

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

**AGENDA**

August 17, 2015

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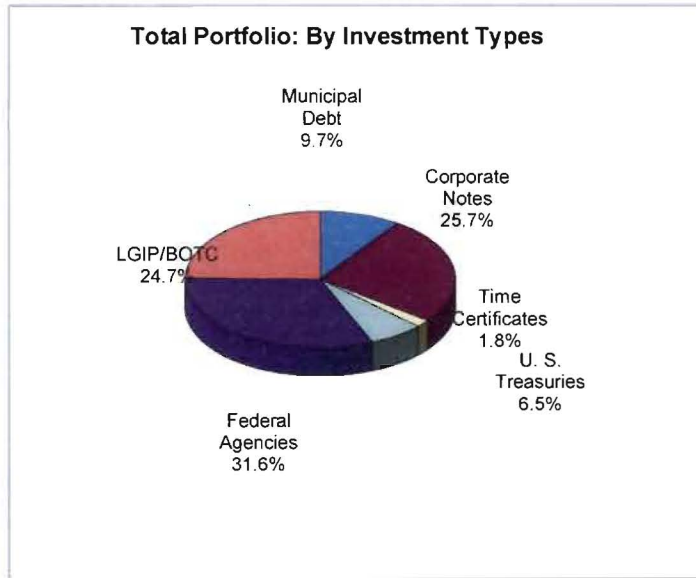
- (1) Monthly Investment Reports – June and July 2015
- (2) June 2015 Financials

# Deschutes County

Total Investment Portfolio As Of 6/30/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,265,000	9.65%
Corporate Notes	35,338,000	25.71%
Time Certificates	2,440,000	1.78%
U. S. Treasuries	9,000,000	6.55%
Federal Agencies	43,473,000	31.63%
LGIP/BOTC	33,913,478	24.68%
<b>Total Investments</b>	<b>\$ 137,429,478</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2014-15	
		Jun-15	Y-T-D
General	\$ 137,429,478	\$ 95,076	\$ 1,090,934
		-	-
<b>Total Investments</b>	<b>\$ 137,429,478</b>		
<b>Total Investment Income</b>		95,076	1,090,934
Less Fee: 5% of Invest. Income		(4,754)	(54,547)
<b>Investment Income - Net</b>		<b>\$ 90,322</b>	<b>\$ 1,036,387</b>



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP	0.54%	0.50%
Investments	0.88%	0.86%
Average	0.82%	0.77%

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.	0.64%
LGIP Rate	0.54%
36 Month Treasu	0.98%

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

Months to Maturity	
0 to 30 Days	26.13%
Under 1 Year	37.50%
Under 5 Years	100.00%

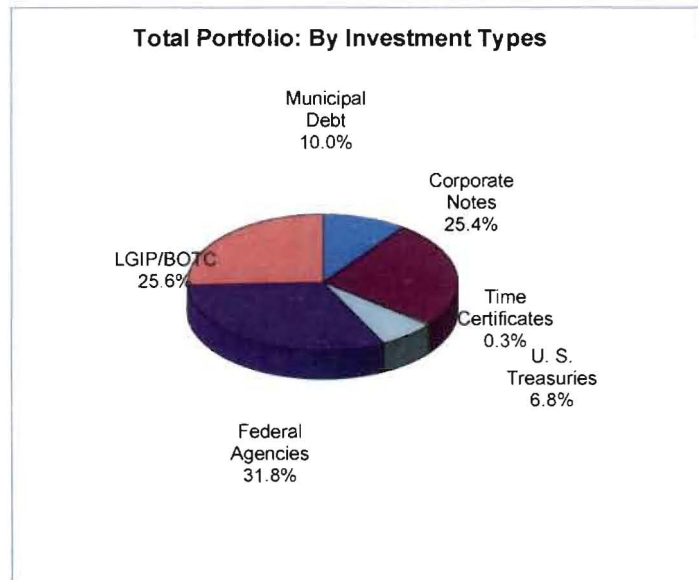


# Deschutes County

Total Investment Portfolio As Of 7/31/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,265,000	10.03%
Corporate Notes	33,638,000	25.44%
Time Certificates	440,000	0.33%
U. S. Treasuries	9,000,000	6.81%
Federal Agencies	42,030,000	31.79%
LGIP/BOTC	33,844,382	25.60%
<b>Total Investments</b>	<b>\$ 132,217,382</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Jul-16	Y-T-D
General	\$ 132,217,382	\$ 92,545	\$ 92,545
		-	-
<b>Total Investments</b>	<b>\$ 132,217,382</b>		
<b>Total Investment Income</b>		92,545	92,545
Less Fee: 5% of Invest. Income		(4,627)	(4,627)
<b>Investment Income - Net</b>		<b>\$ 87,918</b>	<b>\$ 87,918</b>



	Yield Percentages	
	Current Month	Prior Month
BOTC / LGIP	0.54%	0.54%
Investments	0.90%	0.88%
Average	0.83%	0.82%

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	0.54%
36 Month Treasu	0.99%

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

Months to Maturity	
0 to 30 Days	25.60%
Under 1 Year	41.67%
Under 5 Years	100.00%



# Memorandum

Date: August 5, 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 Preliminary Fiscal Year End 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 Fund (675), Fair & Expo Center (618), and Justice Court (123).**

Cc: All Department Heads

Deschutes County  
 FY 2016 Beginning Net Working Capital  
 Budget to Actual (Preliminary) Comparison

Fund	Budgeted Beginning Net Working Capital	Actual Beginning Net Working Capital (as of August 4, 2015)	Variance
General Fund	8,630,800	9,746,606	1,115,806
Community Justice - Juvenile	1,271,324	1,278,464	7,140
LED #1	4,616,439	4,698,963	82,524
LED #2	2,536,601	3,057,938	521,337
Public Health	1,789,387	1,833,658	44,271
Behavioral Health	3,893,237	4,326,698	433,461
Community Development	1,600,000	2,174,995	574,995
Road	9,298,470	11,380,457	2,081,987
Community Justice - Adult	662,516	864,634	202,118
Early Learning Hub	274,299	342,253	67,954
Solid Waste	646,922	1,170,823	523,901
Insurance Fund	3,200,000	3,871,735	671,735
Health Benefits Fund	13,190,000	14,203,821	1,013,821
Fair & Expo Center	100,000	58,723	(41,277)
Justice Court	60,000	81,603	21,603

**GENERAL FUND**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
Property Taxes - Current	21,906,239	22,736,401	23,218,789	482,388	24,090,700
Property Taxes - Prior	704,120	576,500	647,334	70,834	500,000
Other General Revenues	2,116,386	2,247,299	2,302,484	55,185	2,552,960
Assessor	875,381	876,137	819,454	(56,683)	795,202
County Clerk	1,276,019	1,181,190	1,650,844	469,654	1,534,420
BOPTA	16,097	16,117	13,342	(2,775)	11,154
District Attorney	226,973	182,612	274,306	91,694	182,612
Tax Office	236,278	222,199	219,175	(3,024)	192,379
Veterans	80,787	101,986	86,450	(15,536)	70,900
Property Management	91,900	25,000	90,113	65,113	75,000
Grant Projects	2,000	-	-	-	-
<b>Total Revenues</b>	<b>27,532,179</b>	<b>28,165,441</b>	<b>29,322,290</b>	<b>1,156,849</b>	<b>30,005,327</b>
<b>Expenditures</b>					
Assessor	3,559,750	3,793,770	3,697,588	96,182	4,125,299
County Clerk	1,293,531	1,536,210	1,372,852	163,358	1,624,716
BOPTA	59,895	70,777	60,320	10,457	65,634
District Attorney	5,382,874	5,835,377	5,375,083	460,294	6,146,851
Tax Office	796,232	877,907	777,731	100,176	865,513
Veterans	292,672	359,989	330,582	29,407	388,779
Property Management	248,054	271,569	264,768	6,801	293,574
Grant Projects	130,054	-	-	-	-
Non-Departmental	1,432,177	1,148,696	1,130,753	17,943	1,163,643
<b>Total Expenditures</b>	<b>13,195,239</b>	<b>13,894,295</b>	<b>13,009,679</b>	<b>884,616</b>	<b>14,674,009</b>
Transfers Out	16,327,584	15,116,394	14,947,204	169,190	15,537,408
<b>Total Exp &amp; Transfers</b>	<b>29,522,823</b>	<b>29,010,689</b>	<b>27,956,883</b>	<b>1,053,806</b>	<b>30,211,417</b>
Change in Fund Balance	(1,990,644)	(845,248)	1,365,407	2,210,655	(206,090)
Beginning Fund Balance	10,371,843	7,692,433	8,381,199	688,766	8,630,800
<b>Ending Fund Balance</b>	<b>\$ 8,381,199</b>	<b>\$ 6,847,185</b>	<b>\$ 9,746,606</b>	<b>\$ 2,899,421</b>	<b>\$ 8,424,710</b>

FY 2016 Ending Balance as a percentage of FY 2016 tax revenues	34.3%
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**COMM JUSTICE-JUVENILE**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
OYA Basic & Diversion	322,574	359,149	362,333	3,184	382,817
State Grant	-	91,379	82,128	(9,251)	91,379
Inmate/Prisoner Housing	47,550	40,000	89,850	49,850	55,000
Jail Funding HB #2712	36,311	36,568	36,226	(342)	36,568
Food Subsidy	23,988	24,000	18,394	(5,606)	24,000
Interfund Grant - Gen Fund	20,000	20,000	20,000	-	20,000
Interest on Investments	7,611	7,000	9,751	2,751	7,000
Leases	5,200	-	7,694	7,694	7,200
SB #1065-Court Assess.	17,335	6,000	24,768	18,768	17,000
Contract Payments	7,415	4,500	9,032	4,532	6,000
Discovery Fee	1,870	3,800	-	(3,800)	-
Case Supervision Fee	-	-	8,192	8,192	6,000
Federal Grants	9,434	-	1,205	1,205	-
CFC Interfund Grant	125,429	-	-	-	-
Miscellaneous	909	1,025	1,434	409	950
<b>Total Revenues</b>	<b>625,626</b>	<b>593,421</b>	<b>671,008</b>	<b>77,587</b>	<b>653,914</b>
<b>Expenditures</b>					
Personnel Services	4,887,572	5,146,491	4,994,826	151,665	5,319,157
Materials and Services	1,035,701	1,057,441	1,007,010	50,431	1,153,324
Capital Outlay	-	1,100	-	1,100	100
Transfers Out-Veh Reserve	3,660	3,660	3,660	-	3,660
<b>Total Expenditures</b>	<b>5,926,933</b>	<b>6,208,692</b>	<b>6,005,496</b>	<b>203,196</b>	<b>6,476,241</b>
<b>Revenues less Expenditures</b>	<b>(5,301,306)</b>	<b>(5,615,271)</b>	<b>(5,334,488)</b>	<b>280,783</b>	<b>(5,822,327)</b>
Transfers In-General Fund	5,368,346	5,368,346	5,368,346	-	5,464,591
Change in Fund Balance	67,040	(246,925)	33,858	280,783	(357,736)
Beginning Fund Balance	1,177,566	1,250,000	1,244,605	(5,395)	1,271,324
<b>Ending Fund Balance</b>	<b>\$ 1,244,605</b>	<b>\$ 1,003,075</b>	<b>\$ 1,278,464</b>	<b>\$ 275,389</b>	<b>\$ 913,588</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	14.1%
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**SHERIFF - Consolidated  
Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
	Actual	Budget	Actual	\$ Variance	Adopted
<b>Revenues (Funds 701 &amp; 702)</b>					
Law Enf Dist Countywide	20,624,082	20,365,842	21,370,013	1,004,171	23,138,385
Law Enf Dist Rural	12,526,331	12,751,766	12,953,906	202,140	13,467,486
<b>Total Revenues</b>	<b>33,150,413</b>	<b>33,117,608</b>	<b>34,323,919</b>	<b>1,206,311</b>	<b>36,605,871</b>
<b>Expenditures (Fund 255)</b>					
Sheriff's Services	2,308,182	2,533,673	2,528,482	5,191	2,942,625
Civil/Special Units	1,132,029	1,192,980	1,217,148	(24,168)	1,205,467
Automotive/Communications	1,701,586	1,886,365	1,854,583	31,782	1,934,375
Investigations/Evidence	1,418,744	1,627,803	1,604,049	23,754	1,751,548
Patrol	8,247,222	8,712,500	8,408,986	303,514	8,814,658
Records	761,260	798,805	769,983	28,822	775,751
Adult Jail	14,277,113	15,397,472	15,334,637	62,835	16,035,619
Court Security	294,563	302,867	356,041	(53,174)	311,175
Emergency Services	194,888	387,102	373,205	13,897	220,485
Special Services	1,352,528	1,655,424	1,587,532	67,892	1,590,250
Training	506,938	551,318	501,561	49,757	576,528
Other Law Enforcement Svcs	801,895	811,498	766,206	45,292	807,198
Non-Departmental	81,701	72,813	72,813	-	93,312
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>35,930,620</b>	<b>35,375,225</b>	<b>555,395</b>	<b>37,058,991</b>
<b>Revenues less Expenditures</b>	<b>71,763</b>	<b>(2,813,012)</b>	<b>(1,051,306)</b>	<b>1,761,706</b>	<b>(453,120)</b>
DC Comm Syst Reserve	200,000	200,000	200,000	-	200,000
Transfer to Reserve Funds	200,000	200,000	200,000	-	200,000
Change in Fund Balance	(328,237)	(3,213,012)	(1,451,306)	1,761,706	(853,120)
Beginning Fund Balance	9,553,793	7,658,937	9,225,556	1,566,619	7,153,040
<b>Ending Fund Balance</b>	<b>\$ 9,225,556</b>	<b>\$ 4,445,925</b>	<b>\$ 7,774,250</b>	<b>\$ 3,328,325</b>	<b>\$ 6,299,920</b>

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

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
	Actual	Budget	Actual	\$ Variance	Adopted
<b>Revenues (Fund 255)</b>					
Law Enf Dist Countywide	20,817,324	25,428,019	22,624,959	(2,803,060)	27,574,824
Law Enf Dist Rural	12,278,716	14,948,526	12,750,265	(2,198,261)	15,784,087
<b>Total Revenues</b>	<b>33,096,040</b>	<b>40,376,545</b>	<b>35,375,225</b>	<b>(5,001,320)</b>	<b>43,358,911</b>
<b>Expenditures (Fund 255)</b>					
Sheriff's Services	2,308,182	2,533,673	2,528,482	5,191	2,942,625
Civil/Special Units	1,132,029	1,192,980	1,217,148	(24,168)	1,205,467
Automotive/Communications	1,701,586	1,886,365	1,854,583	31,782	1,934,375
Investigations/Evidence	1,418,744	1,627,803	1,604,049	23,754	1,751,548
Patrol	8,247,222	8,712,500	8,408,986	303,514	8,814,658
Records	761,260	798,805	769,983	28,822	775,751
Adult Jail	14,277,113	15,397,472	15,334,637	62,835	16,035,619
Court Security	294,563	302,867	356,041	(53,174)	311,175
Emergency Services	194,888	387,102	373,205	13,897	220,485
Special Services	1,352,528	1,655,424	1,587,532	67,892	1,590,250
Training	506,938	551,318	501,561	49,757	576,528
Other Law Enforcement Svcs	801,895	811,498	766,206	45,292	807,198
Non-Departmental	81,701	72,813	72,813	-	93,312
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>35,930,620</b>	<b>35,375,225</b>	<b>555,395</b>	<b>37,058,991</b>
<b>Revenues less Expenditures</b>	<b>\$ 17,390</b>	<b>\$ 4,445,925</b>	<b>\$ (0)</b>	<b>\$ (4,445,925)</b>	<b>\$ 6,299,920</b>

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

	July 1, 2014 through June 30, 2015 (as of August 4, 2015)				FY 2016 Adopted
	FY 2014 Actual	Budget	Actual	\$ Variance	
<b>Expenditures</b>					
<u>Sheriff's Services</u>					
Personnel	1,342,795	1,431,828	1,444,896	(13,068)	1,473,213
Materials & Services	965,387	1,086,745	1,083,585	3,160	1,390,412
Capital Outlay	-	15,100	-	15,100	79,000
<b>Total Sheriff's Services</b>	<b>2,308,182</b>	<b>2,533,673</b>	<b>2,528,482</b>	<b>5,191</b>	<b>2,942,625</b>
<u>Civil/Special Units</u>					
Personnel	1,027,640	1,073,870	1,086,462	(12,592)	1,089,450
Materials & Services	104,389	119,010	130,686	(11,676)	109,469
Capital Outlay	-	100	-	100	6,548
<b>Total Civil/Special Units</b>	<b>1,132,029</b>	<b>1,192,980</b>	<b>1,217,148</b>	<b>(24,168)</b>	<b>1,205,467</b>
<u>Automotive/Communications</u>					
Personnel	400,169	399,334	404,038	(4,704)	429,293
Materials & Services	1,265,667	1,486,931	1,442,645	44,286	1,476,782
Capital Outlay	35,750	100	7,900	(7,800)	28,300
<b>Total Automotive/Communications</b>	<b>1,701,586</b>	<b>1,886,365</b>	<b>1,854,583</b>	<b>31,782</b>	<b>1,934,375</b>
<u>Investigations/Evidence</u>					
Personnel	1,277,983	1,470,106	1,441,261	28,845	1,528,335
Materials & Services	140,761	157,597	162,788	(5,191)	160,613
Capital Outlay	-	100	-	100	62,600
<b>Total Investigations/Evidence</b>	<b>1,418,744</b>	<b>1,627,803</b>	<b>1,604,049</b>	<b>23,754</b>	<b>1,751,548</b>
<u>Patrol</u>					
Personnel	7,450,178	7,728,332	7,476,400	251,932	7,824,291
Materials & Services	547,770	636,868	587,525	49,343	625,432
Capital Outlay	249,274	347,300	345,060	2,240	364,935
<b>Total Patrol</b>	<b>8,247,222</b>	<b>8,712,500</b>	<b>8,408,986</b>	<b>303,514</b>	<b>8,814,658</b>
<u>Records</u>					
Personnel	659,297	692,244	666,056	26,188	663,829
Materials & Services	101,963	106,461	103,927	2,534	111,922
Capital Outlay	-	100	-	100	-
<b>Total Records</b>	<b>761,260</b>	<b>798,805</b>	<b>769,983</b>	<b>28,822</b>	<b>775,751</b>
<u>Adult Jail</u>					
Personnel	11,899,534	12,675,178	12,681,941	(6,763)	13,363,913
Materials & Services	2,069,651	2,149,314	2,134,487	14,827	2,227,142
Capital Outlay	63,176	94,215	63,177	31,038	172,948
Transfer Out - Jail (D/S & Cap Proj)	244,752	478,765	455,031	23,734	271,616
<b>Total Adult Jail</b>	<b>14,277,113</b>	<b>15,397,472</b>	<b>15,334,637</b>	<b>62,835</b>	<b>16,035,619</b>
<u>Court Security</u>					
Personnel	284,173	292,715	318,888	(26,173)	301,472
Materials & Services	10,390	10,052	8,989	1,063	9,703
Capital Outlay	-	100	28,165	(28,065)	-
<b>Total Court Security</b>	<b>294,563</b>	<b>302,867</b>	<b>356,041</b>	<b>(53,174)</b>	<b>311,175</b>
<u>Emergency Services</u>					
Personnel	169,170	147,942	144,725	3,217	160,660
Materials & Services	25,718	239,060	228,481	10,579	20,625
Capital Outlay	-	100	-	100	39,200
<b>Total Emergency Services</b>	<b>194,888</b>	<b>387,102</b>	<b>373,205</b>	<b>13,897</b>	<b>220,485</b>
<u>Special Services</u>					
Personnel	1,152,258	1,273,721	1,223,523	50,198	1,235,676
Materials & Services	183,769	223,703	207,027	16,676	246,074
Capital Outlay	16,500	158,000	156,982	1,018	108,500
<b>Total Special Services</b>	<b>1,352,528</b>	<b>1,655,424</b>	<b>1,587,532</b>	<b>67,892</b>	<b>1,590,250</b>
<u>Training</u>					
Personnel	385,634	416,955	418,013	(1,058)	430,076
Materials & Services	121,303	134,263	83,548	50,715	146,452
Capital Outlay	-	100	-	100	-
<b>Total Training</b>	<b>506,938</b>	<b>551,318</b>	<b>501,561</b>	<b>49,757</b>	<b>576,528</b>
<u>Other Law Enforcement Services</u>					
Personnel	731,122	717,594	675,931	41,663	713,299
Materials & Services	70,773	81,310	77,972	3,338	87,699
Capital Outlay	-	12,594	12,303	291	6,200
<b>Total Other Law Enforcement Svcs</b>	<b>801,895</b>	<b>811,498</b>	<b>766,206</b>	<b>45,292</b>	<b>807,198</b>
<u>Non-Departmental</u>					
Materials & Services	81,701	72,813	72,813	-	93,312
<b>Total Non-Departmental</b>	<b>81,701</b>	<b>72,813</b>	<b>72,813</b>	<b>-</b>	<b>93,312</b>
<b>Total Expenditures</b>	<b>\$ 33,078,650</b>	<b>\$35,930,620</b>	<b>\$35,375,225</b>	<b>\$ 555,395</b>	<b>\$ 37,058,991</b>

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

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
	Actual	Budget	Actual	\$ Variance	Adopted
<b>Revenues</b>					
Tax Revenues - Current	16,698,208	17,292,244	17,663,115	370,871	19,688,313
Tax Revenues - Prior	532,040	360,700	482,620	121,920	451,000
SB 1145	1,630,823	1,628,947	1,629,017	70	1,733,117
Sheriff Fees	365,577	210,000	323,425	113,425	250,000
Concealed Handgun License	-	150,000	160,721	10,721	150,000
Jail Funding HB 3194	107,806	107,806	107,805	(1)	107,806
Jail Funding HB 2712	36,311	46,143	36,226	(9,917)	36,224
State Grant	85,781	85,370	268,203	182,833	85,370
Prisoner Housing	329,918	80,000	292,157	212,157	220,000
Inmate Telephone Fee	83,297	80,000	45,633	(34,367)	35,000
Federal Grants	20,897	20,000	10,072	(9,928)	-
Work Center Work Crews	69,723	50,000	42,049	(7,951)	50,000
Contracts with Des County	475,815	60,632	98,466	37,834	118,225
Inmate Commissary Fees	32,480	25,000	40,159	15,159	30,000
Interest	50,563	40,000	60,388	20,388	40,000
Donations-"Shop with a Cop"	38,361	65,000	43,417	(21,583)	66,058
Miscellaneous	66,441	64,000	66,540	2,540	77,272
<b>Total Operating Revenues</b>	<b>20,624,082</b>	<b>20,365,842</b>	<b>21,370,013</b>	<b>1,004,171</b>	<b>23,138,385</b>
<b>EXPENDITURES &amp; TRANSFERS</b>					
DC Sheriff's Office	20,817,324	25,207,970	22,624,959	2,583,011	27,574,824
DC Comm Systems Reserve	80,000	80,000	80,000	-	80,000
Transfer to Reserve Fund	100,000	100,000	100,000	-	100,000
<b>Total Expenditures</b>	<b>20,997,283</b>	<b>25,387,970</b>	<b>22,804,959</b>	<b>2,583,011</b>	<b>27,754,824</b>
Change in Fund Balance	(373,200)	(5,022,128)	(1,434,947)	3,587,181	(4,616,439)
Beginning Fund Balance	6,507,110	5,242,177	6,133,909	891,732	4,616,439
<b>Ending Fund Balance</b>	<b>\$ 6,133,909</b>	<b>\$ 220,049</b>	<b>\$ 4,698,963</b>	<b>\$ 4,478,914</b>	<b>\$ -</b>

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

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
Tax Revenues - Current	7,988,657	8,272,852	8,420,326	147,474	8,783,959
Tax Revenues - Prior	262,227	169,000	235,019	66,019	216,000
Des Cty Transient Room Tax	2,838,797	2,920,654	3,071,719	151,065	3,151,787
City of Sisters	486,678	523,010	523,010	-	543,930
Marine Board License Fee	155,221	169,000	62,887	(106,113)	130,000
State Grant	124,246	130,600	72,173	(58,427)	108,000
Court Fines & Fees	135,023	130,000	140,939	10,939	130,000
Contracts with Des County	119,984	121,650	121,772	122	125,810
US Forest Service	101,375	76,500	78,910	2,410	76,500
School Districts	65,088	55,000	48,401	(6,599)	55,000
Federal Grants	84,285	42,000	54,497	12,497	20,000
Bureau of Reclamation	24,023	27,000	5,541	(21,459)	27,000
Interest	21,715	21,000	31,697	10,697	21,000
SB #1065 Court Assessment	17,435	15,000	24,768	9,768	24,000
Federal Grants-BLM	16,213	10,000	-	(10,000)	-
Donations & Grants - Private	12,030	-	17,030	17,030	-
Miscellaneous	73,333	68,500	45,214	(23,286)	54,500
<b>Total Revenues</b>	<b>12,526,331</b>	<b>12,751,766</b>	<b>12,953,906</b>	<b>202,140</b>	<b>13,467,486</b>
<b>EXPENDITURES &amp; TRANSFERS</b>					
DC Sheriff's Office	12,278,716	14,948,526	12,750,265	2,198,261	15,784,087
DC Comm Systems Reserve	120,000	120,000	120,000	-	120,000
Transfer to Reserve Fund	100,000	100,000	100,000	-	100,000
<b>Total Expenditures</b>	<b>12,498,716</b>	<b>15,168,526</b>	<b>12,970,265</b>	<b>2,198,261</b>	<b>16,004,087</b>
Change in Fund Balance	27,614	(2,416,760)	(16,360)	2,400,400	(2,536,601)
Beginning Fund Balance	3,046,683	2,416,760	3,074,297	657,537	2,536,601
<b>Ending Fund Balance</b>	<b>\$ 3,074,297</b>	<b>\$ -</b>	<b>\$ 3,057,938</b>	<b>\$ 3,057,938</b>	<b>\$ -</b>

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

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
State Grant	2,878,140	3,202,798	3,065,592	(137,206)	2,715,364
Environmental Health-Lic Fac	767,248	779,450	809,115	29,665	802,450
OMAP	812,441	655,250	945,490	290,240	1,023,650
Family Planning Exp Proj	400,900	550,000	236,714	(313,286)	250,000
Interfund Grants & Contract	95,011	123,618	476,976	353,358	64,000
Grants (Intergvt, Pvt, & Local)	139,171	269,678	242,005	(27,673)	-
Patient Insurance Fees	232,968	196,400	138,130	(58,270)	181,200
State Miscellaneous	229,520	162,352	110,230	(52,122)	150,000
Federal Payments	161,576	150,335	137,837	(12,498)	167,085
Vital Records-Death	100,535	100,000	132,975	32,975	100,000
Health Dept/Patient Fees	80,653	80,216	46,588	(33,628)	41,800
Contract Payments	92,637	69,291	16,459	(52,832)	-
Vital Records-Birth	36,655	41,000	37,520	(3,480)	40,000
Child Dev & Rehab Center	52,433	39,609	25,568	(14,041)	30,759
Interest on Investments	9,077	6,000	15,422	9,422	13,900
Grants & Donations	38,192	1,500	54,693	53,193	9,229
Miscellaneous	10,135	2,800	32,519	29,719	600
<b>Total Revenues</b>	<b>6,137,293</b>	<b>6,430,297</b>	<b>6,523,833</b>	<b>93,536</b>	<b>5,590,037</b>
<b>Expenditures</b>					
Personnel Services	6,457,193	6,794,032	6,541,186	252,846	6,833,680
Materials and Services	2,043,710	2,328,582	2,253,802	74,780	2,200,072
Capital Outlay	-	60,050	49,701	10,349	100
Transfers Out	157,320	164,640	164,640	-	117,640
<b>Total Expenditures</b>	<b>8,658,223</b>	<b>9,347,304</b>	<b>9,009,328</b>	<b>337,976</b>	<b>9,151,492</b>
<b>Revenues less Expenditures</b>	<b>(2,520,930)</b>	<b>(2,917,007)</b>	<b>(2,485,495)</b>	<b>431,512</b>	<b>(3,561,455)</b>
Transfers In-General Fund	2,701,475	2,701,475	2,701,475	-	2,701,475
Transfers In-PH Res Fund	33,000	-	-	-	58,723
Transfers In-Gen. Fund Other	65,100	65,100	65,100	-	65,100
<b>Total Transfers In</b>	<b>2,799,575</b>	<b>2,766,575</b>	<b>2,766,575</b>	<b>-</b>	<b>2,825,298</b>
Change in Fund Balance	278,645	(150,432)	281,080	431,512	(736,157)
Beginning Fund Balance	1,273,934	1,570,821	1,552,578	(18,243)	1,789,387
<b>Ending Fund Balance</b>	<b>\$ 1,552,578</b>	<b>\$ 1,420,389</b>	<b>\$ 1,833,658</b>	<b>\$ 413,269</b>	<b>\$ 1,053,230</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	11.5%
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**BEHAVIORAL HEALTH**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
Administrative Fee	8,260,932	11,210,767	11,210,767	-	2,005,307
State Grants	7,801,239	9,783,430	7,806,818	(1,976,612)	7,523,964
OHP Capitation	469,069	390,000	381,538	(8,462)	11,807,181
Federal Grants	184,980	204,849	195,048	(9,801)	201,879
Patient Fees	219,846	201,610	211,392	9,782	171,268
Title 19	246,484	180,300	333,886	153,586	241,768
Liquor Revenue	142,665	151,000	134,018	(16,982)	151,000
Divorce Filing Fees	129,788	140,600	128,477	(12,123)	140,600
Interfund Contract-Gen Fund	127,000	127,000	127,000	-	127,000
School Districts	6,952	65,000	-	(65,000)	-
Federal Grant (ARRA)	63,750	34,000	-	(34,000)	-
Interest on Investments	21,190	19,500	37,054	17,554	30,000
Rentals	16,000	18,800	11,612	(7,188)	18,800
Marriage Licenses	6,540	6,500	6,385	(115)	6,500
Local Grants	52,891	-	662,518	662,518	158,967
Claims Reimbursement	12,918	-	-	-	-
State Miscellaneous	31,820	-	32,200	32,200	22,000
Justice Reinvestment HB3194	120,000	-	-	-	-
Miscellaneous	28,157	5,318	60,534	55,216	100
<b>Total Revenues</b>	<b>17,942,221</b>	<b>22,538,674</b>	<b>21,339,247</b>	<b>(1,199,427)</b>	<b>22,606,334</b>
<b>Expenditures</b>					
Personnel Services	12,415,866	15,467,644	14,366,806	1,100,838	16,484,443
Materials and Services	6,738,744	9,121,319	6,746,120	2,375,199	8,296,177
Capital Outlay	-	188,850	184,361	4,489	100
Transfers Out	204,900	204,900	204,900	-	328,100
<b>Total Expenditures</b>	<b>19,359,510</b>	<b>24,982,713</b>	<b>21,502,187</b>	<b>3,480,526</b>	<b>25,108,820</b>
<b>Revenues less Expenditures</b>	<b>(1,417,289)</b>	<b>(2,444,039)</b>	<b>(162,940)</b>	<b>2,281,099</b>	<b>(2,502,486)</b>
Transfers In-General Fund	1,377,302	1,377,302	1,377,302	-	1,377,302
Transfers In-Acute Care Svcs	293,593	187,594	187,594	-	168,864
<b>Total Transfers In</b>	<b>1,670,895</b>	<b>1,564,896</b>	<b>1,564,896</b>	<b>-</b>	<b>1,546,166</b>
Change in Fund Balance	253,606	(879,143)	1,401,956	2,281,099	(956,320)
Beginning Fund Balance	2,671,137	3,313,248	2,924,742	(388,506)	3,893,237
<b>Ending Fund Balance</b>	<b>\$ 2,924,742</b>	<b>\$ 2,434,105</b>	<b>\$ 4,326,698</b>	<b>\$ 1,892,593</b>	<b>\$ 2,936,917</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	11.7%
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**COMMUNITY DEVELOPMENT**  
**Statement of Financial Operating Data**

	July 1, 2014 through June 30, 2015 (as of August 4, 2015)				FY 2016 Adopted
	FY 2014 Actual	Budget	Actual	\$ Variance	
<b>Revenues</b>					
Admin-Operations	40,102	51,225	59,024	7,799	53,494
Admin-GIS	2,944	2,500	2,110	(390)	2,500
Admin-Code Enforcement	261,188	273,000	306,480	33,480	322,913
Building Safety	1,748,911	1,616,713	2,122,894	506,181	2,152,073
Electrical	408,194	418,506	447,721	29,215	467,770
Contract Services	264,039	211,500	358,815	147,315	276,500
Env Health-On Site Prog	448,367	437,358	497,039	59,681	475,170
Planning-Current	917,674	902,876	1,235,486	332,610	1,069,975
Planning-Long Range	440,222	560,658	604,808	44,150	694,249
<b>Total Revenues</b>	<b>4,531,641</b>	<b>4,474,336</b>	<b>5,634,377</b>	<b>1,160,041</b>	<b>5,514,644</b>
<b>Expenditures</b>					
Admin-Operations	1,590,779	1,760,362	1,461,189	299,173	1,638,933
Admin-GIS	123,751	129,011	125,463	3,548	132,305
Admin-Code Enforcement	275,521	297,852	286,288	11,564	319,679
Building Safety	688,035	887,384	777,738	109,646	915,194
Electrical	217,271	235,652	225,462	10,190	286,145
Contract Services	220,779	268,979	270,206	(1,227)	326,249
Env Health-On Site Pgm	181,831	274,228	233,477	40,751	338,956
Planning-Current	666,180	829,187	792,256	36,931	949,095
Planning-Long Range	425,323	596,061	539,769	56,292	596,343
Transfers Out (D/S Fund)	179,035	173,673	173,673	-	164,225
<b>Total Expenditures</b>	<b>4,568,505</b>	<b>5,452,389</b>	<b>4,885,522</b>	<b>566,867</b>	<b>5,667,124</b>
<b>Revenues less Expenditures</b>	<b>(36,864)</b>	<b>(978,053)</b>	<b>748,855</b>	<b>593,175</b>	<b>(152,480)</b>
<b>Transfers In/Out</b>					
In: General Fund - L/R Planning	495,360	166,770	166,770	-	99,039
Out: A & T Reserve	-	(90,360)	(90,360)	-	-
Out: CDD Reserve Funds	-	(687,470)	(687,470)	-	(1,037,652)
<b>Net Transfers In/Out</b>	<b>495,360</b>	<b>(611,060)</b>	<b>(611,060)</b>	<b>-</b>	<b>(938,613)</b>
Change in Fund Balance	458,496	(1,589,113)	137,795	1,726,908	(1,091,093)
Beginning Fund Balance	1,578,705	1,589,113	2,037,201	448,088	1,600,000
<b>Ending Fund Balance</b>	<b>\$ 2,037,201</b>	<b>\$ -</b>	<b>\$ 2,174,995</b>	<b>\$ 2,174,995</b>	<b>\$ 508,907</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	9.0%
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**ROAD**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
Motor Vehicle Revenue	11,300,058	11,220,000	11,526,928	306,928	11,440,000
Forest Receipts	1,259,367	1,140,950	1,215,021	74,071	1,250,000
Federal - PILT Payment	1,064,365	1,020,000	1,250,809	230,809	1,250,000
Other Inter-fund Services	850,395	971,700	911,160	(60,540)	947,925
Cities-Bend/Red/Sis/LaPine	1,097,444	804,200	370,459	(433,741)	902,000
State Miscellaneous	595,804	602,629	602,237	(392)	603,572
Sale of Equip & Material	275,086	271,000	271,293	293	278,500
Assessment Payments (P&I)	15,058	225,840	159,692	(66,148)	160,000
Mineral Lease Royalties	206,097	140,000	174,922	34,922	200,000
Interest on Investments	49,562	32,000	77,547	45,547	40,000
Miscellaneous	117,069	25,500	44,825	19,325	36,500
<b>Total Revenues</b>	<b>16,830,304</b>	<b>16,453,819</b>	<b>16,604,893</b>	<b>151,074</b>	<b>17,108,497</b>
<b>Expenditures</b>					
Personnel Services	5,313,126	5,631,695	5,539,866	91,829	5,704,814
Materials and Services	8,051,744	10,622,604	8,546,413	2,076,191	10,846,101
Debt Service	-	117,000	106,554	10,446	-
Capital Outlay	121,455	8,875,507	1,764,850	7,110,657	8,503,257
Transfers Out	450,000	600,000	600,000	-	600,000
<b>Total Expenditures</b>	<b>13,936,325</b>	<b>25,846,806</b>	<b>16,557,684</b>	<b>9,289,122</b>	<b>25,654,172</b>
<b>Revenues less Expenditures</b>	<b>2,893,978</b>	<b>(9,392,987)</b>	<b>47,210</b>	<b>9,440,197</b>	<b>(8,545,675)</b>
Trans In - Solid Waste	282,148	298,156	298,156	-	326,539
Trans In - Transp SDC	-	2,000,000	1,000,000	(1,000,000)	1,000,000
Trans In-Road Imp Res	-	1,000	12,388	11,388	-
<b>Total Transfers In</b>	<b>282,148</b>	<b>2,299,156</b>	<b>1,310,544</b>	<b>(988,612)</b>	<b>1,326,539</b>
Change in Fund Balance	3,176,126	(7,093,831)	1,357,754	8,451,585	(7,219,136)
Beginning Fund Balance	6,846,576	8,954,332	10,022,703	1,068,371	9,298,470
<b>Ending Fund Balance</b>	<b>\$ 10,022,703</b>	<b>\$ 1,860,501</b>	<b>\$ 11,380,457</b>	<b>\$ 9,519,956</b>	<b>\$ 2,079,334</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	8.11%
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**ADULT PAROLE & PROBATION  
Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
	Actual	Budget	Actual	\$ Variance	Adopted
<b>Revenues</b>					
SB 1145	3,028,672	3,025,187	3,025,316	129	3,218,647
DOC Measure 57	220,788	220,788	217,845	(2,943)	230,660
Electronic Monitoring Fee	235,642	220,000	212,894	(7,106)	225,000
Probation Superv. Fees	208,461	190,000	220,081	30,081	210,000
Interfund - Sheriff	50,000	50,000	50,000	-	50,000
Crime Prevention Grant	50,000	50,000	50,000	-	50,000
CFC-Domestic Violence	70,242	47,996	52,612	4,616	46,736
State Subsidy	14,677	15,158	14,960	(198)	15,610
Alternate Incarceration	17,725	15,000	31,775	16,775	20,035
Interest on Investments	7,807	6,150	9,550	3,400	7,000
Probation Work Crew Fees	9,137	4,950	10,191	5,241	6,000
State Miscellaneous	4,142	4,301	4,142	(159)	4,300
Leases	1,323	1,500	1,600	100	1,500
Claims Reimbursement	6,997	-	8,096	8,096	-
Justice Reinvest HB3194	458,143	-	-	-	472,026
Miscellaneous	671	500	835	335	500
<b>Total Revenues</b>	<b>4,384,428</b>	<b>3,851,530</b>	<b>3,909,897</b>	<b>58,367</b>	<b>4,558,014</b>
<b>Expenditures</b>					
Personnel Services	3,343,789	3,623,526	3,581,700	(41,826)	3,890,276
Materials and Services	1,107,365	1,148,766	1,046,735	(102,031)	1,304,248
Transfer to Veh Maint	-	-	-	-	20,736
Capital Outlay	-	100	-	100	100
<b>Total Expenditures</b>	<b>4,451,154</b>	<b>4,772,392</b>	<b>4,628,435</b>	<b>(143,757)</b>	<b>5,215,360</b>
<b>Revenues less Expenditures</b>	<b>(66,726)</b>	<b>(920,862)</b>	<b>(718,537)</b>	<b>(85,390)</b>	<b>(657,346)</b>
Transfers In-General Fund	451,189	451,189	451,189	-	451,189
Change in Fund Balance	384,463	(469,673)	(267,348)	(85,390)	(206,157)
Beginning Fund Balance	747,520	1,030,824	1,131,982	101,158	662,516
<b>Ending Fund Balance</b>	<b>\$ 1,131,982</b>	<b>\$ 561,151</b>	<b>\$ 864,634</b>	<b>\$ 15,768</b>	<b>\$ 456,359</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	8.8%
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**EARLY LEARNING HUB**  
**Statement of Financial Operating Data**

	FY 2014 Note 1	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
	Actual	Budget	Actual	\$ Variance	Adopted
<b>Revenues</b>					
Federal Grants	258,463	232,218	224,752	(7,466)	213,382
Title IV - Family Sup/Pres	21,994	21,994	-	(21,994)	-
HealthyStart Medicaid	60,561	60,000	54,634	(5,366)	-
Youth Investment	124,493	-	-	-	-
State Grant	55,185	-	105,326	105,326	105,326
HealthyStart /R-S-G	249,125	295,190	217,458	(77,732)	-
OCCF Grant	132,326	39,499	-	(39,499)	-
Charges for Svcs-Misc	4,138	-	-	-	-
Program Fees	4,710	-	-	-	-
Miscellaneous	-	2,000	5,280	3,280	2,000
Court Fines & Fees	77,873	77,086	77,086	0	77,086
Interest on Investments	2,868	2,500	2,487	(13)	2,400
Donations	50	-	-	-	-
Private Grant	130	-	715	715	-
Sale of Assets	450	-	-	-	-
Interfund Grants	329,624	7,260	7,260	-	-
<b>Total Revenues</b>	<b>1,321,991</b>	<b>737,747</b>	<b>694,999</b>	<b>(42,748)</b>	<b>400,194</b>
<b>Expenditures</b>					
Personnel Services	501,770	265,160	263,621	1,539	304,598
Materials and Services	1,402,021	877,110	765,624	111,486	494,118
<b>Total Expenditures</b>	<b>1,903,791</b>	<b>1,142,270</b>	<b>1,029,245</b>	<b>113,025</b>	<b>798,716</b>
<b>Revenues less Expenditures</b>	<b>(581,800)</b>	<b>(404,523)</b>	<b>(334,246)</b>	<b>70,277</b>	<b>(398,522)</b>
<b>Transfers In</b>					
General Fund	278,739	252,288	252,288	-	175,000
General Fund - Other	89,350	89,350	89,350	-	89,350
<b>Total Transfers In</b>	<b>368,089</b>	<b>341,638</b>	<b>341,638</b>	<b>-</b>	<b>264,350</b>
Change in Fund Balance	(213,711)	(62,885)	7,392	70,277	(134,172)
Beginning Fund Balance	548,572	318,121	334,861	16,740	274,299
<b>Ending Fund Balance</b>	<b>\$ 334,861</b>	<b>\$ 255,236</b>	<b>\$ 342,253</b>	<b>\$ 87,017</b>	<b>\$ 140,127</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	17.5%
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Note 1: Through June 30, 2014 activity included Children & Families Commission

**SOLID WASTE**  
**Statement of Financial Operating Data**

	July 1, 2014 through June 30, 2015 (as of August 4, 2015)				FY 2016 Adopted
	FY 2014 Actual	Budget	Actual	\$ Variance	
<b>Operating Revenues</b>					
Franchise Disposal Fees	4,209,029	4,413,809	4,575,673	161,864	4,830,000
Private Disposal Fees	1,518,056	1,550,430	1,680,543	130,113	1,648,500
Commercial Disp. Fees	1,076,538	1,082,144	1,336,173	254,029	1,260,000
Franchise 3% Fees	210,053	210,000	223,323	13,323	220,000
Yard Debris	98,410	92,000	126,468	34,468	104,000
Recyclables	33,345	45,000	28,066	(16,934)	29,000
Special Waste	40,873	25,000	16,382	(8,618)	25,000
Interest	11,028	10,000	17,164	7,164	10,000
Leases	10,801	10,801	10,801	-	10,801
Miscellaneous	21,508	20,000	58,721	38,721	25,000
<b>Total Operating Revenues</b>	<b>7,229,641</b>	<b>7,459,184</b>	<b>8,073,313</b>	<b>614,129</b>	<b>8,162,301</b>
<b>Operating Expenditures</b>					
Personnel Services	1,777,663	1,936,555	1,856,302	80,253	2,084,433
Materials and Services	3,214,375	3,435,926	3,105,752	330,174	3,501,756
Debt Service	930,157	929,794	929,794	0	932,916
Capital Outlay	25,895	227,000	166,655	60,345	116,450
<b>Total Operating Expenditures</b>	<b>5,948,091</b>	<b>6,529,275</b>	<b>6,058,503</b>	<b>470,772</b>	<b>6,635,555</b>
<b>Operating Rev less Exp</b>	<b>1,281,550</b>	<b>929,909</b>	<b>2,014,810</b>	<b>1,084,901</b>	<b>1,526,746</b>
<b>Transfers Out</b>					
<b>Appropriation Transfer</b>			-	-	
Road	282,148	298,156	298,156	-	326,539
SW Capital & Equipment Reserve	545,000	2,225,000	2,225,000	-	1,400,000
<b>Total Transfers Out</b>	<b>827,148</b>	<b>2,523,156</b>	<b>2,523,156</b>	<b>-</b>	<b>1,726,539</b>
Change in Fund Balance	454,402	(1,593,247)	(508,346)	1,084,901	(199,793)
Beginning Fund Balance	1,224,767	1,428,003	1,679,169	251,166	646,922
<b>Ending Fund Balance</b>	<b>\$ 1,679,169</b>	<b>\$ (165,244)</b>	<b>\$ 1,170,823</b>	<b>\$ 1,336,067</b>	<b>\$ 447,129</b>
FY 2016 Ending Balance as a percentage of FY 2016 operating budget					6.7%

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

	July 1, 2014 through June 30, 2015 (as of August 4, 2015)				FY 2016 Adopted
	FY 2014 Actual	Budget	Actual	\$ Variance	
<b>Revenues</b>					
Inter-fund Charges:					
General Liability	272,823	379,793	379,793	-	859,198
Property Damage	326,526	392,304	392,304	-	394,092
Vehicle	164,150	177,550	177,550	-	179,850
Workers' Compensation	1,520,352	1,561,804	1,563,836	2,032	1,137,484
Unemployment	318,566	317,000	324,829	7,829	320,000
Claims Reimb-Gen Liab/Property	139,123	20,000	43,921	23,921	20,000
Process Fee-Events/Parades	1,400	1,300	1,835	535	1,400
Miscellaneous	14	110	0	(110)	80
Skid Car Training	27,540	24,000	34,020	10,020	27,000
Transfer In-Fund 340	-	-	-	-	95,000
Interest on Investments	15,567	15,050	24,331	9,281	25,000
<b>TOTAL REVENUES</b>	<b>2,786,061</b>	<b>2,888,911</b>	<b>2,942,419</b>	<b>53,508</b>	<b>3,059,104</b>
<b>Direct Insurance Costs:</b>					
<b>GENERAL LIABILITY</b>					
5201 Settlement / Benefit	268,561		166,363		
5202 Defense	49,872		19,031		
5203 Professional Service	33,139		24,849		
5204 Insurance	161,994		176,537		
5205 Loss Prevention	4,659		19,465		
5206 Miscellaneous	5,619		126		
5207 Repair / Replacement	4,531		6,346		
<b>Total General Liability</b>	<b>528,374</b>	<b>700,000</b>	<b>412,716</b>	<b>287,284</b>	<b>780,429</b>
<b>PROPERTY DAMAGE</b>					
5204 Insurance	166,668		178,556		
5207 Repair / Replacement	211,158		35,583		
<b>Total Property Damage</b>	<b>377,826</b>	<b>250,000</b>	<b>214,139</b>	<b>35,861</b>	<b>429,719</b>
<b>VEHICLE</b>					
5203 Professional Service	875		236		
5204 Insurance	205		21,300		
5205 Loss Prevention	22,021		19,307		
5207 Repair / Replacement	69,276		51,823		
<b>Total Vehicle</b>	<b>92,377</b>	<b>120,000</b>	<b>92,666</b>	<b>27,334</b>	<b>89,213</b>
<b>WORKERS' COMPENSATION</b>					
5201 Settlement / Benefit	478,204		687,001		
5203 Professional Service	5,000		5,000		
5204 Insurance	155,474		124,195		
5205 Loss Prevention	44,261		45,934		
5206 Miscellaneous	52,488		54,299		
<b>Total Workers' Compensation</b>	<b>735,427</b>	<b>1,075,000</b>	<b>916,429</b>	<b>158,571</b>	<b>984,626</b>
5201 UNEMPLOYMENT - Settlement/Benefits	102,324	200,000	104,383	95,617	151,486
<b>Total Direct Insurance Costs</b>	<b>1,836,329</b>	<b>2,345,000</b>	<b>1,740,333</b>	<b>604,667</b>	<b>2,435,473</b>
<b>Insurance Administration:</b>					
Personnel Services	324,005	330,406	309,175	21,231	339,585
Materials & Svc, Capital Out. & Transf.	146,109	199,140	131,852	67,288	225,363
<b>Total Expenditures</b>	<b>2,306,443</b>	<b>2,874,546</b>	<b>2,181,360</b>	<b>693,186</b>	<b>3,000,421</b>
Change in Fund Balance	479,618	14,365	761,059	746,694	58,683
Beginning Fund Balance	2,631,057	3,074,957	3,110,676	35,719	3,200,000
<b>Ending Fund Balance</b>	<b>\$ 3,110,676</b>	<b>\$ 3,089,322</b>	<b>\$ 3,871,735</b>	<b>\$ 782,413</b>	<b>\$ 3,258,683</b>

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

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
	Actual	Budget	Actual	\$ Variance	Adopted
<b>Revenues</b>					
Property Taxes - Current	6,258,760	6,482,015	6,683,234	201,219	6,940,000
Property Taxes - Prior	203,163	138,000	174,000	36,000	100,000
Federal Grants	46,514	150,000	-	(150,000)	-
State Reimbursement	41,813	36,000	50,075	14,075	36,000
Telephone User Tax	756,775	750,000	568,121	(181,879)	750,000
Data Network Reimb.	43,943	30,000	41,803	11,803	30,000
Jefferson County	29,758	30,000	30,686	686	30,000
User Fee	53,229	45,000	54,536	9,536	45,000
Police RMS User Fees	236,717	295,788	283,572	(12,216)	295,788
Contract Payments	39,075	11,000	-	(11,000)	11,000
Miscellaneous	45,553	9,000	38,466	29,466	10,000
Claims Reimbursement	29,857	-	-	-	-
Interest	40,303	30,600	36,785	6,185	40,000
<b>Total Revenues</b>	<b>7,825,460</b>	<b>8,007,403</b>	<b>7,961,278</b>	<b>(46,125)</b>	<b>8,287,788</b>
<b>Expenditures</b>					
Personnel Services	4,420,333	5,683,538	4,885,484	618,065	6,076,736
Materials and Services	1,996,805	2,077,868	1,987,159	90,709	2,019,097
Capital Outlay	66,498	350,000	234,798	115,202	200,000
<b>Total Expenditures</b>	<b>6,483,636</b>	<b>8,111,406</b>	<b>7,107,441</b>	<b>823,976</b>	<b>8,295,833</b>
<b>Revenues less Expenditures</b>	<b>1,341,824</b>	<b>(104,003)</b>	<b>853,837</b>	<b>777,851</b>	<b>(8,045)</b>
Transfers Out - Reserve Fund	7,800,000	-	-	-	-
Change in Fund Balance	(6,458,176)	(104,003)	853,837	777,851	(8,045)
Beginning Fund Balance	10,398,030	3,410,000	3,939,854	529,854	4,650,000
<b>Ending Fund Balance</b>	<b>\$ 3,939,854</b>	<b>\$ 3,305,997</b>	<b>\$ 4,793,691</b>	<b>\$ 1,307,705</b>	<b>\$ 4,641,955</b>
<b>FY 2016 Ending Balance as a percentage of FY 2016 tax revenues</b>					<b>65.9%</b>

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

	FY 2014	FY 2015				FY 2016
	Actual	FY 2015 Budget	FY 2015 Actual	\$ Variance	% of Budget	Approved Budget
<b>Revenues:</b>						
Internal Premium Charges	\$ 14,485,502	\$ 15,517,000	\$ 16,001,138	\$ 484,138	103%	\$ 16,153,000
Part-Time Employee Premium	16,955	20,000	15,680	(4,320)	78%	-
Employee Monthly Co-Pay	813,125	810,000	866,646	56,646	107%	865,000
COIC	1,595,847	1,670,000	1,870,995	200,995	112%	1,900,000
Retiree / COBRA Co-Pay	1,061,986	1,260,000	1,089,975	(170,026)	87%	1,336,000
Prescription Rebates	154,981	110,000	145,422	35,422	132%	130,000
Claims Reimbursements & Misc	2,419	50,000	238,900	188,900	478%	-
Interest	67,057	72,000	92,213	20,213	128%	112,000
<b>Total Revenues</b>	<b>18,197,871</b>	<b>19,509,000</b>	<b>20,320,967</b>	<b>811,967</b>	<b>104%</b>	<b>20,496,000</b>
<b>Expenditures:</b>						
<i>Personnel Services (all depts)</i>	129,509	144,917	121,638	23,279	84%	117,753
<b>Materials &amp; Services</b>						
<b>Admin &amp; Wellness</b>						
Claims Paid-Medical	11,450,686	12,518,124	11,366,449	1,151,675	91%	12,989,042
Claims Paid-Prescription	657,550	718,847	1,245,249	(526,401)	173%	767,309
Claims Paid-Dental/Vision	1,731,608	1,893,029	1,832,508	60,521	97%	2,020,649
Stop Loss Insurance Premium	275,052	400,000	326,435	73,565	82%	360,000
State Assessments	67,753	215,000	227,597	(12,597)	106%	240,000
Administration Fee (EMBS)	333,188	343,000	419,304	(76,304)	122%	420,000
Preferred Provider Fee	49,712	57,200	38,804	18,396	68%	46,000
Other - Administration	42,969	44,642	45,335	(693)	102%	104,417
Other - Wellness	117,775	195,970	162,582	33,388	83%	149,000
<b>Admin &amp; Wellness</b>	<b>14,726,294</b>	<b>16,385,812</b>	<b>15,664,262</b>	<b>721,550</b>	<b>96%</b>	<b>17,096,417</b>
<b>Deschutes On-site Clinic</b>						
Contracted Services	850,209	943,500	818,418	125,082	87%	810,000
Medical Supplies	54,806	35,000	79,616	(44,616)	227%	63,000
Other	27,016	26,777	23,726	3,051	89%	27,470
<b>Total DOC</b>	<b>932,031</b>	<b>1,005,277</b>	<b>921,761</b>	<b>83,516</b>	<b>92%</b>	<b>900,470</b>
<b>Deschutes On-site Pharmacy</b>						
Contracted Services	314,801	306,000	304,556	1,444	100%	287,700
Prescriptions	1,588,726	1,696,000	1,552,760	143,240	92%	1,600,000
Other	13,250	13,321	13,250	71	99%	22,007
<b>Total Pharmacy</b>	<b>1,916,777</b>	<b>2,015,321</b>	<b>1,870,566</b>	<b>144,755</b>	<b>93%</b>	<b>1,909,707</b>
<b>Total Expenditures</b>	<b>17,704,610</b>	<b>19,551,327</b>	<b>18,578,227</b>	<b>973,100</b>	<b>95%</b>	<b>20,024,347</b>
Change in Fund Balance	493,261	(42,327)	1,742,739	(161,133)		471,653
Beginning Fund Balance	11,967,822	11,585,710	12,461,082	875,372	108%	13,190,000
<b>Ending Fund Balance</b>	<b>\$ 12,461,082</b>	<b>\$ 11,543,383</b>	<b>\$ 14,203,821</b>	<b>\$ 714,239</b>		<b>\$ 13,661,653</b>
<b>% of Exp covered by Revenues</b>	<b>102.8%</b>	<b>99.8%</b>	<b>109.4%</b>			<b>102.4%</b>



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

	FY 2014	FY 2015				FY 2016
	Actual	Budget	Actual		% of Budget	Approved
<b>Operating Revenues</b>						
Events Revenues	\$ 458,147	\$ 625,000	\$ 528,377	\$ (96,623)	84.5%	\$ 463,000
Storage	35,590	45,000	45,794	794	101.8%	50,000
Camping at F & E	22,866	16,000	14,505	(1,495)	90.7%	20,000
Horse Stall Rental	52,084	52,769	37,698	(15,071)	71.4%	50,000
<b>Concession % - Food</b>	97,917	11,411	11,411	-	100.0%	b) -
Annual County Fair (net)	205,000	200,000	244,000	44,000	122.0%	c) 294,835
Interfund Contract	-	-	85,111	85,111		d) 84,422
TRT - 1% for Marketing	-	292,333	116,670	(175,663)	39.9%	382,641
Miscellaneous	6,648	7,900	11,092	3,192	140.4%	10,900
<b>Total Operating Revenues</b>	<b>878,251</b>	<b>1,318,244</b>	<b>1,184,232</b>	<b>(134,012)</b>	<b>89.8%</b>	<b>1,427,101</b>
<b>Operating Expenditures:</b>						
<b>General F &amp; E Activities</b>						
Personnel Services	895,582	926,183	909,177	17,006	98.2%	951,266
Materials and Services	672,862	797,236	655,566	141,670	82.2%	825,027
<b>Total Operating Expenditures</b>	<b>1,568,444</b>	<b>1,723,419</b>	<b>1,564,743</b>	<b>158,676</b>	<b>90.8%</b>	<b>1,776,293</b>
<b>Other:</b>						
Park Acq/Dev (Fund 130)	-	-	29,000	29,000	n/a	e) 30,000
Grants	176,289	-	280	280	n/a	-
Rights & Signage	72,000	80,000	98,538	18,538	123.2%	115,000
Interest	409	-	678	678	n/a	300
<b>Total Other</b>	<b>248,698</b>	<b>80,000</b>	<b>128,496</b>	<b>48,496</b>		<b>145,300</b>
<b>Results of Operations</b>	<b>(441,495)</b>	<b>(325,175)</b>	<b>(252,016)</b>	<b>73,159</b>		<b>(203,892)</b>
<b>Transfers In / Out</b>						
Transfer In-General Fund	374,186	365,000	365,000	-	100.0%	300,000
Transfer In-Room Tax - (Fund 160)	262,900	108,544	110,770	2,226	102.1%	25,744
Trans In(Out)-Fair & Expo Reserve	100,000	-	-	-	n/a	(62,740)
<b>Total Transfers In</b>	<b>737,086</b>	<b>473,544</b>	<b>475,770</b>	<b>2,226</b>	<b>100.5%</b>	<b>263,004</b>
<b>Non-Operating Expenditures</b>						
Debt Service	112,974	112,213	112,213	(0)	100.0%	116,709
Capital Outlay	176,289	57,600	52,473	5,127	91.1%	-
<b>Total Non-Operating Expenditures</b>	<b>289,263</b>	<b>169,813</b>	<b>164,686</b>	<b>5,127</b>	<b>97.0%</b>	<b>116,709</b>
Change in Fund Balance	6,328	(21,444)	59,068	80,512		(57,597)
Beginning Fund Balance	(6,673)	87,000	(345)	(87,345)	-0.4%	
<b>Ending Fund Balance</b>	<b>\$ (345)</b>	<b>\$ 65,556</b>		<b>\$ (6,833)</b>		<b>\$ 42,403</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 June 30, 2015

	September	October	November	December	January	February	March	April	May	June	Year to Date	Percentage of Revenues
<b>Revenues</b>	\$ 17,350	\$ 12,678	\$ 29,005	\$ 4,683	\$ 33,561	\$ 33,876	\$ 78,481	\$ 54,749	\$ 16,781	\$ 31,602	\$ 312,766	
<b>Direct Costs</b>												
Beginning Inventory	-	-	17,899	17,773	18,199	16,755	18,536	18,908	19,769	19,478	-	
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	7,521	8,304	20,237	14,189	4,186	14,677	98,352	
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(16,755)	(18,536)	(18,908)	(19,769)	(19,478)	(24,040)	(24,040)	
Cost of Food & Beverage	1,048	1,403	7,664	924	8,965	6,524	19,864	13,328	4,478	10,114	74,311	23.8%
Event Expenses	-	-	225	1,232	709	855	155	1,166	1,192	759	6,293	2.0%
Labor	2,334	2,651	4,803	1,203	5,784	3,462	12,297	7,346	3,555	7,005	50,440	16.1%
<b>Total Direct Costs</b>	<b>3,382</b>	<b>4,054</b>	<b>12,693</b>	<b>3,359</b>	<b>15,457</b>	<b>10,841</b>	<b>32,316</b>	<b>21,839</b>	<b>9,224</b>	<b>17,879</b>	<b>131,045</b>	<b>41.9%</b>
<b>Gross Profit</b>	<b>13,968</b>	<b>8,625</b>	<b>16,312</b>	<b>1,324</b>	<b>18,104</b>	<b>23,035</b>	<b>46,165</b>	<b>32,909</b>	<b>7,557</b>	<b>13,723</b>	<b>181,721</b>	<b>58.1%</b>
<b>Gross Profit Percentages</b>	<b>81%</b>	<b>68%</b>	<b>56%</b>	<b>28%</b>	<b>54%</b>	<b>68%</b>	<b>59%</b>	<b>60%</b>	<b>45%</b>	<b>43%</b>	<b>58%</b>	
<b>Expenses/Expenditures</b>												
Personnel	8,520	8,742	8,742	8,742	8,742	8,742	8,742	8,742	8,742	9,095	87,550	
Other Materials & Services	1,895	244	277	174	-	947	919	140	-	-	4,596	
<b>Total Expenses/Expenditures</b>	<b>10,415</b>	<b>8,986</b>	<b>9,019</b>	<b>8,916</b>	<b>8,742</b>	<b>9,689</b>	<b>9,661</b>	<b>8,882</b>	<b>8,742</b>	<b>9,095</b>	<b>92,147</b>	
<b>Income - Food &amp; Beverages Activities</b>	<b>\$ 3,554</b>	<b>\$ (361)</b>	<b>\$ 7,293</b>	<b>\$ (7,592)</b>	<b>\$ 9,362</b>	<b>\$ 13,346</b>	<b>\$ 36,504</b>	<b>\$ 24,027</b>	<b>\$ (1,185)</b>	<b>\$ 4,628</b>	<b>89,575</b>	
<b>F &amp; B with Premier Contract</b>	<b>\$ 3,101</b>	<b>\$ 2,157</b>	<b>\$ 7,708</b>	<b>\$ 2,056</b>	<b>\$ 7,994</b>	<b>\$ 8,760</b>	<b>\$ 20,483</b>	<b>\$ 17,096</b>	<b>\$ 4,217</b>	<b>\$ 7,442</b>	<b>\$ 81,014</b>	
<b>Difference (F&amp;E compared to Premier)</b>	<b>\$ 452</b>	<b>\$ (2,518)</b>	<b>\$ (415)</b>	<b>\$ (9,647)</b>	<b>\$ 1,368</b>	<b>\$ 4,585</b>	<b>\$ 16,021</b>	<b>\$ 6,931</b>	<b>\$ (5,402)</b>	<b>\$ (2,814)</b>	<b>\$ 8,561</b>	

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

	FY 2014	July 1, 2014 through June 30, 2015 (as of August 4, 2015)			FY 2016
		Actual	Budget	Actual	
<b>Revenues</b>					
Court Fines & Fees	425,632	450,000	459,548	9,548	450,000
State Miscellaneous	-	600	-	(600)	-
Interest on Investments	653	815	456	(359)	527
<b>Total Revenues</b>	<b>426,285</b>	<b>451,415</b>	<b>460,004</b>	<b>8,589</b>	<b>450,527</b>
<b>Expenditures</b>					
Personnel Services	407,456	432,045	423,791	8,254	436,236
Materials and Services	183,148	173,093	159,325	13,768	173,942
<b>Total Expenditures</b>	<b>590,605</b>	<b>605,138</b>	<b>583,116</b>	<b>22,022</b>	<b>610,178</b>
<b>Revenues less Expenditures</b>	<b>(164,319)</b>	<b>(153,723)</b>	<b>(123,112)</b>	<b>30,611</b>	<b>(159,651)</b>
Transfers In-General Fund	140,819	74,398	74,398	-	145,747
Change in Fund Balance	(23,500)	(79,325)	(48,714)	30,611	(13,904)
Beginning Fund Balance	153,818	107,621	130,317	22,696	60,000
<b>End Fund Bal (Contingency)</b>	<b>\$ 130,317</b>	<b>\$ 28,296</b>	<b>\$ 81,603</b>	<b>\$ 53,307</b>	<b>\$ 46,096</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	7.6%
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# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

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

**RESOURCES:**

Transfer in (Note A)  
Transfer in - General Fund  
Transfer in - General County Projects (142) (Note B)  
Oregon Judicial Dept Payment  
Interest Revenue  
**Total Resources**

Received and Expended	Committed or Projected	Total
\$ 796,617	\$ -	\$ 796,617
150,000	-	150,000
700,000	120,000	820,000
20,000	-	20,000
10,644	-	10,644
<b>1,677,261</b>	<b>120,000</b>	<b>1,797,261</b>

**EXPENDITURES:**

Basement Jail/Boiler Demolition  
Basement Public File View  
1st Floor Public File View  
1st Floor Restrooms/Haslinger Court  
1st Floor DeHoog/Bagley Court/Jury Room  
Accounting Area Open Workspace  
Courthouse DA Offices  
Hearing Room Justice Bldg 2/Basement Phases 1/2  
"Stone Building"  
Internal Service Fund Charges  
**Total Materials & Services**

JB1	168,109	-	168,109
JB2	141,862	-	141,862
JB3	117,980	-	117,980
JB4	401,231	-	401,231
JB5	81,702	-	81,702
JB6	40,257	-	40,257
JB7	34,348	-	34,348
JB8	496,341	307,233	803,574
	720	-	720
	7,477	-	7,477
	<b>1,490,028</b>	<b>307,233</b>	<b>1,797,261</b>

**Revenues less Expenditures**

<b>\$ 187,233</b>	<b>\$ (187,233)</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 Adopted Budget includes a \$120,000 Transfer In from Fund 142.

**Completed Projects**

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

	ACTUAL			
	Received and Expended	Encumbrances & Commitments	Project to Date	
<b>RESOURCES:</b>				
Rental	500	-	500	
Expended from Fund 142 for Design Center	1,427,013	-	1,427,013	a)
Transfers in:				
Fund 140 for Unger Remodel	755,000	-	755,000	b)
Fund 142 for Unger Remodel		25,000	25,000	c)
Fund 142 ( FY 2012)	600,000	-	600,000	
Fund 140 for Antler Building (P & I)	151,736	-	151,736	
Interest Revenue	9,550	-	9,550	
<b>Total Resources</b>	<b>\$ 2,943,799</b>	<b>\$ 25,000</b>	<b>\$ 2,968,799</b>	
<b>EXPENDITURES:</b>				
<i>Design Center - Hwy 97</i>				
Land & Building	1,402,013	-	1,402,013	
Architecture/Design	47,092	-	47,092	
Utilities	26,777	1,000	27,777	
Fees, Permits & SDCs	520	-	520	
Other	4,552	-	4,552	
<b>Total Design Center</b>	<b>1,480,954</b>	<b>1,000</b>	<b>1,481,954</b>	
<i>Antler Building</i>				
Land & Building	601,200	-	601,200	
Building Improvements	42,364	-	42,364	
Personal Property	6,793	-	6,793	
Interest	2,827	-	2,827	
Other	928	-	928	
<b>Total Antler Building</b>	<b>654,111</b>	<b>-</b>	<b>654,111</b>	
<i>Unger Building Remodel</i>				
Remodel Construction-Griffin Constr.	438,374	182,692	621,066	
Security System-Griffin C.O. #1	17,600	13,739	31,339	
Architecture/Design	53,731	3,450	57,181	
Relocation Costs	26,700	3,600	30,300	d)
Fees & Permits	4,316	-	4,316	
Utilities	3,020	1,500	4,520	
Furniture, Fixtures & Equipment	6,686	13,000	19,686	
Other	14,599	-	14,599	
<b>Total Unger Building Remodel</b>	<b>565,026</b>	<b>217,982</b>	<b>783,008</b>	
<i>Other</i>				
Internal Service Fund Charges	33,102	1,693	34,795	
Evergreen School	3,803	-	3,803	
<b>Total Expenditures</b>	<b>2,736,996</b>	<b>220,675</b>	<b>2,957,671</b>	
<b>Net</b>	<b>\$ 206,802</b>	<b>\$ (195,675)</b>	<b>11,128</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 and Fund 142
- c) Fund 142 to contribute for the personal property - controls & security system.
- d) The costs incurred through completion alternate facilities Parole & Probation will paid from Fund 462.