

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 2018

General Fund Budget Analysis
Employee Benefits Fund Status
Worker's Comp & Self Insurance Funds-Financial Summary
Capital Projects Status Report
Special Revenue Funds Report
Debt Service Fund Report

Prepared by the Office of David B. Hooten, Oklahoma County Clerk

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------------------------------|---------------------------------|----------------------------|---------------------|----------------------|----------------------------|---|--------------------------|
| Department | FY 2016-17 Budget at 6-30-17 | FY 17-18 Adopted Budget | Supplement | Budget Amendments | FY 17-18 Amended Budget | Increase/ Decrease from FY 2016-17 Budget | % Increase (Decrease) |
| 110 General Government | \$ 5,653,436 | \$ 6,083,504 | | | \$ 6,083,504 | \$ 430,068 | 7.6% |
| 120 Commissioners | 473,919 | 426,983 | | | 426,983 | (46,936) | -9.9% |
| 130 Assessor | 2,458,036 | 2,634,389 | | | 2,634,389 | 176,353 | 7.2% |
| 140 Assessor Revaluation | 4,272,021 | 4,361,549 | | | 4,361,549 | 89,528 | 2.1% |
| 150 Treasurer | 599,755 | 604,755 | | | 604,755 | 5,000 | 0.8% |
| 160 Court Clerk | 6,453,600 | 6,961,244 | | | 6,961,244 | 507,644 | 7.9% |
| 170 County Clerk | 2,869,453 | 2,781,692 | | (98,663) | 2,683,029 | (186,424) | -6.5% |
| 180 Excise and Equalization | 47,207 | 47,207 | | | 47,207 | - | 0.0% |
| 190 County Audit | 647,743 | 647,743 | 25,201 | | 672,944 | 25,201 | 3.9% |
| 200 District Attorney - State | 150,000 | 150,000 | | | 150,000 | - | 0.0% |
| 210 District Attorney - County | 72,398 | 72,398 | | | 72,398 | - | 0.0% |
| 230 Public Defender | 51,420 | 52,000 | | | 52,000 | 580 | 1.1% |
| 240 Purchasing | 301,510 | 303,520 | | 8,698 | 312,218 | 10,708 | 3.6% |
| 250 Election Board | 1,574,852 | 1,415,818 | | (13,296) | 1,402,522 | (172,330) | -10.9% |
| 260 BOCC HR/Health & Safety | 501,181 | 519,019 | | | 519,019 | 17,838 | 3.6% |
| 265 Employee Benefits Department | | 357,660 | | (1,850) | 355,810 | 355,810 | N/A |
| 270 MIS | 3,566,047 | 3,425,907 | | 295,000 | 3,720,907 | 154,860 | 4.3% |
| 280 Facilities Management-Main | 1,354,342 | 1,354,342 | | 7,384 | 1,361,726 | 7,384 | 0.5% |
| 290 Facilities Mgmt - Custodial | 256,709 | 256,709 | | | 256,709 | - | 0.0% |
| 300 Planning Commission | - | - | | 200,000 | 200,000 | 200,000 | |
| 310 Court Services | 680,415 | 665,619 | | 101,794 | 767,413 | 86,998 | 12.8% |
| 510 Sheriff | 34,267,772 | 34,267,772 | | 465,000 | 34,732,772 | 465,000 | 1.4% |
| 520 Juvenile Justice | 6,798,123 | 6,822,435 | | | 6,822,435 | 24,312 | 0.4% |
| 550 Emergency Management | 362,975 | 415,339 | | 6,214 | 421,553 | 58,578 | 16.1% |
| 610 Social Services | 1,965,568 | 1,942,725 | | 13,765 | 1,956,490 | (9,078) | -0.5% |
| 710 Free Fair | 62,245 | 62,245 | | | 62,245 | - | 0.0% |
| 810 OSU Extension | 439,930 | - | | | - | (439,930) | -100.0% |
| 910 Highway - District 1 | 302,660 | 434,494 | | | 434,494 | 131,834 | 43.6% |
| 920 Highway - District 2 | 264,767 | 373,188 | | | 373,188 | 108,421 | 40.9% |
| 930 Highway - District 3 | 256,162 | 341,758 | | | 341,758 | 85,596 | 33.4% |
| 940 Engineer | 510,010 | 497,519 | | 9,380 | 506,899 | (3,111) | -0.6% |
| 950 Economic Development | 395,000 | 379,393 | | | 379,393 | (15,607) | -4.0% |
| 995 Reserve | 1,750,807 | 2,573,965 | 2,620,936 | (1,614,395) | 3,580,506 | 1,829,699 | 104.5% |
| Total Department Budgets | \$ 79,360,064 | \$ 81,232,891 | \$ 2,646,137 | \$ (620,968) | \$ 83,258,060 | \$ 3,897,996 | 4.9% |
| Cash Transfers | | | | | | | |
| 4010 Employee Benefits | \$ 10,450,000 | \$ 8,400,000 | | | \$ 8,400,000 | \$ (2,050,000) | -19.6% |
| 4020 Workers Compensation | 250,000 | 1,000,000 | | | 1,000,000 | 750,000 | 300.0% |
| 4030 Self Insurance | 107,000 | 20,000 | | | 20,000 | (87,000) | -81.3% |
| 2010 Capital Projects | 276,154 | 410,000 | | 658,250 | 1,068,250 | 792,096 | 286.8% |
| 5010 Defined Benefit Plan | | 400,000 | | | 400,000 | 400,000 | |
| Total Transfers | \$ 11,083,154 | \$ 10,230,000 | \$ - | \$ 658,250 | \$ 10,888,250 | \$ (194,904) | -1.8% |
| Total | \$ 90,443,218 | \$ 91,462,891 | \$ 2,646,137 | \$ 37,282 | \$ 94,146,310 | \$ 3,703,092 | 4.1% |
| Total Sources Available | | | | | | | |
| Revenue | \$ 81,086,852 | \$ 84,160,933 | | | \$ 84,338,694 | \$ 3,251,842 | 4.0% |
| Fund Balance | \$ 9,356,366 | \$ 7,301,957 | | | \$ 9,770,334 | \$ 413,968 | 4.4% |
| Total Available Funding | \$ 90,443,218 | \$ 91,462,891 | | | \$ 94,109,028 | \$ 3,665,810 | 4.1% |

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

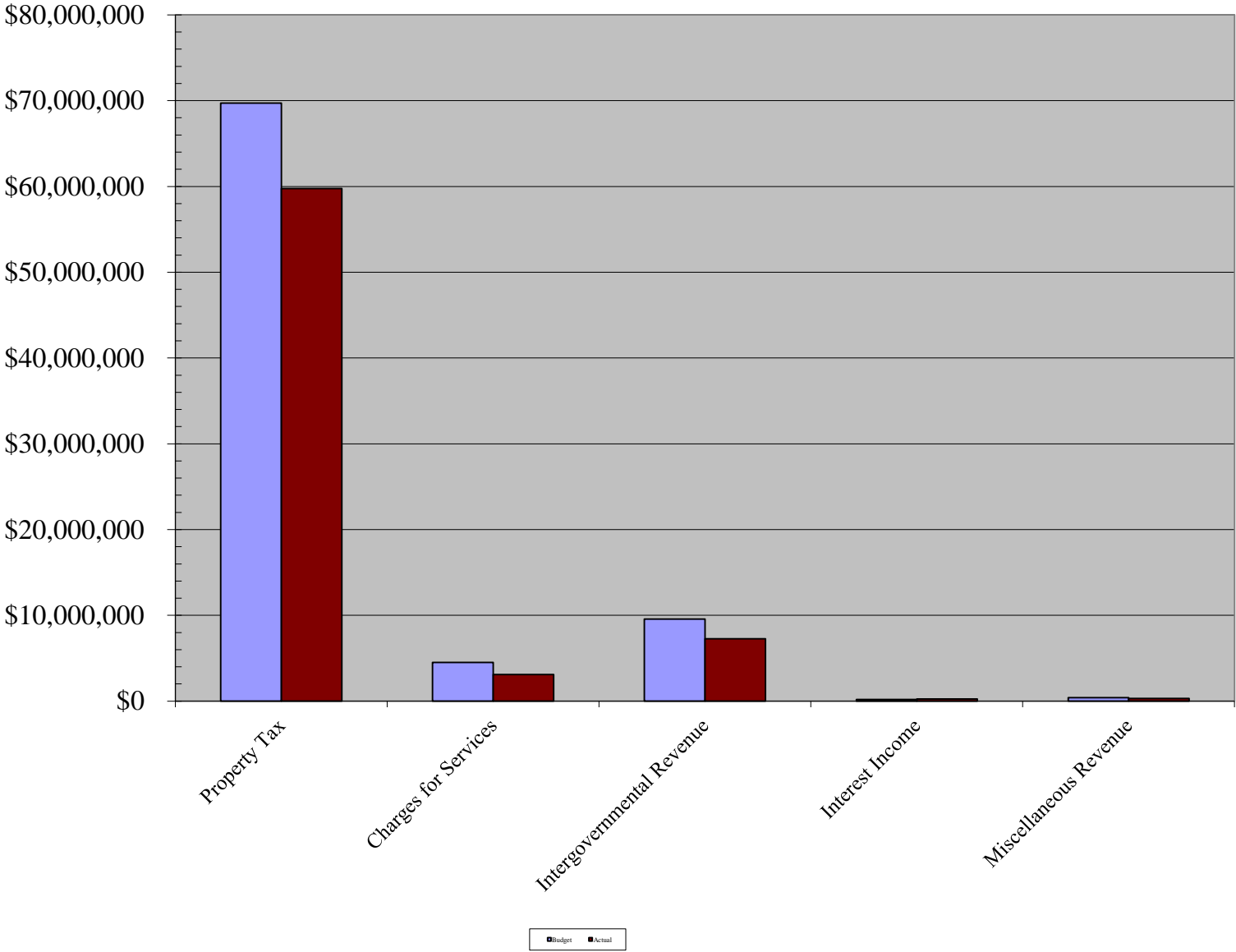
| Department | Description | Amount | Resolution # | Date |
|-----------------------------------|---|------------------------|---------------------|-------------|
| 995 General Fund Reserve | General Fund Reserve Balance | \$ 2,573,965.00 | Adopted Budget | 6/14/2017 |
| 170 County Clerk | Return Benefits Dept Excess & replace HR/Payroll Position | \$ (151,337.00) | BB 35-18 | 7/3/2017 |
| 994 Capital Projects Fund | Jail HVAC Replacement Project | (358,250.00) | BB 38-18 | 7/3/2017 |
| 301 Court Services | Fund 2 new employees to provide services at Adult Detention Center. | \$ (89,371.00) | BB 75-18 | 8/9/2017 |
| 995 General Fund Reserve | September Supplement | 2,620,936.00 | BB 133-18 | 9/21/2017 |
| 240 Purchasing | 9 months of Salary and Benefits Increase | (8,698.00) | BB 134-18 | 9/21/2017 |
| 510 Sheriff | Increase in Inmate Medical Contract | (465,000.00) | BB 137-18 | 9/21/2017 |
| 300 Planning Commission | County Master Plan Update | (200,000.00) | BB 166-18 | 10/19/2017 |
| 250 Election Board | Special Election less than estimated | 50,578.04 | BB 165-18 | 10/19/2017 |
| 280 Facilities Management-Ma | 5% Salary Increase for employees with no pay increase since 2013 | (5,534.41) | BB 220-18 | 11/16/2017 |
| 310 Court Services | 5% Salary Increase for employees with no pay increase since 2013 | (16,820.45) | BB 217-18 | 11/16/2017 |
| 550 Emergency Management | 5% Salary Increase for employees with no pay increase since 2013 | (6,214.16) | BB 218-18 | 11/16/2017 |
| 610 Social Services | 5% Salary Increase for employees with no pay increase since 2013 | (13,765.01) | BB 221-18 | 11/16/2017 |
| 940 Engineer | 5% Salary Increase for employees with no pay increase since 2013 | (11,381.05) | BB 219-18 | 11/16/2017 |
| 994 Capital Projects Fund | Jail Mold Remediation Project | (300,000.00) | BB 256-18 | 12/21/2017 |
| 270 IT Department | Hardware, software and services of E-Justice System Upgrade | (45,000.00) | BB 257-18 | 12/21/2017 |
| 995 General Fund Reserve | Engineer-940-Correct Salary transfer from 11-16-17 | 2,001.00 | BB 259-18 | 12/21/2017 |
| 995 General Fund Reserve | Court Services-301-Correct Salary transfer from 11-16-17 | 4,397.14 | BB 260-18 | 12/21/2017 |
| Total General Fund Reserve | | \$ 3,580,506.10 | | |

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

| | 17-18 Amended Budget | 17-18 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 | \$ 9,770,335 | \$ 9,770,335 | \$ - | 100.0% | |
| Reserved | 4,992,843 | 4,992,843 | - | 100.0% | |
| Total Estimated Cash Balance | \$ 14,763,178 | \$ 14,763,178 | \$ - | | |
| Revenue: | | | | | |
| Property Tax | \$ 69,708,148 | \$ 59,742,642 | \$ (9,965,506) | 85.7% | 85.3% |
| Charges for Services | 4,503,631 | 3,090,883 | (1,412,748) | 68.6% | 68.8% |
| Intergovernmental Revenue | 9,580,708 | 7,269,329 | (2,311,379) | 75.9% | 64.4% |
| Interest Income | 190,000 | 237,370 | 47,370 | 124.9% | 89.5% |
| Miscellaneous Revenue | 393,487 | 320,078 | (73,409) | 81.3% | 53.3% |
| Total Revenue | <u>\$ 84,375,975</u> | <u>\$ 70,660,302</u> | <u>\$ (13,715,673)</u> | 83.7% | 81.9% |
| Temporary Cash Transfer In | \$ - | \$ 17,250,000 | \$ 17,250,000 | | |
| Temporary Cash Transfer Out | - | (17,250,000) | (17,250,000) | | |
| Operating Transfers In | - | - | - | | |
| Operating Transfers Out | (10,230,000) | (7,568,250) | 2,661,750 | | |
| 17-18 Expenditures | \$ 83,916,310 | \$ 40,428,994 | \$ (43,487,316) | 48.2% | 47.2% |
| Prior Budget Year Expenditures | 4,992,843 | 4,040,330 | (952,513) | 80.9% | 72.9% |
| Total Expenditures | <u>\$ 88,909,153</u> | <u>\$ 44,469,324</u> | <u>\$ (44,439,829)</u> | | |
| Cash Balance* | <u>\$ 0</u> | <u>\$ 33,385,906</u> | <u>\$ 33,385,906</u> | | |

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

17-18 General Fund Budget to Actual Revenue at January 31, 2018



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

| | For the Month Ending January 31, 2018 | | | |
|--------------------------------|---------------------------------------|----------------------------|------------------------|--------------------------|
| | 17-18 January Actual | 16-17 January Actual | Increase (Decrease) | % Increase (Decrease) |
| Beginning Cash Balance: | \$ 43,448,910 | \$ 41,531,149 | \$ 1,917,761 | 4.6% |
| Revenue: | | | | |
| Property Tax | \$ 12,494,137 | \$ 11,445,920 | \$ 1,048,217 | 9.2% |
| Charges for Services | 489,883 | 388,660 | 101,223 | 26.0% |
| Intergovernmental Revenue | 652,087 | 516,135 | 135,952 | 26.3% |
| Interest Income | 114,714 | 39,268 | 75,446 | 192.1% |
| Miscellaneous Revenue | 21,027 | 14,515 | 6,512 | 44.9% |
| Total Revenue | \$ 13,771,848 | \$ 12,404,498 | \$ 1,367,350 | 11.0% |
| Temporary Cash Transfers In | \$ - | \$ - | \$ - | |
| Temporary Cash Transfer Out | (17,250,000) | (17,000,000) | (250,000) | |
| Operating Transfers In | - | - | - | |
| Operating Transfers Out | (300,000) | (1,107,000) | 807,000 | |
| 17-18 Expenditures | \$ 6,284,852 | \$ 6,035,511 | \$ 249,341 | 4.1% |
| Prior Budget Year Expenditures | - | - | - | |
| Total Expenditures | \$ 6,284,852 | \$ 6,035,511 | \$ 249,341 | 4.1% |
| Ending Cash Balance | \$ 33,385,906 | \$ 29,793,135 | \$ 3,592,771 | 12.1% |

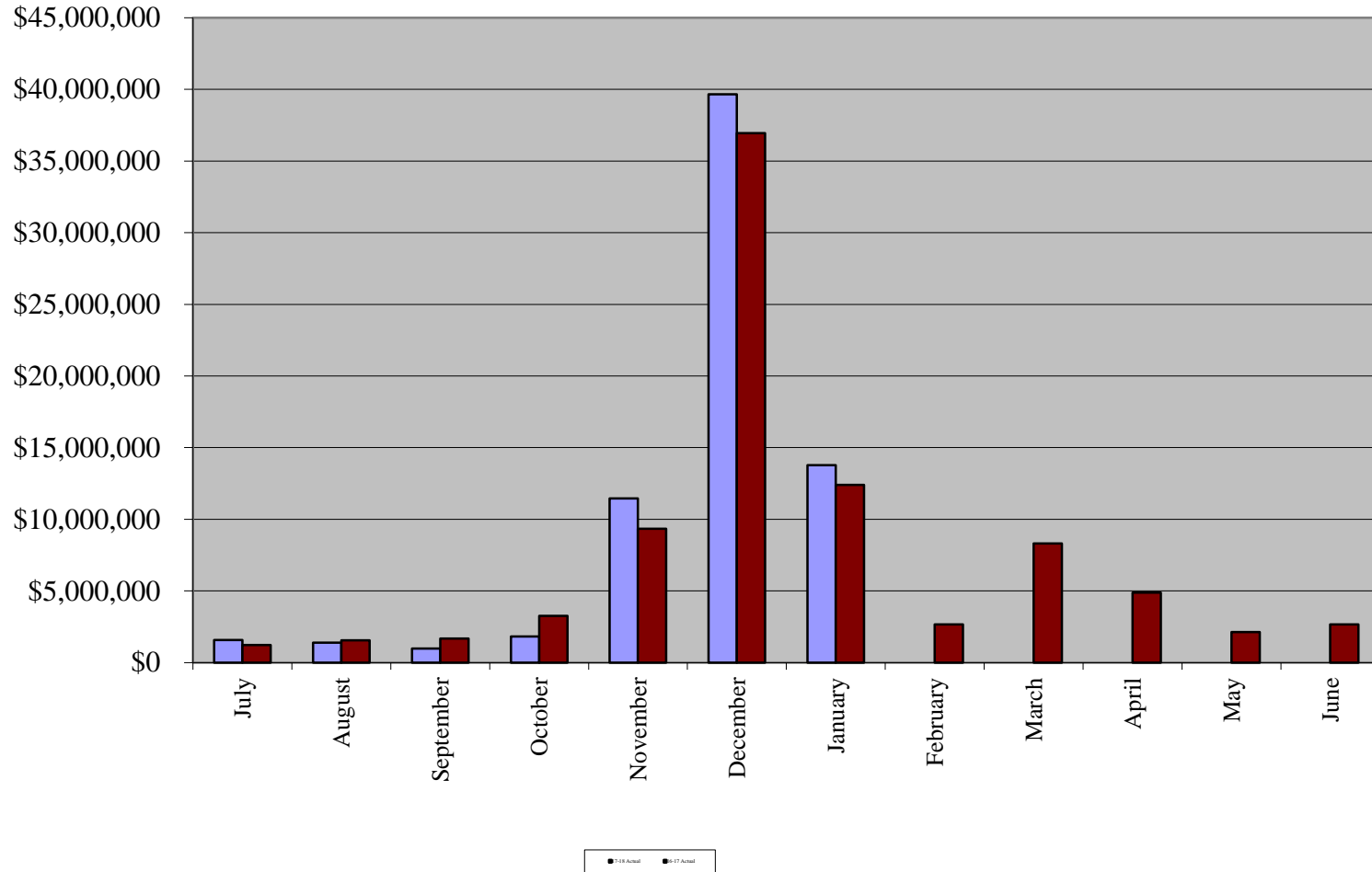
| | For the Year to Date Period Ending January 31, 2018 | | | |
|--|---|---------------------------------|------------------------|--------------------------|
| | 17-18 Year to Date Actual | 16-17 Year to Date Actual | Increase (Decrease) | % Increase (Decrease) |
| | \$ 14,763,178 | \$ 13,459,166 | \$ 1,304,012 | 9.7% |
| | \$ 59,742,642 | \$ 57,269,273 | \$ 2,473,369 | 4.3% |
| | 3,090,883 | 2,972,292 | 118,591 | 4.0% |
| | 7,269,329 | 5,925,885 | 1,343,444 | 22.7% |
| | 237,370 | 89,547 | 147,823 | 165.1% |
| | 320,078 | 183,377 | 136,701 | 74.5% |
| | \$ 70,660,302 | \$ 66,440,374 | \$ 4,219,928 | 6.4% |
| | \$ 17,250,000 | \$ 17,000,000 | \$ 250,000 | |
| | (17,250,000) | \$ (17,000,000) | (250,000) | |
| | - | - | - | |
| | (7,568,250) | (8,364,000) | 795,750 | -9.5% |
| | \$ 40,428,994 | \$ 38,751,751 | \$ 1,677,243 | 4.3% |
| | 4,040,330 | 2,990,654 | 1,049,676 | 35.1% |
| | \$ 44,469,324 | \$ 41,742,405 | \$ 2,726,919 | 6.5% |
| | \$ 33,385,906 | \$ 29,793,135 | \$ 3,592,771 | 12.1% |

Note 1.)

| | 17-18 January Actual | 16-17 January Actual | Increase (Decrease) |
|----------------------------|----------------------------|----------------------------|------------------------|
| Operating Transfers | | | |
| 2010-Capital Projects | \$ (300,000) | \$ - | \$ (300,000) |
| 4010-Employee Benefits | - | (400,000) | 400,000 |
| 4020-Workers Compensation | - | (650,000) | 650,000 |
| 4030-Self Insurance | - | (57,000) | 57,000 |
| Total Operating Transfers | \$ (300,000) | \$ (1,107,000) | \$ 807,000 |

| | 17-18 Year to Date Actual | 16-17 Year to Date Actual | Increase (Decrease) |
|--|---------------------------------|---------------------------------|------------------------|
| | \$ (768,250) | \$ (107,000) | \$ (661,250) |
| | (5,500,000) | (7,400,000) | 1,900,000 |
| | (1,000,000) | (750,000) | (250,000) |
| | - | (107,000) | 107,000 |
| | \$ (7,268,250) | \$ (8,364,000) | \$ 1,095,750 |

General Fund Actual Revenue January 31, 2018



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

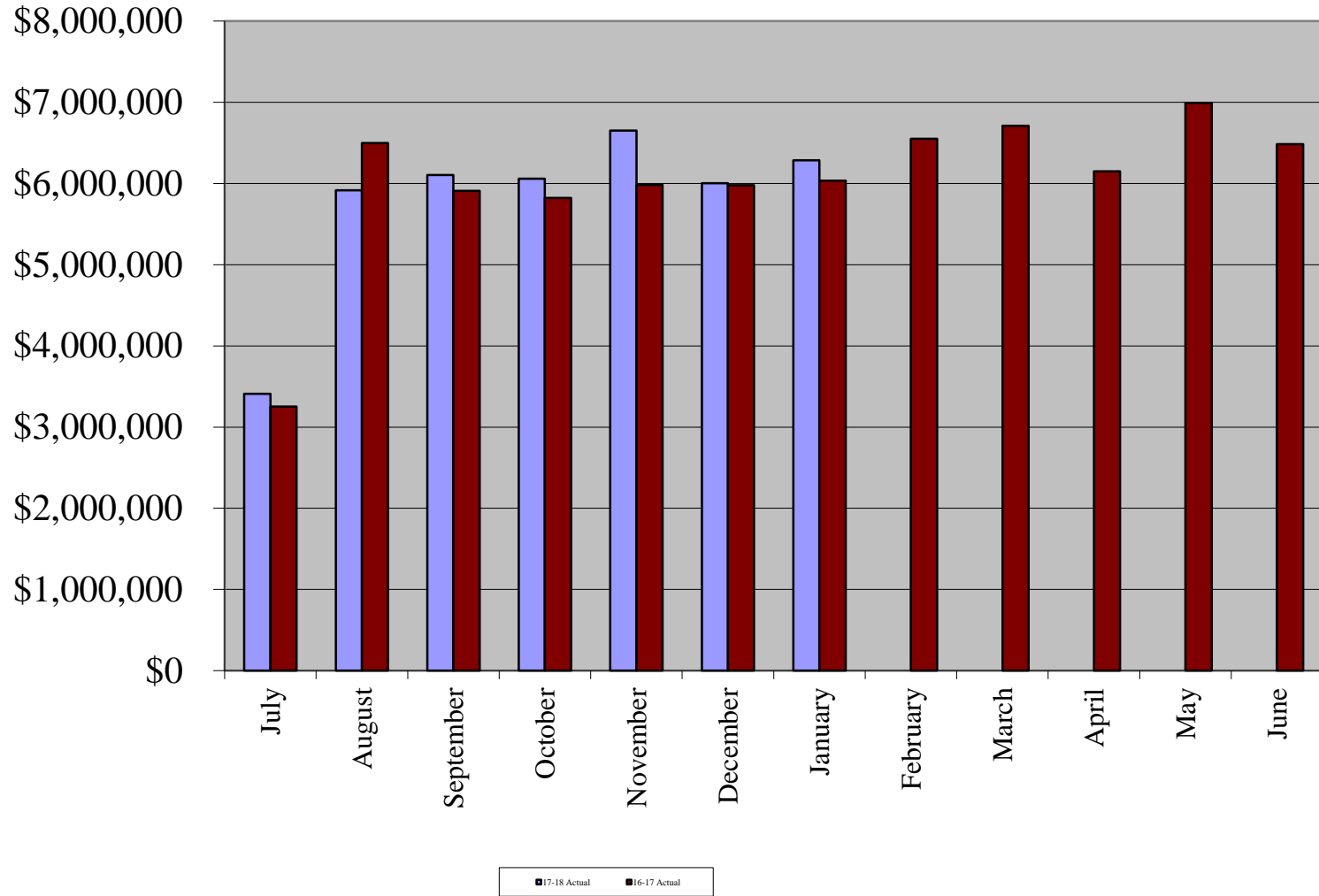
| Cost Center | Department | 2017-2018 Adopted Budget | Budget Amendments | 2017-2018 Amended Budget | January 2018 Actual Expenditures | Year to Date Actual Expenditures | Year to Date Annualized | Budget to Actual Variance | YTD | | 17/18 % Expended | Prior Year % Expended |
|--------------|----------------------------------|--------------------------|---------------------|--------------------------|----------------------------------|----------------------------------|-------------------------|---------------------------|---------------------------------------|----------------------|------------------|-----------------------|
| | | | | | | | | | Expenditures + Committed & Encumbered | Funds Available | | |
| 110 | General Government | \$ 6,083,504 | \$ - | \$ 6,083,504 | \$ 505,558 | \$ 2,878,853 | \$ 2,056,324 | \$ 3,204,651 | \$ 4,862,572 | \$ 1,220,932 | 47.3% | 43.1% |
| 120 | County Commissioners | 426,983 | - | 426,983 | 35,689 | 239,480 | 171,057 | 187,503 | 239,980 | 187,003 | 56.1% | 47.3% |
| 130 | Assessor | 2,634,389 | - | 2,634,389 | 211,558 | 1,364,118 | 974,370 | 1,270,271 | 1,400,049 | 1,234,340 | 51.8% | 44.4% |
| 140 | Assessor Revaluation | 4,361,549 | - | 4,361,549 | 332,536 | 2,083,461 | 1,488,186 | 2,278,088 | 2,432,716 | 1,928,833 | 47.8% | 40.6% |
| 150 | Treasurer | 604,755 | - | 604,755 | 57,199 | 383,952 | 274,251 | 220,803 | 444,500 | 160,255 | 63.5% | 53.0% |
| 160 | Court Clerk | 6,961,244 | - | 6,961,244 | 554,740 | 3,807,631 | 2,719,736 | 3,153,613 | 3,854,948 | 3,106,297 | 54.7% | 48.1% |
| 170 | County Clerk | 2,781,692 | (98,663) | 2,683,029 | 206,594 | 1,464,229 | 1,045,878 | 1,218,800 | 1,541,836 | 1,141,193 | 54.6% | 46.1% |
| 180 | Excise & Equalization Bds | 47,207 | - | 47,207 | 323 | 9,948 | 7,106 | 37,259 | 11,642 | 35,565 | 21.1% | 6.6% |
| 190 | County Audit | 647,743 | 25,201 | 672,944 | 62,912 | 153,897 | 109,927 | 519,047 | 451,101 | 221,843 | 22.9% | 28.6% |
| 200 | District Attorney-State | 150,000 | - | 150,000 | 8,415 | 51,624 | 36,875 | 98,376 | 67,706 | 82,294 | 34.4% | 24.5% |
| 210 | District Attorney-County | 72,398 | - | 72,398 | 5,508 | 40,274 | 28,767 | 32,124 | 65,443 | 6,955 | 55.6% | 45.0% |
| 230 | Public Defender | 52,000 | - | 52,000 | 3,458 | 20,559 | 14,685 | 31,441 | 37,438 | 14,562 | 39.5% | 40.3% |
| 240 | Purchasing | 303,520 | 8,698 | 312,218 | 24,319 | 161,054 | 115,038 | 151,164 | 167,094 | 145,124 | 51.6% | 46.7% |
| 250 | Election Board | 1,415,818 | (13,296) | 1,402,522 | 85,655 | 731,891 | 522,779 | 670,631 | 768,358 | 634,164 | 52.2% | 48.8% |
| 260 | BOCC HR/Health & Safety | 519,019 | - | 519,019 | 43,369 | 287,751 | 205,537 | 231,268 | 295,219 | 223,800 | 55.4% | 45.6% |
| 265 | Employee Benefits Dept | 357,660 | (1,850) | 355,810 | 25,409 | 194,324 | 138,803 | 161,486 | 197,464 | 158,346 | 54.6% | |
| 270 | MIS | 3,425,907 | 295,000 | 3,720,907 | 287,568 | 1,844,456 | 1,317,468 | 1,876,451 | 2,716,870 | 1,004,037 | 49.6% | 43.9% |
| 280 | Facilities Management | 1,354,342 | 7,384 | 1,361,726 | 102,611 | 724,825 | 517,732 | 636,901 | 808,953 | 552,773 | 53.2% | 44.5% |
| 285 | Facilities Mgmt-Custodial | 256,709 | - | 256,709 | 18,834 | 116,964 | 83,546 | 139,745 | 232,873 | 23,836 | 45.6% | 31.2% |
| 300 | Planning Commission | - | 200,000 | 200,000 | - | - | - | 200,000 | - | 200,000 | | |
| 301 | Court Services | 665,619 | 101,794 | 767,413 | 59,823 | 386,760 | 276,257 | 380,653 | 386,760 | 380,653 | 50.4% | 46.3% |
| 500 | Sheriff | 34,267,772 | 465,000 | 34,732,772 | 2,801,232 | 18,171,988 | 12,979,991 | 16,560,784 | 24,439,636 | 10,293,136 | 52.3% | 41.5% |
| 520 | Juvenile Justice Bureau | 6,822,435 | - | 6,822,435 | 541,199 | 3,457,416 | 2,469,583 | 3,365,019 | 3,628,617 | 3,193,818 | 50.7% | 46.5% |
| 550 | Emergency Management | 415,339 | 6,214 | 421,553 | 31,470 | 176,531 | 126,094 | 245,022 | 212,544 | 209,009 | 41.9% | 39.2% |
| 610 | Social Services | 1,942,725 | 13,765 | 1,956,490 | 148,437 | 901,802 | 644,144 | 1,054,688 | 1,283,728 | 672,762 | 46.1% | 33.1% |
| 710 | Free Fair | 62,245 | - | 62,245 | 20 | 38,754 | 27,681 | 23,491 | 47,591 | 14,654 | 62.3% | 71.3% |
| 910 | District 1 | 434,494 | - | 434,494 | 31,291 | 176,684 | 126,203 | 257,810 | 182,461 | 252,033 | 40.7% | 40.2% |
| 920 | District 2 | 373,188 | - | 373,188 | 34,018 | 134,426 | 96,019 | 238,762 | 142,119 | 231,069 | 36.0% | 37.4% |
| 930 | District 3 | 341,758 | - | 341,758 | 24,131 | 156,177 | 111,555 | 185,581 | 159,167 | 182,591 | 45.7% | 49.7% |
| 940 | County Engineer | 497,519 | 9,380 | 506,899 | 40,976 | 269,164 | 192,260 | 237,735 | 285,575 | 221,324 | 53.1% | 53.7% |
| 950 | Economic Development | 379,393 | - | 379,393 | - | - | - | 379,393 | 200,000 | 179,393 | 0.0% | 44.4% |
| 991 | Employee Benefits Supplement | - | - | - | - | - | - | - | - | 0 | | 0.0% |
| 992 | Worker's Compensation Supplement | - | - | - | - | - | - | - | - | 0 | | 0.0% |
| 994 | Capital Projects Supplement | - | 658,250 | 658,250 | 300,000 | 658,250 | 470,179 | - | 658,250 | 0 | 100.0% | 0.0% |
| 995 | General Fund Reserve | 2,573,965 | 1,006,541 | 3,580,506 | - | - | - | 3,580,506 | - | 3,580,506 | 0.0% | 0.0% |
| Total | | \$ 81,232,891 | \$ 2,683,419 | \$ 83,916,310 | \$ 6,584,852 | \$ 41,087,244 | \$ 29,348,032 | \$ 42,829,066 | \$ 52,223,209 | \$ 31,693,101 | 49.0% | 40.7% |

83,916,310

0.40

Year elapsed = 58.3%

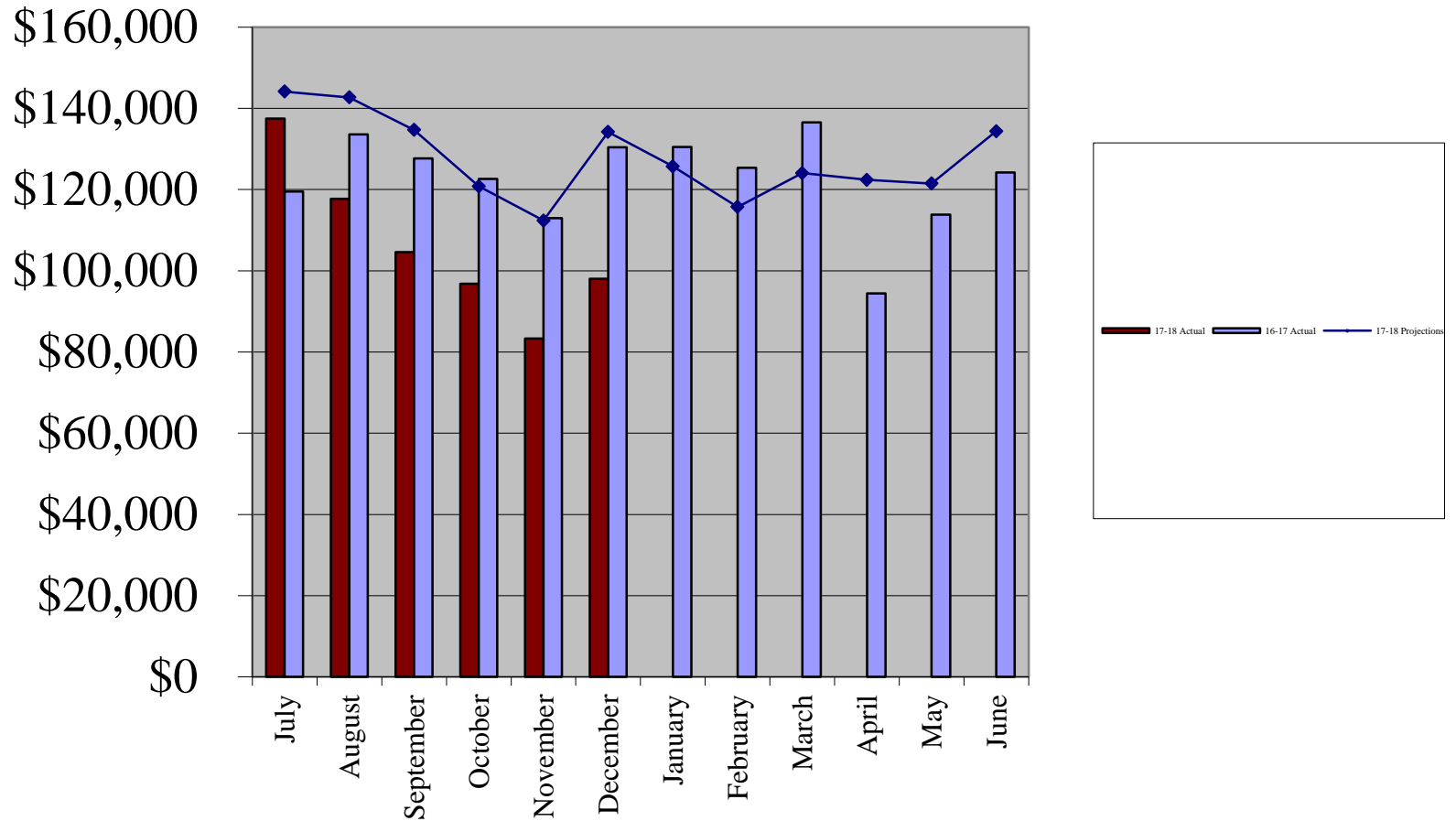
General Fund Actual Expenditures



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

| Account | Description | YTD | | | | |
|---|---|--------------------------|--|---------------------------------|--|---------------------|
| | | 17-18 Approved Budget | Outstanding Requisitions/ Encumbrances | 17-18 Year to Date Actual | Expenditures + Requisitions & Encumbrances | Funds Available |
| Salaries and Benefits | | | | | | |
| | 51002 Retirement Board Members | \$ 1,200 | | \$ 350 | \$ 350 | \$ 850 |
| | 52010 FICA - Retirement Board Members | 92 | | 27 | 27 | 65 |
| | 52032 Retirement paid by General Fund | 4,204 | 1,043 | 2,434 | 3,477 | 727 |
| | Total Salaries and Benefits | \$ 5,496 | \$ 1,043 | \$ 2,810 | \$ 3,853 | \$ 1,643 |
| Utilities | | | | | | |
| | 54026 Heating and Cooling (Veolia) | \$ 1,532,549 | \$ 308,625 | \$ 641,375 | \$ 950,000 | \$ 582,549 |
| | 54023 Electricity (OG&E) | 800,000 | 337,225 | 337,775 | 675,000 | 125,000 |
| | 54024 Sewer and Water(City of OKC) | 800,000 | 326,323 | 358,677 | 685,000 | 115,000 |
| | 54022 Natural Gas(ONG) | 44,000 | 35,121 | 7,879 | 43,000 | 1,000 |
| | Utilities Subtotal | \$ 3,176,549 | \$ 1,007,294 | \$ 1,345,706 | \$ 2,353,000 | \$ 823,549 |
| Lease-Purchase Debt | | | | | | |
| | 54455 Bond Administrative Fees | 20,000 | 200 | 8,749 | 8,949 | 11,051 |
| | Lease-Purchase Debt Subtotal | \$ 20,000 | \$ 200 | \$ 8,749 | \$ 8,949 | \$ 11,051 |
| 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 | | 6,572 | 6,572 | 928 |
| | 54017 CODA annual membership dues | 2,000 | | 2,400 | 2,400 | (400) |
| | Memberships Subtotal | \$ 35,550 | \$ - | \$ 32,845 | \$ 32,845 | \$ 2,705 |
| Other Operating Expenditures | | | | | | |
| | 54451 District Attorney Civil Division Contract | \$ 703,009 | \$ 292,920 | \$ 410,089 | \$ 703,009 | \$ - |
| | 54451 Outside legal services | 175,000 | 6,751 | 5,724 | 12,475 | 162,525 |
| | 54019 Liability policies on equipment and property; blanket bonds | 366,600 | | 316,902 | 316,902 | 49,698 |
| | 54040 Publication of Commissioners Proceedings/Ads | 36,000 | 23,747 | 24,390 | 48,136 | (12,136) |
| | 54102 ICB (county-occupied space) rent expense | 124,000 | 30,976 | 72,278 | 103,254 | 20,746 |
| | 54102 Lincoln (county-occupied space) rent expense | 250,000 | 59,448 | 148,885 | 208,333 | 41,667 |
| | 54103 Storage for Court Clerk records | 130,000 | 49,156 | 68,819 | 117,975 | 12,025 |
| | 54109/54011 Postage Machine and Postage | 8,500 | 2,500 | 5,000 | 7,500 | 1,000 |
| | 54355 Paper and Printing | 1,000 | | | - | 1,000 |
| | 54455 Investrust Management Fees | 400,000 | 236,395 | 163,605 | 400,000 | - |
| | 54455 OSU Extension Contract | 500,000 | 250,000 | 250,000 | 500,000 | - |
| | 54455 Professional Services-Other -Arbitrage | 15,000 | | | - | 15,000 |
| | 54456 USID Assessment - Services Other | 5,000 | 10,000 | | 10,000 | (5,000) |
| | 54456 Downtown Business Improvement District Assessment | 5,000 | | 7,323 | 7,323 | (2,323) |
| | 54456 Alcohol and drug screening for county employees | 20,000 | 10,156 | 9,844 | 20,000 | - |
| | 54045 Metro Parking Garage-Judges parking | 1,380 | 575 | 805 | 1,380 | - |
| | 54451 Contract liability contingency | 100,000 | | | - | 100,000 |
| | Misc. (Judges cell, oil list, shipping, Emp Bene etc...) | 5,420 | 2,557 | 5,080 | 7,637 | (2,217) |
| | Other Operating Subtotal | \$ 2,845,909 | \$ 975,182 | \$ 1,488,743 | \$ 2,463,925 | \$ 381,984 |
| | Total Maintenance and Operations - 54000 | \$ 6,078,008 | \$ 1,982,676 | \$ 2,876,043 | \$ 4,858,719 | \$ 1,219,289 |
| Grand Total - General Government | | \$ 6,083,504 | \$ 1,983,719 | \$ 2,878,853 | \$ 4,862,572 | \$ 1,220,932 |

General Government-Veolia Actual Expenditures



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

| | <u>Budget Estimates</u> | <u>Year to Date Actual</u> | <u>Projection based on Actuals</u> | <u>Estimated Annual</u> | <u>Budget vs. Actual</u> |
|-------------------------------------|------------------------------|--------------------------------|--|-----------------------------|------------------------------|
| Resources | | | | | |
| Beginning Cash Balance | \$ 46,156 | \$ 170,228 | | \$ 170,228 | \$ 124,072 |
| Transfers In | \$ 8,400,000 | \$ 5,500,000 | \$ 2,900,000 | \$ 8,400,000 | \$ - |
| Employee/Retiree/Cobra Premiums | 4,386,178 | 2,466,995 | 2,009,802 | 4,476,796 | 90,618 |
| Employer Premiums | 10,735,577 | 6,213,727 | 4,438,376 | 10,652,103 | (83,474) |
| Stop Loss Reimb | 1,199,284 | 282,196 | 976,993 | 1,259,188 | 59,904 |
| Refunds/Rebates/Interest | 277,439 | 467,624 | 150,333 | 617,957 | 340,518 |
| Total Resources | \$ 25,044,634 | \$ 15,100,769 | \$ 10,325,171 | \$ 25,576,273 | \$ 531,639 |
| Expenses | | | | | |
| Medical Claims | \$ 15,461,698 | \$ 8,154,295 | \$ 5,824,497 | \$ 13,978,792 | \$ (1,482,906) |
| Medical Claims covered by Stop Loss | 465,992 | - | 976,993 | 976,993 | 511,001 |
| Prescription Drug Claims | 6,229,037 | 3,509,719 | 2,506,942 | 6,016,661 | (212,376) |
| Dental Claims | 1,323,500 | 706,786 | 504,847 | 1,211,634 | (111,866) |
| Vision Claims | 165,487 | 89,521 | 63,944 | 153,465 | (12,022) |
| County Pharmacy | 320,000 | 159,005 | 113,575 | 272,580 | (47,420) |
| Employee Assistance Program | 21,224 | 14,149 | 10,107 | 24,256 | 3,032 |
| Medicare Supplement - Phys. Mutual | 917,592 | 616,148 | 385,093 | 1,001,241 | 83,649 |
| Total Claims | <u>\$ 24,904,530</u> | <u>\$ 13,249,625</u> | <u>\$ 10,385,997</u> | <u>\$ 23,635,622</u> | <u>\$ (1,268,908)</u> |
| Administration Fees & Other | 770,149 | 483,830 | 287,347 | 771,177 | 1,028 |
| Life/AD&D Premiums | 334,957 | 216,424 | 108,212 | 324,636 | (10,321) |
| Stop Loss Premiums | 908,350 | 742,342 | 371,171 | 1,113,513 | 205,163 |
| Total Admin/Premiums | <u>\$ 2,013,456</u> | <u>\$ 1,442,596</u> | <u>\$ 766,730</u> | <u>\$ 2,209,325</u> | <u>\$ 195,869</u> |
| Total Expenses | \$ 26,917,987 | \$ 14,692,221 | \$ 11,152,727 | \$ 25,844,948 | \$ (1,073,038) |
| Ending Cash Balance | <u>\$ (1,873,352)</u> | <u>\$ 408,548</u> | <u>\$ (827,555)</u> | <u>\$ (268,674)</u> | <u>\$ 1,604,678</u> |

Cash Balance-One Year Ago

\$ 1,602,811

Notes:

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

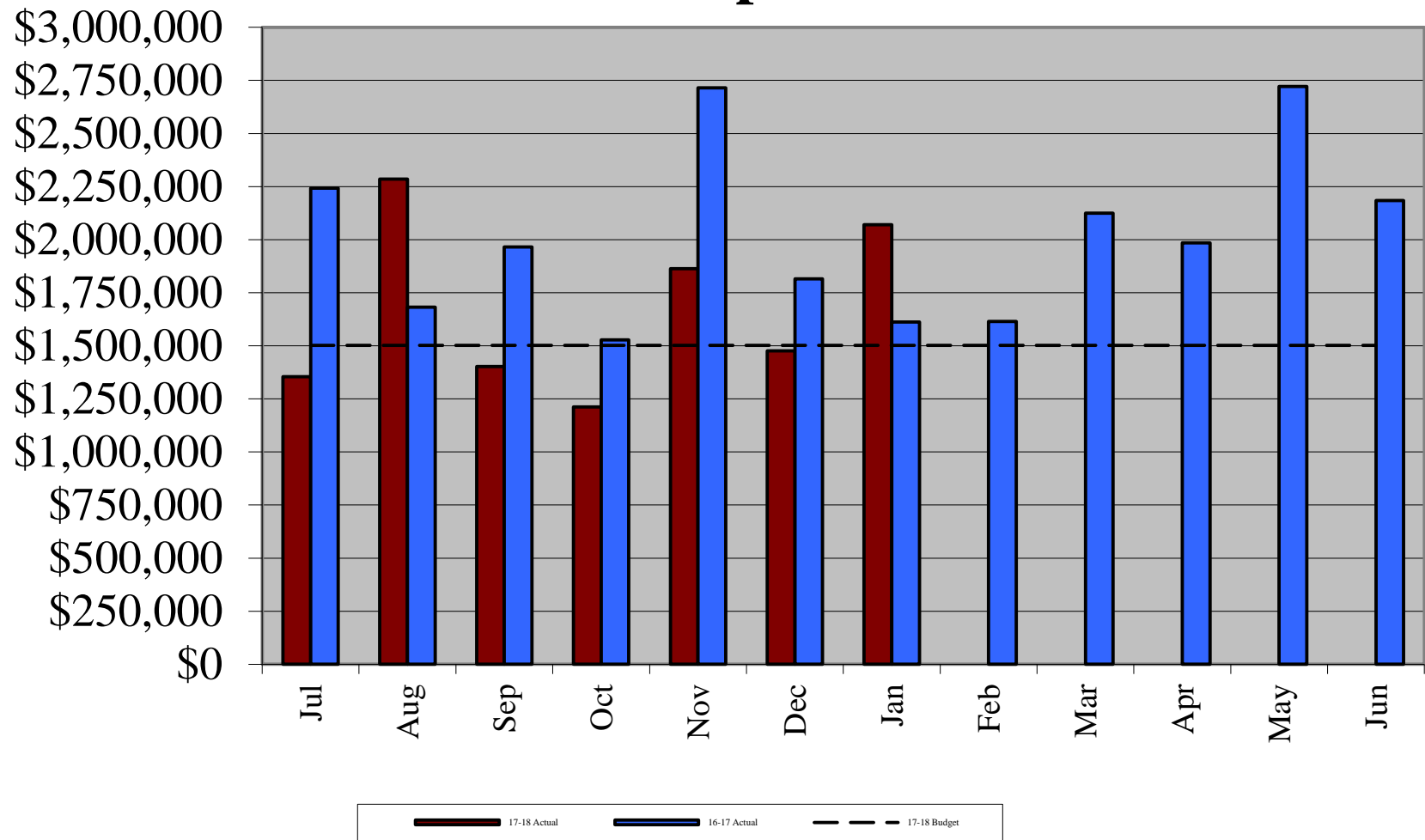
| | <u>Employee 2017</u> | <u>Employer 17-18</u> |
|--|----------------------|-----------------------|
| | \$168 | \$489 |
| | \$394 | \$1,148 |

Key Monthly Statistics:

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

| FY 17-18 | Monthly Budget | This Month | YTD Avg | High Month |
|------------------------------------|-----------------------|--------------------|--------------------|------------------------|
| Medical Claims | \$1,288,475 | \$ 1,440,671 | \$1,164,899 | \$1,550,305 (August) |
| Prescription Drug Claims | \$519,086 | 629,837 | \$501,388 | \$735,392 (August) |
| Total | <u>\$1,807,561</u> | <u>\$2,070,508</u> | <u>\$1,666,288</u> | |
| | 16/17 | This Month | 16/17 Avg | High Month |
| Prior Year 16-17 Comparison | Monthly Budget | This Month | 16/17 Avg | High Month |
| Medical Claims | \$1,053,738 | \$918,278 | \$1,336,477 | \$1,939,188 (November) |
| Prescription Drug Claims | \$503,984 | \$503,196 | \$568,687 | \$1,081,495 (July) |
| Total | <u>\$1,557,722</u> | <u>\$1,421,474</u> | <u>\$1,905,164</u> | |

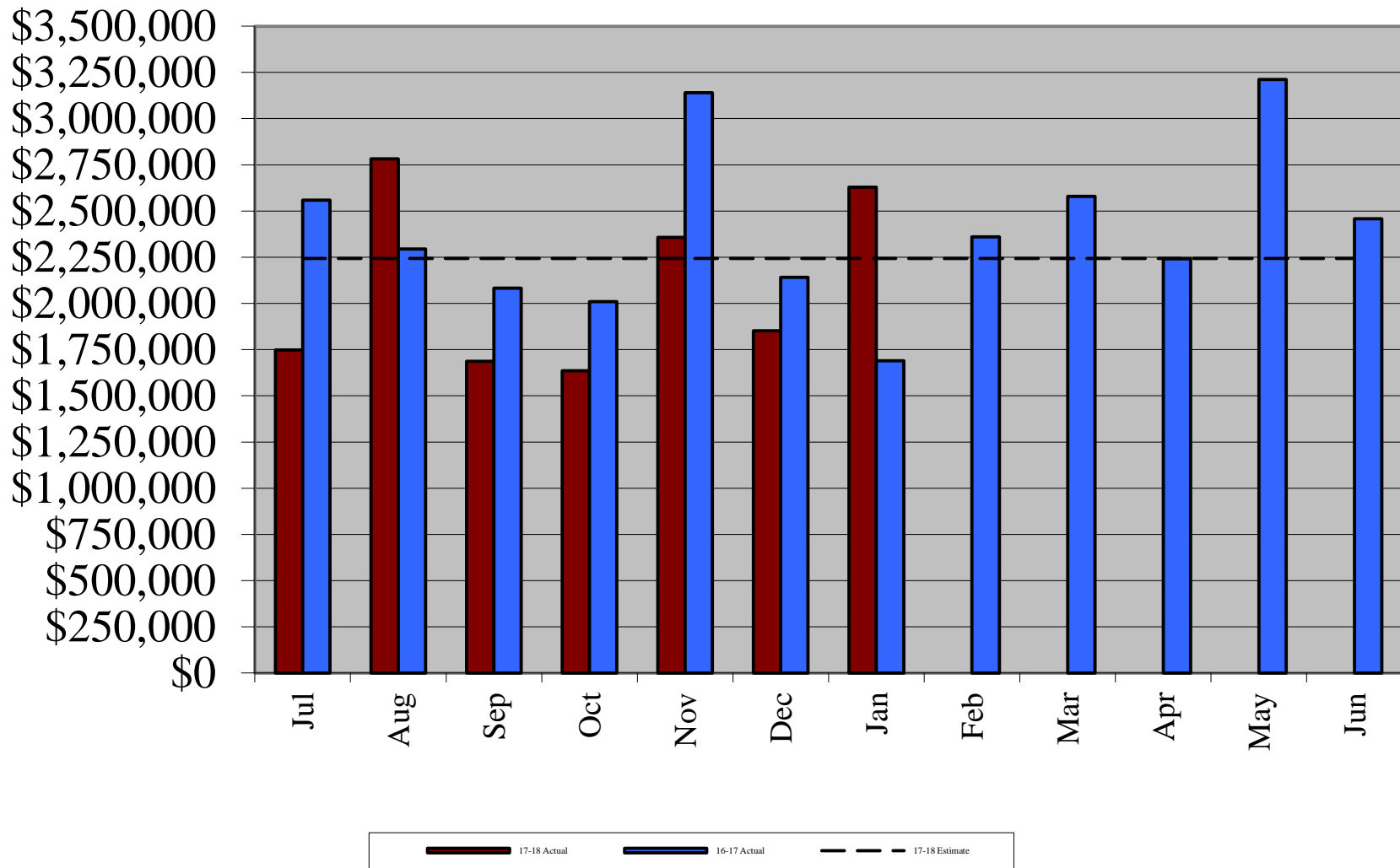
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2017-18
January 31, 2018

| | Annual | | | | January | | | |
|--|-----------------------|----------------------|-----------------------|---------------|-------------------------|-------------------------|-----------------------|---------------|
| | FY 17-18 Estimates | FY 16-17 Actuals | Inc (Dec) | % | FY 17-18 YTD Actuals | FY 16-17 YTD Actuals | Inc (Dec) | % |
| Resources | | | | | | | | |
| Beginning Cash Balance | \$ 46,156 | \$ 527,931 | \$ (481,775) | -91.3% | \$ 170,228 | \$ 527,931 | \$ (357,703) | -67.8% |
| Transfers In | \$ 8,400,000 | \$ 10,450,000 | \$ (2,050,000) | -19.6% | \$ 5,500,000 | \$ 7,400,000 | \$ (1,900,000) | -25.7% |
| Employer Premiums | 10,735,577 | 10,759,884 | (24,307) | -0.2% | 6,213,727 | 6,190,899 | 22,828 | 0% |
| Employee/Retiree/Cobra Premiums | 4,386,178 | 4,380,939 | 5,239 | 0.1% | 2,466,995 | 2,423,964 | 43,031 | 1.8% |
| Stop Loss Reimb | 1,199,284 | 2,368,551 | (1,169,267) | -49.4% | 282,196 | 644,465 | (362,269) | -56% |
| Refunds/Rebates/Subsidy | 277,438 | 452,348 | (174,910) | -38.7% | 467,622 | 333,572 | 134,050 | 40.2% |
| Interest Income | 1 | 1 | (0) | | 1 | - | 1 | |
| Total Resources | \$ 25,044,634 | \$ 28,939,656 | \$ (3,895,021) | -13.5% | \$ 15,100,769 | \$ 17,520,832 | \$ (2,420,062) | -13.8% |
| Expenses | | | | | | | | |
| Medical Claims | \$ 15,461,698 | \$ 16,037,729 | \$ (576,031) | -3.6% | \$ 8,154,295 | \$ 9,103,919 | \$ (949,624) | -10.4% |
| Medical claims covered by Stop Loss | 465,992 | 1,328,746 | (862,754) | | - | 190,690 | (190,690) | -100.0% |
| Prescription Drug Claims | 6,229,037 | 6,824,245 | (595,208) | -8.7% | 3,509,719 | 4,265,674 | (755,955) | -17.7% |
| Dental Claims | 1,323,500 | 1,284,970 | 38,530 | 3.0% | 706,786 | 555,737 | 151,049 | 27.2% |
| Vision Claims | 165,487 | 167,700 | (2,213) | -1.3% | 89,521 | 79,318 | 10,203 | 12.9% |
| County Pharmacy | 320,000 | 273,984 | 46,016 | 16.8% | 159,005 | 150,646 | 8,359 | 5.5% |
| Employee Assistance Program | 21,224 | 20,027 | 1,197 | 6.0% | 14,149 | 11,183 | 2,966 | 26.5% |
| Medicare Supplement | 917,592 | 914,498 | 3,094 | 0.3% | 616,148 | 530,179 | 85,969 | 16.2% |
| Misc Refunds/Reimb/Flex Acct | - | - | - | | - | - | - | 0% |
| Total Claims | \$ 24,904,530 | \$ 26,851,899 | \$ (1,947,369) | -7.3% | \$ 13,249,625 | \$ 14,887,347 | \$ (1,637,721) | -11.0% |
| Administration Fees & Other | 770,149 | 722,876 | 47,273 | 6.5% | 483,830 | 438,761 | 45,069 | 10.3% |
| Life/AD&D Premiums | 334,957 | 325,947 | 9,010 | 2.8% | 216,424 | 162,039 | 54,385 | 33.6% |
| Stop Loss Premiums | 908,350 | 868,706 | 39,644 | 4.6% | 742,342 | 429,873 | 312,469 | 72.7% |
| Total Admin/Premiums | \$ 2,013,456 | \$ 1,917,529 | \$ 95,927 | 5.0% | \$ 1,442,596 | \$ 1,030,674 | \$ 411,923 | 40.0% |
| Total Expenses | \$ 26,917,987 | \$ 28,769,427 | \$ (1,851,442) | -6.4% | \$ 14,692,221 | \$ 15,918,021 | \$ (1,225,798) | -7.7% |
| June Medical & Rx Claims held until July 1 | | | - | | | | | |
| Ending Cash Balance | \$ (1,873,351) | \$ 170,228 | \$ (2,043,579) | -1200% | \$ 408,548 | \$ 1,602,811 | \$ (1,194,264) | -74.5% |

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2018**

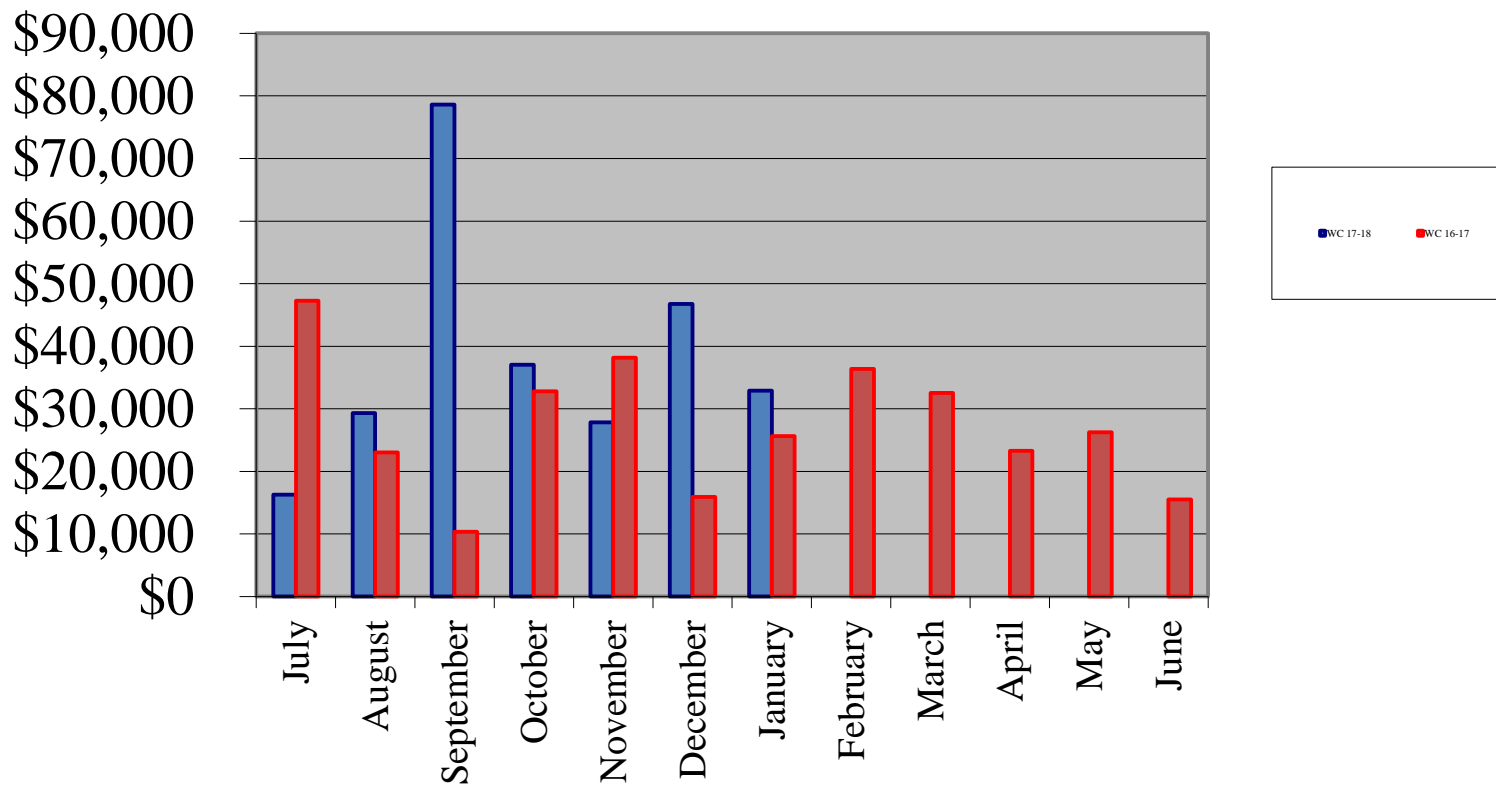
| | Workers Compensation Fund | | |
|----------------------------------|----------------------------------|---------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 185,714 | \$ 207,954 | \$ 22,240 |
| Sources: | | | |
| Interest Income | 1 | 1 | 0 |
| Reimbursed Premiums | 23,947 | 18,120 | (5,827) |
| Transfers/Supplements | 1,000,000 | 1,000,000 | - |
| Total Sources | \$ 1,209,662 | \$ 1,226,076 | \$ 16,414 |
| Expenditures: | | | |
| Claims | \$ 625,500 | \$ 268,759 | (356,741) |
| Stop loss/Admin Fees | 280,769 | 203,258 | (77,511) |
| Total Expenditures | \$ 906,269 | \$ 472,017 | \$ (434,252) |
| Ending Cash Balance | \$ 303,393 | \$ 754,058 | \$ 450,665 |
| Cash Balance-One Year Ago | | \$ 878,644 | |

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

| | Self Insurance | | |
|----------------------------------|-----------------------|-------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 125,094 | \$ 126,601 | \$ 1,507 |
| Sources: | | | |
| Interest Income | - | - | - |
| Transfers/Supplements | 20,000 | - | (20,000) |
| Reimbursement | | 937 | 937 |
| Total Sources | \$ 145,094 | \$ 127,538 | \$ (17,556) |
| Expenditures: | | | |
| Tort Claims | \$ 28,493 | \$ 1,232 | \$ (27,261) |
| Supportive Services | 16,262 | 59,840 | 43,578 |
| Total Expenditures | \$ 44,755 | \$ 61,073 | \$ 16,318 |
| Ending Cash Balance | \$ 100,340 | \$ 66,466 | \$ (33,873) |
| Cash Balance-One Year Ago | | \$ 139,128 | |

Workers Compensation Fund Claims



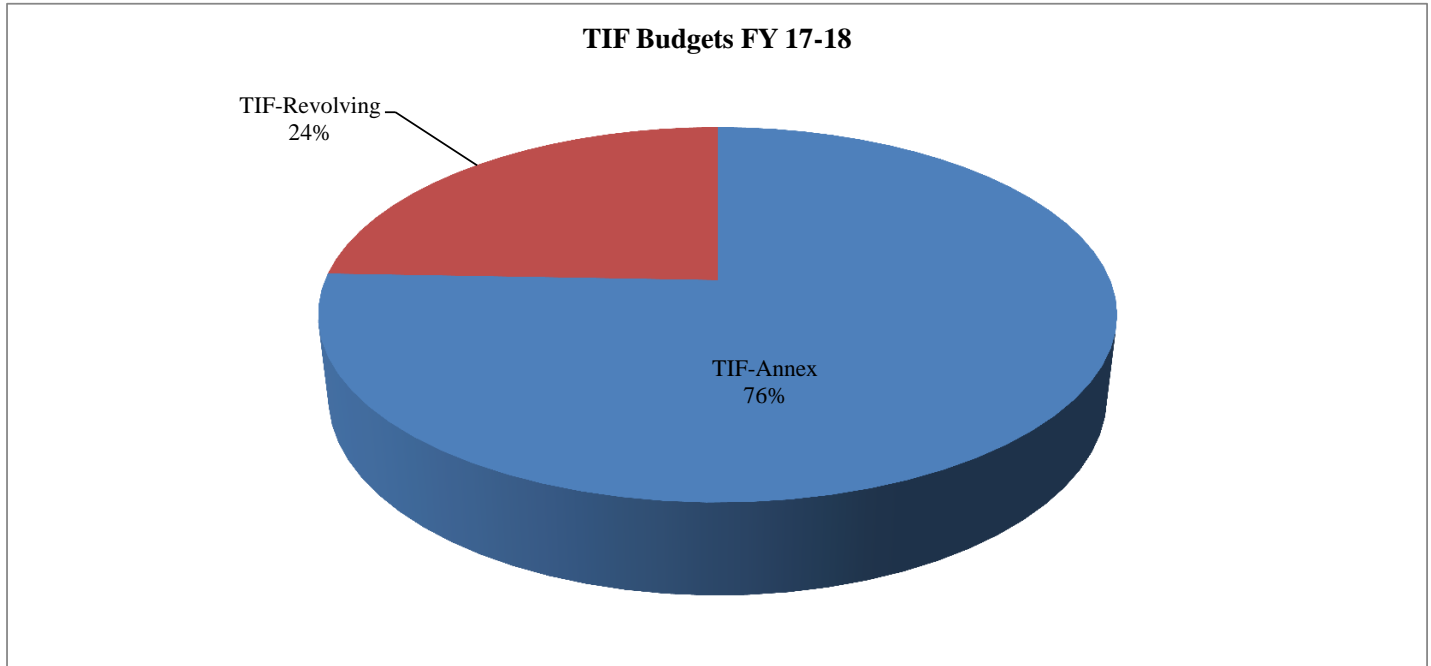
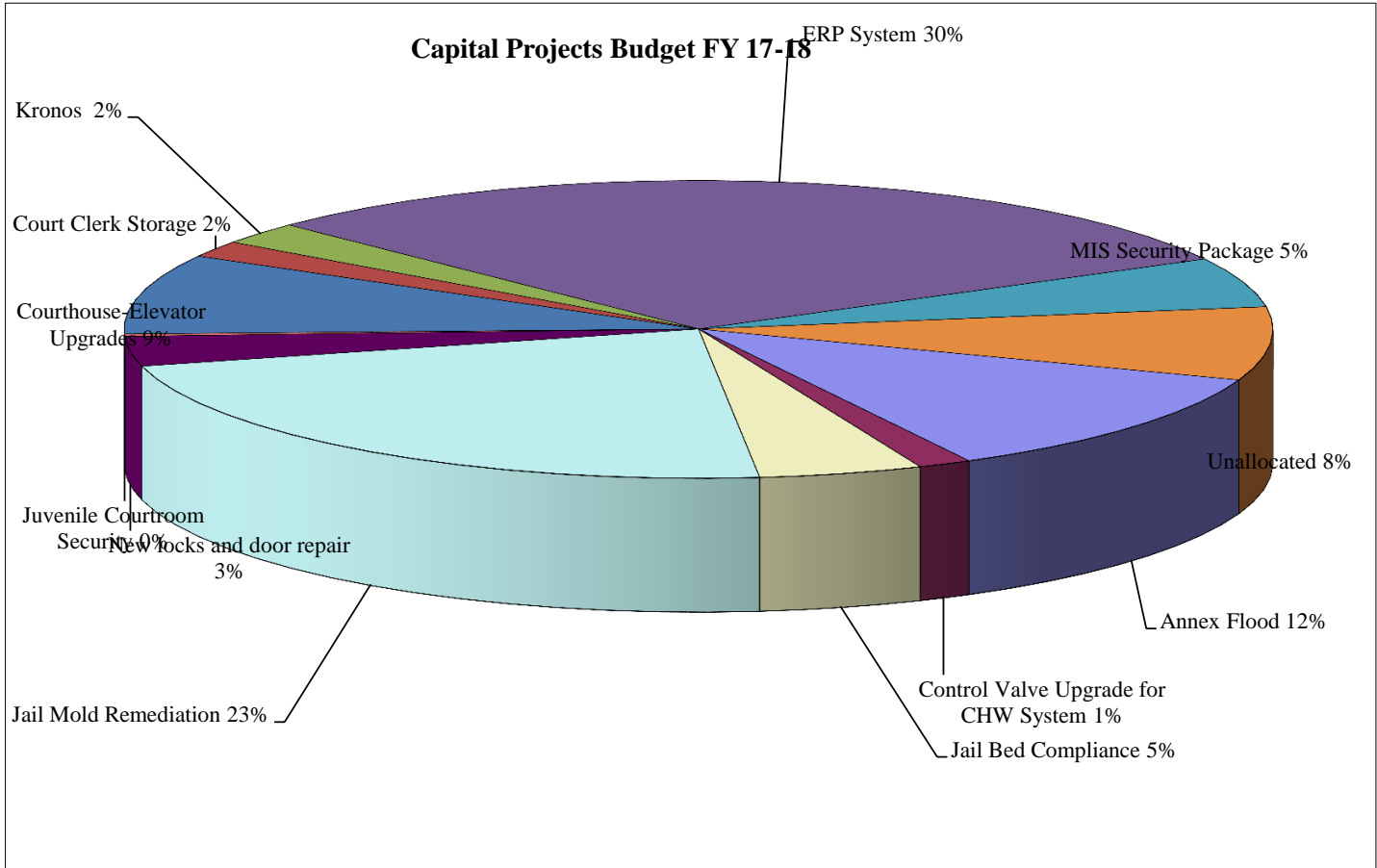
Capital Projects Budget Detail FY 2017-2018

| Ongoing Projects: Facilities | Date Approved by BB | Adopted Budget | Outstanding Encumbrances | Actual FY 17-18 Expense | Project Expense To Date | Available | Project Status |
|--|---------------------------|---------------------|-----------------------------|----------------------------|----------------------------|---------------------|-------------------|
| Annex | | | | | | | |
| Annex & Courthouse Flood | 2/16/2017 | 819,639 | \$ 440,638 | 30,501 | 73,087 | 305,913 | Pending |
| Control Valve Upgrade for CHW System | 6/15/2017 | 60,000 | | | | 60,000 | Pending |
| Jail Facility | | | | | | | |
| Jail Bed Compliance | 10/17/2013 | 185,000 | 184,020 | | - | 980 | Pending |
| Jail Mold Remediation-Kitchen/HVAC | 1/19/2017 | 912,712 | 495,900 | 293,274 | 413,396 | 3,417 | Pending |
| Jail Mold Remediation-Upper Floors | 12/21/2017 | 300,000 | 281,366 | | | 18,634 | |
| Juvenile | | | | | | | |
| New locks and door repair | 11/17/2016 | 130,000 | | 101,985 | 101,985 | 28,015 | Pending |
| Juvenile Courtroom Security | | 10,000 | | | 9,631 | 369 | Pending |
| Courthouse | | | | | | | |
| Elevator Drives Upgrade | 10/19/2017 | 100,000 | | 26,402 | 26,402 | 73,598 | Pending |
| Court Clerk Record Storage | | | | | | | |
| Storage Shelves, boxes & secure area | 1/17/2013 | 71,500 | | | 69,711 | 1,789 | Pending |
| Technology | | | | | | | |
| Kronos Implementation | 1/19/2012 | 97,000 | | | 83,528 | 13,472 | Pending |
| Tyler Munis-ERP System | 6/19/2014 | 1,201,680 | 120,646 | 883 | 853,988 | 227,046 | Pending |
| MIS Security Package | 3/19/2015 | 217,831 | | | 207,277 | 10,554 | Pending |
| | | | | | | - | |
| Unallocated Funds: | | | | | | | |
| Refinanced OIA Bonds earnings balance | 6/21/2012 | 20,469 | | | | 20,469 | |
| Unallocated Funds | | 470,058 | | | | 470,058 | |
| Total Ongoing Budgeted Capital Projects | | \$ 4,595,889 | \$ 1,522,570 | \$ 453,045 | \$ 1,839,003 | \$ 1,234,315 | |

TIF Projects:

| | | | | | | | |
|-------------------------------|-----------|---------------------|---------------------|---------------------|---------------------|---------------------|---------|
| TIF-Annex -319 | 6/11/2013 | \$ 3,558,665 | \$ 835,879 | \$ 278,211 | \$ 2,236,087 | 486,700 | Ongoing |
| TIF-Revolving -323 | 7/21/2016 | \$ 1,250,095 | \$ 179,206 | \$ 873,734 | \$ 1,001,459 | 69,430 | |
| Total Capital Projects | | \$ 9,404,649 | \$ 2,537,655 | \$ 1,604,990 | \$ 5,076,548 | \$ 1,790,445 | |

| | |
|----------------------------------|--------------------|
| Cash Balance at January 31, 2018 | \$4,331,027.47 |
| Temporary Transfers | 0.00 |
| | 4,331,027.47 |
| 17/18 Available Budget | 3,149,472.81 |
| 16/17 Available Budget | 1,178,627.48 |
| Total Budgeted Funds Available | 4,328,100.29 |
| Total Unappropriated Cash | \$ 2,927.18 |



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

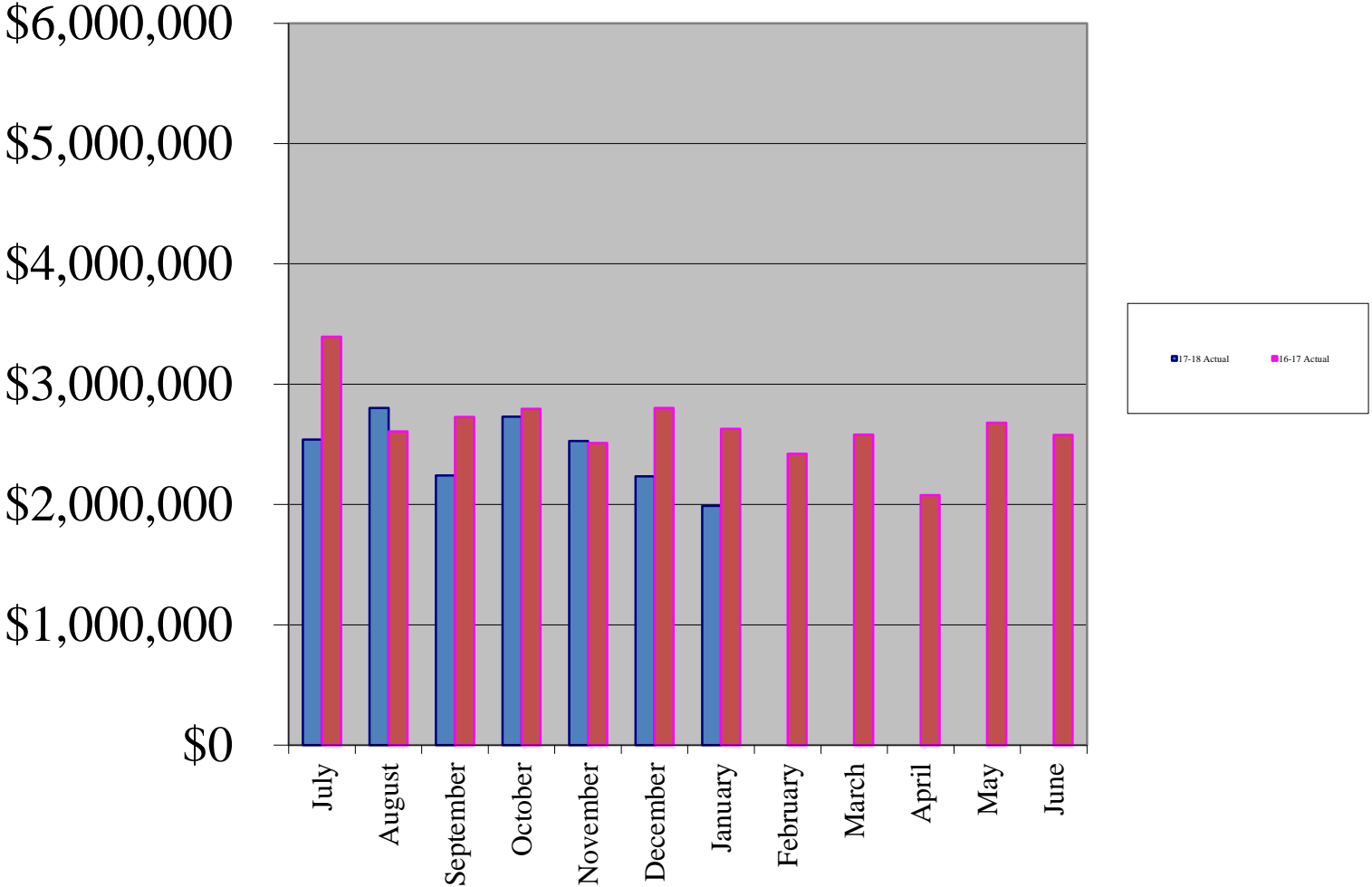
| Cost Center | Department | 2017-2018 Appropriations | January 2018 Actual Expenditures | Year to Date Actual Expenditures | Budget to Actual Variance | YTD Expenditures + Encumbrances | 17/18 Funds Available | 17/18 % Expended |
|--------------------|------------------------------|---------------------------------|---|---|----------------------------------|--|------------------------------|-------------------------|
| 1110 | Highway Cash-Dist #1 | \$6,445,772 | \$273,590 | \$2,192,566 | \$4,253,206 | \$3,019,103.48 | \$3,426,669 | 34.0% |
| 1110 | Highway Cash-Dist #2 | 7,272,607 | 222,728 | 2,214,032 | 5,058,575 | 2,799,008.95 | 4,473,598 | 30.4% |
| 1110 | Highway Cash-Dist #3 | 4,063,793 | 230,001 | 2,415,889 | 1,647,905 | 2,778,257.16 | 1,285,536 | 59.4% |
| 1111 | CBRI Fund | 3,268,956 | 8,081 | 166,043 | 3,102,913 | 476,291.68 | 2,792,664 | 5.1% |
| 1130 | Resale Property | 4,693,768 | 273,472 | 1,856,139 | 2,837,629 | 2,247,516.67 | 2,446,251 | 39.5% |
| 1140 | Treasurer Mortgage Fee | 235,880 | 6,248 | 92,491 | 143,390 | 102,738.00 | 133,142 | 39.2% |
| 1150 | County Clerk Lien Fee | 143,941 | 1,759 | 24,993 | 118,947 | 46,589.40 | 97,351 | 17.4% |
| 1151 | UCC Central Filing Fund | 677,028 | 40,394 | 436,037 | 240,991 | 436,383.55 | 240,645 | 64.4% |
| 1152 | Records Mgmt & Preservation | 903,677 | 50,941 | 428,265 | 475,413 | 478,853.37 | 424,824 | 47.4% |
| 1160 | Sheriff Service Fee | 3,177,943 | 307,066 | 2,748,692 | 429,252 | 2,955,979.16 | 221,964 | 86.5% |
| 1161 | Sheriff Special Revenue | 5,517,896 | 454,866 | 3,472,663 | 2,045,233 | 3,900,608.35 | 1,617,288 | 62.9% |
| 1162 | Sheriff's Grant Fund | 850,234 | 18,907 | 189,041 | 661,192 | 226,103.30 | 624,130 | 22.2% |
| 1201 | Assessor Revolving Fee | 117,997 | 0 | 1,356 | 116,641 | 1,356.00 | 116,641 | 1.1% |
| 1231 | Juvenile Probation Fee | 158,553 | 4,415 | 30,620 | 127,933 | 78,335.00 | 80,218 | 19.3% |
| 1233 | Juvenile Grant Fund | 246,386 | 16,832 | 118,679 | 127,707 | 119,418.90 | 126,967 | 48.2% |
| 1240 | Planning Commission Fee | 557,900 | 36,226 | 212,727 | 345,173 | 222,105.20 | 335,795 | 38.1% |
| 1250 | Local Emergency Planning Com | 9,618 | 0 | 0 | 9,618 | 0.00 | 9,618 | 0.0% |
| 1251 | Emergency Mgmt Fund | 184,085 | 0 | 6,543 | 177,542 | 11,264.52 | 172,820 | 3.6% |
| 1260 | Community Service Fee | 162,185 | 4,752 | 35,757 | 126,427 | 61,889.63 | 100,295 | 22.0% |
| 1270 | Community Sentencing | 304,549 | 19,079 | 19,079 | 285,470 | 19,079.25 | 285,470 | 6.3% |
| 1280 | Drug Court Fund | 397,692 | 7,472 | 116,585 | 281,108 | 123,587.96 | 274,104 | 29.3% |
| 1282 | Mental Health Court Fund | 134,817 | 351 | 45,916 | 88,901 | 49,702.82 | 85,114 | 34.1% |
| 1290 | Shine Program | 115,789 | 11,440 | 90,646 | 25,143 | 92,058.86 | 23,731 | 78.3% |
| 1300 | MIS Special Revenue | 7,290 | 0 | 0 | 7,290 | 0.00 | 7,290 | 0.0% |
| Total | | \$39,648,356 | \$1,988,620 | \$16,914,758 | \$22,733,598 | \$20,246,231 | \$19,402,125 | 42.7% |

Year elapsed = 58%

Notes:

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

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2017-2018 Status Report
For the Period Ending January 31, 2018**

**17-18
YTD Actual**

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

Revenue:

| | |
|------------------------------|---------------------|
| Property Tax-Current & Prior | \$ 5,797,638 |
| Exempt Manufacturing Tax | 24,829 |
| Miscellaneous Property Tax | 29,211 |
| Interest Income | 13,048 |
| Bond Refinance Refunding | - |
| Total Revenue | \$ 5,864,726 |

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

| | |
|-----------------------|-----------------------|
| Principal | \$ (4,390,000) |
| Interest | (901,786) |
| Total Paid YTD | \$ (5,291,786) |

2014 GO Bonds- BNSF

| | |
|-----------------------|-----------------------|
| Principal | \$ (1,250,000) |
| Interest | (87,500) |
| Total Paid YTD | \$ (1,337,500) |

Total Bonds Combined

| | |
|--------------------------------|-----------------------|
| Principal | \$ (5,640,000) |
| Interest | (989,286) |
| Total Bond Payments YTD | \$ (6,629,286) |

Judgments

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

Total Expenditures

\$ (6,629,286)

Transfer In

\$ -

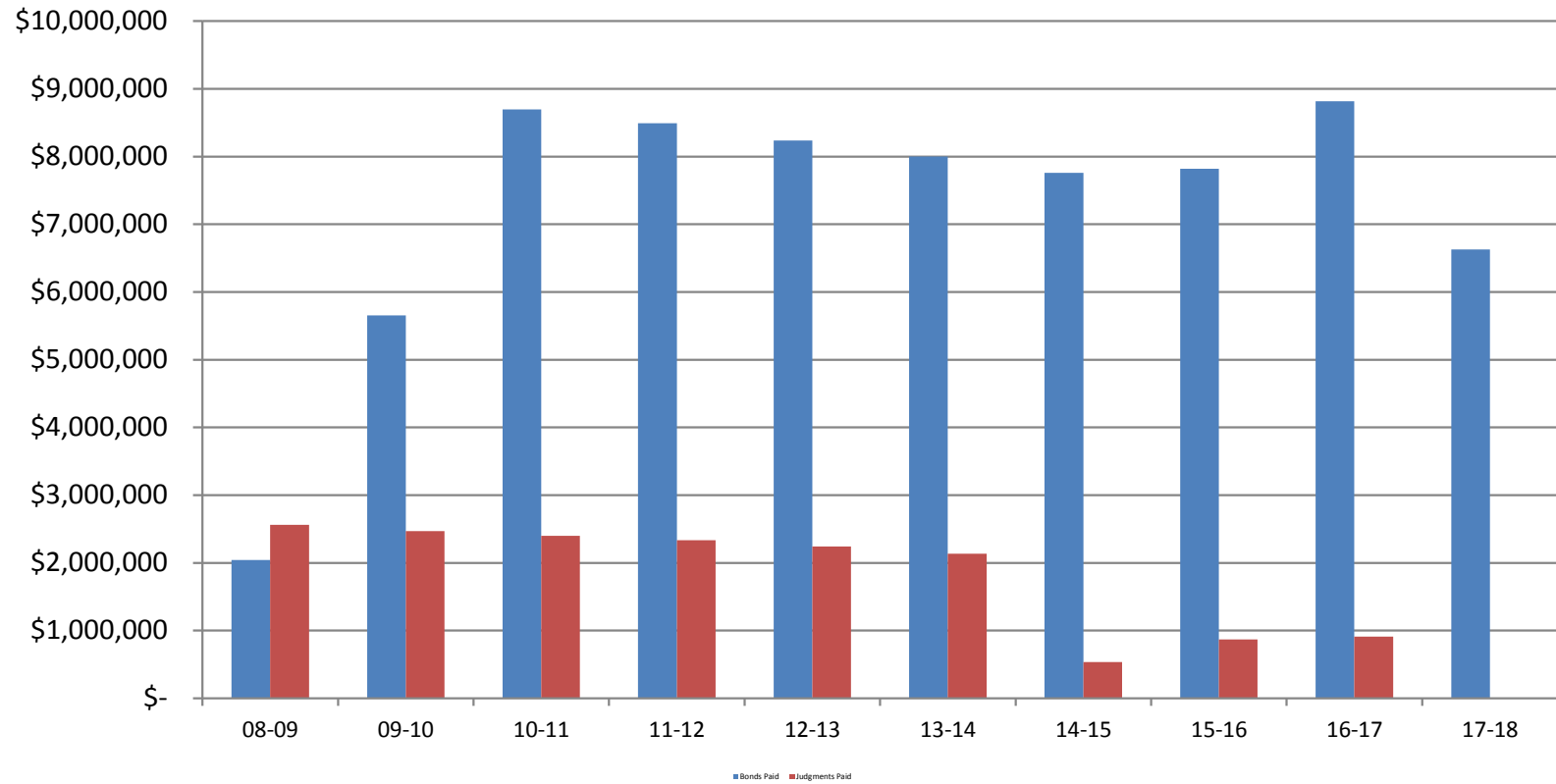
Ending Cash Balance

\$ 6,378,854

| Bonds | | |
|-------------------------|-------------------------|----------------------------|
| Original Balance | Payments to Date | Outstanding Balance |
| \$ 61,500,000 | \$ (35,120,000) | \$ 26,380,000 |
| 21,085,025 | (17,668,723) | 3,416,302 |
| \$ 82,585,025 | \$ (52,788,723) | \$ 29,796,302 |
| | | |
| \$ 10,000,000 | \$ (2,500,000) | \$ 7,500,000 |
| 1,100,000 | (575,000) | 525,000 |
| \$ 11,100,000 | \$ (3,075,000) | \$ 8,025,000 |
| | | |
| \$ 71,500,000 | \$ (37,620,000) | \$ 33,880,000 |
| 22,185,025 | (18,243,723) | 3,941,302 |
| \$ 93,685,025 | \$ (55,863,723) | \$ 37,821,302 |

| Principal Balance at 6-30-17 | Payments YTD | Principal Balance |
|-------------------------------------|---------------------|--------------------------|
| \$ 1,471,588 | \$ - | \$ 1,471,588 |
| \$ 1,471,588 | \$ - | \$ 1,471,588 |

Debt Service Fund Expenditures 10 Year History



**FY 17-18
General and Special Revenue Funds
for the month of January 2018**

Employees

| FT | PT | Dept | General Fund | Salaries | Benefits | Travel | M&O | Capital | Total |
|-------------|-----------|------|---------------------------|------------------------|------------------------|--------------------|------------------------|---------------------|------------------------|
| | | 110 | General Government | \$ 50.00 | \$ 351.49 | \$ - | \$ 505,156.47 | \$ - | \$ 505,557.96 |
| 3 | | 120 | County Commissioners | 26,315.64 | 7,393.36 | 1,800.00 | 180.00 | - | 35,689.00 |
| 29 | 2 | 130 | Assessor | 144,000.13 | 52,325.15 | 500.00 | 14,217.07 | 515.28 | 211,557.63 |
| 47 | | 140 | Assessor Revaluation | 202,417.81 | 78,558.55 | 2,103.75 | 48,189.12 | 1,266.49 | 332,535.72 |
| 11 | | 150 | Treasurer | 37,148.07 | 13,533.79 | 400.00 | 5,907.42 | 210.14 | 57,199.42 |
| 120 | 10 | 160 | Court Clerk | 402,723.12 | 150,208.45 | 400.00 | 1,408.15 | - | 554,739.72 |
| 30 | 1 | 170 | County Clerk | 146,824.96 | 49,959.64 | 400.00 | 8,220.53 | 1,188.90 | 206,594.03 |
| | | 180 | Excise & Equalization | 300.00 | 22.96 | - | - | - | 322.96 |
| | | 190 | County Audit | - | - | - | 62,704.14 | 208.14 | 62,912.28 |
| | | 200 | District Attorney-State | - | - | - | 7,018.20 | 1,397.18 | 8,415.38 |
| | | 210 | District Attorney -County | - | - | - | 5,104.91 | 403.29 | 5,508.20 |
| | | 230 | Public Defender | - | - | - | 3,458.38 | - | 3,458.38 |
| 4 | | 240 | Purchasing | 16,394.63 | 7,663.27 | - | 145.20 | 115.48 | 24,318.58 |
| 14 | 2 | 250 | Election Board | 57,712.75 | 20,062.95 | 1,662.63 | 6,008.40 | 208.08 | 85,654.81 |
| 6 | 1 | 260 | BOCC HR/Health & Safety | 30,627.73 | 11,001.58 | 18.19 | 1,593.55 | 128.19 | 43,369.24 |
| 3 | | 265 | Employee Benefits Dept | 17,671.87 | 6,790.10 | - | 564.81 | 382.27 | 25,409.05 |
| 17 | 2 | 270 | IT Department | 83,151.94 | 28,470.19 | 17.12 | 175,730.75 | 197.52 | 287,567.52 |
| 17 | | 280 | Facilities Management | 66,922.49 | 24,189.09 | - | 11,368.94 | 130.37 | 102,610.89 |
| | | 285 | Facilities-Custodial | - | - | - | 18,833.93 | - | 18,833.93 |
| | | 300 | Planning Commission | - | - | - | - | - | - |
| 13 | | 301 | Court Services | 42,109.13 | 17,593.89 | - | 120.00 | - | 59,823.02 |
| 543 | 11 | 500 | Sheriff | 1,426,643.67 | 586,597.37 | - | 786,212.40 | 1,778.11 | 2,801,231.55 |
| 137 | 4 | 520 | Juvenile Justice Bureau | 351,732.69 | 131,474.45 | 375.00 | 56,570.22 | 1,046.88 | 541,199.24 |
| 3 | | 550 | Emergency Management | 15,550.13 | 5,127.09 | 11.45 | 10,781.22 | - | 31,469.89 |
| 10 | 9 | 610 | Social Services | 50,076.67 | 15,720.31 | - | 81,300.97 | 1,339.35 | 148,437.30 |
| | | 710 | Free Fair | - | - | - | 20.20 | - | 20.20 |
| 3 | | 910 | District 1 | 21,141.37 | 6,845.44 | - | 3,107.86 | 196.00 | 31,290.67 |
| | | 920 | District 2 | 26,330.70 | 6,518.55 | - | 1,023.69 | 145.06 | 34,018.00 |
| 2 | 1 | 930 | District 3 | 17,465.57 | 6,116.56 | - | 549.25 | - | 24,131.38 |
| 5 | | 940 | County Engineer | 28,296.42 | 10,492.97 | 50.00 | 1,812.81 | 323.44 | 40,975.64 |
| 1017 | 43 | | Total General Fund | \$ 3,211,607.49 | \$ 1,237,017.20 | \$ 7,738.14 | \$ 1,817,308.59 | \$ 11,180.17 | \$ 6,284,851.59 |

| FT | PT | Fund | Special Revenue Funds | Salaries | Benefits | Travel | M&O | Capital | Total |
|------------|----------|------|------------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|------------------------|
| 31 | | 1110 | Highway Cash-District 1 | \$ 110,358.49 | \$ 47,852.92 | \$ - | \$ 82,807.06 | \$ 32,571.23 | \$ 273,589.70 |
| 30 | 1 | 1110 | Highway Cash-District 2 | 80,525.17 | 31,275.04 | 103.95 | 108,410.13 | 2,414.06 | 222,728.35 |
| 28 | | 1110 | Highway Cash-District 3 | 121,540.00 | 49,398.20 | - | 45,876.77 | 13,186.06 | 230,001.03 |
| | | 1111 | CBRI Fund | - | - | - | 8,080.60 | - | 8,080.60 |
| 27 | | 1130 | Resale Property Fund | 118,136.69 | 45,971.93 | - | 107,501.21 | 1,862.31 | 273,472.14 |
| 1 | | 1140 | Treasurer Mortgage Fee Fund | 2,650.00 | 1,637.67 | 300.00 | 1,532.33 | 127.80 | 6,247.80 |
| | | 1150 | County Clerk Lien Fee Fund | - | - | - | 1,759.29 | - | 1,759.29 |
| 8 | | 1151 | UCC Central Filing Fund | 27,555.30 | 9,338.79 | - | - | 3,500.00 | 40,394.09 |
| 4 | 1 | 1152 | Records Preservation Fund | 16,864.50 | 6,636.09 | - | 27,440.09 | - | 50,940.68 |
| 51 | | 1160 | Sheriff Serv Fee Fund | 162,882.43 | 73,935.39 | 1,133.17 | 68,875.40 | 239.70 | 307,066.09 |
| 62 | | 1161 | Sheriff Special Revenue Fund | 206,138.12 | 91,693.95 | 2,475.00 | 114,835.12 | 39,723.98 | 454,866.17 |
| 1 | | 1162 | Sheriff Grant Fund | 8,450.30 | 2,177.76 | - | - | 8,279.03 | 18,907.09 |
| | | 1201 | Assessor Revolving Fee Fund | - | - | - | - | - | - |
| | | 1231 | Juvenile Probation Fee Fund | - | - | - | 4,415.00 | - | 4,415.00 |
| 4 | | 1233 | Juvenile - Title IV-E | 11,239.63 | 5,391.87 | - | 200.01 | - | 16,831.51 |
| 4 | 2 | 1240 | Planning Commission Fee Fund | 21,552.50 | 7,326.22 | 2,358.37 | 4,752.79 | 236.18 | 36,226.06 |
| | | 1250 | Local Emergency Planning Com | - | - | - | - | - | - |
| | | 1251 | Emergency Mgmt Fund | - | - | - | - | - | - |
| | | 1260 | Community Service Fee | - | - | - | 4,498.76 | 253.46 | 4,752.22 |
| | | 1270 | Community Sentencing | - | - | - | - | 19,079.25 | 19,079.25 |
| 2 | | 1280 | Drug Court Fund | 4,675.00 | 1,394.40 | - | 1,403.09 | - | 7,472.49 |
| | | 1282 | Mental Health Court Fund | - | - | - | 351.19 | - | 351.19 |
| 3 | | 1290 | SHINE Program Fund | 8,575.26 | 2,650.37 | - | 214.10 | - | 11,439.73 |
| 256 | 4 | | Total Special Revenue Funds | \$ 901,143.39 | \$ 376,680.60 | \$ 6,370.49 | \$ 582,952.94 | \$ 121,473.06 | \$ 1,988,620.48 |

| | | | | | | | | | |
|-------------|-----------|--|--------------|------------------------|------------------------|---------------------|------------------------|----------------------|------------------------|
| 1273 | 47 | | Total | \$ 4,112,750.88 | \$ 1,613,697.80 | \$ 14,108.63 | \$ 2,400,261.53 | \$ 132,653.23 | \$ 8,273,472.07 |
|-------------|-----------|--|--------------|------------------------|------------------------|---------------------|------------------------|----------------------|------------------------|

Category % of Total 49.7% 19.5% 0.2% 29.0% 1.6% 100.0%