

Oklahoma County  
Monthly Financial Report  
For Period Ending June 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

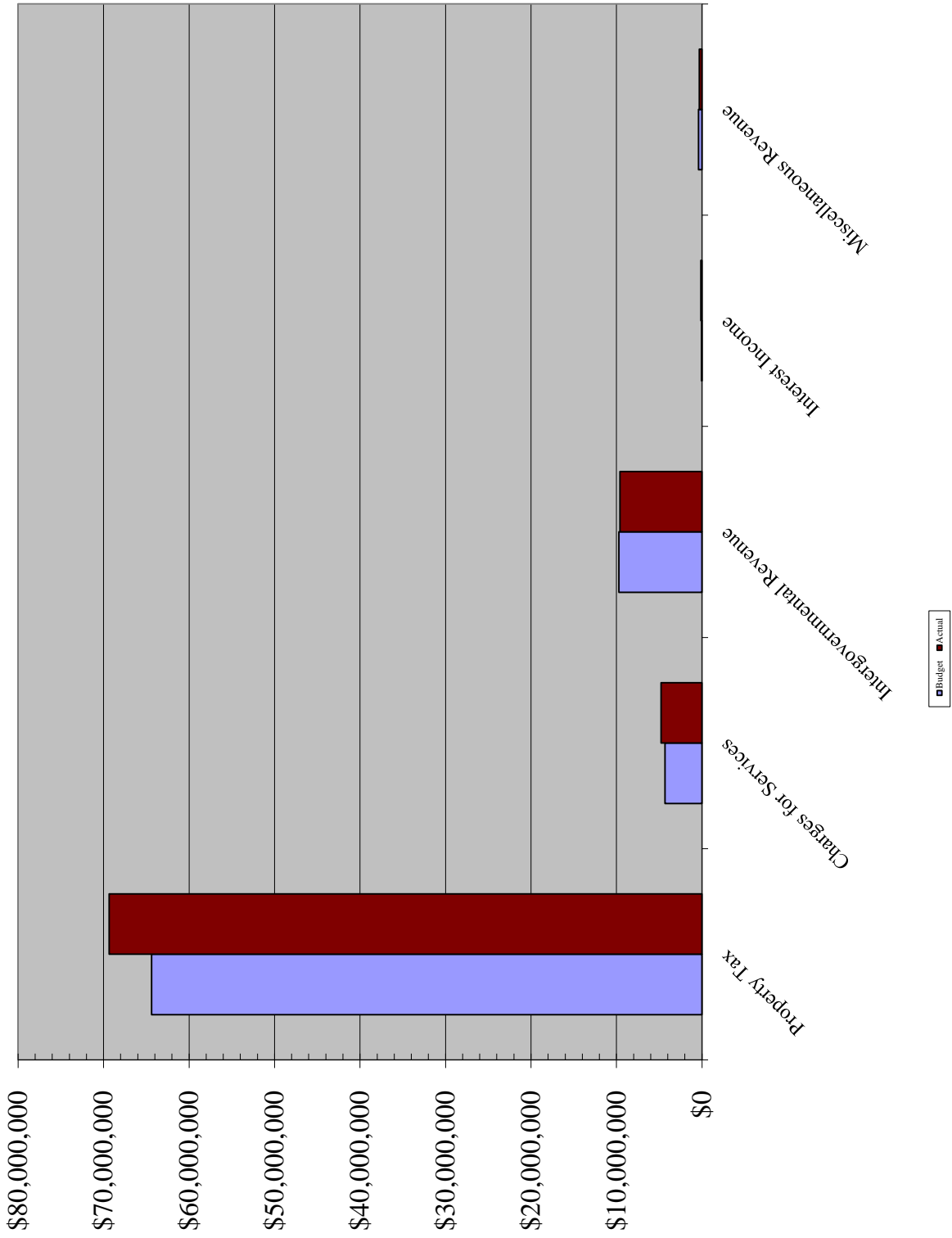
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund  
FY 2015-2016  
Budget Analysis  
For the Period Ending June 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	\$ 69,344,645	\$ 4,968,339	107.7%	108.6%
Charges for Services	4,329,139	4,798,179	469,040	110.8%	115.1%
Intergovernmental Revenue	9,730,447	9,583,680	(146,767)	98.5%	101.7%
Interest Income	50,000	125,745	75,745	251.5%	76.4%
Miscellaneous Revenue	418,334	320,184	(98,150)	76.5%	224.9%
Total Revenue	<u>\$ 78,904,226</u>	<u>\$ 84,172,433</u>	<u>\$ 5,268,207</u>	106.7%	108.7%
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	\$ 80,444,445	\$ 72,372,453	\$ (8,071,993)	90.0%	92.0%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	<u>\$ 81,851,479</u>	<u>\$ 73,604,918</u>	<u>\$ (8,246,561)</u>		
<b>Cash Balance*</b>	<b><u>\$ 0</u></b>	<b><u>\$ 13,464,768</u></b>	<b><u>\$ 13,464,767</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 June 30, 2016



**General Fund  
FY 2015-2016**

**Actual Comparison**

For the Month Ending June 30, 2016				
	15-16 June Actual	14-15 June Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 17,411,322	\$ 12,682,174	\$ 4,729,148	37.3%
<b>Revenue:</b>				
Property Tax	\$ 1,632,372	\$ 2,018,678	\$ (386,306)	-19.1%
Charges for Services	413,909	449,760	(35,851)	-8.0%
Intergovernmental Revenue	679,694	678,386	1,308	0.2%
Interest Income	10,076	2,946	7,130	242.0%
Miscellaneous Revenue	18,635	27,246	(8,611)	-31.6%
<b>Total Revenue</b>	<b>\$ 2,754,686</b>	<b>\$ 3,177,016</b>	<b>\$ (422,330)</b>	<b>-13.3%</b>
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	
Operating Transfers In	\$ -	\$ -	\$ -	
Operating Transfers Out	\$ -	(10,000)	10,000	
15-16 Expenditures	\$ 6,701,240	\$ 5,532,647	\$ 1,168,593	21.1%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 6,701,240</b>	<b>\$ 5,532,647</b>	<b>\$ 1,168,593</b>	<b>21.1%</b>
<b>Ending Cash Balance</b>	<b>\$ 13,464,768</b>	<b>\$ 10,316,543</b>	<b>\$ 3,148,225</b>	<b>30.5%</b>

For the Year to Date Period Ending June 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%
	\$ 69,344,645	\$ 66,534,936	\$ 2,809,709	4.2%
	4,798,179	4,810,155	(11,976)	-0.2%
	9,583,680	10,491,738	(908,058)	-8.7%
	125,745	38,211	87,534	229.1%
	320,184	1,011,866	(691,682)	-68.4%
	\$ 84,172,433	\$ 82,886,907	\$ 1,285,527	1.6%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000	
	(21,500,000)	(19,125,000)	(2,375,000)	
	-	-	-	
	(7,413,845)	(7,614,178)	200,333	-2.6%
	\$ 72,372,453	\$ 72,037,460	\$ 334,993	0.5%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 73,604,918	\$ 73,784,859	\$ (179,941)	-0.2%
	<b>\$ 13,464,768</b>	<b>\$ 10,316,543</b>	<b>\$ 3,148,225</b>	<b>30.5%</b>

15-16 June Actual	14-15 June Actual	Increase (Decrease)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	(10,000)	10,000
\$ -	(10,000)	\$ 10,000

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)	(10,000)	(9,000)
\$ (7,413,845)	\$ (7,614,178)	\$ 200,333

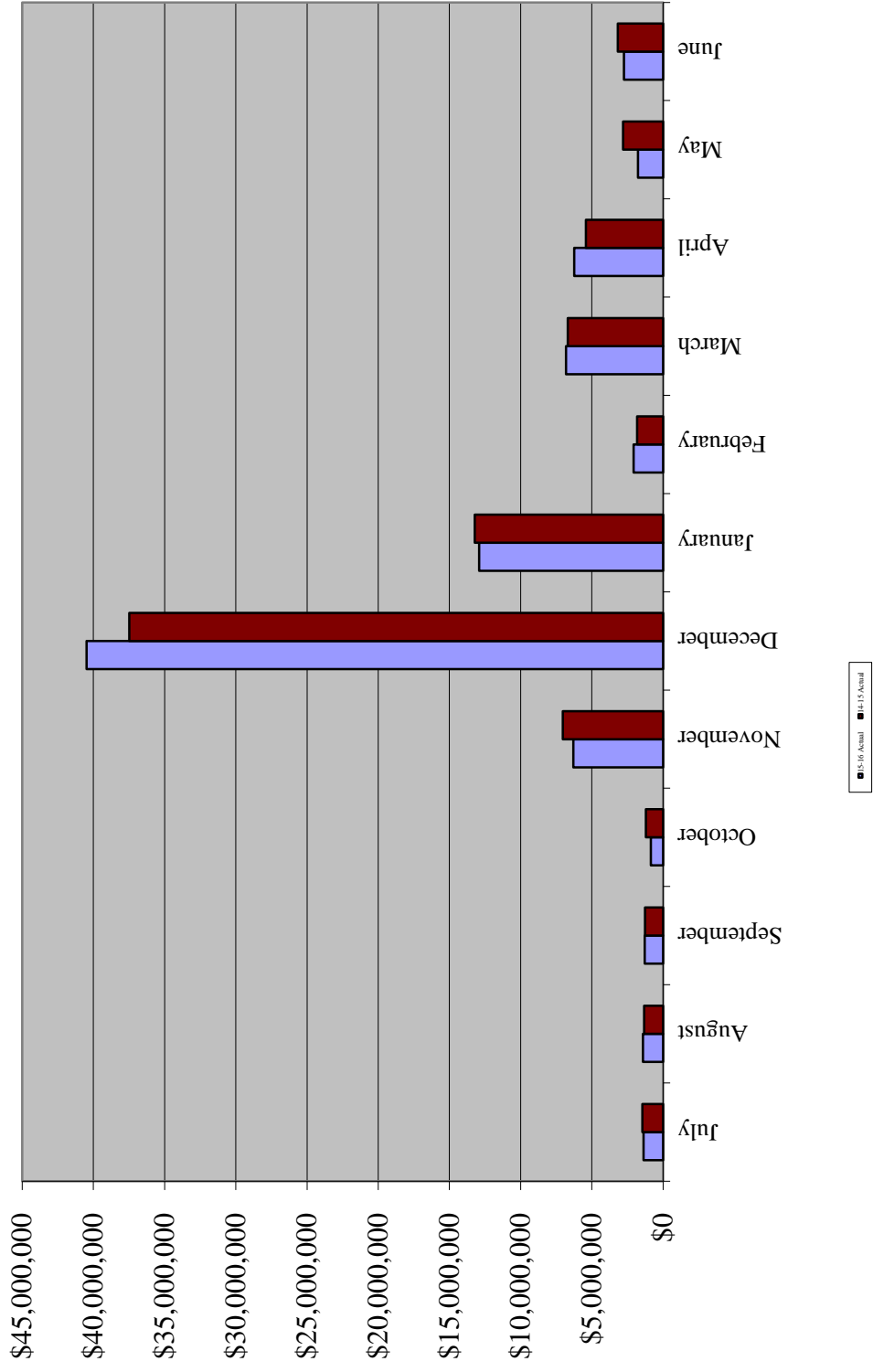
Note 1.)

**Operating Transfers**

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

Total Operating Transfers

# General Fund Actual Revenue at June 30, 2016



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

Source: Appropriation Trial Balance (Oracle General Ledger)

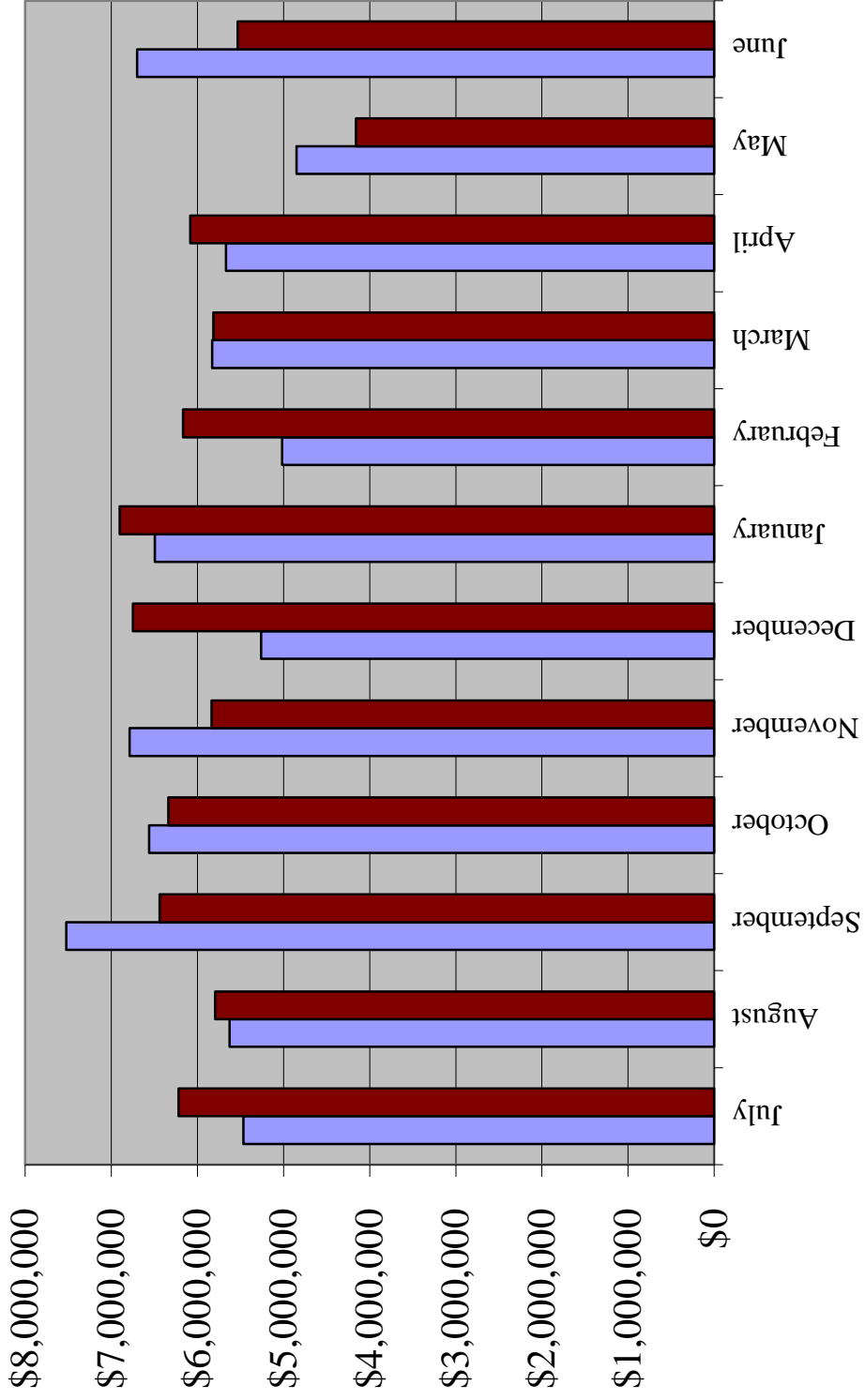
Cost Center	Department	2015-2016 Budget	June 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
110	General Government	\$5,672,239	\$699,989	\$4,996,486	\$4,996,486 *	\$675,753	\$6,107,732	-\$435,493	88.1%	90.5%
120	County Commissioners	507,613	41,097	491,539	491,539	16,074	491,921	15,692	96.8%	94.6%
130	Assessor	2,339,007	221,737	2,264,706	2,264,706	74,301	2,344,716	-5,709	96.8%	98.2%
140	Assessor Revaluation	4,296,094	419,385	3,933,936	3,933,936	362,158	4,157,811	138,283	91.6%	87.0%
150	Treasurer	604,149	36,642	458,663	458,663	145,486	513,624	90,525	75.9%	68.3%
160	Court Clerk	6,068,637	499,800	5,772,797	5,772,797	295,840	5,795,314	273,323	75.9%	98.4%
170	County Clerk	2,920,754	226,678	2,801,389	2,801,389	119,365	2,842,920	77,834	95.9%	97.3%
180	Excise & Equalization Bds	48,761	5,086	17,555	17,555	31,206	22,770	25,991	36.0%	43.1%
190	County Audit	621,410	98,696	362,563	362,563	258,847	466,365	155,045	58.3%	35.9%
200	District Attorney-State	150,000	54,564	128,315	128,315	21,685	147,514	2,486	85.5%	71.5%
210	District Attorney-County	72,398	6,674	57,214	57,214	15,184	68,668	3,730	79.0%	81.6%
230	Public Defender	52,000	7,820	48,633	48,633	3,367	54,438	-2,438	93.5%	70.9%
240	Purchasing	308,724	25,220	295,926	295,926	12,798	299,615	9,109	95.9%	98.4%
250	Election Board	1,524,554	155,194	1,408,183	1,408,183	116,370	1,441,855	82,699	92.4%	95.4%
260	BOCC HR/Health & Safety	471,032	44,064	444,799	444,799	26,233	447,147	23,885	94.4%	90.1%
270	MIS	2,987,872	185,133	2,762,907	2,762,907	224,965	2,919,092	68,781	92.5%	90.2%
280	Facilities Management	1,463,601	113,012	1,315,389	1,315,389	148,212	1,352,267	111,334	89.9%	90.9%
290	Facilities Mgmt-Custodial	248,309	24,505	218,470	218,470	29,839	259,127	-10,818	88.0%	86.4%
300	Planning Commission	160,838	0	159,822	159,822	1,016	159,822	1,016	99.4%	97.7%
310	Court Services	630,246	11,573	611,793	611,793	18,453	611,793	18,453	97.1%	99.8%
510	Sheriff	34,899,846	2,816,707	33,285,724	33,285,724 *	1,614,122	34,859,321	40,525	95.4%	99.7%
520	Juvenile Justice Bureau	7,186,399	551,212	6,646,334	6,646,334	540,065	6,878,856	307,543	92.5%	96.1%
550	Emergency Management	382,527	39,722	343,125	343,125	39,402	387,993	-5,466	89.7%	95.2%
610	Social Services	1,923,985	247,066	1,717,286	1,717,286	206,699	1,986,412	-62,427	89.3%	91.7%
710	Free Fair	62,245	182	61,726	61,726	519	61,911	334	99.2%	99.9%
810	OSU Extension	507,732	41,490	432,107	432,107	75,625	446,264	61,468	85.1%	88.3%
910	District 1	310,301	35,946	249,733	249,733	60,568	310,604	-303	80.5%	91.8%
920	District 2	262,883	45,040	246,647	246,647	16,236	249,262	13,621	93.8%	99.4%
930	District 3	255,554	1,086	248,588	248,588	6,966	249,479	6,075	97.3%	91.1%
940	County Engineer	514,147	45,920	490,099	490,099	24,048	500,083	14,064	95.3%	94.6%
950	Economic Development	595,000	0	100,000	100,000	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	50,000	0	50,000	0	0.0%	0.0%
995	General Fund Reserve	2,345,588	0	2,345,588	2,345,588	0	2,345,588	0	0.0%	0.0%
<b>Total</b>		<b>\$80,444,445</b>	<b>\$6,701,240</b>	<b>\$72,422,453</b>	<b>\$72,422,453</b>	<b>\$8,021,993</b>	<b>\$76,684,693</b>	<b>\$3,759,752</b>	<b>90.0%</b>	<b>95.5%</b>

Year elapsed = 100.0%

Notes:

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

# General Fund Actual Expenditures



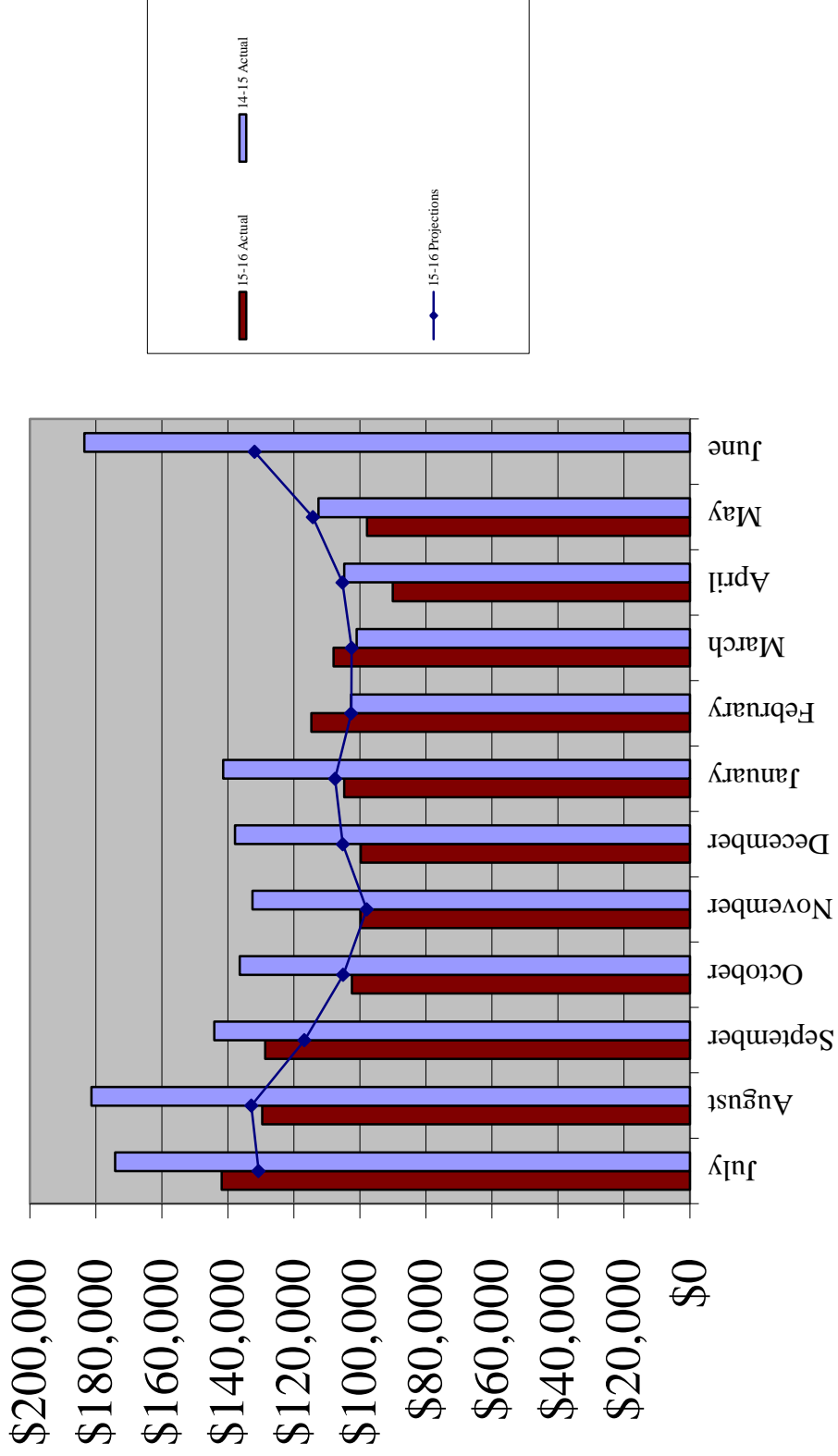
15-16 Actual 14-15 Actual

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

<u>Account</u>	<u>Description</u>	YTD				
		15-16 Approved Budget	Outstanding Requisitions/ Encumbrances	15-16 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>						
51002	Retirement Board Members	\$ 1,200		\$ 1,200	\$ 1,200	\$ -
52010	FICA - Retirement Board Members	92		92	92	0
52032	Retirement paid by General Fund	4,208		4,172	4,172	36
<b>Total Salaries and Benefits</b>		<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ 5,464</b>	<b>\$ 5,464</b>	<b>\$ 36</b>
<u>Utilities</u>						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 149,958	\$ 1,217,739	\$ 1,367,697	\$ (15,067)
54023	Electricity (OG&E)	935,000	109,275	670,132	779,407	155,593
54024	Sewer and Water(City of OKC)	803,000	109,119	743,558	852,677	(49,677)
54022	Natural Gas(ONG)	44,000	18,788	14,676	33,465	10,535
<b>Utilities Subtotal</b>		<b>\$ 3,134,630</b>	<b>\$ 387,140</b>	<b>\$ 2,646,106</b>	<b>\$ 3,033,246</b>	<b>\$ 101,384</b>
<u>Lease-Purchase Debt</u>						
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>
<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		6,912	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>
<u>Other Operating Expenditures</u>						
54451	District Attorney Civil Division Contract	\$ 607,371		\$ 607,371	\$ 607,371	\$ -
54451	Outside legal services	150,000		156,760	156,760	(6,760)
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	4,133	30,645	34,777	1,223
54102	ICB (county-occupied space) rent expense	120,888		117,149	117,149	3,739
54102	Lincoln (county-occupied space) rent expense	250,000		246,168	246,168	3,832
54103	Storage for Court Clerk records	113,400		108,900	108,900	4,500
54109/54011	Postage Machine and Postage	9,000		7,000	7,000	2,000
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	134,752	297,392	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	6,654	13,346	20,000	-
54045	Metro Parking Garage-Judges parking	1,380		1,380	1,380	-
54456	Defined Benefit Fund Supplement	400,000		400,000	400,000	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,220	440	41,209	41,649	(38,429)
<b>Other Operating Subtotal</b>		<b>\$ 2,466,559</b>	<b>\$ 145,978</b>	<b>\$ 2,309,252</b>	<b>\$ 2,455,230</b>	<b>\$ 11,329</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 5,656,739</b>	<b>\$ 533,118</b>	<b>\$ 4,989,832</b>	<b>\$ 5,522,951</b>	<b>\$ 133,788</b>
<u>Capital Outlay</u>						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 238	\$ 1,190	\$ 1,428	\$ 8,572
<b>Total Capital Outlay - 55000</b>		<b>\$ 10,000</b>	<b>\$ 238</b>	<b>\$ 1,190</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
<b>Grand Total - General Government</b>		<b>\$ 5,672,239</b>	<b>\$ 533,356</b>	<b>\$ 4,996,486</b>	<b>\$ 5,529,842</b>	<b>\$ 142,397</b>



# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2015-16  
June 30, 2016**

	<b>Budget Estimates</b>	<b>Year to Date Actual</b>	<b>Budget vs. Actual</b>
<b>Resources</b>			
Beginning Cash Balance	\$ 519,844	\$ 386,963	\$ (132,881)
Transfers In	\$ 6,344,845	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	15,998,706	(137,742)
Stop Loss Reimb	-	964,515	964,515
<b>Total Resources</b>	<b>\$ 23,001,137</b>	<b>\$ 23,695,029</b>	<b>\$ 693,892</b>
<b>Expenses</b>			
Medical Claims	\$ 13,370,232	\$ 12,588,138	\$ (782,094)
Medical Claims covered by Stop Loss		569,671	569,671
Prescription Drug Claims	4,655,912	5,514,418	858,506
Dental Claims	1,259,769	1,347,070	87,301
Vision Claims	179,746	154,961	(24,785)
County Pharmacy	324,377	303,111	(21,266)
Employee Assistance Program	23,509	25,468	1,959
Medicare Supplement - Phys. Mutual	883,116	870,512	(12,604)
Total Claims	<u>\$ 20,696,661</u>	<u>\$ 21,373,351</u>	<u>\$ 676,690</u>
Administration Fees & Other	815,302	624,783	(190,519)
Life/AD&D Premiums	334,392	331,354	(3,038)
Stop Loss Premiums	1,154,782	837,609	(317,173)
Total Admin/Premiums	<u>\$ 2,304,476</u>	<u>\$ 1,793,747</u>	<u>\$ (510,729)</u>
<b>Total Expenses</b>	<b>\$ 23,001,138</b>	<b>\$ 23,167,097</b>	<b>\$ 165,960</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 527,931</b>	<b>\$ 527,932</b>

Cash Balance-One Year Ago

\$ 386,963

Notes:

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

2. Premiums:

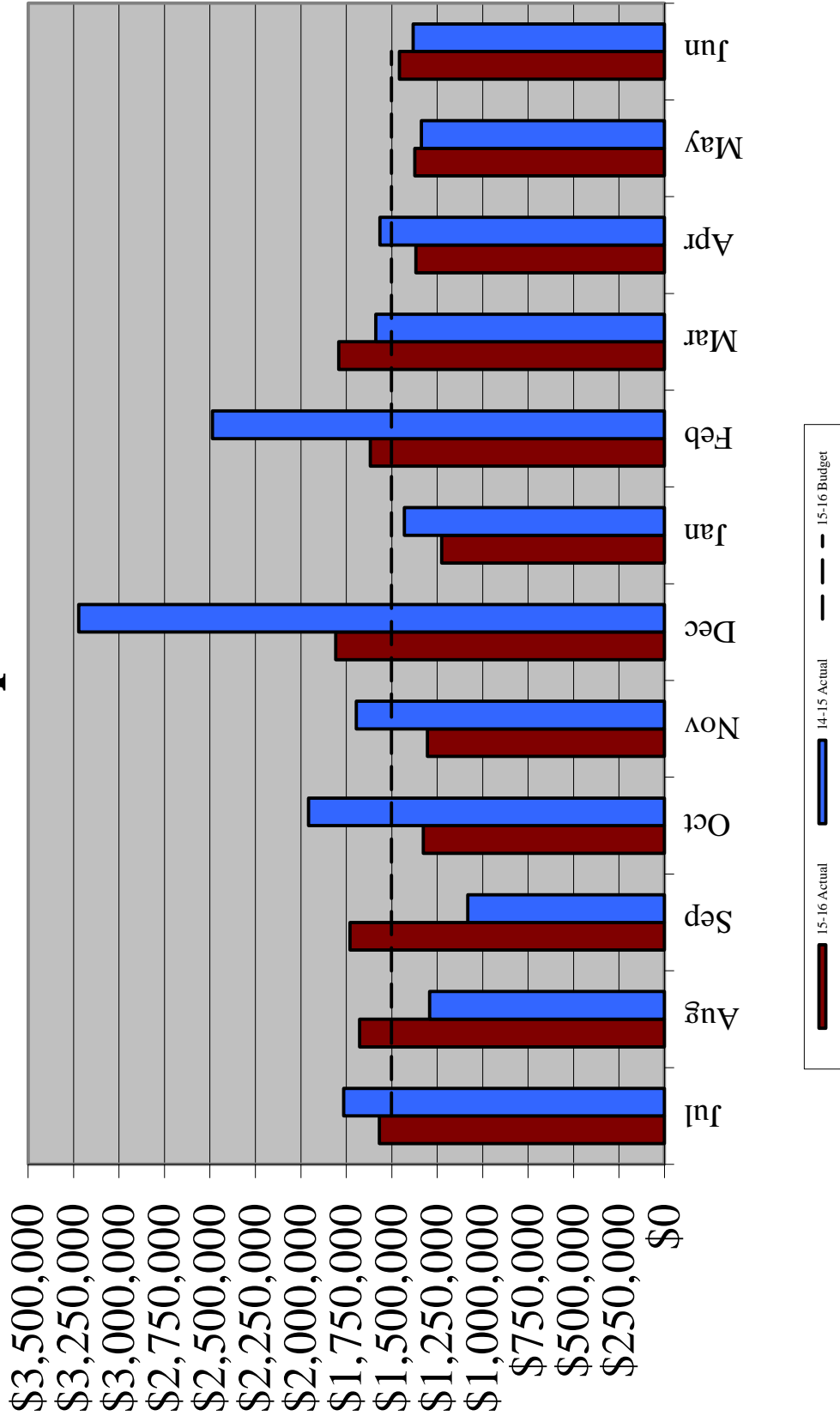
		<u>Employee 2016</u>	<u>Employer 15-16</u>
Single	578	\$168	\$489
Family	546	\$394	\$1,148
	<u>1,124</u>		

**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	\$ 1,180,656	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	276,703	\$459,535	\$734,931 (December)
Total	<u>\$1,502,179</u>	<u>\$1,457,358</u>	<u>\$1,508,546</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	\$924,327	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$411,695	\$440,949	\$634,891 (May)
Total	<u>\$1,477,746</u>	<u>\$1,336,022</u>	<u>\$1,575,982</u>	

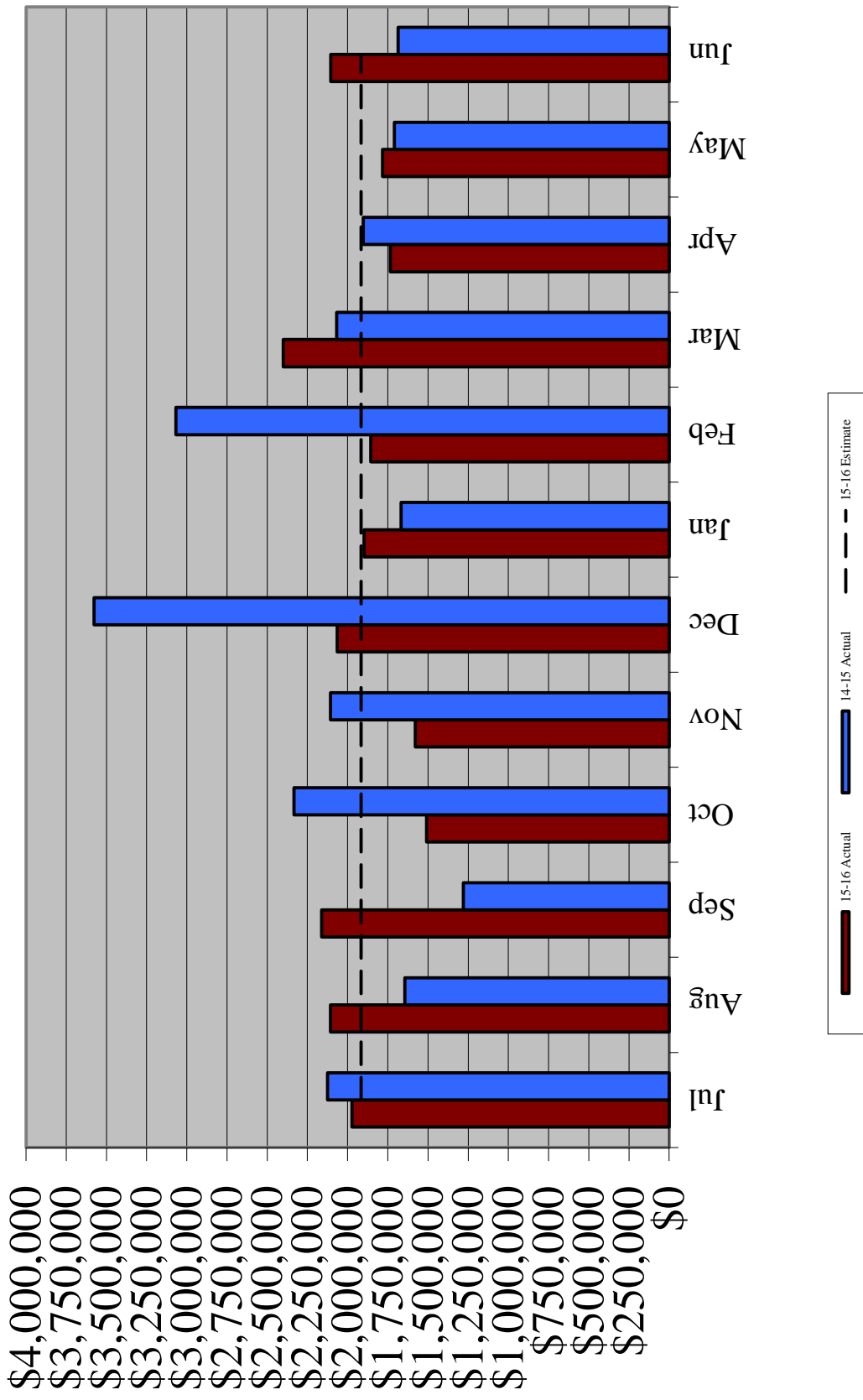
# Medical & Prescription Claims



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

	Annual		Annual		June		June	
	FY 15-16 Estimates	FY 14-15 Actuals	Inc (Dec)	%	FY 15-16 YTD Actuals	FY 14-15 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 386,964	\$ 258,080	\$ 128,884	49.9%	\$ 386,963	\$ 258,080	\$ 128,883	49.9%
June Medical & Rx Claims held until July 1	\$ -	\$ (1,380,862)	1,380,862		\$ -	\$ (1,380,862)		
Transfers In	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	11,005,460	11,234,855	(229,395)	-2%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	4,418,764	4,396,114	22,650	0.5%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	964,515	4,258,278	(3,293,763)	-77%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	574,481	385,560	188,921	49.0%
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>\$ 23,695,028</b>	<b>\$ 25,552,453</b>	<b>\$ (3,238,286)</b>	<b>-12.7%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 12,588,138	\$ 12,485,367	\$ 102,771	0.8%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		569,671	3,468,718	(2,899,047)	-83.6%
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	5,514,418	4,850,435	663,983	13.7%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	1,347,070	1,219,166	127,904	10.5%
Vision Claims	169,005	160,957	8,048	5.0%	154,961	160,957	(5,996)	-3.7%
County Pharmacy	321,915	292,650	29,265	10.0%	303,111	292,650	10,461	3.6%
Employee Assistance Program	23,509	23,509	0	0.0%	25,468	23,509	1,959	8.3%
Medicare Supplement	883,116	749,370	133,746	17.8%	870,512	749,370	121,142	16.2%
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>\$ 21,373,351</b>	<b>\$ 23,250,322</b>	<b>\$ (1,876,971)</b>	<b>-8.1%</b>
Administration Fees & Other	815,302	809,891	5,411	0.7%	624,783	809,891	(185,108)	-22.9%
Life/AD&D Premiums	334,392	333,748	644	0.2%	331,354	333,748	(2,394)	-0.7%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	837,609	771,527	66,082	8.6%
<b>Total Admin/Premiums</b>	<b>\$ 1,843,488</b>	<b>\$ 1,915,166</b>	<b>\$ (71,678)</b>	<b>-3.7%</b>	<b>\$ 1,793,747</b>	<b>\$ 1,915,166</b>	<b>\$ (121,419)</b>	<b>-6.3%</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>\$ 23,167,097</b>	<b>\$ 25,165,489</b>	<b>\$ (1,998,391)</b>	<b>-7.9%</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>\$ 527,931</b>	<b>\$ 386,963</b>	<b>\$ (1,239,895)</b>	<b>-320.4%</b>

# Total Employee Benefits Expenses



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

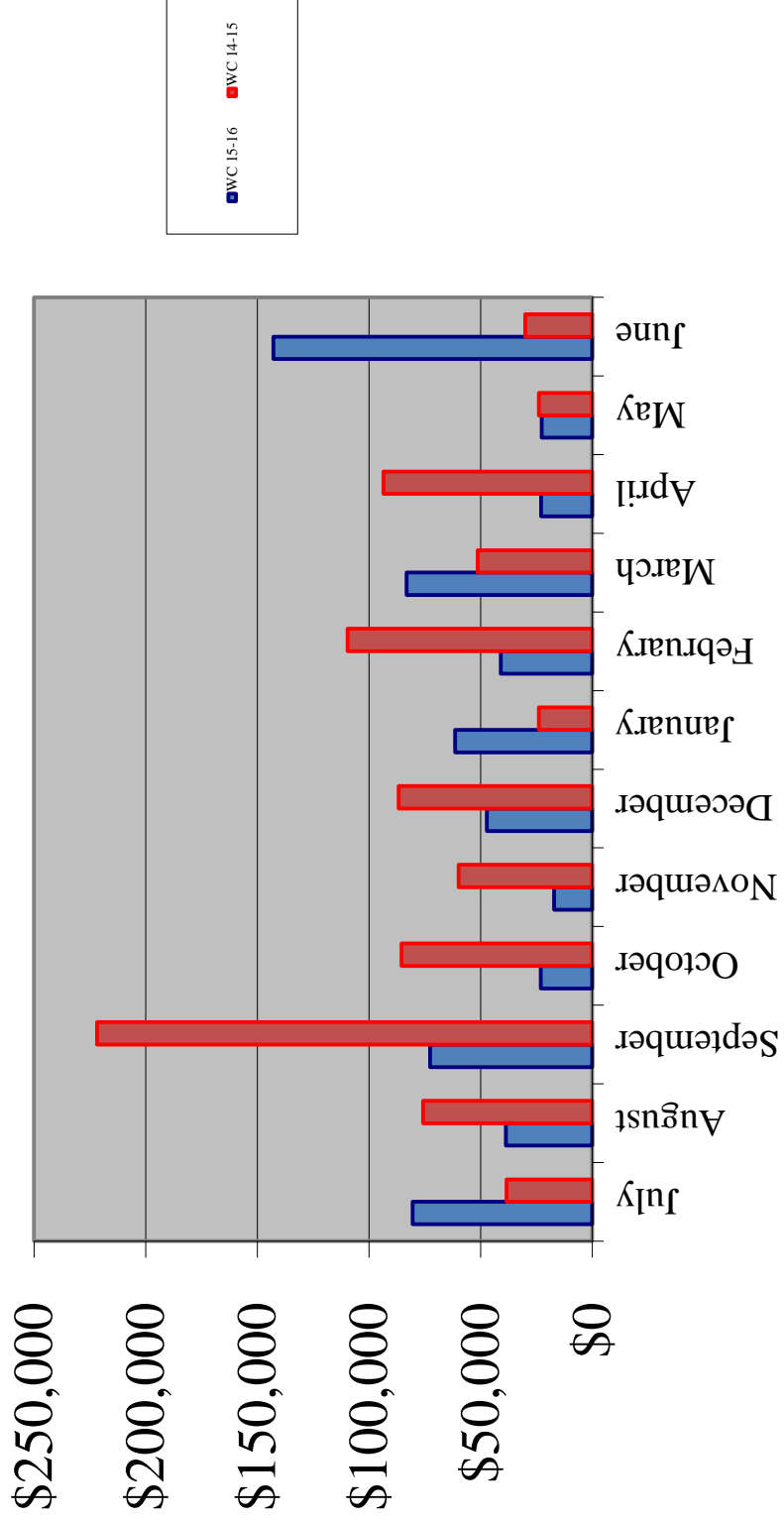
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	87,952	26,296
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	<b>\$ 1,312,036</b>	<b>\$ 1,405,336</b>	<b>\$ 93,300</b>
Expenditures:			
Claims	\$ 1,057,949	\$ 632,901	(425,048)
Stop loss/Admin Fees	254,087	250,503	(3,584)
Total Expenditures	<b>\$ 1,312,036</b>	<b>\$ 883,403</b>	<b>\$ (428,632)</b>
<b>Ending Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 521,933</b>	<b>\$ 521,932</b>
Cash Balance-One Year Ago		<b>\$ 317,384</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	<b>\$ 126,984</b>	<b>\$ 125,574</b>	<b>\$ (1,410)</b>
Expenditures:			
Tort Claims	\$ 10,409	\$ 31,250	\$ 20,841
Supportive Services	16,362	35,016	18,654
Total Expenditures	<b>\$ 26,771</b>	<b>\$ 66,266</b>	<b>\$ 39,495</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,214</b>	<b>\$ 59,309</b>	<b>\$ (40,904)</b>
Cash Balance-One Year Ago		<b>\$ 106,575</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	\$ 2,726	\$ 127,274	\$ 127,274	-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 12,567	\$ 82,413	\$ 82,413	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	43,557	229,365	\$ 229,365	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	-	49,183	49,183	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	1,201,680	142,856	378,325	831,614	227,210	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		5,588				5,588	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 2,761,418</b>	<b>\$ 475,435</b>	<b>\$ 893,837</b>	<b>\$ 1,687,853</b>	<b>\$ 598,130</b>	

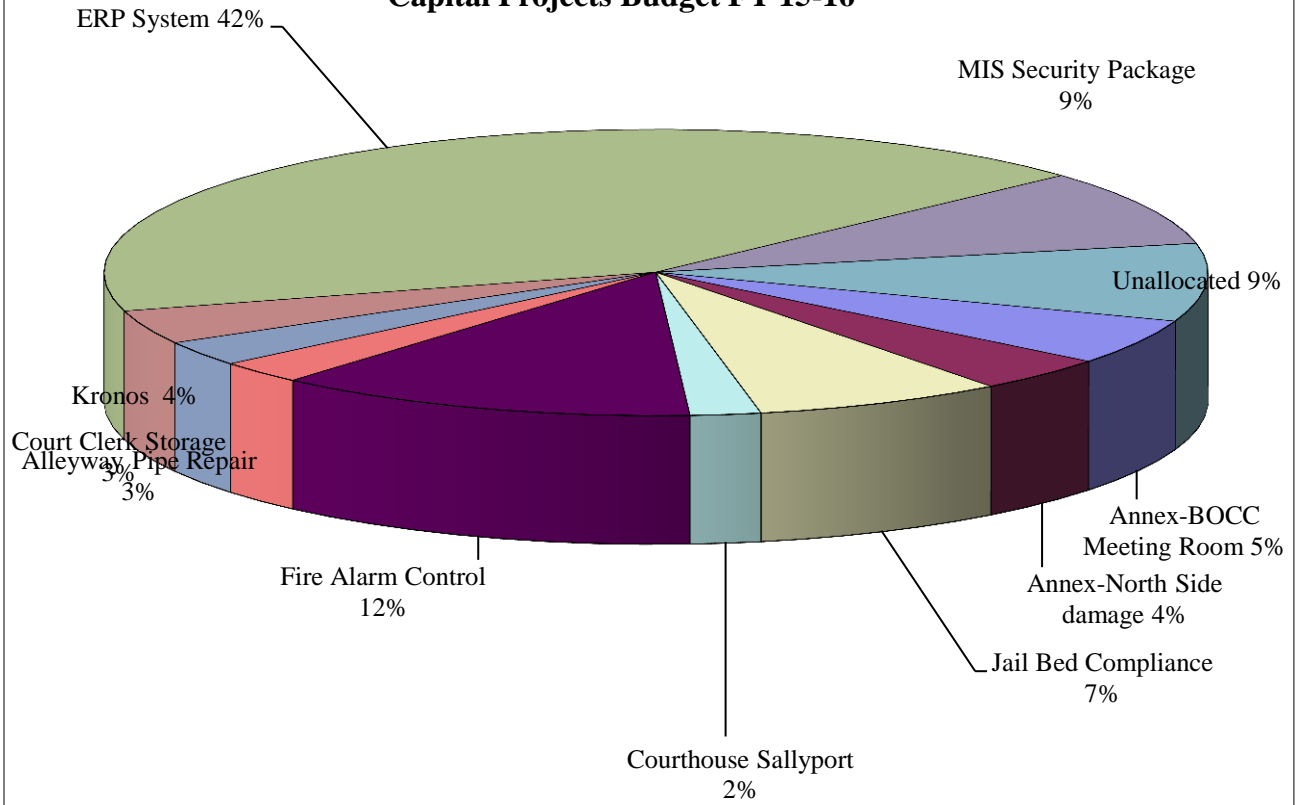
### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,150,000	\$ 1,051,473	\$ 429,437	\$ 1,810,548	287,979	Ongoing
<b>TIF-Jail Facility -320</b>							
Jail Plumbing Project	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
<b>Total Capital Projects</b>		<b>\$ 7,392,247</b>	<b>\$ 1,526,909</b>	<b>\$ 1,396,824</b>	<b>\$ 4,979,230</b>	<b>\$ 886,109</b>	

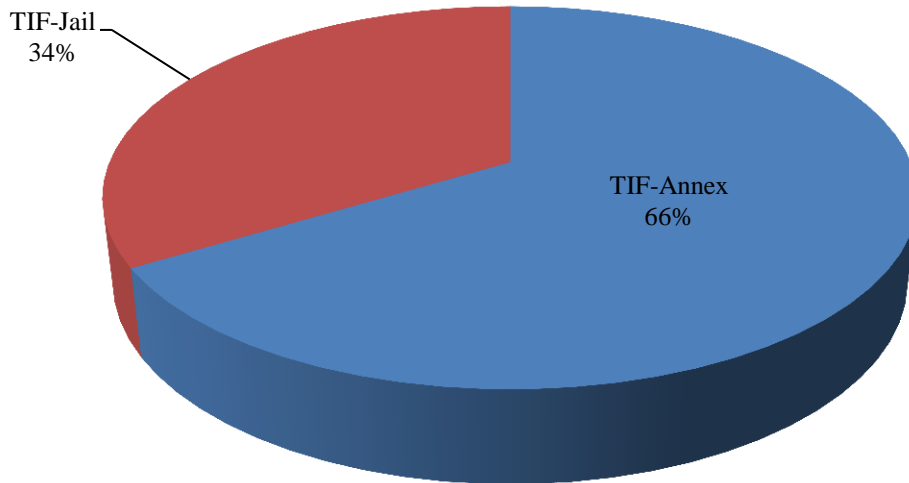
Cash Balance at June 30, 2016	\$2,417,643.77
	<u>2,417,643.77</u>
15/16 Available Budget	2,413,017.33
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,413,017.33</u>
<b>Total Unappropriated Cash</b>	<b>\$ 4,626.44</b>



### Capital Projects Budget FY 15-16



### TIF Budgets FY 15-16



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

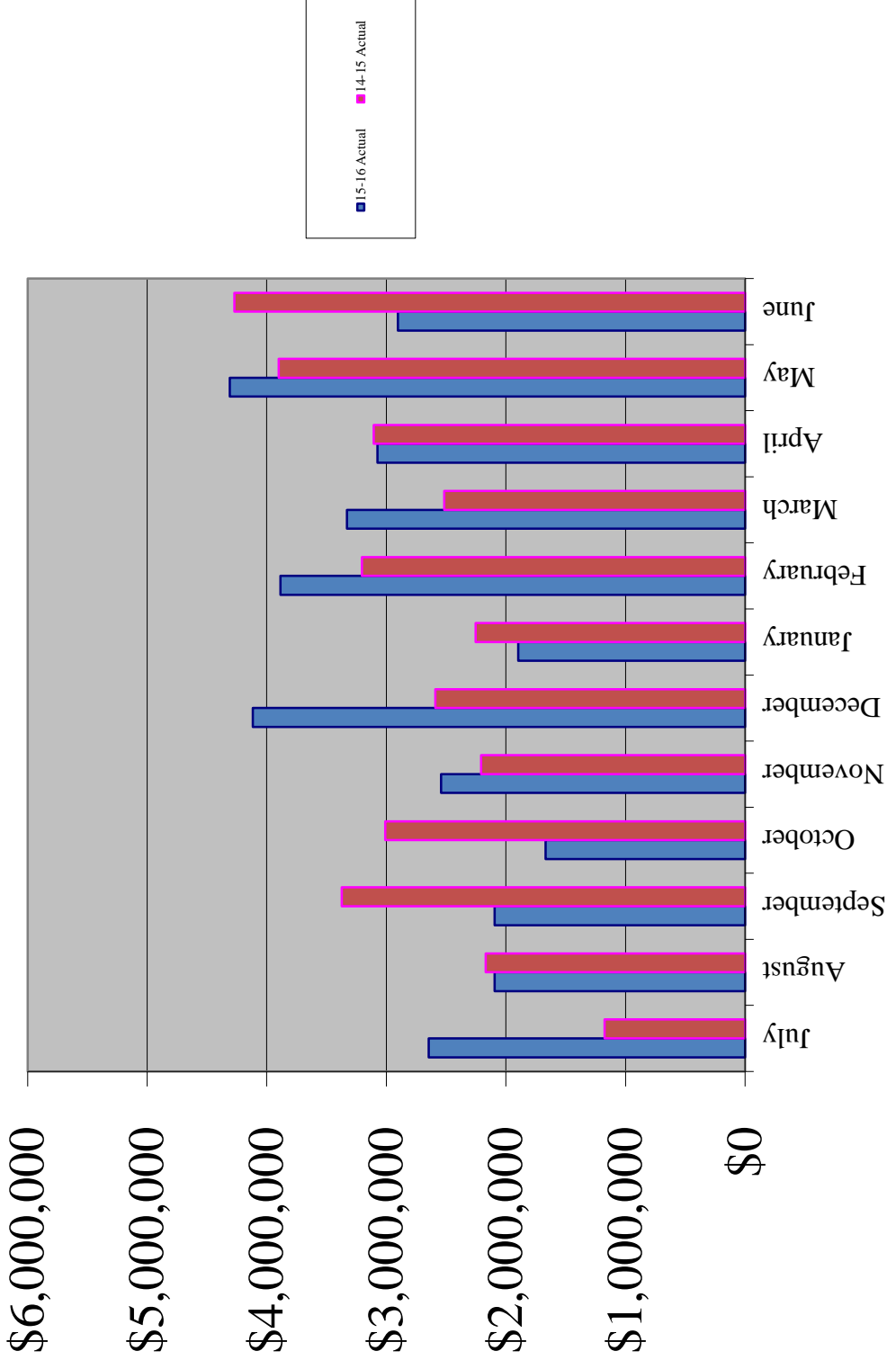
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	June 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$8,369,387	\$260,228	\$3,800,520	\$3,800,520 *	\$4,568,868	\$5,783,289	\$2,586,098	45.4%
1110	Highway Cash-Dist #2	7,381,843	442,079	4,000,073	4,000,073	3,381,770	4,352,469	3,029,374	54.2%
1110	Highway Cash-Dist #3	7,489,231	561,463	5,793,231	5,793,231	1,696,000	6,793,875	695,356	77.4%
1111	CBRI Fund	3,526,082	6,225	320,147	320,147	3,205,935	627,220	2,898,862	9.1%
1130	Resale Property	4,456,334	364,564	3,299,888	3,299,888	1,156,446	3,737,567	718,767	74.0%
1140	Treasurer Mortgage Fee	320,834	8,785	141,393	141,393	179,441	167,007	153,827	44.1%
1150	County Clerk Lien Fee	180,611	13,196	125,714	125,714	54,897	128,233	52,378	69.6%
1151	UCC Central Filing Fund	1,146,361	63,885	864,459	864,459	281,902	882,383	263,979	75.4%
1152	Records Mgmt & Preservation	1,614,790	114,440	1,165,109	1,165,109	449,682	1,295,642	319,148	72.2%
1160	Sheriff Service Fee	4,899,096	466,284	3,650,437	3,650,437	1,248,659	3,801,739	1,097,357	74.5%
1161	Sheriff Special Revenue	11,192,413	442,201	8,423,301	8,423,301	2,769,113	8,821,425	2,370,988	75.3%
1162	Sheriff's Grant Fund	1,051,200	22,610	611,353	611,353	439,847	613,600	437,600	58.2%
1201	Assessor Revolving Fee	108,535	0	0	0	108,535	0	108,535	0.0%
1231	Juvenile Probation Fee	214,825	4,025	30,080	30,080	184,745	85,000	129,825	14.0%
1233	Juvenile Grant Fund	358,011	16,711	235,057	235,057	122,955	235,806	122,205	65.7%
1240	Planning Commission Fee	525,454	26,809	160,775	160,775	364,679	166,099	359,355	30.6%
1250	Local Emergency Planning Com	12,382	1,249	1,249	1,249	11,133	1,249	11,133	10.1%
1251	Emergency Mgmt Fund	689,194	0	427,832	427,832	261,363	461,995	227,200	62.1%
1260	Community Service Fee	170,334	47,449	92,547	92,547	77,787	98,267	72,067	54.3%
1270	Community Sentencing	589,167	0	230,264	230,264 *	358,903	251,577	337,590	39.1%
1280	Drug Court Fund	623,599	13,815	366,921	366,921	256,678	367,632	255,967	58.8%
1282	Mental Health Court Fund	107,847	9,926	53,700	53,700	54,147	54,223	53,624	49.8%
1290	Shine Program	323,984	17,302	207,570	207,570	116,414	208,109	115,875	64.1%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
<b>Total</b>		<b>\$55,356,856</b>	<b>\$2,903,246</b>	<b>\$34,001,619</b>	<b>\$34,001,619</b>	<b>\$21,355,237</b>	<b>\$38,934,408</b>	<b>\$16,422,448</b>	<b>61.4%</b>

Year elapsed = 100.00%

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 June 30, 2016**

**15-16  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 9,281,904
Exempt Manufacturing Tax	55,820
Miscellaneous Property Tax	30,585
Interest Income	11,090
<b>Total Revenue</b>	<b>\$ 9,379,398</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

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

Principal	\$ (755,000)
Interest	(21,213)
<b>Total Paid YTD</b>	<b>\$ (776,213)</b>

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

Principal	\$ (765,000)
Interest	(62,635)
<b>Total Paid YTD</b>	<b>\$ (827,635)</b>

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

Principal	\$ (5,910,000)
Interest	(1,911,173)
<b>Total Bond Payments YTD</b>	<b>\$ (7,821,173)</b>

**Judgments**

Principal	\$ (724,877)
Interest	(146,415)
<b>Total Judgment Payments YTD</b>	<b>\$ (871,292)</b>

**Total Expenditures** **\$ (8,692,464)**

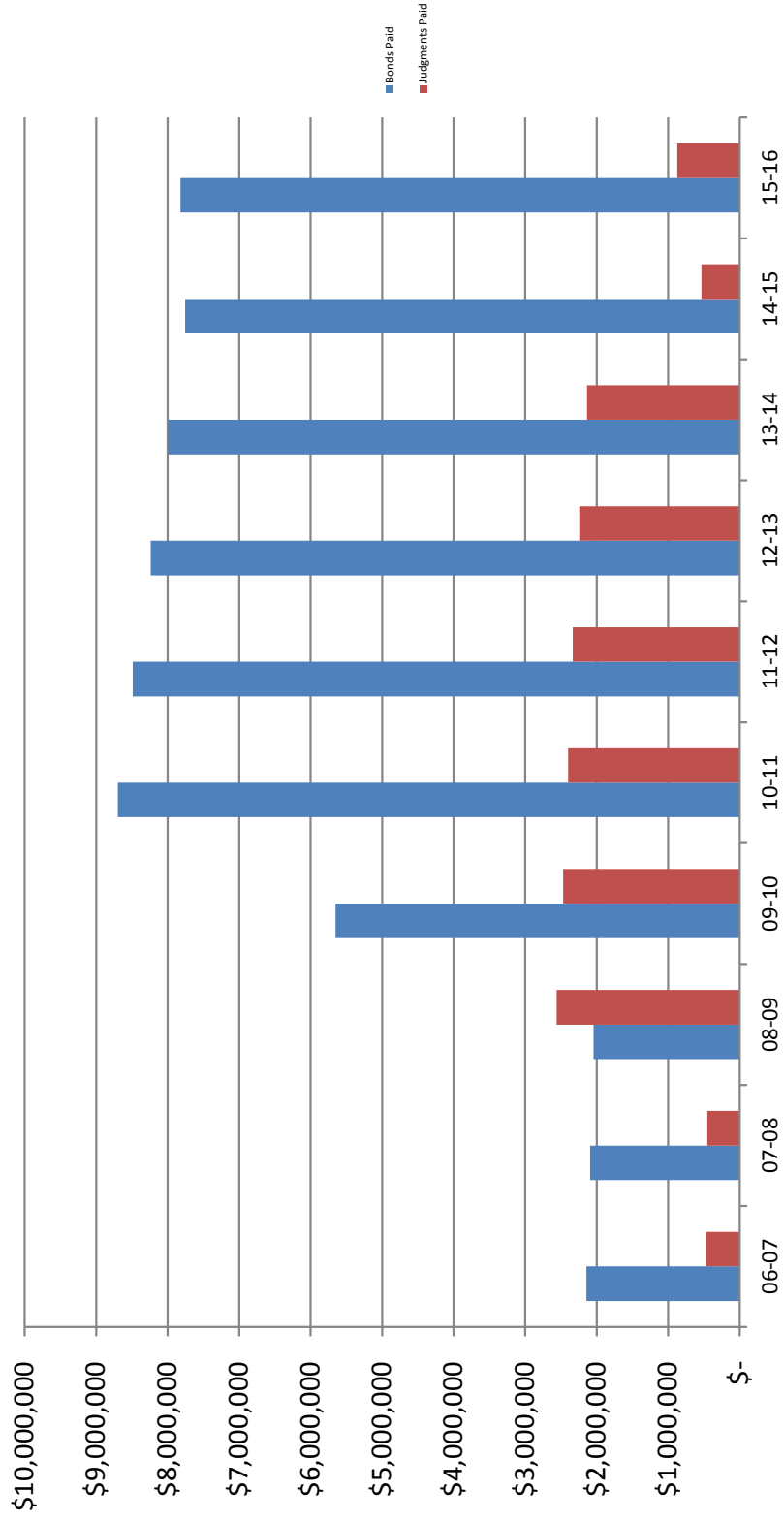
Transfer In 0.00

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

<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
\$ 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
<b>\$ 119,838,122</b>	<b>\$ (65,861,422)</b>	<b>\$ 53,976,700</b>

<b>Balance at 6-30-15</b>	<b>Payments YTD</b>	<b>Balance</b>
\$ 194,311	\$ 724,877	\$ 919,188
	-	
<b>\$ 194,311</b>	<b>\$ 724,877</b>	<b>\$ 919,188</b>

## Debt Service Fund Expenditures 10 Year History



**FY 15-16  
General and Special Revenue Funds  
June 2016**

**Employees**

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 355.32	\$ -	\$ 699,533.68	\$ -	\$ 699,989.00
4		120	County Commissioners	29,583.39	9,136.80	1,800.00	577.15	-	41,097.34
25	2	130	Assessor	112,013.36	42,698.69	500.00	66,133.64	391.80	221,737.49
48	2	140	Assessor Revaluation	212,206.48	82,736.40	7,140.40	116,257.06	1,044.40	419,384.74
1		150	Treasurer	8,771.88	1,758.76	400.00	25,501.03	210.14	36,641.81
112		160	Court Clerk	341,705.85	136,762.97	481.00	20,849.98	-	499,799.80
32	3	170	County Clerk	164,200.92	55,086.22	400.00	5,505.32	1,485.42	226,677.88
		180	Excise & Equalization	4,725.00	361.47	-	-	-	5,086.47
		190	County Audit	-	-	-	98,695.92	-	98,695.92
		200	District Attorney-State	-	-	-	51,756.36	2,807.98	54,564.34
		210	District Attorney -County	-	-	-	6,442.77	231.15	6,673.92
		230	Public Defender	-	-	-	3,932.59	3,887.72	7,820.31
4		240	Purchasing	16,153.75	7,612.81	-	1,217.88	235.58	25,220.02
15	28	250	Election Board	70,005.51	22,151.09	5,891.40	56,695.58	450.25	155,193.83
6		260	BOCC HR/Health & Safety	30,374.22	11,331.91	297.54	1,932.02	128.19	44,063.88
16	2	270	IT Department	79,053.80	26,496.99	64.80	59,425.57	20,091.74	185,132.90
17		280	Facilities Management	73,340.09	27,316.57	-	12,040.05	315.37	113,012.08
		285	Facilities-Custodial	-	-	-	24,505.48	-	24,505.48
		300	Planning Commission	-	-	-	-	-	-
2		301	Court Services	8,289.91	3,223.35	-	60.00	-	11,573.26
530		500	Sheriff	1,431,013.81	596,051.36	-	789,641.48	-	2,816,706.65
123	4	520	Juvenile Justice Bureau	354,978.04	136,785.42	195.00	58,356.26	896.97	551,211.69
3		550	Emergency Management	14,809.65	4,985.15	429.21	4,143.51	15,354.14	39,721.66
10	10	610	Social Services	54,651.75	17,115.28	-	175,103.93	194.89	247,065.85
		710	Free Fair	-	-	-	181.86	-	181.86
		810	OSU Extension	-	-	217.81	40,588.64	683.53	41,489.98
2		910	District 1	11,592.31	3,397.34	-	20,564.31	392.00	35,945.96
5	2	920	District 2	34,694.82	8,379.75	-	1,820.28	145.06	45,039.91
		930	District 3	-	-	-	519.10	566.98	1,086.08
5		940	County Engineer	27,177.00	10,275.92	-	4,781.29	3,685.37	45,919.58
<b>960</b>	<b>53</b>		<b>Total General Fund</b>	<b>\$ 3,079,441.54</b>	<b>\$ 1,204,019.57</b>	<b>\$ 17,817.16</b>	<b>\$ 2,346,762.74</b>	<b>\$ 53,198.68</b>	<b>\$ 6,701,239.69</b>

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
28		1110	Highway Cash-District 1	\$ 107,527.51	\$ 44,417.25	\$ -	\$ 100,851.25	\$ 7,432.32	\$ 260,228.33
22		1110	Highway Cash-District 2	79,739.55	36,585.60	-	309,753.68	16,000.00	442,078.83
32	3	1110	Highway Cash-District 3	138,041.80	54,593.89	43.20	343,857.29	24,926.37	561,462.55
		1111	CBRI Fund	-	-	-	6,225.12	-	6,225.12
31		1130	Resale Property Fund	125,983.70	49,295.20	2,500.00	104,028.67	82,755.98	364,563.55
1		1140	Treasurer Mortgage Fee Fund	2,800.00	1,026.37	296.56	581.52	4,080.84	8,785.29
		1150	County Clerk Lien Fee Fund	-	-	-	13,196.01	-	13,196.01
11		1151	UCC Central Filing Fund	32,120.80	11,882.87	-	5,523.30	14,357.75	63,884.72
9	1	1152	Records Preservation Fund	37,807.72	13,799.32	-	62,005.33	827.80	114,440.17
81		1160	Sheriff Serv Fee Fund	240,347.36	103,198.27	3,132.61	116,699.88	2,906.25	466,284.37
35	14	1161	Sheriff Special Revenue Fund	140,522.90	39,508.40	-	237,996.14	24,173.92	442,201.36
		1162	Sheriff Grant Fund	20,531.48	1,570.68	-	-	508.00	22,610.16
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,025.00	-	4,025.00
4		1233	Juvenile - Title IV-E	11,135.00	5,376.41	-	200.01	-	16,711.42
3	2	1240	Planning Commission Fee Fund	17,041.00	5,778.15	1,778.22	2,154.75	56.49	26,808.61
		1250	Local Emergency Planning Com	-	-	-	-	1,249.00	1,249.00
		1251	Emergency Mgmt Fund	-	-	-	-	-	-
10		1260	Community Service Fee	28,469.44	14,367.26	-	4,247.77	364.18	47,448.65
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,576.33	3,265.01	-	1,685.46	288.00	13,814.80
		1282	Mental Health Court Fund	-	-	-	9,786.17	140.00	9,926.17
3		1290	SHINE Program Fund	9,466.28	2,826.14	-	5,009.67	-	17,302.09
<b>273</b>	<b>20</b>		<b>Total Special Revenue Funds</b>	<b>\$ 1,000,110.87</b>	<b>\$ 387,490.82</b>	<b>\$ 7,750.59</b>	<b>\$ 1,327,827.02</b>	<b>\$ 180,066.90</b>	<b>\$ 2,903,246.20</b>

<b>1233</b>	<b>73</b>	<b>Total</b>	<b>\$ 4,079,552.41</b>	<b>\$ 1,591,510.39</b>	<b>\$ 25,567.75</b>	<b>\$ 3,674,589.76</b>	<b>\$ 233,265.58</b>	<b>\$ 9,604,485.89</b>
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Category % of Total 42.5% 16.6% 0.3% 38.3% 2.4% 100.0%