

**Monthly Meeting with Board of Commissioners**  
Finance Director/Treasurer

**AGENDA**

May 18, 2015

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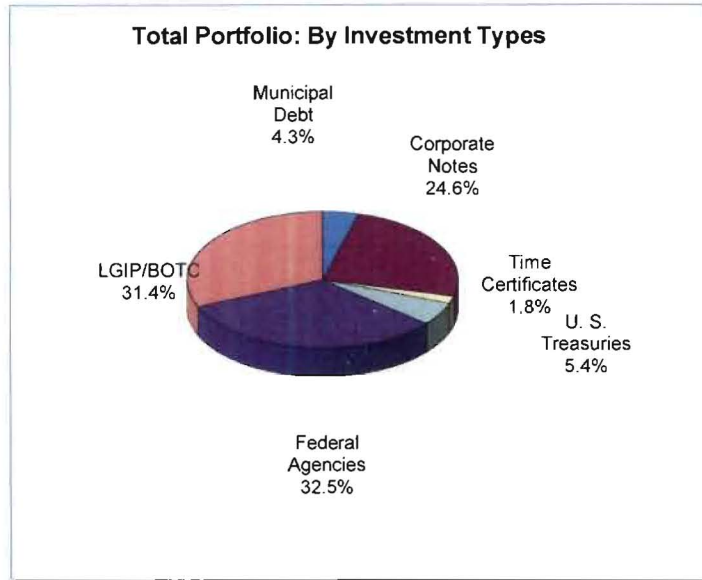
- (1) Monthly Investment Report – April 2015
- (2) April 2015 Financials

# Deschutes County

Total Investment Portfolio As Of 4/30/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 6,405,000	4.34%
Corporate Notes	36,291,000	24.57%
Time Certificates	2,680,000	1.81%
U. S. Treasuries	8,000,000	5.42%
Federal Agencies	47,930,000	32.45%
LGIP/BOTC	46,392,699	31.41%
<b>Total Investments</b>	<b>\$ 147,698,699</b>	<b>100.00%</b>

Investments By County Function	Investment Income		
	Fiscal Year 2014-15		
	Apr-15	Y-T-D	
General	\$ 147,698,699	\$ 110,883	\$ 892,887
		-	-
<b>Total Investments</b>	<b>\$ 147,698,699</b>		
<b>Total Investment Income</b>		110,883	892,887
Less Fee: 5% of Invest. Income		(5,544)	(44,644)
<b>Investment Income - Net</b>		<b>\$ 105,339</b>	<b>\$ 848,243</b>



	Yield Percentages	
	Current Month	Prior Month
BOTC / LGIP	0.50%	0.50%
Investments	0.84%	0.83%
Average	0.75%	0.74%

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.	0.60%
LGIP Rate	0.50%
36 Month Treasu	0.96%

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


Months to Maturity	
0 to 30 Days	31.55%
Under 1 Year	41.39%
Under 5 Years	100.00%

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
April 30, 2015													
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				
273-150017-5	South Valley Bank CD		5/20/2013	5/20/2015	19			0.748	0.758	200,000	200,000	200,000	- -
UMP972002570	Umpqua Bank		6/7/2014	6/7/2015	37			0.400	0.406	240,000	240,000	240,000	- -
3692G5F7	General Electric - Corporate N	CASTLE	9/17/2013	6/30/2015	60	AA+	A1	2.375	0.865	1,400,000	1,404,802	1,403,430	- -
36962G5F7	General Electric - Corporate N	CASTLE	1/10/2014	6/30/2015	60	AA+	A1	2.375	0.501	545,000	546,869	546,666	- -
SYS10316	Umpqua Bank		7/9/2013	7/9/2015	69			0.500	0.507	2,000,000	2,000,000	2,000,000	- -
45906KDG76	International Bonds for Recons	CASTLE	12/19/2014	9/1/2015	123	AAA	Aaa	0.443	0.457	1,220,000	1,218,097	1,218,154	- -
86459DAB2	Morgan Hill Redev-B	CASTLE	10/1/2014	9/1/2015	123	AA-		1.120	0.450	750,000	751,283	751,669	- -
064159BA3	Bank of Nova Scotia	CASTLE	4/3/2014	10/9/2015	161	A+	Aa2	0.750	0.621	540,000	540,934	540,305	- -
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	184			0.434	0.447	418,000	417,039	417,073	- -
532457AN8	Eli Lilly & Co.	CASTLE	3/24/2014	1/1/2016	245	AA-	A2	6.570	0.500	1,408,000	1,464,940	1,464,645	- -
084670BG2	Berkshire Hathaway Inc	CASTLE	3/3/2014	2/11/2016	286	AA	Aa2	0.800	0.500	1,000,000	1,002,850	1,002,319	- -
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	297	AA-	A1	5.500	0.550	1,874,000	1,949,841	1,948,471	- -
06406HCG20	Bank of New York Mellon Corp	CASTLE	4/4/2014	3/4/2016	308	A+	A1	0.700	0.681	1,000,000	1,002,130	1,000,158	2/3/2016
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	350	AA+	Aaa	0.772	0.600	650,000	650,390	651,062	- -
78008K5V1	Royal Bank of Canada	CASTLE	11/19/2014	4/19/2016	354	AA-	Aa3	2.875	0.650	1,500,000	1,534,890	1,532,057	- -
478160AY0	Johnson & Johnson	CASTLE	1/7/2014	5/15/2016	380	AAA	Aaa	2.150	0.620	1,529,000	1,556,048	1,553,087	- -
3134G4WC85	Federal Home Loan Mtg Corp	DA DAV	12/10/2014	5/27/2016	392	AA+	Aaa	0.500	0.521	2,000,000	2,000,480	2,000,000	5/27/2015
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	404			1.000	1.014	240,000	240,000	240,000	- -
949746QU8	Wells Fargo Corporate Note	VINISP	2/20/2014	6/15/2016	411	A+	A2	3.676	0.750	1,000,000	1,032,570	1,032,489	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	411	A+	A2	3.676	0.870	1,000,000	1,032,570	1,031,193	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	411	A+	A2	3.676	0.860	1,000,000	1,032,570	1,031,330	- -
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	426	A+	Aa2	0.000	0.999	3,000,000	2,972,130	2,965,527	- -
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	441			0.354	0.365	1,693,000	1,680,810	1,685,668	- -
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	441			0.490	0.507	2,000,000	1,985,180	1,987,991	- -
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	446	AA-	Aa3	2.300	0.800	1,630,000	1,660,758	1,659,550	- -
94974BFL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	446	A+	A2	1.250	0.834	1,000,000	1,005,840	1,005,032	- -
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	457	AA-	Aaa	1.500	0.548	1,000,000	1,014,060	1,011,824	- -
084670BB3	Berkshire Hathaway Inc	CASTLE	12/9/2014	8/15/2016	472	AA+	Aa2	2.200	0.690	2,000,000	2,040,320	2,038,621	- -
3134G56B6	Federal Home Loan Mtg Corp	MBS	7/7/2014	8/26/2016	483	AA+	Aaa	0.580	0.629	2,000,000	2,000,140	1,998,703	5/26/2015
3134G5GE9	Federal Home Loan Mtg Corp	CASTLE	12/2/2014	8/26/2016	483	AA+	Aaa	0.570	0.540	3,000,000	3,001,410	3,000,666	8/26/2015
3133EDUM2	Federal Farm Credit Bank	CASTLE	2/23/2015	9/9/2016	497	AA+	Aaa	0.640	0.640	2,000,000	2,002,940	2,000,000	9/9/2015
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	666	AA+	Aaa	0.778	0.812	672,000	666,879	664,692	- -
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	514	A+	A2	1.500	1.113	1,800,000	1,812,060	1,809,609	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	514	A+	A2	1.500	1.085	775,000	780,193	779,463	8/26/2016
3134G3K33	Federal Home Loan Mtg Corp	CASTLE	4/14/2015	9/27/2016	515	AA+	Aaa	0.700	0.700	1,000,000	999,640	1,000,000	6/27/2015
3130A1CD8	Federal Home Loan Bank	CASTLE	7/17/2014	9/28/2016	516	AA+	Aaa	1.125	0.728	2,000,000	2,006,900	2,005,894	9/28/2015
3130A3B45	Federal Home Loan Bank	MBS	10/28/2014	10/28/2016	546	AA+	Aaa	0.700	0.659	750,000	750,533	750,299	10/28/2015
912828RM4	U.S. Treasury	CASTLE	12/27/2013	10/31/2016	549	AA+	Aaa	1.000	0.727	1,000,000	1,008,200	1,004,046	- -
3133EEB3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	563	AA+	Aaa	0.600	0.648	2,000,000	1,999,280	1,998,534	- -
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	563	A	A2	1.125	1.050	1,900,000	1,905,073	1,902,146	- -
06050TLR1	Bank of America - Corporate	CASTLE	2/17/2015	11/14/2016	563	A	A2	1.125	1.080	2,000,000	2,005,340	2,001,358	- -
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	586	AA+	Aaa	0.875	0.722	2,100,000	2,110,185	2,105,302	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	592	A+	Aa2	1.100	0.910	1,800,000	1,805,328	1,805,447	- -
3136G1XP9	Federal National Mtg Assn	PJ	3/6/2014	12/19/2016	598	AA+	Aaa	0.800	0.788	2,000,000	2,000,560	2,000,399	5/19/2015
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	627	A+	A1	2.400	1.067	2,000,000	2,048,600	2,044,823	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	641	AA+	Aaa	0.875	0.844	2,000,000	2,012,040	2,001,082	- -
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	656			1.375	0.799	3,000,000	3,034,170	3,030,576	- -
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	686	A+	Aa2	0.800	0.906	1,000,000	998,170	998,042	3/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	701	AA	Aa2	5.150	1.060	370,000	395,874	398,625	- -
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	730	AAA	Aaa	0.875	0.950	2,000,000	2,010,460	1,997,050	- -
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	745	A+	A1	1.650	0.882	1,000,000	1,014,270	1,015,474	4/15/2017
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017	746	AA+	Aaa	2.000	1.127	3,000,000	3,050,250	3,043,465	5/16/2016
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	749	AA-	Aa2	1.200	1.061	2,000,000	2,004,500	2,005,617	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	753	AA+	Aaa	2.050	0.885	1,460,000	1,500,398	1,494,463	- -
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	762	AA+	Aaa	1.061	1.115	1,000,000	984,880	977,534	- -
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	762	AA-	Aaa	1.081	1.136	1,050,000	1,034,124	1,025,971	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	767		Aaa	1.019	1.065	1,028,000	1,009,270	1,005,680	- -
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	792	AA-	Aa1	1.197	1.171	670,000	671,280	670,378	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	792	AA-		1.145	1.180	1,000,000	997,560	999,251	- -
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	819	AA+	Aaa	1.070	0.865	2,000,000	2,009,080	2,008,864	7/28/2016
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	853			0.625	1.061	1,000,000	997,810	989,998	- -
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	853			0.625	0.920	1,000,000	997,810	993,221	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	880	AA+	Aaa	1.000	1.250	1,000,000	1,003,320	994,141	- -
3136GOC74	Federal National Mtg Assn	VINISP	2/3/2014	9/27/2017	880	AA+	Aaa	1.000	0.943	1,050,000	1,052,048	1,051,412	9/27/2015
3130A12K7	Federal Home Loan Bank	MBS	5/28/2014	11/28/2017	942	AA+	Aaa	0.750	0.750	1,000,000	1,000,270	1,000,000	- -
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	944		Aaa	1.205	1.267	2,000,000	1,952,040	1,936,789	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	959	AA+		1.205	1.268	1,059,000	1,025,536	1,024,996	- -
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	987	AA-	Aa2	1.600	1.490	2,000,000	2,012,940	2,005,775	- -
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	1014			1.252	1.318	1,260,000	1,216,555	1,215,550	- -
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	1014			1.257	1.323	740,000	714,485	713,790	- -
3130A25R3	Federal Home Loan Bank	MBS	6/19/2014	6/19/2018	1145	AA+	Aaa	1.000	1.026	2,000,000	2,001,780	1,998,433	6/19/2015
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	1156		Aa3	1.732	1.650	985,000	995,047	987,464	- -
3136G16B0	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1336	AA+	Aaa	0.750	1				

# Memorandum

Date: May 12, 2015

To: Board of County Commissioners  
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

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Attached please find April 2015 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**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Property Taxes - Current	21,906,239	22,311,336	98% a)	22,736,401	23,101,401	365,000	24,090,700
Property Taxes - Prior	704,120	558,910	97%	576,500	595,500	19,000	500,000
Other General Revenues	2,116,386	1,969,690	88% b)	2,247,299	2,247,299	-	2,552,960
Assessor	875,381	800,447	91% c)	876,137	876,137	-	795,202
County Clerk	1,276,019	1,231,935	104%	1,181,190	1,481,190	300,000	1,534,420
BOPTA	16,097	13,342	83% c)	16,117	16,117	-	11,154
District Attorney	226,973	173,257	95% d)	182,612	296,212	113,600	182,612
Tax Office	236,278	207,323	93% c)	222,199	222,199	-	192,379
Veterans	80,787	62,202	61%	101,986	101,986	-	70,900
Property Management	91,900	20,000	80%	25,000	25,000	-	75,000
Grant Projects	2,000	-	n/a	-	-	-	-
<b>Total Revenues</b>	<b>27,532,179</b>	<b>27,348,443</b>	<b>97%</b>	<b>28,165,441</b>	<b>28,963,041</b>	<b>797,600</b>	<b>30,005,327</b>
<b>Expenditures</b>							
Assessor	3,559,750	3,050,101	80%	3,793,770	3,753,770	40,000	4,082,553
County Clerk	1,293,531	1,158,098	75%	1,536,210	1,536,210	-	1,601,228
BOPTA	59,895	51,902	73%	70,777	70,777	-	63,954
District Attorney	5,382,874	4,375,740	75%	5,835,377	5,485,377	350,000	6,105,457
Tax Office	796,232	664,656	76%	877,907	857,907	20,000	858,859
Veterans	292,672	260,859	73%	354,989	354,989	-	408,751
Property Management	248,054	219,806	85%	258,569	258,569	-	289,058
Grant Projects	130,054	-	n/a	-	-	-	-
Non-Departmental	1,432,177	854,281	75% e)	1,139,696	1,039,696	100,000	1,134,572
<b>Total Expenditures</b>	<b>13,195,239</b>	<b>10,635,442</b>	<b>77%</b>	<b>13,867,295</b>	<b>13,357,295</b>	<b>510,000</b>	<b>14,544,432</b>
Transfers Out	16,327,584	12,616,540	83%	15,116,394	15,116,394	-	15,614,696
<b>Total Exp &amp; Transfers</b>	<b>29,522,823</b>	<b>23,251,983</b>	<b>80%</b>	<b>28,983,689</b>	<b>28,473,689</b>	<b>510,000</b>	<b>30,159,128</b>
Change in Fund Balance	(1,990,644)	4,096,460		(818,248)	489,352	1,307,600	(153,801)
Beginning Fund Balance	10,371,843	8,381,199	109%	7,692,433	8,381,199	688,766	<b>8,630,800</b>
<b>Ending Fund Balance</b>	<b>\$ 8,381,199</b>	<b>\$ 12,477,659</b>		<b>\$ 6,874,185</b>	<b>\$ 8,870,551</b>	<b>\$ 1,996,366</b>	<b>\$ 8,476,999</b>

FY 2016 Ending Balance as a percentage of FY 2016 tax revenues	34.5%
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- a) Current year taxes received beginning in October
- b) PILT received in July - \$500,000
- c) YTD Actual includes four quarters of A & T Grant
- d) Federal and State grant and Charges for Services in excess of amounts included in the budget
- e) Transfer to Personnel ( Fund 650 ) will not be required

**COMM JUSTICE-JUVENILE**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
OYA Basic & Diversion	322,574	195,375	54% a)	359,149	359,149	-	382,817
State Grant	-	59,000	65% b)	91,379	112,000	20,621	91,379
Inmate/Prisoner Housing	47,550	75,900	190% c)	40,000	85,000	45,000	55,000
Jail Funding HB #2712	36,311	27,170	74% a)	36,568	36,568	-	36,568
Food Subsidy	23,988	13,581	57% d)	24,000	17,800	(6,200)	24,000
Interfund Grant - Gen Fund	20,000	15,000	75% a)	20,000	20,000	-	20,000
Interest on Investments	7,611	7,967	114% e)	7,000	8,700	1,700	7,000
Leases	5,200	6,600	n/a f)	-	9,100	9,100	7,200
SB #1065-Court Assess.	17,335	19,706	328% g)	6,000	24,000	18,000	17,000
Contract Payments	7,415	7,464	166% h)	4,500	8,000	3,500	6,000
Discovery Fee	1,870	-	0% i)	3,800	-	(3,800)	-
Case Supervision Fee	-	6,531	n/a j)	-	7,500	7,500	6,000
Federal Grants	9,434	1,205	n/a k)	-	1,205	1,205	-
CFC Interfund Grant	125,429	-	n/a	-	-	-	-
Miscellaneous	909	879	86%	1,025	1,025	-	950
<b>Total Revenues</b>	<b>625,626</b>	<b>436,378</b>	<b>74%</b>	<b>593,421</b>	<b>690,047</b>	<b>96,626</b>	<b>653,914</b>
<b>Expenditures</b>							
Personnel Services	4,887,572	4,177,129	81% e)	5,146,491	5,006,000	140,491	5,247,637
Materials and Services	1,035,701	839,755	82% e)	1,021,392	1,010,000	11,392	1,149,856
Capital Outlay	-	-	0%	1,100	-	1,100	100
Transfers Out-Veh Reserve	3,660	2,745	75%	3,660	3,660	-	3,660
<b>Total Expenditures</b>	<b>5,926,933</b>	<b>5,019,630</b>	<b>81%</b>	<b>6,172,643</b>	<b>6,019,660</b>	<b>152,983</b>	<b>6,401,253</b>
<b>Revenues less Expenditures</b>	<b>(5,301,306)</b>	<b>(4,583,251)</b>		<b>(5,579,222)</b>	<b>(5,329,613)</b>	<b>249,609</b>	<b>(5,747,339)</b>
Transfers In-General Fund	5,368,346	4,473,620	83%	5,368,346	5,368,346	-	5,464,591
Change in Fund Balance	67,040	(109,631)		(210,876)	38,733	249,609	(282,748)
Beginning Fund Balance	1,177,566	1,244,605	100%	1,250,000	1,244,605	(5,395)	1,271,324
<b>Ending Fund Balance</b>	<b>\$ 1,244,605</b>	<b>\$ 1,134,974</b>		<b>\$ 1,039,124</b>	<b>\$ 1,283,339</b>	<b>\$ 244,215</b>	<b>\$ 988,576</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	15.4%
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- 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**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues (Funds 701 &amp; 702)</b>							
Law Enf Dist Countywide	20,624,082	20,335,007	100%	20,365,842	21,181,569	815,727	23,138,385
Law Enf Dist Rural	12,526,331	11,956,572	94%	12,751,766	12,910,572	158,806	13,467,486
<b>Total Revenues</b>	<b>33,150,413</b>	<b>32,291,578</b>	<b>98%</b>	<b>33,117,608</b>	<b>34,092,141</b>	<b>974,533</b>	<b>36,605,871</b>
<b>Expenditures (Fund 255)</b>							
Sheriff's Services	2,308,182	2,045,101	81% a)	2,533,673	2,533,340	333	2,924,690
Civil/Special Units	1,132,029	1,026,998	86%	1,192,980	1,233,867	(40,887)	1,199,517
Automotive/Communications	1,701,586	1,302,222	69%	1,886,365	1,848,319	38,046	1,933,502
Investigations/Evidence	1,418,744	1,325,769	81%	1,627,803	1,608,430	19,373	1,742,055
Patrol	8,247,222	7,040,678	81% b)	8,712,500	8,462,783	249,717	8,773,601
Records	761,260	657,098	82% c)	798,805	774,150	24,655	771,954
Adult Jail	14,277,113	12,558,661	82% d)	15,397,472	15,287,961	109,511	15,957,373
Court Security	294,563	254,137	84%	302,867	348,928	(46,061)	310,394
Emergency Services	194,888	348,922	90% e)	387,102	386,837	265	220,046
Special Services	1,352,528	1,235,824	75%	1,655,424	1,652,516	2,908	1,585,098
Training	506,938	407,758	74%	551,318	549,515	1,803	575,344
Other Law Enforcement Svcs	801,895	640,774	79%	811,498	765,092	46,406	801,590
Non-Departmental	81,701	60,670	83%	72,813	72,813	-	93,379
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>28,904,613</b>	<b>80%</b>	<b>35,930,620</b>	<b>35,524,551</b>	<b>406,069</b>	<b>36,888,543</b>
<b>Revenues less Expenditures</b>	<b>71,763</b>	<b>3,386,965</b>		<b>(2,813,012)</b>	<b>(1,432,410)</b>	<b>1,380,602</b>	<b>(282,672)</b>
DC Comm Syst Reserve	200,000	200,000	100%	200,000	200,000	-	200,000
Transfer to Reserve Funds	200,000	200,000	100%	200,000	200,000	-	200,000
Change in Fund Balance	(328,237)	2,986,965		(3,213,012)	(1,832,410)	1,380,602	(682,672)
Beginning Fund Balance	9,553,793	9,225,556	120%	7,658,937	9,225,556	1,566,619	7,153,040
<b>Ending Fund Balance</b>	<b>\$ 9,225,556</b>	<b>\$ 12,212,521</b>		<b>\$ 4,445,925</b>	<b>\$ 7,393,146</b>	<b>\$ 2,947,221</b>	<b>\$ 6,470,368</b>

- a) Unplanned repair of Administration Building roof for \$66,000 expected to be completed by year end
- b) Due to unfilled positions, personnel expenditures will be less than budgeted
- c) Savings from unfilled positions
- d) Savings from unfilled positions will be partially offset by higher overtime and unplanned jail maintenance expenses
- e) Homeland Security Grant for Communication equipment was awarded in September. Expenditures for this equipment is offset by grant revenue in Fund 701

**SHERIFF - Fund 255**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues (Fund 255)</b>							
Law Enf Dist Countywide	20,817,324	18,429,116	72%	25,428,019	22,372,369	(3,055,650)	27,574,824
Law Enf Dist Rural	12,278,716	10,475,497	70%	14,948,526	13,152,182	(1,796,344)	15,784,087
<b>Total Revenues</b>	<b>33,096,040</b>	<b>28,904,613</b>	<b>72%</b>	<b>40,376,545</b>	<b>35,524,551</b>	<b>(4,851,994)</b>	<b>43,358,911</b>
<b>Expenditures (Fund 255)</b>							
Sheriff's Services	2,308,182	2,045,101	81% a)	2,533,673	2,533,340	333	2,924,690
Civil/Special Units	1,132,029	1,026,998	86%	1,192,980	1,233,867	(40,887)	1,199,517
Automotive/Communications	1,701,586	1,302,222	69%	1,886,365	1,848,319	38,046	1,933,502
Investigations/Evidence	1,418,744	1,325,769	81%	1,627,803	1,608,430	19,373	1,742,055
Patrol	8,247,222	7,040,678	81% b)	8,712,500	8,462,783	249,717	8,773,601
Records	761,260	657,098	82% c)	798,805	774,150	24,655	771,954
Adult Jail	14,277,113	12,558,661	82% d)	15,397,472	15,287,961	109,511	15,957,373
Court Security	294,563	254,137	84%	302,867	348,928	(46,061)	310,394
Emergency Services	194,888	348,922	90% e)	387,102	386,837	265	220,046
Special Services	1,352,528	1,235,824	75%	1,655,424	1,652,516	2,908	1,585,098
Training	506,938	407,758	74%	551,318	549,515	1,803	575,344
Other Law Enforcement Svcs	801,895	640,774	79%	811,498	765,092	46,406	801,590
Non-Departmental	81,701	60,670	83%	72,813	72,813	-	93,379
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>28,904,613</b>	<b>80%</b>	<b>35,930,620</b>	<b>35,524,551</b>	<b>406,069</b>	<b>36,888,543</b>
<b>Revenues less Expenditures</b>	<b>\$ 17,390</b>	<b>-</b>		<b>\$ 4,445,925</b>	<b>\$ -</b>	<b>\$ (4,445,925)</b>	<b>\$ 6,470,368</b>

- a) Unplanned repair of Administration Building roof for \$66,000 expected to be completed by year end
- b) Due to unfilled positions, personnel expenditures will be less than budgeted
- c) Savings from unfilled positions
- d) Savings from unfilled positions will be partially offset by higher overtime and unplanned jail maintenance expenses
- e) Homeland Security Grant for Communication equipment was awarded in September. Expenditures for this equipment is offset by grant revenue in Fund 701



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

FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016	
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Expenditures</b>							
<u>Sheriff's Services</u>							
Personnel	1,342,795	1,191,096	83%	1,431,828	1,448,630	(16,802)	1,461,450
Materials & Services	965,387	854,006	79%	1,086,745	1,084,710	2,035	1,384,240
Capital Outlay	-	-	0%	15,100	-	15,100	79,000
<b>Total Sheriff's Services</b>	<b>2,308,182</b>	<b>2,045,101</b>	<b>81%</b>	<b>2,533,673</b>	<b>2,533,340</b>	<b>333</b>	<b>2,924,690</b>
<u>Civil/Special Units</u>							
Personnel	1,027,640	907,569	85%	1,073,870	1,106,099	(32,229)	1,083,997
Materials & Services	104,389	119,429	100%	119,010	127,768	(8,758)	108,972
Capital Outlay	-	-	0%	100	-	100	6,548
<b>Total Civil/Special Units</b>	<b>1,132,029</b>	<b>1,026,998</b>	<b>86%</b>	<b>1,192,980</b>	<b>1,233,867</b>	<b>(40,887)</b>	<b>1,199,517</b>
<u>Automotive/Communications</u>							
Personnel	400,169	336,807	84%	399,334	404,296	(4,962)	429,015
Materials & Services	1,265,667	965,416	65%	1,486,931	1,444,023	42,908	1,476,187
Capital Outlay	35,750	-	0%	100	-	100	28,300
<b>Total Automotive/Communications</b>	<b>1,701,586</b>	<b>1,302,222</b>	<b>69%</b>	<b>1,886,365</b>	<b>1,848,319</b>	<b>38,046</b>	<b>1,933,502</b>
<u>Investigations/Evidence</u>							
Personnel	1,277,983	1,200,356	82%	1,470,106	1,446,246	23,860	1,519,563
Materials & Services	140,761	125,412	80%	157,597	162,184	(4,587)	159,892
Capital Outlay	-	-	0%	100	-	100	62,600
<b>Total Investigations/Evidence</b>	<b>1,418,744</b>	<b>1,325,769</b>	<b>81%</b>	<b>1,627,803</b>	<b>1,608,430</b>	<b>19,373</b>	<b>1,742,055</b>
<u>Patrol</u>							
Personnel	7,450,178	6,249,793	81%	7,728,332	7,497,302	231,030	7,786,690
Materials & Services	547,770	453,826	71%	636,868	618,916	17,952	621,976
Capital Outlay	249,274	337,060	97%	347,300	346,565	735	364,935
<b>Total Patrol</b>	<b>8,247,222</b>	<b>7,040,678</b>	<b>81%</b>	<b>8,712,500</b>	<b>8,462,783</b>	<b>249,717</b>	<b>8,773,601</b>
<u>Records</u>							
Personnel	659,297	560,037	81%	692,244	668,792	23,452	660,352
Materials & Services	101,963	97,061	91%	106,461	105,358	1,103	111,602
Capital Outlay	-	-	0%	100	-	100	-
<b>Total Records</b>	<b>761,260</b>	<b>657,098</b>	<b>82%</b>	<b>798,805</b>	<b>774,150</b>	<b>24,655</b>	<b>771,954</b>
<u>Adult Jail</u>							
Personnel	11,899,534	10,509,293	83%	12,675,178	12,636,931	38,247	13,293,104
Materials & Services	2,069,651	1,729,131	80%	2,149,314	2,119,411	29,903	2,219,705
Capital Outlay	63,176	56,588	60%	94,215	76,588	17,627	172,948
Transfer Out - Jail (D/S & Cap Proj)	244,752	263,649	55%	478,765	455,031	23,734	271,616
<b>Total Adult Jail</b>	<b>14,277,113</b>	<b>12,558,661</b>	<b>82%</b>	<b>15,397,472</b>	<b>15,287,961</b>	<b>109,511</b>	<b>15,957,373</b>
<u>Court Security</u>							
Personnel	284,173	246,208	84%	292,715	338,872	(46,157)	300,806
Materials & Services	10,390	7,929	79%	10,052	10,056	(4)	9,588
Capital Outlay	-	-	0%	100	-	100	-
<b>Total Court Security</b>	<b>294,563</b>	<b>254,137</b>	<b>84%</b>	<b>302,867</b>	<b>348,928</b>	<b>(46,061)</b>	<b>310,394</b>
<u>Emergency Services</u>							
Personnel	169,170	120,348	81%	147,942	148,794	(852)	160,302
Materials & Services	25,718	228,573	96%	239,060	238,043	1,017	20,544
Capital Outlay	-	-	0%	100	-	100	39,200
<b>Total Emergency Services</b>	<b>194,888</b>	<b>348,922</b>	<b>90%</b>	<b>387,102</b>	<b>386,837</b>	<b>265</b>	<b>220,046</b>
<u>Special Services</u>							
Personnel	1,152,258	987,966	78%	1,273,721	1,274,988	(1,267)	1,231,074
Materials & Services	183,769	160,943	72%	223,703	219,740	3,963	245,524
Capital Outlay	16,500	86,915	55%	158,000	157,788	212	108,500
<b>Total Special Services</b>	<b>1,352,528</b>	<b>1,235,824</b>	<b>75%</b>	<b>1,655,424</b>	<b>1,652,516</b>	<b>2,908</b>	<b>1,585,098</b>
<u>Training</u>							
Personnel	385,634	336,661	81%	416,955	415,609	1,346	429,089
Materials & Services	121,303	71,097	53%	134,263	133,906	357	146,255
Capital Outlay	-	-	0%	100	-	100	-
<b>Total Training</b>	<b>506,938</b>	<b>407,758</b>	<b>74%</b>	<b>551,318</b>	<b>549,515</b>	<b>1,803</b>	<b>575,344</b>
<u>Other Law Enforcement Services</u>							
Personnel	731,122	563,725	79%	717,594	676,510	41,084	708,029
Materials & Services	70,773	64,746	80%	81,310	76,279	5,031	87,361
Capital Outlay	-	12,303	98%	12,594	12,303	291	6,200
<b>Total Other Law Enforcement Svcs</b>	<b>801,895</b>	<b>640,774</b>	<b>79%</b>	<b>811,498</b>	<b>765,092</b>	<b>46,406</b>	<b>801,590</b>
<u>Non-Departmental</u>							
Materials & Services	81,701	60,670	83%	72,813	72,813	-	93,379
<b>Total Non-Departmental</b>	<b>81,701</b>	<b>60,670</b>	<b>83%</b>	<b>72,813</b>	<b>72,813</b>	<b>-</b>	<b>93,379</b>
<b>Total Expenditures</b>	<b>\$ 33,078,650</b>	<b>\$ 28,904,613</b>	<b>80%</b>	<b>\$ 35,930,620</b>	<b>\$ 35,524,551</b>	<b>\$ 406,069</b>	<b>\$ 36,888,543</b>

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

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
		Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>							
Tax Revenues - Current	16,698,208	17,003,177	98% a)	17,292,244	17,592,244	300,000	19,688,313
Tax Revenues - Prior	532,040	402,486	112%	360,700	430,700	70,000	451,000
SB 1145	1,630,823	1,629,017	100%	1,628,947	1,629,017	70	1,733,117
Sheriff Fees	365,577	276,897	132% b)	210,000	315,000	105,000	250,000
Concealed Handgun License	-	134,041	89%	150,000	150,000	-	150,000
Jail Funding HB 3194	107,806	107,805	100%	107,806	107,806	-	107,806
Jail Funding HB 2712	36,311	27,170	59%	46,143	36,143	(10,000)	36,224
State Grant	85,781	247,375	290% c)	85,370	292,933	207,563	85,370
Prisoner Housing	329,918	161,679	202% d)	80,000	220,000	140,000	220,000
Inmate Telephone Fee	83,297	33,517	42% e)	80,000	40,000	(40,000)	35,000
Federal Grants	20,897	10,072	50% f)	20,000	10,072	(9,928)	-
Work Center Work Crews	69,723	27,166	54%	50,000	45,000	(5,000)	50,000
Contracts with Des County	475,815	74,991	124% g)	60,632	85,286	24,654	118,225
Inmate Commissary Fees	32,480	29,805	119% h)	25,000	37,000	12,000	30,000
Interest	50,563	49,753	124%	40,000	60,000	20,000	40,000
Donations-"Shop with a Cop"	38,361	66,368	102%	65,000	66,368	1,368	66,058
Miscellaneous	66,441	53,688	84%	64,000	64,000	-	77,272
<b>Total Operating Revenues</b>	<b>20,624,082</b>	<b>20,335,007</b>	<b>100%</b>	<b>20,365,842</b>	<b>21,181,569</b>	<b>815,727</b>	<b>23,138,385</b>
<b>EXPENDITURES &amp; TRANSFERS</b>							
DC Sheriff's Office	20,817,324	18,429,116	73%	25,207,970	22,372,369	2,835,601	27,574,824
DC Comm Systems Reserve	80,000	80,000	100%	80,000	80,000	-	80,000
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-	100,000
<b>Total Expenditures</b>	<b>20,997,283</b>	<b>18,609,116</b>	<b>73%</b>	<b>25,387,970</b>	<b>22,552,369</b>	<b>2,835,601</b>	<b>27,754,824</b>
Change in Fund Balance	(373,200)	1,725,890		(5,022,128)	(1,370,800)	3,651,328	(4,616,439)
Beginning Fund Balance	6,507,110	6,133,909	117%	5,242,177	6,133,909	891,732	4,616,439
<b>Ending Fund Balance</b>	<b>\$ 6,133,909</b>	<b>\$ 7,859,799</b>		<b>\$ 220,049</b>	<b>\$ 4,763,109</b>	<b>\$ 4,543,060</b>	<b>\$ -</b>

- a) Current year taxes received beginning in October
- b) Fees from distressed property sales and civil papers projected to exceed budget due to continued higher volume
- c) Homeland Security Grant for communications equipment awarded in September
- d) SB 395 inmate reimbursement revenue is projected to exceed budget due to number of repeat DUII inmates
- e) Inmate telephone fees will be less due to changes in commission fees on interstate calls
- f) Inmate State Criminal Alien Assistance Program (SCAAP) grant revenue received in Qtr 1 and was less than planned
- g) Transfer from Fund 240 for Court Security will be higher than planned
- h) Higher than anticipated inmate population

**LED #2 - Rural 702**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Tax Revenues - Current	7,988,657	8,105,722	98% a)	8,272,852	8,382,852	110,000	8,783,959
Tax Revenues - Prior	262,227	196,001	116%	169,000	209,000	40,000	216,000
Des Cty Transient Room Tax	2,838,797	2,630,788	90%	2,920,654	2,920,654	-	3,151,787
City of Sisters	486,678	435,840	83%	523,010	523,010	-	543,930
Marine Board License Fee	155,221	56,914	34%	169,000	169,000	-	130,000
State Grant	124,246	58,748	45% b)	130,600	108,600	(22,000)	108,000
Court Fines & Fees	135,023	112,514	87%	130,000	130,000	-	130,000
Contracts with Des County	119,984	101,184	83%	121,650	121,650	-	125,810
US Forest Service	101,375	62,080	81%	76,500	76,500	-	76,500
School Districts	65,088	48,401	88% c)	55,000	72,000	17,000	55,000
Federal Grants	84,285	47,459	113% d)	42,000	49,776	7,776	20,000
Bureau of Reclamation	24,023	-	0% e)	27,000	27,000	-	27,000
Interest	21,715	27,661	132%	21,000	33,000	12,000	21,000
SB #1065 Court Assessment	17,435	19,706	131%	15,000	24,000	9,000	24,000
Federal Grants-BLM	16,213	-	0% f)	10,000	-	(10,000)	-
Donations & Grants - Private	12,030	17,030	n/a	-	17,030	17,030	-
Miscellaneous	73,333	36,521	53% g)	68,500	46,500	(22,000)	54,500
<b>Total Revenues</b>	<b>12,526,331</b>	<b>11,956,572</b>	<b>94%</b>	<b>12,751,766</b>	<b>12,910,572</b>	<b>158,806</b>	<b>13,467,486</b>
<b>EXPENDITURES &amp; TRANSFERS</b>							
DC Sheriff's Office	12,278,716	10,475,497	70%	14,948,526	13,152,182	1,796,344	15,784,087
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-	120,000
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-	100,000
<b>Total Expenditures</b>	<b>12,498,716</b>	<b>10,695,497</b>	<b>71%</b>	<b>15,168,526</b>	<b>13,372,182</b>	<b>1,796,344</b>	<b>16,004,087</b>
Change in Fund Balance	27,614	1,261,075		(2,416,760)	(461,610)	1,955,150	(2,536,601)
Beginning Fund Balance	3,046,683	3,074,297	127%	2,416,760	3,074,297	657,537	2,536,601
<b>Ending Fund Balance</b>	<b>\$ 3,074,297</b>	<b>\$ 4,335,372</b>		<b>\$ -</b>	<b>\$ 2,612,687</b>	<b>\$ 2,612,687</b>	<b>\$ -</b>

- a) Current year taxes received beginning in October
- b) DUII overtime grant reimbursements will be less than planned
- c) Quarterly billing in arrears. Bend/La Pine will exceed budget for the year
- d) HIDTA Grant overtime reimbursement will exceed planned amount for the year
- e) Quarterly billing in arrears with payments expected in Qtr 4
- f) BLM notified DCSO that contract would not be renewed after FY 2015 Budget was adopted
- g) Restitution, records copy fees, and sale of scrap material will be less than planned

**PUBLIC HEALTH**  
**Statement of Financial Operating Data**

	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016	
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
State Grant	2,878,140	2,720,642	85% a)	3,202,798	3,330,846	128,048	2,715,364
Environmental Health-Lic Fac	767,248	740,516	95% b)	779,450	779,450	-	802,450
OMAP	812,441	783,384	120%	655,250	1,015,358	360,108	1,023,650
Family Planning Exp Proj	400,900	181,122	33%	550,000	230,000	(320,000)	250,000
Interfund Grants & Contract	95,011	476,846	386% a)	123,618	645,557	521,939	64,000
Grants (Intergvt, Pvt, & Local)	139,171	73,396	27%	269,678	97,696	(171,982)	-
Patient Insurance Fees	232,968	113,729	58%	196,400	152,462	(43,938)	181,200
State Miscellaneous	229,520	34,747	21% a)c)	162,352	150,336	(12,016)	150,000
Federal Payments	161,576	109,589	73% a)	150,335	171,491	21,156	167,085
Vital Records-Death	100,535	107,825	108%	100,000	107,825	7,825	100,000
Health Dept/Patient Fees	80,653	39,716	50%	80,216	49,150	(31,066)	41,800
Contract Payments	92,637	7,538	11% a)	69,291	8,000	(61,291)	-
Vital Records-Birth	36,655	30,505	74%	41,000	41,000	-	40,000
Child Dev & Rehab Center	52,433	25,568	65% c)	39,609	30,759	(8,850)	30,759
Interest on Investments	9,077	12,362	206%	6,000	13,000	7,000	13,900
Grants & Donations	38,192	54,586	3639% a)	1,500	55,000	53,500	9,229
Miscellaneous	10,135	32,369	1156%	2,800	32,369	29,569	600
<b>Total Revenues</b>	<b>6,137,293</b>	<b>5,544,438</b>	<b>86%</b>	<b>6,430,297</b>	<b>6,910,299</b>	<b>480,002</b>	<b>5,590,037</b>
<b>Expenditures</b>							
Personnel Services	6,457,193	5,454,032	80%	6,794,032	6,650,491	143,541	6,780,254
Materials and Services	2,043,710	1,649,607	75% d)	2,189,982	2,584,740	(394,758)	2,189,311
Capital Outlay	-	23,301	87%	26,700	26,700	-	100
Transfers Out	157,320	123,480	75%	164,640	164,640	-	117,640
<b>Total Expenditures</b>	<b>8,658,223</b>	<b>7,250,419</b>	<b>79%</b>	<b>9,175,354</b>	<b>9,426,571</b>	<b>(251,217)</b>	<b>9,087,305</b>
<b>Revenues less Expenditures</b>	<b>(2,520,930)</b>	<b>(1,705,982)</b>		<b>(2,745,057)</b>	<b>(2,516,272)</b>	<b>228,785</b>	<b>(3,497,268)</b>
Transfers In-General Fund	2,701,475	2,251,230	83%	2,701,475	2,701,475	-	2,701,475
Transfers In-PH Res Fund	33,000	-	n/a	-	-	-	58,723
Transfers In-Gen. Fund Other	65,100	48,825	75%	65,100	65,100	-	65,100
<b>Total Transfers In</b>	<b>2,799,575</b>	<b>2,300,055</b>	<b>83%</b>	<b>2,766,575</b>	<b>2,766,575</b>	<b>-</b>	<b>2,825,298</b>
Change in Fund Balance	278,645	594,073		21,518	250,303	228,785	(671,970)
Beginning Fund Balance	1,273,934	1,552,578	99%	1,570,821	1,552,578	(18,243)	1,789,387
<b>Ending Fund Balance</b>	<b>\$ 1,552,578</b>	<b>\$ 2,146,652</b>		<b>\$ 1,592,339</b>	<b>\$ 1,802,881</b>	<b>\$ 210,542</b>	<b>\$ 1,117,417</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	12.3%
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- 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**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Administrative Fee	8,260,932	9,332,310	83%	11,210,767	11,210,767	-	2,005,307
State Grants	7,801,239	6,585,071	67% a)	9,783,430	7,706,176	(2,077,254)	7,523,964
OHP Capitation	469,069	220,270	56% b)	390,000	436,046	46,046	11,807,181
Federal Grants	184,980	95,574	47% b)	204,849	201,879	(2,970)	201,879
Patient Fees	219,846	166,964	83%	201,610	175,472	(26,138)	171,268
Title 19	246,484	257,222	143%	180,300	270,000	89,700	241,768
Liquor Revenue	142,665	73,637	49%	151,000	151,000	-	151,000
Divorce Filing Fees	129,788	107,064	76%	140,600	140,600	-	140,600
Interfund Contract-Gen Fund	127,000	74,158	58% b)	127,000	127,000	-	127,000
School Districts	6,952	-	0% c)	65,000	-	(65,000)	-
Federal Grant (ARRA)	63,750	-	0%	34,000	-	(34,000)	-
Interest on Investments	21,190	29,870	153%	19,500	31,200	11,700	30,000
Rentals	16,000	2,750	15%	18,800	18,800	-	18,800
Marriage Licenses	6,540	5,170	80%	6,500	7,800	1,300	6,500
Local Grants	52,891	752,365	n/a d)	-	752,365	752,365	158,967
Claims Reimbursement	12,918	-	n/a	-	-	-	-
State Miscellaneous	31,820	26,800	n/a	-	26,800	26,800	22,000
Justice Reinvestment HB3194	120,000	-	n/a	-	-	-	-
Miscellaneous	28,157	52,548	988%	5,318	43,000	37,682	100
<b>Total Revenues</b>	<b>17,942,221</b>	<b>17,781,773</b>	<b>83%</b>	<b>22,538,674</b>	<b>21,298,905</b>	<b>(1,239,769)</b>	<b>22,606,334</b>
<b>Expenditures</b>							
Personnel Services	12,415,866	11,887,304	77%	15,467,644	14,300,000	1,167,644	16,413,987
Materials and Services	6,738,744	5,288,138	58%	9,121,319	7,394,499	1,726,820	8,262,692
Capital Outlay	-	16,336	147%	11,100	16,336	(5,236)	100
Transfers Out	204,900	153,675	75%	204,900	216,902	(12,002)	328,100
<b>Total Expenditures</b>	<b>19,359,510</b>	<b>17,345,453</b>	<b>70%</b>	<b>24,804,963</b>	<b>21,927,737</b>	<b>2,877,226</b>	<b>25,004,879</b>
<b>Revenues less Expenditures</b>	<b>(1,417,289)</b>	<b>436,320</b>		<b>(2,266,289)</b>	<b>(628,832)</b>	<b>1,637,457</b>	<b>(2,398,545)</b>
Transfers In-General Fund	1,377,302	1,147,750	83%	1,377,302	1,377,302	-	1,377,302
Transfers In-Acute Care Svcs	293,593	156,328	83%	187,594	187,594	-	168,864
<b>Total Transfers In</b>	<b>1,670,895</b>	<b>1,304,078</b>	<b>83%</b>	<b>1,564,896</b>	<b>1,564,896</b>	<b>-</b>	<b>1,546,166</b>
Change in Fund Balance	253,606	1,740,398		(701,393)	936,064	1,637,457	(852,379)
Beginning Fund Balance	2,671,137	2,924,742	88%	3,313,248	2,924,742	(388,506)	3,893,237
<b>Ending Fund Balance</b>	<b>\$2,924,742</b>	<b>\$4,665,141</b>		<b>\$2,611,855</b>	<b>\$3,860,806</b>	<b>\$1,248,951</b>	<b>\$3,040,858</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget

12.2%

- a) Oregon Health Authority grant projected at amended contract amount
- b) Received quarterly, in arrears
- c) Contract not executed
- d) Grant payments received in FY 2014 will be reported as FY 2015 revenue

**COMMUNITY DEVELOPMENT**  
**Statement of Financial Operating Data**

	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)			FY 2015			FY 2016
	FY 2014						
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Admin-Operations	40,102	44,950	88%	51,225	51,225	-	53,494
Admin-GIS	2,944	1,815	73%	2,500	2,500	-	2,500
Admin-Code Enforcement	261,188	247,063	90%	273,000	320,000	47,000	322,913
Building Safety	1,748,911	1,688,336	104%	1,616,713	1,995,500	378,787	2,152,073
Electrical	408,194	355,924	85%	418,506	420,000	1,494	467,770
Contract Services	264,039	260,267	123%	211,500	275,000	63,500	276,500
Env Health-On Site Prog	448,367	381,378	87%	437,358	438,000	642	475,170
Planning-Current	917,674	1,024,165	113%	902,876	1,140,050	237,174	1,069,975
Planning-Long Range	440,222	456,416	81%	560,658	610,000	49,342	694,249
<b>Total Revenues</b>	<b>4,531,641</b>	<b>4,460,314</b>	<b>100%</b>	<b>4,474,336</b>	<b>5,252,275</b>	<b>777,939</b>	<b>5,514,644</b>
<b>Expenditures</b>							
Admin-Operations	1,590,779	1,216,580	81%	1,500,181	1,500,181	-	1,621,802
Admin-GIS	123,751	105,535	82%	129,011	129,011	-	129,792
Admin-Code Enforcement	275,521	234,752	79%	297,852	297,852	-	318,953
Building Safety	688,035	638,931	78%	822,664	822,664	-	911,522
Electrical	217,271	188,112	80%	234,152	234,152	-	284,636
Contract Services	220,779	230,694	82%	281,699	275,000	6,699	323,458
Env Health-On Site Pgm	181,831	185,103	67% a)	274,228	250,879	23,349	335,801
Planning-Current	666,180	648,777	85% b)	766,687	780,500	(13,813)	941,099
Planning-Long Range	425,323	404,047	69%	586,061	585,500	561	590,415
Transfers Out (D/S Fund)	179,035	170,698	98%	173,673	170,698	2,975	164,225
<b>Total Expenditures</b>	<b>4,568,505</b>	<b>4,023,227</b>	<b>79%</b>	<b>5,066,208</b>	<b>5,046,437</b>	<b>19,771</b>	<b>5,621,703</b>
<b>Revenues less Expenditures</b>	<b>(36,864)</b>	<b>437,086</b>		<b>(591,872)</b>	<b>205,838</b>	<b>758,168</b>	<b>(107,059)</b>
<b>Transfers In/Out</b>							
In: General Fund - L/R Planning	495,360	138,975	83%	166,770	166,770	-	99,039
Out: A & T Reserve		(90,360)	100%	(90,360)	(90,360)	-	-
Out: CDD Reserve Funds	-	(687,470)	100%	(687,470)	(687,470)	-	(1,037,652)
<b>Net Transfers In/Out</b>	<b>495,360</b>	<b>(638,855)</b>		<b>(611,060)</b>	<b>(611,060)</b>	<b>-</b>	<b>(938,613)</b>
Change in Fund Balance	458,496	(201,769)		(1,202,932)	(405,222)	797,710	(1,045,672)
Beginning Fund Balance	1,578,705	2,037,201	128%	1,589,113	2,037,201	448,088	1,600,000
<b>Ending Fund Balance</b>	<b>\$ 2,037,201</b>	<b>\$ 1,835,432</b>		<b>\$ 386,181</b>	<b>\$ 1,631,979</b>	<b>\$ 1,245,798</b>	<b>\$ 554,328</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	9.9%
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- a) \$5,000 for Environmental Health portion of Fee Study & Financial Plan  
b) Payout for retiree, fee study, and filling vacant associate planner position

**ROAD**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
		Actual	Actual	% of Budget	Budget	Projection	
<b>Revenues</b>							
Motor Vehicle Revenue	11,300,058	9,597,928	86% a)	11,220,000	11,495,000	275,000	11,440,000
Forest Receipts	1,259,367	373,840	33%	1,140,950	1,109,062	(31,888)	1,250,000
Federal - PILT Payment	1,064,365	1,250,809	123% b)	1,020,000	1,250,809	230,809	1,250,000
Other Inter-fund Services	850,395	205,702	21% c)	971,700	897,745	(73,955)	947,925
Cities-Bend/Red/Sis/LaPine	1,097,444	83,423	10% d)	804,200	940,212	136,012	902,000
State Miscellaneous	595,804	602,237	100%	602,629	602,629	-	603,572
Sale of Equip & Material	275,086	248,478	92%	271,000	422,199	151,199	278,500
Assessment Payments (P&I)	15,058	147,400	65%	225,840	210,000	(15,840)	160,000
Mineral Lease Royalties	206,097	169,253	121%	140,000	206,097	66,097	200,000
Interest on Investments	49,562	61,790	193%	32,000	55,000	23,000	40,000
Miscellaneous	117,069	38,637	152%	25,500	46,177	20,677	36,500
<b>Total Revenues</b>	<b>16,830,304</b>	<b>12,779,497</b>	<b>78%</b>	<b>16,453,819</b>	<b>17,234,930</b>	<b>781,111</b>	<b>17,108,497</b>
<b>Expenditures</b>							
Personnel Services	5,313,126	4,613,138	83% e)	5,555,695	5,584,404	(28,709)	5,643,206
Materials and Services	8,051,744	4,833,117	45%	10,622,604	9,385,240	1,237,364	10,837,116
Debt Service	-	106,554	91% f)	117,000	106,554	10,446	-
Capital Outlay	121,455	1,640,940	18% g)	8,875,507	2,459,464	6,416,043	8,503,257
Transfers Out	450,000	600,000	100%	600,000	600,000	-	600,000
<b>Total Expenditures</b>	<b>13,936,325</b>	<b>11,793,749</b>	<b>46%</b>	<b>25,770,806</b>	<b>18,135,662</b>	<b>7,635,144</b>	<b>25,583,579</b>
<b>Revenues less Expenditures</b>	<b>2,893,978</b>	<b>985,748</b>		<b>(9,316,987)</b>	<b>(900,732)</b>	<b>8,416,255</b>	<b>(8,475,082)</b>
Trans In - Solid Waste	282,148	223,617	75% h)	298,156	298,156	-	326,539
Trans In - Transp SDC	-	-	0% i))	2,000,000	1,000,000	(1,000,000)	1,000,000
Trans In-Road Imp Res	-	-	0% k)	1,000	12,405	11,405	-
<b>Total Transfers In</b>	<b>282,148</b>	<b>223,617</b>	<b>10%</b>	<b>2,299,156</b>	<b>1,310,561</b>	<b>(988,595)</b>	<b>1,326,539</b>
Change in Fund Balance	3,176,126	1,209,365		(7,017,831)	409,829	7,427,660	(7,148,543)
Beginning Fund Balance	6,846,576	10,022,703	112%	8,954,332	10,022,703	1,068,371	9,298,470
<b>Ending Fund Balance</b>	<b>\$ 10,022,703</b>	<b>\$ 11,232,068</b>		<b>\$ 1,936,501</b>	<b>\$ 10,432,532</b>	<b>\$ 8,496,031</b>	<b>\$ 2,149,927</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	8.40%
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- a) Per Year-to-date State Highway Fund Revenue Model
- b) PILT payment received July 2014
- c) Inter-fund service billed at year end
- d) Billed and collected upon completion of work
- e) Projection includes expenditures for unforeseen/unbudgeted retirements
- f) Final payments of two LID loans made in July 2014
- g) Budget includes reserve funds for 5 year CIP
- h) Transfers made quarterly
- i) Transfer In - June 2015
- j) Revised cash-flow estimate for CIP Projects extending into FY 16
- k) Closing out fund 335

**ADULT PAROLE & PROBATION**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
SB 1145	3,028,672	3,025,316	100%	3,025,187	3,025,187	-	3,218,647
DOC Measure 57	220,788	217,845	99% a)	220,788	217,845	(2,943)	230,660
Electronic Monitoring Fee	235,642	175,721	80%	220,000	210,000	(10,000)	225,000
Probation Superv. Fees	208,461	180,022	95%	190,000	210,000	20,000	210,000
Interfund - Sheriff	50,000	41,670	83%	50,000	50,000	-	50,000
Crime Prevention Grant	50,000	25,000	50% b)	50,000	50,000	-	50,000
CFC-Domestic Violence	70,242	29,244	61% b)	47,996	47,996	-	46,736
State Subsidy	14,677	14,960	99%	15,158	15,158	-	15,610
Alternate Incarceration	17,725	15,509	103% c)	15,000	20,000	5,000	20,035
Interest on Investments	7,807	7,866	128%	6,150	8,000	1,850	7,000
Probation Work Crew Fees	9,137	8,389	169% d)	4,950	12,000	7,050	6,000
State Miscellaneous	4,142	4,142	96%	4,301	4,142	(159)	4,300
Leases	1,323	1,100	73%	1,500	1,500	-	1,500
Claims Reimbursement	6,997	-	n/a	-	-	-	-
Justice Reinvest HB3194	458,143	-	n/a	-	-	-	944,052
Miscellaneous	671	835	167%	500	900	400	500
<b>Total Revenues</b>	<b>4,384,428</b>	<b>3,747,619</b>	<b>97%</b>	<b>3,851,530</b>	<b>3,872,728</b>	<b>21,198</b>	<b>5,030,040</b>
<b>Expenditures</b>							
Personnel Services	3,343,789	3,003,165	83%	3,623,526	3,623,526	-	3,871,951
Materials and Services	1,107,365	824,314	72%	1,148,766	1,148,766	-	1,307,837
Transfer to Veh Maint	-	-	-	-	-	-	20,736
Capital Outlay	-	-	0%	100	-	100	100
<b>Total Expenditures</b>	<b>4,451,154</b>	<b>3,827,480</b>	<b>80%</b>	<b>4,772,392</b>	<b>4,772,292</b>	<b>100</b>	<b>5,200,624</b>
<b>Revenues less Expenditures</b>	<b>(66,726)</b>	<b>(79,861)</b>		<b>(920,862)</b>	<b>(899,564)</b>	<b>21,298</b>	<b>(170,584)</b>
Transfers In-General Fund	451,189	375,990	83%	451,189	451,189	-	451,189
Change in Fund Balance	384,463	296,129		(469,673)	(448,375)	21,298	280,605
Beginning Fund Balance	747,520	1,131,982	110%	1,030,824	1,131,982	101,158	662,516
<b>Ending Fund Balance</b>	<b>\$ 1,131,982</b>	<b>\$ 1,428,112</b>		<b>\$ 561,151</b>	<b>\$ 683,607</b>	<b>\$ 122,456</b>	<b>\$ 943,121</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	18.1%
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- a) Annual payment received in July
- b) Interfund grants. Received when invoiced. Still waiting for response on Crime Prevention Grant
- c) Invoiced quarterly. Greater utilization
- d) One time payment from back-owing offender



**EARLY LEARNING HUB**  
**Statement of Financial Operating Data**

	FY 2014 Note 1	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Federal Grants	258,463	179,052	77%	232,218	232,125	(93)	213,382
Title IV - Family Sup/Pres	21,994	-	0% a)	21,994	-	(21,994)	-
HealthyStart Medicaid	60,561	41,421	69%	60,000	60,000	-	-
Youth Investment	124,493	-	n/a	-	-	-	-
State Grant	55,185	46,812	n/a a)	-	105,326	105,326	105,326
HealthyStart /R-S-G	249,125	146,035	49% a)	295,190	292,086	(3,104)	-
OCCF Grant	132,326	-	0% a)	39,499	-	(39,499)	-
Charges for Svcs-Misc	4,138	-	n/a	-	-	-	-
Program Fees	4,710	-	n/a	-	-	-	-
Miscellaneous	-	4,543	227%	2,000	2,000	-	2,000
Court Fines & Fees	77,873	64,239	83%	77,086	77,086	-	77,086
Interest on Investments	2,868	2,075	83%	2,500	2,500	-	2,400
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	-	-
<b>Total Revenues</b>	<b>1,321,991</b>	<b>491,436</b>	<b>67%</b>	<b>737,747</b>	<b>778,383</b>	<b>40,636</b>	<b>400,194</b>
<b>Expenditures</b>							
Personnel Services	501,770	220,586	85%	258,410	258,410	-	300,625
Materials and Services	1,402,021	550,257	63% b)	877,110	854,347	22,763	494,783
<b>Total Expenditures</b>	<b>1,903,791</b>	<b>770,843</b>	<b>68%</b>	<b>1,135,520</b>	<b>1,112,757</b>	<b>22,763</b>	<b>795,408</b>
<b>Revenues less Expenditures</b>	<b>(581,800)</b>	<b>(279,407)</b>		<b>(397,773)</b>	<b>(334,374)</b>	<b>63,399</b>	<b>(395,214)</b>
<b>Transfers In</b>							
General Fund	278,739	210,240	83%	252,288	252,288	-	252,288
General Fund - Other	89,350	67,013	75%	89,350	89,350	-	89,350
<b>Total Transfers In</b>	<b>368,089</b>	<b>277,253</b>	<b>81%</b>	<b>341,638</b>	<b>341,638</b>	<b>-</b>	<b>341,638</b>
Change in Fund Balance	(213,711)	(2,155)		(56,135)	7,264	63,399	(53,576)
Beginning Fund Balance	548,572	334,861	105%	318,121	334,861	16,740	274,299
<b>Ending Fund Balance</b>	<b>\$ 334,861</b>	<b>\$ 332,706</b>		<b>\$ 261,986</b>	<b>\$ 342,125</b>	<b>\$ 80,139</b>	<b>\$ 220,723</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	27.7%
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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**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Operating Revenues</b>							
Franchise Disposal Fees	4,209,029	3,803,034	86%	4,413,809	4,600,000	186,191	4,830,000
Private Disposal Fees	1,518,056	1,332,173	86%	1,550,430	1,570,000	19,570	1,648,500
Commercial Disp. Fees	1,076,538	1,083,863	100%	1,082,144	1,200,000	117,856	1,260,000
Franchise 3% Fees	210,053	217,276	103% a)	210,000	220,000	10,000	220,000
Yard Debris	98,410	98,475	107%	92,000	104,000	12,000	104,000
Recyclables	33,345	25,881	58% b)	45,000	45,000	-	29,000
Special Waste	40,873	16,282	65%	25,000	25,000	-	25,000
Interest	11,028	14,294	143%	10,000	15,000	5,000	10,000
Leases	10,801	9,001	83%	10,801	10,801	-	10,801
Miscellaneous	21,508	22,807	114%	20,000	25,000	5,000	25,000
<b>Total Operating Revenues</b>	<b>7,229,641</b>	<b>6,623,086</b>	<b>89% c)</b>	<b>7,459,184</b>	<b>7,814,801</b>	<b>355,617</b>	<b>8,162,301</b>
<b>Operating Expenditures</b>							
Personnel Services	1,777,663	1,546,434	80%	1,936,555	1,887,195	49,360	2,003,432
Materials and Services	3,214,375	2,399,201	70%	3,435,926	3,283,101	152,825	3,408,674
Debt Service	930,157	381,624	41% d)	929,794	929,794	-	932,916
Capital Outlay	25,895	92,717	41% e)	227,000	224,523	2,477	116,450
<b>Total Operating Expenditures</b>	<b>5,948,091</b>	<b>4,419,976</b>	<b>68%</b>	<b>6,529,275</b>	<b>6,324,613</b>	<b>204,662</b>	<b>6,461,472</b>
<b>Operating Rev less Exp</b>	<b>1,281,550</b>	<b>2,203,111</b>		<b>929,909</b>	<b>1,490,188</b>	<b>560,279</b>	<b>1,700,829</b>
<b>Transfers Out</b>							
<b>Appropriation Transfer</b>				(165,244)	-	165,244	
Road	282,148	223,617	75%	298,156	298,156	-	326,539
SW Capital & Equipment Reserve	545,000	1,250,000	56% f)	2,225,000	2,225,000	-	1,400,000
<b>Total Transfers Out</b>	<b>827,148</b>	<b>1,473,617</b>	<b>62%</b>	<b>2,357,912</b>	<b>2,523,156</b>	<b>(165,244)</b>	<b>1,726,539</b>
Change in Fund Balance	454,402	729,494		(1,428,003)	(1,032,968)	395,035	(25,710)
Beginning Fund Balance	1,224,767	1,679,169	118%	1,428,003	1,679,169	251,166	646,922
<b>Ending Fund Balance</b>	<b>\$ 1,679,169</b>	<b>\$ 2,408,663</b>		<b>\$ -</b>	<b>\$ 646,201</b>	<b>\$ 646,201</b>	<b>\$ 621,212</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget

9.6%

a) Payments due April 15th

b) Recycling market prices are low and unpredictable at this time

c) Revenues fluctuate with the weather/seasons

d) Payments made November and May

e) Capital purchases are in process

f) Transfer made as resources required in reserve funds. Appropriation to increase appropriation is pending

**RISK MANAGEMENT**  
**Statement of Financial Operating Data**

	through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016	
	FY 2014						
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Inter-fund Charges:							
General Liability	272,823	316,490	83%	379,793	379,793	-	859,198
Property Damage	326,526	326,920	83%	392,304	392,304	-	394,092
Vehicle	164,150	147,960	83%	177,550	177,550	-	179,850
Workers' Compensation	1,520,352	1,301,450	83%	1,561,804	1,561,804	-	1,137,484
Unemployment	318,566	268,340	85%	317,000	317,000	-	320,000
Claims Reimb-Gen Liab/Property	139,123	34,038	170%	20,000	40,000	20,000	20,000
Process Fee-Events/Parades	1,400	1,250	96%	1,300	1,300	-	1,400
Miscellaneous	14	-	0%	110	110	-	80
Skid Car Training	27,540	30,060	125%	24,000	34,000	10,000	27,000
Transfer In-Fund 340	-	-	n/a	-	-	-	95,000
Interest on Investments	15,567	19,421	129%	15,050	20,000	4,950	25,000
<b>TOTAL REVENUES</b>	<b>2,786,061</b>	<b>2,445,929</b>	<b>85%</b>	<b>2,888,911</b>	<b>2,923,861</b>	<b>34,950</b>	<b>3,059,104</b>
<b>Direct Insurance Costs:</b>							
<b>GENERAL LIABILITY</b>							
Settlement / Benefit	268,561	153,863					
Defense	49,872	18,543					
Professional Service	33,139	24,849					
Insurance	161,994	176,537	a)				
Loss Prevention	4,659	12,021					
Miscellaneous	5,619	132					
Repair / Replacement	4,531	4,974					
<b>Total General Liability</b>	<b>528,374</b>	<b>390,918</b>	<b>56%</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>	<b>780,429</b>
<b>PROPERTY DAMAGE</b>							
Insurance	166,668	178,556	a)				
Repair / Replacement	211,158	26,324					
<b>Total Property Damage</b>	<b>377,826</b>	<b>204,880</b>	<b>82%</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>429,719</b>
<b>VEHICLE</b>							
Professional Service	875	236					
Insurance	205	21,300					
Loss Prevention	22,021	15,661					
Repair / Replacement	69,276	40,177					
<b>Total Vehicle</b>	<b>92,377</b>	<b>77,374</b>	<b>64%</b>	<b>120,000</b>	<b>100,000</b>	<b>20,000</b>	<b>89,213</b>
<b>WORKERS' COMPENSATION</b>							
Settlement / Benefit	478,204	653,544					
Professional Service	5,000	5,000					
Insurance	155,474	124,149	a)				
Loss Prevention	44,261	44,512					
Miscellaneous	52,488	40,449					
<b>Total Workers' Compensation</b>	<b>735,427</b>	<b>867,654</b>	<b>81%</b>	<b>1,075,000</b>	<b>975,000</b>	<b>100,000</b>	<b>984,626</b>
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>102,324</b>	<b>93,198</b>	<b>47% b)</b>	<b>200,000</b>	<b>125,000</b>	<b>75,000</b>	<b>151,486</b>
<b>Total Direct Insurance Costs</b>	<b>1,836,329</b>	<b>1,634,024</b>	<b>70%</b>	<b>2,345,000</b>	<b>2,150,000</b>	<b>195,000</b>	<b>2,435,473</b>
<b>Insurance Administration:</b>							
Personnel Services	324,005	257,772	78%	330,406	330,406	-	336,926
Materials & Svc, Capital Out. & Transf.	146,109	111,064	56%	199,140	199,140	-	224,668
<b>Total Expenditures</b>	<b>2,306,443</b>	<b>2,002,860</b>	<b>70% c)</b>	<b>2,874,546</b>	<b>2,679,546</b>	<b>195,000</b>	<b>2,997,067</b>
Change in Fund Balance	479,618	443,069		14,365	244,315	229,950	62,037
Beginning Fund Balance	2,631,057	3,110,676	101% *	3,074,957	3,110,676	35,719	3,200,000
<b>Ending Fund Balance</b>	<b>\$3,110,676</b>	<b>\$3,553,745</b>		<b>\$ 3,089,322</b>	<b>\$ 3,354,991</b>	<b>\$ 265,669</b>	<b>\$3,262,037</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget 109%

a) Annual premiums paid in July

b) Payments made quarterly

c) Appropriation for Materials & Services will be increased when required

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

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Property Taxes - Current	6,258,760	6,433,722	99% a)	6,482,015	6,657,015	175,000	6,940,000
Property Taxes - Prior	203,163	150,502	109%	138,000	163,000	25,000	100,000
Federal Grants	46,514	-	0% b)e)	150,000	50,000	(100,000)	-
State Reimbursement	41,813	41,304	115%	36,000	36,000	-	36,000
Telephone User Tax	756,775	379,737	51% c)	750,000	750,000	-	750,000
Data Network Reimb.	43,943	30,056	100% d)	30,000	30,000	-	30,000
Jefferson County	29,758	29,312	98%	30,000	30,000	-	30,000
User Fee	53,229	52,380	116%	45,000	53,000	8,000	45,000
Police RMS User Fees	236,717	194,865	66% d)	295,788	295,788	-	295,788
Contract Payments	39,075	-	0% d)	11,000	11,000	-	11,000
Miscellaneous	45,553	13,817	154%	9,000	13,817	4,817	10,000
Claims Reimbursement	29,857	-	n/a	-	-	-	-
Interest	40,303	29,734	97%	30,600	30,600	-	40,000
<b>Total Revenues</b>	<b>7,825,460</b>	<b>7,355,429</b>	<b>92%</b>	<b>8,007,403</b>	<b>8,120,220</b>	<b>112,817</b>	<b>8,287,788</b>
<b>Expenditures</b>							
Personnel Services	4,420,333	3,996,644	70%	5,683,538	5,016,373	618,065	6,033,272
Materials and Services	1,996,805	1,570,473	76%	2,077,868	2,077,868	-	2,015,024
Capital Outlay	66,498	234,798	67% e)	350,000	250,000	100,000	200,000
<b>Total Expenditures</b>	<b>6,483,636</b>	<b>5,801,916</b>	<b>72%</b>	<b>8,111,406</b>	<b>7,344,241</b>	<b>718,065</b>	<b>8,248,296</b>
<b>Revenues less Expenditures</b>	<b>1,341,824</b>	<b>1,553,513</b>		<b>(104,003)</b>	<b>775,979</b>	<b>830,882</b>	<b>39,492</b>
Transfers Out - Reserve Fund	7,800,000	-	n/a	-	-	-	-
Change in Fund Balance	(6,458,176)	1,553,513		(104,003)	775,979	830,882	39,492
Beginning Fund Balance	10,398,030	3,939,854	116%	3,410,000	3,939,854	529,854	4,650,000
<b>Ending Fund Balance</b>	<b>\$ 3,939,854</b>	<b>\$ 5,493,367</b>		<b>\$ 3,305,997</b>	<b>\$ 4,715,833</b>	<b>\$ 1,360,736</b>	<b>\$ 4,689,492</b>

FY 2016 Ending Balance as a percentage of FY 2016 tax revenues	66.6%
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- 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 - awaiting payments
- e) \$100,000 of the budgeted CAD to CAD is a pass through between ODOT and Hood River County. Neither the revenue nor the expenditure will be reported as DC 9-1-1 FY 2015 activity

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

	FY 2014	FY 2015					FY 2016	
	Actual	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)	% of Budget		FY 2015 Budget	FY 2015 Projection	\$ Variance	Proposed
<b>Revenues:</b>								
Internal Premium Charges	\$ 14,485,502	\$ 13,333,334	86% a)	\$ 15,517,000	\$ 16,002,146	\$ 485,146	16,153,000	
Part-Time Employee Premium	16,955	13,609	68% b)	20,000	16,330	(3,670)	-	
Employee Monthly Co-Pay	813,125	722,496	89% b)	810,000	866,995	56,995	865,000	
COIC	1,595,847	1,541,441	92% b)	1,670,000	1,849,729	179,729	1,900,000	
Retiree / COBRA Co-Pay	1,061,986	913,958	73% b)	1,260,000	1,096,750	(163,250)	1,336,000	
Prescription Rebates	154,981	128,052	116%	110,000	128,052	18,052	130,000	
Claims Reimbursements & Misc	2,419	306	1%	50,000	306	(49,694)	-	
Interest	67,057	74,636	104%	72,000	88,000	16,000	112,000	
<b>Total Revenues</b>	<b>18,197,871</b>	<b>16,727,832</b>	<b>86%</b>	<b>19,509,000</b>	<b>20,048,309</b>	<b>539,309</b>	<b>20,496,000</b>	
<b>Expenditures:</b>								
<i>Personnel Services (all depts)</i>	129,509	102,014	70%	144,917	122,329	22,588	117,327	
<b>Materials &amp; Services</b>								
<b>Admin &amp; Wellness</b>								
Claims Paid-Medical	11,450,686	9,419,367	75% c)	12,518,124	11,444,828	1,073,295	12,989,042	
Claims Paid-Prescription	657,550	1,076,865	150% c)	718,847	1,233,488	(514,641)	767,309	
Claims Paid-Dental/Vision	1,731,608	1,536,196	81% c)	1,893,029	1,846,576	46,453	2,020,649	
Stop Loss Insurance Premium	275,052	270,940	68%	400,000	330,000	70,000	360,000	
State Assessments	67,753	227,597	106%	215,000	227,597	(12,597)	240,000	
Administration Fee (EMBS)	333,188	346,443	101%	343,000	420,000	(77,000)	420,000	
Preferred Provider Fee	49,712	32,483	57%	57,200	40,000	17,200	46,000	
Other - Administration	42,969	39,520	89%	44,642	44,642	-	104,381	
Other - Wellness	117,775	148,731	76%	195,970	195,970	-	149,000	
<b>Admin &amp; Wellness</b>	<b>14,726,294</b>	<b>13,098,143</b>	<b>80%</b>	<b>16,385,812</b>	<b>15,783,101</b>	<b>602,711</b>	<b>17,096,381</b>	
<b>Deschutes On-site Clinic</b>								
Contracted Services	850,209	652,858	69%	943,500	943,500	-	810,000	
Medical Supplies	54,806	71,058	203%	35,000	100,000	(65,000)	63,000	
Other	27,016	17,809	67%	26,777	26,777	-	27,505	
<b>Total DOC</b>	<b>932,031</b>	<b>741,725</b>	<b>74%</b>	<b>1,005,277</b>	<b>1,070,277</b>	<b>(65,000)</b>	<b>900,505</b>	
<b>Deschutes On-site Pharmacy</b>								
Contracted Services	314,801	218,356	71%	306,000	306,000	-	287,700	
Prescriptions	1,588,726	1,005,963	59% d)	1,696,000	1,508,944	187,056	1,600,000	
Other	13,250	11,071	83%	13,321	15,000	(1,679)	22,052	
<b>Total Pharmacy</b>	<b>1,916,777</b>	<b>1,235,390</b>	<b>61%</b>	<b>2,015,321</b>	<b>1,829,944</b>	<b>185,377</b>	<b>1,909,752</b>	
<b>Total Expenditures</b>	<b>17,704,610</b>	<b>15,177,272</b>	<b>78%</b>	<b>19,551,327</b>	<b>18,805,651</b>	<b>745,676</b>	<b>20,023,965</b>	
Change in Fund Balance	493,261	1,550,560		(42,327)	1,242,658	1,284,985	472,035	
Beginning Fund Balance	11,967,822	12,461,082	108%	11,585,710	12,461,082	875,372	13,190,000	
<b>Ending Fund Balance</b>	<b>\$ 12,461,082</b>	<b>\$ 14,011,642</b>		<b>\$ 11,543,383</b>	<b>\$ 13,703,740</b>	<b>\$ 2,160,357</b>	<b>\$ 13,662,035</b>	

<b>% of Exp covered by Revenues</b>	<b>102.8%</b>	<b>110.2%</b>	<b>99.8%</b>	<b>106.6%</b>	<b>102.4%</b>
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- 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-July through February. Projection is YTD annualized

**FAIR AND EXPO CENTER**  
Statement of Financial Operating Data  
Through April 30, 2015

	FY 2014	FY 2015 - Year to Date (83% of Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Operating Revenues</b>							
Events Revenues	\$ 458,147	\$ 401,365	64.2%	\$ 625,000	\$ 524,634	\$ (100,367)	\$ 463,000
Storage	35,590	45,794	101.8%	45,000	45,794	794	50,000
Camping at F & E	22,866	6,115	38.2%	16,000	11,900	(4,100)	20,000
Horse Stall Rental	52,084	7,860	14.9%	52,769	43,860	(8,909)	50,000
Concession % - Food	97,917	11,411	100.0% b)	11,411	11,411	-	-
Annual County Fair (net)	205,000	244,000	122.0% c)	200,000	244,000	44,000	299,119
Interfund Contract	-	63,278	n/a d)	-	85,440	85,440	84,422
TRT - 1% for Marketing	-	51,809	17.7%	292,333	292,333	-	382,641
Miscellaneous	6,648	10,382	131.4%	7,900	10,782	2,882	10,900
<b>Total Operating Revenues</b>	<b>878,251</b>	<b>933,688</b>	<b>70.8%</b>	<b>1,318,244</b>	<b>1,375,394</b>	<b>57,150</b>	<b>1,433,833</b>
<b>Operating Expenditures:</b>							
<b>General F &amp; E Activities</b>							
Personnel Services	895,582	767,971	82.9%	926,183	907,971	18,212	936,153
Materials and Services	672,862	507,619	63.7%	797,236	856,923	(59,687)	829,951
<b>Total Operating Expenditures</b>	<b>1,568,444</b>	<b>1,275,590</b>	<b>74.0%</b>	<b>1,723,419</b>	<b>1,764,894</b>	<b>(41,475)</b>	<b>1,766,104</b>
<b>Other:</b>							
Park Acq/Dev (Fund 130)	-	29,000	n/a e)	-	29,000	29,000	30,000
Grants	176,289	280	n/a	-	280	280	-
Rights & Signage	72,000	98,238	122.8%	80,000	112,238	32,238	115,000
Interest	409	500	n/a	-	500	500	300
<b>Total Other</b>	<b>248,698</b>	<b>128,018</b>		<b>80,000</b>	<b>142,018</b>	<b>62,018</b>	<b>145,300</b>
<b>Results of Operations</b>	<b>(441,495)</b>	<b>(213,884)</b>		<b>(325,175)</b>	<b>(247,482)</b>	<b>77,693</b>	<b>(186,971)</b>
<b>Transfers In / Out</b>							
Transfer In-General Fund	374,186	304,170	83.3%	365,000	365,000	-	300,000
Transfer In-Room Tax - (Fund 160)	262,900	92,676	85.4%	108,544	110,770	2,226	25,744
Transfer Out-Fair & Expo Reserve	100,000	-	n/a	-	-	-	(62,740)
<b>Total Transfers In</b>	<b>737,086</b>	<b>396,846</b>	<b>83.8%</b>	<b>473,544</b>	<b>475,770</b>	<b>2,226</b>	<b>263,004</b>
<b>Non-Operating Expenditures</b>							
Debt Service	112,974	68,281	60.8%	112,213	112,213	-	116,709
Capital Outlay	176,289	-	0.0%	100	-	100	-
<b>Total Non-Operating Expenditures</b>	<b>289,263</b>	<b>68,281</b>	<b>60.8%</b>	<b>112,313</b>	<b>112,213</b>	<b>100</b>	<b>116,709</b>
Change in Fund Balance	6,328	114,681		36,056	116,075	80,019	(40,676)
Beginning Fund Balance	(6,673)	(345)	-0.4%	87,000	(345)	(87,345)	100,000
<b>Ending Fund Balance</b>	<b>\$ (345)</b>	<b>\$ 114,335</b>		<b>\$ 123,056</b>	<b>\$ 115,730</b>	<b>\$ (7,326)</b>	<b>\$ 59,324</b>
<b>Beginning NWC per FY 2016 Requested Budget</b>							<b>\$ 100,000</b>

- a) See "Food & Beverage Activities Schedule"
- b) July and August Contract with Premier Services
- c) Revenues and Expenses for the annual County Fair are recorded in a separate fund and the available net income is transferred to the Fair & Expo Center Fund
- d) Reimbursement from RV Park for personnel expenditures recorded in F&E
- e) Budgeted transfer from Fund 130 for Fund 601 transferred to Fund 618 instead for maintenance of Center Circle Park

Deschutes County  
Food and Beverage Activities  
September 1, 2014 through April 30, 2015

	September	October	November	December	January	February	March	April	Year to Date
<b>Revenues</b>	<u>\$ 17,350</u>	<u>\$ 12,678</u>	<u>\$ 29,005</u>	<u>\$ 4,683</u>	<u>\$ 33,550</u>	<u>\$ 33,876</u>	<u>\$ 78,481</u>	<u>\$ 54,738</u>	<u>\$ 264,361</u>
<b>Direct Costs</b>									
Beginning Inventory	-	-	17,899	17,773	18,199	16,755	18,536	18,908	-
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	7,521	8,304	15,095	14,189	74,347
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(16,755)	(18,536)	(18,908)	(19,769)	(19,769)
Cost of Food & Beverage	1,048	1,403	7,664	924	8,965	6,524	14,723	13,328	54,578
Event Expenses	-	-	225	1,232	709	855	155	1,166	4,342
Labor	2,334	2,651	4,803	1,203	5,784	3,462	12,297	6,957	39,492
<b>Total Direct Costs</b>	<u>3,382</u>	<u>4,054</u>	<u>12,693</u>	<u>3,359</u>	<u>15,457</u>	<u>10,841</u>	<u>27,175</u>	<u>21,451</u>	<u>98,412</u>
<b>Gross Profit</b>	<u>13,968</u>	<u>8,625</u>	<u>16,312</u>	<u>1,324</u>	<u>18,092</u>	<u>23,035</u>	<u>51,306</u>	<u>33,287</u>	<u>165,949</u>
<b>Gross Profit Percentages</b>	81%	68%	56%	28%	54%	68%	65%	61%	63%
<b>Expenses/Expenditures</b>									
Personnel	8,520	8,742	8,742	8,742	8,742	8,742	8,742	8,742	69,713
Other Materials & Services	1,895	244	277	174	-	947	919	105	4,561
<b>Total Expenses/Expenditures</b>	<u>10,415</u>	<u>8,986</u>	<u>9,019</u>	<u>8,916</u>	<u>8,742</u>	<u>9,689</u>	<u>9,661</u>	<u>8,847</u>	<u>74,275</u>
<b>Income - Food &amp; Beverages Activities</b>	<u>\$ 3,554</u>	<u>\$ (361)</u>	<u>\$ 7,293</u>	<u>\$ (7,592)</u>	<u>\$ 9,350</u>	<u>\$ 13,346</u>	<u>\$ 41,645</u>	<u>\$ 24,440</u>	<u>91,675</u>
<b>F &amp; B with Premier Contract</b>	<u>\$ 3,101</u>	<u>\$ 2,157</u>	<u>\$ 7,708</u>	<u>\$ 2,056</u>	<u>\$ 7,994</u>	<u>\$ 8,760</u>	<u>\$ 20,483</u>	<u>\$ 17,096</u>	<u>\$ 69,355</u>
<b>Difference (F&amp;E compared to Premier)</b>	<u>\$ 452</u>	<u>\$ (2,518)</u>	<u>\$ (415)</u>	<u>\$ (9,647)</u>	<u>\$ 1,356</u>	<u>\$ 4,585</u>	<u>\$ 21,162</u>	<u>\$ 7,344</u>	<u>\$ 22,320</u>

**JUSTICE COURT**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through April 30, 2015 (83% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Proposed
<b>Revenues</b>							
Court Fines & Fees	425,632	321,310	71%	450,000	450,000	-	450,000
State Miscellaneous	-	-	0%	600	-	(600)	-
Interest on Investments	653	382	47%	815	510	(305)	527
<b>Total Revenues</b>	<b>426,285</b>	<b>321,693</b>	<b>71%</b>	<b>451,415</b>	<b>450,510</b>	<b>(905)</b>	<b>450,527</b>
<b>Expenditures</b>							
Personnel Services	407,456	354,548	85%	416,045	425,000	(8,955)	429,540
Materials and Services	183,148	131,129	79%	166,093	160,000	6,093	173,385
<b>Total Expenditures</b>	<b>590,605</b>	<b>485,678</b>	<b>83%</b>	<b>582,138</b>	<b>585,000</b>	<b>(2,862)</b>	<b>602,925</b>
<b>Revenues less Expenditures</b>	<b>(164,319)</b>	<b>(163,985)</b>		<b>(130,723)</b>	<b>(134,490)</b>	<b>(3,767)</b>	<b>(152,398)</b>
Transfers In-General Fund	140,819	62,000	83%	74,398	74,398	-	145,747
Change in Fund Balance	(23,500)	(101,985)		(56,325)	(60,092)	(3,767)	(6,651)
Beginning Fund Balance	153,818	130,317	121%	107,621	130,317	22,696	60,000
<b>End Fund Bal (Contingency)</b>	<b>\$ 130,317</b>	<b>\$ 28,332</b>		<b>\$ 51,296</b>	<b>\$ 70,225</b>	<b>\$ 18,929</b>	<b>\$ 53,349</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	8.8%
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- a) State phased out this payment in FY 2012
- b) Year to date actual, May and June projected to be the same as April
- c) Appropriation transfer required
- d) Assume that Apr-June same as March and that year end accrual same as FY 2014



# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

Deschutes County  
Campus Improvement (Fund 463)  
Inception through April 30, 2015

<b>RESOURCES:</b>	Received and Expended	Committed or Projected	Total
Transfer in (Note A)	\$ 796,617	\$ -	\$ 796,617
Transfer in - General Fund	150,000	-	150,000
Transfer in - General County Projects (142) (Note B)	700,000	120,000	820,000
Oregon Judicial Dept Payment	20,000	-	20,000
Interest Revenue	10,368	-	10,368
<b>Total Resources</b>	<b>1,676,984</b>	<b>120,000</b>	<b>1,796,984</b>

<b>EXPENDITURES:</b>				
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	453,744	349,554	803,298
"Stone Building"		720	-	720
Internal Service Fund Charges		7,477	-	7,477
<b>Total Materials &amp; Services</b>		<b>1,447,430</b>	<b>349,554</b>	<b>1,796,984</b>

<b>Revenues less Expenditures</b>	<b>\$ 229,554</b>	<b>\$ (229,554)</b>	<b>-</b>
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**Notes:**

- A. Remaining proceeds of the OSP portion of the FF&C borrowing for the OSP/911 Building.
- B. FY 2016 Proposed Budget includes a \$120,000 Transfer In from Fund 142.

**Completed Projects**

Deschutes County  
North County Services Building  
Inception through April 30, 2015

	ACTUAL			Projected
	Received and Expended	Encumbrances & Commitments	Project to Date	
<b>RESOURCES:</b>				
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	202,461	572,745	775,206	b) 775,206
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	9,420	-	9,420	9,420
<b>Total Resources</b>	<b>\$ 2,391,130</b>	<b>\$ 572,745</b>	<b>\$ 2,963,875</b>	<b>\$ 2,963,875</b>
<b>EXPENDITURES:</b>				
<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	26,143	1,000	27,143	27,143
Fees, Permits & SDCs	520	-	520	520
Other	4,432	-	4,432	4,432
<b>Total Design Center</b>	<b>1,480,200</b>	<b>1,000</b>	<b>1,481,200</b>	<b>1,481,200</b>
<i>Antler Building</i>				
Land & Building	601,200	-	601,200	601,200
Building Improvements	42,364	-	42,364	42,364
Personal Property	27,016	-	27,016	27,016
Interest	2,827	-	2,827	2,827
Other	928	-	928	928
<b>Total Antler Building</b>	<b>674,334</b>	<b>-</b>	<b>674,334</b>	<b>674,334</b>
<i>Unger Building Remodel</i>				
Remodel Construction-Griffen Constr.	69,071	515,401	584,472	584,472
Architecture/Design	47,571	19,000	66,571	66,571
Relocation Costs	23,793	9,200	32,993	32,993
Fees & Permits	4,316	15,684	20,000	20,000
Utilities	2,028	972	3,000	3,000
Furniture, Fixtures & Equipment	6,404	43,596	50,000	50,000
Other	14,400	-	14,400	14,400
<b>Total Unger Building Remodel</b>	<b>167,583</b>	<b>603,853</b>	<b>771,436</b>	<b>771,436</b>
<i>Other</i>				
Internal Service Fund Charges	33,102	-	33,102	33,102
Evergreen School	3,803	-	3,803	3,803
<b>Total Expenditures</b>	<b>2,359,022</b>	<b>604,853</b>	<b>2,963,875</b>	<b>2,963,875</b>
<b>Net</b>	<b>\$ 32,108</b>	<b>\$ (32,108)</b>	<b>-</b>	<b>-</b>

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 be paid from Fund 462.