

Oklahoma County
Monthly Financial Report
For Period Ending September 30, 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

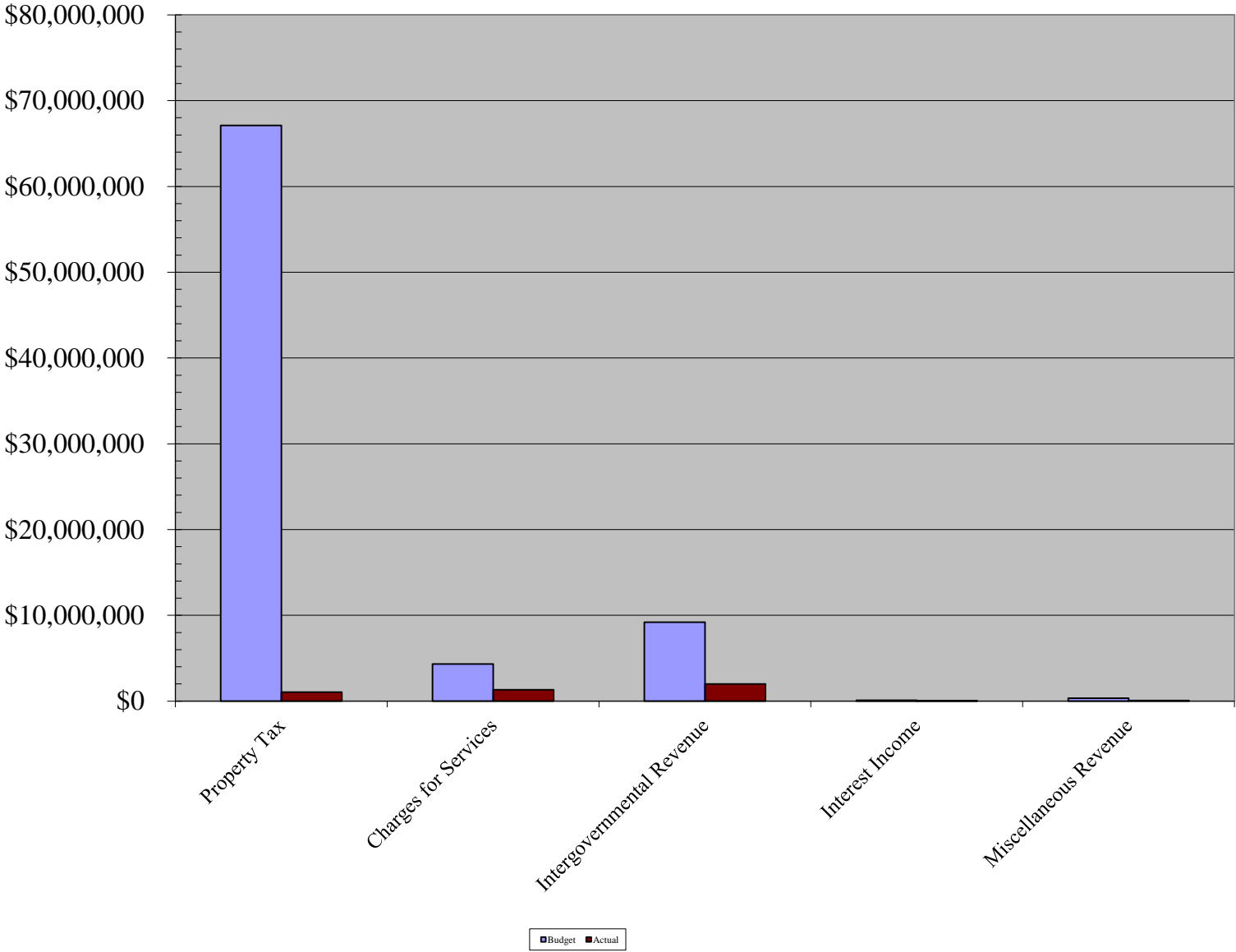
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending September 30, 2016**

	16-17 Amended Budget	16-17 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	\$ 9,356,366	\$ 9,356,366	\$ -	100.0%	
Reserved	4,102,800	4,102,800	-	100.0%	
Total Estimated Cash Balance	\$ 13,459,166	\$ 13,459,166	\$ -		
Revenue:					
Property Tax	\$ 67,119,673	\$ 1,061,115	\$ (66,058,558)	1.6%	1.6%
Charges for Services	4,318,361	1,326,944	(2,991,417)	30.7%	32.1%
Intergovernmental Revenue	9,204,762	1,986,004	(7,218,758)	21.6%	15.9%
Interest Income	100,000	26,025	(73,975)	26.0%	18.3%
Miscellaneous Revenue	344,056	71,455	(272,601)	20.8%	28.6%
Total Revenue	\$ 81,086,852	\$ 4,471,543	\$ (76,615,310)	5.5%	5.2%
Temporary Cash Transfer In	\$ -	\$ 11,000,000	\$ 11,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,397,000)	(3,800,000)	4,597,000		
16-17 Expenditures	\$ 82,046,218	\$ 15,066,463	\$ (66,979,755)	18.4%	24.4%
Prior Budget Year Expenditures	4,102,800	2,621,141	(1,481,659)	63.9%	51.7%
Total Expenditures	\$ 86,149,018	\$ 17,687,604	\$ (68,461,414)		
Cash Balance*	\$ 0	\$ 7,443,104	\$ 7,443,104		

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

16-17 General Fund Budget to Actual Revenue at September 30, 2016



**General Fund
FY 2016-2017
Actual Comparison**

	For the Month Ending September 30, 2016			
	16-17 September Actual	15-16 September Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 6,671,857	\$ 5,451,824	\$ 1,220,033	22.4%
Revenue:				
Property Tax	\$ 249,435	\$ 199,936	\$ 49,499	24.8%
Charges for Services	434,670	426,010	8,660	2.0%
Intergovernmental Revenue	963,466	625,537	337,929	54.0%
Interest Income	6,331	3,205	3,126	97.5%
Miscellaneous Revenue	27,421	28,845	(1,424)	-4.9%
Total Revenue	\$ 1,681,323	\$ 1,283,534	\$ 397,790	31.0%
Temporary Cash Transfers In	\$ 5,000,000	\$ 5,000,000	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
16-17 Expenditures	\$ 5,830,791	\$ 7,524,618	\$ (1,693,827)	-22.5%
Prior Budget Year Expenditures	79,286	133,607	(54,321)	
Total Expenditures	\$ 5,910,076	\$ 7,658,225	\$ (1,748,149)	-22.8%
Ending Cash Balance	\$ 7,443,104	\$ 4,077,132	\$ 3,365,972	82.6%

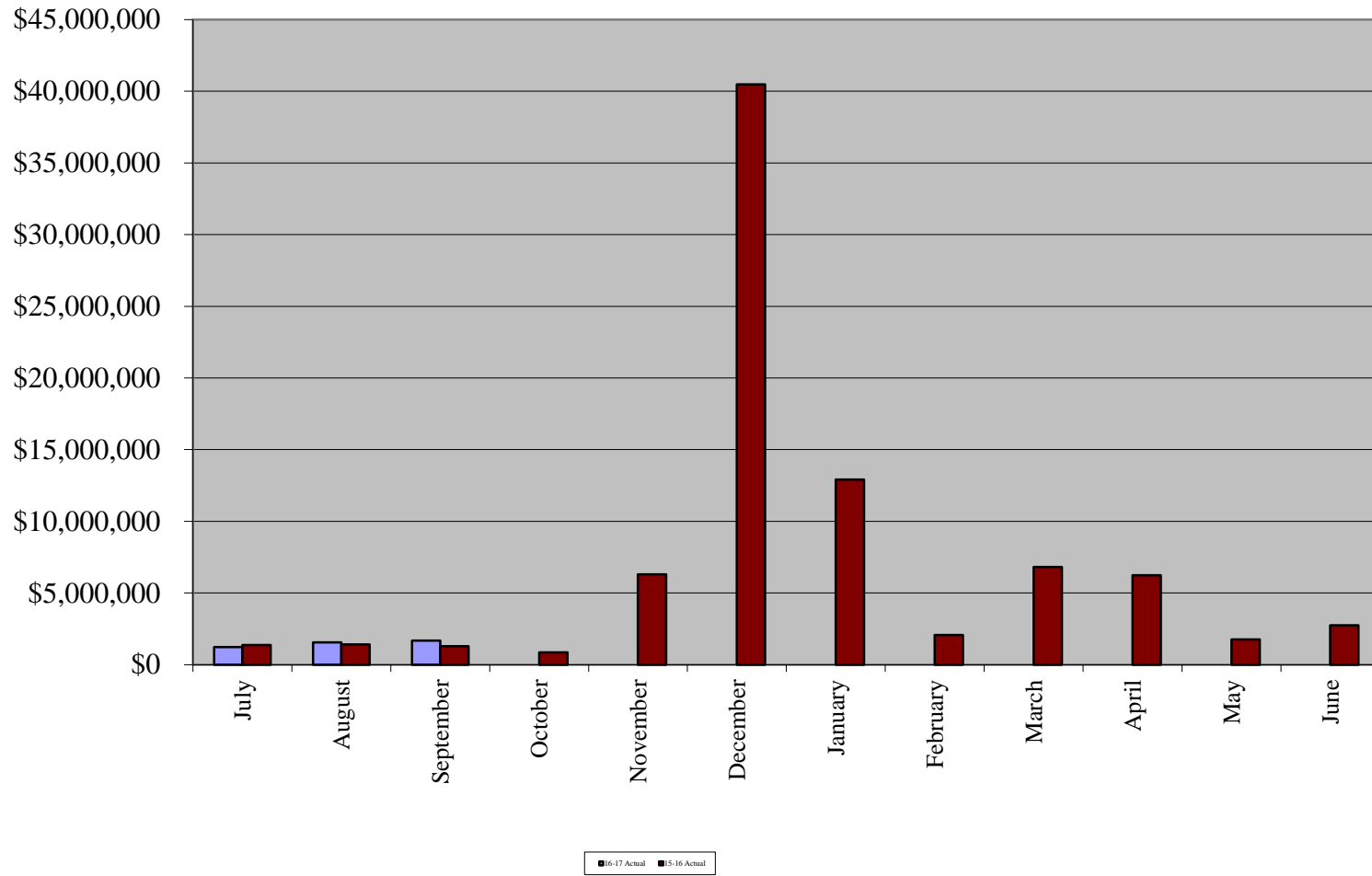
	For the Year to Date Period Ending September 30, 2016			
	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 13,459,166	\$ 10,309,311	\$ 3,149,855	30.6%
	\$ 1,061,115	\$ 1,021,388	\$ 39,727	3.9%
	1,326,944	1,381,558	(54,614)	-4.0%
	1,986,004	1,535,634	450,370	29.3%
	26,025	9,138	16,887	184.8%
	71,455	116,871	(45,416)	-38.9%
	\$ 4,471,543	\$ 4,064,589	\$ 406,954	10.0%
	\$ 11,000,000	\$ 13,000,000	\$ (2,000,000)	
	-	-	-	
	-	-	-	
	(3,800,000)	(3,500,000)	(300,000)	8.6%
	\$ 15,066,463	\$ 18,616,723	\$ (3,550,260)	-19.1%
	2,621,141	1,180,046	1,441,095	122.1%
	\$ 17,687,604	\$ 19,796,769	\$ (2,109,165)	-10.7%
Ending Cash Balance	\$ 7,443,104	\$ 4,077,132	\$ 3,365,972	82.6%

Note 1.)

	16-17 September Actual	15-16 September Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ -	\$ -	\$ -

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	(3,700,000)	(3,200,000)	(500,000)
	(100,000)	(300,000)	200,000
	-	-	-
	\$ (3,800,000)	\$ (3,500,000)	\$ (300,000)

General Fund Actual Revenue September 30, 2016



**FY 2016-17 General Fund Expenditures
Status Report**

Source: Appropriation Trial Balance (Oracle General Ledger)

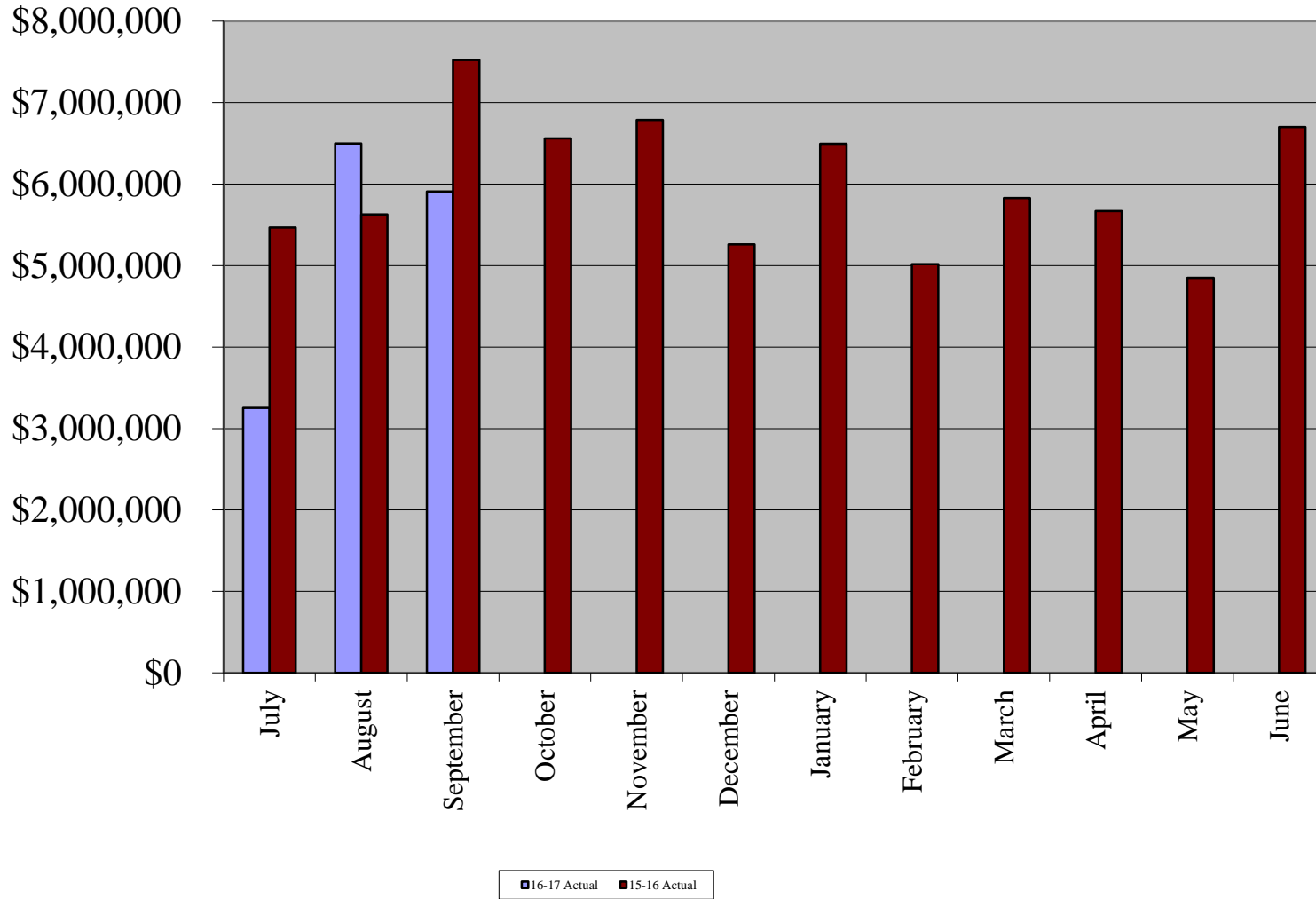
Cost Center	Department	2016-2017 Budget	September 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	16/17 % Expended	Prior Year % Expended
110	General Government	\$ 5,112,252	\$ 405,797	\$ 1,067,385	\$ 4,269,541	* \$ 4,044,867	\$ 4,151,416	\$ 960,836	20.9%	15.4%
120	County Commissioners	494,850	40,875	111,109	444,437	383,741	112,488	382,362	22.5%	24.8%
130	Assessor	2,458,036	186,721	507,654	2,030,618	1,950,382	555,541	1,902,495	20.7%	23.4%
140	Assessor Revaluation	4,272,021	291,248	827,780	3,311,120	3,444,241	1,113,918	3,158,103	19.4%	21.4%
150	Treasurer	599,755	67,659	123,325	493,298	476,430	216,993	382,762	20.6%	20.3%
160	Court Clerk	6,453,600	487,934	1,338,067	5,352,269	5,115,533	1,389,256	5,064,344	20.7%	24.5%
170	County Clerk	2,869,453	227,871	601,537	2,406,147	2,267,916	734,761	2,134,692	21.0%	24.1%
180	Excise & Equalization Bds	47,207	161	1,077	4,307	46,130	2,400	44,807	2.3%	3.2%
190	County Audit	647,743	34,992	40,749	162,996	606,994	389,372	258,371	6.3%	5.1%
200	District Attorney-State	150,000	5,228	16,713	66,851	133,287	46,063	103,937	11.1%	12.0%
210	District Attorney-County	72,398	5,153	10,074	40,295	62,324	32,297	40,101	13.9%	12.8%
230	Public Defender	51,420	802	4,151	16,603	47,269	22,086	29,334	8.1%	11.2%
240	Purchasing	301,510	24,492	66,760	267,042	234,750	75,074	226,436	22.1%	24.1%
250	Election Board	1,420,047	153,476	322,284	1,289,137	1,097,763	355,816	1,064,231	22.7%	21.3%
260	BOCC HR/Health & Safety	480,250	34,920	104,579	418,316	375,671	114,773	365,477	21.8%	22.1%
270	MIS	3,566,047	175,507	655,760	2,623,040	2,910,287	1,697,533	1,868,514	18.4%	18.1%
280	Facilities Management	1,354,342	98,192	280,487	1,121,947	1,073,855	360,020	994,322	20.7%	22.5%
285	Facilities Mgmt-Custodial	256,709	18,628	35,952	143,806	220,757	216,418	40,291	14.0%	16.2%
300	Planning Commission	-	-	-	-	-	-	0	0.0%	45.4%
310	Court Services	680,415	53,951	148,374	593,497	532,041	148,374	532,041	21.8%	27.7%
510	Sheriff	34,215,978	2,691,336	6,551,549	26,206,197	* 27,664,429	15,404,450	18,811,528	19.1%	29.2%
520	Juvenile Justice Bureau	6,798,123	512,184	1,477,879	5,911,515	5,320,244	1,766,707	5,031,416	21.7%	22.8%
550	Emergency Management	362,975	29,248	76,106	304,424	286,869	112,322	250,653	21.0%	20.9%
610	Social Services	1,965,568	119,304	291,122	1,164,488	1,674,446	549,200	1,416,368	14.8%	14.9%
710	Free Fair	62,245	10,556	10,658	42,633	51,587	23,839	38,406	17.1%	16.8%
810	OSU Extension	498,556	39,539	118,344	473,376	380,212	137,608	360,948	23.7%	20.5%
910	District 1	302,660	28,775	29,898	119,594	272,762	38,872	263,788	9.9%	26.8%
920	District 2	264,767	18,698	84,584	338,334	180,183	93,930	170,837	31.9%	33.8%
930	District 3	256,162	27,020	54,920	219,680	201,242	56,883	199,279	21.4%	31.5%
940	County Engineer	510,010	40,524	107,586	430,344	402,424	124,898	385,112	21.1%	23.2%
950	Economic Development	-	-	-	-	-	-	0	0.0%	0.0%
995	General Fund Reserve	5,521,119	-	-	-	5,521,119	-	5,521,119	0.0%	0.0%
Total		\$ 82,046,218	\$ 5,830,791	\$ 15,066,463	\$ 60,265,853	\$ 66,979,755	\$ 30,043,307	\$ 52,002,911	18.4%	24.4%

Year elapsed = 25.0%

Notes:

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

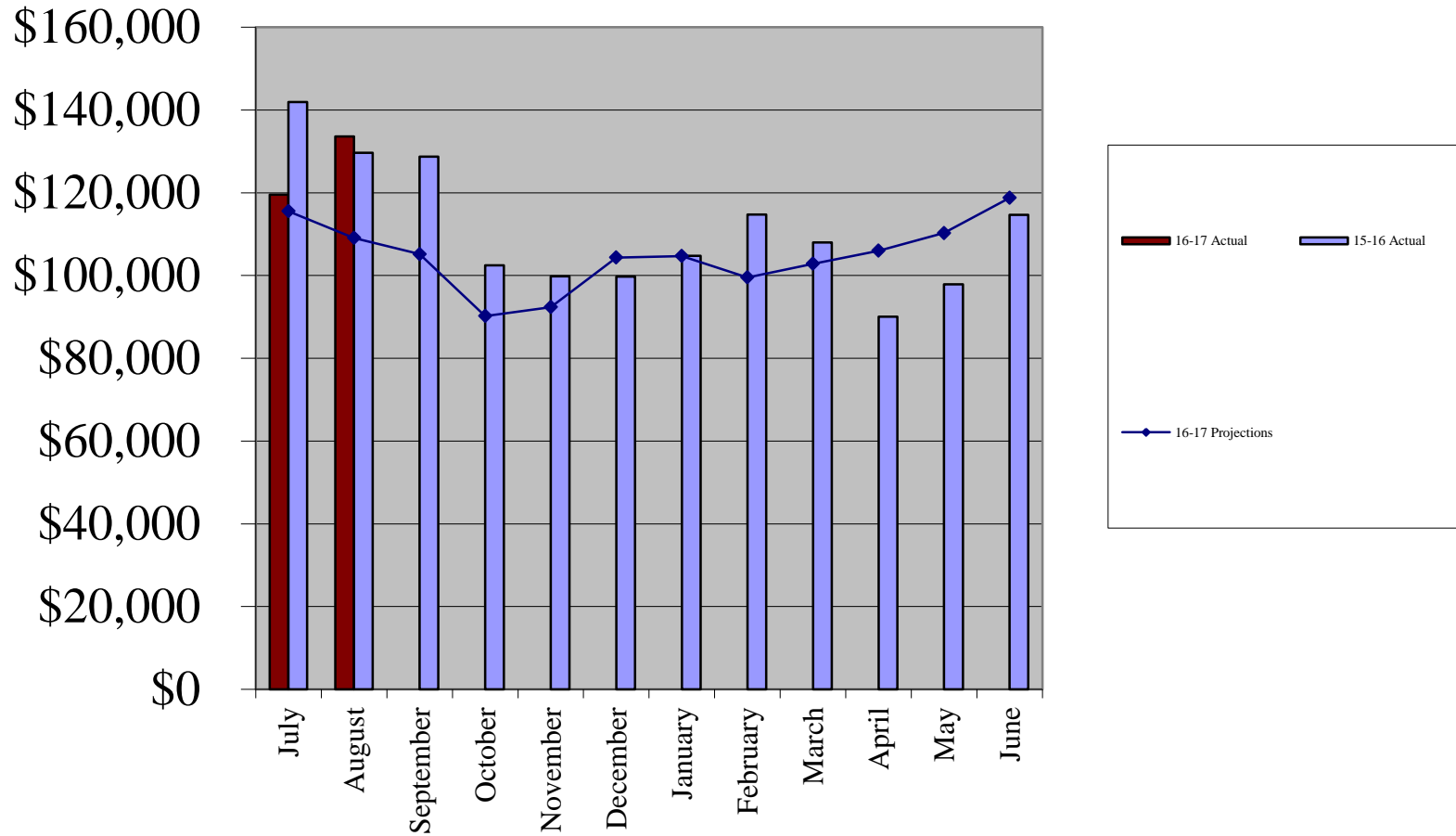
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2016-2017
September 30, 2016**

<u>Account</u>	<u>Description</u>	YTD				<u>Funds Available</u>
		<u>16-17 Approved Budget</u>	<u>Outstanding Requisitions/ Encumbrances</u>	<u>16-17 Year to Date Actual</u>	<u>Expenditures + Requisitions & Encumbrances</u>	
<u>Salaries and Benefits</u>						
	51002 Retirement Board Members	\$ 1,200		\$ 300	\$ 300	\$ 900
	52010 FICA - Retirement Board Members	92		23	23	69
	52032 Retirement paid by General Fund	4,208	2,434	1,043	3,477	731
	Total Salaries and Benefits	\$ 5,500	\$ 2,434	\$ 1,366	\$ 3,800	\$ 1,700
<u>Utilities</u>						
	54026 Heating and Cooling (Veolia)	\$ 1,258,753	\$ 696,901	\$ 253,099	\$ 950,000	\$ 308,753
	54023 Electricity (OG&E)	850,000	609,914	65,086	675,000	175,000
	54024 Sewer and Water(City of OKC)	803,000	624,354	60,646	685,000	118,000
	54022 Natural Gas(ONG)	24,000	19,781	819	20,600	3,400
	Utilities Subtotal	\$ 2,935,753	\$ 1,950,950	\$ 379,650	\$ 2,330,600	\$ 605,153
<u>Lease-Purchase Debt</u>						
	54455 Bond Administrative Fees	20,000		9,144	9,144	10,856
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 9,144	\$ 9,144	\$ 10,856
<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		6,623	6,623	877
	54017 CODA annual membership dues	2,000		2,400	2,400	(400)
	Memberships Subtotal	\$ 35,550	\$ -	\$ 32,896	\$ 32,896	\$ 2,654
<u>Other Operating Expenditures</u>						
	54451 District Attorney Civil Division Contract	\$ 607,371	\$ 455,528	\$ 151,843	\$ 607,371	\$ -
	54451 Outside legal services	150,000	55,613	44,387	100,000	50,000
	54019 Liability policies on equipment and property; blanket bonds	280,300		285,412	285,412	(5,112)
	54040 Publication of Commissioners Proceedings/Ads	36,000	12,000	6,862	18,862	17,138
	54102 ICB (county-occupied space) rent expense	124,000	70,843	30,358	101,201	22,799
	54102 Lincoln (county-occupied space) rent expense	250,000	145,969	62,558	208,527	41,473
	54103 Storage for Court Clerk records	113,400	89,994	27,981	117,975	(4,575)
	54109/54011 Postage Machine and Postage	9,000	7,500		7,500	1,500
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	268,170	31,830	300,000	100,000
	54455 Professional Services-Other		5,000		5,000	(5,000)
	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	17,301	2,699	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	1,035	345	1,380	-
	54456 Defined Benefit Fund Supplement	-			-	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,999	266	54	320	2,679
	Other Operating Subtotal	\$ 2,105,450	\$ 1,129,219	\$ 644,329	\$ 1,773,548	\$ 331,902
	Total Maintenance and Operations - 54000	\$ 5,096,753	\$ 3,080,169	\$ 1,066,019	\$ 4,146,188	\$ 950,565
<u>Capital Outlay</u>						
	55095 Computer Software	\$ 8,572			-	8,572
	55390 Copier Lease	1,428	1,428		1,428	-
	Total Capital Outlay - 55000	\$ 10,000	\$ 1,428	\$ -	\$ 1,428	\$ 8,572
	Grand Total - General Government	\$ 5,112,252	\$ 3,084,030	\$ 1,067,385	\$ 4,151,416	\$ 960,837

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
September 30, 2016**

	<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	\$ -	\$ 527,931		\$ 527,931	\$ 527,931
				\$ -	
Transfers In	\$ 7,400,000	\$ 3,700,000	\$ 3,700,000	\$ 7,400,000	\$ -
Premiums/Other	16,250,277	3,862,498	12,046,139	15,908,637	(341,640)
Stop Loss Reimb	-	222,609	-	222,609	222,609
Total Resources	\$ 23,650,277	\$ 8,313,039	\$ 15,746,139	\$ 24,059,177	\$ 408,900
Expenses					
Medical Claims	\$ 12,644,856	\$ 3,727,710	\$ 9,483,642	\$ 13,211,352	\$ 566,496
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	6,047,812	2,161,790	4,535,859	6,697,649	649,837
Dental Claims	1,439,467	203,414	1,017,068	1,220,482	(218,985)
Vision Claims	159,215	39,632	118,897	158,530	(685)
County Pharmacy	328,945	75,698	227,094	302,791	(26,154)
Employee Assistance Program	23,509	-	23,509	23,509	-
Medicare Supplement - Phys. Mutual	893,724	302,107	679,741	981,848	88,124
Total Claims	\$ 21,537,528	\$ 6,510,350	\$ 16,085,810	\$ 22,596,160	\$ 1,058,632
Administration Fees & Other	881,416	130,766	734,513	865,279	(16,137)
Life/AD&D Premiums	334,957	80,393	267,976	348,368	13,411
Stop Loss Premiums	896,376	215,307	717,691	932,998	36,622
Total Admin/Premiums	\$ 2,112,749	\$ 426,466	\$ 1,720,180	\$ 2,146,645	\$ 33,896
Total Expenses	\$ 23,650,278	\$ 6,936,816	\$ 17,805,990	\$ 24,742,806	\$ 1,092,529
Ending Cash Balance	\$ -	\$ 1,376,223	\$ (2,059,850)	\$ (683,628)	\$ (683,628)

Cash Balance-One Year Ago

\$ 1,703,068

Notes:

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

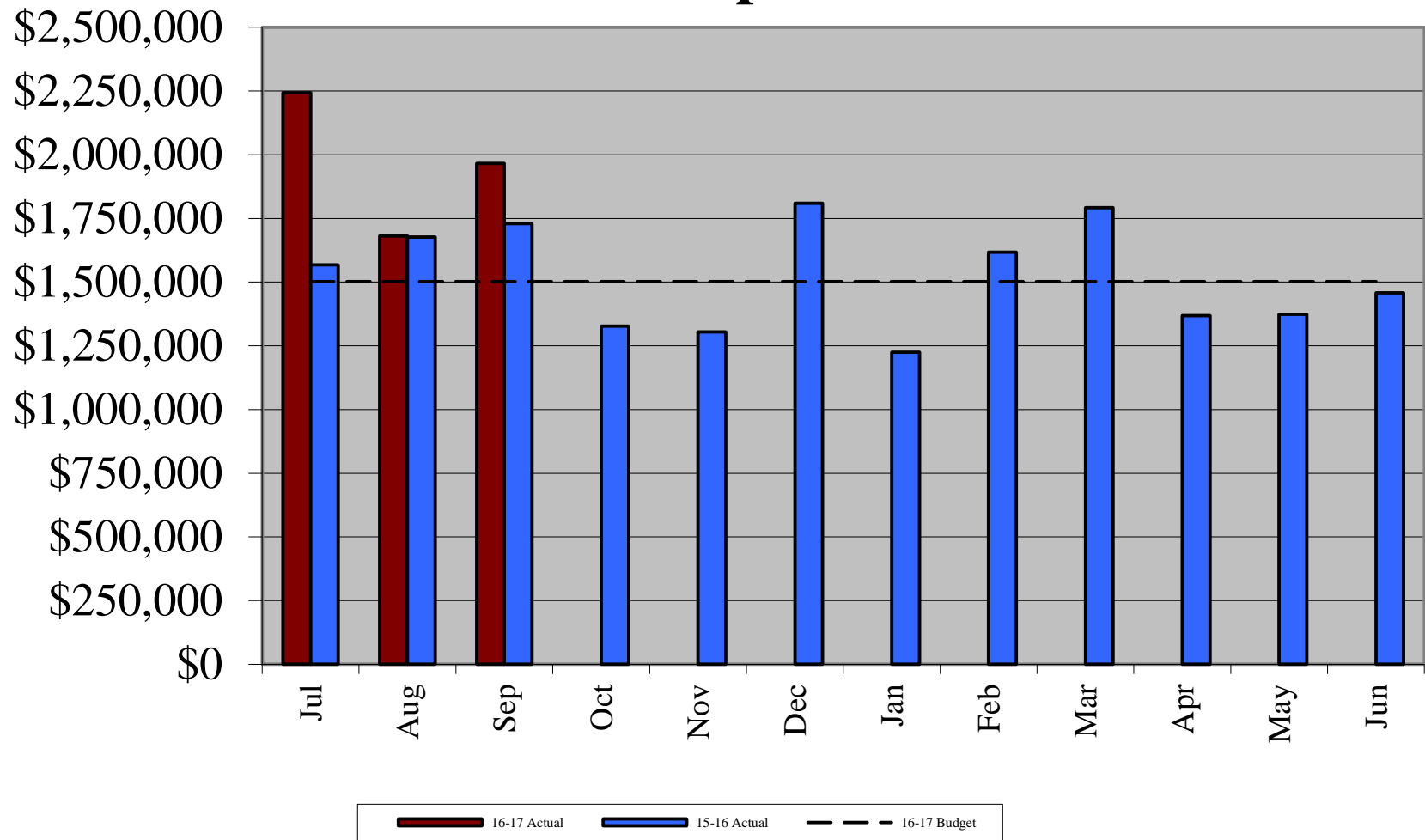
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

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 16-17	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,053,738	\$ 1,384,874	\$1,242,570	\$1,181,669 (September)
Prescription Drug Claims	\$503,984	580,493	\$720,597	\$1,081,495 (July)
Total	\$1,557,722	\$1,965,367	\$1,963,166	
Prior Year 15-16 Comparison				
	15/16 Monthly Budget	This Month	15/16 Avg	15-16 High Month
Medical Claims	\$1,114,186	\$1,071,594	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$658,242	\$459,535	\$734,931 (December)
Total	\$1,502,179	\$1,729,836	\$1,508,547	

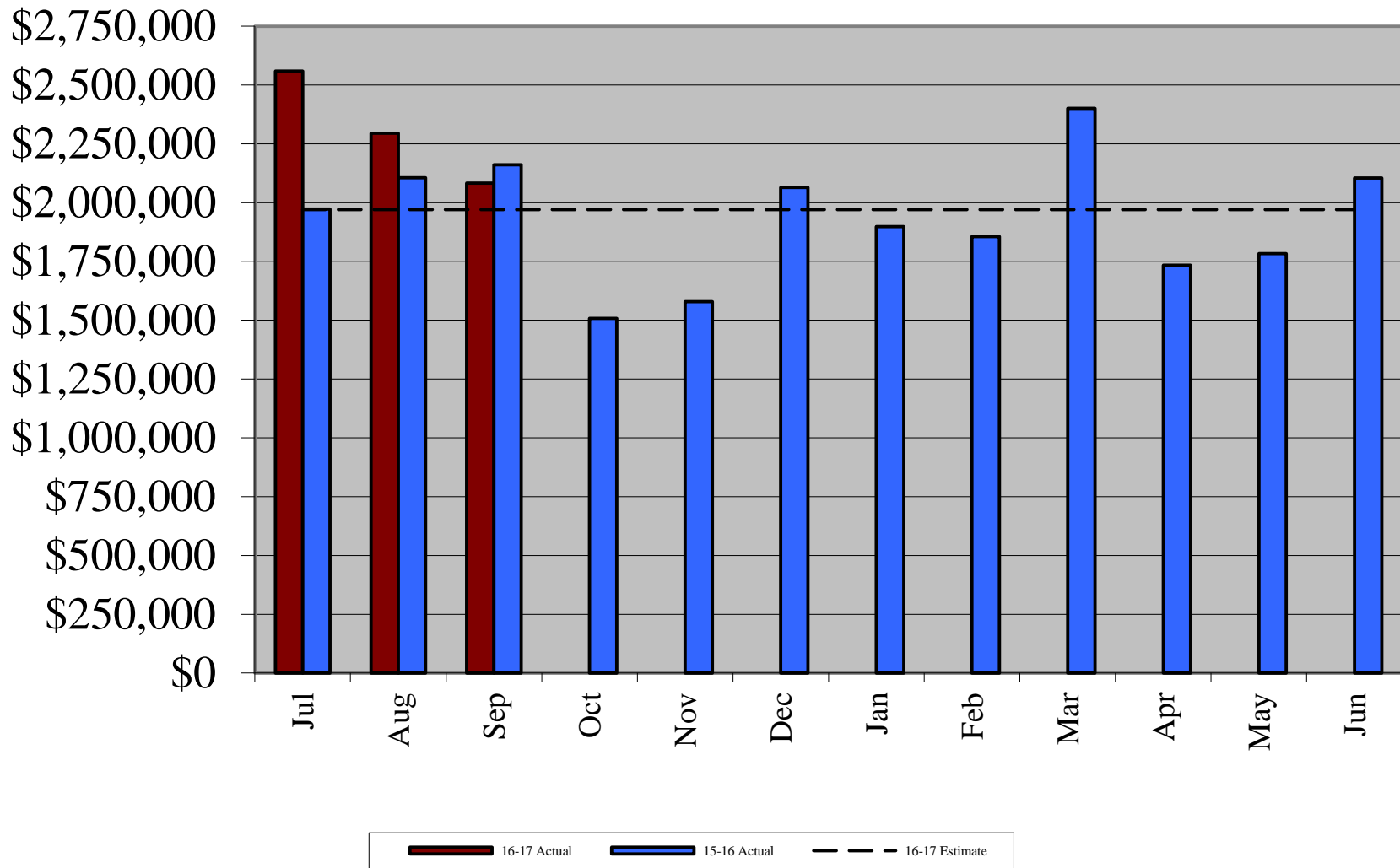
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2016-17
as of September 30, 2016

	Annual		Inc (Dec)	%	September		Inc (Dec)	%
	FY 16-17 Estimates	FY 15-16 Actuals			FY 16-17 YTD Actuals	FY 15-16 YTD Actuals		
Resources								
Beginning Cash Balance	\$ -	\$ 386,963	\$ (386,963)	-100.0%	\$ 527,931	\$ 386,963	\$ 140,968	36.4%
June Medical & Rx Claims held until July 1	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Transfers In	\$ 7,400,000	\$ 6,344,845	\$ 1,055,155	16.6%	\$ 3,700,000	\$ 3,200,000	\$ 500,000	15.6%
Employer Premiums	10,985,100	11,005,460	(20,360)	-0.2%	2,660,723	2,778,322	(117,599)	-4%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	1,145,646	1,149,091	(3,445)	-0.3%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	222,609	196,088	26,521	14%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	56,129	231,774	(175,645)	-75.8%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 8,313,038	\$ 7,942,239	\$ 370,800	4.7%
Expenses								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 3,727,710	\$ 3,274,721	\$ 452,989	13.8%
Medical claims covered by Stop Loss	-	569,671	(569,671)		-	-	-	#DIV/0!
Prescription Drug Claims	6,047,812	5,514,418	533,395	9.7%	2,161,790	1,699,437	462,353	27.2%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	203,414	265,940	(62,526)	-23.5%
Vision Claims	159,215	154,961	4,253	2.7%	39,632	23,207	16,425	70.8%
County Pharmacy	328,945	303,111	25,833	8.5%	75,698	81,057	(5,359)	-6.6%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	-	7,836	(7,836)	-100.0%
Medicare Supplement	893,724	870,512	23,212	2.7%	302,107	282,431	19,676	7.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 6,510,350	\$ 5,634,629	\$ 875,721	15.5%
Administration Fees & Other	881,416	624,783	256,633	41.1%	130,766	169,610	(38,844)	-22.9%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	80,393	110,648	(30,255)	-27.3%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	215,307	324,282	(108,975)	-33.6%
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 426,466	\$ 604,540	\$ (178,074)	-29.5%
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 6,936,816	\$ 6,239,170	\$ 697,647	11.2%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 1,376,222	\$ 1,703,068	\$ (326,847)	-19.2%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
September 30, 2016

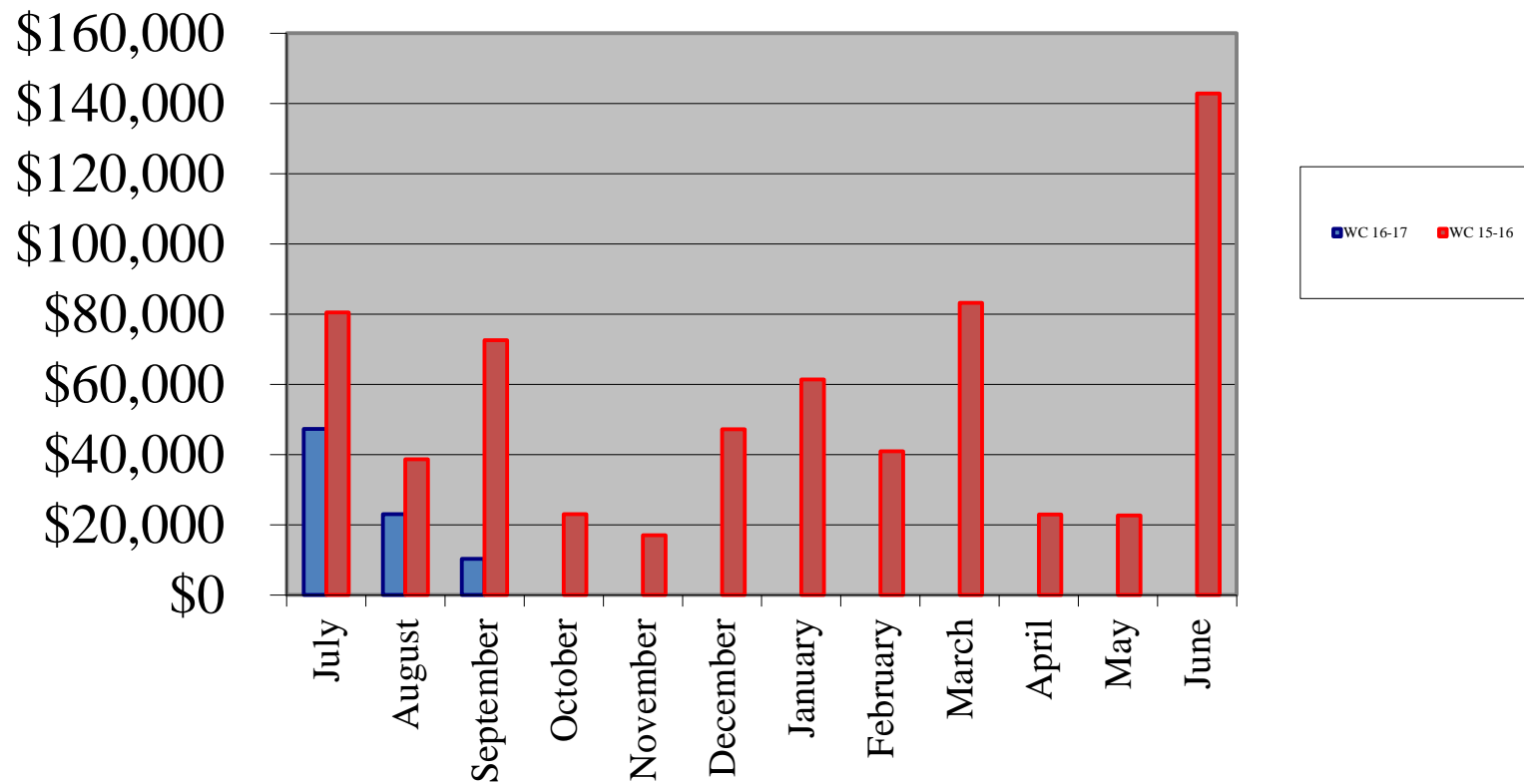
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	122	(96,873)
Transfers/Supplements	750,000	100,000	(650,000)
Total Sources	\$ 1,181,992	\$ 622,055	\$ (559,937)
Expenditures:			
Claims	\$ 832,801	\$ 80,657	(752,144)
Stop loss/Admin Fees	264,871	203,108	(61,762)
Total Expenditures	\$ 1,097,672	\$ 283,765	\$ (813,906)
Ending Cash Balance*	\$ 84,320	\$ 338,290	\$ 253,969
Cash Balance-One Year Ago		\$ 287,328	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 41,280	\$ 59,309	\$ 18,028
Sources:			
Interest Income	-	-	-
Transfers/Supplements	107,000	-	(107,000)
Reimbursement		-	-
Total Sources	\$ 148,280	\$ 59,309	\$ (88,972)
Expenditures:			
Tort Claims	\$ 24,248	\$ 1,078	\$ (23,170)
Supportive Services	23,856	2,117	(21,738)
Total Expenditures	\$ 48,104	\$ 3,195	\$ (44,909)
Ending Cash Balance*	\$ 100,178	\$ 56,114	\$ (44,063)
Cash Balance-One Year Ago		\$ 88,102	

Workers Compensation Fund Claims



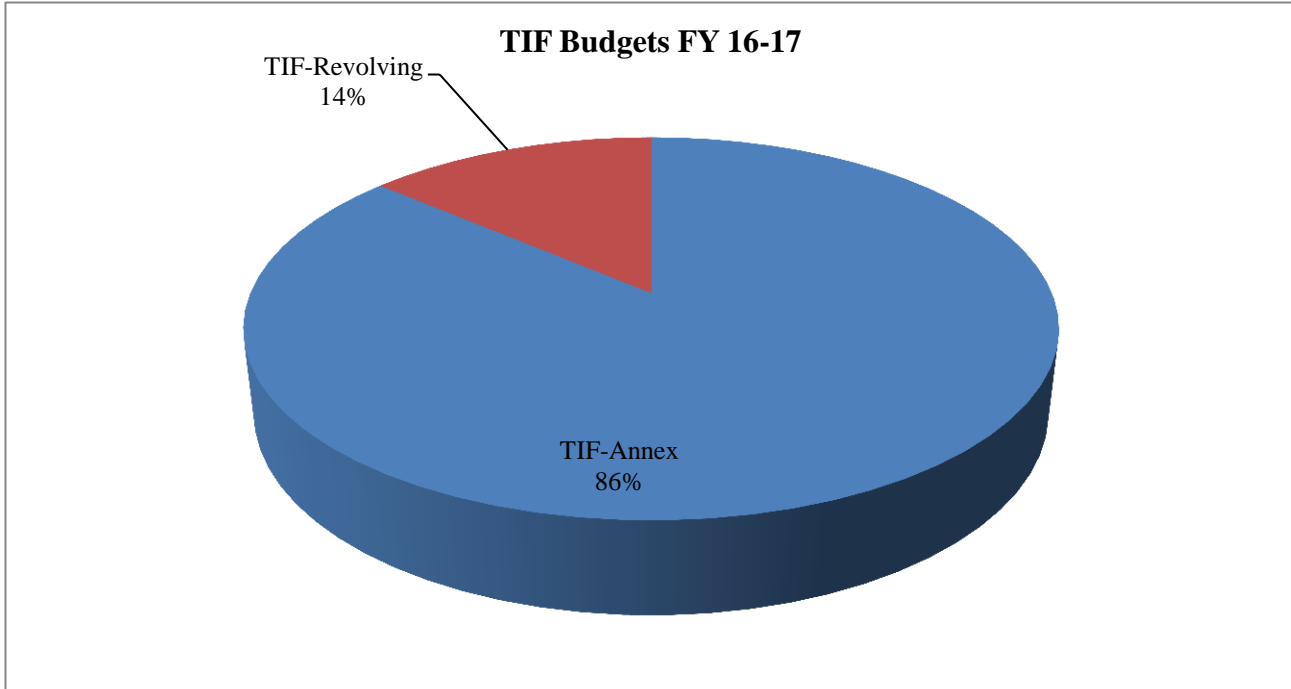
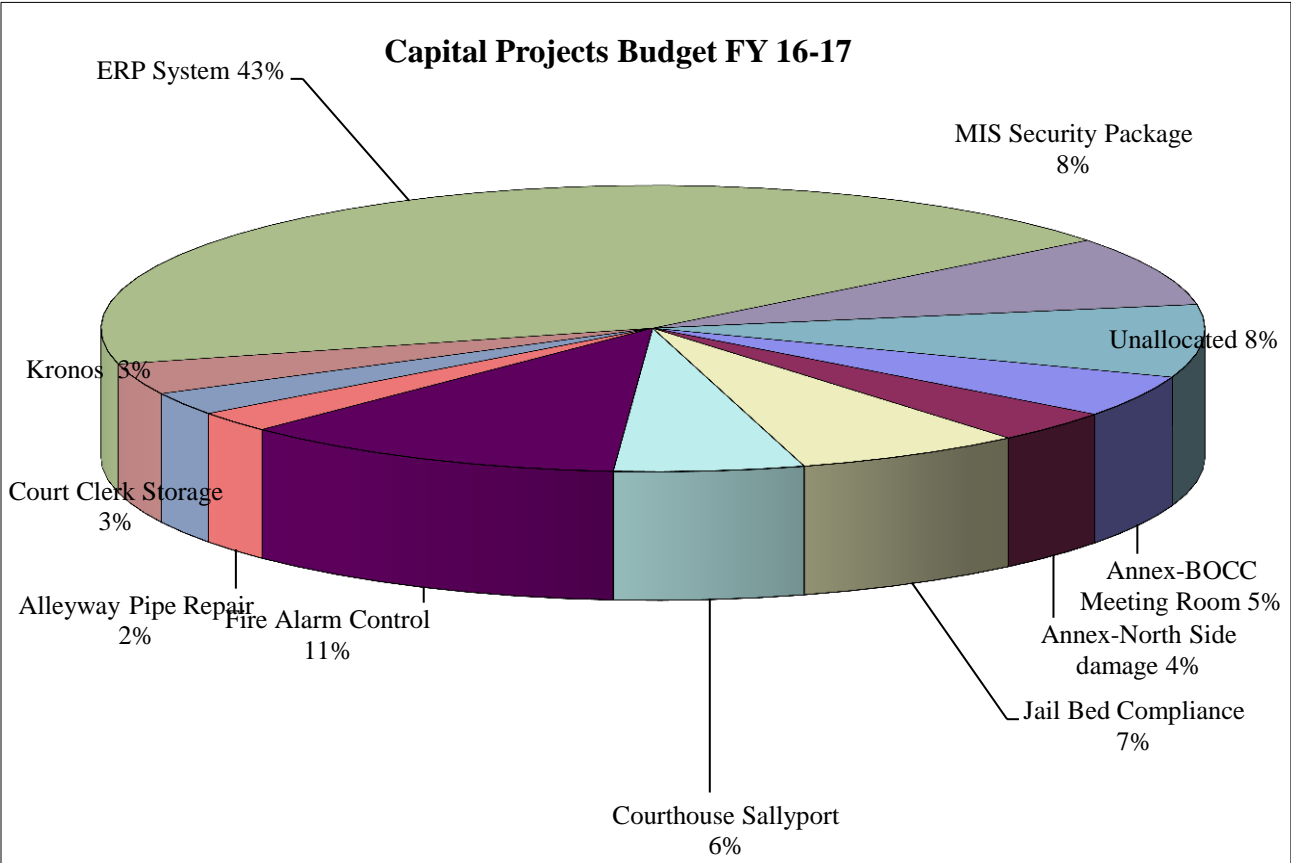
Capital Projects Budget Detail FY 2016-2017

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 16-17 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 94,818		\$ 82,413	(77,231)	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	313,861	24,365	19,192	\$ 248,557	40,938	Pending
Courthouse							
Sallyport Repairs	7/18/2013	153,490	4,128	83,595	100,095	49,267	Pending
Alleyway Pipe Repair	10/26/2015	65,000			49,183	15,817	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500	9,012		60,698	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	131,168	11,852	843,466	227,046	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		7,998				7,998	
Total Ongoing Budgeted Capital Projects		\$ 2,763,828	\$ 447,512	\$ 117,365	\$ 1,805,218	\$ 511,099	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,150,000	\$ 999,790	\$ 42,863	\$ 1,853,841	296,368	Ongoing
TIF-Revolving -323		\$ 500,000			\$ -	500,000	
Total Capital Projects		\$ 6,413,828	\$ 1,447,302	\$ 160,228	\$ 3,659,059	\$ 1,307,467	

Cash Balance at September 30, 2016	\$3,164,173.97
	<u>3,164,173.97</u>
16/17 Available Budget	1,363,163.01
15/16 Available Budget	1,391,605.94
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,754,768.95</u>
Total Unappropriated Cash	\$ 409,405.02



**FY 2016-17 Special Revenue Funds
Status Report**

Source: Appropriation Trial Balance (Oracle General Ledger)

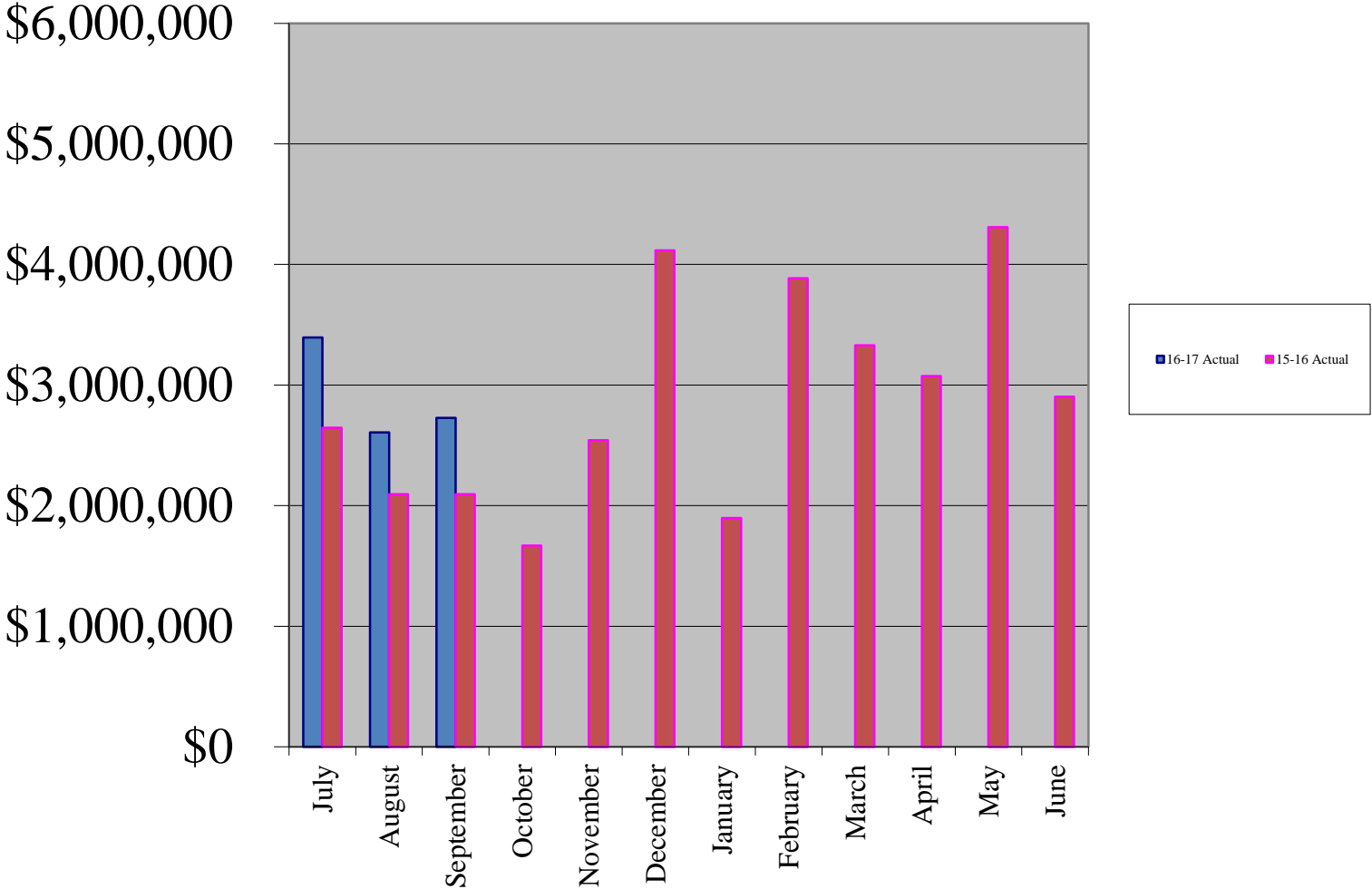
Cost Center	Department	2016-2017 Appropriations	September 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$4,909,227	\$429,391	\$1,923,583	\$7,694,333 *	\$2,985,644	\$2,208,606	\$2,700,621	39.2%
1110	Highway Cash-Dist #2	3,689,702	316,209	654,133	2,616,533	3,035,568	2,390,450	1,299,252	17.7%
1110	Highway Cash-Dist #3	3,210,308	365,805	1,579,919	6,319,675	1,630,389	900,566	2,309,742	49.2%
1111	CBRI Fund	3,321,247	4,636	51,037	204,146	3,270,211	3,014,174	307,073	1.5%
1130	Resale Property	4,735,818	473,176	792,819	3,171,275	3,942,999	3,262,993	1,472,825	16.7%
1140	Treasurer Mortgage Fee	204,964	58,670	95,154	380,618	109,810	74,485	130,479	46.4%
1150	County Clerk Lien Fee	67,277	299	35,892	143,569	31,384	26,130	41,147	53.4%
1151	UCC Central Filing Fund	363,776	52,533	237,560	950,239	126,216	66,638	297,138	65.3%
1152	Records Mgmt & Preservation	579,621	64,681	270,153	1,080,613	309,468	65,009	514,612	46.6%
1160	Sheriff Service Fee	2,616,516	546,011	1,654,971	6,619,885	961,544	587,354	2,029,162	63.3%
1161	Sheriff Special Revenue	4,145,086	205,666	941,778	3,767,112	3,203,308	2,180,169	1,964,917	22.7%
1162	Sheriff's Grant Fund	524,143	45,440	80,002	320,008	444,140	443,234	80,908	15.3%
1201	Assessor Revolving Fee	114,942	0	0	0	114,942	114,942	0	0.0%
1231	Juvenile Probation Fee	189,425	5,035	13,950	55,800	175,475	109,510	79,915	7.4%
1233	Juvenile Grant Fund	237,358	16,711	51,339	205,357	186,019	183,808	53,551	21.6%
1240	Planning Commission Fee	428,945	26,926	75,418	301,670	353,527	337,603	91,341	17.6%
1250	Local Emergency Planning Com	11,133	0	0	0	11,133	11,133	0	0.0%
1251	Emergency Mgmt Fund	276,363	0	37,795	151,179	238,568	229,963	46,400	13.7%
1260	Community Service Fee	97,470	3,693	19,227	76,908	78,242	51,010	46,460	19.7%
1270	Community Sentencing	387,768	0	36,607	146,428 *	351,161	330,379	57,389	9.4%
1280	Drug Court Fund	215,283	82,351	106,511	426,045	108,772	99,071	116,212	49.5%
1282	Mental Health Court Fund	54,147	11,054	16,776	67,103	37,371	18,060	36,087	31.0%
1290	Shine Program	174,872	20,553	56,171	224,684	118,701	115,108	59,764	32.1%
1300	MIS Special Revenue	5,340	0	0	0	5,340	5,340	0	0.0%
Total		\$30,560,729	\$2,728,838	\$8,730,796	\$34,923,183	\$21,829,933	\$16,825,735	\$13,734,994	28.6%

Year elapsed = 25%

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 2016-2017 Status Report
For the Period Ending September 30, 2016

16-17
YTD Actual

Beginning Cash Balance **\$6,454,543**

Revenue:

Property Tax-Current & Prior	\$ 131,444
Exempt Manufacturing Tax	13,973
Miscellaneous Property Tax	3,206
Interest Income	3,095
Total Revenue	\$ 151,717

Expenditures:

Bonds

2008 GO Bonds (GM Plant)	
Principal	\$ (4,390,000)
Interest	(708,688)
Total Paid YTD	\$ (5,098,688)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(100,000)
Total Paid YTD	\$ (1,350,000)

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(808,688)
Total Bond Payments YTD	\$ (6,448,688)

Judgments

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

Total Expenditures **\$ (6,448,688)**

Transfer In 0.00

Ending Cash Balance **\$ 157,572**

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	\$ (9,335,000)	\$ 785,000
3,057,501	(3,045,726)	11,775
\$ 13,177,501	\$ (12,380,726)	\$ 796,775
\$ 10,000,000	\$ (9,180,000)	\$ 820,000
2,975,596	(2,942,796)	32,800
\$ 12,975,596	\$ (12,122,796)	\$ 852,800
\$ 10,000,000	\$ (1,250,000)	\$ 8,750,000
1,100,000	(400,000)	700,000
\$ 11,100,000	\$ (1,650,000)	\$ 9,450,000
\$ 91,620,000	\$ (46,105,000)	\$ 45,515,000
28,218,122	(21,106,222)	7,111,900
\$ 119,838,122	\$ (67,211,222)	\$ 52,626,900

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

Debt Service Fund Expenditures 10 Year History

