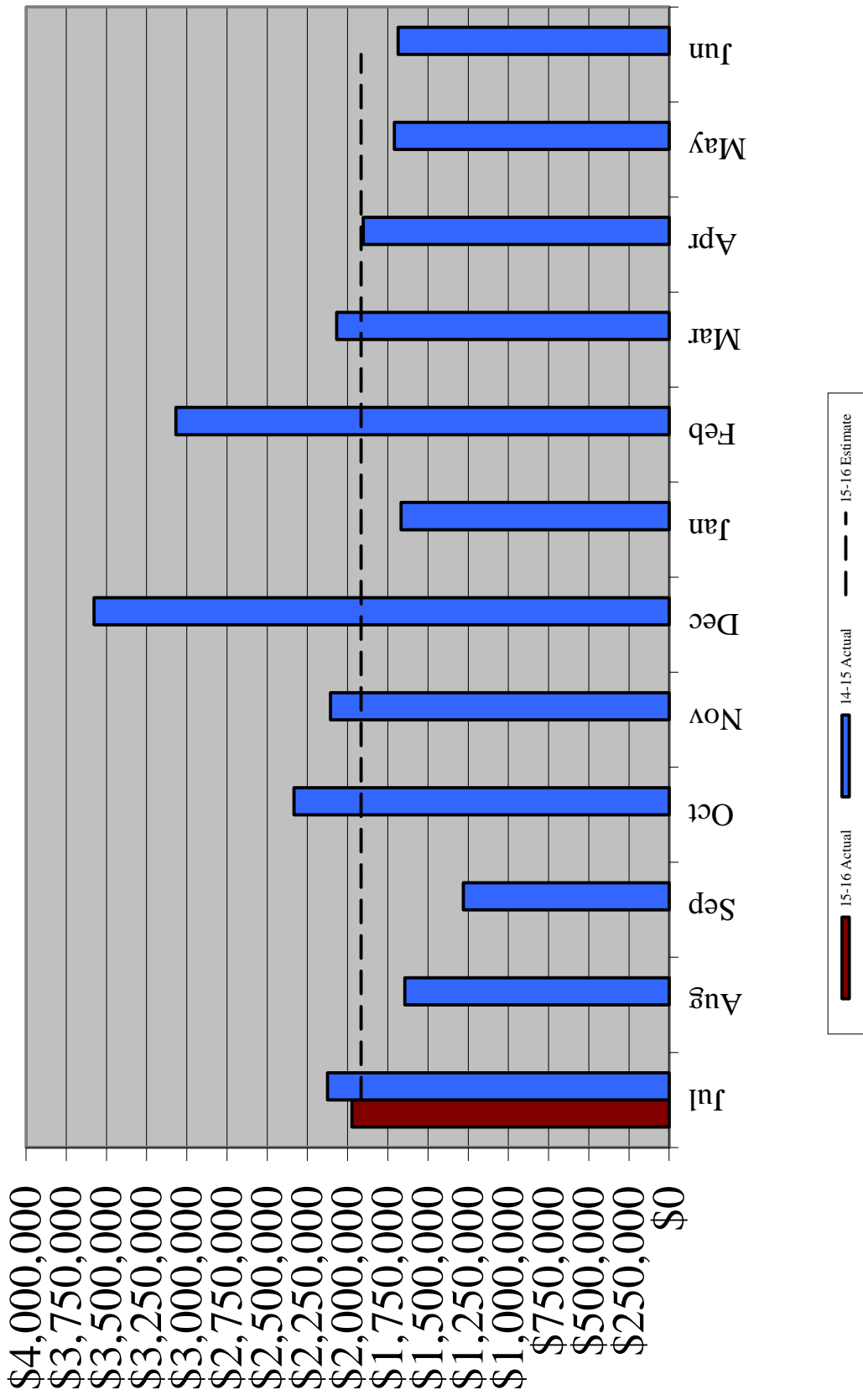
# Medical & Prescription Claims



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

	Annual		Annual		July		July	
	FY 15-16 Estimates	FY 14-15 Actuals	Inc (Dec)	%	FY 15-16 YTD Actuals	FY 14-15 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 519,844	\$ 258,080	\$ 261,764	101.4%	\$ 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	\$ 2,000,000	\$ 1,200,000	60.0%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	940,033	870,936	69,097	8%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	392,465	390,269	2,196	0.6%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	187,179	22,596	164,583	728%
Refunds/Rebates/Subsidy	458,785	385,560	73,225	19.0%	14,163	5,985	8,178	136.6%
Interest Income	-	-	-		0	-	0	
<b>Total Resources</b>	<b>\$ 23,001,138</b>	<b>\$ 25,552,452</b>	<b>\$ (3,932,176)</b>	<b>-15.4%</b>	<b>\$ 5,120,803</b>	<b>\$ 2,167,003</b>	<b>\$ 1,572,937</b>	<b>72.6%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,370,232	\$ 12,485,367	\$ 884,865	7.1%	\$ 971,811	\$ 1,161,862	\$ (190,051)	-16.4%
Medical claims covered by Stop Loss	-	3,468,718	-		-	-	-	#DIV/0!
Prescription Drug Claims	4,655,912	4,850,435	(194,523)	-4.0%	595,835	603,072	(7,237)	-1.2%
Dental Claims	1,259,769	1,219,166	40,603	3.3%	86,738	91,175	(4,437)	-4.9%
Vision Claims	179,746	160,957	18,789	11.7%	12,393	12,727	(334)	-2.6%
County Pharmacy	324,377	292,650	31,727	10.8%	25,873	25,443	430	1.7%
Employee Assistance Program	23,509	23,509	-	0.0%	-	3,918	(3,918)	-100.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	70,713	66,554	4,159	6.2%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
<b>Total Claims</b>	<b>\$ 20,696,661</b>	<b>\$ 23,250,322</b>	<b>\$ 915,057</b>	<b>3.9%</b>	<b>\$ 1,763,362</b>	<b>\$ 1,964,751</b>	<b>\$ (201,389)</b>	<b>-10.3%</b>
Administration Fees & Other	815,302	809,891	5,411	0.7%	50,184	67,772	(17,588)	-26.0%
Life/AD&D Premiums	334,392	333,748	644	0.2%	27,699	28,335	(636)	-2.2%
Stop Loss Premiums	1,154,782	771,527	383,255	49.7%	131,164	64,373	66,791	103.8%
<b>Total Admin/Premiums</b>	<b>\$ 2,304,476</b>	<b>\$ 1,915,166</b>	<b>\$ 389,310</b>	<b>20.3%</b>	<b>\$ 209,047</b>	<b>\$ 160,480</b>	<b>\$ 48,567</b>	<b>30.3%</b>
<b>Total Expenses</b>	<b>\$ 23,001,138</b>	<b>\$ 25,165,489</b>	<b>\$ 1,304,367</b>	<b>5.2%</b>	<b>\$ 1,972,409</b>	<b>\$ 2,125,231</b>	<b>\$ (152,822)</b>	<b>-7.2%</b>
June Medical & Rx Claims held until July 1		-	-			(582,528)	-	
<b>Ending Cash Balance</b>	<b>\$ 0</b>	<b>\$ 386,963</b>	<b>\$ (5,236,544)</b>	<b>-1353%</b>	<b>\$ 3,148,394</b>	<b>\$ 624,301</b>	<b>\$ 1,725,759</b>	<b>276.4%</b>

# Total Employee Benefits Expenses



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

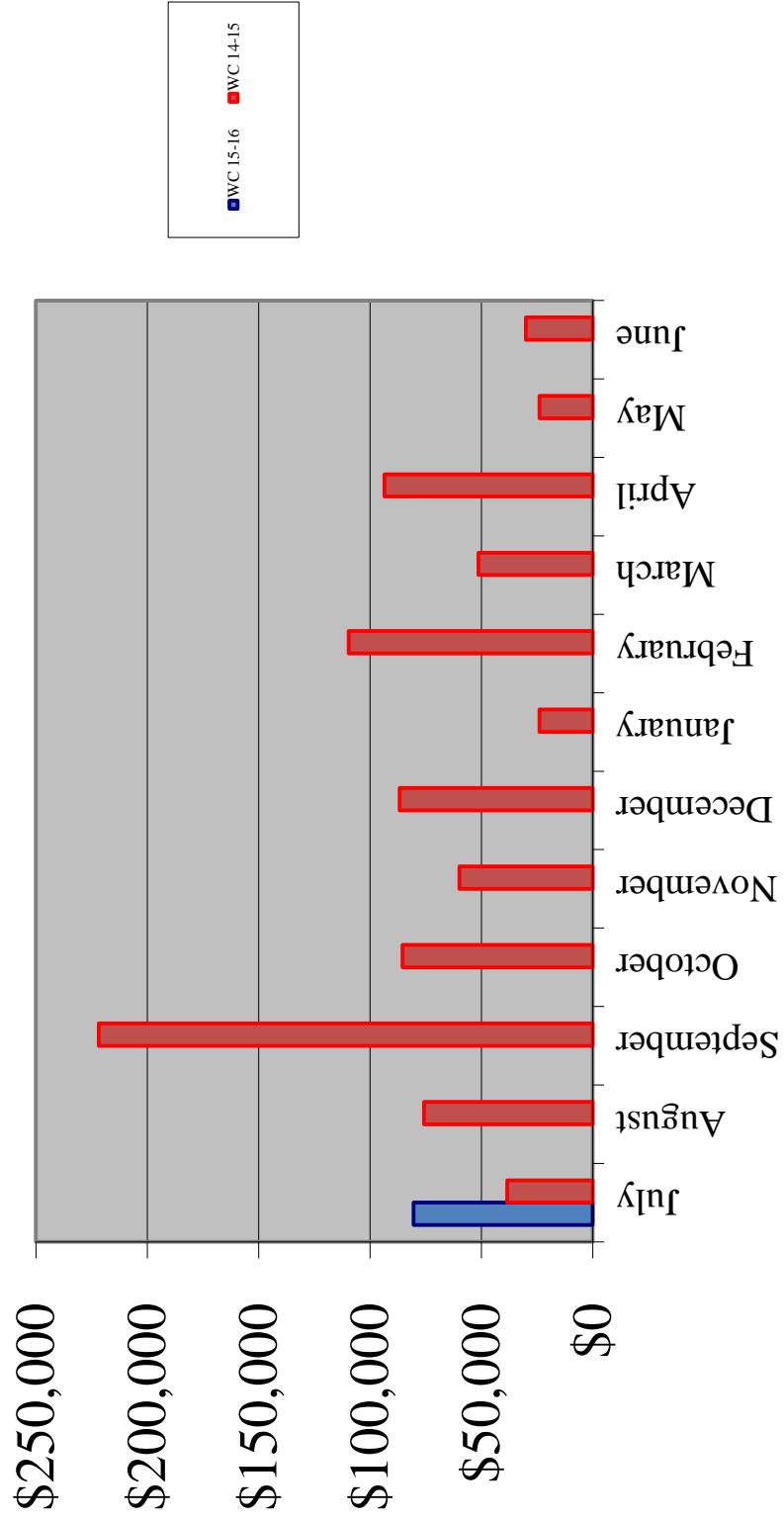
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	61,656	124	(61,532)
Transfers/Supplements	1,000,000	300,000	(700,000)
Total Sources	<b>\$ 1,312,036</b>	<b>\$ 617,508</b>	<b>\$ (694,529)</b>
Expenditures:			
Claims	\$ 1,057,949	\$ 80,511	(977,438)
Stop loss/Admin Fees	254,087	181,007	(73,079)
Total Expenditures	<b>\$ 1,312,036</b>	<b>\$ 261,519</b>	<b>\$ (1,050,517)</b>
<b>Ending Cash Balance*</b>	<b>\$ (0)</b>	<b>\$ 355,989</b>	<b>\$ 355,988</b>
Cash Balance-One Year Ago		<b>\$ 98,899</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	\$ 107,984	\$ 106,574	\$ (1,410)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	19,000	-	(19,000)
Reimbursement	-	-	-
Total Sources	<b>\$ 126,984</b>	<b>\$ 106,574</b>	<b>\$ (20,410)</b>
Expenditures:			
Tort Claims	\$ 10,409	\$ -	\$ (10,409)
Supportive Services	16,362	-	(16,362)
Total Expenditures	<b>\$ 26,771</b>	<b>\$ -</b>	<b>\$ (26,771)</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,214</b>	<b>\$ 106,574</b>	<b>\$ 6,361</b>
Cash Balance-One Year Ago		<b>\$ 112,715</b>	

# 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
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000				130,000	In progress
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	52,290	18,450			33,840	Pending
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500			49,922	21,578	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
ERP System	6/19/2014	1,076,961	274,025		453,289	349,646	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	45,539				45,539	
Unallocated Funds		651				651	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 1,876,772</b>	<b>\$ 476,495</b>	<b>\$ -</b>	<b>\$ 794,016</b>	<b>\$ 606,260</b>	

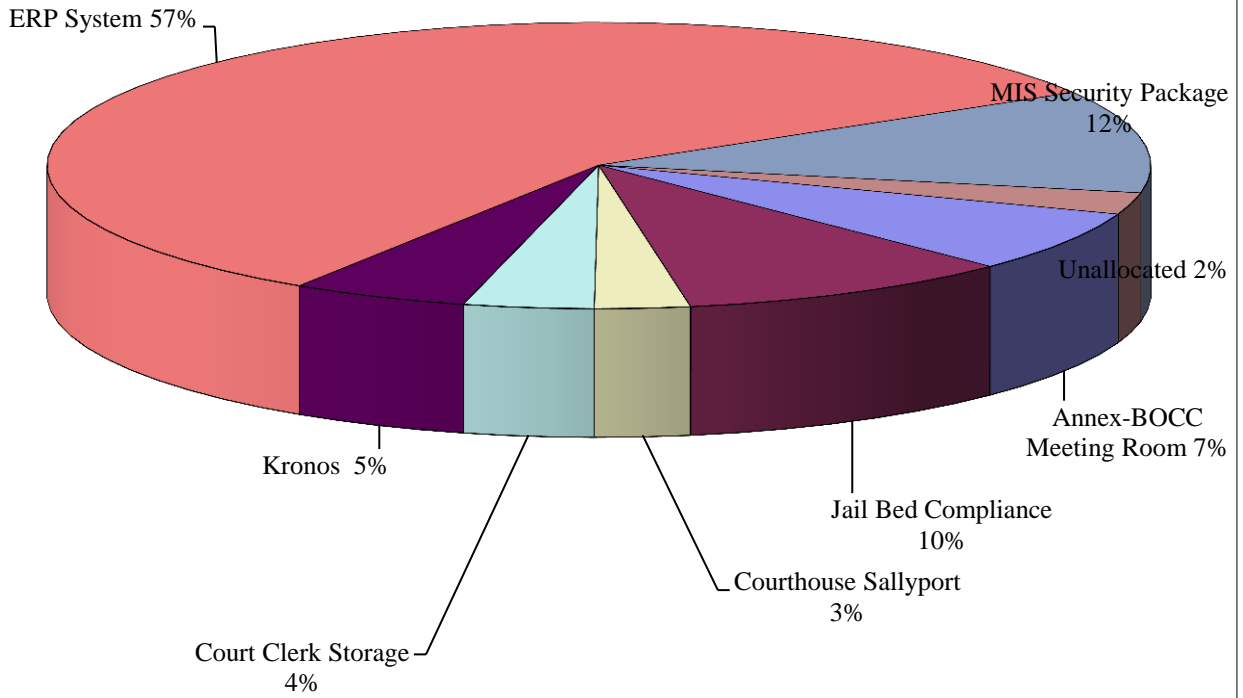
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 1,317,412	\$ 639	\$ 1,381,750	450,838	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 1,600,000	\$ 73,550		\$ 1,407,279	119,171	Ongoing
<b>Total Capital Projects</b>		<b>\$ 6,626,772</b>	<b>\$ 1,867,458</b>	<b>\$ 639</b>	<b>\$ 3,583,045</b>	<b>\$ 1,176,269</b>	

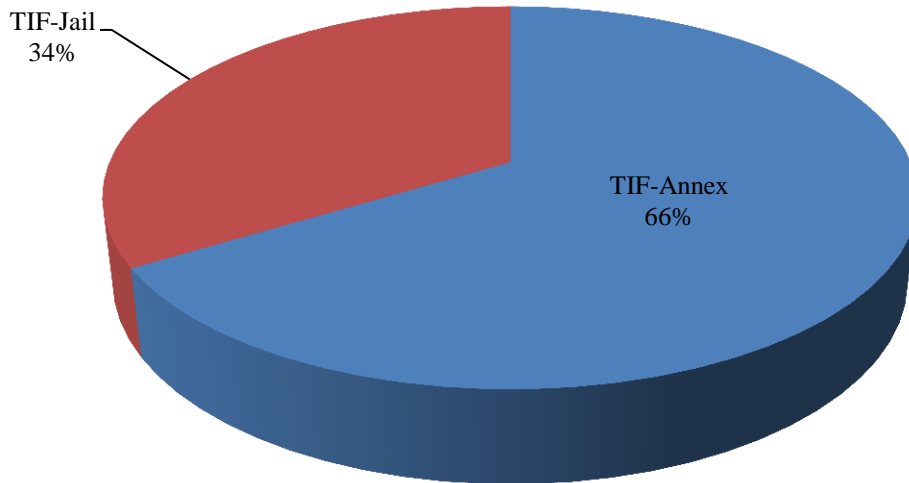
Cash Balance at July 31, 2015	\$3,043,767.62
PBA Transfer	3,043,767.62
15/16 Available Budget	2,703,757.48
14/15 Available Budget	339,907.26
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,043,664.74
<b>Total Cash Available for Projects</b>	<b>\$ 102.88</b>



### 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)

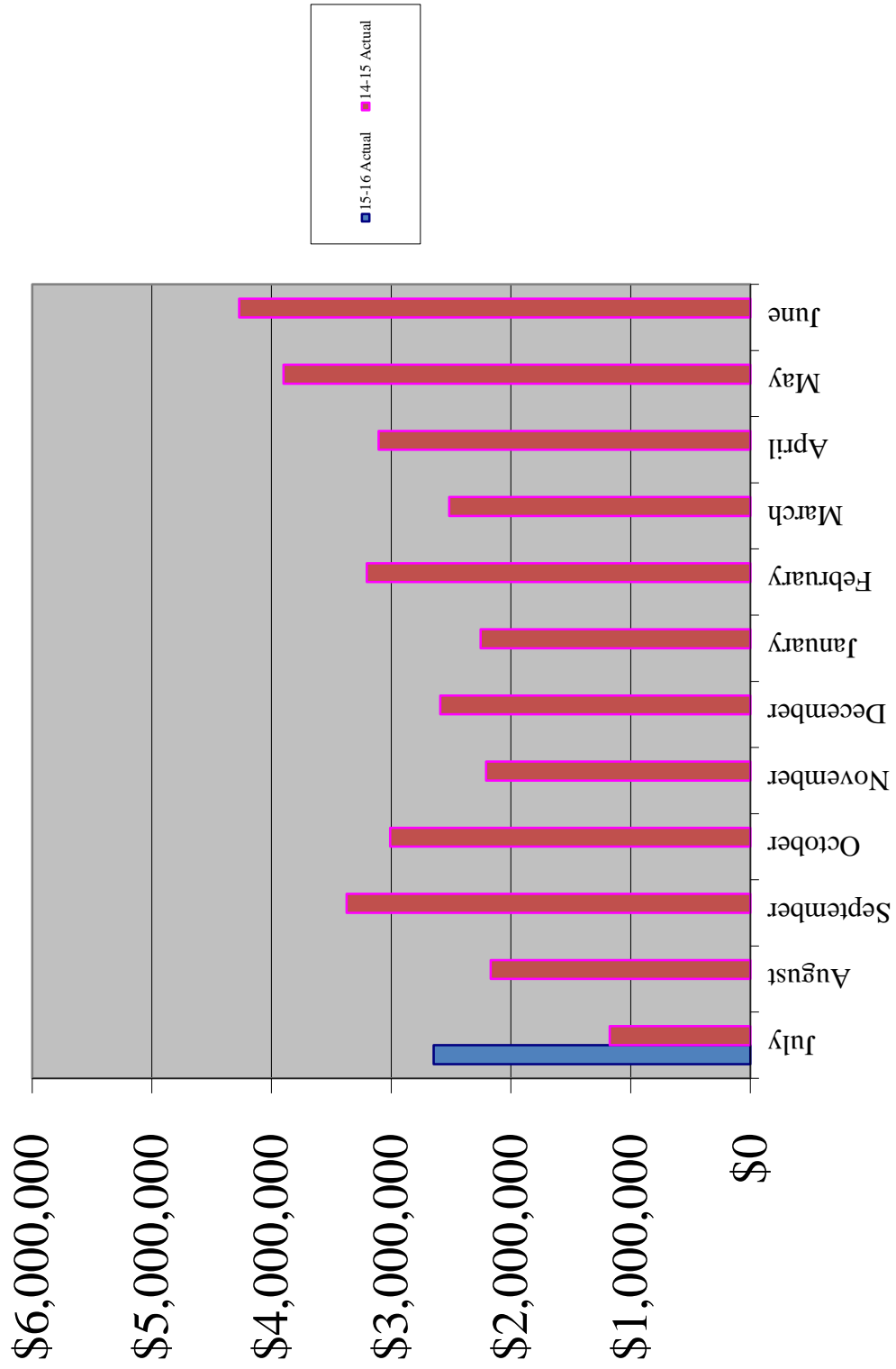
Cost Center	Department	2015-2016 Budget	July 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	14/15 % Expended
1110	Highway Cash-Dist #1	\$4,435,672	\$1,181,255	\$1,181,255	\$3,254,418	\$1,824,778	\$2,610,894	26.6%
1110	Highway Cash-Dist #2	3,172,258	188,564	188,564	2,983,694	892,295	2,279,964	5.9%
1110	Highway Cash-Dist #3	3,118,056	339,265	339,265	2,778,791	1,180,113	1,937,943	10.9%
1111	CBRI Fund	2,550,340	108,683	108,683	2,441,657	598,983	1,951,357	4.3%
1130	Resale Property	4,468,680	180,431	180,431	4,288,249	1,258,447	3,210,233	4.0%
1140	Treasurer Mortgage Fee	192,060	8,218	8,218	183,842	27,692	164,368	4.3%
1150	County Clerk Lien Fee	98,667	14,457	14,457	84,210	20,794	77,872	14.7%
1151	UCC Central Filing Fund	417,604	44,726	44,726	372,878	270,162	147,442	10.7%
1152	Records Mgmt & Preservation	735,531	76,001	76,001	659,530	350,074	385,457	10.3%
1160	Sheriff Service Fee	953,344	163,551	163,551	789,793	479,351	473,993	17.2%
1161	Sheriff Special Revenue	1,781,207	176,334	176,334	1,604,872	620,268	1,160,939	9.9%
1162	Sheriff's Grant Fund	328,928	26,381	26,381	302,547	26,381	302,547	8.0%
1201	Assessor Revolving Fee	92,261	0	0	92,261	0	92,261	0.0%
1231	Juvenile Probation Fee	186,487	2,455	2,455	184,032	93,100	93,387	1.3%
1233	Juvenile Grant Fund	232,806	32,631	32,631	200,175	34,030	198,776	14.0%
1240	Planning Commission Fee	287,148	3,435	3,435	283,713	19,064	268,084	1.2%
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	23,885	582,931	0.0%
1260	Community Service Fee	86,674	4,842	4,842	81,831	35,528	51,146	5.6%
1270	Community Sentencing	388,507	71,002	71,002	317,506	106,363	282,145	18.3%
1280	Drug Court Fund	358,716	11,838	11,838	346,878	16,457	342,259	3.3%
1282	Mental Health Court Fund	81,847	0	0	81,847	2,599	79,248	0.0%
1290	Shine Program	235,710	12,192	12,192	223,517	18,207	217,502	5.2%
6020	Special Work Restitution	0	0	0	0	0	0	
<b>Total</b>		<b>\$24,821,701</b>	<b>\$2,646,261</b>	<b>\$2,646,261</b>	<b>\$22,175,440</b>	<b>\$7,898,570</b>	<b>\$16,923,131</b>	<b>10.7%</b>

Year elapsed = 8.33%

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 July 31, 2015**

**15-16  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	51,672
Exempt Manufacturing Tax		1,775
Miscellaneous Property Tax		18
Interest Income		88
<b>Total Revenue</b>	<b>\$</b>	<b>53,553</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**2002 GO Bonds-Series A (Tinker)-Refinanced**

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

**2003 GO Bonds-Series A (Tinker)**

Principal	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**2014 GO Bonds- BNSF**

Principal	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**Total Bonds Combined**

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

**Judgments**

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

**Total Expenditures** **\$ (5,208,438)**

Transfer In 0.00

**Ending Cash Balance** **\$ 612,724**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 61,500,000	\$ (26,340,000)	\$ 35,160,000
21,085,025	(14,717,700)	6,367,325
<b>\$ 82,585,025</b>	<b>\$ (41,057,700)</b>	<b>\$ 41,527,325</b>
		Refinanced
\$ 10,120,000	\$ (8,580,000)	\$ 1,540,000
3,057,501	(3,024,514)	32,988
<b>\$ 13,177,501</b>	<b>\$ (11,604,514)</b>	<b>\$ 1,572,988</b>
\$ 10,000,000	\$ (7,650,000)	\$ 2,350,000
2,975,596	(2,834,500)	141,096
<b>\$ 12,975,596</b>	<b>\$ (10,484,500)</b>	<b>\$ 2,491,096</b>
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	-	1,100,000
<b>\$ 11,100,000</b>	<b>\$ -</b>	<b>\$ 11,100,000</b>
\$ 91,620,000	\$ (42,570,000)	\$ 49,050,000
28,218,122	(20,576,713)	7,641,409
<b>\$ 119,838,122</b>	<b>\$ (63,146,713)</b>	<b>\$ 56,691,409</b>

<b>Balance at 6-30-15</b>	<b>Payments YTD</b>	<b>Balance</b>
\$ 194,311	\$ -	\$ 194,311
	-	
<b>\$ 194,311</b>	<b>\$ -</b>	<b>\$ 194,311</b>

## Debt Service Fund Expenditures 10 Year History

