

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

October 17, 2016

- (1) Monthly Investment Reports – September 2016
- (2) September Financials

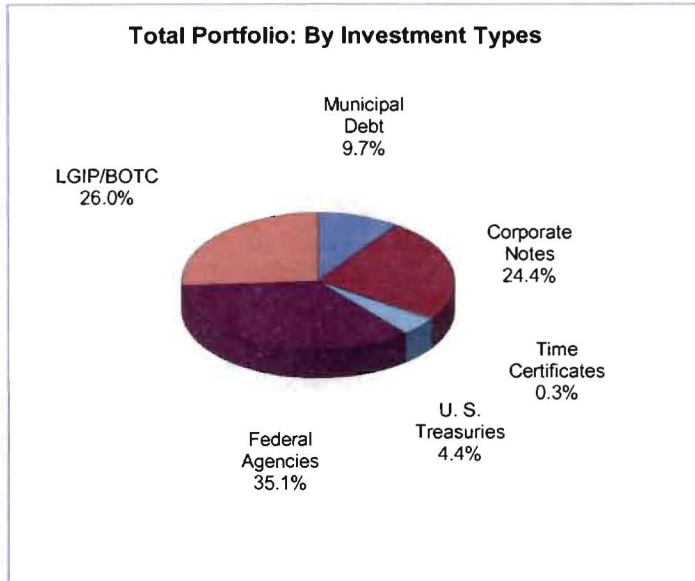
Deschutes County

Total Investment Portfolio As Of 9/30/2016

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,260,000	9.71%
Corporate Notes	33,397,000	24.45%
Time Certificates	440,000	0.32%
U. S. Treasuries	6,000,000	4.39%
Federal Agencies	47,967,000	35.11%
LGIP/BOTC	35,537,264	26.02%
Total Investments	\$ 136,601,264	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2016-17	
		Sep-16	Y-T-D
General	\$ 136,601,264	\$ 145,045	\$ 426,562
		-	-
Total Investments	\$ 136,601,264		
Total Investment Income		145,045	426,562
Less Fee: 5% of Invest. Income		(7,252)	(21,328)
Investment Income - Net		\$ 137,793	\$ 405,234
Prior Year Comparison	Sep-15	\$ 83,317	\$ 260,195

Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP	1.03%	0.92%
Investments	1.12%	1.10%
Average	1.09%	1.07%



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

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

Comparators	
24 Month Treas.	0.73%
LGIP Rate	1.03%
36 Month Treasu	0.84%

Months to Maturity	
0 to 30 Days	27.48%
Under 1 Year	58.68%
Under 5 Years	100.00%


Weighted Average Maturity	
Max 2 Years	.95 years

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
September 30, 2016													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings S&P	Moody's	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	0	AA	Aa2	0.854	0.800	1,000,000	1,000,000	1,000,000	- -
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	18	AA+	Aaa	5.125	0.800	1,000,000	1,002,170	1,002,150	- -
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	45	A+	A1	2.200	1.125	1,000,000	1,000,360	1,001,303	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	61	AA+		0.860	0.860	200,000	199,974	200,000	- -
54465AEY4	Los Angeles County Redev	CASTLE	8/24/2016	12/1/2016	61	AA		1.000	0.775	3,050,000	3,049,634	3,051,132	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	73	A+	Aa2	1.100	0.910	1,800,000	1,800,504	1,800,674	- -
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	108	A+	A1	2.400	1.067	2,000,000	2,005,600	2,007,713	12/18/2016
3130A7BYO	Federal Home Loan Bank	PJ	2/17/2016	2/17/2017	139	AA	Aaa	0.720	0.720	2,000,000	2,000,740	2,000,000	11/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	182	AA	Aa2	5.150	1.060	370,000	377,304	377,467	- -
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	182	AA	Aa2	5.150	1.201	1,000,000	1,019,740	1,019,474	- -
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	182	AA	Aa2	5.150	1.100	1,875,000	1,912,013	1,912,511	- -
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	226	A+	A1	1.650	0.882	1,000,000	1,002,910	1,004,264	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	230	AA-	Aa2	1.200	1.061	2,000,000	2,000,060	2,001,735	- -
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	233			0.900	0.913	200,000	200,000	200,000	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	234	AA+	Aaa	2.050	0.885	1,460,000	1,473,096	1,470,776	- -
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	237	AA+	Aaa	0.720	0.700	6,000,000	6,004,980	6,000,774	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	248		Aaa	1.019	1.065	1,028,000	1,022,819	1,020,783	- -
89233GTC0	Toyota CP	CASTLE	9/20/2016	6/12/2017	254			1.200	1.239	3,000,000	2,972,280	2,974,600	- -
48125LRD6	JPMorgan Chase - Corporate N	CASTLE	6/10/2016	6/14/2017	256	A+	Aa3	1.256	1.220	1,000,000	1,000,090	1,000,000	- -
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	257	A+	A2	5.750	1.320	2,000,000	2,058,960	2,061,656	- -
064058AA8	Bank of New York Mellon Corp	CASTLE	6/6/2016	6/20/2017	262	A	A1	1.969	1.141	1,000,000	1,005,020	1,005,900	- -
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	273	AA-	Aa1	1.197	1.171	670,000	671,347	670,131	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	273	AA-		1.145	1.180	1,000,000	1,001,110	999,741	- -
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	286		Aaa	0.750	0.787	1,000,000	1,000,970	999,711	- -
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	318	AA+	Aa1	3.000	0.930	1,000,000	1,018,460	1,017,824	- -
675371AT5	Oceanside California Pension	PJ	5/20/2016	8/15/2017	318	AA		1.806	1.000	500,000	503,225	503,482	- -
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	331		Aaa	0.750	0.858	1,000,000	1,000,810	999,029	- -
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	334	AAA	Aaa	0.625	1.061	1,000,000	999,730	996,084	- -
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	334	AAA	Aaa	0.625	0.920	1,000,000	999,730	997,345	- -
94974BGB0	Wells Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017	342	A	A2	1.400	1.450	461,000	460,862	460,787	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	361	AA+	Aaa	1.000	1.250	1,000,000	1,003,260	997,592	- -
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	364	AAA	Aaa	1.875	0.803	2,000,000	2,023,600	2,021,129	- -
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	370			0.751	0.781	2,000,000	1,980,420	1,984,558	- -
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	425			1.205	1.267	2,000,000	1,978,220	1,971,541	- -
427542KW4	Hermiston OR	DA DAV	9/21/2016	12/1/2017	426	AA-		2.000	0.901	590,000	595,351	597,509	- -
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	426	AA+		1.220	1.218	230,000	230,817	230,000	- -
3696045BC6	General Electric - Corporate N	CASTLE	9/6/2016	12/6/2017	431	AA+	A1	5.250	1.050	1,000,000	1,048,200	1,049,111	- -
SYS10520	Lewis & Clark Bank		6/8/2016	12/8/2017	433			1.000	1.000	240,000	240,000	240,000	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	440	AA+		1.205	1.268	1,059,000	1,047,330	1,043,399	- -
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	468	AA-	Aa2	1.600	1.490	2,000,000	2,006,740	2,002,742	- -
94988J5A1	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	478		Aa2	1.650	1.580	1,000,000	1,002,900	1,000,898	- -
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	488	A	A2	5.750	1.690	1,000,000	1,056,580	1,053,028	- -
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	495			1.252	1.318	1,260,000	1,246,480	1,238,301	- -
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	495			1.257	1.323	740,000	732,060	727,205	- -
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	503	AA+	Aaa	1.000	1.000	3,000,000	2,999,340	3,000,000	11/16/2016
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	513	AA+		1.050	1.050	3,000,000	3,000,270	3,000,000	11/26/2016
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	541	A	A1	1.650	1.570	2,000,000	2,008,300	2,002,322	- -
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	541	A	A1	1.650	1.540	1,000,000	1,004,150	1,001,590	- -
06050TLY6	Bank of America - Corporate	CASTLE	5/27/2016	3/26/2018	541	A	A1	1.650	1.620	1,000,000	1,004,150	1,000,430	- -
68607VG66	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	547	AAA	AA2	5.000	1.120	610,000	647,564	644,847	- -
68607VA96	Oregon State Lottery	DA DAV	6/13/2016	4/1/2018	547	AAA	AA2	1.353	0.970	200,000	201,398	201,135	- -
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	591	AA+	Aa2	5.400	1.590	1,107,000	1,181,346	1,173,693	- -
3133ECQ56	Federal Farm Credit Bank	CASTLE	9/28/2016	5/22/2018	598	AA+	Aaa	1.080	1.080	1,000,000	999,600	1,000,000	10/4/2016
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	622	AAA	Aaa	5.500	1.500	1,000,000	1,070,430	1,066,522	- -
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	622	AA+		1.430	1.430	750,000	755,025	750,000	- -
166764AE0	Chevron Corp	CASTLE	4/15/2016	6/24/2018	631	AA-	Aa2	1.718	1.191	2,000,000	2,017,620	2,017,940	5/24/2018
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	637		Aa3	1.732	1.650	985,000	996,859	986,361	- -
938429M46	Washington County SD Municipal	PJ	9/6/2016	6/30/2018	637			1.585	0.999	250,000	251,958	252,525	- -
88059EMT8	Tennessee Valley Authority	DA DAV	2/22/2016	7/15/2018	652			1.021	1.065	500,000	491,140	490,752	- -
3133EGNU5	Federal Farm Credit Bank	CASTLE	8/1/2016	7/27/2018	664	AA+	Aaa	0.960	0.960	1,000,000	1,000,060	1,000,000	7/27/2017
3134G9Q67	Federal Home Loan Mtg Corp	CASTLE	7/27/2016	7/27/2018	664			1.050	1.050	3,000,000	2,999,190	3,000,000	10/27/2016
3134G8UN7	Federal Home Loan Mtg Corp	CASTLE	3/30/2016	9/28/2018	727	AA+	Aaa	1.200	1.200	2,000,000	2,000,480	2,000,000	12/28/2016
3134G9YA9	Federal Home Loan Mtg Corp	CASTLE	6/28/2016	9/28/2018	727			1.010	1.000	2,520,000	2,516,422	2,520,274	12/28/2016
3134GAND3	Federal Home Loan Mtg Corp	CASTLE	9/28/2016	9/28/2018	727			1.050	1.050	4,000,000	3,996,680	4,000,000	3/28/2017
89236TAY1	Toyota Mtr Cred - Corp N	CASTLE	1/5/2016	10/24/2018	753	AA-	Aa3	2.000	1.770	784,000	795,470	787,608	- -
912828WD8	U.S. Treasury	CASTLE	12/1/2015	10/31/2018	760			1.250	1.223	1,000,000	1,009,060	1,000,558	- -
427542KX2	Hermiston OR	DA DAV	9/21/2016	12/1/2018	791	AA-		3.000	1.001	605,000	627,403	630,859	- -
912828A75	U.S. Treasury	CASTLE	6/8/2015	12/31/2018	821	AAA	Aaa	1.500	1.324	1,000,000	1,014,960	1,003,843	- -
3135GOK44	Federal National Mtg Assn	CASTLE	5/17/2016	5/16/2019	957	AA+	Aaa	1.250	1.221	2,000,000	2,000,900	2,001,489	11/16/2016
250351FJ7	Deschutes County Ore Sch Dist	PJ	8/16/2016	6/15/2019	987			1.360	1.360	245,000	245,064	245,000	- -
3137EAB1	Federal Home Loan Mtg Corp	CASTLE	7/20/2016	7/19/2019	1021			0.875	0.957	1,000,000	996,510	997,739	- -
3135GON33	Federal National Mtg Assn	CASTLE	8/18/2016	8/2/2019	1035	AA+	Aaa	0.875	1.000	1,000,000	996,110	996,507	- -
313586RC5	Federal National Mtg Assn	CASTLE	12/4/2015	10/9/2019	1103	AA-		1.891	2.031	1,400,000	1,343,832	1,318,888	- -
313586RC5	Federal National Mtg Assn	CASTLE	3/17/2016	10/9/2019	1103	AA-		1.665					

Memorandum

Date: October 10, 2016

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

Attached please find September 2016 financial reports for the following funds: **General (001), Community Justice – Juvenile (230), Sheriff's (255, 701, 702), Health Services (274), Community Development (295), Road (325), Community Justice – Adult (355), Solid Waste (610), Insurance Fund (670), 9-1-1 (705), Health Benefits Trust (675), Fair & Expo Center (618), and Justice Court (123), Transient Room Tax (160, 170).**

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

Cc: All Department Heads

GENERAL FUND
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	24,561,964	-	0% a)	25,749,791	25,749,791	-
Property Taxes - Prior	486,113	157,670	32%	500,000	500,000	-
Other General Revenues	2,443,495	1,271,656	52% b)	2,450,622	2,450,622	-
Assessor	875,075	220,974	26% c)	849,349	849,349	-
County Clerk	1,721,618	478,429	26%	1,810,837	1,810,837	-
BOPTA	12,413	3,312	27% c)	12,350	12,350	-
District Attorney	194,675	29,177	15%	188,400	188,400	-
Tax Office	212,618	57,558	28% c)	204,730	204,730	-
Veterans	98,161	-	0%	97,400	97,400	-
Property Management	75,000	3,750	4%	94,500	94,500	-
Total Revenues	30,681,131	2,222,527	7%	31,957,979	31,957,979	-
Expenditures						
Assessor	3,857,613	976,477	23%	4,187,123	4,187,123	-
County Clerk	1,447,322	321,752	16%	2,043,672	2,043,672	-
BOPTA	61,911	18,717	27%	68,890	68,890	-
District Attorney	5,830,655	1,455,140	23%	6,413,365	6,413,365	-
Tax Office	751,319	234,072	29%	812,314	812,314	-
Veterans	333,745	103,580	25%	422,673	422,673	-
Property Management	288,776	72,328	24%	303,213	303,213	-
Non-Departmental	1,161,328	256,845	63%	410,096	410,096	-
Total Expenditures	13,732,670	3,438,912	23%	14,661,346	14,661,346	-
Transfers Out	15,520,033	6,285,712	35%	17,865,429	17,865,429	-
Total Exp & Transfers	29,252,703	9,724,624	30%	32,526,775	32,526,775	-
Change in Fund Balance	1,428,428	(7,502,097)		(568,796)	(568,796)	-
Beginning Fund Balance	9,788,945	11,217,374	108%	10,411,770	11,217,374	805,604
Ending Fund Balance	\$ 11,217,374	\$ 3,715,277		\$ 9,842,974	\$ 10,648,578	\$ 805,604

- a) Current year taxes received beginning in October
b) Includes annual PILT Grant - \$500,000
c) Includes A & T Grant. Received quarterly - YTD includes 1st quarter

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016		% of Budget			
	Actual	Actual		Budget	Projected	Variance
Revenues						
OYA Basic & Diversion	413,233	-	0%	a)	386,725	360,217 (26,508)
ODE Juvenile Crime Prev	88,030	-	0%	a)	91,379	94,728 3,349
Leases	33,759	17,425	36%	b)	48,840	83,750 34,910
Inmate/Prisoner Housing	59,100	4,350	8%	c)	55,000	45,000 (10,000)
DOC Unif Crime Fee/HB2712	36,090	9,011	25%		36,658	36,658 -
Food Subsidy	23,811	3,852	19%		20,000	20,000 -
Gen Fund-Crime Prevention	20,000	-	0%	d)	20,000	20,000 -
Interest on Investments	13,147	4,308	54%	e)	8,000	15,000 7,000
OJD Court Fac/Sec SB 1065	22,661	5,920	35%		17,000	17,000 -
Contract Payments	8,870	1,771	25%		7,000	7,000 -
Case Supervision Fee	6,347	1,737	29%		6,000	6,000 -
Miscellaneous	42,490	658	69%	e)	950	1,400 450
Total Revenues	767,538	49,031	7%		697,552	706,753 9,201
Expenditures						
Personnel Services	4,947,639	1,239,899	24%		5,186,945	5,186,945 -
Materials and Services	1,172,705	253,118	20%		1,273,154	1,273,154 -
Transfers Out-Veh Reserve	3,660	11,000	25%		44,000	44,000 -
Total Expenditures	6,124,004	1,504,017	23%		6,504,099	6,504,099 -
Revenues less Expenditures	(5,356,466)	(1,454,985)			(5,806,547)	(5,797,346) 9,201
Transfers In-General Fund	5,464,591	1,366,149	25%		5,464,591	5,464,591
Change in Fund Balance	108,125	(88,836)			(341,956)	(332,755) 9,201
Beginning Fund Balance	1,307,249	1,415,374	118%		1,200,000	1,415,374 215,374
Ending Fund Balance	\$ 1,415,374	\$ 1,326,537			\$ 858,044	\$ 1,082,619 \$ 224,575

- a) Biennial allocation; reimbursements received quarterly. Projections changed due to FY 16 expenditures of the biennial award
- b) Additional detention space leased (beginning 9/26/16)
- c) Projection decreased due to lower than expected revenue received YTD from other counties' use of detention
- d) Quarterly payment
- e) Increased projection due to revenue received YTD

Deschutes County
 Sheriff's Office - Operating Expenditures, Departmental Revenues and LED #1 and LED #2 Taxes Transferred to Sheriff's Office
 July 1, 2016 through September 30, 2016
 FY 2017

Department	Expenditures			Departmental Revenues			Net (1)			
	Appropriations	Year to Date Actual	% of Budget	Estimated	Year to Date Actual	% of Budget	Budgeted	Year to Date Actual	Projection	% of Taxes
Sheriff's Services	3,050,727	754,405	25%	2,400	-	0%	(3,048,327)	(754,405)	(2,938,531)	
Civil/Special Units	1,175,801	270,304	23%	253,100	42,395	17%	(922,701)	(227,908)	(913,860)	
Automotive/Communications	2,053,696	278,494	14%	31,977	-	0%	(2,021,719)	(278,494)	(1,787,224)	
Detective	1,793,361	498,837	28%	3,000	3,600	120%	(1,790,361)	(495,237)	(1,791,885)	
Patrol	8,999,325	2,238,099	25%	4,193,717	989,548	24%	(4,805,608)	(1,248,552)	(4,766,589)	
Records	819,239	171,319	21%	2,200	2,491	113%	(817,039)	(168,828)	(754,235)	
Adult Jail	17,237,586	3,781,772	22%	2,371,698	546,557	23%	(14,865,888)	(3,235,215)	(14,762,661)	
Court Security	387,878	63,705	16%	212,818	11,535	5%	(175,060)	(52,170)	(175,060)	
Emergency Services	283,141	50,747	18%	110,023	-	0%	(173,118)	(50,747)	(166,879)	
Special Services	1,577,367	382,577	24%	265,858	-	0%	(1,311,509)	(382,577)	(1,341,310)	
Training	604,033	158,114	26%	2,500	1,500	60%	(601,533)	(156,614)	(636,811)	
Other Law Enforcement Services	859,514	224,287	26%	185,100	87,593	47%	(674,414)	(136,694)	(767,027)	
Non-Departmental	112,846	28,212	25%	-	-	N/A	(112,846)	(28,212)	(112,846)	
Total	\$ 38,954,514	\$ 8,900,872	23%	\$ 7,634,391	\$ 1,685,219	22%	\$ (31,320,123)	\$ (7,215,654)	\$ (30,914,918)	

Taxes required to be transferred from Law Enforcement Districts:

Countywide #1	22,371,368	4,961,945	22%
Rural #2	8,948,755	2,253,708	25%
Total Taxes transferred to Sheriff's Office	31,320,123	7,215,654	

1. The amount of Property Taxes from LED #1 and LED #2 required for Department operations.

Deschutes County - Sheriff's Office
Appropriations and Expenditures by Department and Category

Year to Date July 1, 2016
through September 30, 2016
(25.0% of the year)

	Budget	Year to Date Actual	% of Budget	Category %	
				Budget	Actual
Appropriations/Expenditures by Category					
Personnel	30,550,697	7,239,127	24%	78%	81%
Materials & Services	6,852,234	1,406,219	21%	18%	16%
Capital Outlay	1,278,292	255,327	20%	3%	3%
Transfers Out	273,291	200	0%	1%	0%
Total Appropriations/Expenditures	38,954,514	8,900,872	23%	100%	100%
				Projection	Variance
Sheriff's Services					
Personnel	1,500,098	328,880	22%	1,355,855	144,243
Materials & Services	1,474,099	425,524	29%	1,538,215	(64,116)
Capital Outlay	76,530	-	0%	46,861	29,669
Total Sheriff's Services	3,050,727	754,405	25%	2,940,931	109,796
Civil/Special Units					
Personnel	1,053,721	257,329	24%	1,044,880	8,841
Materials & Services	122,080	12,975	11%	122,080	-
Total Civil/Special Units	1,175,801	270,304	23%	1,166,960	8,841
Automotive/Communications					
Personnel	497,557	121,320	24%	503,110	(5,553)
Materials & Services	1,505,187	150,924	10%	1,233,762	271,425
Capital Outlay	50,952	6,251	12%	82,329	(31,377)
Total Automotive/Communications	2,053,696	278,494	14%	1,819,201	234,495
Detective					
Personnel	1,568,895	398,917	25%	1,572,895	(4,000)
Materials & Services	180,966	71,562	40%	183,633	(2,667)
Capital Outlay	43,500	28,357	65%	38,357	5,143
Total Detective	1,793,361	498,837	28%	1,794,885	(1,524)
Patrol					
Personnel	7,967,602	1,904,321	24%	7,967,602	-
Materials & Services	589,723	123,747	21%	595,495	(5,772)
Capital Outlay	442,000	210,032	48%	397,209	44,791
Total Patrol	8,999,325	2,238,099	25%	8,960,306	39,019
Records					
Personnel	687,006	155,395	23%	624,390	62,616
Materials & Services	132,233	15,924	12%	132,045	188
Total Records	819,239	171,319	21%	756,435	62,804
Adult Jail					
Personnel	14,185,302	3,309,176	23%	14,052,434	132,868
Materials & Services	2,242,683	472,396	21%	2,250,739	(8,056)
Capital Outlay	536,310	-	0%	557,895	(21,585)
Transfer Out	273,291	200	0%	273,291	-
Total Adult Jail	17,237,586	3,781,772	22%	17,134,359	103,227
Court Security					
Personnel	366,398	59,673	16%	366,398	-
Materials & Services	21,480	4,032	19%	21,480	-
Total Court Security	387,878	63,705	16%	387,878	-
Emergency Services					
Personnel	256,878	45,044	18%	235,549	21,329
Materials & Services	26,263	5,703	22%	41,353	(15,090)
Total Emergency Services	283,141	50,747	18%	276,902	6,239
Special Services					
Personnel	1,252,628	345,884	28%	1,252,628	-
Materials & Services	195,739	26,007	13%	198,899	(3,160)
Capital Outlay	129,000	10,687	8%	155,641	(26,641)
Total Special Services	1,577,367	382,577	24%	1,607,168	(29,801)
Training					
Personnel	455,746	110,888	24%	455,746	-
Materials & Services	148,287	47,227	32%	183,565	(35,278)
Total Training	604,033	158,114	26%	639,311	(35,278)
Other Law Enforcement Services					
Personnel	758,866	202,299	27%	851,479	(92,613)
Materials & Services	100,648	21,988	22%	100,648	-
Total Other Law Enforcement	859,514	224,287	26%	952,127	(92,613)
Non-Departmental					
Materials & Services	112,846	28,212	25%	112,846	-
Total Non-Departmental	112,846	28,212	25%	112,846	-

Law Enforcement District #1 and #2
Statement of Activity
FY 2017
July 1, 2016 through September 30, 2016

	LED #1					LED #2				
	Budget	Year to Date Actual	% of Budget	Projection	Variance	Budget	Year to Date Actual	% of Budget	Projection	Variance
Property Taxes										
Current Year	21,033,596	-	0%	21,033,596	-	9,258,083		0%	9,258,083	-
Prior Year	400,000	121,758	30%	400,000	-	185,000	55,667	30%	185,000	-
Interest	-	11,208	N/A	60,000	60,000	-	13,490	N/A	45,000	45,000
Total Revenues	21,433,596	132,966	1%	21,493,596	60,000	9,443,083	69,157	1%	9,488,083	45,000
To Sheriff's Office	22,371,368	4,991,231	22%	22,175,474	195,894	8,948,755	2,224,422	25%	8,739,445	209,310
Change in Fund Balance	(937,772)	(4,858,265)		(681,878)	255,894	494,328	(2,155,265)		1,496,437	1,002,109
Beginning Fund Balance	4,816,720	5,780,690	120%	5,780,690	963,970	5,078,217	5,445,002	107%	5,445,002	366,785
Ending Fund Balance (1)	3,878,948	922,425		5,098,812	1,219,864	5,572,545	3,289,737		6,941,439	1,368,894

NOTE 1		
Sheriff's Office Contingency	3,253,830	4,103,603
Reserve for Capital Outlay	625,118	1,468,942
Total Ending Fund Balance	3,878,948	5,572,545

**Health Services
Statement of Financial Operating Data**

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016		% of			
	Actual	Actual	Budget	Budget	Projected	Variance
Revenues						
State Grants	11,940,592	2,873,412	26% a)	11,114,170	11,233,374	119,204
OHP Capitation	11,756,788	1,823,430	15%	11,941,755	11,941,755	-
Administrative Fee	920,156	-	0%	1,143,411	1,143,411	-
Environmental Health Fees	878,929	39,663	4%	915,350	915,350	-
State - OMAP	1,116,399	296,851	31%	945,650	945,650	-
Federal Grants	676,462	-	0%	683,417	683,417	-
Patient Fees	350,727	92,481	23%	397,225	397,225	-
Local Grants	605,656	100,000	23% b)	442,214	757,370	315,156
Title 19	129,514	5,406	2%	253,461	253,461	-
State Shared-Family Planning	226,258	23,332	12%	200,000	200,000	-
State Miscellaneous	211,627	1,300	1%	172,000	172,000	-
Liquor Revenue	151,973	-	0%	151,000	151,000	-
Divorce Filing Fees	131,689	157,603	120% c)	131,689	157,603	25,914
Interfund Contract-Gen Fund	-	-	0%	127,000	127,000	-
Vital Records	194,785	56,725	32%	175,000	175,000	-
Interest on Investments	61,273	23,956	44%	55,000	95,000	40,000
Other	365,510	377,014	102%	367,888	377,014	9,126
Total Revenues	29,718,339	5,871,173	20%	29,216,230	29,725,630	509,400
Expenditures						
Personnel Services	22,769,593	5,868,556	24% b)	24,660,429	25,021,621	(361,192)
Materials and Services	9,402,751	1,764,209	16%	10,865,453	10,865,453	-
Capital Outlay	213,459	-	N/A	-	-	-
Transfers Out	445,740	111,435	25%	445,740	445,740	-
Total Expenditures	32,831,544	7,744,201	22%	35,971,622	36,332,814	(361,192)
Revenues less Expenditures	(3,113,205)	(1,873,028)		(6,755,392)	(6,607,184)	148,208
Transfers In-General Fund	4,408,227	1,171,050	25%	4,684,193	4,684,193	-
Transfers In-Other	227,587	-	N/A	-	-	-
Total Transfers In	4,635,814	1,171,050	25%	4,684,193	4,684,193	-
Change in Fund Balance	1,522,609	(701,978)		(2,071,199)	(1,922,991)	148,208
Beginning Fund Balance	6,165,600	7,688,209	132%	5,827,329	7,688,209	1,860,880
Ending Fund Balance	\$ 7,688,209	\$ 6,986,232		\$ 3,756,130	5,765,218	\$ 2,009,088

Information on new FY 2017 resources not available during budget preparation:

- a) PREP Grant from Oregon Health Authority
- b) COHC Perinatal Central Oregon Continuum Initiative for \$361,192
- c) Received annually

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Admin-Operations	86,401	24,691	30%	81,551	81,551	-
Admin-GIS	877	55	6%	1,000	1,000	-
Admin-Code Enforcement	349,648	124,820	29%	436,000	436,000	-
Building Safety	2,435,823	804,465	31%	2,600,000	2,776,938	176,938
Electrical	572,160	227,449	37%	622,500	667,210	44,710
Contract Services	536,646	-	0% a)	502,500	-	(502,500)
Env Health-On Site Prog	671,414	189,458	32%	598,750	606,250	7,500
Planning-Current	1,325,662	382,587	28%	1,343,350	1,343,350	-
Planning-Long Range	686,012	175,436	27%	656,500	614,164	(42,336)
Total Revenues	6,664,642	1,928,961	28%	6,842,151	6,526,463	(315,688)
Expenditures						
Admin-Operations	1,621,971	447,440	25%	1,818,730	1,819,293	(563)
Admin-GIS	134,450	33,197	23%	143,702	143,702	-
Admin-Code Enforcement	306,588	98,101	23%	427,837	430,337	(2,500)
Building Safety	836,425	319,210	22%	1,453,625	1,453,625	-
Electrical	295,001	79,708	25%	313,684	313,684	-
Contract Services	328,534	-	N/A a)	-	-	-
Env Health-On Site Pgm	346,978	90,758	20%	444,755	415,570	29,185
Planning-Current	998,174	254,944	22%	1,175,469	1,145,614	29,855
Planning-Long Range	506,993	99,948	22%	452,653	422,653	30,000
Transfers Out (D/S Fund)	163,940	-	N/A	-	-	-
Total Expenditures	5,539,054	1,423,305	23%	6,230,455	6,144,478	85,977
Revenues less Expenditures	1,125,588	505,656		611,696	381,985	(229,711)
Transfers In/Out						
In: General Fund - L/R Planning	90,783	-	N/A	-	-	-
Out: A & T Reserve	-	-	N/A	-	-	-
Out: CDD Reserve Funds	(1,037,652)	(345,400)	25%	(1,381,600)	(1,381,600)	-
Net Transfers In/Out	(946,869)	(345,400)	25%	(1,381,600)	(1,381,600)	-
Change in Fund Balance	178,719	160,256		(769,904)	(999,615)	(229,711)
Beginning Fund Balance	2,151,773	2,330,492	148%	1,578,206	2,330,492	752,286
Ending Fund Balance	\$ 2,330,492	\$ 2,490,749		\$ 808,302	\$ 1,330,877	\$ 522,575

a) City of Redmond contract cancelled. Services for City of Sisters are reported in the County's Building Safety and Electrical Divisions

ROAD
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	12,487,163	3,148,477	25%	12,470,647	12,470,647	-
Federal - PILT Payment	1,203,216	1,323,365	106% a)	1,250,000	1,323,365	73,365
Other Inter-fund Services	1,132,400	40,638	4%	977,400	977,400	-
Cities-Bend/Red/Sis/La Pine	728,980	-	0%	847,000	847,000	-
State Miscellaneous	603,572	-	0%	593,969	593,969	-
Forest Receipts	1,067,643	-	0%	400,000	400,000	-
Sale of Equip & Material	345,190	21,817	7%	316,200	316,200	-
Mineral Lease Royalties	135,663	9,551	5%	175,000	175,000	-
Assessment Payments (P&I)	109,142	33,590	34%	100,000	100,000	-
Interest on Investments	123,836	26,526	66%	40,000	110,000	70,000
Miscellaneous	402,358	12,271	29%	42,070	42,070	-
Total Revenues	18,339,163	4,616,234	27%	17,212,286	17,355,651	143,365
Expenditures						
Personnel Services	5,668,320	1,454,659	24%	6,106,592	6,106,592	-
Materials and Services	8,658,040	2,497,508	20%	12,582,412	12,582,412	-
Debt Service	-	-	N/A	-	-	-
Capital Outlay	1,605,077	-	0%	273,000	273,000	-
Transfers Out	600,000	8,067,643	89%	9,067,643	9,067,643	-
Total Expenditures	16,531,437	12,019,810	43%	28,029,647	28,029,647	-
Revenues less Expenditures	1,807,727	(7,403,575)		(10,817,361)	(10,673,996)	143,365
Payment from Solid Waste	326,539	90,613	25%	362,453	362,453	-
Trans In - Transp SDC	1,000,000	-	N/A	-	-	-
Trans Out	-	-	N/A	-	-	-
Total Transfers In	1,326,539	90,613	25%	362,453	362,453	-
Change in Fund Balance	3,134,266	(7,312,962)		(10,454,908)	(10,311,543)	143,365
Beginning Fund Balance	11,706,673	14,840,939	118%	12,549,601	14,840,939	2,291,338
Ending Fund Balance	\$ 14,840,939	\$ 7,527,976		\$ 2,094,693	\$ 4,529,396	\$ 2,434,703

a) PILT Grant received in July

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

	FY 2016	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)		FY 2017			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
DOC Grant in Aid SB 1145	3,650,200	912,542	25%	a)	3,650,168	3,650,168	-
CJC Justice Reinvestment	845,836	845,836	100%	b)	845,836	845,836	-
DOC Measure 57	234,316	240,315	103%	c)	234,316	240,315	5,999
Electronic Monitoring Fee	175,399	36,199	18%		200,000	200,000	-
Probation Superv. Fees	216,170	53,405	25%		210,000	210,000	-
DOC-Family Sentence Alt	110,797	110,797	100%	b)	110,796	110,796	-
Interfund - Sheriff	50,000	12,501	25%		50,000	50,000	-
Gen Fund/Crime Prevention	50,000	-	0%	d)	50,000	50,000	-
DOJ/Arrest Grant	46,736	-	0%	d)	46,736	46,736	-
Alternate Incarceration	19,492	7,859	39%	e)	20,035	20,035	-
State Subsidy	16,317	4,092	26%	e)	15,610	15,610	-
Interest on Investments	15,022	7,213	103%	f)	7,000	25,000	18,000
Probation Work Crew Fees	9,531	2,089	35%		6,000	6,000	-
State Miscellaneous	11,623	-	0%		4,300	4,300	-
Miscellaneous	842	350	70%		500	500	-
Total Revenues	5,452,282	2,233,197	41%		5,451,297	5,475,296	23,999
Expenditures							
Personnel Services	3,770,605	1,073,860	24%	g)	4,407,793	4,372,000	35,793
Materials and Services	1,489,673	371,852	22%		1,721,927	1,721,927	-
Transfer to Veh Maint	41,472	5,500	25%		22,000	22,000	-
Capital Outlay	-	-	0%		10,000	10,000	-
Total Expenditures	5,301,750	1,451,211	24%		6,161,720	6,125,927	35,793
Revenues less Expenditures	150,532	781,986			(710,423)	(650,631)	59,792
Transfers In-General Fund	451,189	112,797	25%		451,189	451,189	-
Change in Fund Balance	601,721	894,783			(259,234)	(199,442)	59,792
Beginning Fund Balance	863,649	1,465,370	126%		1,162,000	1,465,370	303,370
Ending Fund Balance	\$ 1,465,370	\$ 2,360,153			\$ 902,766	\$ 1,265,928	\$ 363,162

- a) Quarterly payments based on biennial allocation
- b) Annual payment based on biennial allocation
- c) Received a small grant in addition to biennial allocation
- d) Quarterly reimbursement
- e) Reimbursed based on actual offender expenses. Projection will be updated as necessary
- f) Increased projection due to YTD revenue received
- g) Decreased projection due to YTD and anticipated staff vacancies

SOLID WASTE
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)		FY 2017			
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Operating Revenues						
Franchise Disposal Fees	4,964,159	860,548	17% a)	5,195,799	5,195,799	-
Private Disposal Fees	1,869,094	591,647	33%	1,787,980	1,787,980	-
Commercial Disp. Fees	1,446,733	328,562	22%	1,473,817	1,473,817	-
Franchise 3% Fees	238,665	11,387	5% b)	230,000	230,000	-
Yard Debris	178,658	42,292	29%	145,000	145,000	-
Recyclables	18,238	3,537	24%	15,000	15,000	-
Equip & Material	16,490	10,187	N/A	-	-	-
Special Waste	21,806	4,797	19%	25,000	25,000	-
Interest	24,335	6,628	37%	18,000	25,000	7,000
Leases	10,801	3,600	33%	10,801	10,801	-
Miscellaneous	42,543	11,663	36%	32,500	32,500	-
Total Operating Revenues	8,831,521	1,874,848	21%	8,933,897	8,940,897	7,000
Operating Expenditures						
Personnel Services	1,967,190	533,917	25%	2,120,146	2,120,146	-
Materials and Services	3,832,421	851,845	19%	4,395,018	4,395,018	-
Debt Service	911,224	-	0% c)	930,944	930,944	-
Capital Outlay	74,313	-	0%	158,000	158,000	-
Total Operating Expenditures	6,785,148	1,385,763	18%	7,604,108	7,604,108	-
Operating Rev less Exp	2,046,372	489,086		1,329,789	1,336,789	7,000
Transfers Out						
SW Capital & Equipment Reserve	1,400,000	-	0%	1,375,000	1,375,000	-
Total Transfers Out	1,400,000	-	0%	1,375,000	1,375,000	-
Change in Fund Balance	646,372	489,086		(45,211)	(38,211)	7,000
Beginning Fund Balance	1,163,893	1,810,265	302%	600,000	1,810,265	1,210,265
Ending Fund Balance	\$ 1,810,265	\$ 2,299,351		\$ 554,789	\$ 1,772,054	\$ 1,217,265

a) Franchise and Commercial fees not yet received for August & September due to billing software conversion

b) Fee due in April 2017

c) Semi-annual payments (November and May)

RISK MANAGEMENT
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	859,198	232,839	25%	931,319	931,319	-
Property Damage	394,092	97,278	25%	389,101	389,101	-
Vehicle	179,850	49,299	25%	197,155	197,155	-
Workers' Compensation	1,140,241	304,239	25%	1,216,966	1,216,966	-
Unemployment	335,660	68,541	25%	273,824	273,824	-
Claims Reimb-Gen Liab/Property	71,559	5,088	25%	20,000	20,000	-
Process Fee-Events/Parades	1,595	360	20%	1,800	1,800	-
Miscellaneous	0	-	0%	105	105	-
Skid Car Training	30,240	1,710	5%	32,000	32,000	-
Transfer In-Fund 340	95,000	-	N/A	-	-	-
Interest on Investments	39,075	13,639	34%	40,000	50,000	10,000
TOTAL REVENUES	3,146,510	772,993	25%	3,102,270	3,112,270	10,000
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	205,873	2,496				
Defense	36,380	5,471				
Professional Service	6,304	-				
Insurance	198,516	331,312				
Loss Prevention	5,049	-				
Miscellaneous	98	-				
Repair / Replacement	29,876	2,117				
Total General Liability	482,096	341,396	44%	780,000	850,000	(70,000)
PROPERTY DAMAGE						
Settlement / Benefit	48,500	-				
Insurance	166,978	-				
Repair / Replacement	23,145	14,477				
Total Property Damage	190,123	14,477	7%	215,000	205,000	10,000
VEHICLE						
Professional Service	-	-				
Insurance	-	5,101				
Loss Prevention	21,097	3,602				
Repair / Replacement	141,853	9,747				
Total Vehicle	162,949	18,450	18%	100,000	100,000	-
WORKERS' COMPENSATION						
Settlement / Benefit	381,919	68,801				
Professional Service	7,450	-				
Insurance	139,185	120,740				
Loss Prevention	45,289	11,858				
Miscellaneous	41,895	-				
Total Workers' Compensation	615,738	201,399	22%	900,000	900,000	-
UNEMPLOYMENT - Settlement/Benefits	81,487	-	0%	150,000	145,000	5,000
Total Direct Insurance Costs	1,580,894	575,721	27%	2,145,000	2,200,000	(55,000)
Insurance Administration:						
Personnel Services	308,591	77,003	23%	337,106	337,106	-
Materials & Srvc, Capital Out. & Tranfs.	198,474	33,741	16%	212,799	212,799	-
Total Expenditures	2,087,958	686,466	25%	2,694,905	2,749,905	(55,000)
Change in Fund Balance	1,058,552	86,527		407,365	362,365	(45,000)
Beginning Fund Balance	3,869,719	4,928,271	123%	4,000,000	4,928,271	928,271
Ending Fund Balance	\$ 4,928,271	\$ 5,014,798	*	\$ 4,407,365	\$ 5,290,636	\$ 883,271

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

**DC 9-1-1 (Funds 705 and 707)
Statement of Financial Operating Data**

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	7,091,838	-	0% a)	7,430,701	7,430,701	-
Property Taxes - Prior	139,516	43,294	31%	140,000	140,000	-
State Reimbursement	52,851	4,165	1%	640,000	640,000	-
State Grant		-	0%	278,500	278,500	-
Telephone User Tax	825,758	-	0% b)	780,000	780,000	-
Data Network Reimb.	51,399	252	0%	53,000	53,000	-
Jefferson County	31,743	301	1%	33,000	33,000	-
User Fee	56,776	-	0%	55,000	55,000	-
Police RMS User Fees	314,631	11,917	4% b)	280,000	280,000	-
Contract Payments	486,783	2,990	1% b)	547,653	547,653	-
Miscellaneous	333,046	-	N/A	-	-	-
Interest	76,500	26,164	61%	43,000	100,000	57,000
Total Revenues	9,460,840	89,083	1%	10,280,854	10,337,854	57,000
Expenditures						
Personnel Services	5,066,537	1,365,114	21%	6,658,661	6,658,661	-
Materials and Services	2,727,787	709,471	24%	2,968,767	2,968,767	-
Capital Outlay	1,821,228	2,716,814	61% c)	4,450,000	4,450,000	-
Total Expenditures	9,615,552	4,791,399	34%	14,077,428	14,077,428	-
Transfer In - Fund 710	5,723,091			400,000		
Revenues less Expenditures	5,568,379	(4,702,316)		(3,396,574)	(3,739,574)	57,000
Beginning Fund Balance	4,995,106	10,563,485	114%	9,290,627	10,563,485	1,272,858
Ending Fund Balance	\$ 10,563,485	\$ 5,861,169		\$ 5,894,053	\$ 6,823,911	\$ 1,329,858

a) Current year taxes received beginning in October

b) Quarterly payments or not yet invoiced

c) Expenditures for the 9-1-1 phone, computer aided dispatch and radio system projects incurred in the 1st Qtr

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

	FY 2016		FY 2017			
	Actual	July 1, 2016 through September 30, 2016 (25% of Fiscal Year)	% of Budget	Approved Budget	FY 2017 Projection	\$ Variance
Revenues:						
Internal Premium Charges	\$ 15,745,144	\$ 4,207,104	25% a)	16,670,000	16,828,415	158,415
Part-Time Employee Premium	8,000	1,454	N/A	-	5,815	5,815
Employee Monthly Co-Pay	900,225	238,500	26% a)	928,800	954,000	25,200
COIC	2,103,195	554,195	27% a)	2,050,000	2,216,781	166,781
Retiree / COBRA Co-Pay	1,147,682	308,713	26%	1,208,893	1,208,893	-
Prescription Rebates	66,573	-	0%	130,000	130,000	-
Claims Reimbursements & Misc	314,287	82,079	55%	150,000	150,000	-
Interest	119,284	39,270	34% a)	115,000	157,079	42,079
Total Revenues	20,404,390	5,431,314	26%	21,252,693	21,650,983	398,290
Expenditures:						
<i>Personnel Services (all depts)</i>	107,299	30,659	25%	124,499	124,499	-
Materials & Services						
Admin & Wellness						
Claims Paid-Medical	12,745,706	3,705,787	28% b)	13,463,599	13,282,373	181,226
Claims Paid-Prescription	914,949	224,835	23% b)	977,251	945,687	31,564
Claims Paid-Dental/Vision	1,927,875	451,233	22% b)	2,059,150	1,988,702	70,448
Stop Loss Insurance Premium	358,991	91,660	22%	420,000	420,000	-
State Assessments	119,231	-	0%	225,000	225,000	-
Administration Fee (EMBS)	487,091	116,168	24%	481,500	481,500	-
Preferred Provider Fee	155,634	28,275	16%	171,800	171,800	-
Other - Administration	93,867	34,819	29%	119,055	119,055	-
Other - Wellness	152,033	43,943	28%	156,350	156,350	-
Admin & Wellness	16,955,377	4,696,720	26%	18,073,705	17,790,467	283,238
Deschutes On-site Clinic						
Contracted Services	905,222	189,707	21%	905,000	905,000	-
Medical Supplies	68,477	-	0%	85,000	85,000	-
Other	31,690	4,344	11%	40,319	40,319	-
Total DOC	1,005,389	194,052	19%	1,030,319	1,030,319	-
Deschutes On-site Pharmacy						
Contracted Services	350,144	74,663	22%	339,200	339,200	-
Prescriptions	1,670,080	121,346	7%	1,650,000	1,650,000	-
Other	21,002	5,347	23%	23,168	23,168	-
Total Pharmacy	2,041,226	201,356	10%	2,012,368	2,012,368	-
Total Expenditures	20,109,291	5,122,787	24%	21,240,891	20,957,653	283,238
Change in Fund Balance	295,100	308,528		11,802	693,330	681,528
Beginning Fund Balance	14,207,523	14,502,622	101%	14,327,000	14,811,150	484,150
Ending Fund Balance	\$ 14,502,622	\$ 14,811,150		\$ 14,338,802	\$ 15,504,480	\$ 1,165,678
% of Exp covered by Revenues	101.5%	106.0%		100.1%	103.3%	

a) Year to date annualized

b) Fourteen weeks of actual plus prior thirty-eight weeks with 6.5% increase

FAIR AND EXPO CENTER
Statement of Financial Operating Data
July 1, 2016 through September 30, 2016

	FY 2016		Year to Date (25% of the year)		FY 2017		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues							
Events Revenues	\$ 539,591		\$ 62,137	11.4%	\$ 545,000	\$ 545,000	\$ 0
Storage	59,700		-	0.0%	60,000	60,000	-
Camping at F & E	19,475		100	0.5%	22,000	22,000	-
Horse Stall Rental	51,449		1,020	2.0%	52,000	52,000	-
Food & Beverage Activities, net	92,159		(17,232)	-16.3% a)	106,015	106,015	0
Annual County Fair (net)	283,000		300,000	99.1% b)	302,814	423,000	120,186
Interfund Contract	43,605		7,500	25.0% c)	30,000	30,000	-
Miscellaneous	7,384		4,498	50.5%	8,900	8,900	0
Total Operating Revenues	1,096,364		358,024	31.8%	1,126,729	1,246,916	120,187
Operating Expenditures, net of TRT:							
General F & E Activities							
Personnel Services	899,882		220,173	22.1%	995,217	995,217	(0)
TRT Grant	(124,842)		(37,037)	19.8%	(186,672)	(186,672)	-
Materials and Services	714,323		178,279	22.3%	800,712	800,712	0
TRT Grant	(95,265)		(42,577)	18.8%	(226,594)	(226,594)	-
Capital Outlay	-		-	0.0%	255,000	255,000	-
TRT Grant	-		-	0.0%	(255,000)	(255,000)	-
Total Operating Exp, net of TRT	1,394,098		318,838	23.1%	1,382,663	1,382,663	(0)
Other:							
Park Acq/Dev (Fund 130)	30,000		7,500	25.0%	30,000	30,000	-
Rights & Signage	101,630		4,000	3.6%	110,000	110,000	-
Interest	1,587		206	25.8%	800	800	0
Total Other	133,217		11,706	8.3%	140,800	140,800	0
Results of Operations	(164,516)		50,892		(115,134)	5,053	120,187
Transfers In / Out							
Transfer In-General Fund	300,000		62,499	25.0%	250,000	250,000	-
Transfer In-Room Tax - (Fund 160)	25,744		6,435	25.0%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	(62,740)		(55,000)	100.0%	(55,000)	(55,000)	-
Total Transfers In	263,004		13,934	6.3%	220,744	220,744	-
Non-Operating Rev & Exp							
Debt Service	109,927		-	0.0%	108,488	102,536	5,952
Total Non-Operating Expenditures	109,927		-	0.0%	108,488	102,536	5,952
Change in Fund Balance	(11,440)		64,826		(2,878)	123,261	126,139
Beginning Fund Balance	58,723		47,283	120.4%	39,277	47,283	8,006
Ending Fund Balance	\$ 47,283		\$ 112,109		\$ 36,399	\$ 170,544	\$ 134,145

a) See "Food & Beverage Activities Schedule"

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

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

Deschutes County
Fair and Expo Center
Food and Beverage Activity
July 1, 2016 through September 30, 2016

	July	August	September	Year to Date
Revenues	\$ 10,302	\$ 3,569	\$ 16,506	\$ 30,376
Direct Costs				
Beginning Inventory	24,921	25,417	27,773	24,921
Purchases	860	3,617	3,248	7,724
Ending Inventory	<u>(25,417)</u>	<u>(27,773)</u>	<u>(26,515)</u>	<u>(26,515)</u>
Cost of Food & Beverage	363	1,261	4,506	6,130
Event Expenses	200	864	1,182	2,246
Labor	<u>2,205</u>	<u>1,603</u>	<u>5,026</u>	<u>8,835</u>
Total Direct Costs	<u>2,768</u>	<u>3,728</u>	<u>10,714</u>	<u>17,211</u>
Gross Profit	<u>7,534</u>	<u>(159)</u>	<u>5,791</u>	<u>13,165</u>
Gross Profit Percentage	73.1%	-4.5%	35.1%	43.3%
Other Revenues				
Catering/3rd Party	691	350	1,738	2,779
Concessions/3rd Party	655	-	-	655
Rentals (Kitchen/Flatware)	-	-	-	-
Total Other Revenues	<u>1,346</u>	<u>350</u>	<u>1,738</u>	<u>3,434</u>
Expenses				
Personnel	9,789	9,789	10,200	29,778
Other Materials & Services	<u>2,456</u>	<u>1,959</u>	<u>913</u>	<u>4,054</u>
Total Expenses	<u>12,245</u>	<u>11,748</u>	<u>11,113</u>	<u>33,832</u>
Income-Food & Beverage Activity	<u>\$ (3,366)</u>	<u>\$ (11,557)</u>	<u>\$ (3,583)</u>	<u>\$ (17,232)</u>

JUSTICE COURT
Statement of Financial Operating Data

	Year to Date July 1, 2016 through September 30, 2016 (25.0% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Court Fines & Fees	530,437	93,399	18% a)	520,000	561,112	41,112
Interest on Investments	803	381	N/A	-	1,500	1,500
Total Revenues	531,240	93,780	18%	520,000	562,612	42,612
Expenditures						
Personnel Services	435,314	113,652	25%	458,984	458,984	-
Materials and Services	158,695	44,693	26%	175,007	175,007	-
Total Expenditures	594,008	158,345	25%	633,991	633,991	-
Revenues less Expenditures	(62,768)	(64,565)		(113,991)	(71,379)	42,612
Transfers In-General Fund	145,747	6,249	25%	25,000	25,000	-
Change in Fund Balance	82,979	(58,316)		(88,991)	(46,379)	42,612
Beginning Fund Balance	78,723	161,702	111%	145,608	161,702	16,094
End Fund Bal (Contingency)	\$ 161,702	\$ 103,385		\$ 56,617	\$ 115,323	\$ 58,706

a) Monthly revenue recorded in arrears - (September \$46,879 revenue not shown). Projection is annualized

Deschutes County
Room Taxes (Funds 160 and 170)
Budget and Actual - FY 2017
YTD 09-30-2016

	Fund 160		Fund 170		Combined		% of Budget
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Room Taxes	\$ 5,425,000	\$ 2,977,772	\$ 775,000	\$ 425,396	\$ 6,200,000	3,403,167.85	54.9%
Interest	3,000	2,049	-	1,238	3,000	3,286.83	109.6%
Total Revenues	<u>5,428,000</u>	<u>2,979,821</u>	<u>775,000</u>	<u>426,634</u>	<u>6,203,000</u>	<u>3,406,455</u>	54.9%
EXPENDITURES							
<i>Administrative</i>							
Auditing Services	11,000	-	1,500	-	12,500	-	
Interfund Contract	68,951	17,238	11,324	2,832	80,275	20,070	
ISF	37,291	9,324	11,932	2,985	49,223	12,309	
Public Notices	2,650	368	400	53	3,050	420	
Printing	1,800	-	350	-	2,150	-	
Office Supplies	900	-	125	-	1,025	-	
Postage	2,625	-	400	-	3,025	-	
Total Administrative	<u>125,217</u>	<u>26,930</u>	<u>26,031</u>	<u>5,870</u>	<u>151,248</u>	<u>32,799</u>	
<i>Current Distributions</i>							
LED #2	3,151,787	787,947	-	-	3,151,787	787,947	
Sunriver Chamber (1)	34,500	17,250	-	-	34,500	17,250	
Sunriver Chamber (2)	10,000	-	-	-	10,000	-	
Sunriver Service Dist (3)	200,000	-	-	-	200,000	-	
COVA - 6%	868,696	306,554	-	-	868,696	306,554	
COVA - 1%	758,007	270,847	-	-	758,007	270,847	
RV Park	-	-	40,000	17,954	40,000	17,954	
Annual Fair	-	-	61,000	56,687	61,000	56,687	
F&E - 6%	25,744	6,435	-	-	25,744	6,435	
F&E Reserve Fund	-	-	224,703	56,176	224,703	56,176	
F&E - 1%	-	-	668,266	58,913	668,266	58,913	
Total Distributions	<u>5,048,734</u>	<u>1,389,032</u>	<u>993,969</u>	<u>189,728</u>	<u>6,042,703</u>	<u>1,578,761</u>	
Total Expenditures	<u>5,173,951</u>	<u>1,415,962</u>	<u>1,020,000</u>	<u>195,598</u>	<u>6,193,951</u>	<u>1,611,560</u>	
Balance	254,049	1,563,859	(245,000)	231,036	9,049	1,794,895	
Transfer to Gen Cap Reserve	<u>489,049</u>	<u>489,049</u>	<u>-</u>	<u>-</u>	<u>489,049</u>	<u>489,049</u>	
Change in Balance	(235,000)	1,074,810	(245,000)	231,036	9,049	1,305,846	
Beginning Balance	<u>235,000</u>	<u>313,406</u>	<u>245,000</u>	<u>405,292</u>	<u>480,000</u>	<u>718,698</u>	
Ending Balance	<u>\$ -</u>	<u>\$ 1,388,216</u>	<u>\$ -</u>	<u>\$ 636,327</u>	<u>\$ 489,049</u>	<u>\$ 2,024,543</u>	

- 1) \$30,000 base plus 15% increase to match COVA's increase
- 2) \$10,000 To Sunriver Chamber for consultant
- 3) \$200,000 to Sunriver Service District for Training Facility