

Oklahoma County
Monthly Financial Report
For Period Ending March 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

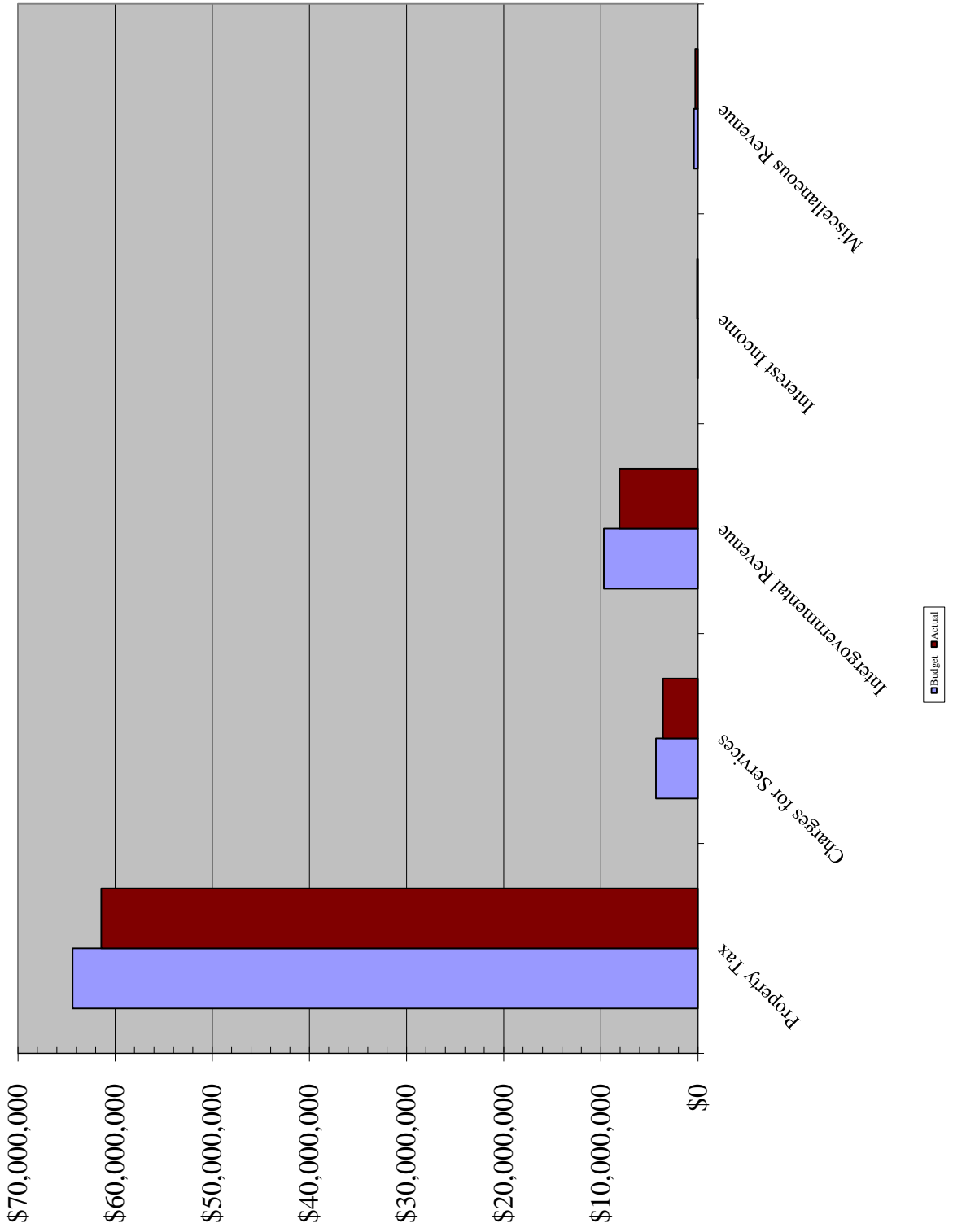
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2015-2016
Budget Analysis
For the Period Ending March 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	\$ 61,417,861	\$ (2,958,445)	95.4%	96.4%
Charges for Services	4,329,139	3,590,061	(739,078)	82.9%	85.9%
Intergovernmental Revenue	9,688,843	8,077,445	(1,611,398)	83.4%	82.5%
Interest Income	50,000	78,225	28,225	156.4%	58.6%
Miscellaneous Revenue	418,334	267,061	(151,273)	63.8%	62.7%
Total Revenue	<u>\$ 78,862,622</u>	<u>\$ 73,430,652</u>	<u>\$ (5,431,970)</u>	93.1%	93.8%
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	\$ 54,460,501	\$ (25,942,340)	67.7%	71.9%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	<u>\$ 81,809,875</u>	<u>\$ 55,692,966</u>	<u>\$ (26,116,909)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 20,634,939</u>	<u>\$ 20,634,939</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 March 31, 2016



**General Fund
FY 2015-2016**

Actual Comparison

For the Month Ending March 31, 2016				
	15-16 March Actual	14-15 March Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 19,654,492	\$ 13,806,360	\$ 5,848,132	42.4%
Revenue:				
Property Tax	\$ 5,628,324	\$ 5,972,846	\$ (344,522)	-5.8%
Charges for Services	320,244	291,629	28,615	9.8%
Intergovernmental Revenue	829,271	412,777	416,494	100.9%
Interest Income	10,465	2,632	7,833	297.6%
Miscellaneous Revenue	19,621	14,566	5,055	34.7%
Total Revenue	\$ 6,807,925	\$ 6,694,450	\$ 113,475	1.7%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	-
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	-
Operating Transfers In	\$ -	\$ -	\$ -	-
Operating Transfers Out	\$ -	\$ -	\$ -	-
15-16 Expenditures	\$ 5,827,478	\$ 5,821,053	\$ 6,425	0.1%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 5,827,478	\$ 5,821,053	\$ 6,425	0.1%
Ending Cash Balance	\$ 20,634,939	\$ 14,679,758	\$ 5,955,181	40.6%

For the Year to Date Period Ending March 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%
	\$ 61,417,861	\$ 59,076,374	\$ 2,341,487	4.0%
	3,590,061	3,589,176	885	0.0%
	8,077,445	8,517,318	(439,873)	-5.2%
	78,225	29,312	48,913	166.9%
	267,061	282,260	(15,199)	-5.4%
	\$ 73,430,652	\$ 71,494,441	\$ 1,936,212	2.7%
	\$ 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%
	\$ 54,460,501	\$ 56,291,779	\$ (1,831,278)	-3.3%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 55,692,966	\$ 58,039,178	\$ (2,346,212)	-4.0%
Ending Cash Balance	\$ 20,634,939	\$ 14,679,758	\$ 5,955,181	40.6%

	15-16 March Actual	14-15 March Actual	Increase (Decrease)
\$	-	\$ -	\$ -
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	\$ -	\$ -

	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

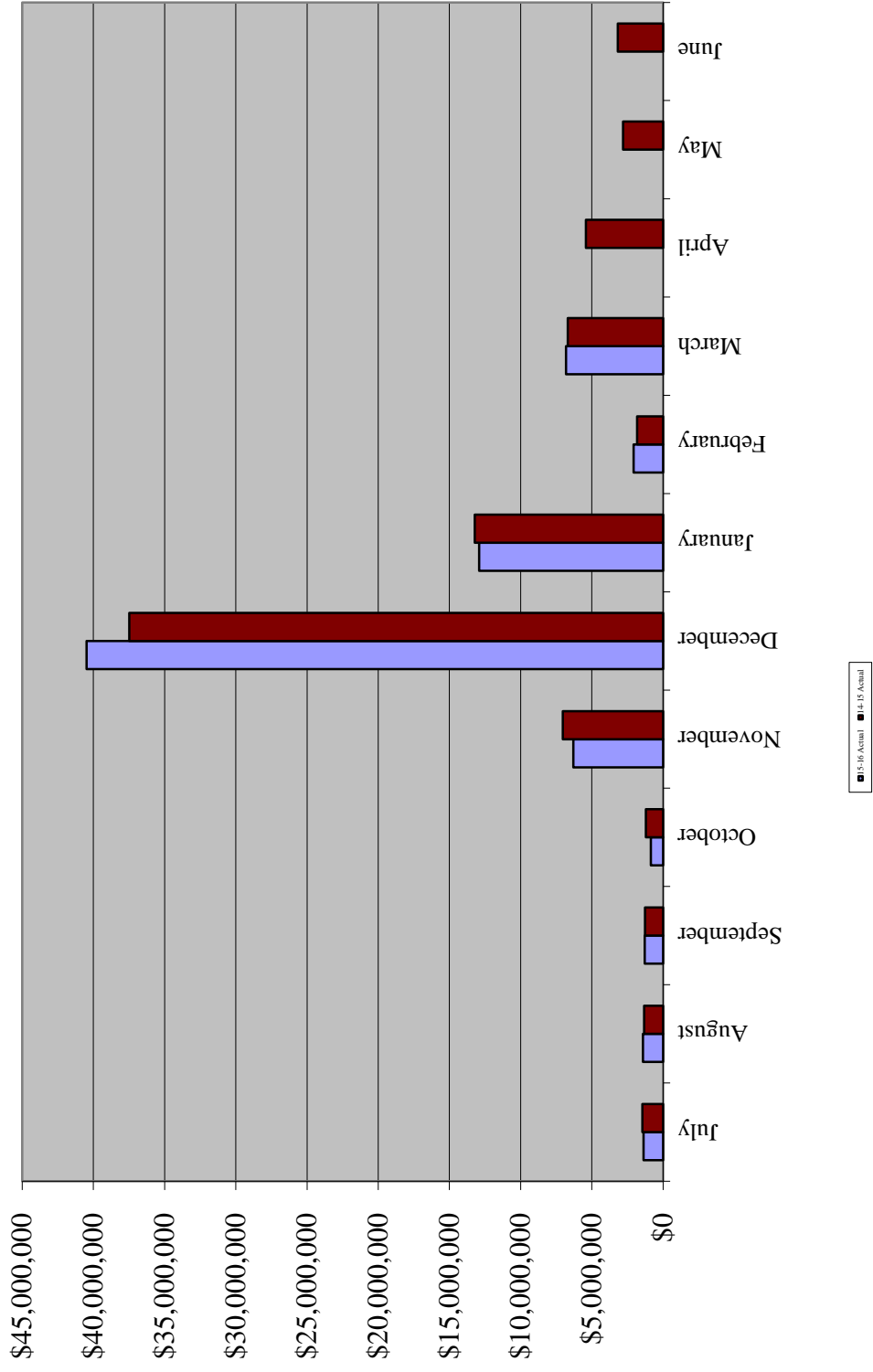
Note 1.)

Operating Transfers

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

Total Operating Transfers

General Fund Actual Revenue at March 31, 2016



**FY 2015-16 General Fund Expenditures
Status Report**

Source: Appropriation Trial Balance (Oracle General Ledger)

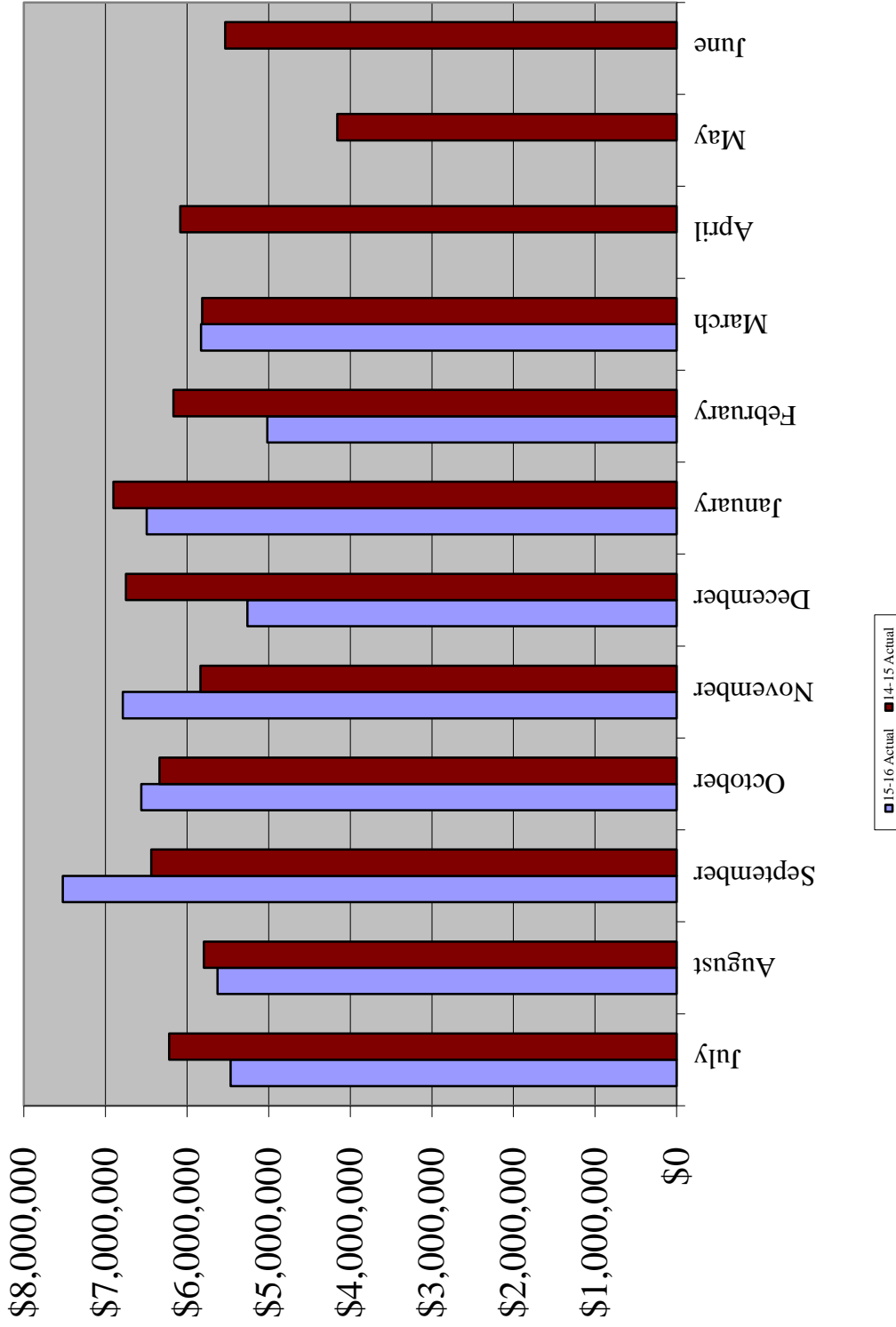
Cost Center	Department	2015-2016 Budget	March 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
110	General Government	\$5,472,239	\$396,647	\$3,614,804	\$5,422,206 *	\$1,857,435	\$4,312,267	\$1,159,972	66.1%	70.6%
120	County Commissioners	496,113	41,383	368,691	553,037	127,422	369,084	127,029	74.3%	70.9%
130	Assessor	2,339,007	182,277	1,605,633	2,408,449	733,374	1,631,838	707,169	68.6%	70.1%
140	Assessor Reevaluation	4,296,094	349,692	2,850,373	4,275,559	1,445,721	3,061,313	1,234,781	66.3%	63.1%
150	Treasurer	604,149	15,230	390,520	585,780	213,629	448,955	155,194	64.0%	44.1%
160	Court Clerk	6,068,637	476,352	4,323,967	6,485,950	1,744,670	4,359,889	1,708,748	71.3%	73.1%
170	County Clerk	2,920,754	237,686	2,147,416	3,221,124	773,338	2,204,394	716,360	73.5%	71.4%
180	Excise & Equalization Bds	48,761	689	4,959	7,438	43,802	6,795	41,966	10.2%	15.8%
190	County Audit	621,410	1,970	256,959	385,439	364,451	286,420	334,990	41.4%	31.0%
200	District Attorney-State	150,000	7,812	59,497	79,329	90,503	74,137	75,863	39.7%	41.1%
210	District Attorney-County	72,398	3,839	40,312	53,749	32,086	58,460	13,938	55.7%	62.3%
230	Public Defender	52,000	3,899	35,236	46,981	16,764	37,452	14,548	67.8%	50.3%
240	Purchasing	308,724	24,997	222,151	296,202	86,573	226,595	82,129	72.0%	73.5%
250	Election Board	1,490,438	221,002	954,433	1,272,577	536,005	977,180	513,258	64.0%	73.1%
260	BOCC HR/Health & Safety	471,032	38,841	322,712	430,282	148,320	326,838	144,194	68.5%	65.5%
270	MIS	2,987,872	175,326	1,849,071	2,465,427	1,138,801	2,267,914	719,958	61.9%	68.5%
280	Facilities Management	1,463,601	103,722	1,000,540	1,334,053	463,061	1,045,012	418,589	68.4%	66.2%
290	Facilities Mgmt-Custodial	248,309	20,266	157,177	209,569	91,132	228,627	19,682	63.3%	56.6%
300	Planning Commission	160,838	0	139,474	185,965	21,364	139,474	21,364	86.7%	75.2%
310	Court Services	612,246	55,000	490,632	654,176	121,614	490,632	121,614	80.1%	82.1%
510	Sheriff	33,522,229	2,517,271	25,865,217	34,486,955 *	7,657,012	29,026,290	4,495,939	77.2%	83.6%
520	Juvenile Justice Bureau	7,186,399	581,630	5,005,114	6,673,486	2,181,285	5,159,783	2,026,616	69.6%	71.5%
550	Emergency Management	382,527	21,925	251,146	334,862	131,381	279,166	103,361	65.7%	72.5%
610	Social Services	1,923,985	179,348	1,088,695	1,451,593	835,290	1,494,773	429,212	56.6%	63.6%
710	Free Fair	62,245	8,696	55,806	74,408	6,439	59,392	2,853	89.7%	77.5%
810	OSU Extension	507,732	37,140	297,324	396,432	210,408	340,510	167,222	58.0%	58.8%
910	District 1	310,301	17,480	213,049	284,065	97,252	274,568	35,733	68.7%	69.8%
920	District 2	262,883	35,536	155,906	207,874	106,977	158,750	104,133	59.3%	72.4%
930	District 3	255,554	27,283	237,282	316,376	18,272	238,925	16,629	92.9%	80.6%
940	County Engineer	514,147	44,539	356,408	475,211	157,739	371,605	142,542	69.3%	71.0%
950	Economic Development	595,000	0	100,000	133,333	495,000	200,000	395,000	16.8%	0.0%
991	Employee Benefits Supplement		0	0	0	0	0	0	0.0%	0.0%
992	Worker's Compensation Supplement		0	0	0	0	0	0	0.0%	0.0%
994	Capital Projects Supplement	50,000	0	50,000	66,667	0	50,000	0	0.0%	0.0%
995	General Fund Reserve	3,952,705	0	0	0	3,952,705	0	3,952,705	0.0%	0.0%
Total		\$80,410,329	\$5,827,478	\$54,510,501	\$75,274,555	\$25,899,829	\$60,207,036	\$20,203,294	67.8%	75.4%

Year elapsed = 75.0%

Notes:

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

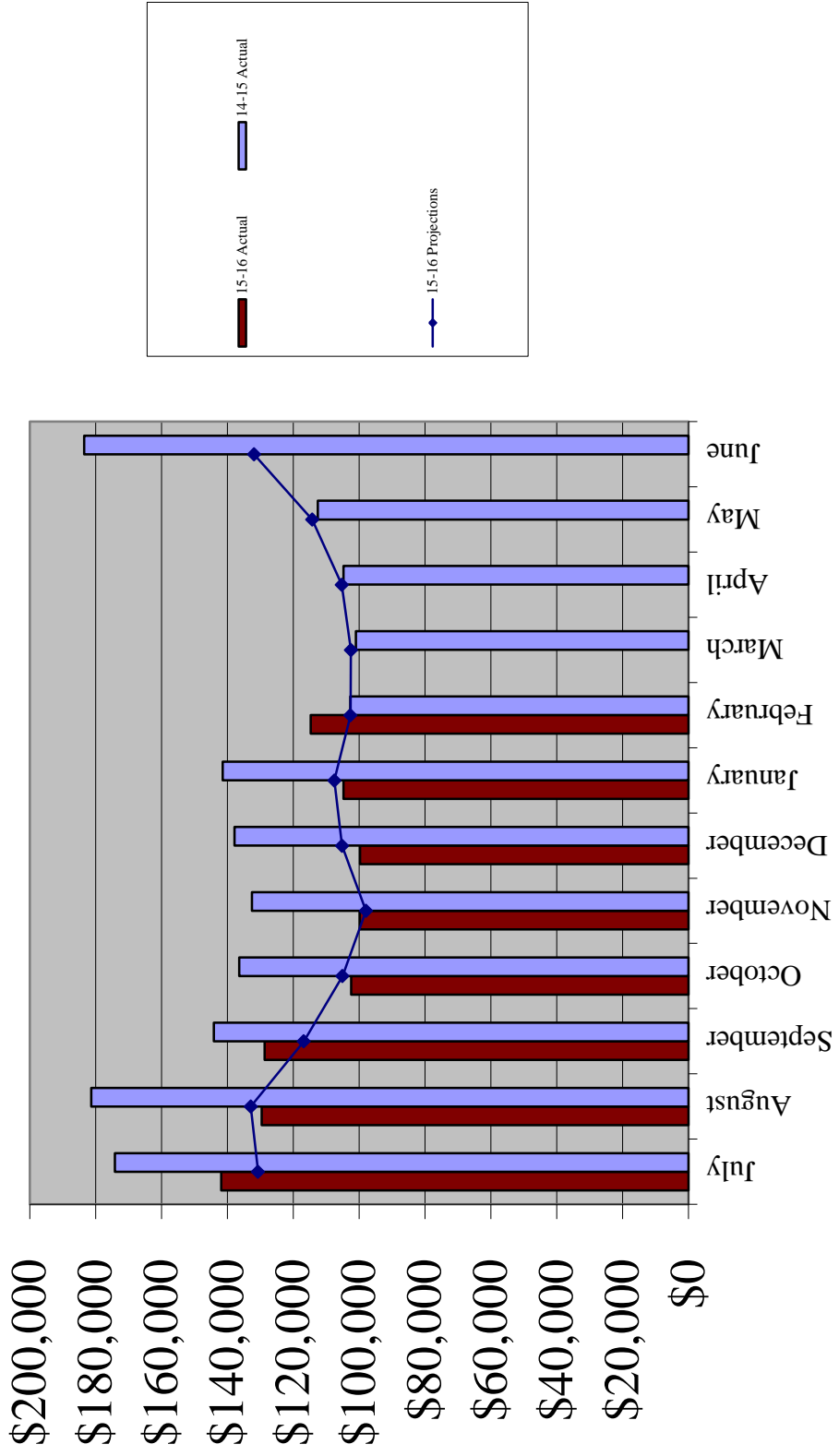
General Fund Actual Expenditures



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

Account	Description	YTD				
		15-16 Approved Budget	Outstanding Requisitions/ Encumbrances	15-16 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 900	\$ 900	\$ 300
52010	FICA - Retirement Board Members	92		69	69	23
52032	Retirement paid by General Fund	4,208		3,129	3,129	1,079
	Total Salaries and Benefits	\$ 5,500	\$ -	\$ 4,098	\$ 4,098	\$ 1,402
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ -	\$ 921,788	\$ 921,788	\$ 430,842
54023	Electricity (OG&E)	935,000	78,378	521,622	600,000	335,000
54024	Sewer and Water(City of OKC)	803,000	53,463	546,537	600,000	203,000
54022	Natural Gas(ONG)	44,000	24,655	12,145	36,800	7,200
	Utilities Subtotal	\$ 3,134,630	\$ 156,496	\$ 2,002,092	\$ 2,158,588	\$ 976,042
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000		1,690	1,690	18,310
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 1,690	\$ 1,690	\$ 18,310
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	\$ 151,843	\$ 455,528	\$ 607,371	\$ -
54451	Outside legal services	150,000	-	62,927	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	16,513	22,137	38,650	(2,650)
54102	ICB (county-occupied space) rent expense	120,888	29,287	87,862	117,149	3,739
54102	Lincoln (county-occupied space) rent expense	250,000	61,542	184,626	246,168	3,832
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	10,326	9,674	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	345	1,035	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	519	18,762	19,281	(16,061)
	Other Operating Subtotal	\$ 2,266,559	\$ 540,372	\$ 1,573,306	\$ 2,113,678	\$ 152,881
	Total Maintenance and Operations - 54000	\$ 5,456,739	\$ 696,868	\$ 3,609,873	\$ 4,306,741	\$ 1,149,998
Capital Outlay						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 595	\$ 833	\$ 1,428	\$ 8,572
	Total Capital Outlay - 55000	\$ 10,000	\$ 595	\$ 833	\$ 1,428	\$ 8,572
	Grand Total - General Government	\$ 5,472,239	\$ 697,463	\$ 3,614,804	\$ 4,312,267	\$ 1,159,972

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
March 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	12,048,558	3,912,191	15,960,749	(175,699)
Stop Loss Reimb	-	372,561	-	372,561	372,561
Total Resources	\$ 23,001,137	\$ 19,152,927	\$ 3,912,191	\$ 23,065,118	\$ 63,981
Expenses					
Medical Claims	\$ 13,370,232	\$ 9,461,172	\$ 3,153,724	\$ 12,614,896	\$ (755,336)
Medical Claims covered by Stop Loss		144,615	-	144,615	144,615
Prescription Drug Claims	4,655,912	4,442,841	1,480,947	5,923,788	1,267,876
Dental Claims	1,259,769	1,029,170	343,057	1,372,226	112,457
Vision Claims	179,746	111,499	37,166	148,665	(31,081)
County Pharmacy	324,377	232,744	77,581	310,325	(14,052)
Employee Assistance Program	23,509	17,632	5,877	23,509	0
Medicare Supplement - Phys. Mutual	883,116	720,895	240,298	961,193	78,077
Total Claims	\$ 20,696,661	\$ 16,160,567	\$ 5,338,651	\$ 21,499,218	\$ 802,557
Administration Fees & Other	815,302	487,070	470,874	957,944	142,642
Life/AD&D Premiums	334,392	249,247	83,082	332,329	(2,063)
Stop Loss Premiums	1,154,782	648,272	194,482	842,754	(312,028)
Total Admin/Premiums	\$ 2,304,476	\$ 1,384,589	\$ 748,438	\$ 2,133,027	\$ (171,449)
Total Expenses	\$ 23,001,138	\$ 17,545,156	\$ 6,087,089	\$ 23,632,245	\$ 631,108
Ending Cash Balance	\$ -	\$ 1,607,770	\$ (2,174,896)	\$ (567,126)	\$ (567,126)

Cash Balance-One Year Ago

\$ 716,980

Notes:

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

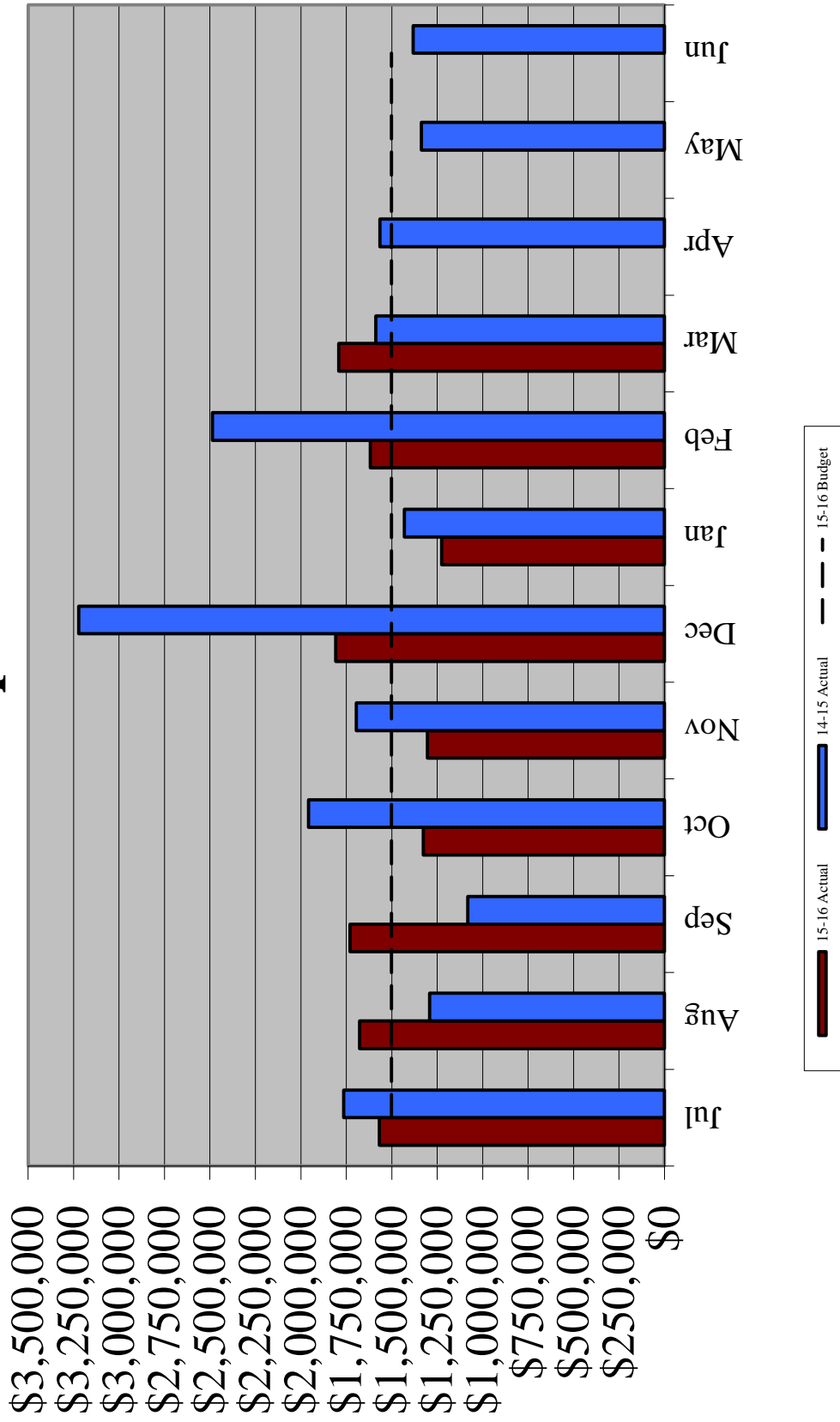
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 15-16	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,114,186	\$ 1,244,036	\$1,051,241	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	547,872	\$493,649	\$734,931 (December)
Total	\$1,502,179	\$1,791,907	\$1,544,890	
Prior Year 14-15 Comparison	14/15 Monthly Budget	This Month	14/15 Avg	14-15 High Month
Medical Claims	\$1,135,294	\$673,451	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$359,880	\$440,949	\$634,891 (May)
Total	\$1,477,746	\$1,033,331	\$1,575,982	

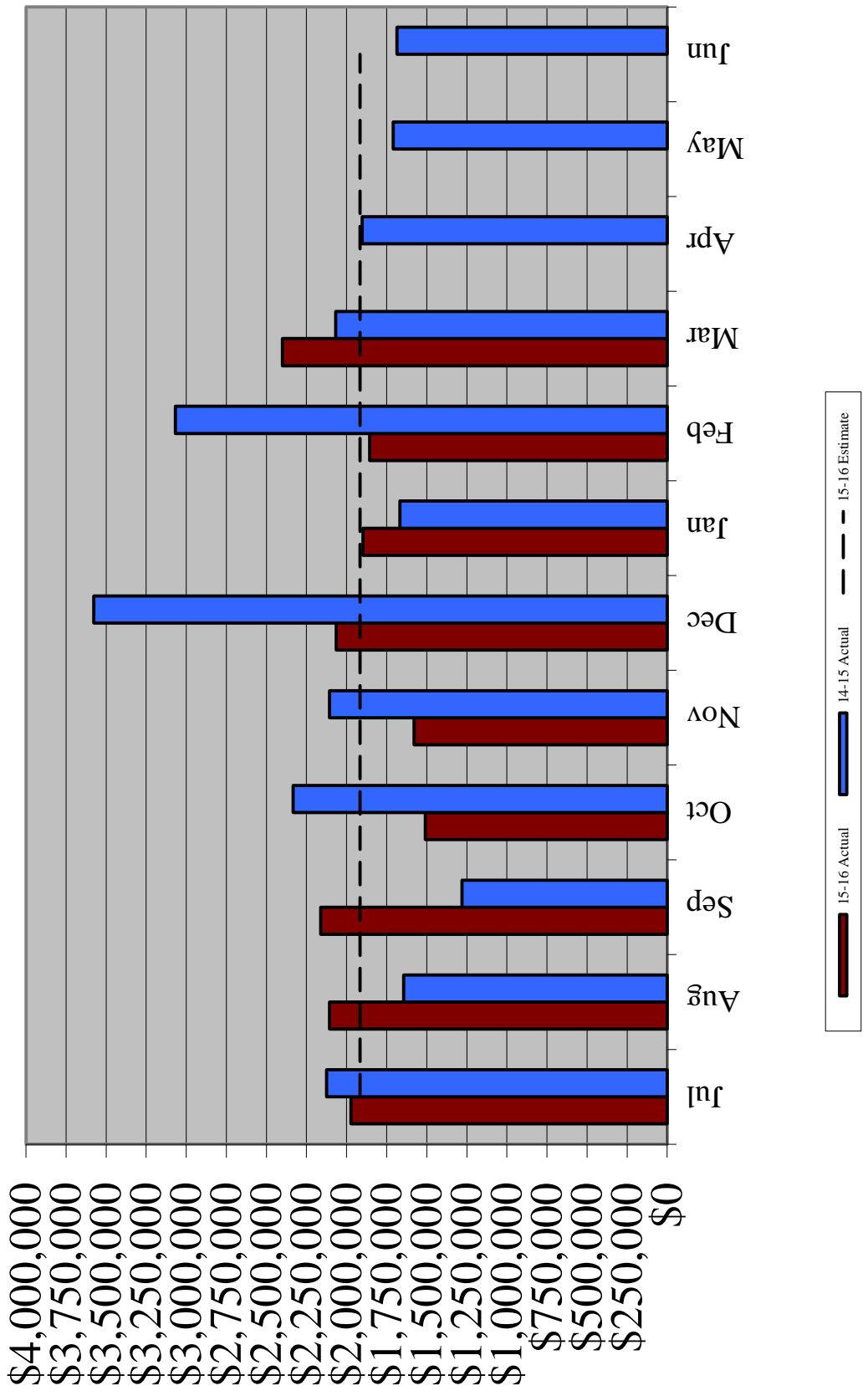
Medical & Prescription Claims



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

	Annual		Annual		March		March		
	FY 15-16	FY 14-15	Inc (Dec)	%	FY 15-16	FY 14-15	Inc (Dec)	%	
	Estimates	Actuals			YTD Actuals	YTD Actuals			
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%	8,279,918	8,400,125	(120,207)	-1%	
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	3,243,069	3,231,946	11,123	0.3%	
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	372,561	3,364,792	(2,992,231)	-89%	
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	525,570	310,163	215,407	69.4%	
Interest Income	-	-	-		0	-	0		
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (2,795,976)	-10.9%	\$ 19,152,926	\$ 20,584,672	\$ (2,812,607)	-13.7%	
Expenses									
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 9,461,172	\$ 10,125,351	\$ (664,179)	-6.6%	
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		144,615	2,813,407	(2,668,792)	-94.9%	
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	4,442,841	3,580,099	862,742	24.1%	
Dental Claims	1,255,741	1,219,166	36,575	3.0%	1,029,170	915,563	113,607	12.4%	
Vision Claims	169,005	160,957	8,048	5.0%	111,499	114,124	(2,625)	-2.3%	
County Pharmacy	321,915	292,650	29,265	10.0%	232,744	193,989	38,755	20.0%	
Employee Assistance Program	23,509	23,509	0	0.0%	17,632	17,632	(0)	0.0%	
Medicare Supplement	883,116	749,370	133,746	17.8%	720,895	609,270	111,625	18.3%	
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%	
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ (2,914,516)	-12.5%	\$ 16,160,567	\$ 18,369,435	\$ (2,208,868)	-12.0%	
Administration Fees & Other	815,302	809,891	5,411	0.7%	487,070	671,330	(184,260)	-27.4%	
Life/AD&D Premiums	334,392	333,748	644	0.2%	249,247	249,409	(162)	-0.1%	
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	648,272	577,518	70,754	12.3%	
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 1,384,589	\$ 1,498,257	\$ (113,668)	-7.6%	
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ (2,986,195)	-11.9%	\$ 17,545,156	\$ 19,867,691	\$ (2,322,536)	-11.7%	
June Medical & Rx Claims held until July 1		-	-			-	-		
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ 190,219	49%	\$ 1,607,770	\$ 716,980	\$ (490,071)	-68.4%	

Total Employee Benefits Expenses



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

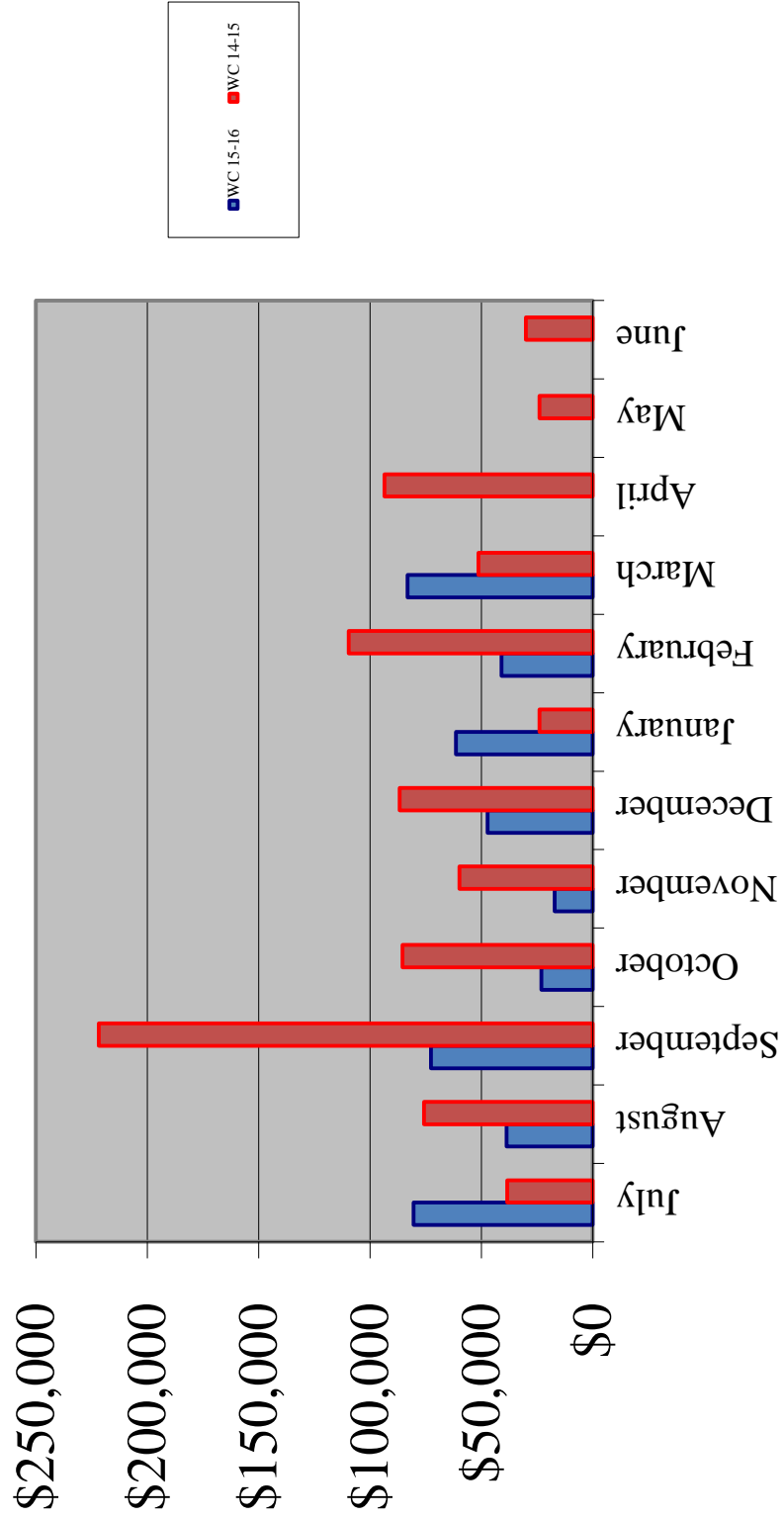
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	84,580	22,924
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,312,036	\$ 1,401,964	\$ 89,927
Expenditures:			
Claims	\$ 1,057,949	\$ 444,388	(613,561)
Stop loss/Admin Fees	254,087	230,203	(23,884)
Total Expenditures	\$ 1,312,036	\$ 674,591	\$ (637,444)
Ending Cash Balance*	\$ 0	\$ 727,372	\$ 727,372
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	\$ 31,250	\$ 20,841
Supportive Services	16,362	31,971	15,609
Total Expenditures	\$ 26,771	\$ 63,221	\$ 36,450
Ending Cash Balance*	\$ 100,214	\$ 62,353	\$ (37,860)
Cash Balance-One Year Ago		\$ 104,328	

Workers Compensation Fund Claims



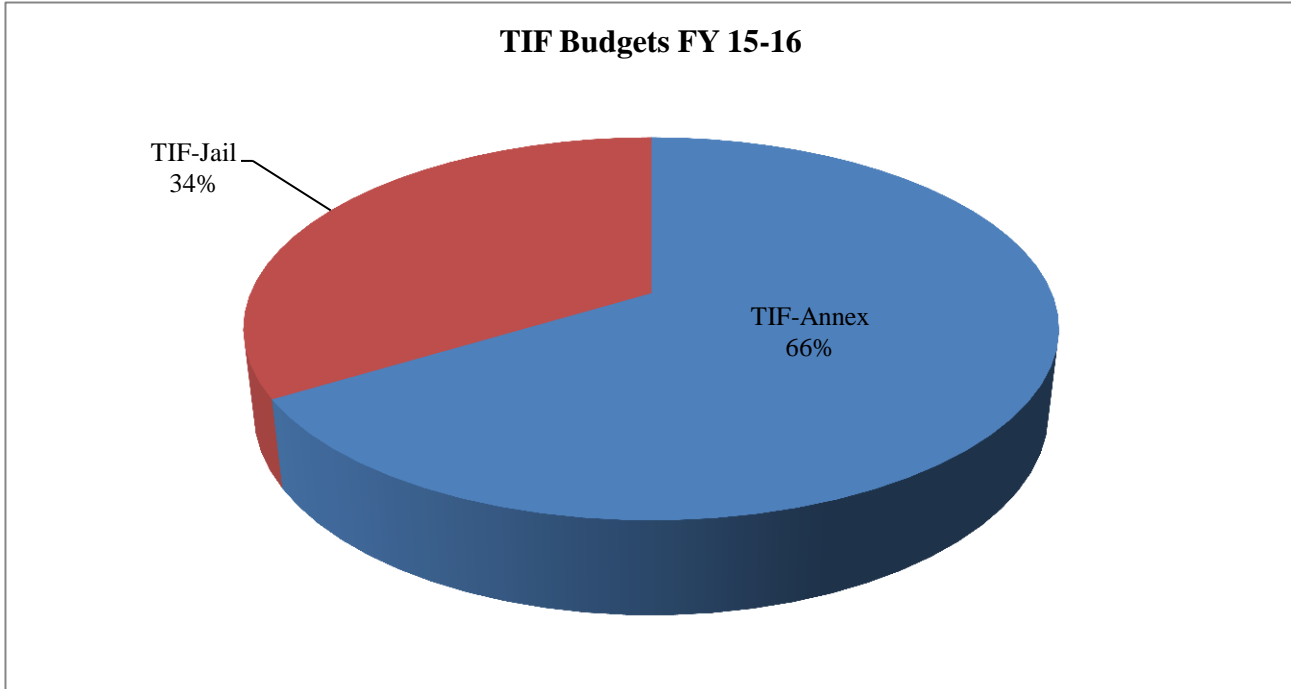
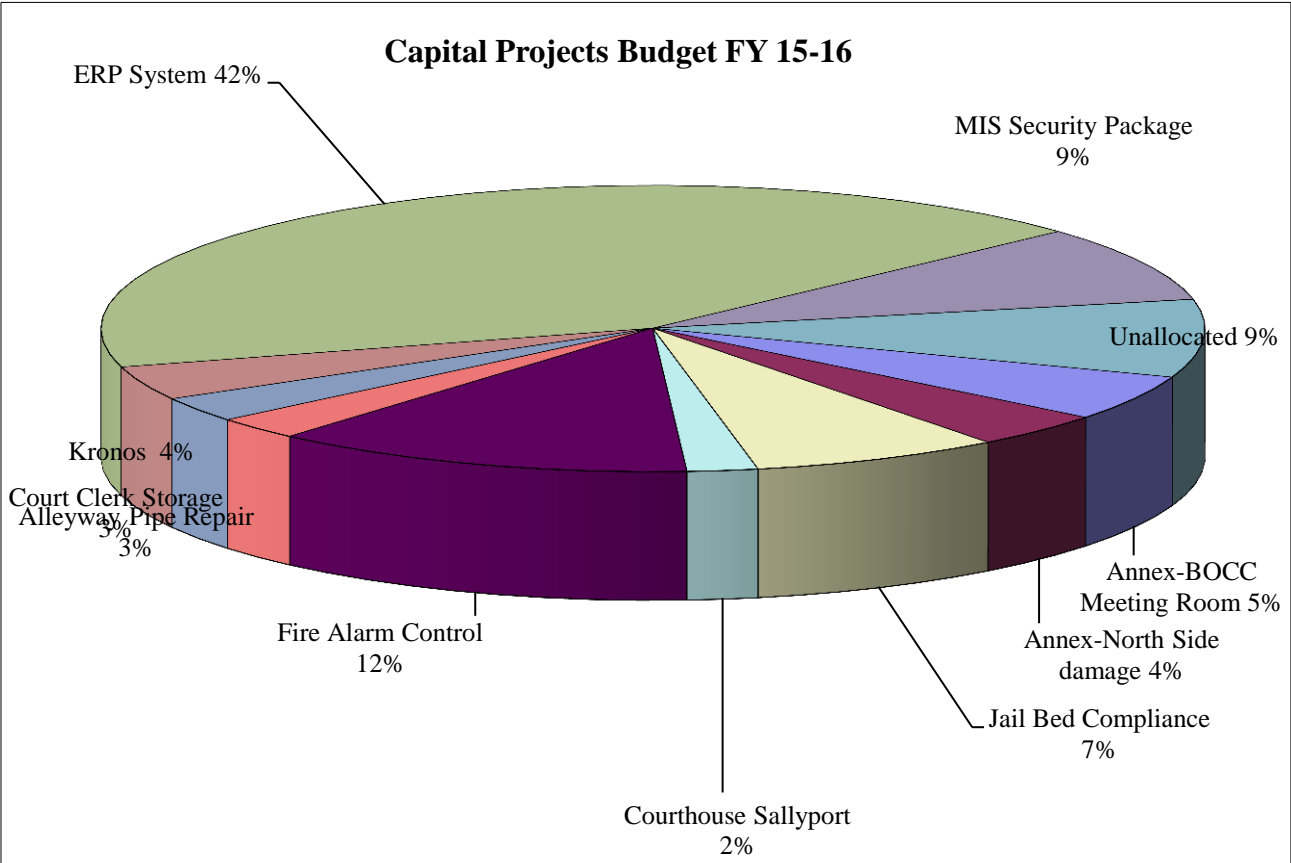
Capital Projects Budget Detail FY 2015-2016

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	\$ 11,024	\$ 118,976	\$ 118,976	-	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		10,776	60,698	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	160,150	360,366	813,655	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		2,996				2,996	
Total Ongoing Budgeted Capital Projects		\$ 2,532,906	\$ 750,046	\$ 519,205	\$ 1,313,221	\$ 469,639	

TIF Projects:

TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 1,122,814	\$ 328,614	\$ 1,709,725	317,461	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
Total Capital Projects		\$ 7,163,736	\$ 1,872,860	\$ 921,369	\$ 4,503,776	\$ 787,100	

Cash Balance at March 31, 2016	\$2,761,889.99
Transfer from PBA	(101,200.00)
	2,660,689.99
15/16 Available Budget	2,659,959.84
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	2,659,959.84
Total Cash Available for Projects	\$ 730.15



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

Source: Appropriation Trial Balance (Oracle General Ledger)

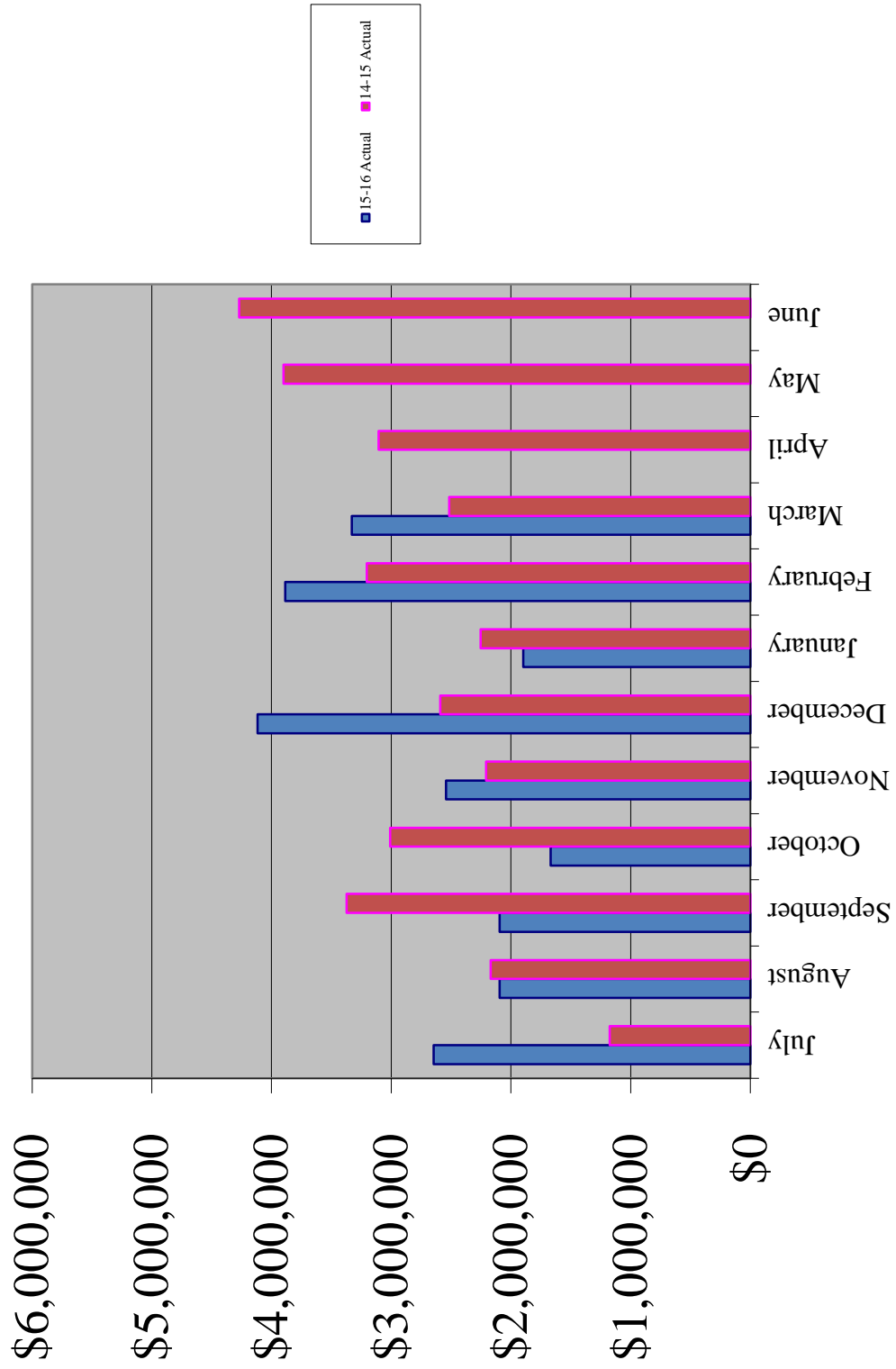
Cost Center	Department	2015-2016 Budget	March 2016 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$6,135,022	\$602,843	\$2,522,641	\$3,612,382	\$2,896,035	\$3,238,988	41.1%
1110	Highway Cash-Dist #2	6,060,692	265,791	2,866,368	3,194,323	3,391,021	2,669,670	47.3%
1110	Highway Cash-Dist #3	6,339,389	491,306	4,363,775	1,975,615	5,243,060	1,096,329	68.8%
1111	CBRI Fund	3,430,150	18,156	271,056	3,159,094	627,220	2,802,930	7.9%
1130	Resale Property	4,256,422	242,919	2,528,041	1,728,381	2,965,272	1,291,150	59.4%
1140	Treasurer Mortgage Fee	283,624	10,680	102,289	181,335	124,707	158,917	36.1%
1150	County Clerk Lien Fee	154,614	8,907	112,033	42,581	115,233	39,381	72.5%
1151	UCC Central Filing Fund	886,277	63,295	681,548	204,729	761,602	124,675	76.9%
1152	Records Mgmt. & Preservation	1,189,704	50,310	617,984	571,719	955,489	234,215	51.9%
1160	Sheriff Service Fee	3,507,313	320,783	2,269,373	1,237,940	2,561,642	945,671	64.7%
1161	Sheriff Special Revenue	8,773,565	1,097,062	6,001,251	2,772,314	6,511,675	2,261,890	68.4%
1162	Sheriff's Grant Fund	864,171	58,467	442,294	421,876	451,855	412,315	51.2%
1201	Assessor Revolving Fee	104,684	0	0	104,684	0	104,684	0.0%
1231	Juvenile Probation Fee	208,642	4,050	14,900	193,742	85,000	123,642	7.1%
1233	Juvenile Grant Fund	286,896	15,921	180,422	106,474	180,670	106,226	62.9%
1240	Planning Commission Fee	461,145	29,767	101,158	359,986	110,714	350,431	21.9%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	639,610	11,043	410,135	229,475	427,814	211,796	64.1%
1260	Community Service Fee	150,101	3,477	37,565	112,536	52,602	97,499	25.0%
1270	Community Sentencing	589,167	0	224,702	364,465	245,484	343,683	38.1%
1280	Drug Court Fund	538,379	12,204	326,534	211,844	327,657	210,721	60.7%
1282	Mental Health Court Fund	116,847	4,239	37,702	79,145	39,351	77,496	32.3%
1290	Shine Program	288,064	17,686	157,181	130,883	160,326	127,738	54.6%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
Total		\$45,282,199	\$3,328,906	\$24,268,955	\$21,013,244	\$28,234,431	\$17,047,769	53.6%

Year elapsed = 75.00%

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 March 31, 2016**

**15-16
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	8,448,889
Exempt Manufacturing Tax		52,397
Miscellaneous Property Tax		30,177
Interest Income		3,647
Total Revenue	\$	8,535,109

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)

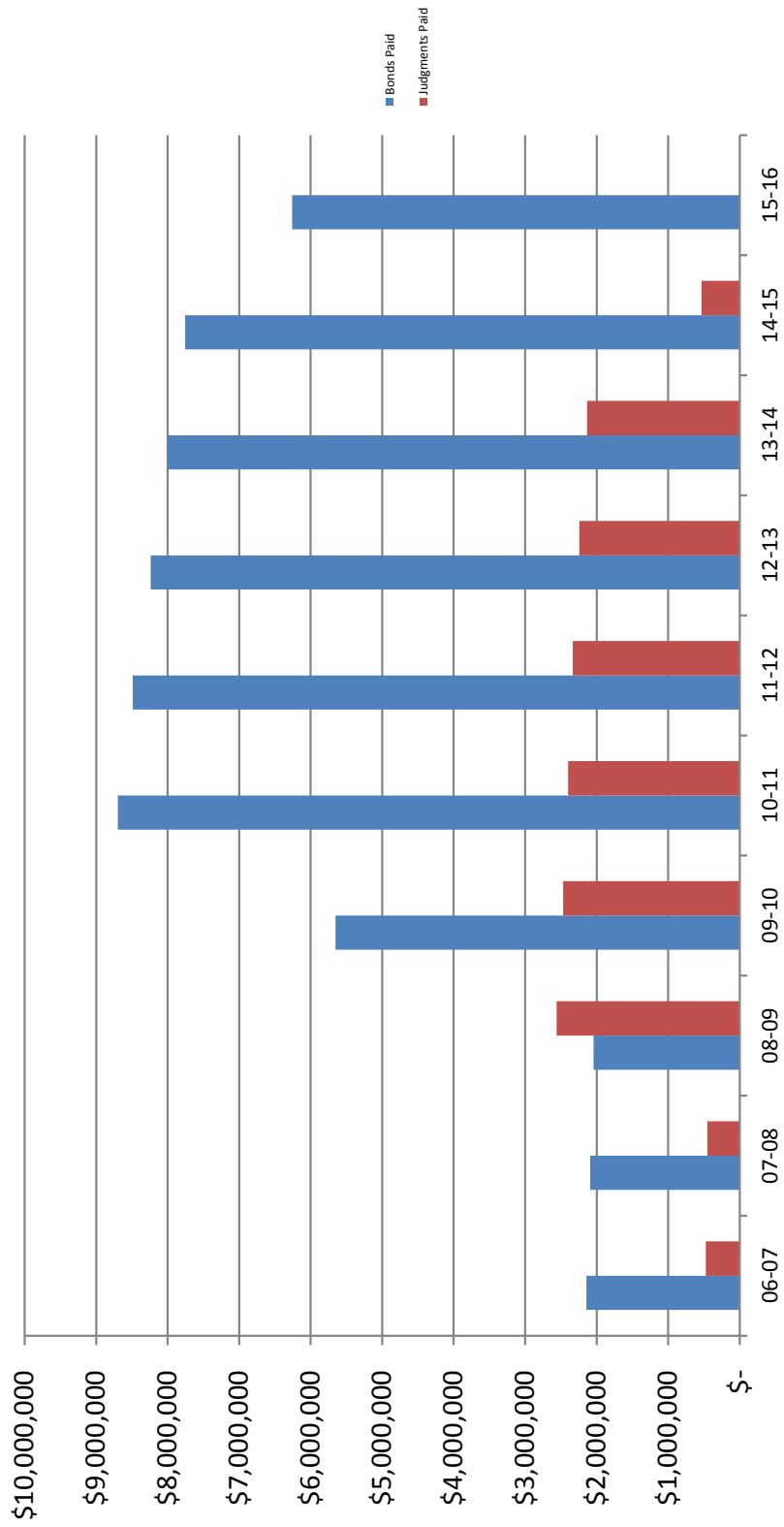
Transfer In 0.00

Ending Cash Balance **\$ 8,043,470**

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



**FY 15-16
General and Special Revenue Funds
March 2016**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 355.32	\$ -	\$ 395,953.78	\$ 238.00	\$ 396,647.10
4		120	County Commissioners	29,583.40	9,136.80	1,800.00	862.63	-	41,382.83
27	2	130	Assessor	127,316.23	48,591.88	500.00	5,203.41	665.43	182,276.95
46		140	Assessor Revaluation	189,426.27	75,439.57	4,427.23	39,878.88	40,520.05	349,692.00
1		150	Treasurer	8,771.88	1,758.76	400.00	2,755.47	1,543.83	15,229.94
107	1	160	Court Clerk	319,628.12	134,422.10	33.48	22,268.49	-	476,352.19
36	2	170	County Clerk	166,447.65	60,431.67	865.00	8,126.89	1,814.80	237,686.01
		180	Excise & Equalization	525.00	40.17	75.00	49.18	-	689.35
		190	County Audit	-	-	-	1,837.44	132.52	1,969.96
		200	District Attorney-State	-	-	-	6,115.67	1,696.54	7,812.21
		210	District Attorney -County	-	-	-	3,607.89	231.15	3,839.04
		230	Public Defender	-	-	-	3,022.09	877.40	3,899.49
4		240	Purchasing	16,153.77	7,612.81	-	994.83	235.58	24,996.99
15	107	250	Election Board	172,906.17	23,895.12	2,610.92	21,382.10	208.08	221,002.39
6		260	BOCC HR/Health & Safety	26,624.21	10,595.04	293.22	1,199.98	128.19	38,840.64
14	4	270	MIS	72,724.98	22,098.88	149.04	76,105.64	4,247.51	175,326.05
17	1	280	Facilities Management	65,703.30	26,278.30	-	11,609.63	130.37	103,721.60
		290	Facilities-Custodial	-	-	-	20,265.73	-	20,265.73
		300	Planning Commission	-	-	-	-	-	-
12		301	Court Services	37,491.82	17,388.42	-	120.00	-	55,000.24
398	1	500	Sheriff	1,131,378.96	482,669.15	600.00	902,622.67	-	2,517,270.78
131	4	520	Juvenile Justice Bureau	350,270.79	139,483.13	-	83,587.98	8,287.97	581,629.87
3		550	Emergency Management	14,809.65	4,985.16	459.40	1,642.72	28.25	21,925.18
10	10	610	Social Services	50,020.13	16,784.97	37.37	110,802.67	1,702.46	179,347.60
		710	Free Fair	2,251.25	172.22	-	6,272.88	-	8,696.35
		810	OSU Extension	-	-	91.16	34,896.37	2,152.28	37,139.81
2		910	District 1	13,041.89	3,671.21	-	571.00	196.00	17,480.10
4	1	920	District 2	27,258.20	7,093.34	-	1,038.93	145.06	35,535.53
3		930	District 3	19,475.63	7,168.69	-	639.03	-	27,283.35
5		940	County Engineer	27,177.02	10,275.92	2,563.08	1,578.14	2,944.70	44,538.86
845	133		Total General Fund	\$ 2,869,086.32	\$ 1,110,348.63	\$ 14,904.90	\$ 1,765,012.12	\$ 68,126.17	\$ 5,827,478.14

FT PT Fund Special Revenue Funds

30		1110	Highway Cash-District 1	\$ 109,192.19	\$ 44,681.27	\$ -	\$ 448,773.22	\$ 196.00	\$ 602,842.68
23		1110	Highway Cash-District 2	85,521.35	37,752.59	52.79	136,697.84	5,766.57	265,791.14
29		1110	Highway Cash-District 3	113,550.00	47,036.85	75.00	320,662.32	9,982.12	491,306.29
		1111	CBRI Fund	-	-	-	18,156.46	-	18,156.46
33		1130	Resale Property Fund	134,699.57	52,437.44	-	31,330.85	24,451.12	242,918.98
1		1140	Treasurer Mortgage Fee Fund	2,800.01	1,026.37	-	1,054.61	5,799.42	10,680.41
		1150	County Clerk Lien Fee Fund	-	-	-	8,906.94	-	8,906.94
9	1	1151	UCC Central Filing Fund	50,296.68	10,407.13	-	1,120.52	1,470.47	63,294.80
8	1	1152	Records Preservation Fund	35,931.17	13,270.20	-	1,108.75	-	50,310.12
40		1160	Sheriff Serv Fee Fund	116,151.76	50,922.93	6,029.99	115,795.82	31,882.02	320,782.52
229	13	1161	Sheriff Special Revenue Fund	609,107.04	225,560.22	-	226,530.46	35,864.03	1,097,061.75
1		1162	Sheriff Grant Fund	20,029.09	5,138.94	-	-	33,298.55	58,466.58
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,050.00	-	4,050.00
4		1233	Juvenile - Title IV-E	11,010.29	4,710.78	-	200.01	-	15,921.08
3	2	1240	Planning Commission Fee Fund	16,736.99	5,754.91	1,596.78	3,571.99	2,106.49	29,767.16
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	2,179.97	8,863.26	11,043.23
		1260	Community Service Fee	-	-	-	3,112.54	364.18	3,476.72
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,576.34	3,265.01	-	218.29	144.00	12,203.64
		1282	Mental Health Court Fund	-	-	-	4,099.45	140.00	4,239.45
3		1290	SHINE Program Fund	9,397.79	2,812.68	-	5,475.15	-	17,685.62
416	17		Total Special Revenue Funds	\$ 1,323,000.27	\$ 504,777.32	\$ 7,754.56	\$ 1,333,045.19	\$ 160,328.23	\$ 3,328,905.57

1261	150	Total	\$ 4,192,086.59	\$ 1,615,125.95	\$ 22,659.46	\$ 3,098,057.31	\$ 228,454.40	\$ 9,156,383.71
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45.8% 17.6% 0.2% 33.8% 2.5% 100.0%