

Oklahoma County
Monthly Financial Report
For Period Ending August 31, 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

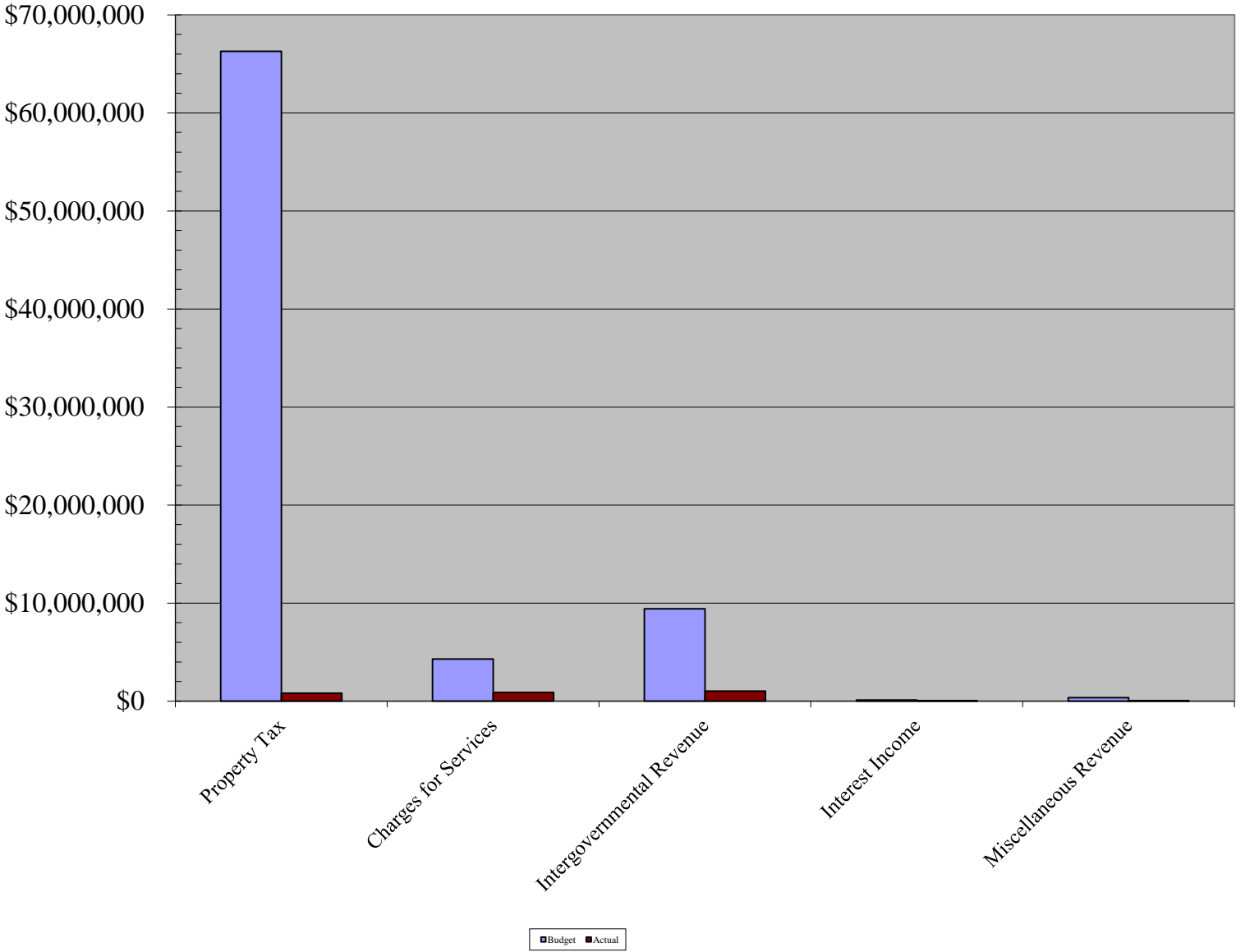
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending August 31, 2016**

	16-17 Adopted 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	\$ 8,332,503	\$ 9,589,033	\$ 1,256,531	115.1%	
Reserved	3,589,063	3,866,334	277,271	100.0%	
Total Estimated Cash Balance	\$ 11,921,566	\$ 13,455,368	\$ 1,533,802		
Revenue:					
Property Tax	\$ 66,278,315	\$ 811,679	\$ (65,466,636)	1.2%	1.3%
Charges for Services	4,308,073	892,274	(3,415,799)	20.7%	22.2%
Intergovernmental Revenue	9,414,894	1,022,538	(8,392,356)	10.9%	9.5%
Interest Income	100,000	19,694	(80,306)	19.7%	11.9%
Miscellaneous Revenue	364,149	44,034	(320,115)	12.1%	20.4%
Total Revenue	\$ 80,465,431	\$ 2,790,220	\$ (77,675,211)	3.5%	3.6%
Temporary Cash Transfer In	\$ -	\$ 11,960,260	\$ 11,960,260		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,397,000)	(3,800,000)	4,597,000		
16-17 Expenditures	\$ 80,400,933	\$ 9,235,672	\$ (71,165,261)	11.5%	14.6%
Prior Budget Year Expenditures	3,589,063	2,541,855	(1,047,208)	70.8%	45.9%
Total Expenditures	\$ 83,989,996	\$ 11,777,528	\$ (72,212,468)		
Cash Balance*	\$ 0	\$ 12,628,319	\$ 12,628,318		

* 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 August 31, 2016



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

	For the Month Ending August 31, 2016			
	16-17 August Actual	15-16 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 8,104,268	\$ 5,007,775	\$ 3,096,493	61.8%
Revenue:				
Property Tax	\$ 509,305	\$ 435,047	\$ 74,258	17.1%
Charges for Services	431,942	476,654	(44,712)	-9.4%
Intergovernmental Revenue	583,631	484,252	99,379	20.5%
Interest Income	7,990	3,034	4,956	163.3%
Miscellaneous Revenue	27,964	11,752	16,212	138.0%
Total Revenue	\$ 1,560,832	\$ 1,410,740	\$ 150,093	10.6%
Temporary Cash Transfers In	\$ 9,460,260	\$ 5,000,000	\$ 4,460,260	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
16-17 Expenditures	\$ 5,988,241	\$ 5,626,784	\$ 361,457	6.4%
Prior Budget Year Expenditures	508,800	339,907	168,893	
Total Expenditures	\$ 6,497,041	\$ 5,966,691	\$ 530,350	8.9%
Ending Cash Balance	\$ 12,628,319	\$ 5,451,824	\$ 7,176,495	131.6%

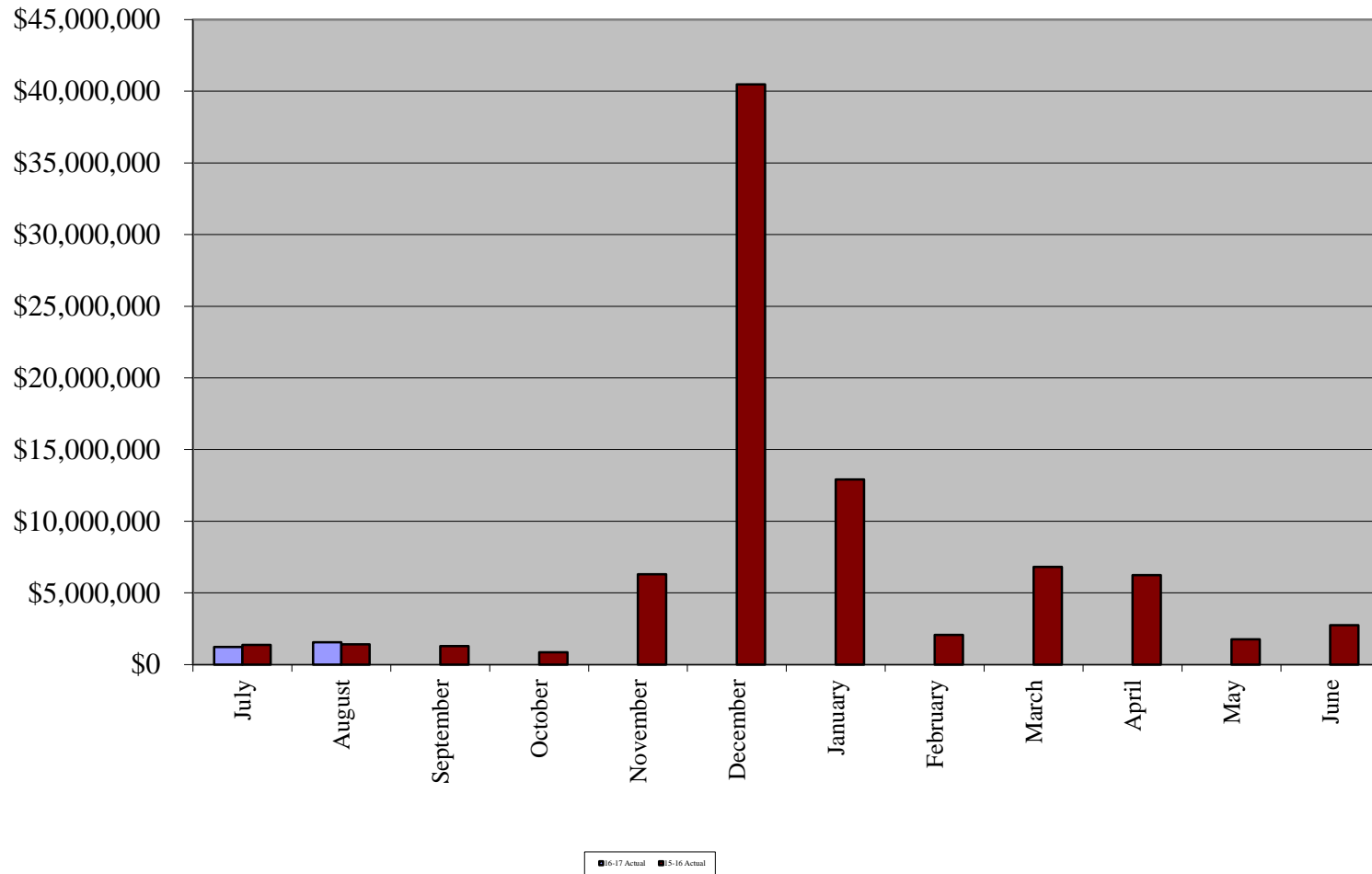
	For the Year to Date Period Ending August 31, 2016			
	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 13,455,368	\$ 10,309,311	\$ 3,146,057	30.5%
	\$ 811,679	\$ 821,451	\$ (9,772)	-1.2%
	892,274	955,548	(63,274)	-6.6%
	1,022,538	914,769	107,769	11.8%
	19,694	5,933	13,761	231.9%
	44,034	83,355	(39,321)	-47.2%
	\$ 2,790,220	\$ 2,781,056	\$ 9,164	0.3%
	\$ 11,960,260	\$ 8,000,000	\$ 3,960,260	
	-	-	-	
	-	-	-	
	(3,800,000)	(3,500,000)	(300,000)	8.6%
	\$ 9,235,672	\$ 11,092,105	\$ (1,856,433)	-16.7%
	2,541,855	1,046,439	1,495,416	142.9%
	\$ 11,777,528	\$ 12,138,544	\$ (361,016)	-3.0%
Ending Cash Balance	\$ 12,628,319	\$ 5,451,824	\$ 7,176,495	131.6%

Note 1.)

	16-17 August Actual	15-16 August 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 at August 31, 2016



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

Source: Appropriation Trial Balance (Oracle General Ledger)

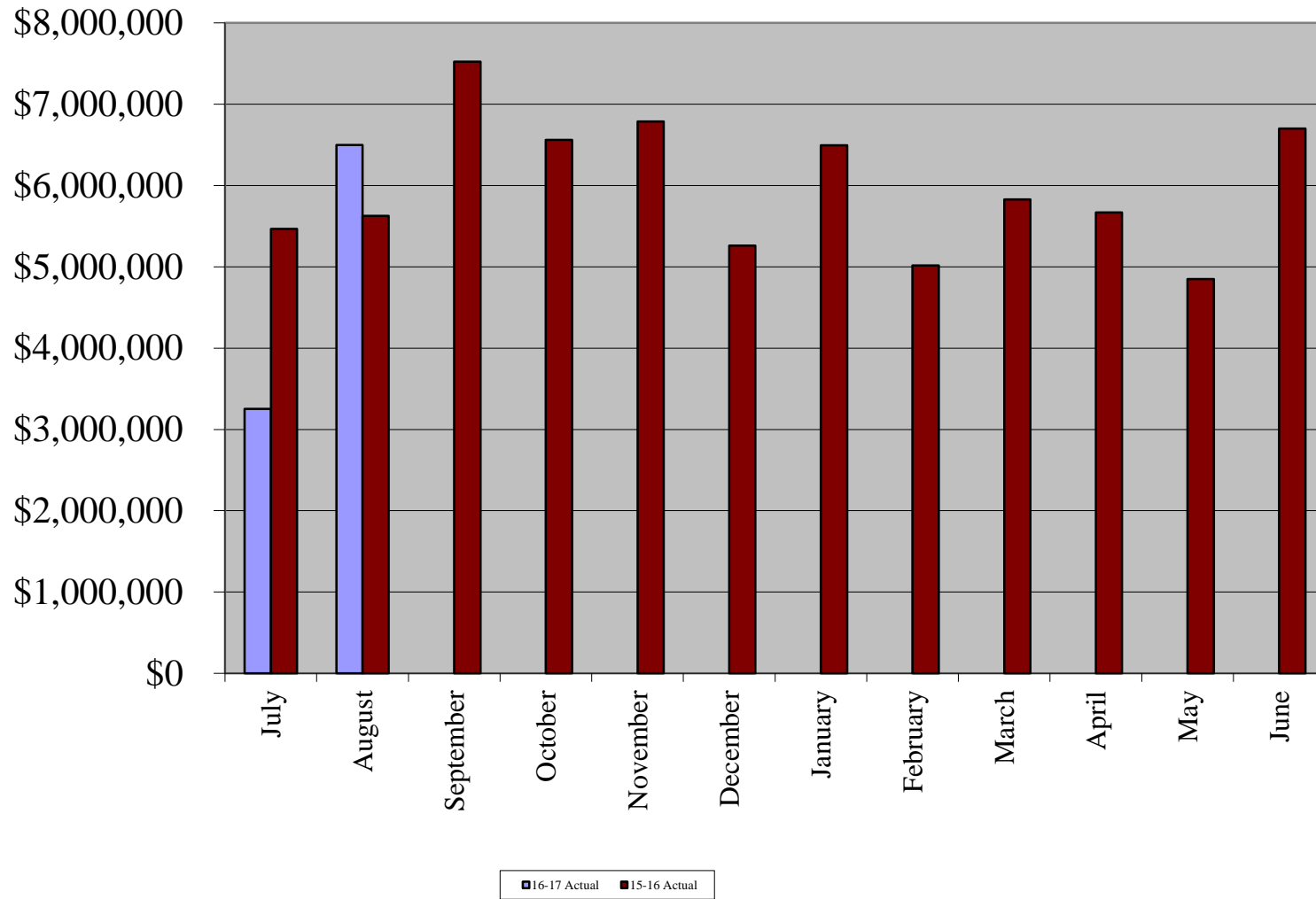
Cost Center	Department	2016-2017 Budget	August 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	16/17 % Expended	Prior Year % Expended
110	General Government	\$5,112,252	\$252,554	\$661,589	\$3,969,531 *	\$4,450,663	\$4,150,225	\$962,027	12.9%	8.9%
120	County Commissioners	494,850	41,156	70,234	421,404	424,616	71,728	423,122	14.2%	16.5%
130	Assessor	2,458,036	196,075	320,934	1,925,602	2,137,102	369,774	2,088,262	13.1%	15.9%
140	Assessor Revaluation	4,272,021	295,534	536,533	3,219,195	3,735,489	839,229	3,432,792	12.6%	13.9%
150	Treasurer	599,755	44,370	55,665	333,991	544,090	171,922	427,833	9.3%	13.9%
160	Court Clerk	6,099,015	506,754	850,133	5,100,798	5,248,882	900,981	5,198,034	13.9%	16.3%
170	County Clerk	2,869,453	221,884	373,666	2,241,993	2,495,787	520,237	2,349,216	13.0%	15.3%
180	Excise & Equalization Bds	47,207	189	915	5,491	46,292	2,238	44,969	1.9%	2.7%
190	County Audit	621,410	2,888	5,757	34,540	615,653	389,372	232,038	0.9%	90.0%
200	District Attorney-State	150,000	9,364	11,485	68,908	138,515	42,115	107,885	7.7%	5.8%
210	District Attorney-County	72,398	4,518	4,921	29,526	67,477	32,297	40,101	6.8%	5.5%
230	Public Defender	51,420	2,061	3,349	20,095	48,071	20,011	31,409	6.5%	0.0%
240	Purchasing	301,510	24,411	42,268	253,608	259,242	51,258	250,252	14.0%	0.0%
250	Election Board	1,420,047	108,420	168,808	1,012,847	1,251,239	235,373	1,184,674	11.9%	16.0%
260	BOCC HR/Health & Safety	480,250	36,033	69,659	417,956	410,591	80,199	400,051	14.5%	13.7%
270	MIS	3,566,047	399,193	480,253	2,881,517	3,085,794	1,556,525	2,009,522	13.5%	14.6%
280	Facilities Management	1,354,342	112,917	182,295	1,093,771	1,172,047	256,044	1,098,298	13.5%	10.4%
285	Facilities Mgmt-Custodial	256,709	17,324	17,324	103,943	239,385	209,735	46,974	6.7%	14.9%
300	Planning Commission	0	0	0	0	0	0	0	0.0%	90.0%
310	Court Services	680,415	54,554	94,423	566,538	585,992	94,423	585,992	13.9%	30.2%
510	Sheriff	34,215,978	2,809,286	3,860,213	23,161,278 *	30,355,765	13,402,572	20,813,406	11.3%	18.5%
520	Juvenile Justice Bureau	6,798,123	536,107	965,695	5,794,170	5,832,428	1,275,296	5,522,827	14.2%	16.5%
550	Emergency Management	362,975	26,378	46,859	281,151	316,117	88,364	274,611	12.9%	14.5%
610	Social Services	1,965,568	110,548	171,818	1,030,910	1,793,750	478,543	1,487,025	8.7%	13.2%
710	Free Fair	62,245	102	102	614	62,143	18,844	43,401	0.2%	9.3%
810	OSU Extension	498,556	77,858	78,805	472,828	419,751	99,043	399,513	15.8%	20.0%
910	District 1	302,660	927	1,123	6,740	301,537	12,032	290,628	0.4%	7.2%
920	District 2	264,767	30,133	65,886	395,316	198,881	76,472	188,295	24.9%	17.9%
930	District 3	256,162	27,394	27,900	167,400	228,262	30,238	225,924	10.9%	25.1%
940	County Engineer	510,010	39,308	67,062	402,371	442,948	86,426	423,584	13.1%	21.3%
950	Economic Development		0	0	0	0	0	0	0.0%	15.5%
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		0	0	0	0	0	0	0.0%	0.0%
995	General Fund Reserve	4,256,752	0	0	0	4,256,752	0	4,256,752	0.0%	0.0%
Total		\$80,400,933	\$5,988,241	\$9,235,672	\$55,414,034	\$71,165,261	\$25,561,517	\$54,839,416	11.5%	14.6%

Year elapsed = 16.7%

Notes:

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

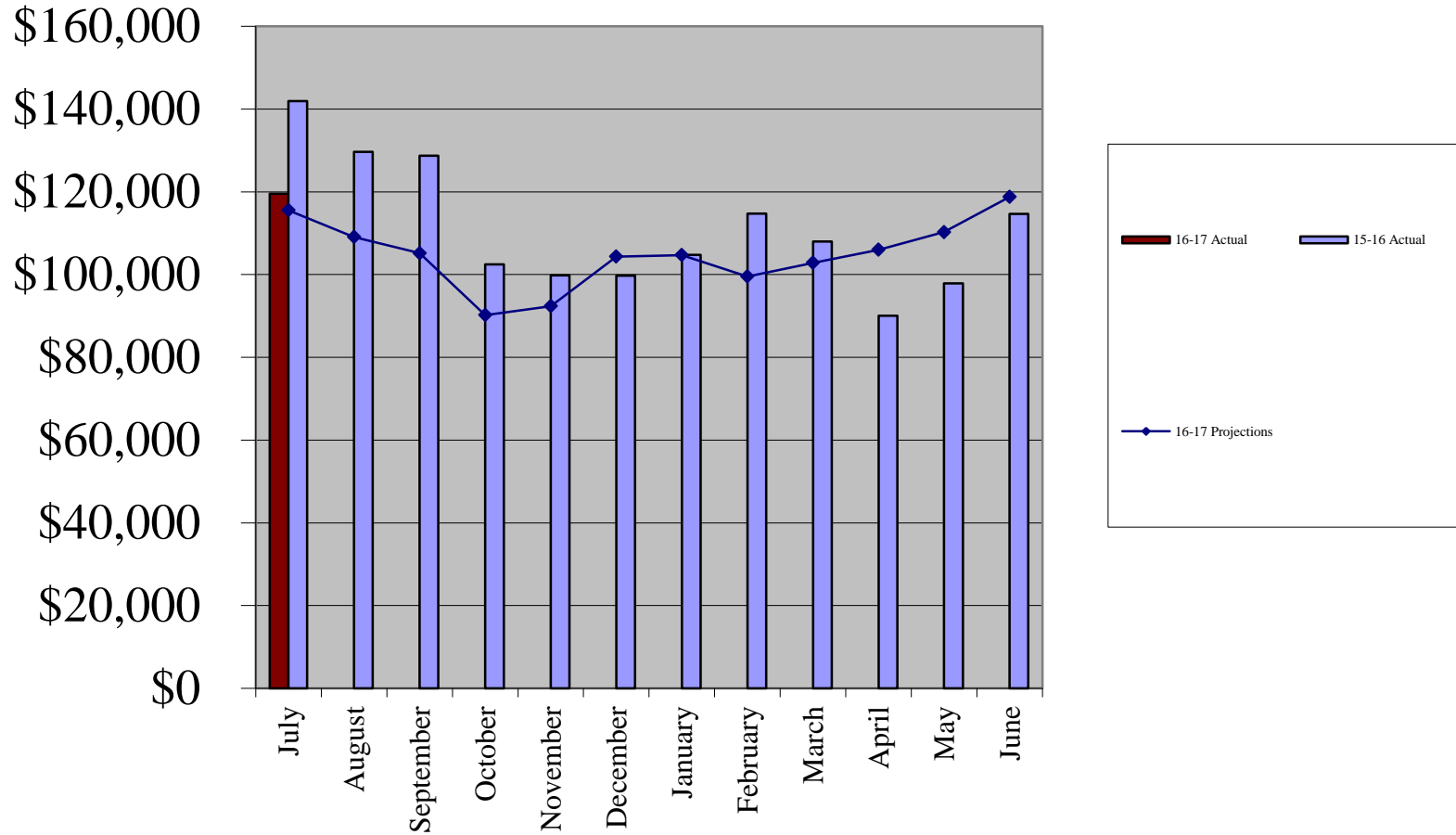
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2016-2017
August 31, 2016**

Account	Description	YTD				
		16-17 Approved Budget	Outstanding Requisitions/ Encumbrances	16-17 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
52010	FICA - Retirement Board Members	92		15	15	77
52032	Retirement paid by General Fund	4,208	2,781	695	3,477	731
Total Salaries and Benefits		\$ 5,500	\$ 2,781	\$ 911	\$ 3,692	\$ 1,808
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,258,753	\$ 830,489	\$ 119,511	\$ 950,000	\$ 308,753
54023	Electricity (OG&E)	850,000	675,000		675,000	175,000
54024	Sewer and Water(City of OKC)	803,000	684,722	278	685,000	118,000
54022	Natural Gas(ONG)	24,000	20,490	110	20,600	3,400
Utilities Subtotal		\$ 2,935,753	\$ 2,210,702	\$ 119,898	\$ 2,330,600	\$ 605,153
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000		8,944	8,944	11,056
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 8,944	\$ 8,944	\$ 11,056
Memberships						
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
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 506,143	\$ 101,229	\$ 607,371	\$ -
54451	Outside legal services	150,000	72,172	27,828	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	15,000	2,979	17,979	18,021
54102	ICB (county-occupied space) rent expense	124,000	80,962	20,239	101,201	22,799
54102	Lincoln (county-occupied space) rent expense	250,000	166,822	41,705	208,527	41,473
54103	Storage for Court Clerk records	113,400	99,825	18,150	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	300,000		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	18,858	1,142	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,150	230	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	293	27	320	2,679
Other Operating Subtotal		\$ 2,105,450	\$ 1,273,724	\$ 498,940	\$ 1,772,665	\$ 332,785
Total Maintenance and Operations - 54000		\$ 5,096,753	\$ 3,484,427	\$ 660,678	\$ 4,145,105	\$ 951,648
Capital Outlay						
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	\$ 3,488,636	\$ 661,589	\$ 4,150,225	\$ 962,028

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
August 31, 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	2,593,941	13,549,738	16,143,679	(106,598)
Stop Loss Reimb	-	158,101	-	158,101	158,101
Total Resources	\$ 23,650,277	\$ 6,979,973	\$ 17,249,738	\$ 24,229,712	\$ 579,435
Expenses					
Medical Claims	\$ 12,644,856	\$ 2,342,836	\$ 10,537,380	\$ 12,880,216	\$ 235,360
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	6,047,812	1,581,297	5,039,843	6,621,140	573,328
Dental Claims	1,439,467	203,414	1,017,068	1,220,482	(218,985)
Vision Claims	159,215	23,158	115,789	138,946	(20,269)
County Pharmacy	328,945	54,147	270,733	324,879	(4,066)
Employee Assistance Program	23,509	-	23,509	23,509	-
Medicare Supplement - Phys. Mutual	893,724	226,746	755,820	982,566	88,842
Total Claims	\$ 21,537,528	\$ 4,431,596	\$ 17,760,142	\$ 22,191,738	\$ 654,210
Administration Fees & Other	881,416	127,119	734,513	861,633	(19,783)
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	\$ 422,819	\$ 1,720,180	\$ 2,142,999	\$ 30,250
Total Expenses	\$ 23,650,278	\$ 4,854,415	\$ 19,480,322	\$ 24,334,737	\$ 684,460
Ending Cash Balance	\$ -	\$ 2,125,558	\$ (2,230,583)	\$ (105,025)	\$ (105,025)

Cash Balance-One Year Ago

\$ 2,393,426

Notes:

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

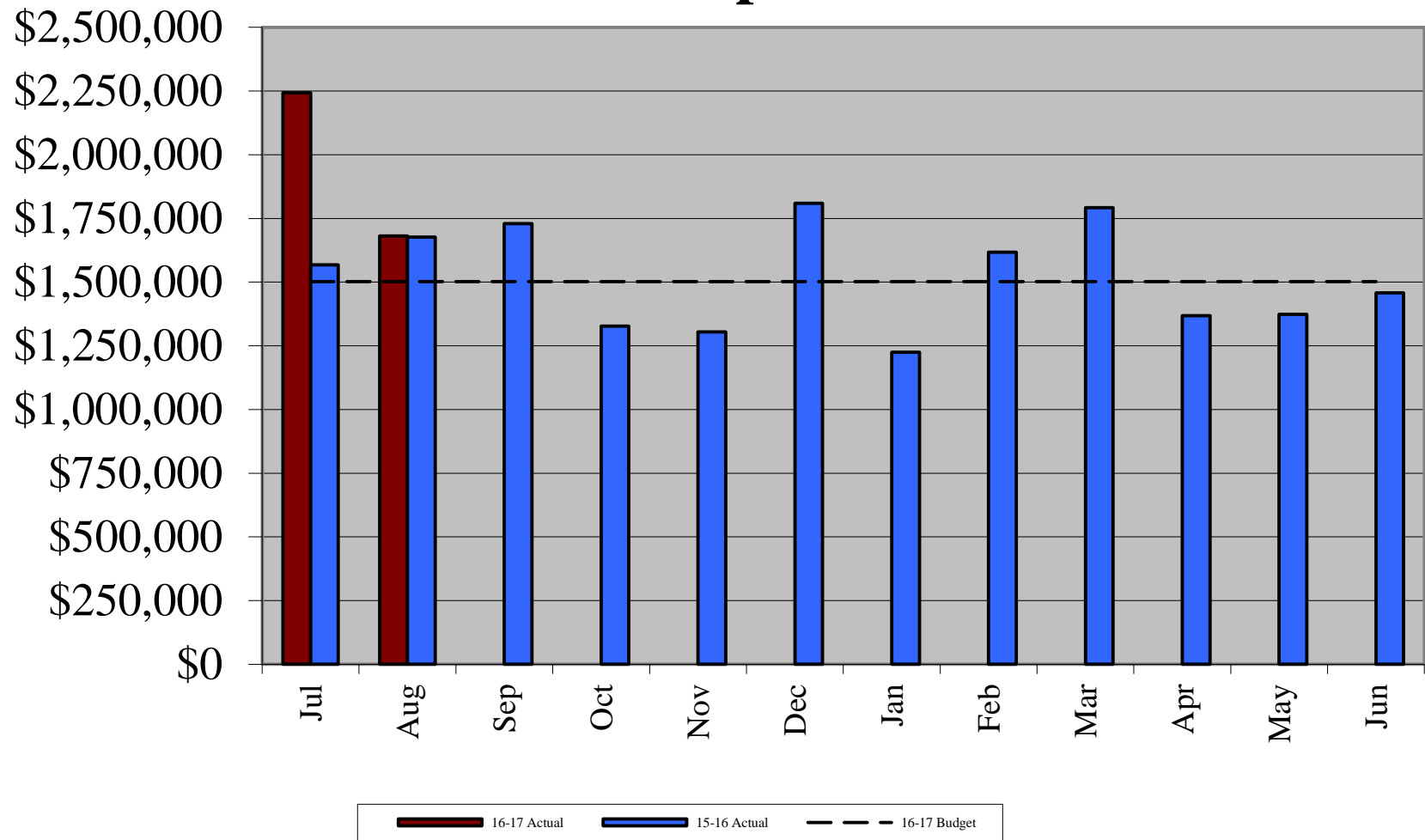
		<u>Employee 2016</u>	<u>Employer 16-17</u>
Single	578	\$168	\$489
Family	546	\$394	\$1,148
	<u>1,124</u>		

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.

FY 16-17	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,053,738	\$ 1,181,669	\$2,342,836	\$1,181,669 (August)
Prescription Drug Claims	\$503,984	499,802	\$1,581,297	\$1,081,495 (July)
Total	\$1,557,722	\$1,681,471	\$3,924,132	
	15/16			15-16
Prior Year 15-16 Comparison	Monthly Budget	This Month	15/16 Avg	High Month
Medical Claims	\$1,114,186	\$1,231,317	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$445,359	\$459,535	\$734,931 (December)
Total	\$1,502,179	\$1,676,676	\$1,508,547	

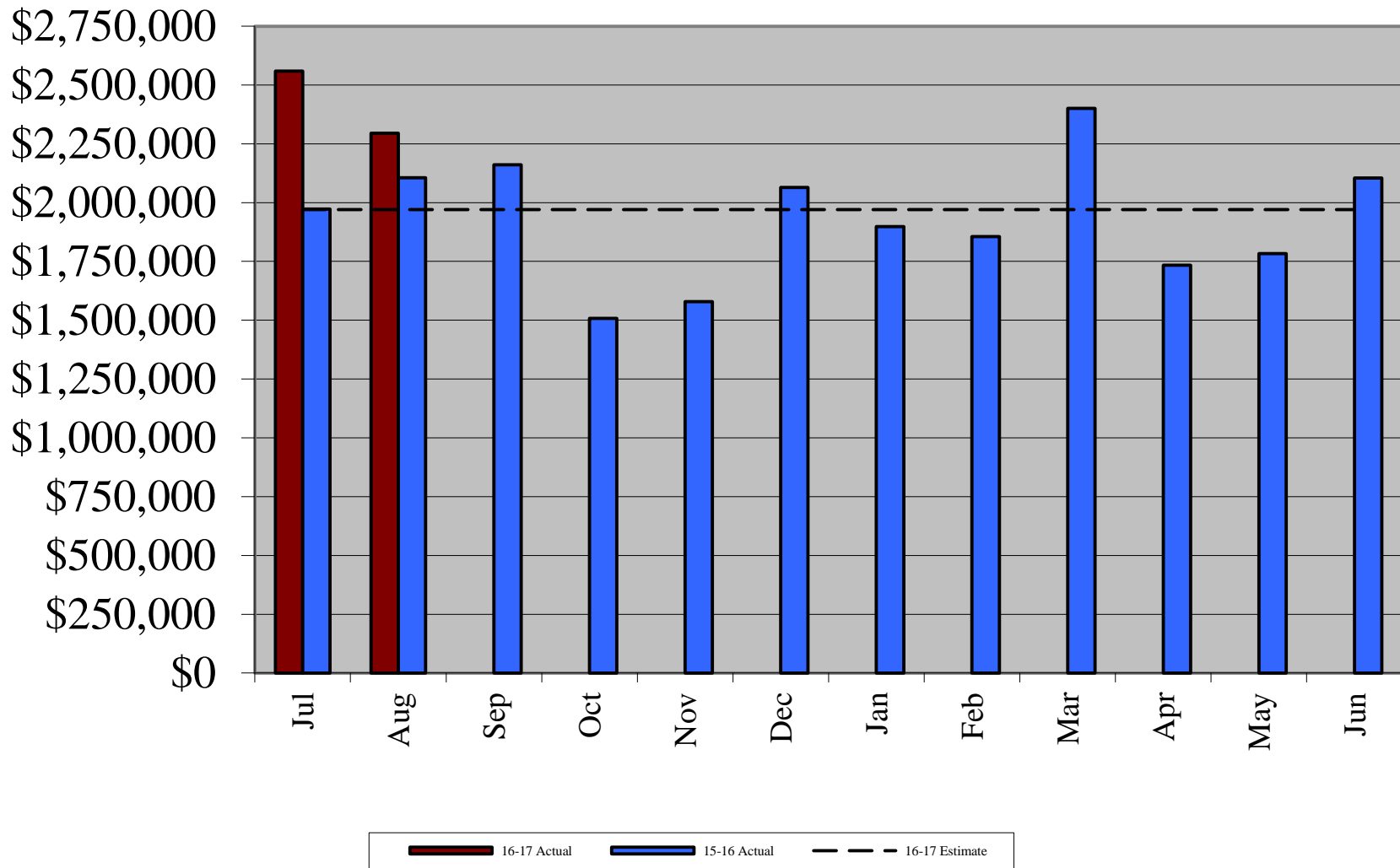
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2016-17
as of August 31, 2016

	Annual		Annual		August		August		
	FY 16-17	FY 15-16	Inc (Dec)	%	FY 16-17	FY 15-16	Inc (Dec)	%	
	Estimates	Actuals			YTD Actuals	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%	1,781,218	1,870,588	(89,371)	-5%	
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	763,009	770,172	(7,163)	-0.9%	
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	158,101	196,088	(37,987)	-19%	
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	49,715	47,619	2,096	4.4%	
Interest Income	-	-	-		0	-	0		
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 6,979,973	\$ 6,471,431	\$ 508,543	7.9%	
Expenses									
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 2,342,836	\$ 2,203,127	\$ 139,709	6.3%	
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%	1,581,297	1,041,195	540,102	51.9%	
Dental Claims	1,439,467	1,347,070	92,397	6.9%	203,414	189,068	14,346	7.6%	
Vision Claims	159,215	154,961	4,253	2.7%	23,158	23,207	(49)	-0.2%	
County Pharmacy	328,945	303,111	25,833	8.5%	54,147	63,632	(9,485)	-14.9%	
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	-	1,959	(1,959)	-100.0%	
Medicare Supplement	893,724	870,512	23,212	2.7%	226,746	211,711	15,035	7.1%	
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%	
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 4,431,596	\$ 3,733,899	\$ 697,697	18.7%	
Administration Fees & Other	881,416	624,783	256,633	41.1%	127,119	93,428	33,691	36.1%	
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	80,393	54,894	25,499	46.5%	
Stop Loss Premiums	896,376	837,609	58,767	7.0%	215,307	195,784	19,523	10.0%	
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 422,819	\$ 344,106	\$ 78,713	22.9%	
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 4,854,415	\$ 4,078,006	\$ 776,410	19.0%	
June Medical & Rx Claims held until July 1		-	-		-	-	-		
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 2,125,558	\$ 2,393,426	\$ (267,867)	-11.2%	

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
August 31, 2016

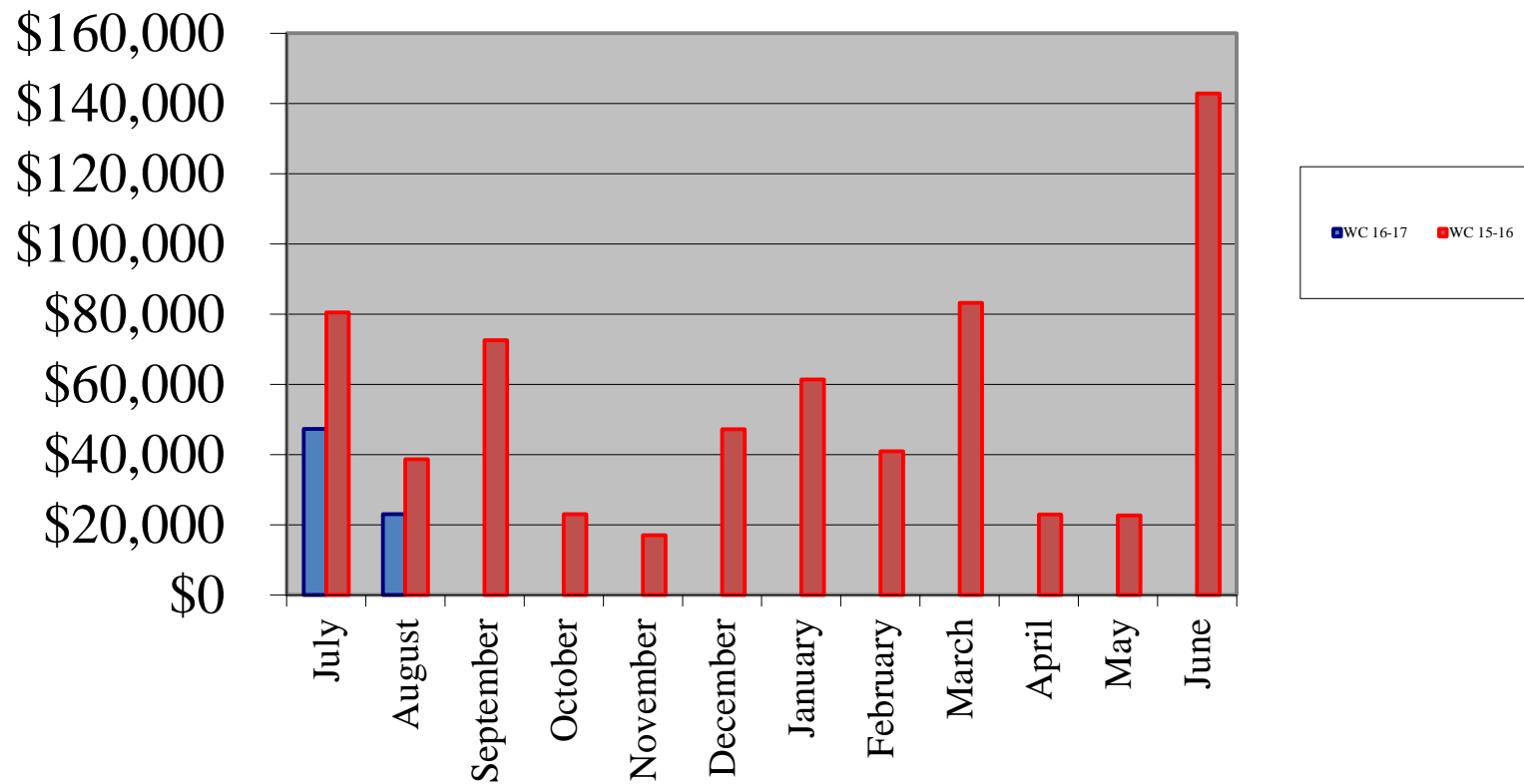
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	-	(96,995)
Transfers/Supplements	750,000	100,000	(650,000)
Total Sources	\$ 1,181,992	\$ 621,933	\$ (560,059)
Expenditures:			
Claims	\$ 832,801	\$ 70,325	(762,476)
Stop loss/Admin Fees	264,871	193,508	(71,362)
Total Expenditures	\$ 1,097,672	\$ 263,834	\$ (833,838)
Ending Cash Balance*	\$ 84,320	\$ 358,100	\$ 273,779
Cash Balance-One Year Ago		\$ 345,666	

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	\$ -	(24,248)
Supportive Services	23,856	2,117	(21,738)
Total Expenditures	\$ 48,104	\$ 2,117	\$ (45,986)
Ending Cash Balance*	\$ 100,178	\$ 57,191	\$ (42,986)
Cash Balance-One Year Ago		\$ 88,589	

Workers Compensation Fund Claims



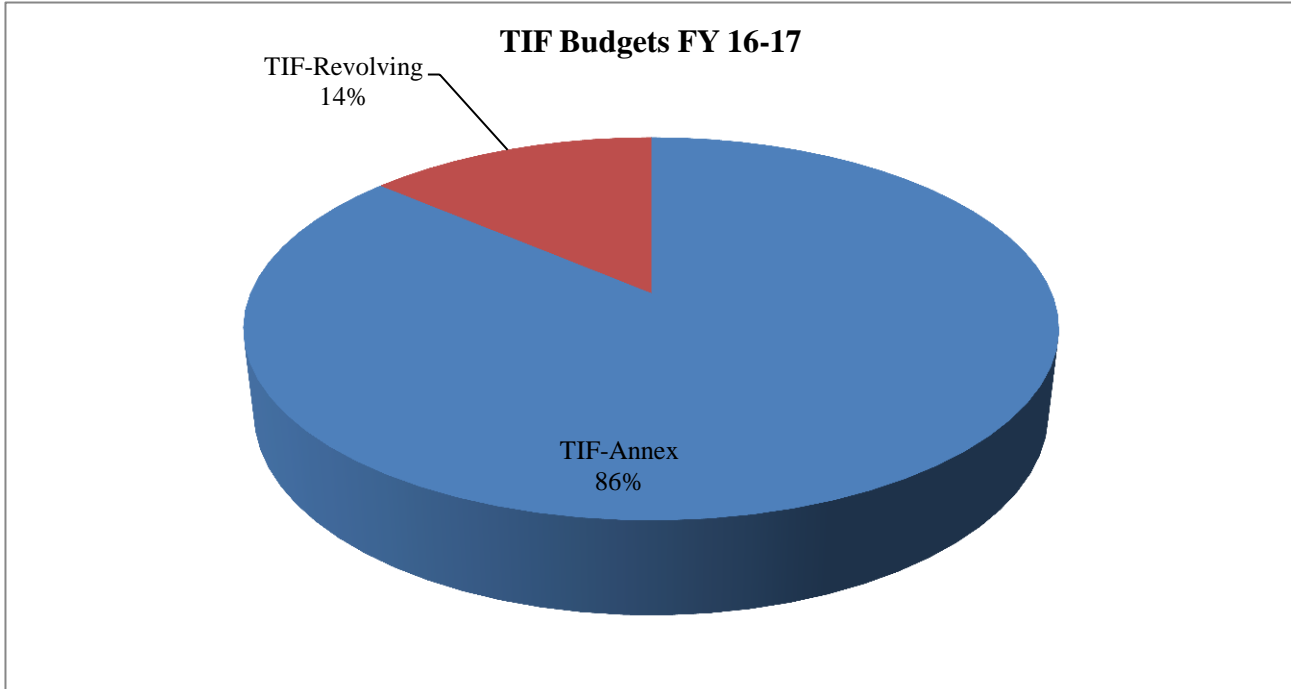
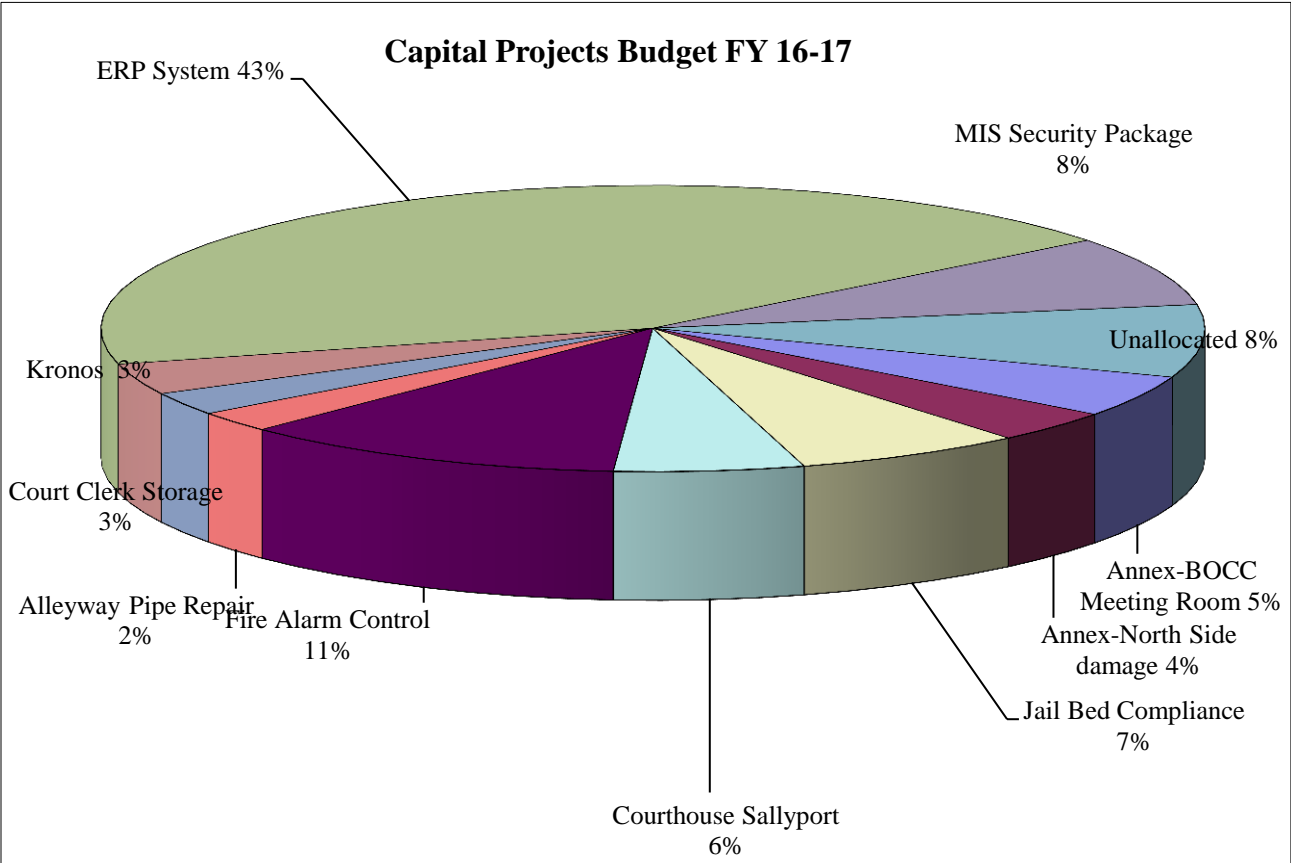
Capital Projects Budget Detail FY 2016-2017

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		\$ 127,274	-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 12,567		\$ 82,413	5,020	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	61,755	40,058	56,558	35,177	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			60,698	10,802	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		6,345				6,345	
Total Ongoing Budgeted Capital Projects		\$ 2,762,174	\$ 416,600	\$ 71,102	\$ 1,758,955	\$ 586,619	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,150,000	\$ 1,014,651	\$ 34,086	\$ 1,845,065	290,284	Ongoing
TIF-Revolving -323		\$ 500,000			\$ -	500,000	
Total Capital Projects		\$ 6,412,174	\$ 1,431,251	\$ 105,189	\$ 3,604,020	\$ 1,376,903	

Cash Balance at August 31, 2016	\$2,810,547.79
	<u>2,810,547.79</u>
16/17 Available Budget	1,378,260.76
15/16 Available Budget	1,429,893.47
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,808,154.23</u>
Total Unappropriated Cash	\$ 2,393.56



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

Source: Appropriation Trial Balance (Oracle General Ledger)

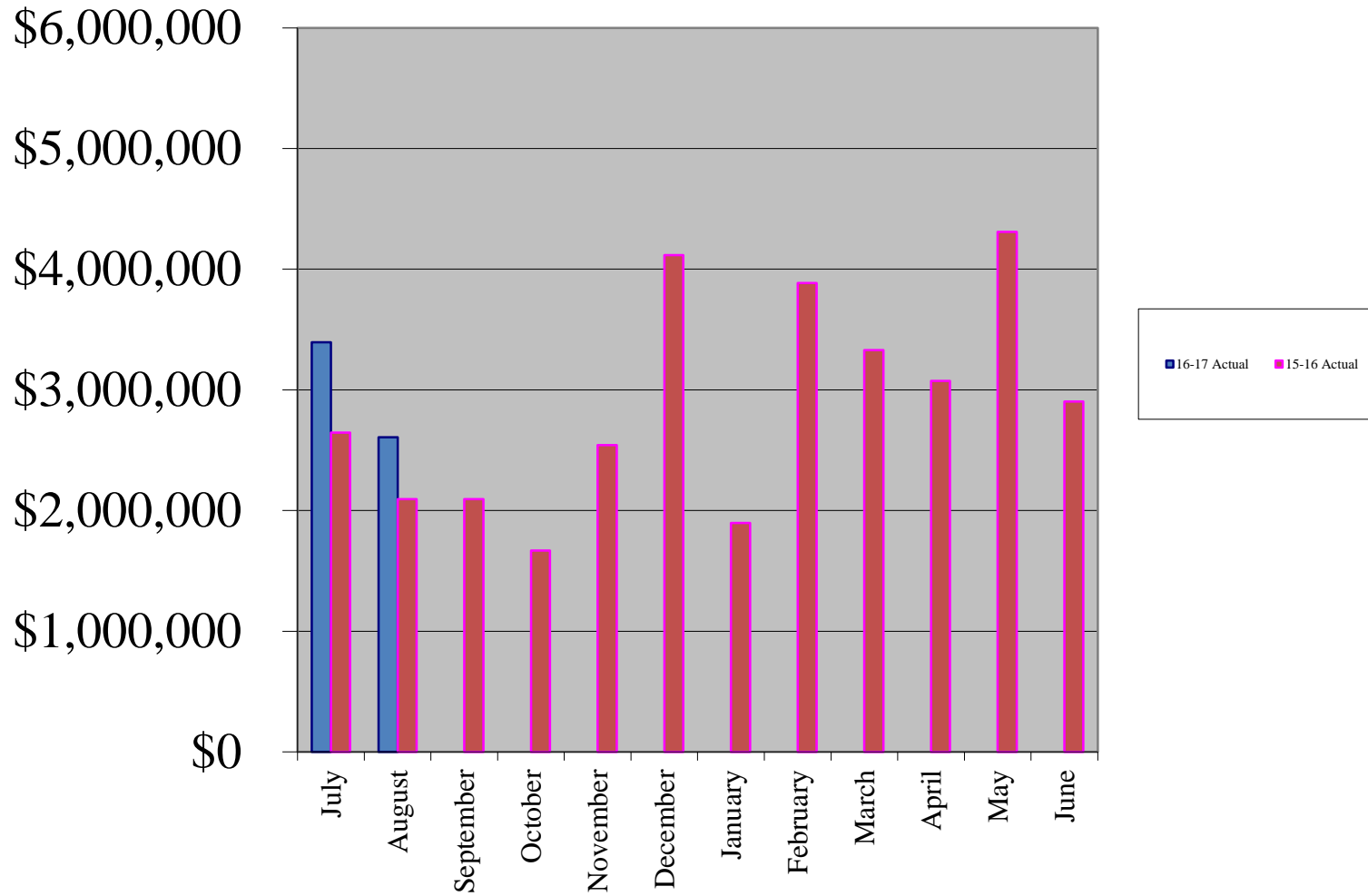
Cost Center	Department	2016-2017 Appropriations	August 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$4,519,497	\$537,138	\$1,494,193	\$8,218,060*	\$3,025,305	\$2,673,914	\$1,845,583	33.1%
1110	Highway Cash-Dist #2	3,354,782	187,716	337,925	1,858,585	3,016,858	1,017,394	2,337,388	10.1%
1110	Highway Cash-Dist #3	2,879,404	399,955	1,214,113	6,677,623	1,665,291	2,122,210	757,194	42.2%
1111	CBRI Fund	3,278,185	12,931	46,401	255,203	3,231,784	307,073	2,971,112	1.4%
1130	Resale Property	4,735,818	178,176	319,643	1,758,038	4,416,175	1,545,326	3,190,492	6.7%
1140	Treasurer Mortgage Fee	190,934	18,908	36,485	200,666	154,449	136,269	54,665	19.1%
1150	County Clerk Lien Fee	61,387	34,529	35,593	195,764	25,794	42,693	18,694	58.0%
1151	UCC Central Filing Fund	303,510	144,125	185,027	1,017,650	118,482	247,603	55,907	61.0%
1152	Records Mgmt & Preservation	579,025	97,374	205,473	1,130,099	373,552	480,813	98,211	35.5%
1160	Sheriff Service Fee	2,337,800	677,126	1,108,960	6,099,279	1,228,840	1,486,693	851,107	47.4%
1161	Sheriff Special Revenue	3,569,125	167,105	736,112	4,048,617	2,833,012	1,738,147	1,830,978	20.6%
1162	Sheriff's Grant Fund	473,510	29,405	34,563	190,094	438,947	51,929	421,581	7.3%
1201	Assessor Revolving Fee	112,899	0	0	0	112,899	0	112,899	0.0%
1231	Juvenile Probation Fee	188,147	1,835	8,915	49,033	179,232	127,420	60,727	4.7%
1233	Juvenile Grant Fund	115,447	21,652	34,628	190,453	80,819	35,568	79,879	30.0%
1240	Planning Commission Fee	407,764	26,824	48,491	266,703	359,272	66,134	341,630	11.9%
1250	Local Emergency Planning Com	11,133	0	0	0	11,133	0	11,133	0.0%
1251	Emergency Mgmt Fund	276,363	3,632	37,795	207,871	238,568	40,736	235,627	13.7%
1260	Community Service Fee	88,640	6,579	15,534	85,439	73,105	37,460	51,180	17.5%
1270	Community Sentencing	387,768	31,517	36,607	201,339*	351,161	57,389	330,379	9.4%
1280	Drug Court Fund	215,283	11,941	24,160	132,882	191,123	34,371	180,913	11.2%
1282	Mental Health Court Fund	54,147	0	5,722	31,470	48,425	36,087	18,060	10.6%
1290	Shine Program	149,782	19,452	35,618	195,900	114,164	47,283	102,499	23.8%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
Total		\$28,295,687	\$2,607,920	\$6,001,958	\$33,010,770	\$22,293,729	\$12,332,512	\$15,963,175	21.2%

Year elapsed = 16.67%

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 2016-2017 Status Report
For the Period Ending August 31, 2016**

**16-17
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 100,889
Exempt Manufacturing Tax	9,904
Miscellaneous Property Tax	2,674
Interest Income	2,868
Total Revenue	\$ 116,335

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	\$ -
Interest	-
Total Paid YTD	\$ -

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(708,688)
Total Bond Payments YTD	\$ (5,098,688)

Judgments

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

Total Expenditures

\$ (5,098,688)

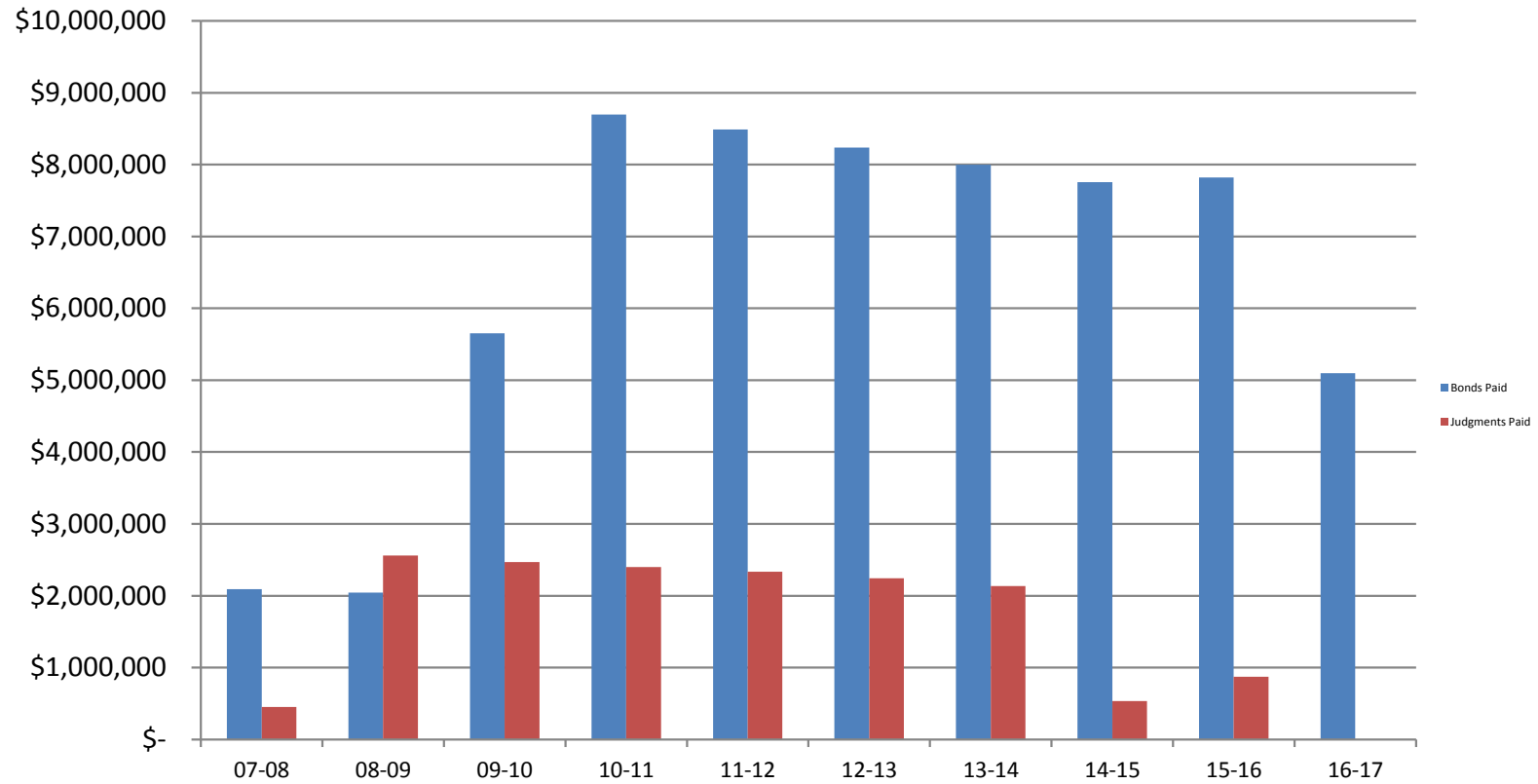
Transfer In 0.00

Ending Cash Balance **\$ 1,472,190**

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	\$ -	\$ 10,000,000
1,100,000	(300,200)	799,800
\$ 11,100,000	\$ (300,200)	\$ 10,799,800
\$ 91,620,000	\$ (44,855,000)	\$ 46,765,000
28,218,122	(21,006,422)	7,211,700
\$ 119,838,122	\$ (65,861,422)	\$ 53,976,700

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

Debt Service Fund Expenditures 10 Year History



FY 16-17
General and Special Revenue Funds

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	355.32		252,099.16		\$ 252,554.48
4		120	County Commissioners	29,583.39	9,136.80	1,800.00	636.29		41,156.48
28	2	130	Assessor	135,448.69	49,933.21	585.00	7,382.93	2,725.16	196,074.99
46		140	Assessor Revaluation	194,933.64	76,006.24	6,364.42	18,229.93		295,534.23
9		150	Treasurer	32,635.88	8,607.34	400.00	2,516.86	210.14	44,370.22
110		160	Court Clerk	343,418.00	141,573.12	432.40	21,330.09		506,753.61
32	2	170	County Clerk	157,659.46	54,901.29	1,463.12	6,460.42	1,400.09	221,884.38
		180	Excise & Equalization	150.00	11.48		27.13		188.61
		190	County Audit				2,888.04		2,888.04
		200	District Attorney-State				7,989.27	1,374.55	9,363.82
		210	District Attorney-County				4,114.43	403.29	4,517.72
		230	Public Defender				1,865.19	195.48	2,060.67
4		240	Purchasing	16,153.75	7,612.81	125.00	283.57	235.58	24,410.71
15	15	250	Election Board	81,248.81	22,503.62	482.76	3,976.44	208.08	108,419.71
5	1	260	BOCC HR/Health & Safety	24,180.58	8,861.41	215.46	2,647.78	128.19	36,033.42
16	2	270	IT Department	78,849.10	27,655.93	188.00	138,322.73	154,177.52	399,193.28
17		280	Facilities Management	65,340.09	25,744.58		15,510.66	6,321.95	112,917.28
		285	Facilities-Custodial				17,323.87		17,323.87
		300	Planning Commission						-
12		301	Court Services	37,081.55	17,352.03		120.00		54,553.58
545		500	Sheriff	1,450,883.38	567,689.70		790,713.28		2,809,286.36
125	4	520	Juvenile Justice Bureau	341,991.51	128,551.29	530.00	63,244.99	1,789.51	536,107.30
3		550	Emergency Management	14,809.65	4,985.15	8.89	2,982.58	3,591.87	26,378.14
10	10	610	Social Services	55,958.20	15,660.39	227.01	38,312.26	389.78	110,547.64
		710	Free Fair				102.40		102.40
		810	OSU Extension			158.22	77,126.43	573.64	77,858.29
		910	District 1				731.34	196.00	927.34
3	2	920	District 2	23,612.53	5,791.43		584.18	145.06	30,133.20
3		930	District 3	19,475.64	7,168.69	220.00	529.51		27,393.84
5		940	County Engineer	27,177.00	10,275.92		1,854.75		39,307.67
992	38		Total General Fund	\$ 3,130,690.85	\$ 1,190,377.75	\$ 13,200.28	\$ 1,479,906.51	\$ 174,065.89	\$ 5,988,241.28

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
31		1110	Highway Cash-District 1	\$ 116,647.26	45,184.11		\$ 255,374.91	119,931.59	\$ 537,137.87
24		1110	Highway Cash-District 2	90,270.08	39,131.71		47,654.99	10,659.06	187,715.84
30	2	1110	Highway Cash-District 3	119,391.70	47,945.45	250.00	215,230.29	17,137.82	399,955.26
		1111	CBRI Fund				12,930.62		12,930.62
25		1130	Resale Property Fund	106,793.92	42,024.96		19,010.28	10,346.44	178,175.60
1		1140	Treasurer Mortgage Fee Fund	2,800.00	1,026.37	1,091.50	1,154.54	12,835.90	18,908.31
		1150	County Clerk Lien Fee Fund				34,529.32		34,529.32
13		1151	UCC Central Filing Fund	35,427.91	14,126.89		94,123.16	447.16	144,125.12
7	1	1152	Records Preservation Fund	28,337.72	9,708.87		59,327.20		97,373.79
119		1160	Sheriff Serv Fee Fund	371,771.34	166,534.95	4,174.44	130,133.83	4,511.91	677,126.47
		1161	Sheriff Special Revenue Fund	13,392.00	1,024.52		123,584.62	29,103.74	167,104.88
		1162	Sheriff Grant Fund	27,315.67	2,089.67				29,405.34
		1201	Assessor Revolving Fee Fund						-
		1231	Juvenile Probation Fee Fund				1,835.00		1,835.00
4		1233	Juvenile - Title IV-E	11,135.00	5,376.41	4,521.62	619.10		21,652.13
3	2	1240	Planning Commission Fee Fund	17,065.00	5,779.99	1,408.32	2,513.83	56.49	26,823.63
		1250	Local Emergency Planning Com						-
		1251	Emergency Mgmt Fund				1,847.87	1,783.94	3,631.81
		1260	Community Service Fee				6,215.18	364.18	6,579.36
		1270	Community Sentencing				31,517.08		31,517.08
3		1280	Drug Court Fund	8,576.33	3,265.01		99.44		11,940.78
		1282	Mental Health Court Fund						-
3		1290	SHINE Program Fund	9,435.60	2,820.11		7,196.04		19,451.75
263	5		Total Special Revenue Funds	\$ 958,359.53	\$ 386,039.02	\$ 11,445.88	\$ 1,044,897.30	\$ 207,178.23	\$ 2,607,919.96

1255	43		Total	\$ 4,089,050.38	\$ 1,576,416.77	\$ 24,646.16	\$ 2,524,803.81	\$ 381,244.12	\$ 8,596,161.24
-------------	-----------	--	--------------	------------------------	------------------------	---------------------	------------------------	----------------------	------------------------

Category % of Total	47.6%	18.3%	0.3%	29.4%	4.4%	100.0%
---------------------	-------	-------	------	-------	------	--------