

Oklahoma County  
Monthly Financial Report  
For Period Ending February 29, 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 ofCarolynn Caudill, County Clerk

















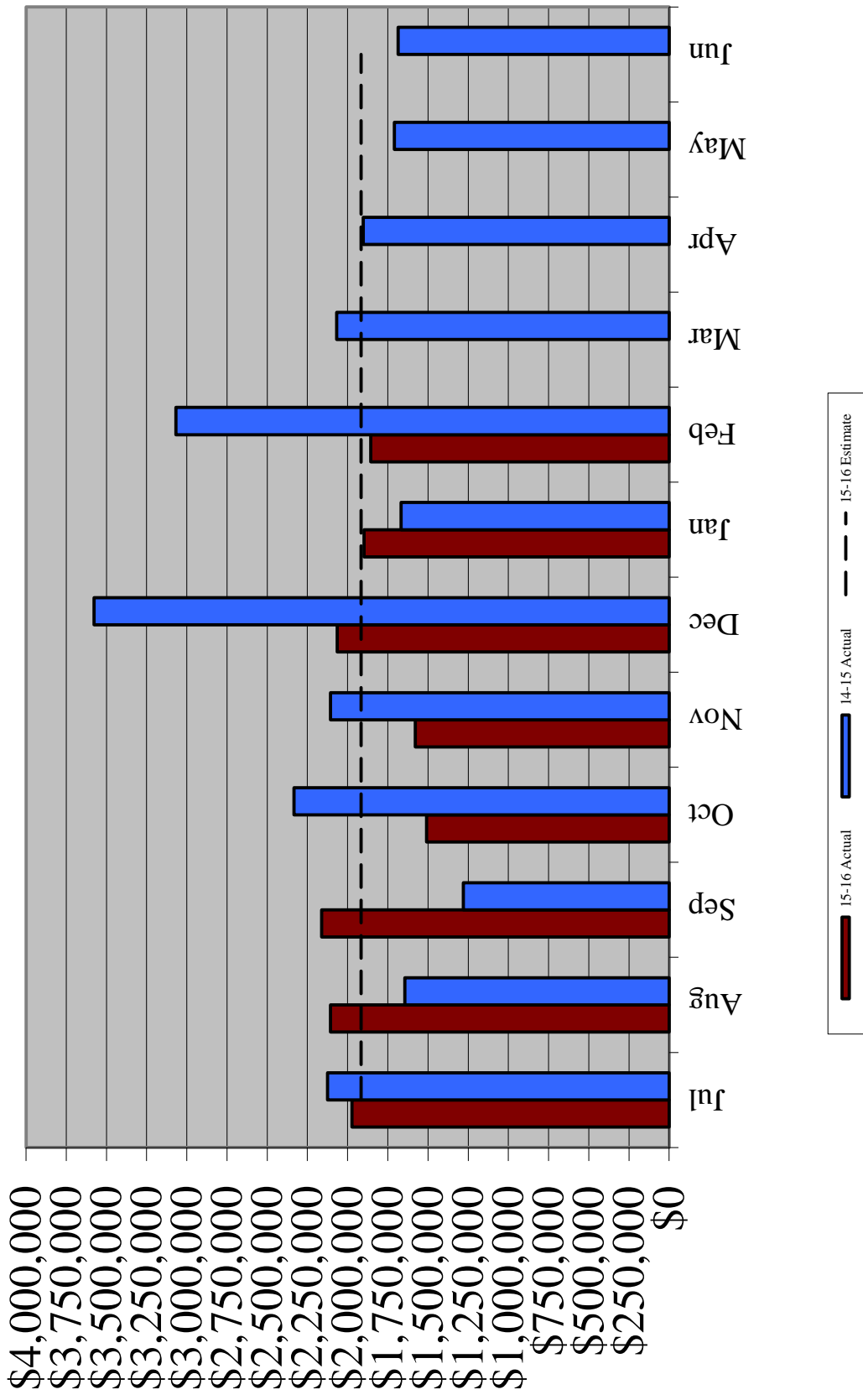








# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
February 29, 2016**

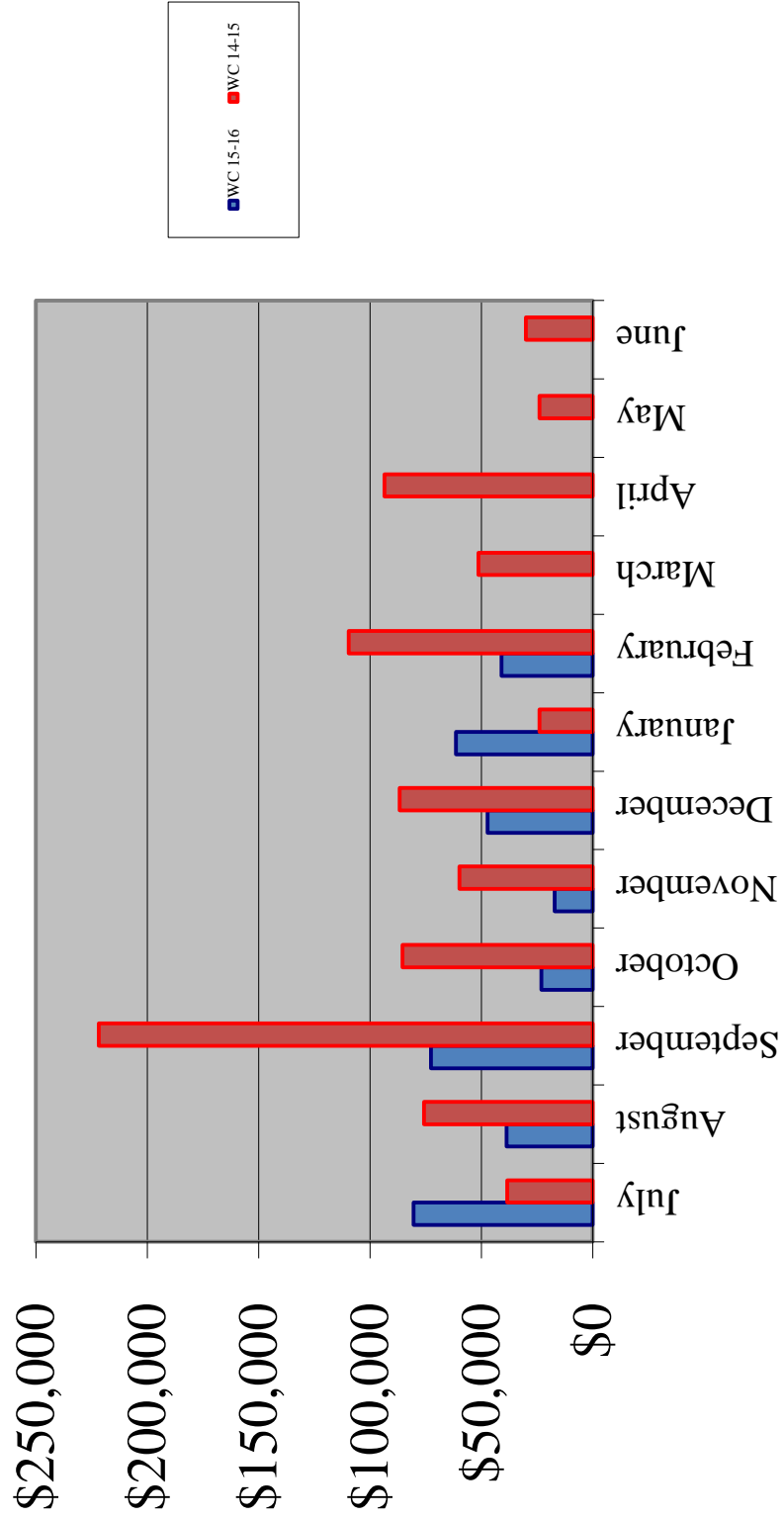
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	49,687	(11,969)
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	<b>\$ 1,312,036</b>	<b>\$ 1,367,071</b>	<b>\$ 55,035</b>
Expenditures:			
Claims	\$ 1,057,949	\$ 381,399	(676,550)
Stop loss/Admin Fees	254,087	223,803	(30,284)
Total Expenditures	<b>\$ 1,312,036</b>	<b>\$ 605,202</b>	<b>\$ (706,834)</b>
<b>Ending Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 761,869</b>	<b>\$ 761,868</b>
Cash Balance-One Year Ago		<b>\$ 517,289</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 107,984	\$ 106,574	\$ (1,410)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	19,000	19,000	-
Reimbursement		-	-
Total Sources	<b>\$ 126,984</b>	<b>\$ 125,574</b>	<b>\$ (1,410)</b>
Expenditures:			
Tort Claims	\$ 10,409	\$ 26,250	\$ 15,841
Supportive Services	16,362	21,799	5,438
Total Expenditures	<b>\$ 26,771</b>	<b>\$ 48,049</b>	<b>\$ 21,278</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,214</b>	<b>\$ 77,525</b>	<b>\$ (22,688)</b>
Cash Balance-One Year Ago		<b>\$ 104,328</b>	

# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2015-2016

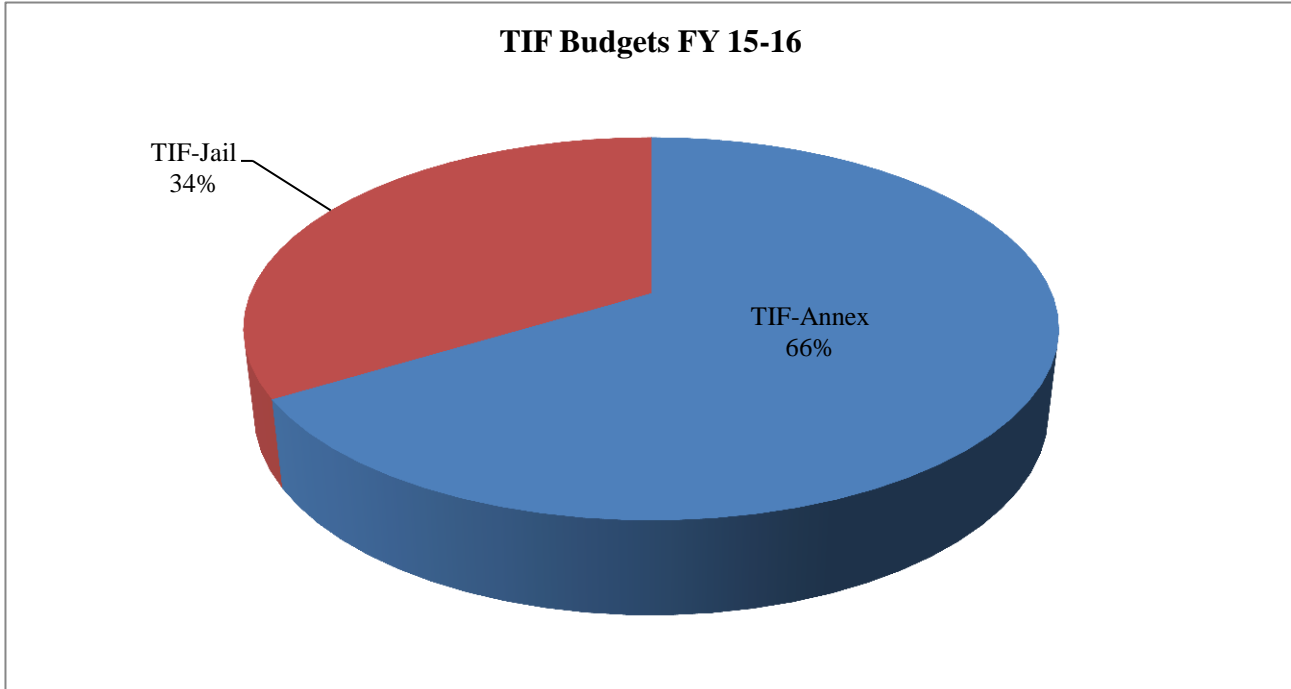
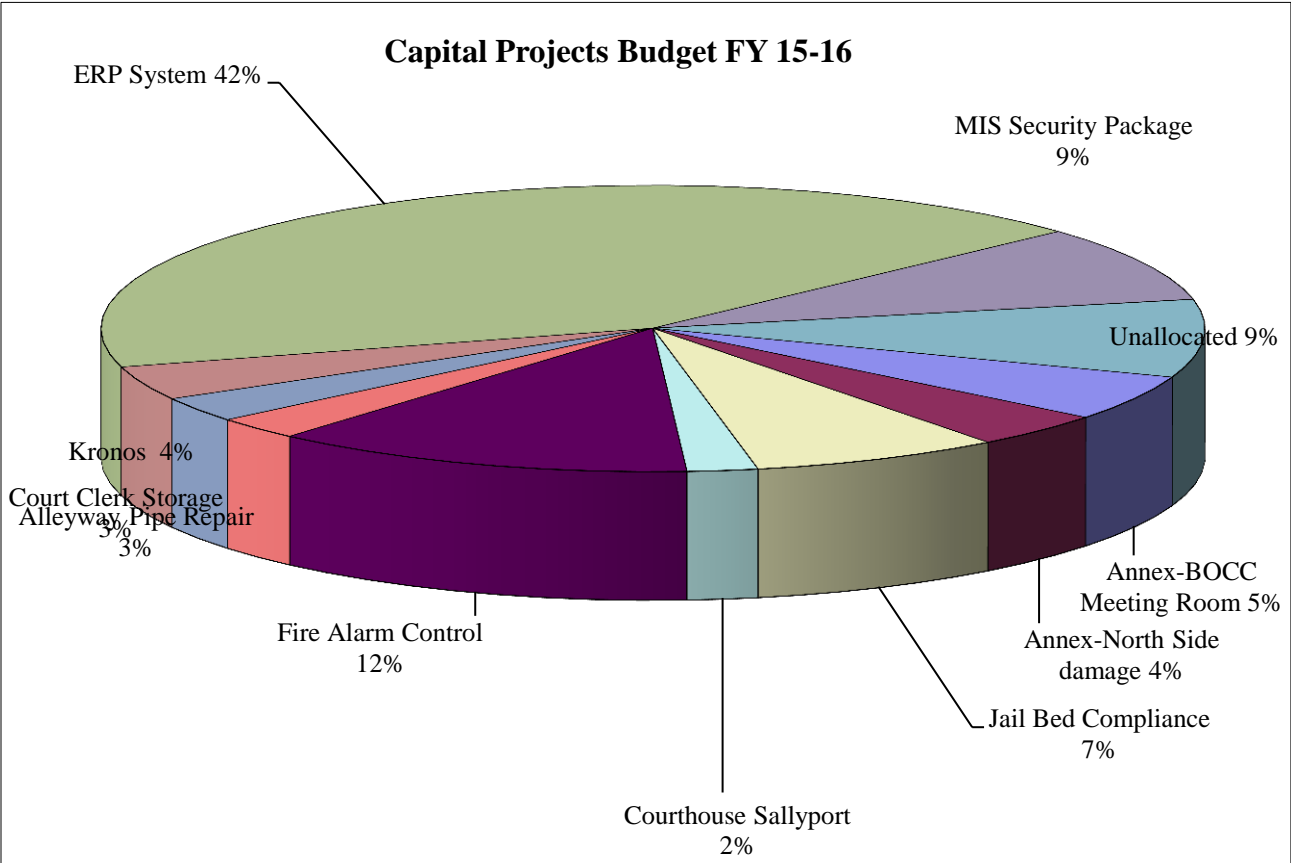
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 130,000			-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 94,980			5,020	Pending
<b>Jail Facility</b>							
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
<b>Courthouse</b>							
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
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500	42	10,734	60,656	10,802	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,076,961	208,393	312,123	765,412	103,155	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	220,469				220,469	
Unallocated Funds		2,162				2,162	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 2,532,072</b>	<b>\$ 917,308</b>	<b>\$ 351,944</b>	<b>\$ 1,145,960</b>	<b>\$ 468,805</b>	

### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 1,132,423	\$ 300,076	\$ 1,681,187	336,390	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
<b>Total Capital Projects</b>		<b>\$ 7,162,902</b>	<b>\$ 2,049,730</b>	<b>\$ 725,570</b>	<b>\$ 4,307,976</b>	<b>\$ 805,195</b>	

Cash Balance at February 29, 2016	\$2,855,759.37
	<u>2,855,759.37</u>
15/16 Available Budget	2,854,925.15
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,854,925.15</u>
<b>Total Cash Available for Projects</b>	<b>\$ 834.22</b>





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

Source: Appropriation Trial Balance (Oracle General Ledger)

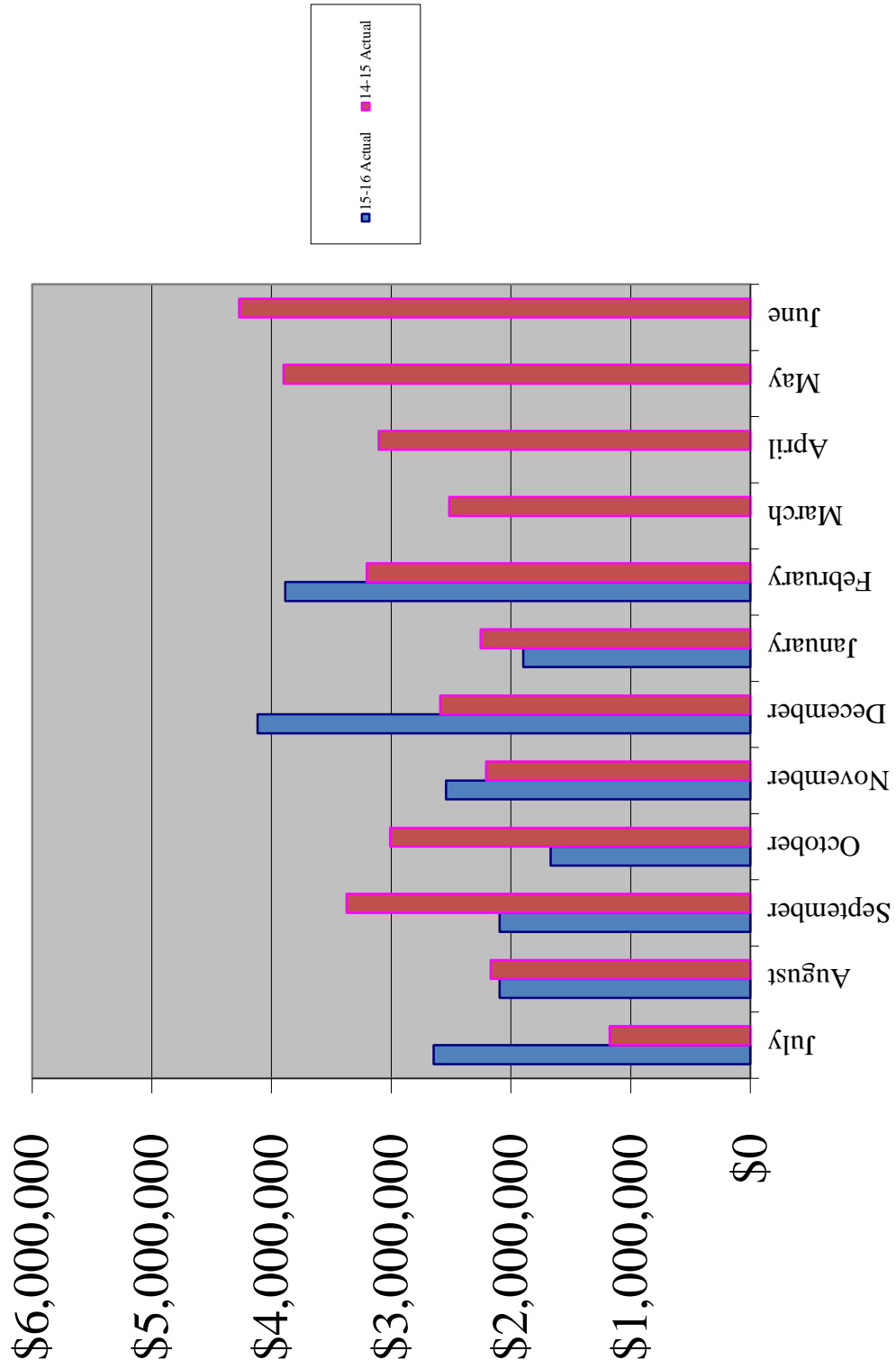
Cost Center	Department	2015-2016 Budget	February 2016 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$6,321,287	\$263,774	\$2,281,911	\$4,039,376	\$3,156,415	\$3,164,872	36.1%
1110	Highway Cash-Dist #2	5,729,807	463,218	2,770,367	2,959,440	3,389,692	2,340,115	48.4%
1110	Highway Cash-Dist #3	6,006,153	311,627	3,874,576	2,131,576	5,018,475	987,677	64.5%
1111	CBRI Fund	3,397,335	13,728	252,900	3,144,435	627,220	2,770,115	7.4%
1130	Resale Property	4,456,334	367,002	2,285,310	2,171,024	2,843,277	1,613,057	51.3%
1140	Treasurer Mortgage Fee	275,069	7,238	91,608	183,461	106,276	168,793	33.3%
1150	County Clerk Lien Fee	147,898	1,861	103,126	44,772	115,045	32,852	69.7%
1151	UCC Central Filing Fund	834,108	42,739	618,263	215,846	691,052	143,056	74.1%
1152	Records Mgmt. & Preservation	1,233,368	92,402	675,967	557,400	733,601	499,766	54.8%
1160	Sheriff Service Fee	3,218,837	289,646	1,961,999	1,256,838	2,382,974	835,863	61.0%
1161	Sheriff Special Revenue	8,021,448	1,895,645	4,931,855	3,089,593	5,502,937	2,518,511	61.5%
1162	Sheriff's Grant Fund	866,322	52,279	480,279	386,043	513,927	352,394	55.4%
1201	Assessor Revolving Fee	101,391	0	0	101,391	0	101,391	0.0%
1231	Juvenile Probation Fee	206,575	2,420	10,850	195,725	85,000	121,575	5.3%
1233	Juvenile Grant Fund	286,896	20,810	164,501	122,395	164,789	122,107	57.3%
1240	Planning Commission Fee	432,403	3,106	46,846	385,556	59,225	373,178	10.8%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	637,435	553	399,092	238,343	426,051	211,384	62.6%
1260	Community Service Fee	143,828	7,054	34,089	109,739	52,602	91,226	23.7%
1270	Community Sentencing	589,167	18,675	224,702	364,465	246,015	343,152	38.1%
1280	Drug Court Fund	488,349	12,205	316,010	172,340	317,136	171,213	64.7%
1282	Mental Health Court Fund	116,847	3,883	33,463	83,384	35,112	81,735	28.6%
1290	Shine Program	287,933	15,394	139,495	148,438	142,810	145,123	48.4%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
<b>Total</b>		<b>\$43,816,511</b>	<b>\$3,885,259</b>	<b>\$21,697,209</b>	<b>\$22,119,302</b>	<b>\$26,609,632</b>	<b>\$17,206,879</b>	<b>49.5%</b>

Year elapsed = 66.67%

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 February 29, 2016**

**15-16**  
**YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 7,668,086
Exempt Manufacturing Tax	50,901
Miscellaneous Property Tax	30,176
Interest Income	1,926
<b>Total Revenue</b>	<b>\$ 7,751,089</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$ (4,390,000)
Interest	(1,527,125)
<b>Total Paid YTD</b>	<b>\$ (5,917,125)</b>

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

Principal	\$ -
Interest	(10,606)
<b>Total Paid YTD</b>	<b>\$ (10,606)</b>

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

Principal	\$ -
Interest	(31,318)
<b>Total Paid YTD</b>	<b>\$ (31,318)</b>

**2014 GO Bonds- BNSF**

Principal	\$ -
Interest	(300,200)
<b>Total Paid YTD</b>	<b>\$ (300,200)</b>

**Total Bonds Combined**

Principal	\$ (4,390,000)
Interest	(1,869,249)
<b>Total Bond Payments YTD</b>	<b>\$ (6,259,249)</b>

**Judgments**

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

**Total Expenditures**

**\$ (6,259,249)**

Transfer In 0.00

**Ending Cash Balance** **\$ 7,259,449**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 61,500,000	\$ (26,340,000)	\$ 35,160,000
21,085,025	(14,717,700)	6,367,325
\$ 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
<b>\$ 119,838,122</b>	<b>\$ (64,299,498)</b>	<b>\$ 55,538,624</b>

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

## Debt Service Fund Expenditures 10 Year History

