

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

**AGENDA**

February 23, 2015

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

# Deschutes County

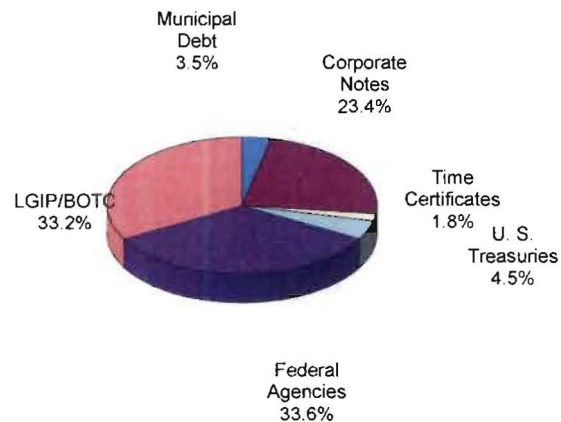
Total Investment Portfolio As Of 1/31/2015

## Portfolio Breakdown: Par Value by Investment Type

Municipal Debt	\$ 5,420,000	3.51%
Corporate Notes	36,224,000	23.43%
Time Certificates	2,780,000	1.80%
U. S. Treasuries	7,000,000	4.53%
Federal Agencies	51,930,000	33.59%
LGIP/BOTC	51,253,798	33.15%
<b>Total Investments</b>	<b>\$ 154,607,798</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2014-15	
		Jan-15	Y-T-D
General	\$ 154,607,798	\$ 107,690	\$ 583,444
		-	-
<b>Total Investments</b>	<b>\$ 154,607,798</b>		
<b>Total Investment Income</b>		107,690	583,444
Less Fee: 5% of Invest. Income		(5,385)	(29,172)
<b>Investment Income - Net</b>		<b>\$ 102,306</b>	<b>\$ 554,272</b>

## Total Portfolio: By Investment Types



## Category Maximums:

U.S. Treasuries	100%
LGIP	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	0.50%	0.50%
Investments	0.80%	0.81%
Average	0.71%	0.73%

## Comparators

24 Month Treas.	0.48%
LGIP Rate	0.50%
36 Month Treasu	0.77%

## Months to Maturity

0 to 30 Days	62.65%
Under 1 Year	42.58%
Under 5 Years	100.00%

## Deschutes County Investments

## Portfolio Management

## Portfolio Details - Investments

January 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
4001154309	Columbia State Bank CD		4/1/2013	3/30/2015	57		0.150	0.152	100,000	100,000	100,000	- -
273-150017-5	South Valley Bank CD		5/20/2013	5/20/2015	108		0.748	0.758	200,000	200,000	200,000	- -
UMP972002570	Umpqua Bank		6/7/2014	6/7/2015	126		0.400	0.406	240,000	240,000	240,000	- -
3692G5F7	General Electric - Corporate N	CASTLE	9/17/2013	6/30/2015	149	AA+	2.375	0.865	1,400,000	1,410,416	1,408,662	- -
36962G5F7	General Electric - Corporate N	CASTLE	1/10/2014	6/30/2015	149	AA+	2.375	0.501	545,000	549,055	549,207	- -
SYS10316	Umpqua Bank		7/9/2013	7/9/2015	158		0.500	0.507	2,000,000	2,000,000	2,000,000	- -
91159HGX2	US Bancorp	CASTLE	4/2/2014	7/27/2015	176	A+	2.450	0.501	1,180,000	1,191,800	1,191,193	- -
91159HGX2	U S Bank - Corp Note	CASTLE	3/26/2014	7/27/2015	176	A+	2.450	0.500	1,573,000	1,588,730	1,587,924	- -
45906KDG76	International Bonds for Recons	CASTLE	12/19/2014	9/1/2015	212	AAA	0.443	0.457	1,220,000	1,216,218	1,216,818	- -
86459DAB2	Morgan Hill Redev-B	CASTLE	10/1/2014	9/1/2015	212	AA-	1.120	0.450	750,000	752,153	752,921	- -
064159BA3	Bank of Nova Scotia	CASTLE	4/3/2014	10/9/2015	250	A+	0.750	0.621	540,000	541,264	540,478	- -
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	273		0.434	0.447	418,000	416,428	416,625	- -
36962G4T8	General Electric - Corporate N	CASTLE	7/24/2014	11/9/2015	281	AA+	2.250	0.500	2,000,000	2,028,500	2,026,902	- -
742718DS5	Procter & Gamble	CASTLE	12/6/2013	11/15/2015	287	AA-	1.800	0.430	1,000,000	1,011,250	1,010,751	- -
532457AN8	Eli Lilly & Co.	CASTLE	3/24/2014	1/1/2016	334	AA-	6.570	0.500	1,408,000	1,486,862	1,485,887	- -
084670BG2	Berkshire Hathaway Inc	CASTLE	3/3/2014	2/11/2016	375	AA	0.800	0.500	1,000,000	1,003,550	1,003,064	- -
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	386	AA-	5.500	0.550	1,874,000	1,973,884	1,971,503	- -
06406HCG20	Bank of New York Mellon Corp	CASTLE	4/4/2014	3/4/2016	397	A+	0.700	0.681	1,000,000	1,001,190	1,000,205	2/3/2016
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	439	AA+	0.772	0.600	650,000	650,468	651,340	- -
78008K5V1	Royal Bank of Canada	CASTLE	11/19/2014	4/19/2016	443	AA-	2.875	0.650	1,500,000	1,540,530	1,540,348	- -
478160AY0	Johnson & Johnson	CASTLE	1/7/2014	5/15/2016	469	AAA	2.150	0.620	1,529,000	1,563,341	1,558,883	- -
3134G4WC85	Federal Home Loan Mtg Corp	DA DAV	12/10/2014	5/27/2016	481	AA+	0.500	0.521	2,000,000	2,000,420	1,999,797	2/27/2015
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	493		1.000	1.014	240,000	240,000	240,000	- -
949746QU8	Wells Fargo Corporate Note	VINISP	2/20/2014	6/15/2016	500	A+	3.676	0.750	1,000,000	1,039,630	1,039,727	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	8/15/2016	500	A+	3.676	0.870	1,000,000	1,039,630	1,038,142	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	500	A+	3.676	0.860	1,000,000	1,039,630	1,038,310	- -
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	515	A+	0.000	0.999	3,000,000	2,966,490	2,958,325	- -
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	530		0.354	0.365	1,693,000	1,679,168	1,684,189	- -
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	530		0.490	0.507	2,000,000	1,983,620	1,985,567	- -
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	535	AA-	2.300	0.800	1,630,000	1,667,001	1,665,609	- -
949746FL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	535	A+	1.250	0.834	1,000,000	1,006,450	1,006,064	- -
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	546	AA-	1.500	0.548	1,000,000	1,017,420	1,014,127	- -
084670BB3	Berkshire Hathaway Inc	CASTLE	12/9/2014	8/15/2016	561	AA	2.200	0.690	2,000,000	2,049,460	2,046,112	- -
3134G56B6	Federal Home Loan Mtg Corp	MBS	7/7/2014	8/26/2016	572	AA+	0.580	0.629	2,000,000	1,996,400	1,998,457	2/26/2015
3134G5GE9	Federal Home Loan Mtg Corp	CASTLE	12/2/2014	8/26/2016	572	AA+	0.570	0.540	3,000,000	2,999,310	3,001,188	8/26/2015
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	592	AA+	0.778	0.812	672,000	666,375	663,398	- -
3133EAZ76	Federal Farm Credit Bank	CASTLE	5/23/2014	9/26/2016	603	AA+	0.690	0.686	3,000,000	3,000,060	3,000,212	- -
3133EAZ76	Federal Farm Credit Bank	CASTLE	10/8/2014	9/26/2016	603	AA+	0.690	0.690	2,000,000	2,000,040	2,000,000	- -
3130A1CD8	Federal Home Loan Bank	CASTLE	7/17/2014	9/28/2016	605	AA+	1.125	0.728	2,000,000	2,011,600	2,009,502	9/28/2015
3130A3B45	Federal Home Loan Bank	MBS	10/28/2014	10/28/2016	635	AA+	0.700	0.659	750,000	750,428	750,451	10/28/2015
912828RM4	U.S. Treasury	CASTLE	12/27/2013	10/31/2016	638	AA+	1.000	0.727	1,000,000	1,010,470	1,004,701	- -
3133EEB3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	652	AA+	0.600	0.648	2,000,000	2,001,320	1,998,295	- -
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	652	A	1.125	1.050	1,900,000	1,903,496	1,902,495	- -
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	675	AA+	0.875	0.722	2,100,000	2,114,049	2,106,130	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	681	A+	1.100	0.910	1,800,000	1,807,272	1,806,289	- -
3136G1XP9	Federal National Mtg Assn	PJ	3/6/2014	12/19/2016	687	AA+	0.800	0.788	2,000,000	2,000,560	2,000,460	2/19/2015
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	716	A+	2.400	1.067	2,000,000	2,057,080	2,051,372	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	730	AA+	0.875	0.844	2,000,000	2,015,000	2,001,232	- -
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	745		1.375	0.799	3,000,000	3,042,750	3,034,849	- -
064159D26	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	775	A+	0.800	0.906	1,000,000	1,008,490	997,782	3/17/2016
3134G5K87	Federal Home Loan Mtg Corp	PJ	12/10/2014	3/30/2017	788	AA+	1.000	1.000	2,000,000	2,002,480	2,000,000	3/30/2015
3134G4Z76	Federal Home Loan Mtg Corp	MBS	12/8/2014	4/7/2017	796	AA+	1.000	1.001	2,000,000	2,001,720	2,000,000	4/7/2015
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	819	AAA	0.875	0.950	2,000,000	2,014,680	1,996,691	- -
037833AM2	Apple Inc	CASTLE	6/24/2014	5/5/2017	824	AA+	1.050	1.057	2,000,000	2,015,160	1,999,684	- -
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017	835	AA+	2.000	1.127	3,000,000	3,057,630	3,053,897	5/16/2016
89236TBH7	Toyota Mtr Cred - Corp N	CASTLE	7/29/2014	5/16/2017	835	AA-	1.125	1.150	2,125,000	2,135,774	2,123,781	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	842	AA+	2.050	0.885	1,460,000	1,500,646	1,498,644	- -
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	851	AA+	1.061	1.115	1,000,000	984,930	974,910	- -
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	851	AA-	1.081	1.136	1,050,000	1,034,177	1,023,164	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	856	AA	1.019	1.065	1,028,000	1,008,077	1,003,090	- -
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	881	AA-	1.197	1.171	670,000	671,903	670,422	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	881	AA-	1.145	1.180	1,000,000	997,990	999,165	- -
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	942	AAA	0.625	1.061	1,000,000	998,910	988,954	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	969	AA+	1.000	1.250	1,000,000	1,004,290	993,532	- -
3136GOC74	Federal National Mtg Assn	VINISP	2/3/2014	9/27/2017	969	AA+	1.000	0.943	1,050,000	1,052,825	1,051,558	9/27/2015
3130A1ZK7	Federal Home Loan Bank	MBS	5/28/2014	11/28/2017	1031	AA+	0.750	0.750	1,000,000	1,000,250	1,000,000	- -
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	1033		1.205	1.267	2,000,000	1,948,820	1,930,829	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	1048	AA+	1.205	1.268	1,059,000	1,027,114	1,021,840	- -
3136G1AU3	Federal National Mtg Assn	VINISP	12/23/2013	1/30/2018	1094	AA+	0.700	1.420	1,000,000	995,020	990,247	4/30/2015
3135GOVU4	Federal National Mtg Assn	VINISP	1/24/2014	4/3/2018	1157	AA+	1.125	1.540	1,000,000	1,001,040	987,286	4/3/2015
3130A25R3	Federal Home Loan Bank	MBS	6/19/2014	6/19/2018	1234	AA+	1.000	1.026	2,000,000	2,002,080	1,998,308	3/19/2015
3136G16B0	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1425	AA+	0.750	1.820	1,000,000	1,000,960	976,868	3/27/2015
	Local Govt Investment Pool						0.500	0.500	45,601,650	45,601,650	45,601,650	- -
	Bank of the Cascades						0.500	0.500	5,652,149	5,652,149	5,652,149	- -
	Total								154,607,799	155,289,532	155,032,163	

# Memorandum

Date: February 13, 2015

To: Board of County Commissioners  
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director

RE: Monthly Financial Reports

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Attached please find January 2015 financial reports for the following funds: **General** (001), **Community Justice – Juvenile** (230), **Sheriff's** (255, 701, 702), **Public Health** (259), **Behavioral Health** (275), **Community Development** (295), **Road** (325), **Community Justice – Adult** (355), **Early Learning Hub** (370), **Solid Waste** (610), **Insurance Fund** (670), **9-1-1** (705), **Health Benefits Trust** (675), **Fair & Expo Center** (618), and **Justice Court** (123).

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

Cc: All Department Heads

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

	FY 2014	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Property Taxes - Current	21,906,239	21,246,822	93% a)	22,736,401	23,236,401	500,000
Property Taxes - Prior	704,120	442,142	77%	576,500	486,500	(90,000)
Other General Revenues	2,116,386	1,671,522	74% b)	2,247,299	2,317,299	70,000
Assessor	875,381	655,955	75% c)	876,137	876,137	-
County Clerk	1,276,019	835,453	71%	1,181,190	1,481,190	300,000
BOPTA	16,097	10,934	68% c)	16,117	16,117	-
District Attorney	226,973	126,603	69% d)	182,612	296,212	113,600
Tax Office	236,278	174,368	78% c)	222,199	222,199	-
Veterans	80,787	44,084	43%	101,986	101,986	-
Property Management	91,900	14,000	56%	25,000	25,000	-
Grant Projects	2,000	-	n/a	-	-	-
<b>Total Revenues</b>	<b>27,532,179</b>	<b>25,221,883</b>	<b>90%</b>	<b>28,165,441</b>	<b>29,059,041</b>	<b>893,600</b>
<b>Expenditures</b>						
Assessor	3,559,750	2,139,166	56%	3,793,770	3,793,770	-
County Clerk	1,293,531	825,907	54%	1,536,210	1,536,210	-
BOPTA	59,895	35,726	50%	70,777	70,777	-
District Attorney	5,382,874	3,078,344	53%	5,835,377	5,661,127	174,250
Tax Office	796,232	497,005	57%	877,907	877,907	-
Veterans	292,672	181,385	51%	354,989	354,989	-
Property Management	248,054	151,672	59%	258,569	258,569	-
Grant Projects	130,054	-	n/a	-	-	-
Non-Departmental	1,432,177	578,040	51%	1,139,696	1,139,696	-
<b>Total Expenditures</b>	<b>13,195,239</b>	<b>7,487,246</b>	<b>54%</b>	<b>13,867,295</b>	<b>13,693,045</b>	<b>174,250</b>
Transfers Out	16,327,584	8,254,250	55%	15,116,394	15,116,394	-
<b>Total Exp &amp; Transfers</b>	<b>29,522,823</b>	<b>15,741,496</b>	<b>54%</b>	<b>28,983,689</b>	<b>28,809,439</b>	<b>174,250</b>
Change in Fund Balance	(1,990,644)	9,480,387		(818,248)	249,602	1,067,850
Beginning Fund Balance	10,371,843	8,381,199	109%	7,692,433	8,381,199	688,766
<b>Ending Fund Balance</b>	<b>\$ 8,381,199</b>	<b>\$ 17,861,586</b>		<b>\$ 6,874,185</b>	<b>\$ 8,630,801</b>	<b>\$ 1,756,616</b>

a) Current year taxes received beginning in October

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

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

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

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

	FY 2014	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
OYA Basic & Diversion	322,574	92,410	26% a)	359,149	359,149	-
State Grant	-	36,653	40% b)	91,379	121,002	29,623
Inmate/Prisoner Housing	47,550	54,900	137% c)	40,000	75,000	35,000
Jail Funding HB #2712	36,311	27,170	74% a)	36,568	36,568	-
Food Subsidy	23,988	7,993	33% d)	24,000	14,400	(9,600)
Interfund Grant - Gen Fund	20,000	5,000	25% a)	20,000	20,000	-
Interest on Investments	7,611	5,328	76% e)	7,000	8,700	1,700
Leases	5,200	5,400	n/a f)	-	7,500	7,500
SB #1065-Court Assess.	17,335	13,636	227% g)	6,000	24,000	18,000
Contract Payments	7,415	5,232	116% h)	4,500	6,240	1,740
Discovery Fee	1,870	-	0% i)	3,800	-	(3,800)
Case Supervision Fee	-	3,762	n/a j)	-	6,000	6,000
Federal Grants	9,434	1,205	n/a k)	-	1,205	1,205
CFC Interfund Grant	125,429	-	n/a	-	-	-
Miscellaneous	909	670	65%	1,025	1,025	-
<b>Total Revenues</b>	<b>625,626</b>	<b>259,358</b>	<b>44%</b>	<b>593,421</b>	<b>680,789</b>	<b>87,368</b>
<b>Expenditures</b>						
Personnel Services	4,887,572	2,924,532	57% e)	5,146,491	5,092,377	54,114
Materials and Services	1,035,701	579,530	57% e)	1,021,392	960,000	61,392
Capital Outlay	-	-	0%	1,100	-	1,100
Transfers Out	3,660	1,830	50%	3,660	3,660	-
<b>Total Expenditures</b>	<b>5,926,933</b>	<b>3,505,892</b>	<b>57%</b>	<b>6,172,643</b>	<b>6,056,037</b>	<b>116,606</b>
<b>Revenues less Expenditures</b>	<b>(5,301,306)</b>	<b>(3,246,534)</b>		<b>(5,579,222)</b>	<b>(5,375,248)</b>	<b>203,974</b>
Transfers In-General Fund	5,368,346	3,131,534	58%	5,368,346	5,368,346	-
Change in Fund Balance	67,040	(115,000)		(210,876)	(6,902)	203,974
Beginning Fund Balance	1,177,566	1,244,605	100%	1,250,000	1,244,605	(5,395)
<b>Ending Fund Balance</b>	<b>\$ 1,244,605</b>	<b>\$ 1,129,605</b>		<b>\$ 1,039,124</b>	<b>\$ 1,237,704</b>	<b>\$ 198,580</b>

a) Payments received quarterly. Quarter 2 has been billed

b) Additional grant awards. Payments received quarterly. Quarter 2 has been billed

c) Increase in projection due to out-of-County detention revenue. \$9,000 expected for January billings

d) Decrease in projection due to detention population numbers

e) Projection based on annualizing year to date

f) Sub-lease of space to Rimrock not included in FY 2015 budget

g) State payment will exceed the amount estimated for FY 2015 budget

h) Increased projection due to more than anticipated revenue for community service projects

i) Agreement with District Attorney's Office no longer in effect

j) Policy, requiring supervision fees, not anticipated at the time the FY 2015 budget was prepared. Projection based on annualizing year to date

k) Increased projection due to receipt of FY 2014 funds in FY 2015

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

	FY 2014 Actual	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
		Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues (Funds 701 &amp; 702)</b>						
Law Enf Dist Countywide	20,624,082	18,777,446	92%	20,365,842	21,139,189	773,347
Law Enf Dist Rural	12,526,331	10,732,432	84%	12,751,766	12,895,796	144,030
<b>Total Revenues</b>	<b>33,150,413</b>	<b>29,509,877</b>	<b>89%</b>	<b>33,117,608</b>	<b>34,034,985</b>	<b>917,377</b>
<b>Expenditures (Fund 255)</b>						
Sheriff's Services	2,308,182	1,435,578	58% a)	2,467,673	2,588,498	(120,825)
Civil/Special Units	1,132,029	734,713	62%	1,192,980	1,172,880	20,100
Automotive/Communications	1,701,586	987,829	52%	1,886,365	1,886,265	100
Investigations/Evidence	1,418,744	918,191	56% b)	1,627,803	1,674,203	(46,400)
Patrol	8,247,222	4,965,187	57% c)	8,705,700	8,550,700	155,000
Records	761,260	425,999	53% c)	798,805	769,705	29,100
Adult Jail	14,277,113	8,865,285	58% d)	15,214,157	15,280,157	(66,000)
Court Security	294,563	178,235	59%	302,867	302,767	100
Emergency Services	194,888	305,016	171% e)	177,852	385,315	(207,463)
Special Services	1,352,528	865,567	52%	1,655,424	1,655,424	-
Training	506,938	286,262	52%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	458,221	57% c)	806,044	800,207	5,837
Non-Departmental	81,701	42,469	58%	72,813	72,813	-
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>20,468,552</b>	<b>58%</b>	<b>35,459,801</b>	<b>35,690,152</b>	<b>(230,351)</b>
<b>Revenues less Expenditures</b>	<b>71,763</b>	<b>9,041,326</b>		<b>(2,342,193)</b>	<b>(1,655,167)</b>	<b>687,026</b>
DC Comm Syst Reserve	200,000	200,000	100%	200,000	200,000	-
Transfer to Reserve Funds	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(328,237)	8,641,326		(2,742,193)	(2,055,167)	687,026
Beginning Fund Balance	9,553,793	9,225,556	120%	7,658,937	9,225,556	1,566,619
<b>Ending Fund Balance</b>	<b>\$ 9,225,556</b>	<b>\$ 17,866,881</b>		<b>\$ 4,916,744</b>	<b>\$ 7,170,389</b>	<b>\$ 2,253,645</b>

- a) Unplanned repair of Administration Building roof for \$120,825 expected to be completed by year end  
b) Position filled at higher step and investigative funds ("buy money") for Street Crimes Unit will be more than planned  
c) Due to unfilled positions, personnel expenditures will be less than budgeted  
d) Savings from unfilled positions will be offset by higher overtime and unplanned jail maintenance expenses  
e) Homeland Security Grant for Communications equipment was awarded in September. Expenditures offset by grant revenue in Fund 701

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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	FY 2014 Actual	Actual      Budget	Budget	Projection	\$ Variance
<b>Revenues (Fund 255)</b>					
Law Enf Dist Countywide	20,817,324	13,092,124      51%	25,428,019	22,476,660	(2,951,359)
Law Enf Dist Rural	12,278,716	7,376,428      49%	14,948,526	13,213,492	(1,735,034)
<b>Total Revenues</b>	<b>33,096,040</b>	<b>20,468,552      51%</b>	<b>40,376,545</b>	<b>35,690,152</b>	<b>(4,686,393)</b>
<b>Expenditures (Fund 255)</b>					
Sheriff's Services	2,308,182	1,435,578      58% a)	2,467,673	2,588,498	(120,825)
Civil/Special Units	1,132,029	734,713      62%	1,192,980	1,172,880	20,100
Automotive/Communications	1,701,586	987,829      52%	1,886,365	1,886,265	100
Investigations/Evidence	1,418,744	918,191      56% b)	1,627,803	1,674,203	(46,400)
Patrol	8,247,222	4,965,187      57% c)	8,705,700	8,550,700	155,000
Records	761,260	425,999      53% c)	798,805	769,705	29,100
Adult Jail	14,277,113	8,865,285      58% d)	15,214,157	15,280,157	(66,000)
Court Security	294,563	178,235      59%	302,867	302,767	100
Emergency Services	194,888	305,016      171% e)	177,852	385,315	(207,463)
Special Services	1,352,528	865,567      52%	1,655,424	1,655,424	-
Training	506,938	286,262      52%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	458,221      57% c)	806,044	800,207	5,837
Non-Departmental	81,701	42,469      58%	72,813	72,813	-
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>20,468,552      58%</b>	<b>35,459,801</b>	<b>35,690,152</b>	<b>(230,351)</b>
<b>Revenues less Expenditures</b>	<b>\$ 17,390</b>	<b>-</b>	<b>\$ 4,916,744</b>	<b>\$ -</b>	<b>\$ (4,916,744)</b>

- a) Unplanned repair of Administration Building roof for \$120,825 expected to be completed by year end  
b) Position filled at higher step and investigative funds ("buy money") for Street Crimes Unit will be more than planned  
c) Due to unfilled positions, personnel expenditures will be less than budgeted  
d) Savings from unfilled positions will be offset by higher overtime and unplanned jail maintenance expenses  
e) Homeland Security Grant for Communications equipment was awarded in September. Expenditures offset by grant revenue in Fund 701



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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Expenditures</b>						
<u>Sheriff's Services</u>						
Personnel	1,342,795	836,543	58%	1,431,828	1,431,828	-
Materials & Services	965,387	599,035	59%	1,020,745	1,141,570	(120,825)
Capital Outlay	-	-	0%	15,100	15,100	-
<b>Total Sheriff's Services</b>	<b>2,308,182</b>	<b>1,435,578</b>	<b>58%</b>	<b>2,467,673</b>	<b>2,588,498</b>	<b>(120,825)</b>
<u>Civil/Special Units</u>						
Personnel	1,027,640	636,766	59%	1,073,870	1,053,870	20,000
Materials & Services	104,389	97,947	82%	119,010	119,010	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Civil/Special Units</b>	<b>1,132,029</b>	<b>734,713</b>	<b>62%</b>	<b>1,192,980</b>	<b>1,172,880</b>	<b>20,100</b>
<u>Automotive/Communications</u>						
Personnel	400,169	231,978	58%	399,334	399,334	-
Materials & Services	1,265,667	755,851	51%	1,486,931	1,486,931	-
Capital Outlay	35,750	-	0%	100	-	100
<b>Total Automotive/Communications</b>	<b>1,701,586</b>	<b>987,829</b>	<b>52%</b>	<b>1,886,365</b>	<b>1,886,265</b>	<b>100</b>
<u>Investigations/Evidence</u>						
Personnel	1,277,983	825,648	56%	1,470,106	1,494,106	(24,000)
Materials & Services	140,761	92,543	59%	157,597	180,097	(22,500)
Capital Outlay	-	-	0%	100	-	100
<b>Total Investigations/Evidence</b>	<b>1,418,744</b>	<b>918,191</b>	<b>56%</b>	<b>1,627,803</b>	<b>1,674,203</b>	<b>(46,400)</b>
<u>Patrol</u>						
Personnel	7,450,178	4,377,205	57%	7,728,332	7,608,332	120,000
Materials & Services	547,770	329,512	52%	636,868	601,868	35,000
Capital Outlay	249,274	258,470	76%	340,500	340,500	-
<b>Total Patrol</b>	<b>8,247,222</b>	<b>4,965,187</b>	<b>57%</b>	<b>8,705,700</b>	<b>8,550,700</b>	<b>155,000</b>
<u>Records</u>						
Personnel	659,297	404,102	58%	692,244	667,244	25,000
Materials & Services	101,963	21,897	21%	106,461	102,461	4,000
Capital Outlay	-	-	0%	100	-	100
<b>Total Records</b>	<b>761,260</b>	<b>425,999</b>	<b>53%</b>	<b>798,805</b>	<b>769,705</b>	<b>29,100</b>
<u>Adult Jail</u>						
Personnel	11,899,534	7,312,804	58%	12,675,178	12,675,178	-
Materials & Services	2,069,651	1,255,397	62%	2,039,314	2,078,314	(39,000)
Capital Outlay	63,176	33,434	160%	20,900	47,900	(27,000)
Transfer Out - Jail (D/S & Cap Proj)	244,752	263,649	55%	478,765	478,765	-
<b>Total Adult Jail</b>	<b>14,277,113</b>	<b>8,865,285</b>	<b>58%</b>	<b>15,214,157</b>	<b>15,280,157</b>	<b>(66,000)</b>
<u>Court Security</u>						
Personnel	284,173	171,770	59%	292,715	292,715	-
Materials & Services	10,390	6,465	64%	10,052	10,052	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Court Security</b>	<b>294,563</b>	<b>178,235</b>	<b>59%</b>	<b>302,867</b>	<b>302,767</b>	<b>100</b>
<u>Emergency Services</u>						
Personnel	169,170	83,826	57%	147,942	147,942	-
Materials & Services	25,718	221,190	742%	29,810	237,373	(207,563)
Capital Outlay	-	-	0%	100	-	100
<b>Total Emergency Services</b>	<b>194,888</b>	<b>305,016</b>	<b>171%</b>	<b>177,852</b>	<b>385,315</b>	<b>(207,463)</b>
<u>Special Services</u>						
Personnel	1,152,258	718,709	56%	1,273,721	1,273,721	-
Materials & Services	183,769	82,111	37%	223,703	223,703	-
Capital Outlay	16,500	64,747	41%	158,000	158,000	-
<b>Total Special Services</b>	<b>1,352,528</b>	<b>865,567</b>	<b>52%</b>	<b>1,655,424</b>	<b>1,655,424</b>	<b>-</b>
<u>Training</u>						
Personnel	385,634	228,599	55%	416,955	416,955	-
Materials & Services	121,303	57,663	43%	134,263	134,263	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Training</b>	<b>506,938</b>	<b>286,262</b>	<b>52%</b>	<b>551,318</b>	<b>551,218</b>	<b>100</b>
<u>Other Law Enforcement Services</u>						
Personnel	731,122	388,582	54%	717,594	706,594	11,000
Materials & Services	70,773	57,335	71%	81,310	81,310	-
Capital Outlay	-	12,303	172%	7,140	12,303	(5,163)
<b>Total Other Law Enforcement Svcs</b>	<b>801,895</b>	<b>458,221</b>	<b>57%</b>	<b>806,044</b>	<b>800,207</b>	<b>5,837</b>
<u>Non-Departmental</u>						
Materials & Services	81,701	42,469	58%	72,813	72,813	-
<b>Total Non-Departmental</b>	<b>81,701</b>	<b>42,469</b>	<b>58%</b>	<b>72,813</b>	<b>72,813</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 33,078,650</b>	<b>\$20,468,552</b>	<b>58%</b>	<b>\$35,459,801</b>	<b>\$35,690,152</b>	<b>\$ (230,351)</b>

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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)			FY 2015		
	FY 2014	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Tax Revenues - Current	16,698,208	16,202,777	94% a)	17,292,244	17,642,244	350,000
Tax Revenues - Prior	532,040	318,552	88%	360,700	360,700	-
SB 1145	1,630,823	1,221,762	75% b)	1,628,947	1,628,947	-
Sheriff Fees	365,577	214,219	102% c)	210,000	315,000	105,000
Concealed Handgun License	-	93,196	62%	150,000	150,000	-
Jail Funding HB 3194	107,806	107,805	100%	107,806	107,806	-
Jail Funding HB 2712	36,311	27,170	59%	46,143	46,143	-
State Grant	85,781	226,813	266% d)	85,370	292,933	207,563
Prisoner Housing	329,918	110,534	138% e)	80,000	220,000	140,000
Inmate Telephone Fee	83,297	20,673	26% f)	80,000	35,000	(45,000)
Federal Grants	20,897	10,072	50% g)	20,000	10,072	(9,928)
Work Center Work Crews	69,723	24,346	49%	50,000	50,000	-
Contracts with Des County	475,815	49,138	81% h)	60,632	85,286	24,654
Inmate Commissary Fees	32,480	18,916	76%	25,000	25,000	-
Interest	50,563	30,524	76%	40,000	40,000	-
Donations-"Shop with a Cop"	38,361	66,268	102%	65,000	66,058	1,058
Miscellaneous	66,441	34,681	54%	64,000	64,000	-
<b>Total Operating Revenues</b>	<b>20,624,082</b>	<b>18,777,446</b>	<b>92%</b>	<b>20,365,842</b>	<b>21,139,189</b>	<b>773,347</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	20,817,324	13,092,124	52%	25,207,970	22,476,660	2,731,310
DC Comm Systems Reserve	80,000	80,000	100%	80,000	80,000	-
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-
<b>Total Expenditures</b>	<b>20,997,283</b>	<b>13,272,124</b>	<b>52%</b>	<b>25,387,970</b>	<b>22,656,660</b>	<b>2,731,310</b>
Change in Fund Balance	(373,200)	5,505,322		(5,022,128)	(1,517,471)	3,504,657
Beginning Fund Balance	6,507,110	6,133,909	117%	5,242,177	6,133,909	891,732
<b>Ending Fund Balance</b>	<b>\$ 6,133,909</b>	<b>\$ 11,639,231</b>		<b>\$ 220,049</b>	<b>\$ 4,616,439</b>	<b>\$ 4,396,390</b>

a) Current year taxes received beginning in October

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

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

d) Homeland Security Grant for communications equipment awarded in September

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

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

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

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

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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)			FY 2015		
	FY 2014					
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Tax Revenues - Current	7,988,657	7,724,157	93% a)	8,272,852	8,422,852	150,000
Tax Revenues - Prior	262,227	155,101	92%	169,000	169,000	-
Des Cty Transient Room Tax	2,838,797	2,184,504	75%	2,920,654	2,920,654	-
City of Sisters	486,678	305,088	58%	523,010	523,010	-
Marine Board License Fee	155,221	50,319	30%	169,000	169,000	-
State Grant	124,246	33,021	25% b)	130,600	108,600	(22,000)
Court Fines & Fees	135,023	72,733	56%	130,000	130,000	-
Contracts with Des County	119,984	71,147	58%	121,650	121,650	-
US Forest Service	101,375	22,625	30%	76,500	76,500	-
School Districts	65,088	22,799	41% c)	55,000	55,000	-
Federal Grants	84,285	15,334	37% d)	42,000	42,000	-
Bureau of Reclamation	24,023	-	0% c)	27,000	27,000	-
Interest	21,715	15,567	74%	21,000	21,000	-
SB #1065 Court Assessment	17,435	13,636	91%	15,000	24,000	9,000
Federal Grants-BLM	16,213	-	0% e)	10,000	-	(10,000)
Donations & Grants - Private	12,030	17,030	n/a	-	17,030	17,030
Miscellaneous	73,333	29,370	43%	68,500	68,500	-
<b>Total Revenues</b>	<b>12,526,331</b>	<b>10,732,432</b>	<b>84%</b>	<b>12,751,766</b>	<b>12,895,796</b>	<b>144,030</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	12,278,716	7,376,428	49%	14,948,526	13,213,492	1,735,034
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-
<b>Total Expenditures</b>	<b>12,498,716</b>	<b>7,596,428</b>	<b>50%</b>	<b>15,168,526</b>	<b>13,433,492</b>	<b>1,735,034</b>
Change in Fund Balance	27,614	3,136,004		(2,416,760)	(537,696)	1,879,064
Beginning Fund Balance	3,046,683	3,074,297	127%	2,416,760	3,074,297	657,537
<b>Ending Fund Balance</b>	<b>\$ 3,074,297</b>	<b>\$ 6,210,301</b>		<b>\$ -</b>	<b>\$ 2,536,601</b>	<b>\$ 2,536,601</b>

a) Current year taxes received beginning in October

b) DUII overtime grant reimbursements will be less than planned

c) Quarterly billing in arrears, service levels in future quarters will be higher

d) Justice Assistance Grant not yet received

e) BLM notified DCSO that contract would not be renewed after FY 2015 Budget was adopted

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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	FY 2014 Actual	Actual % of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>					
State Grant	2,878,140	1,799,854 56% a)	3,202,798	3,330,846	128,048
Environmental Health-Lic Fac	767,248	679,527 87% b)	779,450	779,450	-
OMAP	812,441	564,940 86%	655,250	1,015,358	360,108
Family Planning Exp Proj	400,900	121,455 22%	550,000	230,000	(320,000)
Interfund Grants & Contract	95,011	476,645 386% a)	123,618	476,976	353,358
Grants (Intergvt, Pvt, & Local)	139,171	6,496 2%	269,678	97,696	(171,982)
Patient Insurance Fees	232,968	67,293 34%	196,400	152,462	(43,938)
State Miscellaneous	229,520	32,265 20% a)c)	162,352	150,336	(12,016)
Federal Payments	161,576	84,468 56% a)	150,335	171,491	21,156
Vital Records-Death	100,535	73,375 73%	100,000	100,000	-
Health Dept/Patient Fees	80,653	27,302 34%	80,216	49,150	(31,066)
Contract Payments	92,637	7,538 11% a)	69,291	8,000	(61,291)
Vital Records-Birth	36,655	20,995 51%	41,000	41,000	-
Child Dev & Rehab Center	52,433	6,764 17% c)	39,609	30,759	(8,850)
Interest on Investments	9,077	7,774 130%	6,000	13,000	7,000
Grants & Donations	38,192	49,987 3332% a)	1,500	50,000	48,500
Miscellaneous	10,135	23,269 831%	2,800	25,000	22,200
<b>Total Revenues</b>	<b>6,137,293</b>	<b>4,049,947 63%</b>	<b>6,430,297</b>	<b>6,721,524</b>	<b>291,227</b>
<b>Expenditures</b>					
Personnel Services	6,457,193	3,828,220 56%	6,794,032	6,650,491	143,541
Materials and Services	2,043,710	1,164,796 53% d)	2,189,982	2,584,740	(394,758)
Capital Outlay	-	20,000 99%	20,200	20,000	200
Transfers Out	157,320	82,320 50%	164,640	164,640	-
<b>Total Expenditures</b>	<b>8,658,223</b>	<b>5,095,337 56%</b>	<b>9,168,854</b>	<b>9,419,871</b>	<b>(251,017)</b>
<b>Revenues less Expenditures</b>	<b>(2,520,930)</b>	<b>(1,045,389)</b>	<b>(2,738,557)</b>	<b>(2,698,347)</b>	<b>40,210</b>
Transfers In-General Fund	2,701,475	1,575,861 58%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	33,000	- n/a	-	-	-
Transfers In-Gen. Fund Other	65,100	32,550 50%	65,100	65,100	-
<b>Total Transfers In</b>	<b>2,799,575</b>	<b>1,608,411 58%</b>	<b>2,766,575</b>	<b>2,766,575</b>	<b>-</b>
Change in Fund Balance	278,645	563,022 99%	28,018	68,228	40,210
Beginning Fund Balance	1,273,934	1,552,578 99%	1,570,821	1,552,578	(18,243)
<b>Ending Fund Balance</b>	<b>\$ 1,552,578</b>	<b>\$ 2,115,600</b>	<b>\$ 1,598,839</b>	<b>\$ 1,620,806</b>	<b>\$ 21,967</b>

a) Grants and contracts projected at amended contract amounts

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

c) Received quarterly, in arrears

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

**BEHAVIORAL HEALTH**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Administrative Fee	8,260,932	6,529,617	58%	11,210,767	11,210,767	-
State Grants	7,801,239	4,811,536	50% a)	9,589,680	7,706,176	(1,883,504)
OHP Capitation	469,069	116,401	30%	390,000	436,046	46,046
Federal Grants	184,980	71,664	35%	204,849	201,879	(2,970)
Patient Fees	219,846	114,825	57%	201,610	175,472	(26,138)
Title 19	246,484	163,021	90%	180,300	186,279	5,979
Liquor Revenue	142,665	73,637	49%	151,000	151,000	-
Divorce Filing Fees	129,788	74,945	53%	140,600	140,600	-
Interfund Contract-Gen Fund	127,000	36,412	29%	127,000	127,000	-
School Districts	6,952	-	0% b)	65,000	-	(65,000)
Federal Grant (ARRA)	63,750	-	0%	34,000	-	(34,000)
Interest on Investments	21,190	19,199	98%	19,500	31,200	11,700
Rentals	16,000	1,750	9%	18,800	18,800	-
Marriage Licenses	6,540	4,160	64%	6,500	7,800	1,300
Local Grants	52,891	734,985	n/a c)	-	748,081	748,081
Claims Reimbursement	12,918	-	n/a	-	-	-
State Miscellaneous	31,820	15,900	n/a	-	15,900	15,900
Justice Reinvestment HB3194	120,000	-	n/a	-	-	-
Miscellaneous	28,157	7,820	147%	5,318	8,000	2,682
<b>Total Revenues</b>	<b>17,942,221</b>	<b>12,775,872</b>	<b>60%</b>	<b>22,344,924</b>	<b>21,165,000</b>	<b>(1,179,924)</b>
<b>Expenditures</b>						
Personnel Services	12,415,866	8,208,981	53%	15,467,644	14,150,000	1,317,644
Materials and Services	6,738,744	3,535,641	40%	8,938,569	7,394,499	1,544,070
Capital Outlay	-	-	0%	100	-	100
Transfers Out	204,900	102,450	50%	204,900	216,902	(12,002)
<b>Total Expenditures</b>	<b>19,359,510</b>	<b>11,847,072</b>	<b>48%</b>	<b>24,611,213</b>	<b>21,761,401</b>	<b>2,849,812</b>
<b>Revenues less Expenditures</b>	<b>(1,417,289)</b>	<b>928,800</b>		<b>(2,266,289)</b>	<b>(596,401)</b>	<b>1,669,888</b>
Transfers In-General Fund	1,377,302	803,425	58%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	293,593	109,430	58%	187,594	187,594	-
<b>Total Transfers In</b>	<b>1,670,895</b>	<b>912,855</b>	<b>58%</b>	<b>1,564,896</b>	<b>1,564,896</b>	<b>-</b>
Change in Fund Balance	253,606	1,841,654		(701,393)	968,495	1,669,888
Beginning Fund Balance	2,671,137	2,924,742	88%	3,313,248	2,924,742	(388,506)
<b>Ending Fund Balance</b>	<b>\$ 2,924,742</b>	<b>\$ 4,766,397</b>		<b>\$ 2,611,855</b>	<b>\$ 3,893,237</b>	<b>\$ 1,281,382</b>

a) Oregon Health Authority grant projected at amended contract amount

b) Contract not executed

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

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

	FY 2014	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Admin-Operations	40,102	29,142	57% a)	51,225	42,900	(8,325)
Admin-GIS	2,944	655	26%	2,500	2,500	-
Admin-Code Enforcement	261,188	169,667	62%	273,000	308,000	35,000
Building Safety	1,748,911	1,146,767	71%	1,616,713	1,889,364	272,651
Electrical	408,194	244,943	59%	418,506	415,660	(2,846)
Contract Services	264,039	174,027	82%	211,500	257,500	46,000
Env Health-On Site Prog	448,367	242,031	55%	437,358	430,300	(7,058)
Planning-Current	917,674	647,470	72%	902,876	1,100,050	197,174
Planning-Long Range	440,222	310,273	55%	560,658	621,736	61,078
<b>Total Revenues</b>	<b>4,531,641</b>	<b>2,964,977</b>	<b>66%</b>	<b>4,474,336</b>	<b>5,068,010</b>	<b>593,674</b>
<b>Expenditures</b>						
Admin-Operations	1,590,779	950,248	63%	1,500,181	1,500,181	-
Admin-GIS	123,751	71,298	55%	129,011	129,011	-
Admin-Code Enforcement	275,521	166,529	56%	297,852	297,852	-
Building Safety	688,035	450,346	55% b)	822,664	831,759	(9,095)
Electrical	217,271	135,954	58%	234,152	238,883	(4,731)
Contract Services	220,779	161,754	57%	281,699	273,435	8,264
Env Health-On Site Pgm	181,831	121,104	44% c)	274,228	250,879	23,349
Planning-Current	666,180	428,774	61% d)	706,730	797,081	(90,351)
Planning-Long Range	425,323	255,261	40% e)	646,018	673,131	(27,113)
Transfers Out (D/S Fund)	179,035	170,698	98%	173,673	170,698	2,975
<b>Total Expenditures</b>	<b>4,568,505</b>	<b>2,911,966</b>	<b>57%</b>	<b>5,066,208</b>	<b>5,162,910</b>	<b>(96,702)</b>
<b>Revenues less Expenditures</b>	<b>(36,864)</b>	<b>53,011</b>		<b>(591,872)</b>	<b>(94,900)</b>	<b>690,376</b>
<b>Transfers In/Out</b>						
In: General Fund - L/R Planning	495,360	83,385	50%	166,770	166,770	-
Out: A & T Reserve		(90,360)	100%	(90,360)	(90,360)	-
Out: CDD Reserve Funds	-	-	0%	(687,470)	(687,470)	-
<b>Net Transfers In/Out</b>	<b>495,360</b>	<b>(6,975)</b>		<b>(611,060)</b>	<b>(611,060)</b>	<b>-</b>
Change in Fund Balance	458,496	46,036		(1,202,932)	(705,960)	496,972
Beginning Fund Balance	1,578,705	2,037,201	128%	1,589,113	2,037,201	448,088
<b>Ending Fund Balance</b>	<b>\$ 2,037,201</b>	<b>\$ 2,083,237</b>		<b>\$ 386,181</b>	<b>\$ 1,331,241</b>	<b>\$ 945,060</b>

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

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

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

d) Payout for retiree, fee study, and filling vacant associate planner position

e) Fee study

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

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

	FY 2014	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Motor Vehicle Revenue	11,300,058	6,647,774	59% a)	11,220,000	11,220,000	-
Forest Receipts	1,259,367	130	0% b)	1,140,950	250,000	(890,950)
Federal - PILT Payment	1,064,365	1,250,809	123% c)	1,020,000	1,250,809	230,809
Other Inter-fund Services	850,395	146,480	15% d)	971,700	1,002,478	30,778
Cities-Bend/Redmond/Sisters	1,097,444	83,423	10% e)	804,200	894,711	90,511
State Miscellaneous	595,804	602,237	100%	602,629	602,629	-
Sale of Equip & Material	275,086	202,318	75%	271,000	282,199	11,199
Assessment Payments (P&I)	15,058	100,607	45%	225,840	210,000	(15,840)
Mineral Lease Royalties	206,097	34,666	25%	140,000	206,097	66,097
Interest on Investments	49,562	40,382	126%	32,000	55,000	23,000
Miscellaneous	117,069	29,409	115%	25,500	46,177	20,677
<b>Total Revenues</b>	<b>16,830,304</b>	<b>9,138,236</b>	<b>56%</b>	<b>16,453,819</b>	<b>16,020,100</b>	<b>(433,719)</b>
<b>Expenditures</b>						
Personnel Services	5,313,126	3,253,477	59% f)	5,555,695	5,575,566	(19,871)
Materials and Services	8,051,744	3,938,953	37%	10,622,604	9,984,536	638,068
Debt Service	-	106,554	91% g)	117,000	106,554	10,446
Capital Outlay	121,455	1,305,777	15% h)	8,875,507	2,459,464	6,416,043
Transfers Out	450,000	600,000	100%	600,000	600,000	-
<b>Total Expenditures</b>	<b>13,936,325</b>	<b>9,204,761</b>	<b>36%</b>	<b>25,770,806</b>	<b>18,726,120</b>	<b>7,044,686</b>
<b>Revenues less Expenditures</b>	<b>2,893,978</b>	<b>(66,525)</b>		<b>(9,316,987)</b>	<b>(2,706,020)</b>	<b>6,610,967</b>
Trans In - Solid Waste	282,148	149,078	50% i)	298,156	298,156	-
Trans In - Transp SDC	-	-	0% j)k)	2,000,000	1,000,000	(1,000,000)
Trans In-Road Imp Res	-	-	0% l)	1,000	12,405	11,405
<b>Total Transfers In</b>	<b>282,148</b>	<b>149,078</b>	<b>6%</b>	<b>2,299,156</b>	<b>1,310,561</b>	<b>(988,595)</b>
Change in Fund Balance	3,176,126	82,553		(7,017,831)	(1,395,459)	5,622,372
Beginning Fund Balance	6,846,576	10,022,703	112%	8,954,332	10,022,703	1,068,371
<b>Ending Fund Balance</b>	<b>\$ 10,022,703</b>	<b>\$ 10,105,256</b>		<b>\$ 1,936,501</b>	<b>\$ 8,627,244</b>	<b>\$ 6,690,743</b>

a) Per Year-to-date State Highway Fund Revenue Model

b) Projection is based on lack of authorization of funding the Federal "Secure Rural Schools" Act payments.

c) PILT payment received July 2014

d) Inter-fund service billed at year end

e) Billed and collected upon completion of work

f) Projection includes expenditures for unforeseen/unbudgeted retirements

g) Final payments of two LID loans made in July 2014

h) Budget includes reserve funds for 5 year CIP

i) Transfers made quarterly

j) Transfer In - June 2015

k) Revised cash-flow estimate for CIP Projects extending into FY 16

l) Closing out fund 335

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

	FY 2014	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
SB 1145	3,028,672	2,268,987	75%	3,025,187	3,025,187	-
DOC Measure 57	220,788	217,845	99% a)	220,788	217,845	(2,943)
Electronic Monitoring Fee	235,642	119,568	54%	220,000	204,000	(16,000)
Probation Superv. Fees	208,461	114,739	60%	190,000	198,000	8,000
Interfund - Sheriff	50,000	29,169	58%	50,000	50,000	-
Crime Prevention Grant	50,000	12,500	25% b)	50,000	50,000	-
CFC-Domestic Violence	70,242	17,560	37% b)	47,996	47,996	-
State Subsidy	14,677	11,220	74%	15,158	15,158	-
Alternate Incarceration	17,725	15,509	103% c)	15,000	20,000	5,000
Interest on Investments	7,807	5,094	83%	6,150	6,150	-
Probation Work Crew Fees	9,137	6,684	135% d)	4,950	7,500	2,550
State Miscellaneous	4,142	-	0% e)	4,301	4,301	-
Leases	1,323	-	0%	1,500	1,500	-
Claims Reimbursement	6,997	-	n/a	-	-	-
Justice Reinvest HB3194	458,143	-	n/a	-	-	-
Miscellaneous	671	835	167%	500	900	400
<b>Total Revenues</b>	<b>4,384,428</b>	<b>2,819,710</b>	<b>73%</b>	<b>3,851,530</b>	<b>3,848,537</b>	<b>(2,993)</b>
<b>Expenditures</b>						
Personnel Services	3,343,789	2,056,275	57%	3,623,526	3,623,526	-
Materials and Services	1,107,365	568,353	49%	1,148,766	1,148,766	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Expenditures</b>	<b>4,451,154</b>	<b>2,624,628</b>	<b>55%</b>	<b>4,772,392</b>	<b>4,772,292</b>	<b>100</b>
<b>Revenues less Expenditures</b>	<b>(66,726)</b>	<b>195,083</b>		<b>(920,862)</b>	<b>(923,755)</b>	<b>(2,893)</b>
Transfers In-General Fund	451,189	263,193	58%	451,189	451,189	-
Change in Fund Balance	384,463	458,276		(469,673)	(472,566)	(2,893)
Beginning Fund Balance	747,520	1,131,982	110%	1,030,824	1,131,982	101,158
<b>Ending Fund Balance</b>	<b>\$ 1,131,982</b>	<b>\$ 1,590,258</b>		<b>\$ 561,151</b>	<b>\$ 659,416</b>	<b>\$ 98,265</b>

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



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

	FY 2014 Note 1		July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>							
Federal Grants	258,463		119,425	51%	232,218	232,125	(93)
Title IV - Family Sup/Pres	21,994		-	0% a)	21,994	-	(21,994)
HealthyStart Medicaid	60,561		23,223	39%	60,000	60,000	-
Youth Investment	124,493		-	n/a	-	-	-
State Grant	55,185		-	n/a	-	-	-
HealthyStart /R-S-G	249,125		146,035	49% a)	295,190	292,086	(3,104)
OCCF Grant	132,326		-	0% a)	39,499	37,500	(1,999)
Charges for Svcs-Misc	4,138		-	n/a	-	-	-
Program Fees	4,710		-	n/a	-	-	-
Miscellaneous			4,074	204%	2,000	2,000	-
Court Fines & Fees	77,873		44,967	58%	77,086	77,086	-
Interest on Investments	2,868		1,421	57%	2,500	2,500	-
Donations	50		-	n/a	-	-	-
Private Grant	130		-	n/a	-	-	-
Sale of Assets	450		-	n/a	-	-	-
Interfund Grants	329,624		7,260	100%	7,260	7,260	-
<b>Total Revenues</b>	<b>1,321,991</b>		<b>346,405</b>	<b>47%</b>	<b>737,747</b>	<b>710,557</b>	<b>(27,190)</b>
<b>Expenditures</b>							
Personnel Services	501,770		149,615	58%	258,410	258,410	-
Materials and Services	1,402,021		429,420	49% b)	877,110	854,347	22,763
<b>Total Expenditures</b>	<b>1,903,791</b>		<b>579,036</b>	<b>51%</b>	<b>1,135,520</b>	<b>1,112,757</b>	<b>22,763</b>
<b>Revenues less Expenditures</b>	<b>(581,800)</b>		<b>(232,631)</b>		<b>(397,773)</b>	<b>(402,200)</b>	<b>(4,427)</b>
<b>Transfers In</b>							
General Fund	278,739		147,168	58%	252,288	252,288	-
General Fund - Other	89,350		44,675	50%	89,350	89,350	-
<b>Total Transfers In</b>	<b>368,089</b>		<b>191,843</b>	<b>56%</b>	<b>341,638</b>	<b>341,638</b>	<b>-</b>
Change in Fund Balance	(213,711)		(40,788)		(56,135)	(60,562)	(4,427)
Beginning Fund Balance	548,572		334,861	105%	318,121	334,861	16,740
<b>Ending Fund Balance</b>	<b>\$ 334,861</b>		<b>\$ 294,073</b>		<b>\$ 261,986</b>	<b>\$ 274,299</b>	<b>\$ 12,313</b>

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

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

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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)			FY 2015		
	FY 2014					
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Operating Revenues</b>						
Franchise Disposal Fees	4,209,029	2,717,817	62%	4,413,809	4,600,000	186,191
Private Disposal Fees	1,518,056	933,009	60%	1,550,430	1,570,000	19,570
Commercial Disp. Fees	1,076,538	753,883	70%	1,082,144	1,200,000	117,856
Franchise 3% Fees	210,053	88,906	42% a)	210,000	220,000	10,000
Yard Debris	98,410	68,055	74%	92,000	104,000	12,000
Recyclables	33,345	22,639	50%	45,000	45,000	-
Special Waste	40,873	7,611	30% b)	25,000	15,000	(10,000)
Interest	11,028	9,945	99%	10,000	12,000	2,000
Leases	10,801	6,301	58%	10,801	10,801	-
Miscellaneous	21,508	15,743	79%	20,000	25,000	5,000
<b>Total Operating Revenues</b>	<b>7,229,641</b>	<b>4,623,908</b>	<b>62% c)</b>	<b>7,459,184</b>	<b>7,801,801</b>	<b>342,617</b>
<b>Operating Expenditures</b>						
Personnel Services	1,777,663	1,079,390	56%	1,936,555	1,887,195	49,360
Materials and Services	3,214,375	1,641,751	48%	3,435,926	3,306,819	129,107
Debt Service	930,157	381,624	41% d)	929,794	929,794	-
Capital Outlay	25,895	70,471	31%	227,000	224,523	2,477
<b>Total Operating Expenditures</b>	<b>5,948,091</b>	<b>3,173,236</b>	<b>49%</b>	<b>6,529,275</b>	<b>6,348,331</b>	<b>180,944</b>
<b>Operating Rev less Exp</b>	<b>1,281,550</b>	<b>1,450,672</b>		<b>929,909</b>	<b>1,453,470</b>	<b>523,561</b>
<b>Transfers Out</b>						
Road	282,148	149,078	50% e)	298,156	298,156	-
SW Capital & Equipment Reserve	545,000	550,000	36% f)	1,525,000	2,225,000	(700,000)
<b>Total Transfers Out</b>	<b>827,148</b>	<b>699,078</b>	<b>38%</b>	<b>1,823,156</b>	<b>2,523,156</b>	<b>(700,000)</b>
Change in Fund Balance	454,402	751,594		(893,247)	(1,069,686)	(176,439)
Beginning Fund Balance	1,224,767	1,679,169	118%	1,428,003	1,679,169	251,166
<b>Ending Fund Balance</b>	<b>\$ 1,679,169</b>	<b>\$ 2,430,763</b>		<b>\$ 534,756</b>	<b>\$ 609,483</b>	<b>\$ 74,727</b>

a) Payments due April 15th

b) Unpredictable revenue

c) Revenues fluctuate with the weather/seasons

d) Payments made November and May

e) Transfer made quarterly

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

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

	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)			FY 2015		
	FY 2014					
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Inter-fund Charges:						
General Liability	272,823	221,543	58%	379,793	379,793	-
Property Damage	326,526	228,844	58%	392,304	392,304	-
Vehicle	164,150	103,572	58%	177,550	177,550	-
Workers' Compensation	1,520,352	911,015	58%	1,561,804	1,561,804	-
Unemployment	318,566	187,838	59%	317,000	317,000	-
Claims Reimb-Gen Liab/Property	139,123	31,264	156%	20,000	40,000	20,000
Process Fee-Events/Parades	1,400	530	41%	1,300	1,300	-
Miscellaneous	14	-	0%	110	110	-
Skid Car Training	27,540	23,310	97%	24,000	24,000	-
Interest on Investments	15,567	12,663	84%	15,050	15,050	-
<b>TOTAL REVENUES</b>	<b>2,786,061</b>	<b>1,720,579</b>	<b>60%</b>	<b>2,888,911</b>	<b>2,908,911</b>	<b>20,000</b>
<b>Direct Insurance Costs:</b>						
<b>GENERAL LIABILITY</b>						
Settlement / Benefit	268,561	37,078				
Defense	49,872	5,001				
Professional Service	33,139	10,720				
Insurance	161,994	165,361	a)			
Loss Prevention	4,659	11,508				
Miscellaneous	5,619	64				
Repair / Replacement	4,531	4,974				
<b>Total General Liability</b>	<b>528,374</b>	<b>234,706</b>	59%	<b>400,000</b>	<b>440,000</b>	<b>(40,000)</b>
<b>PROPERTY DAMAGE</b>						
Insurance	166,668	178,556	a)			
Repair / Replacement	211,158	19,980				
<b>Total Property Damage</b>	<b>377,826</b>	<b>198,536</b>	79%	<b>250,000</b>	<b>250,000</b>	<b>-</b>
<b>VEHICLE</b>						
Professional Service	875	236				
Insurance	205	19				
Loss Prevention	22,021	11,801				
Repair / Replacement	69,276	34,908				
<b>Total Vehicle</b>	<b>92,377</b>	<b>46,964</b>	39%	<b>120,000</b>	<b>110,000</b>	<b>10,000</b>
<b>WORKERS' COMPENSATION</b>						
Settlement / Benefit	478,204	463,959				
Professional Service	5,000	5,000				
Insurance	155,474	114,968	a)			
Loss Prevention	44,261	34,815				
Miscellaneous	52,488	26,861				
<b>Total Workers' Compensation</b>	<b>735,427</b>	<b>645,603</b>	108%	<b>600,000</b>	<b>880,000</b>	<b>(280,000)</b>
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>102,324</b>	<b>25,969</b>	13% b)	<b>200,000</b>	<b>150,000</b>	<b>50,000</b>
<b>Total Direct Insurance Costs</b>	<b>1,836,329</b>	<b>1,151,777</b>	73%	<b>1,570,000</b>	<b>1,830,000</b>	<b>(260,000)</b>
<b>Insurance Administration:</b>						
Personnel Services	324,005	175,469	53%	330,406	330,406	-
Materials & Svc, Capital Out. & Transf.	146,109	77,603	39%	199,140	199,140	-
<b>Total Expenditures</b>	<b>2,306,443</b>	<b>1,404,849</b>	67% c)	<b>2,099,546</b>	<b>2,359,546</b>	<b>(260,000)</b>
Change in Fund Balance	479,618	315,730		789,365	549,365	(240,000)
Beginning Fund Balance	2,631,057	3,110,676	101%	3,074,957	3,110,676	35,719
<b>Ending Fund Balance</b>	<b>\$ 3,110,676</b>	<b>\$ 3,426,406</b>	*	<b>\$ 3,864,322</b>	<b>\$ 3,660,041</b>	<b>\$ (204,281)</b>

a) Annual premiums paid in July

b) Payments made quarterly

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

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

	<b>FY 2014</b>	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		<b>FY 2015</b>		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Property Taxes - Current	6,258,760	6,131,061	95% a)	6,482,015	6,682,015	200,000
Property Taxes - Prior	203,163	119,265	86%	138,000	138,000	-
Federal Grants	46,514	-	0% b)	150,000	150,000	-
State Reimbursement	41,813	22,602	63%	36,000	36,000	-
Telephone User Tax	756,775	194,794	26% c)	750,000	750,000	-
Data Network Reimb.	43,943	-	0% d)	30,000	30,000	-
Jefferson County	29,758	27,680	92%	30,000	30,000	-
User Fee	53,229	48,067	107% d)	45,000	48,067	3,067
Police RMS User Fees	236,717	20,179	7% d)	295,788	295,788	-
Contract Payments	39,075	-	0% d)	11,000	11,000	-
Miscellaneous	45,553	11,359	126%	9,000	11,360	2,360
Claims Reimbursement	29,857	-	n/a	-	-	-
Interest	40,303	17,775	58%	30,600	30,600	-
<b>Total Revenues</b>	<b>7,825,460</b>	<b>6,592,782</b>	<b>82%</b>	<b>8,007,403</b>	<b>8,212,830</b>	<b>205,427</b>
<b>Expenditures</b>						
Personnel Services	4,420,333	2,726,716	48%	5,634,438	5,074,438	560,000
Materials and Services	1,996,805	1,232,442	59%	2,077,868	2,077,868	-
Capital Outlay	66,498	231,811	66%	350,000	350,000	-
<b>Total Expenditures</b>	<b>6,483,636</b>	<b>4,190,970</b>	<b>52%</b>	<b>8,062,306</b>	<b>7,502,306</b>	<b>560,000</b>
<b>Revenues less Expenditures</b>	<b>1,341,824</b>	<b>2,401,813</b>		<b>(54,903)</b>	<b>710,524</b>	<b>765,427</b>
Transfers Out - Reserve Fund	7,800,000	-	n/a	-	-	-
Change in Fund Balance	(6,458,176)	2,401,813		(54,903)	710,524	765,427
Beginning Fund Balance	10,398,030	3,939,854	116%	3,410,000	3,939,854	529,854
<b>Ending Fund Balance</b>	<b>\$ 3,939,854</b>	<b>\$ 6,341,667</b>		<b>\$ 3,355,097</b>	<b>\$ 4,650,378</b>	<b>\$1,295,281</b>

a) Current year taxes received beginning in October

b) Reimbursement grant. No eligible expenditures made yet in FY 2015

c) Quarterly payments

d) Annual billing in December

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

	FY 2014	FY 2015					
	Actual	July 1, 2014 through January 31, 2015 (58% of Fiscal Year)	% of Budget		FY 2015 Budget	FY 2015 Projection	\$ Variance
<b>Revenues:</b>							
Internal Premium Charges	\$ 14,485,502	\$ 9,328,177	60% a)		\$ 15,517,000	\$ 15,993,270	\$ 476,270
Part-Time Employee Premium	16,955	10,502	53% b)		20,000	18,004	(1,996)
Employee Monthly Co-Pay	813,125	503,970	62% b)		810,000	863,949	53,949
COIC	1,595,847	1,071,543	64% b)		1,670,000	1,836,931	166,931
Retiree / COBRA Co-Pay	1,061,986	638,313	51% b)		1,260,000	1,094,250	(165,750)
Prescription Rebates	154,981	94,328	86%		110,000	110,000	-
Claims Reimbursements & Misc	2,419	169	0%		50,000	50,000	-
Interest	67,057	49,767	69%		72,000	85,000	13,000
<b>Total Revenues</b>	<b>18,197,871</b>	<b>11,696,769</b>	<b>60%</b>		<b>19,509,000</b>	<b>20,051,404</b>	<b>542,404</b>
<b>Expenditures:</b>							
<b>Personnel Services (all depts)</b>	129,509	71,631	49%		144,917	144,917	-
<b>Materials &amp; Services</b>							
<b>Admin &amp; Wellness</b>							
Claims Paid-Medical	11,633,134	7,479,568	60% c)		12,552,108	12,393,258	158,850
Claims Paid-Prescription	657,550	680,729	96% c)		709,494	1,024,082	(314,588)
Claims Paid-Dental/Vision	1,731,608	1,080,324	58% c)		1,868,398	1,815,507	52,891
Claims Refunds	(182,448)	(256,719)	n/a		-	(256,719)	256,719
Stop Loss Insurance Premium	275,052	188,142	47%		400,000	350,000	50,000
State Assessments	67,753	129,841	60%		215,000	227,597	(12,597)
Administration Fee (EMBS)	333,188	238,951	70%		343,000	410,000	(67,000)
Preferred Provider Fee	49,712	23,049	40%		57,200	40,000	17,200
Other - Administration	42,969	25,504	57%		44,642	44,642	-
Other - Wellness	117,775	94,954	48%		195,970	195,970	-
<b>Admin &amp; Wellness</b>	<b>14,726,294</b>	<b>9,684,343</b>	<b>59%</b>		<b>16,385,812</b>	<b>16,244,337</b>	<b>141,475</b>
<b>Deschutes On-site Clinic</b>							
Contracted Services	850,209	437,258	46%		943,500	943,500	-
Medical Supplies	54,806	32,395	93%		35,000	70,000	(35,000)
Other	27,016	11,403	18%		61,777	61,777	-
<b>Total DOC</b>	<b>932,031</b>	<b>481,056</b>	<b>46%</b>		<b>1,040,277</b>	<b>1,075,277</b>	<b>(35,000)</b>
<b>Deschutes On-site Pharmacy</b>							
Contracted Services	314,801	123,233	40%		306,000	306,000	-
Prescriptions	1,588,726	641,365	38% d)		1,696,000	1,539,276	156,724
Other	13,250	7,696	58%		13,321	13,321	-
<b>Total Pharmacy</b>	<b>1,916,777</b>	<b>772,294</b>	<b>38%</b>		<b>2,015,321</b>	<b>1,858,597</b>	<b>156,724</b>
<b>Total Expenditures</b>	<b>17,704,610</b>	<b>11,009,322</b>	<b>56%</b>		<b>19,586,327</b>	<b>19,323,128</b>	<b>263,199</b>
Change in Fund Balance	493,261	687,447			(77,327)	728,275	805,602
Beginning Fund Balance	11,967,822	12,461,082	108%		11,585,710	12,461,082	875,372
<b>Ending Fund Balance</b>	<b>\$ 12,461,082</b>	<b>\$ 13,148,529</b>			<b>\$ 11,508,383</b>	<b>\$ 13,189,357</b>	<b>\$ 1,680,974</b>
<b>% of Exp covered by Revenues</b>	<b>102.8%</b>	<b>106.2%</b>			<b>99.6%</b>	<b>103.8%</b>	

- a) Projection is amount budgeted as Health/Dental Insurance expenditures in the operating funds  
b) Year to Date annualized  
c) Average of YTD annualized and 12 month rolling average  
d) YTD Actual-July through November. Projection is YTD Annualized

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

	FY 2014	FY 2015 - Year to Date (58% of Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Operating Revenues</b>						
Events Revenues	\$ 458,147	\$ 255,233	40.8%	\$ 625,000	\$ 519,212	\$ (105,789)
Storage	35,590	20,052	44.6%	45,000	49,052	4,052
Camping at F & E	22,866	215	1.3%	16,000	16,000	-
Horse Stall Rental	52,084	3,030	5.7%	52,769	52,769	-
<b>Food &amp; Beverage Activities (net)</b>						
Concession % - Food	97,917	11,411	100.0% b)	11,411	11,411	-
Annual County Fair (net)	205,000	200,000	100.0% c)	200,000	244,000	44,000
Miscellaneous	6,648	9,137	115.7%	7,900	10,136	2,236
<b>Total Operating Revenues</b>	<b>878,251</b>	<b>511,708</b>	<b>49.9%</b>	<b>1,025,911</b>	<b>949,126</b>	<b>(76,785)</b>
<b>Operating Expenditures:</b>						
<b>General F &amp; E Activities</b>						
Personnel Services	895,582	540,531	58.4%	926,183	890,531	35,652
Materials and Services	657,882	319,099	62.8%	508,386	558,457	(50,071)
<b>Total Operating Expenditures</b>	<b>1,553,464</b>	<b>859,631</b>	<b>59.9%</b>	<b>1,434,569</b>	<b>1,448,988</b>	<b>(14,419)</b>
<b>Results of Operations</b>	<b>(675,213)</b>	<b>(347,923)</b>		<b>(408,658)</b>	<b>(499,862)</b>	<b>(91,204)</b>
<b>Non-Operating Revenues</b>						
Transfer-General Fund	374,186	212,919	58.3%	365,000	365,000	-
Transfer-Room Tax - (Fund 160)	262,900	65,541	60.4%	108,544	110,770	2,226
Transfer-Fair & Expo Reserve	100,000	-	n/a	-	-	-
Interest	409	327	n/a	-	327	327
Grants	176,289	280	n/a	-	280	280
Rights & Signage	72,000	50,438	63.0%	80,000	109,438	29,438
<b>Total Non-Operating Revenues</b>	<b>985,784</b>	<b>329,505</b>	<b>59.5%</b>	<b>553,544</b>	<b>585,815</b>	<b>32,271</b>
<b>Non-Operating Expenditures</b>						
Debt Service	112,974	68,281	60.8%	112,213	112,213	-
Capital Outlay	176,289	-	0.0%	100	-	100
<b>Total Non-Operating Expenditures</b>	<b>289,263</b>	<b>68,281</b>	<b>60.8%</b>	<b>112,313</b>	<b>112,213</b>	<b>100</b>
<b>TRT - 1% for Marketing</b>						
Revenues (Fund 170)	-	26,302	9.0%	292,333	288,850	(3,483)
Less: Expenditures	14,980	26,302	9.1%	288,850	288,850	-
<b>Net TRT 1% for Marketing</b>	<b>(14,980)</b>	<b>-</b>		<b>3,483</b>	<b>-</b>	<b>(3,483)</b>
Change in Fund Balance	6,328	(86,699)		36,056	(26,260)	(62,317)
Beginning Fund Balance	(6,673)	(345)	-0.4%	87,000	(345)	(87,345)
<b>Ending Fund Balance</b>	<b>\$ (345)</b>	<b>\$ (87,044)</b>		<b>\$ 123,056</b>	<b>\$ (26,606)</b>	<b>\$ (149,662)</b>

a) See "Food & Beverage Activities Schedule"

b) July and August Contract with Premier Services

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

Deschutes County  
Food and Beverage Activities  
September 1, 2014 through January 31, 2015

	September	October	November	December	January	Year to Date	Percentage of Revenues
<b>Revenues</b>	<b>\$ 17,350</b>	<b>\$ 12,678</b>	<b>\$ 29,005</b>	<b>\$ 4,683</b>	<b>\$ 33,550</b>	<b>\$ 97,266</b>	
<b>Direct Costs</b>							
Beginning Inventory	-	-	17,899	17,773	18,199	-	
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	7,521	36,759	
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(16,755)	(16,755)	
Cost of Food & Beverage	1,048	1,403	7,664	924	8,965	20,003	20.6%
Event Expenses	-	-	225	948	142	1,315	1.4%
Labor	2,334	2,651	4,803	1,203	5,784	16,775	17.2%
<b>Total Direct Costs</b>	<b>3,382</b>	<b>4,054</b>	<b>12,693</b>	<b>3,075</b>	<b>14,890</b>	<b>38,093</b>	<b>39.2%</b>
<b>Gross Profit</b>	<b>13,968</b>	<b>8,625</b>	<b>16,312</b>	<b>1,608</b>	<b>18,659</b>	<b>59,173</b>	<b>60.8%</b>
<b>Expenses/Expenditures</b>							
Personnel	8,520	8,742	8,742	8,742	8,742	43,487	
Other Materials & Services	1,895	244	277	639	-	3,055	
<b>Total Expenses/Expenditures</b>	<b>10,415</b>	<b>8,986</b>	<b>9,019</b>	<b>9,381</b>	<b>8,742</b>	<b>46,542</b>	
<b>Income - Food &amp; Beverages Activities</b>	<b>\$ 3,554</b>	<b>\$ (361)</b>	<b>\$ 7,293</b>	<b>\$ (7,773)</b>	<b>\$ 9,917</b>	<b>\$ 12,630</b>	
<b>FY 2014</b>	<b>\$ 13,390</b>	<b>\$ 2,236</b>	<b>\$ 21,992</b>	<b>\$ 2,340</b>	<b>\$ 7,202</b>	<b>\$ 47,160</b>	

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

	FY 2014		July 1, 2014 through January 31, 2015 (58% of Fiscal Year)		FY 2015		
	Actual	Actual			Budget	Projection	\$ Variance
<b>Revenues</b>							
Court Fines & Fees	425,632	204,353	45%	a)	450,000	443,838	(6,162)
State Miscellaneous	-	-	0%		600	600	-
Interest on Investments	653	309	38%		815	815	-
<b>Total Revenues</b>	<b>426,285</b>	<b>204,662</b>	<b>45%</b>		<b>451,415</b>	<b>445,253</b>	<b>(6,162)</b>
<b>Expenditures</b>							
Personnel Services	407,456	247,376	59%		416,045	416,045	-
Materials and Services	183,148	94,919	57%	b)	166,093	140,177	25,916
<b>Total Expenditures</b>	<b>590,605</b>	<b>342,295</b>	<b>59%</b>		<b>582,138</b>	<b>556,222</b>	<b>25,916</b>
<b>Revenues less Expenditures</b>	<b>(164,319)</b>	<b>(137,633)</b>			<b>(130,723)</b>	<b>(110,969)</b>	<b>19,754</b>
Transfers In-General Fund	140,819	43,400	58%		74,398	74,398	-
Change in Fund Balance	(23,500)	(94,233)			(56,325)	(36,571)	19,754
Beginning Fund Balance	153,818	130,317	121%		107,621	130,317	22,696
<b>Ending Fund Balance</b>	<b>\$ 130,317</b>	<b>\$ 36,085</b>			<b>\$ 51,296</b>	<b>\$ 93,746</b>	<b>\$ 42,450</b>

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

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



# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

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

**RESOURCES:**

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

Received and Expended	Committed or Projected	Total
\$ 796,617	\$ -	\$ 796,617
150,000	-	150,000
700,000	-	700,000
20,000	-	20,000
9,843	400	10,243
<b>1,676,459</b>	<b>400</b>	<b>1,676,859</b>

**EXPENDITURES:**

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

JB1	168,109	-	168,109
JB2	141,862	-	141,862
JB3	117,980	-	117,980
JB4	401,231	-	401,231
JB5	81,702	-	81,702
JB6	40,257	-	40,257
JB7	34,348	-	34,348
JB8	393,990	289,182	683,173
	720	-	720
	7,477	-	7,477
	<b>1,387,677</b>	<b>289,182</b>	<b>1,676,859</b>

**Revenues less Expenditures**

<b>\$ 288,782</b>	<b>\$ (288,782)</b>	<b>-</b>
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**Notes:**

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

**Completed Projects**

Deschutes County  
North County Services Building  
Inception through January 31, 2015

	ACTUAL			Projected
	Received and Expended	Encumbrances & Commitments	Project to Date	
<b>RESOURCES:</b>				
Rental	500	-	500	500
Expended from Fund 142 for Design Center	1,427,013	-	1,427,013	a) 1,427,013
Transfers in:				
Fund 140 for Unger Remodel	152,461	627,668	780,129	b) 780,129
Fund 142 ( FY 2012)	600,000	-	600,000	600,000
Fund 140 for Antler Building (P & I)	151,736	-	151,736	151,736
Interest Revenue	9,313	-	9,313	9,313
<b>Total Resources</b>	<b>\$ 2,341,023</b>	<b>\$ 627,668</b>	<b>\$ 2,968,691</b>	<b>\$ 2,968,691</b>
<b>EXPENDITURES:</b>				
<i>Design Center - Hwy 97</i>				
Land & Building	1,402,013	-	1,402,013	1,402,013
Architecture/Design	47,092	-	47,092	47,092
Utilities	25,328	1,000	26,328	26,328
Fees, Permits & SDCs	323	-	323	323
Other	4,113	-	4,113	4,113
<b>Total Design Center</b>	<b>1,478,869</b>	<b>1,000</b>	<b>1,479,869</b>	<b>1,479,869</b>
<i>Antler Building</i>				
Land & Building	601,200	-	601,200	601,200
Building Improvements	42,364	-	42,364	42,364
Personal Property	27,016	-	27,016	27,016
Interest	2,827	-	2,827	2,827
Other	928	-	928	928
<b>Total Antler Building</b>	<b>674,334</b>	<b>-</b>	<b>674,334</b>	<b>674,334</b>
<i>Unger Building Remodel</i>				
Remodel Construction	-	600,000	600,000	600,000
Architecture/Design	45,561	19,000	64,561	64,561
Relocation Costs	17,979	9,200	27,179	27,179
Fees & Permits	620	19,380	20,000	20,000
Utilities	801	2,199	3,000	3,000
Furniture, Fixtures & Equipment	6,404	43,596	50,000	50,000
Other	12,843	-	12,843	12,843
<b>Total Unger Building Remodel</b>	<b>84,208</b>	<b>693,374</b>	<b>777,583</b>	<b>777,583</b>
<i>Other</i>				
Internal Service Fund Charges	33,102	-	33,102	33,102
Evergreen School	3,803	-	3,803	3,803
<b>Total Expenditures</b>	<b>2,274,316</b>	<b>694,374</b>	<b>2,968,691</b>	<b>2,968,691</b>
<b>Net</b>	<b>\$ 66,707</b>	<b>\$ (66,707)</b>	<b>\$ -</b>	<b>-</b>

- a) The property was purchased in FY 2011 with resources from Fund 142 - General County Projects. Also, \$25,000 was paid to the architect from Fund 142 in FY 2011.
- b) The resources for the Unger remodel will be provided by Fund 140.
- c) The costs incurred through June 30, 20015 for alternate facilities for Justice Court and Parole & Probation will paid paid from Fund 462.