Monthly Meeting with Board of Commissioners

Finance Director/Treasurer

AGENDA

April 20, 2015

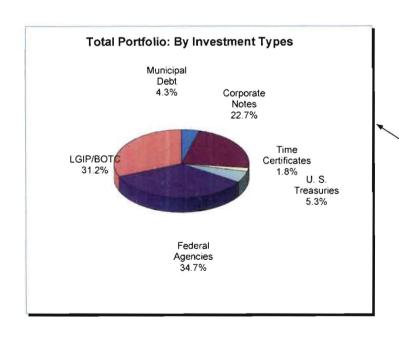
- (1) Monthly Investment Report March 2015
- (2) March 2015 Financials

Deschutes County

Total Investment Portfolio As Of 3/31/2015

Portfolio Breakdown	: Par V	alue by Investr	nent 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%

		Investment Income				
Investments By Co	unty Function		Fiscal	Year 2	014-15	
			-15 Y-T-D			
General	\$ 149,553,800	\$	101,196	\$	782,003	
			-		÷	
Total Investments	\$ 149,553,800					
Total Investme	nt Income		101,196		782,003	
Less Fee: 5% of Invest. Income Investment Income - Net			(5,060)		(39,100)	
		\$	96,136	\$	742,903	



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%					

Deschutes County Portfolio Manager	nent												
Portfolio Details -	Investments					10.0							
March 31, 2015						_		-				wrea.	
CUSIP	Security	D	Purchase	Maturity	Days To Maturity	Moodys	ings	Coupon	YTM 365	Par Value	Market Value	Book Value	Call
273-150017-5	South Valley Bank CD	Broker	5/20/2013	5/20/2015	49		Jair	0.748	0.758	200,000	200,000	200,000	Date
UMP972002570	Umpqua Bank	-	6/7/2014	6/7/2015				0.400	0.406	240,000	240,000	240,000	
3692G5F7	General Electric - Corporate N	CASTLE	9/17/2013	6/30/2015	1000	AA+	A1	2.375	0.865	1,400,000	1,406,678	1,405,174	
36962G5F7	General Electric - Corporate N	CASTLE	1/10/2014	6/30/2015		AA+	A1	2.375	0.501	545,000	547,600	547,513	
SYS10316	Umpqua Bank	CASILL	7/9/2013	7/9/2015	99		A	0.500	0.507	2,000,000	2,000,000	2,000,000	
45906KDG76	International Bonds for Recons	CASTLE	12/19/2014	9/1/2015		AAA	Aaa	0.443	0.457	1,220,000	1,217,035	1,217,703	_
86459DAB2	Morgan Hill Redev-B	CASTLE	10/1/2014	9/1/2015		AA-	7100	1.120	0.450	750,000	751,568	752,086	
064159BA3	Bank of Nova Scotia	CASTLE	4/3/2014	10/9/2015	191		Aa2	0.750	0.621	540,000	540,902	540,363	_
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	214			0.434	0.447	418,000	416,717	416,922	
742718DS5	Procter & Gamble	CASTLE	-	11/15/2015		AA-	AA3	1.800	0.430	1,000,000	1,008,890	1,008,479	
532457AN8	Eli Lilly & Co.	CASTLE	3/24/2014	1/1/2016	275	AA-	A2	6.570	0.500	1,408,000	1,472,120	1,471,726	
084670BG2	Berkshire Hathaway Inc	CASTLE	3/3/2014	2/11/2016	316	AA	Aa2	0.800	0.500	1,000,000	1,003,120	1,002,567	
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	327	AA-	A1	5.500	0.550	1,874,000	1,956,175	1,956,148	
06406HCG20	Bank of New York Mellon Corp	CASTLE	4/4/2014	3/4/2016	338	A+	A1	0.700	0.681	1,000,000	1,001,580	1,000,174	2/3/2016
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	380	AA+	Aaa	0.772	0.600	650,000	650,449	651,155	
78008K5V1	Royal Bank of Canada	CASTLE	11/19/2014	4/19/2016	384	AA-	Aa3	2.875	0.650	1,500,000	1,532,595	1,534,820	
478160AY0	Johnson & Johnson	CASTLE	1/7/2014	5/15/2016	410	AAA	Aaa	2.150	0.620	1,529,000	1,558,051	1,555,019	
3134G4WC85	Federal Home Loan Mtg Corp	DA DAV	12/10/2014	5/27/2016		AA+	Aaa	0.500	0.521	2,000,000	1,999,120	2,000,000	5/27/2015
120022332	Lewis & Clark Bank) W. W. C. C.	12/8/2014	6/8/2016	434		100	1.000	1.014	240,000	240,000	240,000	
949746QU8 949746QU8	Wells Fargo Corporate Note Wells Fargo Corporate Note	CASTLE	2/20/2014 10/2/2014	6/15/2016 6/15/2016	441		A2 A2	3.676 3.676	0.750	1,000,000	1,035,450	1,034,902	
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	441		A2	3.676	0.860	1,000,000	1,035,450	1,033,657	
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	456		Aa2	0.000	0.999	3,000,000	2,968,020	2,963,100	
3134G4SH2	Federal Home Loan Mtg Corp	CASTLE	2/9/2015	7/7/2016		AA+	Aaa	0.600	0.600	3,000,000	3,000,210	3,000,000	4/7/2015
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	471			0.354	0.365	1,693,000	1,680,099	1,685,170	
88059EMP6 78008TLB8	Tennessee Valley Authority Royal Bank of Canada	CASTLE	10/29/2014	7/15/2016 7/20/2016	471	AA-	Aa3	0.490 2.300	0.507	2,000,000 1,630,000	1,984,500 1,662,013	1,987,174 1,661,570	
94974BFL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	476		A2	1.250	0.834	1,000,000	1,005,510	1,005,376	
912828QX1	U.S. Treasury	MBS	6/19/2014			AA-	Aaa	1.500	0.548	1,000,000	1,014,610	1,012,600	
084670BB3	Berkshire Hathaway Inc	CASTLE	12/9/2014	8/15/2016	502		Aa2	2.200	0.690	2,000,000	2,044,720	2,041,118	
3134G56B6	Federal Home Loan Mtg Corp	MBS	7/7/2014	8/26/2016		AA+	Aaa	0.580	0.629	2,000,000	1,995,460	1,998,621	5/26/2015
3134G5GE9 3133EDUM2	Federal Home Loan Mtg Corp Federal Farm Credit Bank	CASTLE	12/2/2014 2/23/2015	8/26/2016 9/9/2016		AA+ AA+	Aaa	0.570 0.640	0.540	3,000,000 2,000,000	3,000,510 2,002,560	3,000,840	8/26/2015 9/9/2015
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016		AA+	Aaa	0.778	0.812	672,000	666,664	664,256	
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	544	A. C. Carlotte	A2	1.500	1.113	1,800,000	1,808,334	1,810,215	
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	544		A2	1,500	1,085	775,000	778,588	779,728	8/26/2016
3130A1CD8	Federal Home Loan Bank	CASTLE	7/17/2014			AA+	Aaa	1.125	0.728	2,000,000	2,006,840	2,007,096	9/28/2015
3130A3B45 912828RM4	Federal Home Loan Bank U.S. Treasury	MBS	12/27/2013	10/28/2016		AA+ AA+	Aaa	0.700 1.000	0.659	750,000	750,413 1,008,750	1,004,267	
3133EEBU3	Federal Farm Credit Bank	PJ		11/14/2016		AA+	Aaa	0.600	0.648	2,000,000	1,999,780	1,998,454	
06050TLR1	Bank of America - Corporate	CASTLE		11/14/2016	593		A2	1.125	1.050	1,900,000	1,901,976	1,902,262	
06050TLR1	Bank of America - Corporate	CASTLE		11/14/2016	593		A2	1.125	1.080	2,000,000	2,002,080	2,001,432	
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016		AA+	Aaa	0.875	0.722	2,100,000	2,111,319	2,105,578	• •
064159DA1 3136G1XP9	Bank of Nova Scotia Federal National Mtg Assn	PJ		12/13/2016	622	A+ AA+	Aa2 Aaa	1.1 <u>00</u> 0.800	0.910	1,800,000	1,806,300 2,001,560	1,805,727	5/19/2015
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	657		A1	2.400	1.067	2,000,000	2,001,560		12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017		AA+	Aaa	0.875	0.844	2,000,000	2,013,120	2,001,132	
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	686			1.375	0.799	3,000,000	3,021,600	3,032,000	
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	716	A+	Aa2	0.800	0.906	1,000,000	997,940	997,956	3/17/2016
3134G4Z76	Federal Home Loan Mtg Corp	MBS	12/8/2014	4/7/2017	737	AA+	Aaa	1.000	1.001	2,000,000	2,000,240	2,000,000	4/7/2015
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017		AAA	Aaa	0.875	0.950	2,000,000	2,011,400	1,996,929	
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017		AA+	Aaa	2.000	1.127	3,000,000	3,051,840	3,046,942	
3136FPYB7 31359MEL3	Federal National Mtg Assn Federal National Mtg Assn	CASTLE	2/7/2014 12/23/2013	5/23/2017 6/1/2017		AA+	Aaa	1.061	0.885	1,460,000	1,503,975 984,040	1,495,857 976,650	
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017		AA-	Aaa	1.081	1.136	1,050,000	1,033,242	1,025,025	
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	797		Aaa	1.019	1.065	1,028,000	1,008,828	1,004,807	- Inner
2927OCYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017		AA-	Aa1	1.197	1.171	670,000	671,179	670,393	
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	822	AA-		1.145	1.180	1,000,000	997,250	999,223	
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017				0.625	1.061	1,000,000	998,200	989,646	
912828TM2	U.S. Treasury	CASTLE	2/19/2015			AA+	۸۵۵	0.625 1.000	1.250	1,000,000	1,002,990	992,982 993,938	
313383JB8 3136GOC74	Federal Home Loan Bank Federal National Mtg Assn	VINISP	12/26/2013 2/3/2014			AA+	Aaa	1.000	0.943	1,000,000	1,002,990	1,051,461	
3130A1ZK7	Federal Home Loan Bank	MBS		11/28/2017		AA+	Aaa	0.750	0.750	1,000,000	1,000,570	1,000,000	
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	974		Aaa	1,205	1.267	2,000,000	1,948,940	1,934,780	
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014			AA+	ASW	1.205	1.268	1,059,000	1,024,371	1,023,932	
961214BZ5	Westpac	CASTLE	3/5/2015		1,017		Aa2	0.700	1.490	1,000,000	2,010,600 993,240	2,005,953 990,790	
3136G1AU3 31771EAL5	Federal National Mtg Assn FICO Strip	CASTLE	12/23/2013 2/24/2015	1/30/2018 2/8/2018	1,035			1.252	1.318	1,260,000	1,215,698	1,214,235	
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	1,044			1.257	1.323	740,000	713,982	713,014	
3135GOVU4	Federal National Mtg Assn	VINISP	1/24/2014	4/3/2018	-		Aaa	1.125	1.540	1,000,000	1,000,050	987,954	4/3/2015
3130A25R3	Federal Home Loan Bank	MBS	6/19/2014	6/19/2018	1,175	AA+	Aaa	1.000	1.026	2,000,000	2,001,960	1,998,392	6/19/2015
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	1,186	_	Aa3	1.732	1.650	985,000	996,229	987,529	
	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1,366	AA+	Aaa	0.750	1.820	1,000,000	999,840	977,855	
3136G16B0	1 0000000000000000000000000000000000000												
3136G16B0	Local Govt Investment Pool				1		_	0.500	0.500	42,459,365 4,158,435	42,459,365 4,158,435	42,459,365 4,158,435	

.

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

				lΓ				
		July 1, 2014 through March 31, 2015 (75%						
	FY 2014	of Fiscal Y	•			FY 2015		
	F1 2014		% of	╿┞		F1 2015		
	Actual	Actual	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	ŧ		\$ 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	\$ Variance
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 \$ 1,274,905	\$ 235,781

- a) Payments received quarterly
- b) Additional grant awards. Payments received quarterly

Beginning Net Working Capital - Requested Budget

- 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

\$ 1,271,324

SHERIFF - Consolidated 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 (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%	Ì	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 Capita	al - 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	July 1, 2014 through March 31, 2015 (75% of Fiscal Year)				FY 2015	
	Actual	Actual	Budget	В	udget	Projection	\$ Variance
Revenues (Fund 255)	1						
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)
- v. (- 100)							
Expenditures (Fund 255)	0.000.400	4.045.470	750/ -	٠ .	107.070	0.500.700	(00.000)
Sheriff's Services	2,308,182	1,845,173	75% a		467,673	2,503,766	(36,093)
Civil/Special Units	1,132,029	924,538	77%		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%	i	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, 201	4 through			
		March 31, 20				
	FY 2014	Fiscal			FY 2015	
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Expenditures					1	
Sheriff's Services						
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 Total Sheriff's Services	2,308,182	1,845,173	0% 75%	15,100 2,467,673	2,503,766	15,100 (36,093)
Civil/Special Units	2,500,102	1,040,170	73%	2,401,013	2,303,700	(30,093)
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 Automotive/Communications	1,132,029	924,538	77%	1,192,980	1,192,880	100
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
Investigations/Evidence	4 077 000	4 007 000	704	4 470 400	4 470 400	
Personnel Materials & Services	1,277,983 140,761	1,067,322 117,164	73% 74%	1,470,106 157,597	1,470,106 157,597	-
Capital Outlay	140,701	117,104	0%	100	197,397	100
Total Investigations/Evidence	1,418,744	1,184,486	73%	1,627,803	1,627,703	100
Patrol	, ,	, ,		• • • • • • • • • • • • • • • • • • • •		
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 Total Patrol	249,274 8,247,222	337,060 6,335,68 7	99% 73%	340,500 8,705,700	347,300 8,481,297	(6,800) 224,403
Records	0,241,222	0,333,007	73%	6,705,700	0,401,237	224,403
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
Adult Jail 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
Court Security	004.470	204 072	700/	000 745	202 745	
Personnel Materials & Services	284,173 10,390	221,073 7,441	76% 74%	292,715 10,052	292,715 10,052	-
Capital Outlay	10,000	-	0%	100	-	100
Total Court Security	294,563	228,514	75%	302,867	302,767	100
Emergency Services						
Personnel	169,170	108,262	73%	147,942	147,942	-
Materials & Services	25,718	223,828	751% 0%	29,810 100	237,373	(207,563) 100
Capital Outlay Total Emergency Services	194,888	332,089	187%	177,852	385,315	(207,463)
Special Services	,	0.2, 000	, ,	117,002		(=01,102)
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 Training	1,352,528	1,101,565	67%	1,655,424	1,655,424	
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
Other Law Enforcement Services	704 400	E04 244	700/	717 504	714 507	2 007
Personnel Materials & Services	731,122 70,773	504,311 62,022	70% 76%	717,594 81,310	714,507 81,310	3,087
Capital Outlay	70,713	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)
Non-Departmental	·					
Materials & Services	81,701	54,603	75%	72,813	72,813	•
Total Non-Departmental	81,701 \$ 33,078,650	54,603	75%	72,813	72,813 \$35,351,384	£ 109 447
Total Expenditures	\$ 33,078,650	\$25,886,517	73%	\$35,459,801	\$35,351,384	\$ 108,417 Page

LED #1 - Countywide Statement of Financial Operating Data

		July 1, 2014 thr	rough March	ſ				
		31, 2015 (75%	· ,					
	FY 2014	Year		l		FY 2015		
			•	I				
	Actual	Actual	% of Budget	L	Budget	Projection	\$ Variance	
Revenues						.=	252.222	
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%		85,370	292,933	207,563	
Prisoner Housing	329,918	110,534	138%	,	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 & TRANSFER	RS							
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 Europaituses	20 007 202	46 700 900	£60/		25 207 070	22 442 242	2 044 657	
Total Expenditures	20,997,283	16,722,822	. 66%	-	25,387,970	22,443,313	2,944,657	
Change in Fund Balance Beginning Fund Balance	(373,200)	2,965,594 6,133,909	117%		(5,022,128) 5,242,177	(1,231,433) 6,133,909	3,790,695 891,732	
Ending Fund Balance	6,507,110 \$ 6,133,909	\$ 9,099,503	. 11/76	-	\$ 220,049	\$ 4,902,476	\$4,682,427	
				=	¥ 220,073		V 7,002,721	
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

		July 1, 2014 through						
		March 31, 20	,					
	FY 2014	Fiscal	,			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 Cty 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	s							
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	•	
					4 = 4 = = = = = =	40.000.000	4 000 455	
Total Expenditures	12,498,716	9,563,695	63%		15,168,526	13,308,071	1,860,455	
Change in Fund Balance Beginning Fund Balance	27,614 3,046,683	2,084,988	127%		(2,416,760) 2,416,760	(351,965) 3,074,297	2,064,795 657,537	
Ending Fund Balance	\$ 3,074,297	3,074,297 \$ 5,159,285	. 12/%		\$ -	\$ 2,722,333	\$2,722,333	
Beginning Net Working Capital	eginning Net Working Capital - Requested Budget							

a) Current year taxes received beginning in October

b) DUII 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

г		July 1, 2014 t	brough	1 1			
		March 31, 2014 to	-				
	FY 2014	of Fiscal Y	•			FY 2015	
			% of				
	Actual	Actual	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 Bu	ıdget				\$ 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, 20	_				
	FY 2014	of Fiscal	•			FY 2015	
			% of				
	Actual	Actual	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	. 5 /6	•	(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	32.0	•	\$ 2,611,855	\$ 3,868,858	\$ 1,257,003
Beginning Net Working Capital -	Requested Bu	dget				\$ 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 March 31, (75% of Fisc	2015		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		\$ 1,202,152
Beginning Net Working Capital	udget	d)	\$ 947,292		

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

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

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

ROAD Statement of Financial Operating Data

	FY 2014	July 1, 2014 t March 31, 201 of Fiscal Y	5 (75% ear)		FY 2015			
	Actual	Actual	% of Budget		Budget	Projection	\$ Variance	
Revenues			······································	٠				
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%		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	

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
- I) Closing out fund 335
- m) The Beginning Net Working Capital in the Proposed Budget will be increased to \$9,298,470

\$ 7,361,969

m)

ADULT PAROLE & PROBATION Statement of Financial Operating Data

	FY 2014	July 1, 2014 t March 31, 201 of Fiscal Y	5 (75%		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 Capita			\$ 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

		b.b. 4 0044	4 l l.				
	FY 2014	July 1, 2014 March 31, 201					
	Note 1	of Fiscal Y	•			EV 2045	
						FY 2015	
	Actual	Actual	% of Budget		Budget	Projection	\$ Variance
Revenues	7 101001	71000		1 1	Daugot	1 10,000,011	Variatio
Federal Grants	258,463	119,425	51%		232,218	232,125	(93)
Title IV - Family Sup/Pres	21,994	110,420	0%		21,994	202,120	(21,994)
HealthyStart Medicaid	60,561	41,421	69%	a)	60,000	60,000	(21,334)
Youth Investment	124,493	71,721	n/a		00,000	00,000	-
State Grant	55,185	46,812		۵)	-	105 226	105 336
			n/a	•	205 400	105,326	105,326
HealthyStart /R-S-G OCCF Grant	249,125 132,326	146,035	49%	,	295,190	292,086	(3,104)
	· ·	-	0%	a)	39,499	-	(39,499)
Charges for Svcs-Misc	4,138	-	n/a		-	-	-
Program Fees	4,710	4.074	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%	h)		854,347	22,763
Total Expenditures	1,903,791	665,009	59%	٠, ۔	1,135,520	1,112,757	22,763
rotal Expellationes	1,500,101	000,000	95 /6		1,100,020	1,112,101	22,100
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		\$ 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

	FY 2014	July 1, 2014 March 31, (75% of Fisc	2015		FY 2015	
	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 - Re	equested 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, 20 March 31, 2 Fiscal	,		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	20.260	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	а)		
Loss Prevention	4,659 5,610	12,021 64				
Miscellaneous	5,619					
Repair / Replacement Total General Liability	4,531 528,374	4,974 362,104	91%	400,000	600,000	(200,000)
•	520,374	302,104	. 9170	400,000	000,000	(200,000)
PROPERTY DAMAGE						
Insurance	166,668	178,556	;	a)		
Repair / Replacement	211,158	20,371				(00.000)
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	а)		
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 & Srvc, Capital Out. & Tranfs.	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	*		\$ 3,420,991	\$ (443,331)
		, -,,,	:			
Beginning Net Working Capital - Reque	stea buaget		_		\$ 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 th March 31, 2015 Fiscal Yea	(75% of			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 Capit	Beginning Net Working Capital - Requested Budget						

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

Actual 14,485,502 16,955 813,125 1,595,847 1,061,986 154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052 67,753	July 1, 201 through Mare 2015 (75% Fiscal Year \$ 12,000,6 649,3 1,385,6 822,6 110,6 65,3 15,047,0 91,5 8,840,7 1,017,6 1,367,5 (289,6 243,0 227,5	ch, of B 664 673 611 76 659 614 606 681 685 625 688 688 688 688 688 688	% of Budget 77% 63% 80% 83% 65% 101% 1% 91% 77% 63% 73% 143% 73% n/a 61%	b) b) c)	FY 2015 Budget \$ 15,517,000	FY 2015 Projection \$16,002,146 16,764 865,748 1,846,901 1,097,145 110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	\$ Variance \$ 485,146 (3,236 55,748 176,901 (162,855 814 (49,694 13,500 516,324 740,727 (543,333 54,729 289,615
16,955 813,125 1,595,847 1,061,986 154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	12,5 649,5 1,385,7 822,6 110,6 65,5 15,047,0 91,9 8,840,7 1,017,6 1,367,5 (289,6 243,0	673 611 76 659 614 606 681 985 125 14 668 632 615)	63% 80% 83% 65% 101% 77% 63%	b) b) b) c) c)	20,000 810,000 1,670,000 1,260,000 110,000 50,000 72,000 19,509,000 144,917	16,764 865,748 1,846,901 1,097,145 110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	(3,236 55,748 176,901 (162,855 814 (49,694 13,500 516,324 740,727 (543,333 54,729 289,615
16,955 813,125 1,595,847 1,061,986 154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	12,5 649,5 1,385,7 822,6 110,6 65,5 15,047,0 91,9 8,840,7 1,017,6 1,367,5 (289,6 243,0	673 611 76 659 614 606 681 985 125 14 668 632 615)	63% 80% 83% 65% 101% 77% 63%	b) b) b) c) c)	20,000 810,000 1,670,000 1,260,000 110,000 50,000 72,000 19,509,000 144,917	16,764 865,748 1,846,901 1,097,145 110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	(3,236 55,748 176,901 (162,855 814 (49,694 13,500 516,324 740,727 (543,333 54,729 289,615
813,125 1,595,847 1,061,986 154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	649,3 1,385,7 822,8 110,8 65,3 15,047,6 91,9 8,840,7 1,017,6 1,367,5 (289,6	311 76 359 314 306 381 385 125 14 368 32 315)	80% 83% 65% 101% 1% 91% 77% 63%	b) b) c) c)	810,000 1,670,000 1,260,000 110,000 50,000 72,000 19,509,000 144,917	865,748 1,846,901 1,097,145 110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	55,748 176,901 (162,855 814 (49,694 13,500 516,324 - 740,727 (543,333 54,729 289,615
1,595,847 1,061,986 154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	1,385, 822,6 110,6 65,3 15,047,0 91,9 8,840,1 1,017,6 1,367,5 (289,6	76 359 314 306 881 885 225 14 68 32 32 115)	83% 65% 101% 1% 91% 77% 63% 70% 143% 73% n/a	b) b) c)	1,670,000 1,260,000 110,000 50,000 72,000 19,509,000 144,917	1,846,901 1,097,145 110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	176,901 (162,855 814 (49,694 13,500 516,324 740,727 (543,333 54,729 289,615
1,061,986 154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	822,6 110,6 65,3 15,047,6 91,9 8,840,1 1,017,6 1,367,5 (289,6 243,6	159 114 106 188 125 14 168 132 115)	65% 101% 1% 91% 77% 63% 70% 143% 73% n/a	b) c) c)	1,260,000 110,000 50,000 72,000 19,509,000 144,917	1,097,145 110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	(162,855 814 (49,694 13,500 516,324 - 740,727 (543,333 54,729 289,615
154,981 2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	110,8 65,3 15,047,0 91,9 8,840,1 1,017,6 1,367,5 (289,6 243,0	114 806 881 85 125 14 68 32 115)	101% 1% 91% 77% 63% 70% 143% 73% n/a	c) c)	110,000 50,000 72,000 19,509,000 144,917 12,552,108 709,494	110,814 306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	814 (49,694 13,500 516,324 740,727 (543,333 54,729 289,615
2,419 67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	65,3 15,047,6 91,9 8,840,1 1,017,6 1,367,5 (289,6 243,6	14 168 168 14 168 168 168 168 175 175 175 175 175 175 175 175 175 175	1% 91% 77% 63% 70% 143% 73% n/a	c)	50,000 72,000 19,509,000 144,917 12,552,108 709,494	306 85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	740,727 (543,333 54,729 289,615
67,057 18,197,871 129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	65,3 15,047,0 91,9 8,840,1 1,017,6 1,367,9 (289,6 243,0	14 168 168 168 168 168 169 169 169 169 169 169 169 169 169 169	91% 77% 63% 70% 143% 73% n/a	c)	72,000 19,509,000 144,917 12,552,108 709,494	85,500 20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	740,727 (543,333 54,729 289,615
129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	91,5 8,840,1 1,017,6 1,367,5 (289,6 243,0	14 168 32 15)	77% 63% 70% 143% 73% n/a	c)	19,509,000 144,917 12,552,108 709,494	20,025,324 144,917 11,811,380 1,252,827 1,813,669 (289,615)	740,727 (543,333 54,729 289,615
129,509 11,633,134 657,550 1,731,608 (182,448) 275,052	91,9 8,840,1 1,017,6 1,367,9 (289,6 243,0	14 668 32 (15)	70% 143% 73% n/a	c)	144,917 12,552,108 709,494	144,917 11,811,380 1,252,827 1,813,669 (289,615)	740,727 (543,333 54,729 289,615
11,633,134 657,550 1,731,608 (182,448) 275,052	8,840, ⁻ 1,017,6 1,367,5 (289,6 243,0	14 668 32 15)	70% 143% 73% n/a	c)	12,552,108 709,494	11,811,380 1,252,827 1,813,669 (289,615)	(543,333 54,729 289,615
11,633,134 657,550 1,731,608 (182,448) 275,052	8,840, ⁻ 1,017,6 1,367,5 (289,6 243,0	14 668 32 15)	70% 143% 73% n/a	c)	12,552,108 709,494	11,811,380 1,252,827 1,813,669 (289,615)	(543,333 54,729 289,615
657,550 1,731,608 (182,448) 275,052	1,017,6 1,367,5 (289,6 243,0	668 32 15) 45	143% 73% n/a	c)	709,494	1,252,827 1,813,669 (289,615)	(543,333 54,729 289,615
657,550 1,731,608 (182,448) 275,052	1,017,6 1,367,5 (289,6 243,0	668 32 15) 45	143% 73% n/a	c)	709,494	1,252,827 1,813,669 (289,615)	(543,333 54,729 289,615
657,550 1,731,608 (182,448) 275,052	1,017,6 1,367,5 (289,6 243,0	668 32 15) 45	143% 73% n/a	c)	709,494	1,252,827 1,813,669 (289,615)	(543,333 54,729 289,615
1,731,608 (182,448) 275,052	1,367,5 (289,6 243,0	32 15) 45	73% n/a	•	•	1,813,669 (289,615)	54,729 289,615
(182,448) 275,052	(289,6 243,0	15) 45	n/a	c)	1,868,398	(289,615)	289,615
275,052	243,0	45			~		
			61%				ED 000
67,753	227,5	97			400,000	350,000	50,000
		~·	106%		215,000	227,597	(12,597
333,188	310,7	44	91%		343,000	410,000	(67,000
49,712	29,3	05	51%		57,200	40,000	17,200
42,969	31,9	53	72%		44,642	44,642	•
117,775	118,2	37	60%		195,970	195,970	•
14,726,294	11,896,5		73%	•	16,385,812	15,856,470	529,342
850,209	579,3	28	61%		943,500	943,500	-
54,806	53,2	55	152%		35,000	75,000	(40,000
27,016	15,8		59%		26,777	40,000	(13,223
932,031	648,4		65%		1,005,277	1,058,500	(53,223
							•
314,801	194,0	33	63%		306,000	306,000	-
1,588,726				d)	1,696,000	1,524,764	171,236
			75%	•			-
			54%	•		1,844,085	171,236
17,704,610			70%	•	19,551,327		647,355
				•			1,163,679
11,967,822			108%		11,585,710	12,461,082	875,372
				•	\$ 11,543,383	\$13,582,434	\$2,039,051
12,461,082							
	13,250 1,916,777 17,704,610 493,261 11,967,822	13,250 9,9 1,916,777 1,093,4 17,704,610 13,730,3 493,261 1,316,7 11,967,822 12,461,0	13,250 9,944 1,916,777 1,093,422 17,704,610 13,730,366 493,261 1,316,719 11,967,822 12,461,082	13,250 9,944 75% 1,916,777 1,093,422 54% 17,704,610 13,730,366 70% 493,261 1,316,719 11,967,822 12,461,082 108%	13,250 9,944 75% 1,916,777 1,093,422 54% 17,704,610 13,730,366 70% 493,261 1,316,719 11,967,822 12,461,082 108%	13,250 9,944 75% 13,321 1,916,777 1,093,422 54% 2,015,321 17,704,610 13,730,366 70% 19,551,327 493,261 1,316,719 (42,327) 11,967,822 12,461,082 108% 11,585,710	13,250 9,944 75% 13,321 13,321 1,916,777 1,093,422 54% 2,015,321 1,844,085 17,704,610 13,730,366 70% 19,551,327 18,903,972 493,261 1,316,719 (42,327) 1,121,352 11,967,822 12,461,082 108% 11,585,710 12,461,082

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	2015 - Year t					
	FY 2014		of Yea			· ·	FY 2015	
Oncertion Develope	Actual		Actual	% of Budget		Budget	Projection	\$ Variance
Operating Revenues	¢ 450 147	\$	358,653	57 4 0/.		\$ 625,000	\$ 532,813	\$ (92,18
Events Revenues	\$ 458,147 35,590	Ф		57.4% 66.0%		45,000	52,708	ع (92,10 7,70
Storage	22,866		29,708 4,340	27.1%		16,000	16,125	12
Camping at F & E Horse Stall Rental	52,084		6,158	11.7%		52,769	50,158	(2,61
Horse Stall Rental	52,064		0,136	11.7 /0	ggira s	32,709	30,138	(2,01
Concession % - Food	97,917	2015895	11,411	100.0%	b)	11,411	11,411	<u>-</u>
Annual County Fair (net)	205,000	1	244,000	122.0%		200,000	244,000	44,00
Miscellaneous	6,648	1	9,837	124.5%	-,	7,900	10,436	2,53
Total Operating Revenues	878,251		731,371	71.3%	•	1,025,911	1,005,265	(20,64
Operating Expenditures:								
General F & E Activities		ı						
Personnel Services	895,582	1	680,664	73.5%		926,183	890,664	35,51
Less: RV Park			$F_{ij} = \{ (i,j) \mid \forall j \in \mathcal{I}_{ij} \} \}$	小塚としばい	d)		(84,370)	84,37
Materials and Services	657,882	1	407,955	80.2%		508,386	562,582	(54,19
Total Operating Expenditures	1,553,464		1,088,619	75.9%		1,434,569	1,368,876	65,69
Results of Operations	(675,213)		(357,247)			(408,658)	(363,611)	45,047
Non-Operating Revenues								
Transfer-General Fund	374,186	ı	273,753	75.0%		365,000	365,000	-
Park Acq/Dev (Fund 130)	•	-	29,000		e)		29,000	29,00
Transfer-Room Tax - (Fund 160)	262,900	I	83,631	77.0%	,	108,544	110,770	2,22
Transfer-Fair & Expo Reserve	100,000	1	-	n/a		-	-	· -
Interest	409	1	394	n/a		-	393	39
Grants	176,289	1	280	n/a		-	280	28
Rights & Signage	72,000	1	94,938	118.7%		80,000	113,938	33,93
Total Non-Operating Revenues	985,784		481,995	87.1%	•	553,544	619,381	65,83
Non-Operating Expenditures								
Debt Service	112,974	1	68,281	60.8%		112,213	112,213	-
Capital Outlay	17 <u>6,289</u>			0.0%		100	-	10
Total Non-Operating Expenditures	289,263		68,281	60.8%		112,313	112,213	100
TRT - 1% for Marketing								
Revenues (Fund 170)	-	1	47,592	16.3%		292,333	288,850	(3,48
Less: Expenditures	14,980		47,592	16.5%	_	288,850	288,850	
Net TRT 1% for Marketing	(14,980)	<u> </u>	-		-	3,483	-	(3,48
Change in Fund Balance	6,328	i	56,467			36,056	143,557	107,50
Beginning Fund Balance	(6,673)		(345)	-0.4%		87,000	(345)	(87,34
Dogg . and Data to						\$ 123,056	\$ 143,212	

- 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

									Percentage of
_	September	October	November	December	January	February	March	Year to Date	Revenues
Revenues	\$ 17,350	\$ 12,678	\$ 29,005	\$ 4,683	\$ 33,550	<u>\$ 33,907</u>	<u>\$ 78,481</u>	\$ 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	
Total Expelises/Expellultures	10,413	6,300	9,019	0,910	0,142	3,003	3,001	05,426	
Income - Food & Beverages Activities	\$ 3,554	\$ (361)	\$ 7,293	\$ (7,592)	\$ 9,350	\$ 13,377	\$ 41,645	67,266	

								X-1-1-1	
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	
						,			J

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		· · · · · · · · · · · · · · · · · · ·		1		-	·
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	' I		\$ 51,296	\$ 59,274	\$ 7,978
Beginning Net Working Capital				\$ 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

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		796,617 150,000 700,000 20,000 10,193 1,676,810	mmitted or Projected - - 120,000 - - 120,000	\$ 796,617 150,000 820,000 20,000 10,193 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	JB1 JB2 JB3 JB4 JB5 JB6 JB7 JB8	168,109 141,862 117,980 401,231 81,702 40,257 34,348 420,574 720 7,477	- - - - - - 382,549	168,109 141,862 117,980 401,231 81,702 40,257 34,348 420,574 383,269 7,477
Total Materials & Services Revenues less Expenditures		\$ 1,414,261 262,549	\$ 382,549 (262,549)	1,796,810

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

Received and Expended Encoumbrances Project to Date Projected			ACTUAL		
Expended S. Commitments Oate Projected		Received and		I Project to	
Resources: Rental 500 - 500 500 Expended from Fund 142 for Design Center Transfers in: 1,427,013 - 1,427,013 a) 1,427,013 b) 769,893 b) 769,893 Fund 140 for Unger Remodel 600,000		1	1 1		Drainated
Rental	BECOURAGE	Experided	a Communents	Date	Projected
Transfers in:		500			
Franciscum Fund 140 for Unger Remodel 202,461 567,432 769,893 b) 769,893 Fund 140 for Antier Building (P & I) 151,736 - 600,000 600,000 Fund 140 for Antier Building (P & I) 151,736 - 9,374 9,374 7,374 7,374 7,374 - 9,374 9,374 7,374			•		
Fund 140 for Unger Remodel Fund 142 (FY 2012) 202,461 567,432 769,893 b) 769,893 Fund 142 (FY 2012) 600,000 - 600,000<	•	1,427,013	-	1,427,013	a) 1,427,013
Fund 142 (FY 2012)					
Tend 140 for Antler Building (P & I)	-		567,432	•	•
Number 1,402,013 1,402,0		•	•	•	
Section Sect	- ', ', '	· · · · · · · · · · · · · · · · · · ·	-		·
EXPENDITURES: Design Center - Hwy 97 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 Anther Building 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 Total Anther Building 674,334 - 674,334 674,334 Unger Building Remodel 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 105,135 661,646 766,781 768,781 Other 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			_		
Design Center - Hwy 97	Total Resources	\$ 2,391,084	\$ 567,432	\$ 2,958,516	\$ 2,958,516
Design Center - Hwy 97	EVENDITURES.				
Land & Building 1,402,013 - 1,402,013 1,402,013 Architecture/Design 47,092 - 47,092 47,052 47,092 47,052 47,052 47,052 47,052 47,052 47,052 47,052 47,052 47,052 47,016 47,016 47,016 47,016 47,016 47,016					
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 Antier Building 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 Unger Building Remodel Remodel Construction-Griffen Constr. 11,477 572,995 584,472 584,472 Architecture/Design 46,165 19,000 65,165 65,165 <t< td=""><td>-</td><td>4 400 040</td><td></td><td></td><td></td></t<>	-	4 400 040			
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 Antler 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 Urger Building Remodel 8 - 928 9			-		
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 Antier Building 601,200 - 601,200 601,200 Building Improvements 42,364 - 42,364 42,364 Personal Property 27,016 - 27,016 27,016 27,016 10,000 Interest 2,827 - 2,827 2,8					
Other Total Design Center 4,185 1,479,496 - 4,185 4,185 4,185 Total Design Center 1,479,496 1,000 1,480,496 1,480,496 Antier Building 601,200 - 601,200 601,200 Building Improvements 42,364 - 42,364 42,364 Personal Property 27,016 - 27,016 <		· ·	1,000		
Total Design Center 1,479,496 1,000 1,480,496 1,480,496 Antler 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 Unger Building Remodel 8 8 8 8 8 8 8 8 8 4 7 584,472 584,472 584,472 Architecture/Design 46,165 19,000 65,165 65,165 65,165 86,165 8 9,200 30,086 30,086 30,086 9,200 30,086 30,086 9,200 30,086 30,086 9,200 30,086 30,086 9,200 30,086 30,086 14,058 14,058 14,058 14,058 14,058			-		
Antler 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 Unger Building Remodel 8 - 674,334 674,334 674,334 Remodel Construction-Griffen Constr. 11,477 572,995 584,472 584,472 584,472 Architecture/Design 46,165 19,000 65,165 65,165 665,165 Relocation Costs 20,886 9,200 30,086 30,086 30,086 30,086 Fees & Permits 4,316 15,684 20,000 20,000 20,000 Utilities 1,829 1,171 3,000 3,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000			-		
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 Unger Building Remodel 8 8 - 928 928 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 - 14,058 766,781	Total Design Center	1,479,496	1,000	1,480,496	1,480,496_
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 Unger Building Remodel 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 O	-				
Personal Property Interest 27,016 Interest - 27,016 27,016 27,016 27,016 2827 Interest Other 928 - 928 928 Total Antler Building 674,334 - 674,334 674,334 Unger Building Remodel 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 Other 3,803 - 33,102 3,803 3,803 Evergreen School 3,803 - 33,803 2,958,516 2,958,516	-	601,200	-	601,200	601,200
Interest Other 2,827 Other - 2,827 928 - 928 928 Total Antler Building 674,334 - 674,334 674,334 Unger Building Remodel Remodel Construction-Griffen Constr. 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 Other 1nternal Service Fund Charges 33,102 - 33,102 33,102 Evergreen School 3,803 - 3,803 3,803 Total Expenditures 2,	Building Improvements	42,364	-	42,364	42,364
Other Total Antler Building 928 674,334 - 928 674,334 928 674,334 Unger Building Remodel 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 Other 1nternal Service Fund Charges 33,102 - 33,102 33,102 Evergreen School 3,803 - 3,803 - 3,803 3,803 Total Expenditures 2,295,870 662,646 2,958,516 2,958,516	Personal Property	27,016	-	27,016	27,016
Total Antler Building 674,334 - 674,334 674,334 Unger Building Remodel 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 Other Internal Service Fund Charges 33,102 - 33,102 33,102 Evergreen School 3,803 - 3,803 3,803 2,958,516 2,958,516	Interest	2,827	-	2,827	2,827
Unger Building Remodel 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 Other Internal Service Fund Charges 33,102 - 33,102 33,102 Evergreen School 3,803 - 3,803 - 3,803 3,803 Total Expenditures 2,295,870 662,646 2,958,516 2,958,516 2,958,516	Other	928_		928	928
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 Other Internal Service Fund Charges 33,102 - 33,102 33,803 Evergreen School 3,803 - 3,803 3,803 Total Expenditures 2,295,870 662,646 2,958,516 2,958,516	Total Antler Building	674,334		674,334	674,334
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 Other 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	Unger Building Remodel				
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 Other 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	Remodel Construction-Griffen Constr.	11,477	572,995	584,472	584,472
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 Other 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	Architecture/Design	46,165	19,000	65,165	65,165
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 Other 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	Relocation Costs	20,886	9,200	30,086	30,086
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 Other 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	Fees & Permits	4,316	15,684	20,000	20,000
Other Total Unger Building Remodel 14,058 - 14,058 14,058 Other 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	Utilities		1,171	3,000	3,000
Total Unger Building Remodel 105,135 661,646 766,781 766,781 Other 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	Furniture, Fixtures & Equipment	6,404	43,596	50,000	50,000
Other 33,102 - 33,102 33,102 33,102 33,803 - 33,803 3,803 3,803 - 3,803 3,803 - 2,958,516 2,958,516 2,958,516	Other	14,058	-	14,058	14,058
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	Total Unger Building Remodel	105,135	661,646	766,781	766,781
Evergreen School 3,803 - 3,803 3,803 Total Expenditures 2,295,870 662,646 2,958,516 2,958,516					
Total Expenditures 2,295,870 662,646 2,958,516 2,958,516	Internal Service Fund Charges	33,102	-	33,102	33,102
	Evergreen School	3,803	-	3,803	3,803
Net \$ 95,214 \$ (95,214)	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 provideed 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.