

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

January 25, 2016

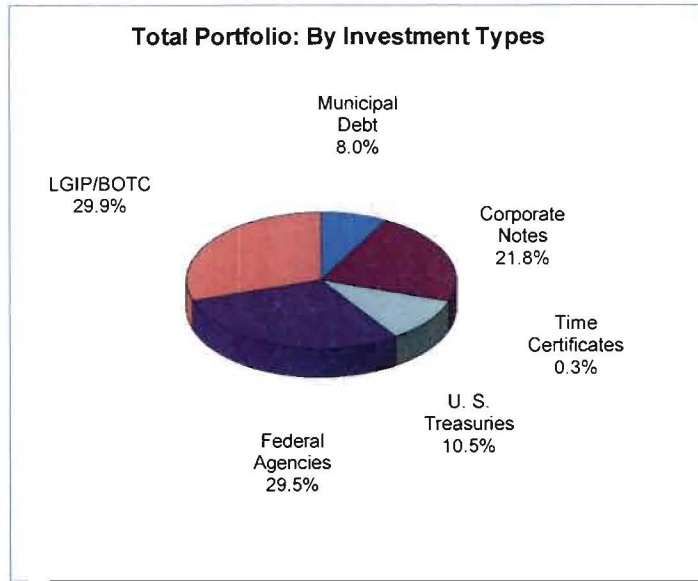
- (1) Monthly Investment Reports – December 2015
- (2) December 2015 Financials

Deschutes County

Total Investment Portfolio As Of 12/31/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,720,000	8.03%
Corporate Notes	37,331,000	21.85%
Time Certificates	440,000	0.26%
U. S. Treasuries	18,000,000	10.53%
Federal Agencies	50,374,000	29.48%
LGIP/BOTC	51,017,443	29.86%
Total Investments	\$ 170,882,443	100.00%

Investments By County Function	Investment Income		
	Fiscal Year 2015-16		
	Dec-15	Y-T-D	
General	\$ 170,882,443	\$ 141,138	\$ 629,191
		-	-
Total Investments	\$ 170,882,443		
Total Investment Income		141,138	629,191
Less Fee: 5% of Invest. Income		(7,057)	(31,460)
Investment Income - Net		\$ 134,081	\$ 597,731



	Yield Percentages	
	Current Month	Prior Month
BOTC / LGIP Investments	0.60%	0.54%
Average	0.97%	0.99%
	0.87%	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.	1.04%
LGIP Rate	0.60%
36 Month Treasu	1.31%

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


Months to Maturity	
0 to 30 Days	29.86%
Under 1 Year	52.64%
Under 5 Years	100.00%

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
December 31, 2015													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings Moody's S&P	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date	
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	52	AA-	A1	5.500	0.550	174,000	175,110	175,212	-
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	105	AA+	Aaa	0.772	0.600	650,000	650,410	650,321	-
313384VU0	FLLB Disc Corp	CASTLE	12/9/2015	4/19/2016	109	AA+	Aaa	0.500	0.515	3,000,000	2,996,910	2,995,458	-
912828WM8	U.S. Treasury	CASTLE	12/9/2015	5/31/2016	151	AA-	Aaa	0.375	0.556	3,000,000	2,998,830	2,997,763	-
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	159			1.000	1.014	240,000	240,000	240,000	-
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	166	A+	A2	3.676	0.870	1,000,000	1,012,500	1,012,663	-
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	181	A+	Aa2	0.000	0.999	3,000,000	2,990,280	2,985,353	-
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015	6/30/2016	181	AA-	Aa2	0.605	0.609	1,400,000	1,395,464	1,395,802	-
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	196			0.354	0.365	1,693,000	1,685,585	1,689,742	-
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	196			0.490	0.507	2,000,000	1,991,200	1,994,663	-
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	201	AA-	Aa3	2.300	0.800	1,630,000	1,640,481	1,643,395	-
94974BFL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	201	A+	A2	1.250	0.834	1,000,000	1,001,580	1,002,281	-
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	212	AA-	Aaa	1.500	0.548	1,000,000	1,005,040	1,005,485	-
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016	244	A-1	P-1	0.910	0.943	3,000,000	2,981,730	2,981,497	-
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	252	AA+	Aaa	2.000	0.743	2,000,000	2,016,800	2,017,230	-
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	258	AA+	Aaa	0.778	0.812	672,000	668,942	668,251	-
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	269	A+	A2	1.500	1.113	1,800,000	1,804,410	1,804,754	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	269	A+	A2	1.500	1.085	775,000	776,899	777,342	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	274	AA	Aa2	0.854	0.800	1,000,000	1,001,550	1,000,400	-
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	292	AA+	Aaa	5.125	0.800	1,000,000	1,034,500	1,034,405	-
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	292	AA+	Aa1	2.375	0.820	1,800,000	1,818,882	1,822,209	-
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	318	AA+	Aaa	0.600	0.648	2,000,000	1,995,120	1,999,170	-
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	319	A+	A1	2.200	1.125	1,000,000	1,009,640	1,009,296	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	335	AA+	Aaa	0.860	0.860	200,000	200,054	200,000	-
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	341	AA+	Aaa	0.875	0.722	2,100,000	2,101,932	2,103,093	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	347	A+	Aa2	1.100	0.910	1,800,000	1,798,938	1,803,201	-
912828RX0	U.S. Treasury	CASTLE	12/3/2015	12/31/2016	365	AA+	Aaa	0.875	0.746	3,000,000	3,001,890	3,003,835	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	382	A+	A1	2.400	1.067	2,000,000	2,018,880	2,027,359	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	396	AA+	Aaa	0.875	0.844	2,000,000	2,000,160	2,000,668	-
06050TLT7	Bank of America - Banker's Acc	CASTLE	12/11/2015	2/14/2017	410	A+	A1	1.250	1.161	1,000,000	999,060	1,000,987	-
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	411	A-	Aaa	1.375	0.799	3,000,000	3,005,970	3,019,181	-
742651DN9	Private Expt Fdg	CASTLE	6/12/2015	2/15/2017	411	A-	Aaa	1.375	0.941	1,100,000	1,102,189	1,105,306	-
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	441	A+	Aa2	0.800	0.906	1,000,000	986,000	998,737	3/17/2016
313A04QV7	Federal Home Loan Bank	CASTLE	8/27/2015	3/24/2017	448	AA+	Aa2	0.840	0.808	750,000	748,898	750,150	3/24/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	456	AA	Aa2	5.150	1.060	370,000	385,880	388,669	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	456	AA	Aa2	5.150	1.201	1,000,000	1,042,920	1,048,685	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	456	AA	Aa2	5.150	1.100	1,875,000	1,955,475	1,968,778	-
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	485	AAA	Aaa	0.875	0.950	2,000,000	1,999,140	1,998,040	-
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	500	A+	A1	1.650	0.882	1,000,000	1,003,020	1,010,199	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	504	AA-	Aa2	1.200	1.061	2,000,000	1,995,300	2,003,791	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	507			0.900	0.913	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	508	AA+	Aaa	2.050	0.885	1,460,000	1,481,039	1,483,316	-
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	511	Aaa	AA+	0.720	0.700	6,000,000	5,971,260	6,001,663	5/26/2016
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017	515	AA+	Aaa	0.750	0.750	2,662,000	2,651,112	2,662,000	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	517	AA+	Aaa	1.061	1.115	1,000,000	983,640	984,758	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	517	AA-	Aaa	1.081	1.136	1,050,000	1,032,822	1,033,697	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	522			1.019	1.065	1,028,000	1,012,498	1,012,810	-
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	531	A+	A2	5.750	1.320	2,000,000	2,117,220	2,127,196	-
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	547	AA-	Aa1	1.197	1.171	670,000	668,184	670,262	-
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	547	AA-	Aa1	1.145	1.180	1,000,000	995,360	999,482	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	560		Aaa	0.750	0.787	1,000,000	994,570	999,436	-
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	574	AA+	Aaa	1.070	0.865	2,000,000	1,995,920	2,004,105	7/28/2016
3135GOZF3	Federal National Mtg Assn	CASTLE	12/21/2015	7/28/2017	574	AA+	Aaa	1.070	1.070	2,000,000	1,995,920	2,000,000	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	578	AAA	Aaa	6.250	1.180	2,000,000	2,156,320	2,158,063	-
005158VE7	Ada County SD	PJ	6/11/2015	8/15/2017	592	AA+	Aa1	3.000	0.930	1,000,000	1,031,910	1,031,150	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	605		Aaa	0.750	0.858	1,000,000	994,990	998,226	-
3134G7SP7	Federal Home Loan Mtg Corp	CASTLE	8/31/2015	8/29/2017	606	AA+	Aaa	0.850	0.864	1,750,000	1,750,298	1,749,858	2/29/2016
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	608	AAA	Aaa	0.625	1.061	1,000,000	993,590	992,871	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	608	AAA	Aaa	0.625	0.920	1,000,000	993,590	995,168	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	635	AA+	Aaa	1.000	1.250	1,000,000	998,050	995,765	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	638	AA+	Aaa	1.875	0.803	2,000,000	2,028,200	2,037,034	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	644			0.751	0.781	2,000,000	1,959,520	1,973,123	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	699			1.205	1.267	2,000,000	1,952,900	1,953,194	-
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	700	AA+		1.220	1.218	230,000	229,439	230,000	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	714	AA+		1.205	1.268	1,059,000	1,030,566	1,033,683	-
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	742	AA-	Aa2	1.600	1.490	2,000,000	1,996,120	2,004,348	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	769			1.252	1.318	1,260,000	1,227,416	1,226,290	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	769			1.257	1.323	740,000	720,864	720,122	-
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	815	A	A1	1.650	1.570	2,000,000	1,984,960	2,003,495	-
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	815	A	A1	1.650	1.540	1,000,000	992,480	1,002,392	-
68607VCG65	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	821	AAA	Aa2	5.000	1.120	610,000	665,522	662,270	-
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	865	AA+	Aa2	5.400	1.590	1,107,000	1,201,549	1,204,527	-
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	896	AAA	Aaa	5.500	1.500	1,000,000	1,089,670	1,095,774	-
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	896	AA+		1.430	1.430	750,000	747,315</		

Memorandum

Date: January 15, 2016

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

Attached please find December 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 2015	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
Property Taxes - Current	23,196,345	22,383,369	93% a)	24,090,700	24,402,534	311,834
Property Taxes - Prior	647,334	324,692	65%	500,000	500,000	-
Other General Revenues	2,324,928	1,605,253	63% b)	2,552,960	2,552,960	-
Assessor	819,454	483,858	61% c)	795,202	795,202	-
County Clerk	1,650,844	842,972	55% c)	1,534,420	1,534,420	-
BOPTA	13,342	7,199	65% c)	11,154	11,154	-
District Attorney	299,095	77,337	42%	182,612	182,612	-
Tax Office	219,175	112,734	59%	192,379	192,379	-
Veterans	104,568	24,540	35% d)	70,900	98,161	27,261
Property Management	90,113	7,500	10%	75,000	75,000	-
Total Revenues	29,365,198	25,869,454	86%	30,005,327	30,344,422	339,095
Expenditures						
Assessor	3,697,588	1,928,155	47% e)	4,125,299	4,025,299	100,000
County Clerk	1,372,852	627,173	39%	1,624,716	1,624,716	-
BOPTA	60,320	31,708	48%	65,634	65,634	-
District Attorney	5,375,308	2,781,344	45% e)	6,146,851	5,996,851	150,000
Tax Office	778,075	372,152	43%	865,513	865,513	-
Veterans	330,582	158,386	41%	388,779	388,779	-
Property Management	264,768	146,768	50%	293,574	293,574	-
Non-Departmental	1,130,753	520,123	45%	1,163,643	1,163,643	-
Total Expenditures	13,010,247	6,565,809	45%	14,674,009	14,424,009	250,000
Transfers Out	14,947,204	8,225,313	53%	15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	14,791,122	49%	30,211,417	29,961,417	250,000
Change in Fund Balance	1,407,746	11,078,332		(206,090)	383,005	589,095
Beginning Fund Balance	8,381,199	9,788,945	113%	8,630,800	9,788,945	1,158,145
Ending Fund Balance	\$ 9,788,945	\$ 20,867,277		\$ 8,424,710	\$ 10,171,950	\$ 1,747,240

- a) Projection based on collecting 94.5% of property tax levy
- b) Annual payments received to date - PILT \$500,000 and Tax on Electric Co-op \$504,399
- c) A & T Grant. First quarter received in July, second quarter received in October
- d) Received quarterly. Grant in excess of amount budgeted
- e) Personnel expenditures less than budgeted due to unfilled positions through December

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

	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	21,412,103	19,958,591	86%	23,138,385	23,533,673	395,288
Law Enf Dist Rural	13,071,716	11,191,825	83%	13,467,486	13,633,188	165,702
Total Revenues	34,483,818	31,150,417	85%	36,605,871	37,166,861	560,990
Expenditures (Fund 255)						
Personnel	27,982,132	14,061,716	50% a)	29,213,507	28,978,411	235,096
Materials & Services	6,331,777	3,057,594	51% b)	6,705,637	6,584,306	121,331
Capital Outlay	613,587	753,698	48% c)	868,231	999,312	(131,081)
Transfers Out	455,031	79,500	54%	271,616	271,616	-
Total Expenditures	35,382,528	17,952,508	48%	37,058,991	36,833,645	225,346
Revenues less Expenditures	(898,709)	13,197,908		(453,120)	333,216	786,336
DC Comm Systems Reserve	200,000	200,000	100%	200,000	200,000	-
Transfer to Reserve Funds	200,000	-	0%	200,000	200,000	-
Change in Fund Balance	(1,298,709)	12,997,908		(853,120)	(66,784)	786,336
Beginning Fund Balance	9,208,207	7,909,497	111%	7,153,040	7,909,497	756,457
	\$ 7,909,497	\$ 20,907,406		6,299,920	7,842,713	1,542,793

a) Expenditures projected to be less than amount budgeted due to unfilled positions

b) Projected expenditures less than budget due primarily to savings in fuel costs

c) Additional Capital Outlay of \$55,000 for Alive Lock Risk Watches and \$86,000 for roof remodel. Purchase of snowmobiles exceeds amount budgeted. Appropriation will be increased as necessary

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

FY 2015	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	752,261	51%	1,473,213	1,468,191	5,022
Materials & Services	1,083,885	698,449	50%	1,390,412	1,373,596	16,816
Capital Outlay	-	8,425	11%	79,000	65,000	14,000
Total Sheriff's Services	2,528,782	1,459,136	50%	2,942,625	2,906,787	35,838
<u>Civil/Special Units</u>						
Personnel	1,086,462	532,240	50%	1,062,099	1,056,051	6,048
Materials & Services	130,386	62,813	57%	109,469	96,705	12,764
Capital Outlay	-	6,548	100%	6,548	6,548	-
Total Civil/Special Units	1,216,848	601,600	51%	1,178,116	1,159,304	18,812
<u>Automotive/Communications</u>						
Personnel	404,038	214,985	50%	429,293	432,364	(3,071)
Materials & Services	1,445,359	691,406	47%	1,476,782	1,382,912	93,870
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
Total Automotive/Communications	1,857,297	934,666	48%	1,934,375	1,843,551	90,824
<u>Investigations/Evidence</u>						
Personnel	1,441,261	790,148	52%	1,528,335	1,558,761	(30,426)
Materials & Services	162,788	85,714	53%	160,613	163,174	(2,561)
Capital Outlay	-	61,670	99%	62,600	61,670	930
Total Investigations/Evidence	1,604,049	937,532	54%	1,751,548	1,783,605	(32,057)
<u>Patrol</u>						
Personnel	7,476,400	3,713,885	47%	7,824,291	7,723,033	101,258
Materials & Services	587,630	333,184	53%	625,432	612,355	13,077
Capital Outlay	345,060	368,944	101%	364,935	368,944	(4,009)
Total Patrol	8,409,091	4,416,013	50%	8,814,658	8,704,332	110,326
<u>Records</u>						
Personnel	666,056	288,187	43%	663,829	601,387	62,442
Materials & Services	104,092	19,687	18%	111,922	109,517	2,405
Total Records	770,148	307,873	40%	775,751	710,904	64,847
<u>Adult Jail</u>						
Personnel	12,681,941	6,373,528	48%	13,391,264	13,331,633	59,631
Materials & Services	2,138,807	939,965	42%	2,227,142	2,089,918	137,224
Capital Outlay	63,177	125,987	73%	172,948	290,348	(117,400)
Transfer Out - Jail (D/S & Cap Proj)	455,031	79,500	29%	271,616	271,616	-
Total Adult Jail	15,338,956	7,518,980	47%	16,062,970	15,983,515	79,455
<u>Court Security</u>						
Personnel	318,888	128,807	43%	301,472	283,953	17,519
Materials & Services	8,989	6,778	70%	9,703	16,133	(6,430)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	135,585	44%	311,175	300,086	11,089
<u>Emergency Services</u>						
Personnel	144,725	74,992	47%	160,660	156,167	4,493
Materials & Services	228,481	11,141	54%	20,625	19,707	918
Capital Outlay	-	31,387	80%	39,200	31,387	7,813
Total Emergency Services	373,205	117,520	53%	220,485	207,261	13,224
<u>Special Services</u>						
Personnel	1,223,523	628,186	51%	1,235,676	1,237,250	(1,574)
Materials & Services	207,027	79,244	32%	246,074	214,246	31,828
Capital Outlay	156,982	116,823	108%	108,500	140,940	(32,440)
Total Special Services	1,587,532	824,252	52%	1,590,250	1,592,436	(2,186)
<u>Training</u>						
Personnel	418,013	201,814	47%	430,076	413,504	16,572
Materials & Services	83,548	33,657	23%	146,452	143,762	2,690
Total Training	501,561	235,472	41%	576,528	557,266	19,262
<u>Other Law Enforcement Services</u>						
Personnel	675,931	362,684	51%	713,299	716,117	(2,818)
Materials & Services	77,972	48,901	56%	87,699	268,969	(181,270)
Capital Outlay	12,303	5,638	91%	6,200	6,200	-
Total Other Law Enforcement Svcs	766,206	417,223	52%	807,198	991,286	(184,088)
<u>Non-Departmental</u>						
Materials & Services	72,813	46,656	50%	93,312	93,312	-
Total Non-Departmental	72,813	46,656	50%	93,312	93,312	-
Total Expenditures	\$ 35,382,528	\$ 17,952,508	48%	\$ 37,058,991	\$ 36,833,645	\$ 225,346

LED #2 - Rural 702
Statement of Financial Operating Data

FY 2015	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Tax Revenues - Current	8,420,326	8,125,043	92% a)	8,783,959	8,842,486	58,527
Tax Revenues - Prior	235,019	115,212	53%	216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	2,324,297	74%	3,151,787	3,151,787	-
City of Sisters	523,010	271,965	50%	543,930	543,930	-
Marine Board License Fee	112,383	64,122	49% b)	130,000	146,189	16,189
State Grant	113,239	76,265	71% b)	108,000	129,156	21,156
Court Fines & Fees	140,939	50,794	39%	130,000	130,000	-
Contracts with Des County	121,772	62,160	49%	125,810	125,810	-
US Forest Service	78,910	16,830	22%	76,500	76,500	-
School Districts	70,028	5,776	11% c)	55,000	80,000	25,000
Federal Grants	54,497	10,628	53% b)	20,000	38,695	18,695
Bureau of Reclamation	10,365	13,833	51% b)	27,000	40,000	13,000
Interest	31,697	17,663	84%	21,000	21,000	-
SB #1065 Court Assessment	24,768	10,024	42%	24,000	24,000	-
Federal Grants-BLM	770	-	N/A	-	-	-
Donations & Grants - Private	17,030	880	N/A d)	-	10,000	10,000
Miscellaneous	45,242	26,334	48% e)	54,500	57,635	3,135
Total Revenues	13,071,716	11,191,825	83%	13,467,486	13,633,188	165,702
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	12,752,334	6,611,724	42%	15,784,087	13,101,134	2,682,953
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-
Transfer to Reserve Fund	100,000	-	0%	100,000	100,000	-
Total Expenditures	12,972,334	6,731,724	42%	16,004,087	13,321,134	2,682,953
Change in Fund Balance	99,381	4,460,101		(2,536,601)	312,054	2,848,655
Beginning Fund Balance	3,074,297	3,173,679	125%	2,536,601	3,173,679	637,078
Ending Fund Balance	\$ 3,173,679	\$ 7,633,780		\$ -	\$ 3,485,733	\$ 3,485,733

- a) Projection based on collecting 94.5% of property tax levy
- b) Grant awards exceed budgeted amount
- c) School district contracted for additional hours for School Resource Deputy
- d) Unanticipated donation from snowmobile association
- e) Sale of snowmobile

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	586,976	29%	2,005,307	1,910,351	(94,956)
State Grants	7,730,968	4,141,775	50%	8,313,630	8,511,281	197,651
OHP Capitation	488,538	4,352,371	37% a)	11,807,181	10,500,000	(1,307,181)
Federal Grants	195,048	53,647	27% b)	201,879	201,697	(182)
Patient Fees	211,392	84,972	50%	171,268	171,268	-
Title 19	333,886	128,612	53%	241,768	241,768	-
Liquor Revenue	145,536	53,278	35%	151,000	160,000	9,000
Divorce Filing Fees	128,477	131,689	94% c)	140,600	131,689	(8,911)
Interfund Contract-Gen Fund	127,000	38,223	30% b)	127,000	127,000	-
Interest on Investments	37,054	18,058	60%	30,000	36,100	6,100
Rentals	11,612	4,375	23%	18,800	18,800	-
Marriage Licenses	6,385	4,060	62%	6,500	10,000	3,500
Local Grants	504,926	157,592	99% c)	158,967	316,859	157,892
State Miscellaneous	32,200	8,010	36%	22,000	22,000	-
Miscellaneous	60,534	2,407	2407%	100	2,407	2,307
Total Revenues	21,308,536	9,766,047	42%	23,396,000	22,361,220	(1,034,780)
Expenditures						
Personnel Services	14,366,806	7,747,117	45% d)	17,234,305	15,892,863	1,341,442
Materials and Services	7,007,968	2,780,748	34% e)	8,291,472	7,303,650	987,822
Capital Outlay	181,976	202,519	98%	207,500	207,500	-
Transfers Out	204,900	164,050	50%	328,100	328,100	-
Total Expenditures	21,761,651	10,894,434	42%	26,061,377	23,732,113	2,329,264
Revenues less Expenditures	(453,115)	(1,128,388)		(2,665,377)	(1,370,893)	1,294,484
Transfers In-General Fund	1,377,302	688,650	50%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	84,432	50%	168,864	168,864	-
Total Transfers In	1,564,896	773,082	50%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	(355,306)		(1,119,211)	175,273	1,294,484
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
Ending Fund Balance	\$ 4,036,523	\$ 3,681,218		\$ 2,774,026	\$ 4,211,796	\$ 1,437,770

a) OHP capitated revenues are lower than anticipated

b) Received quarterly, in arrears

c) Annual payment received in August

d) Year end projection reflects anticipated underspending related to unfilled positions

e) Year end projection reflects anticipated underspending on therapist, contracts and program expense

ROAD
Statement of Financial Operating Data

	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	11,526,928	6,236,965	55% a)	11,440,000	12,347,228	907,228
Forest Receipts	1,215,021	-	0% b)	1,250,000	1,250,000	-
Federal - PILT Payment	1,250,809	1,203,216	96% c)	1,250,000	1,203,216	(46,784)
Other Inter-fund Services	911,160	153,910	16%	947,925	947,925	-
Cities-Bend/Red/Sis/La Pine	664,062	114,658	13% d)	902,000	902,000	-
State Miscellaneous	602,237	603,572	100%	603,572	603,572	-
Sale of Equip & Material	312,452	63,863	23%	278,500	278,500	-
Assessment Payments (P&I)	159,692	43,326	27%	160,000	160,000	-
Mineral Lease Royalties	174,922	20,856	10%	200,000	200,000	-
Federal Reimbursement	-	290,000	N/A e)	-	290,000	290,000
Interest on Investments	77,547	53,621	134% f)	40,000	100,000	60,000
Miscellaneous	55,109	24,972	68%	36,500	36,500	-
Total Revenues	16,949,938	8,808,961	51%	17,108,497	18,318,941	1,210,444
Expenditures						
Personnel Services	5,539,866	2,819,766	49%	5,764,308	5,756,294	8,014
Materials and Services	8,565,242	4,060,594	37% g)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	417,134	5% h)	8,503,257	2,600,000	5,903,257
Transfers Out	600,000	-	0%	600,000	600,000	-
Total Expenditures	16,576,513	7,297,494	28%	25,713,666	18,302,395	7,411,271
Revenues less Expenditures	373,426	1,511,467		(8,605,169)	16,546	8,621,715
Trans In - Solid Waste	298,156	163,270	50%	326,539	326,539	-
Trans In - Transp SDC	1,000,000	-	0%	1,000,000	1,000,000	-
Trans In-Road Imp Res	12,388	-	N/A	-	-	-
Total Transfers In	1,310,544	163,270	12%	1,326,539	1,326,539	-
Change in Fund Balance	1,683,970	1,674,737		(7,278,630)	1,343,085	8,621,715
Beginning Fund Balance	10,022,703	11,706,673	126%	9,298,470	11,706,673	2,408,203
Ending Fund Balance	\$ 11,706,673	\$ 13,381,409		\$ 2,019,840	\$ 13,049,757	\$ 11,029,917

- a) Revenue projection per ODOT (increased fuel sales/economy related)
- b) Anticipate payments in Spring 2016
- c) Annual payment received in July
- d) Billed-will include Spring 2016 chip seal
- e) FLAP funds for Cascade Lakes Highway not anticipated during budget preparation
- f) Projection based on annualized YTD
- g) Overlay reserve, \$1.5 million, not projected to be expended in FY 2016
- h) Budget includes \$5.9 million of CIP reserves. Will not be expended in FY 2016

EARLY LEARNING HUB
Statement of Financial Operating Data

FY 2015	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Federal Grants	224,752	50,297	24%	213,382	215,985	2,603
HealthyStart Medicaid	66,759	16,961	N/A a)	-	42,862	42,862
State Grant	105,326	-	0%	105,326	105,326	-
HealthyStart /R-S-G	296,573	5,930	N/A a)	-	128,912	128,912
Miscellaneous	5,291	811	41%	2,000	2,000	-
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	1,615	67%	2,400	3,200	800
Private Grant	715	3,285	N/A	-	3,285	3,285
Interfund Grants	7,260	-	N/A	-	-	-
Total Revenues	786,249	157,913	39%	400,194	580,584	180,390
Expenditures						
Personnel Services	263,621	134,572	44%	304,598	284,598	20,000
Materials and Services	849,478	146,402	30% a)	494,118	670,423	(176,305)
Total Expenditures	1,113,099	280,974	35%	798,716	955,021	(156,305)
Revenues less Expenditures	(326,850)	(123,062)		(398,522)	(374,437)	24,085
Transfers In						
General Fund	252,288	87,498	50%	175,000	175,000	-
General Fund - Other	89,350	44,675	50%	89,350	89,350	-
Total Transfers In	341,638	132,173	50%	264,350	264,350	-
Change in Fund Balance	14,788	9,111		(134,172)	(110,087)	24,085
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 358,761		\$ 140,127	\$ 239,562	\$ 99,435

a) Grant awarded subsequent to adoption of FY 2016 Budget. Additional resources will be appropriated with a supplemental budget

RISK MANAGEMENT
Statement of Financial Operating Data

FY 2015	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	429,600	50%	859,198	859,198	-
Property Damage	392,304	201,341	51%	394,092	394,092	-
Vehicle	177,550	89,928	50%	179,850	179,850	-
Workers' Compensation	1,563,836	566,670	50%	1,137,484	1,137,484	-
Unemployment	324,829	164,814	52%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	3,801	19%	20,000	10,000	(10,000)
Process Fee-Events/Parades	1,835	315	23%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	16,020	59%	27,000	27,000	-
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	16,679	67%	25,000	25,000	-
TOTAL REVENUES	2,942,419	1,584,168	52%	3,059,104	3,049,104	(10,000)
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	53,489				
Defense	19,031	15,079				
Professional Service	24,849	5,054				
Insurance	176,537	191,884				
Loss Prevention	19,465	5,049				
Miscellaneous	126	-				
Repair / Replacement	6,346	12,901				
Total General Liability	412,716	283,456	36%	780,429	780,000	429
PROPERTY DAMAGE						
Insurance	178,556	166,978				
Repair / Replacement	35,583	2,925				
Total Property Damage	214,139	169,903	40%	429,719	400,000	29,719
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	9,343				
Repair / Replacement	51,823	57,856				
Total Vehicle	92,666	67,199	75%	89,213	95,000	(5,787)
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	156,188				
Professional Service	5,000	5,000				
Insurance	124,195	111,046				
Loss Prevention	45,934	24,089				
Miscellaneous	54,299	13,573				
Total Workers' Compensation	916,429	309,895	31%	984,626	870,000	114,626
UNEMPLOYMENT - Settlement/Benefits	104,383	12,362	8%	151,486	130,000	21,486
Total Direct Insurance Costs	1,740,333	842,815	35%	2,435,473	2,275,000	160,473
Insurance Administration:						
Personnel Services	309,175	149,443	44%	339,585	339,585	-
Materials & Svc, Capital Out. & Transf.	133,868	74,845	33%	225,363	225,363	-
Total Expenditures	2,183,376	1,067,103	36%	3,000,421	2,839,948	160,473
Change in Fund Balance	759,043	517,065		58,683	209,156	150,473
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,386,784	*	\$ 3,258,683	\$ 4,078,875	\$ 820,192

* Ending Fund Balance includes \$2,900,000 restricted for Workers' Comp Loss Reserve

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

	FY 2015		FY 2016				
	Actual	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)	% of Budget		Approved Budget	FY 2016 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 16,001,138	\$ 7,734,088	48% a)	\$ 16,153,000	\$ 15,468,176	\$ (684,824)	
Part-Time Employee Premium	15,680	4,615	N/A a)	-	9,230	9,230	
Employee Monthly Co-Pay	866,646	425,115	49% a)	865,000	850,230	(14,770)	
COIC	1,870,995	1,018,867	54% a)	1,900,000	2,037,735	137,735	
Retiree / COBRA Co-Pay	1,089,975	591,143	44% a)	1,336,000	1,182,286	(153,714)	
Prescription Rebates	145,422	17,337	13%	130,000	130,000	-	
Claims Reimbursements & Misc	242,601	175,800	N/A	-	175,800	175,800	
Interest	92,213	54,875	49%	112,000	110,000	(2,000)	
Total Revenues	20,324,668	10,021,841	49%	20,496,000	19,963,457	(532,543)	
Expenditures:							
<i>Personnel Services (all depts)</i>	121,638	56,666	48%	117,753	117,753	-	
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,366,449	7,077,000	57% b)	12,335,775	12,500,471	(164,696)	
Claims Paid-Prescription	1,245,249	471,681	34% b)	1,392,307	1,283,206	109,101	
Claims Paid-Dental/Vision	1,832,508	894,774	44% b)	2,048,918	1,841,039	207,879	
Stop Loss Insurance Premium	326,435	175,561	49%	360,000	360,000	-	
State Assessments	227,597	-	0%	240,000	240,000	-	
Administration Fee (EMBS)	419,304	239,704	57%	420,000	420,000	-	
Preferred Provider Fee	38,804	71,082	155%	46,000	157,202	(111,202)	
Other - Administration	45,335	28,877	28%	104,417	104,417	-	
Other - Wellness	162,582	74,996	50%	149,000	149,000	-	
Admin & Wellness	15,664,262	9,033,676	53%	17,096,417	17,055,335	41,082	
Deschutes On-site Clinic							
Contracted Services	818,418	405,341	50%	810,000	810,000	-	
Medical Supplies	79,616	26,565	42%	63,000	63,000	-	
Other	23,726	18,852	69%	27,470	27,470	-	
Total DOC	921,761	450,758	50%	900,470	900,470	-	
Deschutes On-site Pharmacy							
Contracted Services	304,556	143,006	50%	287,700	287,700	-	
Prescriptions	1,552,760	555,107	35% c)	1,600,000	1,665,321	(65,321)	
Other	13,250	10,377	47%	22,007	22,007	-	
Total Pharmacy	1,870,566	708,490	37%	1,909,707	1,975,028	(65,321)	
Total Expenditures	18,578,227	10,249,590	51%	20,024,347	20,048,586	(24,239)	
Change in Fund Balance	1,746,441	(227,750)		471,653	(85,129)	(556,782)	
Beginning Fund Balance	12,461,082	14,207,523	108%	13,190,000	14,207,523	1,017,523	
Ending Fund Balance	\$ 14,207,523	\$ 13,979,773		\$ 13,661,653	\$ 14,122,394	\$ 460,741	
% of Exp covered by Revenues							
	109.4%	97.8%		102.4%	99.6%		

a) Projection - Six months annualized

b) Fifty-two week rolling average

c) YTD - July, August, September and October. Projection - four months annualized

FAIR AND EXPO CENTER
Statement of Financial Operating Data
Through December 31, 2015

	FY 2015	Year to Date (50% of the year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Events Revenues	\$ 528,377	\$ 205,641	44.4%	\$ 463,000	\$ 494,333	\$ 31,333
Storage	45,794	22,831	45.7%	50,000	53,831	3,831
Camping at F & E	14,505	1,265	6.3%	20,000	21,265	1,265
Horse Stall Rental	37,698	3,445	6.9%	50,000	52,620	2,620
Food & Beverage Activities, net	89,575	2,532	3.6% a)	71,303	89,294	17,991
Concession % - Food	11,411	-	N/A	-	-	-
Annual County Fair (net)	244,000	200,000	67.8% b)	294,835	288,956	(5,879)
Interfund Contract	85,111	21,105	25.0% c)	84,422	21,105	(63,317)
TRT - 1% for Marketing	116,670	137,585	36.0%	382,641	335,922	(46,719)
Miscellaneous	11,092	3,438	31.5%	10,900	6,438	(4,462)
Total Operating Revenues	1,184,232	597,841	41.9%	1,427,101	1,363,764	(63,337)
Operating Expenditures:						
General F & E Activities						
Personnel Services	909,177	480,957	50.6%	951,266	956,589	(5,323)
Materials and Services	655,566	337,181	40.7%	828,351	784,069	44,282
Total Operating Expenditures	1,564,743	818,138	46.0%	1,779,617	1,740,658	38,959
Other:						
Park Acq/Dev (Fund 130)	29,000	15,000	50.0%	30,000	30,000	-
Grants	280	-	N/A	-	-	-
Rights & Signage	98,538	17,830	15.5%	115,000	101,930	(13,070)
Interest	678	507	169.0%	300	657	357
Total Other	128,496	33,337	23%	145,300	132,587	(12,713)
Results of Operations	(252,016)	(186,960)		(207,216)	(244,307)	(37,091)
Transfers In / Out						
Transfer In-General Fund	365,000	150,000	50.0%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770	12,870	50.0%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-	-	0.0%	(62,740)	(62,740)	-
Total Transfers In	475,770	162,870	61.9%	263,004	263,004	-
Non-Operating Expenditures						
Debt Service	112,213	68,868	59.0%	116,709	113,296	3,413
Debt Refunding, net	-	-		-	-	-
Capital Outlay	52,473	-	N/A	-	-	-
Total Non-Operating Expenditures	164,686	68,868	59.0%	116,709	113,296	3,413
Change in Fund Balance	59,068	(92,958)		(60,921)	(94,599)	(33,678)
Beginning Fund Balance	(345)	58,723	58.7%	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723	\$ (34,235)		\$ 39,079	\$ (35,876)	\$ (74,955)

a) See "Food & Beverage Activities Schedule"

b) 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

c) Reimbursement from RV Park for personnel expenditures recorded in F&E

Deschutes County
Food and Beverage Activities
July 1, 2015 through December 31, 2015

	Year to Date - Through December 31, 2015							FY 2016 Budget			
	July & August			September	October	November	December	Year to Date	% of Revenues	Amount	% of Revenues
	F & E Center (Fund 618)	Annual Fair (Fund 619)	July and August Total 618 & 619								
	These Columns Memo Only										
Revenues	29,838	199,890	229,729	24,483	25,538	37,407	2,860	320,017		357,000	
Direct Costs											
Beginning Inventory	24,040	-	24,040	36,704	36,084	34,187	30,721	24,040		-	
Purchases (Food/Bev/Paper/Chemicals)	11,402	64,628	76,031	8,409	5,037	6,638	668	96,783		88,250	
Less: Ending Inventory	(36,704)	-	(36,704)	(36,084)	(34,187)	(30,721)	(30,094)	(30,094)		-	
Cost of Food & Beverage	(1,262)	64,628	63,367	9,029	6,935	10,104	1,295	90,729	28.4%	88,250	25%
Event Expenses	975	596	1,571	780	1,636	466	2,465	6,918	2.2%	8,900	2%
Labor	3,126	37,545	40,670	5,228	5,914	6,926	384	59,122	18.5%	93,000	26%
Total Direct Costs	2,840	102,768	105,608	15,037	14,484	17,497	4,144	156,770	49.0%	190,150	53%
Gross Profit	26,999	97,122	124,121	9,447	11,054	19,910	(1,284)	163,247	51.0%	166,850	47%
Other Revenues											
Catering / 3rd Party	-	-	-	966	-	-	-	966		8,000	
Concessions / 3rd Party	-	5,453	5,453	-	-	1,984	953	8,390		2,000	
Rentals (Kitchen & Flatware)	-	-	-	-	-	-	-	-		10,000	
Total Other Revenues	-	5,453	5,453	966	-	1,984	953	9,357		20,000	
Expenses/Expenditures											
Personnel	18,267	-	18,267	9,515	9,515	9,515	9,515	56,328		113,440	
Other Materials & Services	8,316	-	8,316	1,541	1,100	212	-	11,170		2,107	
Total Expenses/Expenditures	26,583	-	26,583	11,057	10,615	9,728	9,515	67,498		115,547	32%
Income - Food & Beverages Activities	416	102,575	102,991	(644)	439	12,167	(9,846)	105,106	33%	71,303	20%
							F & E	2,532			
							Annual Fair	102,575			

JUSTICE COURT
Statement of Financial Operating Data

	July 1, 2015 through December 31, 2015 (50% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Court Fines & Fees	459,548	232,169	52% a)	450,000	530,726	80,726
Interest on Investments	456	293	56%	527	527	-
Total Revenues	460,004	232,463	52%	450,527	531,253	80,726
Expenditures						
Personnel Services	423,791	217,576	50%	436,236	436,236	-
Materials and Services	162,205	92,018	53% b)	173,942	161,018	12,924
Total Expenditures	585,996	309,594	51%	610,178	597,254	12,924
Revenues less Expenditures	(125,992)	(77,131)		(159,651)	(66,001)	93,650
Transfers In-General Fund	74,398	72,876	50%	145,747	145,747	-
Change in Fund Balance	(51,594)	(4,255)		(13,904)	79,746	93,650
Beginning Fund Balance	130,317	78,723	131%	60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723	\$ 74,468		\$ 46,096	\$ 158,469	\$112,373

- a) Monthly revenue recorded in arrears. \$33,195 received in January for December activity. 50% of FY Rev \$265,360
b) One time software maintenance fee of \$24,421 paid in September. Remaining 50% of year projected at \$69,000

CAPITAL PROJECTS

- **Campus Improvement**
- **North County Campus**

Deschutes County
Campus Improvement (Fund 463)
Inception through December 31, 2015

RESOURCES:

	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)	820,000	-	820,000
Energy Trust of Oregon	1,641	-	1,641
Oregon Judicial Dept Payment	30,526	-	30,526
Interest Revenue	11,403	-	11,403
Total Resources	1,810,186	-	1,810,186

EXPENDITURES:

Basement Jail/Boiler Demolition	JB1	168,109	-	168,109
Basement Public File View	JB2	141,862	-	141,862
1st Floor Public File View	JB3	117,980	-	117,980
1st Floor Restrooms/Haslinger Court	JB4	401,231	-	401,231
1st Floor DeHoog/Bagley Court/Jury Room	JB5	81,702	-	81,702
Accounting Area Open Workspace	JB6	40,257	-	40,257
Courthouse DA Offices	JB7	34,348	-	34,348
Hearing Room Justice Bldg 2/Basement Phases 1/2	JB8	670,562	-	670,562
Justice Bldg-Breezeway Connection	JB9	32,971	112,325	145,296
"Stone Building"		720	-	720
Internal Service Fund Charges		8,119	-	8,119
Total Materials & Services		1,697,861	112,325	1,810,186

Revenues less Expenditures

\$ 112,325	\$ (112,325)	-
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Notes:

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

Completed Projects

Deschutes County
General County Projects (Fund 142)
Through December 31, 2015

	FY 2016 - Year to Date (50% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
Revenues					
Property Taxes, Current	\$ 692,566	92%	\$ 750,000	\$ 754,718	\$ 4,718
Property Taxes, Prior	8,838	44%	20,000	20,000	-
Inter-fund Charges					
OHP-Alcohol/Drug (280)	-	0% a)	525,000	525,000	-
OHP-Mental Health (270)	-	0% a)	525,000	525,000	-
Road Department (325)	-	0% a)	150,000	150,000	-
Interest	4,685	43%	11,000	11,000	-
Total Revenues	706,088	36%	1,981,000	1,985,718	4,717.54
Expenditures					
General					
ADA Projects	10,649				
General	113,669				
Health Services File Room	154				
Total General Projects	124,472		488,590	488,590	-
Remodel Projects					
Courthouse - District Attorney	78,382		100,000	100,000	-
Courthouse-sidewalk	14,644		50,000	50,000	-
P&P Stairs	36,440		36,440	36,440	-
P&P Programs Building	1,035		10,000	10,000	-
Road Dept Meeting Room	24,530		250,000	250,000	-
South County	199,005		199,005	199,005	-
Wall Street Services Building	64,322		850,995	850,995	-
Total Remodel Projects	418,357		1,496,440	1,496,440	-
Total Projects	542,829	27%	1,985,030	1,985,030	-
Internal Charges-ISF & Insurance	30,468	50%	60,906	60,906	-
Tech Improvements	120,471	134%	90,000	120,471	30,471
Total Expenditures	693,768		2,135,936	2,166,407	30,471
Revenues less Expenditures	12,320		(154,936)	(180,689)	35,188
Transfers In/(Out)					
Campus Improvement (463)	(120,000)	100%	(120,000)	(120,000)	-
Change in Fund Balance	(107,680)		(274,936)	(300,689)	35,188
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
Ending Fund Balance	\$ 1,265,996		\$ 1,185,064	\$ 1,072,986	\$ (51,136)

a) Contribution for remodels of Wall Street Services Building, South County and Road Department