

County Auditor's
Revenue and Expenditure Variance
for FY2020 thru March

| General Fund (001) | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 (Unaudited) |
|-------------------------------|---------------|----------------|---------------|----------------|----------------|---------------|-------------------------------|
| Original Budgeted Revenue | \$ 26,375,706 | \$ 28,430,969 | \$ 29,371,001 | \$ 29,570,827 | \$ 31,139,147 | \$ 33,003,749 | \$ 36,910,373 |
| Original Budgeted Expenditure | \$ 26,375,706 | \$ 33,430,969 | \$ 29,371,001 | \$ 32,720,827 | \$ 32,639,147 | \$ 33,003,749 | \$ 38,910,373 |
| Variance* | \$ - | \$ (5,000,000) | \$ - | \$ (3,150,000) | \$ (1,500,000) | \$ - | \$ (2,000,000) |
| Actual Revenue** | \$ 26,153,654 | \$ 29,269,985 | \$ 30,146,508 | \$ 30,737,849 | \$ 32,395,082 | \$ 33,805,708 | \$ 31,976,518 |
| Actual Expenditure | \$ 25,256,591 | \$ 31,924,616 | \$ 27,870,549 | \$ 31,614,588 | \$ 31,690,029 | \$ 28,376,449 | \$ 18,450,544 |
| Variance** | \$ 897,063 | \$ (2,654,631) | \$ 2,275,960 | \$ (876,739) | \$ 705,052 | \$ 5,429,259 | \$ 13,525,974 |

| Contingency Fund (001-400-495) | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 (Unaudited) |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------------------|
| Budgeted Contingency | \$ 525,898 | \$ 450,000 | \$ 408,031 | \$ 475,000 | \$ 663,455 | \$ 663,455 | \$ 523,742 |
| Actual Expenditure | \$ 380,382 | \$ 351,252 | \$ 362,310 | \$ 203,784 | \$ 73,260 | \$ 73,260 | \$ (9,347) |
| Variance | \$ 145,516 | \$ 98,748 | \$ 45,721 | \$ 271,216 | \$ 590,195 | \$ 590,195 | \$ 533,089 |

| Indigent Health Care (IHC) | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 (Unaudited) |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------------------|
| Avail Fund Balance at beg of year | \$ 75,084 | \$ 40,566 | \$ 39,572 | \$ 25,872 | \$ 18,363 | \$ 58,144 | \$ 48,511 |
| Budgeted Transfer to IHC | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 420,000 | \$ 420,000 | \$ 420,000 | \$ 420,000 |
| Actual Transfer to IHC | \$ 250,000 | \$ 210,000 | \$ 200,575 | \$ 240,000 | \$ 250,000 | \$ 200,000 | \$ 125,000 |
| Variance | \$ 250,000 | \$ 290,000 | \$ 299,425 | \$ 180,000 | \$ 170,000 | \$ 220,000 | \$ 295,000 |
| Budgeted departmental IHC | \$ 480,017 | \$ 481,366 | \$ 484,936 | \$ 489,003 | \$ 495,018 | \$ 497,631 | \$ 506,968 |
| Actual departmental IHC | \$ 284,522 | \$ 211,001 | \$ 214,309 | \$ 247,536 | \$ 210,284 | \$ 221,321 | \$ 128,120 |
| Variance | \$ 195,495 | \$ 270,365 | \$ 270,627 | \$ 241,467 | \$ 284,735 | \$ 276,310 | \$ 378,848 |

*Amount budgeted to be used from fund balance

**Amount used at year end (from) fund balance or added to fund balance