

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

April 20, 2015

- (1)** Monthly Investment Report – March 2015
- (2)** March 2015 Financials

Deschutes County

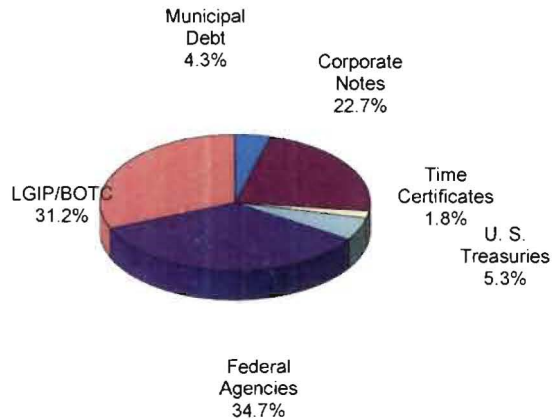
Total Investment Portfolio As Of 3/31/2015

Portfolio Breakdown: Par Value by Investment Type

Municipal Debt	\$ 6,405,000	4.28%
Corporate Notes	33,921,000	22.68%
Time Certificates	2,680,000	1.79%
U. S. Treasuries	8,000,000	5.35%
Federal Agencies	51,930,000	34.72%
LGIP/BOTC	46,617,800	31.17%
Total Investments	\$ 149,553,800	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2014-15	
		Mar-15	Y-T-D
General	\$ 149,553,800	\$ 101,196	\$ 782,003
		-	-
Total Investments	\$ 149,553,800		
Total Investment Income		101,196	782,003
Less Fee: 5% of Invest. Income		(5,060)	(39,100)
Investment Income - Net		\$ 96,136	\$ 742,903

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	0.83%	0.82%
Average	0.74%	0.72%

Comparators

24 Month Treas.	0.55%
LGIP Rate	0.50%
36 Month Treasu	0.88%

Months to Maturity

0 to 30 Days	31.17%
Under 1 Year	40.26%
Under 5 Years	100.00%

Memorandum

Date: April 13, 2015

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director

RE: Monthly Financial Reports

Attached please find March 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

	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Property Taxes - Current	21,906,239	22,174,164	98% a)	22,736,401	23,236,401	500,000
Property Taxes - Prior	704,120	525,328	91%	576,500	575,328	(1,172)
Other General Revenues	2,116,386	1,798,004	80% b)	2,247,299	2,317,299	70,000
Assessor	875,381	665,762	76% c)	876,137	876,137	-
County Clerk	1,276,019	1,087,848	92%	1,181,190	1,481,190	300,000
BOPTA	16,097	10,934	68% c)	16,117	16,117	-
District Attorney	226,973	171,912	94% d)	182,612	296,212	113,600
Tax Office	236,278	172,869	78% c)	222,199	222,199	-
Veterans	80,787	44,084	43%	101,986	101,986	-
Property Management	91,900	18,000	72%	25,000	25,000	-
Grant Projects	2,000	-	n/a	-	-	-
Total Revenues	27,532,179	26,668,906	95%	28,165,441	29,147,869	982,428
Expenditures						
Assessor	3,559,750	2,741,378	72%	3,793,770	3,793,770	-
County Clerk	1,293,531	1,025,665	67%	1,536,210	1,536,210	-
BOPTA	59,895	47,730	67%	70,777	70,777	-
District Attorney	5,382,874	3,924,828	67%	5,835,377	5,540,377	295,000
Tax Office	796,232	608,151	69%	877,907	877,907	-
Veterans	292,672	230,571	65%	354,989	354,989	-
Property Management	248,054	195,372	76%	258,569	258,569	-
Grant Projects	130,054	-	n/a	-	-	-
Non-Departmental	1,432,177	775,941	68% e)	1,139,696	1,039,696	100,000
Total Expenditures	13,195,239	9,549,636	69%	13,867,295	13,472,295	395,000
Transfers Out	16,327,584	11,670,753	77%	15,116,394	15,116,394	-
Total Exp & Transfers	29,522,823	21,220,389	73%	28,983,689	28,588,689	395,000
Change in Fund Balance	(1,990,644)	5,448,517		(818,248)	559,180	1,377,428
Beginning Fund Balance	10,371,843	8,381,199	109%	7,692,433	8,381,199	688,766
Ending Fund Balance	\$ 8,381,199	\$ 13,829,716		\$ 6,874,185	\$ 8,940,379	\$ 2,066,194
Beginning Net Working Capital - Requested Budget				\$ 8,630,800		

a) Current year taxes received beginning in October

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

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

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

e) Transfer to Personne (Fund 650) will not be required.

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
		Actual	Actual	% of Budget	Budget	Projection
Revenues						
OYA Basic & Diversion	322,574	195,375	54% a)	359,149	359,149	-
State Grant	-	59,000	65% b)	91,379	121,002	29,623
Inmate/Prisoner Housing	47,550	73,800	185% c)	40,000	85,000	45,000
Jail Funding HB #2712	36,311	27,170	74% a)	36,568	36,568	-
Food Subsidy	23,988	11,780	49% d)	24,000	17,800	(6,200)
Interfund Grant - Gen Fund	20,000	10,000	50% a)	20,000	20,000	-
Interest on Investments	7,611	6,994	100% e)	7,000	8,700	1,700
Leases	5,200	6,000	n/a f)	-	9,100	9,100
SB #1065-Court Assess.	17,335	17,232	287% g)	6,000	24,000	18,000
Contract Payments	7,415	7,232	161% h)	4,500	8,000	3,500
Discovery Fee	1,870	-	0% i)	3,800	-	(3,800)
Case Supervision Fee	-	5,117	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	697	68%	1,025	1,025	-
Total Revenues	625,626	421,603	71%	593,421	697,549	104,128
Expenditures						
Personnel Services	4,887,572	3,745,453	73% e)	5,146,491	5,018,809	127,682
Materials and Services	1,035,701	757,504	74% e)	1,021,392	1,013,127	8,265
Capital Outlay	-	-	0%	1,100	-	1,100
Transfers Out	3,660	2,745	75%	3,660	3,660	-
Total Expenditures	5,926,933	4,505,702	73%	6,172,643	6,035,596	137,047
Revenues less Expenditures	(5,301,306)	(4,084,100)		(5,579,222)	(5,338,047)	241,175
Transfers In-General Fund	5,368,346	4,026,258	75%	5,368,346	5,368,346	-
Change in Fund Balance	67,040	(57,842)		(210,876)	30,299	241,175
Beginning Fund Balance	1,177,566	1,244,605	100%	1,250,000	1,244,605	(5,395)
Ending Fund Balance	\$ 1,244,605	\$ 1,186,764		\$ 1,039,124	\$ 1,274,905	\$ 235,781
Beginning Net Working Capital - Requested Budget				\$ 1,271,324		

- a) Payments received quarterly
- b) Additional grant awards. Payments received quarterly
- c) Increase in projection due to out-of-County detention revenue
- d) Decrease in projection due to detention population numbers
- e) Projection based on annualizing year to date
- f) Sub-lease of space to Rimrock not included in FY 2015 budget
- g) State payment will exceed the amount estimated for FY 2015 budget
- h) Increased projection due to more than anticipated revenue for community service projects
- i) Agreement with District Attorney's Office no longer in effect
- j) Policy, requiring supervision fees, not anticipated at the time the FY 2015 budget was prepared. Projection based on annualizing year to date
- k) Increased projection due to receipt of FY 2014 funds in FY 2015

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

	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	20,624,082	19,688,416	97%	20,365,842	21,211,880	846,038
Law Enf Dist Rural	12,526,331	11,648,682	91%	12,751,766	12,956,106	204,340
Total Revenues	33,150,413	31,337,098	95%	33,117,608	34,167,986	1,050,378
Expenditures (Fund 255)						
Sheriff's Services	2,308,182	1,845,173	75% a)	2,467,673	2,503,766	(36,093)
Civil/Special Units	1,132,029	924,538	77%	1,192,980	1,192,880	100
Automotive/Communications	1,701,586	1,153,267	61%	1,886,365	1,866,265	20,100
Investigations/Evidence	1,418,744	1,184,486	73%	1,627,803	1,627,703	100
Patrol	8,247,222	6,335,687	73% b)	8,705,700	8,481,297	224,403
Records	761,260	535,990	67% c)	798,805	769,705	29,100
Adult Jail	14,277,113	11,258,189	74% d)	15,214,157	15,134,111	80,046
Court Security	294,563	228,514	75%	302,867	302,767	100
Emergency Services	194,888	332,089	187% e)	177,852	385,315	(207,463)
Special Services	1,352,528	1,101,565	67%	1,655,424	1,655,424	-
Training	506,938	353,779	64%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	578,636	72%	806,044	808,120	(2,076)
Non-Departmental	81,701	54,603	75%	72,813	72,813	-
Total Expenditures	33,078,650	25,886,517	73%	35,459,801	35,351,384	108,417
Revenues less Expenditures	71,763	5,450,582		(2,342,193)	(1,183,398)	1,158,795
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)	5,050,582		(2,742,193)	(1,583,398)	1,158,795
Beginning Fund Balance	9,553,793	9,225,556	120%	7,658,937	9,225,556	1,566,619
Ending Fund Balance	\$ 9,225,556	\$ 14,276,138		\$ 4,916,744	\$ 7,642,158	\$ 2,725,414
Beginning Net Working Capital - Requested Budget				\$ 7,153,040		

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

SHERIFF - Fund 255
Statement of Financial Operating Data

	FY 2014 Actual	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
		Actual	Budget	Budget	Projection	\$ Variance
Revenues (Fund 255)						
Law Enf Dist Countywide	20,817,324	16,542,822	65%	25,428,019	22,263,313	(3,164,706)
Law Enf Dist Rural	12,278,716	9,343,695	63%	14,948,526	13,088,071	(1,860,455)
Total Revenues	33,096,040	25,886,517	64%	40,376,545	35,351,384	(5,025,161)
Expenditures (Fund 255)						
Sheriff's Services	2,308,182	1,845,173	75% a)	2,467,673	2,503,766	(36,093)
Civil/Special Units	1,132,029	924,538	77%	1,192,980	1,192,880	100
Automotive/Communications	1,701,586	1,153,267	61%	1,886,365	1,866,265	20,100
Investigations/Evidence	1,418,744	1,184,486	73%	1,627,803	1,627,703	100
Patrol	8,247,222	6,335,687	73% b)	8,705,700	8,481,297	224,403
Records	761,260	535,990	67% c)	798,805	769,705	29,100
Adult Jail	14,277,113	11,258,189	74% d)	15,214,157	15,134,111	80,046
Court Security	294,563	228,514	75%	302,867	302,767	100
Emergency Services	194,888	332,089	187% e)	177,852	385,315	(207,463)
Special Services	1,352,528	1,101,565	67%	1,655,424	1,655,424	-
Training	506,938	353,779	64%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	578,636	72%	806,044	808,120	(2,076)
Non-Departmental	81,701	54,603	75%	72,813	72,813	-
Total Expenditures	33,078,650	25,886,517	73%	35,459,801	35,351,384	108,417
Revenues less Expenditures	\$ 17,390	-		\$ 4,916,744	\$ -	\$ (4,916,744)

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

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

	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,342,795	1,070,394	75%	1,431,828	1,431,828	-
Materials & Services	965,387	774,779	76%	1,020,745	1,071,938	(51,193)
Capital Outlay	-	-	0%	15,100	-	15,100
Total Sheriff's Services	2,308,182	1,845,173	75%	2,467,673	2,503,766	(36,093)
<u>Civil/Special Units</u>						
Personnel	1,027,640	813,658	76%	1,073,870	1,073,870	-
Materials & Services	104,389	110,880	93%	119,010	119,010	-
Capital Outlay	-	-	0%	100	-	100
Total Civil/Special Units	1,132,029	924,538	77%	1,192,980	1,192,880	100
<u>Automotive/Communications</u>						
Personnel	400,169	298,200	75%	399,334	399,334	-
Materials & Services	1,265,667	855,067	58%	1,486,931	1,466,931	20,000
Capital Outlay	35,750	-	0%	100	-	100
Total Automotive/Communications	1,701,586	1,153,267	61%	1,886,365	1,866,265	20,100
<u>Investigations/Evidence</u>						
Personnel	1,277,983	1,067,322	73%	1,470,106	1,470,106	-
Materials & Services	140,761	117,164	74%	157,597	157,597	-
Capital Outlay	-	-	0%	100	-	100
Total Investigations/Evidence	1,418,744	1,184,486	73%	1,627,803	1,627,703	100
<u>Patrol</u>						
Personnel	7,450,178	5,585,023	72%	7,728,332	7,505,332	223,000
Materials & Services	547,770	413,604	65%	636,868	628,665	8,203
Capital Outlay	249,274	337,060	99%	340,500	347,300	(6,800)
Total Patrol	8,247,222	6,335,687	73%	8,705,700	8,481,297	224,403
<u>Records</u>						
Personnel	659,297	506,013	73%	692,244	667,244	25,000
Materials & Services	101,963	29,976	28%	106,461	102,461	4,000
Capital Outlay	-	-	0%	100	-	100
Total Records	761,260	535,990	67%	798,805	769,705	29,100
<u>Adult Jail</u>						
Personnel	11,899,534	9,386,216	74%	12,675,178	12,524,178	151,000
Materials & Services	2,069,651	1,551,736	76%	2,039,314	2,078,314	(39,000)
Capital Outlay	63,176	56,588	271%	20,900	76,588	(55,688)
Transfer Out - Jail (D/S & Cap Proj)	244,752	263,649	55%	478,765	455,031	23,734
Total Adult Jail	14,277,113	11,258,189	74%	15,214,157	15,134,111	80,046
<u>Court Security</u>						
Personnel	284,173	221,073	76%	292,715	292,715	-
Materials & Services	10,390	7,441	74%	10,052	10,052	-
Capital Outlay	-	-	0%	100	-	100
Total Court Security	294,563	228,514	75%	302,867	302,767	100
<u>Emergency Services</u>						
Personnel	169,170	108,262	73%	147,942	147,942	-
Materials & Services	25,718	223,828	751%	29,810	237,373	(207,563)
Capital Outlay	-	-	0%	100	-	100
Total Emergency Services	194,888	332,089	187%	177,852	385,315	(207,463)
<u>Special Services</u>						
Personnel	1,152,258	888,842	70%	1,273,721	1,273,721	-
Materials & Services	183,769	138,742	62%	223,703	223,703	-
Capital Outlay	16,500	73,980	47%	158,000	158,000	-
Total Special Services	1,352,528	1,101,565	67%	1,655,424	1,655,424	-
<u>Training</u>						
Personnel	385,634	289,908	70%	416,955	416,955	-
Materials & Services	121,303	63,871	48%	134,263	134,263	-
Capital Outlay	-	-	0%	100	-	100
Total Training	506,938	353,779	64%	551,318	551,218	100
<u>Other Law Enforcement Services</u>						
Personnel	731,122	504,311	70%	717,594	714,507	3,087
Materials & Services	70,773	62,022	76%	81,310	81,310	-
Capital Outlay	-	12,303	172%	7,140	12,303	(5,163)
Total Other Law Enforcement Svcs	801,895	578,636	72%	806,044	808,120	(2,076)
<u>Non-Departmental</u>						
Materials & Services	81,701	54,603	75%	72,813	72,813	-
Total Non-Departmental	81,701	54,603	75%	72,813	72,813	-
Total Expenditures	\$ 33,078,650	\$ 25,886,517	73%	\$ 35,459,801	\$ 35,351,384	\$ 108,417

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

	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Tax Revenues - Current	16,698,208	16,900,039	98% a)	17,292,244	17,642,244	350,000
Tax Revenues - Prior	532,040	376,391	104%	360,700	411,391	50,691
SB 1145	1,630,823	1,221,762	75%	1,628,947	1,628,947	-
Sheriff Fees	365,577	258,579	123% b)	210,000	315,000	105,000
Concealed Handgun License	-	120,231	80%	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	36,143	(10,000)
State Grant	85,781	247,375	290% c)	85,370	292,933	207,563
Prisoner Housing	329,918	110,534	138% d)	80,000	220,000	140,000
Inmate Telephone Fee	83,297	29,141	36% e)	80,000	40,000	(40,000)
Federal Grants	20,897	10,072	50% f)	20,000	10,072	(9,928)
Work Center Work Crews	69,723	26,882	54%	50,000	45,000	(5,000)
Contracts with Des County	475,815	67,758	112% g)	60,632	85,286	24,654
Inmate Commissary Fees	32,480	26,302	105% h)	25,000	37,000	12,000
Interest	50,563	43,991	110%	40,000	60,000	20,000
Donations-"Shop with a Cop"	38,361	66,268	102%	65,000	66,058	1,058
Miscellaneous	66,441	48,115	75%	64,000	64,000	-
Total Operating Revenues	20,624,082	19,688,416	97%	20,365,842	21,211,880	846,038
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	20,817,324	16,542,822	66%	25,207,970	22,263,313	2,944,657
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	-
Total Expenditures	20,997,283	16,722,822	66%	25,387,970	22,443,313	2,944,657
Change in Fund Balance	(373,200)	2,965,594		(5,022,128)	(1,231,433)	3,790,695
Beginning Fund Balance	6,507,110	6,133,909	117%	5,242,177	6,133,909	891,732
Ending Fund Balance	\$ 6,133,909	\$ 9,099,503		\$ 220,049	\$ 4,902,476	\$ 4,682,427
Beginning Net Working Capital - Requested Budget					\$ 4,616,439	

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

LED #2 - Rural 702
Statement of Financial Operating Data

	FY 2014		July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
Revenues							
Tax Revenues - Current	7,988,657		8,056,554	97% a)	8,272,852	8,422,852	150,000
Tax Revenues - Prior	262,227		183,310	108%	169,000	200,310	31,310
Des City Transient Room Tax	2,838,797		2,528,477	87%	2,920,654	2,920,654	-
City of Sisters	486,678		392,256	75%	523,010	523,010	-
Marine Board License Fee	155,221		56,914	34%	169,000	169,000	-
State Grant	124,246		58,748	45% b)	130,600	108,600	(22,000)
Court Fines & Fees	135,023		97,930	75%	130,000	130,000	-
Contracts with Des County	119,984		91,172	75%	121,650	121,650	-
US Forest Service	101,375		45,250	59%	76,500	76,500	-
School Districts	65,088		22,799	41% c)	55,000	72,000	17,000
Federal Grants	84,285		22,294	53% d)	42,000	42,000	-
Bureau of Reclamation	24,023		-	0% e)	27,000	27,000	-
Interest	21,715		23,247	111%	21,000	33,000	12,000
SB #1065 Court Assessment	17,435		17,232	115%	15,000	24,000	9,000
Federal Grants-BLM	16,213		-	0% f)	10,000	-	(10,000)
Donations & Grants - Private	12,030		17,030	n/a	-	17,030	17,030
Miscellaneous	73,333		35,468	52%	68,500	68,500	-
Total Revenues	12,526,331		11,648,682	91%	12,751,766	12,956,106	204,340
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	12,278,716		9,343,695	63%	14,948,526	13,088,071	1,860,455
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	-
Total Expenditures	12,498,716		9,563,695	63%	15,168,526	13,308,071	1,860,455
Change in Fund Balance	27,614		2,084,988		(2,416,760)	(351,965)	2,064,795
Beginning Fund Balance	3,046,683		3,074,297	127%	2,416,760	3,074,297	657,537
Ending Fund Balance	\$ 3,074,297		\$ 5,159,285		\$ -	\$ 2,722,333	\$ 2,722,333
Beginning Net Working Capital - Requested Budget						\$ 2,536,601	

- a) Current year taxes received beginning in October
- b) DULL overtime grant reimbursements will be less than planned
- c) Quarterly billing in arrears. Bend/La Pine will exceed budget for the year
- d) Justice Assistance Grant not yet received
- e) Quarterly billing in arrears
- f) 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 March 31, 2015 (75% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
State Grant	2,878,140	2,427,701	76% a)	3,202,798	3,330,846	128,048
Environmental Health-Lic Fac	767,248	721,142	93% b)	779,450	779,450	-
OMAP	812,441	740,013	113%	655,250	1,015,358	360,108
Family Planning Exp Proj	400,900	161,574	29%	550,000	230,000	(320,000)
Interfund Grants & Contract	95,011	476,779	386% a)	123,618	645,557	521,939
Grants (Intergvt, Pvt, & Local)	139,171	73,096	27%	269,678	97,696	(171,982)
Patient Insurance Fees	232,968	99,977	51%	196,400	152,462	(43,938)
State Miscellaneous	229,520	34,747	21% a)c)	162,352	150,336	(12,016)
Federal Payments	161,576	106,592	71% a)	150,335	171,491	21,156
Vital Records-Death	100,535	97,575	98%	100,000	100,000	-
Health Dept/Patient Fees	80,653	35,339	44%	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	27,705	68%	41,000	41,000	-
Child Dev & Rehab Center	52,433	12,916	33% c)	39,609	30,759	(8,850)
Interest on Investments	9,077	10,594	177%	6,000	13,000	7,000
Grants & Donations	38,192	54,505	3634% a)	1,500	55,000	53,500
Miscellaneous	10,135	30,720	1097%	2,800	31,000	28,200
Total Revenues	6,137,293	5,118,514	80%	6,430,297	6,901,105	470,808
Expenditures						
Personnel Services	6,457,193	4,903,126	72%	6,794,032	6,650,491	143,541
Materials and Services	2,043,710	1,489,190	68% d)	2,189,982	2,584,740	(394,758)
Capital Outlay	-	20,000	99%	20,200	20,000	200
Transfers Out	157,320	123,480	75%	164,640	164,640	-
Total Expenditures	8,658,223	6,535,795	71%	9,168,854	9,419,871	(251,017)
Revenues less Expenditures	(2,520,930)	(1,417,282)		(2,738,557)	(2,518,766)	219,791
Transfers In-General Fund	2,701,475	2,026,107	75%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	33,000	-	n/a	-	-	-
Transfers In-Gen. Fund Other	65,100	48,825	75%	65,100	65,100	-
Total Transfers In	2,799,575	2,074,932	75%	2,766,575	2,766,575	-
Change in Fund Balance	278,645	657,650		28,018	247,809	219,791
Beginning Fund Balance	1,273,934	1,552,578	99%	1,570,821	1,552,578	(18,243)
Ending Fund Balance	\$ 1,552,578	\$ 2,210,229		\$ 1,598,839	\$ 1,800,387	\$ 201,548

Beginning Net Working Capital - Requested Budget

\$ 1,789,387

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**

	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Administrative Fee	8,260,932	8,408,079	75%	11,210,767	11,210,767	-
State Grants	7,801,239	5,918,018	60% a)	9,783,430	7,706,176	(2,077,254)
OHP Capitation	469,069	220,270	56% b)	390,000	436,046	46,046
Federal Grants	184,980	95,574	47% b)	204,849	201,879	(2,970)
Patient Fees	219,846	152,747	76%	201,610	175,472	(26,138)
Title 19	246,484	219,799	122%	180,300	270,000	89,700
Liquor Revenue	142,665	73,637	49%	151,000	151,000	-
Divorce Filing Fees	129,788	96,358	69%	140,600	140,600	-
Interfund Contract-Gen Fund	127,000	74,158	58% b)	127,000	127,000	-
School Districts	6,952	-	0% c)	65,000	-	(65,000)
Federal Grant (ARRA)	63,750	-	0%	34,000	-	(34,000)
Interest on Investments	21,190	25,987	133%	19,500	31,200	11,700
Rentals	16,000	2,250	12%	18,800	18,800	-
Marriage Licenses	6,540	4,785	74%	6,500	7,800	1,300
Local Grants	52,891	739,269	n/a d)	-	748,081	748,081
Claims Reimbursement	12,918	-	n/a	-	-	-
State Miscellaneous	31,820	22,800	n/a	-	22,800	22,800
Justice Reinvestment HB3194	120,000	-	n/a	-	-	-
Miscellaneous	28,157	42,052	791%	5,318	43,000	37,682
Total Revenues	17,942,221	16,095,783	76%	22,538,674	21,290,621	(1,248,053)
Expenditures						
Personnel Services	12,415,866	10,637,927	69%	15,467,644	14,300,000	1,167,644
Materials and Services	6,738,744	4,681,213	51%	9,132,319	7,394,499	1,737,820
Capital Outlay	-	-	0%	100	-	100
Transfers Out	204,900	153,675	75%	204,900	216,902	(12,002)
Total Expenditures	19,359,510	15,472,815	62%	24,804,963	21,911,401	2,893,562
Revenues less Expenditures	(1,417,289)	622,968		(2,266,289)	(620,780)	1,645,509
Transfers In-General Fund	1,377,302	1,032,975	75%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	293,593	140,695	75%	187,594	187,594	-
Total Transfers In	1,670,895	1,173,670	75%	1,564,896	1,564,896	-
Change in Fund Balance	253,606	1,796,639		(701,393)	944,116	1,645,509
Beginning Fund Balance	2,671,137	2,924,742	88%	3,313,248	2,924,742	(388,506)
Ending Fund Balance	\$ 2,924,742	\$ 4,721,381		\$ 2,611,855	\$ 3,868,858	\$ 1,257,003
Beginning Net Working Capital - Requested Budget				\$ 3,893,237		

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

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	FY 2014		July 1, 2014 through March 31, 2015 (75% of Fiscal Year)	FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Admin-Operations	40,102	40,086	78%	51,225	51,225	-
Admin-GIS	2,944	1,275	51%	2,500	2,500	-
Admin-Code Enforcement	261,188	214,364	79%	273,000	320,000	47,000
Building Safety	1,748,911	1,470,348	91%	1,616,713	1,995,500	378,787
Electrical	408,194	312,985	75%	418,506	415,660	(2,846)
Contract Services	264,039	236,525	112%	211,500	265,000	53,500
Env Health-On Site Prog	448,367	323,835	74%	437,358	430,300	(7,058)
Planning-Current	917,674	857,545	95%	902,876	1,175,050	272,174
Planning-Long Range	440,222	376,537	67%	560,658	621,736	61,078
Total Revenues	4,531,641	3,833,501	86%	4,474,336	5,276,971	802,635
Expenditures						
Admin-Operations	1,590,779	1,099,194	73%	1,500,181	1,500,181	-
Admin-GIS	123,751	94,096	73%	129,011	129,011	-
Admin-Code Enforcement	275,521	216,055	73%	297,852	297,852	-
Building Safety	688,035	569,404	69% a)	822,664	831,759	(9,095)
Electrical	217,271	169,293	72%	234,152	238,883	(4,731)
Contract Services	220,779	211,773	75%	281,699	273,435	8,264
Env Health-On Site Pgm	181,831	160,171	58% b)	274,228	250,879	23,349
Planning-Current	666,180	545,039	71% c)	766,687	797,081	(30,394)
Planning-Long Range	425,323	327,965	56%	586,061	625,000	(38,939)
Transfers Out (D/S Fund)	179,035	170,698	98%	173,673	170,698	2,975
Total Expenditures	4,568,505	3,563,686	70%	5,066,208	5,114,779	(48,571)
Revenues less Expenditures	(36,864)	269,814		(591,872)	162,192	851,206
Transfers In/Out						
In: General Fund - L/R Planning	495,360	125,078	75%	166,770	166,770	-
Out: A & T Reserve	-	(90,360)	100%	(90,360)	(90,360)	-
Out: CDD Reserve Funds	-	(687,470)	100%	(687,470)	(687,470)	-
Net Transfers In/Out	495,360	(652,753)		(611,060)	(611,060)	-
Change in Fund Balance	458,496	(382,938)		(1,202,932)	(448,868)	754,064
Beginning Fund Balance	1,578,705	2,037,201	128%	1,589,113	2,037,201	448,088
Ending Fund Balance	\$ 2,037,201	\$ 1,654,263		\$ 386,181	\$ 1,588,333	\$ 1,202,152
Beginning Net Working Capital - Requested Budget				d)	\$ 947,292	

- a) \$22,000 for Building Division portion of Fee Study & Financial Plan and \$7,500 for vehicle printers
b) \$5,000 for Environmental Health portion of Fee Study & Financial Plan
c) Payout for retiree, fee study, and filling vacant associate planner position
d) FY 2016 Requested Budget was prepared based on projections made in January. The Proposed Budget will include Beginning Net Working Capital at an increased amount

Note: Materials & Services appropriations for items a through c will be increased as necessary

ROAD
Statement of Financial Operating Data

	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Motor Vehicle Revenue	11,300,058	8,587,037	77% a)	11,220,000	11,220,000	-
Forest Receipts	1,259,367	373,840	33% b)	1,140,950	373,841	(767,109)
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	184,642	19% d)	971,700	897,745	(73,955)
Cities-Bend/Redmond/Sisters	1,097,444	83,423	10% e)	804,200	940,212	136,012
State Miscellaneous	595,804	602,237	100%	602,629	602,629	-
Sale of Equip & Material	275,086	221,573	82%	271,000	422,199	151,199
Assessment Payments (P&I)	15,058	136,896	61%	225,840	210,000	(15,840)
Mineral Lease Royalties	206,097	168,955	121%	140,000	206,097	66,097
Interest on Investments	49,562	53,669	168%	32,000	55,000	23,000
Miscellaneous	117,069	36,272	142%	25,500	46,177	20,677
Total Revenues	16,830,304	11,699,354	71%	16,453,819	16,224,709	(229,110)
Expenditures						
Personnel Services	5,313,126	4,129,888	74% f)	5,555,695	5,584,404	(28,709)
Materials and Services	8,051,744	4,467,866	42%	10,622,604	9,385,240	1,237,364
Debt Service	-	106,554	91% g)	117,000	106,554	10,446
Capital Outlay	121,455	1,563,262	18% h)	8,875,507	2,459,464	6,416,043
Transfers Out	450,000	600,000	100%	600,000	600,000	-
Total Expenditures	13,936,325	10,867,571	42%	25,770,806	18,135,662	7,635,144
Revenues less Expenditures	2,893,978	831,783		(9,316,987)	(1,910,953)	7,406,034
Trans In - Solid Waste	282,148	223,617	75% 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
Total Transfers In	282,148	223,617	10%	2,299,156	1,310,561	(988,595)
Change in Fund Balance	3,176,126	1,055,400		(7,017,831)	(600,392)	6,417,439
Beginning Fund Balance	6,846,576	10,022,703	112%	8,954,332	10,022,703	1,068,371
Ending Fund Balance	\$ 10,022,703	\$ 11,078,103		\$ 1,936,501	\$ 9,422,311	\$ 7,485,810
Beginning Net Working Capital - Requested Budget			m)	\$ 7,361,969		

- 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
- m) The Beginning Net Working Capital in the Proposed Budget will be increased to \$9,298,470

ADULT PAROLE & PROBATION
Statement of Financial Operating Data

	FY 2014		July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
Revenues							
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		159,516	73%	220,000	204,000	(16,000)
Probation Superv. Fees	208,461		156,304	82%	190,000	198,000	8,000
Interfund - Sheriff	50,000		37,503	75%	50,000	50,000	-
Crime Prevention Grant	50,000		25,000	50% b)	50,000	50,000	-
CFC-Domestic Violence	70,242		29,244	61% 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		6,849	111%	6,150	8,000	1,850
Probation Work Crew Fees	9,137		7,646	154% d)	4,950	12,000	7,050
State Miscellaneous	4,142		4,142	96% e)	4,301	4,142	(159)
Leases	1,323		1,000	67%	1,500	1,500	-
Claims Reimbursement	6,997		-	n/a	-	-	-
Justice Reinvest HB3194	458,143		-	n/a	-	-	-
Miscellaneous	671		835	167%	500	900	400
Total Revenues	4,384,428		2,941,601	76%	3,851,530	3,854,728	3,198
Expenditures							
Personnel Services	3,343,789		2,671,822	74%	3,623,526	3,623,526	-
Materials and Services	1,107,365		736,399	64%	1,148,766	1,148,766	-
Capital Outlay	-		-	0%	100	-	100
Total Expenditures	4,451,154		3,408,221	71%	4,772,392	4,772,292	100
Revenues less Expenditures	(66,726)		(466,621)		(920,862)	(917,564)	3,298
Transfers In-General Fund	451,189		338,391	75%	451,189	451,189	-
Change in Fund Balance	384,463		(128,230)		(469,673)	(466,375)	3,298
Beginning Fund Balance	747,520		1,131,982	110%	1,030,824	1,131,982	101,158
Ending Fund Balance	\$ 1,131,982		\$ 1,003,753		\$ 561,151	\$ 665,607	\$ 104,456
Beginning Net Working Capital - Requested Budget					\$ 662,516		

- a) Annual payment received in July
- b) Interfund grants. Received when invoiced. Still waiting for response on Crime Prevention Grant
- c) Invoiced quarterly. Greater utilization
- d) One time payment from back-owing offender
- e) Annual payment received in March

EARLY LEARNING HUB
Statement of Financial Operating Data

	FY 2014 Note 1	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
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	41,421	69%	60,000	60,000	-
Youth Investment	124,493	-	n/a	-	-	-
State Grant	55,185	46,812	n/a a)	-	105,326	105,326
HealthyStart /R-S-G	249,125	146,035	49% a)	295,190	292,086	(3,104)
OCCF Grant	132,326	-	0% a)	39,499	-	(39,499)
Charges for Svcs-Misc	4,138	-	n/a	-	-	-
Program Fees	4,710	-	n/a	-	-	-
Miscellaneous		4,074	204%	2,000	2,000	-
Court Fines & Fees	77,873	57,815	75%	77,086	77,086	-
Interest on Investments	2,868	1,812	72%	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	-
Total Revenues	1,321,991	424,652	58%	737,747	778,383	40,636
Expenditures						
Personnel Services	501,770	193,071	75%	258,410	258,410	-
Materials and Services	1,402,021	471,939	54% b)	877,110	854,347	22,763
Total Expenditures	1,903,791	665,009	59%	1,135,520	1,112,757	22,763
Revenues less Expenditures	(581,800)	(240,357)		(397,773)	(334,374)	63,399
Transfers In						
General Fund	278,739	189,216	75%	252,288	252,288	-
General Fund - Other	89,350	67,013	75%	89,350	89,350	-
Total Transfers In	368,089	256,229	75%	341,638	341,638	-
Change in Fund Balance	(213,711)	15,871		(56,135)	7,264	63,399
Beginning Fund Balance	548,572	334,861	105%	318,121	334,861	16,740
Ending Fund Balance	\$ 334,861	\$ 350,732		\$ 261,986	\$ 342,125	\$ 80,139
Beginning Net Working Capital - Requested Budget					\$ 274,299	

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 March 31, 2015 (75% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Franchise Disposal Fees	4,209,029	3,468,790	79%	4,413,809	4,600,000	186,191
Private Disposal Fees	1,518,056	1,189,250	77%	1,550,430	1,570,000	19,570
Commercial Disp. Fees	1,076,538	961,583	89%	1,082,144	1,200,000	117,856
Franchise 3% Fees	210,053	94,618	45% a)	210,000	220,000	10,000
Yard Debris	98,410	85,521	93%	92,000	104,000	12,000
Recyclables	33,345	24,229	54% b)	45,000	45,000	-
Special Waste	40,873	16,250	65%	25,000	25,000	-
Interest	11,028	12,601	126%	10,000	15,000	5,000
Leases	10,801	8,101	75%	10,801	10,801	-
Miscellaneous	21,508	20,494	102%	20,000	25,000	5,000
Total Operating Revenues	7,229,641	5,881,437	79% c)	7,459,184	7,814,801	355,617
Operating Expenditures						
Personnel Services	1,777,663	1,387,857	72%	1,936,555	1,887,195	49,360
Materials and Services	3,214,375	2,123,352	62%	3,435,926	3,283,101	152,825
Debt Service	930,157	381,624	41% d)	929,794	929,794	-
Capital Outlay	25,895	92,717	41%	227,000	224,523	2,477
Total Operating Expenditures	5,948,091	3,985,550	61%	6,529,275	6,324,613	204,662
Operating Rev less Exp	1,281,550	1,895,887		929,909	1,490,188	560,279
Transfers Out						
Road	282,148	223,617	75%	298,156	298,156	-
SW Capital & Equipment Reserve	545,000	1,250,000	82% e)	1,525,000	2,225,000	(700,000)
Total Transfers Out	827,148	1,473,617	81%	1,823,156	2,523,156	(700,000)
Change in Fund Balance	454,402	422,270		(893,247)	(1,032,968)	(139,721)
Beginning Fund Balance	1,224,767	1,679,169	118%	1,428,003	1,679,169	251,166
Ending Fund Balance	\$ 1,679,169	\$ 2,101,440		\$ 534,756	\$ 646,201	\$ 111,445
Beginning Net Working Capital - Requested Budget					\$ 646,922	

a) Payments due April 15th

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

c) Revenues fluctuate with the weather/seasons

d) Payments made November and May

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

RISK MANAGEMENT
Statement of Financial Operating Data

FY 2014	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015			
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Inter-fund Charges:						
General Liability	272,823	284,841	75%	379,793	379,793	-
Property Damage	326,526	294,228	75%	392,304	392,304	-
Vehicle	164,150	133,164	75%	177,550	177,550	-
Workers' Compensation	1,520,352	1,171,305	75%	1,561,804	1,561,804	-
Unemployment	318,566	241,506	76%	317,000	317,000	-
Claims Reimb-Gen Liab/Property	139,123	31,665	158%	20,000	40,000	20,000
Process Fee-Events/Parades	1,400	1,070	82%	1,300	1,300	-
Miscellaneous	14	-	0%	110	110	-
Skid Car Training	27,540	28,260	118%	24,000	30,000	6,000
Interest on Investments	15,567	16,893	112%	15,050	20,000	4,950
TOTAL REVENUES	2,786,061	2,202,932	76%	2,888,911	2,919,861	30,950
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	268,561	153,863				
Defense	49,872	11,761				
Professional Service	33,139	14,060				
Insurance	161,994	165,361	a)			
Loss Prevention	4,659	12,021				
Miscellaneous	5,619	64				
Repair / Replacement	4,531	4,974				
Total General Liability	528,374	362,104	91%	400,000	600,000	(200,000)
PROPERTY DAMAGE						
Insurance	166,668	178,556	a)			
Repair / Replacement	211,158	20,371				
Total Property Damage	377,826	198,927	80%	250,000	270,000	(20,000)
VEHICLE						
Professional Service	875	236				
Insurance	205	21,300				
Loss Prevention	22,021	15,448				
Repair / Replacement	69,276	38,223				
Total Vehicle	92,377	75,206	63%	120,000	110,000	10,000
WORKERS' COMPENSATION						
Settlement / Benefit	478,204	593,582				
Professional Service	5,000	5,000				
Insurance	155,474	114,968	a)			
Loss Prevention	44,261	35,743				
Miscellaneous	52,488	26,861				
Total Workers' Compensation	735,427	776,154	129%	600,000	975,000	(375,000)
UNEMPLOYMENT - Settlement/Benefits	102,324	66,857	33% b)	200,000	125,000	75,000
Total Direct Insurance Costs	1,836,329	1,479,248	94%	1,570,000	2,080,000	(510,000)
Insurance Administration:						
Personnel Services	324,005	226,892	69%	330,406	330,406	-
Materials & Srvs, Capital Out. & Transf.	146,109	99,902	50%	199,140	199,140	-
Total Expenditures	2,306,443	1,806,043	86% c)	2,099,546	2,609,546	(510,000)
Change in Fund Balance	479,618	396,889		789,365	310,315	(479,050)
Beginning Fund Balance	2,631,057	3,110,676	101%	3,074,957	3,110,676	35,719
Ending Fund Balance	\$ 3,110,676	\$ 3,507,565	*	\$ 3,864,322	\$ 3,420,991	\$ (443,331)
Beginning Net Working Capital - Requested Budget					\$ 3,200,000	

a) Annual premiums paid in July
b) Payments made quarterly
c) Appropriation for Materials & Services will be increased when required

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

	FY 2014	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Property Taxes - Current	6,258,760	6,394,761	99% a)	6,482,015	6,682,015	200,000
Property Taxes - Prior	203,163	140,820	102%	138,000	153,820	15,820
Federal Grants	46,514	-	0% b)e)	150,000	50,000	(100,000)
State Reimbursement	41,813	35,667	99%	36,000	36,000	-
Telephone User Tax	756,775	379,737	51% c)	750,000	750,000	-
Data Network Reimb.	43,943	-	0% d)	30,000	30,000	-
Jefferson County	29,758	29,065	97%	30,000	30,000	-
User Fee	53,229	50,223	112%	45,000	53,000	8,000
Police RMS User Fees	236,717	32,688	11% d)	295,788	295,788	-
Contract Payments	39,075	-	0% d)	11,000	11,000	-
Miscellaneous	45,553	13,262	147%	9,000	13,262	4,262
Claims Reimbursement	29,857	-	n/a	-	-	-
Interest	40,303	25,591	84%	30,600	30,600	-
Total Revenues	7,825,460	7,101,814	89%	8,007,403	8,135,485	128,082
Expenditures						
Personnel Services	4,420,333	3,560,646	63%	5,683,538	5,016,373	618,065
Materials and Services	1,996,805	1,417,342	68%	2,077,868	2,077,868	-
Capital Outlay	66,498	234,798	67% e)	350,000	250,000	100,000
Total Expenditures	6,483,636	5,212,786	64%	8,111,406	7,344,241	718,065
Revenues less Expenditures	1,341,824	1,889,028		(104,003)	791,244	846,147
Transfers Out - Reserve Fund	7,800,000	-	n/a	-	-	-
Change in Fund Balance	(6,458,176)	1,889,028		(104,003)	791,244	846,147
Beginning Fund Balance	10,398,030	3,939,854	116%	3,410,000	3,939,854	529,854
Ending Fund Balance	\$ 3,939,854	\$ 5,828,882		\$ 3,305,997	\$ 4,731,098	\$ 1,376,001
Beginning Net Working Capital - Requested Budget				\$ 4,650,000		

a) Current year taxes received beginning in October

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

c) Quarterly payments

d) Annual billing in December - awaiting payments

e) \$100,000 of the budgeted CAD to CAD is a pass through between ODOT and Hood River County. Neither the revenue nor the expenditure will be reported as DC 9-1-1 FY 2015 activity

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

	FY 2014		FY 2015				
	Actual	July 1, 2014 through March, 2015 (75% of Fiscal Year)	% of Budget		FY 2015 Budget	FY 2015 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 14,485,502	\$ 12,000,664	77% a)	\$ 15,517,000	\$ 16,002,146	\$ 485,146	
Part-Time Employee Premium	16,955	12,573	63% b)	20,000	16,764	(3,236)	
Employee Monthly Co-Pay	813,125	649,311	80% b)	810,000	865,748	55,748	
COIC	1,595,847	1,385,176	83% b)	1,670,000	1,846,901	176,901	
Retiree / COBRA Co-Pay	1,061,986	822,859	65% b)	1,260,000	1,097,145	(162,855)	
Prescription Rebates	154,981	110,814	101%	110,000	110,814	814	
Claims Reimbursements & Misc	2,419	306	1%	50,000	306	(49,694)	
Interest	67,057	65,381	91%	72,000	85,500	13,500	
Total Revenues	18,197,871	15,047,085	77%	19,509,000	20,025,324	516,324	
Expenditures:							
Personnel Services (all depts)	129,509	91,925	63%	144,917	144,917	-	
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,633,134	8,840,114	70% c)	12,552,108	11,811,380	740,727	
Claims Paid-Prescription	657,550	1,017,668	143% c)	709,494	1,252,827	(543,333)	
Claims Paid-Dental/Vision	1,731,608	1,367,532	73% c)	1,868,398	1,813,669	54,729	
Claims Refunds	(182,448)	(289,615)	n/a	-	(289,615)	289,615	
Stop Loss Insurance Premium	275,052	243,045	61%	400,000	350,000	50,000	
State Assessments	67,753	227,597	106%	215,000	227,597	(12,597)	
Administration Fee (EMBS)	333,188	310,744	91%	343,000	410,000	(67,000)	
Preferred Provider Fee	49,712	29,305	51%	57,200	40,000	17,200	
Other - Administration	42,969	31,953	72%	44,642	44,642	-	
Other - Wellness	117,775	118,237	60%	195,970	195,970	-	
Admin & Wellness	14,726,294	11,896,581	73%	16,385,812	15,856,470	529,342	
Deschutes On-site Clinic							
Contracted Services	850,209	579,328	61%	943,500	943,500	-	
Medical Supplies	54,806	53,255	152%	35,000	75,000	(40,000)	
Other	27,016	15,855	59%	26,777	40,000	(13,223)	
Total DOC	932,031	648,438	65%	1,005,277	1,058,500	(53,223)	
Deschutes On-site Pharmacy							
Contracted Services	314,801	194,033	63%	306,000	306,000	-	
Prescriptions	1,588,726	889,446	52% d)	1,696,000	1,524,764	171,236	
Other	13,250	9,944	75%	13,321	13,321	-	
Total Pharmacy	1,916,777	1,093,422	54%	2,015,321	1,844,085	171,236	
Total Expenditures	17,704,610	13,730,366	70%	19,551,327	18,903,972	647,355	
Change in Fund Balance	493,261	1,316,719		(42,327)	1,121,352	1,163,679	
Beginning Fund Balance	11,967,822	12,461,082	108%	11,585,710	12,461,082	875,372	
Ending Fund Balance	\$ 12,461,082	\$ 13,777,801		\$ 11,543,383	\$ 13,582,434	\$ 2,039,051	

% of Exp covered by Revenues	102.8%	109.6%	99.8%	105.9%
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Beginning Net Working Capital - Requested Budget	\$13,190,000
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- a) Projection is amount budgeted as Health/Dental Insurance expenditures in the operating funds
- b) Year to Date annualized
- c) Average of YTD annualized and 12 month rolling average
- d) YTD Actual-July through January. Projection is YTD Annualized

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

	FY 2014	FY 2015 - Year to Date (75% of Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Events Revenues	\$ 458,147	\$ 358,653	57.4%	\$ 625,000	\$ 532,813	\$ (92,188)
Storage	35,590	29,708	66.0%	45,000	52,708	7,708
Camping at F & E	22,866	4,340	27.1%	16,000	16,125	125
Horse Stall Rental	52,084	6,158	11.7%	52,769	50,158	(2,612)
Operating Revenues	878,251	731,371	71.3%	1,025,911	1,005,265	(20,646)
Operating Expenditures:						
General F & E Activities						
Personnel Services	895,582	680,664	73.5%	926,183	890,664	35,519
Less: RV Park					(84,370)	84,370
Materials and Services	657,882	407,955	80.2%	508,386	562,582	(54,196)
Total Operating Expenditures	1,553,464	1,088,619	75.9%	1,434,569	1,368,876	65,693
Results of Operations	(675,213)	(357,247)		(408,658)	(363,611)	45,047
Non-Operating Revenues						
Transfer-General Fund	374,186	273,753	75.0%	365,000	365,000	-
Park Acq/Dev (Fund 130)		29,000		-	29,000	29,000
Transfer-Room Tax - (Fund 160)	262,900	83,631	77.0%	108,544	110,770	2,226
Transfer-Fair & Expo Reserve	100,000	-	n/a	-	-	-
Interest	409	394	n/a	-	393	393
Grants	176,289	280	n/a	-	280	280
Rights & Signage	72,000	94,938	118.7%	80,000	113,938	33,938
Total Non-Operating Revenues	985,784	481,995	87.1%	553,544	619,381	65,837
Non-Operating Expenditures						
Debt Service	112,974	68,281	60.8%	112,213	112,213	-
Capital Outlay	176,289	-	0.0%	100	-	100
Total Non-Operating Expenditures	289,263	68,281	60.8%	112,313	112,213	100
TRT - 1% for Marketing						
Revenues (Fund 170)	-	47,592	16.3%	292,333	288,850	(3,483)
Less: Expenditures	14,980	47,592	16.5%	288,850	288,850	-
Net TRT 1% for Marketing	(14,980)	-		3,483	-	(3,483)
Change in Fund Balance	6,328	56,467		36,056	143,557	107,501
Beginning Fund Balance	(6,673)	(345)	-0.4%	87,000	(345)	(87,345)
Ending Fund Balance	\$ (345)	\$ 56,122		\$ 123,056	\$ 143,212	\$ 20,156
Beginning NWC per FY 2016 Requested Budget					\$ 100,000	

a) See "Food & Beverage Activities Schedule"

b) July and August Contract with Premier Services

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

d) Personnel expenditures recorded in F&E which benefit RV Park

e) Budgeted transfer from Fund 130 for Fund 601 transferred to Fund 618 instead for maintenance of Center Circle Park

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

	September	October	November	December	January	February	March	Year to Date	Percentage of Revenues
Revenues	\$ 17,350	\$ 12,678	\$ 29,005	\$ 4,683	\$ 33,550	\$ 33,907	\$ 78,481	\$ 209,654	
Direct Costs									
Beginning Inventory	-	-	17,899	17,773	18,199	16,755	18,536	-	
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	7,521	8,304	15,095	60,158	
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(16,755)	(18,536)	(18,908)	(18,908)	
Cost of Food & Beverage	1,048	1,403	7,664	924	8,965	6,524	14,723	41,250	19.7%
Event Expenses	-	-	225	1,232	709	855	155	3,176	1.5%
Labor	2,334	2,651	4,803	1,203	5,784	3,462	12,297	32,535	15.5%
Total Direct Costs	3,382	4,054	12,693	3,359	15,457	10,841	27,175	76,961	36.7%
Gross Profit	13,968	8,625	16,312	1,324	18,092	23,066	51,306	132,694	63.3%
Gross Profit Percentages	81%	68%	56%	28%	54%	68%	65%	63%	
Expenses/Expenditures									
Personnel	8,520	8,742	8,742	8,742	8,742	8,742	8,742	60,971	
Other Materials & Services	1,895	244	277	174	-	947	919	4,456	
Total Expenses/Expenditures	10,415	8,986	9,019	8,916	8,742	9,689	9,661	65,428	
Income - Food & Beverages Activities	\$ 3,554	\$ (361)	\$ 7,293	\$ (7,592)	\$ 9,350	\$ 13,377	\$ 41,645	67,266	
F & B with Premier Contract	\$ 3,101	\$ 2,157	\$ 7,708	\$ 2,056	\$ 7,994	\$ 8,760	\$ 20,483	\$ 52,259	
Difference (F&E compared to Premier)	\$ 452	\$ (2,518)	\$ (415)	\$ (9,647)	\$ 1,356	\$ 4,616	\$ 21,162	\$ 15,007	

JUSTICE COURT
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Revenues						
Court Fines & Fees	425,632	279,272	62% a)	450,000	441,024	(8,976)
State Miscellaneous	-	-	0% b)	600	-	(600)
Interest on Investments	653	361	44%	815	481	(334)
Total Revenues	426,285	279,633	62%	451,415	441,505	(9,910)
Expenditures						
Personnel Services	407,456	320,210	77% c)	416,045	426,947	(10,902)
Materials and Services	183,148	118,026	71% d)	166,093	160,000	6,093
Total Expenditures	590,605	438,236	75%	582,138	586,947	(4,809)
Revenues less Expenditures	(164,319)	(158,603)		(130,723)	(145,441)	(14,718)
Transfers In-General Fund	140,819	55,800	75%	74,398	74,398	-
Change in Fund Balance	(23,500)	(102,803)		(56,325)	(71,043)	(14,718)
Beginning Fund Balance	153,818	130,317	121%	107,621	130,317	22,696
End Fund Bal (Contingency)	\$ 130,317	\$ 27,514		\$ 51,296	\$ 59,274	\$ 7,978
Beginning Net Working Capital - Requested Budget				\$ 93,800		

- a) Projection - YTD plus FY 2014 April-June increased by 4%.
- b) State phased out this payment in FY 2012
- c) Projection based on annualizing year to date
- d) Assume that Apr-June same as March and that year end accrual same as FY 2014

CAPITAL PROJECTS

- Campus Improvement
- North County Campus

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

RESOURCES:

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

Received and Expended	Committed or Projected	Total
\$ 796,617	\$ -	\$ 796,617
150,000	-	150,000
700,000	120,000	820,000
20,000	-	20,000
10,193	-	10,193
1,676,810	120,000	1,796,810

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	420,574	-	420,574
	720	382,549	383,269
	7,477	-	7,477
	1,414,261	382,549	1,796,810

Revenues less Expenditures

\$ 262,549 \$ (262,549) -

Notes:

- A. Remaining proceeds of the OSP portion of the FF&C borrowing for the OSP/911 Building.
- B. FY 2016 Requested budget includes a Transfer In from Fund 142.

Completed Projects

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

	ACTUAL			Projected
	Received and Expended	Encumbrances & Commitments	Project to Date	
RESOURCES:				
Rental	500	-	500	500
Expended from Fund 142 for Design Center	1,427,013	-	1,427,013	a) 1,427,013
Transfers in:				
Fund 140 for Unger Remodel	202,461	567,432	769,893	b) 769,893
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	9,374	-	9,374	9,374
Total Resources	\$ 2,391,084	\$ 567,432	\$ 2,958,516	\$ 2,958,516
EXPENDITURES:				
<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	25,883	1,000	26,883	26,883
Fees, Permits & SDCs	323	-	323	323
Other	4,185	-	4,185	4,185
Total Design Center	1,479,496	1,000	1,480,496	1,480,496
<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
Total Antler Building	674,334	-	674,334	674,334
<i>Unger Building Remodel</i>				
Remodel Construction-Griffen Constr.	11,477	572,995	584,472	584,472
Architecture/Design	46,165	19,000	65,165	65,165
Relocation Costs	20,886	9,200	30,086	30,086
Fees & Permits	4,316	15,684	20,000	20,000
Utilities	1,829	1,171	3,000	3,000
Furniture, Fixtures & Equipment	6,404	43,596	50,000	50,000
Other	14,058	-	14,058	14,058
Total Unger Building Remodel	105,135	661,646	766,781	766,781
<i>Other</i>				
Internal Service Fund Charges	33,102	-	33,102	33,102
Evergreen School	3,803	-	3,803	3,803
Total Expenditures	2,295,870	662,646	2,958,516	2,958,516
Net	\$ 95,214	\$ (95,214)	-	-

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 from Fund 462.