

Oklahoma County  
Monthly Financial Report  
For Period Ending October 31, 2015

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

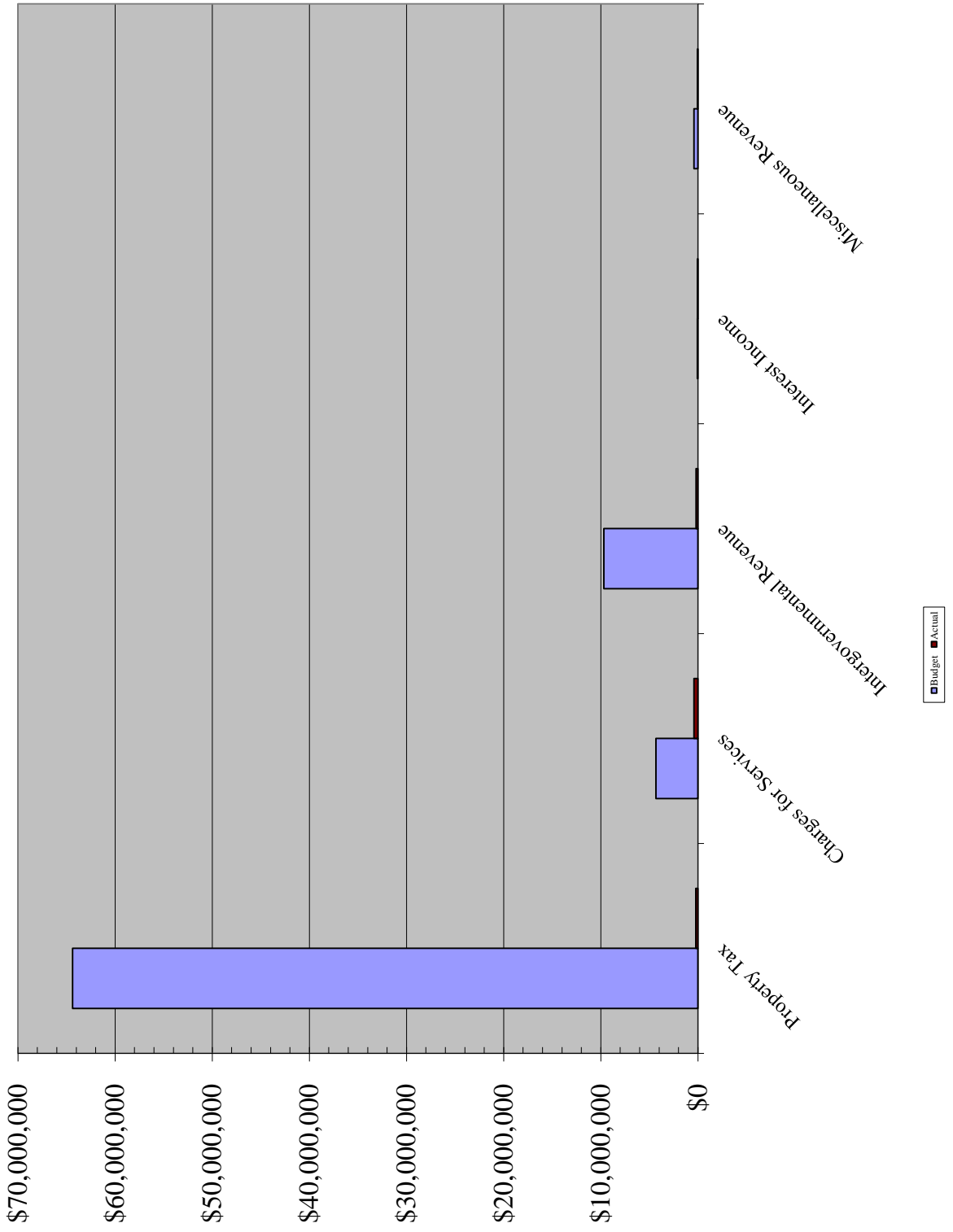
Prepared by the Office of Carolynn Caudill, County Clerk

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

	<b>15-16 Amended Budget</b>	<b>15-16 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 8,904,064	\$ 8,904,064	\$ -	100.0%	
Reserved	1,407,034	1,407,034	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 10,311,097</b>	<b>\$ 10,311,097</b>	<b>\$ -</b>		
		(554.12)			
<b>Revenue:</b>					
Property Tax	\$ 64,376,306	\$ 1,251,599	\$ (63,124,708)	1.9%	2.0%
Charges for Services	4,329,139	1,788,436	(2,540,704)	41.3%	42.3%
Intergovernmental Revenue	9,688,843	1,728,917	(7,959,926)	17.8%	20.0%
Interest Income	50,000	13,280	(36,720)	26.6%	26.2%
Miscellaneous Revenue	418,334	141,449	(276,884)	33.8%	43.5%
<b>Total Revenue</b>	<b>\$ 78,862,622</b>	<b>\$ 4,923,681</b>	<b>\$ (73,938,942)</b>	<b>6.2%</b>	<b>6.9%</b>
Temporary Cash Transfer In	\$ -	\$ 17,000,000	\$ 17,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(3,500,000)	3,863,845		
15-16 Expenditures	\$ 80,402,841	\$ 25,178,696	\$ (55,224,145)	31.3%	31.7%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
<b>Total Expenditures</b>	<b>\$ 81,809,875</b>	<b>\$ 26,411,161</b>	<b>\$ (55,398,714)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 2,323,617</b>	<b>\$ 2,323,617</b>		

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

### 15-16 General Fund Budget to Actual Revenue at October 31, 2015



**General Fund  
FY 2015-2016**

**Actual Comparison**

For the Month Ending October 31, 2015				
	15-16 October Actual	14-15 October Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 4,078,918	\$ 3,858,421	\$ 220,497	5.7%
<b>Revenue:</b>				
Property Tax	\$ 230,211	\$ 270,541	\$ (40,330)	-14.9%
Charges for Services	406,878	430,026	(23,148)	-5.4%
Intergovernmental Revenue	193,282	488,922	(295,640)	-60.5%
Interest Income	4,142	3,314	828	25.0%
Miscellaneous Revenue	24,578	15,466	9,112	58.9%
Total Revenue	\$ 859,091	\$ 1,208,269	\$ (349,178)	-28.9%
Temporary Cash Transfers In	\$ 4,000,000	\$ 3,500,000	\$ 500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
15-16 Expenditures	\$ 6,561,972	\$ 6,340,008	\$ 221,964	3.5%
Prior Budget Year Expenditures	52,419	58,130	(5,711)	
Total Expenditures	\$ 6,614,392	\$ 6,398,138	\$ 216,254	3.4%
<b>Ending Cash Balance</b>	<b>\$ 2,323,617</b>	<b>\$ 2,168,553</b>	<b>\$ 155,064</b>	<b>7.2%</b>

For the Year to Date Period Ending October 31, 2015				
	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%
	\$ 1,251,599	\$ 1,230,989	\$ 20,610	1.7%
	1,788,436	1,765,836	22,600	1.3%
	1,728,917	2,058,661	(329,744)	-16.0%
	13,280	13,123	157	1.2%
	141,449	195,778	(54,329)	-27.8%
	\$ 4,923,681	\$ 5,264,388	\$ (340,706)	-6.5%
	\$ 17,000,000	\$ 19,125,000	\$ (2,125,000)	
	-	-	-	
	(3,500,000)	(4,499,205)	999,205	-22.2%
	\$ 25,178,696	\$ 24,802,903	\$ 375,793	1.5%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 26,411,161	\$ 26,550,302	\$ (139,141)	-0.5%
	<b>\$ 2,323,617</b>	<b>\$ 2,168,553</b>	<b>\$ 155,064</b>	<b>7.2%</b>

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

15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$ -	\$ -	\$ -
(3,200,000)	(3,699,205)	499,205
(300,000)	(800,000)	500,000
-	-	-
\$ (3,500,000)	\$ (4,499,205)	\$ 999,205

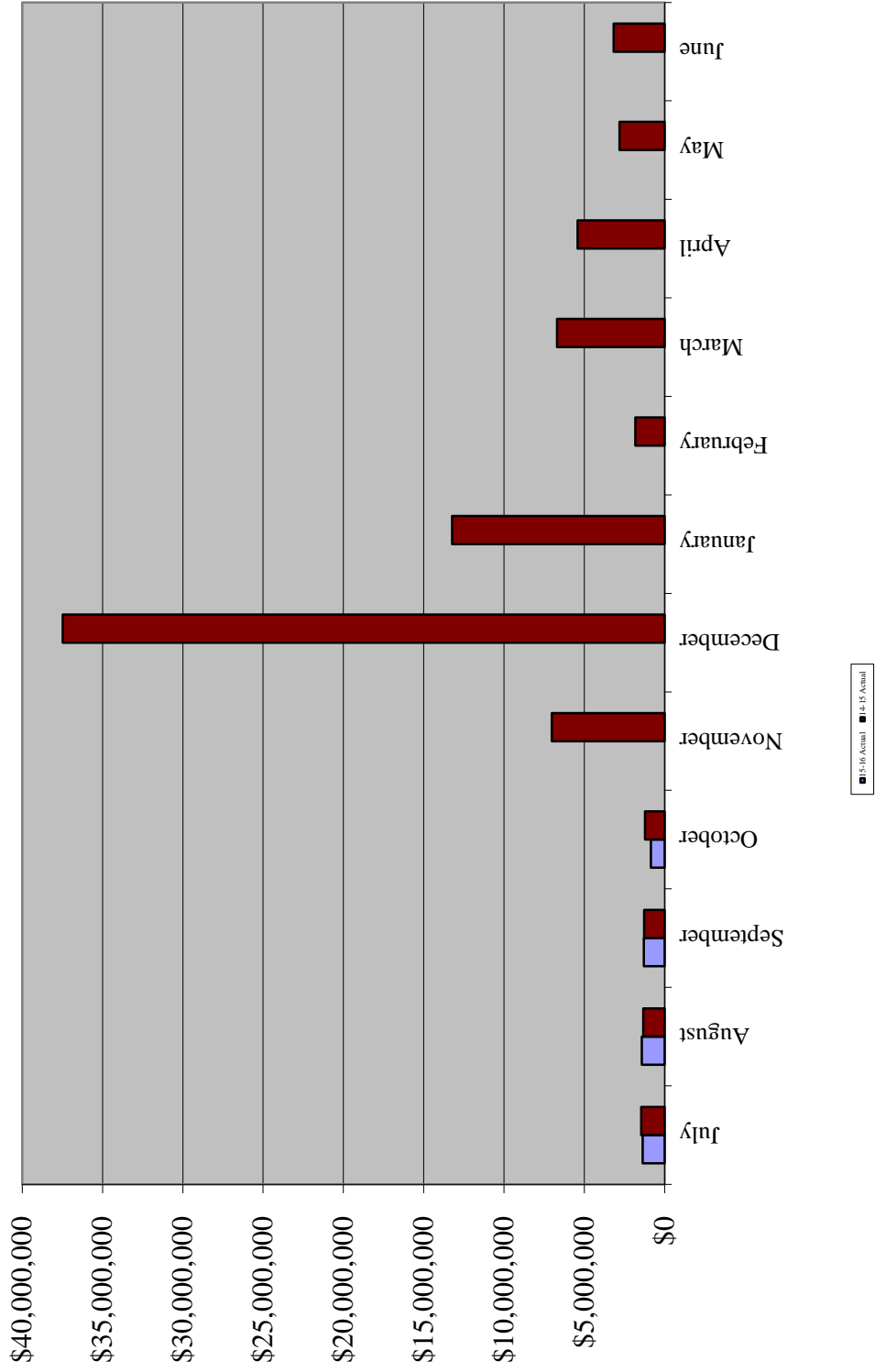
Note 1.)

**Operating Transfers**

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

Total Operating Transfers

## General Fund Actual Revenue at October 31, 2015



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

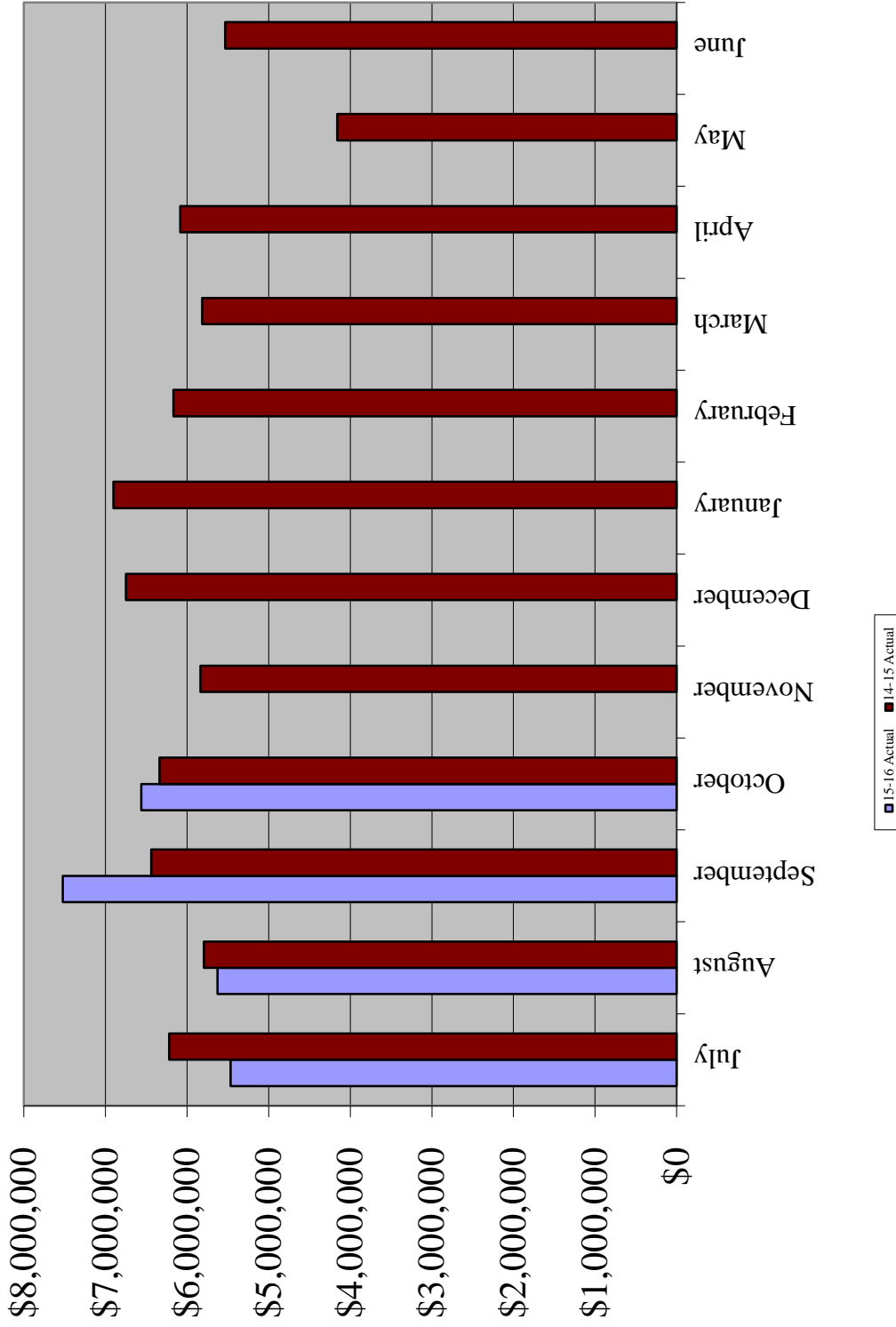
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	October 2015 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
1100	General Government	\$5,322,239	\$496,080	\$1,490,509	\$4,471,527 *	\$3,831,730	\$3,899,443	\$1,422,796	28.0%	30.7%
1200	County Commissioners	496,113	40,878	163,601	490,804	332,512	164,980	331,133	33.0%	31.4%
1300	Assessor	2,339,007	171,366	707,136	2,121,407	1,631,871	749,449	1,589,558	30.2%	31.6%
1400	Assessor Reevaluation	4,296,094	315,587	1,199,401	3,598,202	3,096,693	1,614,093	2,682,001	27.9%	23.2%
1500	Treasurer	604,149	38,579	175,877	527,632	428,272	264,732	339,417	29.1%	23.2%
1600	Court Clerk	6,068,637	491,448	1,932,383	5,797,150	4,136,254	1,981,066	4,087,571	31.8%	32.4%
1700	County Clerk	2,920,754	252,396	936,939	2,810,816	1,983,815	1,048,372	1,872,382	32.1%	30.5%
1800	Excise & Equalization Bids	48,761	242	2,561	7,683	46,200	3,853	44,908	5.3%	7.4%
1900	County Audit	621,410	24,971	58,837	176,511	562,573	286,170	335,240	9.5%	1.9%
2000	District Attorney-State	150,000	9,182	26,172	78,516	123,828	54,929	95,071	17.4%	18.2%
2100	District Attorney-County	72,398	5,286	13,814	41,442	58,584	27,859	44,539	19.1%	19.9%
2300	Public Defender	52,000	5,809	10,450	31,349	41,550	19,637	32,363	20.1%	14.5%
2400	Purchasing	308,724	24,542	97,876	293,629	210,848	105,611	203,113	31.7%	34.1%
2500	Election Board	1,169,140	88,044	333,146	999,438	835,994	357,193	811,947	28.5%	30.0%
2600	BOCC HR/Health & Safety	471,032	34,760	136,192	408,576	334,840	144,656	326,376	28.9%	28.5%
2700	MIS	2,987,872	227,386	714,900	2,144,699	2,272,972	1,507,103	1,480,769	23.9%	31.7%
2801	Facilities Mgmt-Courthouse	1,408,601	105,165	412,906	1,238,719	995,695	531,239	877,362	29.3%	28.1%
2901	Facilities Mgmt-Office Bldg	248,309	38,084	57,671	173,014	190,638	224,069	24,240	23.2%	22.5%
3000	Planning Commission	160,838	23,602	93,434	280,303	67,404	93,434	67,404	58.1%	60.2%
3100	Community Service	612,246	55,273	216,617	649,850	395,629	216,617	395,629	35.4%	36.3%
5100	Sheriff	33,460,666	4,163,231	13,119,852	39,359,555 *	20,340,814	20,554,470	12,906,196	39.2%	37.6%
5200	Juvenile Justice Bureau	7,186,399	586,497	2,170,978	6,512,934	5,015,421	2,403,030	4,783,370	30.2%	31.2%
5500	Emergency Management	382,527	29,107	106,869	320,606	275,659	151,936	230,591	27.9%	29.7%
6100	Social Services	1,923,985	106,320	407,747	1,223,242	1,516,238	718,953	1,205,032	21.2%	24.6%
7100	Free Fair	62,245	10,384	15,698	47,094	46,547	47,480	14,765	25.2%	47.6%
8100	OSU Extension	507,732	67,291	108,622	325,865	399,110	192,255	315,477	21.4%	31.0%
9100	District 1	310,301	26,791	108,381	325,143	201,920	122,804	187,497	34.9%	34.6%
9200	District 2	262,883	22,371	100,126	300,377	162,757	110,968	151,915	38.1%	46.2%
9300	District 3	255,554	25,332	103,670	311,010	151,884	105,250	150,304	40.6%	39.8%
9400	County Engineer	514,147	39,015	156,332	468,995	357,815	184,592	329,555	30.4%	31.2%
9500	Economic Development	595,000	0	0	0	595,000	120,412	474,588	0.0%	0.0%
9991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	4,583,078	0	0	0	4,583,078	0	4,583,078	0.0%	0.0%
<b>Total</b>		<b>\$80,402,841</b>	<b>\$7,524,618</b>	<b>\$25,178,696</b>	<b>\$75,536,087</b>	<b>\$55,224,145</b>	<b>\$38,006,652</b>	<b>\$42,396,189</b>	<b>31.3%</b>	<b>31.7%</b>

Year elapsed = 33.3%

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

# General Fund Actual Expenditures

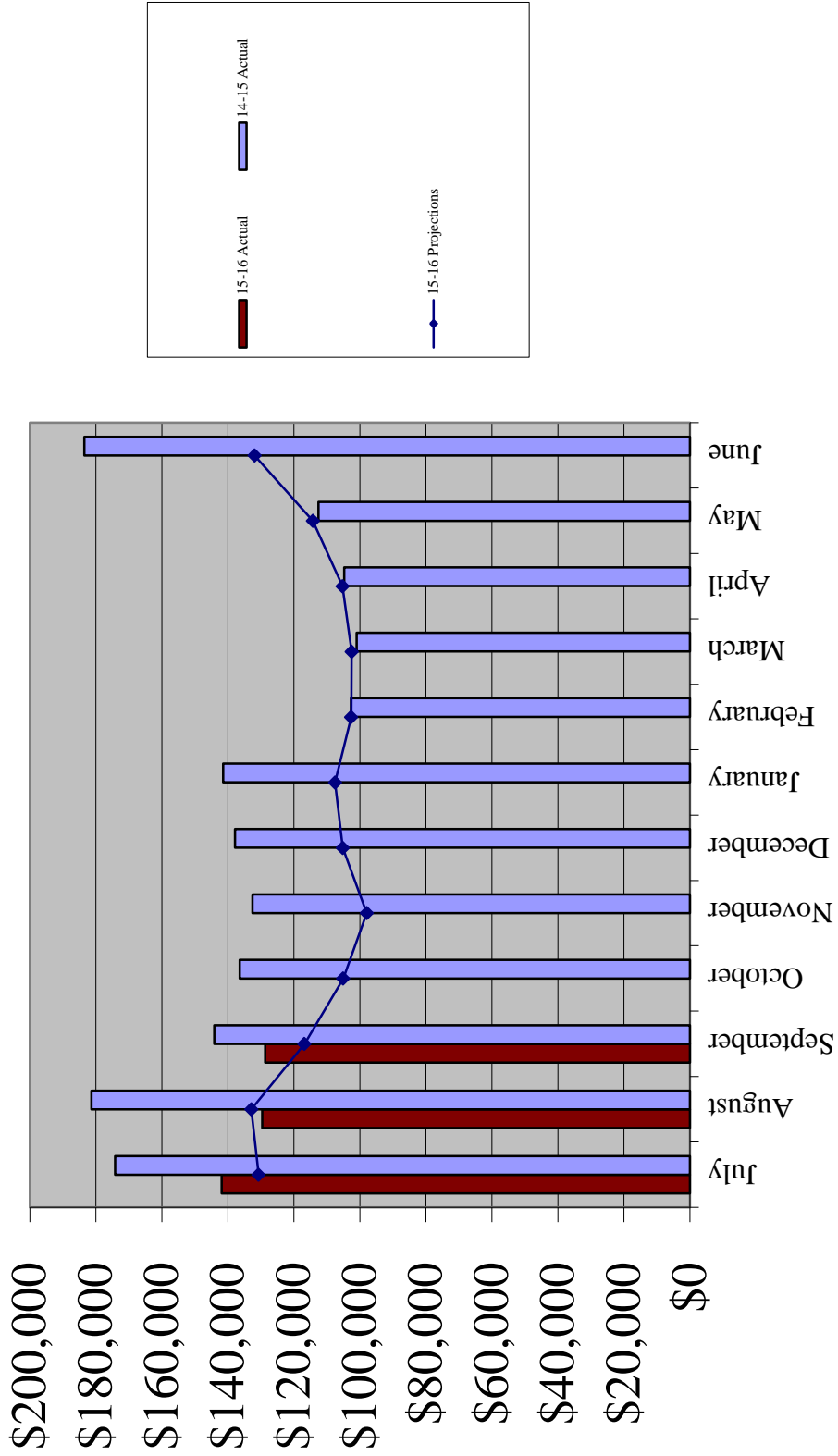


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2015-2016  
October 31, 2015**

Account	Description	YTD				
		15-16 Approved Budget	Outstanding Requisitions/ Encumbrances	15-16 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
51002	Retirement Board Members	\$ 1,200		\$ 400	\$ 400	\$ 800
52010	FICA - Retirement Board Members	92		31	31	61
52022	Retirement paid by General Fund	4,208	2,782	1,391	4,173	35
<b>Total Salaries and Benefits</b>		<b>\$ 5,500</b>	<b>\$ 2,782</b>	<b>\$ 1,821</b>	<b>\$ 4,604</b>	<b>\$ 896</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 499,717	\$ 400,283	\$ 900,000	\$ 452,630
54023	Electricity (OG&E)	935,000	366,988	233,012	600,000	335,000
54024	Sewer and Water(City of OKC)	803,000	476,203	123,797	600,000	203,000
54022	Natural Gas(ONG)	44,000	34,277	2,523	36,800	7,200
<b>Utilities Subtotal</b>		<b>\$ 3,134,630</b>	<b>\$ 1,377,185</b>	<b>\$ 759,615</b>	<b>\$ 2,136,800</b>	<b>\$ 997,830</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	20,000		695	695	19,305
<b>Lease-Purchase Debt Subtotal</b>		<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 695</b>	<b>\$ 695</b>	<b>\$ 19,305</b>
<b>Memberships</b>						
54017	NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
54017	ACCO annual membership dues	10,000		9,500	9,500	500
54017	ACOG & COMEA annual membership dues	7,500		6,912	6,912	588
54017	CODA annual membership dues	2,000				2,000
<b>Memberships Subtotal</b>		<b>\$ 35,550</b>	<b>\$ -</b>	<b>\$ 30,785</b>	<b>\$ 30,785</b>	<b>\$ 4,765</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 404,914	\$ 202,457	\$ 607,371	\$ -
54451	Outside legal services	150,000			-	150,000
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	10,300	7,700	18,000	18,000
54102	ICB (county-occupied space) rent expense	120,888	47,299	39,050	86,349	34,539
54102	Lincoln (county-occupied space) rent expense	250,000	102,570	82,056	184,626	65,374
54103	Storage for Court Clerk records	113,400	45,375	36,300	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	400,000	32,143	432,143	(122,143)
54455	Professional Services-Other (Miscellaneous)/Arbitrage				-	-
54456	USID Assessment - Services Other	5,000		3,920	3,920	1,080
54456	Downtown Business Improvement District Assessment	5,000		5,681	5,681	(681)
54456	Alcohol and drug screening for county employees	20,000	15,640	4,360	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
54040	Defined Benefit Fund Supplement				-	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	53,220	639	10,731	11,370	41,850
<b>Other Operating Subtotal</b>		<b>\$ 2,116,559</b>	<b>\$ 1,027,657</b>	<b>\$ 697,474</b>	<b>\$ 1,725,131</b>	<b>\$ 391,428</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 5,306,739</b>	<b>\$ 2,404,842</b>	<b>\$ 1,488,569</b>	<b>\$ 3,893,411</b>	<b>\$ 1,413,328</b>
<b>Capital Outlay</b>						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 1,309	\$ 119	\$ 1,428	\$ 8,572
<b>Total Capital Outlay - 55000</b>		<b>\$ 10,000</b>	<b>\$ 1,309</b>	<b>\$ 119</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
<b>Grand Total - General Government</b>		<b>\$ 5,322,239</b>	<b>\$ 2,408,934</b>	<b>\$ 1,490,509</b>	<b>\$ 3,899,443</b>	<b>\$ 1,422,796</b>



# General Government-Veolia Actual Expenditures



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

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
<b>Resources</b>					
Beginning Cash Balance	\$ 519,844	\$ 386,963		\$ 386,963 \$ -	\$ (132,881)
Transfers In	\$ 6,344,845	\$ 3,200,000	\$ 3,144,845	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	5,454,449	10,135,846	15,590,295	(546,153)
Stop Loss Reimb	-	196,088	-	196,088	196,088
<b>Total Resources</b>	<b>\$ 23,001,137</b>	<b>\$ 9,237,500</b>	<b>\$ 13,280,691</b>	<b>\$ 22,518,191</b>	<b>\$ (482,946)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,370,232	\$ 4,366,884	\$ 8,733,767	\$ 13,100,651	\$ (269,581)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	1,934,160	3,868,320	5,802,481	1,146,569
Dental Claims	1,259,769	341,721	683,442	1,025,163	(234,606)
Vision Claims	179,746	48,619	97,239	145,858	(33,888)
County Pharmacy	324,377	81,057	243,172	324,230	(147)
Employee Assistance Program	23,509	7,836	15,673	23,509	0
Medicare Supplement - Phys. Mutual	883,116	354,035	708,070	1,062,105	178,989
Total Claims	<u>\$ 20,696,661</u>	<u>\$ 7,134,313</u>	<u>\$ 14,349,683</u>	<u>\$ 21,483,996</u>	<u>\$ 787,335</u>
Administration Fees & Other	815,302	177,969	355,938	533,907	(281,395)
Life/AD&D Premiums	334,392	110,648	221,296	331,944	(2,448)
Stop Loss Premiums	1,154,782	324,282	583,707	907,989	(246,793)
Total Admin/Premiums	<u>\$ 2,304,476</u>	<u>\$ 612,899</u>	<u>\$ 1,160,941</u>	<u>\$ 1,773,840</u>	<u>\$ (530,636)</u>
<b>Total Expenses</b>	<b>\$ 23,001,138</b>	<b>\$ 7,747,212</b>	<b>\$ 15,510,624</b>	<b>\$ 23,257,836</b>	<b>\$ 256,699</b>
<b>Ending Cash Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ 1,490,288</u></u>	<u><u>\$ (2,229,932)</u></u>	<u><u>\$ (739,644)</u></u>	<u><u>\$ (739,644)</u></u>

Cash Balance-One Year Ago

\$ 495,153

Notes:

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

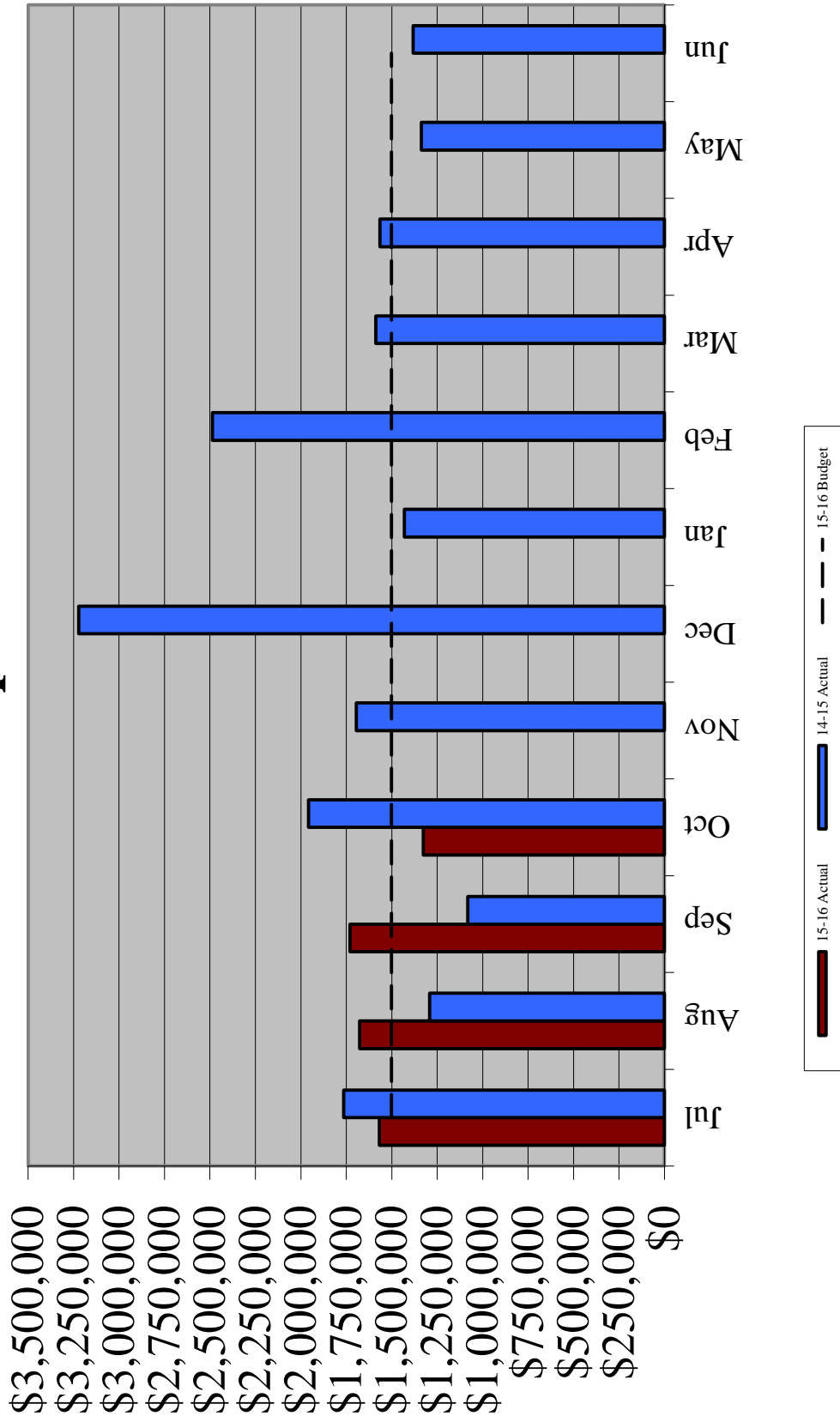
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

**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.

<b>FY 15-16</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,114,186	\$ 1,091,846	\$1,091,721	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	234,723	\$483,540	\$595,835 (September)
Total	<u>\$1,502,179</u>	<u>\$1,326,569</u>	<u>\$1,575,261</u>	
	<b>14/15</b>	<b>14/15 Avg</b>	<b>High Month</b>	
<b>Prior Year 14-15 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>14/15 Avg</b>	<b>High Month</b>
Medical Claims	\$1,135,294	\$1,377,112	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$580,511	\$440,949	\$634,891 (May)
Total	<u>\$1,477,746</u>	<u>\$1,957,623</u>	<u>\$1,575,982</u>	

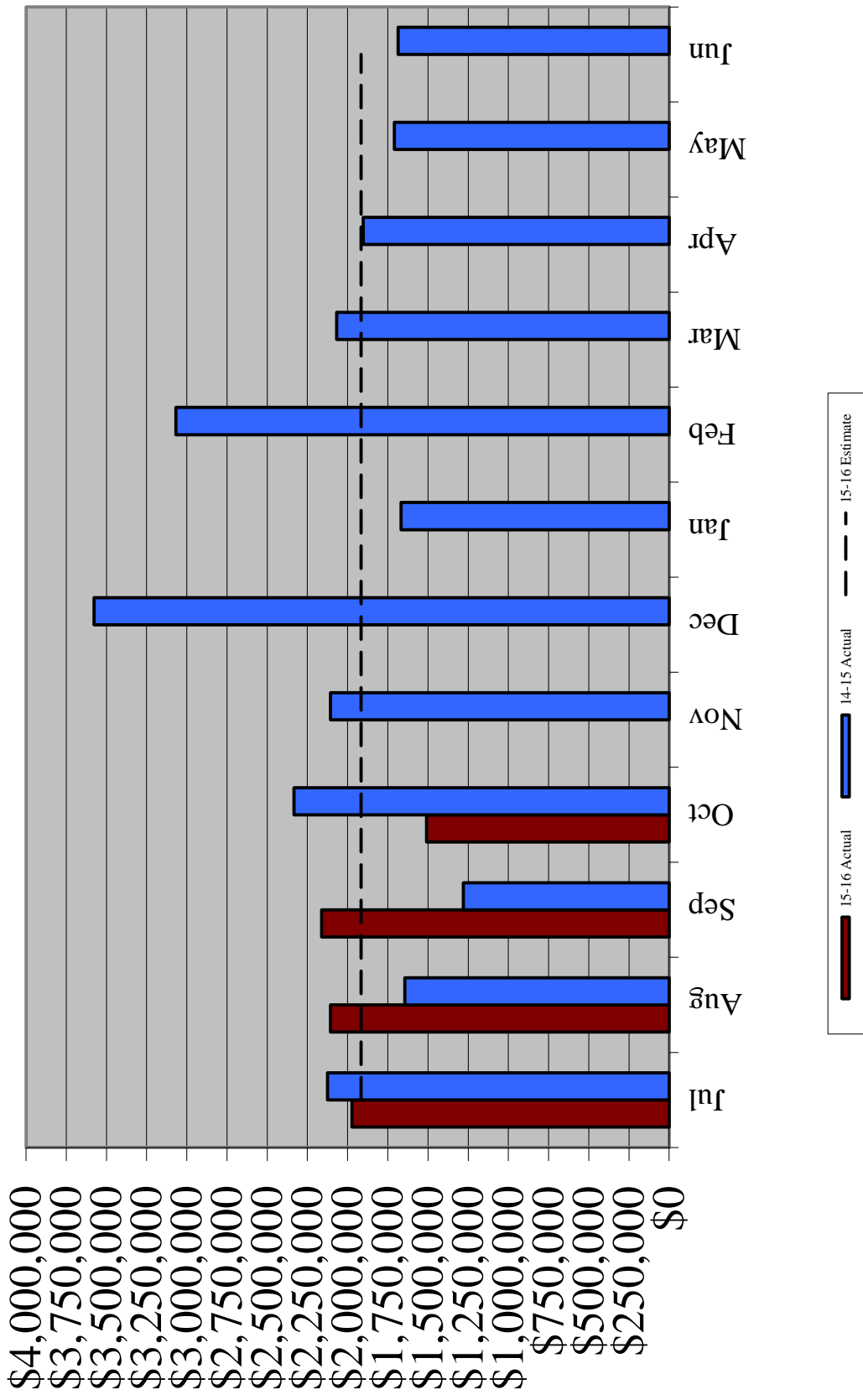
# Medical & Prescription Claims



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

	Annual				August			
	FY 15-16 Estimates	FY 14-15 Actuals	Inc (Dec)	%	FY 15-16 YTD Actuals	FY 14-15 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 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%	\$ 3,200,000	\$ 3,699,202	\$ (499,202)	-13.5%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	3,693,079	3,677,447	15,632	0%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	1,528,944	1,533,970	(5,026)	-0.3%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	196,088	63,851	132,237	207%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	232,426	24,974	207,452	830.7%
Interest Income	-	-	-		0	-	0	
<b>Total Resources</b>	<b>\$ 22,756,476</b>	<b>\$ 25,552,452</b>	<b>\$ (2,795,976)</b>	<b>-10.9%</b>	<b>\$ 9,237,500</b>	<b>\$ 7,876,662</b>	<b>\$ (20,024)</b>	<b>-0.3%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 4,366,884	\$ 4,512,932	\$ (146,048)	-3.2%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		-	-	-	#DIV/0!
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	1,934,160	1,583,607	350,553	22.1%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	341,721	385,781	(44,060)	-11.4%
Vision Claims	169,005	160,957	8,048	5.0%	48,619	47,722	897	1.9%
County Pharmacy	321,915	292,650	29,265	10.0%	81,057	96,274	(15,217)	-15.8%
Employee Assistance Program	23,509	23,509	0	0.0%	7,836	7,836	0	0.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	354,035	263,648	90,387	34.3%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
<b>Total Claims</b>	<b>\$ 20,335,806</b>	<b>\$ 23,250,322</b>	<b>\$ (2,914,516)</b>	<b>-12.5%</b>	<b>\$ 7,134,313</b>	<b>\$ 6,897,800</b>	<b>\$ 236,513</b>	<b>3.4%</b>
Administration Fees & Other	815,302	809,891	5,411	0.7%	177,969	210,822	(32,853)	-15.6%
Life/AD&D Premiums	334,392	333,748	644	0.2%	110,648	82,599	28,049	34.0%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	324,282	190,287	133,995	70.4%
<b>Total Admin/Premiums</b>	<b>\$ 1,843,488</b>	<b>\$ 1,915,166</b>	<b>\$ (71,678)</b>	<b>-3.7%</b>	<b>\$ 612,899</b>	<b>\$ 483,708</b>	<b>\$ 129,191</b>	<b>26.7%</b>
<b>Total Expenses</b>	<b>\$ 22,179,294</b>	<b>\$ 25,165,489</b>	<b>\$ (2,986,195)</b>	<b>-11.9%</b>	<b>\$ 7,747,212</b>	<b>\$ 7,381,509</b>	<b>\$ 365,704</b>	<b>5.0%</b>
June Medical & Rx Claims held until July 1		-	-			-	-	
<b>Ending Cash Balance</b>	<b>\$ 577,183</b>	<b>\$ 386,963</b>	<b>\$ 190,219</b>	<b>49%</b>	<b>\$ 1,490,288</b>	<b>\$ 495,153</b>	<b>\$ (385,728)</b>	<b>-77.9%</b>

# Total Employee Benefits Expenses



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

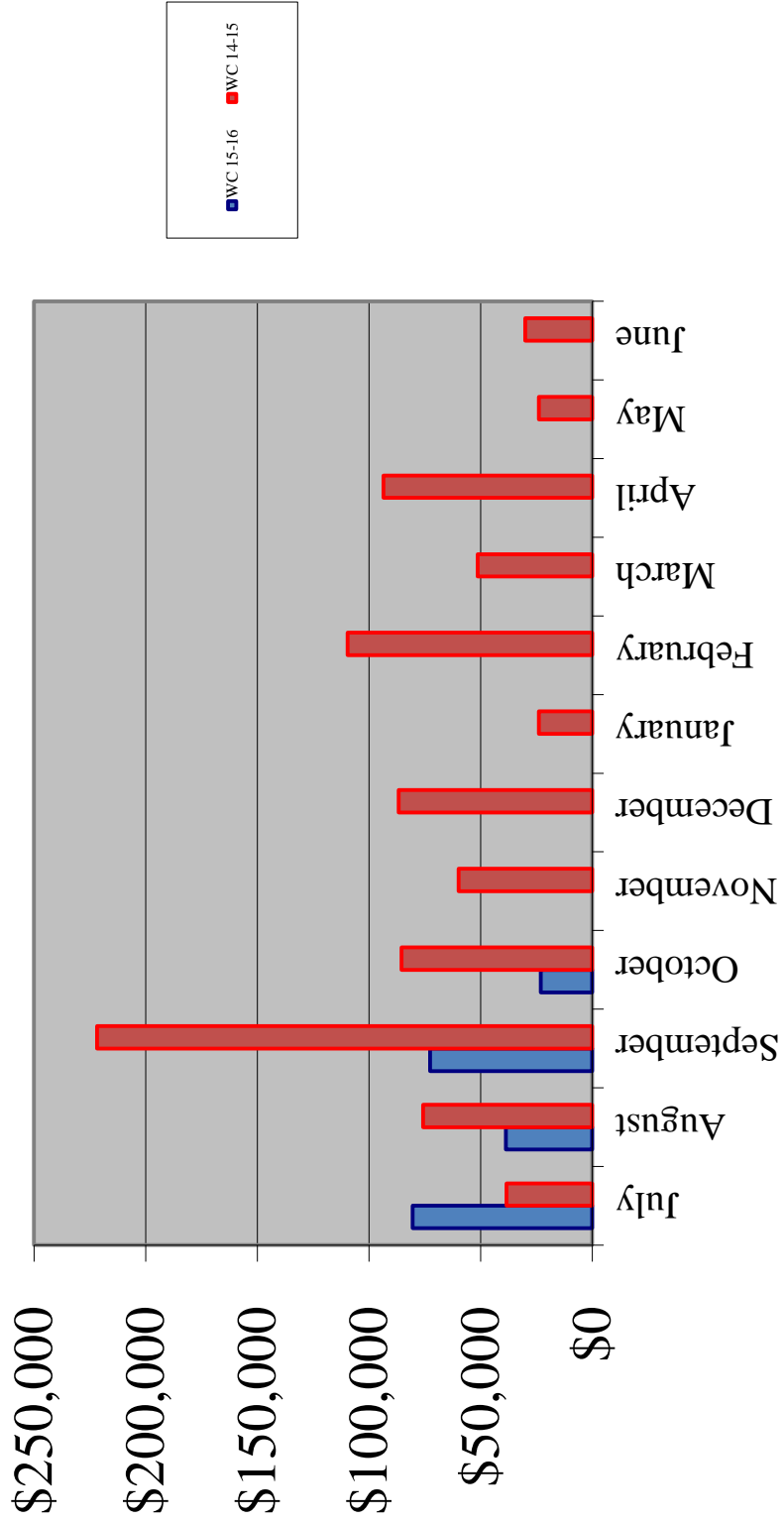
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	48,616	(13,041)
Transfers/Supplements	1,000,000	300,000	(700,000)
Total Sources	\$ 1,312,036	\$ 665,999	\$ (646,037)
Expenditures:			
Claims	\$ 1,057,949	\$ 214,822	(843,127)
Stop loss/Admin Fees	254,087	197,723	(56,364)
Total Expenditures	\$ 1,312,036	\$ 412,544	\$ (899,491)
<b>Ending Cash Balance*</b>	<b>\$ (0)</b>	<b>\$ 253,455</b>	<b>\$ 253,454</b>
Cash Balance-One Year Ago		<b>\$ 398,243</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	\$ 126,984	\$ 106,574	\$ (20,410)
Expenditures:			
Tort Claims	\$ 10,409	\$ -	\$ (10,409)
Supportive Services	16,362	18,581	2,219
Total Expenditures	\$ 26,771	\$ 18,581	\$ (8,190)
<b>Ending Cash Balance*</b>	<b>\$ 100,214</b>	<b>\$ 87,993</b>	<b>\$ (12,219)</b>
Cash Balance-One Year Ago		<b>\$ 113,665</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	\$ 116,476			13,524	In progress
<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	
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	52,290	18,450			33,840	Pending
Alleyway Pipe Repair	10/26/2015	65,000	39,000			26,000	
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500	3,183	7,551	57,473	10,844	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
ERP System	6/19/2014	1,076,961	109,399	298,145	751,435	216,127	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	45,539				45,539	
Unallocated Funds		722				722	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 2,255,703</b>	<b>\$ 743,450</b>	<b>\$ 305,696</b>	<b>\$ 1,099,712</b>	<b>\$ 412,541</b>	

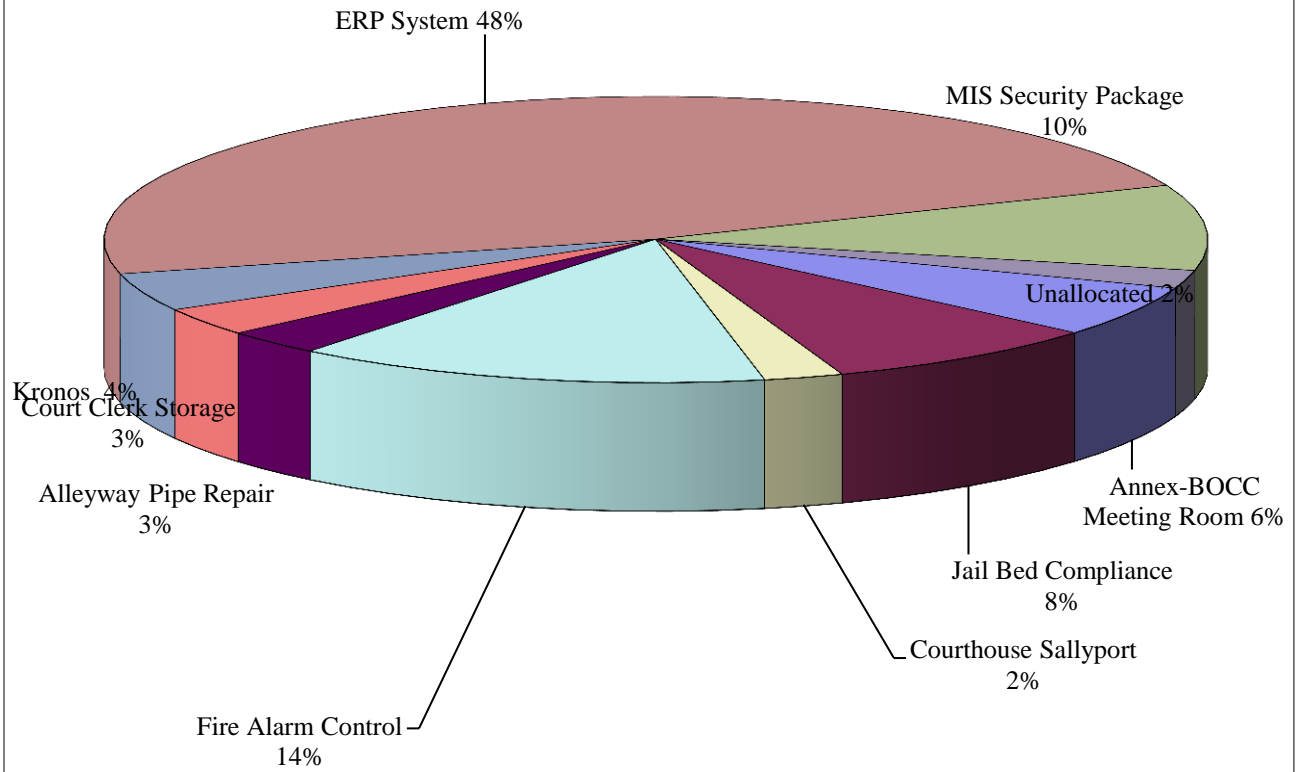
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 200,215	\$ 160,245	\$ 1,541,356	1,408,429	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 1,600,000		\$ 73,550	\$ 1,480,829	119,171	Ongoing
<b>Total Capital Projects</b>		<b>\$ 7,005,703</b>	<b>\$ 943,666</b>	<b>\$ 539,490</b>	<b>\$ 4,121,897</b>	<b>\$ 1,940,141</b>	

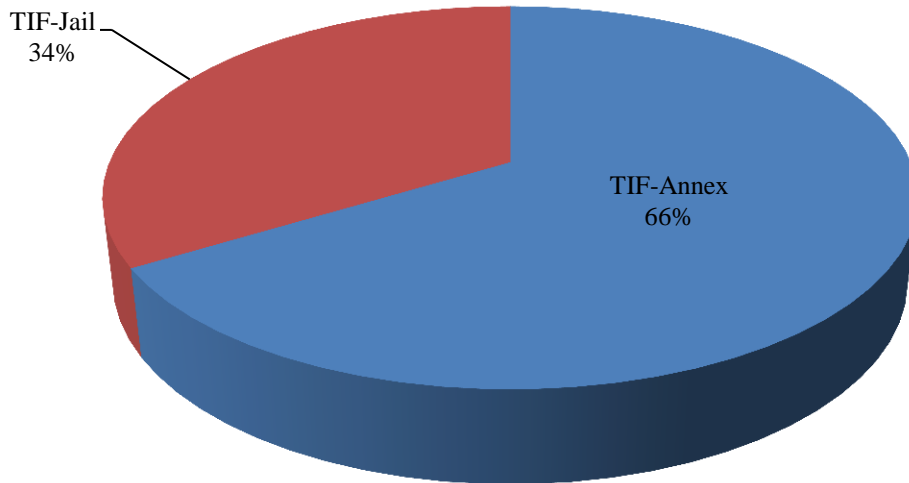
Cash Balance at October 31, 2015	\$2,868,266.26
PBA Transfers	378,860.53
	3,247,126.79
15/16 Available Budget	2,939,397.13
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	2,939,397.13
<b>Total Cash Available for Projects</b>	<b>\$ 307,729.66</b>



### Capital Projects Budget FY 15-16



### TIF Budgets FY 15-16



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

Source: Appropriation Trial Balance (Oracle General Ledger)

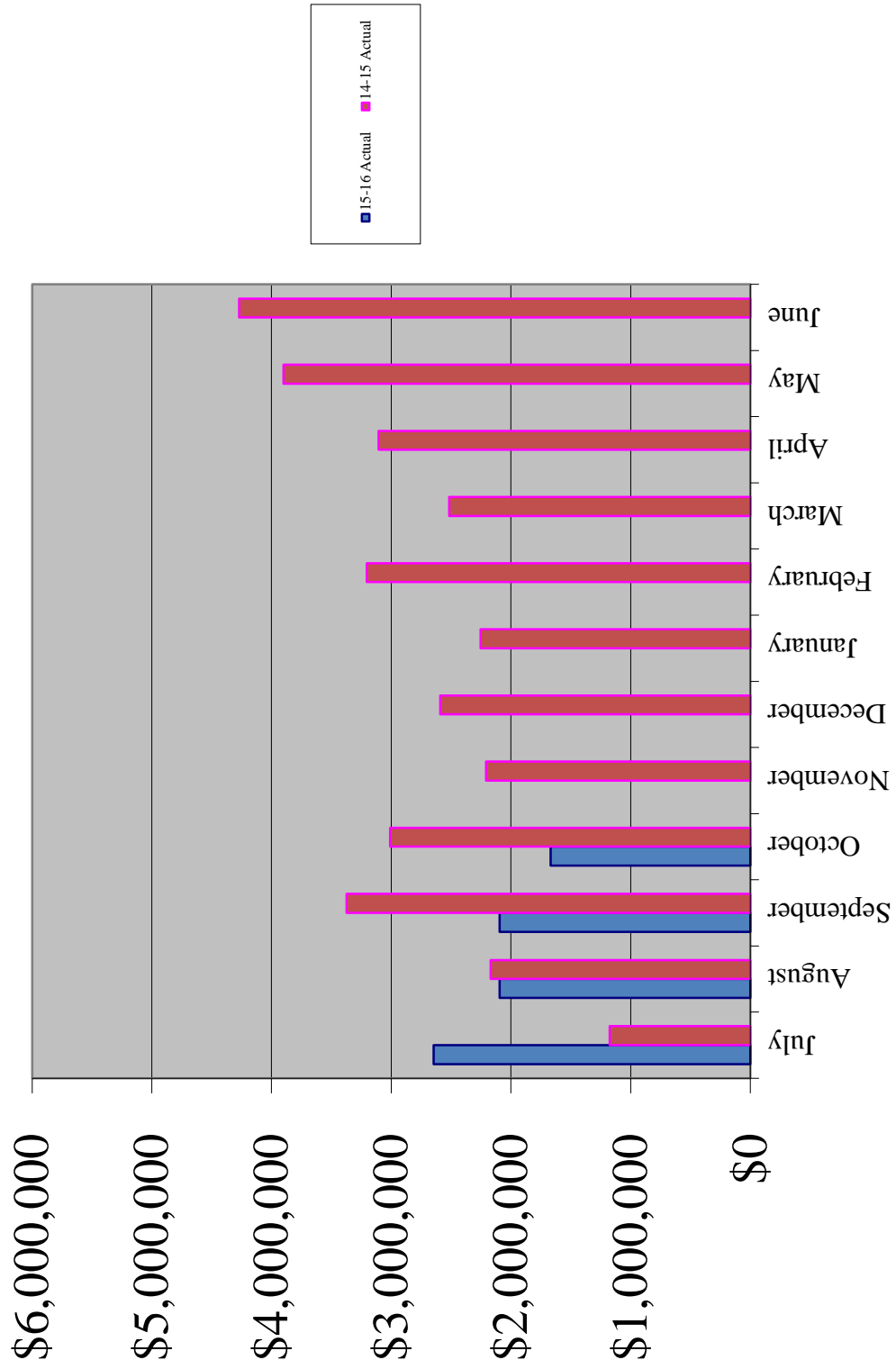
Cost Center	Department	2015-2016 Budget	October 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$4,765,221	\$362,113	\$1,407,899	\$3,357,322	\$1,866,667	\$2,898,554	29.5%
1110	Highway Cash-Dist #2	4,283,995	169,790	1,370,405	2,913,590	2,205,645	2,078,350	32.0%
1110	Highway Cash-Dist #3	4,374,542	2,108	1,974,391	2,400,151	2,928,517	1,446,025	45.1%
1111	CBRI Fund	3,256,211	4,053	177,641	3,078,570	590,683	2,665,529	5.5%
1130	Resale Property	4,456,334	269,412	996,162	3,460,173	1,923,440	2,532,895	22.4%
1140	Treasurer Mortgage Fee	231,406	30,604	50,538	180,868	66,502	164,904	21.8%
1150	County Clerk Lien Fee	121,771	35,512	97,065	24,706	102,378	19,393	79.7%
1151	UCC Central Filing Fund	620,323	43,937	295,385	324,937	408,006	212,317	47.6%
1152	Records Mgmt & Preservation	1,097,192	73,278	359,664	737,528	579,875	517,317	32.8%
1160	Sheriff Service Fee	1,747,258	239,947	882,865	864,393	1,252,128	495,130	50.5%
1161	Sheriff Special Revenue	4,496,956	184,585	650,635	3,846,321	2,101,051	2,395,906	14.5%
1162	Sheriff's Grant Fund	724,486	64,824	242,743	481,743	242,743	481,743	33.5%
1201	Assessor Revolving Fee	96,773	0	0	96,773	0	96,773	0.0%
1231	Juvenile Probation Fee	190,339	1,585	4,565	185,774	110,645	79,694	2.4%
1233	Juvenile Grant Fund	233,402	17,526	81,450	151,952	96,264	137,138	34.9%
1240	Planning Commission Fee	353,298	4,129	13,884	339,414	25,069	328,229	3.9%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	636,817	13,575	13,575	623,242	395,198	241,619	2.1%
1260	Community Service Fee	103,667	3,905	14,304	89,363	33,835	69,832	13.8%
1270	Community Sentencing	566,925	23,765	183,032	383,893	204,345	362,580	32.3%
1280	Drug Court Fund	436,783	86,628	264,913	171,870	266,473	170,310	60.7%
1282	Mental Health Court Fund	88,946	18,378	19,313	69,633	19,313	69,633	21.7%
1290	Shine Program	258,100	18,396	73,196	184,904	77,295	180,805	28.4%
<b>Total</b>		<b>\$33,153,128</b>	<b>\$1,668,050</b>	<b>\$9,173,625</b>	<b>\$23,979,503</b>	<b>\$15,496,070</b>	<b>\$17,657,058</b>	<b>27.7%</b>

Year elapsed = 33.33%

Notes:

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

# Special Revenue Actual Expenditures



**Debt Service Fund  
FY 2015-2016 Status Report  
For the Period Ending October 31, 2015**

**15-16  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	141,860
Exempt Manufacturing Tax		24,230
Miscellaneous Property Tax		252
Interest Income		201
<b>Total Revenue</b>	<b>\$</b>	<b>166,543</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

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

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

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

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

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

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

**Judgments**

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

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

Transfer In 0.00

**Ending Cash Balance** **\$ 725,714**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 61,500,000	\$ (26,340,000)	\$ 35,160,000
21,085,025	(14,717,700)	6,367,325
<b>\$ 82,585,025</b>	<b>\$ (41,057,700)</b>	<b>\$ 41,527,325</b>
		Refinanced
\$ 10,120,000	\$ (8,580,000)	\$ 1,540,000
3,057,501	(3,024,514)	32,988
<b>\$ 13,177,501</b>	<b>\$ (11,604,514)</b>	<b>\$ 1,572,988</b>
\$ 10,000,000	\$ (8,415,000)	\$ 1,585,000
2,975,596	(2,880,161)	95,435
<b>\$ 12,975,596</b>	<b>\$ (11,295,161)</b>	<b>\$ 1,680,435</b>
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	-	1,100,000
<b>\$ 11,100,000</b>	<b>\$ -</b>	<b>\$ 11,100,000</b>
\$ 91,620,000	\$ (43,335,000)	\$ 48,285,000
28,218,122	(20,622,375)	7,595,748
<b>\$ 119,838,122</b>	<b>\$ (63,957,375)</b>	<b>\$ 55,880,748</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

