

Oklahoma County
Monthly Financial Report
For Period Ending February 28, 2021

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	27,437	31,275	474,966	27,437	6.1%
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	557,835	700,000	952,771	557,835	141.2%
930 Highway - District 3	418,140	418,140	752,452	700,000	1,170,592	752,452	180.0%
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	(2,920,397)	(1,566,487)	3,384,778	(4,628,040)	-57.8%
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**

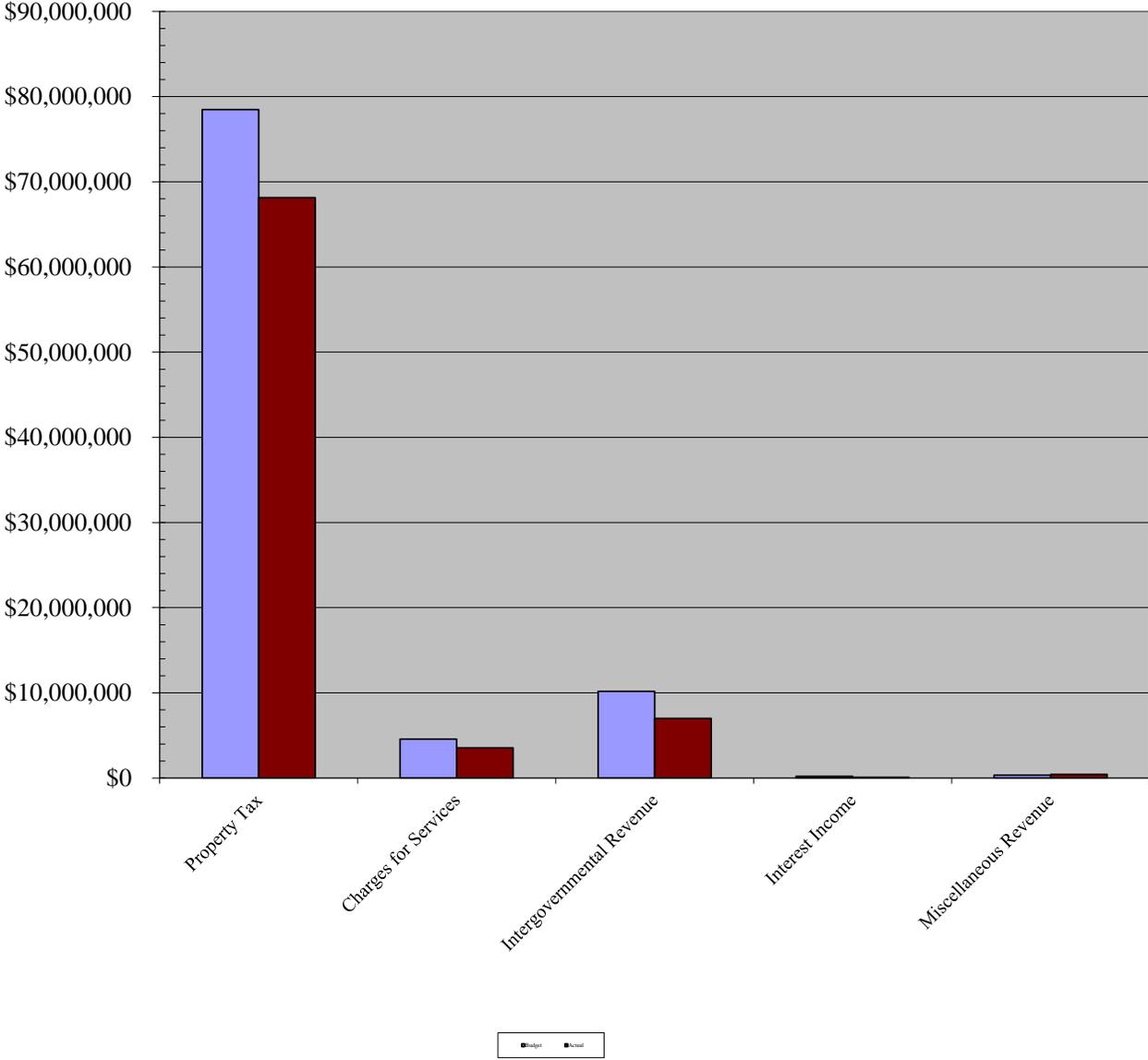
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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
120 Commissioners	Fund the salaries and benefit increases	\$ (31,275.00)	2021-6102	1/21/2021
920 District 2	Clean up ice storm debris-will be reimbursed by FEMA	\$ (700,000.00)	2021-6114	1/21/2021
920 District 3	Clean up ice storm debris-will be reimbursed by FEMA	\$ (700,000.00)	2021-6114	1/21/2021
Total General Fund Reserve		\$ 3,384,778.44		

**General Fund
FY 2020-2021
Budget Analysis
For the Period Ending February 28, 2021**

	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	\$ 68,127,777	\$ (10,342,560)	86.8%	87.2%
Charges for Services	4,577,201	3,530,728	(1,046,473)	77.1%	78.8%
Intergovernmental Revenue	10,171,566	7,001,503	(3,170,063)	68.8%	71.3%
Interest Income	200,000	77,548	(122,452)	38.8%	54.6%
Miscellaneous Revenue	330,587	420,938	90,351	127.3%	104.7%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 79,158,494</u>	<u>\$ (14,591,198)</u>	84.4%	84.7%
Temporary Cash Transfer In	\$ -	\$ 19,500,000	\$ 19,500,000		
Temporary Cash Transfer Out	-	(19,500,000)	(19,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(8,698,466)	771,534		
20-21 Expenditures	\$ 103,258,019	\$ 61,303,194	\$ (41,954,825)	59.4%	52.5%
Prior Budget Year Expenditures	6,193,289	4,655,229	(1,538,060)	75.2%	84.0%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 65,958,423</u>	<u>\$ (43,492,885)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 29,673,221</u></u>	<u><u>\$ 29,673,221</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 February 28, 2021**



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

	For the Month Ending February 28, 2021			
	20-21 February Actual	19-20 February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 35,734,933	\$ 39,351,981	\$ (3,617,048)	-9.2%
Revenue:				
Property Tax	\$ 1,292,403	\$ 1,621,288	\$ (328,885)	-20.3%
Charges for Services	452,163	449,743	2,420	0.5%
Intergovernmental Revenue	316,961	524,513	(207,552)	-39.6%
Interest Income	3,898	181,285	(177,387)	-97.8%
Miscellaneous Revenue	21,400	8,343	13,057	156.5%
Total Revenue	<u>\$ 2,086,825</u>	<u>\$ 2,785,172</u>	<u>\$ (698,347)</u>	<u>-25.1%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
20-21 Expenditures	\$ 8,129,327	\$ 6,888,734	\$ 1,240,593	18.0%
Prior Budget Year Expenditures	19,211	105,461	(86,250)	
Total Expenditures	<u>\$ 8,148,537</u>	<u>\$ 6,994,195</u>	<u>\$ 1,154,342</u>	<u>16.5%</u>
Ending Cash Balance	<u><u>\$ 29,673,221</u></u>	<u><u>\$ 35,142,958</u></u>	<u><u>\$ (5,469,737)</u></u>	<u><u>-15.6%</u></u>

	For the Year to Date Period Ending February 28 , 2021			
	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%
	\$ 68,127,777	\$ 65,612,526	\$ 2,515,251	3.8%
	3,530,728	3,567,493	(36,765)	-1.0%
	7,001,503	7,422,520	(421,017)	-5.7%
	77,548	546,378	(468,830)	-85.8%
	420,938	337,279	83,659	24.8%
	<u>\$ 79,158,494</u>	<u>\$ 77,486,197</u>	<u>\$ 1,672,298</u>	<u>2.2%</u>
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	(19,500,000)	(11,250,000)	(8,250,000)	
	-	-	-	
	(8,698,466)	(5,993,466)	(2,705,000)	45.1%
	\$ 61,303,194	\$ 53,307,705	\$ 7,995,489	15.0%
	4,655,229	5,165,276	(510,047)	-9.9%
	<u>\$ 65,958,423</u>	<u>\$ 58,472,981</u>	<u>\$ 7,485,442</u>	<u>12.8%</u>
	<u><u>\$ 29,673,221</u></u>	<u><u>\$ 35,142,958</u></u>	<u><u>\$ (5,469,737)</u></u>	<u><u>-15.6%</u></u>

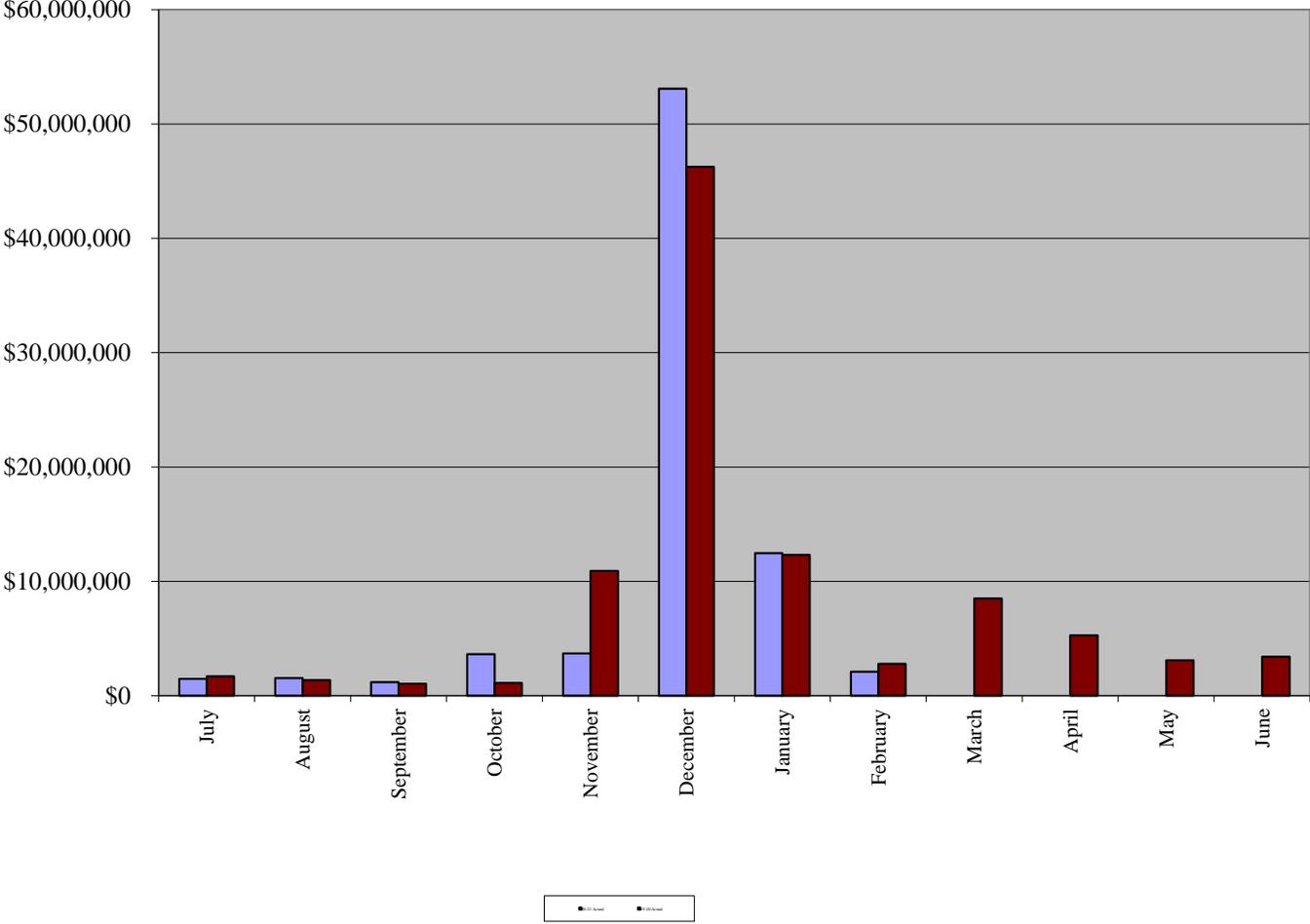
Note 1.)

Operating Transfers

	20-21 February Actual	19-20 February Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ (1,228,466)	\$ (1,228,466)	\$ -
	(5,800,000)	(3,400,000)	(2,400,000)
	(810,000)	(555,000)	(255,000)
	(60,000)	(10,000)	(50,000)
	(800,000)	(800,000)	-
	<u>\$ (8,698,466)</u>	<u>\$ (5,993,466)</u>	<u>\$ (2,705,000)</u>

**General Fund Actual Revenue
February 28, 2021**

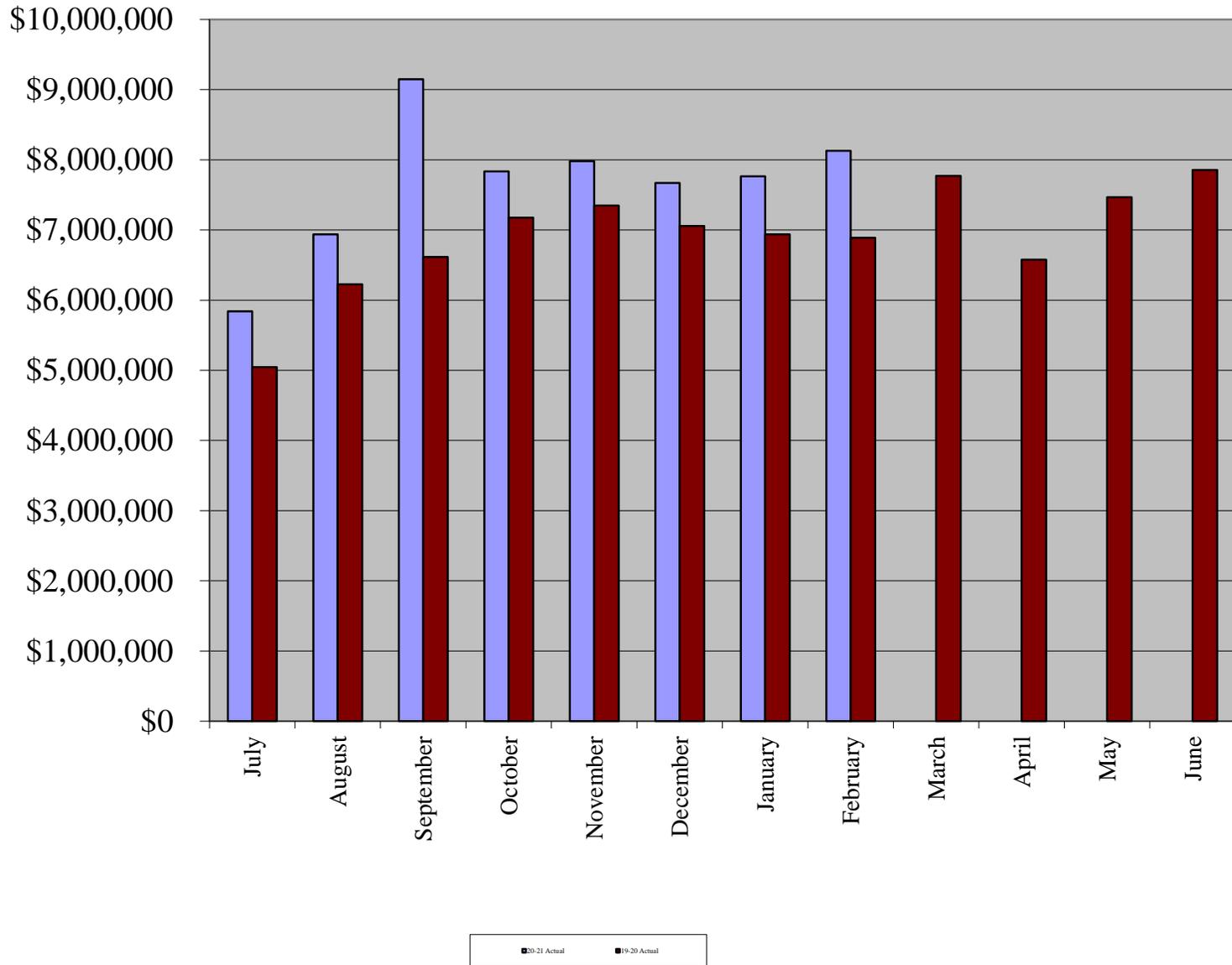


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	February 2021 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	\$ 3,196,898	\$ 24,989,347	\$ 13,278,067	\$ 28,353,211	\$ 9,914,203	65.3%	51.1%
120	County Commissioners	447,529	27,437	474,966	42,162	293,588	181,378	293,588	181,378	61.8%	64.3%
130	Assessor	3,008,635	203,893	3,212,528	267,813	1,932,421	1,280,107	2,029,289	1,183,239	60.2%	59.5%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	366,513	2,989,524	2,533,096	3,393,197	2,129,423	54.1%	55.7%
150	Treasurer	880,937	72,609	953,546	61,501	510,554	442,992	569,262	384,284	53.5%	57.3%
160	Court Clerk	8,600,628	706,523	9,307,151	781,927	5,834,112	3,473,039	5,886,419	3,420,732	62.7%	63.4%
170	County Clerk	2,491,229	120,022	2,611,251	250,322	1,643,768	967,483	1,679,322	931,929	62.9%	64.8%
180	Excise & Equalization Bds	42,576	-	42,576	923	5,301	37,275	6,259	36,317	12.5%	10.3%
190	County Audit	726,992	31,506	758,498	126,453	240,822	517,676	539,775	218,723	31.7%	32.0%
200	District Attorney-State	150,000	-	150,000	7,597	52,856	97,144	76,226	73,774	35.2%	30.3%
210	District Attorney-County	72,398	(500)	71,898	1,444	33,853	38,045	57,252	14,646	47.1%	47.4%
230	Public Defender	59,720	2,000	61,720	360	33,716	28,004	52,022	9,698	54.6%	51.1%
240	Purchasing	435,937	19,346	455,283	36,426	269,781	185,502	279,716	175,567	59.3%	61.7%
250	Election Board	1,690,169	131,088	1,821,257	136,772	1,356,984	464,273	1,386,061	435,196	74.5%	56.1%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	60,620	465,077	282,832	474,640	273,269	62.2%	59.7%
265	Employee Benefits Dept	355,328	7,863	363,191	28,070	219,510	143,681	223,352	139,839	60.4%	62.4%
270	MIS	4,226,993	147,573	4,374,566	245,502	2,560,317	1,814,249	3,255,289	1,119,277	58.5%	57.0%
280	Facilities Management	1,677,845	174,114	1,851,959	142,815	968,101	883,858	1,104,456	747,503	52.3%	51.4%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	19,657	108,884	186,966	191,433	104,417	36.8%	50.9%
300	Planning Commission	187,140	117,149	304,289	25,255	196,957	107,332	197,982	106,307		
301	Court Services	982,098	(41,602)	940,496	74,113	607,907	332,589	607,907	332,589	64.6%	61.4%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	57.1%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	943,081	7,756,342	3,963,901	7,756,342	3,963,901	66.2%	62.5%
525	Juvenile Detention	5,300,019	531,919	5,831,939	456,721	3,436,331	2,395,607	3,608,675	2,223,264	58.9%	62.2%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	193,961	1,346,656	967,701	1,385,730	928,626	58.2%	53.1%
550	Emergency Management	563,140	65,921	629,061	34,107	281,004	348,057	447,486	181,575	44.7%	58.9%
610	Social Services	2,291,649	120,707	2,412,356	139,725	1,019,132	1,393,224	1,406,430	1,005,926	42.2%	49.9%
710	Free Fair	62,245	-	62,245	-	23,109	39,136	32,814	29,431	37.1%	59.5%
910	District 1	568,613	(17,790)	550,823	36,788	309,730	241,093	409,483	141,340	56.2%	51.7%
920	District 2	394,936	557,835	952,771	30,207	92,456	860,315	102,145	850,626	9.7%	38.0%
930	District 3	418,140	752,452	1,170,592	279,085	434,098	736,494	794,561	376,031	37.1%	49.4%
940	County Engineer	605,928	(40,439)	565,489	42,509	317,048	248,441	328,419	237,070	56.1%	58.9%
950	Economic Development	200,000	-	200,000	100,000	100,000	100,000	200,000	0	50.0%	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	(2,970,397)	3,384,778	-	-	3,384,778	-	3,384,778		
Total		\$ 99,395,337	\$ 2,291,652	\$ 103,258,019	\$ 8,129,327	\$ 61,303,194	\$ 41,954,825	\$ 68,002,649	\$ 35,255,370	59.4%	52.5%

Year elapsed = 66.7%

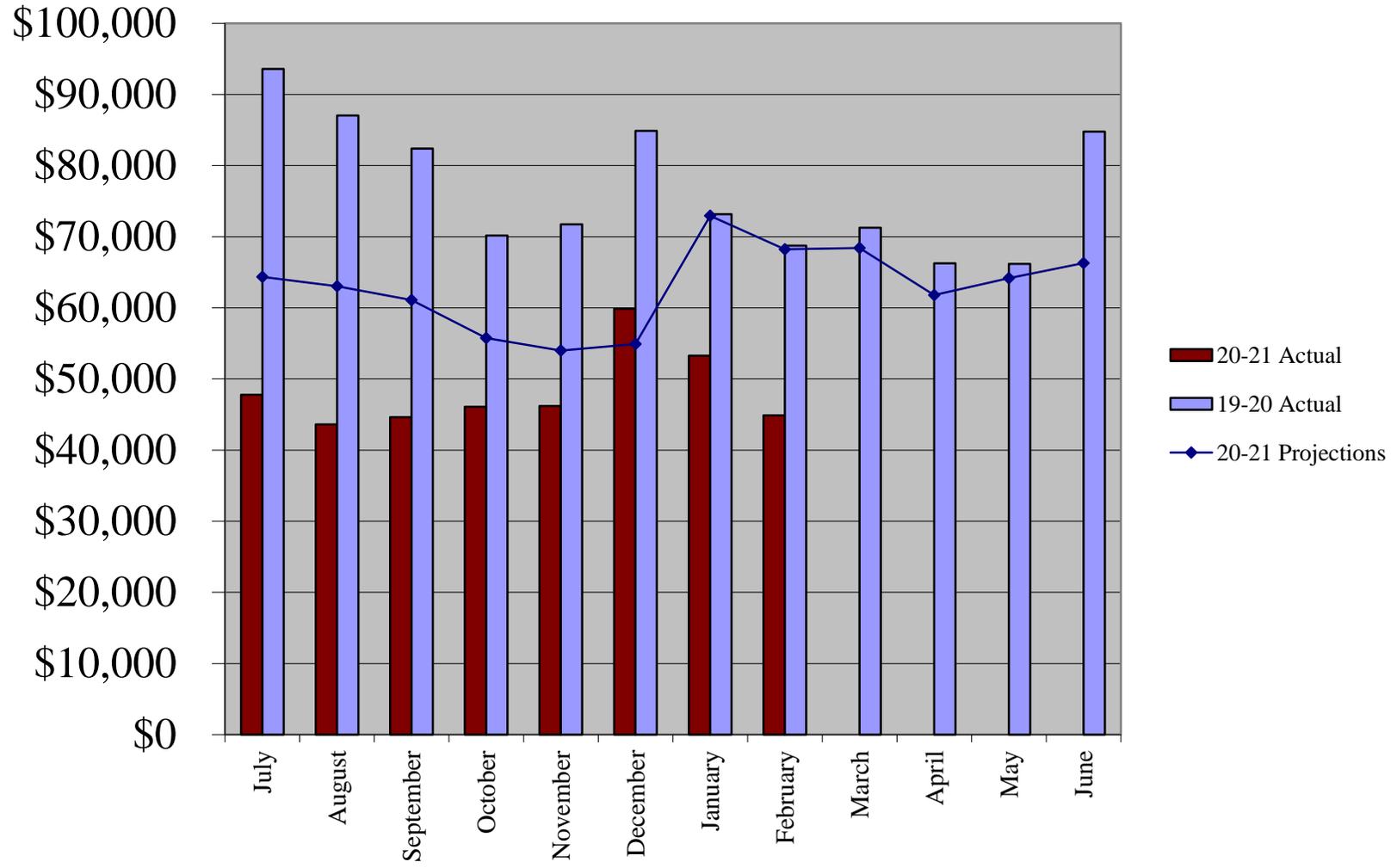
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2020-2021
February 28, 2021**

<u>Account Description</u>	Outstanding		20-21		YTD Expenditures +		Funds Available
<u>Salaries and Benefits</u>							
51002 Retirement Board Members	\$ 1,200		\$ 800	\$ 800	\$ 400		
52010 FICA - Retirement Board Members	92		107	107	(15)		
52032 Retirement paid by General Fund	4,600	765	3,061	3,827	773		
Total Salaries and Benefits	\$ 5,892	\$ 765	\$ 3,968	\$ 4,734	\$ 1,158		
<u>Utilities</u>							
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 658,520	\$ 341,430	\$ 999,950	\$ (244,950)		
54023 Electricity (OG&E)	400,000	363,504	191,496	555,000	(155,000)		
54024 Sewer and Water(City of OKC)	200,000	641,500	66,500	708,000	(508,000)		
54022 Natural Gas(ONG)	19,000	17,892	2,108	20,000	(1,000)		
Utilities Subtotal	\$ 1,374,000	\$ 1,681,417	\$ 601,533	\$ 2,282,950	\$ (908,950)		
<u>Lease-Purchase Debt</u>							
54455 Bond Administrative Fees	1,000		800	800	200		
Lease-Purchase Debt Subtotal	\$ 1,000	\$ -	\$ 800	\$ 800	\$ 200		
<u>Memberships</u>							
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		
<u>Other Operating Expenditures</u>							
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 239,812	\$ 479,625	\$ 719,437	\$ -		
54451 Outside legal services	550,000	399,576	169,858	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	17,209	25,791	10,209		
54102 PBA Leases-County Departments	958,934	297,971	639,289	937,261	21,673		
54103 Storage Court Clerk Building Lease	358,440	119,480	238,960	358,440	-		
54109/540 Postage Machine and Postage	8,500	528	8,472	9,000	(500)		
54455 Investrust Management Fees	425,000	202,910	222,090	425,000	-		
54455 OSU Extension Contract	549,512	274,756	274,756	549,512	-		
54455 Professional Services-Bank Fees	-		3,213	3,213	(3,213)		
54455 Criminal Justice Authority	32,384,710		21,324,840	21,324,840	11,059,870		
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	16,447	3,553	20,000	-		
54045 Metro Parking Garage-Judges parking	1,380	460	920	1,380	-		
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	3,719	117,287	121,006	(66,656)		
Other Operating Subtotal	\$ 36,901,821	\$ 1,680,492	\$ 24,349,810	\$ 26,030,302	\$ 10,871,519		
Total Maintenance and Operations - 54000	\$ 38,310,094	\$ 3,361,909	\$ 24,985,378	\$ 28,347,287	\$ 9,962,807		
<u>Capital Outlay</u>							
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	\$ 3,363,864	\$ 24,989,347	\$ 28,353,211	\$ 9,964,203		

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
February 28, 2021**

	Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 1,417,164	\$ 1,417,164		\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 5,800,000	\$ -	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	2,600,096	1,479,844	4,079,940	128,943
Employer Premiums	14,735,496	10,187,129	5,037,859	15,224,988	489,492
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	767,586	767,586	1,535,172	35,172
Cares Reimb	-	731,429	-	731,429	731,429
Refunds/Rebates/Interest	265,004	166,421	19,885	186,306	(78,698)
Total Resources	\$ 27,668,661	\$ 21,669,826	\$ 6,517,703	\$ 28,975,000	\$ 1,306,339
Expenses					
Medical Claims	\$ 14,786,825	\$ 10,186,743	\$ 5,093,371	\$ 15,280,114	\$ 493,289
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	4,314,185	2,157,093	6,471,278	193,698
Dental Claims	1,435,210	796,983	569,273	1,366,256	(68,954)
Vision Claims	158,371	104,759	74,828	179,587	21,216
County Pharmacy	305,000	161,132	115,095	276,227	(28,773)
Employee Assistance Program	20,028	12,252	12,252	24,503	4,475
Medicare Supplement - Phys. Mutual	993,168	589,671	421,194	1,010,865	17,697
Total Claims	\$ 23,976,182	\$ 16,165,724	\$ 8,443,105	\$ 24,608,829	\$ 632,647
Administration Fees & Other	823,812	540,518	254,121	794,639	(29,173)
Life/AD&D Premiums	346,284	238,214	119,107	357,321	11,037
Stop Loss Premiums	1,114,521	750,988	375,494	1,126,482	11,961
Total Admin/Premiums	\$ 2,284,617	\$ 1,529,720	\$ 748,723	\$ 2,278,443	\$ (6,174)
Total Expenses	\$ 26,260,799	\$ 17,695,445	\$ 9,191,827	\$ 26,887,272	\$ 626,473
Ending Cash Balance	\$ 1,407,863	\$ 3,974,381	\$ (2,674,123)	\$ 2,087,729	\$ 679,867

Cash Balance-One Year Ago

\$ 1,711,743

Notes:

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

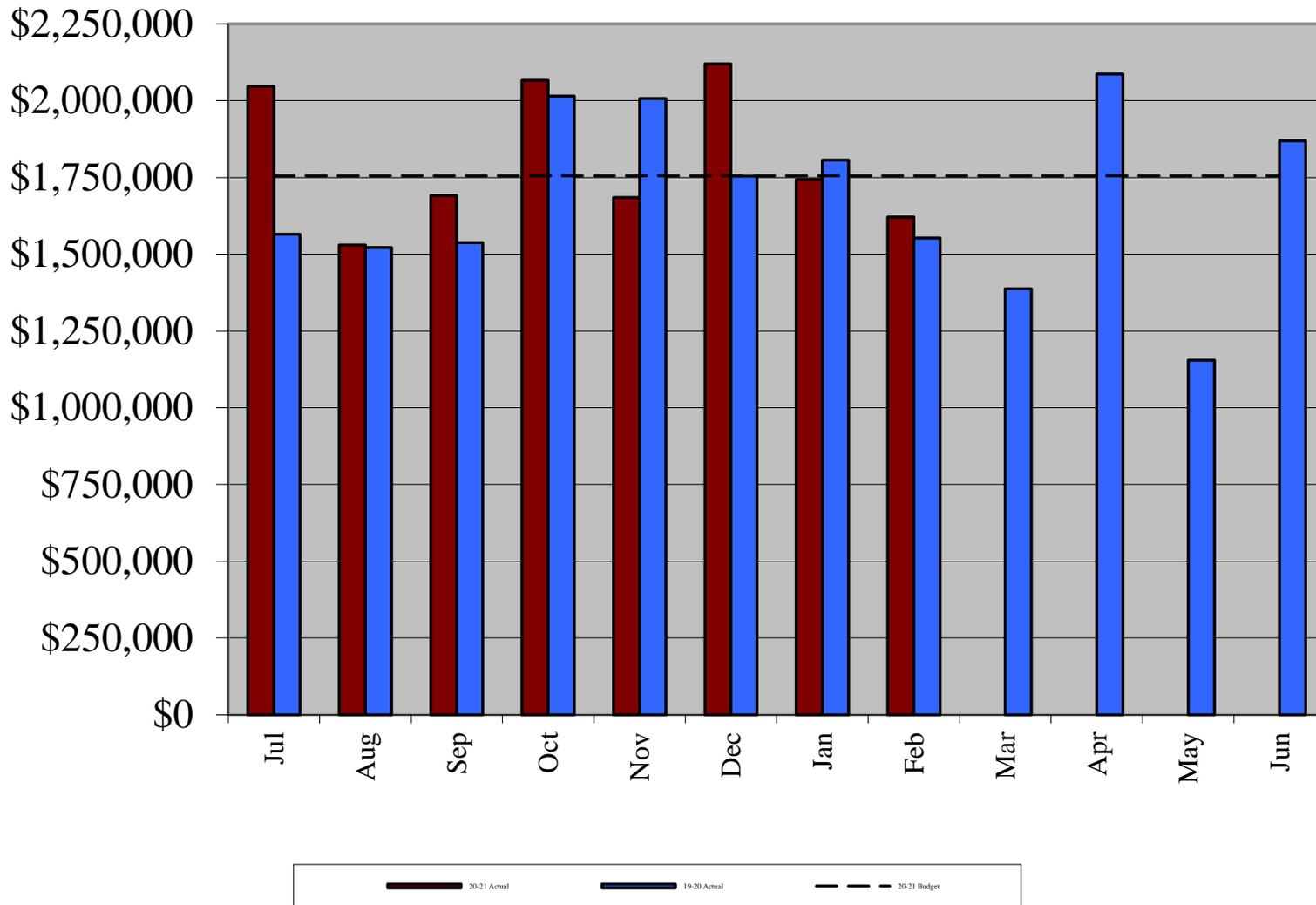
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 1,083,440	\$1,273,343	\$ 1,662,428 (January)
Prescription Drug Claims	\$523,132	537,007	\$539,273	\$ 667,501 (December)
Total	\$1,755,367	\$1,620,447	\$1,812,616	
Prior Year 19-20 Comparison				
	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month
Medical Claims	\$1,154,652	\$1,048,051	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$504,186	\$503,011	\$702,330 (April)
Total	\$1,659,784	\$1,552,237	\$1,687,853	

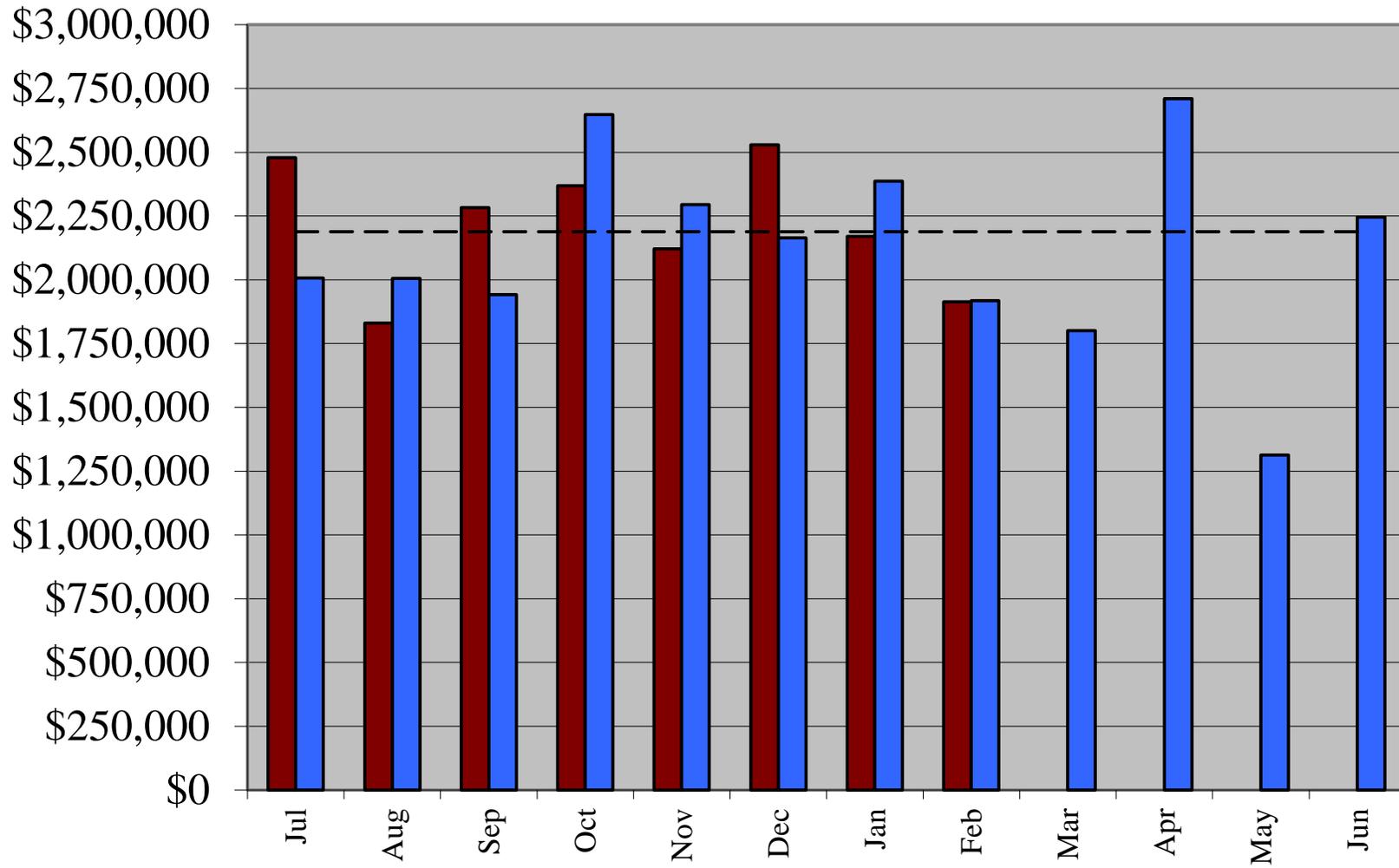
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2020-21
February 28, 2021

	Annual				February			
	FY 20-21	FY 19-20	Inc (Dec)	%	FY 20-21	FY 19-20	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	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%	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	10,187,129	10,587,551	(400,422)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	2,600,096	2,806,815	(206,719)	-7.4%
Stop Loss Reimb	-	-	-	#DIV/0!	-	121,257	(121,257)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	767,586	737,227	30,359	4%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	897,850	116,936	780,914	667.8%
Interest Income	-	-	-		-	3	(3)	
Total Resources	\$ 27,668,662	\$ 27,257,486	\$ 411,176	1.5%	\$ 21,669,826	\$ 19,077,948	\$ 2,591,879	13.6%
Expenses								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 10,186,743	\$ 9,823,002	\$ 363,741	3.7%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	4,314,185	3,934,253	379,932	9.7%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	796,983	1,032,022	(235,039)	-22.8%
Vision Claims	158,371	183,854	(25,483)	-13.9%	104,759	108,501	(3,742)	-3.4%
County Pharmacy	305,000	305,000	-	0.0%	161,132	166,253	(5,121)	-3.1%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	12,252	13,271	(1,019)	-7.7%
Medicare Supplement	993,168	935,484	57,684	6.2%	589,671	723,140	(133,469)	-18.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 22,851,255	\$ 1,124,927	4.9%	\$ 16,165,724	\$ 15,800,441	\$ 365,282	2.3%
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	540,518	619,921	(79,403)	-12.8%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	238,214	227,878	10,336	4.5%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	750,988	717,964	33,024	4.6%
Total Admin/Premiums	\$ 2,284,617	\$ 2,424,226	\$ (139,608)	-5.8%	\$ 1,529,720	\$ 1,565,762	\$ (36,043)	-2.3%
Total Expenses	\$ 26,260,799	\$ 25,275,480	\$ 985,319	3.9%	\$ 17,695,445	\$ 17,366,204	\$ 329,240	1.9%
Ending Cash Balance	\$ 1,407,863	\$ 1,982,006	\$ (574,143)	-29%	\$ 3,974,381	\$ 1,711,743	\$ 2,262,639	132.2%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
February 28, 2021

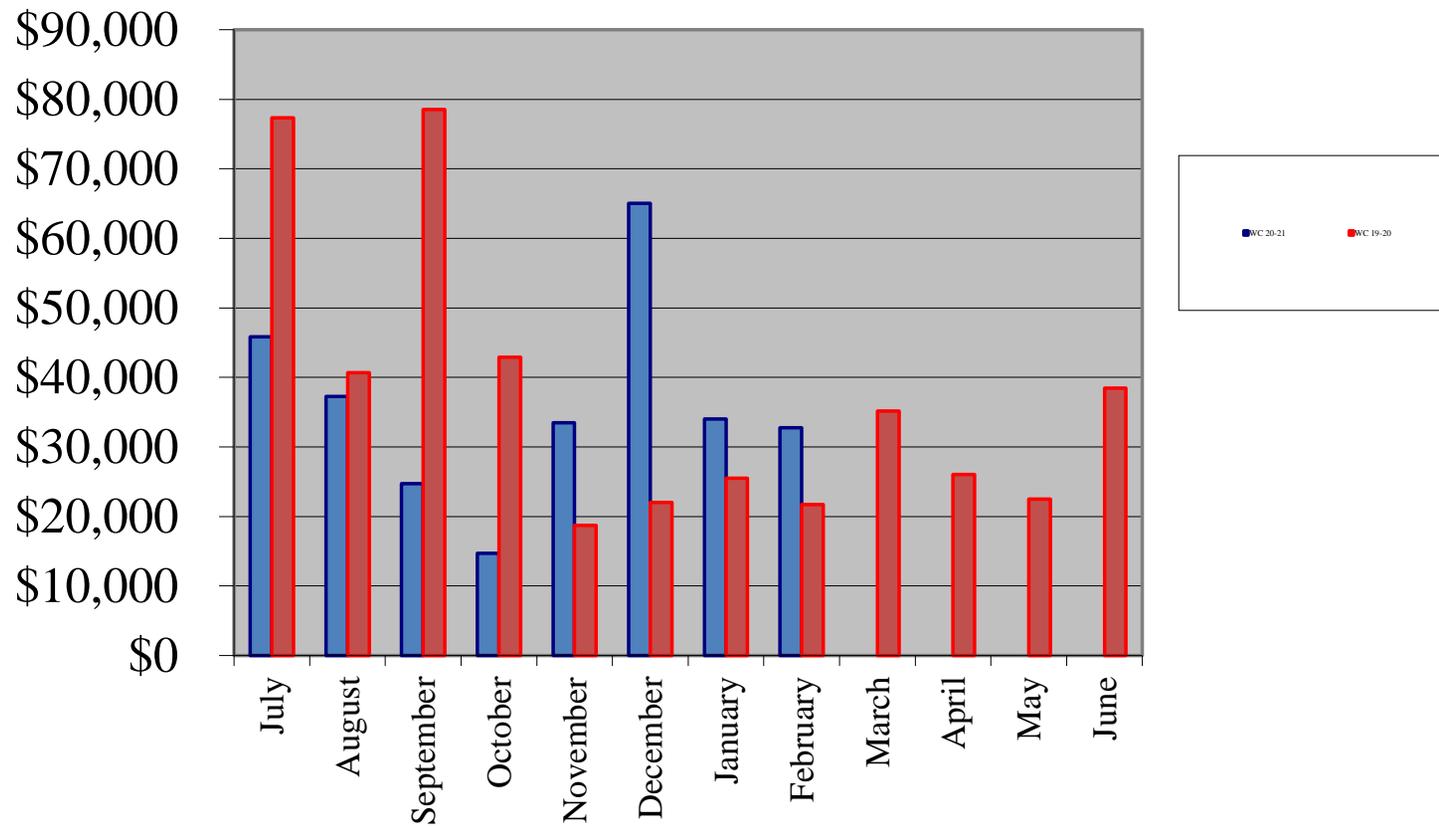
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,426	(2,508)
Transfers/Supplements	810,000	810,000	-
Total Sources	\$ 1,000,706	\$ 1,080,806	\$ 80,100
Expenditures:			
Claims	\$ 552,703	\$ 287,803	(264,900)
Stop loss/Admin Fees	246,876	218,807	(28,069)
Total Expenditures	\$ 799,579	\$ 506,610	\$ (292,969)
Ending Cash Balance	\$ 201,129	\$ 574,196	\$ 373,069
Cash Balance-One Year Ago		\$ 384,280	

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		\$ 119,817	

Workers Compensation Fund Claims



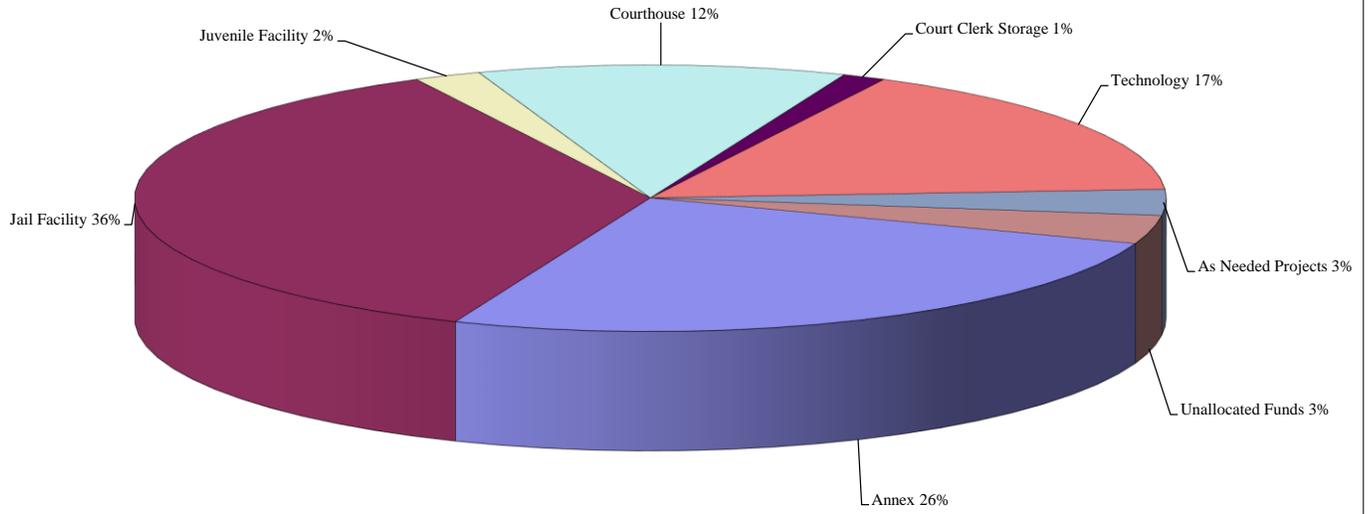
Capital Projects Budget Detail FY 2020-2021

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	488,509			488,509	-	Complete	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	917,101	630	213,496	916,471	-	Complete	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	-				-		
Annex carpet	9/17/2020	50,000			-	50,000	Pending	
Sixth floor restoration	9/17/2020	1,004,028	38,600		-	965,428	Pending	C0066
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	30,035	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	285,500	89,488	89,488	-	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	15,000	25,900	25,900	(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	63,380				63,380	Pending	
Joint sealant repairs	10/1/2020	4,766		4,766	4,766	-	Pending	C0064
Chiller project	2/18/2021	121,362			-	121,362	Pending	
Courthouse								
Carpet	6/20/2019	50,000	13,475	13,109	37,634	(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	C0065
Courthouse Jail elevator chain			29,162		-	(29,162)	Pending	
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	6/20/2019	48,387				48,387	Pending	
Capital Projects-As Needed	9/17/2020	178,638				178,638	Pending	
Unallocated Funds:								
Unallocated Funds		541,144				541,144		158,233.66
Total Ongoing Budgeted Capital Projects		\$ 11,305,002	\$ 556,181	\$ 874,436	\$ 7,280,039	\$ 3,468,782		

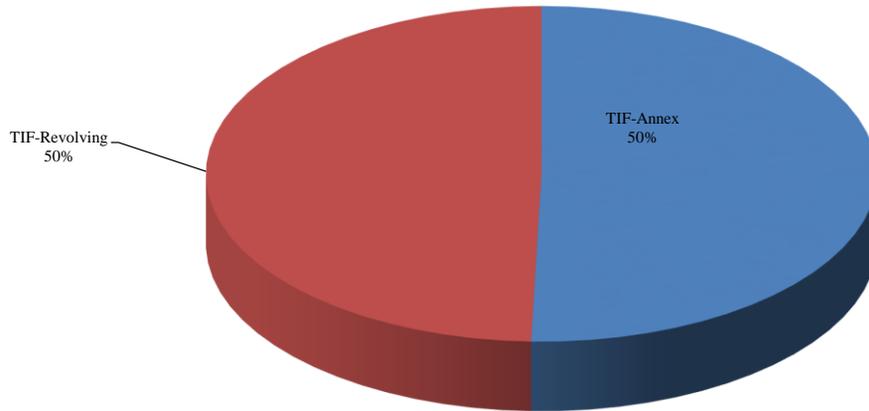
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,607,434	\$ 1,928,550	\$ 265,020	\$ 3,205,373	473,511	Ongoing	1,632,400.00
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 171,600	\$ 569,249	\$ 3,292,265	1,157,911	Ongoing	\$ 724,696.69
Total Capital Projects		\$ 21,534,212	\$ 2,656,331	\$ 1,708,705	\$ 13,777,678	\$ 5,100,204		

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

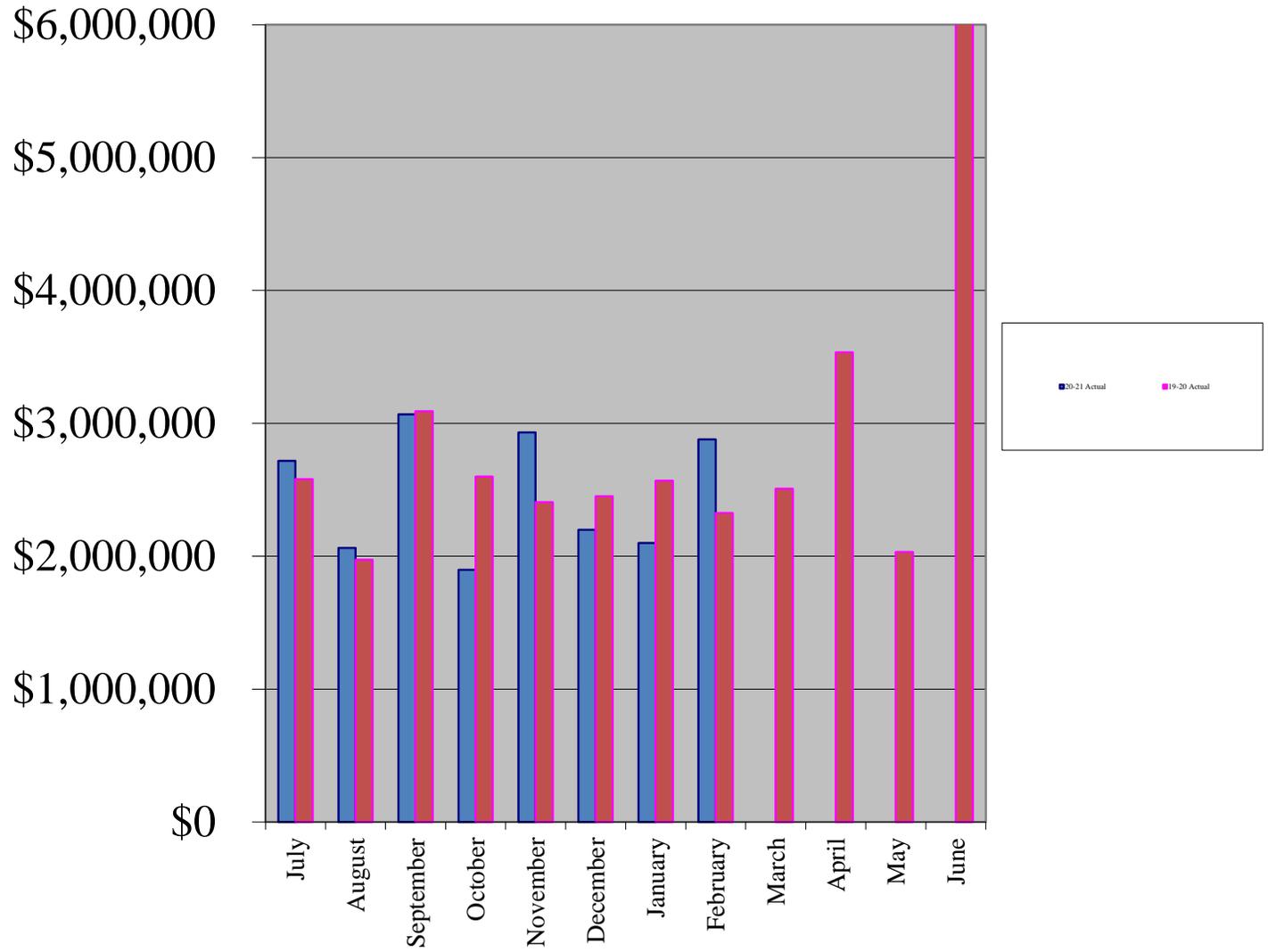


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	February 2021 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	\$8,473,498	\$653,077	\$3,695,278	\$4,778,220	\$5,478,026	\$2,995,472	43.6%
1110	Highway Cash-Dist #2	11,241,310	639,921	3,553,640	7,687,670	5,512,741	5,728,569	31.6%
1110	Highway Cash-Dist #3	5,535,211	263,073	3,633,144	1,902,067	3,847,083	1,688,128	65.6%
1111	CBRI Fund	2,867,240	25,575	429,838	2,437,402	1,707,111	1,160,129	15.0%
1130	Resale Property	5,207,963	256,100	2,435,761	2,772,202	3,106,413	2,101,550	46.8%
1140	Treasurer Mortgage Fee	299,859	8,364	81,877	217,982	90,943	208,916	27.3%
1150	County Clerk Lien Fee	408,195	16,901	150,396	257,799	166,922	241,274	36.8%
1151	UCC Central Filing Fund	1,010,434	39,558	388,742	621,692	510,337	500,097	38.5%
1152	Records Mgmt & Preservation	2,286,914	615,830	1,562,865	724,049	2,288,147	-1,233	68.3%
1160	Sheriff Service Fee	2,557,010	253,845	2,040,913	516,097	2,387,150	169,860	79.8%
1161	Sheriff Special Revenue	2,702,941	39,921	812,741	1,890,200	1,195,676	1,507,265	30.1%
1162	Sheriff's Grant Fund	805,223	7,859	358,564	446,659	458,863	346,360	44.5%
1201	Assessor Revolving Fee	111,124	0	29,120	82,004	31,772	79,352	26.2%
1231	Juvenile Probation Fee	105,311	2,213	18,418	86,894	76,480	28,831	17.5%
1233	Juvenile Grant Fund	240,723	14,015	147,626	93,097	162,515	78,208	61.3%
1240	Planning Commission Fee	377,136	20,345	198,829	178,308	227,413	149,723	52.7%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	696,322	0	3,767	692,556	85,316	611,006	0.5%
1260	Community Service Fee	229,949	12,763	65,207	164,741	160,728	69,220	28.4%
1270	Community Sentencing	264,448	0	0	264,448	0	264,448	0.0%
1280	Drug Court Fund	640,357	8,652	245,791	394,567	252,418	387,940	38.4%
1282	Mental Health Court Fund	341,658	955	48,860	292,798	55,814	285,844	14.3%
1290	Shine Program	301,452	0	0	301,452	0	301,452	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
Total		\$46,734,852	\$2,878,967	\$19,901,377	\$26,833,476	\$27,801,869	\$18,932,984	42.6%

Year elapsed = 67%

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2020-2021 Status Report
For the Period Ending February 28, 2021**

**20-21
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 7,196,400
Exempt Manufacturing Tax	31,429
Miscellaneous Property Tax	613,386
Interest Income	705
Total Revenue	\$ 7,841,920

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,230,000)
Interest	(611,950)
Total Paid YTD	\$ (4,841,950)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(87,500)
Total Paid YTD	\$ (1,337,500)

Total Bonds Combined

Principal	\$ (5,480,000)
Interest	(699,450)
Total Bond Payments YTD	\$ (6,179,450)

Judgments

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

Total Expenditures

\$ (6,179,450)

Transfer In \$ -

Ending Cash Balance **\$ 7,851,147**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (48,020,000)	\$ 12,650,000
20,773,436	(19,906,386)	867,050
\$ 81,443,436	\$ (67,926,386)	\$ 13,517,050
\$ 10,000,000	\$ (6,250,000)	\$ 3,750,000
1,100,000	(987,500)	112,500
\$ 11,100,000	\$ (7,237,500)	\$ 3,862,500
\$ 70,670,000	\$ (54,270,000)	\$ 16,400,000
21,873,436	(20,893,886)	979,550
\$ 92,543,436	\$ (75,163,886)	\$ 17,379,550

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

Debt Service Fund Expenditures 10 Year History

