

Oklahoma County
Monthly Financial Report
For Period Ending July 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

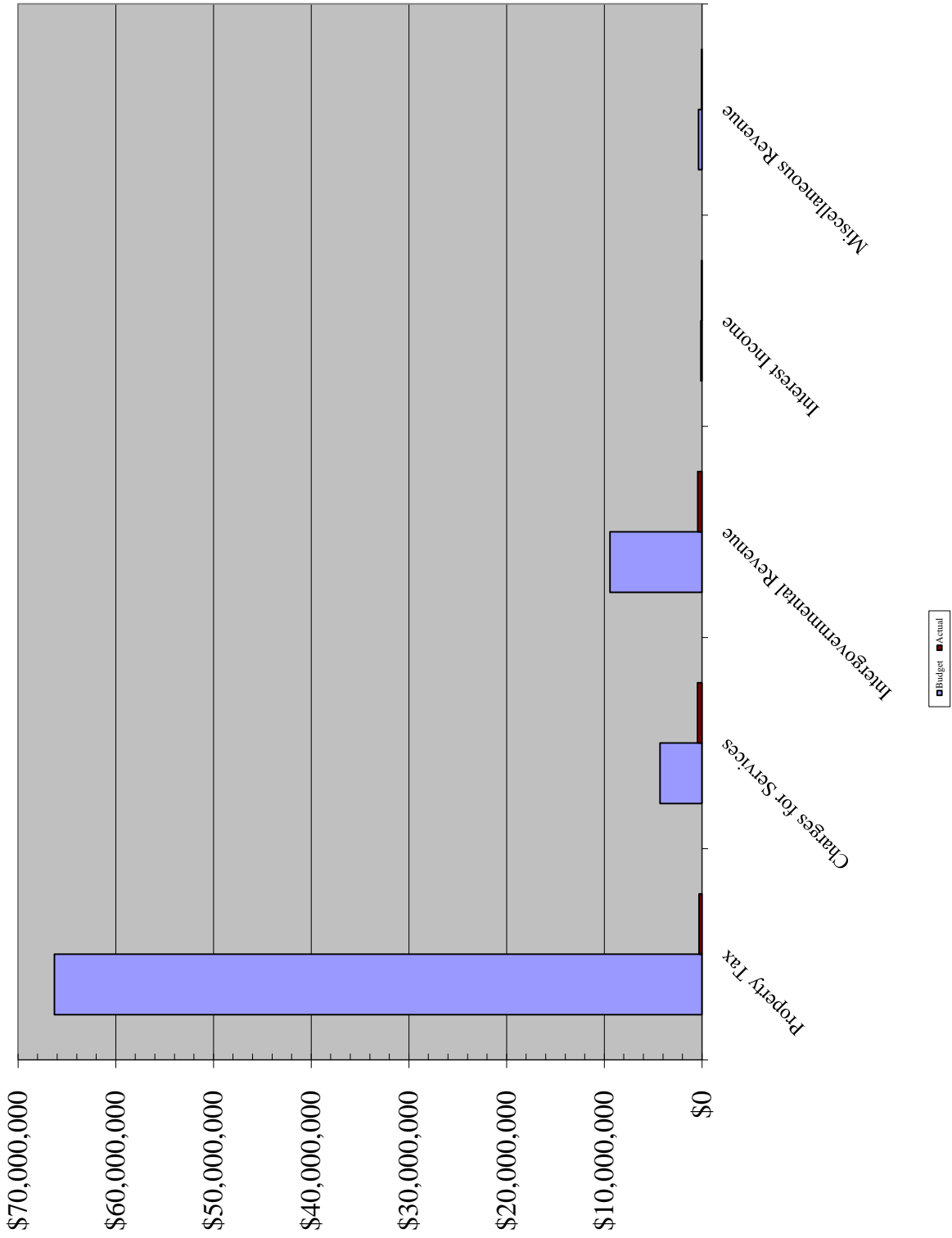
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending July 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	\$ 302,374	\$ (65,975,941)	0.5%	60.0%
Charges for Services	4,308,073	460,331	(3,847,742)	10.7%	11.1%
Intergovernmental Revenue	9,414,894	438,907	(8,975,987)	4.7%	4.5%
Interest Income	100,000	11,704	(88,296)	11.7%	5.8%
Miscellaneous Revenue	364,149	16,070	(348,079)	4.4%	17.5%
Total Revenue	\$ 80,465,431	\$ 1,229,387	\$ (79,236,044)	1.5%	1.8%
Temporary Cash Transfer In	\$ -	\$ 2,500,000	\$ 2,500,000		
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	\$ 3,251,640	\$ (77,149,293)	4.0%	7.2%
Prior Budget Year Expenditures	3,589,063	2,028,847	(1,560,216)	56.5%	31.0%
Total Expenditures	\$ 83,989,996	\$ 5,280,487	\$ (78,709,510)		
Cash Balance*	\$ 0	\$ 8,104,268	\$ 8,104,267		

* 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 July 31, 2016



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

For the Month Ending July 31, 2016			
	16-17 July Actual	15-16 July Actual	% Increase (Decrease)
Beginning Cash Balance:	\$ 13,455,368	\$ 10,309,311	30.5%
Revenue:			
Property Tax	\$ 302,374	\$ 386,404	-21.7%
Charges for Services	460,331	478,894	-3.9%
Intergovernmental Revenue	445,395	430,516	3.5%
Interest Income	11,704	2,899	303.7%
Miscellaneous Revenue	9,582	71,603	-86.6%
Total Revenue	\$ 1,229,387	\$ (140,929)	-10.3%
Temporary Cash Transfers In	\$ 2,500,000	\$ 3,000,000	(500,000)
Temporary Cash Transfer Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	(3,800,000)	(3,500,000)	(300,000)
16-17 Expenditures	\$ 3,251,640	\$ 5,465,321	(2,213,681)
Prior Budget Year Expenditures	2,028,847	706,532	1,322,315
Total Expenditures	\$ 5,280,487	\$ 6,171,853	-(891,366)
Ending Cash Balance	\$ 8,104,268	\$ 5,007,775	\$ 3,096,493

For the Year to Date Period Ending June 30, 2017			
	16-17 Year to Date Actual	15-16 Year to Date Actual	% Increase (Decrease)
	\$ 13,455,368	\$ 10,309,311	30.5%
	\$ 302,374	\$ 386,404	(84,030)
	460,331	478,894	(18,563)
	438,907	430,516	8,391
	11,704	2,899	8,805
	16,070	71,603	(55,533)
	\$ 1,229,387	\$ (140,929)	-10.3%
	\$ 2,500,000	\$ 3,000,000	(500,000)
	-	-	-
	-	-	-
	(3,800,000)	(3,500,000)	(300,000)
	\$ 3,251,640	\$ 5,465,321	(2,213,681)
	2,028,847	706,532	1,322,315
	\$ 5,280,487	\$ 6,171,853	(891,366)
	\$ 8,104,268	\$ 5,007,775	\$ 3,096,493

	16-17 July Actual	15-16 July 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)

	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)

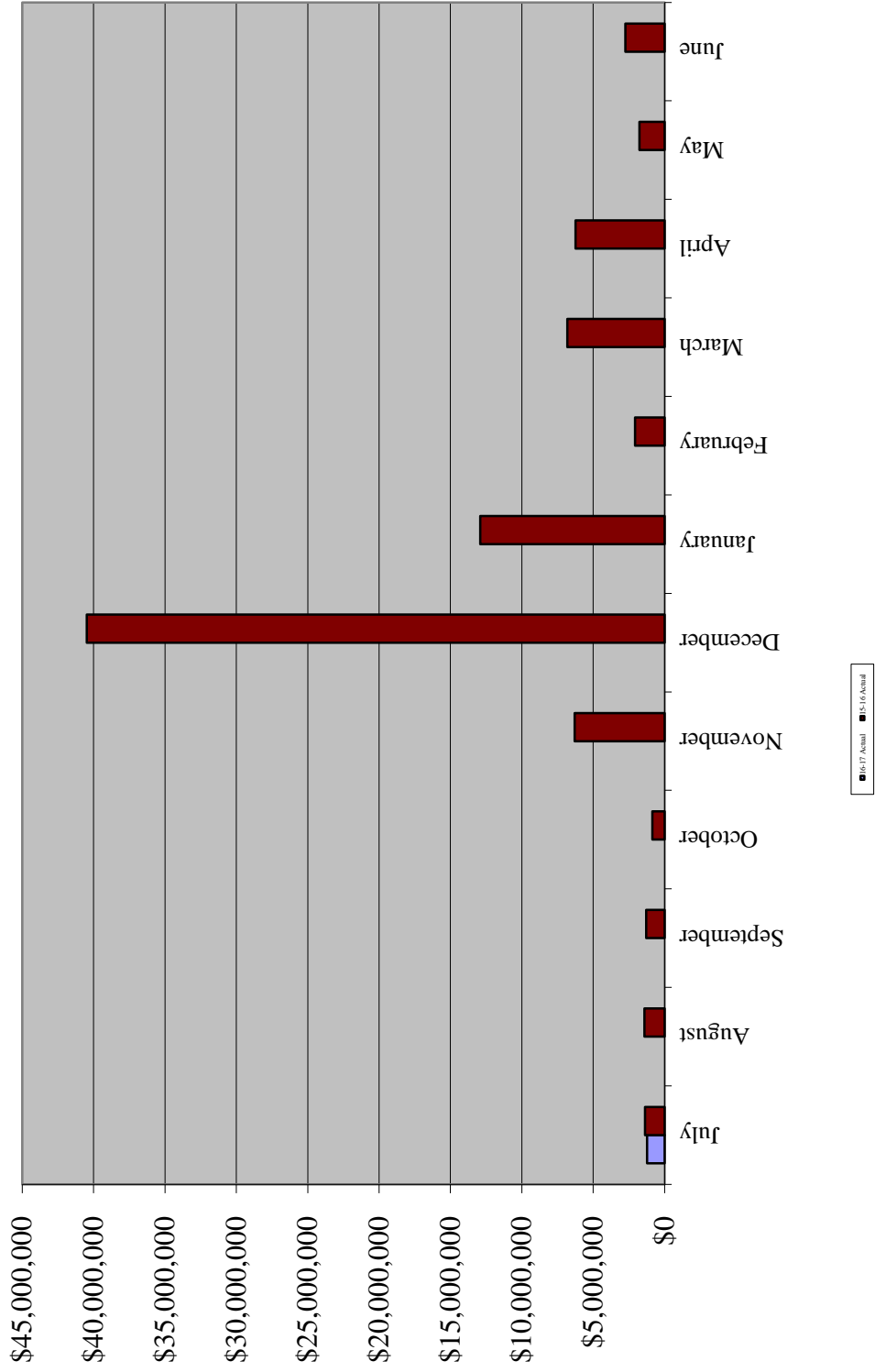
Note 1.)

Operating Transfers

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

Total Operating Transfers

General Fund Actual Revenue at July 31, 2016



FY 2016-17 General Fund Expenditures
Status Report

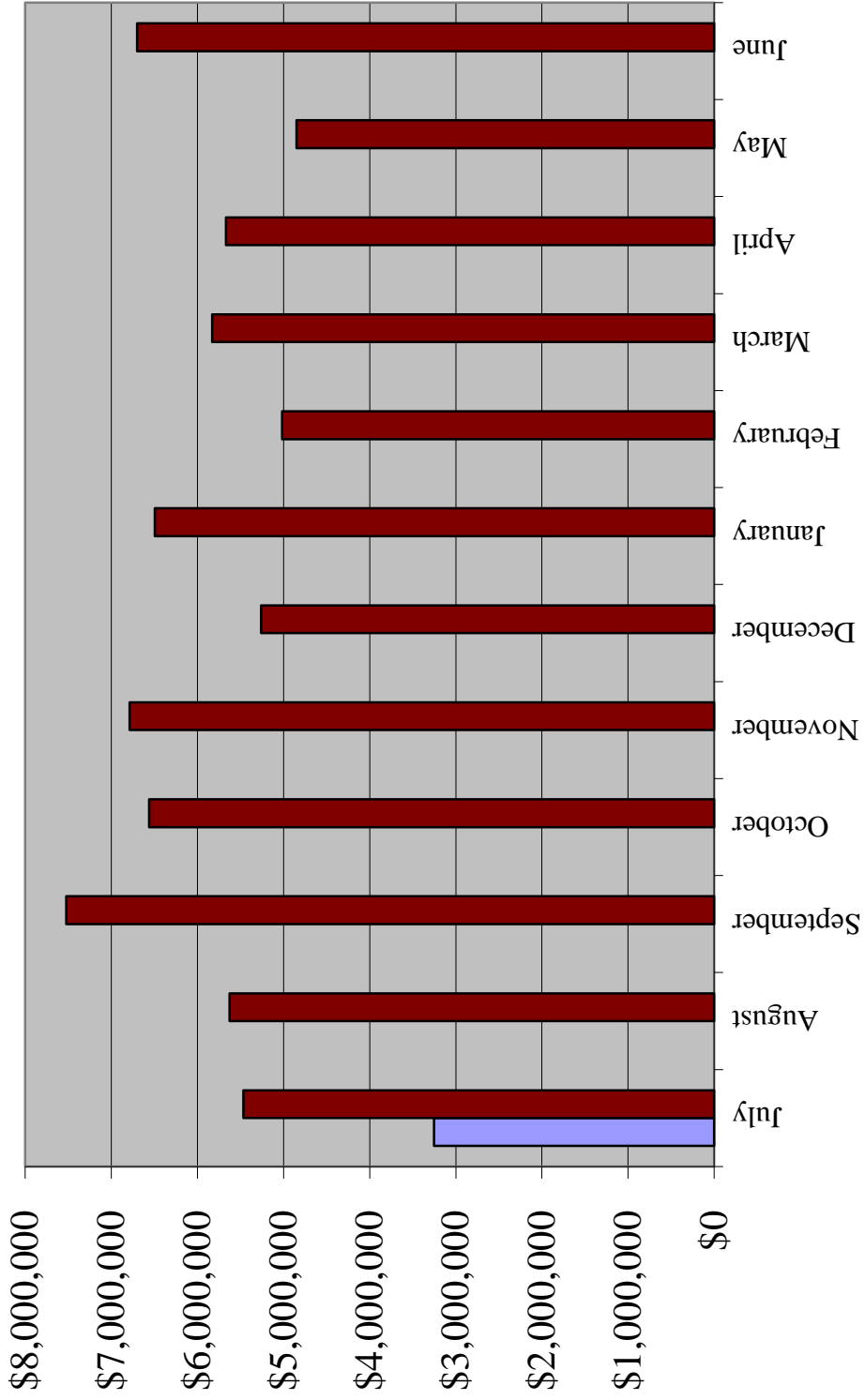
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2016-2017 Budget	July 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	\$5,112,253	\$409,034	\$409,034	\$4,908,409 *	\$4,703,219	\$4,144,763	\$967,490	8.0%	4.9%
120	County Commissioners	494,850	29,078	29,078	348,930	465,772	30,968	463,882	5.9%	8.3%
130	Assessor	2,458,036	124,859	124,859	1,498,303	2,333,178	182,116	2,275,920	5.1%	8.5%
140	Assessor Revaluation	4,272,021	244,948	244,948	2,939,374	4,027,073	543,869	3,728,152	5.7%	6.6%
150	Treasurer	599,755	11,295	11,295	135,538	588,460	108,239	491,516	1.9%	7.4%
160	Court Clerk	6,099,015	343,379	343,379	4,120,553	5,755,636	414,939	5,684,079	5.6%	8.1%
170	County Clerk	2,869,453	151,781	151,781	1,821,374	2,717,672	300,169	2,569,284	5.3%	7.6%
180	Excise & Equalization Bds	47,207	727	727	8,720	46,480	2,077	45,130	1.5%	2.0%
190	County Audit	621,410	2,869	2,869	34,424	618,541	386,932	234,478	0.5%	50.0%
200	District Attorney-State	150,000	2,121	2,121	25,450	147,879	38,083	111,917	1.4%	50.0%
210	District Attorney-County	72,398	403	403	4,839	71,995	32,297	40,101	0.6%	0.0%
230	Public Defender	51,420	1,289	1,289	15,462	50,132	20,011	31,409	2.5%	0.0%
240	Purchasing	301,510	17,857	17,857	214,288	283,652	27,191	274,318	5.9%	7.9%
250	Election Board	1,420,047	60,458	60,458	725,494	1,359,589	107,232	1,312,814	4.3%	6.5%
260	BOCC HR/Health & Safety	480,250	33,626	33,626	403,511	446,624	46,521	433,729	7.0%	7.2%
270	MIS	3,566,047	81,060	81,060	972,715	3,484,987	1,324,133	2,241,914	2.3%	3.6%
280	Facilities Management	1,354,342	69,378	69,378	832,535	1,284,964	142,524	1,211,818	5.1%	7.4%
285	Facilities Mgmt-Custodial	256,709	0	0	0	256,709	209,034	47,675	0.0%	0.0%
300	Planning Commission	0	0	0	0	0	0	0	0.0%	15.0%
310	Court Services	680,415	39,869	39,869	478,432	640,546	39,869	640,546	5.9%	9.2%
510	Sheriff	34,215,978	1,050,927	1,050,927	12,611,119 *	33,165,051	11,330,386	22,885,591	3.1%	8.2%
520	Juvenile Justice Bureau	6,798,123	429,588	429,588	5,155,052	6,368,535	745,931	6,052,192	6.3%	7.0%
550	Emergency Management	362,975	20,480	20,480	245,764	342,495	64,896	298,080	5.6%	5.3%
610	Social Services	1,965,568	61,271	61,271	735,249	1,904,297	285,238	1,680,330	3.1%	4.6%
710	Free Fair	62,245	0	0	0	62,245	16,808	45,437	0.0%	0.0%
810	OSU Extension	498,556	1,136	1,136	13,631	497,420	55,514	443,042	0.2%	20.0%
910	District 1	302,660	196	196	2,352	302,464	11,513	291,147	0.1%	8.8%
920	District 2	264,767	35,753	35,753	429,034	229,014	46,773	217,994	13.5%	16.1%
930	District 3	256,162	506	506	6,074	255,656	3,214	252,948	0.2%	11.0%
940	County Engineer	510,010	27,754	27,754	333,049	482,255	48,508	461,501	5.4%	7.7%
950	Economic Development	0	0	0	0	0	0	0	0.0%	0.0%
991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
992	Worker's Compensation Supplement	0	0	0	0	0	0	0	0.0%	0.0%
994	Capital Projects Supplement	0	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	\$3,251,640	\$3,251,640	\$39,019,677	\$77,149,293	\$20,709,746	\$59,691,187	4.0%	7.2%

Year elapsed = 8.3%

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

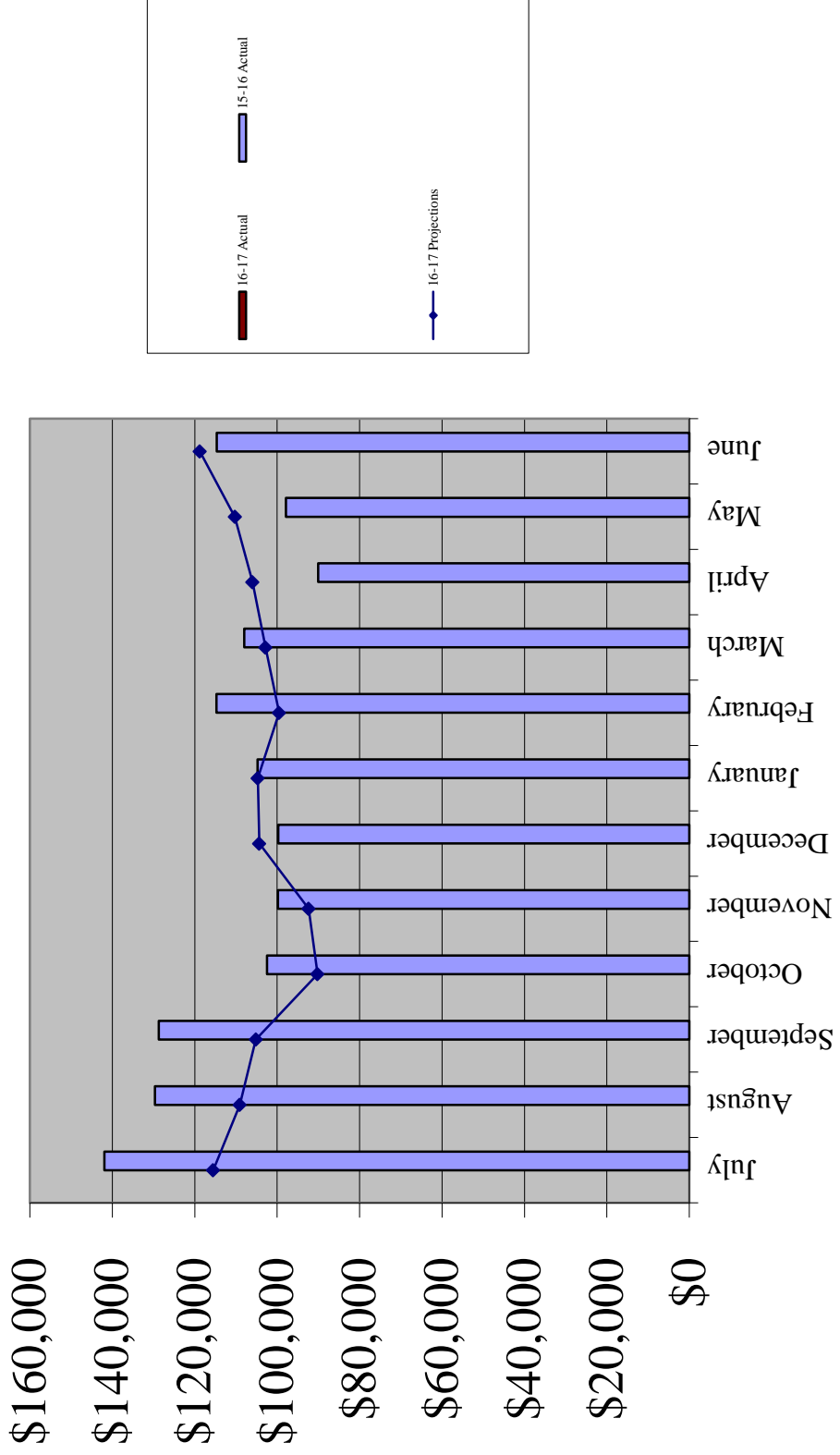
General Fund Actual Expenditures



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

<u>Account</u>	<u>Description</u>	YTD				
		16-17 Approved Budget	Outstanding Requisitions/ Encumbrances	16-17 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>						
51002	Retirement Board Members	\$ 1,200		\$ 100	\$ 100	\$ 1,100
52010	FICA - Retirement Board Members	92		8	8	84
52032	Retirement paid by General Fund	4,208	3,129	348	3,477	731
Total Salaries and Benefits		\$ 5,500	\$ 3,129	\$ 455	\$ 3,584	\$ 1,916
<u>Utilities</u>						
54026	Heating and Cooling (Veolia)	\$ 1,258,753	\$ 950,000		\$ 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	685,000		685,000	118,000
54022	Natural Gas(ONG)	24,000	20,600		20,600	3,400
Utilities Subtotal		\$ 2,935,753	\$ 2,330,600	\$ -	\$ 2,330,600	\$ 605,153
<u>Lease-Purchase Debt</u>						
54455	Bond Administrative Fees	20,000		8,569	8,569	11,431
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 8,569	\$ 8,569	\$ 11,431
<u>Memberships</u>						
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
<u>Other Operating Expenditures</u>						
54451	District Attorney Civil Division Contract	\$ 607,371	\$ 556,757	\$ 50,614	\$ 607,371	\$ -
54451	Outside legal services	150,000	100,000		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	18,000		18,000	18,000
54102	ICB (county-occupied space) rent expense	124,000	91,081	10,120	101,201	22,799
54102	Lincoln (county-occupied space) rent expense	250,000	187,674	20,853	208,527	41,473
54103	Storage for Court Clerk records	113,400	117,975		117,975	(4,575)
54109/54011	Postage Machine and Postage	9,000	8,928		8,928	72
54355	Paper and Printing	1,000			-	1,000
54455	Investrust Management Fees	400,000	300,000		300,000	100,000
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	20,000		20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,265	115	1,380	-
54456	Defined Benefit Fund Supplement	-			-	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,001	320	-	320	2,681
Other Operating Subtotal		\$ 2,105,452	\$ 1,402,000	\$ 367,114	\$ 1,769,114	\$ 336,338
Total Maintenance and Operations - 54000		\$ 5,096,755	\$ 3,732,600	\$ 408,579	\$ 4,141,179	\$ 955,576
<u>Capital Outlay</u>						
55095	Computer Software	\$ 8,572			-	8,572
55390	Copier Lease	1,428			-	1,428
Total Capital Outlay - 55000		\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Grand Total - General Government		\$ 5,112,254	\$ 3,735,729	\$ 409,034	\$ 4,144,763	\$ 967,492

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
July 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	1,310,693	14,207,005	15,517,698	(732,579)
Stop Loss Reimb	-	-	-	-	-
Total Resources	\$ 23,650,277	\$ 5,538,624	\$ 17,907,005	\$ 23,445,630	\$ (204,647)
Expenses					
Medical Claims	\$ 12,644,856	\$ 1,161,166	\$ 12,772,831	\$ 13,933,997	\$ 1,289,141
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	6,047,812	1,081,495	5,543,828	6,625,323	577,511
Dental Claims	1,439,467	-	1,439,467	1,439,467	-
Vision Claims	159,215	-	159,215	159,215	-
County Pharmacy	328,945	23,165	254,810	277,975	(50,970)
Employee Assistance Program	23,509	-	23,509	23,509	-
Medicare Supplement - Phys. Mutual	893,724	150,722	753,610	904,332	10,608
Total Claims	\$ 21,537,528	\$ 2,416,548	\$ 20,947,270	\$ 23,363,818	\$ 1,826,290
Administration Fees & Other	881,416	41,638	839,778	881,416	-
Life/AD&D Premiums	334,957	27,418	301,600	329,018	(5,939)
Stop Loss Premiums	896,376	73,844	812,282	886,126	(10,250)
Total Admin/Premiums	\$ 2,112,749	\$ 142,900	\$ 1,953,660	\$ 2,096,560	\$ (16,189)
Total Expenses	\$ 23,650,278	\$ 2,559,448	\$ 22,900,930	\$ 25,460,378	\$ 1,810,101
Ending Cash Balance	\$ -	\$ 2,979,176	\$ (4,993,924)	\$ (2,014,747)	\$ (2,014,747)

Cash Balance-One Year Ago

\$ 3,148,394

Notes:

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

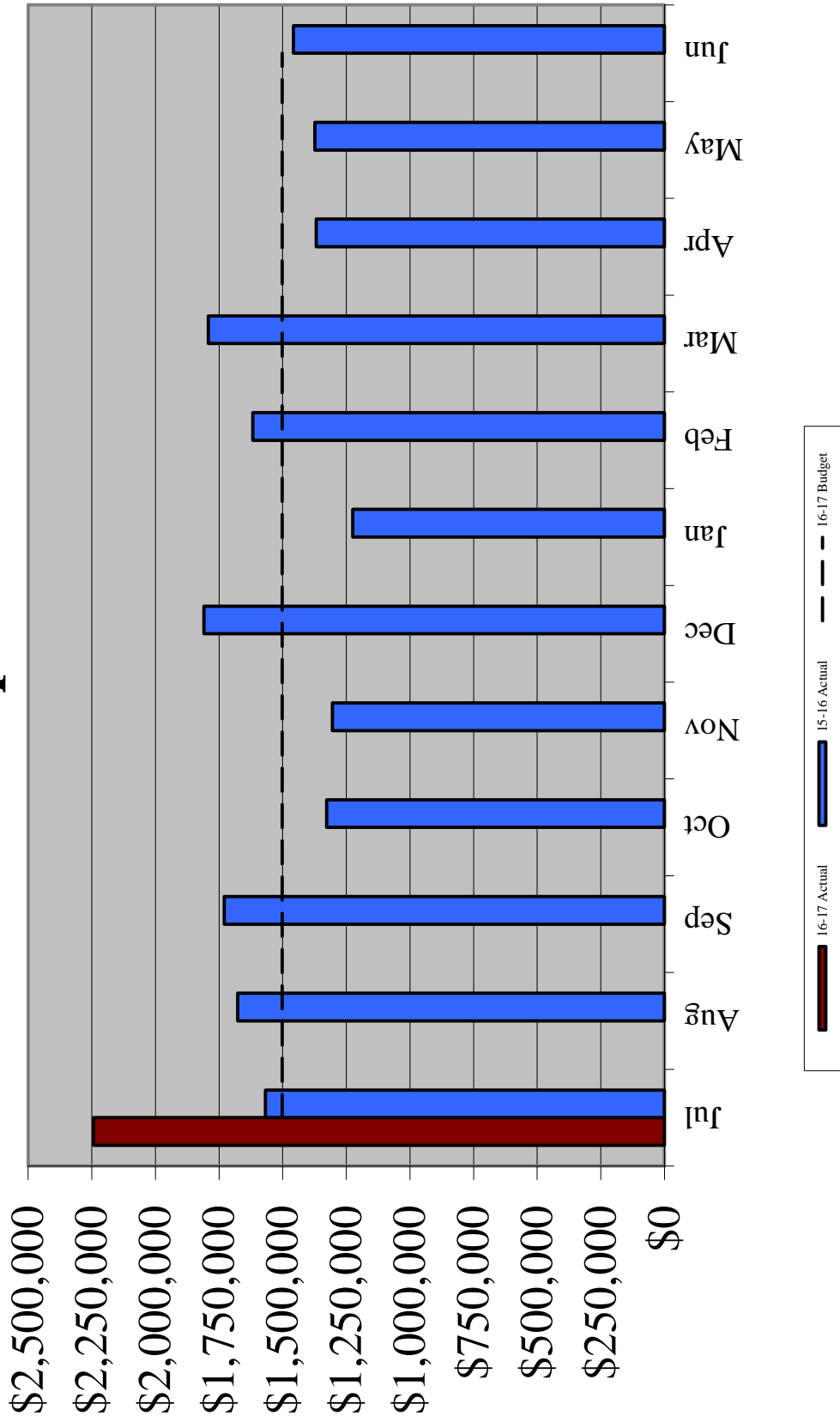
		<u>Employee 2016</u>	<u>Employer 16-17</u>
Single	578	\$168	\$489
Family	546	\$394	\$1,148
	<u>1,124</u>		

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	\$ 1,161,166	\$1,161,166	\$1,161,166 (July)
Prescription Drug Claims	\$503,984	1,081,495	\$1,081,495	\$1,081,495 (July)
Total	\$1,557,722	\$2,242,661	\$2,242,661	
	15/16	This Month	15/16 Avg	15-16 High Month
Prior Year 15-16 Comparison	Monthly Budget	This Month	15/16 Avg	High Month
Medical Claims	\$1,114,186	\$971,811	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$595,835	\$459,535	\$734,931 (December)
Total	\$1,502,179	\$1,567,646	\$1,508,547	

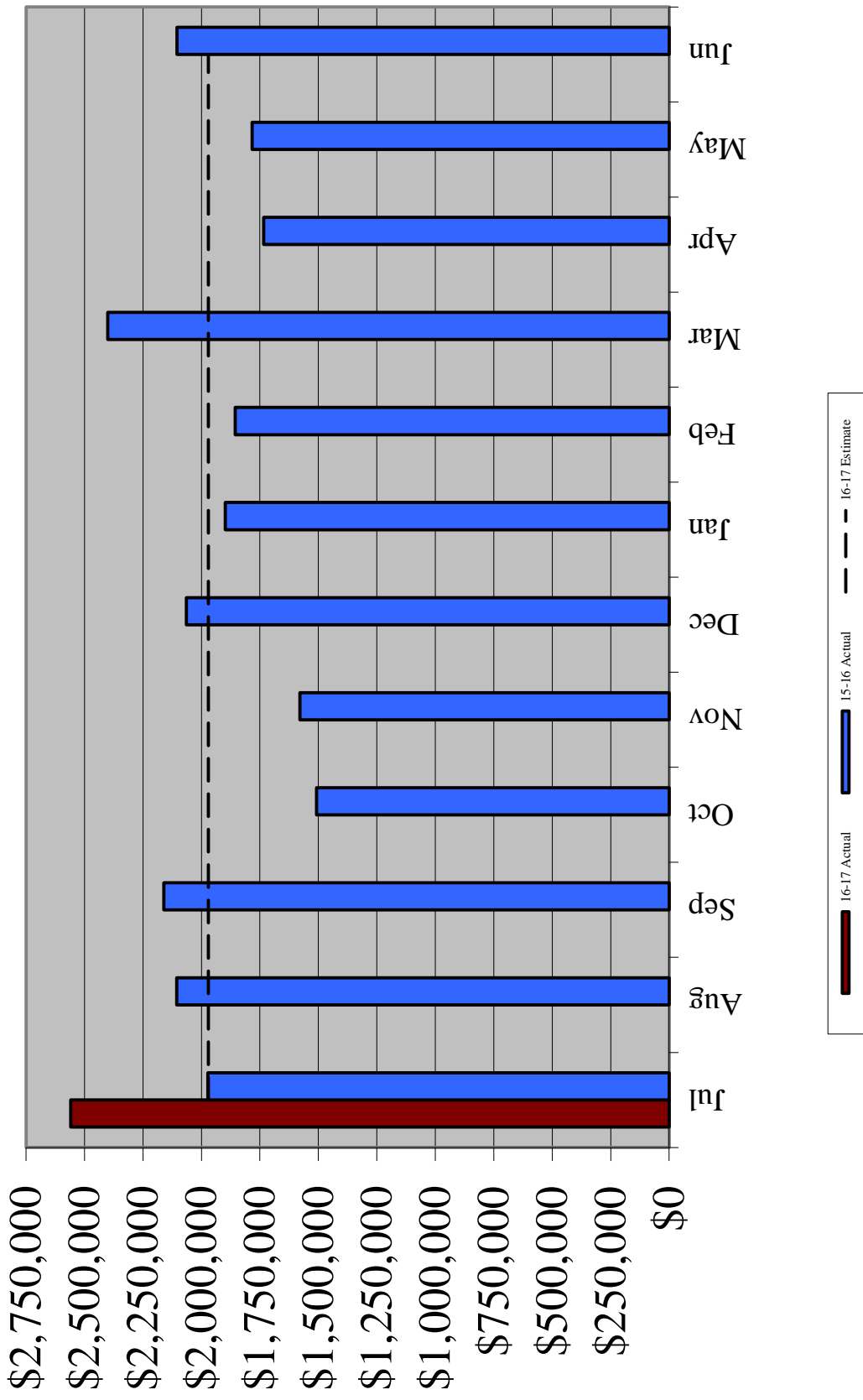
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	July		Inc (Dec)	%
	FY 16-17 Estimates	FY 15-16 Actuals			FY 16-17 YTD Actuals	FY 15-16 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%	891,417	940,033	(48,616)	-5%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	382,442	392,465	(10,023)	-2.6%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	-	187,179	(187,179)	-100%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	36,834	14,163	22,671	160.1%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 5,538,624	\$ 5,120,804	\$ 417,821	8.2%
Expenses								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 1,161,166	\$ 971,811	\$ 189,355	19.5%
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%	1,081,495	595,835	485,660	81.5%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	-	86,738	(86,738)	-100.0%
Vision Claims	159,215	154,961	4,253	2.7%	-	12,393	(12,393)	-100.0%
County Pharmacy	328,945	303,111	25,833	8.5%	23,165	25,873	(2,708)	-10.5%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	-	-	-	#DIV/0!
Medicare Supplement	893,724	870,512	23,212	2.7%	150,722	70,713	80,009	113.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 2,416,548	\$ 1,763,363	\$ 653,185	37.0%
Administration Fees & Other	881,416	624,783	256,633	41.1%	41,638	50,184	(8,546)	-17.0%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	27,418	27,699	(281)	-1.0%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	73,844	131,164	(57,320)	-43.7%
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 142,900	\$ 209,047	\$ (66,147)	-31.6%
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 2,559,448	\$ 1,972,411	\$ 587,038	29.8%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 2,979,176	\$ 3,148,394	\$ (169,217)	-5.4%

Total Employee Benefits Expenses



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

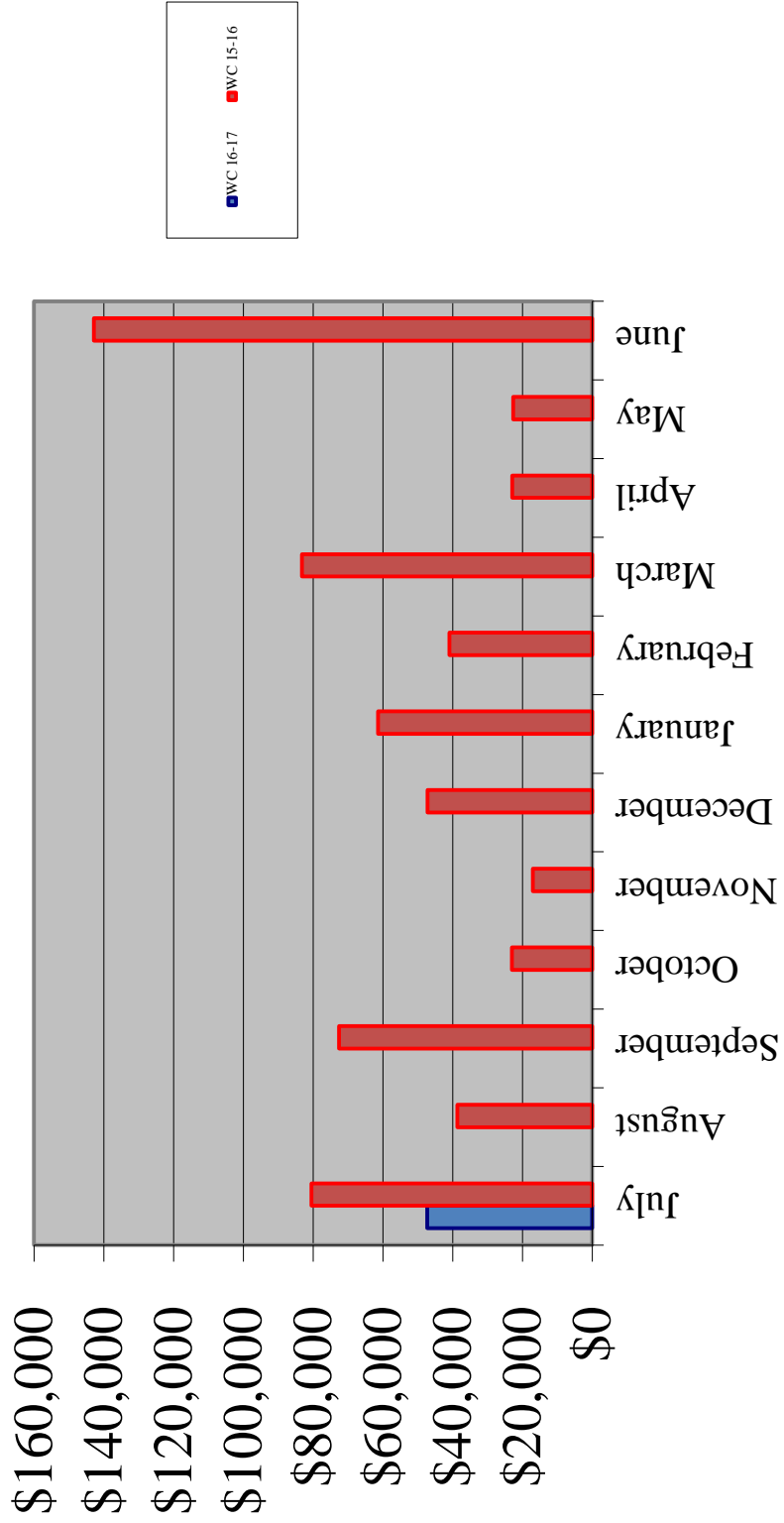
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	96,995	-	(96,995)
Transfers/Supplements	750,000	100,000	(650,000)
Total Sources	\$ 1,181,992	\$ 621,933	\$ (560,059)
Expenditures:			
Claims	\$ 832,801	\$ 47,278	(785,523)
Stop loss/Admin Fees	264,871	185,208	(79,662)
Total Expenditures	\$ 1,097,672	\$ 232,486	\$ (865,185)
Ending Cash Balance*	\$ 84,320	\$ 389,447	\$ 305,126
Cash Balance-One Year Ago		\$ 355,989	

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	-	(23,856)
Total Expenditures	\$ 48,104	\$ -	\$ (48,104)
Ending Cash Balance*	\$ 100,178	\$ 59,309	\$ (40,868)
Cash Balance-One Year Ago		\$ 106,574	

Workers Compensation Fund Claims



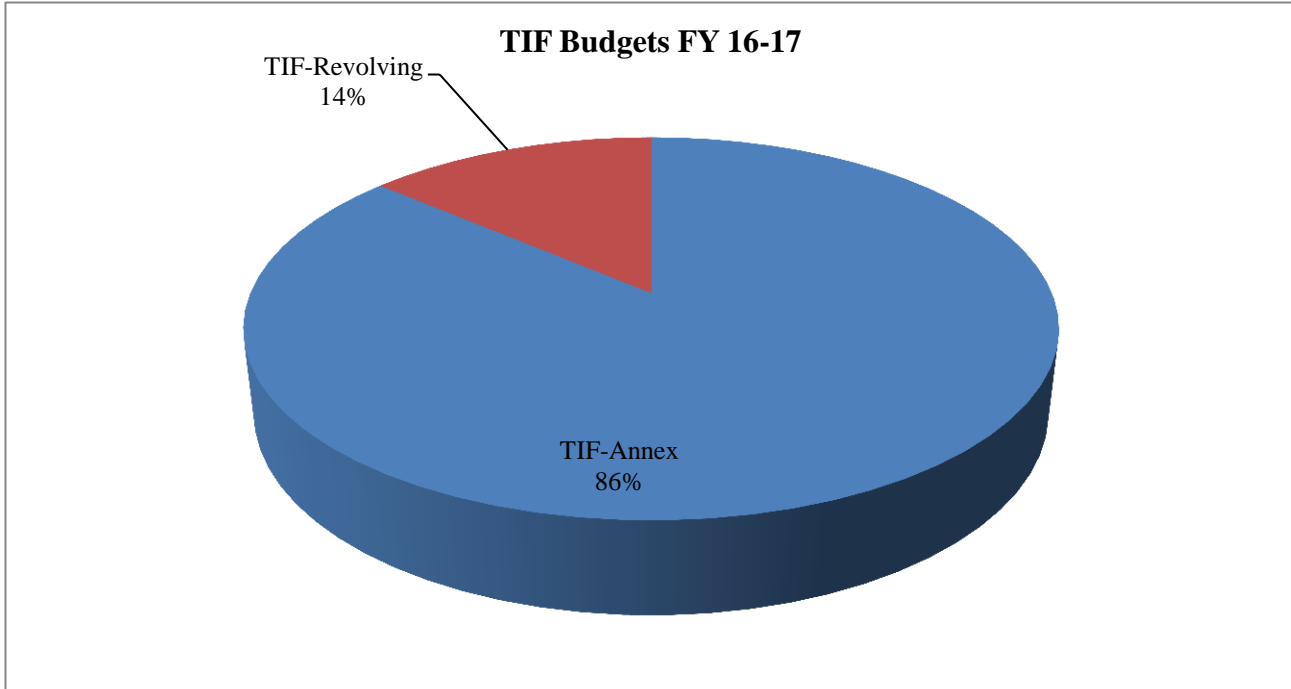
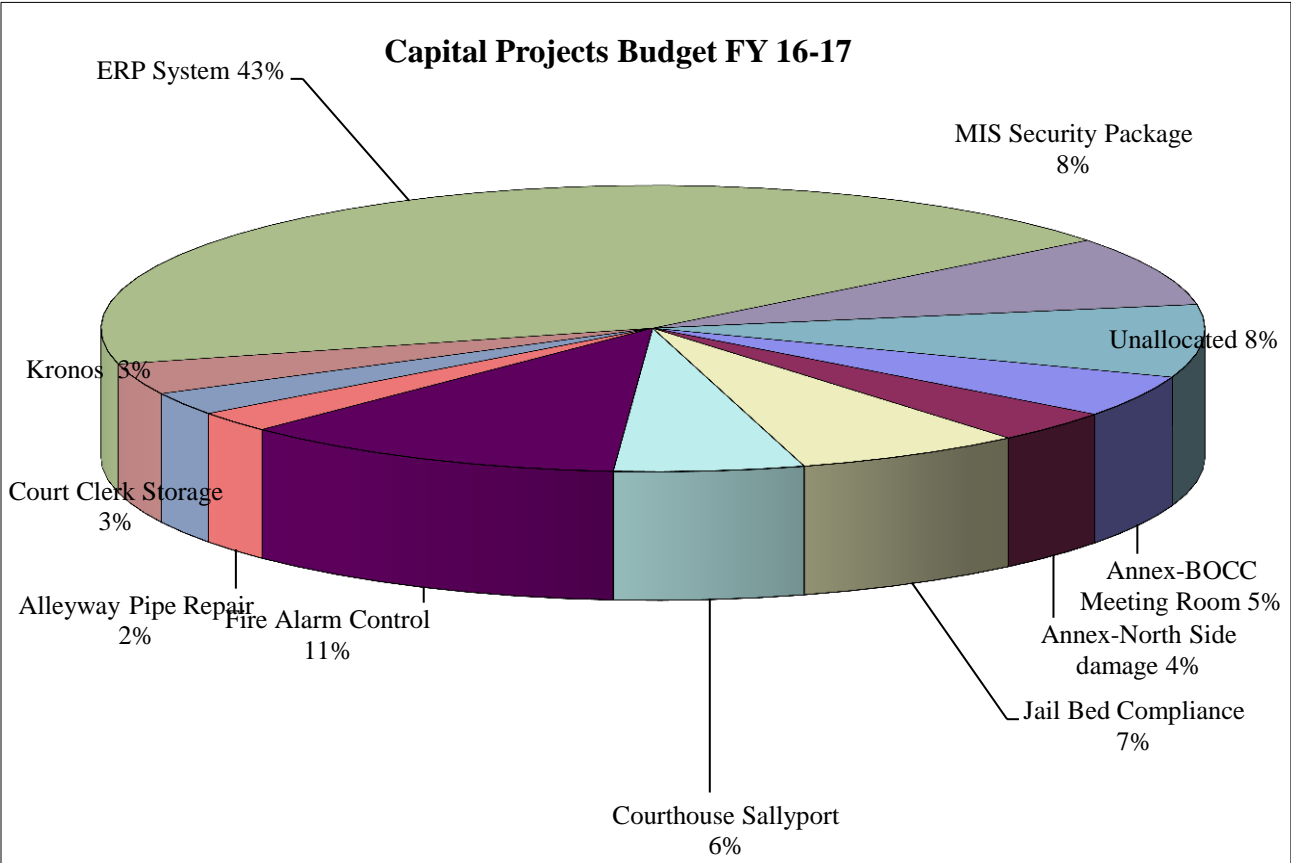
Capital Projects Budget Detail FY 2016-2017

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			\$ 127,274	2,726	Pending
North Side damage-asbestos abatement	1/21/2016	100,000			\$ 82,413	17,587	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000			-	185,000	Pending
Fire Alarm Control	10/15/2015	313,861		19,192	\$ 248,557	65,303	Pending
Courthouse							
Sallyport Repairs	7/18/2013	153,490		40,058	56,558	96,931	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			831,614	370,066	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	\$ -	\$ 59,251	\$ 1,747,103	\$ 1,015,071	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,150,000		\$ 15,377	\$ 1,825,925	1,324,075	Ongoing
TIF-Revolving -323		\$ 500,000			\$ -	500,000	
Total Capital Projects		\$ 6,412,174	\$ -	\$ 74,628	\$ 3,573,029	\$ 2,839,146	

Cash Balance at July 31, 2016	\$2,839,021.86
	<u>2,839,021.86</u>
16/17 Available Budget	1,311,806.11
15/16 Available Budget	1,527,339.42
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,839,145.53</u>
Total Unappropriated Cash	\$ (123.67)



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

Source: Appropriation Trial Balance (Oracle General Ledger)

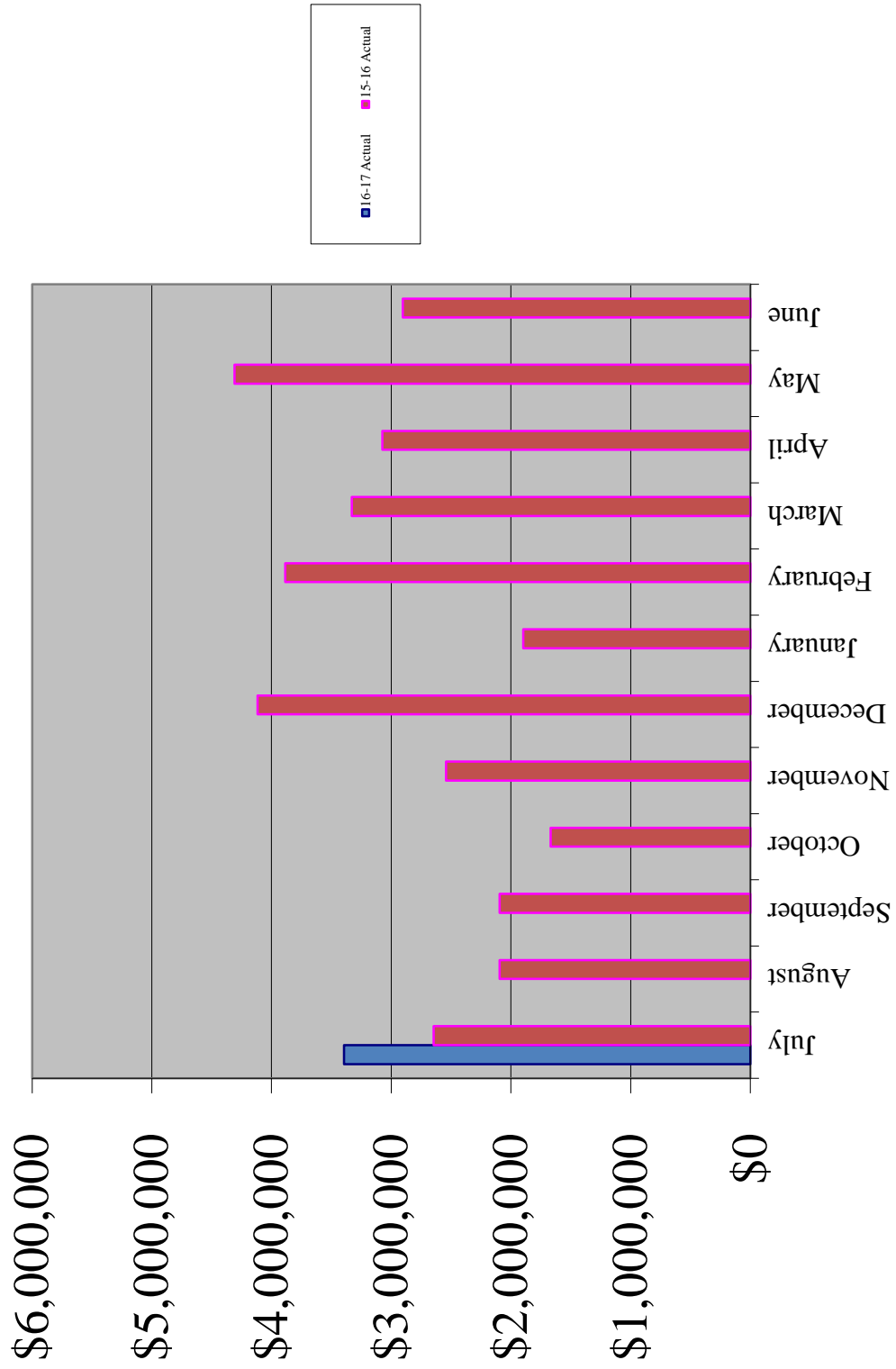
Cost Center	Department	2016-2017 Appropriations	July 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$2,318,775	\$957,055	\$957,055	\$10,527,604*	\$1,361,720	\$248,946	\$2,069,829	41.3%
1110	Highway Cash-Dist #2	2,691,340	150,209	150,209	1,652,297	2,541,131	363,416	2,327,924	5.6%
1110	Highway Cash-Dist #3	941,930	814,158	814,158	8,955,738	127,772	485,261	456,669	86.4%
1111	CBRI Fund	2,929,838	33,470	33,470	368,170	2,896,368	0	2,929,838	1.1%
1130	Resale Property	4,486,338	141,468	141,468	1,556,144	4,344,870	1,042,368	3,443,970	3.2%
1140	Treasurer Mortgage Fee	153,340	17,576	17,576	193,340	135,764	43,845	109,495	11.5%
1150	County Clerk Lien Fee	51,975	1,064	1,064	11,705	50,911	41,066	10,909	2.0%
1151	UCC Central Filing Fund	209,925	40,902	40,902	449,924	169,023	142,710	67,215	19.5%
1152	Records Mgmt & Preservation	374,329	108,099	108,099	1,189,087	266,230	167,950	206,379	28.9%
1160	Sheriff Service Fee	1,875,333	431,833	431,833	4,750,167	1,443,499	703,115	1,172,218	23.0%
1161	Sheriff Special Revenue	2,833,097	569,007	569,007	6,259,081	2,264,089	957,336	1,875,761	20.1%
1162	Sheriff's Grant Fund	441,989	5,157	5,157	56,730	436,832	3,817	438,173	1.2%
1201	Assessor Revolving Fee	111,752	0	0	0	111,752	0	111,752	0.0%
1231	Juvenile Probation Fee	131,680	7,080	7,080	77,880	124,600	72,500	59,180	5.4%
1233	Juvenile Grant Fund	114,702	12,976	12,976	142,733	101,727	16,919	97,783	11.3%
1240	Planning Commission Fee	358,053	21,668	21,668	238,346	336,385	35,889	322,164	6.1%
1250	Local Emergency Planning Com	11,133	0	0	0	11,133	0	11,133	0.0%
1251	Emergency Mgmt Fund	227,200	34,163	34,163	375,793	193,037	3,652	223,548	15.0%
1260	Community Service Fee	72,494	8,955	8,955	98,505	63,539	16,641	55,853	12.4%
1270	Community Sentencing	335,469	5,090	5,090	55,990*	330,379	5,090	330,379	1.5%
1280	Drug Court Fund	214,573	12,220	12,220	134,416	202,353	21,819	192,754	5.7%
1282	Mental Health Court Fund	53,624	5,722	5,722	62,940	47,902	35,564	18,060	10.7%
1290	Shine Program	142,873	16,166	16,166	177,831	126,707	21,590	121,283	11.3%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
Total		\$21,087,101	\$3,394,038	\$3,394,038	\$37,334,420	\$17,693,062	\$4,429,494	\$16,657,607	16.1%

Year elapsed = 8.33%

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

**16-17
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	36,001
Exempt Manufacturing Tax		5,776
Miscellaneous Property Tax		13
Interest Income		-
Total Revenue	\$	41,790

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)**

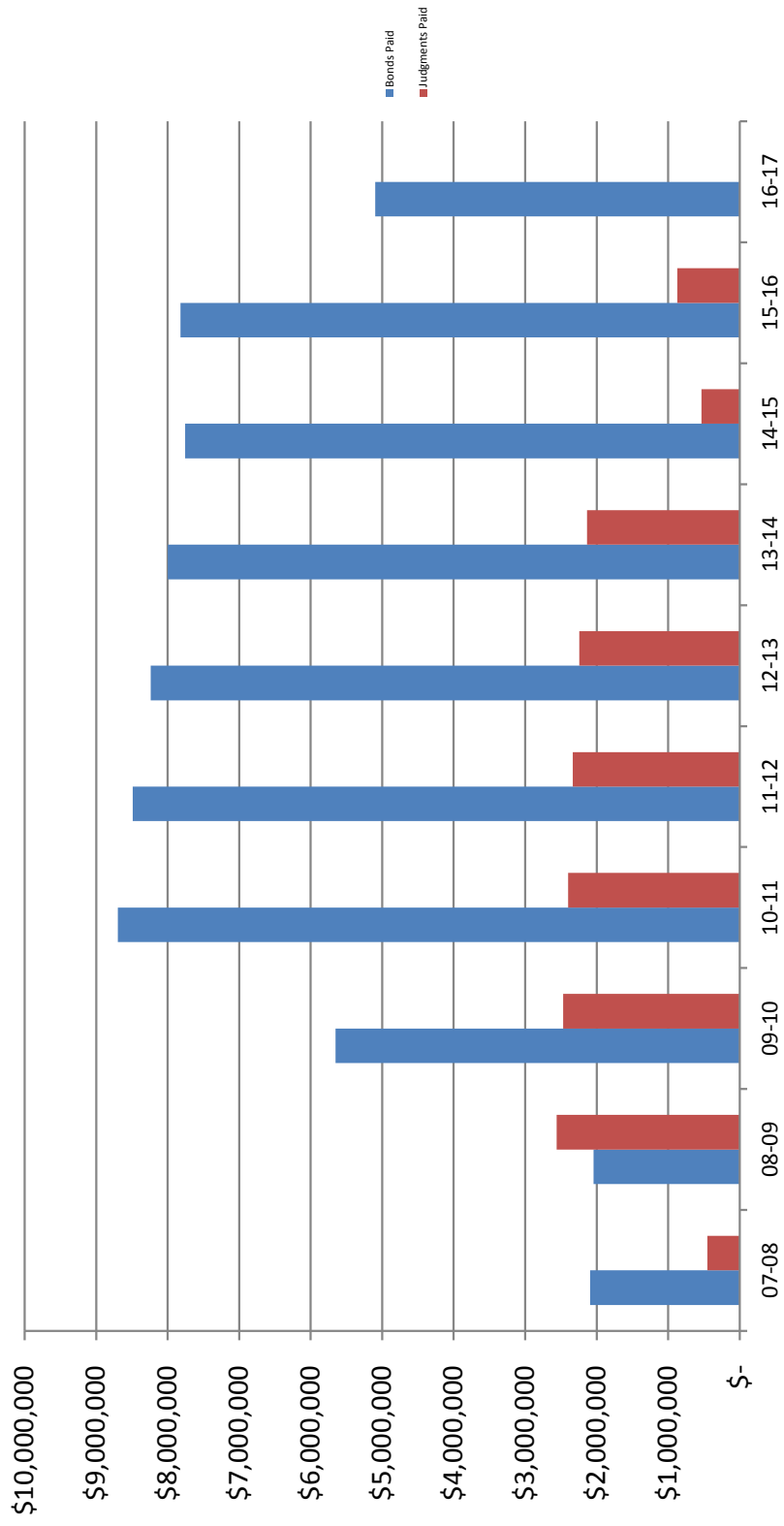
Transfer In 0.00

Ending Cash Balance **\$ 1,397,645**

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		587,580.37		\$ 588,035.69
4		120	County Commissioners	19,723.25	7,199.28	1,800.00	355.00		29,077.53
25	2	130	Assessor	73,305.15	35,332.49	549.95	16,332.49	1,339.26	126,859.34
48		140	Assessor Revaluation	137,659.87	68,145.23	8,647.95	35,659.37	11,453.51	261,565.93
1		150	Treasurer	5,848.21	1,184.26	400.00	4,294.65	210.14	11,937.26
110		160	Court Clerk	226,771.30	116,208.08	400.00	5,534.15		348,913.53
31	2	170	County Clerk	100,020.37	43,255.80	526.25	9,138.86		152,941.28
		180	Excise & Equalization	675.00	51.63				726.63
		190	County Audit				3,063.24		3,063.24
		200	District Attorney-State				3,336.63	1,132.87	4,469.50
		210	District Attorney -County				4,305.15	403.29	4,708.44
		230	Public Defender				1,872.80	1,338.69	3,211.49
4		240	Purchasing	10,769.71	6,554.84	129.50	819.31		18,273.36
15	89	250	Election Board	43,814.87	17,719.44	1,476.90	12,602.16		75,613.37
10		260	BOCC HR/Health & Safety	23,370.27	9,955.66	59.94	317.05	128.19	33,831.11
16	2	270	IT Department	52,541.53	21,823.40	1,111.08	51,377.01	7,780.52	134,633.54
17		280	Facilities Management	43,562.24	21,465.22		27,449.13	694.57	93,171.16
		285	Facilities-Custodial				6,646.17		6,646.17
		300	Planning Commission						-
12		301	Court Services	24,725.08	15,024.26		120.00		39,869.34
420		500	Sheriff	692,526.26	357,655.30		781,347.42		1,831,528.98
127	4	520	Juvenile Justice Bureau	302,542.19	119,124.79	1,210.00	61,244.17	52,512.97	536,634.12
3		550	Emergency Management	9,873.59	4,015.21	50.00	20,624.10	7,711.25	42,274.15
16	11	610	Social Services	32,379.64	13,910.34	307.53	133,517.73	6,520.98	186,636.22
		710	Free Fair				395.33		395.33
		810	OSU Extension			189.54	13,335.39	258.64	13,783.57
		910	District 1				37.35	196.00	233.35
4	2	920	District 2	27,574.07	7,148.77		1,279.20	145.06	36,147.10
		930	District 3				2,251.37	4,839.00	7,090.37
5		940	County Engineer	18,118.91	8,496.01		1,503.06	862.89	28,980.87
868	112		Total General Fund	\$ 1,845,901.51	\$ 874,625.33	\$ 16,858.64	\$ 1,786,338.66	\$ 97,527.83	\$ 4,621,251.97

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
30		1110	Highway Cash-District 1	\$ 79,057.43	39,876.05		\$ 837,925.45	196.00	\$ 957,054.93
23		1110	Highway Cash-District 2	56,996.67	32,112.72	50.00	58,635.34	2,414.06	150,208.79
32	5	1110	Highway Cash-District 3	93,285.68	46,967.43	43.20	664,439.85	9,421.87	814,158.03
		1111	CBRI Fund				33,470.00		33,470.00
34		1130	Resale Property Fund	87,198.40	40,623.92		10,980.05	2,665.23	141,467.60
1		1140	Treasurer Mortgage Fee Fund	1,866.76	842.99	1,722.03	1,691.11	11,453.47	17,576.36
		1150	County Clerk Lien Fee Fund				770.10	294.00	1,064.10
13		1151	UCC Central Filing Fund	24,439.33	11,967.64		4,495.20		40,902.17
8	3	1152	Records Preservation Fund	24,012.09	10,589.77		65,170.00	8,326.97	108,098.83
104		1160	Sheriff Serv Fee Fund	217,435.35	126,661.87	5,362.19	73,255.35	9,118.62	431,833.38
124	13	1161	Sheriff Special Revenue Fund	242,211.51	130,214.70		180,552.17	16,028.95	569,007.33
1		1162	Sheriff Grant Fund	2,432.13	478.10			2,247.00	5,157.23
		1201	Assessor Revolving Fee Fund						-
		1231	Juvenile Probation Fee Fund				7,080.00		7,080.00
4		1233	Juvenile - Title IV-E	7,423.70	4,647.14		667.75	237.11	12,975.70
3	2	1240	Planning Commission Fee Fund	11,587.92	4,777.49	1,693.44	3,020.97	588.00	21,667.82
		1250	Local Emergency Planning Com						-
		1251	Emergency Mgmt Fund					34,163.00	34,163.00
		1260	Community Service Fee				8,446.79	508.18	8,954.97
		1270	Community Sentencing		5,090.00				5,090.00
3		1280	Drug Court Fund	8,576.33	3,265.01		234.30	144.00	12,219.64
		1282	Mental Health Court Fund				5,581.83	140.00	5,721.83
3		1290	SHINE Program Fund	6,315.92	2,207.08		7,643.43		16,166.43
383	23		Total Special Revenue Funds	\$ 862,839.22	\$ 460,321.91	\$ 8,870.86	\$ 1,964,059.69	\$ 97,946.46	\$ 3,394,038.14

1251	135		Total	\$ 2,708,740.73	\$ 1,334,947.24	\$ 25,729.50	\$ 3,750,398.35	\$ 195,474.29	\$ 8,015,290.11
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Category % of Total	33.8%	16.7%	0.3%	46.8%	2.4%	100.0%
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