

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

August 15, 2016

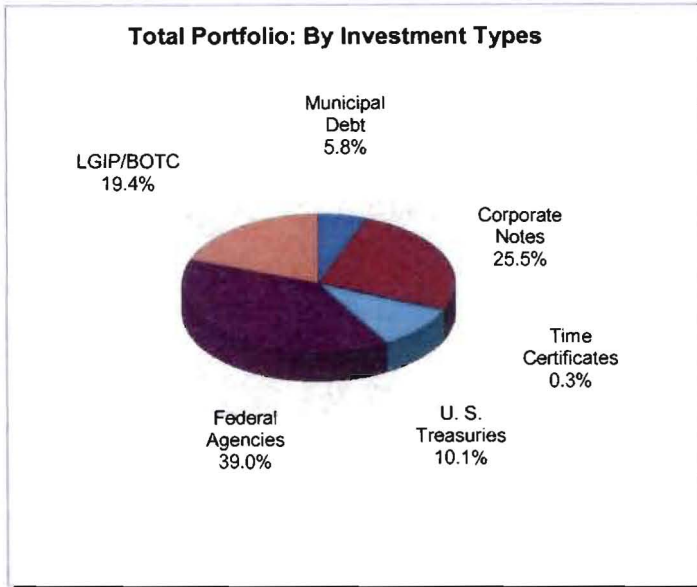
- (1) Monthly Investment Reports – June and July 2016
- (2) Fiscal Year End 2016 Financials

Deschutes County

Total Investment Portfolio As Of 6/30/2016

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 8,520,000	5.75%
Corporate Notes	37,772,000	25.50%
Time Certificates	440,000	0.30%
U. S. Treasuries	15,000,000	10.13%
Federal Agencies	57,694,000	38.95%
LGIP/BOTC	28,694,092	19.37%
Total Investments	\$ 148,120,092	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Jun-16	Y-T-D
General	\$ 148,120,092	\$ 135,618	\$ 1,457,020
		-	-
Total Investments	\$ 148,120,092		
Total Investment Income		135,618	1,457,020
Less Fee: 5% of Invest. Income		(6,781)	(72,851)
Investment Income - Net		\$ 128,837	\$ 1,384,169
Prior Year Comparison	Jun-15	\$ 90,322	\$ 1,036,387



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP	0.88%	0.88%
Investments	1.04%	1.03%
Average	1.02%	1.00%

Category Maximums:	
U.S. Treasuries	100%
LGIP (\$47,012,858)	100%
Federal Agencies	75%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

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

Comparators	
24 Month Treas.	0.62%
LGIP Rate	0.88%
36 Month Treasu	0.72%

Months to Maturity	
0 to 30 Days	22.54%
Under 1 Year	59.95%
Under 5 Years	100.00%

Weighted Average Maturity	
Max 2 Years	.96 years

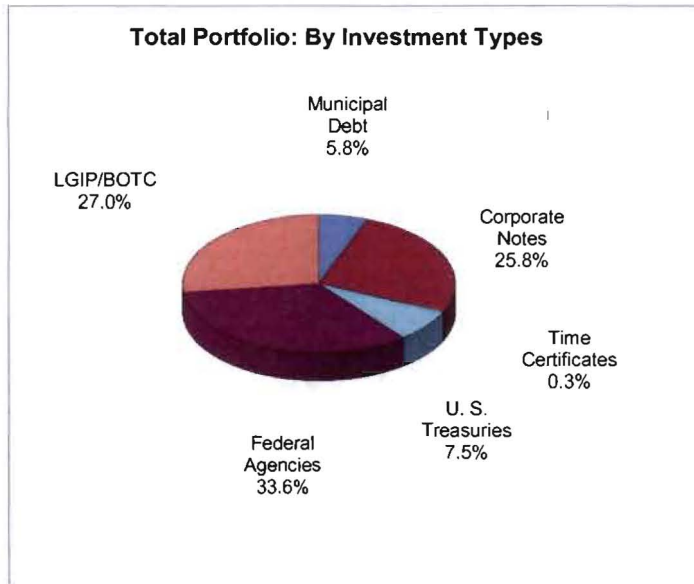
Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
June 30, 2016													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings S&P	Ratings Moody's	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
31359YB2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	14			0.3535	0.3650	1,693,000	1,692,831	1,692,767	-
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	14			0.4902	0.5068	2,000,000	1,999,260	1,999,619	-
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	30		Aaa	1.5000	0.5480	1,000,000	1,001,080	1,000,776	-
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016	62	A-1	P-1	0.9100	0.9434	1,000,000	998,900	998,433	-
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	70	AA+	Aaa	2.0000	0.7430	2,000,000	2,006,060	2,004,724	-
31359YL54	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	76	AA+	Aaa	0.7784	0.8120	672,000	671,825	670,896	-
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/28/2016	87	A+	A2	1.5000	1.1128	1,800,000	1,802,016	1,801,113	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/28/2016	87	A+	A2	1.5000	1.0849	775,000	775,868	775,751	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	92	AA	Aa2	0.8540	0.8001	1,000,000	1,000,500	1,000,133	-
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	110	AA+	Aaa	5.1250	0.8000	1,000,000	1,014,190	1,012,902	-
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	110	AA-	Aa1	2.3750	0.8202	1,800,000	1,808,424	1,808,328	-
3133EBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	136	AA+	Aaa	0.6000	0.6481	2,000,000	2,001,100	1,999,647	-
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	137	A+	A1	2.2000	1.1252	1,000,000	1,003,550	1,003,967	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	153	AA+		0.8600	0.8600	200,000	200,072	200,000	-
3133ECVV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	159	AA+	Aaa	0.8750	0.7219	2,100,000	2,103,654	2,101,436	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	165	A+	Aa2	1.1000	0.9102	1,800,000	1,801,908	1,801,516	-
912828RX0	U.S. Treasury	CASTLE	12/3/2015	12/31/2016	183			0.8750	0.7459	3,000,000	3,006,930	3,001,923	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	200	A+	A1	2.4000	1.0673	2,000,000	2,013,840	2,014,262	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	214	AA+	Aaa	0.8750	0.8437	2,000,000	2,004,980	2,000,361	-
3130A7BY0	Federal Home Loan Bank	PJ	2/17/2016	2/17/2017	231	AA+	Aaa	0.7200	0.7200	2,000,000	2,000,600	2,000,000	8/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	274	AA	Aa2	5.1500	1.0603	370,000	380,937	381,201	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	274	AA	Aa2	5.1500	1.2010	1,000,000	1,029,560	1,029,211	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	274	AA	Aa2	5.1500	1.1004	1,875,000	1,930,425	1,931,267	-
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	303	AAA	Aaa	0.8750	0.9500	2,000,000	2,006,080	1,998,778	-
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	318	A+	A1	1.6500	0.8820	1,000,000	1,004,790	1,006,242	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	322	AA-	Aa2	1.2000	1.0609	2,000,000	2,002,940	2,002,420	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	325			0.9000	0.9125	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	326	AA+	Aaa	2.0500	0.8853	1,460,000	1,480,163	1,474,956	-
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	329	AA+	Aaa	0.7200	0.7000	6,000,000	6,005,640	6,001,070	-
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017	333	AA+	Aaa	0.7500	0.7499	2,662,000	2,662,080	2,662,000	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	335	AA+	Aaa	1.0614	1.1153	1,000,000	994,380	990,123	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	335	AA-	Aaa	1.0812	1.1361	1,050,000	1,044,099	1,039,436	-
31359MEL3	Federal National Mtg Assn	CASTLE	3/7/2016	6/1/2017	335	AA+	Aaa	0.8310	0.8609	1,950,000	1,939,041	1,934,922	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	340		Aaa	1.0191	1.0647	1,028,000	1,020,897	1,018,106	-
4812ALRDE	JPMorgan Chase - Corporate N	CASTLE	6/10/2016	6/14/2017	343	A-	Aa3	1.3556	1.0700	1,000,000	999,320	1,000,000	-
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	349	A+	A2	5.7500	1.3204	2,000,000	2,086,040	2,083,503	-
06405AA5	Bank of New York Mellon Corp	CASTLE	6/6/2016	6/21/2017	354	A	A1	1.3690	1.1415	1,000,000	1,008,650	1,007,950	-
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	365	AA-	Aa1	1.1970	1.1705	670,000	672,673	670,175	-
84247PHS3	Southern CA Public Power Auth	CASTLE	6/17/2014	7/1/2017	365	AA-		1.1450	1.1803	1,000,000	1,003,770	999,654	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	378		Aaa	0.7500	0.7870	1,000,000	1,001,490	999,620	-
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	392	AA+	Aaa	1.0700	0.8649	2,000,000	2,000,380	2,000,535	7/28/2016
3135GOZF3	Federal National Mtg Assn	CASTLE	12/2/2015	7/28/2017	392	AA+	Aaa	1.0700	1.0699	2,000,000	2,000,380	2,000,000	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	396	AAA	Aaa	6.2500	1.1802	2,000,000	2,113,600	2,108,148	-
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	410	AA+	Aa1	3.0000	0.9298	1,000,000	1,026,530	1,022,932	-
675371AT5	Oceanside California Pension	PJ	5/20/2016	8/15/2017	410	AA		1.8060	1.0001	500,000	505,040	504,480	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	423		Aaa	0.7500	0.8582	1,000,000	1,001,610	998,761	-
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	426	AAA	Aaa	0.6250	1.0613	1,000,000	1,000,900	995,005	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	426	AAA	Aaa	0.6250	0.9199	1,000,000	1,000,900	996,614	-
94974BGB0	Wells Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017	434	A	A2	1.4000	1.4501	461,000	462,420	460,730	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	453	AA+	Aaa	1.0000	1.2502	1,000,000	1,005,060	996,983	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	456	AAA	Aaa	1.8750	0.8031	2,000,000	2,032,740	2,026,470	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	462			0.7512	0.7806	2,000,000	1,978,400	1,980,719	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	517			1.2053	1.2673	2,000,000	1,977,620	1,965,381	-
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	518	AA+		1.2200	1.2183	230,000	231,633	230,000	-
494751DH0	King County Washington FPD		6/8/2016	12/9/2017	525			1.0000	1.0000	240,000	240,000	240,000	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	532	AA+		1.2054	1.2681	1,059,000	1,046,779	1,040,137	-
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	560	AA-	Aa2	1.6000	1.4900	2,000,000	2,010,860	2,003,277	-
94988JA51	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	570		Aa2	1.6500	1.5800	1,000,000	1,008,510	1,001,070	-
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	580	A	A2	5.7500	1.6901	1,000,000	1,070,230	1,062,971	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	587			1.2525	1.3180	1,260,000	1,246,354	1,234,268	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	587			1.2575	1.3234	740,000	731,986	724,827	-
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	595	AA+	Aaa	1.0000	1.0000	3,000,000	3,000,360	3,000,000	8/16/2016
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	605	AA+		1.0050	1.0050	3,000,000	3,000,360	3,000,000	8/26/2016
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	633	A	A1	1.6500	1.5696	2,000,000	2,012,000	2,002,713	-
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	633	A	A1	1.6500	1.5400	1,000,000	1,006,000	1,001,857	-
06050TLY6	Bank of America - Corporate	CASTLE	5/27/2016	3/26/2018	633	A	A1	1.6500	1.6201	1,000,000	1,006,000	1,000,503	-
68607VG66	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	639	AAA	AA2	5.0000	1.1203	610,000	656,061	650,654	-
8807VA56	Oregon State Lottery	DA DAV	6/13/2016	4/1/2018	639	AAA	AA2	1.3530	0.9702	200,000	202,238	201,324	-
89236TCX1	Toyota Mir Cred - Corp N	CASTLE	4/8/2016	4/6/2018	644	AA-	Aa3	1.2000	1.2122	2,000,000	2,007,840	1,999,575	-
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	683	AA+	Aa2	5.4000	1.5902	1,107,000	1,197,287	1,183,971	-
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	714	AAA	Aaa	5.5000	1.5000	1,000,000	1,087,230	1,076,272	-
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	714	AA+		1.4300	1.4298	750,000	757,200	750,000	-
166764AE0	Chevron Corp	CASTLE	4/15/2016	6/24/2018	723	AA-	Aa2	1.7180	1.1911	2,000,000	2,023,360	2,020,532	5/24/2018
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	729		Aa3	1.7320	1.6496	985,000	1,000,484	986,556	-
88059EMT8	Tennessee Valley Authority	DA DAV	2/22/2016	7/15/2018	744			1.0212	1.0653	500,000	491,110	489,448	-
3134G8UN7	Federal Home Loan Mtg Corp	CASTLE	3/30/2016	9/28/2018	819	AA+	Aaa	1.2000	1.2000	2,000,000	2,001,020	2,000,000	9/28/2016
3134G8YA9	Federal Home Loan Mtg Corp	CASTLE	6/28/2016	9/28/2018	819	AA+	Aaa	1.0100	1.0000	2,520,000	2,521,336	2,520,558	12/28/2016
89236TAY1	Toyota Mir Cred - Corp N	CASTLE	1/5/2016	10/24/2018	845	AA-	Aa3	2.0000	1.7701	784,000	799,233	788,045	-
912828WD8	U.S. Treasury	CASTLE	12/1/2015	10/31/2018	852	AAA	Aaa	1.2500	1.2225	1,000,000	1,013,870	1,000,625	-
912828A75	U.S. Treasury	CASTLE	6/8/2015	12/31/2018	913	AAA	Aaa	1.5000	1.3242	1,000,000	1,020,630	1,004,273	-
912828ST8	U.S. Treasury	CASTLE	3/17/2016	4/30/2019	1033	AAA	Aaa	1.2500	1.2090	1,000,000			

Deschutes County

Total Investment Portfolio As Of 7/31/2016

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 8,520,000	5.82%
Corporate Notes	37,772,000	25.78%
Time Certificates	440,000	0.30%
U. S. Treasuries	11,000,000	7.51%
Federal Agencies	49,239,000	33.61%
LGIP/BOTC	39,527,586	26.98%
Total Investments	\$ 146,498,586	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2016-17	
		Jul-16	Y-T-D
General	\$ 146,498,586	\$ 134,406	\$ 134,406
		-	-
Total Investments	\$ 146,498,586		
Total Investment Income		134,406	134,406
Less Fee: 5% of Invest. Income		(6,720)	(6,720)
Investment Income - Net		\$ 127,686	\$ 127,686
Prior Year Comparison	Jul-16	\$ 87,918	\$ 87,918



Category Maximums:

U.S. Treasuries	100%
LGIP (\$47,012,858)	100%
Federal Agencies	75%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Term Minimums

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

Yield Percentages

	Current Month	Prior Month
BOTC / LGIP	0.92%	0.88%
Investments	1.09%	1.04%
Average	1.06%	1.02%

Comparators

24 Month Treas.	0.68%
LGIP Rate	0.92%
36 Month Treasu	0.77%

Months to Maturity

0 to 30 Days	26.98%
Under 1 Year	61.56%
Under 5 Years	100.00%

Weighted Average Maturity


Max 2 Years	.91 years
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Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
July 31, 2016													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings S&P	Moody's	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016	31	A-1	P-1	0.910	0.943	1,000,000	999,500	999,216	-
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	39	AA+	Aaa	2.000	0.743	2,000,000	2,003,460	2,002,640	-
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	45	AA+	Aaa	0.778	0.812	672,000	671,913	671,346	-
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	56	A+	A2	1.500	1.113	1,800,000	1,800,504	1,800,506	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	56	A+	A2	1.500	1.085	775,000	775,217	775,486	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	61	AA	Aa2	0.854	0.800	1,000,000	1,000,570	1,000,089	-
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	79	AA+	Aaa	5.125	0.800	1,000,000	1,010,310	1,009,318	-
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	79	AA-	Aa1	2.375	0.820	1,800,000	1,805,868	1,806,015	-
3133EEB3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	105	AA+	Aaa	0.600	0.648	2,000,000	2,001,400	1,999,727	-
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	106	A+	A1	2.200	1.125	1,000,000	1,002,870	1,003,079	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	122	AA+		0.860	0.860	200,000	200,072	200,000	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	134	A+	Aa2	1.100	0.910	1,800,000	1,801,926	1,801,235	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	169	A+	A1	2.400	1.067	2,000,000	2,011,840	2,012,079	12/18/2016
912828CS5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	183	AA+	Aaa	0.875	0.844	2,000,000	2,004,460	2,000,309	-
3130A7BY0	Federal Home Loan Bank	PJ	2/17/2016	2/17/2017	200	AA	Aaa	0.720	0.720	2,000,000	2,000,220	2,000,000	8/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	243	AA	Aa2	5.150	1.060	370,000	380,349	379,957	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	243	AA	Aa2	5.150	1.201	1,000,000	1,027,970	1,025,965	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	243	AA	Aa2	5.150	1.100	1,875,000	1,927,444	1,925,015	-
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	272	AAA	Aaa	0.875	0.950	2,000,000	2,005,080	1,998,901	-
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	287	A+	A1	1.650	0.882	1,000,000	1,005,250	1,005,583	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	291	AA-	Aa2	1.200	1.061	2,000,000	2,001,640	2,002,192	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	294			0.900	0.913	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	295	AA+	Aaa	2.050	0.885	1,460,000	1,477,082	1,473,562	-
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	298	AA+	Aaa	0.720	0.700	6,000,000	6,004,800	6,000,972	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/3/2013	6/1/2017	304	AA+	Aaa	1.061	1.115	1,000,000	994,470	991,037	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	304	AA-	Aaa	1.081	1.136	1,050,000	1,044,194	1,040,414	-
31359MEL3	Federal National Mtg Assn	CASTLE	3/7/2016	6/1/2017	304	AA+	Aaa	0.831	0.861	1,950,000	1,939,217	1,936,317	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	309		Aaa	1.019	1.065	1,028,000	1,021,452	1,019,008	-
48125LRD6	JPMorgan Chase - Corporate N	CASTLE	6/10/2016	6/14/2017	317	A+	Aa3	1.056	1.070	1,000,000	999,370	1,000,000	-
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	318	A+	A2	5.750	1.320	2,000,000	2,080,340	2,076,220	-
064058AA8	Bank of New York Mellon Corp	CASTLE	6/6/2016	6/20/2017	323	A	A1	1.969	1.141	1,000,000	1,008,710	1,007,267	-
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	334	AA-	Aa1	1.197	1.171	670,000	672,412	670,160	-
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	334	AA-	Aaa	1.145	1.180	1,000,000	1,003,020	999,683	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	347		Aaa	0.750	0.787	1,000,000	1,001,120	999,650	-
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	365	AAA	Aaa	6.250	1.180	2,000,000	2,107,080	2,099,829	-
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	379	AA+	Aa1	3.000	0.930	1,000,000	1,025,400	1,021,229	-
675371AT5	Oceanside California Pension	PJ	5/20/2016	8/15/2017	379	AA		1.806	1.000	500,000	504,440	504,148	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	392		Aaa	0.750	0.858	1,000,000	1,001,020	998,850	-
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	395	AAA	Aaa	0.625	1.061	1,000,000	1,000,040	995,368	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	395	AAA	Aaa	0.625	0.920	1,000,000	1,000,040	996,861	-
94974BGB0	Wells Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017	403	A	A2	1.400	1.450	461,000	462,461	460,749	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	422	AA+	Aaa	1.000	1.250	1,000,000	1,004,230	997,186	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	425	AAA	Aaa	1.875	0.803	2,000,000	2,029,300	2,024,670	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	431		Aaa	0.751	0.781	2,000,000	1,978,760	1,982,013	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	486			1.205	1.267	2,000,000	1,978,440	1,967,457	-
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	487	AA+		1.220	1.218	230,000	231,394	230,000	-
SYS10520	Lewis & Clark Bank		6/8/2016	12/8/2017	494			1.000	1.000	240,000	240,000	240,000	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	501	AA+		1.205	1.268	1,059,000	1,046,832	1,041,236	-
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	529	AA-	Aa2	1.600	1.490	2,000,000	2,012,060	2,003,099	-
94988J5A1	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	539		Aa2	1.650	1.580	1,000,000	1,007,470	1,001,013	-
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	549	A	A2	5.750	1.690	1,000,000	1,067,020	1,059,656	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	556			1.252	1.318	1,260,000	1,246,216	1,235,627	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	556			1.257	1.323	740,000	731,904	725,628	-
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	564	AA+	Aaa	1.000	1.000	3,000,000	3,000,060	3,000,000	8/16/2016
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	574	AA+		1.050	1.050	3,000,000	3,000,750	3,000,000	8/26/2016
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	602	A	A1	1.650	1.570	2,000,000	2,012,420	2,002,583	-
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	602	A	A1	1.650	1.540	1,000,000	1,006,210	1,001,768	-
06050TLY6	Bank of America - Corporate	CASTLE	5/27/2016	3/26/2018	602	A	A1	1.650	1.620	1,000,000	1,006,210	1,000,479	-
68607VG66	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	608	AAA	AA2	5.000	1.120	610,000	654,713	648,718	-
68607VA96	Oregon State Lottery	DA DAV	6/13/2016	4/1/2018	608	AAA	AA2	1.353	0.970	200,000	201,844	201,261	-
89236TCX1	Toyota Mtr Cred - Corp N	CASTLE	4/8/2016	4/6/2018	613	AA-	Aa3	1.200	1.212	2,000,000	2,007,360	1,999,596	-
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	652	AA+	Aa2	5.400	1.590	1,107,000	1,193,147	1,180,545	-
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	683	AAA	Aaa	5.500	1.500	1,000,000	1,082,710	1,073,022	-
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	683	AA+		1.430	1.430	750,000	755,670	750,000	-
166764AE0	Chevron Corp	CASTLE	4/15/2016	6/24/2018	692	AA-	Aa2	1.718	1.191	2,000,000	2,026,620	2,019,668	5/24/2018
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	698		Aa3	1.732	1.650	985,000	998,219	986,491	-
88059EMT8	Tennessee Valley Authority	DA DAV	2/22/2016	7/15/2018	713			1.021	1.065	500,000	491,045	489,887	-
3134G9Q67	Federal Home Loan Mtg Corp	CASTLE	7/27/2016	7/27/2018	725			1.050	1.050	3,000,000	3,000,240	3,000,000	10/27/2016
3134G8UN7	Federal Home Loan Mtg Corp	CASTLE	3/30/2016	9/28/2018	788	AA+	Aaa	1.200	1.200	2,000,000	2,000,520	2,000,000	9/28/2016
3134G9YA9	Federal Home Loan Mtg Corp	CASTLE	6/28/2016	9/28/2018	788			1.010	1.000	2,520,000	2,520,025	2,520,463	12/28/2016
89236TAY1	Toyota Mtr Cred - Corp N	CASTLE	1/5/2016	10/24/2018	814	AA-	Aa3	2.000	1.770	784,000	799,429	787,900	-
912828WD8	U.S. Treasury	CASTLE	12/11/2015	10/31/2018	821	AAA	Aaa	1.250	1.223	1,000,000	1,012,190	1,000,602	-
912828A75	U.S. Treasury	CASTLE	6/8/2015	12/31/2018	882	AAA	Aaa	1.500	1.324	1,000,000	1,018,980	1,004,128	-
912828S78	U.S. Treasury	CASTLE	3/17/2016	4/30/2019	1002	AAA	Aaa	1.250	1.209	1,000,000	1,014,140		

Memorandum

Date: August 8, 2016

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

Attached please find FY 2016 Preliminary Year-End Financial Reports for the following funds: **General (001), Community Justice – Juvenile (230), Sheriff's (255, 701, 702), Early Learning Hub (273), Public Health (274), Behavioral Health (275), Community Development (295), Road (325), Community Justice – Adult (355), Solid Waste (610), Insurance Fund (670), 9-1-1 (705), Health Benefits Trust (675), Fair & Expo Center (618), and Justice Court (123), Transient Room Tax (160, 170).**

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		FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
Property Taxes - Current	23,196,345	24,555,603	102%	a)	24,090,700	24,625,603	534,903
Property Taxes - Prior	647,334	486,202	97%		500,000	500,000	-
Other General Revenues	2,324,928	2,449,768	96%	b)	2,552,960	2,354,600	(198,360)
Assessor	819,454	875,075	110%		795,202	875,075	79,873
County Clerk	1,650,844	1,721,618	112%		1,534,420	1,686,000	151,580
BOPTA	13,342	12,413	111%		11,154	12,413	1,259
District Attorney	299,095	142,946	78%		182,612	182,612	-
Tax Office	219,175	212,618	111%		192,379	212,618	20,239
Veterans	104,568	98,161	100%	c)	98,121	122,681	24,560
Property Management	90,113	75,000	100%		75,000	75,000	-
Total Revenues	29,365,198	30,629,402	102%		30,032,548	30,646,601	614,053
Expenditures							
Assessor	3,697,588	3,857,613	94%	d)	4,125,299	3,835,299	290,000
County Clerk	1,372,852	1,447,322	89%		1,624,716	1,490,716	134,000
BOPTA	60,320	61,911	94%		65,634	63,034	2,600
District Attorney	5,375,308	5,831,379	95%	d)	6,146,851	5,876,851	270,000
Tax Office	778,075	751,319	87%		865,513	795,513	70,000
Veterans	330,582	333,745	80%	d)	416,000	371,000	45,000
Property Management	264,768	288,776	98%		293,574	313,574	(20,000)
Non-Departmental	1,130,753	1,161,328	100%		1,163,643	1,163,643	-
Total Expenditures	13,010,247	13,733,393	93%		14,701,230	13,909,630	791,600
Transfers Out	14,947,204	15,520,033	100%		15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	29,253,427	97%		30,238,638	29,447,038	791,600
Change in Fund Balance	1,407,746	1,375,976			(206,090)	1,199,563	1,405,653
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	\$ 11,164,921			\$ 8,424,710	\$ 10,988,509	\$ 2,563,799

Beginning Net Working Capital per FY 2017 Adopted Budget

10,411,770

a) Projection based on YTD plus June estimated at \$70,000

b) Budget includes \$198,360 Transfer In from TRT (Fund 170). Transferred to Econ Development Fund instead

c) Received quarterly. Grant in excess of amount budgeted

d) Personnel expenditures less than budgeted due to unfilled positions through May

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2015	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
OYA Basic & Diversion	364,153	413,233	108% a)	382,817	382,817	-
ODE Juvenile Crime Prev	109,588	88,030	96% a)	91,379	91,379	-
Inter-fund (Adult P & P)	-	41,208	N/A b)	-	41,208	41,208
Inmate/Prisoner Housing	89,850	59,100	107% c)	55,000	63,000	8,000
DOC Unif Crime Fee/HB2712	36,226	36,090	99%	36,568	36,568	-
Food Subsidy	18,394	23,811	99% d)	24,000	22,000	(2,000)
Gen Fund-Crime Prevention	20,000	20,000	100% a)	20,000	20,000	-
Interest on Investments	9,751	13,147	188% e)	7,000	13,000	6,000
Leases	7,694	33,759	469% f)	7,200	34,500	27,300
OJD Court Fac/Sec SB 1065	24,768	22,661	133% e)	17,000	21,000	4,000
Contract Payments	9,032	8,870	148% g)	6,000	8,000	2,000
Case Supervision Fee	8,192	6,347	106%	6,000	6,000	-
Federal Grants	1,205	-	N/A	-	-	-
Miscellaneous	1,434	1,282	135%	950	1,282	332
Total Revenues	700,288	767,538	117%	653,914	740,754	86,840
Expenditures						
Personnel Services	4,994,826	4,947,639	93% h)	5,319,157	4,950,000	369,157
Materials and Services	1,007,504	1,172,705	98%	1,193,324	1,175,000	18,324
Capital Outlay	-	-	0%	100	-	100
Transfers Out-Veh Reserve	3,660	3,660	100%	3,660	3,660	-
Total Expenditures	6,005,990	6,124,004	94%	6,516,241	6,128,660	387,581
Revenues less Expenditures	(5,305,702)	(5,356,466)		(5,862,327)	(5,387,906)	474,421
Transfers In-General Fund	5,368,346	5,464,591	100%	5,464,591	5,464,591	-
Change in Fund Balance	62,644	108,125		(397,736)	76,685	474,421
Beginning Fund Balance	1,244,605	1,307,249	103%	1,271,324	1,307,249	35,925
Ending Fund Balance	\$ 1,307,249	\$ 1,415,374		\$ 873,588	\$ 1,383,934	\$ 510,346

Beginning Net Working Capital per FY 2017 Adopted Budget

1,200,000

- a) Payments received quarterly, reimbursing for actual expenditures
- b) One-time support for community service programs from Adult P & P
- c) Projection increased due to YTD revenue and changes in other regional detention capacity
- d) Projection decreased due to YTD detention population trends
- e) Projection increased due to YTD revenue
- f) Additional office space rented to Rimrock Trails ATS and detention facility space to J Bar J. Not included in FY 16 budget
- g) More than anticipated number of contract payment community service projects
- h) Based on YTD actuals and projected vacancies

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

	FY 2015	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	21,416,299	23,602,677	102%	23,142,090	23,744,136	602,046
Law Enf Dist Rural	13,082,018	13,779,689	102%	13,476,564	13,740,116	263,552
Total Revenues	34,498,317	37,382,367	102%	36,618,654	37,484,253	865,599
Expenditures (Fund 255)						
Personnel	27,982,132	28,363,174	100% a)	29,228,817	28,481,712	747,105
Materials & Services	6,331,777	6,504,143	96% b)	6,705,637	6,655,123	50,514
Capital Outlay	613,587	1,012,645	92% c)	1,059,944	1,023,273	36,671
Transfers Out	455,031	271,234	102%	271,616	271,616	-
Total Expenditures	35,382,528	36,151,196	97%	37,266,014	36,431,724	834,290
Revenues less Expenditures	(884,211)	1,231,170		(647,360)	1,052,529	1,699,889
DC Comm Systems Reserve	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(1,084,211)	1,031,170		(847,360)	852,529	1,699,889
Beginning Fund Balance	11,109,701	10,025,490	108%	9,267,317	10,025,490	758,173
Ending Fund Balance	\$ 10,025,490	\$ 11,056,660	d)	8,419,957	10,878,019	2,458,062

Beginning Net Working Capital per FY 2017 Adopted Budget	
Reserved for future Capital Outlay	2,094,060
Available for current expenditures	<u>7,800,877</u>
	<u>9,894,937</u>

- 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) Unanticipated capital expenses are offset by savings from Jail HVAC project budgeted as capital but expensed as Materials & Services
- d) Ending balance reserved for future Capital Outlay 2,094,060
Ending fund balance available to current expenditures 8,783,959
10,878,019

SHERIFF - Fund 255
Statement of Financial Operating Data

	FY 2015	FY 2016 (Preliminary - As of Aug 8, 2016)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Fund 255)						
Law Enf Dist Countywide	22,630,194	23,237,734	84%	27,574,824	23,481,005	4,093,819
Law Enf Dist Rural	12,752,334	12,913,462	82%	15,784,087	12,950,719	2,833,368
Total Revenues	35,382,528	36,151,196	83%	43,358,911	36,431,724	6,927,187
Expenditures (Fund 255)						
Sheriff's Services	2,528,782	2,946,385	100% a)	2,942,625	2,979,367	(36,742)
Civil/Special Units	1,216,848	1,133,697	96% b)	1,178,116	1,147,984	30,132
Automotive/Communications	1,857,297	1,777,110	92% c)	1,934,375	1,823,431	110,944
Investigations/Evidence	1,604,049	1,785,342	102% d)	1,751,548	1,769,295	(17,747)
Patrol	8,409,091	8,583,641	95% b)	9,022,700	8,586,198	436,502
Records	770,148	718,753	93% b)	775,751	717,845	57,906
Adult Jail	15,338,956	15,612,459	97% e)	16,148,692	15,699,421	449,271
Court Security	356,041	262,486	80% f)	326,485	304,536	21,949
Emergency Services	373,205	212,012	96% g)	220,485	208,597	11,888
Special Services	1,587,532	1,488,331	100% h)	1,488,199	1,509,523	(21,324)
Training	501,561	522,849	91%	576,528	566,004	10,524
Other Law Enforcement Svcs	766,206	1,014,820	126% i)	807,198	1,026,211	(219,013)
Non-Departmental	72,813	93,312	100%	93,312	93,312	-
Total Expenditures	35,382,528	36,151,196	97%	37,266,014	36,431,724	834,290
Revenues less Expenditures	\$ -	-		\$ 6,092,897	\$ -	\$ 6,092,897

- a) Unanticipated Personnel expenses in Extra Help
- b) Less than budgeted Personnel expenditures due to unfilled positions
- c) Fuel costs are anticipated to be lower than budgeted
- d) Time management payouts are expected to exceed anticipated budget
- e) Savings in Materials & Services for roof repair and Professional Services. Part of these savings will be used to offset additional Capital expenses
- f) Personnel expenditures projected to be less than budgeted due to filling a position at a lower step
- g) Budgeted capital expenditure will not be made
- h) Reallocation of Personnel budget to Patrol
- i) Positions filled at higher step than budgeted

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

	FY 2016 (Preliminary - As of Aug 8,2016)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	1,505,995	102%	1,473,213	1,509,078	(35,865)
Materials & Services	1,083,885	1,380,359	99%	1,390,412	1,410,258	(19,846)
Capital Outlay	-	60,031	76%	79,000	60,031	18,969
Total Sheriff's Services	2,528,782	2,946,385	100%	2,942,625	2,979,367	(36,742)
<u>Civil/Special Units</u>						
Personnel	1,086,462	1,031,563	97%	1,062,099	1,048,262	13,837
Materials & Services	130,386	95,585	87%	109,469	93,174	16,295
Capital Outlay	-	6,548	100%	6,548	6,548	-
Total Civil/Special Units	1,216,848	1,133,697	96%	1,178,116	1,147,984	30,132
<u>Automotive/Communications</u>						
Personnel	404,038	423,958	99%	429,293	423,964	5,329
Materials & Services	1,445,359	1,324,877	90%	1,476,782	1,371,192	105,590
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
Total Automotive/Communications	1,857,297	1,777,110	92%	1,934,375	1,823,431	110,944
<u>Investigations/Evidence</u>						
Personnel	1,441,261	1,570,001	103%	1,528,335	1,563,241	(34,906)
Materials & Services	162,788	153,671	96%	160,613	144,384	16,229
Capital Outlay	-	61,670	99%	62,600	61,670	930
Total Investigations/Evidence	1,604,049	1,785,342	102%	1,751,548	1,769,295	(17,747)
<u>Patrol</u>						
Personnel	7,476,400	7,516,487	95%	7,926,342	7,502,369	423,973
Materials & Services	587,630	592,218	95%	625,432	608,894	16,538
Capital Outlay	345,060	474,935	101%	470,926	474,935	(4,009)
Total Patrol	8,409,091	8,583,641	95%	9,022,700	8,586,198	436,502
<u>Records</u>						
Personnel	666,056	602,640	91%	663,829	602,403	61,426
Materials & Services	104,092	116,113	104%	111,922	115,442	(3,520)
Total Records	770,148	718,753	93%	775,751	717,845	57,906
<u>Adult Jail</u>						
Personnel	12,681,941	12,970,038	97%	13,391,264	13,041,699	349,565
Materials & Services	2,138,807	2,147,337	96%	2,227,142	2,162,257	64,885
Capital Outlay	63,177	223,850	87%	258,670	223,849	34,821
Transfer Out - Jail (D/S & Cap Proj)	455,031	271,234	100%	271,616	271,616	-
Total Adult Jail	15,338,956	15,612,459	97%	16,148,692	15,699,421	449,271
<u>Court Security</u>						
Personnel	318,888	248,693	79%	316,782	287,743	29,039
Materials & Services	8,989	13,793	142%	9,703	16,793	(7,090)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	262,486	80%	326,485	304,536	21,949
<u>Emergency Services</u>						
Personnel	144,725	159,185	99%	160,660	158,805	1,855
Materials & Services	228,481	21,440	104%	20,625	18,405	2,220
Capital Outlay	-	31,387	80%	39,200	31,387	7,813
Total Emergency Services	373,205	212,012	96%	220,485	208,597	11,888
<u>Special Services</u>						
Personnel	1,223,523	1,178,230	104%	1,133,625	1,182,884	(49,259)
Materials & Services	207,027	189,790	77%	246,074	195,699	50,375
Capital Outlay	156,982	120,311	111%	108,500	130,940	(22,440)
Total Special Services	1,587,532	1,488,331	100%	1,488,199	1,509,523	(21,324)
<u>Training</u>						
Personnel	418,013	421,280	98%	430,076	424,653	5,423
Materials & Services	83,548	101,570	69%	146,452	141,351	5,101
Total Training	501,561	522,849	91%	576,528	566,004	10,524
<u>Other Law Enforcement Services</u>						
Personnel	675,931	735,105	103%	713,299	736,611	(23,312)
Materials & Services	77,972	274,077	313%	87,699	283,962	(196,263)
Capital Outlay	12,303	5,638	91%	6,200	5,638	562
Total Other Law Enforcement Svcs	766,206	1,014,820	126%	807,198	1,026,211	(219,013)
<u>Non-Departmental</u>						
Materials & Services	72,813	93,312	100%	93,312	93,312	-
Total Non-Departmental	72,813	93,312	100%	93,312	93,312	-
Total Expenditures	\$ 35,382,528	\$ 36,151,196	97%	\$ 37,266,014	\$ 36,431,724	\$ 834,290

LED #1 - Countywide
Statement of Financial Operating Data

	FY 2015		FY 2016 (Preliminary - As of Aug 8, 2016)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	17,663,115		20,079,835	102% a)	19,688,313	20,139,835	451,522
Tax Revenues - Prior	482,620		372,660	83% b)	451,000	392,649	(58,351)
SB 1145	1,629,017		1,965,492	113% c)	1,733,117	1,965,492	232,375
Sheriff Fees	324,105		180,274	72% d)	250,000	185,000	(65,000)
Concealed Handgun License	160,721		185,475	124% b)	150,000	184,000	34,000
Jail Funding HB 3194	107,805		-	0% e)	107,806	-	(107,806)
Jail Funding HB 2712	36,226		36,090	100%	36,224	45,000	8,776
State Grant	308,843		78,405	92% c)	85,370	110,023	24,653
Prisoner Housing	292,157		133,752	61% b)	220,000	170,000	(50,000)
Inmate Telephone Fee	45,803		49,068	140% b)	35,000	44,000	9,000
Federal Grants	10,072		12,008	N/A f)	-	12,008	12,008
Work Center Work Crews	42,049		44,636	89%	50,000	50,000	-
Contracts with Des County	98,466		145,814	123% g)	118,225	178,625	60,400
Inmate Commissary Fees	40,159		43,016	143% h)	30,000	42,000	12,000
Interest	64,584		75,743	173% b)	43,705	72,900	29,195
Donations-"Shop with a Cop"	43,417		37,167	56% b)	66,058	65,874	(184)
Miscellaneous	67,140		163,242	211% b)	77,272	86,731	9,459
Total Operating Revenues	21,416,299		23,602,677	102%	23,142,090	23,744,136	602,046
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	22,630,194		23,237,734	82%	28,307,942	23,481,005	4,826,937
DC Comm Systems Reserve	80,000		80,000	100%	80,000	80,000	-
Total Expenditures	22,710,194		23,317,734	82%	28,387,942	23,561,005	4,826,937
Change in Fund Balance	(1,293,895)		284,943		(5,245,852)	183,132	5,428,984
Beginning Fund Balance	6,659,617		5,365,722	102%	5,245,852	5,365,722	119,870
Ending Fund Balance	\$ 5,365,722		\$ 5,650,665		\$ -	\$ 5,548,854	\$ 5,548,854

Beginning Net Working Capital per FY 2017 Adopted Budget

4,816,720

- a) Projection based on YTD actual plus June estimated at \$60,000
- b) Based on actuals
- c) Grant award amount exceeds budgeted amount
- d) Revenue for civil processing is lower than anticipated
- e) State eliminated funding
- f) Revenue budgeted 100% in Fund 702, receipted as split revenue between 701 and 702
- g) Increase in funding from State for Court Security
- h) Actual receipts are higher than budgeted

LED #2 - Rural 702
Statement of Financial Operating Data

	FY 2015		FY 2016 (Preliminary - As of Aug 8, 2016)		FY 2016		
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
Tax Revenues - Current	8,420,326	8,904,294	101%	a)	8,783,959	8,934,294	150,335
Tax Revenues - Prior	235,019	178,807	83%	b)	216,000	175,069	(40,931)
Des City Transient Room Tax	3,071,719	3,151,787	100%		3,151,787	3,151,787	-
City of Sisters	523,010	543,930	100%		543,930	543,930	-
Marine Board License Fee	112,383	158,234	122%	c)	130,000	146,189	16,189
State Grant	113,239	132,246	122%	c)	108,000	129,156	21,156
Court Fines & Fees	140,939	121,018	93%	b)	130,000	115,000	(15,000)
Contracts with Des County	121,772	124,730	99%		125,810	125,810	-
US Forest Service	78,910	72,320	95%		76,500	76,500	-
School Districts	70,028	77,547	141%	d)	55,000	90,000	35,000
Federal Grants	54,497	28,106	141%	c)	20,000	36,698	16,698
Bureau of Reclamation	10,365	26,335	98%	e)	27,000	19,711	(7,289)
Interest	42,000	61,532	205%	b)	30,078	58,300	28,222
SB #1065 Court Assessment	24,768	22,661	94%	b)	24,000	23,000	(1,000)
Federal Grants-BLM	770	1,679	N/A	b)	-	1,679	1,679
Donations & Grants - Private	17,030	10,932	N/A	f)	-	11,000	11,000
Miscellaneous	45,242	163,531	300%	g)	54,500	101,993	47,493
Total Revenues	13,082,018	13,779,689	102%		13,476,564	13,740,116	263,552
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	12,752,334	12,913,462	74%		17,378,029	12,950,719	4,427,310
DC Comm Systems Reserve	120,000	120,000	100%		120,000	120,000	-
Total Expenditures	12,872,334	13,033,462	74%		17,498,029	13,070,719	4,427,310
Change in Fund Balance	209,684	746,227			(4,021,465)	669,397	4,690,862
Beginning Fund Balance	4,450,084	4,659,768	116%		4,021,465	4,659,768	638,303
Ending Fund Balance	\$ 4,659,768	\$ 5,405,995			\$ -	\$ 5,329,165	\$ 5,329,165

Beginning Net Working Capital per FY 2017 Adopted Budget

5,078,217

- a) Projection based on YTD actual plus June estimated \$30,000
- b) Revised estimate based on actuals
- c) Grant awards exceed budgeted amount
- d) School district contracted for additional hours for School Resource Deputy
- e) Patrols for this grant are not expected to continue
- f) Unanticipated donation from snowmobile association
- g) Sale of snowmobile, unbudgeted restitution payment of \$19,000 in March

EARLY LEARNING HUB
Statement of Financial Operating Data

FY 2015	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016			
	Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
Federal Grants	224,752	155,319	73%	213,382	233,525	20,143
HealthyStart Medicaid	66,759	46,807	109%	42,863	46,807	3,944
State Grant	105,326	140,384	133%	105,326	140,334	35,008
HealthyStart /R-S-G	296,573	138,242	100%	138,243	138,243	-
Miscellaneous	5,291	4,473	224%	2,000	4,448	2,448
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	3,208	134%	2,400	3,200	800
Grant - Portland State Univ	715	3,285	N/A	-	3,285	3,285
Interfund Grants	7,260	-	N/A	-	-	-
Total Revenues	786,249	570,731	98%	581,300	648,856	67,556
Expenditures						
Personnel Services	263,621	275,543	90%	304,598	274,146	30,452
Materials and Services	849,478	662,313	98%	675,224	675,224	-
Total Expenditures	1,113,099	937,856	96%	979,822	949,370	30,452
Revenues less Expenditures	(326,850)	(367,125)		(398,522)	(300,514)	98,008
Transfers In						
General Fund	252,288	175,000	100%	175,000	175,000	-
General Fund - Other	89,350	89,350	100%	89,350	89,350	-
Total Transfers In	341,638	264,350	100%	264,350	264,350	-
Change in Fund Balance	14,788	(102,775)		(134,172)	(36,164)	98,008
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 246,875		\$ 140,127	\$ 313,485	\$173,358

PUBLIC HEALTH
Statement of Financial Operating Data

	FY 2015	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
State Grant	3,373,900	2,839,377	99%	2,865,932	2,839,377	(26,555)
Environmental Health-Lic Fac	818,627	870,417	108%	802,450	823,880	21,430
OMAP	945,490	875,741	86%	1,023,650	875,741	(147,909)
Family Planning Exp Proj	236,714	226,258	91%	250,000	200,000	(50,000)
Interfund Grants & Contract	64,233	266,627	417% a)	64,000	266,627	202,627
Grants (Intergvt, Pvt, & Local)	264,205	60,300	N/A	-	60,300	60,300
Patient Insurance Fees	138,130	162,499	90%	181,200	159,804	(21,396)
State Miscellaneous	163,008	161,466	108% b)	150,000	123,160	(26,840)
Federal Payments	141,606	187,336	64% b)	292,085	191,836	(100,249)
Vital Records-Death	132,975	145,890	146%	100,000	141,852	41,852
Health Dept/Patient Fees	46,588	40,273	96%	41,800	37,218	(4,582)
Contract Payments	16,629	5,848	N/A	-	4,878	4,878
Vital Records-Birth	37,520	48,895	122%	40,000	49,734	9,734
Child Dev & Rehab Center	31,720	26,658	87%	30,759	30,759	-
Interest on Investments	15,422	19,774	142%	13,900	17,713	3,813
Grants & Donations	36,035	90,796	294%	30,838	42,048	11,210
Miscellaneous	32,519	1,962	327%	600	1,726	1,126
Total Revenues	6,495,321	6,030,115	102%	5,887,214	5,866,653	(20,561)
Expenditures						
Personnel Services	6,541,186	6,586,644	94%	7,007,820	6,609,186	398,634
Materials and Services	2,279,520	1,925,010	84%	2,287,054	2,071,392	215,662
Capital Outlay	49,701	10,940	338% c)	3,240	3,469	(229)
Transfers Out	164,640	117,640	100%	117,640	117,640	-
Total Expenditures	9,035,047	8,640,234	92%	9,415,754	8,801,687	614,067
Revenues less Expenditures	(2,539,726)	(2,610,119)		(3,528,540)	(2,935,034)	593,506
Transfers In-General Fund	2,701,475	2,701,475	100%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	-	58,723	100%	58,723	58,723	-
Transfers In-Gen. Fund Other	65,100	65,100	100%	65,100	65,100	-
Total Transfers In	2,766,575	2,825,298	100%	2,825,298	2,825,298	-
Change in Fund Balance	226,849	215,179		(703,242)	(109,736)	593,506
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
Ending Fund Balance	\$ 1,779,427	\$ 1,994,607		\$ 1,086,145	\$ 1,669,691	\$ 583,546

a) Revenue carried over from FY 2015

b) Received quarterly, in arrears

c) Appropriation will be increased before year end

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	920,156	46%	2,005,307	2,005,307	-
State Grants	7,730,968	8,388,139	101%	8,313,630	8,511,281	197,651
OHP Capitation	488,538	11,641,202	99%	11,807,181	11,641,202	(165,979)
Federal Grants	195,048	192,411	95% a)	201,879	201,697	(182)
Patient Fees	211,392	148,014	86%	171,268	169,520	(1,748)
Title 19	333,886	129,514	54%	241,768	257,432	15,664
Liquor Revenue	145,536	138,314	92%	151,000	127,867	(23,133)
Divorce Filing Fees	128,477	131,689	94% b)	140,600	131,689	(8,911)
Interfund Contract-Gen Fund	127,000	127,000	100% a)	127,000	127,000	-
Interest on Investments	37,054	38,292	128%	30,000	36,116	6,116
Rentals	11,612	5,375	29%	18,800	18,800	-
Marriage Licenses	6,385	6,870	106%	6,500	8,120	1,620
Local Grants	504,926	309,692	195%	158,967	316,859	157,892
State Miscellaneous	32,200	248,668	1130%	22,000	248,668	226,668
Medicare Reimbursement	-	40,808	N/A	-	40,808	40,808
Seizure/Forfeiture	-	7,136	N/A	-	7,136	7,136
Miscellaneous	60,534	9,123	9123%	100	9,123	9,023
Total Revenues	21,308,536	22,482,404	96%	23,396,000	23,858,626	462,626
Expenditures						
Personnel Services	14,366,806	15,907,406	92% c)	17,254,720	15,914,721	1,339,999
Materials and Services	7,007,968	6,645,322	80% d)	8,291,472	7,507,384	784,088
Capital Outlay	181,976	202,519	98%	207,500	210,000	(2,500)
Transfers Out	204,900	328,100	100%	328,100	328,100	-
Total Expenditures	21,761,651	23,083,347	89%	26,081,792	23,960,205	2,121,587
Revenues less Expenditures	(453,115)	(600,943)		(2,685,792)	(101,579)	2,584,213
Transfers In-General Fund	1,377,302	1,377,302	100%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	168,864	100%	168,864	168,864	-
Total Transfers In	1,564,896	1,546,166	100%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	945,223		(1,139,626)	1,444,587	2,584,213
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
BH Ending Fund Balance	\$ 4,036,523	\$ 4,981,746		\$ 2,753,611	5,481,110	\$ 2,727,499
Public Health Ending Fund Balance					1,669,691	
Early Learning Hub Ending Fund Balance					313,485	
Projected Ending Fund Balance - Health Services					7,464,287	
Beginning Net Working Capital per FY 2017 Adopted Budget					5,827,329	

a) Received quarterly, in arrears

b) Annual payment received in August

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

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

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	FY 2015 Actual	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
		Actual	% of Budget	Budget	Projected	Variance
Revenues						
Admin-Operations	59,024	86,401	162%	53,494	82,000	28,506
Admin-GIS	2,110	877	35%	2,500	1,000	(1,500)
Admin-Code Enforcement	306,480	349,648	108%	322,913	345,000	22,087
Building Safety	2,122,894	2,435,823	113%	2,152,073	2,345,355	193,282
Electrical	447,721	572,160	122%	467,770	562,982	95,212
Contract Services	358,815	536,646	194%	276,500	537,604	261,104
Env Health-On Site Prog	497,039	671,414	141%	475,170	630,000	154,830
Planning-Current	1,230,486	1,325,662	124%	1,069,975	1,256,707	186,732
Planning-Long Range	604,808	677,756	98%	694,249	655,497	(38,752)
Total Revenues	5,629,377	6,656,386	121%	5,514,644	6,416,145	901,501
Expenditures						
Admin-Operations	1,461,189	1,621,724	99%	1,638,933	1,638,933	-
Admin-GIS	125,463	134,450	102%	132,305	132,305	-
Admin-Code Enforcement	286,288	306,376	96%	319,679	310,000	9,679
Building Safety	777,738	835,451	91%	915,194	875,000	40,194
Electrical	225,462	294,899	103%	286,145	286,145	-
Contract Services	270,206	328,534	101%	326,249	326,249	-
Env Health-On Site Pgm	233,477	346,747	102%	338,956	338,956	-
Planning-Current	792,256	998,124	98%	1,020,073	1,020,073	-
Planning-Long Range	557,991	506,993	88%	574,121	490,000	84,121
Transfers Out (D/S Fund)	173,673	163,940	100%	164,225	163,940	285
Total Expenditures	4,903,745	5,537,237	97%	5,715,880	5,581,601	134,279
Revenues less Expenditures	725,633	1,119,149		(201,236)	834,544	1,035,780
Transfers In/Out						
In: General Fund - L/R Planning	166,770	99,039	100%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	(1,037,652)	100%	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	(938,613)	100%	(938,613)	(938,613)	-
Change in Fund Balance	114,573	180,536		(1,139,849)	(104,069)	1,035,780
Beginning Fund Balance	2,037,201	2,151,773	134%	1,600,000	2,151,773	551,773
Ending Fund Balance	\$ 2,151,773	\$ 2,332,309		\$ 460,151	\$ 2,047,704	\$ 1,587,553

Beginning Net Working Capital per FY 2017 Adopted Budget

1,578,206

ROAD
Statement of Financial Operating Data

	FY 2015	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
	Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	11,526,928	12,487,163	109% a)	11,440,000	12,347,228	907,228
Forest Receipts	1,215,021	1,067,643	85% b)	1,250,000	1,067,643	(182,357)
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	1,128,373	119% d)	947,925	947,925	-
Cities-Bend/Red/Sis/La Pine	664,062	728,980	81% e)	902,000	902,000	-
State Miscellaneous	602,237	603,572	100%	603,572	603,572	-
Sale of Equip & Material	312,452	345,190	124%	278,500	345,190	66,690
Assessment Payments (P&I)	159,692	109,142	68%	160,000	160,000	-
Mineral Lease Royalties	174,922	135,663	68%	200,000	200,000	-
Federal Reimbursement	-	290,000	N/A f)	-	290,000	290,000
Interest on Investments	77,547	123,836	310% g)	40,000	123,836	83,836
Miscellaneous	55,109	112,358	308%	36,500	112,358	75,858
Total Revenues	16,949,938	18,335,136	107%	17,108,497	18,302,969	1,194,472
Expenditures						
Personnel Services	5,539,866	5,668,320	98%	5,764,308	5,658,398	105,910
Materials and Services	8,565,242	8,670,014	80% h)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	1,605,077	19% i)	8,503,257	2,600,000	5,903,257
Transfers Out	600,000	600,000	100%	600,000	600,000	-
Total Expenditures	16,576,513	16,543,411	64%	25,713,666	18,204,499	7,509,167
Revenues less Expenditures	373,426	1,791,725		(8,605,169)	98,470	8,703,639
Trans In - Solid Waste	298,156	326,539	100%	326,539	326,539	-
Trans In - Transp SDC	1,000,000	1,000,000	100%	1,000,000	1,000,000	-
Trans In-Road Imp Res	12,388	-	N/A	-	-	-
Total Transfers In	1,310,544	1,326,539	100%	1,326,539	1,326,539	-
Change in Fund Balance	1,683,970	3,118,264		(7,278,630)	1,425,009	8,703,639
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	\$ 14,824,937		\$ 2,019,840	\$ 13,131,681	\$ 11,111,841

Beginning Net Working Capital per FY 2017 Adopted Budget

12,549,601

a) Revenue projection per ODOT (increased fuel sales/economy related)

b) Payment approved in last SRS reauthorization

c) Annual payment received in July

d) Funds transferred at end of fiscal year

e) Billed-will include Spring 2016 chip seal

f) Federal Lands Access Program funds for Cascade Lakes Highway not anticipated during budget preparation

g) Projection based on annualized YTD

h) Overlay reserve, \$1.5 million, not projected to be expended in FY 2016

i) Budget includes \$5.9 million of CIP reserves. Will not be expended in FY 2016

ADULT PAROLE & PROBATION
Statement of Financial Operating Data

	FY 2015	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
	Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
DOC Grant in Aid SB 1145	3,025,316	3,650,200	100%	3,650,168	3,650,200	32
DOC Measure 57	217,845	234,316	100%	a) 234,316	234,316	-
Electronic Monitoring Fee	212,894	175,399	78%	b) 225,000	180,000	(45,000)
Probation Superv. Fees	220,081	216,170	103%	210,000	210,000	-
DOC-Family Sentence Alt	-	110,797	100%	c) 110,796	110,796	-
Interfund - Sheriff	50,000	50,000	100%	50,000	50,000	-
Gen Fund/Crime Prevention	50,000	50,000	100%	d) 50,000	50,000	-
DOJ/Arrest Grant	52,612	46,736	100%	d) 46,736	46,736	-
State Subsidy	14,960	16,317	105%	15,610	16,317	707
Alternate Incarceration	31,775	19,492	97%	d) 20,035	20,035	-
Interest on Investments	9,550	15,022	215%	e) 7,000	14,000	7,000
Probation Work Crew Fees	10,191	9,531	159%	e) 6,000	9,400	3,400
State Miscellaneous	4,142	11,623	270%	f) 4,300	11,623	7,323
Leases	1,600	-	0%	g) 1,500	-	(1,500)
CJC Justice Reinvestment	-	845,836	100%	c) 845,807	845,836	29
Miscellaneous	8,931	842	168%	500	500	-
Total Revenues	3,909,897	5,452,282	100%	5,477,768	5,449,759	(28,009)
Expenditures						
Personnel Services	3,581,700	3,770,605	94%	h) 4,013,941	3,800,000	213,941
Materials and Services	1,047,720	1,487,348	96%	h) 1,551,315	1,412,000	139,315
Transfer to Veh Maint	-	41,472	100%	41,472	31,104	10,368
Capital Outlay	-	-	0%	i) 68,100	60,000	8,100
Total Expenditures	4,629,420	5,299,425	93%	5,674,828	5,303,104	371,724
Revenues less Expenditures	(719,522)	152,856		(197,060)	146,655	343,715
Transfers In-General Fund	451,189	451,189	100%	451,189	451,189	-
Change in Fund Balance	(268,333)	604,045		254,129	597,844	343,715
Beginning Fund Balance	1,131,982	863,649	130%	662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 1,467,695		\$ 916,645	\$ 1,461,493	\$ 544,848

Beginning Net Working Capital per FY 2017 Adopted Budget

1,162,000

- a) Annual payment received in October
- b) Fees trending under budget due to overestimating offenders ability to pay
- c) Annual payment received in January
- d) Payments received quarterly
- e) Projections increased due to YTD revenue
- f) Projection increased due to increased reimbursement for special population/services
- g) Per-use lease agreement with Portland State University. Space is no longer available due to dept expansion
- h) Based on YTD actual and projected expenses
- i) All expenses to be incurred second half of fiscal year

SOLID WASTE
Statement of Financial Operating Data

	FY 2015 Actual	FY 2016 (Preliminary - As of Aug 8, 2016)		FY 2016		
		Actual	% of Budget	Budget	Projected	Variance
Operating Revenues						
Franchise Disposal Fees	4,575,673	4,964,159	103%	4,830,000	4,948,380	118,380
Private Disposal Fees	1,680,543	1,869,094	113%	1,648,500	1,716,067	67,567
Commercial Disp. Fees	1,336,173	1,446,733	115%	1,260,000	1,415,767	155,767
Franchise 3% Fees	223,323	238,665	108%	220,000	232,291	12,291
Yard Debris	126,468	178,658	172% a)	104,000	150,000	46,000
Recyclables	28,066	18,238	63% b)	29,000	19,000	(10,000)
Bond Issuance	-	5,285,895	100%	5,285,895	5,285,895	(0)
Equip & Material	720	16,490	N/A	-	21,490	21,490
Special Waste	16,382	21,806	87% c)	25,000	25,000	-
Interest	17,164	24,335	243%	10,000	21,000	11,000
Leases	10,801	10,801	100%	10,801	10,801	-
Miscellaneous	58,001	42,543	170%	25,000	39,000	14,000
Total Operating Revenues	8,073,313	14,117,415	105%	13,448,196	13,884,691	436,495
Operating Expenditures						
Personnel Services	1,856,302	1,967,190	94%	2,084,433	1,950,359	134,074
Materials and Services	3,112,683	3,505,851	100%	3,523,447	3,568,092	(44,645)
Debt Service	929,793	6,197,119	100% d)	6,197,120	6,197,120	-
Capital Outlay	166,655	74,313	64%	116,450	93,158	23,292
Total Operating Expenditures	6,065,434	11,744,473	99%	11,921,450	11,808,729	112,721
Operating Rev less Exp	2,007,879	2,372,943		1,526,746	2,075,962	549,216
Transfers Out						
Road	298,156	326,539	100% e)	326,539	326,539	-
SW Capital & Equipment Reserve	2,225,000	1,400,000	100% f)	1,400,000	2,291,625	(891,625)
Total Transfers Out	2,523,156	1,726,539	100%	1,726,539	2,618,164	(891,625)
Change in Fund Balance	(515,277)	646,404		(199,793)	(542,202)	(342,409)
Beginning Fund Balance	1,679,169	1,163,893	180%	646,922	1,163,893	516,971
Ending Fund Balance	\$ 1,163,893	\$ 1,810,296		\$ 447,129	\$ 621,690	\$ 174,561
Beginning Net Working Capital per FY 2017 Adopted Budget					600,000	

- a) Revenues fluctuate with the weather/seasons
- b) Down market for recyclables
- c) Unpredictable revenue source; usually involves DEQ clean-ups
- d) Payments made November and May
- e) Transfer made quarterly
- f) Additional resources generated by operations will be transferred to the reserve funds

RISK MANAGEMENT
Statement of Financial Operating Data

	FY 2016 (Preliminary - As of Aug 8,2016)			FY 2016		
	FY 2015 Actual	FY 2016 Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	859,198	100%	859,198	859,198	-
Property Damage	392,304	394,092	100%	394,092	394,092	-
Vehicle	177,550	179,850	100%	179,850	179,850	-
Workers' Compensation	1,563,836	1,140,241	100%	1,137,484	1,137,484	-
Unemployment	324,829	335,660	105%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	71,559	358%	20,000	60,000	40,000
Process Fee-Events/Parades	1,835	1,595	114%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	30,240	112%	27,000	30,000	3,000
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	39,075	156%	25,000	36,000	11,000
TOTAL REVENUES	2,942,419	3,146,510	103%	3,059,104	3,113,104	54,000
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	205,873				
Defense	19,031	38,709				
Professional Service	24,849	6,304				
Insurance	176,537	198,516				
Loss Prevention	19,465	5,049				
Miscellaneous	126	98				
Repair / Replacement	6,346	29,876				
Total General Liability	412,716	484,425	62%	780,429	520,000	260,429
PROPERTY DAMAGE						
Settlement / Benefit		48,500				
Insurance	178,556	166,978				
Repair / Replacement	35,583	23,145				
Total Property Damage	214,139	238,623	56%	429,719	250,000	179,719
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	21,097				
Repair / Replacement	51,823	141,853				
Total Vehicle	92,666	162,949	183%	89,213	180,000	(90,787)
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	381,919				
Professional Service	5,000	7,450				
Insurance	124,195	139,185				
Loss Prevention	45,934	45,784				
Miscellaneous	54,299	56,509				
Total Workers' Compensation	916,429	630,846	64%	984,626	620,000	364,626
UNEMPLOYMENT - Settlement/Benefits	104,383	81,487	54%	151,486	100,000	51,486
Total Direct Insurance Costs	1,740,333	1,598,331	66%	2,435,473	1,670,000	765,473
Insurance Administration:						
Personnel Services	309,175	308,591	91%	339,585	339,585	-
Materials & Svc, Capital Out. & Transf.	133,868	177,052	79%	225,363	225,363	-
Total Expenditures	2,183,376	2,083,973	69%	3,000,421	2,234,948	765,473
Change in Fund Balance	759,043	1,062,537		58,683	878,156	819,473
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$3,869,719	\$ 4,932,256	*	\$ 3,258,683	\$ 4,747,875	\$ 1,489,192

Beginning Net Working Capital per FY 2017 Adopted Budget

4,000,000

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

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

	FY 2015	FY 2016 (Preliminary - As of Aug 8, 2016)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	6,683,234	7,091,838	102% a)	6,940,000	7,111,838	171,838
Property Taxes - Prior	174,000	139,516	140%	100,000	139,516	39,516
State Reimbursement	54,389	52,851	147%	36,000	52,851	16,851
Telephone User Tax	760,914	825,758	110% b)	750,000	750,000	-
Data Network Reimb.	41,803	51,399	171%	30,000	40,000	10,000
Jefferson County	30,686	31,743	106%	30,000	31,743	1,743
User Fee	54,536	56,776	126%	45,000	45,000	-
Police RMS User Fees	287,880	314,631	106% c)	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	21,692	217% d)	10,000	21,692	11,692
Interest	36,785	57,962	145%	40,000	55,000	15,000
Total Revenues	8,162,693	8,644,165	104%	8,287,788	8,554,427	266,639
Expenditures						
Personnel Services	4,885,484	4,755,950	79% e)	6,008,790	4,761,722	1,247,068
Materials and Services	1,987,159	2,222,839	98%	2,264,097	2,264,097	-
Capital Outlay	234,798	64,400	32% f)	200,000	150,000	50,000
Total Expenditures	7,107,441	7,043,190	83%	8,472,887	7,175,819	1,297,068
Revenues less Expenditures	1,055,252	1,600,976		(185,099)	1,378,608	1,563,707
Beginning Fund Balance	3,939,854	4,995,106	107%	4,650,000	4,995,106	345,106
Ending Fund Balance	\$ 4,995,106	\$ 6,596,082		\$ 4,464,901	\$ 6,373,714	\$ 1,908,813

Beginning Net Working Capital per FY 2017 Adopted Budget

5,900,000

a) Projection based on YTD actual plus June estimated at \$20,000

b) Tax received quarterly. The 3rd quarter payment is expected in May

c) Recently billed after the RMS Ops Board negotiated a new maintenance contract with New World Systems

d) YTD includes a reimbursement from Bend Police Department for software licenses (\$4,253)

e) Variance due to open positions

f) Phase II of parking lot deferred to FY 2017

Health Benefits Fund
Statement of Financial Operating Data
FY 2016 (Preliminary as of August 8, 2016)

	FY 2015	FY 2016				FY 2017
	Actual	Actual (Preliminary as of August 8, 2016)	% of Budget	Adopted Budget	\$ Variance	Approved Budget
Revenues:						
Internal Premium Charges	\$ 16,001,138	\$ 15,745,144	97%	\$ 16,153,000	\$ (407,856)	16,670,000
Part-Time Employee Premium	15,680	8,000	N/A	-	8,000	-
Employee Monthly Co-Pay	866,646	900,225	104%	865,000	35,225	928,800
COIC	1,870,995	2,103,195	111%	1,900,000	203,195	2,050,000
Retiree / COBRA Co-Pay	1,089,975	1,147,682	86%	1,336,000	(188,318)	1,208,893
Prescription Rebates	145,422	66,573	51%	130,000	(63,427)	130,000
Claims Reimbursements & Misc	242,601	314,287	N/A	-	314,287	150,000
Interest	92,213	119,284	107%	112,000	7,284	115,000
Total Revenues	20,324,668	20,404,390	100%	20,496,000	(91,610)	21,252,693
Expenditures:						
<i>Personnel Services (all depts)</i>	121,638	107,299	91%	117,753	10,454	124,499
Materials & Services						
Admin & Wellness						
Claims Paid-Medical	11,366,449	12,745,706	103%	12,335,775	(409,931)	13,463,599
Claims Paid-Prescription	1,245,249	914,949	66%	1,392,307	477,358	977,251
Claims Paid-Dental/Vision	1,832,508	1,927,875	94%	2,048,918	121,043	2,059,150
Stop Loss Insurance Premium	326,435	358,991	100%	360,000	1,009	420,000
State Assessments	227,597	119,231	50%	240,000	120,769	225,000
Administration Fee (EMBS)	419,304	487,091	116%	420,000	(67,091)	481,500
Preferred Provider Fee	38,804	155,634	338%	46,000	(109,634)	171,800
Other - Administration	45,335	93,867	90%	104,417	10,550	119,055
Other - Wellness	162,582	152,033	102%	149,000	(3,033)	156,350
Admin & Wellness	15,664,262	16,955,377	99%	17,096,417	141,040	18,073,705
Deschutes On-site Clinic						
Contracted Services	818,418	905,222	112%	810,000	(95,222)	905,000
Medical Supplies	79,616	68,477	109%	63,000	(5,477)	85,000
Other	23,726	31,690	115%	27,470	(4,220)	40,319
Total DOC	921,761	1,005,389	112%	900,470	(104,919)	1,030,319
Deschutes On-site Pharmacy						
Contracted Services	304,556	350,144	122%	287,700	(62,444)	339,200
Prescriptions	1,552,760	1,670,080	104%	1,600,000	(70,080)	1,650,000
Other	13,250	21,002	95%	22,007	1,005	23,168
Total Pharmacy	1,870,566	2,041,226	107%	1,909,707	(131,519)	2,012,368
Total Expenditures	18,578,227	20,109,291	100%	20,024,347	(95,398)	21,240,891
Change in Fund Balance	1,746,441	295,100		471,653	(176,553)	11,802
Beginning Fund Balance	12,461,082	14,207,523	108%	13,190,000	1,017,523	14,327,000
Ending Fund Balance	\$ 14,207,523	\$ 14,502,622		\$ 13,661,653	\$ 840,969	\$ 14,338,802

% of Exp covered by Revenues	109.4%	101.5%	102.4%
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100.1%

FAIR AND EXPO CENTER
Statement of Financial Operating Data
FY 2016

	FY 2015	FY 2016 (Preliminary 8/08/2016)			
	Actual	Actual	Budget	% Variance	% Variance
Operating Revenues					
Events Revenues	\$ 528,377	\$ 539,591	\$ 463,000	\$ 76,591	116.5%
Storage	45,794	59,700	50,000	9,700	119.4%
Camping at F & E	14,505	19,475	20,000	(525)	97.4%
Horse Stall Rental	37,698	51,449	50,000	1,449	102.9%
Food & Beverage Activities, net	89,575	92,654	71,303	21,351	129.9%
Concession % - Food	11,411	-	-	-	N/A
Annual County Fair (net)	244,000	283,000	294,835	(11,835)	96.0%
Interfund Contract	85,111	43,605	84,422	(40,817)	51.7%
TRT - 1% for Marketing	116,670	220,107	382,641	(162,534)	57.5%
Miscellaneous	11,092	7,384	10,900	(3,516)	67.7%
Total Operating Revenues	1,184,232	1,316,966	1,427,101	(110,135)	92.3%
Operating Expenditures:					
General F & E Activities					
Personnel Services	909,177	899,882	951,266	51,384	94.6%
Materials and Services	655,566	714,323	828,351	114,028	86.2%
Total Operating Expenditures	1,564,743	1,614,205	1,779,617	165,412	90.7%
Other:					
Park Acq/Dev (Fund 130)	29,000	30,000	30,000	-	100.0%
Grants	280	-	-	-	N/A
Rights & Signage	98,538	101,630	115,000	(13,370)	88.4%
Interest	678	1,587	300	1,287	528.9%
Total Other	128,496	133,217	145,300	(12,083)	92%
Results of Operations	(252,016)	(164,022)	(207,216)	43,194	
Transfers In / Out					
Transfer In-General Fund	365,000	300,000	300,000	-	100.0%
Transfer In-Room Tax - (Fund 160)	110,770	25,744	25,744	-	100.0%
Trans In(Out)-Fair & Expo Reserve	-	(62,740)	(62,740)	-	100.0%
Total Transfers In	475,770	263,004	263,004	-	100.0%
Non-Operating Expenditures					
Debt Service	112,213	113,010	116,709	3,699	96.8%
Capital Outlay	52,473	-	-	-	N/A
Total Non-Operating Expenditures	164,686	113,010	116,709	3,699	96.8%
Change in Fund Balance	59,068	(14,029)	(60,921)	46,892	
Beginning Fund Balance	(345)	58,723	100,000	(41,277)	58.7%
Ending Fund Balance	\$ 58,723	\$ 44,694	\$ 39,079	\$ 5,615	

Beginning Net Working Capital per FY 2017 Approved Budget

- 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
Fair and Expo Center
Food and Beverage Activity
FY 2016 (Preliminary as of August 8, 2016)

	July & August	September	October	November	December	January	February	March	April	May	June	Year to Date
Revenues	\$ 29,838	\$ 24,483	\$ 25,538	\$ 37,407	\$ 2,860	\$ 28,879	\$ 25,356	\$ 137,807	\$ 33,812	\$ 13,700	\$ 37,071	\$ 396,751
Direct Costs												
Beginning Inventory	24,040	36,704	36,084	34,187	30,721	30,094	28,545	24,788	23,405	24,757	23,526	24,040
Purchases	11,402	8,409	5,037	6,638	668	8,447	3,434	24,857	17,147	2,203	10,307	98,550
Ending Inventory	(36,704)	(36,084)	(34,187)	(30,721)	(30,094)	(28,545)	(24,788)	(23,405)	(24,757)	(23,526)	(24,921)	(24,921)
Cost of Food & Beverage	(1,262)	9,029	6,935	10,104	1,295	9,996	7,191	26,241	15,795	3,434	8,912	97,670
Event Expenses	975	780	1,636	466	2,465	1,102	731	1,192	978	892	266	11,485
Labor	3,126	5,228	5,914	6,926	384	3,968	4,972	19,807	7,532	3,773	9,201	70,830
Total Direct Costs	2,840	15,037	14,484	17,497	4,144	15,067	12,895	47,239	24,305	8,099	18,379	179,985
Gross Profit	26,999	9,447	11,054	19,910	(1,284)	13,812	12,461	90,567	9,507	5,601	18,693	216,765
Other Revenues												
Catering/3rd Party	-	966	-	1,538	-	-	-	-	3,140	128	870	6,643
Concessions/3rd Party	-	-	-	1,984	953	2,536	1,066	5,646	1,609	2,094	-	15,888
Rentals (Kitchen/Flatware)	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	966	-	3,522	953	2,536	1,066	5,646	4,749	2,221	870	22,531
Expenses												
Personnel	18,267	9,515	9,515	9,515	9,515	9,516	9,516	9,516	13,172	9,514	9,519	117,081
Other Materials & Services	8,316	1,541	1,100	212	-	1,846	3,357	1,095	6,491	3,323	2,281	29,562
Total Expenses	26,583	11,057	10,615	9,728	9,515	11,361	12,872	10,611	19,663	12,837	11,800	146,643
Income-Food & Beverage Activity	\$ 416	\$ (644)	\$ 439	\$ 13,705	\$ (9,846)	\$ 4,986	\$ 655	\$ 85,603	\$ (5,407)	(5,015)	\$ 7,763	\$ 92,654

JUSTICE COURT
Statement of Financial Operating Data

	FY 2015 Actual	FY 2016 (Preliminary - As of Aug 8,2016)		FY 2016		
		Actual	% of Budget	Budget	Projected	Variance
Revenues						
Court Fines & Fees	459,548	530,437	118% a)	450,000	527,232	77,232
Interest on Investments	456	803	152%	527	527	-
Total Revenues	460,004	531,240	118%	450,527	527,759	77,232
Expenditures						
Personnel Services	423,791	435,314	100%	436,236	436,236	-
Materials and Services	162,205	158,695	91% b)	173,942	159,332	14,610
Total Expenditures	585,996	594,008	97%	610,178	595,568	14,610
Revenues less Expenditures	(125,992)	(62,768)		(159,651)	(67,809)	91,842
Transfers In-General Fund	74,398	145,747	100%	145,747	145,747	-
Change in Fund Balance	(51,594)	82,979		(13,904)	77,938	91,842
Beginning Fund Balance	130,317	78,723	131%	60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723	\$ 161,702		\$ 46,096	\$ 156,661	\$ 110,565

Beginning Net Working Capital per FY 2017 Adopted Budget

145,608

- a) Monthly revenue recorded in arrears. \$42,820 received in June for May activity
Projection is YTD annualized $(\$440,476 + \$42,820) / 11 \times 12 = \$527,232$
- b) One time software maintenance fee of \$24,421 paid in September 2015

Deschutes County
Room Taxes (Funds 160 and 170)
Budget and Actual - FY 2016
YTD 06-30-2016

	Fund 160-7%		Fund 170-1%		Combined-8%		% of Budget
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Room Taxes	\$ 4,716,250	\$ 5,195,947	\$ 673,750	\$ 742,278	\$ 5,390,000	5,938,224.79	110.2%
Interest	-	2,986	-	3,032	-	6,018.45	
Total Revenues	<u>4,716,250</u>	<u>5,198,933</u>	<u>673,750</u>	<u>745,310</u>	<u>5,390,000</u>	<u>5,944,243</u>	110.3%
EXPENDITURES							
<i>Administrative</i>							
Auditing Services	10,500	7,875	1,500	1,125	12,000	9,000	
Interfund Contract	57,914	57,914	9,650	9,650	67,564	67,564	
ISF	22,468	22,468	183	183	22,651	22,651	
Public Notices	2,625	1,470	375	210	3,000	1,680	
Printing	1,750	793	343	113	2,093	906	
Office Supplies	875	-	125	-	1,000	-	
Postage	2,625	1,027	375	147	3,000	1,173	
Total Administrative	<u>98,757</u>	<u>91,547</u>	<u>12,551</u>	<u>11,428</u>	<u>111,308</u>	<u>102,975</u>	
<i>Distributions</i>							
LED #2	3,151,787	3,151,787	-	-	3,151,787	3,151,787	
Economic Develop	-	-	198,360	200,000	198,360	200,000	
Bend/Sunriver Chamber	23,473	51,833	-	-	23,473	51,833	
COVA - 6%	759,283	834,990	-	-	759,283	834,990	
COVA - 1%	660,048	729,627	-	-	660,048	729,627	
RV Park	-	-	66,259	31,316	66,259	31,316	
Annual Fair	-	-	164,559	69,296	164,559	69,296	
F&E - 6%	25,744	25,744	-	-	25,744	25,744	
F&E - 1%	-	-	382,641	223,613	382,641	223,613	
Total Distributions	<u>4,620,335</u>	<u>4,793,980</u>	<u>811,819</u>	<u>524,226</u>	<u>5,432,154</u>	<u>5,318,206</u>	
Total App/Exp	<u>4,719,092</u>	<u>4,885,527</u>	<u>824,370</u>	<u>535,654</u>	<u>5,543,462</u>	<u>5,421,181</u>	
Change in Balance	(2,842)	313,406	(150,620)	209,657	(153,462)	523,062	
Beginning Balance	2,842	-	150,620	195,635	153,462	195,635	
Ending Balance	<u>\$ -</u>	<u>\$ 313,406</u>	<u>\$ -</u>	<u>\$ 405,292</u>	<u>\$ -</u>	<u>\$ 718,698</u>	