

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

**AGENDA**

June 15, 2015

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

# Deschutes County

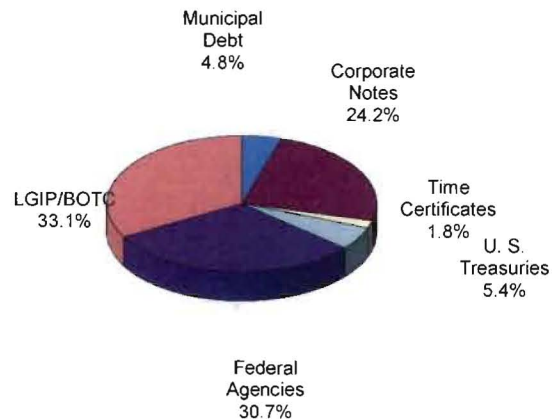
Total Investment Portfolio As Of 5/31/2015

## Portfolio Breakdown: Par Value by Investment Type

|                          |                       |                |
|--------------------------|-----------------------|----------------|
| Municipal Debt           | \$ 7,155,000          | 4.84%          |
| Corporate Notes          | 35,691,000            | 24.15%         |
| Time Certificates        | 2,680,000             | 1.81%          |
| U. S. Treasuries         | 8,000,000             | 5.41%          |
| Federal Agencies         | 45,373,000            | 30.70%         |
| LGIP/BOTC                | 48,884,937            | 33.08%         |
| <b>Total Investments</b> | <b>\$ 147,783,937</b> | <b>100.00%</b> |

| Investments By County Function |                       | Investment Income   |                   |
|--------------------------------|-----------------------|---------------------|-------------------|
|                                |                       | Fiscal Year 2014-15 |                   |
|                                |                       | May-15              | Y-T-D             |
| General                        | \$ 147,783,937        | \$ 102,971          | \$ 995,858        |
|                                |                       | -                   | -                 |
| <b>Total Investments</b>       | <b>\$ 147,783,937</b> |                     |                   |
| <b>Total Investment Income</b> |                       | 102,971             | 995,858           |
| Less Fee: 5% of Invest. Income |                       | (5,149)             | (49,793)          |
| <b>Investment Income - Net</b> |                       | <b>\$ 97,822</b>    | <b>\$ 946,065</b> |

## Total Portfolio: By Investment Types



## Category Maximums:

|                      |      |
|----------------------|------|
| U.S. Treasuries      | 100% |
| LGIP                 | 100% |
| Federal Agencies     | 75%  |
| Banker's Acceptances | 25%  |
| Time Certificates    | 50%  |
| Municipal Debt       | 25%  |
| Corporate Debt       | 25%  |

## Term Minimums

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

## Yield Percentages

|             | Current Month | Prior Month |
|-------------|---------------|-------------|
| BOTC / LGIP | 0.50%         | 0.50%       |
| Investments | 0.86%         | 0.84%       |
| Average     | 0.77%         | 0.75%       |

## Comparators

|                 |       |
|-----------------|-------|
| 24 Month Treas. | 0.61% |
| LGIP Rate       | 0.50% |
| 36 Month Treasu | 0.94% |

## Months to Maturity

|               |         |
|---------------|---------|
| 0 to 30 Days  | 34.56%  |
| Under 1 Year  | 42.26%  |
| Under 5 Years | 100.00% |




| Deschutes County Investments    |                                |        |               |               |                  |                     |             |         |             |              |             |            |
|---------------------------------|--------------------------------|--------|---------------|---------------|------------------|---------------------|-------------|---------|-------------|--------------|-------------|------------|
| Portfolio Management            |                                |        |               |               |                  |                     |             |         |             |              |             |            |
| Portfolio Details - Investments |                                |        |               |               |                  |                     |             |         |             |              |             |            |
| May 31, 2015                    |                                |        |               |               |                  |                     |             |         |             |              |             |            |
| CUSIP                           | Security                       | Broker | Purchase Date | Maturity Date | Days To Maturity | Ratings Moody's S&P | Coupon Rate | YTM 365 | Par Value   | Market Value | Book Value  | Call Date  |
| UMP972002570                    | Umpqua Bank                    |        | 6/7/2014      | 6/7/2015      | 6                |                     | 0.4000      | 0.4056  | 240,000     | 240,000      | 240,000     | - -        |
| 3692G5F7                        | General Electric - Corporate N | CASTLE | 9/17/2013     | 6/30/2015     | 29               | AA+ A1              | 2.3750      | 0.8650  | 1,400,000   | 1,402,310    | 1,401,686   | - -        |
| 36962G5F7                       | General Electric - Corporate N | CASTLE | 1/10/2014     | 6/30/2015     | 29               | AA+ A1              | 2.3750      | 0.5005  | 545,000     | 545,899      | 545,819     | - -        |
| SYS10316                        | Umpqua Bank                    |        | 7/9/2013      | 7/9/2015      | 38               |                     | 0.5000      | 0.5069  | 2,000,000   | 2,000,000    | 2,000,000   | - -        |
| 45906KDG76                      | International Bonds for Recons | CASTLE | 12/19/2014    | 9/1/2015      | 92               | AAA Aaa             | 0.4430      | 0.4565  | 1,220,000   | 1,218,719    | 1,218,619   | - -        |
| 86459DAB2                       | Morgan Hill Redeem-B           | CASTLE | 10/1/2014     | 9/1/2015      | 92               | AA-                 | 1.1200      | 0.4501  | 750,000     | 750,953      | 751,252     | - -        |
| 064159BA3                       | Bank of Nova Scotia            | CASTLE | 4/3/2014      | 10/9/2015     | 130              | A+ Aa2              | 0.7500      | 0.6206  | 540,000     | 540,599      | 540,247     | - -        |
| 88059EGU2                       | Tennessee Valley Authority     | CASTLE | 12/4/2014     | 11/1/2015     | 153              |                     | 0.4337      | 0.4472  | 418,000     | 417,239      | 417,229     | - -        |
| 532457AN8                       | Eli Lilly & Co.                | CASTLE | 3/24/2014     | 1/1/2016      | 214              | AA- A2              | 6.5700      | 0.5005  | 1,408,000   | 1,456,998    | 1,457,565   | - -        |
| 17275RAC6                       | Cisco Systems Inc              | CASTLE | 2/27/2014     | 2/22/2016     | 266              | AA- A1              | 5.5000      | 0.5501  | 1,874,000   | 1,941,127    | 1,940,793   | - -        |
| 06406HCG20                      | Bank of New York Mellon Corp   | CASTLE | 4/4/2014      | 3/4/2016      | 277              | A+ A1               | 0.7000      | 0.6810  | 1,000,000   | 1,001,720    | 1,000,142   | 2/3/2016   |
| 3133734F6                       | Federal Home Loan Bank         | CASTLE | 5/2/2014      | 4/15/2016     | 319              | AA+ Aaa             | 0.7720      | 0.5998  | 650,000     | 650,377      | 650,970     | - -        |
| 478160AY0                       | Johnson & Johnson              | CASTLE | 1/7/2014      | 5/15/2016     | 349              | AAA Aaa             | 2.1500      | 0.6200  | 1,529,000   | 1,553,479    | 1,551,155   | - -        |
| 120022332                       | Lewis & Clark Bank             |        | 12/8/2014     | 6/8/2016      | 373              |                     | 1.0000      | 1.0139  | 240,000     | 240,000      | 240,000     | - -        |
| 949746QU8                       | Wells Fargo Corporate Note     | VINISP | 2/20/2014     | 6/15/2016     | 380              | A+ A2               | 3.6760      | 0.7504  | 1,000,000   | 1,030,560    | 1,030,077   | - -        |
| 949746QU8                       | Wells Fargo Corporate Note     | CASTLE | 10/2/2014     | 6/15/2016     | 380              | A+ A2               | 3.6760      | 0.8701  | 1,000,000   | 1,030,560    | 1,028,877   | - -        |
| 949746QU8                       | Wells Fargo Corporate Note     | CASTLE | 12/12/2014    | 6/15/2016     | 380              | A+ A2               | 3.6760      | 0.8600  | 1,000,000   | 1,030,560    | 1,029,004   | - -        |
| 686053CF4                       | Oregon School Boards Assoc     | CASTLE | 3/7/2014      | 6/30/2016     | 395              | A+ Aa2              | 0.0000      | 0.9993  | 3,000,000   | 2,974,650    | 2,968,036   | - -        |
| 31359YBY2                       | Federal National Mtg Assn      | CASTLE | 10/16/2014    | 7/15/2016     | 410              |                     | 0.3535      | 0.3650  | 1,693,000   | 1,681,758    | 1,686,184   | - -        |
| 88059EMP6                       | Tennessee Valley Authority     | CASTLE | 10/29/2014    | 7/15/2016     | 410              |                     | 0.4902      | 0.5068  | 2,000,000   | 1,986,320    | 1,988,835   | - -        |
| 78008TLB8                       | Royal Bank of Canada           | CASTLE | 11/26/2014    | 7/20/2016     | 415              | AA- Aa3             | 2.3000      | 0.8002  | 1,630,000   | 1,659,536    | 1,657,531   | - -        |
| 949746QU8                       | Wells Fargo Corporate Note     | DA DAV | 12/9/2014     | 7/20/2016     | 415              | A+ A2               | 1.2500      | 0.8335  | 1,000,000   | 1,003,610    | 1,004,688   | - -        |
| 912828QX1                       | U.S. Treasury                  | MBS    | 6/19/2014     | 7/31/2016     | 426              | AA- Aaa             | 1.5000      | 0.5480  | 1,000,000   | 1,013,130    | 1,011,022   | - -        |
| 084670BB3                       | Berkshire Hathaway Inc         | CASTLE | 12/9/2014     | 8/15/2016     | 441              | AA+ Aa2             | 2.2000      | 0.6902  | 2,000,000   | 2,037,520    | 2,036,124   | - -        |
| 3134G5GE9                       | Federal Home Loan Mtg Corp     | CASTLE | 12/2/2014     | 8/26/2016     | 452              | AA+ Aaa             | 0.5700      | 0.5403  | 3,000,000   | 3,000,240    | 3,000,493   | 8/26/2015  |
| 3133EDUM2                       | Federal Farm Credit Bank       | CASTLE | 2/23/2015     | 9/9/2016      | 466              | AA+ Aaa             | 0.6400      | 0.6400  | 2,000,000   | 2,002,600    | 2,000,000   | 9/9/2015   |
| 31359YLS4                       | Federal National Mtg Assn      | PJ     | 3/5/2014      | 9/15/2016     | 472              | AA+ Aaa             | 0.7784      | 0.8120  | 672,000     | 667,242      | 665,142     | - -        |
| 90521APH5                       | MUFG Union Bank                | MBS    | 3/11/2015     | 9/26/2016     | 483              | A+ A2               | 1.5000      | 1.1128  | 1,800,000   | 1,812,564    | 1,809,002   | 8/26/2016  |
| 90521APH5                       | MUFG Union Bank                | CASTLE | 3/17/2015     | 9/26/2016     | 483              | A+ A2               | 1.5000      | 1.0849  | 775,000     | 780,410      | 779,198     | 8/26/2016  |
| 3134G3K33                       | Federal Home Loan Mtg Corp     | CASTLE | 4/14/2015     | 9/27/2016     | 484              | AA+ Aaa             | 0.7000      | 0.7000  | 1,000,000   | 999,790      | 1,000,000   | 6/27/2015  |
| 3130A1CD8                       | Federal Home Loan Bank         | CASTLE | 7/17/2014     | 9/28/2016     | 485              | AA+ Aaa             | 1.1250      | 0.7278  | 2,000,000   | 2,005,180    | 2,004,691   | 9/28/2015  |
| 89114QAE8                       | Toronto Dominion Bank          | CASTLE | 5/8/2015      | 10/19/2016    | 506              | AA- Aa1             | 2.3750      | 0.8202  | 1,800,000   | 1,838,808    | 1,838,402   | - -        |
| 3130A3B45                       | Federal Home Loan Bank         | MBS    | 10/28/2014    | 10/28/2016    | 515              | AA+ Aaa             | 0.7000      | 0.6592  | 750,000     | 750,443      | 750,248     | 10/28/2015 |
| 912828RM4                       | U.S. Treasury                  | CASTLE | 12/27/2013    | 10/31/2016    | 518              | AA+ Aaa             | 1.0000      | 0.7273  | 1,000,000   | 1,007,580    | 1,003,817   | - -        |
| 3133EEBU3                       | Federal Farm Credit Bank       | PJ     | 12/10/2014    | 11/14/2016    | 532              | AA+ Aaa             | 0.6000      | 0.6481  | 2,000,000   | 1,999,460    | 1,998,613   | - -        |
| 06050TLR1                       | Bank of America - Corporate    | CASTLE | 5/13/2014     | 11/14/2016    | 532              | A A2                | 1.1250      | 1.0503  | 1,000,000   | 1,001,100    | 1,001,068   | - -        |
| 3133ECVV2                       | Federal Farm Credit Bank       | CASTLE | 12/17/2013    | 12/7/2016     | 555              | AA+ Aaa             | 0.8750      | 0.7219  | 2,100,000   | 2,110,416    | 2,105,026   | - -        |
| 064159DA1                       | Bank of Nova Scotia            | CASTLE | 6/9/2014      | 12/13/2016    | 561              | A+ Aa2              | 1.1000      | 0.9102  | 1,800,000   | 1,803,870    | 1,805,166   | - -        |
| 06406HCA5                       | Bank of New York Mellon Corp   | CASTLE | 4/23/2014     | 1/17/2017     | 596              | A+ A1               | 2.4000      | 1.0673  | 2,000,000   | 2,047,000    | 2,042,640   | 12/18/2016 |
| 912828SC5                       | U.S. Treasury                  | CASTLE | 1/16/2014     | 1/31/2017     | 610              | AA+ Aaa             | 0.8750      | 0.8437  | 2,000,000   | 2,011,560    | 2,001,029   | - -        |
| 742651DN9                       | Private Expt Fdg               | PJ     | 11/20/2014    | 2/15/2017     | 625              |                     | 1.3750      | 0.7989  | 3,000,000   | 3,029,400    | 3,029,152   | - -        |
| 88059E4C5                       | Tennessee Valley Authority     | CASTLE | 5/15/2015     | 3/15/2017     | 653              |                     | 0.6840      | 0.7094  | 2,443,000   | 2,411,730    | 2,412,690   | - -        |
| 064159DZ6                       | Bank of Nova Scotia            | CASTLE | 5/1/2014      | 3/17/2017     | 655              | A+ Aa2              | 0.8000      | 0.9058  | 1,000,000   | 999,070      | 998,129     | 3/17/2016  |
| 984135AB9                       | Berkshire Hathaway Inc         | CASTLE | 4/10/2015     | 4/1/2017      | 670              | AA Aa2              | 5.1500      | 1.0603  | 370,000     | 395,005      | 397,381     | - -        |
| 912828SS0                       | U.S. Treasury                  | WF     | 1/17/2014     | 4/30/2017     | 699              | AAA Aaa             | 0.8750      | 0.9500  | 2,000,000   | 2,011,400    | 1,997,176   | - -        |
| 91159HHD5                       | US Bancorp                     | CASTLE | 4/23/2015     | 5/15/2017     | 714              | A+ A1               | 1.6500      | 0.8820  | 1,000,000   | 1,012,400    | 1,014,815   | 4/15/2017  |
| 3135GOZD8                       | Federal National Mtg Assn      | PJ     | 10/7/2014     | 5/16/2017     | 715              | AA+ Aaa             | 2.0000      | 1.1271  | 3,000,000   | 3,046,530    | 3,039,988   | 5/16/2016  |
| 961214CH4                       | Westpac                        | CASTLE | 4/7/2015      | 5/19/2017     | 718              | AA- Aa2             | 1.2000      | 1.0609  | 2,000,000   | 2,005,680    | 2,005,389   | - -        |
| WASH FED CD                     | Washington Federal CD          |        | 5/20/2015     | 5/22/2017     | 721              |                     | 0.9000      | 0.9125  | 200,000     | 200,000      | 200,000     | - -        |
| 3136FPYB7                       | Federal National Mtg Assn      | VINISP | 2/7/2014      | 5/23/2017     | 722              | AA+ Aaa             | 2.0500      | 0.8853  | 1,460,000   | 1,497,361    | 1,493,070   | - -        |
| 31359MEL3                       | Federal National Mtg Assn      | CASTLE | 12/23/2013    | 6/1/2017      | 731              | AA+ Aaa             | 1.0614      | 1.1153  | 1,000,000   | 985,530      | 978,448     | - -        |
| 31359MEL37                      | Federal National Mtg Assn      | CASTLE | 1/24/2014     | 6/1/2017      | 731              | AA+ Aaa             | 1.0812      | 1.1361  | 1,050,000   | 1,034,807    | 1,026,948   | - -        |
| 31771CS97                       | FICO Strip                     | CASTLE | 12/9/2014     | 6/6/2017      | 736              |                     | 1.0191      | 1.0647  | 1,028,000   | 1,010,123    | 1,006,582   | - -        |
| 2927OCY22                       | Bonneville Power Administratio | CASTLE | 4/24/2014     | 7/1/2017      | 761              | AA- Aa1             | 1.1970      | 1.1705  | 670,000     | 669,685      | 670,364     | - -        |
| 84247PHS3                       | Southern CA Public Power Autho | CASTLE | 6/17/2014     | 7/1/2017      | 761              | AA- Aa1             | 1.1450      | 1.1803  | 1,000,000   | 996,830      | 999,280     | - -        |
| 3137EADV8                       | Federal Home Loan Mtg Corp     | MBS    | 5/29/2015     | 7/14/2017     | 774              |                     | 0.7500      | 0.7870  | 1,000,000   | 999,220      | 999,222     | - -        |
| 3135GOZF3                       | Federal National Mtg Assn      | VINISP | 4/6/2015      | 7/28/2017     | 788              | AA+ Aaa             | 1.0700      | 0.8649  | 2,000,000   | 2,010,080    | 2,008,269   | 7/28/2016  |
| 912828TM2                       | U.S. Treasury                  | CASTLE | 9/10/2014     | 8/31/2017     | 822              |                     | 0.6250      | 1.0613  | 1,000,000   | 998,280      | 990,361     | - -        |
| 912828TM2                       | U.S. Treasury                  | CASTLE | 2/19/2015     | 8/31/2017     | 822              |                     | 0.6250      | 0.9199  | 1,000,000   | 998,280      | 993,467     | - -        |
| 313383JB8                       | Federal Home Loan Bank         | VINISP | 12/26/2013    | 9/27/2017     | 849              | AA+ Aaa             | 1.0000      | 1.2502  | 1,000,000   | 1,003,620    | 994,344     | - -        |
| 3136GOC74                       | Federal National Mtg Assn      | VINISP | 2/3/2014      | 9/27/2017     | 849              | AA+ Aaa             | 1.0000      | 0.9429  | 1,050,000   | 1,051,932    | 1,051,363   | 9/27/2015  |
| 31771KAD90                      | FICO Strip                     | DA DAV | 12/10/2014    | 11/30/2017    | 913              |                     | 1.2053      | 1.2673  | 2,000,000   | 1,947,560    | 1,938,864   | - -        |
| 88059FAZ4                       | Tennessee Valley Authority     | CASTLE | 11/21/2014    | 12/15/2017    | 928              | AA+ Aaa             | 1.2054      | 1.2681  | 1,059,000   | 1,021,638    | 1,026,095   | - -        |
| 961214BZ5                       | Westpac                        | CASTLE | 3/5/2015      | 1/12/2018     | 956              | AA- Aa2             | 1.6000      | 1.4900  | 2,000,000   | 2,009,080    | 2,005,597   | - -        |
| 31771EAL5                       | FICO Strip                     | CASTLE | 2/24/2015     | 2/8/2018      | 983              |                     | 1.2525      | 1.3180  | 1,260,000   | 1,224,821    | 1,216,909   | - -        |
| 31771EAL5                       | FICO Strip                     | CASTLE | 2/25/2015     | 2/8/2018      | 983              |                     | 1.2575      | 1.3234  | 740,000     | 719,339      | 714,591     | - -        |
| 06050TLY8                       | Bank of America - Corporate    | CASTLE | 5/14/2015     | 3/26/2018     | 1,029            | A A2                | 1.6500      | 1.5696  | 2,000,000   | 2,000,420    | 2,004,406   | - -        |
| 06050TLY6                       | Bank of America - Corporate    | CASTLE | 5/21/2015     | 3/26/2018     | 1,029            | A A2                | 1.6500      | 1.5400  | 1,000,000   | 1,000,210    | 1,003,016   | - -        |
| 904121NCO                       | Umatilla School District       | PJ     | 5/7/2015      | 6/15/2018     | 1,110            | AA+ Aaa             | 1.4300      | 1.4298  | 750,000     | 750,885      | 750,000     | - -        |
| 3130A25R3                       | Federal Home Loan Bank         | MBS    | 6/19/2014     | 6/19/2018     | 1,114            | AA+ Aaa             | 1.0000      | 1.0256  | 2,000,000   | 2,000,660    | 1,998,475   | 6/19/2015  |
| 939307HF4                       | Hillsboro SD Pension Bonds     | PJ     | 3/30/2015     | 6/30/2018     | 1,125            |                     | 1.7320      | 1.6496  | 985,000     | 995,106      | 987,399     | - -        |
| 3134G6HA43                      | Federal Home Loan Mtg Corp     | CASTLE | 5/29/2015     | 9/18/2018     | 1,205            | AA+ Aaa             | 1.5000      | 1.4438  | 1,000,000   | 1,002,410    | 1,001,767   | 9/18/2015  |
| 3136G16B0                       | Federal National Mtg Assn      | VINISP | 1/21/2014     | 12/27/2018    | 1,305            | AA+ Aaa             | 0.7500      | 1.8200  | 1,000,000   | 1,000,360    | 978,842     | 6/27/2015  |
|                                 | Local Govt Investment Pool     |        |               |               |                  |                     | 0.5000      | 0.5000  | 43,342,853  | 43,342,853   | 43,342,853  | - -        |
|                                 | Bank of the Cascades           |        |               |               |                  |                     | 0.5000      | 0.5000  | 5,542,085   | 5,542,085    | 5,542,085   | - -        |
|                                 |                                |        |               |               |                  |                     |             |         | 147,783,937 | 148,170,276  | 148,017,725 |            |

# Memorandum

Date: June 9, 2015

To: Board of County Commissioners  
Tom Anderson, County Administrator

From:  Wayne Lowry, Finance Director

RE: Monthly Financial Reports

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

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

Cc: All Department Heads



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

|                                  | FY 2014             |  | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | FY 2015             |                     |                     | FY 2016             |
|----------------------------------|---------------------|--|--|----------------|---------------------|---------------------|---------------------|---------------------|
|                                  | Actual              |  | Actual   | % of<br>Budget | Budget              | Projection          | \$ Variance         | Approved            |
| <b>Revenues</b>                  |                     |  |  |                |                     |                     |                     |                     |
| Property Taxes - Current         | 21,906,239          |  | 23,112,826   | 102% a)        | 22,736,401          | 23,162,826          | 426,425             | 24,090,700          |
| Property Taxes - Prior           | 704,120             |  | 598,373  | 104%           | 576,500             | 623,373             | 46,873              | 500,000             |
| Other General Revenues           | 2,116,386           |  | 2,057,230  | 92% b)         | 2,247,299           | 2,247,299           | -                   | 2,552,960           |
| Assessor                         | 875,381             |  | 804,766  | 92% c)         | 876,137             | 876,137             | -                   | 795,202             |
| County Clerk                     | 1,276,019           |  | 1,370,056  | 116%           | 1,181,190           | 1,481,190           | 300,000             | 1,534,420           |
| BOPTA                            | 16,097              |  | 13,342   | 83% c)         | 16,117              | 16,117              | -                   | 11,154              |
| District Attorney                | 226,973             |  | 185,858  | 102% d)        | 182,612             | 296,212             | 113,600             | 182,612             |
| Tax Office                       | 236,278             |  | 209,207  | 94% c)         | 222,199             | 222,199             | -                   | 192,379             |
| Veterans                         | 80,787              |  | 62,202   | 61%            | 101,986             | 101,986             | -                   | 70,900              |
| Property Management              | 91,900              |  | 22,000   | 88%            | 25,000              | 25,000              | -                   | 75,000              |
| Grant Projects                   | 2,000               |  | -  | n/a            | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>            | <b>27,532,179</b>   |  | <b>28,435,861</b>  | <b>101%</b>    | <b>28,165,441</b>   | <b>29,052,339</b>   | <b>886,898</b>      | <b>30,005,327</b>   |
| <b>Expenditures</b>              |                     |  |  |                |                     |                     |                     |                     |
| Assessor                         | 3,559,750           |  | 3,361,336  | 89%            | 3,793,770           | 3,753,770           | 40,000              | 4,125,299           |
| County Clerk                     | 1,293,531           |  | 1,279,182  | 83%            | 1,536,210           | 1,536,210           | -                   | 1,624,716           |
| BOPTA                            | 59,895              |  | 56,050   | 79%            | 70,777              | 70,777              | -                   | 65,634              |
| District Attorney                | 5,382,874           |  | 4,814,204  | 83%            | 5,835,377           | 5,485,377           | 350,000             | 6,146,851           |
| Tax Office                       | 796,232             |  | 724,405  | 83%            | 877,907             | 857,907             | 20,000              | 865,513             |
| Veterans                         | 292,672             |  | 283,471  | 80%            | 354,989             | 354,989             | -                   | 388,779             |
| Property Management              | 248,054             |  | 241,849  | 94%            | 258,569             | 258,569             | -                   | 293,574             |
| Grant Projects                   | 130,054             |  | -  | n/a            | -                   | -                   | -                   | -                   |
| Non-Departmental                 | 1,432,177           |  | 1,010,633  | 89% e)         | 1,139,696           | 1,039,696           | 100,000             | 1,163,643           |
| <b>Total Expenditures</b>        | <b>13,195,239</b>   |  | <b>11,771,130</b>  | <b>85%</b>     | <b>13,867,295</b>   | <b>13,357,295</b>   | <b>510,000</b>      | <b>14,674,009</b>   |
| Transfers Out                    | 16,327,584          |  | 13,909,795   | 92%            | 15,116,394          | 15,116,394          | -                   | 15,614,696          |
| <b>Total Exp &amp; Transfers</b> | <b>29,522,823</b>   |  | <b>25,680,925</b>  | <b>89%</b>     | <b>28,983,689</b>   | <b>28,473,689</b>   | <b>510,000</b>      | <b>30,288,705</b>   |
| Change in Fund Balance           | (1,990,644)         |  | 2,754,936  |                | (818,248)           | 578,650             | 1,396,898           | (283,378)           |
| Beginning Fund Balance           | 10,371,843          |  | 8,381,199  | 109%           | 7,692,433           | 8,381,199           | 688,766             | <b>8,630,800</b>    |
| <b>Ending Fund Balance</b>       | <b>\$ 8,381,199</b> |  | <b>\$ 11,136,135</b>   |                | <b>\$ 6,874,185</b> | <b>\$ 8,959,849</b> | <b>\$ 2,085,664</b> | <b>\$ 8,347,422</b> |

|  |       |
|--|-------|
| FY 2016 Ending Balance as a percentage of FY 2016 tax revenues | 33.9% |
|--|-------|

a) Current year taxes received beginning in October

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

c) YTD Actual includes four 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 Personnel ( Fund 650 ) will not be required

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

|                                   | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                     |                | FY 2015             |                     |                   | FY 2016            |
|-----------------------------------|--|---------------------|----------------|---------------------|---------------------|-------------------|--------------------|
|                                   | FY 2014  |                     |                |                     |                     |                   |                    |
|                                   | Actual   | Actual              | % of<br>Budget | Budget              | Projection          | \$ Variance       | Approved           |
| <b>Revenues</b>                   |  |                     |                |                     |                     |                   |                    |
| OYA Basic & Diversion             | 322,574  | 282,108             | 79% a)         | 359,149             | 329,000             | (30,149)          | 382,817            |
| State Grant                       | -  | 82,128              | 90% b)         | 91,379              | 112,000             | 20,621            | 91,379             |
| Inmate/Prisoner Housing           | 47,550   | 78,300              | 196% c)        | 40,000              | 85,000              | 45,000            | 55,000             |
| Jail Funding HB #2712             | 36,311   | 36,226              | 99% a)         | 36,568              | 36,568              | -                 | 36,568             |
| Food Subsidy                      | 23,988   | 15,002              | 63% d)         | 24,000              | 18,000              | (6,000)           | 24,000             |
| Interfund Grant - Gen Fund        | 20,000   | 15,000              | 75% a)         | 20,000              | 20,000              | -                 | 20,000             |
| Interest on Investments           | 7,611  | 8,850               | 126% e)        | 7,000               | 8,700               | 1,700             | 7,000              |
| Leases                            | 5,200  | 6,879               | n/a f)         | -                   | 9,100               | 9,100             | 7,200              |
| SB #1065-Court Assess.            | 17,335   | 22,172              | 370% g)        | 6,000               | 24,000              | 18,000            | 17,000             |
| Contract Payments                 | 7,415  | 7,719               | 172% h)        | 4,500               | 8,000               | 3,500             | 6,000              |
| Discovery Fee                     | 1,870  | -                   | 0% i)          | 3,800               | -                   | (3,800)           | -                  |
| Case Supervision Fee              | -  | 7,226               | n/a j)         | -                   | 7,500               | 7,500             | 6,000              |
| Federal Grants                    | 9,434  | 1,205               | n/a k)         | -                   | 1,205               | 1,205             | -                  |
| CFC Interfund Grant               | 125,429  | -                   | n/a            | -                   | -                   | -                 | -                  |
| Miscellaneous                     | 909  | 1,126               | 110%           | 1,025               | 1,025               | -                 | 950                |
| <b>Total Revenues</b>             | <b>625,626</b>   | <b>563,941</b>      | <b>95%</b>     | <b>593,421</b>      | <b>660,098</b>      | <b>66,677</b>     | <b>653,914</b>     |
| <b>Expenditures</b>               |  |                     |                |                     |                     |                   |                    |
| Personnel Services                | 4,887,572  | 4,592,742           | 89% e)         | 5,146,491           | 5,008,000           | 138,491           | 5,319,157          |
| Materials and Services            | 1,035,701  | 926,515             | 91% e)         | 1,021,392           | 1,015,000           | 6,392             | 1,153,324          |
| Capital Outlay                    | -  | -                   | 0%             | 1,100               | -                   | 1,100             | 100                |
| Transfers Out-Veh Reserve         | 3,660  | 2,745               | 75%            | 3,660               | 3,660               | -                 | 3,660              |
| <b>Total Expenditures</b>         | <b>5,926,933</b>   | <b>5,522,003</b>    | <b>89%</b>     | <b>6,172,643</b>    | <b>6,026,660</b>    | <b>145,983</b>    | <b>6,476,241</b>   |
| <b>Revenues less Expenditures</b> | <b>(5,301,306)</b>   | <b>(4,958,062)</b>  |                | <b>(5,579,222)</b>  | <b>(5,366,562)</b>  | <b>212,660</b>    | <b>(5,822,327)</b> |
| Transfers In-General Fund         | 5,368,346  | 4,920,982           | 92%            | 5,368,346           | 5,368,346           | -                 | 5,464,591          |
| Change in Fund Balance            | 67,040   | (37,080)            |                | (210,876)           | 1,784               | 212,660           | (357,736)          |
| Beginning Fund Balance            | 1,177,566  | 1,244,605           | 100%           | 1,250,000           | 1,244,605           | (5,395)           | 1,271,324          |
| <b>Ending Fund Balance</b>        | <b>\$ 1,244,605</b>  | <b>\$ 1,207,526</b> |                | <b>\$ 1,039,124</b> | <b>\$ 1,246,390</b> | <b>\$ 207,266</b> | <b>\$ 913,588</b>  |

|  |       |
|--|-------|
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget | 14.1% |
|--|-------|

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

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

|                                       | FY 2014             |  | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) | FY 2015             |                     |                     | FY 2016             |
|---------------------------------------|---------------------|--|--|---------------------|---------------------|---------------------|---------------------|
|                                       | Actual              |  |  | Budget              | Projection          | \$ Variance         |                     |
| <b>Revenues (Funds 701 &amp; 702)</b> |                     |  |  |                     |                     |                     |                     |
| Law Enf Dist Countywide               | 20,624,082          |  | 21,054,004 103%  | 20,365,842          | 21,270,236          | 904,394             | 23,138,385          |
| Law Enf Dist Rural                    | 12,526,331          |  | 12,517,767 98%   | 12,751,766          | 12,878,592          | 126,826             | 13,467,486          |
| <b>Total Revenues</b>                 | <b>33,150,413</b>   |  | <b>33,571,771 101%</b>                                       | <b>33,117,608</b>   | <b>34,148,828</b>   | <b>1,031,220</b>    | <b>36,605,871</b>   |
| <b>Expenditures (Fund 255)</b>        |                     |  |  |                     |                     |                     |                     |
| Sheriff's Services                    | 2,308,182           |  | 2,300,806 91%  | 2,533,673           | 2,527,820           | 5,853               | 2,942,625           |
| Civil/Special Units                   | 1,132,029           |  | 1,120,608 94%  | 1,192,980           | 1,214,377           | (21,397)            | 1,205,467           |
| Automotive/Communications             | 1,701,586           |  | 1,583,261 84%  | 1,886,365           | 1,885,024           | 1,341               | 1,934,375           |
| Investigations/Evidence               | 1,418,744           |  | 1,471,494 90%  | 1,627,803           | 1,608,437           | 19,366              | 1,751,548           |
| Patrol                                | 8,247,222           |  | 7,691,702 88% a)   | 8,712,500           | 8,399,695           | 312,805             | 8,814,658           |
| Records                               | 761,260             |  | 713,197 89%  | 798,805             | 771,024             | 27,781              | 775,751             |
| Adult Jail                            | 14,277,113          |  | 13,952,483 91% b)  | 15,397,472          | 15,305,145          | 92,327              | 16,035,619          |
| Court Security                        | 294,563             |  | 279,132 92% c)   | 302,867             | 339,815             | (36,948)            | 311,175             |
| Emergency Services                    | 194,888             |  | 362,162 94%  | 387,102             | 379,037             | 8,065               | 220,485             |
| Special Services                      | 1,352,528           |  | 1,397,159 84% d)   | 1,655,424           | 1,597,146           | 58,278              | 1,590,250           |
| Training                              | 506,938             |  | 452,658 82%  | 551,318             | 551,210             | 108                 | 576,528             |
| Other Law Enforcement Svcs            | 801,895             |  | 701,487 86% e)   | 811,498             | 765,151             | 46,347              | 807,198             |
| Non-Departmental                      | 81,701              |  | 66,737 92%   | 72,813              | 72,813              | -                   | 93,312              |
| <b>Total Expenditures</b>             | <b>33,078,650</b>   |  | <b>32,092,887 89%</b>  | <b>35,930,620</b>   | <b>35,416,694</b>   | <b>513,926</b>      | <b>37,058,991</b>   |
| <b>Revenues less Expenditures</b>     | <b>71,763</b>       |  | <b>1,478,884</b>   | <b>(2,813,012)</b>  | <b>(1,267,867)</b>  | <b>1,545,145</b>    | <b>(453,120)</b>    |
| DC Comm Syst Reserve                  | 200,000             |  | 200,000 100%   | 200,000             | 200,000             | -                   | 200,000             |
| Transfer to Reserve Funds             | 200,000             |  | 200,000 100%   | 200,000             | 200,000             | -                   | 200,000             |
| Change in Fund Balance                | (328,237)           |  | 1,078,884  | (3,213,012)         | (1,667,867)         | 1,545,145           | (853,120)           |
| Beginning Fund Balance                | 9,553,793           |  | 9,225,556 120%   | 7,658,937           | 9,225,556           | 1,566,619           | 7,153,040           |
| <b>Ending Fund Balance</b>            | <b>\$ 9,225,556</b> |  | <b>\$ 10,304,440</b>   | <b>\$ 4,445,925</b> | <b>\$ 7,557,689</b> | <b>\$ 3,111,764</b> | <b>\$ 6,299,920</b> |

- a) Less than planned Personnel expenses due to unfilled positions and lower M & S expenses  
b) Less than planned Personnel expenses due to unfilled positions and decrease in capital purchases  
c) Unplanned employee cashout due to retirement  
d) Less than planned Personnel expenses for Marine Patrol  
e) Less than planned Personnel expenses due to unfilled position during the year

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

|                                   | FY 2014           | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | FY 2015             |                   |                       | FY 2016             |
|-----------------------------------|-------------------|--|----------------|---------------------|-------------------|-----------------------|---------------------|
|                                   |                   | Actual   | % of<br>Budget | Budget              | Projection        | \$ Variance           |                     |
| <b>Revenues (Fund 255)</b>        |                   |  |                |                     |                   |                       |                     |
| Law Enf Dist Countywide           | 20,817,324        | 20,506,873   | 81%            | 25,428,019          | 22,304,444        | (3,123,575)           | 27,574,824          |
| Law Enf Dist Rural                | 12,278,716        | 11,586,014   | 78%            | 14,948,526          | 13,112,251        | (1,836,275)           | 15,784,087          |
| <b>Total Revenues</b>             | <b>33,096,040</b> | <b>32,092,887</b>  | <b>79%</b>     | <b>40,376,545</b>   | <b>35,416,694</b> | <b>(4,959,851)</b>    | <b>43,358,911</b>   |
| <b>Expenditures (Fund 255)</b>    |                   |  |                |                     |                   |                       |                     |
| Sheriff's Services                | 2,308,182         | 2,300,806  | 91%            | 2,533,673           | 2,527,820         | 5,853                 | 2,942,625           |
| Civil/Special Units               | 1,132,029         | 1,120,608  | 94%            | 1,192,980           | 1,214,377         | (21,397)              | 1,205,467           |
| Automotive/Communications         | 1,701,586         | 1,583,261  | 84%            | 1,886,365           | 1,885,024         | 1,341                 | 1,934,375           |
| Investigations/Evidence           | 1,418,744         | 1,471,494  | 90%            | 1,627,803           | 1,608,437         | 19,366                | 1,751,548           |
| Patrol                            | 8,247,222         | 7,691,702  | 88% a)         | 8,712,500           | 8,399,695         | 312,805               | 8,814,658           |
| Records                           | 761,260           | 713,197  | 89%            | 798,805             | 771,024           | 27,781                | 775,751             |
| Adult Jail                        | 14,277,113        | 13,952,483   | 91% b)         | 15,397,472          | 15,305,145        | 92,327                | 16,035,619          |
| Court Security                    | 294,563           | 279,132  | 92% c)         | 302,867             | 339,815           | (36,948)              | 311,175             |
| Emergency Services                | 194,888           | 362,162  | 94%            | 387,102             | 379,037           | 8,065                 | 220,485             |
| Special Services                  | 1,352,528         | 1,397,159  | 84% d)         | 1,655,424           | 1,597,146         | 58,278                | 1,590,250           |
| Training                          | 506,938           | 452,658  | 82%            | 551,318             | 551,210           | 108                   | 576,528             |
| Other Law Enforcement Svcs        | 801,895           | 701,487  | 86% e)         | 811,498             | 765,151           | 46,347                | 807,198             |
| Non-Departmental                  | 81,701            | 66,737   | 92%            | 72,813              | 72,813            | -                     | 93,312              |
| <b>Total Expenditures</b>         | <b>33,078,650</b> | <b>32,092,887</b>  | <b>89%</b>     | <b>35,930,620</b>   | <b>35,416,694</b> | <b>513,926</b>        | <b>37,058,991</b>   |
| <b>Revenues less Expenditures</b> | <b>\$ 17,390</b>  | <b>-</b>   |                | <b>\$ 4,445,925</b> | <b>\$ -</b>       | <b>\$ (4,445,925)</b> | <b>\$ 6,299,920</b> |

- a) Less than planned Personnel expenses due to unfilled positions and lower M & S expenses  
b) Less than planned Personnel expenses due to unfilled positions and decrease in capital purchases  
c) Unplanned employee cashout due to retirement  
d) Less than planned Personnel expenses for Marine Patrol  
e) Less than planned Personnel expenses due to unfilled position during the year



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

|  | FY 2014              | July 1, 2014 through<br>May 31, 2015 (92%<br>of Fiscal Year) |                | FY 2015             |                     |                   | FY 2016              |
|--|----------------------|--|----------------|---------------------|---------------------|-------------------|----------------------|
|  | Actual               | Actual   | % of<br>Budget | Budget              | Projection          | \$ Variance       | Approved             |
| <b>Expenditures</b>                          |                      |  |                |                     |                     |                   |                      |
| <u><b>Sheriff's Services</b></u>             |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 1,342,795            | 1,305,461  | 91%            | 1,431,828           | 1,440,450           | (8,622)           | 1,473,213            |
| Materials & Services                         | 965,387              | 995,345  | 92%            | 1,086,745           | 1,087,370           | (625)             | 1,390,412            |
| Capital Outlay                               | -                    | -  | 0%             | 15,100              | -                   | 15,100            | 79,000               |
| <b>Total Sheriff's Services</b>              | <b>2,308,182</b>     | <b>2,300,806</b>   | <b>91%</b>     | <b>2,533,673</b>    | <b>2,527,820</b>    | <b>5,853</b>      | <b>2,942,625</b>     |
| <u><b>Civil/Special Units</b></u>            |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 1,027,640            | 997,459  | 93%            | 1,073,870           | 1,086,953           | (13,083)          | 1,089,450            |
| Materials & Services                         | 104,389              | 123,150  | 103%           | 119,010             | 127,424             | (8,414)           | 109,469              |
| Capital Outlay                               | -                    | -  | 0%             | 100                 | -                   | 100               | 6,548                |
| <b>Total Civil/Special Units</b>             | <b>1,132,029</b>     | <b>1,120,608</b>   | <b>94%</b>     | <b>1,192,980</b>    | <b>1,214,377</b>    | <b>(21,397)</b>   | <b>1,205,467</b>     |
| <u><b>Automotive/Communications</b></u>      |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 400,169              | 370,711  | 93%            | 399,334             | 404,210             | (4,876)           | 429,293              |
| Materials & Services                         | 1,265,667            | 1,212,551  | 82%            | 1,486,931           | 1,471,114           | 15,817            | 1,476,782            |
| Capital Outlay                               | 35,750               | -  | 0%             | 100                 | 9,700               | (9,600)           | 28,300               |
| <b>Total Automotive/Communications</b>       | <b>1,701,586</b>     | <b>1,583,261</b>   | <b>84%</b>     | <b>1,886,365</b>    | <b>1,885,024</b>    | <b>1,341</b>      | <b>1,934,375</b>     |
| <u><b>Investigations/Evidence</b></u>        |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 1,277,983            | 1,320,891  | 90%            | 1,470,106           | 1,441,180           | 28,926            | 1,528,335            |
| Materials & Services                         | 140,761              | 150,603  | 96%            | 157,597             | 167,257             | (9,660)           | 160,613              |
| Capital Outlay                               | -                    | -  | 0%             | 100                 | -                   | 100               | 62,600               |
| <b>Total Investigations/Evidence</b>         | <b>1,418,744</b>     | <b>1,471,494</b>   | <b>90%</b>     | <b>1,627,803</b>    | <b>1,608,437</b>    | <b>19,366</b>     | <b>1,751,548</b>     |
| <u><b>Patrol</b></u>                         |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 7,450,178            | 6,856,456  | 89%            | 7,728,332           | 7,466,221           | 262,111           | 7,824,291            |
| Materials & Services                         | 547,770              | 498,185  | 78%            | 636,868             | 588,414             | 48,454            | 625,432              |
| Capital Outlay                               | 249,274              | 337,060  | 97%            | 347,300             | 345,060             | 2,240             | 364,935              |
| <b>Total Patrol</b>                          | <b>8,247,222</b>     | <b>7,691,702</b>   | <b>88%</b>     | <b>8,712,500</b>    | <b>8,399,695</b>    | <b>312,805</b>    | <b>8,814,658</b>     |
| <u><b>Records</b></u>                        |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 659,297              | 612,984  | 89%            | 692,244             | 667,128             | 25,116            | 663,829              |
| Materials & Services                         | 101,963              | 100,213  | 94%            | 106,461             | 103,896             | 2,565             | 111,922              |
| Capital Outlay                               | -                    | -  | 0%             | 100                 | -                   | 100               | -                    |
| <b>Total Records</b>                         | <b>761,260</b>       | <b>713,197</b>   | <b>89%</b>     | <b>798,805</b>      | <b>771,024</b>      | <b>27,781</b>     | <b>775,751</b>       |
| <u><b>Adult Jail</b></u>                     |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 11,899,534           | 11,547,829   | 91%            | 12,675,178          | 12,658,483          | 16,695            | 13,363,913           |
| Materials & Services                         | 2,069,651            | 1,893,035  | 88%            | 2,149,314           | 2,128,454           | 20,860            | 2,227,142            |
| Capital Outlay                               | 63,176               | 56,588   | 60%            | 94,215              | 63,177              | 31,038            | 172,948              |
| Transfer Out - Jail (D/S & Cap Proj)         | 244,752              | 455,031  | 95%            | 478,765             | 455,031             | 23,734            | 271,616              |
| <b>Total Adult Jail</b>                      | <b>14,277,113</b>    | <b>13,952,483</b>  | <b>91%</b>     | <b>15,397,472</b>   | <b>15,305,145</b>   | <b>92,327</b>     | <b>16,035,619</b>    |
| <u><b>Court Security</b></u>                 |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 284,173              | 270,715  | 92%            | 292,715             | 330,894             | (38,179)          | 301,472              |
| Materials & Services                         | 10,390               | 8,417  | 84%            | 10,052              | 8,921               | 1,131             | 9,703                |
| Capital Outlay                               | -                    | -  | 0%             | 100                 | -                   | 100               | -                    |
| <b>Total Court Security</b>                  | <b>294,563</b>       | <b>279,132</b>   | <b>92%</b>     | <b>302,867</b>      | <b>339,815</b>      | <b>(36,948)</b>   | <b>311,175</b>       |
| <u><b>Emergency Services</b></u>             |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 169,170              | 132,434  | 90%            | 147,942             | 144,473             | 3,469             | 160,660              |
| Materials & Services                         | 25,718               | 229,728  | 96%            | 239,060             | 234,564             | 4,496             | 20,625               |
| Capital Outlay                               | -                    | -  | 0%             | 100                 | -                   | 100               | 39,200               |
| <b>Total Emergency Services</b>              | <b>194,888</b>       | <b>362,162</b>   | <b>94%</b>     | <b>387,102</b>      | <b>379,037</b>      | <b>8,065</b>      | <b>220,485</b>       |
| <u><b>Special Services</b></u>               |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 1,152,258            | 1,100,618  | 86%            | 1,273,721           | 1,226,000           | 47,721            | 1,235,676            |
| Materials & Services                         | 183,769              | 174,115  | 78%            | 223,703             | 213,358             | 10,345            | 246,074              |
| Capital Outlay                               | 16,500               | 122,426  | 77%            | 158,000             | 157,788             | 212               | 108,500              |
| <b>Total Special Services</b>                | <b>1,352,528</b>     | <b>1,397,159</b>   | <b>84%</b>     | <b>1,655,424</b>    | <b>1,597,146</b>    | <b>58,278</b>     | <b>1,590,250</b>     |
| <u><b>Training</b></u>                       |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 385,634              | 377,189  | 90%            | 416,955             | 417,716             | (761)             | 430,076              |
| Materials & Services                         | 121,303              | 75,469   | 56%            | 134,263             | 133,494             | 769               | 146,452              |
| Capital Outlay                               | -                    | -  | 0%             | 100                 | -                   | 100               | -                    |
| <b>Total Training</b>                        | <b>506,938</b>       | <b>452,658</b>   | <b>82%</b>     | <b>551,318</b>      | <b>551,210</b>      | <b>108</b>        | <b>576,528</b>       |
| <u><b>Other Law Enforcement Services</b></u> |                      |  |                |                     |                     |                   |                      |
| Personnel                                    | 731,122              | 619,930  | 86%            | 717,594             | 679,087             | 38,507            | 713,299              |
| Materials & Services                         | 70,773               | 69,254   | 85%            | 81,310              | 73,761              | 7,549             | 87,699               |
| Capital Outlay                               | -                    | 12,303   | 98%            | 12,594              | 12,303              | 291               | 6,200                |
| <b>Total Other Law Enforcement Svcs</b>      | <b>801,895</b>       | <b>701,487</b>   | <b>86%</b>     | <b>811,498</b>      | <b>765,151</b>      | <b>46,347</b>     | <b>807,198</b>       |
| <u><b>Non-Departmental</b></u>               |                      |  |                |                     |                     |                   |                      |
| Materials & Services                         | 81,701               | 66,737   | 92%            | 72,813              | 72,813              | -                 | 93,312               |
| <b>Total Non-Departmental</b>                | <b>81,701</b>        | <b>66,737</b>  | <b>92%</b>     | <b>72,813</b>       | <b>72,813</b>       | <b>-</b>          | <b>93,312</b>        |
| <b>Total Expenditures</b>                    | <b>\$ 33,078,650</b> | <b>\$32,092,887</b>  | <b>89%</b>     | <b>\$35,930,620</b> | <b>\$35,416,694</b> | <b>\$ 513,926</b> | <b>\$ 37,058,991</b> |

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

|                                     | FY 2014             |  | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | FY 2015           |                     |                     | FY 2016           |
|-------------------------------------|---------------------|--|--|----------------|-------------------|---------------------|---------------------|-------------------|
|                                     | Actual              |  | Actual   | % of<br>Budget | Budget            | Projection          | \$ Variance         | Approved          |
| <b>Revenues</b>                     |                     |  |  |                |                   |                     |                     |                   |
| Tax Revenues - Current              | 16,698,208          |  | 17,605,812   | 102% a)        | 17,292,244        | 17,645,812          | 353,568             | 19,688,313        |
| Tax Revenues - Prior                | 532,040             |  | 430,717  | 119%           | 360,700           | 445,717             | 85,017              | 451,000           |
| SB 1145                             | 1,630,823           |  | 1,629,017  | 100%           | 1,628,947         | 1,629,017           | 70                  | 1,733,117         |
| Sheriff Fees                        | 365,577             |  | 296,503  | 141% b)        | 210,000           | 320,000             | 110,000             | 250,000           |
| Concealed Handgun License           | -                   |  | 148,041  | 99%            | 150,000           | 160,000             | 10,000              | 150,000           |
| Jail Funding HB 3194                | 107,806             |  | 107,805  | 100%           | 107,806           | 107,806             | -                   | 107,806           |
| Jail Funding HB 2712                | 36,311              |  | 36,226   | 79%            | 46,143            | 36,226              | (9,917)             | 36,224            |
| State Grant                         | 85,781              |  | 268,203  | 314% c)        | 85,370            | 292,933             | 207,563             | 85,370            |
| Prisoner Housing                    | 329,918             |  | 161,679  | 202% d)        | 80,000            | 220,000             | 140,000             | 220,000           |
| Inmate Telephone Fee                | 83,297              |  | 37,089   | 46% e)         | 80,000            | 40,000              | (40,000)            | 35,000            |
| Federal Grants                      | 20,897              |  | 10,072   | 50% f)         | 20,000            | 10,072              | (9,928)             | -                 |
| Work Center Work Crews              | 69,723              |  | 27,559   | 55%            | 50,000            | 45,000              | (5,000)             | 50,000            |
| Contracts with Des County           | 475,815             |  | 75,130   | 124% g)        | 60,632            | 85,286              | 24,654              | 118,225           |
| Inmate Commissary Fees              | 32,480              |  | 34,016   | 136% h)        | 25,000            | 37,000              | 12,000              | 30,000            |
| Interest                            | 50,563              |  | 55,170   | 138%           | 40,000            | 60,000              | 20,000              | 40,000            |
| Donations-"Shop with a Cop"         | 38,361              |  | 71,368   | 110%           | 65,000            | 71,368              | 6,368               | 66,058            |
| Miscellaneous                       | 66,441              |  | 59,597   | 93%            | 64,000            | 64,000              | -                   | 77,272            |
| <b>Total Operating Revenues</b>     | <b>20,624,082</b>   |  | <b>21,054,004</b>  | <b>103%</b>    | <b>20,365,842</b> | <b>21,270,236</b>   | <b>904,394</b>      | <b>23,138,385</b> |
| <b>EXPENDITURES &amp; TRANSFERS</b> |                     |  |  |                |                   |                     |                     |                   |
| DC Sheriff's Office                 | 20,817,324          |  | 20,506,873   | 81%            | 25,207,970        | 22,304,444          | 2,903,526           | 27,574,824        |
| DC Comm Systems Reserve             | 80,000              |  | 80,000   | 100%           | 80,000            | 80,000              | -                   | 80,000            |
| Transfer to Reserve Fund            | 100,000             |  | 100,000  | 100%           | 100,000           | 100,000             | -                   | 100,000           |
| <b>Total Expenditures</b>           | <b>20,997,283</b>   |  | <b>20,686,873</b>  | <b>81%</b>     | <b>25,387,970</b> | <b>22,484,444</b>   | <b>2,903,526</b>    | <b>27,754,824</b> |
| Change in Fund Balance              | (373,200)           |  | 367,131  |                | (5,022,128)       | (1,214,208)         | 3,807,920           | (4,616,439)       |
| Beginning Fund Balance              | 6,507,110           |  | 6,133,909  | 117%           | 5,242,177         | 6,133,909           | 891,732             | 4,616,439         |
| <b>Ending Fund Balance</b>          | <b>\$ 6,133,909</b> |  | <b>\$ 6,501,040</b>  |                | <b>\$ 220,049</b> | <b>\$ 4,919,702</b> | <b>\$ 4,699,653</b> | <b>\$ -</b>       |

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<br>May 31, 2015 (92%<br>of Fiscal Year) |  | FY 2015           |                     |                     | FY 2016           |
|-------------------------------------|---------------------|---------------------|--|--|-------------------|---------------------|---------------------|-------------------|
|                                     | Actual              | Actual              | % of<br>Budget   |  | Budget            | Projection          | \$ Variance         | Approved          |
| <b>Revenues</b>                     |                     |                     |  |  |                   |                     |                     |                   |
| Tax Revenues - Current              | 7,988,657           | 8,393,009           | 101% a)  |  | 8,272,852         | 8,413,009           | 140,157             | 8,783,959         |
| Tax Revenues - Prior                | 262,227             | 209,864             | 124%   |  | 169,000           | 217,864             | 48,864              | 216,000           |
| Des Cty Transient Room Tax          | 2,838,797           | 2,791,278           | 96%  |  | 2,920,654         | 2,920,654           | -                   | 3,151,787         |
| City of Sisters                     | 486,678             | 479,424             | 92%  |  | 523,010           | 523,010             | -                   | 543,930           |
| Marine Board License Fee            | 155,221             | 62,887              | 37% b)   |  | 169,000           | 110,000             | (59,000)            | 130,000           |
| State Grant                         | 124,246             | 72,173              | 55% c)   |  | 130,600           | 108,600             | (22,000)            | 108,000           |
| Court Fines & Fees                  | 135,023             | 125,269             | 96%  |  | 130,000           | 130,000             | -                   | 130,000           |
| Contracts with Des County           | 119,984             | 111,197             | 91%  |  | 121,650           | 121,650             | -                   | 125,810           |
| US Forest Service                   | 101,375             | 62,080              | 81%  |  | 76,500            | 76,500              | -                   | 76,500            |
| School Districts                    | 65,088              | 48,401              | 88% d)   |  | 55,000            | 72,000              | 17,000              | 55,000            |
| Federal Grants                      | 84,285              | 49,775              | 119% e)  |  | 42,000            | 49,775              | 7,775               | 20,000            |
| Bureau of Reclamation               | 24,023              | 5,541               | 21% f)   |  | 27,000            | 15,000              | (12,000)            | 27,000            |
| Interest                            | 21,715              | 30,368              | 145%   |  | 21,000            | 33,000              | 12,000              | 21,000            |
| SB #1065 Court Assessment           | 17,435              | 22,172              | 148%   |  | 15,000            | 24,000              | 9,000               | 24,000            |
| Federal Grants-BLM                  | 16,213              | -                   | 0% g)  |  | 10,000            | -                   | (10,000)            | -                 |
| Donations & Grants - Private        | 12,030              | 17,030              | n/a  |  | -                 | 17,030              | 17,030              | -                 |
| Miscellaneous                       | 73,333              | 37,301              | 54% h)   |  | 68,500            | 46,500              | (22,000)            | 54,500            |
| <b>Total Revenues</b>               | <b>12,526,331</b>   | <b>12,517,767</b>   | <b>98%</b>   |  | <b>12,751,766</b> | <b>12,878,592</b>   | <b>126,826</b>      | <b>13,467,486</b> |
| <b>EXPENDITURES &amp; TRANSFERS</b> |                     |                     |  |  |                   |                     |                     |                   |
| DC Sheriff's Office                 | 12,278,716          | 11,586,014          | 78%  |  | 14,948,526        | 13,112,251          | 1,836,275           | 15,784,087        |
| DC Comm Systems Reserve             | 120,000             | 120,000             | 100%   |  | 120,000           | 120,000             | -                   | 120,000           |
| Transfer to Reserve Fund            | 100,000             | 100,000             | 100%   |  | 100,000           | 100,000             | -                   | 100,000           |
| <b>Total Expenditures</b>           | <b>12,498,716</b>   | <b>11,806,014</b>   | <b>78%</b>   |  | <b>15,168,526</b> | <b>13,332,251</b>   | <b>1,836,275</b>    | <b>16,004,087</b> |
| Change in Fund Balance              | 27,614              | 711,754             |  |  | (2,416,760)       | (453,659)           | 1,963,101           | (2,536,601)       |
| Beginning Fund Balance              | 3,046,683           | 3,074,297           | 127%   |  | 2,416,760         | 3,074,297           | 657,537             | 2,536,601         |
| <b>Ending Fund Balance</b>          | <b>\$ 3,074,297</b> | <b>\$ 3,786,051</b> |  |  | <b>\$ -</b>       | <b>\$ 2,620,638</b> | <b>\$ 2,620,638</b> | <b>\$ -</b>       |

- a) Current year taxes received beginning in October  
b) Marine patrol hours less than planned due to two less marine patrol deputies this year  
c) DUII overtime grant reimbursements will be less than planned  
d) Quarterly billing in arrears. Bend/La Pine will exceed budget for the year  
e) HIDTA Grant overtime reimbursement will exceed planned amount for the year  
f) Quarterly billing in arrears and patrol hours will be less than planned for the year  
g) BLM notified DCSO that contract would not be renewed after FY 2015 Budget was adopted  
h) Restitution, records copy fees, and sale of scrap material will be less than planned

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

|                                   | FY 2014             | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | FY 2015             |                     |                   | FY 2016             |
|-----------------------------------|---------------------|--|----------------|---------------------|---------------------|-------------------|---------------------|
|                                   |                     | Actual   | % of<br>Budget | Budget              | Projection          | \$ Variance       |                     |
| <b>Revenues</b>                   |                     |  |                |                     |                     |                   |                     |
| State Grant                       | 2,878,140           | 3,054,790  | 95% a)         | 3,202,798           | 3,150,846           | (51,952)          | 2,715,364           |
| Environmental Health-Lic Fac      | 767,248             | 779,783  | 100% b)        | 779,450             | 800,000             | 20,550            | 802,450             |
| OMAP                              | 812,441             | 863,642  | 132%           | 655,250             | 975,000             | 319,750           | 1,023,650           |
| Family Planning Exp Proj          | 400,900             | 181,122  | 33%            | 550,000             | 230,000             | (320,000)         | 250,000             |
| Interfund Grants & Contract       | 95,011              | 476,913  | 386% a)        | 123,618             | 645,557             | 521,939           | 64,000              |
| Grants (Intergvt, Pvt, & Local)   | 139,171             | 73,396   | 27%            | 269,678             | 97,696              | (171,982)         | -                   |
| Patient Insurance Fees            | 232,968             | 124,163  | 63%            | 196,400             | 152,462             | (43,938)          | 181,200             |
| State Miscellaneous               | 229,520             | 70,046   | 43% a)c)       | 162,352             | 150,336             | (12,016)          | 150,000             |
| Federal Payments                  | 161,576             | 129,337  | 86% a)         | 150,335             | 171,491             | 21,156            | 167,085             |
| Vital Records-Death               | 100,535             | 116,375  | 116%           | 100,000             | 126,000             | 26,000            | 100,000             |
| Health Dept/Patient Fees          | 80,653              | 42,721   | 53%            | 80,216              | 49,150              | (31,066)          | 41,800              |
| Contract Payments                 | 92,637              | 7,538  | 11% a)         | 69,291              | 8,000               | (61,291)          | -                   |
| Vital Records-Birth               | 36,655              | 33,775   | 82%            | 41,000              | 41,000              | -                 | 40,000              |
| Child Dev & Rehab Center          | 52,433              | 25,568   | 65% c)         | 39,609              | 30,759              | (8,850)           | 30,759              |
| Interest on Investments           | 9,077               | 13,950   | 233%           | 6,000               | 15,200              | 9,200             | 13,900              |
| Grants & Donations                | 38,192              | 54,616   | 3641% a)       | 1,500               | 55,000              | 53,500            | 9,229               |
| Miscellaneous                     | 10,135              | 36,599   | 1307%          | 2,800               | 37,000              | 34,200            | 600                 |
| <b>Total Revenues</b>             | <b>6,137,293</b>    | <b>6,084,334</b>   | <b>95%</b>     | <b>6,430,297</b>    | <b>6,735,497</b>    | <b>305,200</b>    | <b>5,590,037</b>    |
| <b>Expenditures</b>               |                     |  |                |                     |                     |                   |                     |
| Personnel Services                | 6,457,193           | 5,990,220  | 88%            | 6,794,032           | 6,550,000           | 244,032           | 6,833,680           |
| Materials and Services            | 2,043,710           | 1,804,248  | 82% d)         | 2,189,982           | 2,189,982           | -                 | 2,200,072           |
| Capital Outlay                    | -                   | 23,301   | 78%            | 30,050              | 30,050              | -                 | 100                 |
| Transfers Out                     | 157,320             | 123,480  | 75%            | 164,640             | 164,640             | -                 | 117,640             |
| <b>Total Expenditures</b>         | <b>8,658,223</b>    | <b>7,941,249</b>   | <b>87%</b>     | <b>9,178,704</b>    | <b>8,934,672</b>    | <b>244,032</b>    | <b>9,151,492</b>    |
| <b>Revenues less Expenditures</b> | <b>(2,520,930)</b>  | <b>(1,856,915)</b>   |                | <b>(2,748,407)</b>  | <b>(2,199,175)</b>  | <b>549,232</b>    | <b>(3,561,455)</b>  |
| Transfers In-General Fund         | 2,701,475           | 2,476,353  | 92%            | 2,701,475           | 2,701,475           | -                 | 2,701,475           |
| Transfers In-PH Res Fund          | 33,000              | -  | n/a            | -                   | -                   | -                 | 58,723              |
| Transfers In-Gen. Fund Other      | 65,100              | 48,825   | 75%            | 65,100              | 65,100              | -                 | 65,100              |
| <b>Total Transfers In</b>         | <b>2,799,575</b>    | <b>2,525,178</b>   | <b>91%</b>     | <b>2,766,575</b>    | <b>2,766,575</b>    | <b>-</b>          | <b>2,825,298</b>    |
| Change in Fund Balance            | 278,645             | 668,263  |                | 18,168              | 567,400             | 549,232           | (736,157)           |
| Beginning Fund Balance            | 1,273,934           | 1,552,578  | 99%            | 1,570,821           | 1,552,578           | (18,243)          | 1,789,387           |
| <b>Ending Fund Balance</b>        | <b>\$ 1,552,578</b> | <b>\$ 2,220,841</b>  |                | <b>\$ 1,588,989</b> | <b>\$ 2,119,978</b> | <b>\$ 530,989</b> | <b>\$ 1,053,230</b> |

|  |       |
|--|-------|
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget | 11.5% |
|--|-------|

a) Grants and contracts projected at amended contract amounts

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

c) Received quarterly, in arrears

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



**BEHAVIORAL HEALTH**  
Statement of Financial Operating Data

|                                   | FY 2014             | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | FY 2015             |                     |                     | FY 2016             |
|-----------------------------------|---------------------|--|----------------|---------------------|---------------------|---------------------|---------------------|
|                                   | Actual              | Actual   | % of<br>Budget | Budget              | Projection          | \$ Variance         | Approved            |
| <b>Revenues</b>                   |                     |  |                |                     |                     |                     |                     |
| Administrative Fee                | 8,260,932           | 10,256,541   | 91%            | 11,210,767          | 11,210,767          | -                   | 2,005,307           |
| State Grants                      | 7,801,239           | 7,153,377  | 73% a)         | 9,783,430           | 7,706,176           | (2,077,254)         | 7,523,964           |
| OHP Capitation                    | 469,069             | 356,282  | 91% b)         | 390,000             | 436,046             | 46,046              | 11,807,181          |
| Federal Grants                    | 184,980             | 146,510  | 72% b)         | 204,849             | 201,879             | (2,970)             | 201,879             |
| Patient Fees                      | 219,846             | 177,990  | 88%            | 201,610             | 180,000             | (21,610)            | 171,268             |
| Title 19                          | 246,484             | 279,188  | 155%           | 180,300             | 290,000             | 109,700             | 241,768             |
| Liquor Revenue                    | 142,665             | 108,580  | 72%            | 151,000             | 151,000             | -                   | 151,000             |
| Divorce Filing Fees               | 129,788             | 117,771  | 84%            | 140,600             | 130,000             | (10,600)            | 140,600             |
| Interfund Contract-Gen Fund       | 127,000             | 112,468  | 89% b)         | 127,000             | 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              | 33,463   | 172%           | 19,500              | 36,500              | 17,000              | 30,000              |
| Rentals                           | 16,000              | 5,750  | 31%            | 18,800              | 18,800              | -                   | 18,800              |
| Marriage Licenses                 | 6,540               | 5,645  | 87%            | 6,500               | 6,500               | -                   | 6,500               |
| Local Grants                      | 52,891              | 754,507  | n/a d)         | -                   | 800,000             | 800,000             | 158,967             |
| Claims Reimbursement              | 12,918              | -  | n/a            | -                   | -                   | -                   | -                   |
| State Miscellaneous               | 31,820              | 31,300   | n/a            | -                   | 31,300              | 31,300              | 22,000              |
| Justice Reinvestment HB3194       | 120,000             | -  | n/a            | -                   | -                   | -                   | -                   |
| Miscellaneous                     | 28,157              | 55,490   | 1043%          | 5,318               | 60,000              | 54,682              | 100                 |
| <b>Total Revenues</b>             | <b>17,942,221</b>   | <b>19,594,861</b>  | <b>92%</b>     | <b>22,538,674</b>   | <b>21,385,968</b>   | <b>(1,152,706)</b>  | <b>22,606,334</b>   |
| <b>Expenditures</b>               |                     |  |                |                     |                     |                     |                     |
| Personnel Services                | 12,415,866          | 13,113,177   | 85%            | 15,467,644          | 14,310,000          | 1,157,644           | 16,484,443          |
| Materials and Services            | 6,738,744           | 5,735,882  | 63%            | 9,121,319           | 7,394,499           | 1,726,820           | 8,296,177           |
| Capital Outlay                    | -                   | 16,336   | 87%            | 18,850              | 16,336              | 2,514               | 100                 |
| Transfers Out                     | 204,900             | 153,675  | 75%            | 204,900             | 216,902             | (12,002)            | 328,100             |
| <b>Total Expenditures</b>         | <b>19,359,510</b>   | <b>19,019,070</b>  | <b>77%</b>     | <b>24,812,713</b>   | <b>21,937,737</b>   | <b>2,874,976</b>    | <b>25,108,820</b>   |
| <b>Revenues less Expenditures</b> | <b>(1,417,289)</b>  | <b>575,791</b>   |                | <b>(2,274,039)</b>  | <b>(551,769)</b>    | <b>1,722,270</b>    | <b>(2,502,486)</b>  |
| Transfers In-General Fund         | 1,377,302           | 1,262,525  | 92%            | 1,377,302           | 1,377,302           | -                   | 1,377,302           |
| Transfers In-Acute Care Svcs      | 293,593             | 171,961  | 92%            | 187,594             | 187,594             | -                   | 168,864             |
| <b>Total Transfers In</b>         | <b>1,670,895</b>    | <b>1,434,486</b>   | <b>92%</b>     | <b>1,564,896</b>    | <b>1,564,896</b>    | <b>-</b>            | <b>1,546,166</b>    |
| Change in Fund Balance            | 253,606             | 2,010,277  |                | (709,143)           | 1,013,127           | 1,722,270           | (956,320)           |
| Beginning Fund Balance            | 2,671,137           | 2,924,742  | 88%            | 3,313,248           | 2,924,742           | (388,506)           | 3,893,237           |
| <b>Ending Fund Balance</b>        | <b>\$ 2,924,742</b> | <b>\$ 4,935,020</b>  |                | <b>\$ 2,604,105</b> | <b>\$ 3,937,869</b> | <b>\$ 1,333,764</b> | <b>\$ 2,936,917</b> |

FY 2016 Ending Balance as a percentage of FY 2016 operating budget

11.7%

- 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**

|  | July 1, 2014 through<br>May 31, 2015 (92%<br>of Fiscal Year) |                     |                | FY 2015           |                     |                     | FY 2016           |
|--|--|---------------------|----------------|-------------------|---------------------|---------------------|-------------------|
|  | FY 2014  |                     |                |                   |                     |                     |                   |
|  | Actual   | Actual              | % of<br>Budget | Budget            | Projection          | \$ Variance         | Approved          |
| <b>Revenues</b>  |  |                     |                |                   |                     |                     |                   |
| Admin-Operations   | 40,102   | 50,702              | 99%            | 51,225            | 55,000              | 3,775               | 53,494            |
| Admin-GIS  | 2,944  | 1,850               | 74%            | 2,500             | 2,500               | -                   | 2,500             |
| Admin-Code Enforcement   | 261,188  | 268,751             | 98%            | 273,000           | 310,000             | 37,000              | 322,913           |
| Building Safety  | 1,748,911  | 1,857,385           | 115%           | 1,616,713         | 2,053,685           | 436,972             | 2,152,073         |
| Electrical   | 408,194  | 394,388             | 94%            | 418,506           | 429,000             | 10,494              | 467,770           |
| Contract Services  | 264,039  | 288,481             | 136%           | 211,500           | 360,000             | 148,500             | 276,500           |
| Env Health-On Site Prog  | 448,367  | 438,981             | 100%           | 437,358           | 477,000             | 39,642              | 475,170           |
| Planning-Current   | 917,674  | 1,100,200           | 122%           | 902,876           | 1,160,050           | 257,174             | 1,069,975         |
| Planning-Long Range  | 440,222  | 530,165             | 95%            | 560,658           | 610,000             | 49,342              | 694,249           |
| <b>Total Revenues</b>  | <b>4,531,641</b>   | <b>4,930,902</b>    | <b>110%</b>    | <b>4,474,336</b>  | <b>5,457,235</b>    | <b>982,899</b>      | <b>5,514,644</b>  |
| <b>Expenditures</b>  |  |                     |                |                   |                     |                     |                   |
| Admin-Operations   | 1,590,779  | 1,334,227           | 85%            | 1,569,490         | 1,569,490           | -                   | 1,638,933         |
| Admin-GIS  | 123,751  | 115,487             | 90%            | 129,011           | 129,011             | -                   | 132,305           |
| Admin-Code Enforcement   | 275,521  | 258,913             | 87%            | 297,852           | 297,852             | -                   | 319,679           |
| Building Safety  | 688,035  | 703,246             | 84%            | 835,384           | 822,664             | 12,720              | 915,194           |
| Electrical   | 217,271  | 205,398             | 88%            | 234,152           | 234,152             | -                   | 286,145           |
| Contract Services  | 220,779  | 249,206             | 93%            | 268,979           | 275,000             | (6,021)             | 326,249           |
| Env Health-On Site Pgm   | 181,831  | 206,856             | 75% a)         | 274,228           | 250,879             | 23,349              | 338,956           |
| Planning-Current   | 666,180  | 720,210             | 94% b)         | 766,687           | 780,500             | (13,813)            | 949,095           |
| Planning-Long Range  | 425,323  | 475,184             | 81%            | 586,061           | 585,500             | 561                 | 596,343           |
| Transfers Out (D/S Fund)   | 179,035  | 173,673             | 100%           | 173,673           | 170,698             | 2,975               | 164,225           |
| <b>Total Expenditures</b>  | <b>4,568,505</b>   | <b>4,442,399</b>    | <b>87%</b>     | <b>5,135,517</b>  | <b>5,115,746</b>    | <b>19,771</b>       | <b>5,667,124</b>  |
| <b>Revenues less Expenditures</b>                                  | <b>(36,864)</b>  | <b>488,503</b>      |                | <b>(661,181)</b>  | <b>341,489</b>      | <b>963,128</b>      | <b>(152,480)</b>  |
| <b>Transfers In/Out</b>  |  |                     |                |                   |                     |                     |                   |
| In: General Fund - L/R Planning                                    | 495,360  | 152,873             | 92%            | 166,770           | 166,770             | -                   | 99,039            |
| Out: A & T Reserve   | -  | (90,360)            | 100%           | (90,360)          | (90,360)            | -                   | -                 |
| Out: CDD Reserve Funds   | -  | (687,470)           | 100%           | (687,470)         | (687,470)           | -                   | (1,037,652)       |
| <b>Net Transfers In/Out</b>  | <b>495,360</b>   | <b>(624,958)</b>    |                | <b>(611,060)</b>  | <b>(611,060)</b>    | <b>-</b>            | <b>(938,613)</b>  |
| Change in Fund Balance   | 458,496  | (136,455)           |                | (1,272,241)       | (269,571)           | 1,002,670           | (1,091,093)       |
| Beginning Fund Balance   | 1,578,705  | 2,037,201           | 128%           | 1,589,113         | 2,037,201           | 448,088             | 1,600,000         |
| <b>Ending Fund Balance</b>   | <b>\$ 2,037,201</b>  | <b>\$ 1,900,746</b> |                | <b>\$ 316,872</b> | <b>\$ 1,767,630</b> | <b>\$ 1,450,758</b> | <b>\$ 508,907</b> |
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget |  |                     |                |                   |                     |                     | 9.0%              |

- a) \$5,000 for Environmental Health portion of Fee Study & Financial Plan  
b) Payout for retiree, fee study, and filling vacant associate planner position

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

|                                   | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                      |                | FY 2015             |                      |                     | FY 2016             |
|-----------------------------------|--|----------------------|----------------|---------------------|----------------------|---------------------|---------------------|
|                                   | FY 2014  |                      |                | Budget              | Projection           | \$ Variance         |                     |
|                                   | Actual   | Actual               | % of<br>Budget |                     |                      |                     | Approved            |
| <b>Revenues</b>                   |  |                      |                |                     |                      |                     |                     |
| Motor Vehicle Revenue             | 11,300,058   | 10,660,004           | 95% a)         | 11,220,000          | 11,495,000           | 275,000             | 11,440,000          |
| Forest Receipts                   | 1,259,367  | 1,243,455            | 109%           | 1,140,950           | 1,243,455            | 102,505             | 1,250,000           |
| Federal - PILT Payment            | 1,064,365  | 1,250,809            | 123% b)        | 1,020,000           | 1,250,809            | 230,809             | 1,250,000           |
| Other Inter-fund Services         | 850,395  | 242,697              | 25% c)         | 971,700             | 897,745              | (73,955)            | 947,925             |
| Cities-Bend/Red/Sis/LaPine        | 1,097,444  | 83,423               | 10% d)         | 804,200             | 940,212              | 136,012             | 902,000             |
| State Miscellaneous               | 595,804  | 602,237              | 100%           | 602,629             | 602,629              | -                   | 603,572             |
| Sale of Equip & Material          | 275,086  | 251,381              | 93%            | 271,000             | 422,199              | 151,199             | 278,500             |
| Assessment Payments (P&I)         | 15,058   | 156,091              | 69%            | 225,840             | 210,000              | (15,840)            | 160,000             |
| Mineral Lease Royalties           | 206,097  | 174,889              | 125%           | 140,000             | 206,097              | 66,097              | 200,000             |
| Interest on Investments           | 49,562   | 69,392               | 217%           | 32,000              | 55,000               | 23,000              | 40,000              |
| Miscellaneous                     | 117,069  | 41,759               | 164%           | 25,500              | 46,177               | 20,677              | 36,500              |
| <b>Total Revenues</b>             | <b>16,830,304</b>  | <b>14,776,138</b>    | <b>90%</b>     | <b>16,453,819</b>   | <b>17,369,323</b>    | <b>915,504</b>      | <b>17,108,497</b>   |
| <b>Expenditures</b>               |  |                      |                |                     |                      |                     |                     |
| Personnel Services                | 5,313,126  | 5,063,565            | 91% e)         | 5,555,695           | 5,584,404            | (28,709)            | 5,704,814           |
| Materials and Services            | 8,051,744  | 5,617,646            | 53%            | 10,622,604          | 9,385,240            | 1,237,364           | 10,846,101          |
| Debt Service                      | -  | 106,554              | 91% f)         | 117,000             | 106,554              | 10,446              | -                   |
| Capital Outlay                    | 121,455  | 1,648,830            | 19% g)         | 8,875,507           | 2,459,464            | 6,416,043           | 8,503,257           |
| Transfers Out                     | 450,000  | 600,000              | 100%           | 600,000             | 600,000              | -                   | 600,000             |
| <b>Total Expenditures</b>         | <b>13,936,325</b>  | <b>13,036,595</b>    | <b>51%</b>     | <b>25,770,806</b>   | <b>18,135,662</b>    | <b>7,635,144</b>    | <b>25,654,172</b>   |
| <b>Revenues less Expenditures</b> | <b>2,893,978</b>   | <b>1,739,543</b>     |                | <b>(9,316,987)</b>  | <b>(766,339)</b>     | <b>8,550,648</b>    | <b>(8,545,675)</b>  |
| Trans In - Solid Waste            | 282,148  | 223,617              | 75% h)         | 298,156             | 298,156              | -                   | 326,539             |
| Trans In - Transp SDC             | -  | -                    | 0% i))         | 2,000,000           | 1,000,000            | (1,000,000)         | 1,000,000           |
| Trans In-Road Imp Res             | -  | 12,388               | 1239% k)       | 1,000               | 12,405               | 11,405              | -                   |
| <b>Total Transfers In</b>         | <b>282,148</b>   | <b>236,005</b>       | <b>10%</b>     | <b>2,299,156</b>    | <b>1,310,561</b>     | <b>(988,595)</b>    | <b>1,326,539</b>    |
| Change in Fund Balance            | 3,176,126  | 1,975,548            |                | (7,017,831)         | 544,222              | 7,562,053           | (7,219,136)         |
| Beginning Fund Balance            | 6,846,576  | 10,022,703           | 112%           | 8,954,332           | 10,022,703           | 1,068,371           | 9,298,470           |
| <b>Ending Fund Balance</b>        | <b>\$ 10,022,703</b>   | <b>\$ 11,998,251</b> |                | <b>\$ 1,936,501</b> | <b>\$ 10,566,925</b> | <b>\$ 8,630,424</b> | <b>\$ 2,079,334</b> |

|  |       |
|--|-------|
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget | 8.11% |
|--|-------|

- a) Per Year-to-date State Highway Fund Revenue Model
- b) PILT payment received July 2014
- c) Inter-fund service billed at year end
- d) Billed and collected upon completion of work
- e) Projection includes expenditures for unforeseen/unbudgeted retirements
- f) Final payments of two LID loans made in July 2014
- g) Budget includes reserve funds for 5 year CIP
- h) Transfers made quarterly
- i) Transfer In - June 2015
- j) Revised cash-flow estimate for CIP Projects extending into FY 16
- k) Closing out fund 335

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

|                                   | FY 2014             |  | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | FY 2015           |                   |                   | FY 2016           |
|-----------------------------------|---------------------|--|--|----------------|-------------------|-------------------|-------------------|-------------------|
|                                   | Actual              |  | Actual   | % of<br>Budget | Budget            | Projection        | \$ Variance       | Approved          |
| <b>Revenues</b>                   |                     |  |  |                |                   |                   |                   |                   |
| SB 1145                           | 3,028,672           |  | 3,025,316  | 100%           | 3,025,187         | 3,025,187         | -                 | 3,218,647         |
| DOC Measure 57                    | 220,788             |  | 217,845  | 99% a)         | 220,788           | 217,845           | (2,943)           | 230,660           |
| Electronic Monitoring Fee         | 235,642             |  | 193,269  | 88%            | 220,000           | 210,000           | (10,000)          | 225,000           |
| Probation Superv. Fees            | 208,461             |  | 197,264  | 104%           | 190,000           | 215,200           | 25,200            | 210,000           |
| Interfund - Sheriff               | 50,000              |  | 45,837   | 92%            | 50,000            | 50,000            | -                 | 50,000            |
| Crime Prevention Grant            | 50,000              |  | 25,000   | 50% b)         | 50,000            | 50,000            | -                 | 50,000            |
| CFC-Domestic Violence             | 70,242              |  | 40,928   | 85% b)         | 47,996            | 47,996            | -                 | 46,736            |
| State Subsidy                     | 14,677              |  | 14,960   | 99%            | 15,158            | 15,158            | -                 | 15,610            |
| Alternate Incarceration           | 17,725              |  | 15,509   | 103% c)        | 15,000            | 20,000            | 5,000             | 20,035            |
| Interest on Investments           | 7,807               |  | 8,808  | 143%           | 6,150             | 8,000             | 1,850             | 7,000             |
| Probation Work Crew Fees          | 9,137               |  | 9,101  | 184% d)        | 4,950             | 12,000            | 7,050             | 6,000             |
| State Miscellaneous               | 4,142               |  | 4,142  | 96%            | 4,301             | 4,142             | (159)             | 4,300             |
| Leases                            | 1,323               |  | 1,300  | 87%            | 1,500             | 1,500             | -                 | 1,500             |
| Claims Reimbursement              | 6,997               |  | -  | n/a            | -                 | -                 | -                 | -                 |
| Justice Reinvest HB3194           | 458,143             |  | -  | n/a            | -                 | -                 | -                 | 472,026           |
| Miscellaneous                     | 671                 |  | 835  | 167%           | 500               | 900               | 400               | 500               |
| <b>Total Revenues</b>             | <b>4,384,428</b>    |  | <b>3,800,115</b>   | <b>99%</b>     | <b>3,851,530</b>  | <b>3,877,928</b>  | <b>26,398</b>     | <b>4,558,014</b>  |
| <b>Expenditures</b>               |                     |  |  |                |                   |                   |                   |                   |
| Personnel Services                | 3,343,789           |  | 3,292,578  | 91%            | 3,623,526         | 3,623,526         | -                 | 3,890,276         |
| Materials and Services            | 1,107,365           |  | 910,688  | 79%            | 1,148,766         | 1,148,766         | -                 | 1,304,248         |
| Transfer to Veh Maint             | -                   |  | -  |                | -                 | -                 | -                 | 20,736            |
| Capital Outlay                    | -                   |  | -  | 0%             | 100               | -                 | 100               | 100               |
| <b>Total Expenditures</b>         | <b>4,451,154</b>    |  | <b>4,203,267</b>   | <b>88%</b>     | <b>4,772,392</b>  | <b>4,772,292</b>  | <b>100</b>        | <b>5,215,360</b>  |
| <b>Revenues less Expenditures</b> | <b>(66,726)</b>     |  | <b>(403,152)</b>   |                | <b>(920,862)</b>  | <b>(894,364)</b>  | <b>26,498</b>     | <b>(657,346)</b>  |
| Transfers In-General Fund         | 451,189             |  | 413,589  | 92%            | 451,189           | 451,189           | -                 | 451,189           |
| Change in Fund Balance            | 384,463             |  | 10,437   |                | (469,673)         | (443,175)         | 26,498            | (206,157)         |
| Beginning Fund Balance            | 747,520             |  | 1,131,982  | 110%           | 1,030,824         | 1,131,982         | 101,158           | 662,516           |
| <b>Ending Fund Balance</b>        | <b>\$ 1,131,982</b> |  | <b>\$ 1,142,420</b>  |                | <b>\$ 561,151</b> | <b>\$ 688,807</b> | <b>\$ 127,656</b> | <b>\$ 456,359</b> |

|  |      |
|--|------|
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget | 8.8% |
|--|------|

- 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



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

|                                   | <b>FY 2014</b><br>Note 1 | July 1, 2014 through<br>May 31, 2015 (92% of<br>Fiscal Year) |                | <b>FY 2015</b>    |                   |                  | <b>FY 2016</b>    |
|-----------------------------------|--------------------------|--|----------------|-------------------|-------------------|------------------|-------------------|
|                                   | Actual                   | Actual   | % of<br>Budget | Budget            | Projection        | \$ Variance      | Approved          |
| <b>Revenues</b>                   |                          |  |                |                   |                   |                  |                   |
| Federal Grants                    | 258,463                  | 179,052  | 77%            | 232,218           | 232,125           | (93)             | 213,382           |
| 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                   | 58,514   | n/a a)         | -                 | 105,326           | 105,326          | 105,326           |
| HealthyStart /R-S-G               | 249,125                  | 150,420  | 51% 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                     | -                        | 4,777  | 239%           | 2,000             | 5,000             | 3,000            | 2,000             |
| Court Fines & Fees                | 77,873                   | 70,663   | 92%            | 77,086            | 77,086            | -                | 77,086            |
| Interest on Investments           | 2,868                    | 2,273  | 91%            | 2,500             | 2,500             | -                | 2,400             |
| Donations                         | 50                       | -  | n/a            | -                 | -                 | -                | -                 |
| Private Grant                     | 130                      | -  | n/a            | -                 | -                 | -                | -                 |
| Sale of Assets                    | 450                      | -  | n/a            | -                 | -                 | -                | -                 |
| Interfund Grants                  | 329,624                  | 7,260  | 100%           | 7,260             | 7,260             | -                | -                 |
| <b>Total Revenues</b>             | <b>1,321,991</b>         | <b>514,380</b>   | <b>70%</b>     | <b>737,747</b>    | <b>781,383</b>    | <b>43,636</b>    | <b>400,194</b>    |
| <b>Expenditures</b>               |                          |  |                |                   |                   |                  |                   |
| Personnel Services                | 501,770                  | 242,057  | 91%            | 265,160           | 263,600           | 1,560            | 304,598           |
| Materials and Services            | 1,402,021                | 660,892  | 75% b)         | 877,110           | 854,347           | 22,763           | 494,118           |
| <b>Total Expenditures</b>         | <b>1,903,791</b>         | <b>902,949</b>   | <b>79%</b>     | <b>1,142,270</b>  | <b>1,117,947</b>  | <b>24,323</b>    | <b>798,716</b>    |
| <b>Revenues less Expenditures</b> | <b>(581,800)</b>         | <b>(388,569)</b>   |                | <b>(404,523)</b>  | <b>(336,564)</b>  | <b>67,959</b>    | <b>(398,522)</b>  |
| <b>Transfers In</b>               |                          |  |                |                   |                   |                  |                   |
| General Fund                      | 278,739                  | 231,264  | 92%            | 252,288           | 252,288           | -                | 175,000           |
| General Fund - Other              | 89,350                   | 67,013   | 75%            | 89,350            | 89,350            | -                | 89,350            |
| <b>Total Transfers In</b>         | <b>368,089</b>           | <b>298,277</b>   | <b>87%</b>     | <b>341,638</b>    | <b>341,638</b>    | <b>-</b>         | <b>264,350</b>    |
| Change in Fund Balance            | (213,711)                | (90,293)   |                | (62,885)          | 5,074             | 67,959           | (134,172)         |
| Beginning Fund Balance            | 548,572                  | 334,861  | 105%           | 318,121           | 334,861           | 16,740           | 274,299           |
| <b>Ending Fund Balance</b>        | <b>\$ 334,861</b>        | <b>\$ 244,568</b>  |                | <b>\$ 255,236</b> | <b>\$ 339,935</b> | <b>\$ 84,699</b> | <b>\$ 140,127</b> |

|  |       |
|--|-------|
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget | 17.5% |
|--|-------|

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<br>May 31, 2015 (92%<br>of Fiscal Year) |                      | FY 2015          |                   |                   | FY 2016           |
|--|--|----------------------|------------------|-------------------|-------------------|-------------------|
|  | FY 2014  |                      | Budget           | Projection        | \$ Variance       |                   |
|  | Actual   | Actual % of Budget   |                  |                   |                   | Approved          |
| <b>Operating Revenues</b>  |  |                      |                  |                   |                   |                   |
| Franchise Disposal Fees  | 4,209,029  | 4,189,686 95%        | 4,413,809        | 4,600,000         | 186,191           | 4,830,000         |
| Private Disposal Fees  | 1,518,056  | 1,500,334 97%        | 1,550,430        | 1,570,000         | 19,570            | 1,648,500         |
| Commercial Disp. Fees  | 1,076,538  | 1,208,252 112%       | 1,082,144        | 1,290,000         | 207,856           | 1,260,000         |
| Franchise 3% Fees  | 210,053  | 220,270 105%         | 210,000          | 223,500           | 13,500            | 220,000           |
| Yard Debris  | 98,410   | 110,226 120%         | 92,000           | 120,000           | 28,000            | 104,000           |
| Recyclables  | 33,345   | 26,802 60% a)        | 45,000           | 30,000            | (15,000)          | 29,000            |
| Special Waste  | 40,873   | 16,282 65% b)        | 25,000           | 20,000            | (5,000)           | 25,000            |
| Interest   | 11,028   | 15,998 160%          | 10,000           | 16,500            | 6,500             | 10,000            |
| Leases   | 10,801   | 9,901 92%            | 10,801           | 10,801            | -                 | 10,801            |
| Miscellaneous  | 21,508   | 25,862 129%          | 20,000           | 30,000            | 10,000            | 25,000            |
| <b>Total Operating Revenues</b>                                    | <b>7,229,641</b>   | <b>7,323,613 98%</b> | <b>7,459,184</b> | <b>7,910,801</b>  | <b>451,617</b>    | <b>8,162,301</b>  |
| <b>Operating Expenditures</b>                                      |  |                      |                  |                   |                   |                   |
| Personnel Services   | 1,777,663  | 1,698,825 88%        | 1,936,555        | 1,887,195         | 49,360            | 2,084,433         |
| Materials and Services   | 3,214,375  | 2,615,902 76%        | 3,435,926        | 3,283,101         | 152,825           | 3,501,756         |
| Debt Service   | 930,157  | 929,793 100%         | 929,794          | 929,794           | -                 | 932,916           |
| Capital Outlay   | 25,895   | 131,135 58% c)       | 227,000          | 224,523           | 2,477             | 116,450           |
| <b>Total Operating Expenditures</b>                                | <b>5,948,091</b>   | <b>5,375,656 82%</b> | <b>6,529,275</b> | <b>6,324,613</b>  | <b>204,662</b>    | <b>6,635,555</b>  |
| <b>Operating Rev less Exp</b>                                      | <b>1,281,550</b>   | <b>1,947,957</b>     | <b>929,909</b>   | <b>1,586,188</b>  | <b>656,279</b>    | <b>1,526,746</b>  |
| <b>Transfers Out</b>   |  |                      |                  |                   |                   |                   |
| <b>Appropriation Transfer</b>                                      |  |                      | (165,244)        | -                 | 165,244           |                   |
| Road   | 282,148  | 223,617 75%          | 298,156          | 298,156           | -                 | 326,539           |
| SW Capital & Equipment Reserve                                     | 545,000  | 1,250,000 56% d)     | 2,225,000        | 2,225,000         | -                 | 1,400,000         |
| <b>Total Transfers Out</b>   | <b>827,148</b>   | <b>1,473,617 62%</b> | <b>2,357,912</b> | <b>2,523,156</b>  | <b>(165,244)</b>  | <b>1,726,539</b>  |
| Change in Fund Balance   | 454,402  | 474,340              | (1,428,003)      | (936,968)         | 491,035           | (199,793)         |
| Beginning Fund Balance   | 1,224,767  | 1,679,169 118%       | 1,428,003        | 1,679,169         | 251,166           | 646,922           |
| <b>Ending Fund Balance</b>   | <b>\$ 1,679,169</b>  | <b>\$ 2,153,510</b>  | <b>\$ -</b>      | <b>\$ 742,201</b> | <b>\$ 742,201</b> | <b>\$ 447,129</b> |
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget |  |                      |                  |                   |                   | 6.7%              |

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

b) Unpredictable revenue source

c) Capital purchases are in process

d) Transfer made as resources required in reserve funds

**RISK MANAGEMENT**  
Statement of Financial Operating Data

|  | FY 2014             | July 1, 2014<br>through May 31,<br>2015 (92% of Fiscal<br>Year) |                | FY 2015             |                     |                   | FY 2016             |
|--|---------------------|---|----------------|---------------------|---------------------|-------------------|---------------------|
|  | Actual              | Actual  | % of<br>Budget | Budget              | Projection          | \$ Variance       | Approved            |
| <b>Revenues</b>  |                     |   |                |                     |                     |                   |                     |
| Inter-fund Charges:  |                     |   |                |                     |                     |                   |                     |
| General Liability  | 272,823             | 348,139   | 92%            | 379,793             | 379,793             | -                 | 859,198             |
| Property Damage  | 326,526             | 359,612   | 92%            | 392,304             | 392,304             | -                 | 394,092             |
| Vehicle  | 164,150             | 162,756   | 92%            | 177,550             | 177,550             | -                 | 179,850             |
| Workers' Compensation  | 1,520,352           | 1,431,595   | 92%            | 1,561,804           | 1,561,804           | -                 | 1,137,484           |
| Unemployment   | 318,566             | 295,174   | 93%            | 317,000             | 317,000             | -                 | 320,000             |
| Claims Reimb-Gen Liab/Property                                     | 139,123             | 38,165  | 191%           | 20,000              | 40,000              | 20,000            | 20,000              |
| Process Fee-Events/Parades   | 1,400               | 1,610   | 124%           | 1,300               | 1,700               | 400               | 1,400               |
| Miscellaneous  | 14                  | -   | 0%             | 110                 | 110                 | -                 | 80                  |
| Skid Car Training  | 27,540              | 33,120  | 138%           | 24,000              | 34,000              | 10,000            | 27,000              |
| Transfer In-Fund 340   | -                   | -   | n/a            | -                   | -                   | -                 | 95,000              |
| Interest on Investments  | 15,567              | 21,854  | 145%           | 15,050              | 22,500              | 7,450             | 25,000              |
| <b>TOTAL REVENUES</b>  | <b>2,786,061</b>    | <b>2,692,025</b>  | <b>93%</b>     | <b>2,888,911</b>    | <b>2,926,761</b>    | <b>37,850</b>     | <b>3,059,104</b>    |
| <b>Direct Insurance Costs:</b>                                     |                     |   |                |                     |                     |                   |                     |
| <b>GENERAL LIABILITY</b>   |                     |   |                |                     |                     |                   |                     |
| Settlement / Benefit   | 268,561             | 153,863   |                |                     |                     |                   |                     |
| Defense  | 49,872              | 19,344  |                |                     |                     |                   |                     |
| Professional Service   | 33,139              | 24,849  |                |                     |                     |                   |                     |
| Insurance  | 161,994             | 176,537   | a)             |                     |                     |                   |                     |
| Loss Prevention  | 4,659               | 19,521  |                |                     |                     |                   |                     |
| Miscellaneous  | 5,619               | 132   |                |                     |                     |                   |                     |
| Repair / Replacement   | 4,531               | 4,974   |                |                     |                     |                   |                     |
| <b>Total General Liability</b>                                     | <b>528,374</b>      | <b>399,219</b>  | 57%            | <b>700,000</b>      | 500,000             | 200,000           | 780,429             |
| <b>PROPERTY DAMAGE</b>   |                     |   |                |                     |                     |                   |                     |
| Insurance  | 166,668             | 178,556   | a)             |                     |                     |                   |                     |
| Repair / Replacement   | 211,158             | 28,324  |                |                     |                     |                   |                     |
| <b>Total Property Damage</b>                                       | <b>377,826</b>      | <b>206,880</b>  | 83%            | <b>250,000</b>      | 250,000             | -                 | 429,719             |
| <b>VEHICLE</b>   |                     |   |                |                     |                     |                   |                     |
| Professional Service   | 875                 | 236   |                |                     |                     |                   |                     |
| Insurance  | 205                 | 21,300  |                |                     |                     |                   |                     |
| Loss Prevention  | 22,021              | 18,968  |                |                     |                     |                   |                     |
| Repair / Replacement   | 69,276              | 49,054  |                |                     |                     |                   |                     |
| <b>Total Vehicle</b>   | <b>92,377</b>       | <b>89,558</b>   | 75%            | <b>120,000</b>      | 100,000             | 20,000            | 89,213              |
| <b>WORKERS' COMPENSATION</b>                                       |                     |   |                |                     |                     |                   |                     |
| Settlement / Benefit   | 478,204             | 652,387   |                |                     |                     |                   |                     |
| Professional Service   | 5,000               | 5,000   |                |                     |                     |                   |                     |
| Insurance  | 155,474             | 124,149   | a)             |                     |                     |                   |                     |
| Loss Prevention  | 44,261              | 45,159  |                |                     |                     |                   |                     |
| Miscellaneous  | 52,488              | 40,449  |                |                     |                     |                   |                     |
| <b>Total Workers' Compensation</b>                                 | <b>735,427</b>      | <b>867,143</b>  | 81%            | <b>1,075,000</b>    | 975,000             | 100,000           | 984,626             |
| <b>UNEMPLOYMENT - Settlement/Benefits</b>                          | <b>102,324</b>      | 93,218  | 47% b)         | <b>200,000</b>      | 125,000             | 75,000            | 151,486             |
| <b>Total Direct Insurance Costs</b>                                | <b>1,836,329</b>    | 1,656,019   | 71%            | <b>2,345,000</b>    | 1,950,000           | 395,000           | 2,435,473           |
| <b>Insurance Administration:</b>                                   |                     |   |                |                     |                     |                   |                     |
| Personnel Services   | 324,005             | 283,484   | 86%            | 330,406             | 330,406             | -                 | 339,585             |
| Materials & Srv, Capital Out. & Tranfs.                            | 146,109             | 120,843   | 61%            | 199,140             | 199,140             | -                 | 225,363             |
| <b>Total Expenditures</b>  | <b>2,306,443</b>    | <b>2,060,346</b>  | 72% c)         | <b>2,874,546</b>    | <b>2,479,546</b>    | <b>395,000</b>    | <b>3,000,421</b>    |
| Charge in Fund Balance   | 479,618             | 631,679   |                | 14,365              | 447,215             | 432,850           | 58,683              |
| Beginning Fund Balance   | 2,631,057           | 3,110,676   | 101%           | 3,074,957           | 3,110,676           | 35,719            | 3,200,000           |
| <b>Ending Fund Balance</b>   | <b>\$ 3,110,676</b> | <b>\$ 3,742,355</b>   | *              | <b>\$ 3,089,322</b> | <b>\$ 3,557,891</b> | <b>\$ 468,569</b> | <b>\$ 3,258,683</b> |
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget |                     |   |                |                     |                     |                   | 109%                |

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<br>May 31, 2015 (92% of<br>Fiscal Year) |                |  | FY 2015             |                     |                     | FY 2016             |
|-----------------------------------|---------------------|--|----------------|--|---------------------|---------------------|---------------------|---------------------|
|                                   | Actual              | Actual   | % of<br>Budget |  | Budget              | Projection          | \$ Variance         | Approved            |
| <b>Revenues</b>                   |                     |  |                |  |                     |                     |                     |                     |
| Property Taxes - Current          | 6,258,760           | 6,661,649  | 103% a)        |  | 6,482,015           | 6,676,649           | 194,634             | 6,940,000           |
| Property Taxes - Prior            | 203,163             | 160,991  | 117%           |  | 138,000             | 166,991             | 28,991              | 100,000             |
| Federal Grants                    | 46,514              | -  | 0% b)          |  | 150,000             | 50,000              | (100,000)           | -                   |
| State Reimbursement               | 41,813              | 41,304   | 115%           |  | 36,000              | 36,000              | -                   | 36,000              |
| Telephone User Tax                | 756,775             | 568,121  | 76% c)         |  | 750,000             | 750,000             | -                   | 750,000             |
| Data Network Reimb.               | 43,943              | 41,803   | 139%           |  | 30,000              | 30,000              | -                   | 30,000              |
| Jefferson County                  | 29,758              | 29,501   | 98%            |  | 30,000              | 30,000              | -                   | 30,000              |
| User Fee                          | 53,229              | 52,380   | 116%           |  | 45,000              | 64,000              | 19,000              | 45,000              |
| Police RMS User Fees              | 236,717             | 273,183  | 92%            |  | 295,788             | 295,788             | -                   | 295,788             |
| Contract Payments                 | 39,075              | -  | 0% d)          |  | 11,000              | -                   | (11,000)            | 11,000              |
| Miscellaneous                     | 45,553              | 14,500   | 161%           |  | 9,000               | 14,500              | 5,500               | 10,000              |
| Claims Reimbursement              | 29,857              | -  | n/a            |  | -                   | -                   | -                   | -                   |
| Interest                          | 40,303              | 33,416   | 109%           |  | 30,600              | 30,600              | -                   | 40,000              |
| <b>Total Revenues</b>             | <b>7,825,460</b>    | <b>7,876,847</b>   | <b>98%</b>     |  | <b>8,007,403</b>    | <b>8,144,527</b>    | <b>137,124</b>      | <b>8,287,788</b>    |
| <b>Expenditures</b>               |                     |  |                |  |                     |                     |                     |                     |
| Personnel Services                | 4,420,333           | 4,466,886  | 79%            |  | 5,683,538           | 5,016,373           | 618,065             | 6,076,736           |
| Materials and Services            | 1,996,805           | 1,877,751  | 90%            |  | 2,077,868           | 2,077,868           | -                   | 2,019,097           |
| Capital Outlay                    | 66,498              | 234,798  | 67% b)         |  | 350,000             | 250,000             | 100,000             | 200,000             |
| <b>Total Expenditures</b>         | <b>6,483,636</b>    | <b>6,579,436</b>   | <b>81%</b>     |  | <b>8,111,406</b>    | <b>7,344,241</b>    | <b>718,065</b>      | <b>8,295,833</b>    |
| <b>Revenues less Expenditures</b> | <b>1,341,824</b>    | <b>1,297,411</b>   |                |  | <b>(104,003)</b>    | <b>800,286</b>      | <b>855,189</b>      | <b>(8,045)</b>      |
| Transfers Out - Reserve Fund      | 7,800,000           | -  | n/a            |  | -                   | -                   | -                   | -                   |
| Change in Fund Balance            | (6,458,176)         | 1,297,411  |                |  | (104,003)           | 800,286             | 855,189             | (8,045)             |
| Beginning Fund Balance            | 10,398,030          | 3,939,854  | 116%           |  | 3,410,000           | 3,939,854           | 529,854             | 4,650,000           |
| <b>Ending Fund Balance</b>        | <b>\$ 3,939,854</b> | <b>\$ 5,237,264</b>  |                |  | <b>\$ 3,305,997</b> | <b>\$ 4,740,140</b> | <b>\$ 1,385,043</b> | <b>\$ 4,641,955</b> |

|  |       |
|--|-------|
| FY 2016 Ending Balance as a percentage of FY 2016 tax revenues | 65.9% |
|--|-------|

a) Current year taxes received beginning in October

b) \$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

c) Received quarterly, in arrears

d) Payments are recorded under user fees



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

| FY 2014       | FY 2015   |                |    |                   |                       |              | FY 2016            |
|---------------|---|----------------|----|-------------------|-----------------------|--------------|--------------------|
| Actual        | July 1, 2014<br>through May 31,<br>2015 (92% of<br>Fiscal Year) | % of<br>Budget |    | FY 2015<br>Budget | FY 2015<br>Projection | \$ Variance  | Approved<br>Budget |
| \$ 14,485,502 | \$ 14,666,658   | 95%            | a) | \$ 15,517,000     | \$ 16,002,146         | \$ 485,146   | 16,153,000         |
| 16,955        | 14,644  | 73%            | b) | 20,000            | 15,975                | (4,025)      | -                  |
| 813,125       | 795,001   | 98%            | b) | 810,000           | 867,274               | 57,274       | 865,000            |
| 1,595,847     | 1,700,767   | 102%           | b) | 1,670,000         | 1,855,382             | 185,382      | 1,900,000          |
| 1,061,986     | 1,001,513   | 79%            | b) | 1,260,000         | 1,092,560             | (167,440)    | 1,336,000          |
| 154,981       | 128,052   | 116%           |    | 110,000           | 128,052               | 18,052       | 130,000            |
| 2,419         | 306   | 1%             |    | 50,000            | 306                   | (49,694)     | -                  |
| 67,057        | 83,400  | 116%           |    | 72,000            | 92,000                | 20,000       | 112,000            |
| 18,197,871    | 18,390,341  | 94%            |    | 19,509,000        | 20,053,695            | 544,695      | 20,496,000         |
| 129,509       | 111,485   | 77%            |    | 144,917           | 122,329               | 22,588       | 117,753            |
| 11,450,686    | 10,521,559  | 84%            | c) | 12,518,124        | 11,473,789            | 1,044,335    | 12,989,042         |
| 657,550       | 1,175,427   | 164%           | c) | 718,847           | 1,246,998             | (528,151)    | 767,309            |
| 1,731,608     | 1,700,861   | 90%            | c) | 1,893,029         | 1,841,666             | 51,364       | 2,020,649          |
| 275,052       | 298,835   | 75%            |    | 400,000           | 330,000               | 70,000       | 360,000            |
| 67,753        | 227,597   | 106%           |    | 215,000           | 227,597               | (12,597)     | 240,000            |
| 333,188       | 382,491   | 112%           |    | 343,000           | 420,000               | (77,000)     | 420,000            |
| 49,712        | 35,660  | 62%            |    | 57,200            | 40,000                | 17,200       | 46,000             |
| 42,969        | 42,328  | 95%            |    | 44,642            | 44,642                | -            | 104,417            |
| 117,775       | 160,283   | 82%            |    | 195,970           | 195,970               | -            | 149,000            |
| 14,726,294    | 14,545,041  | 89%            |    | 16,385,812        | 15,820,662            | 565,150      | 17,096,417         |
| 850,209       | 722,184   | 77%            |    | 943,500           | 943,500               | -            | 810,000            |
| 54,806        | 74,544  | 213%           |    | 35,000            | 100,000               | (65,000)     | 63,000             |
| 27,016        | 19,358  | 72%            |    | 26,777            | 26,777                | -            | 27,470             |
| 932,031       | 816,086   | 81%            |    | 1,005,277         | 1,070,277             | (65,000)     | 900,470            |
| 314,801       | 218,356   | 71%            |    | 306,000           | 306,000               | -            | 287,700            |
| 1,588,726     | 1,148,054   | 68%            | d) | 1,696,000         | 1,530,738             | 165,262      | 1,600,000          |
| 13,250        | 12,062  | 91%            |    | 13,321            | 15,000                | (1,679)      | 22,007             |
| 1,916,777     | 1,378,471   | 68%            |    | 2,015,321         | 1,851,738             | 163,583      | 1,909,707          |
| 17,704,610    | 16,851,084  | 86%            |    | 19,551,327        | 18,865,006            | 686,321      | 20,024,347         |
| 493,261       | 1,539,258   |                |    | (42,327)          | 1,188,689             | 1,231,016    | 471,653            |
| 11,967,822    | 12,461,082  | 108%           |    | 11,585,710        | 12,461,082            | 875,372      | 13,190,000         |
| \$ 12,461,082 | \$ 14,000,340   |                |    | \$ 11,543,383     | \$ 13,649,771         | \$ 2,106,388 | \$ 13,661,653      |
| 102.8%        | 109.1%  |                |    | 99.8%             | 106.3%                |              | 102.4%             |

- 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 March. Projection is YTD Annualized

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

|   | FY 2014          | FY 2015 - Year to Date (92% of Year) |              | FY 2015           |                  |                   | FY 2016          |
|---|------------------|--------------------------------------|--------------|-------------------|------------------|-------------------|------------------|
|   | Actual           | Actual                               | % of Budget  | Budget            | Projection       | \$ Variance       | Approved         |
| <b>Operating Revenues</b>                         |                  |                                      |              |                   |                  |                   |                  |
| Events Revenues                                   | \$ 458,147       | \$ 461,471                           | 73.8%        | \$ 625,000        | \$ 518,930       | \$ (106,071)      | \$ 463,000       |
| Storage   | 35,590           | 45,794                               | 101.8%       | 45,000            | 45,794           | 794               | 50,000           |
| Camping at F & E                                  | 22,866           | 6,115                                | 38.2%        | 16,000            | 6,115            | (9,885)           | 20,000           |
| Horse Stall Rental                                | 52,084           | 7,890                                | 15.0%        | 52,769            | 32,890           | (19,879)          | 50,000           |
| Concession % - Food                               | 97,917           | 11,411                               | 100.0% b)    | 11,411            | 11,411           | -                 | -                |
| Annual County Fair (net)                          | 205,000          | 244,000                              | 122.0% c)    | 200,000           | 244,000          | 44,000            | 294,835          |
| Interfund Contract                                | -                | 63,278                               | n/a d)       | -                 | 84,460           | 84,460            | 84,422           |
| TRT - 1% for Marketing                            | -                | 114,320                              | 39.1%        | 292,333           | 119,320          | (173,013)         | 382,641          |
| Miscellaneous                                     | 6,648            | 10,722                               | 135.7%       | 7,900             | 10,922           | 3,022             | 10,900           |
| <b>Total Operating Revenues</b>                   | <b>878,251</b>   | <b>1,056,475</b>                     | <b>80.1%</b> | <b>1,318,244</b>  | <b>1,168,515</b> | <b>(149,729)</b>  | <b>1,427,101</b> |
| <b>Operating Expenditures:</b>                    |                  |                                      |              |                   |                  |                   |                  |
| <b>General F &amp; E Activities</b>               |                  |                                      |              |                   |                  |                   |                  |
| Personnel Services                                | 895,582          | 838,522                              | 90.5%        | 926,183           | 909,073          | 17,110            | 951,266          |
| Materials and Services                            | 672,862          | 572,449                              | 71.8%        | 797,236           | 642,347          | 154,889           | 825,027          |
| <b>Total Operating Expenditures</b>               | <b>1,568,444</b> | <b>1,410,971</b>                     | <b>81.9%</b> | <b>1,723,419</b>  | <b>1,551,420</b> | <b>171,999</b>    | <b>1,776,293</b> |
| <b>Other:</b>                                     |                  |                                      |              |                   |                  |                   |                  |
| Park Acq/Dev (Fund 130)                           |                  | 29,000                               | n/a e)       | -                 | 29,000           | 29,000            | 30,000           |
| Grants  | 176,289          | 280                                  | n/a          | -                 | 280              | 280               | -                |
| Rights & Signage                                  | 72,000           | 98,238                               | 122.8%       | 80,000            | 110,238          | 30,238            | 115,000          |
| Interest  | 409              | 615                                  | n/a          | -                 | 615              | 615               | 300              |
| <b>Total Other</b>                                | <b>248,698</b>   | <b>128,133</b>                       |              | <b>80,000</b>     | <b>140,133</b>   | <b>60,133</b>     | <b>145,300</b>   |
| <b>Results of Operations</b>                      | <b>(441,495)</b> | <b>(226,364)</b>                     |              | <b>(325,175)</b>  | <b>(242,772)</b> | <b>82,403</b>     | <b>(203,892)</b> |
| <b>Transfers In / Out</b>                         |                  |                                      |              |                   |                  |                   |                  |
| Transfer In-General Fund                          | 374,186          | 334,587                              | 91.7%        | 365,000           | 365,000          | -                 | 300,000          |
| Transfer In-Room Tax - (Fund 160)                 | 262,900          | 101,721                              | 93.7%        | 108,544           | 110,770          | 2,226             | 25,744           |
| Trans In(Out)-Fair & Expo Reserve                 | 100,000          | -                                    | n/a          | -                 | -                | -                 | (62,740)         |
| <b>Total Transfers In</b>                         | <b>737,086</b>   | <b>436,308</b>                       | <b>92.1%</b> | <b>473,544</b>    | <b>475,770</b>   | <b>2,226</b>      | <b>263,004</b>   |
| <b>Non-Operating Expenditures</b>                 |                  |                                      |              |                   |                  |                   |                  |
| Debt Service                                      | 112,974          | 112,213                              | 100.0%       | 112,213           | 112,213          | -                 | 116,709          |
| Capital Outlay                                    | 176,289          | 52,473                               | 91.1%        | 57,600            | 57,473           | 127               | -                |
| <b>Total Non-Operating Expenditures</b>           | <b>289,263</b>   | <b>164,686</b>                       | <b>97.0%</b> | <b>169,813</b>    | <b>169,686</b>   | <b>127</b>        | <b>116,709</b>   |
| Change in Fund Balance                            | 6,328            | 45,258                               |              | (21,444)          | 63,312           | 84,756            | (57,597)         |
| Beginning Fund Balance                            | (6,673)          | (345)                                | -0.4%        | 87,000            | (345)            | (87,345)          | 100,000          |
| <b>Ending Fund Balance</b>                        | <b>\$ (345)</b>  | <b>\$ 44,913</b>                     |              | <b>\$ 65,556</b>  | <b>\$ 62,967</b> | <b>\$ (2,589)</b> | <b>\$ 42,403</b> |
| <b>Beginning NWC per FY 2016 Requested Budget</b> |                  |                                      |              | <b>\$ 100,000</b> |                  |                   |                  |

a) See "Food & Beverage Activities Schedule"

b) July and August Contract with Premier Services

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

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

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 May 31, 2015

|   | September        | October           | November         | December          | January          | February         | March            | April            | May               | Year to Date      | Percentage of Revenues |
|---|------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------------|
| <b>Revenues</b>                                 | <b>\$ 17,350</b> | <b>\$ 12,678</b>  | <b>\$ 29,005</b> | <b>\$ 4,683</b>   | <b>\$ 33,561</b> | <b>\$ 33,876</b> | <b>\$ 78,481</b> | <b>\$ 54,738</b> | <b>\$ 16,781</b>  | <b>\$ 281,154</b> |                        |
| <b>Direct Costs</b>                             |                  |                   |                  |                   |                  |                  |                  |                  |                   |                   |                        |
| Beginning Inventory                             | -                | -                 | 17,899           | 17,773            | 18,199           | 16,755           | 18,536           | 18,908           | 19,769            | -                 |                        |
| Purchases (Food/Bev/Paper/Chemicals)            | 1,048            | 19,302            | 7,538            | 1,350             | 7,521            | 8,304            | 15,095           | 14,189           | 3,103             | 77,450.39         |                        |
| Less: Ending Inventory                          | -                | (17,899)          | (17,773)         | (18,199)          | (16,755)         | (18,536)         | (18,908)         | (19,769)         | (19,478)          | (19,477.64)       |                        |
| Cost of Food & Beverage                         | 1,048            | 1,403             | 7,664            | 924               | 8,965            | 6,524            | 14,723           | 13,328           | 3,395             | 57,972.75         | 20.6%                  |
| Event Expenses                                  | -                | -                 | 225              | 1,232             | 709              | 855              | 155              | 1,166            | 1,192             | 5,533.70          | 2.0%                   |
| Labor   | 2,334            | 2,651             | 4,803            | 1,203             | 5,784            | 3,462            | 12,297           | 6,957            | 3,629             | 43,120.78         | 15.3%                  |
| <b>Total Direct Costs</b>                       | <b>3,382</b>     | <b>4,054</b>      | <b>12,693</b>    | <b>3,359</b>      | <b>15,457</b>    | <b>10,841</b>    | <b>27,175</b>    | <b>21,451</b>    | <b>8,216</b>      | <b>106,627.23</b> | <b>37.9%</b>           |
| <b>Gross Profit</b>                             | <b>13,968</b>    | <b>8,625</b>      | <b>16,312</b>    | <b>1,324</b>      | <b>18,104</b>    | <b>23,035</b>    | <b>51,306</b>    | <b>33,287</b>    | <b>8,565</b>      | <b>174,526.58</b> | <b>62.1%</b>           |
| <b>Gross Profit Percentages</b>                 | <b>81%</b>       | <b>68%</b>        | <b>56%</b>       | <b>28%</b>        | <b>54%</b>       | <b>68%</b>       | <b>65%</b>       | <b>61%</b>       | <b>51%</b>        | <b>62%</b>        |                        |
| <b>Expenses/Expenditures</b>                    |                  |                   |                  |                   |                  |                  |                  |                  |                   |                   |                        |
| Personnel                                       | 8,520            | 8,742             | 8,742            | 8,742             | 8,742            | 8,742            | 8,742            | 8,742            | 8,742             | 78,455.48         |                        |
| Other Materials & Services                      | 1,895            | 244               | 277              | 174               | -                | 947              | 919              | 140              | -                 | 4,596.06          |                        |
| <b>Total Expenses/Expenditures</b>              | <b>10,415</b>    | <b>8,986</b>      | <b>9,019</b>     | <b>8,916</b>      | <b>8,742</b>     | <b>9,689</b>     | <b>9,661</b>     | <b>8,882</b>     | <b>8,742</b>      | <b>83,051.54</b>  |                        |
| <b>Income - Food &amp; Beverages Activities</b> | <b>\$ 3,554</b>  | <b>\$ (361)</b>   | <b>\$ 7,293</b>  | <b>\$ (7,592)</b> | <b>\$ 9,362</b>  | <b>\$ 13,346</b> | <b>\$ 41,645</b> | <b>\$ 24,405</b> | <b>\$ (177)</b>   | <b>91,475</b>     |                        |
| <b>F &amp; B with Premier Contract</b>          | <b>\$ 3,101</b>  | <b>\$ 2,157</b>   | <b>\$ 7,708</b>  | <b>\$ 2,056</b>   | <b>\$ 7,994</b>  | <b>\$ 8,760</b>  | <b>\$ 20,483</b> | <b>\$ 17,096</b> | <b>\$ 4,217</b>   | <b>\$ 73,572</b>  |                        |
| <b>Difference (F&amp;E compared to Premier)</b> | <b>\$ 452</b>    | <b>\$ (2,518)</b> | <b>\$ (415)</b>  | <b>\$ (9,647)</b> | <b>\$ 1,368</b>  | <b>\$ 4,585</b>  | <b>\$ 21,162</b> | <b>\$ 7,309</b>  | <b>\$ (4,394)</b> | <b>\$ 17,903</b>  |                        |

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

|                                   | FY 2014           | July 1, 2014 through<br>May 31, 2015 (92%<br>of Fiscal Year) |                |    | FY 2015          |                  |                  | FY 2016          |
|-----------------------------------|-------------------|--|----------------|----|------------------|------------------|------------------|------------------|
|                                   | Actual            | Actual   | % of<br>Budget |    | Budget           | Projection       | \$ Variance      | Approved         |
| <b>Revenues</b>                   |                   |  |                |    |                  |                  |                  |                  |
| Court Fines & Fees                | 425,632           | 377,354  | 84%            |    | 450,000          | 450,000          | -                | 450,000          |
| State Miscellaneous               | -                 | -  | 0%             | a) | 600              | -                | (600)            | -                |
| Interest on Investments           | 653               | 416  | 51%            |    | 815              | 555              | (260)            | 527              |
| <b>Total Revenues</b>             | <b>426,285</b>    | <b>377,771</b>   | <b>84%</b>     |    | <b>451,415</b>   | <b>450,555</b>   | <b>(860)</b>     | <b>450,527</b>   |
| <b>Expenditures</b>               |                   |  |                |    |                  |                  |                  |                  |
| Personnel Services                | 407,456           | 389,117  | 90%            |    | 432,045          | 425,000          | 7,045            | 436,236          |
| Materials and Services            | 183,148           | 141,244  | 82%            |    | 173,093          | 160,000          | 13,093           | 173,942          |
| <b>Total Expenditures</b>         | <b>590,605</b>    | <b>530,362</b>   | <b>88%</b>     |    | <b>605,138</b>   | <b>585,000</b>   | <b>20,138</b>    | <b>610,178</b>   |
| <b>Revenues less Expenditures</b> | <b>(164,319)</b>  | <b>(152,591)</b>   |                |    | <b>(153,723)</b> | <b>(134,445)</b> | <b>19,278</b>    | <b>(159,651)</b> |
| Transfers In-General Fund         | 140,819           | 68,200   | 92%            |    | 74,398           | 74,398           | -                | 145,747          |
| Change in Fund Balance            | (23,500)          | (84,391)   |                |    | (79,325)         | (60,047)         | 19,278           | (13,904)         |
| Beginning Fund Balance            | 153,818           | 130,317  | 121%           |    | 107,621          | 130,317          | 22,696           | 60,000           |
| <b>End Fund Bal (Contingency)</b> | <b>\$ 130,317</b> | <b>\$ 45,927</b>   |                |    | <b>\$ 28,296</b> | <b>\$ 70,271</b> | <b>\$ 41,975</b> | <b>\$ 46,096</b> |

|  |      |
|--|------|
| FY 2016 Ending Balance as a percentage of FY 2016 operating budget | 7.6% |
|--|------|

a) State phased out this payment in FY 2012



# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

Deschutes County  
Campus Improvement (Fund 463)  
Inception through May 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<br>Expended | Committed or<br>Projected | Total            |
|--------------------------|---------------------------|------------------|
| \$ 796,617               | \$ -                      | \$ 796,617       |
| 150,000                  | -                         | 150,000          |
| 700,000                  | 120,000                   | 820,000          |
| 20,000                   | -                         | 20,000           |
| 10,513                   | -                         | 10,513           |
| <b>1,677,130</b>         | <b>120,000</b>            | <b>1,797,130</b> |

**EXPENDITURES:**

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

|     |                  |                |                  |
|-----|------------------|----------------|------------------|
| JB1 | 168,109          | -              | 168,109          |
| JB2 | 141,862          | -              | 141,862          |
| JB3 | 117,980          | -              | 117,980          |
| JB4 | 401,231          | -              | 401,231          |
| JB5 | 81,702           | -              | 81,702           |
| JB6 | 40,257           | -              | 40,257           |
| JB7 | 34,348           | -              | 34,348           |
| JB8 | 481,434          | 322,010        | 803,443          |
|     | 720              | -              | 720              |
|     | 7,477            | -              | 7,477            |
|     | <b>1,475,120</b> | <b>322,010</b> | <b>1,797,130</b> |

**Revenues less Expenditures**

|                   |                     |          |
|-------------------|---------------------|----------|
| <b>\$ 202,010</b> | <b>\$ (202,010)</b> | <b>-</b> |
|-------------------|---------------------|----------|

**Notes:**

- A. Remaining proceeds of the OSP portion of the FF&C borrowing for the OSP/911 Building.  
B. FY 2016 Approved Budget includes a \$120,000 Transfer In from Fund 142.

**Completed Projects**

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

|  | ACTUAL                   |                               |                     | Projected           |
|--|--------------------------|-------------------------------|---------------------|---------------------|
|  | Received and<br>Expended | Encumbrances<br>& Commitments | Project to<br>Date  |                     |
| <b>RESOURCES:</b>                        |                          |                               |                     |                     |
| Rental                                   | 500                      | -                             | 500                 | 500                 |
| Expended from Fund 142 for Design Center | 1,427,013                | -                             | 1,427,013           | a) 1,427,013        |
| Transfers in:                            |                          |                               |                     |                     |
| Fund 140 for Unger Remodel               | 302,461                  | 528,068                       | 830,529             | b) 830,529          |
| 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                         | 9,445                    | -                             | 9,445               | 9,445               |
| <b>Total Resources</b>                   | <b>\$ 2,491,155</b>      | <b>\$ 528,068</b>             | <b>\$ 3,019,223</b> | <b>\$ 3,019,223</b> |
| <b>EXPENDITURES:</b>                     |                          |                               |                     |                     |
| <i>Design Center - Hwy 97</i>            |                          |                               |                     |                     |
| Land & Building                          | 1,402,013                | -                             | 1,402,013           | 1,402,013           |
| Architecture/Design                      | 51,192                   | -                             | 51,192              | 51,192              |
| Utilities                                | 26,415                   | 1,000                         | 27,415              | 27,415              |
| Fees, Permits & SDCs                     | 520                      | -                             | 520                 | 520                 |
| Other                                    | 4,489                    | -                             | 4,489               | 4,489               |
| <b>Total Design Center</b>               | <b>1,484,629</b>         | <b>1,000</b>                  | <b>1,485,629</b>    | <b>1,485,629</b>    |
| <i>Antler Building</i>                   |                          |                               |                     |                     |
| Land & Building                          | 601,200                  | -                             | 601,200             | 601,200             |
| Building Improvements                    | 42,364                   | -                             | 42,364              | 42,364              |
| Personal Property                        | 27,016                   | -                             | 27,016              | 27,016              |
| Interest                                 | 2,827                    | -                             | 2,827               | 2,827               |
| Other                                    | 928                      | -                             | 928                 | 928                 |
| <b>Total Antler Building</b>             | <b>674,334</b>           | <b>-</b>                      | <b>674,334</b>      | <b>674,334</b>      |
| <i>Unger Building Remodel</i>            |                          |                               |                     |                     |
| Remodel Construction-Griffen Constr.     | 201,011                  | 429,723                       | 630,734             | 630,734             |
| Architecture/Design                      | 49,299                   | 19,000                        | 68,299              | 68,299              |
| Relocation Costs                         | 26,700                   | 9,200                         | 35,900              | 35,900              |
| Fees & Permits                           | 4,316                    | 15,684                        | 20,000              | 20,000              |
| Utilities                                | 2,158                    | 842                           | 3,000               | 3,000               |
| Furniture, Fixtures & Equipment          | 6,404                    | 43,596                        | 50,000              | 50,000              |
| Other                                    | 14,421                   | -                             | 14,421              | 14,421              |
| <b>Total Unger Building Remodel</b>      | <b>304,310</b>           | <b>518,045</b>                | <b>822,355</b>      | <b>822,355</b>      |
| <i>Other</i>                             |                          |                               |                     |                     |
| Internal Service Fund Charges            | 33,102                   | -                             | 33,102              | 33,102              |
| Evergreen School                         | 3,803                    | -                             | 3,803               | 3,803               |
| <b>Total Expenditures</b>                | <b>2,500,179</b>         | <b>519,045</b>                | <b>3,019,223</b>    | <b>3,019,223</b>    |
| <b>Net</b>                               | <b>\$ (9,023)</b>        | <b>\$ 9,023</b>               | <b>-</b>            | <b>-</b>            |

a) The property was purchased in FY 2011 with resources from Fund 142 - General County Projects. Also, \$25,000 was paid to the architect from Fund 142 in FY 2011.

b) The resources for the Unger remodel will be provided by Fund 140.

c) The costs incurred through June 30, 20015 for alternate facilities for Justice Court and Parole & Probation will paid paid from Fund 462.