

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

January 14, 2015

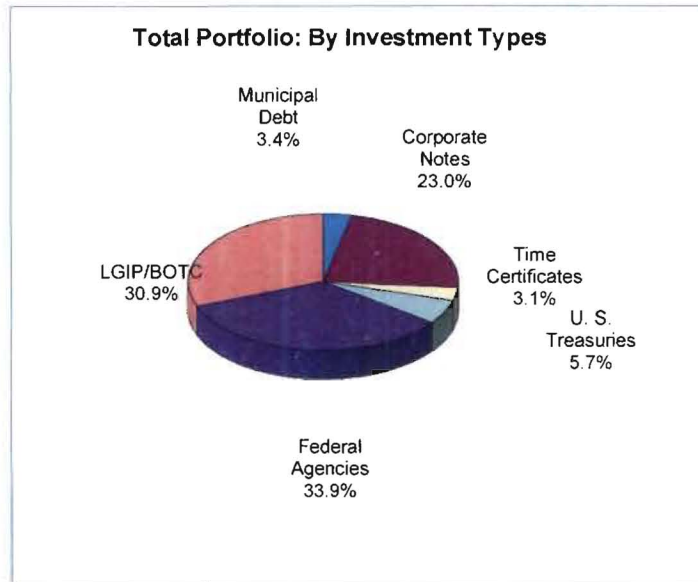
- (1) Monthly Investment Report – December 2014
- (2) December 2014 Financials

Deschutes County

Total Investment Portfolio As Of 12/31/2014

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 5,420,000	3.44%
Corporate Notes	36,224,000	22.96%
Time Certificates	4,920,000	3.12%
U. S. Treasuries	9,000,000	5.71%
Federal Agencies	53,430,000	33.87%
LGIP/BOTC	48,742,610	30.90%
Total Investments	\$ 157,736,610	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2014-15	
		Dec-14	Y-T-D
General	\$ 157,736,610	\$ 93,111	\$ 475,754
		-	-
Total Investments	\$ 157,736,610		
Total Investment Income		93,111	475,754
Less Fee: 5% of Invest. Income		(4,656)	(23,788)
Investment Income - Net		\$ 88,455	\$ 451,966



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP	0.50%	0.50%
Investments	0.81%	0.80%
Average	0.73%	0.68%

Category Maximums:	
U.S. Treasuries	100%
LGIP	100%
Federal Agencies	75%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Comparators	
24 Month Treas.	0.68%
LGIP Rate	0.50%
36 Month Treasu	1.09%

Term Minimums	
0 - 30 days	10%
Under 1 Year	25%
Under 5 Years	100%

Months to Maturity	
0 to 30 Days	32.17%
Under 1 Year	41.50%
Under 5 Years	100.00%

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
December 31, 2014													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
						Moody's	S&P	Rate	YTM 365				
8941748454	Sterling Savings Bank CD		7/1/2013	1/1/2015	0			0.200	0.203	2,000,000	2,000,000	2,000,000	- -
HFBCD	Home Federal Bank CD		2/1/2013	1/31/2015	30			0.200	0.203	140,000	140,000	140,000	- -
4001154309	Columbia State Bank CD		4/1/2013	3/30/2015	88			0.150	0.152	100,000	100,000	100,000	- -
273-150017-5	South Valley Bank CD		5/20/2013	5/20/2015	139			0.748	0.758	200,000	200,000	200,000	- -
UMP972002570	Umpqua Bank		6/7/2014	6/7/2015	157			0.400	0.406	240,000	240,000	240,000	- -
3692G5F7	General Electric - Corporate N	CASTLE	9/17/2013	6/30/2015	180	AA+	A1	2.375	0.865	1,400,000	1,413,580	1,410,406	- -
36962G5F7	General Electric - Corporate N	CASTLE	1/10/2014	6/30/2015	180	AA+	A1	2.375	0.501	545,000	550,287	550,054	- -
SYS10316	Umpqua Bank		7/9/2013	7/9/2015	189			0.500	0.507	2,000,000	2,000,000	2,000,000	- -
91159HGX2	US Bancorp	CASTLE	4/2/2014	7/27/2015	207	A+	A1	2.450	0.501	1,180,000	1,193,582	1,193,101	- -
91159HGX2	U S Bank - Corp Note	CASTLE	3/26/2014	7/27/2015	207	A+	A1	2.450	0.500	1,573,000	1,591,105	1,590,468	- -
45906KD76	International Bonds for Recons	CASTLE	12/19/2014	9/1/2015	243	AAA	Aaa	0.443	0.457	1,220,000	1,214,925	1,216,352	- -
86459DAB2	Morgan Hill Redeem-B	CASTLE	10/1/2014	9/1/2015	243	AA-		1.120	0.450	750,000	752,400	753,338	- -
064159BA3	Bank of Nova Scotia	CASTLE	4/3/2014	10/9/2015	281	A+	Aa2	0.750	0.621	540,000	540,896	540,536	- -
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	304			0.434	0.447	418,000	415,860	418,469	- -
36962G4T8	General Electric - Corporate N	CASTLE	7/24/2014	11/9/2015	312	AA+	A1	2.250	0.500	2,000,000	2,027,440	2,029,805	- -
742718DS5	Procter & Gamble	CASTLE	12/6/2013	11/15/2015	318	AA-	AA3	1.800	0.430	1,000,000	1,011,400	1,011,886	- -
532457AN8	Eli Lilly & Co.	CASTLE	3/24/2014	1/1/2016	365	AA-	A2	6.570	0.500	1,408,000	1,490,115	1,492,968	- -
084670BG2	Berkshire Hathaway Inc	CASTLE	3/3/2014	2/11/2016	406	AA	Aa2	0.800	0.500	1,000,000	1,001,980	1,003,312	- -
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	417	AA-	A1	5.500	0.550	1,874,000	1,977,107	1,979,180	- -
06406HCG20	Bank of New York Mellon Corp	CASTLE	4/4/2014	3/4/2016	428	A+	A1	0.700	0.681	1,000,000	999,030	1,000,221	2/3/2016
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	470	AA+	Aaa	0.772	0.600	650,000	650,481	651,433	- -
78008K5V1	Royal Bank of Canada	CASTLE	11/19/2014	4/19/2016	474	AA-	Aa3	2.875	0.650	1,500,000	1,540,170	1,543,111	- -
478160AY0	Johnson & Johnson	CASTLE	1/7/2014	5/15/2016	500	AAA	Aaa	2.150	0.620	1,529,000	1,560,360	1,560,815	- -
3134G4WC85	Federal Home Loan Mtg Corp	DA DAV	12/10/2014	5/27/2016	512	AA+	Aaa	0.500	0.521	2,000,000	2,000,420	1,999,584	2/27/2015
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	524			1.000	1.014	240,000	240,000	240,000	- -
949746QU8	Wells Fargo Corporate Note	VINISP	2/20/2014	8/15/2016	531	A+	A2	3.676	0.750	1,000,000	1,037,300	1,042,140	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	531	A+	A2	3.676	0.870	1,000,000	1,037,300	1,040,458	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	531	A+	A2	3.676	0.860	1,000,000	1,037,300	1,040,637	- -
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	546	A+	Aa2	0.000	0.999	3,000,000	2,952,450	2,955,817	- -
31359YB2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	561			0.354	0.365	1,693,000	1,671,973	1,683,673	- -
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	561			0.490	0.507	2,000,000	1,975,580	1,984,723	- -
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	566	AA-	Aa3	2.300	0.800	1,830,000	1,863,480	1,867,628	- -
949749FL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	566	A+	A2	1.250	0.834	1,000,000	1,003,320	1,006,408	- -
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	577	AA-	Aaa	1.500	0.548	1,000,000	1,015,310	1,014,929	- -
084670BB3	Berkshire Hathaway Inc	CASTLE	12/9/2014	8/15/2016	592	AA	Aa2	2.200	0.690	2,000,000	2,041,660	2,048,609	- -
3134G56B6	Federal Home Loan Mtg Corp	MBS	7/7/2014	8/26/2016	603	AA+	Aaa	0.580	0.629	2,000,000	1,997,100	1,998,375	2/26/2015
3134G56E9	Federal Home Loan Mtg Corp	CASTLE	12/2/2014	8/26/2016	603	AA+	Aaa	0.570	0.540	3,000,000	2,991,060	3,001,362	8/26/2015
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	623	AA+	Aaa	0.778	0.812	672,000	663,244	662,948	- -
3133EAZ76	Federal Farm Credit Bank	CASTLE	5/23/2014	9/26/2016	634	AA+	Aaa	0.690	0.686	3,000,000	2,989,800	3,000,222	- -
3133EAZ76	Federal Farm Credit Bank	CASTLE	10/8/2014	9/26/2016	634	AA+	Aaa	0.690	0.690	2,000,000	1,993,200	2,000,000	- -
3130A1CD8	Federal Home Loan Bank	CASTLE	7/17/2014	9/28/2016	636	AA+	Aaa	1.125	0.728	2,000,000	2,010,780	2,010,705	9/28/2015
3130A3B45	Federal Home Loan Bank	MBS	10/28/2014	10/28/2016	666	AA+	Aaa	0.700	0.659	750,000	747,188	750,501	10/28/2015
912828RM4	U.S. Treasury	CASTLE	12/27/2013	10/31/2016	669	AA+	Aaa	1.000	0.727	1,000,000	1,007,190	1,004,930	- -
3133EEB03	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	683	AA+	Aaa	0.600	0.648	2,000,000	1,993,260	1,998,216	- -
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	683	A	A2	1.125	1.050	1,900,000	1,893,141	1,902,611	- -
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	706	AA+	Aaa	0.875	0.722	2,100,000	2,103,675	2,106,406	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	712	A+	Aa2	1.100	0.910	1,800,000	1,801,242	1,806,570	- -
3136G1XP9	Federal National Mtg Assn	PJ	3/6/2014	12/19/2016	718	AA+	Aaa	0.800	0.788	2,000,000	1,996,540	2,000,480	2/19/2015
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	747	A+	A1	2.400	1.067	2,000,000	2,048,520	2,053,554	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	761	AA+	Aaa	0.875	0.844	2,000,000	2,005,780	2,001,284	- -
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	776			1.375	0.799	3,000,000	3,027,810	3,036,273	- -
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	806	A+	Aa2	0.800	0.906	1,000,000	1,002,620	997,695	3/17/2016
3134G5K87	Federal Home Loan Mtg Corp	PJ	12/10/2014	3/30/2017	819	AA+	Aaa	1.000	1.000	2,000,000	1,998,380	2,000,000	3/30/2015
3134G4Z76	Federal Home Loan Mtg Corp	MBS	12/8/2014	4/7/2017	827	AA+	Aaa	1.000	1.001	2,000,000	1,999,140	1,999,992	1/7/2015
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	850	AAA	Aaa	0.875	0.950	2,000,000	2,002,340	1,998,566	- -
037833AM2	Apple Inc	CASTLE	6/24/2014	5/5/2017	855	AA+	Aa1	1.050	1.057	2,000,000	2,004,460	1,999,673	- -
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017	866	AA+	Aaa	2.000	1.127	3,000,000	3,055,770	3,057,374	5/16/2016
89236TBH7	Toyota Mtr Cred - Corp N	CASTLE	7/29/2014	5/16/2017	866	AA-	AA3	1.125	1.150	2,125,000	2,116,968	2,123,737	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	873	AA+	Aaa	2.050	0.865	1,460,000	1,491,653	1,500,037	- -
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	882	AA+	Aaa	1.061	1.115	1,000,000	975,370	973,996	- -
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	882	AA-	Aaa	1.081	1.136	1,050,000	1,024,139	1,022,187	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	887			1.019	1.065	1,028,000	1,000,234	1,002,188	- -
2927OCYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	912	AA-	Aa1	1.197	1.171	670,000	669,022	670,436	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	912	AA-		1.145	1.180	1,000,000	993,550	999,136	- -
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	973			0.625	1.061	1,000,000	990,470	988,591	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	1000	AA+	Aaa	1.000	1.250	1,000,000	993,870	993,329	- -
3136GOC74	Federal National Mtg Assn	VINISP	2/3/2014	9/27/2017	1000	AA+	Aaa	1.000	0.943	1,050,000	1,052,006	1,051,607	9/27/2015
3130A1ZK7	Federal Home Loan Bank	MBS	5/28/2014	11/28/2017	1062	AA+	Aaa	0.750	0.750	1,000,000	997,560	1,000,000	2/29/2015
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	1064			1.205	1.267	2,000,000	1,927,860	1,928,753	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	1079	AA+		1.205	1.268	1,059,000	1,016,036	1,020,741	- -
3130ON71	Federal Home Loan Bank	VINISP	4/2/2014	1/30/2018	1125	AA+	Aaa	2.000	1.710	1,500,000	1,502,130	1,512,917	1/30/2015
3136G1AU3	Federal National Mtg Assn	VINISP	12/23/2013	1/30/2018	1125	AA+		0.700	1.420	1,000,000	985,520	989,978	1/30/2015
3135GOVU4	Federal National Mtg Assn	VINISP	1/24/2014	4/3/2018	1188	AA+	Aaa	1.125					

Memorandum

Date: January 7, 2015

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director

RE: Monthly Financial Reports

Attached please find December 2014 financial reports for the following funds: **General (001), Community Justice – Juvenile (230), Sheriff's (255, 701, 702), Public Health (259), Behavioral Health (275), Community Development (295), Road (325), Community Justice – Adult (355), Early Learning Hub (370), Solid Waste (610), Insurance Fund (670), 9-1-1 (705), Health Benefits Trust (675), Fair & Expo Center (618), and Justice Court (123).**

The projected information has been reviewed and updated, where appropriate, by the respective departments.

Cc: All Department Heads

GENERAL FUND
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Property Taxes - Current	21,906,239	21,092,663	93% a)	22,736,401	23,136,401	400,000
Property Taxes - Prior	704,120	413,306	72%	576,500	576,500	-
Other General Revenues	2,116,386	1,545,305	69% b)	2,247,299	2,247,299	-
Assessor	875,381	445,282	51% c)	876,137	876,137	-
County Clerk	1,276,019	732,794	62%	1,181,190	1,381,190	200,000
BOPTA	16,097	7,711	48% c)	16,117	16,117	-
District Attorney	226,973	124,762	68% d)	182,612	296,212	113,600
Tax Office	236,278	133,875	60% c)	222,199	222,199	-
Veterans	80,787	25,966	25%	101,986	101,986	-
Property Management	91,900	12,000	48%	25,000	25,000	-
Grant Projects	2,000	-	n/a	-	-	-
Total Revenues	27,532,179	24,533,664	87%	28,165,441	28,879,041	713,600
Expenditures						
Assessor	3,559,750	1,839,941	48%	3,793,770	3,793,770	-
County Clerk	1,293,531	718,564	47%	1,536,210	1,536,210	-
BOPTA	59,895	30,839	44%	70,777	70,777	-
District Attorney	5,382,874	2,658,288	47%	5,712,168	5,562,168	150,000
Tax Office	796,232	427,756	49%	877,907	877,907	-
Veterans	292,672	156,099	44%	354,989	354,989	-
Property Management	248,054	129,714	50%	258,569	258,569	-
Grant Projects	130,054	-	n/a	-	-	-
Non-Departmental	1,432,177	501,324	44%	1,139,696	1,139,696	-
Total Expenditures	13,195,239	6,462,525	47%	13,744,086	13,594,086	150,000
Transfers Out	16,327,584	7,311,861	52%	14,076,394	14,076,394	-
Total Exp & Transfers	29,522,823	13,774,385	50%	27,820,480	27,670,480	150,000
Change in Fund Balance	(1,990,644)	10,759,279		344,961	1,208,561	863,600
Beginning Fund Balance	10,371,843	8,381,199	109%	7,692,433	8,381,199	688,766
Ending Fund Balance	\$ 8,381,199	\$ 19,140,478		\$ 8,037,394	\$ 9,589,760	\$ 1,552,366

a) Current year taxes received beginning in October

b) PILT received in July - \$500,000

c) YTD Actual includes two quarters of A & T Grant

d) Federal and State grant and Charges for Services in excess of amounts included in the budget

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015		
		Actual	Actual	% of Budget	Budget	Projection
Revenues						
OYA Basic & Diversion	322,574	92,410	26% a)	359,149	359,149	-
State Grant	-	36,653	40% b)	91,379	121,002	29,623
Inmate/Prisoner Housing	47,550	52,050	130% c)	40,000	75,000	35,000
Jail Funding HB #2712	36,311	18,113	50% a)	36,568	36,568	-
Food Subsidy	23,988	6,308	26% d)	24,000	14,400	(9,600)
Interfund Grant - Gen Fund	20,000	5,000	25% a)	20,000	20,000	-
Interest on Investments	7,611	4,424	63% e)	7,000	8,700	1,700
Leases	5,200	4,700	n/a f)	-	7,500	7,500
SB #1065-Court Assess.	17,335	11,932	199% g)	6,000	24,000	18,000
Contract Payments	7,415	4,770	106% h)	4,500	6,240	1,740
Discovery Fee	1,870	-	0% i)	3,800	-	(3,800)
Case Supervision Fee	-	2,847	n/a j)	-	6,000	6,000
Federal Grants	9,434	1,205	n/a k)	-	1,205	1,205
CFC Interfund Grant	125,429	-	n/a	-	-	-
Miscellaneous	909	646	63%	1,025	1,025	-
Total Revenues	625,626	241,057	41%	593,421	680,789	87,368
Expenditures						
Personnel Services	4,887,572	2,498,093	49% e)	5,146,491	5,092,377	54,114
Materials and Services	1,035,701	478,100	47% e)	1,021,392	960,000	61,392
Capital Outlay	-	-	0%	1,100	-	1,100
Transfers Out	3,660	1,830	50%	3,660	3,660	-
Total Expenditures	5,926,933	2,978,023	48%	6,172,643	6,056,037	116,606
Revenues less Expenditures	(5,301,306)	(2,736,965)		(5,579,222)	(5,375,248)	203,974
Transfers In-General Fund	5,368,346	2,684,172	50%	5,368,346	5,368,346	-
Change in Fund Balance	67,040	(52,793)		(210,876)	(6,902)	203,974
Beginning Fund Balance	1,177,566	1,244,605	100%	1,250,000	1,244,605	(5,395)
Ending Fund Balance	\$ 1,244,605	\$ 1,191,812		\$ 1,039,124	\$ 1,237,704	\$ 198,580

- a) Payments received quarterly
- b) Additional grant awards. Payments received quarterly
- c) Increase in projection due to out-of-County detention revenue
- d) Decrease in projection due to detention population numbers
- e) Projection based on annualizing year to date
- f) Sub-lease of space to Rimrock not included in FY 2015 budget
- g) State payment will exceed the amount estimated for FY 2015 budget
- h) Increased projection due to more than anticipated revenue for community service projects
- i) Agreement with District Attorney's Office no longer in effect
- j) Policy, requiring supervision fees, not anticipated at the time the FY 2015 budget was prepared. Projection based on annualizing year to date
- k) Increased projection due to receipt of FY 2014 funds in FY 2015

**SHERIFF - Consolidated
Statement of Financial Operating Data**

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	20,624,082	17,906,721	88%	20,365,842	21,039,189	673,347
Law Enf Dist Rural	12,526,331	10,457,175	82%	12,751,766	12,867,796	116,030
Total Revenues	33,150,413	28,363,896	86%	33,117,608	33,906,985	789,377
Expenditures (Fund 255)						
Sheriff's Services	2,308,182	1,223,757	50% a)	2,467,673	2,446,673	21,000
Civil/Special Units	1,132,029	632,969	53%	1,192,980	1,192,880	100
Automotive/Communications	1,701,586	850,909	45%	1,886,365	1,886,265	100
Investigations/Evidence	1,418,744	788,178	48% b)	1,627,803	1,674,203	(46,400)
Patrol	8,247,222	4,214,861	48% c)	8,705,700	8,600,177	105,523
Records	761,260	345,703	43% a)	798,805	769,705	29,100
Adult Jail	14,277,113	7,595,975	50% d)	15,214,157	15,168,157	46,000
Court Security	294,563	154,032	51%	302,867	302,767	100
Emergency Services	194,888	290,037	163% e)	177,852	385,315	(207,463)
Special Services	1,352,528	774,965	47%	1,655,424	1,655,424	-
Training	506,938	234,354	43%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	392,244	49%	806,044	795,207	10,837
Non-Departmental	81,701	36,402	50%	72,813	72,813	-
Total Expenditures	33,078,650	17,534,386	49%	35,459,801	35,500,804	(41,003)
Revenues less Expenditures	71,763	10,829,510		(2,342,193)	(1,593,819)	748,374
DC Comm Syst Reserve	200,000	200,000	100%	200,000	200,000	-
Transfer to Reserve Funds	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(328,237)	10,429,510		(2,742,193)	(1,993,819)	748,374
Beginning Fund Balance	9,553,793	9,225,556	120%	7,658,937	9,225,556	1,566,619
Ending Fund Balance	\$ 9,225,556	\$ 19,655,066		\$ 4,916,744	\$ 7,231,737	\$ 2,314,993

- a) Due to unfilled positions, personnel expenditures will be less than budgeted
- b) Position filled at higher step and investigative funds ("buy money") for Street Crimes Unit will be more than planned
- c) Patrol personnel expenditures will be less than budgeted due to open positions; M&S will be less than budgeted
- d) Due to unfilled positions, personnel expenditures will be less than budgeted. Savings will be used for additional jail expansion and jail maintenance expenditures not included in the budget
- e) Homeland Security Grant for Communications equipment was awarded in September. Expenditures offset by grant revenue forecast in Fund 701

SHERIFF - Fund 255
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015		
		Actual	Actual	Budget	Budget	Projection
Revenues (Fund 255)						
Law Enf Dist Countywide	20,817,324	11,265,053	44%	25,428,019	22,357,414	(3,070,605)
Law Enf Dist Rural	12,278,716	6,269,333	42%	14,948,526	13,143,390	(1,805,136)
Total Revenues	33,096,040	17,534,386	43%	40,376,545	35,500,804	(4,875,741)
Expenditures (Fund 255)						
Sheriff's Services	2,308,182	1,223,757	50% a)	2,467,673	2,446,673	21,000
Civil/Special Units	1,132,029	632,969	53%	1,192,980	1,192,880	100
Automotive/Communications	1,701,586	850,909	45%	1,886,365	1,886,265	100
Investigations/Evidence	1,418,744	788,178	48% b)	1,627,803	1,674,203	(46,400)
Patrol	8,247,222	4,214,861	48% c)	8,705,700	8,600,177	105,523
Records	761,260	345,703	43% a)	798,805	769,705	29,100
Adult Jail	14,277,113	7,595,975	50% d)	15,214,157	15,168,157	46,000
Court Security	294,563	154,032	51%	302,867	302,767	100
Emergency Services	194,888	290,037	163% e)	177,852	385,315	(207,463)
Special Services	1,352,528	774,965	47%	1,655,424	1,655,424	-
Training	506,938	234,354	43%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	392,244	49%	806,044	795,207	10,837
Non-Departmental	81,701	36,402	50%	72,813	72,813	-
Total Expenditures	33,078,650	17,534,386	49%	35,459,801	35,500,804	(41,003)
Revenues less Expenditures	\$ 17,390	-		\$ 4,916,744	\$ -	\$ (4,916,744)

- a) Due to unfilled positions, personnel expenditures will be less than budgeted
- b) Position filled at higher step and investigative funds ("buy money") for Street Crimes Unit will be more than planned
- c) Patrol personnel expenditures will be less than budgeted due to open positions; M&S will be less than budgeted
- d) Due to unfilled positions, personnel expenditures will be less than budgeted. Savings will be used for additional jail expansion and jail maintenance expenditures not included in the budget
- e) Homeland Security Grant for Communications equipment was awarded in September. Expenditures offset by grant revenue forecast in Fund 701

**SHERIFF -Expenditure Detail
Statement of Financial Operating Data**

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,342,795	705,946	49%	1,431,828	1,410,828	21,000
Materials & Services	965,387	517,811	51%	1,020,745	1,020,745	-
Capital Outlay	-	-	0%	15,100	15,100	-
Total Sheriff's Services	2,308,182	1,223,757	50%	2,467,673	2,446,673	21,000
<u>Civil/Special Units</u>						
Personnel	1,027,640	546,380	51%	1,073,870	1,073,870	-
Materials & Services	104,389	86,589	73%	119,010	119,010	-
Capital Outlay	-	-	0%	100	-	100
Total Civil/Special Units	1,132,029	632,969	53%	1,192,980	1,192,880	100
<u>Automotive/Communications</u>						
Personnel	400,169	198,562	50%	399,334	399,334	-
Materials & Services	1,265,667	652,346	44%	1,486,931	1,486,931	-
Capital Outlay	35,750	-	0%	100	-	100
Total Automotive/Communications	1,701,586	850,909	45%	1,886,365	1,886,265	100
<u>Investigations/Evidence</u>						
Personnel	1,277,983	712,030	48%	1,470,106	1,494,106	(24,000)
Materials & Services	140,761	76,148	48%	157,597	180,097	(22,500)
Capital Outlay	-	-	0%	100	-	100
Total Investigations/Evidence	1,418,744	788,178	48%	1,627,803	1,674,203	(46,400)
<u>Patrol</u>						
Personnel	7,450,178	3,763,237	49%	7,728,332	7,657,809	70,523
Materials & Services	547,770	284,114	45%	636,868	601,868	35,000
Capital Outlay	249,274	167,510	49%	340,500	340,500	-
Total Patrol	8,247,222	4,214,861	48%	8,705,700	8,600,177	105,523
<u>Records</u>						
Personnel	659,297	327,266	47%	692,244	667,244	25,000
Materials & Services	101,963	18,437	17%	106,461	102,461	4,000
Capital Outlay	-	-	0%	100	-	100
Total Records	761,260	345,703	43%	798,805	769,705	29,100
<u>Adult Jail</u>						
Personnel	11,899,534	6,265,034	49%	12,675,178	12,563,178	112,000
Materials & Services	2,069,651	1,031,124	51%	2,039,314	2,078,314	(39,000)
Capital Outlay	63,176	33,434	160%	20,900	47,900	(27,000)
Transfer Out - Jail (D/S & Cap Proj)	244,752	266,383	56%	478,765	478,765	-
Total Adult Jail	14,277,113	7,595,975	50%	15,214,157	15,168,157	46,000
<u>Court Security</u>						
Personnel	284,173	148,115	51%	292,715	292,715	-
Materials & Services	10,390	5,917	59%	10,052	10,052	-
Capital Outlay	-	-	0%	100	-	100
Total Court Security	294,563	154,032	51%	302,867	302,767	100
<u>Emergency Services</u>						
Personnel	169,170	71,740	48%	147,942	147,942	-
Materials & Services	25,718	218,297	732%	29,810	237,373	(207,563)
Capital Outlay	-	-	0%	100	-	100
Total Emergency Services	194,888	290,037	163%	177,852	385,315	(207,463)
<u>Special Services</u>						
Personnel	1,152,258	639,653	50%	1,273,721	1,273,721	-
Materials & Services	183,769	70,565	32%	223,703	223,703	-
Capital Outlay	16,500	64,747	41%	158,000	158,000	-
Total Special Services	1,352,528	774,965	47%	1,655,424	1,655,424	-
<u>Training</u>						
Personnel	385,634	199,917	48%	416,955	416,955	-
Materials & Services	121,303	34,438	26%	134,263	134,263	-
Capital Outlay	-	-	0%	100	-	100
Total Training	506,938	234,354	43%	551,318	551,218	100
<u>Other Law Enforcement Services</u>						
Personnel	731,122	328,932	46%	717,594	701,594	16,000
Materials & Services	70,773	51,009	63%	81,310	81,310	-
Capital Outlay	-	12,303	172%	7,140	12,303	(5,163)
Total Other Law Enforcement Svcs	801,895	392,244	49%	806,044	795,207	10,837
<u>Non-Departmental</u>						
Materials & Services	81,701	36,402	50%	72,813	72,813	-
Total Non-Departmental	81,701	36,402	50%	72,813	72,813	-
Total Expenditures	\$ 33,078,650	\$ 17,534,386	49%	\$ 35,459,801	\$ 35,500,804	\$ (41,003)

**LED #1 - Countywide
Statement of Financial Operating Data**

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Tax Revenues - Current	16,698,208	16,084,726	93% a)	17,292,244	17,542,244	250,000
Tax Revenues - Prior	532,040	297,716	83%	360,700	360,700	-
SB 1145	1,630,823	814,508	50% b)	1,628,947	1,628,947	-
Sheriff Fees	365,577	190,520	91% c)	210,000	315,000	105,000
Concealed Handgun License	-	80,126	53%	150,000	150,000	-
Jail Funding HB 3194	107,806	107,805	100%	107,806	107,806	-
Jail Funding HB 2712	36,311	18,113	39%	46,143	46,143	-
State Grant	85,781	19,250	23% d)	85,370	292,933	207,563
Prisoner Housing	329,918	66,125	83% e)	80,000	220,000	140,000
Inmate Telephone Fee	83,297	18,288	23% f)	80,000	35,000	(45,000)
Federal Grants	20,897	10,072	50% g)	20,000	10,072	(9,928)
Work Center Work Crews	69,723	23,937	48%	50,000	50,000	-
Contracts with Des County	475,815	45,445	75% h)	60,632	85,286	24,654
Inmate Commissary Fees	32,480	13,904	56%	25,000	25,000	-
Interest	50,563	21,334	53%	40,000	40,000	-
Donations-"Shop with a Cop"	38,361	66,058	102%	65,000	66,058	1,058
Miscellaneous	66,441	28,793	45%	64,000	64,000	-
Total Operating Revenues	20,624,082	17,906,721	88%	20,365,842	21,039,189	673,347
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	20,817,324	11,265,053	44%	25,428,019	22,357,414	3,070,605
DC Comm Systems Reserve	80,000	80,000	100%	80,000	80,000	-
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-
Total Expenditures	20,997,283	11,445,053	45%	25,608,019	22,537,414	3,070,605
Change in Fund Balance	(373,200)	6,461,668		(5,242,177)	(1,498,225)	3,743,952
Beginning Fund Balance	6,507,110	6,133,909	117%	5,242,177	6,133,909	891,732
Ending Fund Balance	\$ 6,133,909	\$ 12,595,578		\$ -	\$ 4,635,685	\$ 4,635,685

a) Current year taxes received beginning in October

b) 1st Qtr & 2nd quarter payments received in October

c) Fees from distressed property sales and civil papers projected to exceed budget due to continued higher volume

d) Homeland Security Grant for communications equipment awarded in September

e) SB 395 inmate reimbursement revenue is projected to exceed budget due to number of repeat DUII inmates

f) Inmate telephone fees will be less due to changes in commission fees on interstate calls

g) Inmate State Criminal Alien Assistance Program (SCAAP) grant revenue received in Qtr 1 and was less than planned

h) Transfer from Fund 240 for Court Security will be higher than planned

LED #2 - Rural 702
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Tax Revenues - Current	7,988,657	7,667,879	93% a)	8,272,852	8,372,852	100,000
Tax Revenues - Prior	262,227	144,517	86%	169,000	169,000	-
Des Cty Transient Room Tax	2,838,797	2,071,958	71%	2,920,654	2,920,654	-
City of Sisters	486,678	261,504	50%	523,010	523,010	-
Marine Board License Fee	155,221	50,319	30%	169,000	169,000	-
State Grant	124,246	33,021	25% b)	130,600	130,600	-
Court Fines & Fees	135,023	60,445	46%	130,000	130,000	-
Contracts with Des County	119,984	61,134	50%	121,650	121,650	-
US Forest Service	101,375	22,625	30%	76,500	76,500	-
School Districts	65,088	2,241	4% c)	55,000	55,000	-
Federal Grants	84,285	15,334	37% d)	42,000	42,000	-
Bureau of Reclamation	24,023	-	0% c)	27,000	27,000	-
Interest	21,715	11,859	56%	21,000	21,000	-
SB #1065 Court Assessment	17,435	11,932	80%	15,000	24,000	9,000
Federal Grants-BLM	16,213	-	0% e)	10,000	-	(10,000)
Donations & Grants - Private	12,030	17,030	n/a	-	17,030	17,030
Miscellaneous	73,333	25,376	37%	68,500	68,500	-
Total Revenues	12,526,331	10,457,175	82%	12,751,766	12,867,796	116,030
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	12,278,716	6,269,333	42%	14,948,526	13,143,390	1,805,136
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-
Total Expenditures	12,498,716	6,489,333	43%	15,168,526	13,363,390	1,805,136
Change in Fund Balance	27,614	3,967,842		(2,416,760)	(495,594)	1,921,166
Beginning Fund Balance	3,046,683	3,074,297	127%	2,416,760	3,074,297	657,537
Ending Fund Balance	\$ 3,074,297	\$ 7,042,139		\$ -	\$ 2,578,703	\$ 2,578,703

- a) Current year taxes received beginning in October
- b) DULL overtime grant reimbursements not yet received
- c) Quarterly billing in arrears, service levels in future quarters will be higher
- d) Justice Assistance Grant not yet received
- e) BLM notified DCSO that contract would not be renewed after FY 2015 Budget was adopted

PUBLIC HEALTH
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015			
		Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues							
State Grant	2,878,140	1,430,634	45%	a)	3,202,798	3,330,846	128,048
Environmental Health-Lic Fac	767,248	460,051	59%	b)	779,450	779,450	-
OMAP	812,441	509,134	78%		655,250	1,015,358	360,108
Family Planning Exp Proj	400,900	106,745	19%		550,000	230,000	(320,000)
Interfund Grants & Contract	95,011	476,578	386%	a)	123,618	476,976	353,358
Grants (Intergvt, Pvt, & Local)	139,171	6,496	2%		269,678	97,696	(171,982)
Patient Insurance Fees	232,968	53,236	27%		196,400	152,462	(43,938)
State Miscellaneous	229,520	32,265	20%	a)c)	162,352	150,336	(12,016)
Federal Payments	161,576	84,468	83%	a)	101,585	171,491	69,906
Vital Records-Death	100,535	60,855	61%		100,000	100,000	-
Health Dept/Patient Fees	80,653	23,390	29%		80,216	49,150	(31,066)
Contract Payments	92,637	7,538	11%	a)	69,291	8,000	(61,291)
Vital Records-Birth	36,655	17,910	44%		41,000	41,000	-
Child Dev & Rehab Center	52,433	613	2%	c)	39,609	30,759	(8,850)
Interest on Investments	9,077	6,237	104%		6,000	13,000	7,000
Grants & Donations	38,192	49,893	3326%	a)	1,500	50,000	48,500
Miscellaneous	10,135	19,181	685%		2,800	20,000	17,200
Total Revenues	6,137,293	3,345,224	52%		6,381,547	6,716,524	334,977
Expenditures							
Personnel Services	6,457,193	3,300,830	48%		6,845,133	6,630,572	214,561
Materials and Services	2,043,710	948,263	45%	d)	2,090,131	2,584,740	(494,609)
Capital Outlay	-	20,000	99%		20,200	20,000	200
Transfers Out	157,320	82,320	50%		164,640	164,640	-
Total Expenditures	8,658,223	4,351,413	48%		9,120,104	9,399,952	(279,848)
Revenues less Expenditures	(2,520,930)	(1,006,189)			(2,738,557)	(2,683,428)	55,129
Transfers In-General Fund	2,701,475	1,350,738	50%		2,701,475	2,701,475	-
Transfers In-PH Res Fund	33,000	-	n/a		-	-	-
Transfers In-Gen. Fund Other	65,100	32,550	50%		65,100	65,100	-
Total Transfers In	2,799,575	1,383,288	50%		2,766,575	2,766,575	-
Change in Fund Balance	278,645	377,099			28,018	83,147	55,129
Beginning Fund Balance	1,273,934	1,552,578	99%		1,570,821	1,552,578	(18,243)
Ending Fund Balance	\$ 1,552,578	\$ 1,929,677			\$ 1,598,839	\$ 1,635,725	\$ 36,886

a) Grants and contracts projected at amended contract amounts

b) Majority of fees are due annually and collected in December & January

c) Received quarterly, in arrears

d) M & S increased to reflect amended grants and contracts. Appropriation will be increased as necessary

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Administrative Fee	8,260,932	5,605,386	50%	11,210,767	11,210,767	-
State Grants	7,801,239	4,256,902	44% a)	9,589,680	7,706,176	(1,883,504)
OHP Capitation	469,069	116,401	30%	390,000	436,046	46,046
Federal Grants	184,980	71,664	35%	204,849	201,879	(2,970)
Patient Fees	219,846	96,712	48%	201,610	175,472	(26,138)
Title 19	246,484	138,863	77%	180,300	186,279	5,979
Liquor Revenue	142,665	49,664	33%	151,000	151,000	-
Divorce Filing Fees	129,788	64,239	46%	140,600	140,600	-
Interfund Contract-Gen Fund	127,000	36,412	29%	127,000	127,000	-
School Districts	6,952	-	0% b)	65,000	-	(65,000)
Federal Grant (ARRA)	63,750	-	0%	34,000	-	(34,000)
Interest on Investments	21,190	15,582	80%	19,500	31,200	11,700
Rentals	16,000	1,500	8%	18,800	18,800	-
Marriage Licenses	6,540	3,925	60%	6,500	7,800	1,300
Local Grants	52,891	721,889	n/a c)	-	748,081	748,081
Claims Reimbursement	12,918	-	n/a	-	-	-
State Miscellaneous	31,820	13,600	n/a	-	13,600	13,600
Justice Reinvestment HB3194	120,000	-	n/a	-	-	-
Miscellaneous	28,157	7,581	143%	5,318	7,600	2,282
Total Revenues	17,942,221	11,200,320	53%	22,344,924	21,162,300	(1,182,624)
Expenditures						
Personnel Services	12,415,866	7,013,828	45%	15,467,644	14,067,656	1,399,988
Materials and Services	6,738,744	3,042,484	34%	8,938,569	7,394,499	1,544,070
Capital Outlay	-	-	0%	100	-	100
Transfers Out	204,900	102,450	50%	204,900	216,902	(12,002)
Total Expenditures	19,359,510	10,158,762	41%	24,611,213	21,679,057	2,932,156
Revenues less Expenditures	(1,417,289)	1,041,558		(2,266,289)	(516,757)	1,749,532
Transfers In-General Fund	1,377,302	688,650	50%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	293,593	93,797	50%	187,594	187,594	-
Total Transfers In	1,670,895	782,447	50%	1,564,896	1,564,896	-
Change in Fund Balance	253,606	1,824,005		(701,393)	1,048,139	1,749,532
Beginning Fund Balance	2,671,137	2,924,742	88%	3,313,248	2,924,742	(388,506)
Ending Fund Balance	\$ 2,924,742	\$ 4,748,748		\$ 2,611,855	\$ 3,972,881	\$ 1,361,026

a) Oregon Health Authority grant projected at amended contract amount

b) Contract not executed

c) Grant payments received in FY 2014 will be reported as FY 2015 revenue

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Admin-Operations	40,102	25,052	49% a)	51,225	48,206	(3,019)
Admin-GIS	2,944	520	21%	2,500	2,500	-
Admin-Code Enforcement	261,188	151,849	56%	273,000	309,859	36,859
Building Safety	1,748,911	1,014,746	63%	1,616,713	1,858,579	241,866
Electrical	408,194	213,809	51%	418,506	418,506	-
Contract Services	264,039	162,719	77%	211,500	211,500	-
Env Health-On Site Prog	448,367	205,703	47%	437,358	437,358	-
Planning-Current	917,674	591,580	66%	902,876	1,060,999	158,123
Planning-Long Range	440,222	278,198	50%	560,658	572,451	11,793
Total Revenues	4,531,641	2,644,177	59%	4,474,336	4,919,958	445,622
Expenditures						
Admin-Operations	1,590,779	828,536	55%	1,500,181	1,500,181	-
Admin-GIS	123,751	61,467	48%	129,011	129,011	-
Admin-Code Enforcement	275,521	143,022	48%	297,852	297,852	-
Building Safety	688,035	400,779	49% b)	822,664	852,164	(29,500)
Electrical	217,271	119,475	51%	234,152	234,152	-
Contract Services	220,779	141,324	50%	281,699	281,699	-
Env Health-On Site Pgm	181,831	104,629	38% c)	274,228	279,228	(5,000)
Planning-Current	666,180	368,719	52% d)	706,730	738,230	(31,500)
Planning-Long Range	425,323	216,378	33% e)	646,018	663,993	(17,975)
Transfers Out (D/S Fund)	179,035	170,698	98%	173,673	173,673	-
Total Expenditures	4,568,505	2,555,026	50%	5,066,208	5,150,183	(83,975)
Revenues less Expenditures	(36,864)	89,151		(591,872)	(230,225)	529,597
Transfers In/Out						
In: General Fund - L/R Planning	495,360	83,385	50%	166,770	166,770	-
Out: A & T Reserve		(90,360)	100%	(90,360)	(90,360)	-
Out: CDD Reserve Funds		-	0%	(687,470)	(687,470)	-
Net Transfers In/Out	495,360	(6,975)		(611,060)	(611,060)	-
Change in Fund Balance	458,496	82,176		(1,202,932)	(841,285)	361,647
Beginning Fund Balance	1,578,705	2,037,201	128%	1,589,113	2,037,201	448,088
Ending Fund Balance	\$ 2,037,201	\$ 2,119,377		\$ 386,181	\$ 1,195,916	\$ 809,735

a) Reduction is due to vacant tenant space (projected at \$20,000; no current tenant)

b) \$22,000 for Building Division portion of Fee Study & Financial Plan and \$7,500 for vehicle printers

c) \$5,000 for Environmental Health portion of Fee Study & Financial Plan

d) \$22,000 for Planning Division portion of Fee Study & Financial Plan and TML for retired staff

e) Senior Planner position and consulting fees

Note: Materials & Services appropriations for items b through e will be increased as necessary.

ROAD
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015		
		Actual	Actual	% of Budget	Budget	Projection
Revenues						
Motor Vehicle Revenue	11,300,058	5,734,093	51% a)	11,220,000	11,181,000	(39,000)
Forest Receipts	1,259,367	130	0% b)	1,140,950	1,140,950	-
Federal - PILT Payment	1,064,365	1,250,809	123% c)	1,020,000	1,250,809	230,809
Other Inter-fund Services	850,395	125,704	13% d)	971,700	971,700	-
Cities-Bend/Redmond/Sisters	1,097,444	83,423	10% e)	804,200	804,200	-
State Miscellaneous	595,804	602,629	100%	602,629	602,629	-
Sale of Equip & Material	275,086	72,719	27%	271,000	271,000	-
Assessment Payments (P&I)	15,058	97,571	43%	225,840	225,840	-
Mineral Lease Royalties	206,097	29,051	21%	140,000	140,000	-
Interest on Investments	49,562	33,715	105%	32,000	64,000	32,000
Miscellaneous	117,069	26,991	106%	25,500	45,000	19,500
Total Revenues	16,830,304	8,056,837	49%	16,453,819	16,697,128	243,309
Expenditures						
Personnel Services	5,313,126	2,809,040	51% f)	5,555,695	5,630,775	(75,080)
Materials and Services	8,051,744	3,730,400	35%	10,622,604	10,622,604	-
Debt Service	-	106,554	91% g)	117,000	106,554	10,446
Capital Outlay	121,455	1,204,984	14% h)	8,875,507	2,054,948	6,820,559
Transfers Out	450,000	600,000	100%	600,000	600,000	-
Total Expenditures	13,936,325	8,450,978	33%	25,770,806	19,014,881	6,755,925
Revenues less Expenditures	2,893,978	(394,141)		(9,316,987)	(2,317,753)	6,999,234
Trans In - Solid Waste	282,148	149,078	50% i)	298,156	298,156	-
Trans In - Transp SDC	-	-	0% j)k)	2,000,000	750,000	(1,250,000)
Trans In-Road Imp Res	-	-	0% j)	1,000	-	(1,000)
Total Transfers In	282,148	149,078	6%	2,299,156	1,048,156	(1,251,000)
Change in Fund Balance	3,176,126	(245,063)		(7,017,831)	(1,269,597)	5,748,234
Beginning Fund Balance	6,846,576	10,022,703	112%	8,954,332	10,022,703	1,068,371
Ending Fund Balance	\$ 10,022,703	\$ 9,777,639		\$ 1,936,501	\$ 8,753,106	\$ 6,816,605

- a) Per Year-to-date State Highway Fund Revenue Model
- b) Payment received annually in February
- c) PILT payment received July 2014
- d) Inter-fund service billed at year end
- e) Billed and collected upon completion of work
- f) Projection includes expenditures for unforeseen/unbudgeted retirements
- g) Final payments of two LID loans made in July 2014
- h) Budget includes reserve funds for 5 year CIP
- i) Transfers made quarterly
- j) Transfer In - June 2015
- k) Revised cash-flow estimate for CIP Projects extending into FY 16

ADULT PAROLE & PROBATION
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
SB 1145	3,028,672	1,512,658	50%	3,025,187	3,025,187	-
DOC Measure 57	220,788	217,845	99% a)	220,788	217,845	(2,943)
Electronic Monitoring Fee	235,642	104,796	48%	220,000	209,000	(11,000)
Probation Superv. Fees	208,461	99,220	52%	190,000	198,000	8,000
Interfund - Sheriff	50,000	25,002	50%	50,000	50,000	-
Crime Prevention Grant	50,000	12,500	25% b)	50,000	50,000	-
CFC-Domestic Violence	70,242	17,560	37% b)	47,996	47,996	-
State Subsidy	14,677	7,480	49%	15,158	15,158	-
Alternate Incarceration	17,725	15,509	103% c)	15,000	20,000	5,000
Interest on Investments	7,807	4,173	68%	6,150	6,150	-
Probation Work Crew Fees	9,137	5,809	117% d)	4,950	6,000	1,050
State Miscellaneous	4,142	-	0% e)	4,301	4,301	-
Leases	1,323	-	0%	1,500	1,500	-
Claims Reimbursement	6,997	-	n/a	-	-	-
Justice Reinvest HB3194	458,143	-	n/a	-	-	-
Miscellaneous	671	220	44%	500	500	-
Total Revenues	4,384,428	2,022,773	53%	3,851,530	3,851,637	107
Expenditures						
Personnel Services	3,343,789	1,760,171	49%	3,623,526	3,623,526	-
Materials and Services	1,107,365	476,683	41%	1,148,766	1,148,766	-
Capital Outlay	-	-	0%	100	-	100
Total Expenditures	4,451,154	2,236,854	47%	4,772,392	4,772,292	100
Revenues less Expenditures	(66,726)	(214,081)		(920,862)	(920,655)	207
Transfers In-General Fund	451,189	225,594	50%	451,189	451,189	-
Change in Fund Balance	384,463	11,513		(469,673)	(469,466)	207
Beginning Fund Balance	747,520	1,131,982	110%	1,030,824	1,131,982	101,158
Ending Fund Balance	\$ 1,131,982	\$ 1,143,496		\$ 561,151	\$ 662,516	\$ 101,365

- a) Annual payment received in July
- b) Interfund grants. Received when invoiced
- c) Invoiced quarterly. Greater utilization
- d) One time payment from back-owing offender
- e) Annual payment expected in February

EARLY LEARNING HUB
Statement of Financial Operating Data

	FY 2014 Note 1	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015		
		Actual	Actual	% of Budget	Budget	Projection
Revenues						
Federal Grants	258,463	67,119	25%	272,785	232,125	(40,660)
Title IV - Family Sup/Pres	21,994	-	0% a)	21,994	-	(21,994)
HealthyStart Medicaid	60,561	23,223	39%	60,000	60,000	-
Youth Investment	124,493	-	n/a	-	-	-
State Grant	55,185	-	n/a	-	-	-
HealthyStart /R-S-G	249,125	84,591	33% a)	254,623	292,086	37,463
OCCF Grant	132,326	-	0% a)	39,499	37,500	(1,999)
Charges for Svcs-Misc	4,138	-	n/a	-	-	-
Program Fees	4,710	-	n/a	-	-	-
Miscellaneous		1,425	71%	2,000	2,000	-
Court Fines & Fees	77,873	38,543	50%	77,086	77,086	-
Interest on Investments	2,868	1,188	48%	2,500	2,500	-
Donations	50	-	n/a	-	-	-
Private Grant	130	-	n/a	-	-	-
Sale of Assets	450	-	n/a	-	-	-
Interfund Grants	329,624	7,260	100%	7,260	7,260	-
Total Revenues	1,321,991	223,350	30%	737,747	710,557	(27,190)
Expenditures						
Personnel Services	501,770	128,339	50%	258,410	258,410	-
Materials and Services	1,402,021	264,432	30% b)	877,110	854,347	22,763
Total Expenditures	1,903,791	392,771	35%	1,135,520	1,112,757	22,763
Revenues less Expenditures	(581,800)	(169,421)		(397,773)	(402,200)	(4,427)
Transfers In						
General Fund	278,739	126,144	50%	252,288	252,288	-
General Fund - Other	89,350	44,675	50%	89,350	89,350	-
Total Transfers In	368,089	170,819	50%	341,638	341,638	-
Change in Fund Balance	(213,711)	1,398		(56,135)	(60,562)	(4,427)
Beginning Fund Balance	548,572	334,861	105%	318,121	334,861	16,740
Ending Fund Balance	\$ 334,861	\$ 336,259		\$ 261,986	\$ 274,299	\$ 12,313

Note 1: Through June 30, 2014 activity included Children & Families Commission

- a) Grants projected at amended contract amount
b) M & S increase related to amended grant contracts

SOLID WASTE
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Franchise Disposal Fees	4,209,029	2,359,895	53%	4,413,809	4,413,809	-
Private Disposal Fees	1,518,056	805,774	52%	1,550,430	1,550,430	-
Commercial Disp. Fees	1,076,538	667,466	62%	1,082,144	1,082,144	-
Franchise 3% Fees	210,053	18,967	9% a)	210,000	210,000	-
Yard Debris	98,410	63,651	69%	92,000	92,000	-
Recyclables	33,345	21,828	49%	45,000	45,000	-
Special Waste	40,873	7,250	29% b)	25,000	25,000	-
Interest	11,028	8,329	83%	10,000	10,000	-
Leases	10,801	5,400	50%	10,801	10,801	-
Miscellaneous	21,508	13,452	67%	20,000	20,000	-
Total Operating Revenues	7,229,641	3,972,011	53% c)	7,459,184	7,459,184	-
Operating Expenditures						
Personnel Services	1,777,663	923,344	48%	1,936,555	1,936,555	-
Materials and Services	3,214,375	1,356,994	39%	3,435,926	3,435,926	-
Debt Service	930,157	381,624	41% d)	929,794	929,794	-
Capital Outlay	25,895	70,471	31%	227,000	227,000	-
Total Operating Expenditures	5,948,091	2,732,433	42%	6,529,275	6,529,275	-
Operating Rev less Exp	1,281,550	1,239,578		929,909	929,909	-
Transfers Out						
Road	282,148	149,078	50% e)	298,156	298,156	-
SW Capital & Equipment Reserve	545,000	550,000	36% f)	1,525,000	1,525,000	-
Total Transfers Out	827,148	699,078	38%	1,823,156	1,823,156	-
Change in Fund Balance	454,402	540,500		(893,247)	(893,247)	-
Beginning Fund Balance	1,224,767	1,679,169	118%	1,428,003	1,679,169	251,166
Ending Fund Balance	\$ 1,679,169	\$ 2,219,670		\$ 534,756	\$ 785,922	\$ 251,166

- a) Payments due April 15th
- b) Unpredictable revenue
- c) Revenues fluctuate with the weather/seasons
- d) Payments made November and May
- e) Transfer made quarterly
- f) Transfer made as resources required

RISK MANAGEMENT
Statement of Financial Operating Data

	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Inter-fund Charges:						
General Liability	272,823	189,894	50%	379,793	379,793	-
Property Damage	326,526	196,152	50%	392,304	392,304	-
Vehicle	164,150	88,776	50%	177,550	177,550	-
Workers' Compensation	1,520,352	780,870	50%	1,561,804	1,561,804	-
Unemployment	318,566	161,004	51%	317,000	317,000	-
Claims Reimb-Gen Liab/Property	139,123	23,550	118%	20,000	27,000	7,000
Process Fee-Events/Parades	1,400	395	30%	1,300	1,300	-
Miscellaneous	14	-	0%	110	110	-
Skid Car Training	27,540	15,480	65%	24,000	24,000	-
Interest on Investments	15,567	10,368	69%	15,050	15,050	-
TOTAL REVENUES	2,786,061	1,466,489	51%	2,888,911	2,895,911	7,000
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	268,561	37,078				
Defense	49,872	2,529				
Professional Service	33,139	8,220				
Insurance	161,994	165,361	a)			
Loss Prevention	4,659	10,554				
Miscellaneous	5,619	64				
Repair / Replacement	4,531	4,974				
Total General Liability	528,374	228,781	57%	400,000	440,000	(40,000)
PROPERTY DAMAGE						
Insurance	166,668	178,556	a)			
Repair / Replacement	211,158	2,451				
Total Property Damage	377,826	181,007	72%	250,000	250,000	-
VEHICLE						
Professional Service	875	236				
Insurance	205	19				
Loss Prevention	22,021	8,239				
Repair / Replacement	69,276	32,620				
Total Vehicle	92,377	41,114	34%	120,000	110,000	10,000
WORKERS' COMPENSATION						
Settlement / Benefit	478,204	272,620				
Professional Service	5,000	5,000				
Insurance	155,474	105,645	a)			
Loss Prevention	44,261	13,941				
Miscellaneous	52,488	13,131				
Total Workers' Compensation	735,427	410,338	68%	600,000	850,000	(250,000)
UNEMPLOYMENT - Settlement/Benefits	102,324	25,920	13% b)	200,000	180,000	20,000
Total Direct Insurance Costs	1,836,329	887,160	57%	1,570,000	1,830,000	(260,000)
Insurance Administration:						
Personnel Services	324,005	149,757	45%	330,406	330,406	-
Materials & Srvs, Capital Out. & Transfs.	146,109	67,201	34%	199,140	199,140	-
Total Expenditures	2,306,443	1,104,118	53%	2,099,546	2,359,546	(260,000)
Change in Fund Balance	479,618	362,371		789,365	536,365	(253,000)
Beginning Fund Balance	2,631,057	3,110,676	101%	3,074,957	3,110,676	35,719
Ending Fund Balance	\$3,110,676	\$3,473,047	*	\$ 3,864,322	\$ 3,647,041	\$ (217,281)

a) Annual premiums paid in July

b) Payments made quarterly

**DESCHUTES COUNTY 9-1-1
Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Property Taxes - Current	6,258,760	6,086,431	94% a)	6,482,015	6,612,015	130,000
Property Taxes - Prior	203,163	111,524	81%	138,000	138,000	-
Federal Grants	46,514	-	0% b)	150,000	150,000	-
State Reimbursement	41,813	22,602	63%	36,000	36,000	-
Telephone User Tax	756,775	194,794	26% c)	750,000	750,000	-
Data Network Reimb.	43,943	-	0% d)	30,000	30,000	-
Jefferson County	29,758	27,181	91%	30,000	30,000	-
User Fee	53,229	48,067	107% d)	45,000	48,067	3,067
Police RMS User Fees	236,717	20,158	7% d)	295,788	295,788	-
Contract Payments	39,075	-	0% d)	11,000	11,000	-
Miscellaneous	45,553	8,489	94%	9,000	9,000	-
Claims Reimbursement	29,857	-	n/a	-	-	-
Interest	40,303	13,332	44%	30,600	30,600	-
Total Revenues	7,825,460	6,532,578	82%	8,007,403	8,140,470	133,067
Expenditures						
Personnel Services	4,420,333	2,311,772	42%	5,521,419	5,521,419	-
Materials and Services	1,996,805	1,123,005	54%	2,077,868	2,077,868	-
Capital Outlay	66,498	230,161	66% e)	350,000	350,000	-
Total Expenditures	6,483,636	3,664,938	46%	7,949,287	7,949,287	-
Revenues less Expenditures	1,341,824	2,867,640		58,116	191,183	133,067
Transfers Out - Reserve Fund	7,800,000	-	n/a	-	-	-
Change in Fund Balance	(6,458,176)	2,867,640		58,116	191,183	133,067
Beginning Fund Balance	10,398,030	3,939,854	116%	3,410,000	3,939,854	529,854
Ending Fund Balance	\$ 3,939,854	\$ 6,807,494		\$ 3,468,116	\$ 4,131,037	\$ 662,921

- a) Current year taxes received beginning in October
- b) Reimbursement grant. No eligible expenditures made yet in FY 2015
- c) Quarterly payments
- d) Annual billing in December
- e) Parking lot progress payment

**Health Benefits Trust
Statement of Financial Operating Data**

	FY 2014		FY 2015				
	Actual	July 1, 2014 through December 31, 2014 (50% of Fiscal Year)	% of Budget		FY 2015 Budget	FY 2015 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 14,485,502	\$ 7,982,589	51% a)	\$ 15,517,000	\$ 15,966,200	\$ 449,200	
Part-Time Employee Premium	16,955	9,467	47% b)	20,000	18,934	(1,066)	
Employee Monthly Co-Pay	813,125	431,720	53% b)	810,000	863,440	53,440	
COIC	1,595,847	911,671	55% b)	1,670,000	1,823,343	153,343	
Retiree / COBRA Co-Pay	1,061,986	548,612	44% b)	1,260,000	1,097,224	(162,776)	
Prescription Rebates	154,981	94,328	86%	110,000	110,000	-	
Claims Reimbursements & Misc	2,419	169	0%	50,000	50,000	-	
Interest	67,057	41,416	58%	72,000	82,500	10,500	
Total Revenues	18,197,871	10,019,972	51%	19,509,000	20,011,640	502,640	
Expenditures:							
Personnel Services (all depts)	129,509	61,494	42%	144,917	144,917	-	
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,633,134	6,434,330	51% c)	12,552,108	12,661,684	(109,577)	
Claims Paid-Prescription	657,550	433,724	61% c)	709,494	786,003	(76,508)	
Claims Paid-Dental/Vision	1,731,608	886,243	47% c)	1,868,398	1,782,179	86,219	
Claims Refunds	(182,448)	(250,005)	n/a	-	(250,005)	250,005	
Stop Loss Insurance Premium	275,052	160,058	40%	400,000	350,000	50,000	
State Assessments	67,753	-	0%	215,000	215,000	-	
Administration Fee (EMBS)	333,188	202,320	59%	343,000	410,000	(67,000)	
Preferred Provider Fee	49,712	19,859	35%	57,200	40,000	17,200	
Other - Administration	42,969	22,707	51%	44,642	44,642	-	
Other - Wellness	117,775	82,168	42%	195,970	195,970	-	
Admin & Wellness	14,726,294	7,991,405	49%	16,385,812	16,235,473	150,339	
Deschutes On-site Clinic							
Contracted Services	850,209	372,707	40%	943,500	943,500	-	
Medical Supplies	54,806	32,395	93%	35,000	70,000	(35,000)	
Other	27,016	9,989	37%	26,777	26,777	-	
Total DOC	932,031	415,091	41%	1,005,277	1,040,277	(35,000)	
Deschutes On-site Pharmacy							
Contracted Services	314,801	123,233	40%	306,000	306,000	-	
Prescriptions	1,588,726	524,472	31% d)	1,696,000	1,573,417	122,583	
Other	13,250	6,647	50%	13,321	13,321	-	
Total Pharmacy	1,916,777	654,352	32%	2,015,321	1,892,738	122,583	
Total Expenditures	17,704,610	9,122,342	47%	19,551,327	19,313,404	237,923	
Change in Fund Balance	493,261	897,630		(42,327)	698,236	740,563	
Beginning Fund Balance	11,967,822	\$ 12,461,082	108%	11,585,710	12,461,082	875,372	
Ending Fund Balance	\$ 12,461,082	\$ 13,358,712		\$ 11,543,383	\$ 13,159,318	\$ 1,615,935	
% of Exp covered by Revenues	102.8%	109.8%		99.8%	103.6%		

- a) Projection is amount budgeted as Health/Dental Insurance expenditures in the operating funds
- b) Year to Date annualized
- c) Average of YTD annualized and 12 month rolling average
- d) YTD Actual - Jul, Aug, Sep & Oct. Projection is YTD Annualized

FAIR AND EXPO CENTER
Statement of Financial Operating Data
Through December 31, 2014

	FY 2014	FY 2015 - Year to Date (50% of Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Events Revenues	\$ 458,147	\$ 233,873	37.4%	\$ 625,000	\$ 547,555	\$ (77,446)
Storage	35,590	18,224	40.5%	45,000	47,224	2,224
Camping at F & E	22,866	215	1.3%	16,000	16,000	-
Horse Stall Rental	52,084	3,030	5.7%	52,769	52,769	-
Food & Beverage Activities, net	-	3,177	4.7% a)	67,831	43,876	(23,956)
Concession % - Food	97,917	11,411	100.0% b)	11,411	11,411	-
Annual County Fair (net)	205,000	200,000	100.0% c)	200,000	245,000	45,000
Miscellaneous	6,648	8,937	113.1%	7,900	10,136	2,236
Total Operating Revenues	878,251	478,866	46.7%	1,025,911	973,970	(51,941)
Operating Expenditures:						
General F & E Activities						
Personnel Services	895,582	462,497	49.9%	926,183	922,896	3,287
Materials and Services	657,882	277,393	54.6%	508,386	559,115	(50,729)
Total Operating Expenditures	1,553,464	739,890	51.6%	1,434,569	1,482,012	(47,443)
Results of Operations	(675,213)	(261,024)		(408,658)	(508,042)	(99,384)
Non-Operating Revenues						
Transfer-General Fund	374,186	182,502	50.0%	365,000	365,000	-
Transfer-Room Tax - (Fund 160)	262,900	56,496	52.0%	108,544	110,770	2,226
Transfer-Fair & Expo Reserve	100,000	-	n/a	-	-	-
Interest	409	332	n/a	-	331	331
Grants	176,289	280	n/a	-	280	280
Rights & Signage	72,000	20,765	26.0%	80,000	104,765	24,765
Total Non-Operating Revenues	985,784	260,375	47.0%	553,544	581,146	27,602
Non-Operating Expenditures						
Debt Service	112,974	68,281	60.8%	112,213	112,213	-
Capital Outlay	176,289	-	0.0%	100	-	100
Total Non-Operating Expenditures	289,263	68,281	60.8%	112,313	112,213	100
TRT - 1% for Marketing						
Revenues (Fund 170)	-	21,798	7.5%	292,333	288,850	(3,483)
Less: Expenditures	14,980	21,798	7.5%	288,850	288,850	-
Net TRT 1% for Marketing	(14,980)	-		3,483	-	(3,483)
Change in Fund Balance	6,328	(68,930)		36,056	(39,108)	(75,164)
Beginning Fund Balance	(6,673)	(345)	-0.4%	87,000	(345)	(87,345)
Ending Fund Balance	\$ (345)	\$ (69,276)		\$ 123,056	\$ (39,453)	\$ (162,510)

a) See Food & Beverage Activities Schedule

b) July and August Contract with Premier Services

c) Revenues and Expenses for the annual fair recorded in a separate fund and the available net income is transferred to the Fair & Expo Center Fund

Deschutes County
Food and Beverage Activities
September 1, 2014 through December 31, 2014

	September	October	November	December	Year to Date	Percentage of Revenues
Revenues	\$ 17,350	\$ 12,678	\$ 29,005	\$ 4,683	\$ 63,716	
Direct Costs						
Beginning Inventory	-	-	17,899	17,773	-	
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	29,237	
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(18,199)	
Cost of Food & Beverage	1,048	1,403	7,664	924	11,039	17.3%
Event Expenses	-	-	225	948	1,173	1.8%
Labor	2,334	2,651	4,803	1,204	10,992	17.3%
Total Direct Costs	3,382	4,054	12,693	3,076	23,204	36.4%
Gross Profit	13,968	8,625	16,312	1,607	40,512	63.6%
Expenses/Expenditures						
Personnel	8,520	8,742	8,742	8,742	34,745	
Other Materials & Services	1,895	244	277	174	2,590	
Total Expenses/Expenditures	10,415	8,986	9,019	8,916	37,335	
Income - Food & Beverages Activities	\$ 3,554	\$ (361)	\$ 7,293	\$ (7,309)	\$ 3,177	

JUSTICE COURT
Statement of Financial Operating Data

	FY 2014		July 1, 2014 through December 31, 2014 (50% of Fiscal Year)		FY 2015		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
Revenues							
Court Fines & Fees	425,632		174,030	39% a)	450,000	443,838	(6,162)
State Miscellaneous	-		-	0%	600	600	-
Interest on Investments	653		272	33%	815	815	-
Total Revenues	426,285		174,302	39%	451,415	445,253	(6,162)
Expenditures							
Personnel Services	407,456		210,404	51%	416,045	416,045	-
Materials and Services	183,148		88,264	53% b)	166,093	140,177	25,916
Total Expenditures	590,605		298,668	51%	582,138	556,222	25,916
Revenues less Expenditures	(164,319)		(124,365)		(130,723)	(110,969)	19,754
Transfers In-General Fund	140,819		37,200	50%	74,398	74,398	-
Change in Fund Balance	(23,500)		(87,165)		(56,325)	(36,571)	19,754
Beginning Fund Balance	153,818		130,317	121%	107,621	130,317	22,696
Ending Fund Balance	\$ 130,317		\$ 43,152		\$ 51,296	\$ 93,746	\$ 42,450

a) Historically, largest portion of revenue collected in Spring months

b) \$25,000 in software maintenance paid out in July

CAPITAL PROJECTS

- Campus Improvement
- North County Campus

Deschutes County
Campus Improvement (Fund 463)
Inception through December 31, 2014

	Received and Expended	Committed or Projected	Total
RESOURCES:			
Transfer in (Note A)	\$ 796,617	\$ -	\$ 796,617
Transfer in - General Fund	150,000	-	150,000
Transfer in - General County Projects (142)	700,000	-	700,000
Oregon Judicial Dept Payment	20,000	-	20,000
Interest Revenue	9,437	400	9,837
Total Resources	1,676,053	400	1,676,453
EXPENDITURES:			
Basement Jail/Boiler Demolition	JB1 168,109	-	168,109
Basement Public File View	JB2 141,862	-	141,862
1st Floor Public File View	JB3 117,980	-	117,980
1st Floor Restrooms/Haslinger Court	JB4 401,231	-	401,231
1st Floor DeHoog/Bagley Court/Jury Room	JB5 81,702	-	81,702
Accounting Area Open Workspace	JB6 40,257	-	40,257
Courthouse DA Offices	JB7 34,348	-	34,348
Hearing Room Justice Bldg 2/Basement Phases 1/2	JB8 346,380	336,387	682,767
"Stone Building"	720	-	720
Internal Service Fund Charges	7,477	-	7,477
Total Materials & Services	1,340,066	336,387	1,676,453
Revenues less Expenditures	\$ 335,987	\$ (335,987)	-

Notes:

A. Remaining proceeds from the FF&C borrowing for the OSP/911 Building.

Completed Projects

Deschutes County
North County Services Building
Inception through December 31, 2014

	ACTUAL			Projected
	Received and Expended	Encumbrances & Commitments	Project to Date	
RESOURCES:				
Rental	500	-	500	500
Expended from Fund 142 for Design Center	1,427,013	-	1,427,013	a) 1,427,013
Transfers in:				
Fund 140 for Unger Remodel	36,169	712,011	748,180	b) 748,180
Fund 142 (FY 2012)	600,000	-	600,000	600,000
Fund 140 for Antler Building (P & I)	-	151,736	151,736	151,736
Interest Revenue	9,377	-	9,377	9,377
Total Resources	\$ 2,073,059	\$ 863,747	\$ 2,936,806	\$ 2,936,806
EXPENDITURES:				
<i>Design Center - Hwy 97</i>				
Land & Building	1,402,013	-	1,402,013	1,402,013
Architecture/Design	47,092	-	47,092	47,092
Utilities	25,037	1,000	26,037	26,037
Fees, Permits & SDCs	323	-	323	323
Other	3,723	-	3,723	3,723
Total Design Center	1,478,187	1,000	1,479,187	1,479,187
<i>Antler Building</i>				
Land & Building	601,050	-	601,050	601,050
Building Improvements	42,364	-	42,364	42,364
Personal Property	27,016	-	27,016	27,016
Interest	2,981	-	2,981	2,981
Other	928	-	928	928
Total Antler Building	674,339	-	674,339	674,339
<i>Unger Building Remodel</i>				
Remodel Construction	-	600,000	600,000	600,000
Architecture/Design	39,385	19,000	58,385	58,385
Relocation Costs	7,000	9,200	16,200	16,200
Fees & Permits	-	20,000	20,000	20,000
Furniture, Fixtures & Equipment	5,657	44,343	50,000	50,000
Other	1,790	-	1,790	1,790
Total Unger Building Remodel	53,832	692,543	746,375	746,375
<i>Other</i>				
Internal Service Fund Charges	33,102	-	33,102	33,102
Evergreen School	3,803	-	3,803	3,803
Total Expenditures	2,243,263	693,543	2,936,806	2,936,806
Net	\$ (170,203)	\$ 170,203	-	\$ -

a) The property was purchased in FY 2011 with resources from Fund 142 - General County Projects. Also, \$25,000 was paid to the architect from Fund 142 in FY 2011.

b) The resources for the Unger remodel will be provided by Fund 140.

c) The costs incurred through June 30, 20015 for alternate facilities for Justice Court and Parole & Probation will paid from Fund 462.