

Oklahoma County  
Monthly Financial Report  
For Period Ending September 30, 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

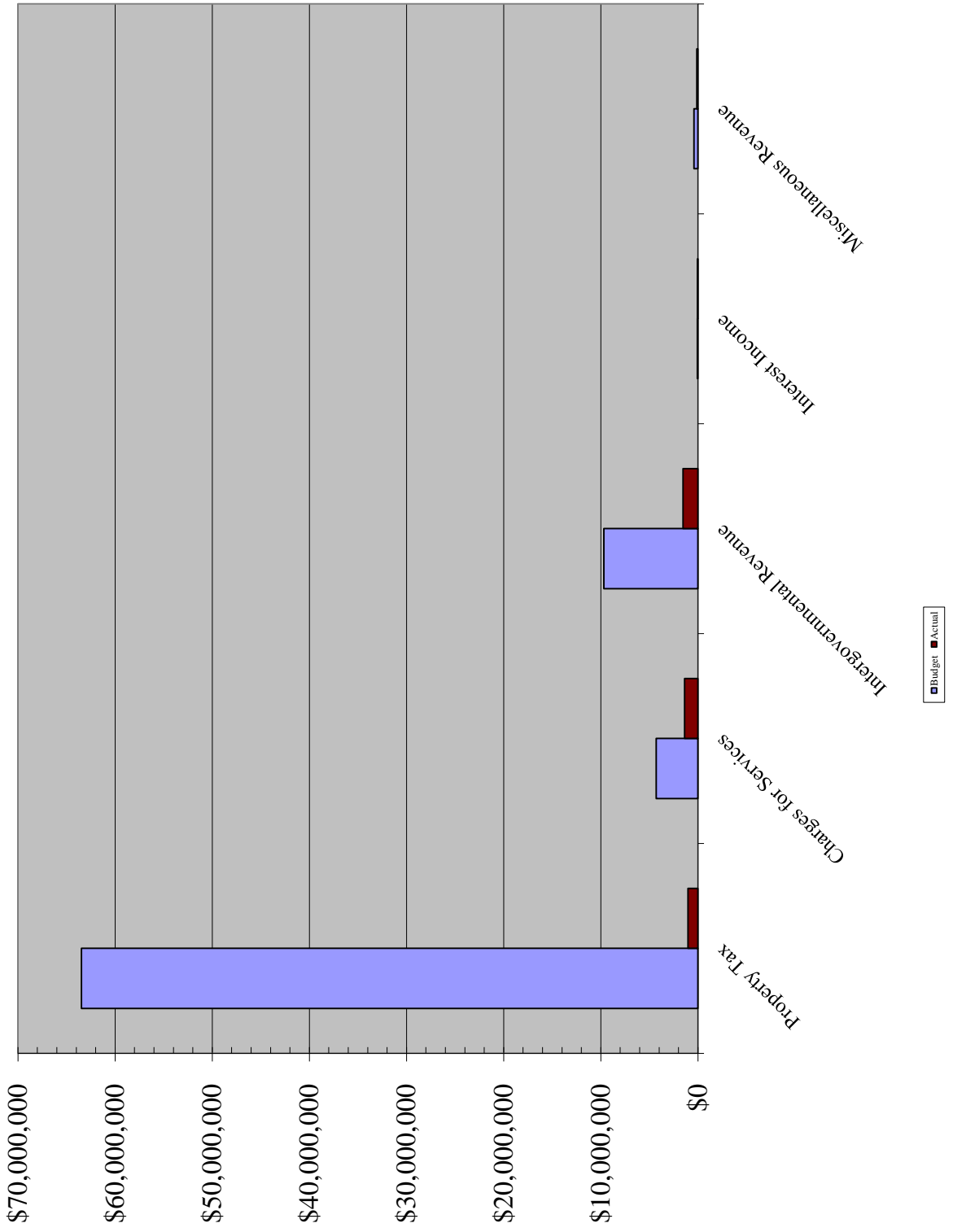
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund  
FY 2015-2016  
Budget Analysis  
For the Period Ending September 30, 2015**

	<b>15-16 Adopted 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	\$ 5,647,458	\$ 8,027,306	\$ 2,379,847	142.1%	
Reserved	2,282,006	2,282,006	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 7,929,464</b>	<b>\$ 10,309,311</b>	<b>\$ 2,379,847</b>		
<b>Revenue:</b>					
Property Tax	\$ 63,467,336	\$ 1,021,388	\$ (62,445,948)	1.6%	1.6%
Charges for Services	4,307,012	1,381,558	(2,925,454)	32.1%	32.0%
Intergovernmental Revenue	9,672,248	1,535,634	(8,136,614)	15.9%	15.2%
Interest Income	50,000	9,138	(40,862)	18.3%	19.6%
Miscellaneous Revenue	408,310	116,871	(291,439)	28.6%	40.1%
Total Revenue	<u>\$ 77,904,906</u>	<u>\$ 4,064,589</u>	<u>\$ (73,840,317)</u>	5.2%	5.3%
Temporary Cash Transfer In	\$ -	\$ 13,000,000	\$ 13,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(3,500,000)	3,863,845		
15-16 Expenditures	\$ 76,188,520	\$ 18,616,723	\$ (57,571,797)	24.4%	23.6%
Prior Budget Year Expenditures	2,282,006	1,180,046	(1,101,960)	51.7%	88.9%
Total Expenditures	<u>\$ 78,470,526</u>	<u>\$ 19,796,769</u>	<u>\$ (58,673,757)</u>		
<b>Cash Balance*</b>	<b><u>\$ 0</u></b>	<b><u>\$ 4,077,132</u></b>	<b><u>\$ 4,077,132</u></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 September 30, 2015



**General Fund  
FY 2015-2016**

**Actual Comparison**

For the Month Ending September 30, 2015				
	15-16 September Actual	14-15 September Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 5,451,824	\$ 5,045,303	\$ 406,521	8.1%
<b>Revenue:</b>				
Property Tax	\$ 199,936	\$ 221,199	\$ (21,263)	-9.6%
Charges for Services	426,010	436,542	(10,532)	-2.4%
Intergovernmental Revenue	625,537	550,455	75,082	13.6%
Interest Income	3,205	3,118	87	2.8%
Miscellaneous Revenue	28,845	64,764	(35,919)	-55.5%
Total Revenue	\$ 1,283,533	\$ 1,276,078	\$ 7,455	0.6%
Temporary Cash Transfers In	\$ 5,000,000	\$ 4,500,000	\$ 500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(449,205)	449,205	
15-16 Expenditures	\$ 7,524,618	\$ 6,444,124	\$ 1,080,494	16.8%
Prior Budget Year Expenditures	133,607	69,631	63,976	
Total Expenditures	\$ 7,658,225	\$ 6,513,755	\$ 1,144,470	17.6%
<b>Ending Cash Balance</b>	<b>\$ 4,077,132</b>	<b>\$ 3,858,421</b>	<b>\$ 218,711</b>	<b>5.7%</b>

For the Year to Date Period Ending September 30, 2015				
	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,309,311	\$ 8,828,673	\$ 1,480,638	16.8%
	\$ 1,021,388	\$ 960,448	\$ 60,940	6.3%
	1,381,558	1,335,809	45,749	3.4%
	1,535,634	1,569,738	(34,104)	-2.2%
	9,138	9,809	(671)	-6.8%
	116,871	180,312	(63,441)	-35.2%
	\$ 4,064,589	\$ 4,056,117	\$ 8,473	0.2%
	\$ 13,000,000	\$ 15,625,000	\$ (2,625,000)	
	-	-	-	
	-	(4,499,205)	999,205	-22.2%
	\$ 18,616,723	\$ 18,462,895	\$ 153,828	0.8%
	1,180,046	1,689,269	(509,223)	-30.1%
	\$ 19,796,769	\$ 20,152,164	\$ (355,395)	-1.8%
	<b>\$ 4,077,132</b>	<b>\$ 3,858,421</b>	<b>\$ 218,711</b>	<b>5.7%</b>

15-16 September Actual	14-15 September Actual	Increase (Decrease)
\$ -	\$ -	\$ -
-	(249,205)	249,205
-	(200,000)	200,000
-	-	-
-	(449,205)	449,205

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

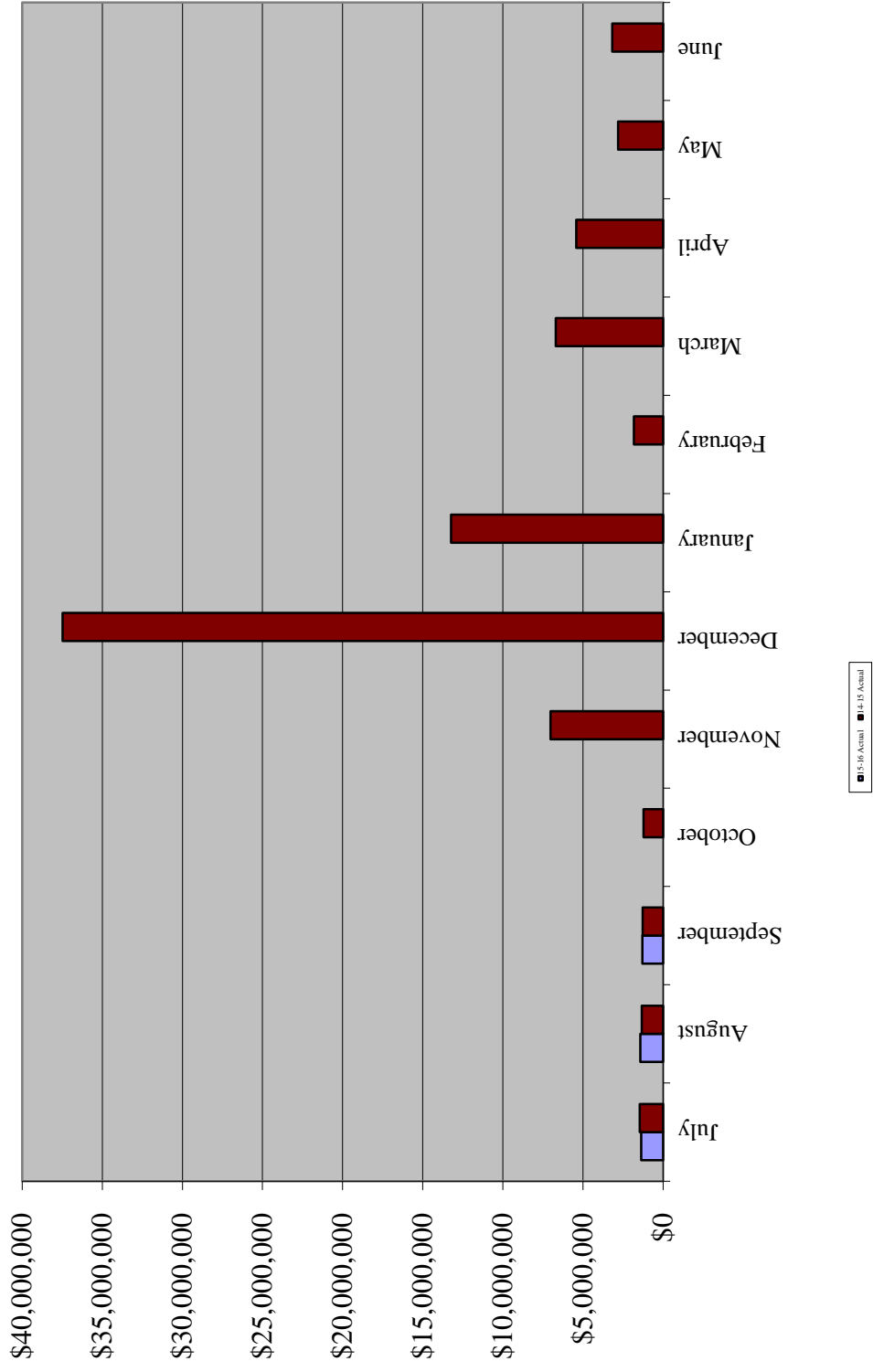
Note 1.)

**Operating Transfers**

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

Total Operating Transfers

## General Fund Actual Revenue at September 30, 2015



FY 2015-16 General Fund Expenditures  
Status Report

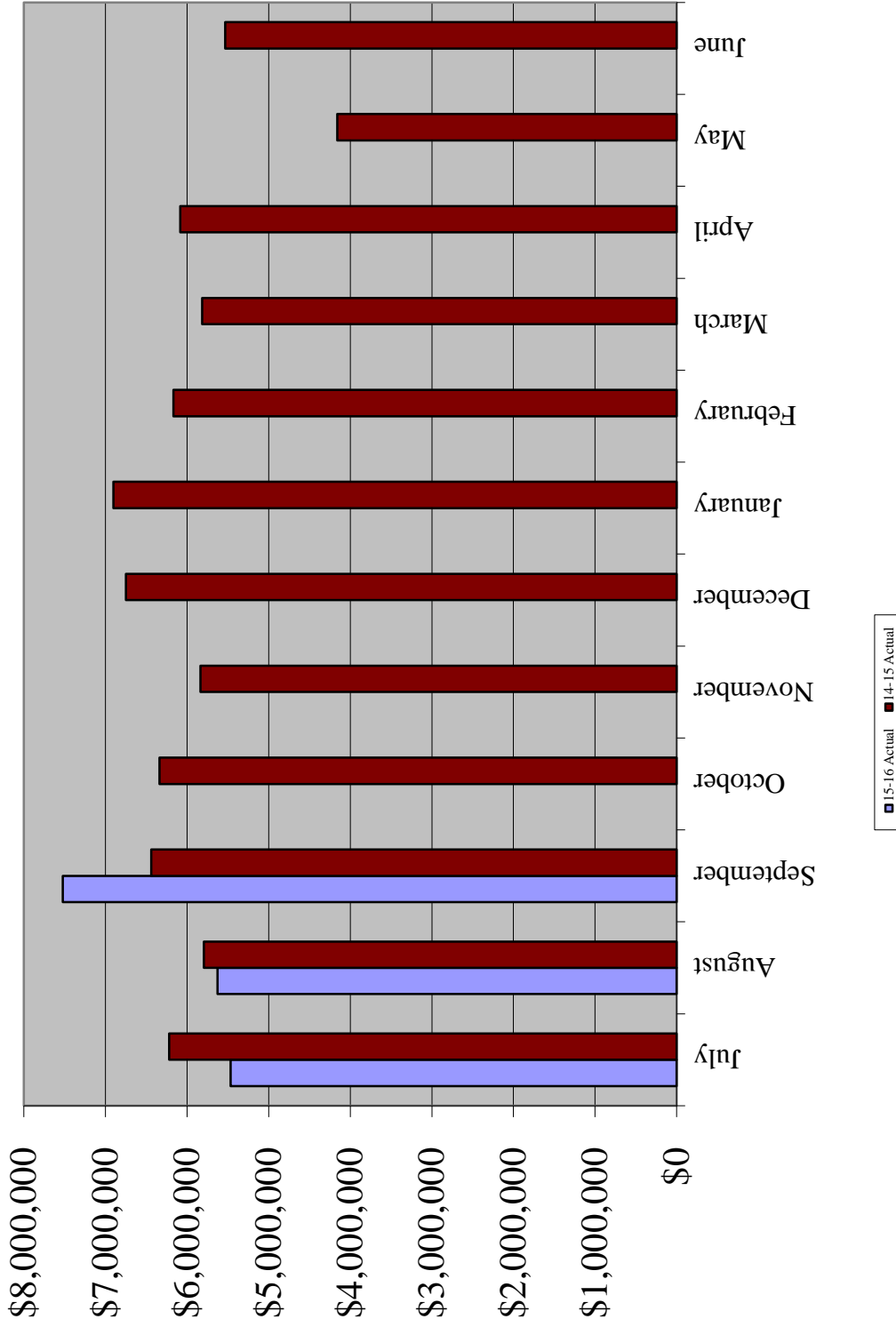
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	September 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	\$7,635,025	\$496,080	\$1,173,706	\$4,694,824 *	\$6,461,319	\$3,852,715	\$3,782,310	15.4%	19.0%
1200	County Commissioners	494,850	40,878	122,682	490,728	372,168	124,218	370,632	24.8%	23.6%
1300	Assessor	2,298,601	171,366	537,443	2,149,773	1,761,158	576,583	1,722,018	23.4%	24.2%
1400	Assessor Revaluation	4,220,318	315,587	903,717	3,614,866	3,316,601	1,328,002	2,892,316	21.4%	19.7%
1500	Treasurer	597,028	38,179	120,970	483,880	476,058	208,804	388,224	20.3%	15.3%
1600	Court Clerk	5,943,352	491,448	1,457,727	5,830,907	4,485,625	1,506,397	4,436,955	24.5%	24.3%
1700	County Clerk	2,865,981	252,396	690,751	2,763,005	2,175,230	827,846	2,038,135	24.1%	22.3%
1800	Excise & Equalization Bds	48,761	242	1,557	6,230	47,204	2,884	45,877	3.2%	3.8%
1900	County Audit	592,290	24,971	30,444	121,775	561,846	36,170	556,120	5.1%	40.0%
2000	District Attorney-State	150,000	9,182	17,944	71,775	132,056	48,784	101,216	12.0%	9.7%
2100	District Attorney-County	72,398	5,286	9,269	37,076	63,129	27,729	44,669	12.8%	8.7%
2300	Public Defender	52,000	5,809	5,809	23,235	46,191	14,759	37,241	11.2%	14.5%
2400	Purchasing	302,537	24,542	72,965	291,859	229,572	81,636	220,901	24.1%	25.4%
2500	Election Board	1,149,681	88,044	245,234	980,935	904,447	265,007	884,674	21.3%	25.2%
2600	BOCC HR/Health & Safety	462,047	34,760	102,133	408,531	359,914	111,828	350,219	22.1%	21.3%
2700	MIS	2,960,891	227,386	535,731	2,142,924	2,425,160	1,385,570	1,575,321	18.1%	20.4%
2801	Facilities Mgmt-Courthouse	1,384,245	105,165	310,929	1,243,717	1,073,316	419,960	964,285	22.5%	20.6%
2901	Facilities Mgmt-Office Bldg	248,309	38,084	40,256	161,023	208,053	217,055	31,254	16.2%	13.2%
3000	Planning Commission	155,156	23,602	70,425	281,701	84,731	70,425	84,731	45.4%	45.1%
3100	Community Service	597,891	55,273	165,818	663,273	432,073	165,818	432,073	27.7%	27.3%
5100	Sheriff	32,751,171	4,163,231	9,555,969	38,223,874 *	23,195,202	17,858,201	14,892,970	29.2%	28.8%
5200	Juvenile Justice Bureau	7,049,905	586,497	1,607,079	6,428,318	5,442,826	1,853,173	5,196,732	22.8%	22.6%
5500	Emergency Management	376,826	29,107	78,672	314,689	298,154	127,900	248,926	20.9%	19.7%
6100	Social Services	1,897,803	106,320	281,975	1,127,899	1,615,828	547,620	1,350,183	14.9%	16.8%
7100	Free Fair	62,245	10,384	10,484	41,937	51,761	26,765	35,480	16.8%	17.1%
8100	OSU Extension	507,732	67,291	104,071	416,282	403,661	142,928	364,804	20.5%	15.8%
9100	District 1	302,660	26,791	80,969	323,876	221,691	96,551	206,109	26.8%	25.7%
9200	District 2	256,859	22,371	86,807	347,228	170,052	98,844	158,015	33.8%	43.1%
9300	District 3	248,254	25,332	78,206	312,823	170,048	80,335	167,919	31.5%	30.1%
9400	County Engineer	503,704	39,015	116,983	467,932	386,721	144,943	358,761	23.2%	23.4%
9500	Economic Development	0	0	0	0	0	0	0	#DIV/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	0	0	0	0	0	0	0	0.0%	0.0%
<b>Total</b>		<b>\$76,188,520</b>	<b>\$7,524,618</b>	<b>\$18,616,723</b>	<b>\$74,466,893</b>	<b>\$57,571,797</b>	<b>\$32,249,449</b>	<b>\$43,939,071</b>	<b>24.4%</b>	<b>24.6%</b>

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

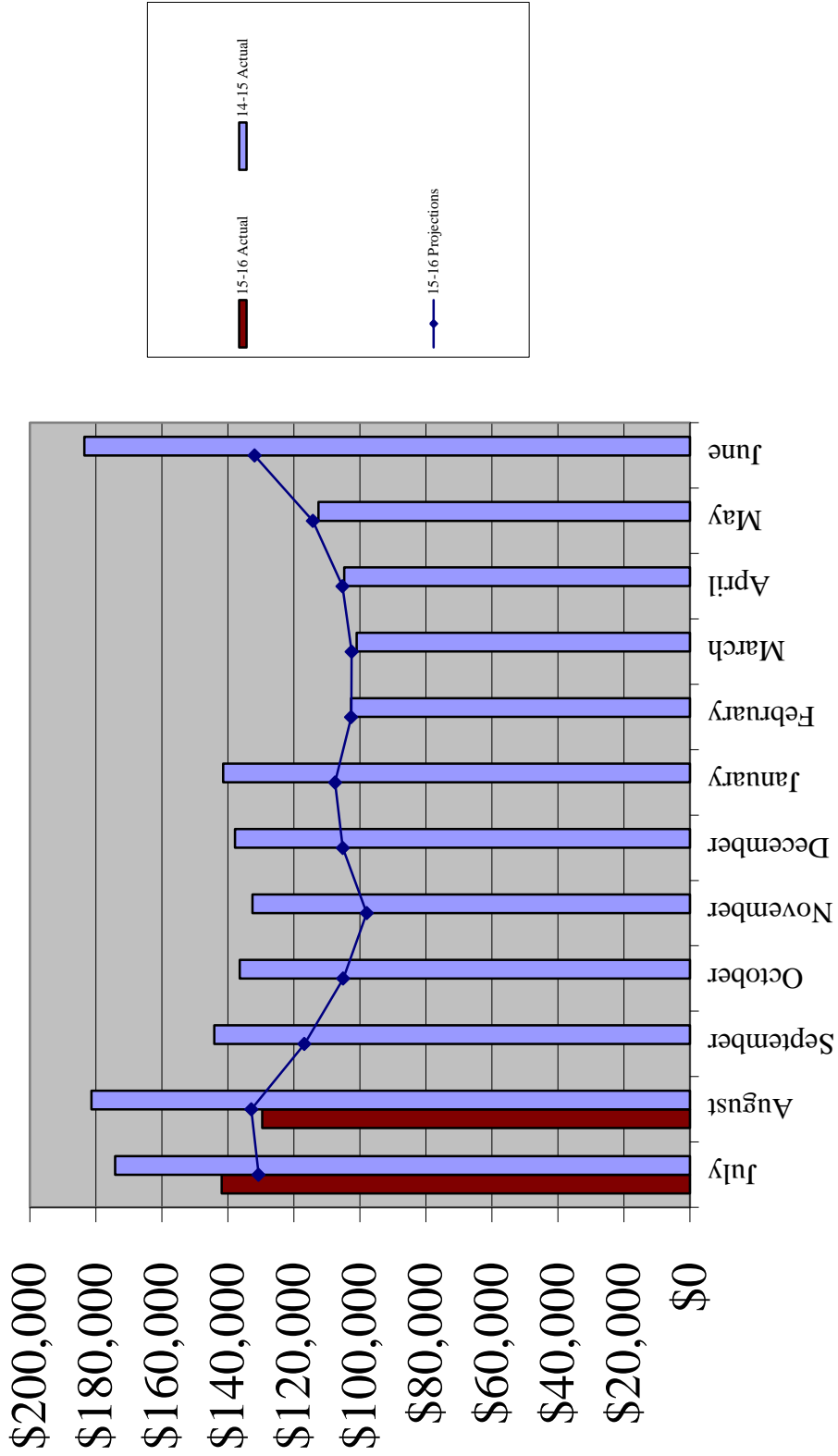


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2015-2016  
September 30, 2015**

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		\$ 300	\$ 300	\$ 900
52010	FICA - Retirement Board Members	92		23	23	69
52022	Retirement paid by General Fund	4,208	3,130	1,043	4,173	35
	<b>Total Salaries and Benefits</b>	<b>\$ 5,500</b>	<b>\$ 3,130</b>	<b>\$ 1,366</b>	<b>\$ 4,496</b>	<b>\$ 1,004</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 628,447	\$ 271,553	\$ 900,000	\$ 452,630
54023	Electricity (OG&E)	935,000	439,127	160,873	600,000	335,000
54024	Sewer and Water(City of OKC)	803,000	477,803	122,197	600,000	203,000
54022	Natural Gas(ONG)	44,000	35,506	1,294	36,800	7,200
	<b>Utilities Subtotal</b>	<b>\$ 3,134,630</b>	<b>\$ 1,580,883</b>	<b>\$ 555,917</b>	<b>\$ 2,136,800</b>	<b>\$ 997,830</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	20,000		320	320	19,680
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 320</b>	<b>\$ 19,680</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	\$ 455,528	\$ 151,843	\$ 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	12,098	5,903	18,000	18,000
54102	ICB (county-occupied space) rent expense	120,888	57,061	29,288	86,349	34,539
54102	Lincoln (county-occupied space) rent expense	250,000	123,084	61,542	184,626	65,374
54103	Storage for Court Clerk records	113,400	54,450	27,225	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	371,952	32,143	404,095	(94,095)
54455	Professional Services-Other (Miscellaneous)/Arbitrage					
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	17,840	2,160	20,000	
54045	Metro Parking Garage-Judges parking	1,380	1,035	345	1,380	
54040	Defined Benefit Fund Supplement					
54451	Contract liability contingency	100,000				100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,366,006	639	2,136	2,775	2,363,231
	<b>Other Operating Subtotal</b>	<b>\$ 4,429,345</b>	<b>\$ 1,093,687</b>	<b>\$ 585,199</b>	<b>\$ 1,678,886</b>	<b>\$ 2,750,459</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 7,619,525</b>	<b>\$ 2,674,570</b>	<b>\$ 1,172,221</b>	<b>\$ 3,846,791</b>	<b>\$ 3,772,734</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>\$ 7,635,025</b>	<b>\$ 2,679,009</b>	<b>\$ 1,173,706</b>	<b>\$ 3,852,715</b>	<b>\$ 3,782,310</b>



# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2015-16  
September 30, 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	4,159,187	11,473,145	15,632,332	(504,116)
Stop Loss Reimb	-	196,088	-	196,088	196,088
<b>Total Resources</b>	<b>\$ 23,001,137</b>	<b>\$ 7,942,238</b>	<b>\$ 14,617,990</b>	<b>\$ 22,560,228</b>	<b>\$ (440,909)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,370,232	\$ 3,274,721	\$ 9,824,163	\$ 13,098,884	\$ (271,348)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	1,699,437	5,098,311	6,797,748	2,141,836
Dental Claims	1,259,769	265,940	797,821	1,063,761	(196,008)
Vision Claims	179,746	23,207	69,621	92,828	(86,918)
County Pharmacy	324,377	81,057	243,172	324,230	(147)
Employee Assistance Program	23,509	7,836	23,509	31,346	7,837
Medicare Supplement - Phys. Mutual	883,116	282,431	847,293	1,129,724	246,608
Total Claims	<u>\$ 20,696,661</u>	<u>\$ 5,634,630</u>	<u>\$ 16,903,890</u>	<u>\$ 22,538,520</u>	<u>\$ 1,841,859</u>
Administration Fees & Other	815,302	169,610	339,221	508,831	(306,471)
Life/AD&D Premiums	334,392	110,648	221,296	331,944	(2,448)
Stop Loss Premiums	1,154,782	324,282	518,851	843,133	(311,649)
Total Admin/Premiums	<u>\$ 2,304,476</u>	<u>\$ 604,540</u>	<u>\$ 1,079,367</u>	<u>\$ 1,683,908</u>	<u>\$ (620,568)</u>
<b>Total Expenses</b>	<b>\$ 23,001,138</b>	<b>\$ 6,239,170</b>	<b>\$ 17,983,257</b>	<b>\$ 24,222,427</b>	<b>\$ 1,221,290</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 1,703,068</b>	<b>\$ (3,365,266)</b>	<b>\$ (1,662,198)</b>	<b>\$ (1,662,198)</b>

Cash Balance-One Year Ago

\$ 1,512,108

Notes:

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

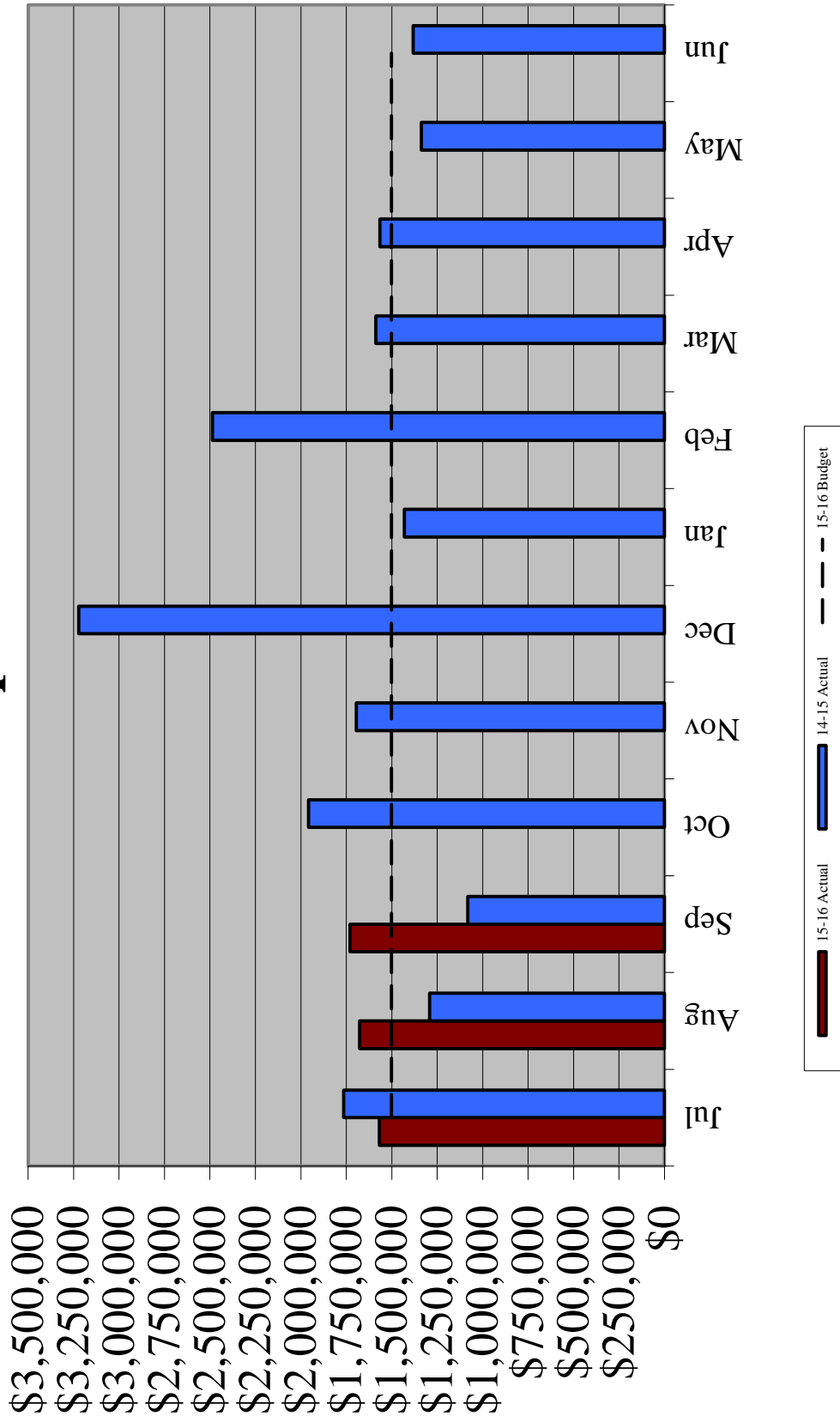
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

**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	\$ 1,071,594	\$1,637,360	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	658,242	\$849,718	\$595,835 (September)
Total	<u>\$1,502,179</u>	<u>\$1,729,836</u>	<u>\$2,487,079</u>	
<b>Prior Year 14-15 Comparison</b>	<b>14/15 Monthly Budget</b>	<b>This Month</b>	<b>14/15 Avg</b>	<b>14-15 High Month</b>
Medical Claims	\$1,135,294	\$682,320	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$400,024	\$440,949	\$634,891 (May)
Total	<u>\$1,477,746</u>	<u>\$1,082,344</u>	<u>\$1,575,982</u>	

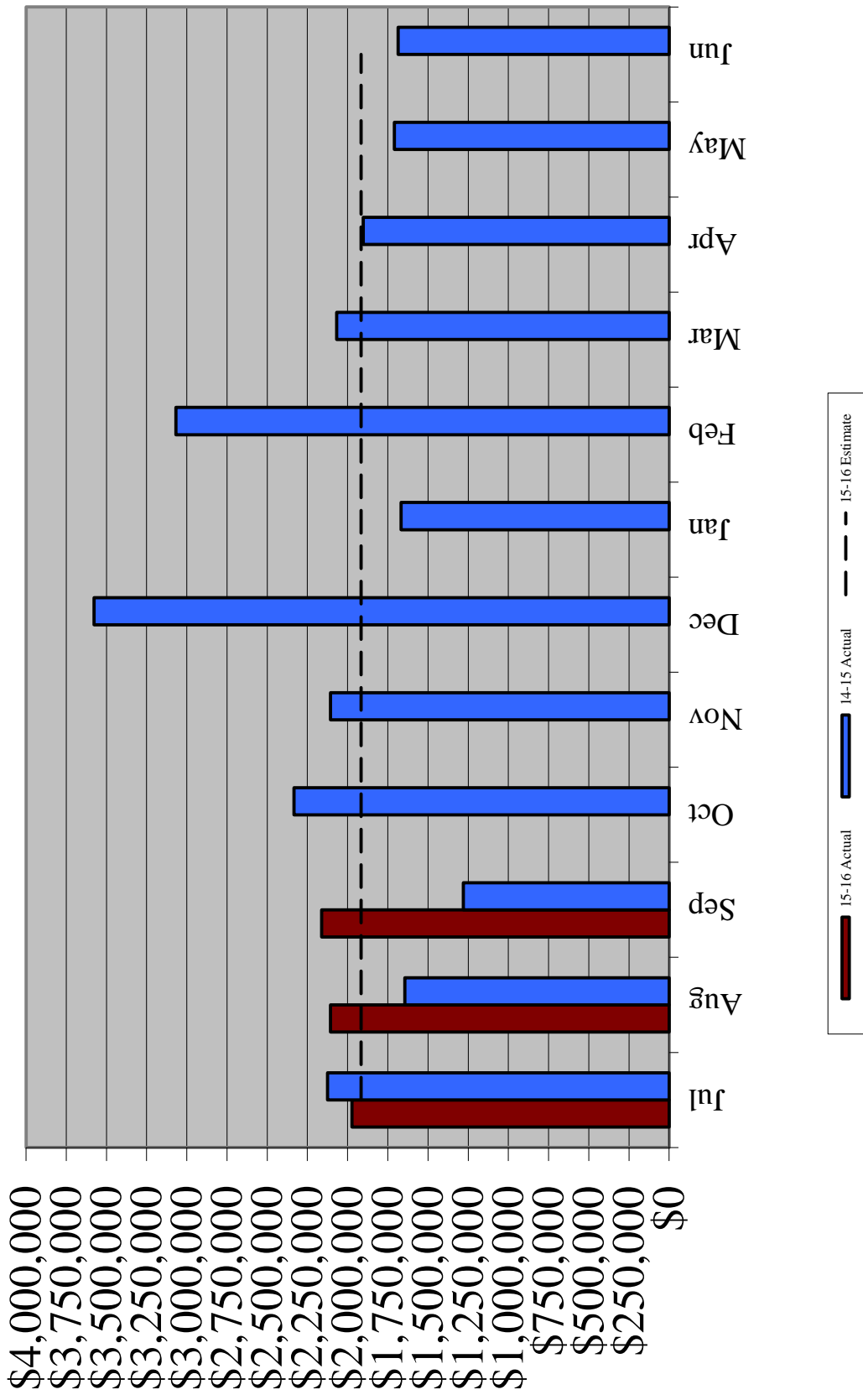
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons  
FY 2015-16  
as of September 30, 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)		
Transfers In	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%	\$ 3,200,000	\$ 3,699,205	\$ (499,205)	-13.5%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	2,778,322	2,743,231	35,091	1%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	1,149,091	1,154,690	(5,599)	-0.5%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	196,088	62,098	133,990	216%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	231,774	24,430	207,344	848.7%
Interest Income	-	-	-		0	-	0	
<b>Total Resources</b>	<b>\$ 22,756,476</b>	<b>\$ 25,552,452</b>	<b>\$ (4,176,838)</b>	<b>-16.3%</b>	<b>\$ 7,942,238</b>	<b>\$ 6,560,871</b>	<b>\$ 504</b>	<b>0.0%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 3,274,721	\$ 3,135,820	\$ 138,901	4.4%
Medical claims covered by Stop Loss	-	3,468,718	-		-	-	-	#DIV/0!
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	1,699,437	1,003,097	696,340	69.4%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	265,940	302,362	(36,422)	-12.0%
Vision Claims	169,005	160,957	8,048	5.0%	23,207	26,693	(3,486)	-13.1%
County Pharmacy	321,915	292,650	29,265	10.0%	81,057	76,302	4,755	6.2%
Employee Assistance Program	23,509	23,509	0	0.0%	7,836	5,877	1,959	33.3%
Medicare Supplement	883,116	749,370	133,746	17.8%	282,431	197,308	85,123	43.1%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
<b>Total Claims</b>	<b>\$ 20,335,806</b>	<b>\$ 23,250,322</b>	<b>\$ 554,202</b>	<b>2.4%</b>	<b>\$ 5,634,630</b>	<b>\$ 4,747,459</b>	<b>\$ 887,171</b>	<b>18.7%</b>
Administration Fees & Other	815,302	809,891	5,411	0.7%	169,610	118,953	50,657	42.6%
Life/AD&D Premiums	334,392	333,748	644	0.2%	110,648	55,279	55,369	100.2%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	324,282	127,074	197,208	155.2%
<b>Total Admin/Premiums</b>	<b>\$ 1,843,488</b>	<b>\$ 1,915,166</b>	<b>\$ (71,678)</b>	<b>-3.7%</b>	<b>\$ 604,540</b>	<b>\$ 301,306</b>	<b>\$ 303,234</b>	<b>100.6%</b>
<b>Total Expenses</b>	<b>\$ 22,179,294</b>	<b>\$ 25,165,489</b>	<b>\$ 482,523</b>	<b>1.9%</b>	<b>\$ 6,239,170</b>	<b>\$ 5,048,765</b>	<b>\$ 1,190,405</b>	<b>23.6%</b>
June Medical & Rx Claims held until July 1		-						
<b>Ending Cash Balance</b>	<b>\$ 577,183</b>	<b>\$ 386,963</b>	<b>\$ (4,659,361)</b>	<b>-1204%</b>	<b>\$ 1,703,068</b>	<b>\$ 1,512,108</b>	<b>\$ (1,189,901)</b>	<b>-78.7%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
September 30, 2015**

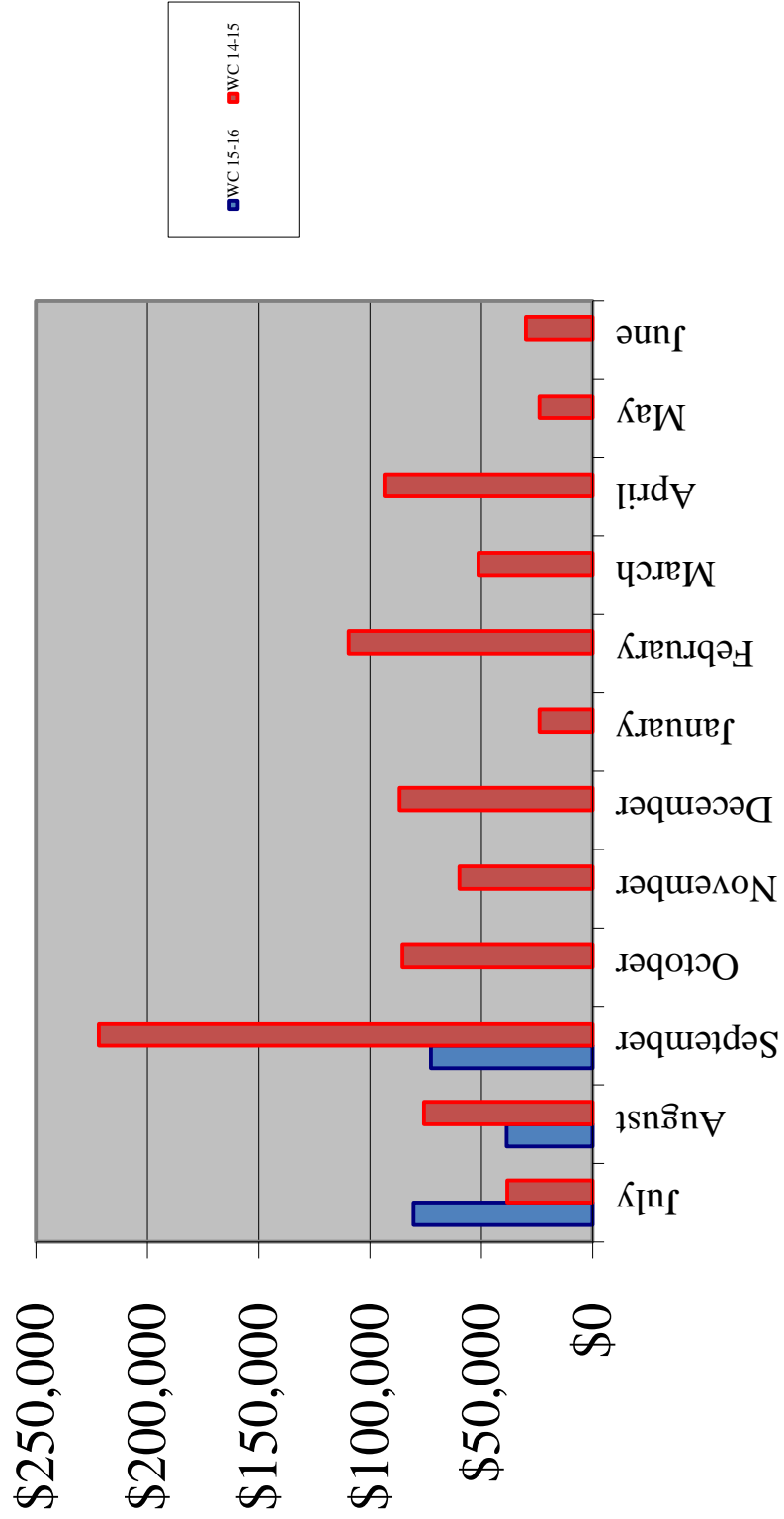
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	61,656	47,973	(13,684)
Transfers/Supplements	1,000,000	300,000	(700,000)
Total Sources	\$ 1,312,036	\$ 665,356	\$ (646,680)
Expenditures:			
Claims	\$ 1,057,949	\$ 191,785	(866,164)
Stop loss/Admin Fees	254,087	186,242	(67,844)
Total Expenditures	\$ 1,312,036	\$ 378,028	\$ (934,008)
<b>Ending Cash Balance*</b>	<b>\$ (0)</b>	<b>\$ 287,328</b>	<b>\$ 287,328</b>
Cash Balance-One Year Ago		<b>\$ 329,188</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	18,472	2,111
Total Expenditures	\$ 26,771	\$ 18,472	\$ (8,299)
<b>Ending Cash Balance*</b>	<b>\$ 100,214</b>	<b>\$ 88,102</b>	<b>\$ (12,111)</b>
Cash Balance-One Year Ago		<b>\$ 119,465</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	In progress
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	52,290	18,450			33,840	Pending
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500	3,784	6,950	56,872	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	232,698	166,046	474,356	369,907	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>\$ 1,876,843</b>	<b>\$ 438,952</b>	<b>\$ 172,996</b>	<b>\$ 822,032</b>	<b>\$ 615,858</b>	

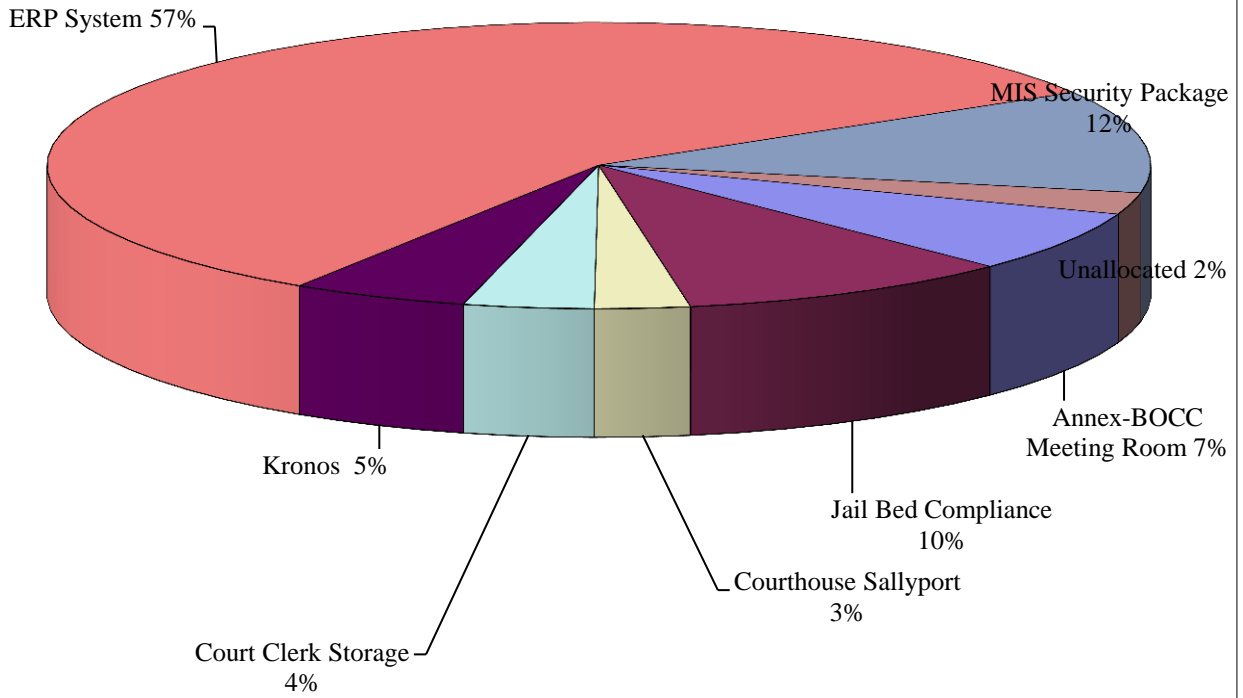
### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 1,261,012	\$ 96,138	\$ 1,477,249	411,739	Ongoing
<b>TIF-Jail Facility -1216</b>							
Jail Plumbing Project	4/18/2013	\$ 1,600,000		\$ 73,550	\$ 1,407,279	192,721	Ongoing
<b>Total Capital Projects</b>		<b>\$ 6,626,843</b>	<b>\$ 1,699,964</b>	<b>\$ 342,684</b>	<b>\$ 3,706,561</b>	<b>\$ 1,220,318</b>	

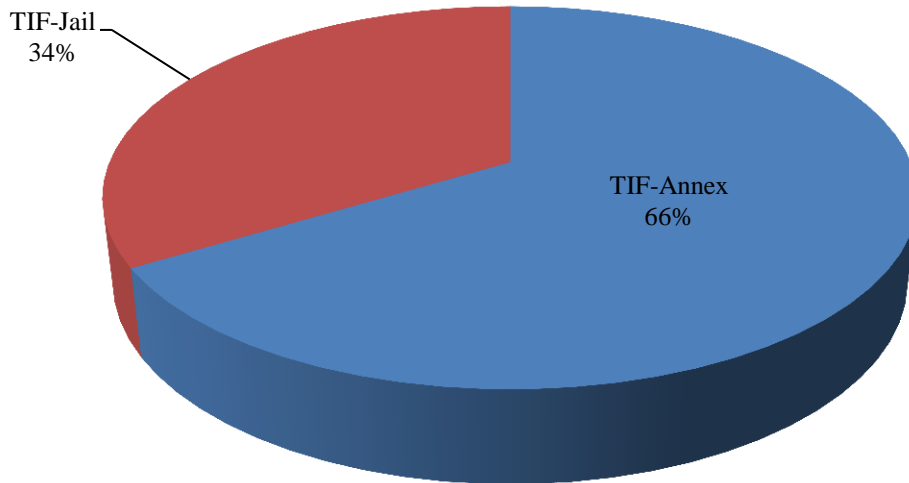
Cash Balance at September 30, 2015	\$3,064,649.65
PBA Transfer	3,064,649.65
15/16 Available Budget	2,701,701.86
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	2,701,701.86
<b>Total Cash Available for Projects</b>	<b>\$ 362,947.79</b>



### 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)

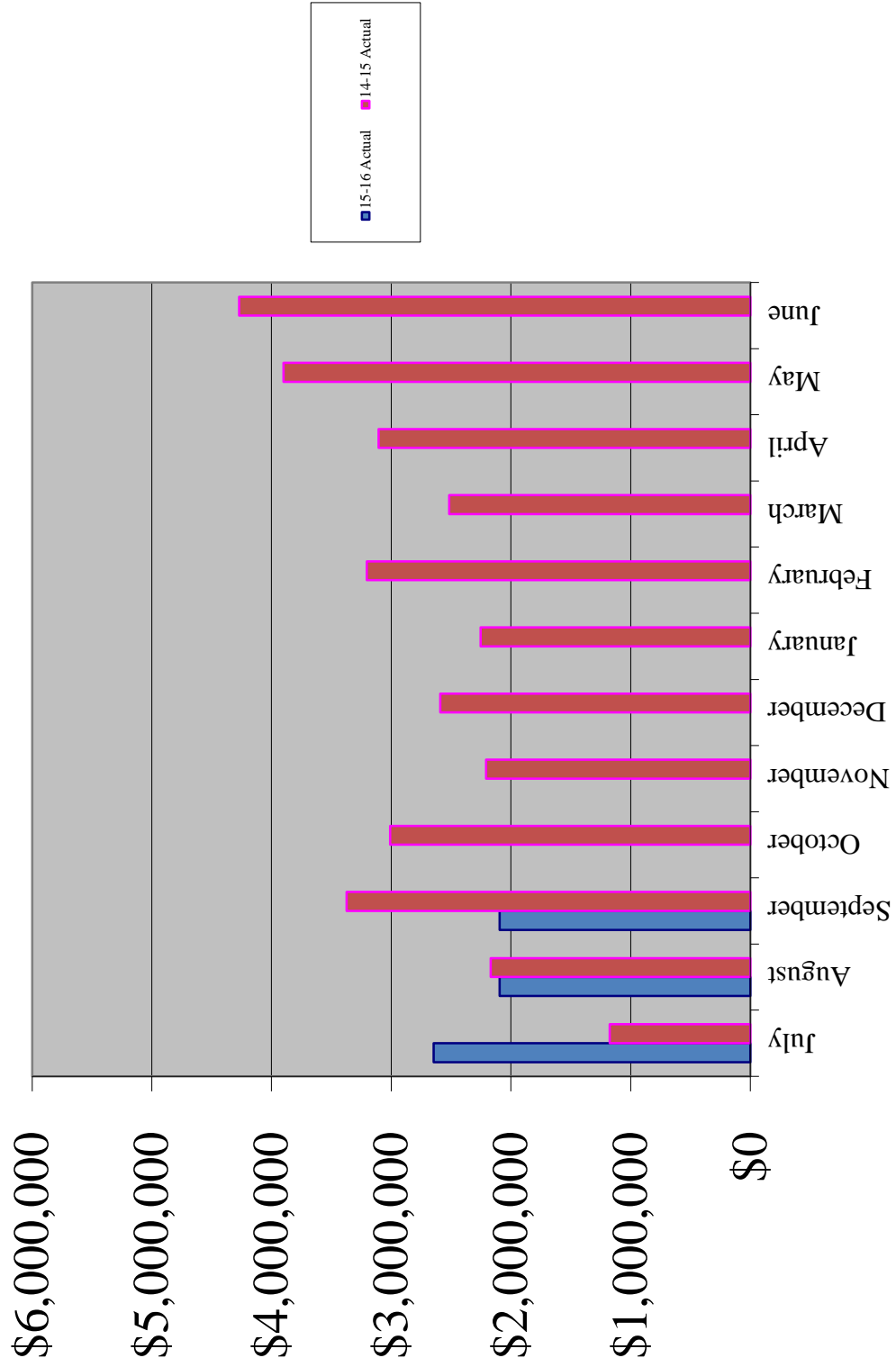
Cost Center	Department	2015-2016 Budget	September 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$4,299,596	\$251,026	\$1,071,083	\$3,228,513	\$1,691,141	\$2,608,454	24.9%
1110	Highway Cash-Dist #2	3,910,601	311,236	834,376	3,076,224	1,623,850	2,286,751	21.3%
1110	Highway Cash-Dist #3	3,635,182	540,667	1,280,972	2,354,210	2,105,186	1,529,997	35.2%
1111	CBRI Fund	3,102,660	35,808	173,588	2,929,072	590,183	2,512,477	5.6%
1130	Resale Property	4,456,334	168,271	726,750	3,729,584	1,626,763	2,829,571	16.3%
1140	Treasurer Mortgage Fee	218,976	4,744	19,933	199,043	37,738	181,237	9.1%
1150	County Clerk Lien Fee	112,999	25,085	61,553	51,446	77,689	35,311	54.5%
1151	UCC Central Filing Fund	539,519	164,661	251,449	288,070	365,851	173,668	46.6%
1152	Records Mgmt & Preservation	836,493	38,945	286,386	550,106	518,385	318,108	34.2%
1160	Sheriff Service Fee	1,330,063	242,449	642,918	687,145	976,595	353,468	48.3%
1161	Sheriff Special Revenue	3,515,111	181,920	466,050	3,049,061	1,794,234	1,720,877	13.3%
1162	Sheriff's Grant Fund	501,354	20,195	177,919	323,434	212,263	289,090	35.5%
1201	Assessor Revolving Fee	95,669	0	0	95,669	0	95,669	0.0%
1231	Juvenile Probation Fee	187,872	0	2,980	184,892	110,645	77,227	1.6%
1233	Juvenile Grant Fund	233,402	16,832	63,924	169,478	80,232	153,170	27.4%
1240	Planning Commission Fee	333,469	3,456	9,755	323,713	22,164	311,304	2.9%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	636,817	0	0	636,817	54,420	582,396	0.0%
1260	Community Service Fee	95,379	3,728	10,399	84,980	33,835	61,544	10.9%
1270	Community Sentencing	566,925	59,622	159,267	407,658	185,749	381,176	28.1%
1280	Drug Court Fund	436,783	11,838	178,285	258,498	183,705	253,078	40.8%
1282	Mental Health Court Fund	88,946	0	934	88,011	3,228	85,718	1.1%
1290	Shine Program	257,680	13,454	54,800	202,880	42,728	214,953	21.3%
6020	Special Work Restitution	85,494	0	0	85,494	0	85,494	0.0%
<b>Total</b>		<b>\$29,404,211</b>	<b>\$2,093,936</b>	<b>\$6,473,323</b>	<b>\$22,930,888</b>	<b>\$12,336,582</b>	<b>\$17,067,628</b>	<b>22.0%</b>

Year elapsed = 25.00%

Notes:

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

# Special Revenue Actual Expenditures



**Debt Service Fund  
FY 2015-2016 Status Report  
For the Period Ending September 30, 2015**

**15-16  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	123,399
Exempt Manufacturing Tax		12,491
Miscellaneous Property Tax		235
Interest Income		135
<b>Total Revenue</b>	<b>\$</b>	<b>136,260</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** **\$ 695,432**

<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	\$ (7,650,000)	\$ 2,350,000
2,975,596	(2,834,500)	141,096
<b>\$ 12,975,596</b>	<b>\$ (10,484,500)</b>	<b>\$ 2,491,096</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	\$ (42,570,000)	\$ 49,050,000
28,218,122	(20,576,713)	7,641,409
<b>\$ 119,838,122</b>	<b>\$ (63,146,713)</b>	<b>\$ 56,691,409</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

