

Oklahoma County  
Monthly Financial Report  
For Period Ending April 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

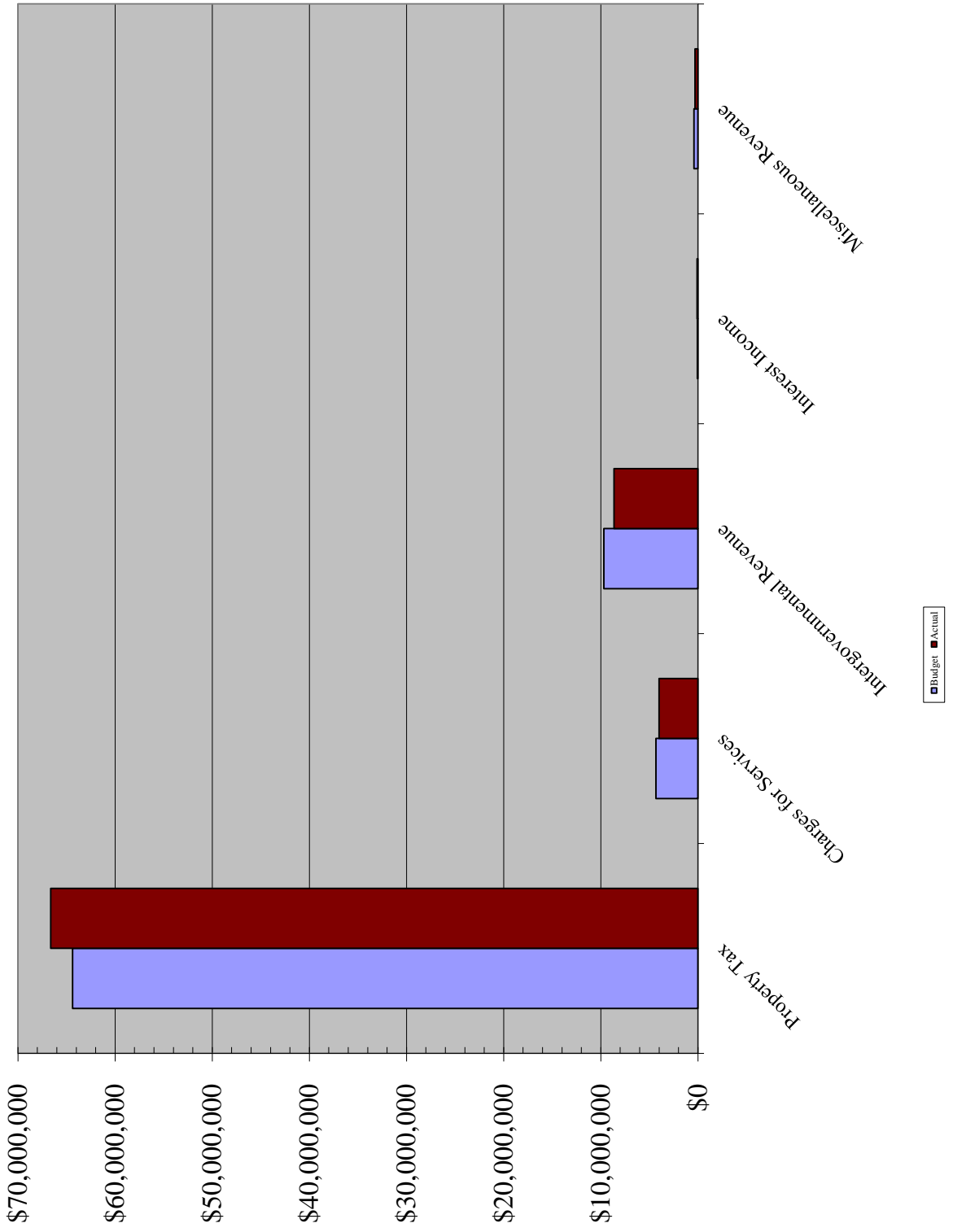
Prepared by the Office of Carolynn Caudill, County Clerk

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

	<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>		
<b>Revenue:</b>					
Property Tax	\$ 64,376,306	\$ 66,628,685	\$ 2,252,379	103.5%	103.8%
Charges for Services	4,329,139	4,008,082	(321,057)	92.6%	95.0%
Intergovernmental Revenue	9,696,331	8,646,128	(1,050,203)	89.2%	87.2%
Interest Income	50,000	95,160	45,160	190.3%	64.7%
Miscellaneous Revenue	418,334	289,982	(128,351)	69.3%	71.2%
Total Revenue	<b>\$ 78,870,110</b>	<b>\$ 79,668,037</b>	<b>\$ 797,927</b>	<b>101.0%</b>	<b>100.9%</b>
Temporary Cash Transfer In	\$ -	\$ 21,500,000	\$ 21,500,000		
Temporary Cash Transfer Out	-	(21,500,000)	(21,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(7,413,845)	(50,000)		
15-16 Expenditures	\$ 80,410,329	\$ 60,127,488	\$ (20,282,841)	74.8%	79.6%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	<b>\$ 81,817,363</b>	<b>\$ 61,359,953</b>	<b>\$ (20,457,410)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 21,205,336</b>	<b>\$ 21,205,337</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 April 30, 2016**



**General Fund  
FY 2015-2016**

**Actual Comparison**

For the Month Ending April 30, 2016				
	15-16 April Actual	14-15 April Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 20,635,538	\$ 14,707,247	\$ 5,928,291	40.3%
<b>Revenue:</b>				
Property Tax	\$ 5,210,824	\$ 4,512,047	\$ 698,777	15.5%
Charges for Services	418,021	379,949	38,072	10.0%
Intergovernmental Revenue	568,684	482,604	86,080	17.8%
Interest Income	16,935	3,044	13,891	456.3%
Miscellaneous Revenue	22,921	38,202	(15,281)	-40.0%
<b>Total Revenue</b>	\$ 6,237,385	\$ 5,415,846	\$ 821,539	15.2%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	-
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	-
Operating Transfers In	\$ -	\$ -	\$ -	-
Operating Transfers Out	\$ -	\$ -	\$ -	-
15-16 Expenditures	\$ 5,667,587	\$ 6,080,897	\$ (413,310)	-6.8%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	-
<b>Total Expenditures</b>	\$ 5,667,587	\$ 6,080,897	\$ (413,310)	-6.8%
<b>Ending Cash Balance</b>	<b>\$ 21,205,336</b>	<b>\$ 14,042,197</b>	<b>\$ 7,163,139</b>	<b>51.0%</b>

For the Year to Date Period Ending April 30, 2016				
	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%
	\$ 66,628,685	\$ 63,588,421	\$ 3,040,264	4.8%
	4,008,082	3,969,126	38,956	1.0%
	8,646,128	8,999,922	(353,794)	-3.9%
	95,160	32,357	62,803	194.1%
	289,982	320,462	(30,480)	-9.5%
	\$ 79,668,037	\$ 76,910,289	\$ 2,757,749	3.6%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000	
	(21,500,000)	(19,125,000)	(2,375,000)	
	-	-	-	
	(7,413,845)	(7,604,178)	190,333	-2.5%
	\$ 60,127,488	\$ 62,345,187	\$ (2,217,699)	-3.6%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 61,359,953	\$ 64,092,586	\$ (2,732,633)	-4.3%
	<b>\$ 21,205,336</b>	<b>\$ 14,042,197</b>	<b>\$ 7,163,139</b>	<b>51.0%</b>

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

	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$	(50,000)	(3,748)	\$ (46,252)
	(6,344,845)	(6,400,430)	55,585
	(1,000,000)	(1,200,000)	200,000
	(19,000)	-	(19,000)
\$	(7,413,845)	(7,604,178)	\$ 190,333

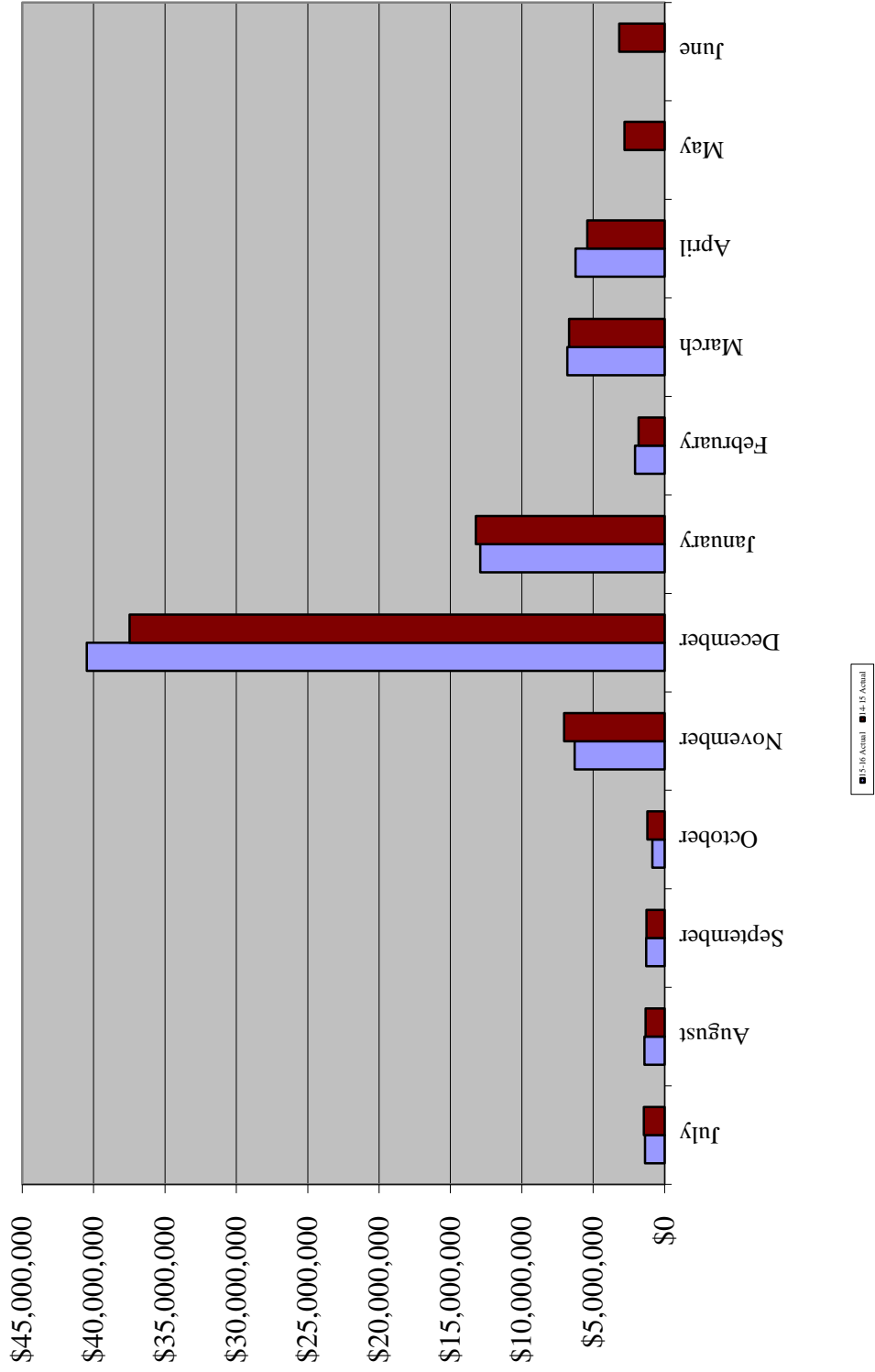
Note 1.)

**Operating Transfers**

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

Total Operating Transfers

## General Fund Actual Revenue at April 30, 2016



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

Source: Appropriation Trial Balance (Oracle General Ledger)

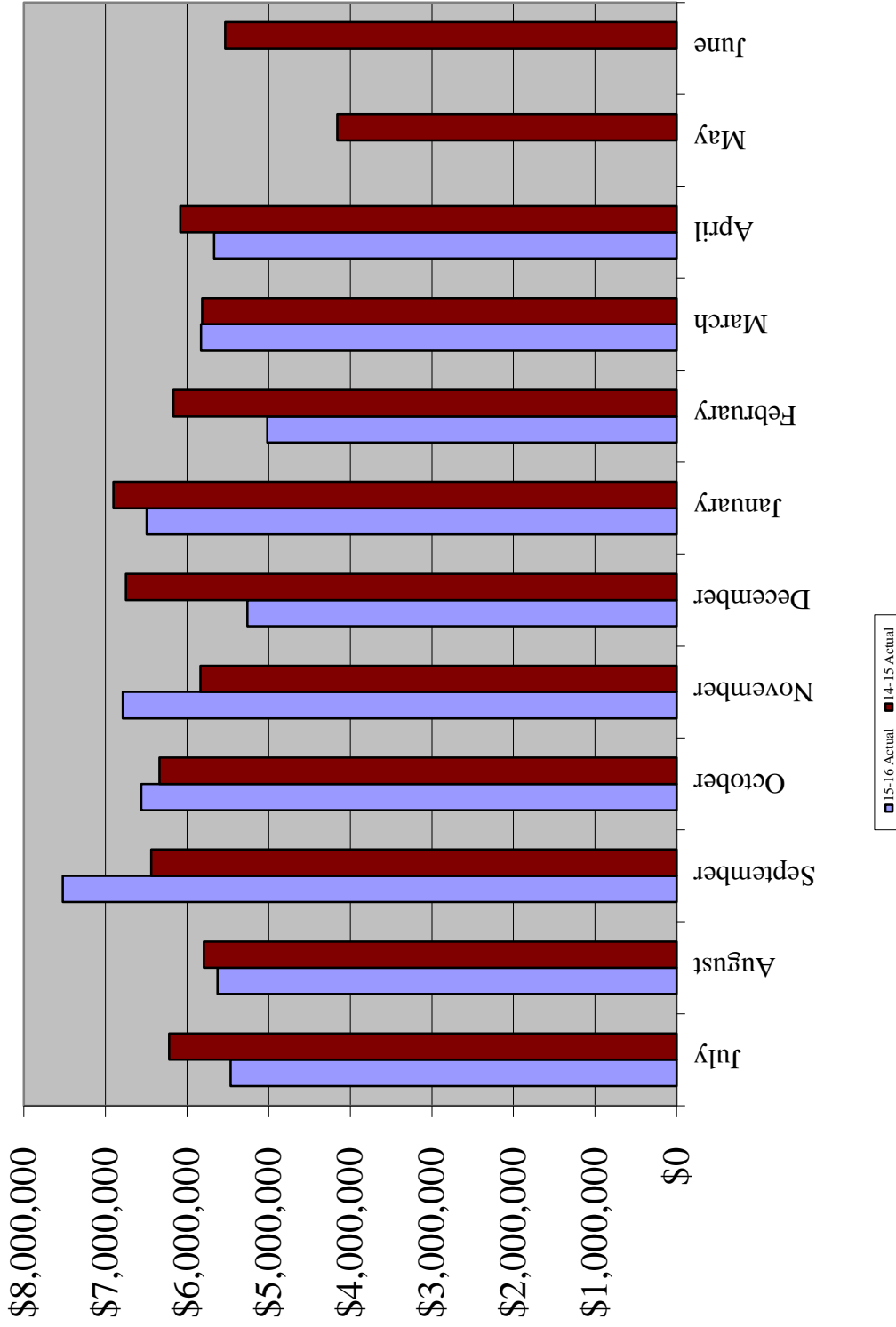
Cost Center	Department	2015-2016 Budget	April 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
110	General Government	\$5,472,239	\$352,582	\$3,967,385	\$4,760,863 *	\$1,504,854	\$4,528,303	\$943,936	72.5%	77.0%
120	County Commissioners	496,113	40,875	409,566	491,480	86,547	409,844	86,269	82.6%	78.8%
130	Assessor	2,339,007	195,227	1,800,860	2,161,032	538,147	1,821,676	517,331	77.0%	78.4%
140	Assessor Reevaluation	4,296,094	367,216	3,217,589	3,861,107	1,078,505	3,326,796	969,298	74.9%	69.4%
150	Treasurer	604,149	12,876	403,396	484,075	200,753	459,926	144,223	66.8%	50.7%
160	Court Clerk	6,068,637	462,963	4,786,930	5,744,316	1,281,707	4,824,172	1,244,465	78.9%	81.8%
170	County Clerk	2,920,754	214,035	2,361,451	2,833,741	559,303	2,410,262	510,492	80.9%	80.2%
180	Excise & Equalization Bds	48,761	2,867	7,826	9,391	40,935	8,732	40,029	16.0%	25.6%
190	County Audit	621,410	3,916	260,875	313,051	360,535	267,670	353,740	42.0%	33.7%
200	District Attorney-State	150,000	5,819	65,315	78,378	84,685	85,040	64,960	43.5%	46.7%
210	District Attorney-County	72,398	7,727	48,039	57,647	24,359	61,310	11,088	66.4%	70.1%
230	Public Defender	52,000	1,254	36,490	43,788	15,510	42,351	9,649	70.2%	51.7%
240	Purchasing	308,724	24,681	246,832	296,198	61,892	250,412	58,312	80.0%	81.6%
250	Election Board	1,524,554	193,559	1,147,992	1,377,590	376,562	1,169,220	355,333	75.3%	80.5%
260	BOCC HR/Health & Safety	471,032	39,114	361,825	434,190	109,207	365,156	105,876	76.8%	73.0%
270	MIS	2,987,872	226,624	2,075,695	2,490,834	912,177	2,612,714	375,158	69.5%	76.2%
280	Facilities Management	1,463,601	102,898	1,099,991	1,319,989	363,610	1,139,568	324,033	75.2%	74.9%
290	Facilities Mgmt-Custodial	248,309	17,888	175,065	210,078	73,244	231,036	17,273	70.5%	63.3%
300	Planning Commission	160,838	20,348	159,822	191,786	1,016	159,822	1,016	99.4%	90.3%
310	Court Services	612,246	55,076	545,708	654,850	66,538	545,708	66,538	89.1%	91.2%
510	Sheriff	33,522,229	2,401,412	28,266,029	33,919,234 *	5,256,200	30,691,706	2,830,523	84.3%	92.0%
520	Juvenile Justice Bureau	7,186,399	555,783	5,560,897	6,673,076	1,625,502	5,721,602	1,464,797	77.4%	80.0%
550	Emergency Management	382,527	29,549	280,695	336,834	101,832	313,243	69,284	73.4%	79.6%
610	Social Services	1,923,985	195,765	1,284,460	1,541,353	639,525	1,673,849	250,136	66.8%	70.5%
710	Free Fair	62,245	3,230	59,036	70,843	3,209	61,259	986	94.8%	82.3%
810	OSU Extension	507,732	56,738	354,061	424,874	153,671	369,746	137,986	69.7%	73.1%
910	District 1	310,301	726	213,775	256,530	96,526	274,658	35,643	68.9%	74.0%
920	District 2	262,883	30,090	185,996	223,195	76,887	189,096	73,787	70.8%	77.8%
930	District 3	255,554	5,160	242,442	290,930	13,112	243,612	11,942	94.9%	80.7%
940	County Engineer	514,147	41,591	401,445	481,734	112,702	415,001	99,146	78.1%	78.8%
950	Economic Development	595,000	0	100,000	120,000	495,000	200,000	395,000	16.8%	0.0%
991	Employee Benefits Supplement		0	0	0	0	0	0	0.0%	0.0%
992	Worker's Compensation Supplement		0	0	0	0	0	0	0.0%	0.0%
994	Capital Projects Supplement	50,000	0	50,000	60,000	0	50,000	0	0.0%	0.0%
995	General Fund Reserve	3,952,705	0	0	0	3,952,705	0	3,952,705	0.0%	0.0%
<b>Total</b>		<b>\$80,444,445</b>	<b>\$5,667,587</b>	<b>\$60,177,488</b>	<b>\$72,212,985</b>	<b>\$20,266,957</b>	<b>\$64,923,487</b>	<b>\$15,520,958</b>	<b>74.8%</b>	<b>83.1%</b>

Year elapsed = 83.3%

Notes:

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

# General Fund Actual Expenditures

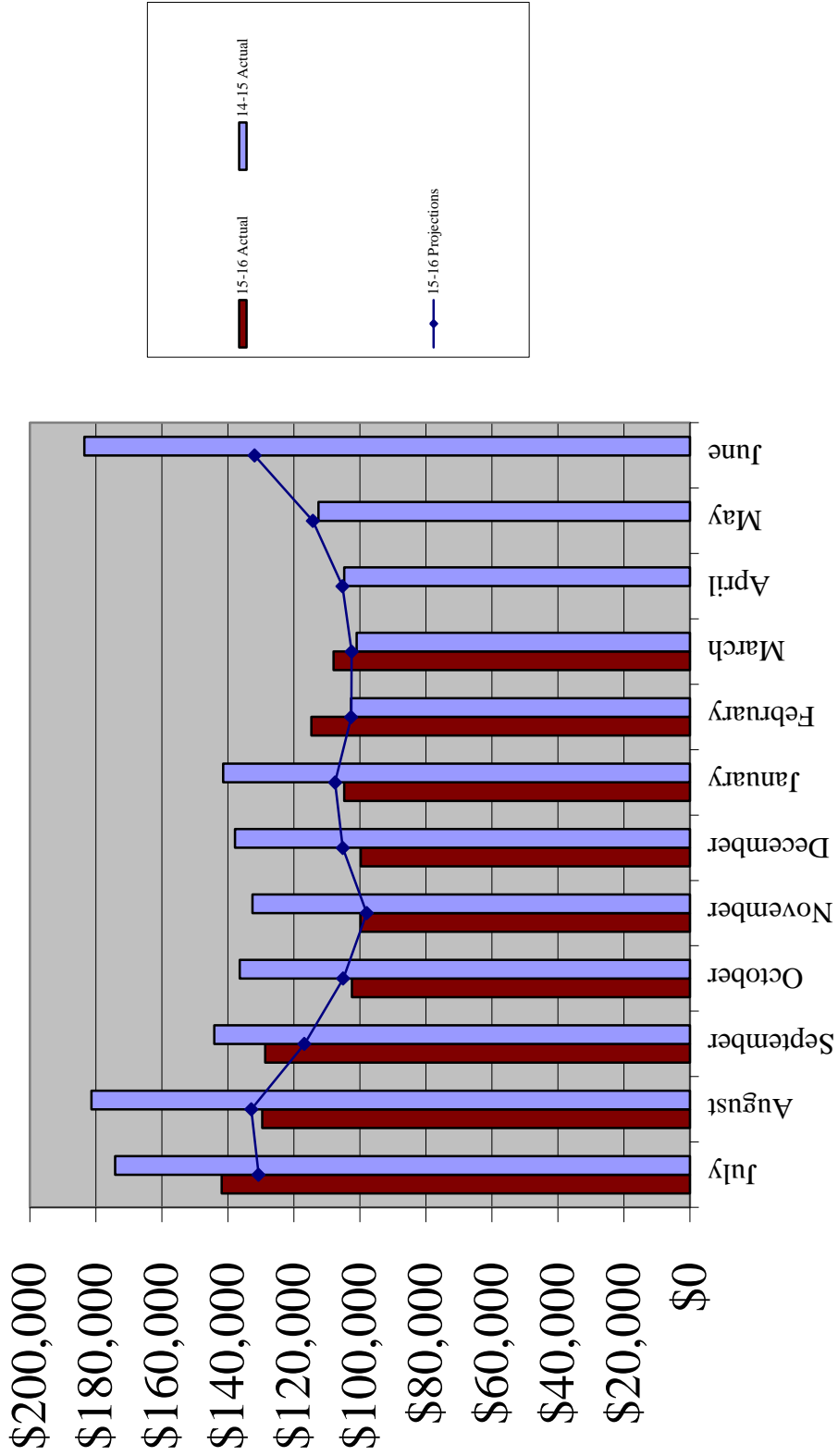


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2015-2016  
April 30, 2016**

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		\$ 1,000	\$ 1,000	\$ 200
52010	FICA - Retirement Board Members	92		77	77	15
52032	Retirement paid by General Fund	4,208		3,477	3,477	731
<b>Total Salaries and Benefits</b>		<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ 4,553</b>	<b>\$ 4,553</b>	<b>\$ 947</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ -	\$ 1,029,778	\$ 1,029,778	\$ 322,852
54023	Electricity (OG&E)	935,000	79,096	570,156	649,252	285,748
54024	Sewer and Water(City of OKC)	803,000	51,304	548,696	600,000	203,000
54022	Natural Gas(ONG)	44,000	24,124	12,676	36,800	7,200
<b>Utilities Subtotal</b>		<b>\$ 3,134,630</b>	<b>\$ 154,525</b>	<b>\$ 2,161,305</b>	<b>\$ 2,315,830</b>	<b>\$ 818,800</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	20,000		1,690	1,690	18,310
<b>Lease-Purchase Debt Subtotal</b>		<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 1,690</b>	<b>\$ 1,690</b>	<b>\$ 18,310</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	2,000	-
<b>Memberships Subtotal</b>		<b>\$ 35,550</b>	<b>\$ -</b>	<b>\$ 32,785</b>	<b>\$ 32,785</b>	<b>\$ 2,765</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 101,229	\$ 506,143	\$ 607,371	\$ -
54451	Outside legal services	150,000	26,522	62,927	89,450	60,550
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	13,989	25,082	39,071	(3,071)
54102	ICB (county-occupied space) rent expense	120,888	19,525	97,624	117,149	3,739
54102	Lincoln (county-occupied space) rent expense	250,000	41,028	205,140	246,168	3,832
54103	Storage for Court Clerk records	113,400		90,750	90,750	22,650
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	193,896	238,247	432,143	(122,143)
54455	Professional Services-Other (Miscellaneous)/Arbitrage				-	-
54456	USID Assessment - Services Other	5,000		7,841	7,841	(2,841)
54456	Downtown Business Improvement District Assessment	5,000		6,477	6,477	(1,477)
54456	Alcohol and drug screening for county employees	20,000	8,860	11,140	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	230	1,150	1,380	-
54040	Defined Benefit Fund Supplement	200,000		200,000	200,000	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,220	519	41,083	41,603	(38,383)
<b>Other Operating Subtotal</b>		<b>\$ 2,266,559</b>	<b>\$ 405,798</b>	<b>\$ 1,766,219</b>	<b>\$ 2,172,017</b>	<b>\$ 94,542</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 5,456,739</b>	<b>\$ 560,323</b>	<b>\$ 3,961,999</b>	<b>\$ 4,522,322</b>	<b>\$ 934,417</b>
<b>Capital Outlay</b>						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 595	\$ 833	\$ 1,428	\$ 8,572
<b>Total Capital Outlay - 55000</b>		<b>\$ 10,000</b>	<b>\$ 595</b>	<b>\$ 833</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
<b>Grand Total - General Government</b>		<b>\$ 5,472,239</b>	<b>\$ 560,918</b>	<b>\$ 3,967,385</b>	<b>\$ 4,528,303</b>	<b>\$ 943,936</b>



# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2015-16  
April 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. Estimated Annual</u>
<b>Resources</b>					
Beginning Cash Balance	\$ 519,844	\$ 386,963		\$ 386,963 \$ -	\$ (132,881)
Transfers In	\$ 6,344,845	\$ 6,344,845	\$ -	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	13,392,202	2,608,220	16,000,422	(136,026)
Stop Loss Reimb	-	379,620	-	379,620	379,620
<b>Total Resources</b>	<b>\$ 23,001,137</b>	<b>\$ 20,503,630</b>	<b>\$ 2,608,220</b>	<b>\$ 23,111,850</b>	<b>\$ 110,713</b>
<b>Expenses</b>					
Medical Claims	\$ 13,370,232	\$ 10,330,765	\$ 2,066,153	\$ 12,396,918	\$ (973,314)
Medical Claims covered by Stop Loss		149,272	-	149,272	149,272
Prescription Drug Claims	4,655,912	4,941,023	988,205	5,929,228	1,273,316
Dental Claims	1,259,769	1,164,618	232,924	1,397,541	137,772
Vision Claims	179,746	126,361	25,272	151,633	(28,113)
County Pharmacy	324,377	232,744	46,549	279,293	(45,084)
Employee Assistance Program	23,509	17,632	3,526	21,158	(2,351)
Medicare Supplement - Phys. Mutual	883,116	795,372	159,074	954,446	71,330
Total Claims	<u>\$ 20,696,661</u>	<u>\$ 17,757,786</u>	<u>\$ 3,521,703</u>	<u>\$ 21,279,489</u>	<u>\$ 582,828</u>
Administration Fees & Other	815,302	532,697	201,489	734,186	(81,116)
Life/AD&D Premiums	334,392	277,277	55,455	332,732	(1,660)
Stop Loss Premiums	1,154,782	711,410	129,347	840,757	(314,025)
Total Admin/Premiums	<u>\$ 2,304,476</u>	<u>\$ 1,521,383</u>	<u>\$ 386,292</u>	<u>\$ 1,907,675</u>	<u>\$ (396,801)</u>
<b>Total Expenses</b>	<b>\$ 23,001,138</b>	<b>\$ 19,279,169</b>	<b>\$ 3,907,995</b>	<b>\$ 23,187,164</b>	<b>\$ 186,027</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 1,224,461</b>	<b>\$ (1,299,774)</b>	<b>\$ (75,313)</b>	<b>\$ (75,313)</b>

Cash Balance-One Year Ago

\$ 904,295

Notes:

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

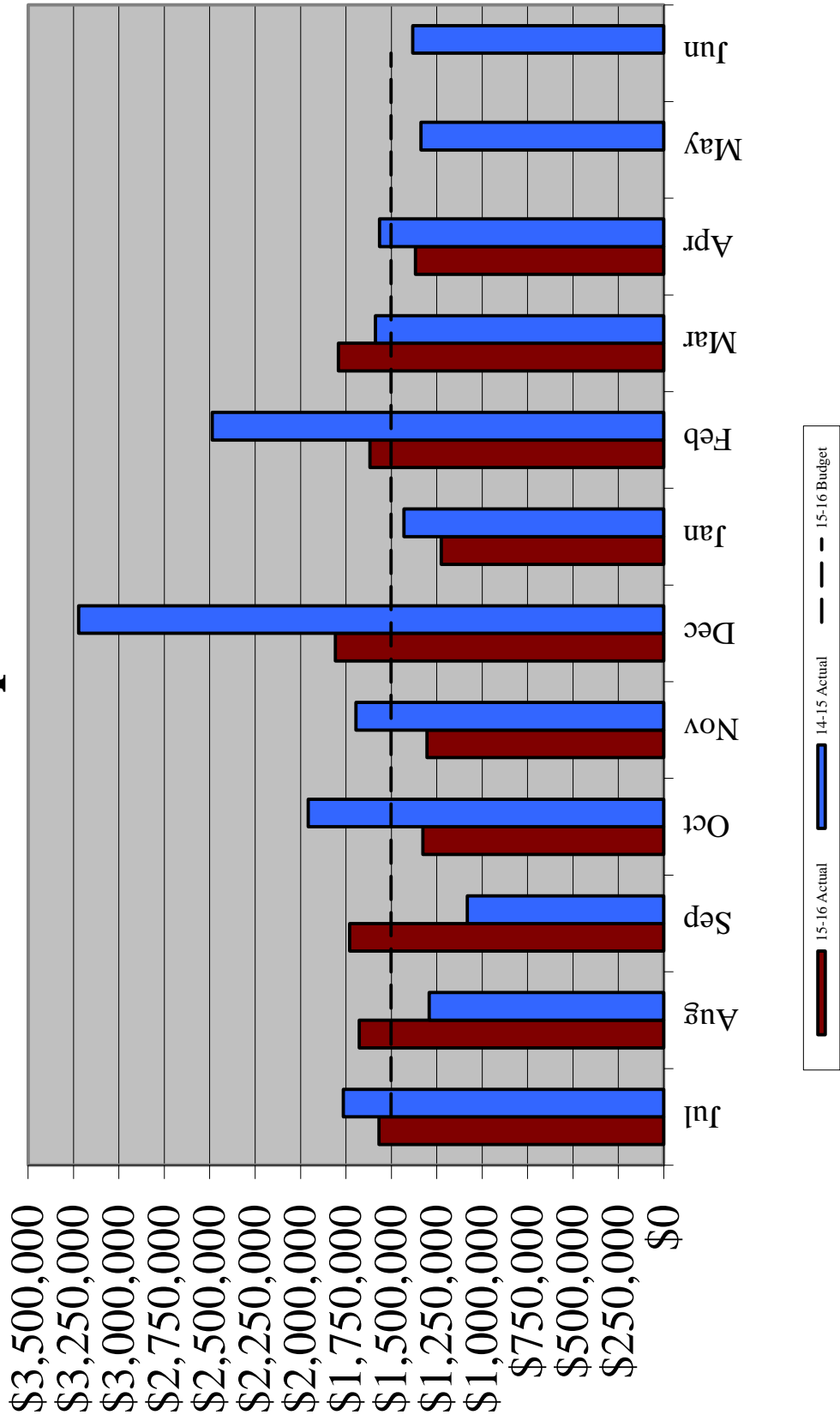
		<u>Employee 2016</u>	<u>Employer 15-16</u>
Single	578	\$168	\$489
Family	546	\$394	\$1,148
	<u>1,124</u>		

**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	\$ 869,593	\$1,033,076	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	498,182	\$494,102	\$734,931 (December)
Total	<u>\$1,502,179</u>	<u>\$1,367,775</u>	<u>\$1,527,179</u>	
	<b>14/15</b>			<b>14-15</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	\$798,041	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$223,751	\$440,949	\$634,891 (May)
Total	<u>\$1,477,746</u>	<u>\$1,021,792</u>	<u>\$1,575,982</u>	

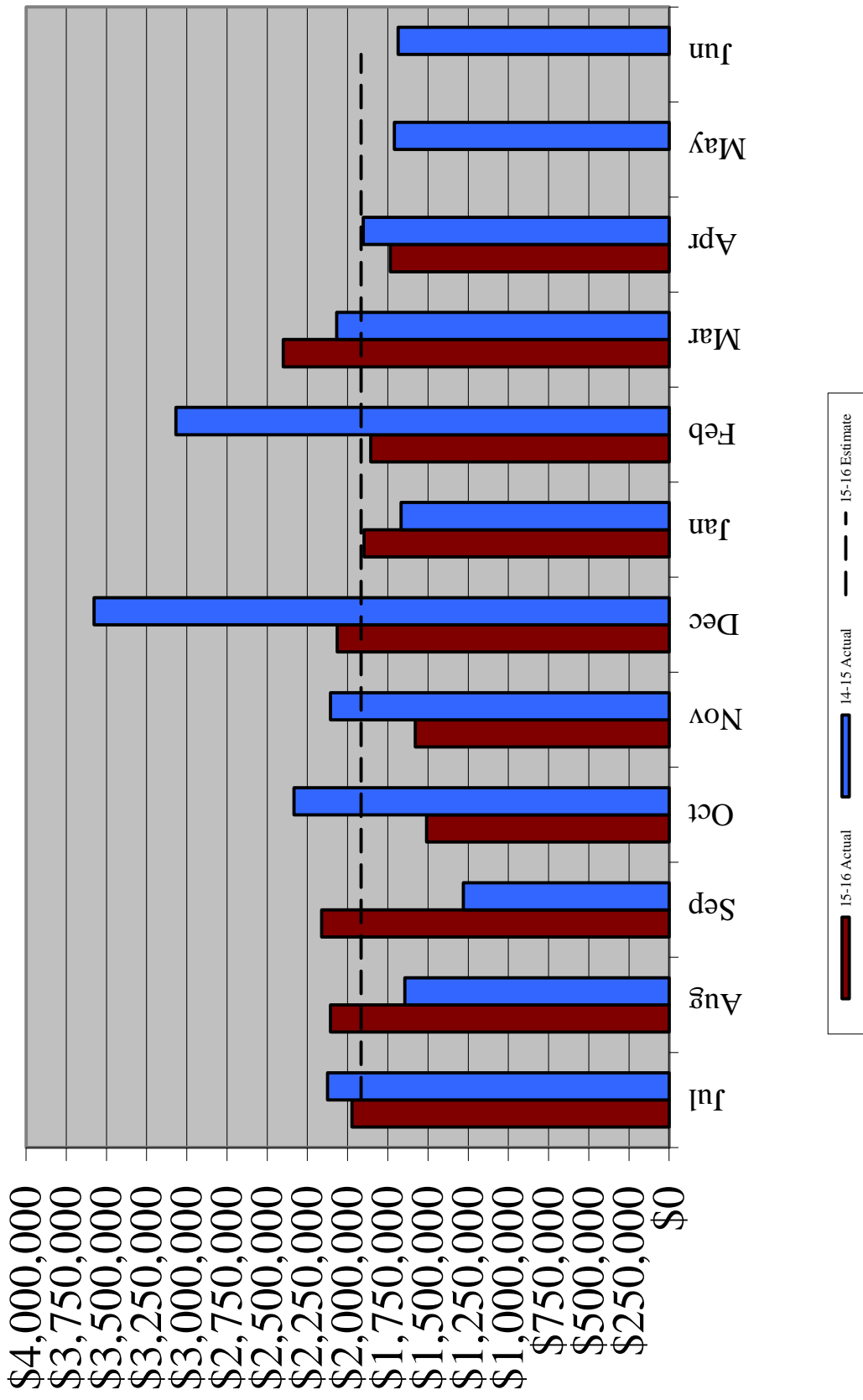
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2015-16**  
**as of April 30, 2016**

	Annual		Inc (Dec)	%	April		Inc (Dec)	%
	FY 15-16 Estimates	FY 14-15 Actuals			FY 15-16 YTD Actuals	FY 14-15 YTD Actuals		
<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%	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	9,189,214	9,347,324	(158,110)	-2%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	3,637,849	3,618,164	19,685	0.5%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	379,620	4,079,535	(3,699,915)	-91%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	565,139	352,649	212,490	60.3%
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>\$ 20,503,630</b>	<b>\$ 22,675,318</b>	<b>\$ (3,552,549)</b>	<b>-15.7%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 10,330,765	\$ 10,923,392	\$ (592,627)	-5.4%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		149,272	3,357,383	(3,208,111)	-95.6%
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	4,941,023	3,803,850	1,137,173	29.9%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	1,164,618	1,019,231	145,387	14.3%
Vision Claims	169,005	160,957	8,048	5.0%	126,361	114,124	12,237	10.7%
County Pharmacy	321,915	292,650	29,265	10.0%	232,744	221,166	11,578	5.2%
Employee Assistance Program	23,509	23,509	0	0.0%	17,632	19,591	(1,959)	-10.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	795,372	679,092	116,280	17.1%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	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>\$ 17,757,786</b>	<b>\$ 20,137,979</b>	<b>\$ (2,380,193)</b>	<b>-11.8%</b>
Administration Fees & Other	815,302	809,891	5,411	0.7%	532,697	714,113	(181,416)	-25.4%
Life/AD&D Premiums	334,392	333,748	644	0.2%	277,277	277,385	(108)	0.0%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	711,410	641,546	69,864	10.9%
<b>Total Admin/Premiums</b>	<b>\$ 1,843,488</b>	<b>\$ 1,915,166</b>	<b>\$ (71,678)</b>	<b>-3.7%</b>	<b>\$ 1,521,383</b>	<b>\$ 1,633,044</b>	<b>\$ (111,661)</b>	<b>-6.8%</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>\$ 19,279,169</b>	<b>\$ 21,771,022</b>	<b>\$ (2,491,854)</b>	<b>-11.4%</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>\$ 1,224,461</b>	<b>\$ 904,295</b>	<b>\$ (1,060,695)</b>	<b>-117.3%</b>

# Total Employee Benefits Expenses



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

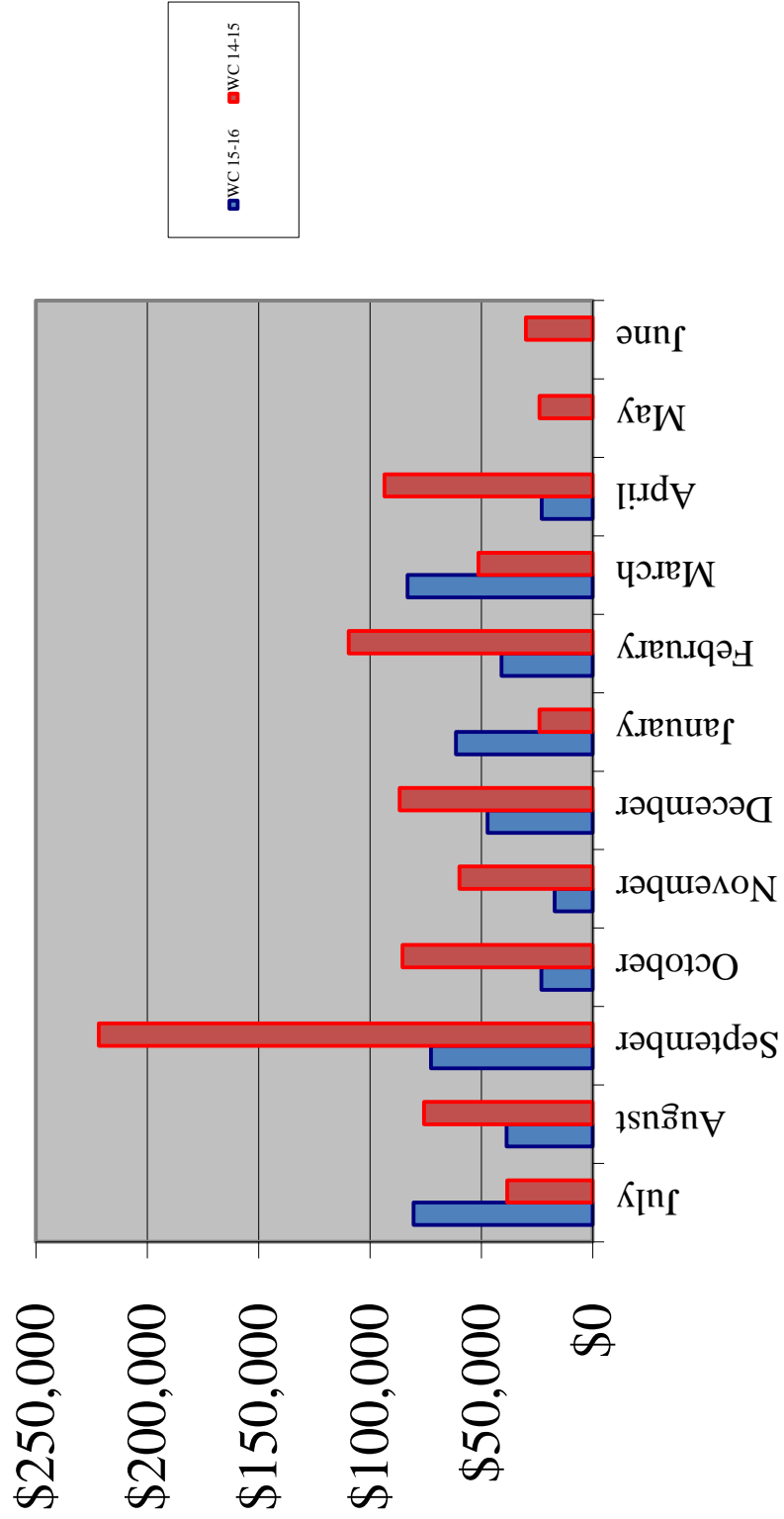
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	87,659	26,003
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,312,036	\$ 1,405,043	\$ 93,006
Expenditures:			
Claims	\$ 1,057,949	\$ 467,373	(590,576)
Stop loss/Admin Fees	254,087	241,503	(12,584)
Total Expenditures	\$ 1,312,036	\$ 708,876	\$ (603,160)
<b>Ending Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 696,167</b>	<b>\$ 696,167</b>
Cash Balance-One Year Ago		<b>\$ 359,281</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	\$ 125,574	\$ (1,410)
Expenditures:			
Tort Claims	\$ 10,409	\$ 31,250	\$ 20,841
Supportive Services	16,362	32,534	16,172
Total Expenditures	\$ 26,771	\$ 63,784	\$ 37,013
<b>Ending Cash Balance*</b>	<b>\$ 100,214</b>	<b>\$ 61,791</b>	<b>\$ (38,422)</b>
Cash Balance-One Year Ago		<b>\$ 101,701</b>	

# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2015-2016

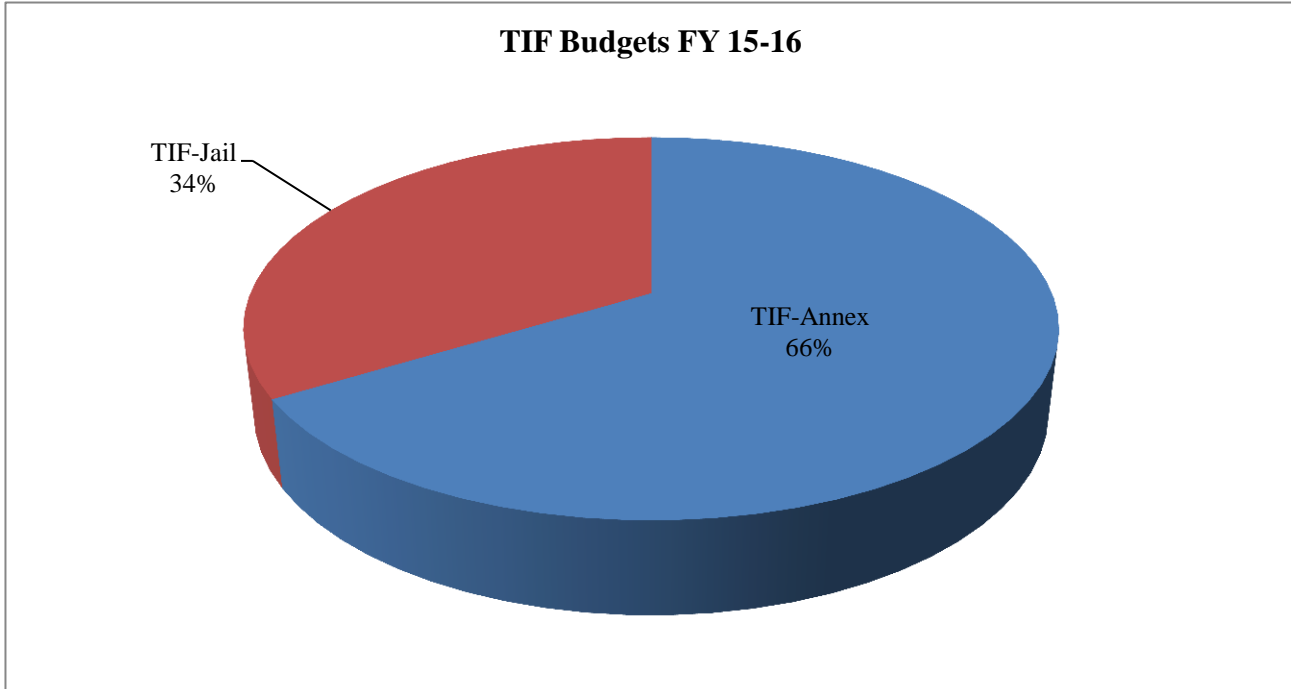
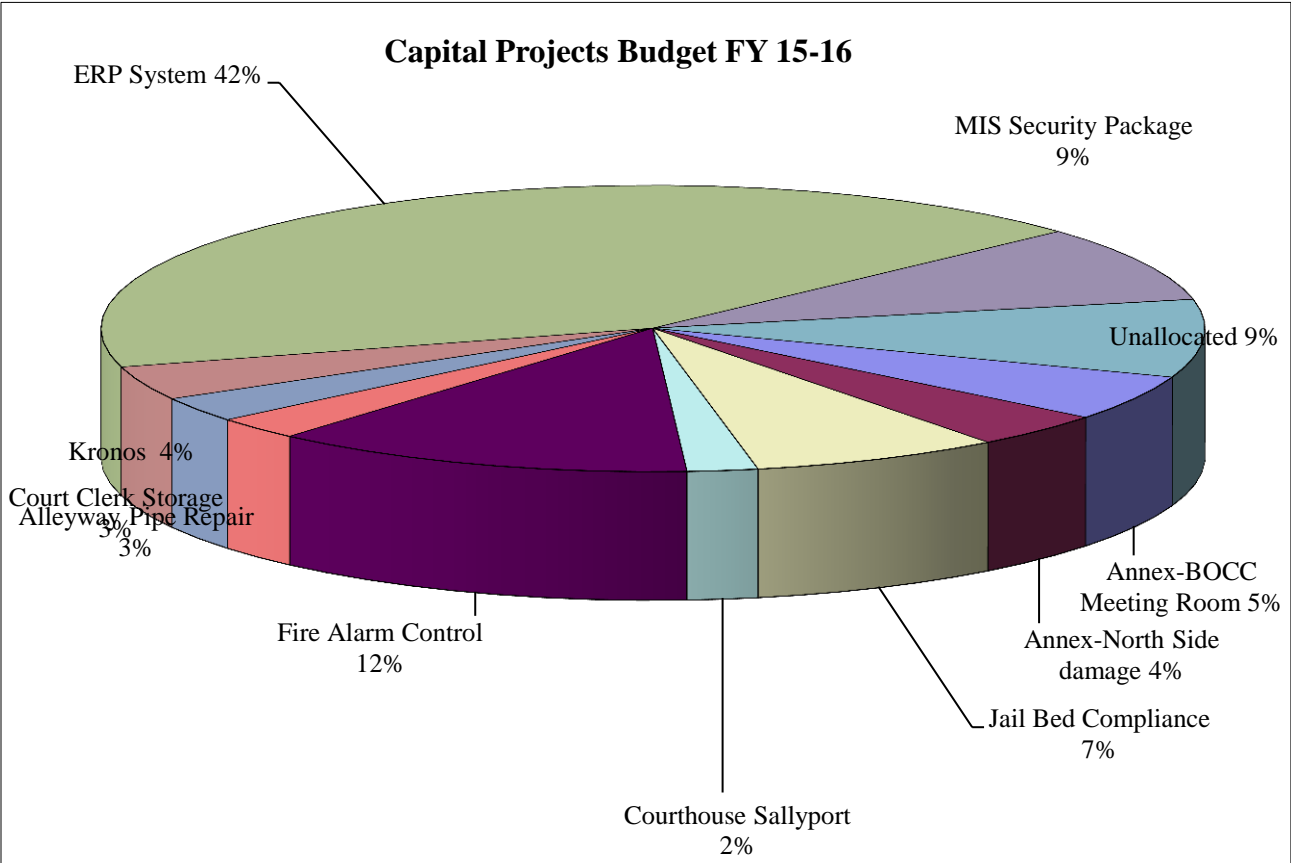
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 11,024	\$ 118,976	\$ 118,976	-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 91,768	\$ 3,212	\$ 3,212	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	153,490	89,710	16,500	16,500	47,280	Pending
Alleyway Pipe Repair	10/26/2015	65,000	36,596	12,587	12,587	15,817	Pending
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500		10,776	60,698	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	160,950	360,366	813,655	102,355	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		3,726				3,726	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 2,634,837</b>	<b>\$ 846,990</b>	<b>\$ 522,417</b>	<b>\$ 1,316,433</b>	<b>\$ 471,413</b>	

### TIF Projects:

<b>TIF-Annex -1215</b>	6/11/2013	\$ 3,150,000	\$ 1,144,236	\$ 340,399	\$ 1,721,510	284,254	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>\$ 7,265,666</b>	<b>\$ 1,991,226</b>	<b>\$ 936,366</b>	<b>\$ 4,518,772</b>	<b>\$ 755,667</b>	

Cash Balance at April 30, 2016	\$2,872,572.87
	<u>2,872,572.87</u>
15/16 Available Budget	2,871,612.45
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,871,612.45</u>
<b>Total Unappropriated Cash</b>	<b>\$ 960.42</b>





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

Source: Appropriation Trial Balance (Oracle General Ledger)

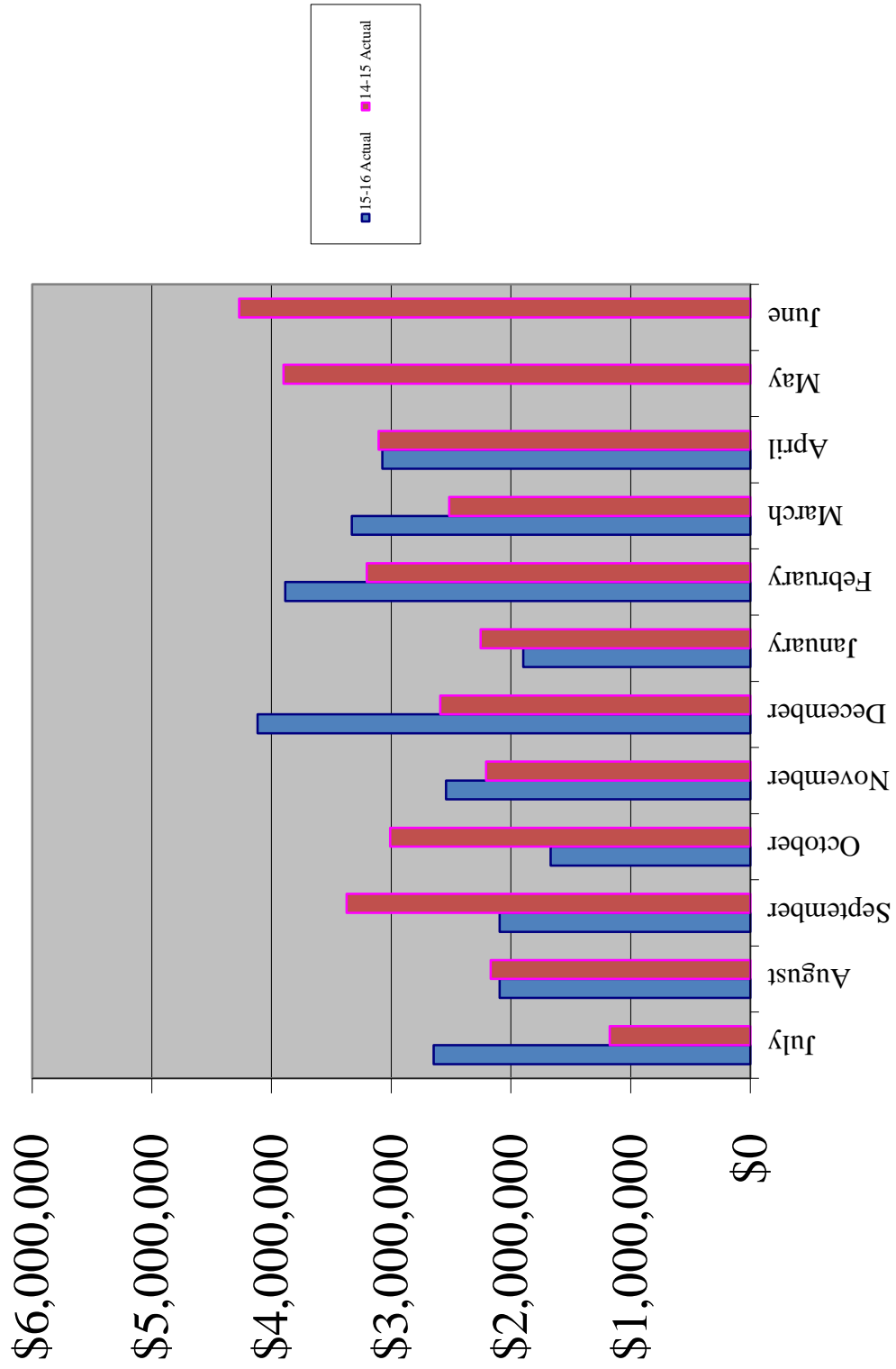
Cost Center	Department	2015-2016 Budget	April 2016 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$6,985,163	\$365,808	\$3,250,562	\$3,734,601	\$4,083,993	\$2,901,170	46.5%
1110	Highway Cash-Dist #2	7,687,960	314,284	3,350,443	4,337,517	3,755,496	3,932,463	43.6%
1110	Highway Cash-Dist #3	6,647,076	576,698	4,942,577	1,704,499	5,689,653	957,423	74.4%
1111	CBRI Fund	3,457,955	4,598	275,654	3,182,301	627,220	2,830,736	8.0%
1130	Resale Property	4,456,334	200,120	2,728,348	1,727,986	3,352,096	1,104,238	61.2%
1140	Treasurer Mortgage Fee	296,899	9,210	111,499	185,401	138,061	158,838	37.6%
1150	County Clerk Lien Fee	161,617	398	112,431	49,186	115,233	46,384	69.6%
1151	UCC Central Filing Fund	949,340	71,724	753,271	196,069	812,834	136,506	79.3%
1152	Records Mgmt. & Preservation	1,382,085	259,580	985,857	396,228	1,166,684	215,401	71.3%
1160	Sheriff Service Fee	3,851,702	246,932	2,530,313	1,321,389	2,814,223	1,037,478	65.7%
1161	Sheriff Special Revenue	9,674,819	912,831	6,941,749	2,733,070	7,588,888	2,085,931	71.8%
1162	Sheriff's Grant Fund	978,972	27,701	566,447	412,526	576,966	402,007	57.9%
1201	Assessor Revolving Fee	107,022	0	0	107,022	0	107,022	0.0%
1231	Juvenile Probation Fee	211,786	7,400	22,300	189,486	85,000	126,786	10.5%
1233	Juvenile Grant Fund	286,896	16,070	196,492	90,404	197,280	89,616	68.5%
1240	Planning Commission Fee	480,425	6,058	107,217	373,208	116,580	363,845	22.3%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	684,610	14,900	425,035	259,575	461,977	222,633	62.1%
1260	Community Service Fee	156,904	3,712	41,277	115,627	52,602	104,302	26.3%
1270	Community Sentencing	589,167	5,562	230,264	358,903	251,577	337,590	39.1%
1280	Drug Court Fund	548,870	12,156	340,369	208,501	341,976	206,894	62.0%
1282	Mental Health Court Fund	96,847	877	38,579	58,268	40,092	56,755	39.8%
1290	Shine Program	323,448	17,217	174,398	149,049	177,381	146,067	53.9%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
<b>Total</b>		<b>\$50,033,618</b>	<b>\$3,073,836</b>	<b>\$28,125,082</b>	<b>\$21,908,536</b>	<b>\$32,445,813</b>	<b>\$17,587,805</b>	<b>56.2%</b>

Year elapsed = 83.33%

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 April 30, 2016**

**15-16  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	9,169,352
Exempt Manufacturing Tax		55,760
Miscellaneous Property Tax		30,244
Interest Income		5,948
<b>Total Revenue</b>	<b>\$</b>	<b>9,261,304</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

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

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

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

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

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

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

**Judgments**

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

**Total Expenditures**

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

Transfer In 0.00

**Ending Cash Balance** **\$ 8,769,665**

<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	(3,035,120)	22,381
<b>\$ 13,177,501</b>	<b>\$ (11,615,120)</b>	<b>\$ 1,562,381</b>
\$ 10,000,000	\$ (8,415,000)	\$ 1,585,000
2,975,596	(2,911,479)	64,118
<b>\$ 12,975,596</b>	<b>\$ (11,326,479)</b>	<b>\$ 1,649,118</b>
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	(300,200)	799,800
<b>\$ 11,100,000</b>	<b>\$ (300,200)</b>	<b>\$ 10,799,800</b>
\$ 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

