

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

General Fund Budget Analysis  
Employee Benefits Fund Status  
Worker's Comp & Self Insurance Funds-Financial Summary  
Capital Projects Status Report  
Special Revenue Funds Report  
Debt Service Fund Report

Prepared by the Office of David B. Hooten, Oklahoma County Clerk

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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%
<b>Total Department Budget</b>	<b>\$ 101,524,559</b>	<b>\$ 99,395,337</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 99,395,337</b>	<b>\$ (2,129,222)</b>	<b>-2.1%</b>
<b>Cash Transfers</b>							
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%
<b>Total Transfers</b>	<b>\$ 5,993,466</b>	<b>\$ 6,298,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,298,466</b>	<b>\$ 305,000</b>	<b>5.1%</b>
<b>Total</b>	<b>\$ 107,518,025</b>	<b>\$ 105,693,803</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 105,693,803</b>	<b>\$ (1,824,222)</b>	<b>-1.7%</b>
<b>Total Sources Available</b>							
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%
<b>Total Available Funding</b>	<b>\$ 107,518,025</b>	<b>\$ 105,693,802</b>			<b>\$ 105,693,802</b>	<b>\$ (1,824,223)</b>	<b>-1.7%</b>

Oklahoma County  
FY 2020-2021 General Fund Reserve

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
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**

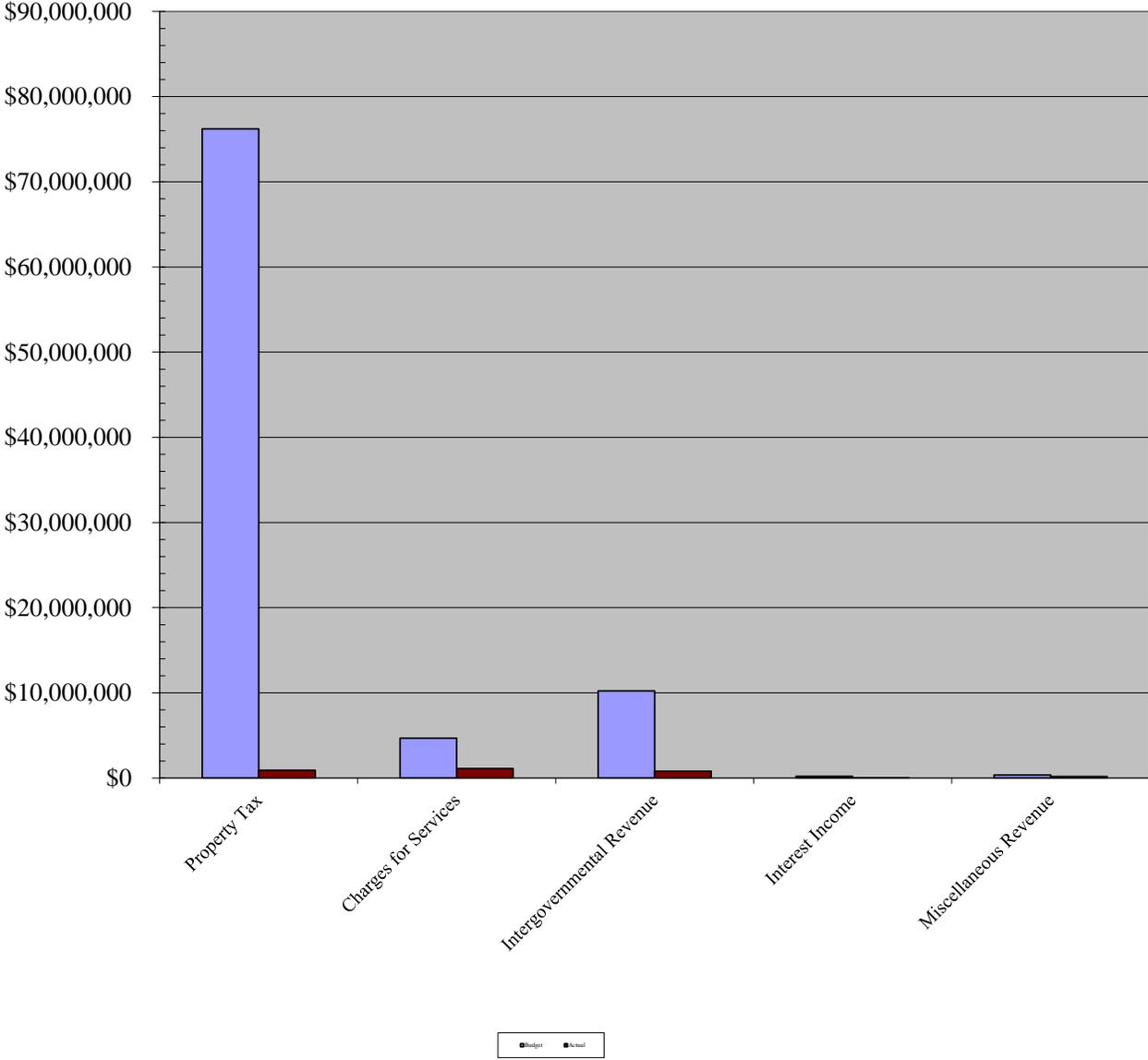
**\$ 6,305,175.52**

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

	<b>20-21 Adopted Budget</b>	<b>20-21 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 13,996,869	\$ 15,264,562	\$ 1,267,693	109.1%	
Reserved	10,336,504	10,336,504	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 24,333,373</b>	<b>\$ 25,601,066</b>	<b>\$ 1,267,693</b>		
<b>Revenue:</b>					
Property Tax	\$ 76,224,239	\$ 910,970	\$ (75,313,269)	1.2%	1.2%
Charges for Services	4,678,320	1,116,132	(3,562,188)	23.9%	22.1%
Intergovernmental Revenue	10,234,253	794,454	(9,439,799)	7.8%	10.3%
Interest Income	200,000	19,599	(180,401)	9.8%	5.5%
Miscellaneous Revenue	360,120	178,845	(181,276)	49.7%	34.5%
Total Revenue	<u>\$ 91,696,933</u>	<u>\$ 3,020,001</u>	<u>\$ (88,676,933)</u>	3.3%	3.4%
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	\$ 12,775,470	\$ (86,619,868)	12.9%	11.9%
Prior Budget Year Expenditures	10,336,504	4,207,670	(6,128,834)	40.7%	72.1%
Total Expenditures	<u>\$ 109,731,842</u>	<u>\$ 16,983,140</u>	<u>\$ (92,748,701)</u>		
<b>Cash Balance*</b>	<b><u><u>\$ 0</u></u></b>	<b><u><u>\$ 10,477,927</u></u></b>	<b><u><u>\$ 10,477,927</u></u></b>		

\* 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 August 31, 2020**



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

	For the Month Ending August 31, 2020			
	20-21 August Actual	19-20 August Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 16,246,410	\$ 15,293,210	\$ 953,200	6.2%
<b>Revenue:</b>				
Property Tax	\$ 441,310	\$ 482,662	\$ (41,352)	-8.6%
Charges for Services	581,821	460,404	121,417	26.4%
Intergovernmental Revenue	355,560	273,717	81,843	29.9%
Interest Income	19,067	68,338	(49,271)	-72.1%
Miscellaneous Revenue	141,673	74,449	67,224	90.3%
Total Revenue	\$ 1,539,432	\$ 1,359,571	\$ 179,862	13.2%
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(2,859,951)	2,859,951	
20-21 Expenditures	\$ 6,938,773	\$ 6,227,785	\$ 710,988	11.4%
Prior Budget Year Expenditures	369,141	267,193	101,948	
Total Expenditures	\$ 7,307,914	\$ 6,494,978	\$ 812,936	12.5%
<b>Ending Cash Balance</b>	<b>\$ 10,477,927</b>	<b>\$ 7,297,852</b>	<b>\$ 3,180,075</b>	<b>43.6%</b>

	For the Year to Date Period Ending August 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%
	\$ 910,970	\$ 886,653	\$ 24,317	2.7%
	1,116,132	929,317	186,815	20.1%
	794,454	1,069,446	(274,992)	-25.7%
	19,599	60,130	(40,531)	-67.4%
	178,845	106,990	71,855	67.2%
	\$ 3,020,001	\$ 3,052,537	\$ (32,535)	-1.1%
	-	-	-	
	-	-	-	
	-	-	-	
	(1,160,000)	(3,071,466)	1,911,466	-62.2%
	\$ 12,775,470	\$ 11,275,154	\$ 1,500,316	13.3%
	4,207,670	3,540,255	667,415	18.9%
	\$ 16,983,140	\$ 14,815,409	\$ 2,167,731	14.6%
<b>Ending Cash Balance</b>	<b>\$ 10,477,927</b>	<b>\$ 7,297,852</b>	<b>\$ 3,180,075</b>	<b>43.6%</b>

Note 1.)

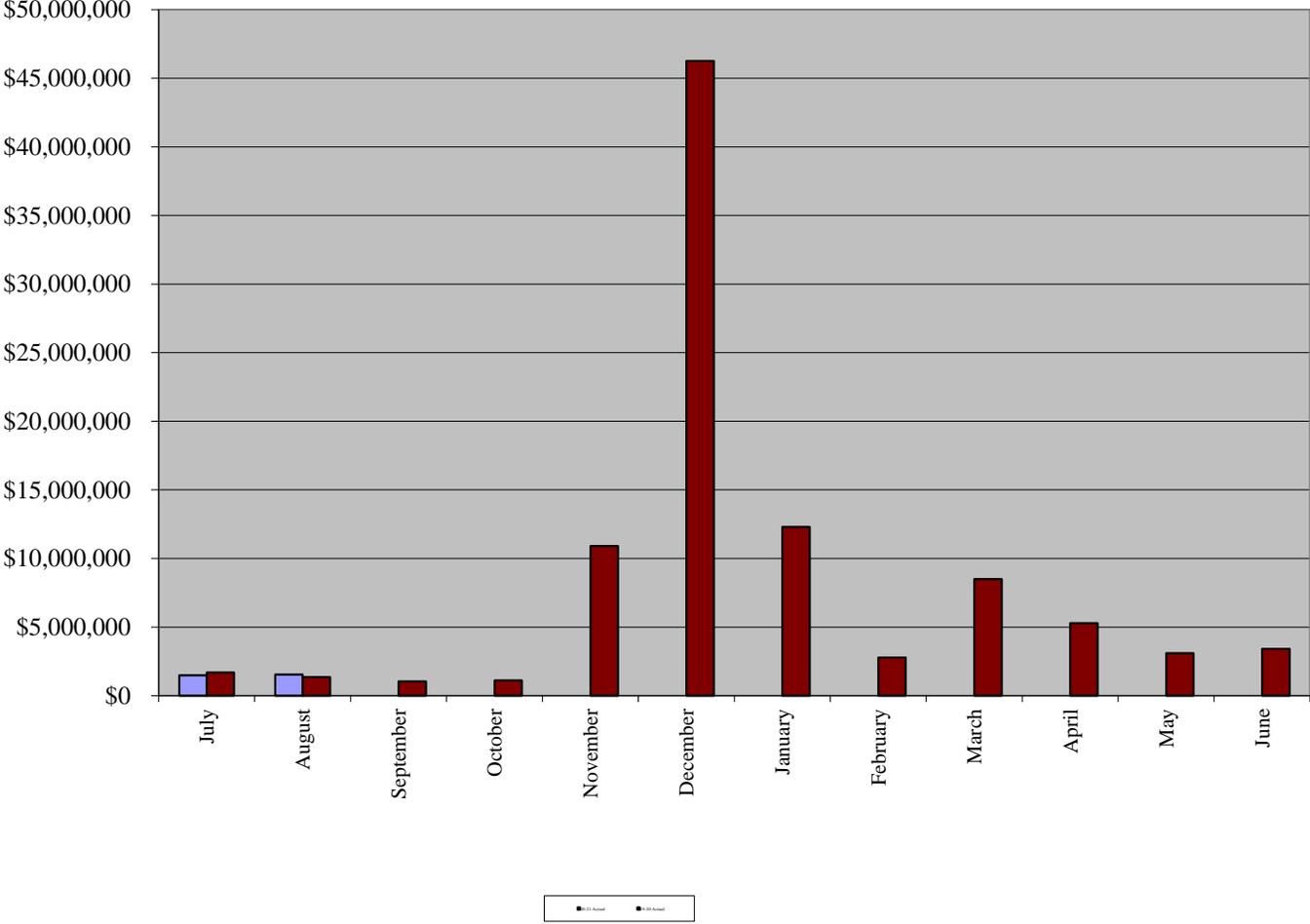
**Operating Transfers**

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

	20-21 August Actual	19-20 August Actual	Increase (Decrease)
	\$ -	\$ (759,951)	\$ 759,951
	-	(2,000,000)	2,000,000
	-	(100,000)	100,000
	-	-	-
	-	-	-
	\$ -	\$ (2,859,951)	\$ 2,859,951

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (971,466)	\$ 971,466
	(1,000,000)	(2,000,000)	1,000,000
	(100,000)	(100,000)	-
	(60,000)	-	(60,000)
	-	-	-
	\$ (1,160,000)	\$ (3,071,466)	\$ 1,911,466

### General Fund Actual Revenue August 31, 2020

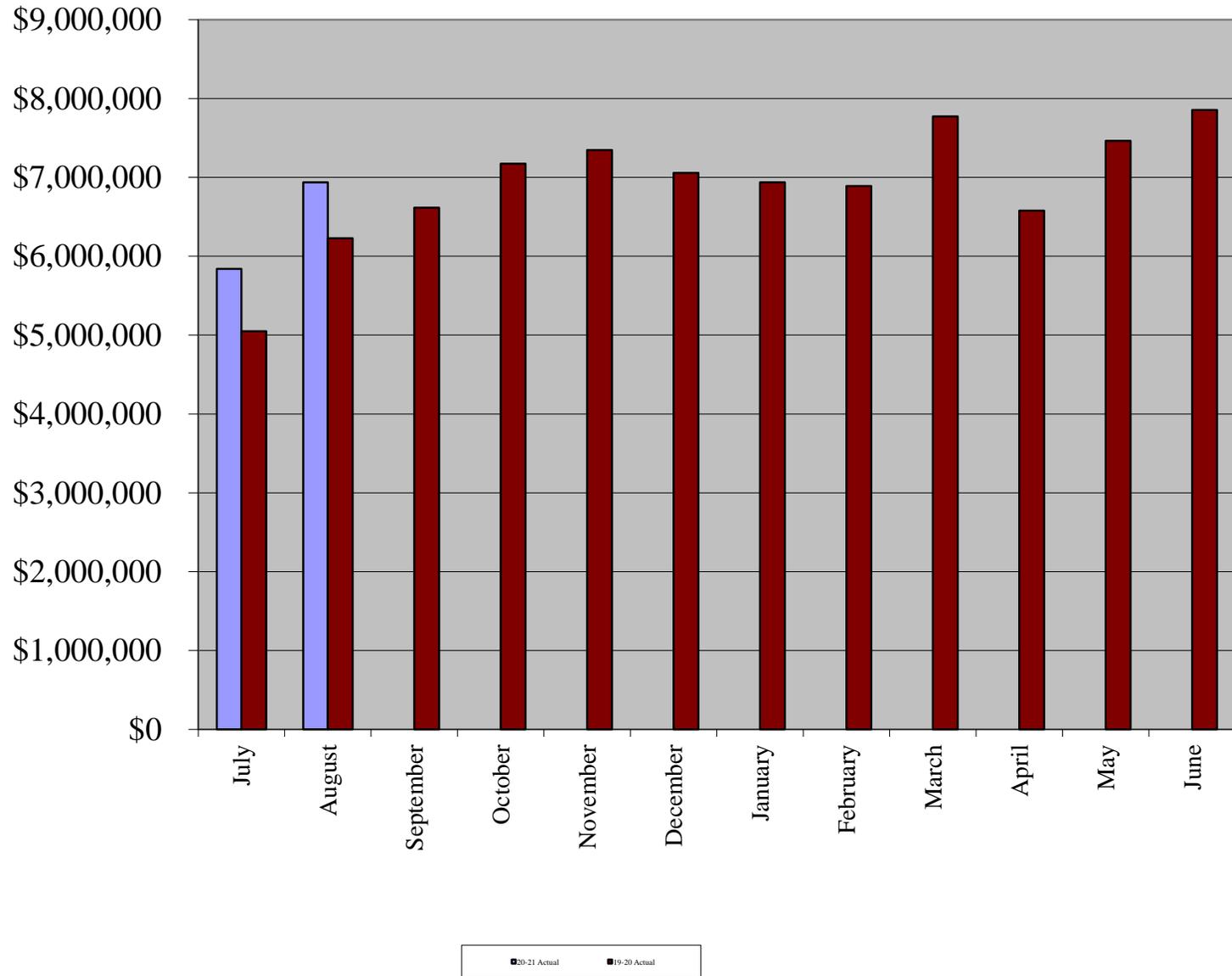


FY 2020-21 General Fund Expenditures  
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	August 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	\$ 2,607,443	\$ 5,395,468	\$ 32,528,111	\$ 10,181,273	\$27,742,306	14.2%	11.8%
120	County Commissioners	447,529	-	447,529	36,964	63,431	384,098	63,431	384,098	14.2%	14.3%
130	Assessor	3,008,635	-	3,008,635	244,253	426,610	2,582,025	502,761	2,505,874	14.2%	13.5%
140	Assessor Revaluation	5,283,888	-	5,283,888	343,215	649,533	4,634,355	985,210	4,298,678	12.3%	12.3%
150	Treasurer	880,937	-	880,937	62,062	105,320	775,617	175,016	705,921	12.0%	12.5%
160	Court Clerk	8,600,628	-	8,600,628	708,306	1,215,801	7,384,827	1,261,157	7,339,471	14.1%	14.0%
170	County Clerk	2,491,229	-	2,491,229	190,536	321,828	2,169,401	442,212	2,049,017	12.9%	14.2%
180	Excise & Equalization Bds	42,576	-	42,576	1,050	1,483	41,093	3,548	39,028	3.5%	3.7%
190	County Audit	726,992	-	726,992	7,990	10,142	716,850	539,556	187,436	1.4%	90.0%
200	District Attorney-State	150,000	-	150,000	5,492	7,578	142,422	40,036	109,964	5.1%	6.7%
210	District Attorney-County	72,398	-	72,398	2,830	5,365	67,033	47,120	25,278	7.4%	5.2%
230	Public Defender	59,720	-	59,720	311	664	59,056	26,728	32,992	1.1%	3.5%
240	Purchasing	435,937	-	435,937	29,970	54,770	381,167	67,534	368,403	12.6%	12.0%
250	Election Board	1,690,169	-	1,690,169	193,667	299,502	1,390,667	418,670	1,271,498	17.7%	11.5%
260	BOCC HR/Health & Safety	707,795	-	707,795	55,086	95,703	612,092	113,578	594,217	13.5%	13.1%
265	Employee Benefits Dept	355,328	-	355,328	27,330	47,218	308,110	53,619	301,709	13.3%	13.9%
270	MIS	4,226,993	-	4,226,993	376,748	507,401	3,719,592	1,864,214	2,362,779	12.0%	10.9%
280	Facilities Management	1,677,845	-	1,677,845	100,452	190,531	1,487,314	336,790	1,341,055	11.4%	12.5%
285	Facilities Mgmt-Custodial	283,209	-	283,209	802	802	282,407	219,848	63,361	0.3%	6.1%
300	Planning Commission	187,140	-	187,140	23,954	41,445	145,695	42,175	144,965		
301	Court Services	982,098	-	982,098	75,807	131,638	850,460	131,638	850,460	13.4%	14.0%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	1,513	(490)	490	(490)	490	#DIV/0!	11.8%
518	Sheriff-Law Enforcement	10,149,214	-	10,149,214	996,169	1,725,697	8,423,516	1,725,697	8,423,516	17.0%	15.0%
525	Juvenile Detention	5,300,019	-	5,300,019	438,856	738,680	4,561,340	904,149	4,395,870	13.9%	21.7%
526	Juvenile Bureau	2,301,653	-	2,301,653	163,173	278,727	2,022,926	321,014	1,980,639	12.1%	11.9%
550	Emergency Management	563,140	-	563,140	32,456	56,617	506,523	107,313	455,827	10.1%	7.6%
610	Social Services	2,291,649	-	2,291,649	114,802	208,088	2,083,561	397,744	1,893,905	9.1%	8.7%
710	Free Fair	62,245	-	62,245	72	72	62,173	10,995	51,250	0.1%	50.0%
910	District 1	568,613	-	568,613	32,194	55,309	513,304	119,748	448,865	9.7%	9.1%
920	District 2	394,936	-	394,936	5,937	29,338	365,598	44,225	350,711	7.4%	5.5%
930	District 3	418,140	-	418,140	20,543	41,739	376,401	75,434	342,706	10.0%	10.0%
940	County Engineer	605,928	-	605,928	38,792	69,462	536,466	90,567	515,361	11.5%	12.3%
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		
<b>Total</b>		<b>\$ 99,395,337</b>	<b>\$ (0)</b>	<b>\$ 99,395,337</b>	<b>\$ 6,938,773</b>	<b>\$ 12,775,470</b>	<b>\$ 86,619,868</b>	<b>\$ 21,512,513</b>	<b>\$77,882,824</b>	<b>12.9%</b>	<b>11.9%</b>

Year elapsed = 16.7%

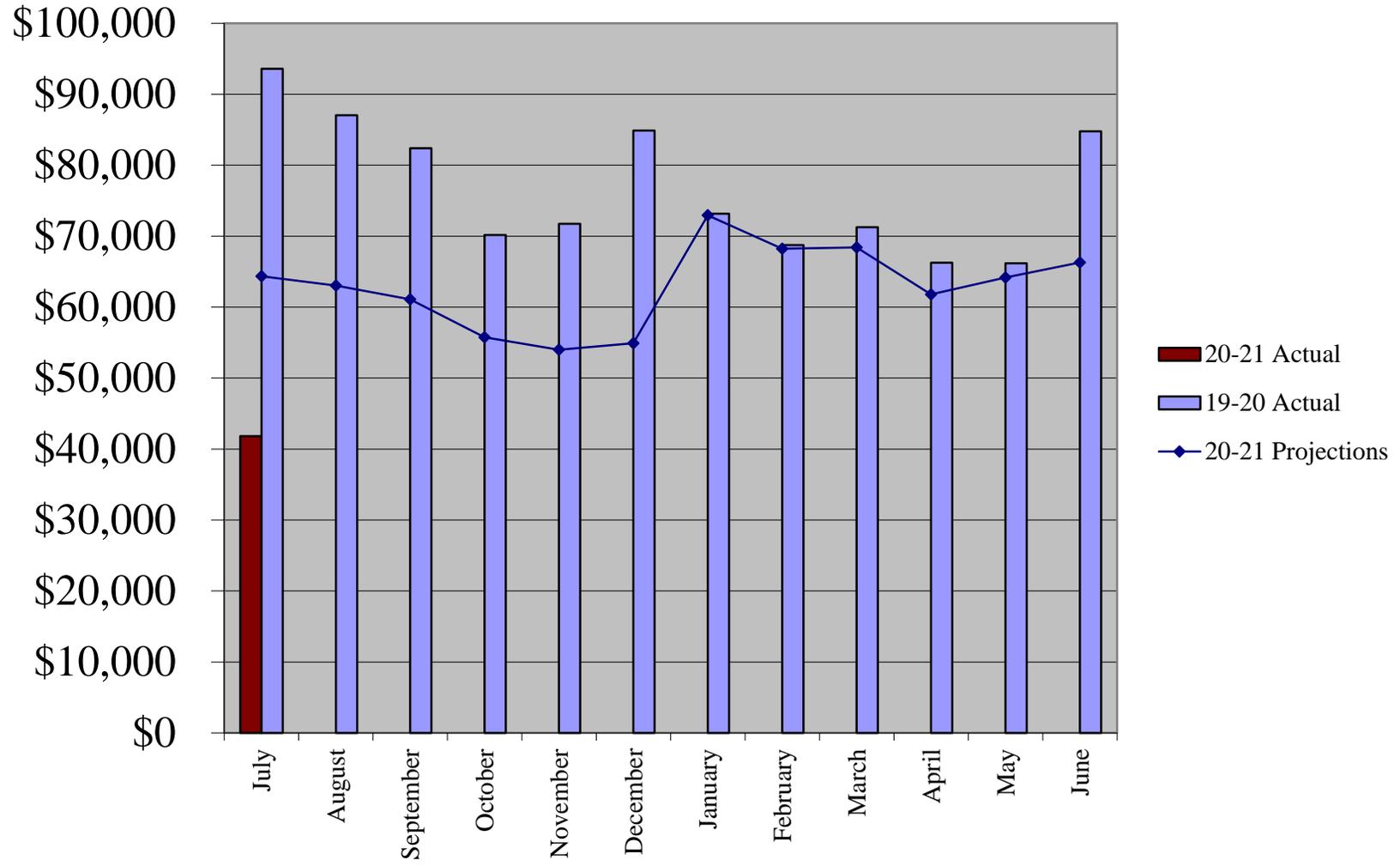
# General Fund Actual Expenditures



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

<u>Account Description</u>	<u>Outstanding</u>		<u>YTD Expenditures</u>		<u>Funds Available</u>
	<u>20-21 Approved Budget</u>	<u>Requisitions/ Encumbrances</u>	<u>20-21 Year to Date Actual</u>	<u>+ Requisitions &amp; Encumbrances</u>	
<u>Salaries and Benefits</u>	-				
51002 Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
52010 FICA - Retirement Board Members	92		15	15	77
52032 Retirement paid by General Fund	4,500	3,061	765	3,827	673
<b>Total Salaries and Benefits</b>	<b>\$ 5,792</b>	<b>\$ 3,061</b>	<b>\$ 981</b>	<b>\$ 4,042</b>	<b>\$ 1,750</b>
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 1,303,349	\$ 999,950		\$ 999,950	\$ 303,399
54023 Electricity (OG&E)	665,000	510,952	44,048	555,000	110,000
54024 Sewer and Water(City of OKC)	850,000	671,659	36,341	708,000	142,000
54022 Natural Gas(ONG)	24,000	19,908	92	20,000	4,000
<b>Utilities Subtotal</b>	<b>\$ 2,842,349</b>	<b>\$ 2,202,469</b>	<b>\$ 80,481</b>	<b>\$ 2,282,950</b>	<b>\$ 559,399</b>
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	20,000	600	200	800	19,200
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ 600</b>	<b>\$ 200</b>	<b>\$ 800</b>	<b>\$ 19,200</b>
<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	-
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 33,235</b>	<b>\$ 33,235</b>	<b>\$ 38</b>
<u>Other Operating Expenditures</u>					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 719,437		\$ 719,437	\$ -
54451 Outside legal services	100,000	234,905	4,243	239,148	(139,148)
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	18,719		18,719	17,281
54102 ICB (county-occupied space) rent expense	130,000	107,342		107,342	22,658
54102 Lincoln (county-occupied space) rent expense	261,000	195,060	43,347	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	8,260	240	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		5,000,000	5,000,000	25,768,508
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	1,150	230	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	56,400	400	52,400	52,800	3,600
<b>Other Operating Subtotal</b>	<b>\$ 35,020,737</b>	<b>\$ 2,578,485</b>	<b>\$ 5,280,571</b>	<b>\$ 7,859,056</b>	<b>\$ 27,161,681</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 37,916,359</b>	<b>\$ 4,781,554</b>	<b>\$ 5,394,487</b>	<b>\$ 10,176,041</b>	<b>\$ 27,740,318</b>
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,190		1,190	238
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 238</b>
<b>Grand Total - General Government</b>	<b>\$ 37,923,579</b>	<b>\$ 4,785,805</b>	<b>\$ 5,395,468</b>	<b>\$ 10,181,273</b>	<b>\$ 27,742,306</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status  
FY 2020-2021  
August 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>
<b>Resources</b>					
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	706,856	3,247,187	3,954,044	3,047
Employer Premiums	14,735,496	2,629,643	12,587,668	15,217,310	481,814
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	5,081	1,500,000	1,505,081	5,081
Refunds/Rebates/Interest	265,004	13,783	265,004	278,787	13,783
<b>Total Resources</b>	<b>\$ 25,268,661</b>	<b>\$ 5,772,527</b>	<b>\$ 18,234,855</b>	<b>\$ 25,772,386</b>	<b>\$ 503,725</b>
<b>Expenses</b>					
Medical Claims	\$ 14,786,825	\$ 2,313,904	\$ 11,569,519	\$ 13,883,423	\$ (903,402)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	1,263,158	6,315,790	7,578,948	1,301,368
Dental Claims	1,435,210	137,940	1,517,345	1,655,285	220,075
Vision Claims	158,371	29,629	148,143	177,771	19,400
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	166,782	833,910	1,000,692	7,524
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 3,931,003</u>	<u>\$ 20,600,194</u>	<u>\$ 24,531,197</u>	<u>\$ 555,015</u>
Administration Fees & Other	823,812	129,044	645,220	774,264	(49,548)
Life/AD&D Premiums	346,284	59,983	299,913	359,896	13,612
Stop Loss Premiums	1,114,521	189,707	948,533	1,138,240	23,719
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 378,733</u>	<u>\$ 1,893,666</u>	<u>\$ 2,272,400</u>	<u>\$ (12,217)</u>
<b>Total Expenses</b>	<b>\$ 26,260,799</b>	<b>\$ 4,309,736</b>	<b>\$ 22,493,861</b>	<b>\$ 26,803,597</b>	<b>\$ 542,798</b>
<b>Ending Cash Balance</b>	<b>\$ (992,137)</b>	<b>\$ 1,462,792</b>	<b>\$ (4,259,005)</b>	<b>\$ (1,031,209)</b>	<b>\$ (39,071)</b>

Cash Balance-One Year Ago

\$ 2,782,796

Notes:

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

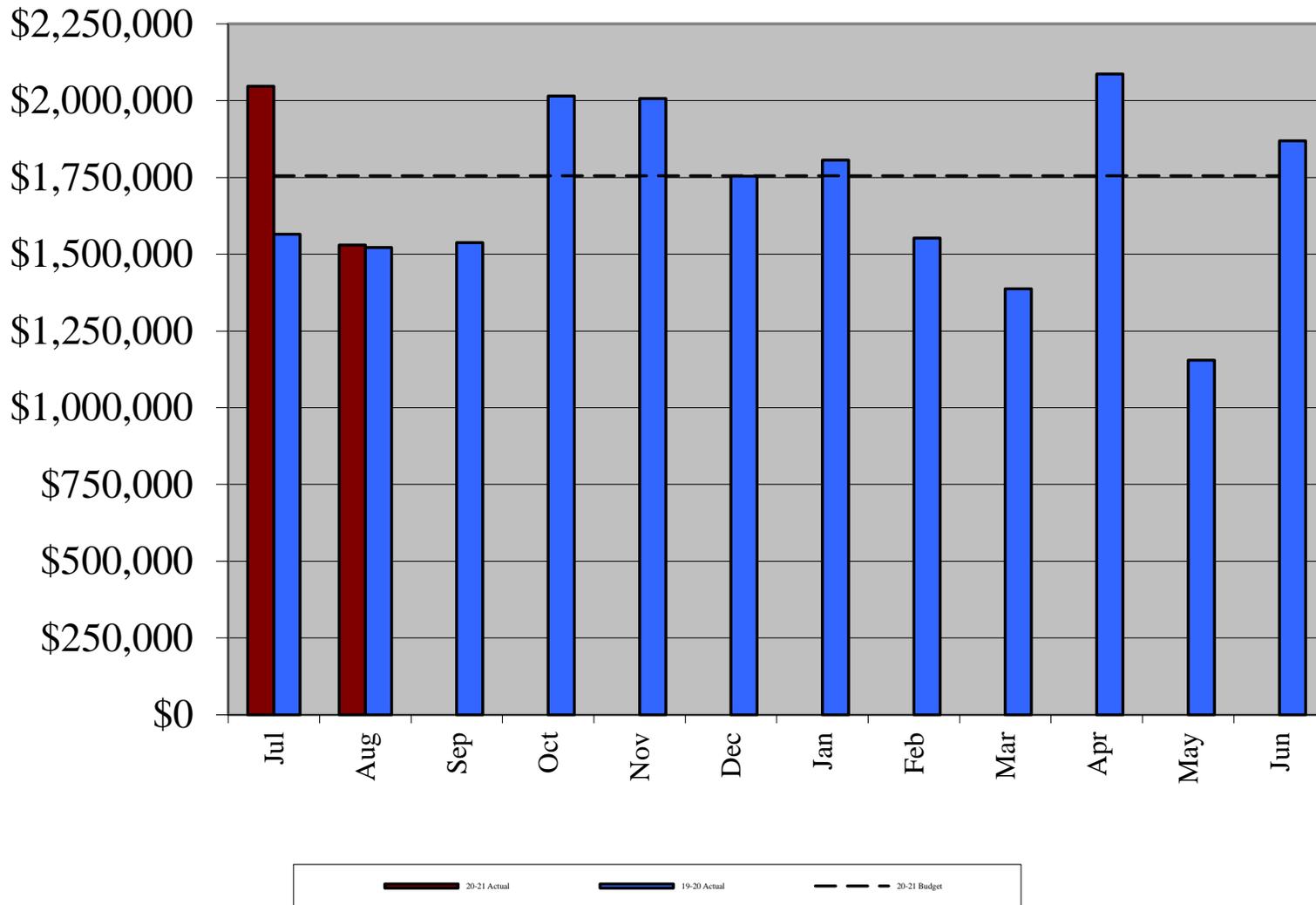
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

**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.

<b>FY 20-21</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,232,235	\$ 934,521	\$1,156,952	\$ 1,379,383 (July)
Prescription Drug Claims	\$523,132	595,657	\$631,579	\$ 667,501 (July)
Total	\$1,755,367	\$1,530,179	\$1,788,531	
<b>Prior Year 19-20 Comparison</b>	<b>19/20 Monthly Budget</b>	<b>This Month</b>	<b>19/20 Avg</b>	<b>19/20 High Month</b>
Medical Claims	\$1,154,652	\$986,543	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$534,818	\$503,011	\$702,330 (April)
Total	\$1,659,784	\$1,521,361	\$1,687,853	

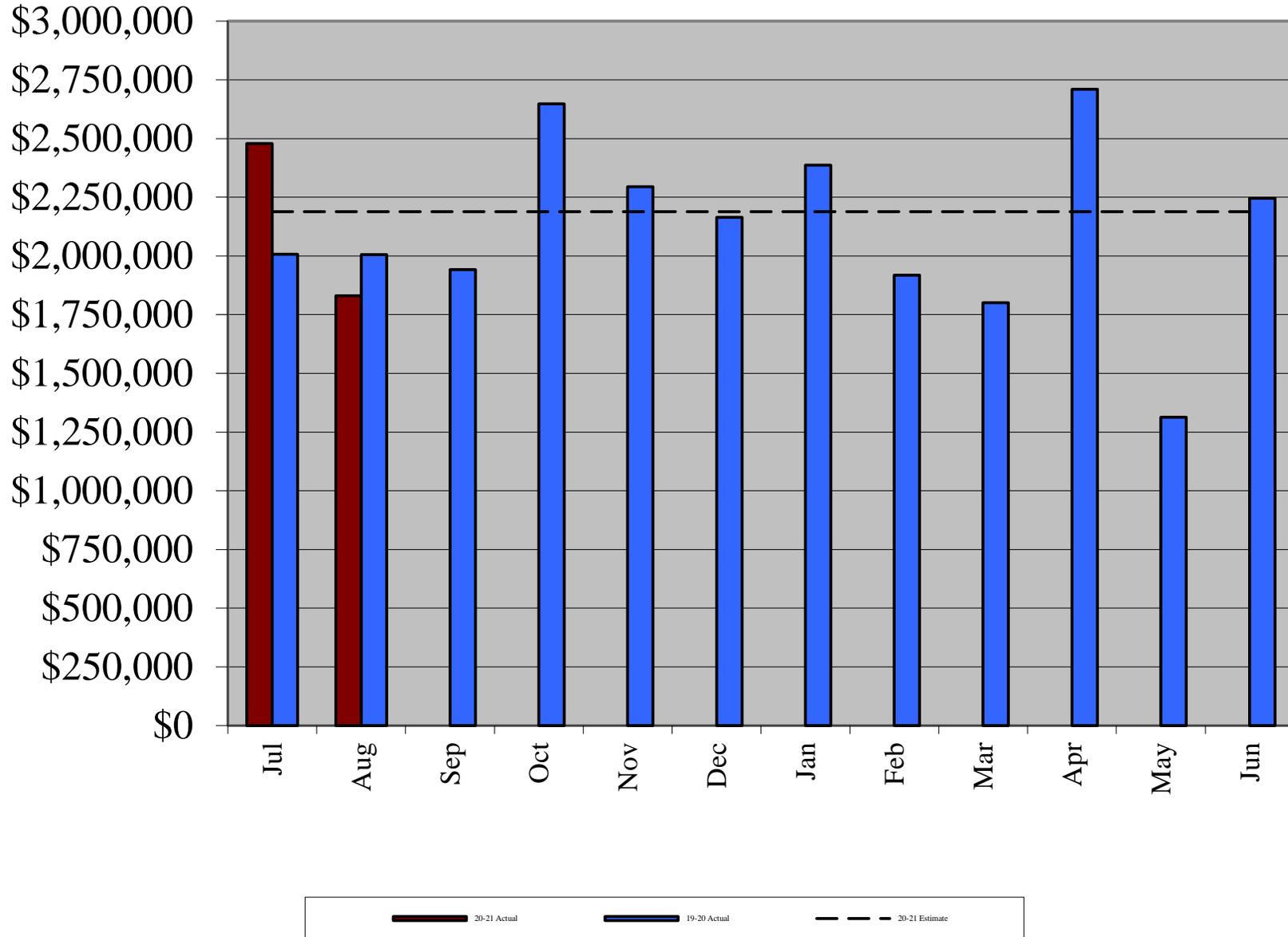
# Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	August		Inc (Dec)	%
	FY 20-21 Estimates	FY 19-20 Actuals			FY 20-21 YTD Actuals	FY 19-20 YTD Actuals		
<b>Resources</b>								
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	\$ 2,000,000	\$ (1,000,000)	-50.0%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	2,629,643	2,623,219	6,424	0%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	706,856	770,279	(63,423)	-8.2%
Stop Loss Reimb	-	-	-	#DIV/0!	-	78,660	(78,660)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	5,081	2,923	2,158	74%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	13,783	12,972	811	6.3%
Interest Income	-	-	-		0	1	(1)	
<b>Total Resources</b>	<b>\$ 25,268,662</b>	<b>\$ 27,257,486</b>	<b>\$ (1,988,824)</b>	<b>-7.3%</b>	<b>\$ 5,772,527</b>	<b>\$ 6,796,213</b>	<b>\$ (1,023,685)</b>	<b>-15.1%</b>
<b>Expenses</b>								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 2,313,904	\$ 2,149,611	\$ 164,293	7.6%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	1,263,158	936,179	326,979	34.9%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	137,940	199,778	(61,838)	-31.0%
Vision Claims	158,371	183,854	(25,483)	-13.9%	29,629	23,744	5,885	24.8%
County Pharmacy	305,000	305,000	-	0.0%	17,921	40,782	(22,861)	-56.1%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	1,669	3,257	(1,588)	-48.8%
Medicare Supplement	993,168	935,484	57,684	6.2%	166,782	235,543	(68,761)	-29.2%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 23,976,182</b>	<b>\$ 22,851,255</b>	<b>\$ 1,124,927</b>	<b>4.9%</b>	<b>\$ 3,931,003</b>	<b>\$ 3,588,893</b>	<b>\$ 342,109</b>	<b>9.5%</b>
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	129,044	186,118	(57,074)	-30.7%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	59,983	56,352	3,631	6.4%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	189,707	182,054	7,653	4.2%
<b>Total Admin/Premiums</b>	<b>\$ 2,284,617</b>	<b>\$ 2,424,226</b>	<b>\$ (139,608)</b>	<b>-5.8%</b>	<b>\$ 378,733</b>	<b>\$ 424,525</b>	<b>\$ (45,791)</b>	<b>-10.8%</b>
<b>Total Expenses</b>	<b>\$ 26,260,799</b>	<b>\$ 25,275,480</b>	<b>\$ 985,319</b>	<b>3.9%</b>	<b>\$ 4,309,736</b>	<b>\$ 4,013,417</b>	<b>\$ 296,318</b>	<b>7.4%</b>
<b>Ending Cash Balance</b>	<b>\$ (992,137)</b>	<b>\$ 1,982,006</b>	<b>\$ (2,974,143)</b>	<b>-150%</b>	<b>\$ 1,462,792</b>	<b>\$ 2,782,796</b>	<b>\$ (1,320,002)</b>	<b>-47.4%</b>

# Total Employee Benefits Expenses



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

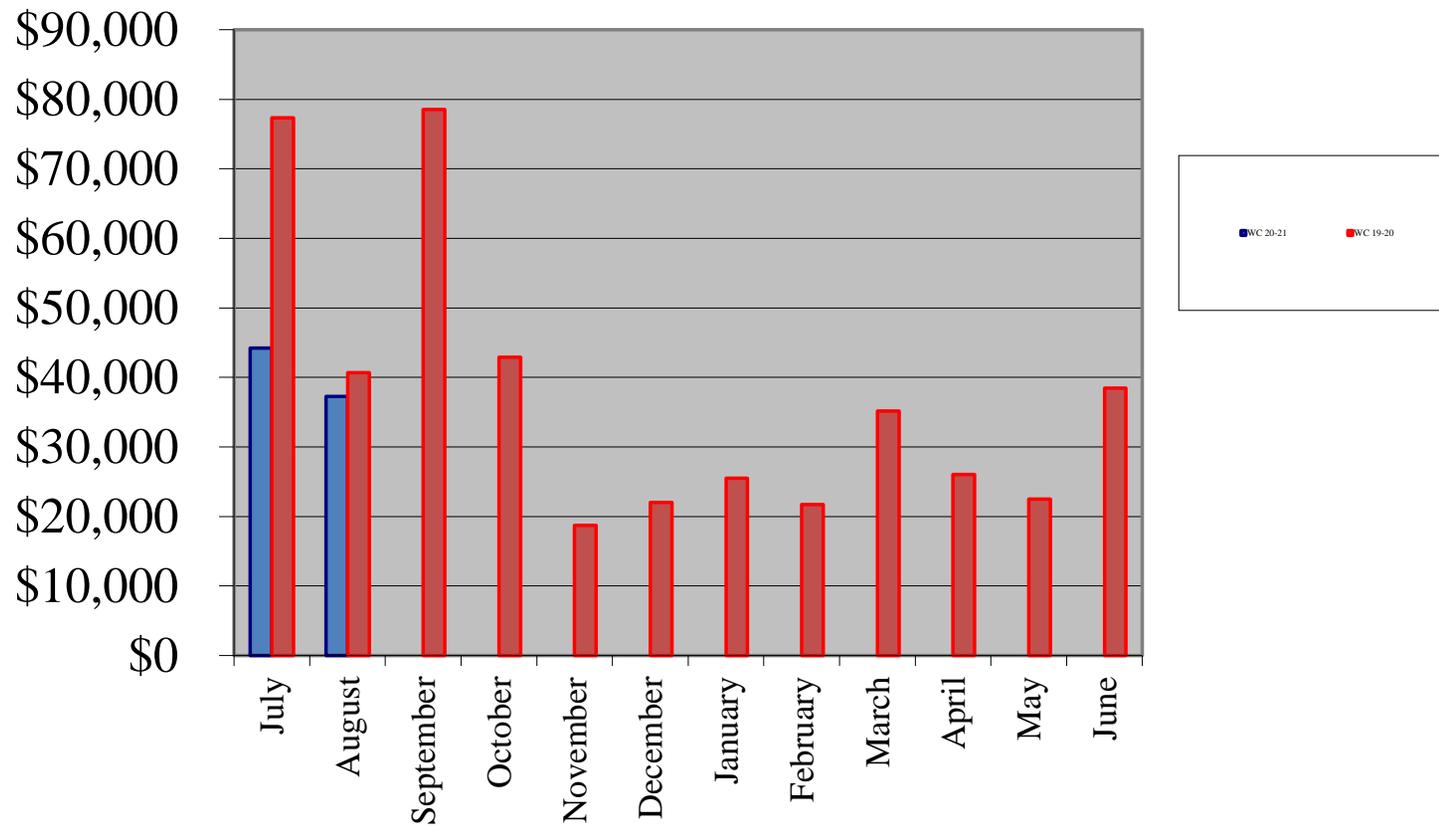
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	26,929	(9,005)
Transfers/Supplements	810,000	100,000	(710,000)
Total Sources	<b>\$ 1,000,706</b>	<b>\$ 364,309</b>	<b>\$ (636,397)</b>
Expenditures:			
Claims	\$ 552,703	\$ 81,451	(471,252)
Stop loss/Admin Fees	246,876	171,280	(75,596)
Total Expenditures	<b>\$ 799,579</b>	<b>\$ 252,731</b>	<b>\$ (546,848)</b>
<b>Ending Cash Balance</b>	<b>\$ 201,129</b>	<b>\$ 111,579</b>	<b>\$ (89,548)</b>
Cash Balance-One Year Ago		<b>\$ 170,243</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 99,687	\$ 92,731	\$ (6,956)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	60,000	60,000	-
Reimbursement		-	-
Total Sources	<b>\$ 159,687</b>	<b>\$ 152,731</b>	<b>\$ (6,956)</b>
Expenditures:			
Tort Claims	\$ 23,789	\$ -	\$ (23,789)
Supportive Services	33,045	401	(32,644)
Total Expenditures	<b>\$ 56,834</b>	<b>\$ 401</b>	<b>\$ (56,433)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,853</b>	<b>\$ 152,330</b>	<b>\$ 49,477</b>
Cash Balance-One Year Ago		<b>\$ 149,184</b>	

# Workers Compensation Fund Claims



**Capital Projects Budget Detail FY 2020-2021**

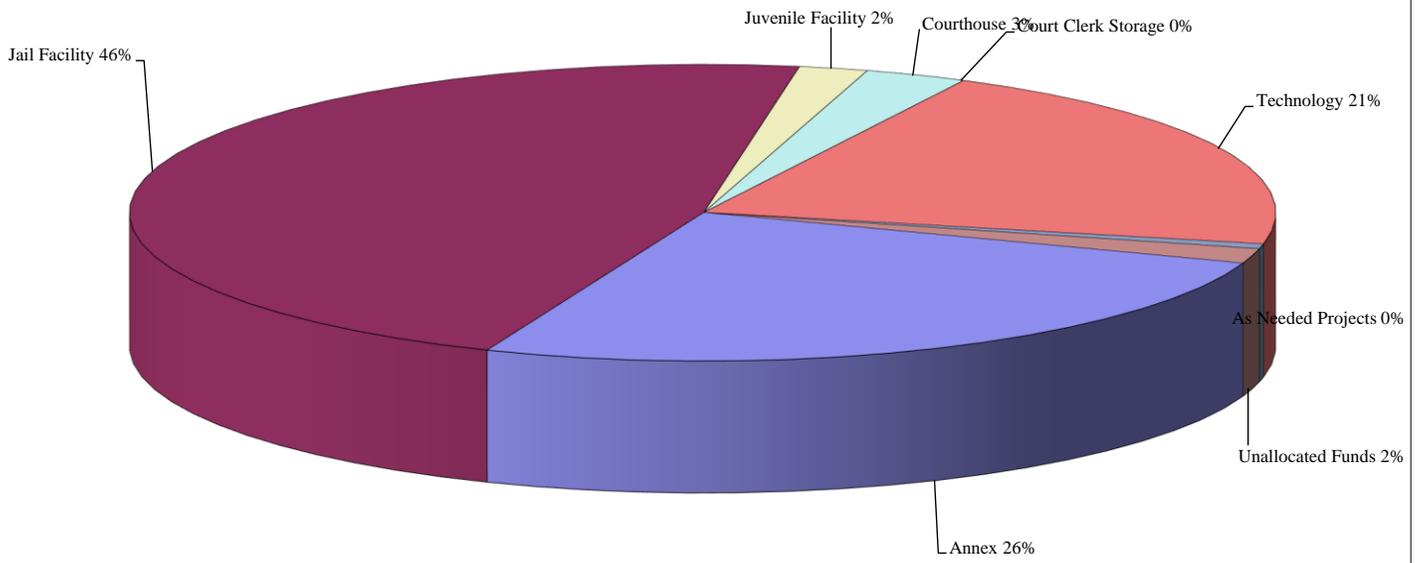


Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status	Project #
<b>Annex</b>								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017
Control Valve Upgrade for CHW System	6/15/2017	60,000		\$ 60,000	60,000	-	Pending	C0053
Annex & Courthouse Snack Areas	3/15/2018	85,000	13,833	6,551	45,270	25,897	Pending	C0025
Annex Roof Drain Repair	9/20/2018	27,700			27,700	-	Complete	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	47,509	6,533	6,533	(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	
<b>Courthouse</b>								
Jail Elevator	12/6/2019	22,099	22,099			-	Complete	C0048
<b>Jail Facility</b>								
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	902,763			902,763	-	Complete	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	2,066,091			2,066,091	-	Complete	C0031
Jail Wall Repair	4/10/2019	158,650			158,650	-	Complete	C0035
Jail Ventilation Repair	11/21/2019	35,000	18,155		11,880	4,965	Pending	C0050
Jail Fire Pump Replacement	11/21/2019	41,336	-	41,336	41,336	-	Complete	C0043
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending	
Jail-Steam Pipe repair	2/20/2020	34,200		27,500	27,500	6,700	Pending	C0058
Jail Elevators	4/27/2020	374,988	374,988			-	Pending	C0055
<b>Juvenile</b>								
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
<b>Courthouse</b>								
Carpet	6/20/2019	50,000	7,396	5,713	30,238	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	627,118			627,118	-	Complete	C0039
<b>Technology</b>								
Tyler Munis-ERP System	6/19/2014	1,201,680	23,600		1,087,833	90,247	Pending	C0006
<b>Capital Projects-As Needed</b>	6/20/2019	48,387				48,387	Pending	
<b>Unallocated Funds:</b>								
Unallocated Funds		397,425				397,425		
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 9,019,705</b>	<b>\$ 990,416</b>	<b>\$ 302,044</b>	<b>\$ 6,703,611</b>	<b>\$ 1,325,679</b>		

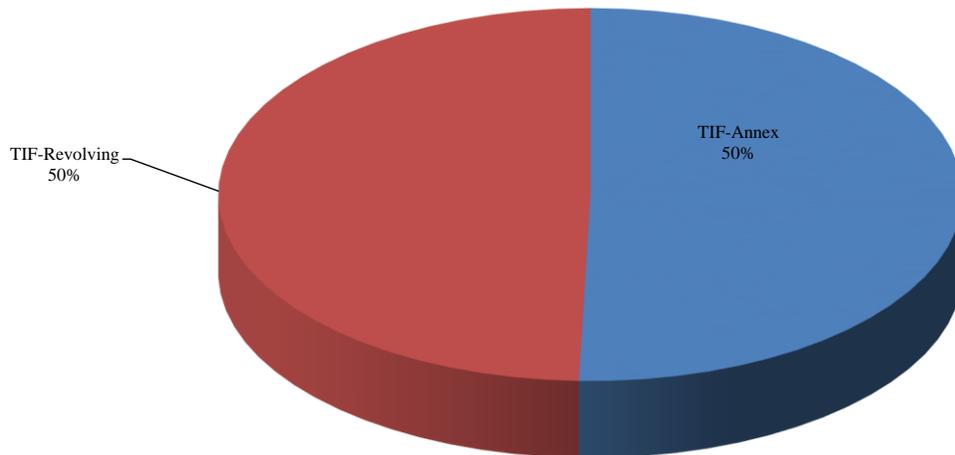
**TIF Projects:**

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,975,034	\$ 602,609	\$ 81,885	\$ 2,906,647	465,778	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 4,621,776	\$ 175,681	\$ 299,829	\$ 2,707,462	1,738,633	Ongoing
<b>Total Capital Projects</b>		<b>\$ 17,616,516</b>	<b>\$ 1,768,706</b>	<b>\$ 683,758</b>	<b>\$ 12,317,720</b>	<b>\$ 3,530,090</b>	

### Capital Projects Budget FY 20-21



### TIF Budgets FY 19-20

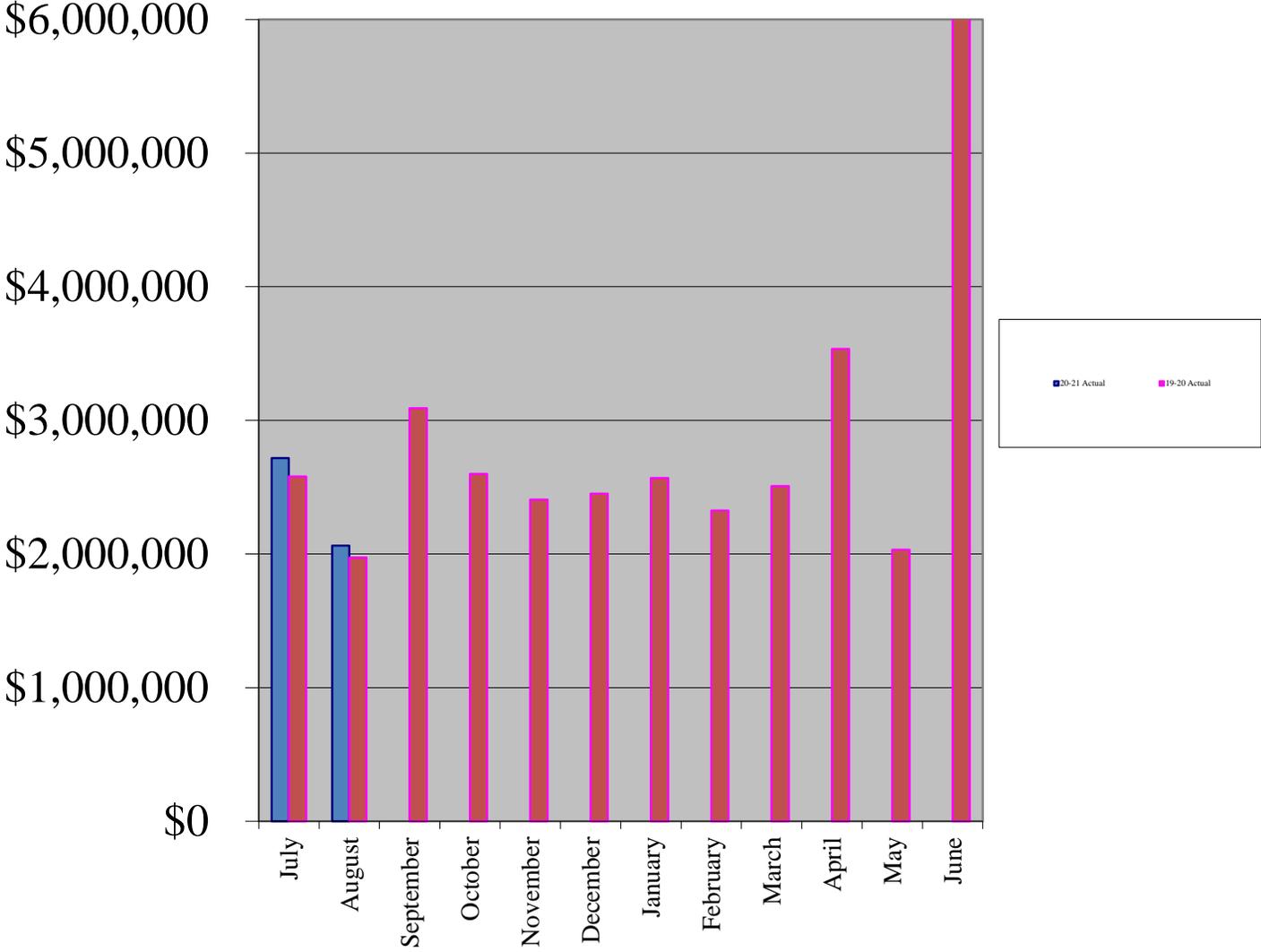


**Special Revenue Funds  
Status Report**

<b>Fund</b>	<b>Department</b>	<b>2020-2021 Appropriations</b>	<b>August 2020 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>20/21 Funds Available</b>	<b>20/21 % Expended</b>
1110	Highway Cash-Dist #1	\$4,889,845	\$451,534	\$1,013,243	\$3,876,601	\$1,703,955.65	\$3,185,889	20.7%
1110	Highway Cash-Dist #2	7,970,086	208,447	534,638	7,435,449	1,765,947.04	6,204,139	6.7%
1110	Highway Cash-Dist #3	2,403,322	366,285	1,027,229	1,376,093	1,759,190.63	644,132	42.7%
1111	CBRI Fund	2,414,631	84,264	289,798	2,124,833	1,681,536.34	733,095	12.0%
1130	Resale Property	5,390,318	213,868	401,716	4,988,601	1,542,651.14	3,847,666	7.5%
1140	Treasurer Mortgage Fee	186,330	7,991	13,969	172,362	25,763.81	160,567	7.5%
1150	County Clerk Lien Fee	183,287	23,219	41,398	141,888	63,880.94	119,406	22.6%
1151	UCC Central Filing Fund	595,661	41,767	67,348	528,314	105,383.61	490,278	11.3%
1152	Records Mgmt & Preservation	1,217,289	136,950	235,696	981,593	428,891.87	788,397	19.4%
1160	Sheriff Service Fee	1,141,517	223,766	466,079	675,438	821,954.85	319,562	40.8%
1161	Sheriff Special Revenue	2,494,966	151,672	345,459	2,149,507	957,104.29	1,537,862	13.8%
1162	Sheriff's Grant Fund	488,438	101,853	143,791	344,647	349,378.30	139,060	29.4%
1201	Assessor Revolving Fee	101,916	0	0	101,916	0.00	101,916	0.0%
1231	Juvenile Probation Fee	96,475	2,376	4,908	91,568	81,657.50	14,818	5.1%
1233	Juvenile Grant Fund	179,611	18,224	28,666	150,945	54,406.45	125,205	16.0%
1240	Planning Commission Fee	161,855	16,395	41,863	119,992	111,474.65	50,381	25.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	645,100	0	430	644,670	16,656.92	628,444	0.1%
1260	Community Service Fee	171,386	242	7,379	164,007	146,299.20	25,087	4.3%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	481,580	13,038	155,834	325,746	169,219.00	312,361	32.4%
1282	Mental Health Court Fund	266,358	0	9,755	256,602	23,357.43	243,001	3.7%
1290	Shine Program	955	0	0	955	0.00	955	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
<b>Total</b>		<b>\$31,775,948</b>	<b>\$2,061,890</b>	<b>\$4,829,199</b>	<b>\$26,946,749</b>	<b>\$11,808,710</b>	<b>\$19,967,238</b>	<b>15.2%</b>

*Year elapsed = 17%*

# Special Revenue Actual Expenditures



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

**20-21**  
**YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 105,812
Exempt Manufacturing Tax	859
Miscellaneous Property Tax	199
Interest Income	575
<b>Total Revenue</b>	<b>\$ 107,446</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

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

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

**Judgments**

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

<b>Principal Balance at 6-30-20</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 2,574,063	\$ -	\$ 2,574,063
<b>\$ 2,574,063</b>	<b>\$ -</b>	<b>\$ 2,574,063</b>

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

Transfer In \$ -

**Ending Cash Balance** **\$ 1,728,422**

### Debt Service Fund Expenditures 10 Year History

