

Oklahoma County
Monthly Financial Report
For Period Ending May 31, 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	\$ 31,191,828	\$ 39,190,734	\$ 31,144,335	387.1%
120 Commissioners	447,529	447,529	28,637	32,475	476,166	28,637	6.4%
130 Assessor	3,008,635	3,008,635	231,424	27,531	3,240,059	231,424	7.7%
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	180,212	49,124	1,870,381	180,212	10.7%
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	(3,872,448)	(3,420,857)	2,432,727	(5,580,091)	-69.6%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ 2,086,167	\$ 49,124	\$ 103,307,143	\$ 1,782,583	1.8%
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	\$ 5,257,701	\$ 49,124	\$ 112,777,143	\$ 5,259,117	4.9%
Total Sources Available							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 93,798,815	\$ 2,255,200	2.5%
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			\$ 112,777,142	\$ 5,259,117	4.9%

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

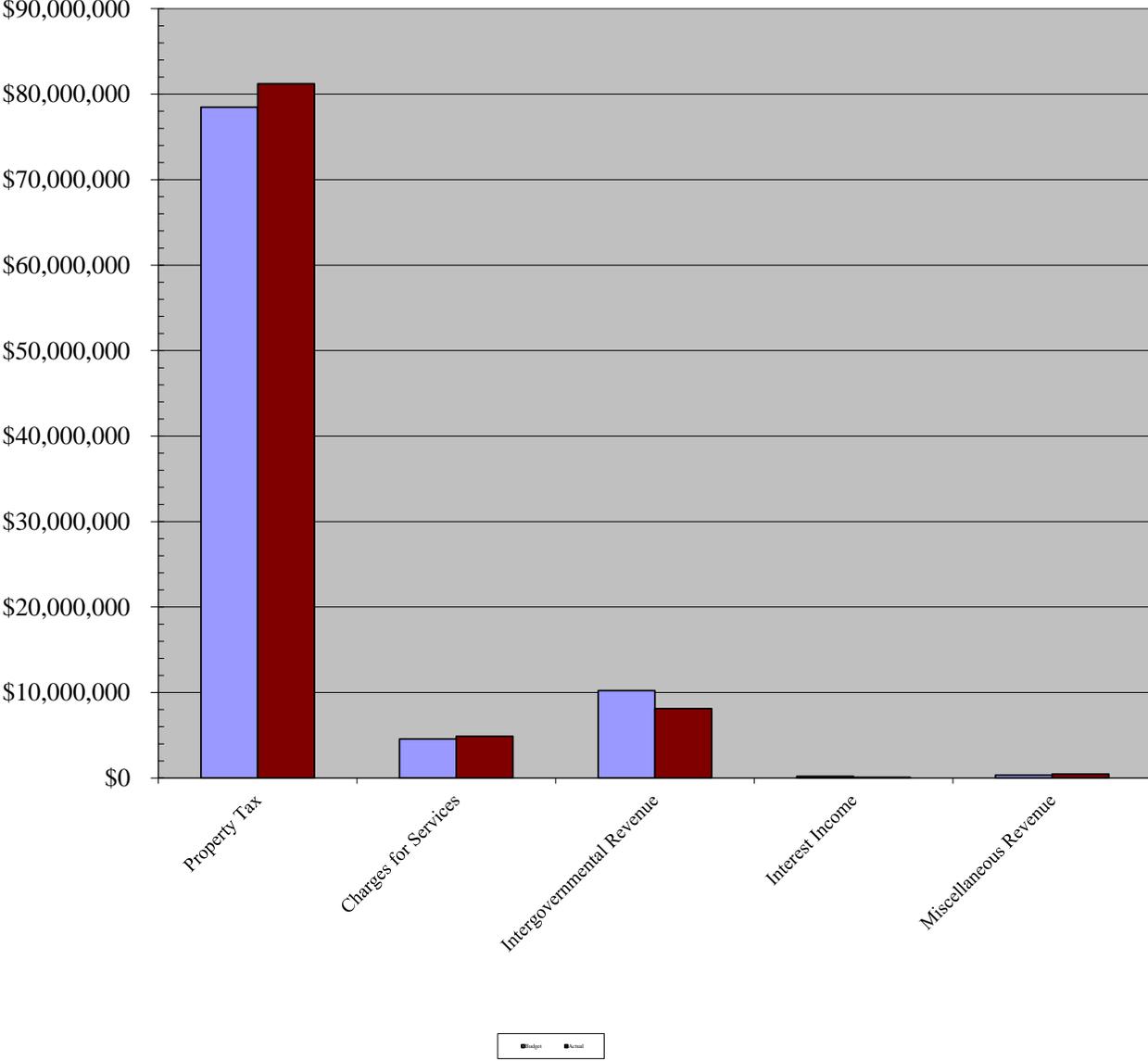
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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
110 General Government	Criminal Justice Authority-new locks & control panels	\$ (923,320.00)	2021-6750	3/18/2021
130 Assessor Regular	Salary for elected official and chief deputy increase	\$ (27,531.13)	2021-6751	3/18/2021
120 Commissioners	Increase in monthly travel allowance	\$ (1,200.00)	2021-6752	3/18/2021
	Total General Fund Reserve	\$ 2,432,727.31		

**General Fund
FY 2020-2021
Budget Analysis
For the Period Ending May 31, 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	\$ 82,729,480	\$ 4,259,143	105.4%	103.1%
Charges for Services	4,577,201	5,472,648	895,447	119.6%	103.7%
Intergovernmental Revenue	10,220,690	8,319,041	(1,901,649)	81.4%	96.3%
Interest Income	200,000	93,481	(106,519)	46.7%	62.9%
Miscellaneous Revenue	330,587	477,082	146,495	144.3%	126.9%
Total Revenue	<u>\$ 93,798,815</u>	<u>\$ 97,091,732</u>	<u>\$ 3,292,916</u>	103.5%	103.1%
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)	(9,755,782)	(285,782)		
20-21 Expenditures	\$ 103,307,143	\$ 86,116,928	\$ (17,190,214)	83.4%	74.0%
Prior Budget Year Expenditures	6,193,289	4,655,486	(1,537,803)	75.2%	87.4%
Total Expenditures	<u>\$ 109,500,432</u>	<u>\$ 90,772,415</u>	<u>\$ (18,728,017)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 21,735,151</u></u>	<u><u>\$ 21,735,151</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 May 31, 2021**



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

	For the Month Ending May 31, 2021			
	20-21 May Actual	19-20 May Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 27,565,017	\$ 34,383,281	\$ (6,818,264)	-19.8%
Revenue:				
Property Tax	\$ 1,500,461	\$ 2,288,814	\$ (788,353)	-34.4%
Charges for Services	593,510	381,277	212,233	55.7%
Intergovernmental Revenue	211,049	400,771	(189,722)	-47.3%
Interest Income	4,670	5,166	(496)	-9.6%
Miscellaneous Revenue	15,228	22,730	(7,502)	-33.0%
Total Revenue	\$ 2,324,918	\$ 3,098,758	\$ (773,840)	-25.0%
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(285,782)	-	(285,782)	
20-21 Expenditures	\$ 7,868,745	\$ 7,465,279	\$ 403,466	5.4%
Prior Budget Year Expenditures	257	-	257	
Total Expenditures	\$ 7,869,002	\$ 7,465,279	\$ 403,723	5.4%
Ending Cash Balance	\$ 21,735,151	\$ 30,016,761	\$ (8,281,610)	-27.6%

	For the Year to Date Period Ending May 31, 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%
	\$ 82,729,480	\$ 78,565,046	\$ 4,164,434	5.3%
	5,472,648	4,696,211	776,437	16.5%
	8,319,041	10,070,906	(1,751,865)	-17.4%
	93,481	628,755	(535,274)	-85.1%
	477,082	408,728	68,354	16.7%
	\$ 97,091,732	\$ 94,369,647	\$ 2,722,086	2.9%
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	(19,500,000)	(11,250,000)	(8,250,000)	
	-	-	-	
	(9,755,782)	(5,993,466)	(3,762,316)	62.8%
	\$ 86,116,928	\$ 75,108,248	\$ 11,008,680	14.7%
	4,655,486	5,374,380	(718,894)	-13.4%
	\$ 90,772,415	\$ 80,482,628	\$ 10,289,787	12.8%
Ending Cash Balance	\$ 21,735,151	\$ 30,016,761	\$ (8,281,610)	-27.6%

Note 1.)

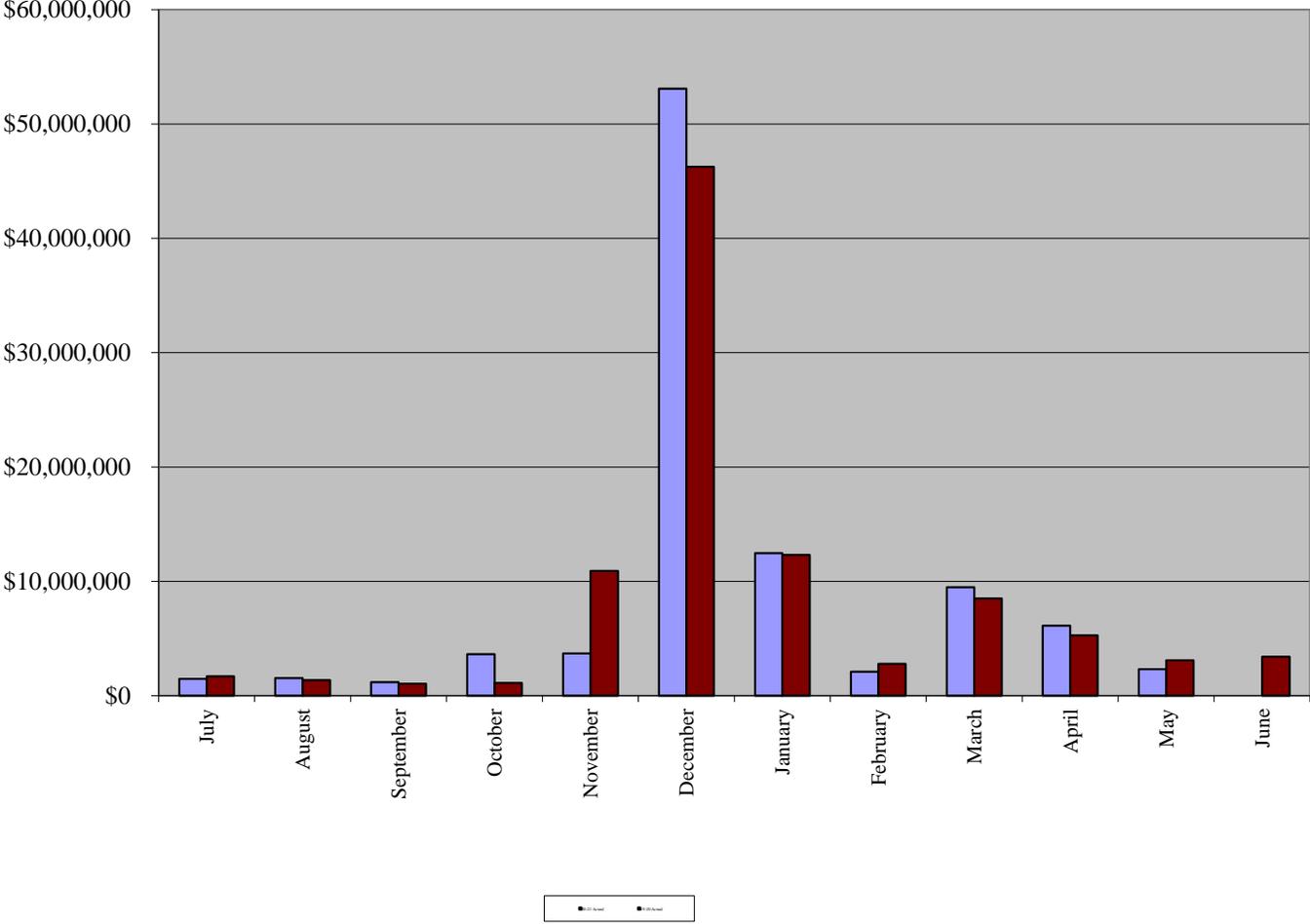
Operating Transfers

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

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ (2,000,000)	\$ (1,228,466)	\$ (771,534)
	(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)	-
	\$ (9,470,000)	\$ (5,993,466)	\$ (3,476,534)

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ (2,000,000)	\$ (1,228,466)	\$ (771,534)
	(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)	-
	\$ (9,470,000)	\$ (5,993,466)	\$ (3,476,534)

General Fund Actual Revenue May 31, 2021

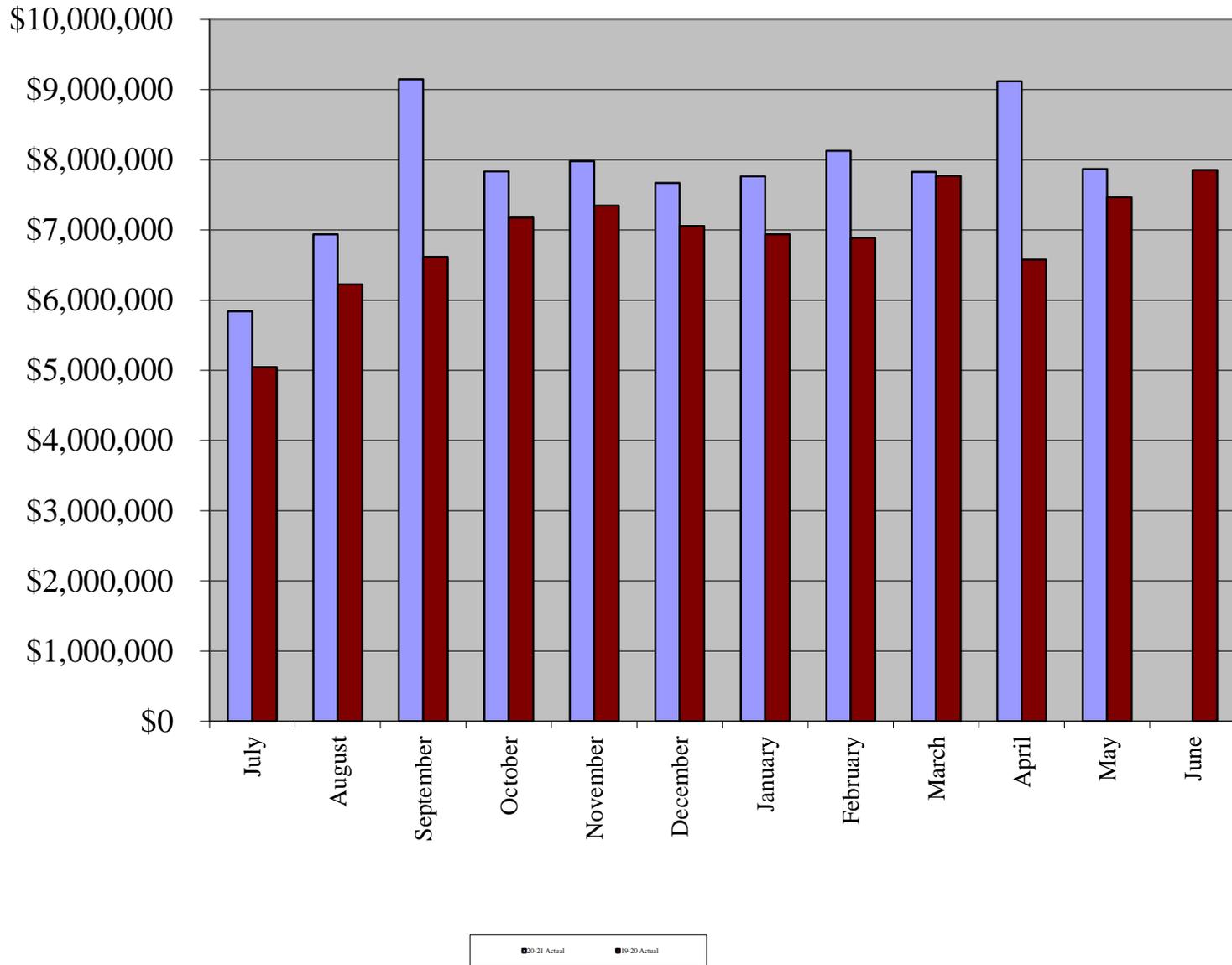


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	May 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	\$ 31,535,663	\$ 39,190,734	\$ 3,239,058	\$ 35,522,513	\$ 3,668,221	\$ 37,143,681	\$ 2,047,053	90.6%	71.1%
120	County Commissioners	447,529	28,637	476,166	42,162	420,073	56,093	420,073	56,093	88.2%	89.3%
130	Assessor	3,008,635	231,424	3,240,059	269,401	2,743,381	496,678	2,789,225	450,834	84.7%	84.8%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	415,631	4,356,494	1,166,126	4,651,193	871,427	78.9%	81.1%
150	Treasurer	880,937	72,609	953,546	65,978	716,912	236,634	762,081	191,465	75.2%	76.3%
160	Court Clerk	8,600,628	706,523	9,307,151	752,758	8,140,303	1,166,848	8,194,692	1,112,459	87.5%	88.3%
170	County Clerk	2,491,229	120,022	2,611,251	210,084	2,274,534	336,717	2,290,198	321,053	87.1%	88.6%
180	Excise & Equalization Bds	42,576	-	42,576	4,521	12,728	29,848	13,606	28,970	29.9%	13.9%
190	County Audit	726,992	31,506	758,498	5,798	280,679	477,819	542,374	216,124	37.0%	58.5%
200	District Attorney-State	150,000	-	150,000	-	70,888	79,112	88,300	61,700	47.3%	42.6%
210	District Attorney-County	72,398	(500)	71,898	-	45,035	26,863	58,333	13,565	62.6%	64.0%
230	Public Defender	59,720	2,000	61,720	-	46,953	14,767	55,379	6,341	76.1%	58.6%
240	Purchasing	435,937	19,346	455,283	35,798	380,479	74,804	385,617	69,666	83.6%	86.2%
250	Election Board	1,690,169	180,212	1,870,381	130,829	1,503,919	366,462	1,591,854	278,526	80.4%	80.5%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	58,932	645,467	102,442	651,637	96,272	86.3%	83.7%
265	Employee Benefits Dept	355,328	7,863	363,191	28,081	305,642	57,549	308,283	54,908	84.2%	87.0%
270	MIS	4,226,993	147,573	4,374,566	344,753	3,404,439	970,127	3,957,016	417,550	77.8%	78.8%
280	Facilities Management	1,677,845	174,114	1,851,959	149,310	1,380,391	471,568	1,486,791	365,168	74.5%	74.2%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	2,640	151,071	144,779	238,234	57,616	51.1%	55.1%
300	Planning Commission	187,140	117,149	304,289	24,652	272,814	31,475	273,173	31,116	89.7%	
301	Court Services	982,098	(41,602)	940,496	77,980	836,580	103,916	836,580	103,916	89.0%	84.6%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	-	-	-	-	-	80.1%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	933,123	10,478,324	1,241,919	10,478,324	1,241,919	89.4%	86.4%
525	Juvenile Detention	5,300,019	531,919	5,831,939	482,522	4,900,883	931,056	5,053,265	778,674	84.0%	85.6%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	166,473	1,860,746	453,610	1,881,954	432,402	80.4%	80.3%
550	Emergency Management	563,140	65,921	629,061	89,022	458,401	170,659	551,290	77,770	72.9%	79.5%
610	Social Services	2,291,649	120,707	2,412,356	178,451	1,508,717	903,639	1,757,290	655,066	62.5%	72.1%
710	Free Fair	62,245	-	62,245	-	34,043	28,202	52,247	9,998	54.7%	98.0%
910	District 1	568,613	(17,790)	550,823	35,479	418,465	132,358	527,377	23,446	76.0%	77.4%
920	District 2	394,936	557,835	952,771	60,670	824,005	128,766	832,414	120,357	86.5%	62.3%
930	District 3	418,140	752,452	1,170,592	22,544	701,827	468,765	708,260	462,332	60.0%	69.3%
940	County Engineer	605,928	(40,439)	565,489	42,096	445,822	119,667	455,929	109,560	78.8%	80.8%
950	Economic Development	200,000	-	200,000	-	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	(3,922,448)	2,432,727	-	-	2,432,727	-	2,432,727		
Total		\$ 99,395,337	\$ 2,340,776	\$ 103,307,143	\$ 7,868,745	\$ 86,116,928	\$ 17,190,214	\$ 90,111,070	\$ 13,196,073	83.4%	74.0%

Year elapsed = 91.7%

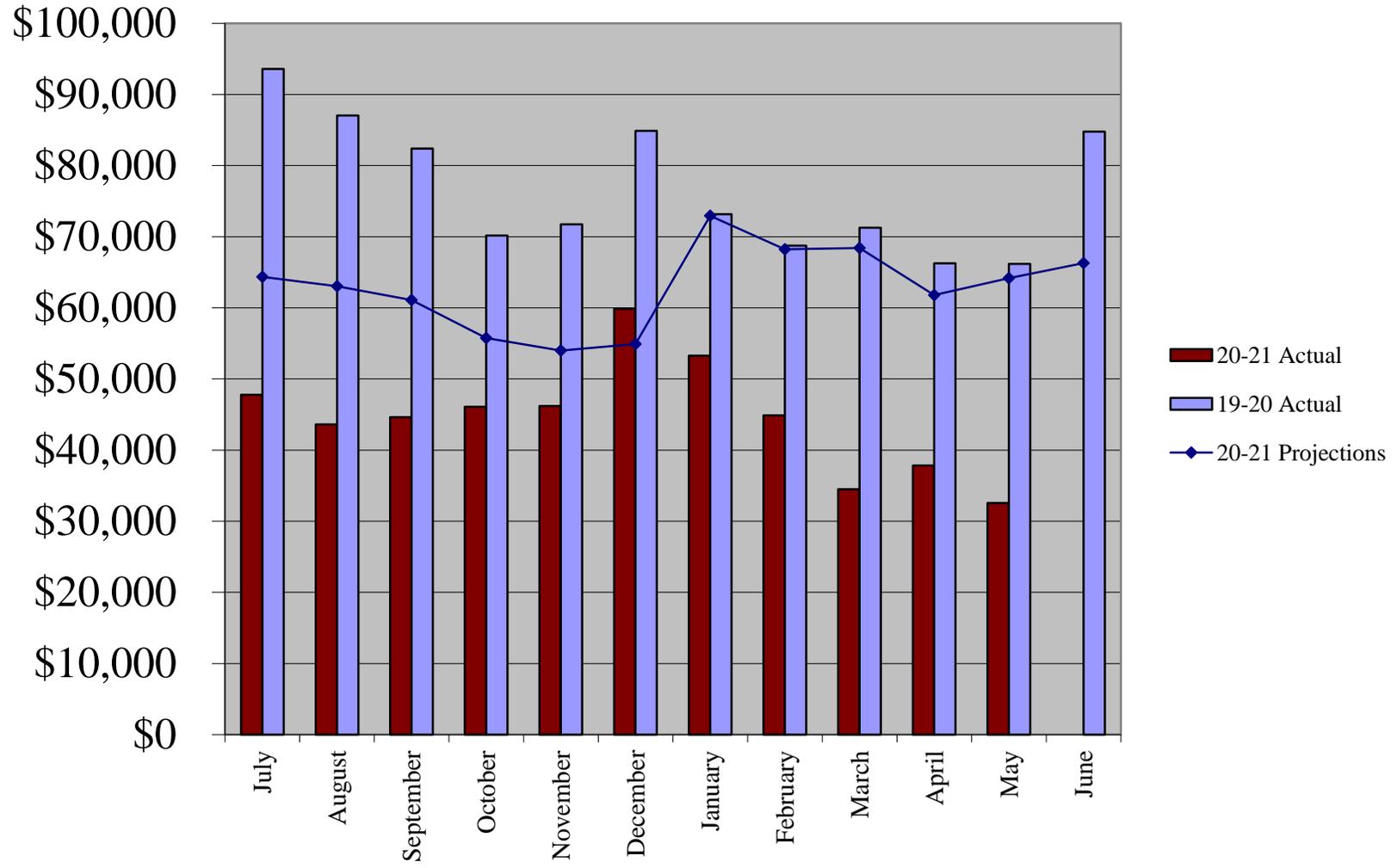
General Fund Actual Expenditures



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

<u>Account Description</u>	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		\$ 1,100	\$ 1,100	\$ 100
52010 FICA - Retirement Board Members	92		195	195	(103)
52032 Retirement paid by General Fund	4,600	-	4,209	4,209	391
Total Salaries and Benefits	\$ 5,892	\$ -	\$ 5,504	\$ 5,504	\$ 388
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 309,162	\$ 445,838	\$ 755,000	\$ -
54023 Electricity (OG&E)	400,000	150,925	249,075	400,000	-
54024 Sewer and Water(City of OKC)	200,000	119,788	80,212	200,000	-
54022 Natural Gas(ONG)	19,000	10,344	5,156	15,500	3,500
Utilities Subtotal	\$ 1,374,000	\$ 590,219	\$ 780,281	\$ 1,370,500	\$ 3,500
Lease-Purchase Debt					
54455 Bond Administrative Fees	1,000		800	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ -	\$ 800	\$ 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	\$ 59,953	\$ 659,484	\$ 719,437	\$ 0
54451 Outside legal services	550,000	333,546	429,872	763,418	(213,418)
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	13,342	37,774	51,116	(15,116)
54102 PBA Leases-County Departments	958,934	79,911	879,023	958,934	-
54103 Storage Court Clerk Building Lease	358,440	29,870	328,570	358,440	-
54109/540 Postage Machine and Postage	8,500	528	8,472	9,000	(500)
54455 Investrust Management Fees	425,000	88,007	336,993	425,000	-
54455 OSU Extension Contract	549,512	137,378	412,134	549,512	-
54455 Professional Services-Bank Fees	-	10,000	21,544	31,544	(31,544)
54455 Criminal Justice Authority	33,308,030		30,543,064	30,543,064	2,764,966
54455 Criminal Justice Advisory Committee	75,000	48,750	101,250	150,000	(75,000)
54455 MGT of America-Consulting	8,500	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		1,450	1,450	1,550
54455 Shine Program		200,000		200,000	(200,000)
54455 Consulting Services-Retirement Plan		5,000		5,000	(5,000)
54456 Downtown Business Improvement District Assessm	10,000		14,198	14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	14,494	5,531	20,025	(25)
54045 Metro Parking Garage-Judges parking	1,380	115	1,265	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	4,350	128	120,879	121,006	(116,656)
Other Operating Subtotal	\$ 37,775,141	\$ 1,029,521	\$ 34,702,693	\$ 35,732,214	\$ 2,042,927
Total Maintenance and Operations - 54000	\$ 39,183,414	\$ 1,619,740	\$ 35,517,009	\$ 37,136,749	\$ 2,046,665
Capital Outlay					
55390 Copier Lease	1,428	1,428		1,428	-
Total Capital Outlay - 55000	\$ 1,428	\$ 1,428	\$ -	\$ 1,428	\$ -
Grand Total - General Government	\$ 39,190,734	\$ 1,621,168	\$ 35,522,513	\$ 37,143,681	\$ 2,047,053

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
May 31, 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	3,674,647	437,197	4,111,844	160,847
Employer Premiums	14,735,496	14,032,925	1,266,205	15,299,130	563,634
Stop Loss Reimb	-	407,857		407,857	407,857
Rx Rebates	1,500,000	1,109,427	349,626	1,459,054	(40,946)
Cares Reimb	-	1,070,262	889,126	1,959,388	1,959,388
Refunds/Rebates/Interest	265,004	372,521	8,966	381,487	116,483
Total Resources	\$ 27,668,661	\$ 27,884,803	\$ 1,703,402	\$ 30,835,923	\$ 3,167,262
Expenses					
Medical Claims	\$ 14,786,825	\$ 15,435,626	\$ 1,403,239	\$ 16,838,865	\$ 2,052,040
Medical Claims covered by Stop Loss	-	317,114	-	317,114	317,114
Prescription Drug Claims	6,277,580	6,186,308	562,392	6,748,700	471,120
Dental Claims	1,435,210	1,368,792	124,436	1,493,228	58,018
Vision Claims	158,371	175,267	15,933	191,200	32,829
County Pharmacy	305,000	229,358	45,872	275,230	(29,770)
Employee Assistance Program	20,028	19,382	3,876	23,259	3,231
Medicare Supplement - Phys. Mutual	993,168	851,807	170,361	1,022,168	29,000
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 24,583,656</u>	<u>\$ 2,326,109</u>	<u>\$ 26,909,765</u>	<u>\$ 2,933,583</u>
Administration Fees & Other	823,812	763,037	66,433	829,470	5,658
Life/AD&D Premiums	346,284	327,067	29,733	356,800	10,516
Stop Loss Premiums	1,114,521	1,033,778	93,980	1,127,758	13,237
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 2,123,882</u>	<u>\$ 190,146</u>	<u>\$ 2,314,028</u>	<u>\$ 29,411</u>
Total Expenses	\$ 26,260,799	\$ 26,707,538	\$ 2,516,255	\$ 29,223,793	\$ 2,962,994
Ending Cash Balance	\$ 1,407,863	\$ 1,177,265	\$ (812,852)	\$ 1,612,131	\$ 204,269

Cash Balance-One Year Ago

\$ 1,501,027

Notes:

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

2. Premiums:

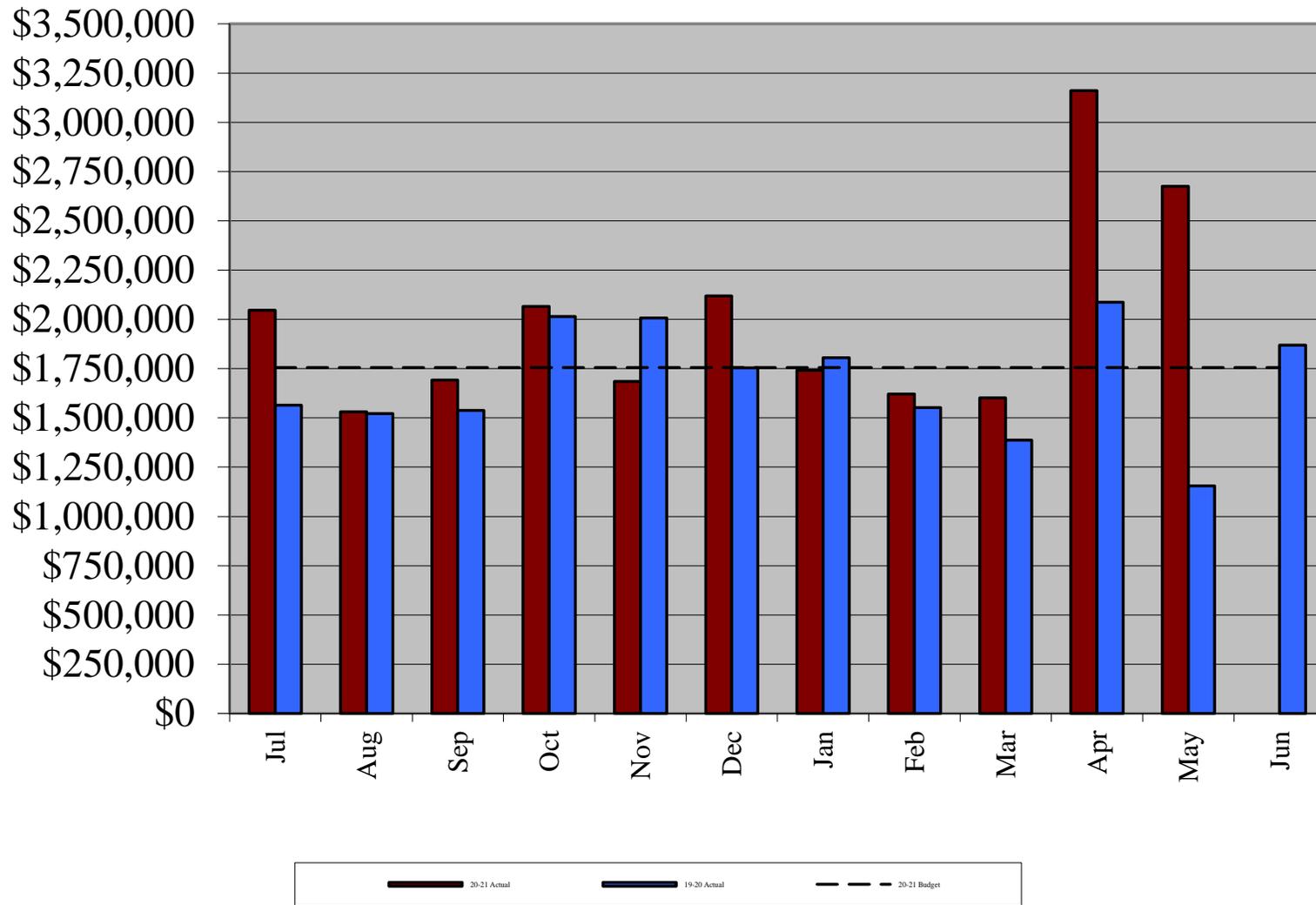
	<u>Employee 2021</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 2,057,494	\$1,403,239	\$ 2,147,992 (April)
Prescription Drug Claims	\$523,132	617,531	\$562,392	\$ 695,760 (April)
Total	<u>\$1,755,367</u>	<u>\$2,675,025</u>	<u>\$1,965,630</u>	
	19/20	19/20	19/20	19/20
Prior Year 19-20 Comparison	Monthly Budget	This Month	19/20 Avg	High Month
Medical Claims	\$1,154,652	\$760,589	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$394,012	\$503,011	\$702,330 (April)
Total	<u>\$1,659,784</u>	<u>\$1,154,601</u>	<u>\$1,687,853</u>	

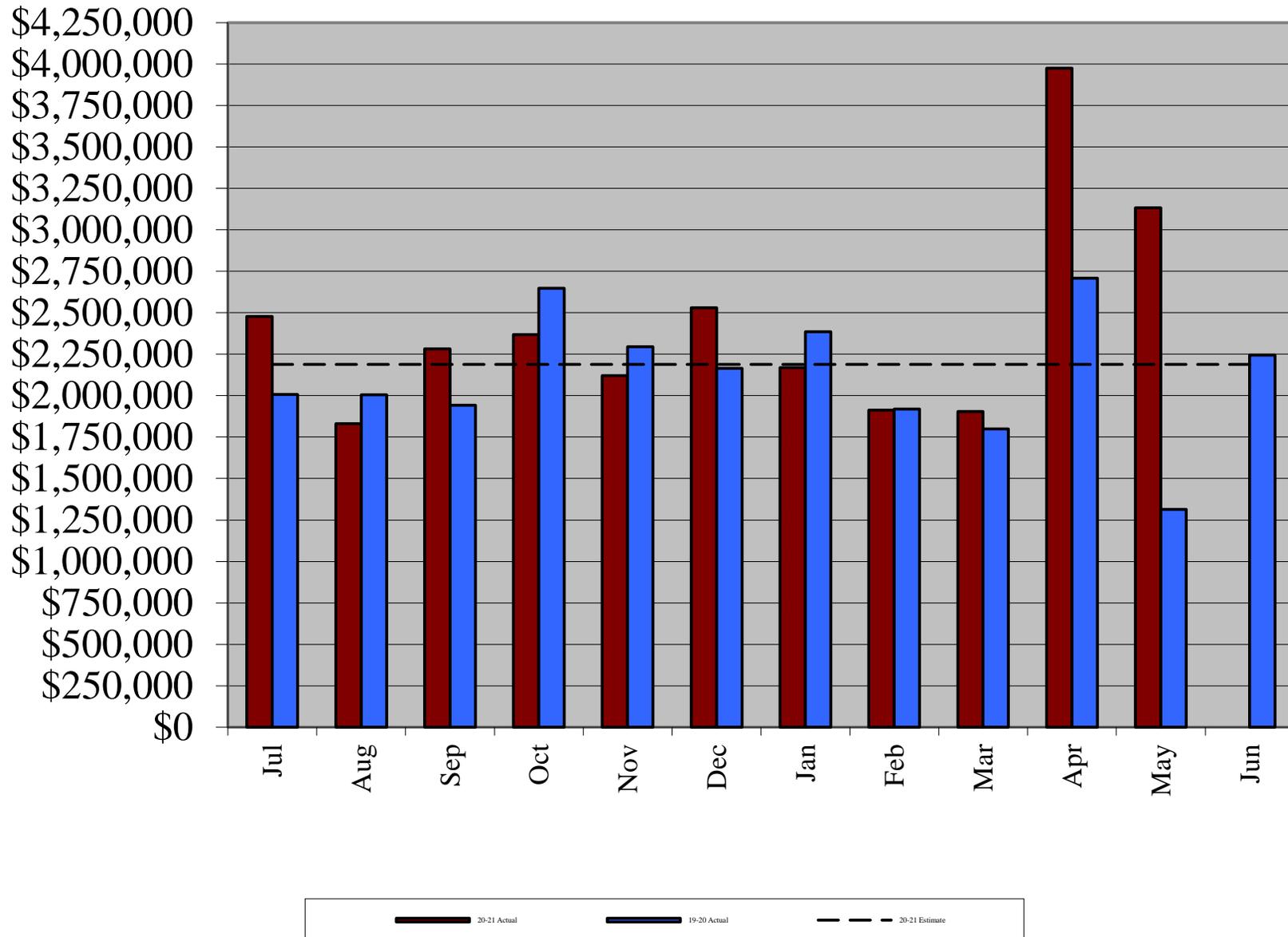
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2020-21
May 31, 2021

	Annual		Inc (Dec)	%	May		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	\$ 1,308,158	\$ 109,006	8.3%	\$ 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	16,028,513	(1,293,017)	-8.1%	14,032,925	14,646,813	(613,888)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,203,544	(252,547)	-6.0%	3,674,647	3,859,688	(185,041)	-4.8%
Stop Loss Reimb	-	121,257	(121,257)	-100.0%	407,857	121,257	286,600	
Rx Rebates	1,500,000	1,516,599	(16,599)	-1.1%	1,109,427	1,081,534	27,893	3%
Refunds/Rebates/Subsidy	265,004	274,055	(9,051)	-3.3%	1,442,783	273,362	1,169,421	427.8%
Interest Income	-	4	(4)		-	4	(4)	
Total Resources	\$ 27,668,662	\$ 26,852,131	\$ 816,531	3.0%	\$ 27,884,803	\$ 24,690,816	\$ 3,193,987	12.9%
Expenses								
Medical Claims	\$ 14,786,825	\$ 14,218,101	\$ 568,724	4.0%	\$ 15,435,626	\$ 12,911,693	\$ 2,523,933	19.5%
Medical claims covered by Stop Loss	-	-	-		317,114	-	317,114	#DIV/0!
Prescription Drug Claims	6,277,580	6,036,135	241,445	4.0%	6,186,308	5,473,735	712,573	13.0%
Dental Claims	1,435,210	1,407,069	28,141	2.0%	1,368,792	1,324,220	44,572	3.4%
Vision Claims	158,371	156,031	2,340	1.5%	175,267	147,705	27,562	18.7%
County Pharmacy	305,000	255,981	49,019	19.1%	229,358	237,442	(8,084)	-3.4%
Employee Assistance Program	20,028	19,946	82	0.4%	19,382	14,940	4,442	29.7%
Medicare Supplement	993,168	1,052,524	(59,356)	-5.6%	851,807	970,387	(118,580)	-12.2%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 23,145,787	\$ 830,395	3.6%	\$ 24,583,656	\$ 21,080,121	\$ 3,503,534	16.6%
Administration Fees & Other	823,812	860,836	(37,024)	-4.3%	763,037	801,979	(38,942)	-4.9%
Life/AD&D Premiums	346,284	346,284	-	0.0%	327,067	316,718	10,349	3.3%
Stop Loss Premiums	1,114,521	1,082,060	32,461	3.0%	1,033,778	990,970	42,808	4.3%
Total Admin/Premiums	\$ 2,284,617	\$ 2,289,181	\$ (4,563)	-0.2%	\$ 2,123,882	\$ 2,109,667	\$ 14,215	0.7%
Total Expenses	\$ 26,260,799	\$ 25,434,967	\$ 825,832	3.2%	\$ 26,707,538	\$ 23,189,789	\$ 3,517,749	15.2%
Ending Cash Balance	\$ 1,407,863	\$ 1,417,164	\$ (9,301)	-1%	\$ 1,177,265	\$ 1,501,027	\$ (323,762)	-21.6%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
May 31, 2021

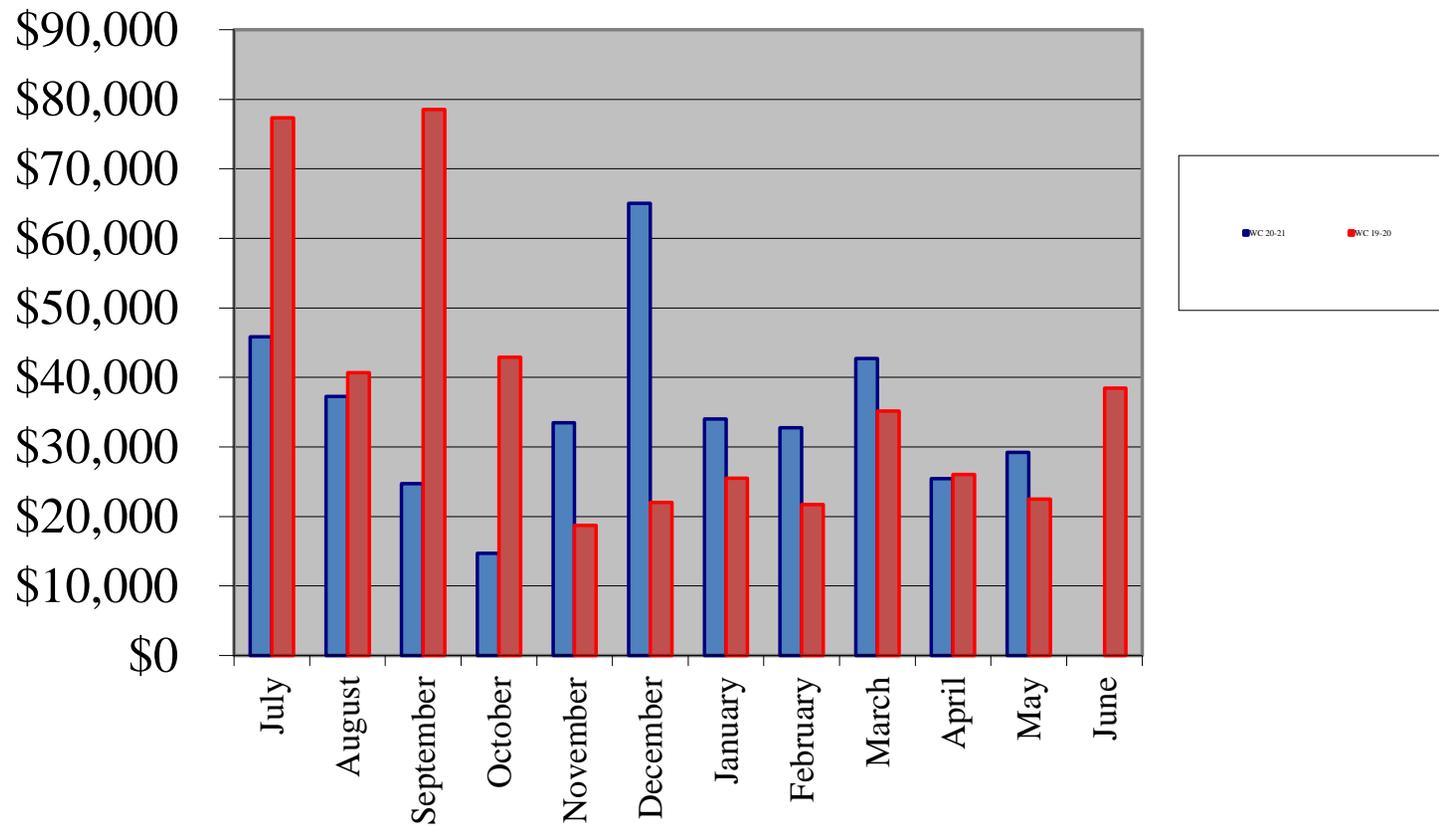
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,525	(2,409)
Transfers/Supplements	810,000	810,000	-
Total Sources	\$ 1,000,706	\$ 1,080,906	\$ 80,200
Expenditures:			
Claims	\$ 552,703	\$ 385,209	(167,494)
Stop loss/Admin Fees	246,876	247,168	292
Total Expenditures	\$ 799,579	\$ 632,377	\$ (167,202)
Ending Cash Balance	\$ 201,129	\$ 448,528	\$ 247,401
Cash Balance-One Year Ago	\$ 309,574		

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	74,620	41,575
Total Expenditures	\$ 56,834	\$ 86,150	\$ 29,316
Ending Cash Balance	\$ 102,853	\$ 66,581	\$ (36,272)
Cash Balance-One Year Ago	\$ 93,942		

Workers Compensation Fund Claims



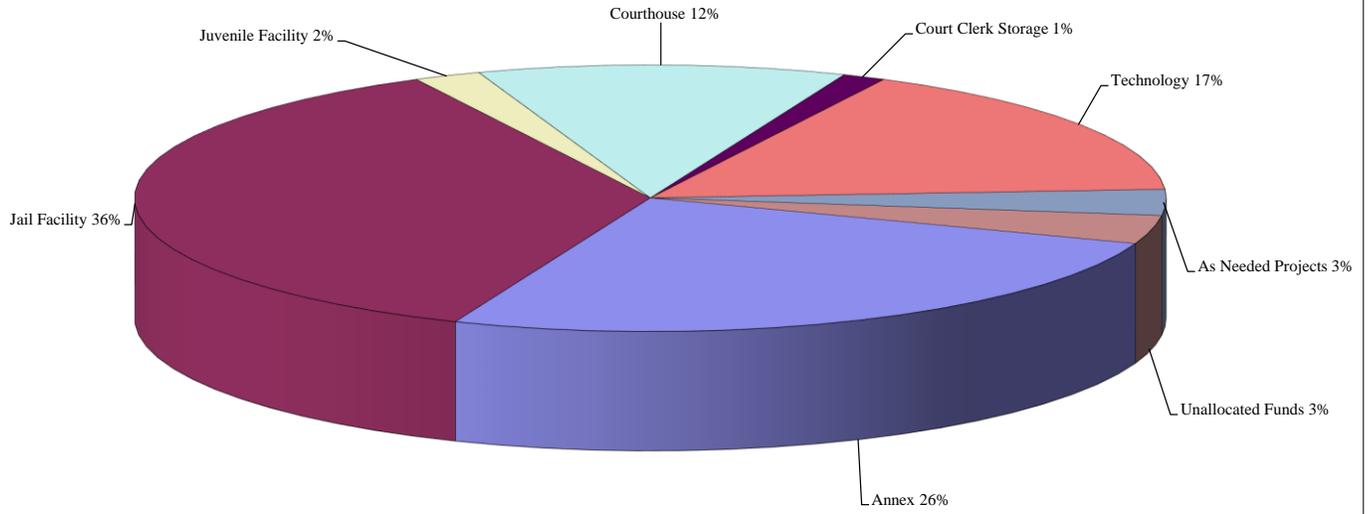
Capital Projects Budget Detail FY 2020-2021

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status
Facilities								
Annex								
Annex & Courthouse Flood	C0017	2/16/2017	488,509			488,509	-	Complete
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,525	7,365	48,098	35,377	Pending
Annex Roof Drain Repair	C0033	9/20/2018	27,700			27,700	-	Complete
Annex Temporary 6th Floor Relocation	C0034	9/26/2018	917,101		213,496	916,471	630	Complete
Resurface terrazzo floors	C0053	6/20/2019	60,000		\$ 60,000	60,000	-	Complete
Annex carpet	C0046	6/20/2019	50,000	42,993	18,177	18,177	(11,170)	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000	35,791	53,996	56,316	7,893	Pending
5th Floor DA Civil HVAC		6/20/2019	-				-	
Annex carpet		9/17/2020	50,000			-	50,000	Pending
Sixth floor restoration	C0066	9/17/2020	1,004,028	32,202	38,600	38,600	933,226	Pending
Courthouse								
Jail Elevator Cables	C0048	12/6/2019	22,099		22,099	22,099	-	Complete
Jail Facility								
Jail Mold Remediation-Kitchen/HVAC	C0014	1/19/2017	902,763			902,763	-	Complete
Jail Mold Remediation-Upper Floors	C0024	12/21/2017	317,920	26,301	32,538	291,619	-	Complete
Jail Hydronic Pipe Repair	C0031	7/2/2018	2,066,091			2,066,091	-	Complete
Jail Wall Repair	C0035	4/10/2019	158,650			158,650	-	Complete
Jail Ventilation Repair	C0050	11/21/2019	35,000		18,155	30,035	4,965	Pending
Jail Fire Pump Replacement	C0043	11/21/2019	41,336	-	41,336	41,336	-	Complete
Insurance Deductible for flooding		12/6/2019	50,000				50,000	Pending
Jail-Steam Pipe repair	C0058	2/20/2020	34,200		27,500	27,500	6,700	Pending
Jail Elevators	C0055	4/27/2020	374,988		374,988	374,988	-	Pending
Juvenile								
Brick tuck and window seal	C0042	6/20/2019	84,720		84,720	84,720	-	Pending
Cell doors	C0041	6/20/2019	65,231		65,523	65,523	(292)	Pending
Juvenile Referee Courtroom	C0045	12/19/2019	6,329	400	300	5,725	204	Pending
Cameras in stairwells	C0052	2/20/2020	14,406		14,406	14,406	-	Pending
Sally port garage door repair	C0054	2/20/2020	3,945		1,903	1,903	2,042	Pending
Controls for AHU System	C0060	10/1/2020	25,900		25,900	25,900	-	Pending
Kitchen plumbing replacement	C0061	10/1/2020	4,532		3,700	3,700	832	Pending
Fire safe ball valves	C0062	10/1/2020	3,000		1,694	1,694	1,306	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	51,550		-	11,830	Pending
Joint sealant repairs	C0064	10/1/2020	4,766		4,766	4,766	-	Pending
Chiller project	C0067	2/18/2021	121,362	120,958		-	404	Pending
Courthouse								
Carpet	C0047	6/20/2019	50,000	17,562	18,954	43,479	(11,041)	Pending
OG&E Vault	C0044	11/21/2019	45,000	35,520	3,500	3,500	5,980	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Elevators Concrete Ledge Cove	C0051	4/27/2020	130,000		130,000	130,000	-	Complete
Courthouse Carpet		9/17/2020	50,000			-	50,000	Pending
Elevator upgrade		9/17/2020	1,000,000			-	1,000,000	Pending
Courthouse Jail elevator chain	C0065				29,162	29,162	(29,162)	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
DA & PD Case Management System	C0039	7/1/2019	627,118			627,118	-	Complete
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending
Capital Projects-As Needed								
JJC Judge Williams Courtroom	C0069	9/17/2020	15,000		15,000	15,000	-	Pending
Unallocated Funds:								
Unallocated Funds			573,312				573,312	
Total Ongoing Budgeted Capital Projects			\$ 11,305,090	\$ 378,469	\$ 1,317,711	\$ 7,723,314	\$ 3,203,307	

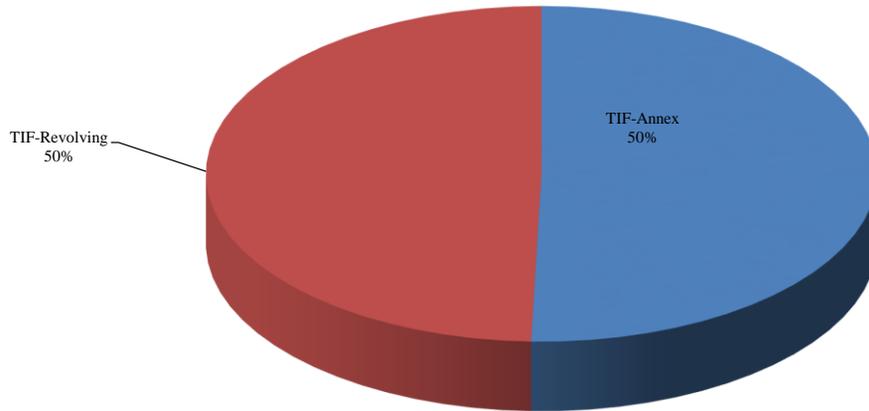
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,839,742	\$ 1,736,730	\$ 497,109	\$ 3,437,463	665,549	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 242,939	\$ 636,054	\$ 3,359,070	1,019,767	Ongoing
Total Capital Projects		\$ 21,766,608	\$ 2,358,139	\$ 2,450,874	\$ 14,519,847	\$ 4,888,623	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

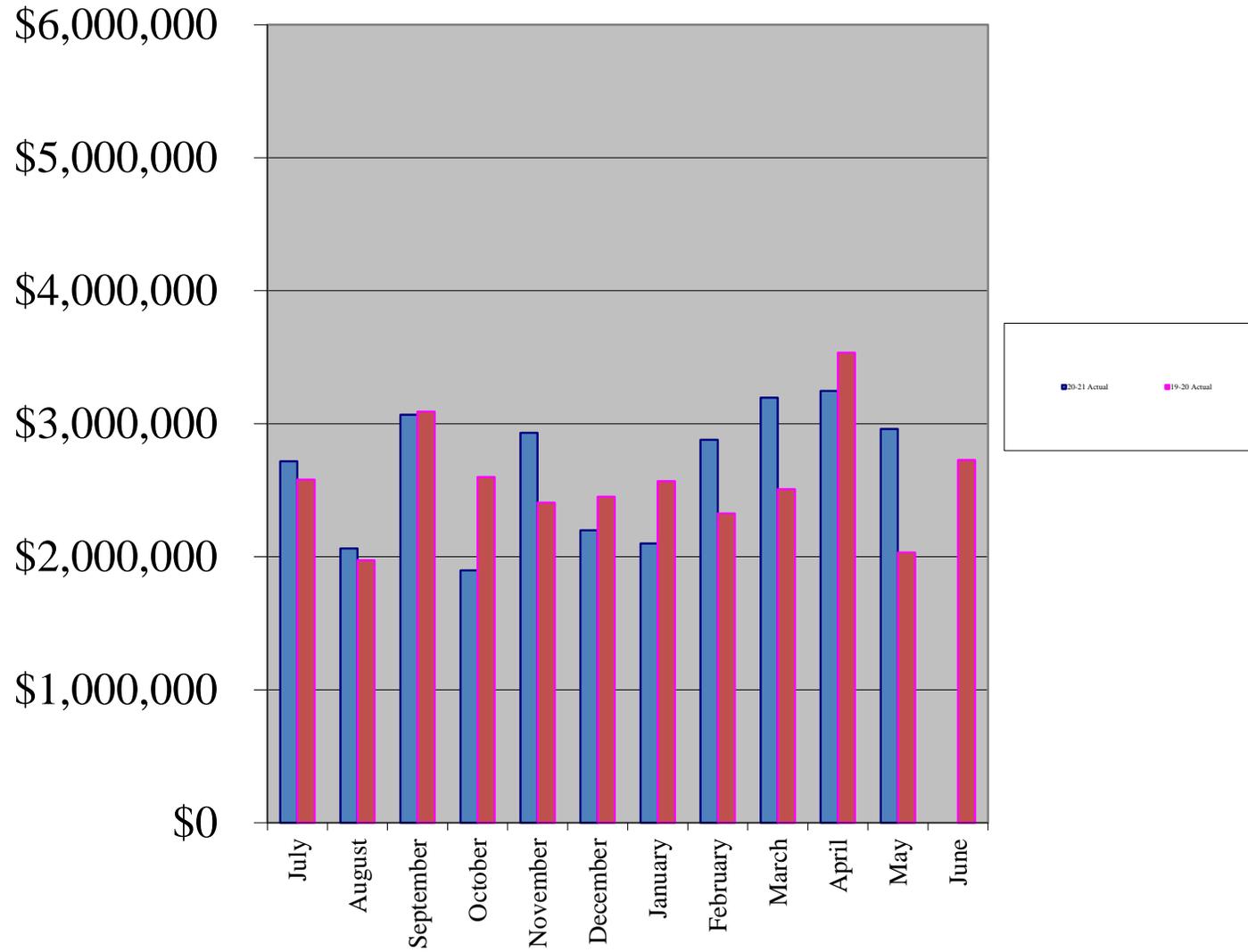


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	May 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	\$9,816,248	\$731,935	\$6,567,290	\$3,248,958	\$7,512,915	\$2,303,332	66.9%
1110	Highway Cash-Dist #2	13,117,302	251,963	4,767,062	8,350,240	8,982,571	4,134,731	36.3%
1110	Highway Cash-Dist #3	6,735,496	546,545	4,879,547	1,855,949	5,805,306	930,191	72.4%
1110	Highway-Turnpike Corridor	519,007	0	0	519,007	0	519,007	0.0%
1111	CBRI Fund	3,029,309	72,871	587,777	2,441,532	1,852,192	1,177,117	19.4%
1130	Resale Property	5,074,667	229,164	3,399,697	1,674,970	3,907,250	1,167,417	67.0%
1140	Treasurer Mortgage Fee	353,234	6,397	103,076	250,158	105,908	247,326	29.2%
1150	County Clerk Lien Fee	509,158	23,174	205,984	303,174	219,817	289,341	40.5%
1151	UCC Central Filing Fund	1,180,085	41,538	559,206	620,880	614,810	565,276	47.4%
1152	Records Mgmt & Preservation	2,822,160	138,378	2,023,156	799,004	2,434,990	387,170	71.7%
1160	Sheriff Service Fee	3,311,488	303,256	2,905,130	406,359	3,186,756	124,733	87.7%
1161	Sheriff Special Revenue	2,772,187	62,702	1,040,481	1,731,706	1,219,762	1,552,425	37.5%
1162	Sheriff's Grant Fund	937,026	35,617	466,512	470,514	521,161	415,865	49.8%
1201	Assessor Revolving Fee	115,469	0	29,120	86,349	31,772	83,697	25.2%
1231	Juvenile Probation Fee	109,152	2,988	24,330	84,822	73,893	35,260	22.3%
1233	Juvenile Grant Fund	366,192	14,015	211,001	155,190	216,266	149,925	57.6%
1240	Planning Commission Fee	475,674	23,177	266,359	209,315	279,430	196,244	56.0%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	711,756	1,576	66,334	645,422	102,171	609,585	9.3%
1260	Community Service Fee	251,898	1,675	88,682	163,216	149,649	102,249	35.2%
1270	Community Sentencing	264,448	0	0	264,448	0	264,448	0.0%
1280	Drug Court Fund	759,941	8,045	314,886	445,055	363,730	396,211	41.4%
1282	Mental Health Court Fund	391,907	644	74,905	317,002	88,780	303,127	19.1%
1290	Shine Program	301,296	10,638	26,618	274,677	26,618	274,677	8.8%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Speical Projects Fund (CARES)	47,190,070	442,758	41,504,468	5,685,602	41,979,811	5,210,259	88.0%
1405	Emergency Rental Assist	8,136,187	0	8,136,187	0	8,136,187	0	100.0%
1410	Election Bd-CTCI-Covid 19	517,475	12,141	393,820	123,655	397,672	119,803	76.1%
Total		\$109,799,406	\$2,961,198	\$78,641,628	\$31,157,778	\$88,209,416	\$21,589,990	71.6%

Year elapsed = 92%

Special Revenue Actual Expenditures



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

20-21
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 8,628,402
Exempt Manufacturing Tax	44,257
Miscellaneous Property Tax	613,517
Interest Income	1,855
Total Revenue	\$ 9,288,031

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)

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

Judgments

Principal	\$ (54,543)
Interest	(3,338)
Total Judgment Payments YTD	\$ (57,880)

Principal Balance at 6-30-20	Payments YTD	Principal Balance
\$ 2,574,063	\$ (54,543)	\$ 2,519,520
	-	
\$ 2,574,063	\$ (54,543)	\$ 2,519,520

Total Expenditures **\$ (6,237,330)**

Transfer In \$ -

Ending Cash Balance **\$ 9,239,377**

Debt Service Fund Expenditures 10 Year History

