

Oklahoma County
Monthly Financial Report
For Period Ending July 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 2019-2020 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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		\$ 30,268,508	\$ 37,923,579	\$ 29,877,180	371.3%
120 Commissioners	447,529	447,529			447,529	-	0.0%
130 Assessor	3,008,635	3,008,635			3,008,635	0	0.0%
140 Assessor Revaluation	5,283,888	5,283,888			5,283,888	(0)	0.0%
150 Treasurer	880,937	880,937			880,937	(0)	0.0%
160 Court Clerk	8,600,628	8,600,628			8,600,628	0	0.0%
170 County Clerk	2,491,229	2,491,229			2,491,229	(0)	0.0%
180 Excise and Equalization	42,576	42,576			42,576	(0)	0.0%
190 County Audit	726,992	726,992			726,992	-	0.0%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	59,720	59,720			59,720	-	0.0%
240 Purchasing	435,937	435,937			435,937	0	0.0%
250 Election Board	1,690,169	1,690,169			1,690,169	(0)	0.0%
260 BOCC HR/Health & Safety	707,795	707,795			707,795	0	0.0%
265 Employee Benefits Departm	355,328	355,328			355,328	(0)	N/A
270 MIS	4,226,993	4,226,993			4,226,993	(0)	0.0%
280 Facilities Management-Mai	1,677,845	1,677,845			1,677,845	(0)	0.0%
290 Facilities Mgmt - Custodial	363,459	283,209			283,209	(80,250)	-22.1%
300 Planning Commission	187,140	187,140			187,140	-	0.0%
310 Court Services	982,098	982,098			982,098	0	0.0%
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			10,149,214	0	0.0%
525 Juvenile Detention	5,486,019	5,300,019			5,300,019	(186,000)	-3.4%
526 Juvenile Bureau	2,115,653	2,301,653			2,301,653	186,000	8.8%
550 Emergency Management	563,140	563,140			563,140	(0)	0.0%
610 Social Services	2,291,649	2,291,649			2,291,649	0	0.0%
710 Free Fair	62,245	62,245			62,245	-	0.0%
910 Highway - District 1	568,613	568,613			568,613	(0)	0.0%
920 Highway - District 2	394,936	394,936			394,936	0	0.0%
930 Highway - District 3	418,140	418,140			418,140	(0)	0.0%
940 Engineer	605,928	605,928			605,928	0	0.0%
950 Economic Development	200,000	200,000			200,000	-	0.0%
995 Reserve	8,012,819	6,355,176		(50,000)	6,305,176	(1,707,643)	-21.3%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ -	\$ (0)	\$ 99,395,337	\$ (2,129,222)	-2.1%
Cash Transfers							
4010 Employee Benefits	\$ 3,400,000	\$ 3,400,000			\$ 3,400,000	\$ -	0.0%
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			1,228,466	-	0.0%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	0.0%
Total Transfers	\$ 5,993,466	\$ 6,298,466	\$ -	\$ -	\$ 6,298,466	\$ 305,000	5.1%
Total	\$ 107,518,025	\$ 105,693,803	\$ -	\$ (0)	\$ 105,693,803	\$ (1,824,222)	-1.7%
Total Sources Available							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 91,696,933	\$ 153,318	0.2%
Fund Balance	\$ 15,974,410	\$ 13,996,869			\$ 13,996,869	(1,977,541)	-12.4%
Total Available Funding	\$ 107,518,025	\$ 105,693,802			\$ 105,693,802	\$ (1,824,223)	-1.7%

Oklahoma County
FY 2020-2021 General Fund Reserve

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 6,355,175.52	Adopted Budg	6/11/2020
110 General Government	Allocate to Court Services 1260-GPS Services	\$ (50,000.00)	2020-3187	7/9/2020

Total General Fund Reserve

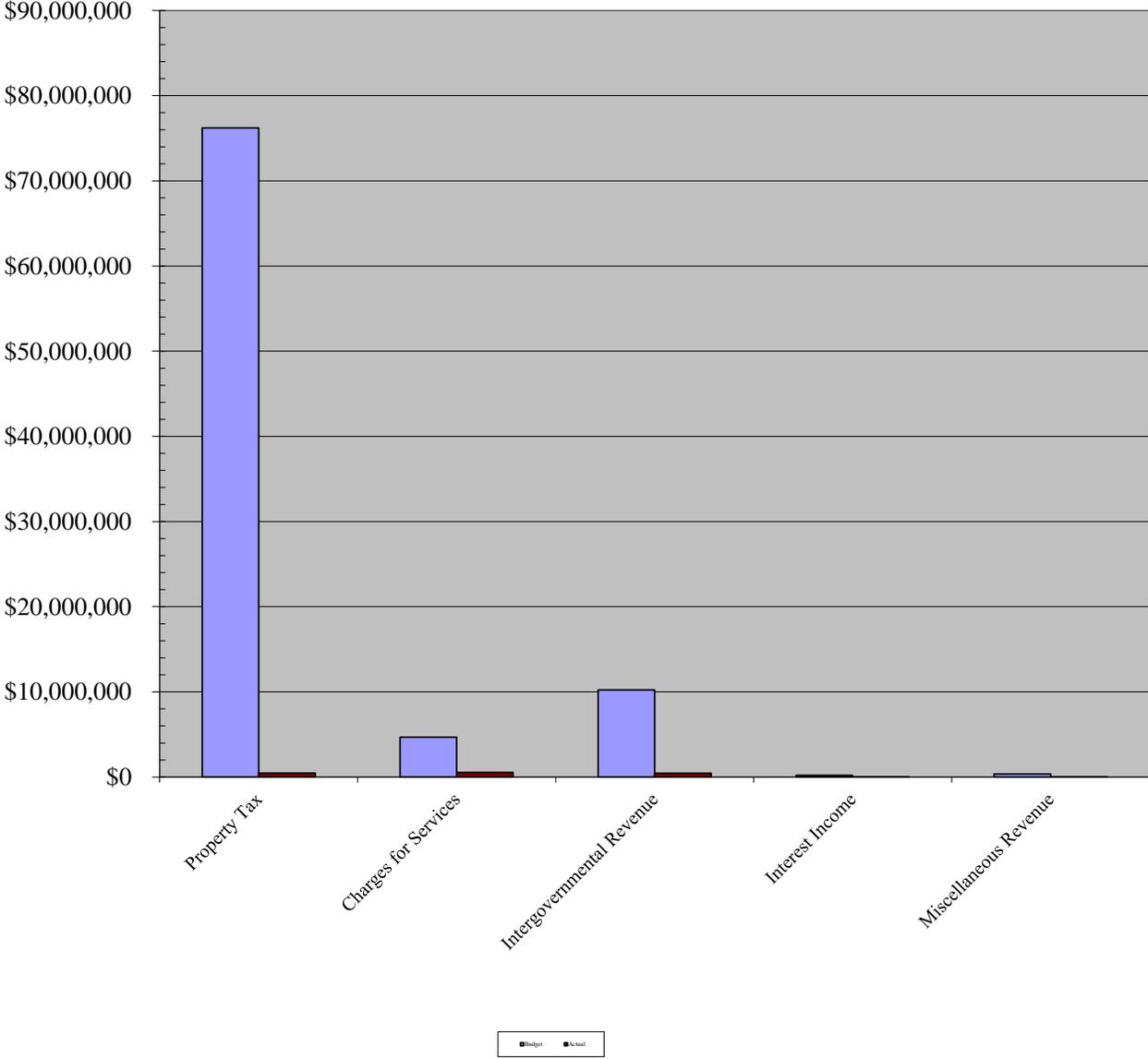
\$ 6,305,175.52

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

	20-21 Adopted 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	\$ 13,996,869	\$ 15,264,562	\$ 1,267,693	109.1%	
Reserved	10,336,504	10,336,504	-	100.0%	
Total Estimated Cash Balance	\$ 24,333,373	\$ 25,601,066	\$ 1,267,693		
Revenue:					
Property Tax	\$ 76,224,239	\$ 469,661	\$ (75,754,579)	0.6%	50.0%
Charges for Services	4,678,320	534,311	(4,144,009)	11.4%	11.1%
Intergovernmental Revenue	10,234,253	438,893	(9,795,360)	4.3%	7.9%
Interest Income	200,000	532	(199,468)	0.3%	-0.7%
Miscellaneous Revenue	360,120	37,171	(322,949)	10.3%	10.5%
Total Revenue	<u>\$ 91,696,933</u>	<u>\$ 1,480,569</u>	<u>\$ (90,216,364)</u>	1.6%	1.9%
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,298,466)	(1,160,000)	5,138,466		
20-21 Expenditures	\$ 99,395,337	\$ 5,839,847	\$ (93,555,490)	5.9%	5.3%
Prior Budget Year Expenditures	10,336,504	3,838,529	(6,497,975)	37.1%	66.7%
Total Expenditures	<u>\$ 109,731,842</u>	<u>\$ 9,678,376</u>	<u>\$ (100,053,466)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 16,243,259</u></u>	<u><u>\$ 16,243,259</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 July 31, 2020**



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

	For the Month Ending July 31, 2020			
	20-21 July Actual	19-20 July Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 25,601,066	\$ 22,132,190	\$ 3,468,876	15.7%
Revenue:				
Property Tax	\$ 469,661	\$ 403,991	\$ 65,670	16.3%
Charges for Services	534,311	468,913	65,398	13.9%
Intergovernmental Revenue	438,893	795,729	(356,836)	-44.8%
Interest Income	532	(8,207)	8,739	-106.5%
Miscellaneous Revenue	37,171	32,541	4,630	14.2%
Total Revenue	\$ 1,480,569	\$ 1,692,966	\$ (212,398)	-12.5%
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,160,000)	(211,515)	(948,485)	
20-21 Expenditures	\$ 5,839,847	\$ 5,047,369	\$ 792,478	15.7%
Prior Budget Year Expenditures	3,838,529	3,273,062	565,467	
Total Expenditures	\$ 9,678,376	\$ 8,320,431	\$ 1,357,945	16.3%
Ending Cash Balance	\$ 16,243,259	\$ 15,293,210	\$ 950,049	6.2%

	For the Year to Date Period Ending July 31 , 2020			
	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 25,601,066	\$ 22,132,190	\$ 3,468,876	15.7%
	\$ 469,661	\$ 403,991	\$ 65,670	16.3%
	534,311	468,913	65,398	13.9%
	438,893	795,729	(356,836)	-44.8%
	532	(8,207)	8,739	-106.5%
	37,171	32,541	4,630	14.2%
	\$ 1,480,569	\$ 1,692,966	\$ (212,398)	-12.5%
	-	\$ -	\$ -	
	-	-	-	
	-	-	-	
	(1,160,000)	(211,515)	(948,485)	448.4%
	\$ 5,839,847	\$ 5,047,369	\$ 792,478	15.7%
	3,838,529	3,273,062	565,467	17.3%
	\$ 9,678,376	\$ 8,320,431	\$ 1,357,945	16.3%
Ending Cash Balance	\$ 16,243,259	\$ 15,293,210	\$ 950,049	6.2%

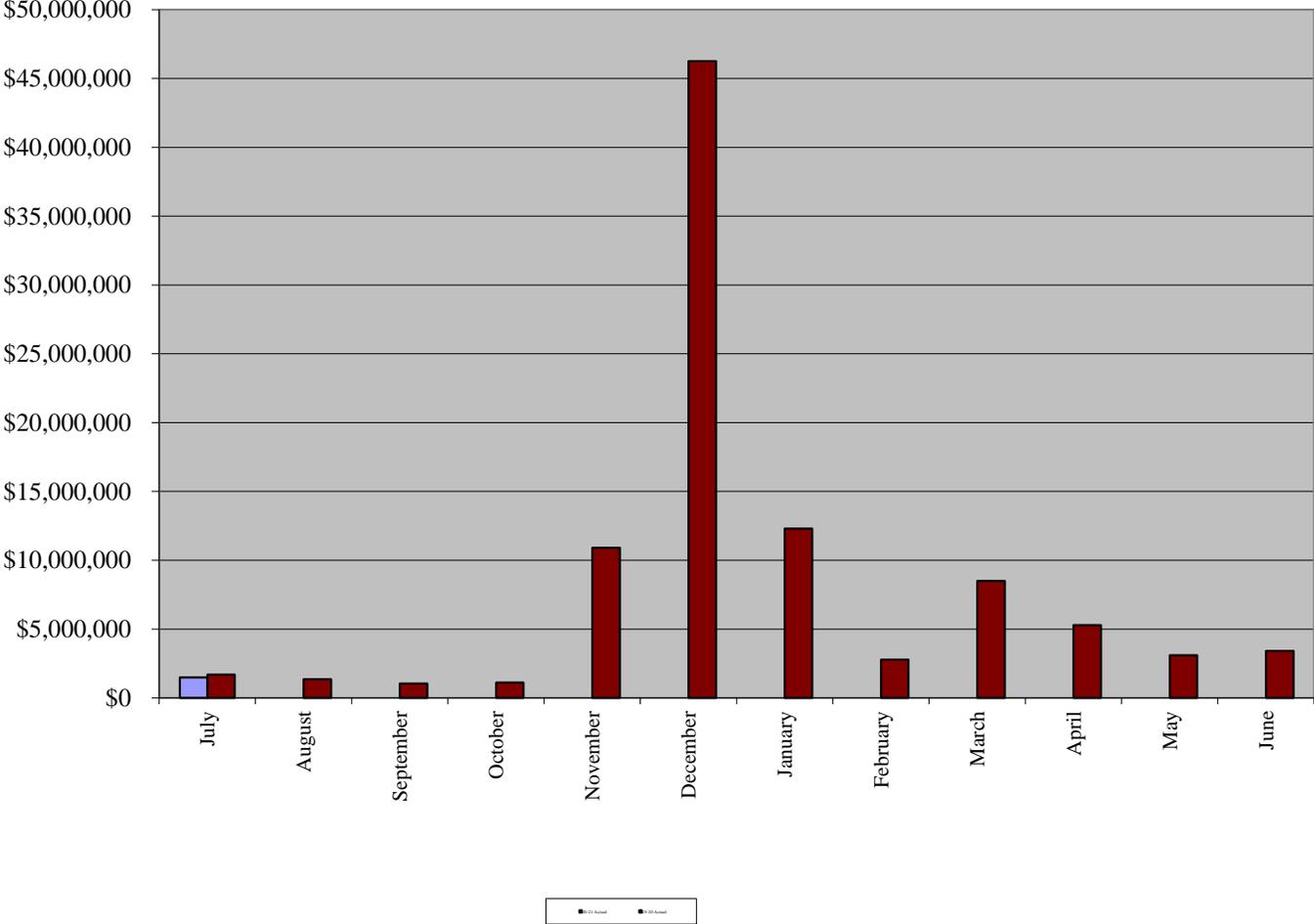
Note 1.)

Operating Transfers

	20-21 July Actual	19-20 July Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ (211,515)	\$ 211,515
4010-Employee Benefits	(1,000,000)	-	(1,000,000)
4020-Workers Compensation	(100,000)	-	(100,000)
4030-Self Insurance	(60,000)	-	(60,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (1,160,000)	\$ (211,515)	\$ (948,485)

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (211,515)	\$ 211,515
	(1,000,000)	-	(1,000,000)
	(100,000)	-	(100,000)
	(60,000)	-	(60,000)
	-	-	-
	\$ (1,160,000)	\$ (211,515)	\$ (948,485)

General Fund Actual Revenue July 31, 2020

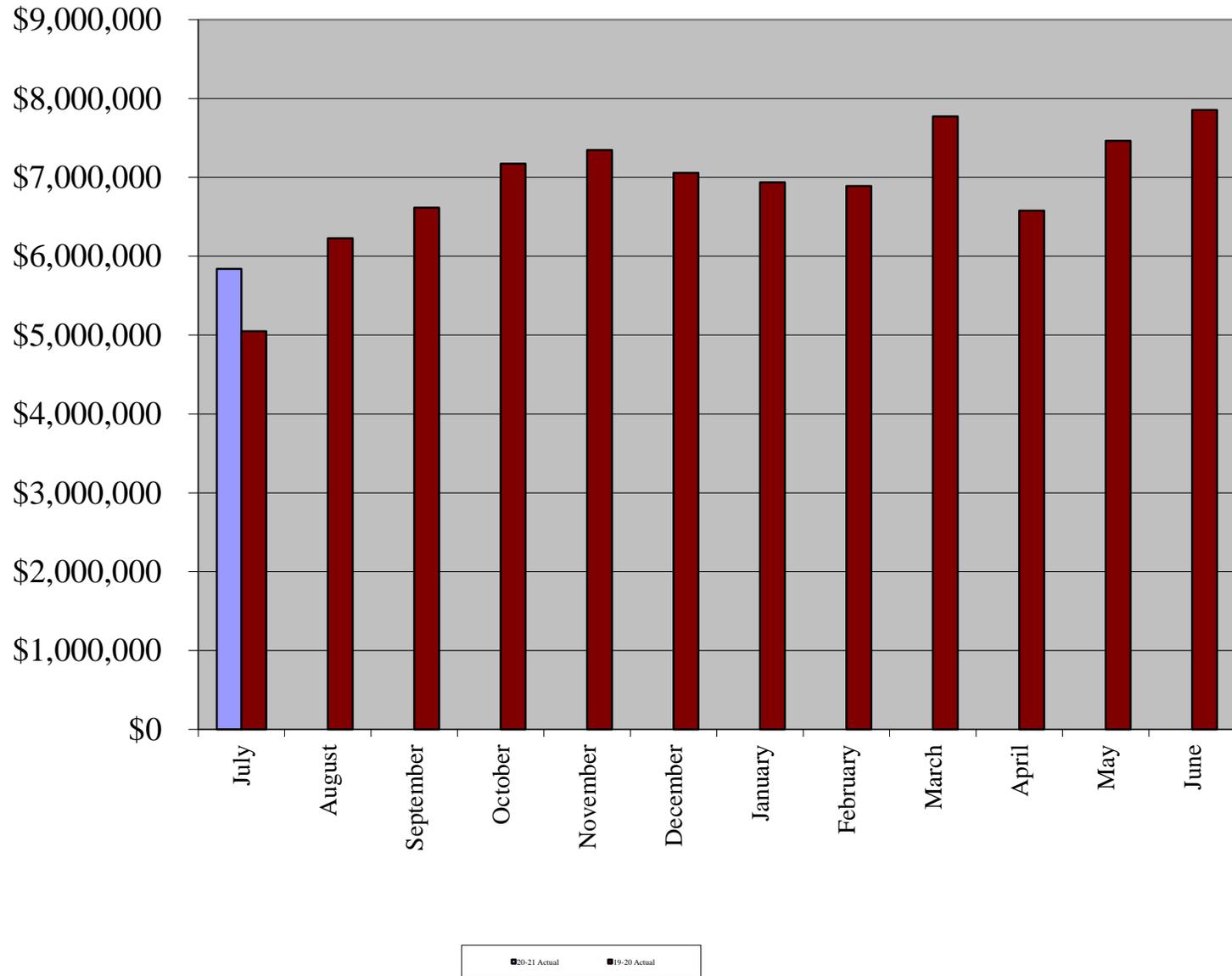


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	July 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	\$ 30,268,508	\$ 37,923,579	\$ 2,788,025	\$ 2,788,025	\$ 35,135,554	\$ 7,548,298	\$30,375,281	7.4%	9.7%
120	County Commissioners	447,529	-	447,529	26,467	26,467	421,062	26,467	421,062	5.9%	6.0%
130	Assessor	3,008,635	-	3,008,635	182,357	182,357	2,826,278	271,666	2,736,969	6.1%	6.0%
140	Assessor Reevaluation	5,283,888	-	5,283,888	306,318	306,318	4,977,570	652,145	4,631,743	5.8%	5.9%
150	Treasurer	880,937	-	880,937	43,258	43,258	837,679	116,995	763,942	4.9%	5.9%
160	Court Clerk	8,600,628	-	8,600,628	507,494	507,494	8,093,134	564,171	8,036,457	5.9%	5.9%
170	County Clerk	2,491,229	-	2,491,229	131,291	131,291	2,359,938	258,208	2,233,021	5.3%	6.0%
180	Excise & Equalization Bds	42,576	-	42,576	433	433	42,143	2,499	40,077	1.0%	2.9%
190	County Audit	726,992	-	726,992	2,152	2,152	724,840	539,556	187,436	0.3%	20.0%
200	District Attorney-State	150,000	-	150,000	2,086	2,086	147,914	38,062	111,938	1.4%	2.9%
210	District Attorney-County	72,398	-	72,398	2,535	2,535	69,863	47,120	25,278	3.5%	70.0%
230	Public Defender	59,720	-	59,720	354	354	59,366	24,186	35,534	0.6%	0.0%
240	Purchasing	435,937	-	435,937	24,800	24,800	411,137	38,834	397,103	5.7%	5.7%
250	Election Board	1,690,169	-	1,690,169	105,835	105,835	1,584,334	213,074	1,477,095	6.3%	4.3%
260	BOCC HR/Health & Safety	707,795	-	707,795	40,617	40,617	667,178	57,381	650,414	5.7%	6.0%
265	Employee Benefits Dept	355,328	-	355,328	19,888	19,888	335,440	26,811	328,518	5.6%	5.9%
270	MIS	4,226,993	-	4,226,993	130,654	130,654	4,096,339	1,653,822	2,573,171	3.1%	4.3%
280	Facilities Management	1,677,845	-	1,677,845	90,079	90,079	1,587,766	227,406	1,450,439	5.4%	5.0%
285	Facilities Mgmt-Custodial	283,209	-	283,209	-	-	283,209	22,369	260,840	0.0%	0.0%
300	Planning Commission	187,140	-	187,140	17,490	17,490	169,650	18,065	169,075		
301	Court Services	982,098	-	982,098	55,831	55,831	926,267	55,831	926,267		6.1%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	(1,849)	(1,849)	1,849	(1,849)	1,849	#DIV/0!	4.4%
518	Sheriff-Law Enforcement	10,149,214	-	10,149,214	732,525	732,525	9,416,688	732,525	9,416,688	7.2%	7.3%
525	Juvenile Detention	5,300,019	-	5,300,019	299,823	299,823	5,000,196	461,851	4,838,168	5.7%	9.0%
526	Juvenile Bureau	2,301,653	-	2,301,653	115,554	115,554	2,186,099	161,533	2,140,120	5.0%	5.1%
550	Emergency Management	563,140	-	563,140	24,162	24,162	538,978	74,695	488,445	4.3%	3.0%
610	Social Services	2,291,649	-	2,291,649	93,286	93,286	2,198,363	306,260	1,985,389	4.1%	3.8%
710	Free Fair	62,245	-	62,245	-	-	62,245	10,949	51,296	0.0%	0.0%
910	District 1	568,613	-	568,613	23,115	23,115	545,498	86,420	482,193	4.1%	2.9%
920	District 2	394,936	-	394,936	23,402	23,402	371,534	39,056	355,881	5.9%	5.2%
930	District 3	418,140	-	418,140	21,195	21,195	396,945	58,659	359,481	5.1%	4.2%
940	County Engineer	605,928	-	605,928	30,670	30,670	575,258	53,689	552,239	5.1%	5.0%
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	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	6,355,176	(50,000)	6,305,176	-	-	6,305,176	-	6,305,176		
Total		\$ 99,395,337	\$ (0)	\$ 99,395,337	\$ 5,839,847	\$ 5,839,847	\$ 93,555,490	\$ 14,586,755	\$84,808,583	5.9%	5.3%

Year elapsed = 8.3%

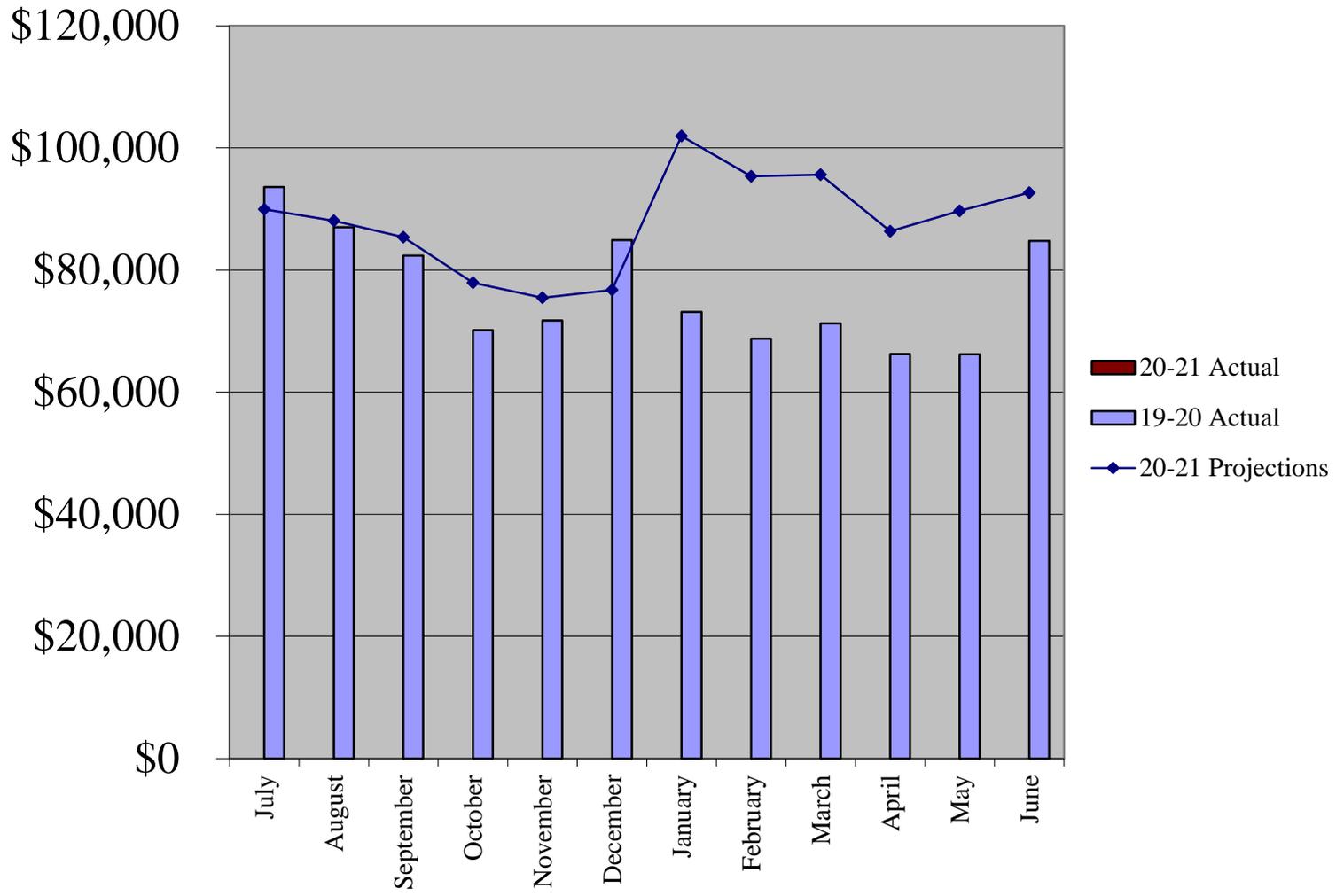
General Fund Actual Expenditures



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

<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		\$ 100	\$ 100	\$ 1,100
52010 FICA - Retirement Board Members	92		8	8	84
52032 Retirement paid by General Fund	4,500	3,444	383	3,827	673
Total Salaries and Benefits	\$ 5,792	\$ 3,444	\$ 490	\$ 3,934	\$ 1,858
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 1,303,349	\$ 999,950		\$ 999,950	\$ 303,399
54023 Electricity (OG&E)	665,000	555,000		555,000	110,000
54024 Sewer and Water(City of OKC)	850,000	708,000		708,000	142,000
54022 Natural Gas(ONG)	24,000	20,000		20,000	4,000
Utilities Subtotal	\$ 2,842,349	\$ 2,282,950	\$ -	\$ 2,282,950	\$ 559,399
Lease-Purchase Debt					
54455 Bond Administrative Fees	20,000	800		800	19,200
Lease-Purchase Debt Subtotal	\$ 20,000	\$ 800	\$ -	\$ 800	\$ 19,200
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	\$ 719,437		\$ 719,437	\$ -
54451 Outside legal services	100,000	125,000		125,000	(25,000)
54036 Inmate Medical for Cap Excess	1,000,000				1,000,000
54019 Liability policies on equipment and property; blank	444,500		120,371	120,371	324,129
54040 Publication of Commissioners Proceedings/Ads	36,000			-	36,000
54102 ICB (county-occupied space) rent expense	130,000	107,342		107,342	22,658
54102 Lincoln (county-occupied space) rent expense	261,000	216,733	21,673	238,407	22,593
54103 Storage Court Clerk Building Lease	350,000	298,700	59,740	358,440	(8,440)
54109/540 Postage Machine and Postage	8,000	8,500		8,500	(500)
54355 Paper and Printing	1,000			-	1,000
54455 Investtrust Management Fees	400,000	425,000		425,000	(25,000)
54455 OSU Extension Contract	549,512	549,512		549,512	-
54455 Professional Services-Other -Arbitrage	15,000			-	15,000
54455 Criminal Justice Authority	30,768,508		2,500,000	2,500,000	28,268,508
54455 Criminal Justice Advisory Committee	150,000			-	150,000
54456 USID Assessment - Services Other	5,000			-	5,000
54456 Downtown Business Improvement District Assessm	5,000			-	5,000
54456 Alcohol and drug screening for county employees	20,000	20,000		20,000	-
54045 Metro Parking Garage-Judges parking	1,380	1,265	115	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	56,400	400	52,400	52,800	3,600
Other Operating Subtotal	\$ 35,020,737	\$ 2,471,890	\$ 2,754,299	\$ 5,226,189	\$ 29,794,548
Total Maintenance and Operations - 54000	\$ 37,916,359	\$ 4,755,640	\$ 2,787,534	\$ 7,543,174	\$ 30,373,185
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	\$ 37,923,579	\$ 4,760,274	\$ 2,788,025	\$ 7,548,298	\$ 30,375,281

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
July 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	\$ 3,400,000	\$ 1,000,000	\$ 2,400,000	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	359,741	3,659,756	4,019,497	68,500
Employer Premiums	14,735,496	1,370,876	13,364,620	14,735,496	-
Stop Loss Reimb	-	-	-	-	-
Rx Rebates	1,500,000	-	1,500,000	1,500,000	-
Refunds/Rebates/Interest	265,004	427	265,004	265,431	427
Total Resources	\$ 25,268,661	\$ 4,148,208	\$ 19,424,376	\$ 25,337,588	\$ 68,927
Expenses					
Medical Claims	\$ 14,786,825	\$ 1,379,383	\$ 15,173,210	\$ 16,552,592	\$ 1,765,767
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	667,501	7,342,507	8,010,008	1,732,428
Dental Claims	1,435,210	137,940	1,517,345	1,655,285	220,075
Vision Claims	158,371	-	158,371	158,371	-
County Pharmacy	305,000	17,921	197,129	215,050	(89,950)
Employee Assistance Program	20,028	1,669	18,359	20,028	(0)
Medicare Supplement - Phys. Mutual	993,168	82,764	910,404	993,168	-
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 2,287,178</u>	<u>\$ 25,317,324</u>	<u>\$ 27,604,501</u>	<u>\$ 3,628,319</u>
Administration Fees & Other	823,812	66,618	732,801	799,419	(24,393)
Life/AD&D Premiums	346,284	30,035	330,388	360,423	14,139
Stop Loss Premiums	1,114,521	94,972	1,044,688	1,139,660	25,139
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 191,625</u>	<u>\$ 2,107,877</u>	<u>\$ 2,299,502</u>	<u>\$ 14,885</u>
Total Expenses	\$ 26,260,799	\$ 2,478,803	\$ 27,425,201	\$ 29,904,004	\$ 3,643,205
Ending Cash Balance	\$ (992,137)	\$ 1,669,405	\$ (8,000,824)	\$ (4,566,414)	\$ (3,574,276)

Cash Balance-One Year Ago

\$ 935,465

Notes:

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

2. Premiums:

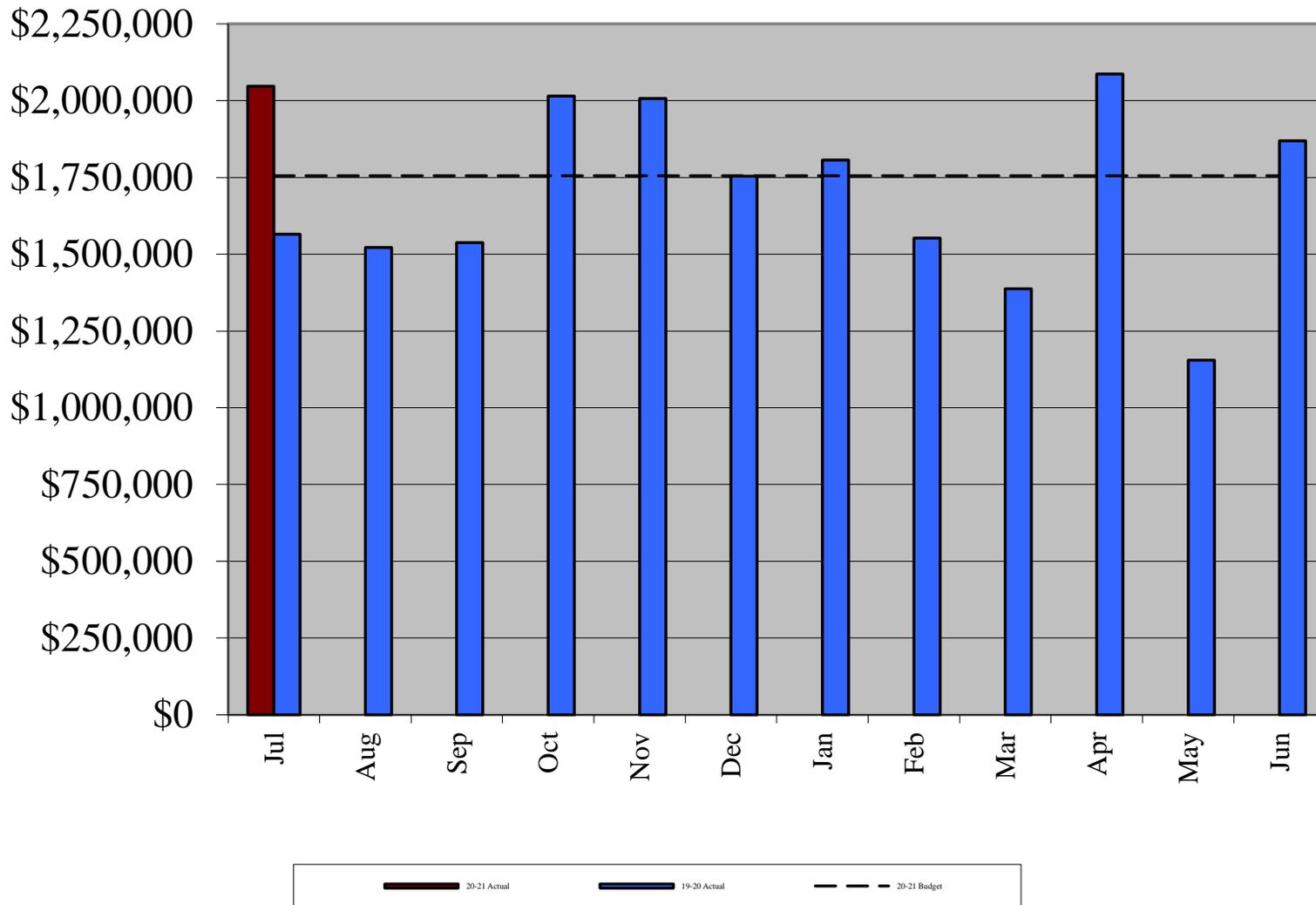
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 1,379,383	\$1,379,383	\$ 1,379,383 (July)
Prescription Drug Claims	<u>\$523,132</u>	<u>667,501</u>	<u>\$667,501</u>	\$ 667,501 (July)
Total	\$1,755,367	\$2,046,883	\$2,046,883	
Prior Year 19-20 Comparison	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month
Medical Claims	\$1,154,652	\$1,624,920	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	<u>\$505,132</u>	<u>\$580,916</u>	<u>\$503,011</u>	\$702,330 (April)
Total	\$1,659,784	\$2,205,836	\$1,687,853	

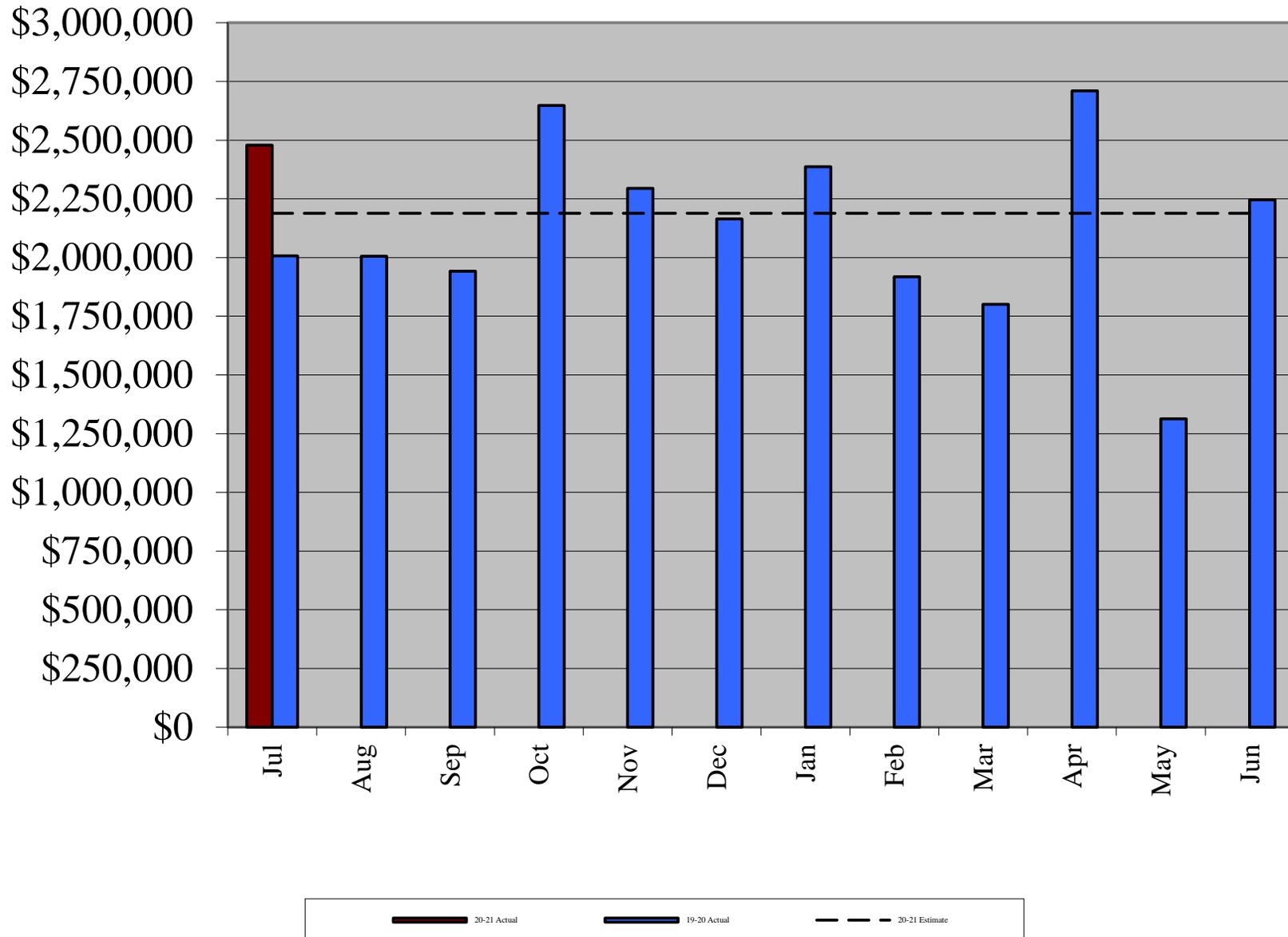
Medical & Prescription Claims



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

	Annual	Annual	Inc (Dec)	%	July	July	Inc (Dec)	%
	FY 20-21	FY 19-20			FY 20-21	FY 19-20		
	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	\$ 3,400,000	\$ 3,400,000	\$ -	0.0%	\$ 1,000,000	\$ -	\$ 1,000,000	#DIV/0!
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	1,370,876	1,243,511	127,365	10%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	359,741	385,579	(25,838)	-6.7%
Stop Loss Reimb	-	-	-	#DIV/0!	-	-	-	-
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	-	2,923	(2,923)	-100%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	427	2,647	(2,220)	-83.9%
Interest Income	-	-	-	-	0	1	(1)	-
Total Resources	\$ 25,268,662	\$ 27,257,486	\$ (1,988,824)	-7.3%	\$ 4,148,208	\$ 2,942,820	\$ 1,205,389	41.0%
Expenses								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 1,379,383	\$ 1,163,067	\$ 216,316	18.6%
Medical claims covered by Stop Loss	-	-	-	-	-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	667,501	401,362	266,139	66.3%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	137,940	82,972	54,968	66.2%
Vision Claims	158,371	183,854	(25,483)	-13.9%	-	8,578	(8,578)	-100.0%
County Pharmacy	305,000	305,000	-	0.0%	17,921	13,825	4,096	29.6%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	1,669	1,588	81	5.1%
Medicare Supplement	993,168	935,484	57,684	6.2%	82,764	156,541	(73,777)	-47.1%
Misc Refunds/Reimb/Flex Acct	-	-	-	-	-	-	-	0%
Total Claims	\$ 23,976,182	\$ 22,851,255	\$ 1,124,927	4.9%	\$ 2,287,178	\$ 1,827,933	\$ 459,245	25.1%
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	66,618	59,823	6,795	11.4%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	30,035	28,054	1,981	7.1%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	94,972	91,546	3,426	3.7%
Total Admin/Premiums	\$ 2,284,617	\$ 2,424,226	\$ (139,608)	-5.8%	\$ 191,625	\$ 179,424	\$ 12,202	6.8%
Total Expenses	\$ 26,260,799	\$ 25,275,480	\$ 985,319	3.9%	\$ 2,478,803	\$ 2,007,355	\$ 471,447	23.5%
Ending Cash Balance	\$ (992,137)	\$ 1,982,006	\$ (2,974,143)	-150%	\$ 1,669,405	\$ 935,465	\$ 733,942	78.5%

Total Employee Benefits Expenses



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

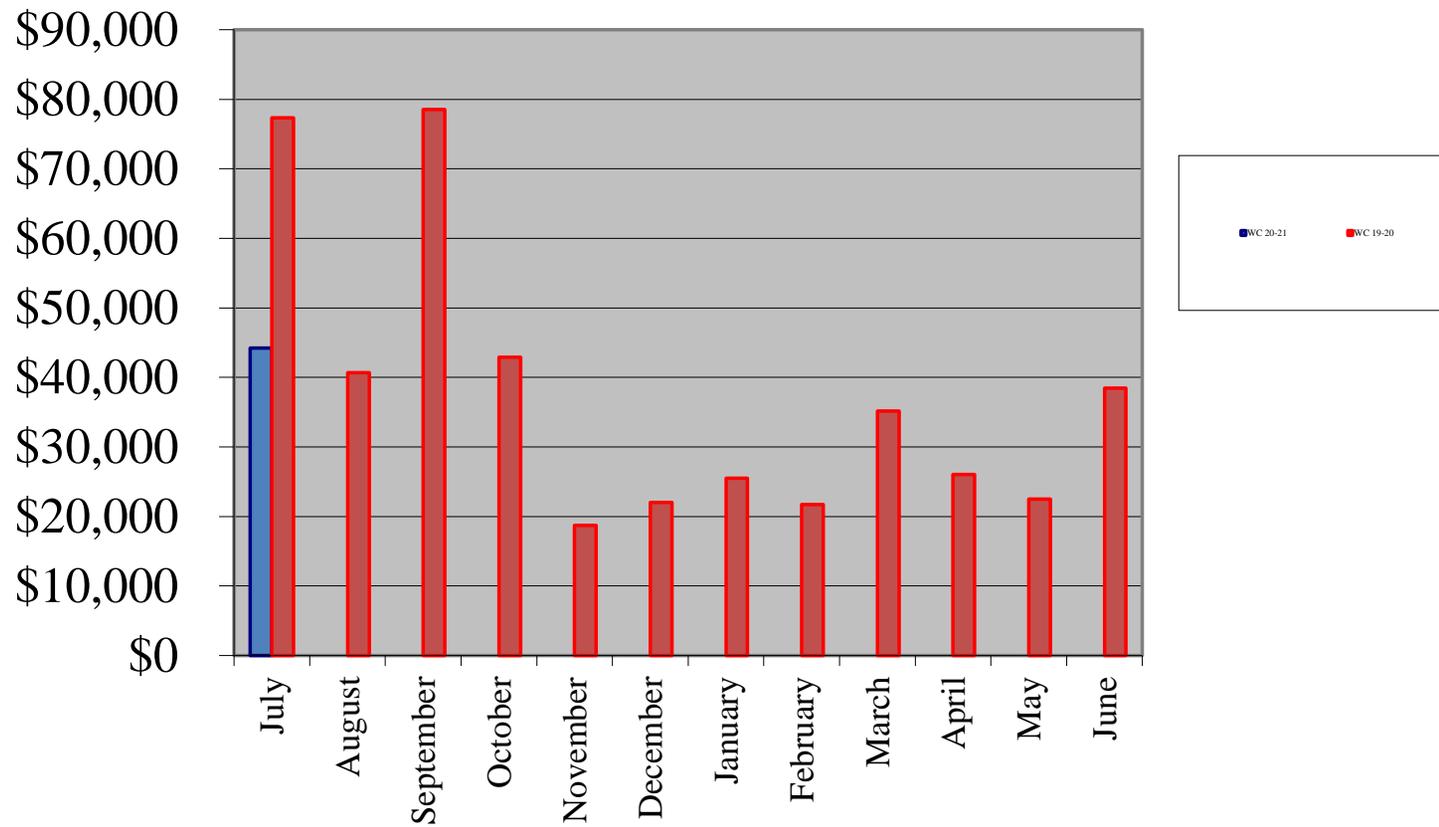
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	26,925.68	(9,008)
Transfers/Supplements	810,000	100,000	(710,000)
Total Sources	\$ 1,000,706	\$ 364,306	\$ (636,400)
Expenditures:			
Claims	\$ 552,703	\$ 44,221	(508,482)
Stop loss/Admin Fees	246,876	11,874	(235,002)
Total Expenditures	\$ 799,579	\$ 56,095	\$ (743,484)
Ending Cash Balance	\$ 201,129	\$ 308,210	\$ 107,083
Cash Balance-One Year Ago		\$ 116,894	

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	\$ -	\$ (23,789)
Supportive Services	33,045	401	(32,644)
Total Expenditures	\$ 56,834	\$ 401	\$ (56,433)
Ending Cash Balance	\$ 102,853	\$ 152,330	\$ 49,477
Cash Balance-One Year Ago		\$ 149,184	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2020-2021

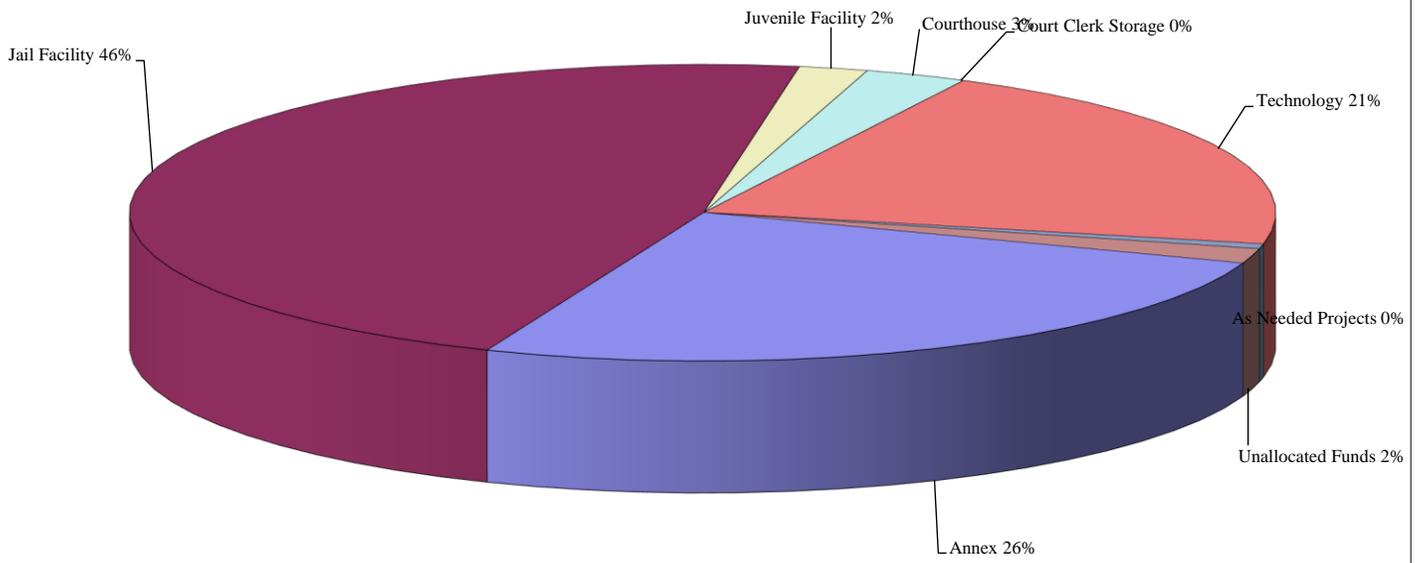


Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status	Project #
Annex								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017
Control Valve Upgrade for CHW System	6/15/2017	60,000	\$ 60,000		-	-	Pending	C0053
Annex & Courthouse Snack Areas	3/15/2018	85,000	18,180	2,935	41,653	25,167	Pending	C0025
Annex Roof Drain Repair	9/20/2018	33,000	4,155		27,700	1,145	Pending	C0033
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	214,126		702,975	(17,101)	Pending	C0034
Resurface terrazzo floors	6/20/2019	60,000				60,000	Pending	
Annex carpet	6/20/2019	50,000	54,042			(4,042)	Pending	C0046
Courtyards landscaping/sidewalk replace	6/20/2019	100,000	7,729	53,383	53,681	38,590	Pending	C0056
5th Floor DA Civil HVAC	6/20/2019	200,000				200,000	Pending	
Courthouse								
Jail Elevator	12/6/2019	27,000	22,099			4,901	Pending	C0048
Jail Facility								
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712			902,763	9,950	Pending	C0014
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	61,239		259,081	29,680	Pending	C0024
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	133,909		2,066,091	-	Pending	C0031
Jail Wall Repair	4/10/2019	200,000	33,400		158,650	7,950	Pending	C0035
Jail Ventilation Repair	11/21/2019	35,000	18,155		11,880	4,965	Pending	C0050
Jail Fire Pump Replacement	11/21/2019	40,000	39,341	1,995	1,995	(1,336)	Pending	C0043
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending	
Jail-Steam Pipe repair	2/20/2020	34,200	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	65,523			(292)	Pending	C0041
Juvenile Referee Courtroom	12/19/2019	6,329	719		5,425	185	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
Courthouse								
Carpet	6/20/2019	50,000	13,109		24,525	12,366	Pending	C0047
OG&E Vault	11/21/2019	45,000	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			-	Pending	C0051
DA & PD Case Management System	7/1/2019	685,000	57,320		627,118	563	Pending	C0039
Technology								
Tyler Munis-ERP System	6/19/2014	1,201,680	23,600		1,087,833	90,247	Pending	C0006
Capital Projects-As Needed	6/20/2019	48,387				48,387	Pending	
Unallocated Funds:								
Unallocated Funds		145,469				145,469		
Total Ongoing Budgeted Capital Projects		\$ 9,019,705	\$ 1,362,632	\$ 159,341	\$ 6,560,908	\$ 1,096,165		

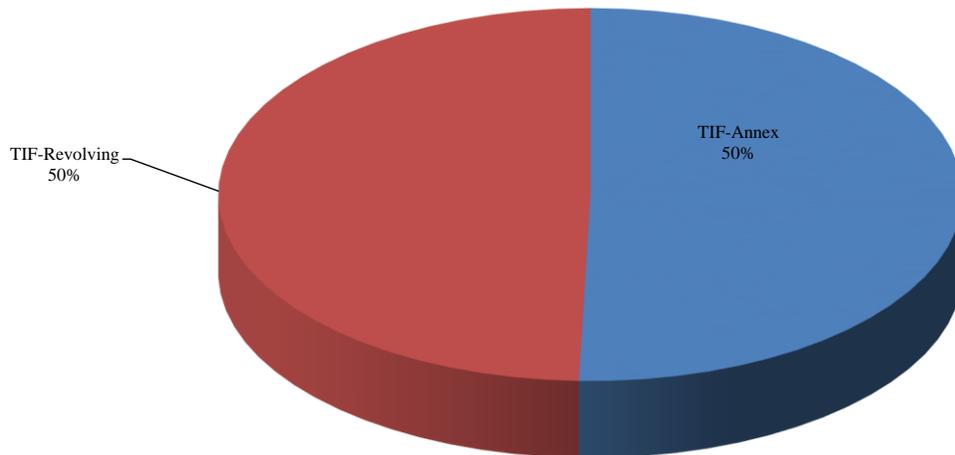
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 635,289	\$ 33,102	\$ 2,906,647	433,098	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,897,080	\$ 170,600	\$ 285,149	\$ 2,707,462	1,019,017	Ongoing
Total Capital Projects		\$ 16,891,819	\$ 2,168,521	\$ 477,592	\$ 12,175,017	\$ 2,548,281	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

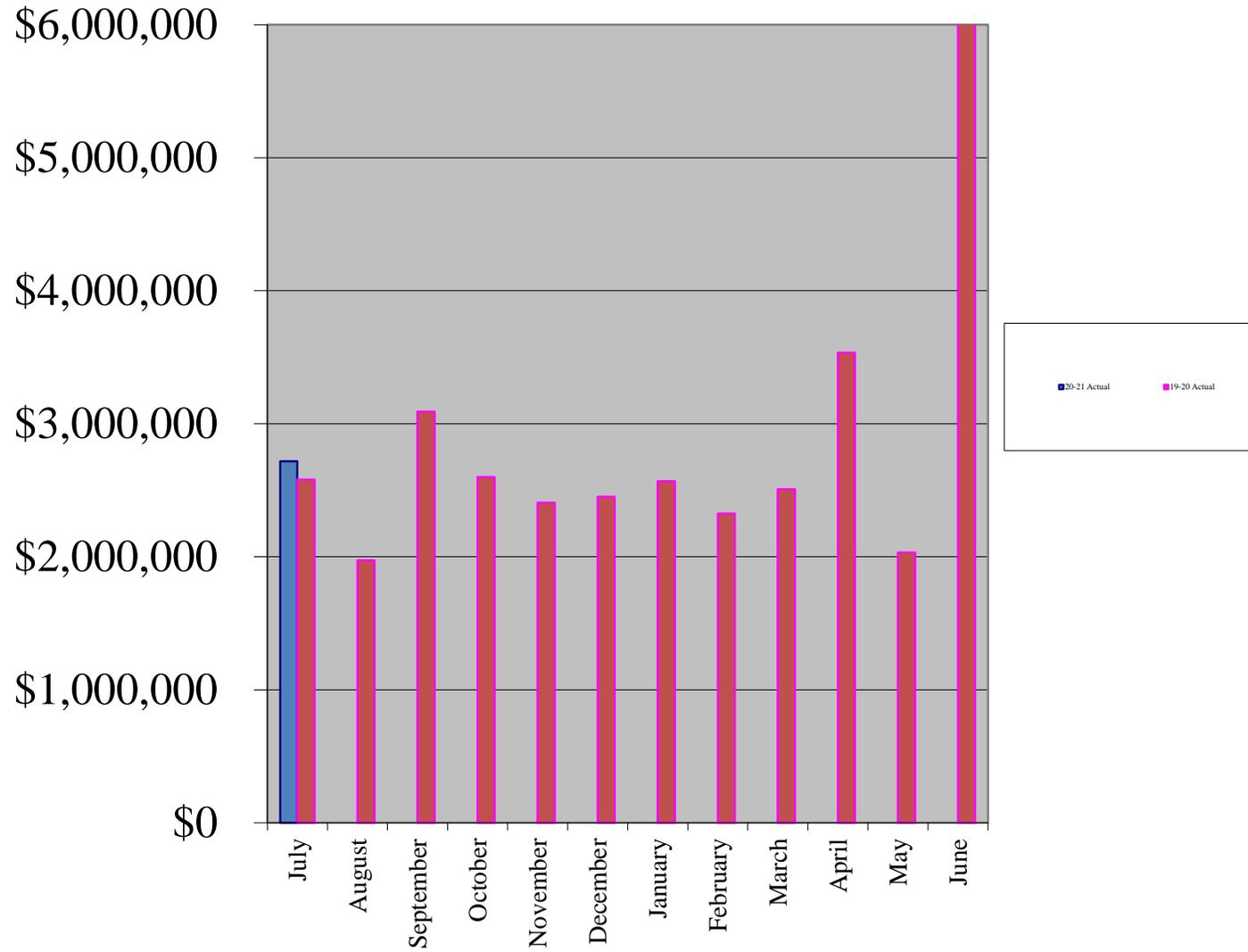


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	July 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	\$3,786,705	\$557,634	\$557,634	\$3,229,072	\$691,057.71	\$3,095,648	14.7%
1110	Highway Cash-Dist #2	7,147,296	291,617	291,617	6,855,679	1,067,169.47	6,080,127	4.1%
1110	Highway Cash-Dist #3	1,272,813	650,217	650,217	622,596	665,403.42	607,410	51.1%
1111	CBRI Fund	703,130	205,534	205,534	497,595	0.00	703,130	29.2%
1130	Resale Property	5,046,410	187,849	187,849	4,858,561	1,001,676.90	4,044,733	3.7%
1140	Treasurer Mortgage Fee	168,543	5,978	5,978	162,564	19,655.17	148,887	3.5%
1150	County Clerk Lien Fee	137,333	18,180	18,180	119,153	35,397.02	101,936	13.2%
1151	UCC Central Filing Fund	489,102	25,581	25,581	463,521	50,056.78	439,045	5.2%
1152	Records Mgmt & Preservation	918,524	98,746	98,746	819,778	299,689.62	618,834	10.8%
1160	Sheriff Service Fee	630,790	242,313	242,313	388,477	493,962.30	136,828	38.4%
1161	Sheriff Special Revenue	1,572,229	193,788	193,788	1,378,441	316,432.29	1,255,796	12.3%
1162	Sheriff's Grant Fund	286,840	41,938	41,938	244,902	173,740.29	113,099	14.6%
1201	Assessor Revolving Fee	101,064	0	0	101,064	0.00	101,064	0.0%
1231	Juvenile Probation Fee	91,568	2,531	2,531	89,036	77,520.00	14,048	2.8%
1233	Juvenile Grant Fund	179,571	10,442	10,442	169,129	36,182.59	143,389	5.8%
1240	Planning Commission Fee	55,907	25,468	25,468	30,439	22,374.16	33,533	45.6%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	609,356	430	430	608,926	0.00	609,356	0.1%
1260	Community Service Fee	100,563	7,137	7,137	93,426	80,579.52	19,983	7.1%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	292,767	142,795	142,795	149,971	23,409.27	269,357	48.8%
1282	Mental Health Court Fund	231,500	9,755	9,755	221,745	19,249.00	212,251	4.2%
1290	Shine Program	797	0	0	797	0.00	797	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
Total		\$24,117,827	\$2,717,934	\$2,717,934	\$21,399,893	\$5,073,556	\$19,044,272	11.3%

Year elapsed = 8%

Special Revenue Actual Expenditures



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

**20-21
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 54,982
Exempt Manufacturing Tax	-
Miscellaneous Property Tax	170
Interest Income	427
Total Revenue	\$ 55,578

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	\$ -
Interest	-
Total Paid YTD	\$ -

Total Bonds Combined

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

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 6-30-19	Payments YTD	Principal Balance
\$ 5,200,459	\$ -	\$ 5,200,459
\$ 5,200,459	\$ -	\$ 5,200,459

Total Expenditures **\$ (4,567,700)**

Transfer In \$ -

Ending Cash Balance **\$ 1,676,555**

Debt Service Fund Expenditures 10 Year History

