

Oklahoma County
Monthly Financial Report
For Period Ending December 31, 2020

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 David B. Hooten, Oklahoma County Clerk

**Oklahoma County
FY 2020-2021 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2019-20 Budget at 6-30-20	FY 20-21 Adopted Budget	Supplement	Budget Amendments	FY 20-21 Amended Budget	Increase/ Decrease from FY 2019- 20 Budget	% Increase (Decrease)
110 General Government	\$ 8,046,399	\$ 7,655,071	\$ 343,835	\$ 30,268,508	\$ 38,267,414	\$ 30,221,015	375.6%
120 Commissioners	447,529	447,529	(3,838)		443,691	(3,838)	-0.9%
130 Assessor	3,008,635	3,008,635	203,893		3,212,528	203,893	6.8%
140 Assessor Revaluation	5,283,888	5,283,888	238,732		5,522,620	238,732	4.5%
150 Treasurer	880,937	880,937	72,609		953,546	72,609	8.2%
160 Court Clerk	8,600,628	8,600,628	706,523		9,307,151	706,523	8.2%
170 County Clerk	2,491,229	2,491,229	120,022		2,611,251	120,022	4.8%
180 Excise and Equalization	42,576	42,576	-		42,576	(0)	0.0%
190 County Audit	726,992	726,992	31,506		758,498	31,506	4.3%
200 District Attorney - State	150,000	150,000	-		150,000	-	0.0%
210 District Attorney - County	72,398	72,398	(500)		71,898	(500)	-0.7%
230 Public Defender	59,720	59,720	2,000		61,720	2,000	3.3%
240 Purchasing	435,937	435,937	19,346		455,283	19,346	4.4%
250 Election Board	1,690,169	1,690,169	131,088		1,821,257	131,088	7.8%
260 BOCC HR/Health & Safety	707,795	707,795	40,114		747,909	40,114	5.7%
265 Employee Benefits Departm	355,328	355,328	7,863		363,191	7,863	N/A
270 MIS	4,226,993	4,226,993	147,573	25,000	4,374,566	147,573	3.5%
280 Facilities Management-Mai	1,677,845	1,677,845	174,114		1,851,959	174,114	10.4%
290 Facilities Mgmt - Custodial	363,459	283,209	12,641	50,000	295,850	(67,609)	-18.6%
300 Planning Commission	187,140	187,140	117,149		304,289	117,149	
310 Court Services	982,098	982,098	(41,602)		940,496	(41,602)	-4.2%
517 Sheriff-Detention	30,218,508	30,218,508		(30,218,508)	-	(30,218,508)	-100.0%
518 Sheriff-Law Enforcement	10,149,213	10,149,214	1,571,029		11,720,243	1,571,030	
525 Juvenile Detention	5,486,019	5,300,019	531,919	6,638	5,831,939	345,919	6.3%
526 Juvenile Bureau	2,115,653	2,301,653	12,703	3,574	2,314,356	198,703	9.4%
550 Emergency Management	563,140	563,140	38,000	27,921	629,061	65,920	11.7%
610 Social Services	2,291,649	2,291,649	120,707		2,412,356	120,707	5.3%
710 Free Fair	62,245	62,245	-		62,245	-	0.0%
910 Highway - District 1	568,613	568,613	(17,790)		550,823	(17,790)	-3.1%
920 Highway - District 2	394,936	394,936	(142,165)		252,771	(142,165)	-36.0%
930 Highway - District 3	418,140	418,140	52,452		470,592	52,452	12.5%
940 Engineer	605,928	605,928	(40,439)		565,489	(40,439)	-6.7%
950 Economic Development	200,000	200,000	-		200,000	-	0.0%
994 Capital Projects Supplemer	-	-		874,398	874,398	874,398	#DIV/0!
995 Reserve	8,012,819	6,355,176	(1,489,122)	(135,212)	4,816,053	(3,196,765)	-39.9%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ 2,960,363	\$ 902,318	\$ 103,258,019	\$ 1,733,460	1.7%
Cash Transfers							
4010 Employee Benefits	\$ 3,400,000	\$ 3,400,000	\$ 2,400,000		\$ 5,800,000	\$ 2,400,000	70.6%
4020 Workers Compensation	555,000	810,000	-		810,000	255,000	45.9%
4030 Self Insurance	10,000	60,000	-		60,000	50,000	500.0%
2010 Capital Projects	1,228,466	1,228,466	771,534		2,000,000	771,534	62.8%
5010 Defined Benefit Plan	800,000	800,000	-		800,000	-	
Total Transfers	\$ 5,993,466	\$ 6,298,466	\$ 3,171,534	\$ -	\$ 9,470,000	\$ 3,476,534	58.0%
Total	\$ 107,518,025	\$ 105,693,803	\$ 6,131,897	\$ 902,318	\$ 112,728,019	\$ 5,209,994	4.8%
Total Sources Available							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 93,749,692	\$ 2,206,076	2.4%
Fund Balance	\$ 15,974,410	\$ 13,996,869			\$ 18,978,327	\$ 3,003,917	18.8%
Total Available Funding	\$ 107,518,025	\$ 105,693,802			\$ 112,728,018	\$ 5,209,993	4.8%

**Oklahoma County
FY 2020-2021 General Fund Reserve**

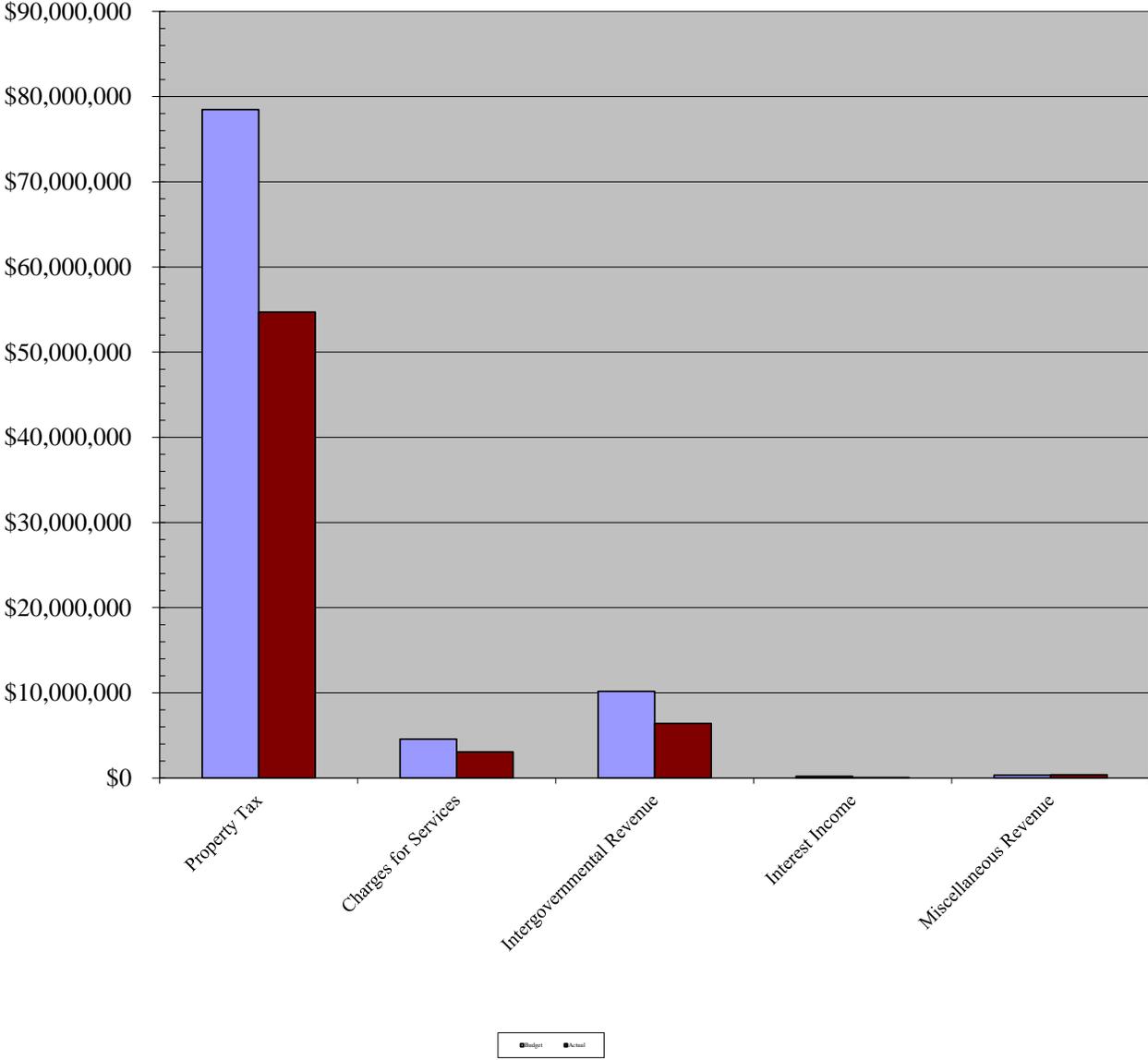
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls for AHU system	\$ (25,900.00)	2020-4846	10/1/2020
994 Capital Projects Fund	Juvenile-kitchen plumbing replacement	\$ (4,532.00)	2020-4848	10/1/2020
994 Capital Projects Fund	Juvenile-Fire safe ball valves	\$ (3,000.00)	2020-4850	10/1/2020
994 Capital Projects Fund	Juvenile-architecture plans for lobby	\$ (20,000.00)	2020-4852	10/1/2020
994 Capital Projects Fund	Juvenile-Joint sealant repairs	\$ (4,766.00)	2020-4979	10/15/2020
550 Emergency Mgmt	Salaries and Benefits	\$ (27,920.56)	2020-4981	10/15/2020
270 IT	Purchase ArcTitan for open records requests	\$ (25,000.00)	2020-5476	12/3/2020
525 Juvenile Detention	Installation of 4th floor smoke detectors	\$ (4,200.30)	2020-5572	12/3/2020
526 Juvenile Bureau	Installation of 4th floor smoke detectors	\$ (2,261.70)	2020-5572	12/3/2020
525 Juvenile Detention	Installation of conduit and in-ground breaker box parking lot	\$ (2,437.50)	2020-5575	12/3/2020
526 Juvenile Bureau	Installation of conduit and in-ground breaker box parking lot	\$ (1,312.50)	2020-5575	12/3/2020
285 Facilities-Custodial	Labor and supplies for Covid-19	\$ (50,000.00)	2020-5749	12/17/2020
Total General Fund Reserve		\$ 4,816,053.44		

**General Fund
FY 2020-2021
Budget Analysis
For the Period Ending December 31, 2020**

	20-21 Supplemental Budget	20-21 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	\$ 18,978,327	\$ 18,978,327	\$ -	100.0%	
Reserved	6,193,289	6,193,289	-	100.0%	
Total Estimated Cash Balance	\$ 25,171,616	\$ 25,171,616	\$ -		
Revenue:					
Property Tax	\$ 78,470,337	\$ 54,696,049	\$ (23,774,288)	69.7%	70.3%
Charges for Services	4,577,201	3,076,603	(1,500,599)	67.2%	56.8%
Intergovernmental Revenue	10,171,566	6,404,032	(3,767,534)	63.0%	61.0%
Interest Income	200,000	54,950	(145,050)	27.5%	28.6%
Miscellaneous Revenue	330,587	374,253	43,666	113.2%	96.7%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 64,605,886</u>	<u>\$ (29,143,805)</u>	68.9%	68.2%
Temporary Cash Transfer In	\$ -	\$ 19,500,000	\$ 19,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(3,360,000)	6,110,000		
20-21 Expenditures	\$ 103,258,019	\$ 45,409,443	\$ (57,848,576)	44.0%	38.9%
Prior Budget Year Expenditures	6,193,289	4,635,939	(1,557,351)	74.9%	69.1%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 50,045,382</u>	<u>\$ (59,405,927)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 55,872,121</u></u>	<u><u>\$ 55,872,122</u></u>		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**20-21 General Fund Budget to Actual Revenue
at December 31, 2020**



**General Fund
FY 2020-2021
Actual Comparison**

	For the Month Ending December 31, 2020			
	20-21 December Actual	19-20 December Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 11,563,112	\$ 9,505,045	\$ 2,058,067	21.7%
Revenue:				
Property Tax	\$ 51,340,915	\$ 44,052,338	\$ 7,288,577	16.5%
Charges for Services	476,772	337,988	138,784	41.1%
Intergovernmental Revenue	1,229,455	1,755,574	(526,119)	-30.0%
Interest Income	9,309	101,525	(92,216)	-90.8%
Miscellaneous Revenue	24,460	14,796	9,664	65.3%
Total Revenue	<u>\$ 53,080,910</u>	<u>\$ 46,262,221</u>	<u>\$ 6,818,689</u>	<u>14.7%</u>
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,100,000)	(1,845,000)	745,000	
20-21 Expenditures	\$ 7,671,301	\$ 7,056,927	\$ 614,374	8.7%
Prior Budget Year Expenditures	600	20,015	(19,415)	
Total Expenditures	<u>\$ 7,671,901</u>	<u>\$ 7,076,942</u>	<u>\$ 594,959</u>	<u>8.4%</u>
Ending Cash Balance	<u>\$ 55,872,121</u>	<u>\$ 46,845,325</u>	<u>\$ 9,026,796</u>	<u>19.3%</u>

	For the Year to Date Period Ending December 31 , 2020			
	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 25,171,616	\$ 22,123,208	\$ 3,048,408	13.8%
	\$ 54,696,049	\$ 52,882,239	\$ 1,813,810	3.4%
	3,076,603	2,570,617	505,986	19.7%
	6,404,032	6,347,560	56,472	0.9%
	54,950	285,710	(230,760)	-80.8%
	374,253	311,446	62,807	20.2%
	<u>\$ 64,605,886</u>	<u>\$ 62,397,572</u>	<u>\$ 2,208,314</u>	<u>3.5%</u>
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	-	-	-	
	-	-	-	
	(3,360,000)	(5,193,466)	1,833,466	-35.3%
	\$ 45,409,443	\$ 39,480,522	\$ 5,928,921	15.0%
	4,635,939	4,251,468	384,471	9.0%
	<u>\$ 50,045,382</u>	<u>\$ 43,731,990</u>	<u>\$ 6,313,392</u>	<u>14.4%</u>
	<u>\$ 55,872,121</u>	<u>\$ 46,845,325</u>	<u>\$ 9,026,796</u>	<u>19.3%</u>

Note 1.)

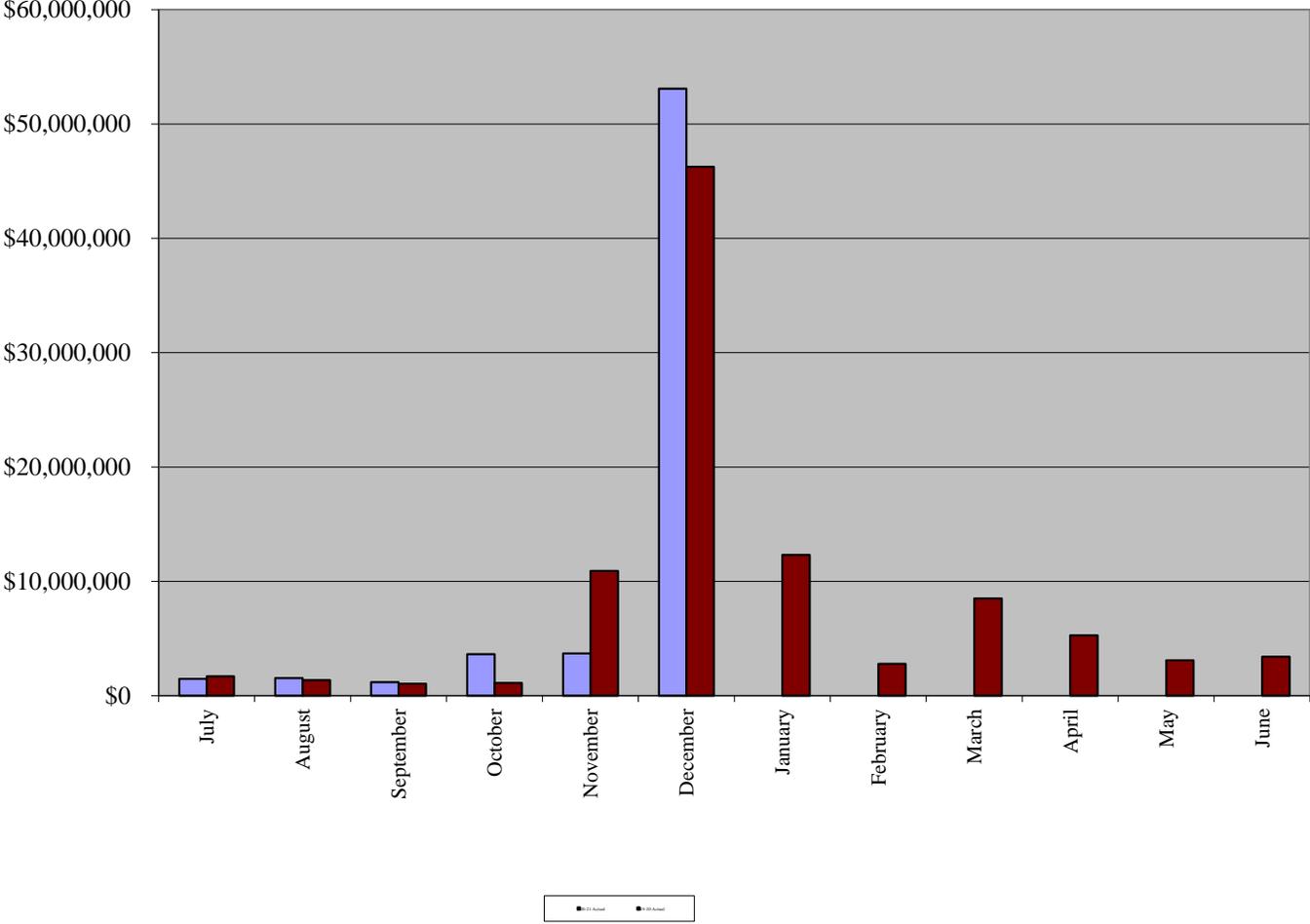
Operating Transfers

2010-Capital Projects
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
5010-Defined Benefit Retirement
Total Operating Transfers

	20-21 December Actual	19-20 December Actual	Increase (Decrease)
	\$ -	\$ (257,000)	\$ 257,000
	(1,000,000)	(1,400,000)	400,000
	(100,000)	(178,000)	78,000
	-	(10,000)	10,000
	-	-	-
	<u>\$ (1,100,000)</u>	<u>\$ (1,845,000)</u>	<u>\$ 745,000</u>

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (1,228,466)	\$ 1,228,466
	(3,000,000)	(3,400,000)	400,000
	(300,000)	(555,000)	255,000
	(60,000)	(10,000)	(50,000)
	-	-	-
	<u>\$ (3,360,000)</u>	<u>\$ (5,193,466)</u>	<u>\$ 1,833,466</u>

**General Fund Actual Revenue
December 31, 2020**

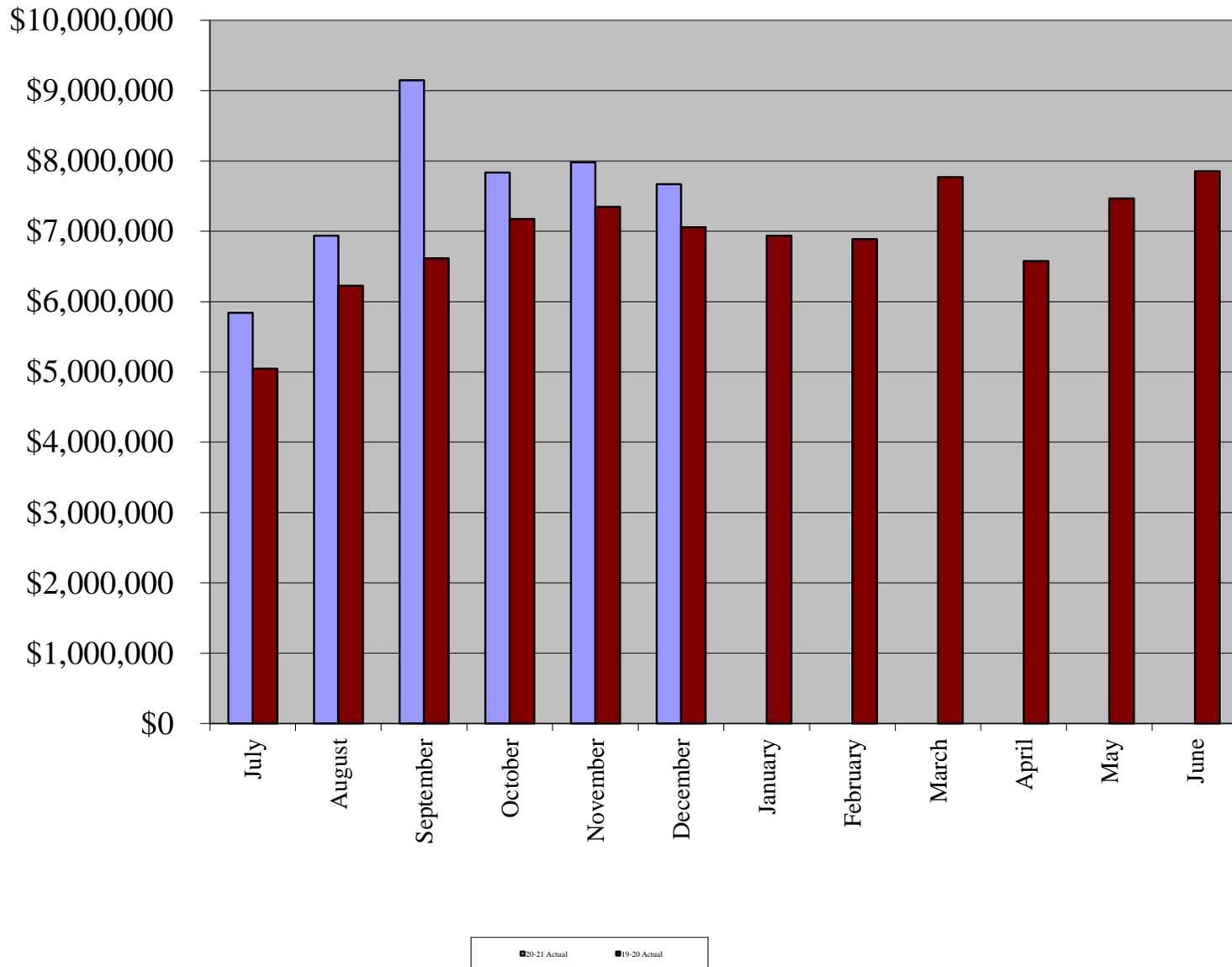


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	December 2020 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	20/21 % Expended	Prior Year % Expended
110	General Government	\$ 7,655,071	\$ 30,612,343	\$ 38,267,414	\$ 3,124,278	\$ 18,718,360	\$ 19,549,054	\$ 25,581,371	\$ 12,686,043	48.9%	40.0%
120	County Commissioners	447,529	(3,838)	443,691	36,964	211,298	232,393	211,298	232,393	47.6%	47.5%
130	Assessor	3,008,635	203,893	3,212,528	242,170	1,415,396	1,797,132	1,540,670	1,671,858	44.1%	44.3%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	377,387	2,137,986	3,384,634	2,614,204	2,908,416	38.7%	41.9%
150	Treasurer	880,937	72,609	953,546	62,080	377,661	575,885	440,528	513,018	39.6%	43.6%
160	Court Clerk	8,600,628	706,523	9,307,151	751,347	4,312,226	4,994,925	4,396,297	4,910,854	46.3%	46.7%
170	County Clerk	2,491,229	120,022	2,611,251	199,622	1,180,845	1,430,406	1,262,628	1,348,623	45.2%	48.4%
180	Excise & Equalization Bds	42,576	-	42,576	608	4,378	38,198	5,775	36,801	10.3%	8.9%
190	County Audit	726,992	31,506	758,498	8,509	39,408	719,090	539,775	218,723	5.2%	24.2%
200	District Attorney-State	150,000	-	150,000	12,075	42,933	107,067	68,903	81,098	28.6%	24.2%
210	District Attorney-County	72,398	(500)	71,898	9,846	28,039	43,859	55,311	16,587	39.0%	28.8%
230	Public Defender	59,720	2,000	61,720	10,928	23,470	38,250	47,885	13,835	38.0%	26.5%
240	Purchasing	435,937	19,346	455,283	36,929	196,760	258,523	205,034	250,249	43.2%	45.0%
250	Election Board	1,690,169	131,088	1,821,257	131,085	1,102,410	718,847	1,149,084	672,173	60.5%	38.4%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	63,852	341,964	405,945	354,363	393,546	45.7%	43.1%
265	Employee Benefits Dept	355,328	7,863	363,191	27,788	163,765	199,426	168,605	194,586	45.1%	46.5%
270	MIS	4,226,993	147,573	4,374,566	286,913	1,921,074	2,453,492	2,901,149	1,473,417	43.9%	44.4%
280	Facilities Management	1,677,845	174,114	1,851,959	135,501	685,135	1,166,824	829,072	1,022,887	37.0%	37.5%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	16,536	72,691	223,159	115,656	180,194	24.6%	27.0%
300	Planning Commission	187,140	117,149	304,289	26,840	146,213	158,076	147,069	157,220		
301	Court Services	982,098	(41,602)	940,496	80,177	447,824	492,672	447,824	492,672	47.6%	45.5%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	41.8%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	1,052,149	5,797,444	5,922,799	5,797,444	5,922,799	49.5%	47.0%
525	Juvenile Detention	5,300,019	531,919	5,831,939	455,653	2,557,643	3,274,296	2,721,890	3,110,049	43.9%	44.9%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	178,527	979,830	1,334,526	1,020,047	1,294,310	42.3%	39.0%
550	Emergency Management	563,140	65,921	629,061	37,010	203,645	425,416	379,164	249,897	32.4%	46.3%
610	Social Services	2,291,649	120,707	2,412,356	148,334	749,047	1,663,309	1,043,984	1,368,372	31.1%	35.7%
710	Free Fair	62,245	-	62,245	12,239	23,087	39,158	23,480	38,765	37.1%	59.2%
910	District 1	568,613	(17,790)	550,823	73,131	233,748	317,075	319,962	230,861	42.4%	37.4%
920	District 2	394,936	(142,165)	252,771	6,603	55,221	197,550	66,828	185,943	21.8%	28.3%
930	District 3	418,140	52,452	470,592	24,511	132,518	338,074	154,730	315,862	28.2%	37.2%
940	County Engineer	605,928	(40,439)	565,489	41,706	233,518	331,971	247,692	317,797	41.3%	44.1%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	874,398	874,398	-	874,398	-	874,398	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	6,355,176	(1,539,122)	4,816,053	-	-	4,816,053	-	4,816,053		
Total		\$ 99,395,337	\$ 2,291,652	\$ 103,258,019	\$ 7,671,301	\$ 45,409,443	\$ 57,848,576	\$ 55,931,628	\$ 47,326,391	44.0%	38.9%

Year elapsed = 50.0%

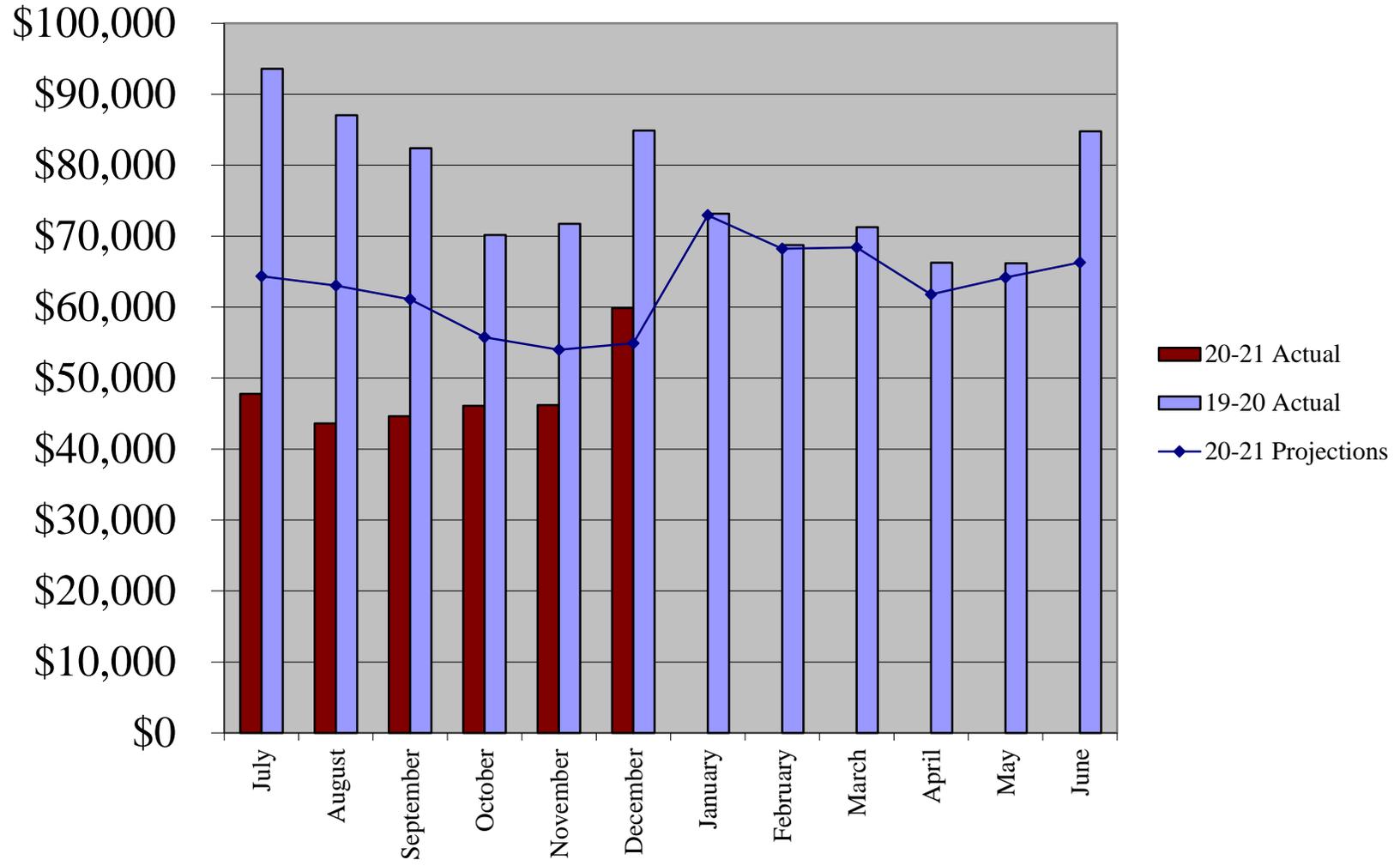
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2020-2021
December 31, 2020**

Account Description	Outstanding		YTD Expenditures +		Funds Available
	20-21 Approved Budget	Requisitions/ Encumbrances	20-21 Year to Date Actual	Requisitions & Encumbrances	
Salaries and Benefits					
51002 Retirement Board Members	\$ 1,200		\$ 600	\$ 600	\$ 600
52010 FICA - Retirement Board Members	92		92	92	0
52032 Retirement paid by General Fund	4,600	1,531	2,296	3,827	773
Total Salaries and Benefits	\$ 5,892	\$ 1,531	\$ 2,988	\$ 4,518	\$ 1,374
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 771,638	\$ 228,312	\$ 999,950	\$ (244,950)
54023 Electricity (OG&E)	400,000	406,399	148,601	555,000	(155,000)
54024 Sewer and Water(City of OKC)	200,000	649,222	58,778	708,000	(508,000)
54022 Natural Gas(ONG)	19,000	19,030	970	20,000	(1,000)
Utilities Subtotal	\$ 1,374,000	\$ 1,846,290	\$ 436,660	\$ 2,282,950	\$ (908,950)
Lease-Purchase Debt					
54455 Bond Administrative Fees	1,000	400	400	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ 400	\$ 400	\$ 800	\$ 200
Memberships					
54017 NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500		9,500	9,500	-
54017 ACOG & COMEA annual membership dues	7,000		6,962	6,962	38
54017 CODA annual membership dues	2,400		2,400	2,400	-
Memberships Subtotal	\$ 33,273	\$ -	\$ 33,235	\$ 33,235	\$ 38
Other Operating Expenditures					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 359,719	\$ 359,718	\$ 719,437	\$ -
54451 Outside legal services	550,000	408,720	160,714	569,434	(19,434)
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	8,582	14,052	22,635	13,365
54102 PBA Leases-County Departments	958,934	457,794	479,467	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	179,220	179,220	358,440	-
54109/540 Postage Machine and Postage	8,500	8,528	472	9,000	(500)
54455 Investrust Management Fees	425,000	279,076	145,924	425,000	-
54455 OSU Extension Contract	549,512	412,134	137,378	549,512	-
54455 Professional Services-Bank Fees	-		3,213	3,213	(3,213)
54455 Criminal Justice Authority	32,384,710	2,764,968	15,794,904	18,559,872	13,824,838
54455 Criminal Justice Advisory Committee	75,000	116,250	33,750	150,000	(75,000)
54455 MGT of America-Consulting	8,500		-	-	8,500
54455 ODOT Rodent Damage Control Program	2,400		2,400	2,400	-
54455 Tuition Reimbursement	40,000		-	-	40,000
54455 BOCC Employee of the Month	3,000		600	600	2,400
54456 Downtown Business Improvement District Assessm	10,000		14,198	14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	17,640	2,360	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	280	117,227	117,506	(63,156)
Other Operating Subtotal	\$ 36,901,821	\$ 5,013,600	\$ 18,245,077	\$ 23,258,677	\$ 13,643,144
Total Maintenance and Operations - 54000	\$ 38,310,094	\$ 6,860,290	\$ 18,715,372	\$ 25,575,662	\$ 12,734,432
Capital Outlay					
55390 Copier Lease	1,428	1,190		1,190	238
Total Capital Outlay - 55000	\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238
Grand Total - General Government	\$ 38,317,414	\$ 6,863,011	\$ 18,718,360	\$ 25,581,371	\$ 12,736,043

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
December 31, 2020**

	<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	\$ 1,417,164	\$ 1,417,164		\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 3,000,000	\$ 2,800,000	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	1,899,313	2,169,526	4,068,839	117,842
Employer Premiums	14,735,496	7,617,583	7,496,048	15,113,631	378,135
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	764,637	764,637	1,529,273	29,273
Refunds/Rebates/Interest	265,004	714,551	32,621	747,172	482,168
Total Resources	\$ 27,668,661	\$ 15,413,248	\$ 12,465,574	\$ 28,676,080	\$ 1,007,419
Expenses					
Medical Claims	\$ 14,786,825	\$ 7,733,414	\$ 7,733,414	\$ 15,466,829	\$ 680,004
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	3,404,579	3,404,579	6,809,157	531,577
Dental Claims	1,435,210	691,064	691,064	1,382,128	(53,082)
Vision Claims	158,371	88,755	88,755	177,510	19,139
County Pharmacy	305,000	103,787	145,302	249,089	(55,911)
Employee Assistance Program	20,028	8,686	12,161	20,847	819
Medicare Supplement - Phys. Mutual	993,168	416,955	583,737	1,000,692	7,524
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 12,447,240</u>	<u>\$ 12,659,012</u>	<u>\$ 25,106,252</u>	<u>\$ 1,130,070</u>
Administration Fees & Other	823,812	430,799	398,524	829,323	5,511
Life/AD&D Premiums	346,284	177,942	177,942	355,884	9,600
Stop Loss Premiums	1,114,521	556,618	556,618	1,113,236	(1,285)
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 1,165,359</u>	<u>\$ 1,133,084</u>	<u>\$ 2,298,444</u>	<u>\$ 13,827</u>
Total Expenses	\$ 26,260,799	\$ 13,612,600	\$ 13,792,096	\$ 27,404,696	\$ 1,143,897
Ending Cash Balance	\$ 1,407,863	\$ 1,800,648	\$ (1,326,521)	\$ 1,271,385	\$ (136,477)

Cash Balance-One Year Ago

\$ 2,592,067

Notes:

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

2. Premiums:

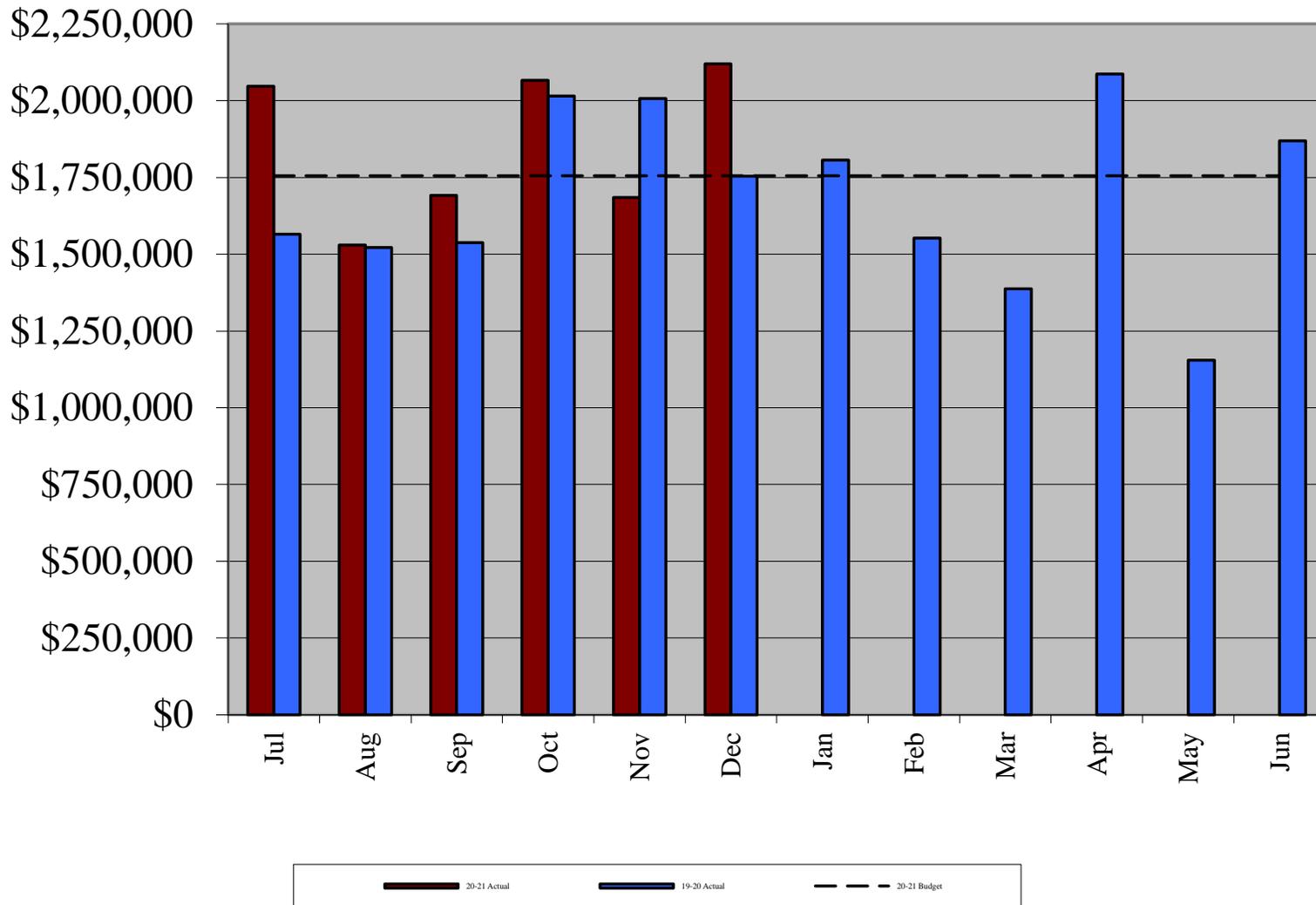
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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 20-21	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,232,235	\$ 1,299,430	\$1,288,902	\$ 1,585,407 (October)
Prescription Drug Claims	\$523,132	820,117	\$567,430	\$ 667,501 (December)
Total	\$1,755,367	\$2,119,547	\$1,856,332	
Prior Year 19-20 Comparison				
	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month
Medical Claims	\$1,154,652	\$1,362,687	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$391,243	\$503,011	\$702,330 (April)
Total	\$1,659,784	\$1,753,930	\$1,687,853	

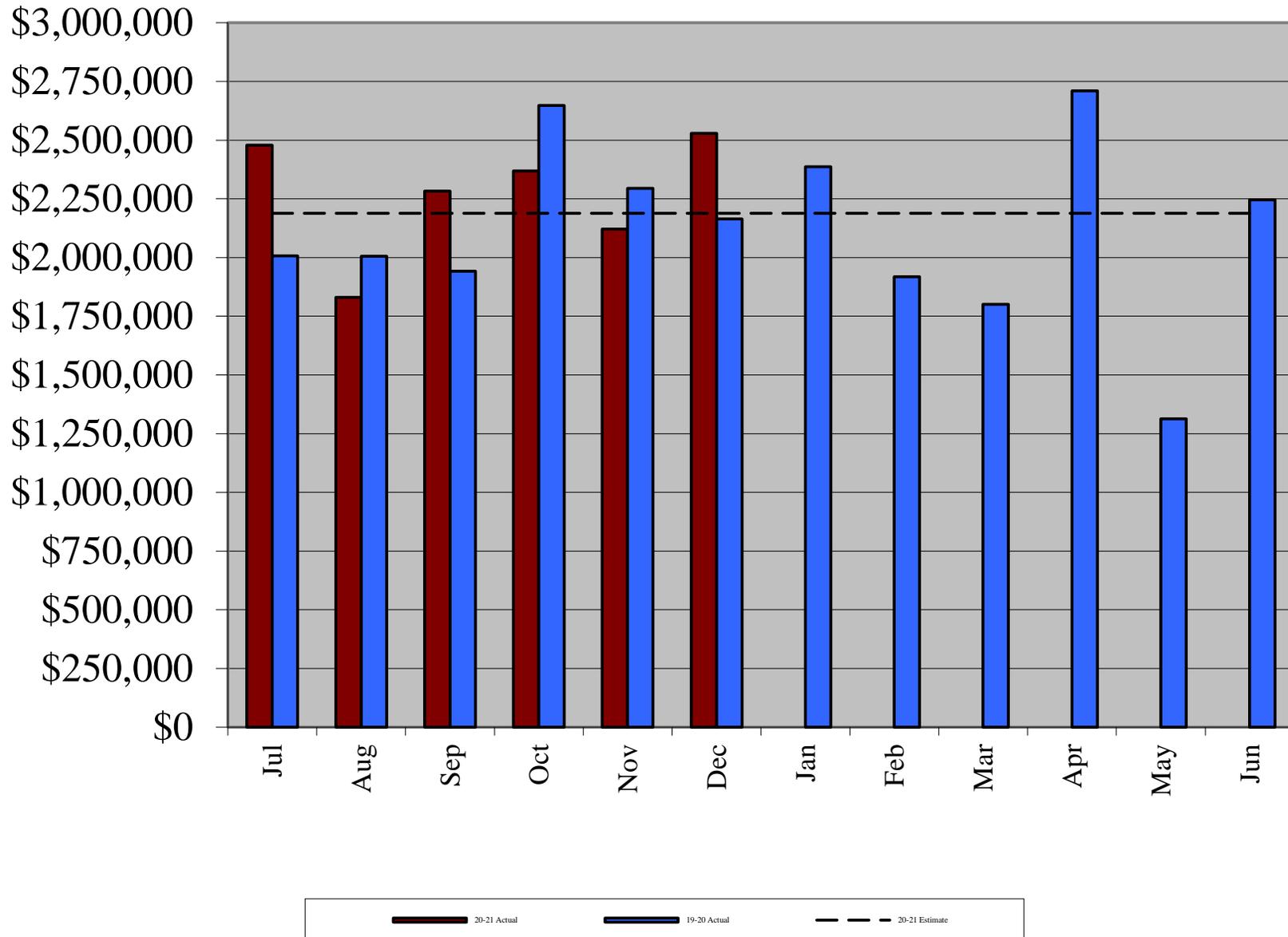
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2020-21
December 31, 2020

	Annual		Inc (Dec)	%	December		Inc (Dec)	%
	FY 20-21 Estimates	FY 19-20 Actuals			FY 20-21 YTD Actuals	FY 19-20 YTD Actuals		
Resources								
Beginning Cash Balance	\$ 1,417,164	\$ 1,792,494	\$ (375,330)	-20.9%	\$ 1,417,164	\$ 1,308,158	\$ 109,006	8.3%
Transfers In	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%	\$ 3,000,000	\$ 3,400,000	\$ (400,000)	-11.8%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	7,617,583	7,902,563	(284,980)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	1,899,313	2,079,057	(179,744)	-8.6%
Stop Loss Reimb	-	-	-	#DIV/0!	-	121,257	(121,257)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	764,637	733,143	31,494	4%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	714,551	109,066	605,485	555.2%
Interest Income	-	-	-		-	3	(3)	
Total Resources	\$ 27,668,662	\$ 27,257,486	\$ 411,176	1.5%	\$ 15,413,248	\$ 15,653,247	\$ (239,999)	-1.5%
Expenses								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 7,733,414	\$ 7,515,466	\$ 217,948	2.9%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	3,404,579	2,883,262	521,317	18.1%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	691,064	699,732	(8,668)	-1.2%
Vision Claims	158,371	183,854	(25,483)	-13.9%	88,755	83,175	5,580	6.7%
County Pharmacy	305,000	305,000	-	0.0%	103,787	123,205	(19,418)	-15.8%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	8,686	9,933	(1,247)	-12.6%
Medicare Supplement	993,168	935,484	57,684	6.2%	416,955	558,239	(141,284)	-25.3%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 22,851,255	\$ 1,124,927	4.9%	\$ 12,447,240	\$ 11,873,011	\$ 574,228	4.8%
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	430,799	480,183	(49,384)	-10.3%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	177,942	170,525	7,417	4.3%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	556,618	537,459	19,159	3.6%
Total Admin/Premiums	\$ 2,284,617	\$ 2,424,226	\$ (139,608)	-5.8%	\$ 1,165,359	\$ 1,188,168	\$ (22,808)	-1.9%
Total Expenses	\$ 26,260,799	\$ 25,275,480	\$ 985,319	3.9%	\$ 13,612,600	\$ 13,061,180	\$ 551,421	4.2%
Ending Cash Balance	\$ 1,407,863	\$ 1,982,006	\$ (574,143)	-29%	\$ 1,800,648	\$ 2,592,067	\$ (791,420)	-30.5%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
December 31, 2020**

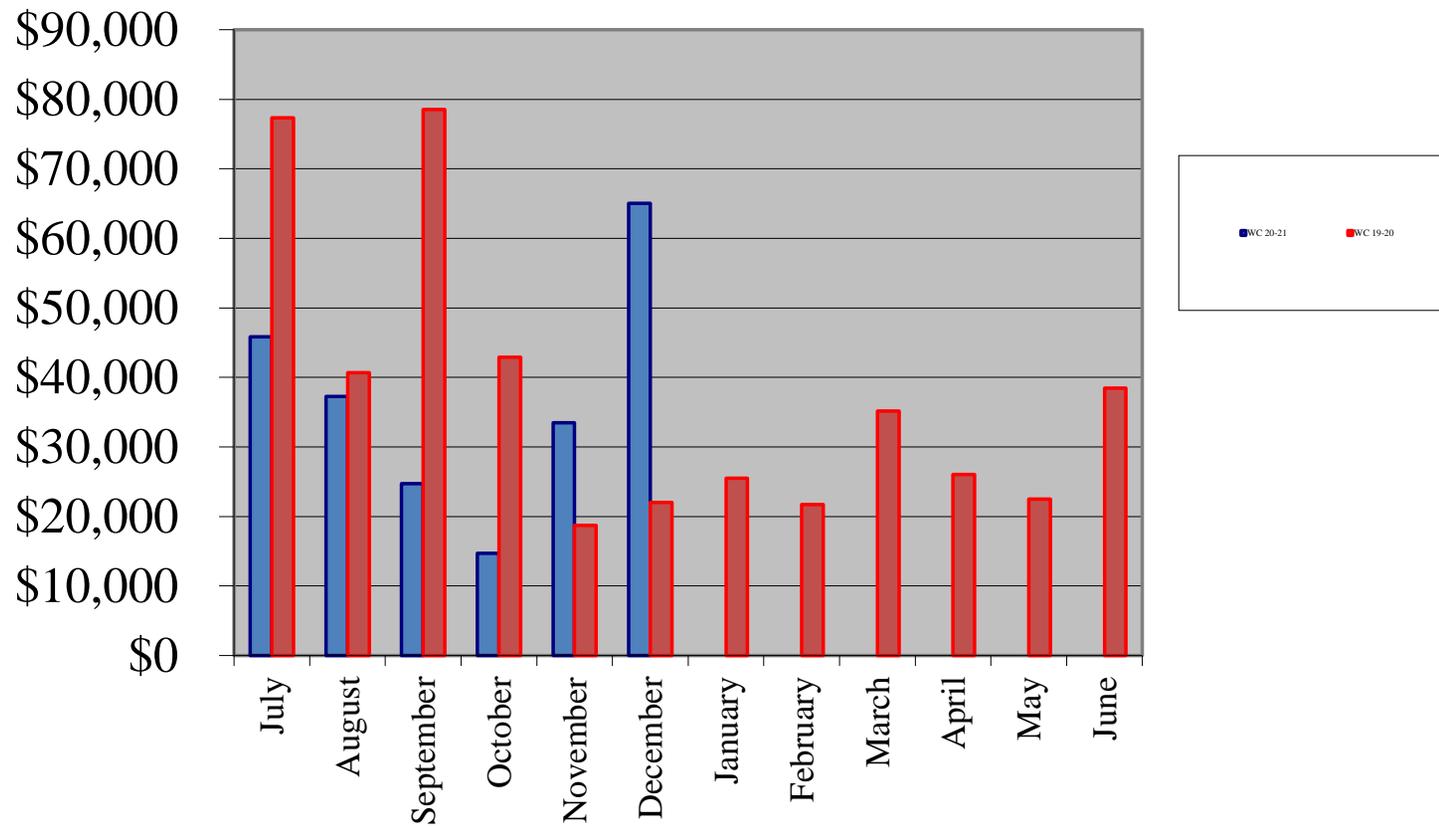
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,219	(2,715)
Transfers/Supplements	810,000	300,000	(510,000)
Total Sources	\$ 1,000,706	\$ 570,599	\$ (430,107)
Expenditures:			
Claims	\$ 552,703	\$ 221,045	(331,658)
Stop loss/Admin Fees	246,876	197,446	(49,430)
Total Expenditures	\$ 799,579	\$ 418,491	\$ (381,088)
Ending Cash Balance	\$ 201,129	\$ 152,108	\$ (49,019)
Cash Balance-One Year Ago		\$ 423,578	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 99,687	\$ 92,731	\$ (6,956)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	60,000	60,000	-
Reimbursement		-	-
Total Sources	\$ 159,687	\$ 152,731	\$ (6,956)
Expenditures:			
Tort Claims	\$ 23,789	\$ 11,530	\$ (12,259)
Supportive Services	33,045	45,693	12,648
Total Expenditures	\$ 56,834	\$ 57,223	\$ 389
Ending Cash Balance	\$ 102,853	\$ 95,508	\$ (7,345)
Cash Balance-One Year Ago		\$ 143,116	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2020-2021

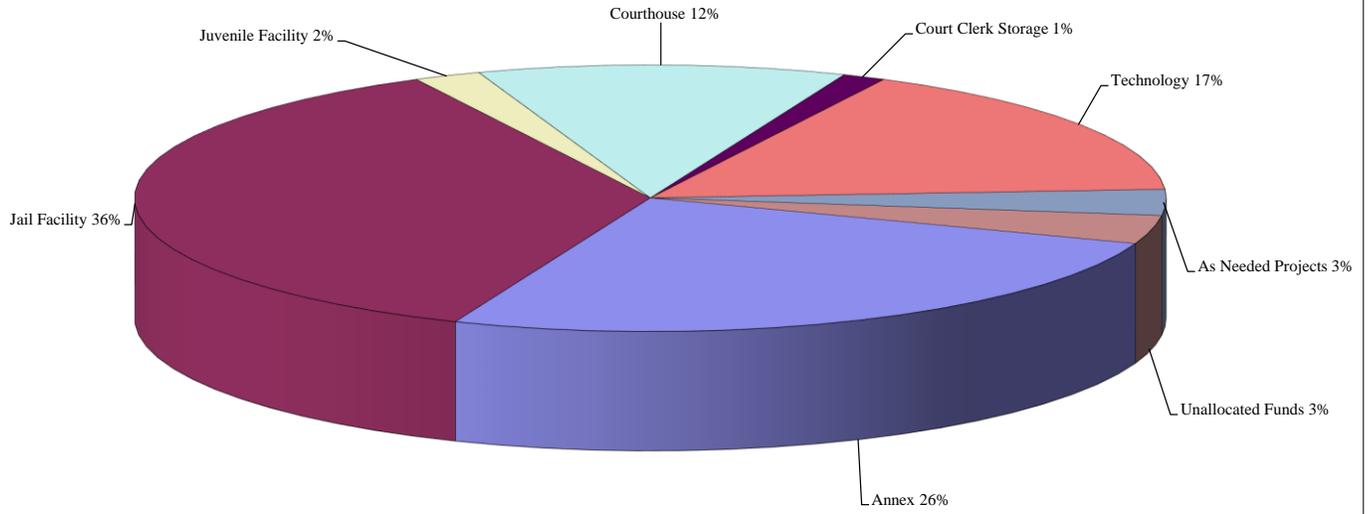
Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status	Project #	
Facilities									
Annex									
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017	
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending	C0021	
Annex & Courthouse Snack Areas	3/15/2018	85,000	13,019	7,365	48,098	23,882	Pending	C0025	
Annex Roof Drain Repair	9/20/2018	27,700			27,700	-	Complete	C0033	
Annex Temporary 6th Floor Relocation	9/26/2018	940,000	85,765	128,361	831,336	22,899	Pending	C0034	
Resurface terrazzo floors	6/20/2019	60,000		\$ 60,000	60,000	-	Complete	C0053	
Annex carpet	6/20/2019	50,000	49,541	11,629	11,629	(11,170)	Pending	C0046	
Courtyards landscaping/sidewalk replace	6/20/2019	100,000	7,488	53,624	55,944	36,568	Pending	C0056	
5th Floor DA Civil HVAC	6/20/2019	200,000				200,000	Pending		
Annex carpet	9/17/2020	50,000			-	50,000	Pending		
Sixth floor restoration	9/17/2020	450,000			-	450,000	Pending		
Courthouse									
Jail Elevator Cables	12/6/2019	22,099		22,099	22,099	-	Complete	C0048	
Jail Facility									
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	902,763			902,763	-	Complete	C0014	
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	58,839		259,081	32,080	Pending	C0024	
Jail Hydronic Pipe Repair	7/2/2018	2,066,091			2,066,091	-	Complete	C0031	
Jail Wall Repair	4/10/2019	158,650			158,650	-	Complete	C0035	
Jail Ventilation Repair	11/21/2019	35,000	18,155		11,880	4,965	Pending	C0050	
Jail Fire Pump Replacement	11/21/2019	41,336	-	41,336	41,336	-	Complete	C0043	
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending		
Jail-Steam Pipe repair	2/20/2020	34,200		27,500	27,500	6,700	Pending	C0058	
Jail Elevators	4/27/2020	374,988	374,988			-	Pending	C0055	
Juvenile									
Brick tuck and window seal	6/20/2019	84,720		84,720	84,720	-	Pending	C0042	
Cell doors	6/20/2019	65,231	26,010	39,513	39,513	(292)	Pending	C0041	
Juvenile Referee Courtroom	12/19/2019	6,329	719		300	5,725	(115)	Pending	C0045
Cameras in stairwells	2/20/2020	14,406		14,406	14,406	-	Pending	C0052	
Sally port garage door repair	2/20/2020	3,945		1,903	1,903	2,042	Pending	C0054	
Controls for AHU System	10/1/2020	25,900	40,900			(15,000)	Pending	C0060	
Kitchen plumbing replacement	10/1/2020	4,532	4,532			-	Pending	C0061	
Fire safe ball valves	10/1/2020	3,000		1,694	1,694	1,306	Pending	C0062	
Architecture plans for lobby	10/1/2020	20,000				20,000	Pending		
Joint sealant repairs	10/1/2020	4,766	4,766			-	Pending		
Courthouse									
Carpet	6/20/2019	50,000	20,871	5,713	30,238	(1,109)	Pending	C0047	
OG&E Vault	11/21/2019	45,000		3,500	3,500	41,500	Pending	C0044	
Damaged Elevator "A" Doors	4/16/2020	8,000				8,000	Pending		
Courthouse Elevators Concrete Ledge Cove	4/27/2020	130,000		130,000	130,000	-	Complete	C0051	
Courthouse Carpet	9/17/2020	50,000				50,000	Pending		
Elevator upgrade	9/17/2020	1,000,000				1,000,000	Pending		
Insurance deductible and depreciation									
Insurance deductible and depreciation	9/17/2020	150,000				150,000	Pending		
DA & PD Case Management System	7/1/2019	627,118			627,118	-	Complete	C0039	
Technology									
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending	C0006	
Capital Projects-As Needed									
Capital Projects-As Needed	6/20/2019	48,387				48,387	Pending		
Capital Projects-As Needed	9/17/2020	300,000				300,000	Pending		
Unallocated Funds:									
Unallocated Funds		383,069				383,069			
Total Ongoing Budgeted Capital Projects		\$ 11,103,547	\$ 719,259	\$ 643,596	\$ 7,049,199	\$ 3,335,089			

158.98

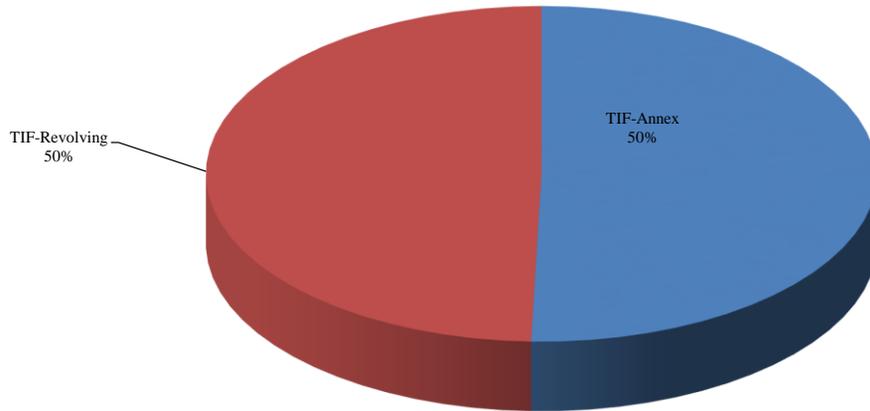
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,607,434	\$ 1,978,296	\$ 200,446	\$ 3,140,799	488,338	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 236,061	\$ 480,317	\$ 3,203,333	1,182,383	Ongoing
Total Capital Projects		\$ 21,332,758	\$ 2,933,617	\$ 1,324,359	\$ 13,393,331	\$ 5,005,810	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

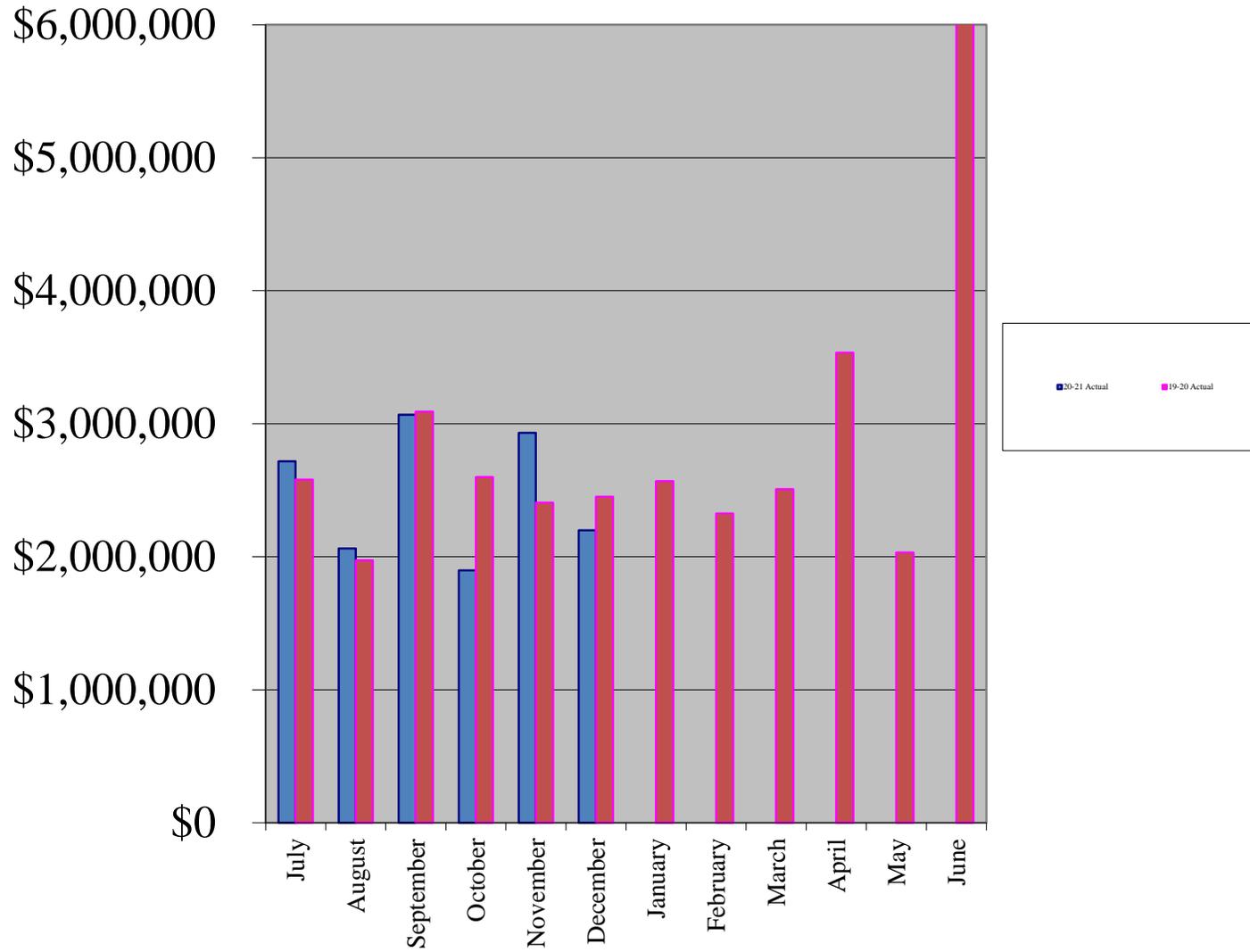


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	December 2020 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	20/21 Funds Available	20/21 % Expended
1110	Highway Cash-Dist #1	\$7,256,868	\$255,885	\$2,767,751	\$4,489,118	\$3,409,069.20	\$3,847,799	38.1%
1110	Highway Cash-Dist #2	9,950,880	655,314	2,645,573	7,305,306	4,110,319.92	5,840,560	26.6%
1110	Highway Cash-Dist #3	4,714,219	308,161	2,969,980	1,744,239	3,327,573.58	1,386,645	63.0%
1111	CBRI Fund	2,765,404	42,434	399,313	2,366,091	1,681,536.34	1,083,868	14.4%
1130	Resale Property	5,390,318	377,713	1,841,649	3,548,668	2,587,635.70	2,802,682	34.2%
1140	Treasurer Mortgage Fee	270,889	9,298	65,433	205,456	76,317.70	194,571	24.2%
1150	County Clerk Lien Fee	345,433	23,222	111,485	233,948	129,072.87	216,360	32.3%
1151	UCC Central Filing Fund	902,746	35,558	289,150	613,596	386,516.08	516,230	32.0%
1152	Records Mgmt & Preservation	2,126,069	100,140	785,679	1,340,390	1,572,254.44	553,815	37.0%
1160	Sheriff Service Fee	2,122,015	265,502	1,528,924	593,091	1,898,013.10	224,002	72.1%
1161	Sheriff Special Revenue	2,791,565	64,577	594,147	2,197,418	1,147,847.40	1,643,718	21.3%
1162	Sheriff's Grant Fund	803,087	4,546	343,978	459,109	444,277.18	358,809	42.8%
1201	Assessor Revolving Fee	108,602	0	29,120	79,482	31,772.00	76,830	26.8%
1231	Juvenile Probation Fee	103,461	3,500	14,580	88,881	81,767.50	21,694	14.1%
1233	Juvenile Grant Fund	240,723	18,816	115,519	125,204	130,746.98	109,976	48.0%
1240	Planning Commission Fee	316,629	18,498	154,822	161,807	181,903.52	134,725	48.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	664,539	0	3,767	660,773	69,910.38	594,629	0.6%
1260	Community Service Fee	222,179	7,346	50,737	171,442	147,860.39	74,318	22.8%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	518,286	6,894	184,333	333,953	236,426.55	281,859	35.6%
1282	Mental Health Court Fund	276,811	837	27,660	249,151	54,858.97	221,952	10.0%
1290	Shine Program	1,052	0	0	1,052	0.00	1,052	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
Total		\$42,186,795	\$2,198,241	\$14,923,600	\$27,263,195	\$21,705,680	\$20,481,115	35.4%

Year elapsed = 50%

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2020-2021 Status Report
For the Period Ending December 31, 2020**

**20-21
YTD Actual**

Beginning Cash Balance **\$6,188,676**

Revenue:

Property Tax-Current & Prior	\$ 5,769,583
Exempt Manufacturing Tax	27,192
Miscellaneous Property Tax	613,335
Interest Income	608
Total Revenue	\$ 6,410,719

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,230,000)
Interest	(337,700)
Total Paid YTD	\$ (4,567,700)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(50,000)
Total Paid YTD	\$ (1,300,000)

Total Bonds Combined

Principal	\$ (5,480,000)
Interest	(387,700)
Total Bond Payments YTD	\$ (5,867,700)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (43,790,000)	\$ 16,880,000
20,773,436	(19,294,436)	1,479,000
\$ 81,443,436	\$ (63,084,436)	\$ 18,359,000
\$ 10,000,000	\$ (5,000,000)	\$ 5,000,000
1,100,000	(900,000)	200,000
\$ 11,100,000	\$ (5,900,000)	\$ 5,200,000
\$ 70,670,000	\$ (48,790,000)	\$ 21,880,000
21,873,436	(20,194,436)	1,679,000
\$ 92,543,436	\$ (68,984,436)	\$ 23,559,000

Judgments

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

Principal Balance at 6-30-20	Payments YTD	Principal Balance
\$ 2,574,063	\$ -	\$ 2,574,063
\$ 2,574,063	\$ -	\$ 2,574,063

Total Expenditures **\$ (5,867,700)**

Transfer In \$ -

Ending Cash Balance **\$ 6,731,695**

Debt Service Fund Expenditures 10 Year History

