

Oklahoma County  
Monthly Financial Report  
For Period Ending November 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

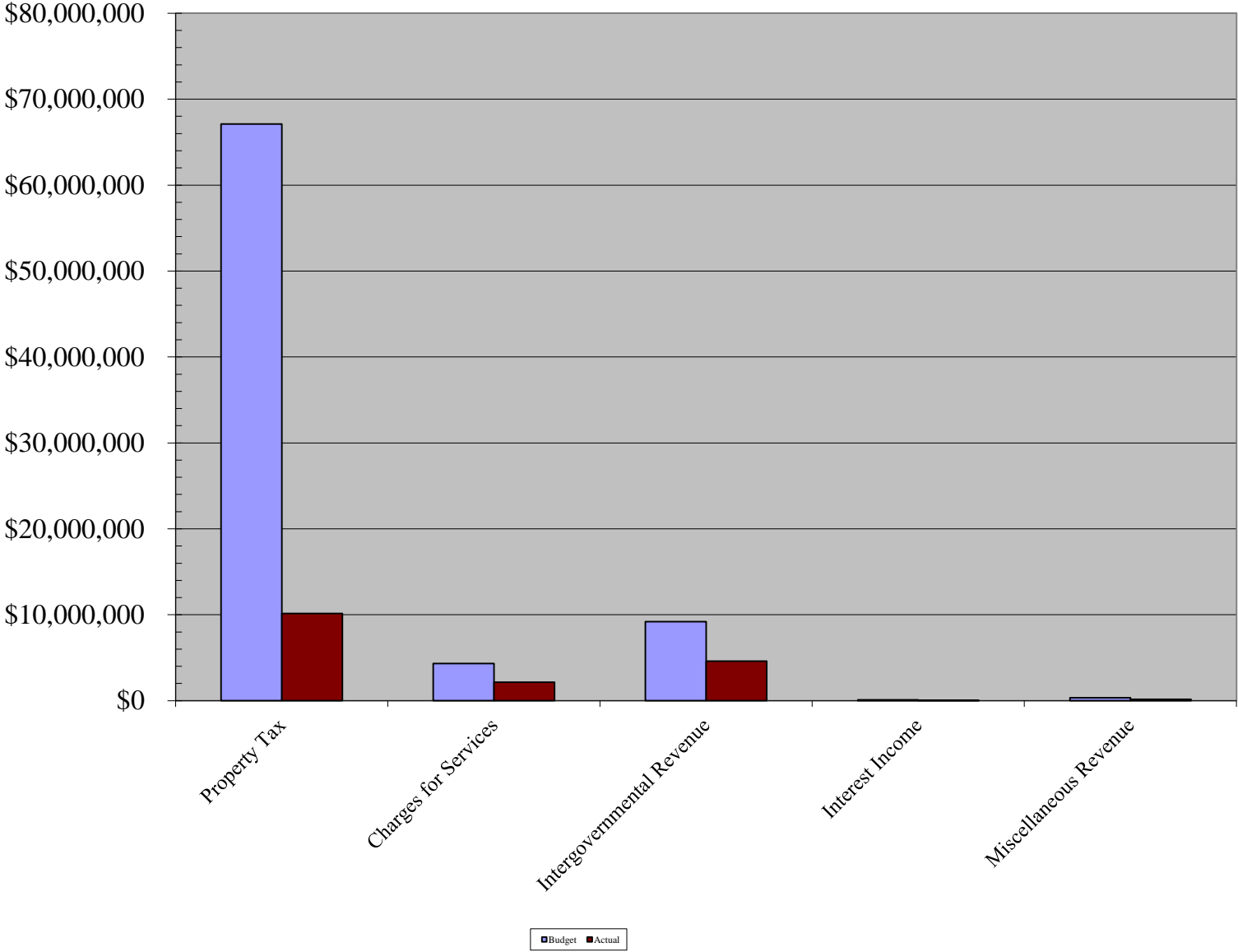
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund  
FY 2016-2017  
Budget Analysis  
For the Period Ending November 30, 2016**

	<b>16-17 Amended Budget</b>	<b>16-17 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	\$ 9,356,366	\$ 9,356,366	\$ -	100.0%	
Reserved	4,102,800	4,102,800	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 13,459,166</b>	<b>\$ 13,459,166</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 67,119,673	\$ 10,137,431	\$ (56,982,242)	15.1%	9.8%
Charges for Services	4,318,361	2,142,760	(2,175,601)	49.6%	50.3%
Intergovernmental Revenue	9,204,762	4,612,251	(4,592,512)	50.1%	26.4%
Interest Income	100,000	37,834	(62,166)	37.8%	33.7%
Miscellaneous Revenue	344,056	152,307	(191,749)	44.3%	41.7%
Total Revenue	<b>\$ 81,086,852</b>	<b>\$ 17,082,582</b>	<b>\$ (64,004,270)</b>	<b>21.1%</b>	<b>14.2%</b>
Temporary Cash Transfer In	\$ -	\$ 17,000,000	\$ 17,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,397,000)	(7,257,000)	1,140,000		
16-17 Expenditures	\$ 82,046,218	\$ 26,872,206	\$ (55,174,012)	32.8%	39.8%
Prior Budget Year Expenditures	4,102,800	2,823,929	(1,278,871)	68.8%	87.6%
Total Expenditures	<b>\$ 86,149,018</b>	<b>\$ 29,696,134</b>	<b>\$ (56,452,883)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 10,588,613</b>	<b>\$ 10,588,613</b>		

\* 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 November 30, 2016



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

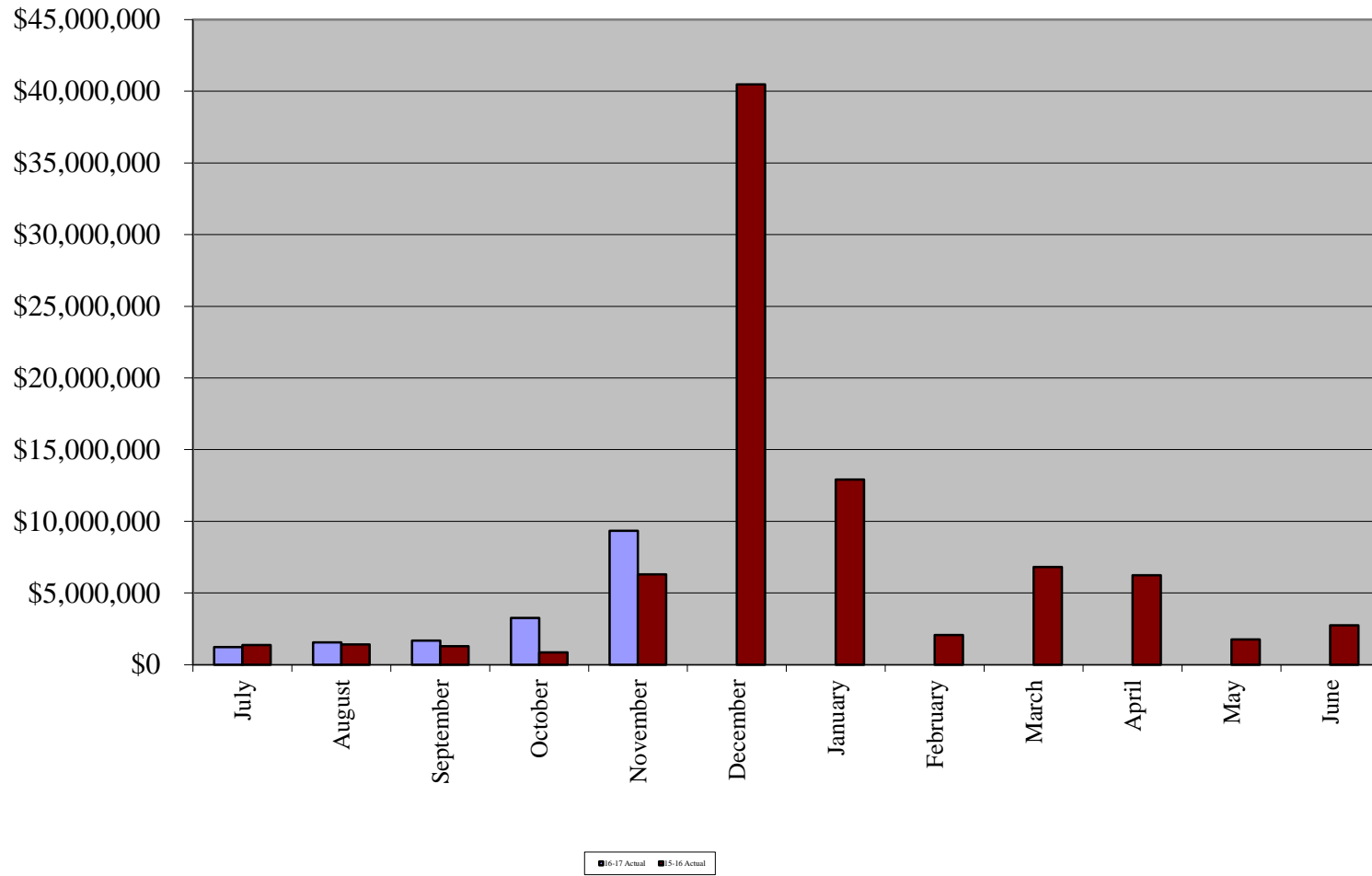
	For the Month Ending November 30, 2016				For the Year to Date Period Ending November 30, 2016			
	16-17 November Actual	15-16 November Actual	Increase (Decrease)	% Increase (Decrease)	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 8,682,471	\$ 2,323,617	\$ 6,358,854	273.7%	\$ 13,459,166	\$ 10,311,097	\$ 3,148,069	30.5%
<b>Revenue:</b>								
Property Tax	\$ 8,132,890	\$ 5,035,320	\$ 3,097,570	61.5%	\$ 10,137,431	\$ 6,286,919	\$ 3,850,512	61.2%
Charges for Services	395,446	390,182	5,264	1.3%	2,142,760	2,178,618	(35,858)	-1.6%
Intergovernmental Revenue	801,319	828,069	(26,750)	-3.2%	4,612,251	2,556,986	2,055,265	80.4%
Interest Income	5,402	3,581	1,821	50.8%	37,834	16,861	20,973	124.4%
Miscellaneous Revenue	11,438	32,877	(21,439)	-65.2%	152,307	174,327	(22,020)	-12.6%
<b>Total Revenue</b>	<b>\$ 9,346,495</b>	<b>\$ 6,290,030</b>	<b>\$ 3,056,466</b>	<b>48.6%</b>	<b>\$ 17,082,582</b>	<b>\$ 11,213,711</b>	<b>\$ 5,868,871</b>	<b>52.3%</b>
Temporary Cash Transfers In	\$ -	\$ 4,500,000	\$ (4,500,000)		\$ 17,000,000	\$ 21,500,000	\$ (4,500,000)	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,457,000)	(750,000)	(707,000)		(7,257,000)	(4,250,000)	(3,007,000)	70.8%
16-17 Expenditures	\$ 5,983,352	\$ 6,787,792	\$ (804,440)	-11.9%	\$ 26,872,206	\$ 31,966,487	\$ (5,094,281)	-15.9%
Prior Budget Year Expenditures	-	-	-		2,823,929	1,232,465	1,591,464	129.1%
<b>Total Expenditures</b>	<b>\$ 5,983,352</b>	<b>\$ 6,787,792</b>	<b>\$ (804,440)</b>	<b>-11.9%</b>	<b>\$ 29,696,134</b>	<b>\$ 33,198,952</b>	<b>\$ (3,502,818)</b>	<b>-10.6%</b>
<b>Ending Cash Balance</b>	<b>\$ 10,588,613</b>	<b>\$ 5,575,856</b>	<b>\$ 5,012,757</b>	<b>89.9%</b>	<b>\$ 10,588,613</b>	<b>\$ 5,575,856</b>	<b>\$ 5,012,757</b>	<b>89.9%</b>

Note 1.)

	16-17 November Actual	15-16 November Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ (107,000)	\$ -	\$ (107,000)
4010-Employee Benefits	(1,300,000)	(750,000)	(550,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	(50,000)	-	(50,000)
<b>Total Operating Transfers</b>	<b>\$ (1,457,000)</b>	<b>\$ (750,000)</b>	<b>\$ (707,000)</b>

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ (107,000)	\$ -	\$ (107,000)
	(7,000,000)	(3,950,000)	(3,050,000)
	(100,000)	(300,000)	200,000
	(50,000)	-	(50,000)
	<b>\$ (7,257,000)</b>	<b>\$ (4,250,000)</b>	<b>\$ (3,007,000)</b>

## General Fund Actual Revenue November 30, 2016

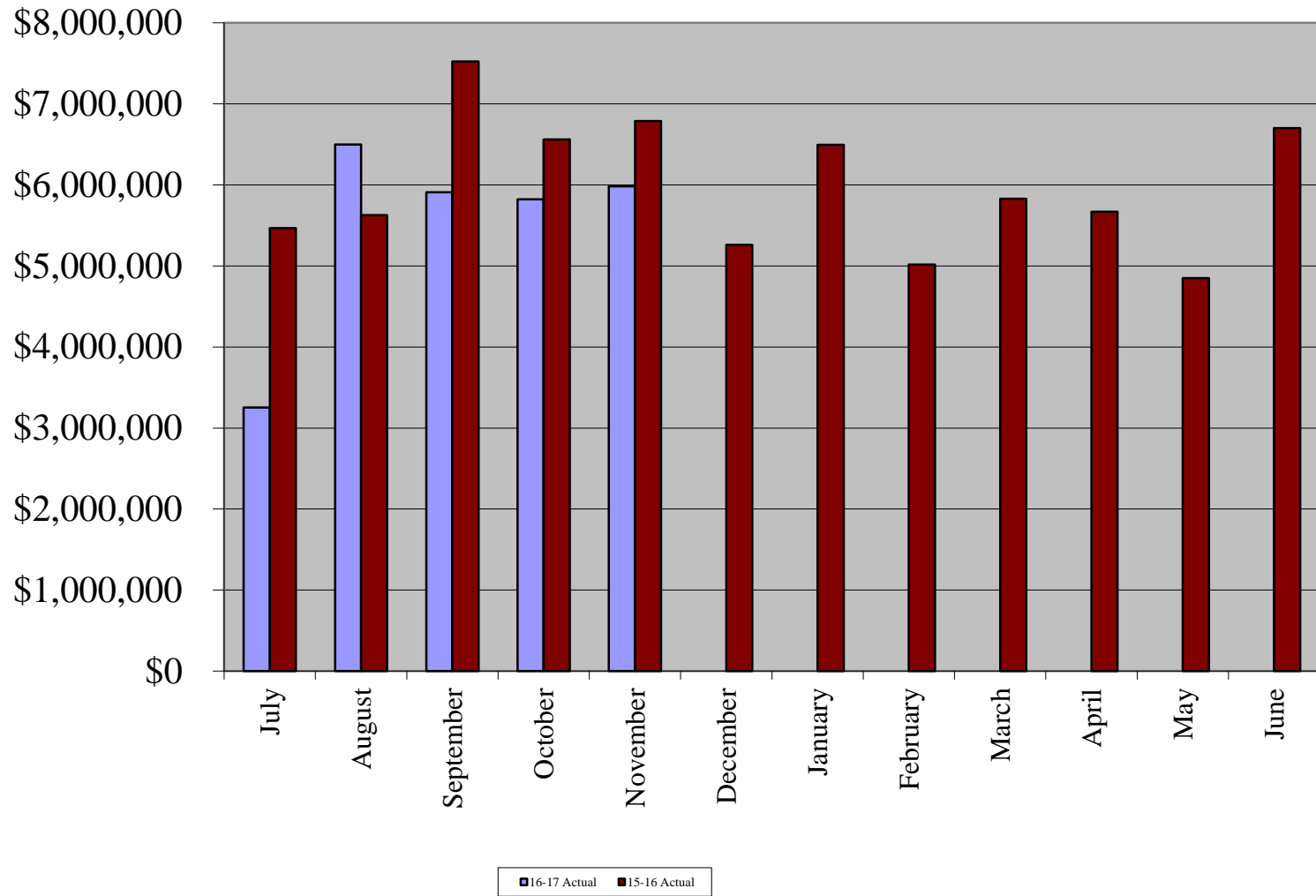


**FY 2016-17 General Fund Expenditures  
Status Report**

Cost Center	Department	2016-2017		2016-2017	November 2016	Year to Date	Budget to	YTD Expenditures +	Funds Available	16/17 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered			
110	General Government	\$ 5,112,252	\$ 82,558	\$ 5,194,810	\$ 260,509	\$ 1,728,813	\$ 3,383,439	\$ 4,252,044	\$ 942,767	33.8%	33.9%
120	County Commissioners	494,850	-	494,850	40,961	192,946	301,904	194,094	300,756	39.0%	41.2%
130	Assessor	2,458,036	-	2,458,036	200,838	900,616	1,557,420	957,646	1,500,390	36.6%	37.8%
140	Assessor Revaluation	4,272,021	-	4,272,021	317,960	1,440,258	2,831,763	1,830,186	2,441,835	33.7%	37.1%
150	Treasurer	599,755	-	599,755	80,734	259,485	340,270	323,385	276,370	43.3%	36.2%
160	Court Clerk	6,099,015	354,585	6,453,600	543,534	2,390,811	3,708,204	2,414,616	4,038,984	39.2%	40.0%
170	County Clerk	2,869,453	-	2,869,453	239,424	1,068,304	1,801,149	1,189,914	1,679,539	37.2%	40.4%
180	Excise & Equalization Bds	47,207	-	47,207	1,010	3,056	44,151	3,934	43,273	6.5%	7.1%
190	County Audit	621,410	26,333	647,743	47,393	139,072	482,338	389,372	258,371	22.4%	16.0%
200	District Attorney-State	150,000	-	150,000	9,241	32,343	117,657	61,637	88,363	21.6%	23.5%
210	District Attorney-County	72,398	-	72,398	13,585	28,343	44,055	41,876	30,522	39.1%	24.5%
230	Public Defender	51,420	-	51,420	1,271	11,627	39,793	33,307	18,113	22.6%	35.7%
240	Purchasing	301,510	-	301,510	24,919	116,626	184,884	123,250	178,260	38.7%	39.9%
250	Election Board	1,420,047	-	1,420,047	158,100	595,536	824,511	637,070	782,977	41.9%	35.7%
260	BOCC HR/Health & Safety	480,250	-	480,250	37,373	178,870	301,380	191,193	289,057	37.2%	36.6%
270	MIS	3,566,047	-	3,566,047	362,591	1,318,137	2,247,910	2,291,264	1,274,783	37.0%	37.2%
280	Facilities Management	1,354,342	-	1,354,342	108,666	500,449	853,893	550,351	803,991	37.0%	35.3%
285	Facilities Mgmt-Custodial	256,709	-	256,709	22,688	80,216	176,493	219,044	37,665	31.2%	25.4%
300	Planning Commission	-	-	-	-	-	-	-	0	0.0%	72.8%
310	Court Services	680,415	-	680,415	55,861	259,457	420,959	259,457	420,959	38.1%	44.5%
510	Sheriff	34,215,978	-	34,215,978	2,542,670	11,630,692	22,585,286	14,730,345	19,485,633	34.0%	49.0%
520	Juvenile Justice Bureau	6,798,123	-	6,798,123	605,970	2,608,944	4,189,179	2,887,257	3,910,866	38.4%	38.2%
550	Emergency Management	362,975	-	362,975	21,329	120,843	242,132	158,678	204,297	33.3%	35.8%
610	Social Services	1,965,568	-	1,965,568	137,062	525,066	1,440,502	796,605	1,168,963	26.7%	28.1%
710	Free Fair	62,245	-	62,245	-	44,359	17,886	44,609	17,636	71.3%	75.6%
810	OSU Extension	498,556	-	498,556	40,368	198,341	300,215	213,039	285,517	39.8%	36.6%
910	District 1	302,660	-	302,660	28,092	85,685	216,975	106,300	196,360	28.3%	45.9%
920	District 2	264,767	-	264,767	13,754	116,482	148,285	125,476	139,291	44.0%	40.0%
930	District 3	256,162	-	256,162	27,682	109,777	146,385	111,151	145,011	42.9%	50.8%
940	County Engineer	510,010	-	510,010	39,768	187,054	322,956	209,681	300,329	36.7%	38.7%
950	Economic Development	-	395,000	395,000	-	-	-	-	395,000	0.0%	0.0%
995	General Fund Reserve	4,256,752	786,809	5,043,561	-	-	4,256,752	-	5,043,561	0.0%	0.0%
<b>Total</b>		<b>\$ 80,400,933</b>	<b>\$ 1,645,285</b>	<b>\$ 82,046,218</b>	<b>\$ 5,983,352</b>	<b>\$ 26,872,206</b>	<b>\$ 53,528,727</b>	<b>\$ 35,346,781</b>	<b>\$ 46,699,437</b>	<b>33.4%</b>	<b>39.8%</b>

Year elapsed = 41.7%

# General Fund Actual Expenditures

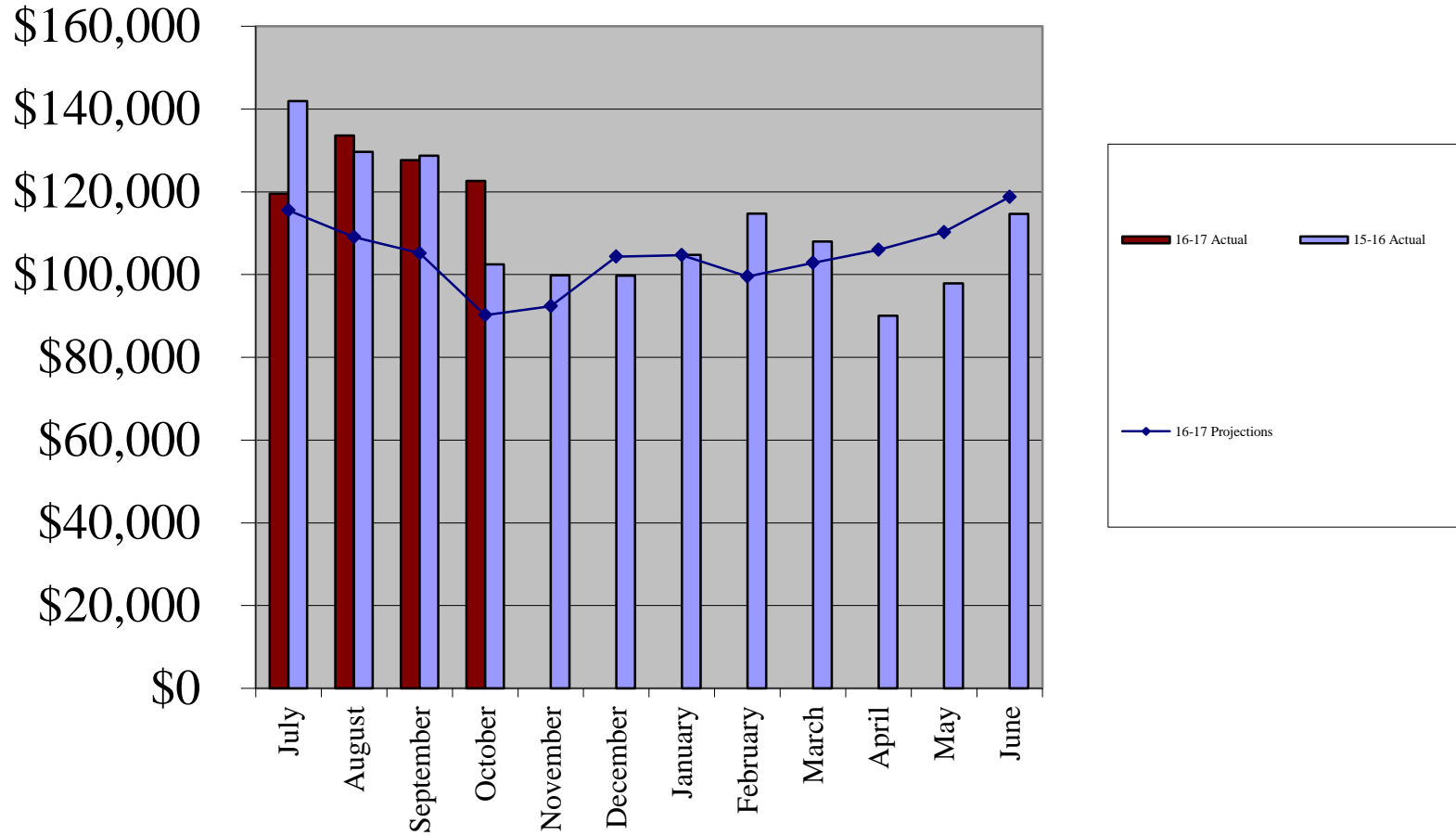


**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2016-2017  
November 30, 2016**

Account	Description	YTD				Funds Available
		16-17 Approved Budget	Outstanding Requisitions/ Encumbrances	16-17 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
<b>Salaries and Benefits</b>						
	51002 Retirement Board Members	\$ 1,200		\$ 500	\$ 500	\$ 700
	52010 FICA - Retirement Board Members	92		38	38	54
	52032 Retirement paid by General Fund	4,208	2,086	1,391	3,477	731
	<b>Total Salaries and Benefits</b>	<b>\$ 5,500</b>	<b>\$ 2,086</b>	<b>\$ 1,929</b>	<b>\$ 4,015</b>	<b>\$ 1,485</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Veolia)	\$ 1,258,753	\$ 569,248	\$ 380,752	\$ 950,000	\$ 308,753
	54023 Electricity (OG&E)	850,000	476,442	198,558	675,000	175,000
	54024 Sewer and Water(City of OKC)	803,000	499,075	185,925	685,000	118,000
	54022 Natural Gas(ONG)	24,000	17,883	2,717	20,600	3,400
	<b>Utilities Subtotal</b>	<b>\$ 2,935,753</b>	<b>\$ 1,562,649</b>	<b>\$ 767,951</b>	<b>\$ 2,330,600</b>	<b>\$ 605,153</b>
<b>Lease-Purchase Debt</b>						
	54455 Bond Administrative Fees	20,000	5,000	16,454	21,454	(1,454)
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ 5,000</b>	<b>\$ 16,454</b>	<b>\$ 21,454</b>	<b>\$ (1,454)</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		6,623	6,623	877
	54017 CODA annual membership dues	2,000		2,400	2,400	(400)
	<b>Memberships Subtotal</b>	<b>\$ 35,550</b>	<b>\$ -</b>	<b>\$ 32,896</b>	<b>\$ 32,896</b>	<b>\$ 2,654</b>
<b>Other Operating Expenditures</b>						
	54451 District Attorney Civil Division Contract	\$ 689,929	\$ 436,858	\$ 253,071	\$ 689,929	\$ -
	54451 Outside legal services	150,000	49,057	50,943	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	7,959	10,970	18,929	17,072
	54102 ICB (county-occupied space) rent expense	124,000	50,605	50,597	101,201	22,799
	54102 Lincoln (county-occupied space) rent expense	250,000	104,264	104,264	208,527	41,473
	54103 Storage for Court Clerk records	113,400	78,650	39,325	117,975	(4,575)
	54109/54011 Postage Machine and Postage	9,000	2,500	5,000	7,500	1,500
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	207,490	92,510	300,000	100,000
	54455 Professional Services-Other				-	-
	54456 USID Assessment - Services Other	5,000		3,920	3,920	1,080
	54456 Downtown Business Improvement District Assessment	5,000		6,557	6,557	(1,557)
	54456 Alcohol and drug screening for county employees	20,000	13,641	6,359	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	805	575	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	239	81	320	2,679
	<b>Other Operating Subtotal</b>	<b>\$ 2,188,008</b>	<b>\$ 952,068</b>	<b>\$ 909,583</b>	<b>\$ 1,861,651</b>	<b>\$ 326,358</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 5,179,311</b>	<b>\$ 2,519,716</b>	<b>\$ 1,726,884</b>	<b>\$ 4,246,601</b>	<b>\$ 932,711</b>
<b>Capital Outlay</b>						
	55095 Computer Software	\$ 8,572			-	8,572
	55390 Copier Lease	1,428	1,428		1,428	-
	<b>Total Capital Outlay - 55000</b>	<b>\$ 10,000</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
	<b>Grand Total - General Government</b>	<b>\$ 5,194,810</b>	<b>\$ 2,523,230</b>	<b>\$ 1,728,813</b>	<b>\$ 4,252,044</b>	<b>\$ 942,768</b>



# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2016-2017  
November 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. Actual</u>
<b>Resources</b>					
Beginning Cash Balance	\$ -	\$ 527,931		\$ 527,931	\$ 527,931
				\$ -	
Transfers In	\$ 7,400,000	\$ 7,000,000	\$ 400,000	\$ 7,400,000	\$ -
Premiums/Other	16,250,277	6,599,900	9,071,291	15,671,192	(579,085)
Stop Loss Reimb	-	275,242	-	275,242	275,242
<b>Total Resources</b>	<b>\$ 23,650,277</b>	<b>\$ 14,403,074</b>	<b>\$ 9,471,291</b>	<b>\$ 23,874,365</b>	<b>\$ 224,088</b>
<b>Expenses</b>					
Medical Claims	\$ 12,644,856	\$ 6,611,529	\$ 8,429,904	\$ 15,041,433	\$ 2,396,577
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	6,047,812	3,521,132	4,031,875	7,553,006	1,505,194
Dental Claims	1,439,467	482,074	674,904	1,156,978	(282,489)
Vision Claims	159,215	79,318	79,318	158,637	(578)
County Pharmacy	328,945	133,545	186,963	320,508	(8,437)
Employee Assistance Program	23,509	5,877	17,632	23,509	0
Medicare Supplement - Phys. Mutual	893,724	452,387	527,785	980,172	86,448
Total Claims	\$ 21,537,528	\$ 11,285,863	\$ 13,948,381	\$ 25,234,243	\$ 3,696,715
Administration Fees & Other	881,416	308,809	423,759	732,568	(148,848)
Life/AD&D Premiums	334,957	134,221	187,910	322,131	(12,826)
Stop Loss Premiums	896,376	358,247	501,546	859,793	(36,583)
Total Admin/Premiums	\$ 2,112,749	\$ 801,277	\$ 1,113,214	\$ 1,914,491	\$ (198,258)
<b>Total Expenses</b>	<b>\$ 23,650,278</b>	<b>\$ 12,087,140</b>	<b>\$ 15,061,595</b>	<b>\$ 27,148,734</b>	<b>\$ 3,498,457</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 2,315,934</b>	<b>\$ (5,590,302)</b>	<b>\$ (3,274,368)</b>	<b>\$ (3,274,368)</b>

Cash Balance-One Year Ago

\$ 1,990,519

Notes:

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

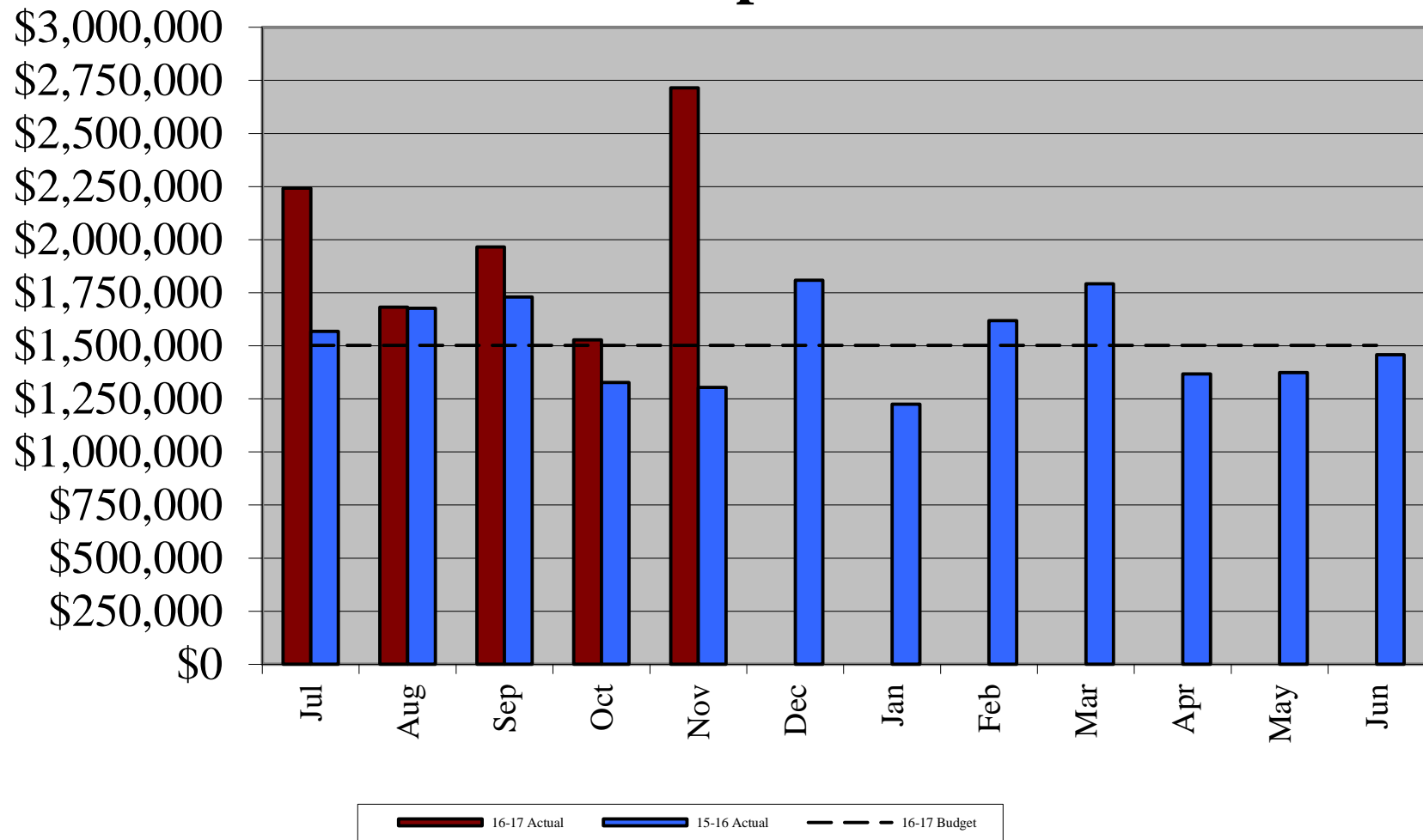
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

**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 16-17</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,053,738	\$ 1,939,188	\$1,322,306	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	775,445	\$704,226	\$1,081,495 (July)
Total	\$1,557,722	\$2,714,633	\$2,026,532	
	<b>15/16</b>			<b>15-16</b>
<b>Prior Year 15-16 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>15/16 Avg</b>	<b>High Month</b>
Medical Claims	\$1,114,186	\$839,512	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$464,567	\$459,535	\$734,931 (December)
Total	\$1,502,179	\$1,304,079	\$1,508,547	

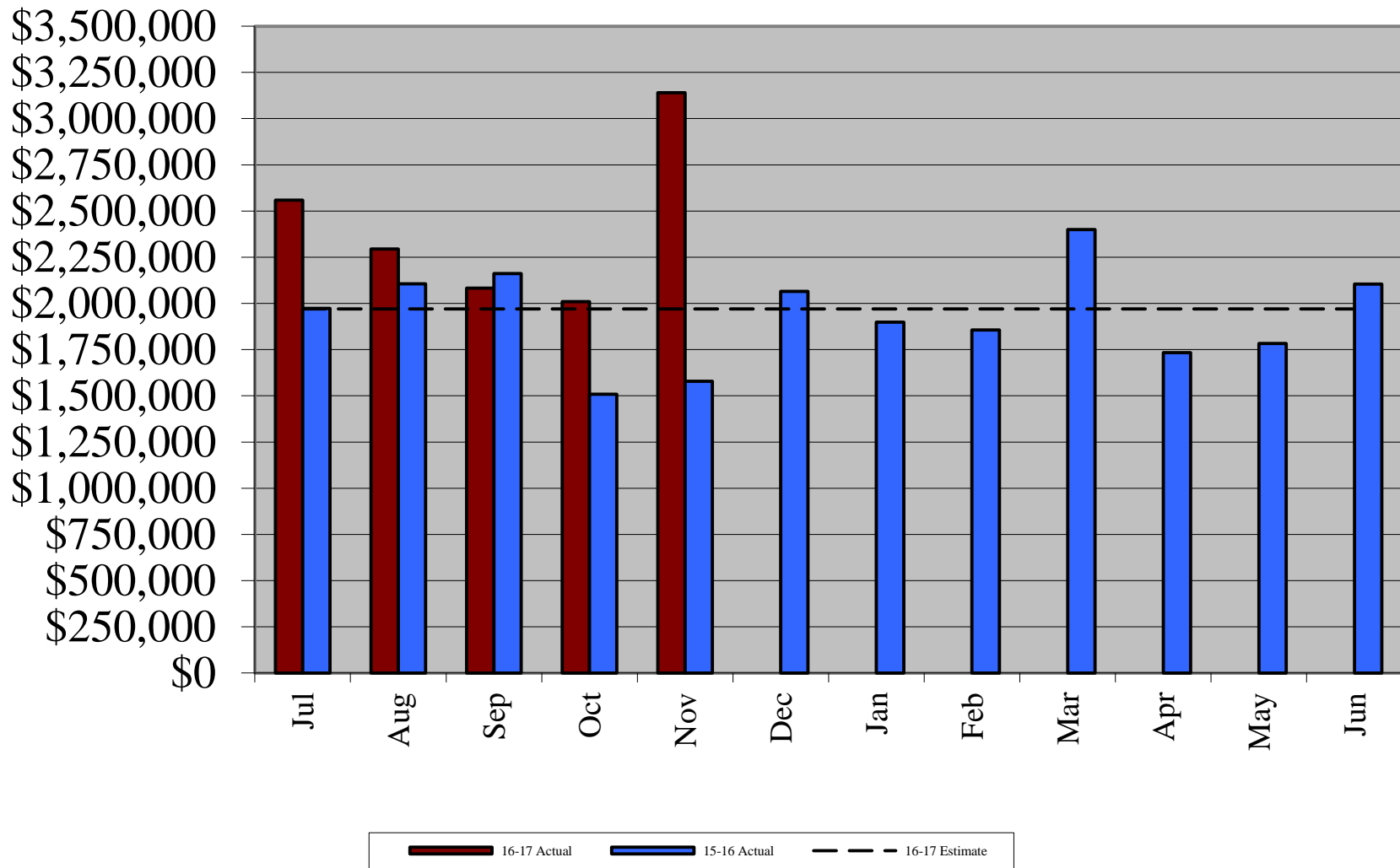
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2016-17**  
as of November 30, 2016

	Annual		Inc (Dec)	%	November		Inc (Dec)	%
	FY 16-17 Estimates	FY 15-16 Actuals			FY 16-17 YTD Actuals	FY 15-16 YTD Actuals		
<b>Resources</b>								
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%	\$ 7,000,000	\$ 3,950,000	\$ 3,050,000	77.2%
Employer Premiums	10,985,100	11,005,460	(20,360)	-0.2%	4,416,421	4,608,210	(191,789)	-4%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	1,889,254	1,894,523	(5,269)	-0.3%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	275,242	196,088	79,154	40%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	294,225	280,593	13,632	4.9%
Interest Income	-	-	-		0	-	0	
<b>Total Resources</b>	<b>\$ 23,689,996</b>	<b>\$ 23,695,028</b>	<b>\$ (5,033)</b>	<b>0.0%</b>	<b>\$ 14,403,074</b>	<b>\$ 11,316,378</b>	<b>\$ 3,086,697</b>	<b>27.3%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 6,611,529	\$ 5,206,396	\$ 1,405,133	27.0%
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%	3,521,132	2,398,727	1,122,405	46.8%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	482,074	341,721	140,353	41.1%
Vision Claims	159,215	154,961	4,253	2.7%	79,318	59,015	20,303	34.4%
County Pharmacy	328,945	303,111	25,833	8.5%	133,545	139,165	(5,620)	-4.0%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	5,877	9,796	(3,919)	-40.0%
Medicare Supplement	893,724	870,512	23,212	2.7%	452,387	425,418	26,969	6.3%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 21,537,528</b>	<b>\$ 21,373,351</b>	<b>\$ 164,178</b>	<b>0.8%</b>	<b>\$ 11,285,863</b>	<b>\$ 8,580,238</b>	<b>\$ 2,705,625</b>	<b>31.5%</b>
Administration Fees & Other	881,416	624,783	256,633	41.1%	308,809	216,011	92,798	43.0%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	134,221	138,717	(4,496)	-3.2%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	358,247	390,892	(32,645)	-8.4%
<b>Total Admin/Premiums</b>	<b>\$ 2,112,749</b>	<b>\$ 1,793,747</b>	<b>\$ 319,002</b>	<b>17.8%</b>	<b>\$ 801,277</b>	<b>\$ 745,620</b>	<b>\$ 55,657</b>	<b>7.5%</b>
<b>Total Expenses</b>	<b>\$ 23,650,278</b>	<b>\$ 23,167,098</b>	<b>\$ 483,180</b>	<b>2.1%</b>	<b>\$ 12,087,140</b>	<b>\$ 9,325,859</b>	<b>\$ 2,761,282</b>	<b>29.6%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ 39,719</b>	<b>\$ 527,931</b>	<b>\$ (488,213)</b>	<b>-92%</b>	<b>\$ 2,315,934</b>	<b>\$ 1,990,519</b>	<b>\$ 325,415</b>	<b>16.3%</b>

# Total Employee Benefits Expenses



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

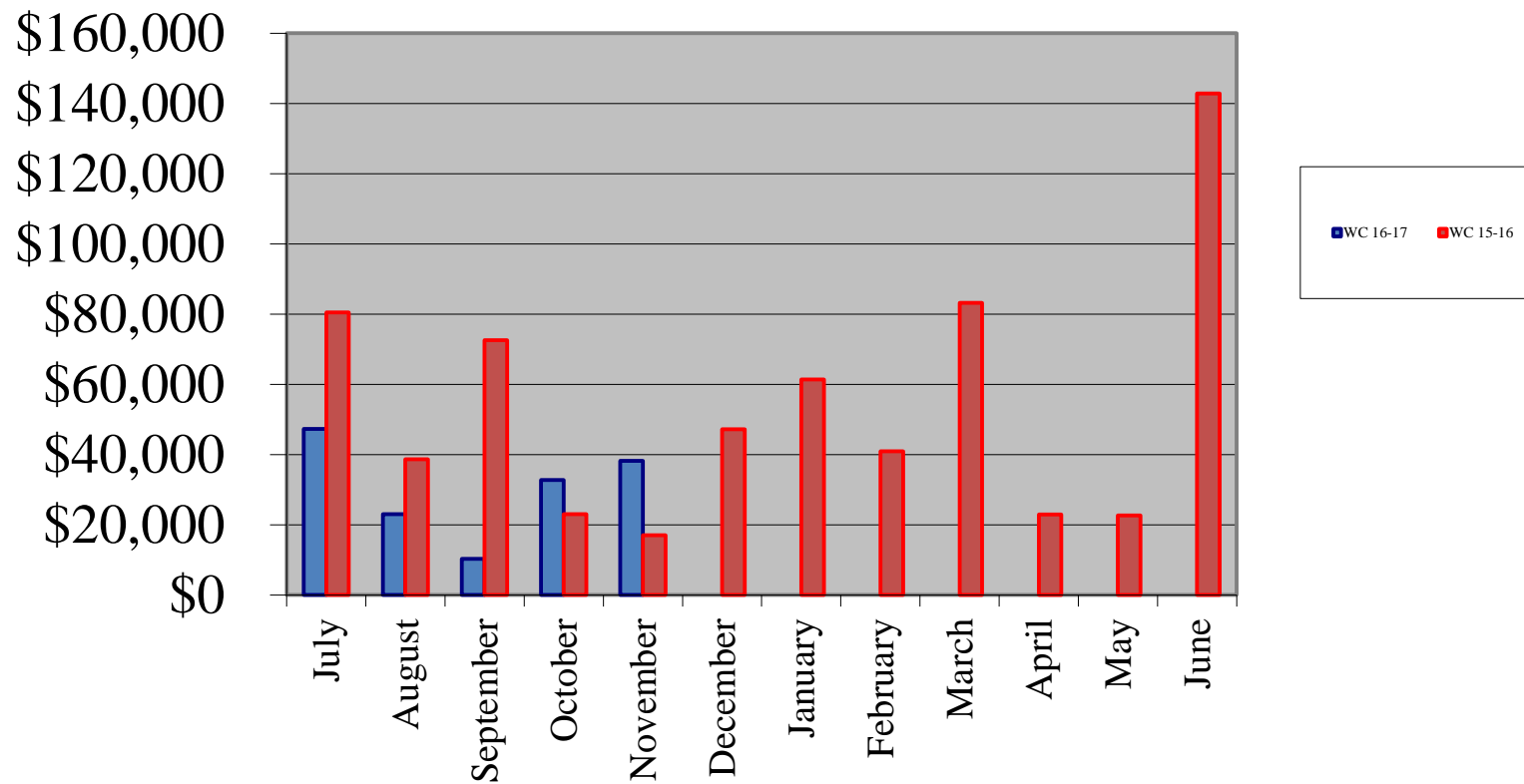
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	16,998	(79,997)
Transfers/Supplements	750,000	100,000	(650,000)
Total Sources	<b>\$ 1,181,992</b>	<b>\$ 638,931</b>	<b>\$ (543,061)</b>
Expenditures:			
Claims	\$ 832,801	\$ 147,150	(685,651)
Stop loss/Admin Fees	264,871	217,197	(47,674)
Total Expenditures	<b>\$ 1,097,672</b>	<b>\$ 364,347</b>	<b>\$ (733,324)</b>
<b>Ending Cash Balance*</b>	<b>\$ 84,320</b>	<b>\$ 274,584</b>	<b>\$ 190,264</b>
Cash Balance-One Year Ago		<b>\$ 233,826</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	\$ 41,280	\$ 59,309	\$ 18,028
Sources:			
Interest Income	-	-	-
Transfers/Supplements	107,000	50,000	(57,000)
Reimbursement		-	-
Total Sources	<b>\$ 148,280</b>	<b>\$ 109,309</b>	<b>\$ (38,972)</b>
Expenditures:			
Tort Claims	\$ 24,248	\$ 9,304	\$ (14,944)
Supportive Services	23,856	14,160	(9,696)
Total Expenditures	<b>\$ 48,104</b>	<b>\$ 23,463</b>	<b>\$ (24,640)</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,178</b>	<b>\$ 85,845</b>	<b>\$ (14,332)</b>
Cash Balance-One Year Ago		<b>\$ 86,470</b>	

# 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
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Pending
North Side damage-asbestos abatement	1/21/2016	200,000	\$ 79,470	\$ 15,348	\$ 97,761	22,769	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	21,850	30,707	\$ 260,073	31,938	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	107,000				107,000	Pending
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	104,223		83,595	100,095	4,128	Complete
Alleyway Pipe Repair	10/26/2015	65,000			49,183	15,817	Pending
<b>Social Services Building</b>							
Building repairs	10/27/2016	49,267	1,000			48,267	Pending
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500		9,012	69,711	1,789	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	126,846	16,174	847,788	227,046	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		8,610				8,610	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 2,971,440</b>	<b>\$ 413,186</b>	<b>\$ 157,562</b>	<b>\$ 1,845,415</b>	<b>\$ 712,839</b>	

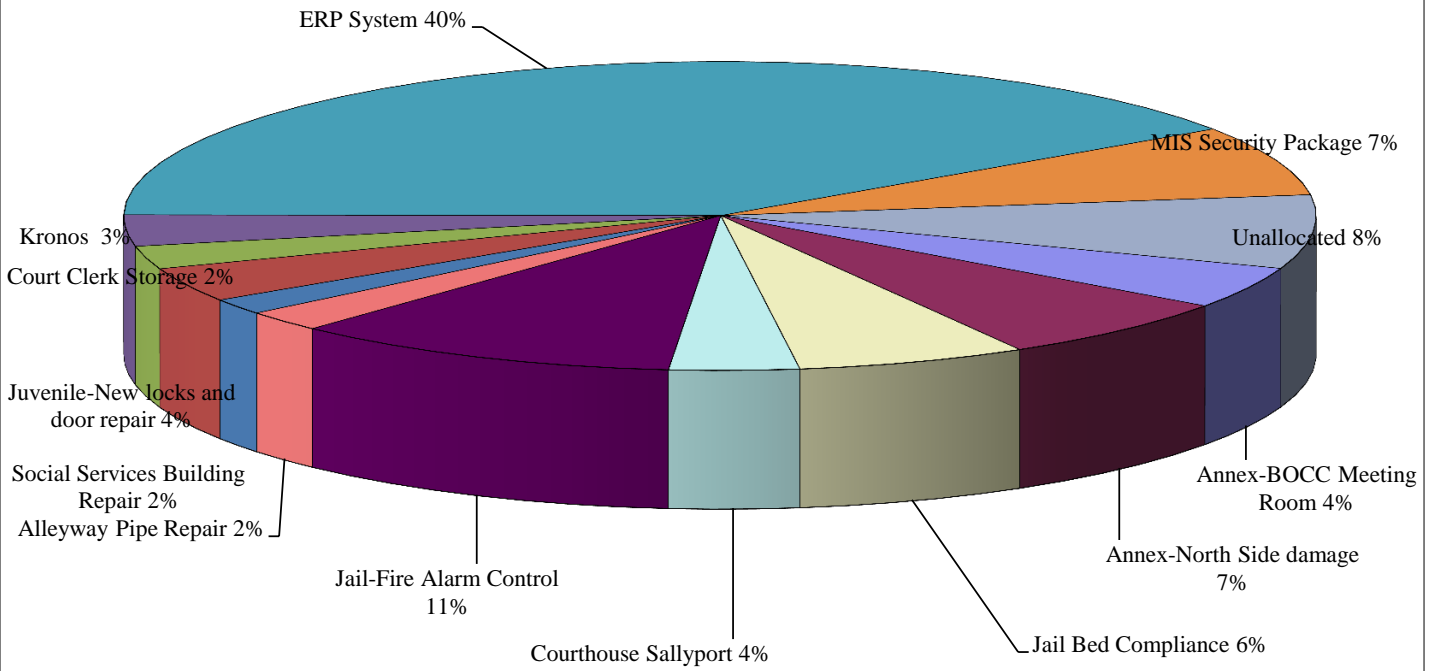
### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 1,002,958	\$ 54,537	\$ 1,865,515	690,191	Ongoing
<b>TIF-Revolving -323</b>		\$ 500,000			\$ -	500,000	
<b>Total Capital Projects</b>		<b>\$ 7,030,105</b>	<b>\$ 1,416,144</b>	<b>\$ 212,099</b>	<b>\$ 3,710,931</b>	<b>\$ 1,903,030</b>	

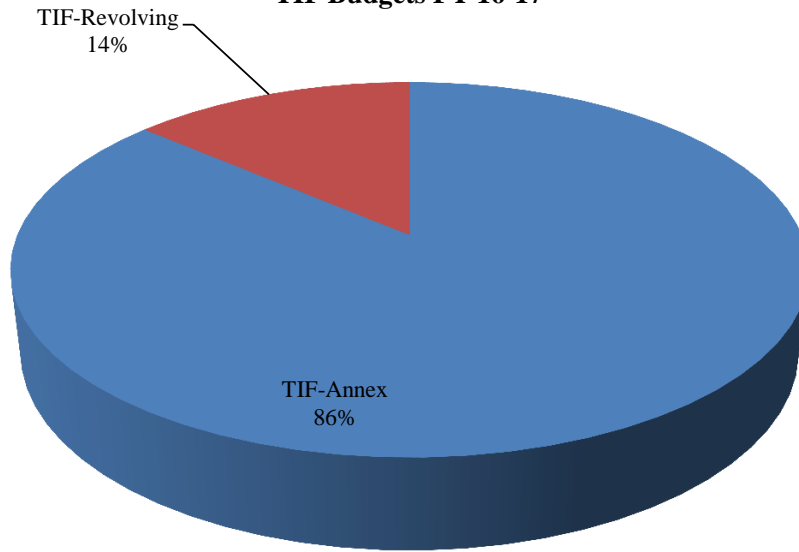
Cash Balance at October 31, 2016	\$2,320,739.34
Temporary Transfers	1,000,000.00
	3,320,739.34
16/17 Available Budget	1,955,972.39
15/16 Available Budget	1,363,202.26
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,319,174.65
<b>Total Unappropriated Cash</b>	<b>\$ 1,564.69</b>



### Capital Projects Budget FY 16-17



### TIF Budgets FY 16-17



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

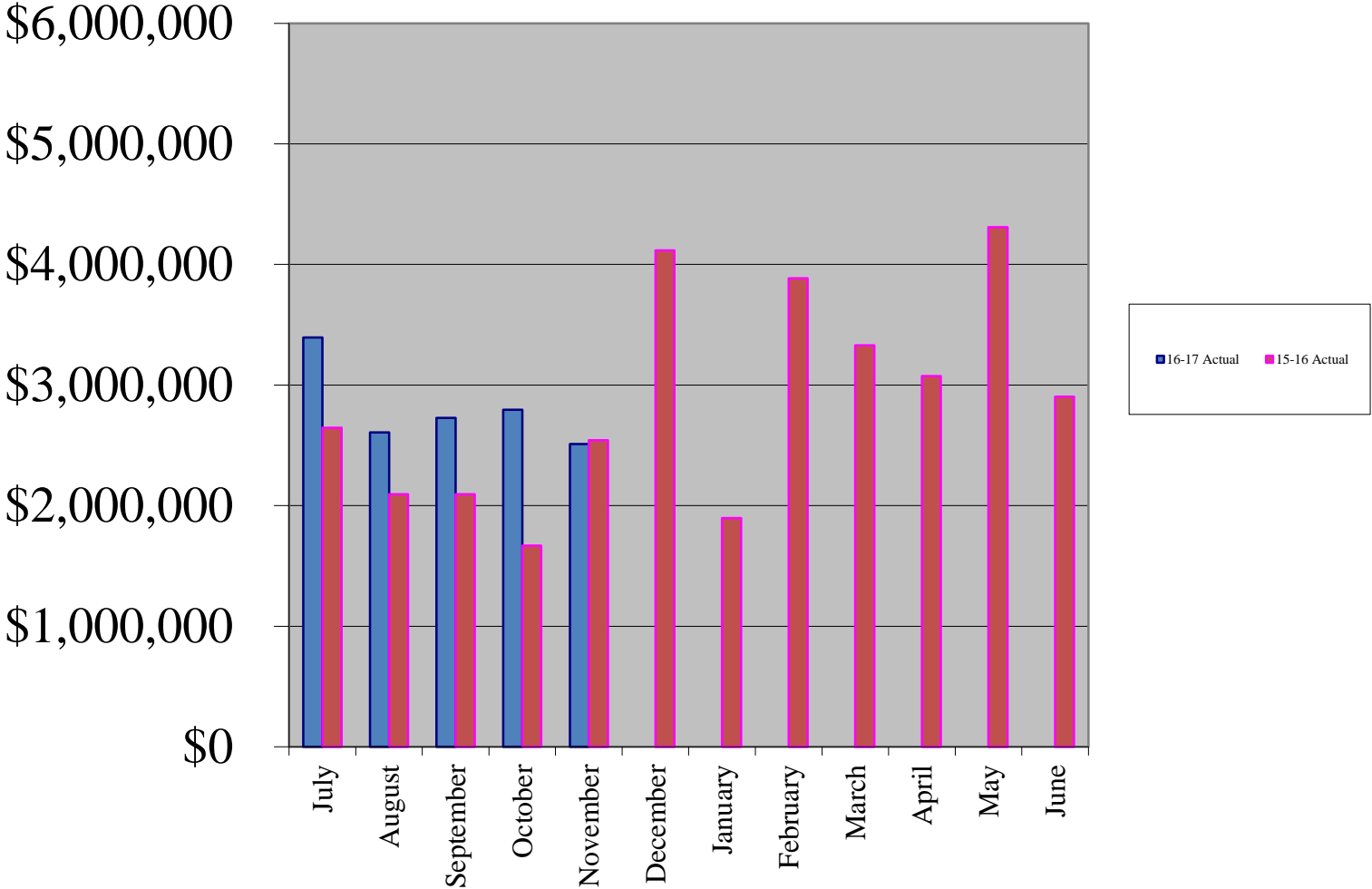
Cost Center	Department	2016-2017 Appropriations	November 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$5,820,709	\$195,977	\$2,621,181	\$6,290,836*	\$3,199,527	\$3,134,837	\$2,685,872	45.0%
1110	Highway Cash-Dist #2	4,637,311	219,486	1,229,480	2,950,752	3,407,831	1,790,746	2,846,565	26.5%
1110	Highway Cash-Dist #3	4,066,352	322,877	2,484,317	5,962,360	1,582,036	3,001,813	1,064,539	61.1%
1111	CBRI Fund	3,399,281	11,516	70,529	169,271	3,328,752	307,073	3,092,208	2.1%
1130	Resale Property	4,735,818	267,420	1,230,235	2,952,565	3,505,583	1,790,391	2,945,428	26.0%
1140	Treasurer Mortgage Fee	231,584	22,110	123,494	296,385	108,090	150,060	81,524	53.3%
1150	County Clerk Lien Fee	79,178	922	2,792	6,700	76,386	12,339	66,839	3.5%
1151	UCC Central Filing Fund	545,681	54,194	345,554	829,331	200,126	398,715	146,965	63.3%
1152	Records Mgmt & Preservation	764,751	60,098	410,926	986,222	353,826	650,254	114,497	53.7%
1160	Sheriff Service Fee	3,376,507	265,886	2,364,615	5,675,075	1,011,893	2,707,446	669,061	70.0%
1161	Sheriff Special Revenue	5,318,177	970,471	2,432,998	5,839,194	2,885,179	3,141,199	2,176,977	45.7%
1162	Sheriff's Grant Fund	624,143	4,289	95,095	228,227	529,048	95,095	529,048	15.2%
1201	Assessor Revolving Fee	118,259	24,717	24,717	59,321	93,542	24,717	93,542	20.9%
1231	Juvenile Probation Fee	191,607	6,375	21,825	52,380	169,782	79,915	111,692	11.4%
1233	Juvenile Grant Fund	237,358	18,592	90,347	216,833	147,011	91,167	146,191	38.1%
1240	Planning Commission Fee	520,863	32,519	137,410	329,783	383,453	151,599	369,264	26.4%
1250	Local Emergency Planning Com	11,133	1,514	1,514	3,634	9,618	1,514	9,618	13.6%
1251	Emergency Mgmt Fund	291,363	1,188	41,083	98,599	250,280	46,943	244,420	14.1%
1260	Community Service Fee	115,708	5,168	29,241	70,178	86,467	52,075	63,632	25.3%
1270	Community Sentencing	387,768	0	46,068	110,562*	341,700	66,850	320,918	11.9%
1280	Drug Court Fund	310,200	12,405	131,509	315,622	178,691	139,938	170,262	42.4%
1282	Mental Health Court Fund	62,397	1,001	18,556	44,534	43,841	37,023	25,374	29.7%
1290	Shine Program	175,287	11,696	81,912	196,589	93,375	90,096	85,191	46.7%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
<b>Total</b>		<b>\$36,026,773</b>	<b>\$2,510,421</b>	<b>\$14,035,397</b>	<b>\$33,684,952</b>	<b>\$21,991,377</b>	<b>\$17,961,804</b>	<b>\$18,064,970</b>	<b>39.0%</b>

Year elapsed = 42%

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 November 30, 2016**

**16-17  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 1,459,414
Exempt Manufacturing Tax	23,870
Miscellaneous Property Tax	3,466
Interest Income	3,144
<b>Total Revenue</b>	<b>\$ 1,489,894</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$ (4,390,000)
Interest	(708,688)
<b>Total Paid YTD</b>	<b>\$ (5,098,688)</b>

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

Principal	\$ -
Interest	-
<b>Total Paid YTD</b>	<b>\$ -</b>

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

Principal	\$ -
Interest	-
<b>Total Paid YTD</b>	<b>\$ -</b>

**2014 GO Bonds- BNSF**

Principal	\$ (1,250,000)
Interest	(100,000)
<b>Total Paid YTD</b>	<b>\$ (1,350,000)</b>

**Total Bonds Combined**

Principal	\$ (5,640,000)
Interest	(808,688)
<b>Total Bond Payments YTD</b>	<b>\$ (6,448,688)</b>

**Judgments**

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

**Total Expenditures**

**\$ (6,448,688)**

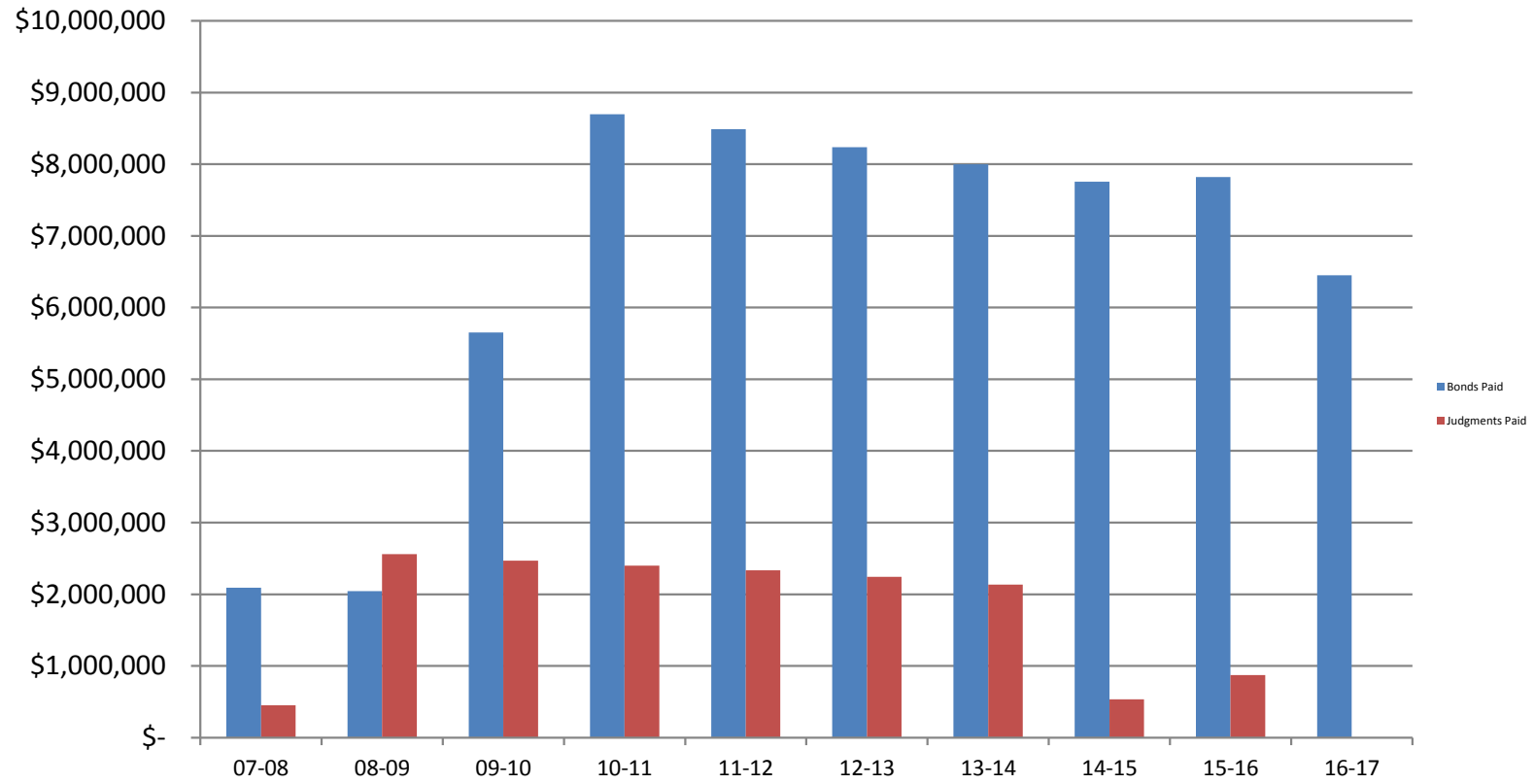
Transfer In 0.00

**Ending Cash Balance** **\$ 1,495,750**

<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	\$ (1,250,000)	\$ 8,750,000
1,100,000	(400,000)	700,000
\$ 11,100,000	\$ (1,650,000)	\$ 9,450,000
\$ 91,620,000	\$ (46,105,000)	\$ 45,515,000
28,218,122	(21,106,222)	7,111,900
<b>\$ 119,838,122</b>	<b>\$ (67,211,222)</b>	<b>\$ 52,626,900</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



**FY 16-17  
General and Special Revenue Funds**

Employees

<b>FT</b>	<b>PT</b>	<b>Dept</b>	<b>General Fund</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Travel</b>	<b>M&amp;O</b>	<b>Capital</b>	<b>Total</b>
		110	General Government	\$ 100.00	7.66		260,401.21		\$ 260,508.87
4		120	County Commissioners	29,583.39	9,222.76	1,800.00	355.00		40,961.15
28	2	130	Assessor	141,864.89	50,996.38	1,236.26	6,225.62	515.28	200,838.43
47	1	140	Assessor Revaluation	213,160.48	79,462.80	6,424.86	17,468.79	1,443.00	317,959.93
12		150	Treasurer	38,391.99	12,149.22	400.00	29,582.44	210.14	80,733.79
114	4	160	Court Clerk	381,076.96	147,073.01	464.80	14,919.46		543,534.23
32	2	170	County Clerk	163,255.64	55,284.65	481.35	3,189.75	17,212.90	239,424.29
		180	Excise & Equalization	525.00	40.17		445.15		1,010.32
		190	County Audit				47,260.27	132.52	47,392.79
		200	District Attorney-State				7,987.27	1,253.71	9,240.98
		210	District Attorney -County			844.50	12,337.41	403.29	13,585.20
		230	Public Defender				1,270.58		1,270.58
4		240	Purchasing	16,153.75	7,733.38	162.00	751.59	117.79	24,918.51
14	120	250	Election Board	117,301.41	24,298.25	115.02	16,177.33	208.08	158,100.09
5	1	260	BOCC HR/Health & Safety	26,819.38	9,179.45	248.40	997.53	128.19	37,372.95
18	2	270	IT Department	90,056.83	29,489.32	113.40	198,805.54	44,125.52	362,590.61
19		280	Facilities Management	68,840.09	26,300.48		12,871.26	653.92	108,665.75
		285	Facilities-Custodial				22,687.75		22,687.75
		300	Planning Commission						-
12		301	Court Services	37,365.85	18,375.20	120.00			55,861.05
535		500	Sheriff	1,381,617.86	544,521.49		616,530.81		2,542,670.16
145	4	520	Juvenile Justice Bureau	402,354.51	140,179.30		63,435.96		605,969.77
3		550	Emergency Management	14,809.65	5,015.29	505.00	999.24		21,329.18
10	10	610	Social Services	55,787.10	16,812.62	279.16	63,036.10	1,146.98	137,061.96
		710	Free Fair						-
		810	OSU Extension				40,109.64	258.64	40,368.28
3		910	District 1	20,345.70	6,284.94		1,069.44	392.00	28,092.08
1	2	920	District 2	10,063.63	2,687.95		857.79	145.06	13,754.43
3		930	District 3	19,767.77	7,316.52		597.36		27,681.65
5		940	County Engineer	27,177.00	10,366.34	45.00	2,080.40	98.87	39,767.61
<b>1014</b>	<b>148</b>		<b>Total General Fund</b>	<b>\$ 3,256,418.88</b>	<b>\$ 1,202,797.18</b>	<b>\$ 13,239.75</b>	<b>\$ 1,442,450.69</b>	<b>\$ 68,445.89</b>	<b>\$ 5,983,352.39</b>

<b>FT</b>	<b>PT</b>	<b>Fund</b>	<b>Special Revenue Funds</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Travel</b>	<b>M&amp;O</b>	<b>Capital</b>	<b>Total</b>
29		1110	Highway Cash-District 1	\$ 100,652.25	\$ 42,288.82	\$ -	\$ 42,925.57	\$ 10,110.33	\$ 195,976.97
25	1	1110	Highway Cash-District 2	101,760.66	40,918.26	-	65,954.28	10,852.76	219,485.96
30		1110	Highway Cash-District 3	119,196.97	49,238.12	-	136,756.03	17,685.79	322,876.91
		1111	CBRI Fund	-	-	-	11,516.00	-	11,516.00
26		1130	Resale Property Fund	110,895.02	43,067.64	-	112,183.65	1,273.44	267,419.75
1		1140	Treasurer Mortgage Fee Fund	2,875.00	1,053.95	-	12,250.93	5,929.75	22,109.63
		1150	County Clerk Lien Fee Fund	-	-	-	922.06	-	922.06
11		1151	UCC Central Filing Fund	39,584.67	13,159.63	-	1,449.89	-	54,194.19
9	1	1152	Records Preservation Fund	35,411.39	10,613.59	-	14,073.02	-	60,098.00
34		1160	Sheriff Serv Fee Fund	114,183.83	44,410.69	3,541.70	93,601.41	10,148.70	265,886.33
107		1161	Sheriff Special Revenue Fund	380,793.92	165,779.87	-	140,405.51	283,491.92	970,471.22
		1162	Sheriff Grant Fund	3,984.41	304.81	-	-	-	4,289.22
		1201	Assessor Revolving Fee Fund	-	-	-	-	24,717.00	24,717.00
		1231	Juvenile Probation Fee Fund	-	-	-	6,375.00	-	6,375.00
4		1233	Juvenile - Title IV-E	12,635.00	5,757.13	-	200.01	-	18,592.14
3	2	1240	Planning Commission Fee Fund	22,558.06	6,273.37	1,519.02	2,069.81	98.87	32,519.13
		1250	Local Emergency Planning Com	-	-	-	1,514.27	-	1,514.27
		1251	Emergency Mgmt Fund	-	-	-	-	1,187.65	1,187.65
		1260	Community Service Fee	-	-	-	4,804.06	364.18	5,168.24
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,576.33	3,308.02	-	376.78	144.00	12,405.13
		1282	Mental Health Court Fund	-	-	-	860.74	140.00	1,000.74
2		1290	SHINE Program Fund	6,486.40	2,248.96	-	2,960.48	-	11,695.84
<b>284</b>	<b>4</b>		<b>Total Special Revenue Funds</b>	<b>\$ 1,059,593.91</b>	<b>\$ 428,422.86</b>	<b>\$ 5,060.72</b>	<b>\$ 651,199.50</b>	<b>\$ 366,144.39</b>	<b>\$ 2,510,421.38</b>

<b>1298</b>	<b>152</b>		<b>Total</b>	<b>\$ 4,316,012.79</b>	<b>\$ 1,631,220.04</b>	<b>\$ 18,300.47</b>	<b>\$ 2,093,650.19</b>	<b>\$ 434,590.28</b>	<b>\$ 8,493,773.77</b>
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Category % of Total	50.8%	19.2%	0.2%	24.6%	5.1%	100.0%
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