

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

AGENDA

March 23, 2016

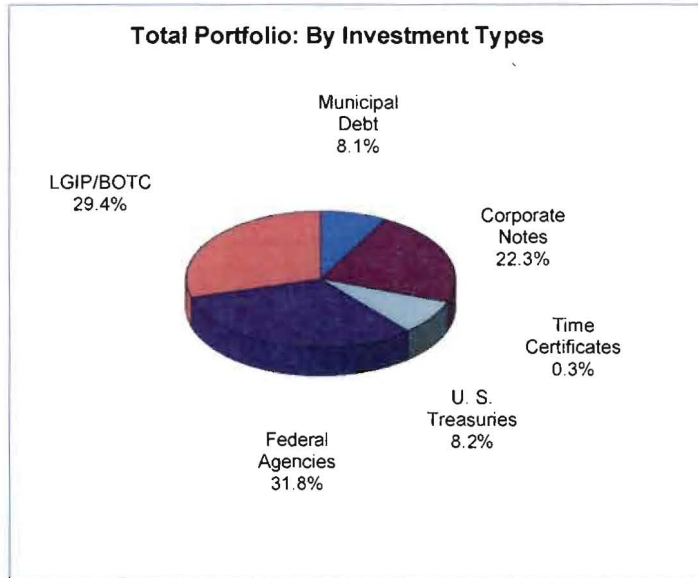
- (1) Monthly Investment Reports – February 2016
- (2) February 2016 Financials

Deschutes County

Total Investment Portfolio As Of 2/29/2016

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,720,000	8.05%
Corporate Notes	37,941,000	22.27%
Time Certificates	440,000	0.26%
U. S. Treasuries	14,000,000	8.22%
Federal Agencies	54,124,000	31.78%
LGIP/BOTC	50,108,199	29.42%
Total Investments	\$ 170,333,199	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Feb-16	Y-T-D
General	\$ 170,333,199	\$ 130,408	\$ 884,848
		-	-
Total Investments	\$ 170,333,199		
Total Investment Income		130,408	884,848
Less Fee: 5% of Invest. Income		(6,520)	(44,242)
Investment Income - Net		\$ 123,888	\$ 840,606



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP	0.75%	0.67%
Investments	1.01%	0.99%
Average	0.95%	0.90%

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

Comparators	
24 Month Treas.	0.81%
LGIP Rate	0.75%
36 Month Treasu	0.94%

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


Months to Maturity	
0 to 30 Days	29.42%
Under 1 Year	54.58%
Under 5 Years	100.00%

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
February 29, 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
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	45	AA+	Aaa	0.772	0.600	650,000	649,987	650,136	-
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	99			1.000	1.014	240,000	240,000	240,000	-
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	121	A+	Aa2	0.000	0.999	3,000,000	2,993,940	2,990,208	-
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015	6/30/2016	121	AA-	Aa2	0.605	0.609	1,400,000	1,397,172	1,397,193	-
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	136			0.354	0.365	1,693,000	1,689,631	1,690,739	-
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	136			0.490	0.507	2,000,000	1,992,400	1,996,296	-
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	141	AA-	Aa3	2.300	0.800	1,630,000	1,639,454	1,639,357	-
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	152			1.500	0.548	1,000,000	1,004,200	1,003,933	-
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016	184	A-1	P-1	0.910	0.943	1,000,000	995,400	995,349	-
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	192	AA+	Aaa	2.000	0.743	2,000,000	2,014,140	2,013,062	-
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	198	AA+	Aaa	0.778	0.812	672,000	670,434	669,123	-
90521APH5	MJFG Union Bank	MBS	3/11/2015	9/26/2016	209	A+	A2	1.500	1.113	1,800,000	1,803,690	1,803,540	8/26/2016
90521APH5	MJFG Union Bank	CASTLE	3/17/2015	9/26/2016	209	A+	A2	1.500	1.085	775,000	776,589	776,812	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	214	AA	Aa2	0.854	0.800	1,000,000	1,000,830	1,000,311	-
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	232	AA+	Aaa	5.125	0.800	1,000,000	1,028,150	1,027,237	-
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	232	AA-	Aa1	2.375	0.820	1,800,000	1,815,786	1,817,582	-
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	258	AA+	Aaa	0.600	0.648	2,000,000	1,996,500	1,999,329	-
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	259	A+	A1	2.200	1.125	1,000,000	1,008,240	1,007,520	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	275	AA+		0.860	0.860	200,000	200,058	200,000	-
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	281	AA+	Aaa	0.875	0.722	2,100,000	2,099,769	2,102,540	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/31/2016	287	A+	Aa2	1.100	0.910	1,800,000	1,801,530	1,802,639	-
912828RX0	U.S. Treasury	CASTLE	12/3/2015	12/31/2016	305			0.875	0.746	3,000,000	3,005,160	3,003,205	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	322	A+	A1	2.400	1.067	2,000,000	2,021,100	2,022,994	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/18/2014	1/31/2017	336	AA+	Aaa	0.875	0.844	2,000,000	2,003,280	2,000,567	-
06050TL77	Bank of America - Banker's Acc	CASTLE	12/1/2015	2/14/2017	350	A+	A1	1.250	1.161	1,000,000	999,160	1,000,840	-
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	351			1.375	0.799	3,000,000	3,016,140	3,016,333	-
742651DN9	Private Expt Fdg	CASTLE	6/12/2015	2/15/2017	351			1.375	0.941	1,100,000	1,105,918	1,104,518	-
3130A7BY0	Federal Home Loan Bank	PJ	2/17/2016	2/17/2017	353	AA	Aaa	0.720	0.720	2,000,000	1,996,960	2,000,000	8/17/2016
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	381	A+	Aa2	0.800	0.906	1,000,000	990,500	998,911	3/17/2016
3130AAQV7	Federal Home Loan Bank	CASTLE	8/27/2015	3/24/2017	388	AA+	Aaa	0.840	0.808	750,000	749,475	750,042	3/24/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	396	AA	Aa2	5.150	1.060	370,000	385,089	386,179	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	396	AA	Aa2	5.150	1.201	1,000,000	1,040,780	1,042,194	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	396	AA	Aa2	5.150	1.100	1,875,000	1,951,463	1,956,275	-
912828S00	U.S. Treasury	WF	1/17/2014	4/30/2017	425	AA+	Aaa	0.875	0.950	2,000,000	2,003,440	1,998,283	-
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	440	A+	A1	1.650	0.882	1,000,000	1,006,030	1,008,880	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	444	AA-	Aa2	1.200	1.061	2,000,000	1,997,240	2,003,334	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	447			0.900	0.913	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	448	AA+	Aaa	2.050	0.885	1,460,000	1,482,791	1,480,529	-
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	451	AA+	Aaa	0.720	0.700	6,000,000	5,995,680	6,001,466	5/26/2016
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017	455	AA+	Aaa	0.750	0.750	2,662,000	2,661,947	2,662,000	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	457	AA+	Aaa	1.061	1.115	1,000,000	990,140	986,527	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	457	AA-	Aaa	1.081	1.136	1,050,000	1,039,647	1,035,589	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	462			1.019	1.065	1,028,000	1,015,304	1,014,556	-
929903D76	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	471	A+	A2	5.750	1.320	2,000,000	2,106,540	2,112,631	-
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	487	AA-	Aa1	1.197	1.171	670,000	671,273	670,233	-
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	487	AA-		1.145	1.180	1,000,000	1,000,170	999,539	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	500			0.750	0.787	1,000,000	999,480	999,497	-
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	514	AA+	Aaa	1.070	0.865	2,000,000	1,998,060	2,002,915	7/28/2016
3135GOZF3	Federal National Mtg Assn	CASTLE	12/21/2015	7/28/2017	514	AA+	Aaa	1.070	1.070	2,000,000	1,998,060	2,000,000	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	518	AAA	Aaa	6.250	1.180	2,000,000	2,137,940	2,141,425	-
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	532	AA+	Aa1	3.000	0.930	1,000,000	1,032,010	1,029,744	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	545			0.750	0.858	1,000,000	999,640	998,405	-
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	548	AA+	Aaa	0.625	1.061	1,000,000	997,810	993,574	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	548	AAA	Aaa	0.625	0.920	1,000,000	997,810	995,645	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	575	AA+	Aaa	1.000	1.250	1,000,000	1,002,720	996,171	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	578	AA+	Aaa	1.875	0.803	2,000,000	2,034,140	2,033,552	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	584			0.751	0.781	2,000,000	1,965,700	1,975,627	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	639			1.205	1.267	2,000,000	1,966,480	1,957,212	-
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	640	AA+		1.220	1.218	230,000	230,593	230,000	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	654	AA+		1.205	1.268	1,059,000	1,038,635	1,035,811	-
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	682	AA-	Aa2	1.600	1.490	2,000,000	2,001,660	2,003,991	-
94988J5A1	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	692			1.650	1.580	1,000,000	1,004,110	1,001,299	-
92975WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	702	A	A2	5.750	1.690	1,000,000	1,075,060	1,075,228	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	709			1.252	1.318	1,260,000	1,236,564	1,228,920	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	709			1.257	1.323	740,000	726,236	721,673	-
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	717	AA+	Aaa	1.000	1.000	3,000,000	2,992,350	3,000,000	5/16/2016
937833BN9	Apple Inc	CASTLE	2/23/2016	2/23/2018	724	AA+	Aa1	1.300	1.322	2,000,000	2,008,020	1,999,150	-
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	727	AA+		1.050	1.050	3,000,000	2,999,010	3,000,000	5/26/2016
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	755	A	A1	1.650	1.570	2,000,000	1,991,800	2,003,234	-
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	755	A	A1	1.650	1.540	1,000,000	995,900	1,002,214	-
68607VG665	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	761	AAA	Aa2	5.000	1.120	610,000	665,736	658,398	-
084684BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	805	AA+	Aa2	5.400	1.590	1,107,000	1,206,541	1,197,675	-
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	836	AAA	Aaa	5.500	1.500	1,000,000	1,090,550	1,089,273	-
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	836	AA+		1.430	1.430	750,000	753,023		

Memorandum

Date: March 11, 2016

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

Attached please find February 2016 financial reports for the following funds: **General (001), Community Justice – Juvenile (230), Sheriff's (255, 701, 702), Early Learning Hub (273), Public Health (274), Behavioral Health (275), 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).**

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

Cc: All Department Heads

GENERAL FUND
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	23,196,345	23,437,888	97% a)	24,090,700	24,402,534	311,834
Property Taxes - Prior	647,334	370,795	74%	500,000	500,000	-
Other General Revenues	2,324,928	1,801,940	71% b)	2,552,960	2,354,600	(198,360)
Assessor	819,454	699,061	88% c)	795,202	795,202	-
County Clerk	1,650,844	1,064,797	69% c)	1,534,420	1,686,000	151,580
BOPTA	13,342	10,135	91% c)	11,154	11,154	-
District Attorney	299,095	92,022	50%	182,612	182,612	-
Tax Office	219,175	161,273	84%	192,379	192,379	-
Veterans	104,568	49,081	69% d)	70,900	98,161	27,261
Property Management	90,113	10,000	13%	75,000	75,000	-
Total Revenues	29,365,198	27,696,991	92%	30,005,327	30,297,642	292,315
Expenditures						
Assessor	3,697,588	2,555,604	62% e)	4,125,299	3,950,299	175,000
County Clerk	1,372,852	894,112	55%	1,624,716	1,490,716	134,000
BOPTA	60,320	41,631	63%	65,634	63,034	2,600
District Attorney	5,375,308	3,805,660	62% e)	6,146,851	5,946,851	200,000
Tax Office	778,075	521,837	60%	865,513	865,513	-
Veterans	330,582	210,077	54% e)	388,779	363,779	25,000
Property Management	264,768	192,321	66%	293,574	293,574	-
Non-Departmental	1,130,753	712,454	61%	1,163,643	1,163,643	-
Total Expenditures	13,010,247	8,933,697	61%	14,674,009	14,137,409	536,600
Transfers Out	14,947,204	10,115,587	65%	15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	19,049,284	63%	30,211,417	29,674,817	536,600
Change in Fund Balance	1,407,746	8,647,707		(206,090)	622,825	828,915
Beginning Fund Balance	8,381,199	9,788,945	113%	8,630,800	9,788,945	1,158,145
Ending Fund Balance	\$ 9,788,945	\$ 18,436,652		\$ 8,424,710	\$ 10,411,770	\$ 1,987,060

Beginning Net Working Capital per FY 2017 Requested Budget

10,411,770

- a) Projection based on collecting 94.5% of property tax levy
- b) Budget includes \$198,360 Transfer In from TRT (Fund 170). Transferred to Econ Development Fund instead
- c) Three quarters of A&T Grant received through February 29, 2016
- d) Received quarterly. Grant in excess of amount budgeted
- e) Personnel expenditures less than budgeted due to unfilled positions through February

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
OYA Basic & Diversion	364,153	238,150	62%	a)	382,817	382,817	-
State Grant	109,588	42,662	47%	a)	91,379	91,379	-
Inmate/Prisoner Housing	89,850	41,250	75%	b)	55,000	65,000	10,000
Jail Funding HB #2712	36,226	27,079	74%		36,568	36,568	-
Food Subsidy	18,394	12,720	53%	c)	24,000	20,000	(4,000)
Interfund Grant - Gen Fund	20,000	10,000	50%	a)	20,000	20,000	-
Interest on Investments	9,751	7,989	114%	d)	7,000	11,500	4,500
Leases	7,694	18,294	254%	e)	7,200	25,595	18,395
SB #1065-Court Assess.	24,768	13,096	77%	d)	17,000	20,000	3,000
Contract Payments	9,032	5,358	89%	f)	6,000	8,000	2,000
Case Supervision Fee	8,192	4,273	71%		6,000	6,000	-
Federal Grants	1,205	-	N/A		-	-	-
Miscellaneous	1,434	1,016	107%		950	950	-
Total Revenues	700,288	421,886	65%		653,914	687,809	33,895
Expenditures							
Personnel Services	4,994,826	3,274,166	62%	g)	5,319,157	5,050,000	269,157
Materials and Services	1,007,504	734,274	64%		1,153,324	1,153,324	-
Capital Outlay	-	-	0%		100	-	100
Transfers Out-Veh Reserve	3,660	1,830	50%		3,660	3,660	-
Total Expenditures	6,005,990	4,010,270	62%		6,476,241	6,206,984	269,257
Revenues less Expenditures	(5,305,702)	(3,588,383)			(5,822,327)	(5,519,175)	303,152
Transfers In-General Fund	5,368,346	3,643,064	67%		5,464,591	5,464,591	-
Change in Fund Balance	62,644	54,681			(357,736)	(54,584)	303,152
Beginning Fund Balance	1,244,605	1,307,249	103%		1,271,324	1,307,249	35,925
Ending Fund Balance	\$ 1,307,249	\$ 1,361,930			\$ 913,588	\$ 1,252,665	\$ 339,077

Beginning Net Working Capital per FY 2017 Requested Budget

1,200,000

- a) Payments received quarterly, reimbursing for actual expenditures
- b) Projection increased due to YTD revenue and changes in other regional detention capacity
- c) Projection decreased due to YTD detention population trends
- d) Projection increased due to YTD revenue
- e) Additional office space rented to Rimrock Trails ATS and detention facility space to J Bar J. Not included in FY 16 budget
- f) More than anticipated number of contract payment community service projects
- g) Based on YTD actuals and projected vacancies

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

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	21,416,299	21,592,806	93%	23,142,090	23,537,630	395,540
Law Enf Dist Rural	13,082,018	12,173,256	90%	13,476,564	13,624,290	147,726
Total Revenues	34,498,317	33,766,062	92%	36,618,654	37,161,920	543,266
Expenditures (Fund 255)						
Personnel	27,982,132	18,877,047	68% a)	29,213,507	28,809,578	403,929
Materials & Services	6,331,777	4,098,213	67% b)	6,705,637	6,667,314	38,323
Capital Outlay	613,587	871,798	60% c)	868,231	1,019,162	(150,931)
Transfers Out	455,031	79,252	70%	271,616	271,616	-
Total Expenditures	35,382,528	23,926,310	65%	37,058,991	36,767,670	291,321
Revenues less Expenditures	(884,211)	9,839,752		(440,337)	394,250	834,587
DC Comm Systems Reserve	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(1,084,211)	9,639,752		(640,337)	194,250	834,587
Beginning Fund Balance	11,109,701	10,025,490	108%	9,267,317	10,025,490	758,173
Ending Fund Balance	\$ 10,025,490	\$ 19,665,242	d)	8,626,980	10,219,740	1,592,760

Beginning Net Working Capital per FY 2017 Requested Budget

Reserved for future Capital Outlay	2,094,060
Available for current expenditures	<u>7,800,877</u>
	<u><u>9,894,937</u></u>

a) Expenditures projected to be less than amount budgeted due to unfilled positions

b) Projected expenditures less than budget due primarily to savings in fuel costs

c) Additional Capital Outlay of \$55,000 for Alive Lock Risk Watches and \$86,000 for roof remodel. Purchase of snowmobiles exceeds amount budgeted. Appropriation will be increased as necessary

d) Ending balance reserved for future Capital Outlay
Ending fund balance available to current expenditures

2,094,060
<u>8,125,680</u>
<u>10,219,740</u>

SHERIFF - Fund 255
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Fund 255)						
Law Enf Dist Countywide	22,630,194	15,295,992	55%	27,574,824	23,854,956	3,719,868
Law Enf Dist Rural	12,752,334	8,630,317	55%	15,784,087	12,912,714	2,871,373
Total Revenues	35,382,528	23,926,310	55%	43,358,911	36,767,670	6,591,241
Expenditures (Fund 255)						
Sheriff's Services	2,528,782	1,988,511	68% a)	2,942,625	2,978,774	(36,149)
Civil/Special Units	1,216,848	783,731	67% b)	1,178,116	1,140,258	37,858
Automotive/Communications	1,857,297	1,165,725	60% c)	1,934,375	1,849,260	85,115
Investigations/Evidence	1,604,049	1,222,201	70% d)	1,751,548	1,776,161	(24,613)
Patrol	8,409,091	5,780,665	66% b)	8,814,658	8,525,280	289,378
Records	770,148	421,743	54% b)	775,751	703,300	72,451
Adult Jail	15,338,956	10,095,035	63% e)	16,062,970	16,055,531	7,439
Court Security	356,041	180,029	58% f)	311,175	300,086	11,089
Emergency Services	373,205	147,444	67% g)	220,485	210,870	9,615
Special Services	1,587,532	1,026,175	65% h)	1,590,250	1,567,465	22,785
Training	501,561	329,301	57% i)	576,528	569,949	6,579
Other Law Enforcement Svcs	766,206	723,541	90% j)	807,198	997,424	(190,226)
Non-Departmental	72,813	62,208	67%	93,312	93,312	-
Total Expenditures	35,382,528	23,926,310	65%	37,058,991	36,767,670	291,321
Revenues less Expenditures	\$ -	-		\$ 6,299,920	\$ -	\$ 6,299,920

- a) Unanticipated Personnel expenses in Extra Help
- b) Less than budgeted Personnel expenditures due to unfilled positions
- c) Fuel costs are anticipated to be lower than budgeted
- d) Time management payouts are expected to exceed anticipated budget
- e) Savings in Materials & Services for roof repair and Professional Services. Part of these savings will be used to offset additional Capital expenses
- f) Personnel expenditures projected to be less than budgeted due to filling a position at a lower step
- g) Budgeted capital expenditure was not made
- h) Planned purchase of radios will not happen. This will be part of the radio replacement project in FY 17
- i) Unanticipated overtime for SOT
- j) Positions filled at higher step than budgeted

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

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	1,011,637	69%	1,473,213	1,532,183	(58,970)
Materials & Services	1,083,885	916,843	66%	1,390,412	1,381,591	8,821
Capital Outlay	-	60,031	76%	79,000	65,000	14,000
Total Sheriff's Services	2,528,782	1,988,511	68%	2,942,625	2,978,774	(36,149)
<u>Civil/Special Units</u>						
Personnel	1,086,462	704,704	66%	1,062,099	1,038,818	23,281
Materials & Services	130,386	72,479	66%	109,469	94,892	14,577
Capital Outlay	-	6,548	100%	6,548	6,548	-
Total Civil/Special Units	1,216,848	783,731	67%	1,178,116	1,140,258	37,858
<u>Automotive/Communications</u>						
Personnel	404,038	282,561	66%	429,293	433,264	(3,971)
Materials & Services	1,445,359	854,889	58%	1,476,782	1,387,721	89,061
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
Total Automotive/Communications	1,857,297	1,165,725	60%	1,934,375	1,849,260	85,115
<u>Investigations/Evidence</u>						
Personnel	1,441,261	1,048,943	69%	1,528,335	1,546,450	(18,115)
Materials & Services	162,788	111,588	69%	160,613	168,041	(7,428)
Capital Outlay	-	61,670	99%	62,600	61,670	930
Total Investigations/Evidence	1,604,049	1,222,201	70%	1,751,548	1,776,161	(24,613)
<u>Patrol</u>						
Personnel	7,476,400	4,995,314	64%	7,824,291	7,544,464	279,827
Materials & Services	587,630	416,407	67%	625,432	611,872	13,560
Capital Outlay	345,060	368,944	101%	364,935	368,944	(4,009)
Total Patrol	8,409,091	5,780,665	66%	8,814,658	8,525,280	289,378
<u>Records</u>						
Personnel	666,056	396,371	60%	663,829	595,257	68,572
Materials & Services	104,092	25,372	23%	111,922	108,043	3,879
Total Records	770,148	421,743	54%	775,751	703,300	72,451
<u>Adult Jail</u>						
Personnel	12,681,941	8,596,158	64%	13,391,264	13,279,790	111,474
Materials & Services	2,138,807	1,228,311	55%	2,227,142	2,193,927	33,215
Capital Outlay	63,177	191,314	111%	172,948	310,198	(137,250)
Transfer Out - Jail (D/S & Cap Proj)	455,031	79,252	29%	271,616	271,616	-
Total Adult Jail	15,338,956	10,095,035	63%	16,062,970	16,055,531	7,439
<u>Court Security</u>						
Personnel	318,888	170,335	57%	301,472	283,953	17,519
Materials & Services	8,989	9,694	100%	9,703	16,133	(6,430)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	180,029	58%	311,175	300,086	11,089
<u>Emergency Services</u>						
Personnel	144,725	102,594	64%	160,660	159,483	1,177
Materials & Services	228,481	13,462	65%	20,625	20,000	625
Capital Outlay	-	31,387	80%	39,200	31,387	7,813
Total Emergency Services	373,205	147,444	67%	220,485	210,870	9,615
<u>Special Services</u>						
Personnel	1,223,523	799,152	65%	1,235,676	1,237,329	(1,653)
Materials & Services	207,027	109,033	44%	246,074	189,196	56,878
Capital Outlay	156,982	117,990	109%	108,500	140,940	(32,440)
Total Special Services	1,587,532	1,026,175	65%	1,590,250	1,567,465	22,785
<u>Training</u>						
Personnel	418,013	277,881	65%	430,076	426,941	3,135
Materials & Services	83,548	51,420	35%	146,452	143,008	3,444
Total Training	501,561	329,301	57%	576,528	569,949	6,579
<u>Other Law Enforcement Services</u>						
Personnel	675,931	491,396	69%	713,299	731,646	(18,347)
Materials & Services	77,972	226,507	258%	87,699	259,578	(171,879)
Capital Outlay	12,303	5,638	91%	6,200	6,200	-
Total Other Law Enforcement Svcs	766,206	723,541	90%	807,198	997,424	(190,226)
<u>Non-Departmental</u>						
Materials & Services	72,813	62,208	67%	93,312	93,312	-
Total Non-Departmental	72,813	62,208	67%	93,312	93,312	-
Total Expenditures	\$ 35,382,528	\$ 23,926,310	65%	\$ 37,058,991	\$ 36,767,670	\$ 291,321

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

	FY 2015	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	17,663,115	19,173,528	97%	a)	19,688,313	19,937,058	248,745
Tax Revenues - Prior	482,620	273,881	61%		451,000	451,000	-
SB 1145	1,629,017	1,474,123	85%	b)	1,733,117	1,965,474	232,357
Sheriff Fees	324,105	121,893	49%	c)	250,000	200,000	(50,000)
Concealed Handgun License	160,721	110,180	73%		150,000	150,000	-
Jail Funding HB 3194	107,805	-	0%	d)	107,806	-	(107,806)
Jail Funding HB 2712	36,226	27,079	75%		36,224	36,224	-
State Grant	308,843	57,502	67%	b)	85,370	110,023	24,653
Prisoner Housing	292,157	32,196	15%		220,000	220,000	-
Inmate Telephone Fee	45,803	23,506	67%		35,000	35,000	-
Federal Grants	10,072	12,008	N/A		-	-	-
Work Center Work Crews	42,049	26,381	53%		50,000	50,000	-
Contracts with Des County	98,466	105,229	89%	e)	118,225	172,775	54,550
Inmate Commissary Fees	40,159	25,732	86%		30,000	30,000	-
Interest	64,584	44,284	101%		43,705	43,705	-
Donations-"Shop with a Cop"	43,417	36,429	55%		66,058	66,058	-
Miscellaneous	67,140	48,854	63%	f)	77,272	70,313	(6,959)
Total Operating Revenues	21,416,299	21,592,806	93%		23,142,090	23,537,630	395,540
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	22,630,194	15,295,992	54%		28,307,942	23,854,956	4,452,986
DC Comm Systems Reserve	80,000	80,000	100%		80,000	80,000	-
Total Expenditures	22,710,194	15,375,992	54%		28,387,942	23,934,956	4,452,986
Change in Fund Balance	(1,293,895)	6,216,813			(5,245,852)	(397,326)	4,848,526
Beginning Fund Balance	6,659,617	5,365,722	102%		5,245,852	5,365,722	119,870
Ending Fund Balance	\$ 5,365,722	\$ 11,582,536			\$ -	\$ 4,968,396	\$ 4,968,396

Beginning Net Working Capital per FY 2017 Requested Budget

4,816,720

- a) Projection based on collecting 94.5% of property tax levy
- b) Grant award amount exceeds budgeted amount
- c) Revenue for civil processing is lower than anticipated
- d) State eliminated funding
- e) Increase in funding from State for Court Security
- f) Decreased due to Social Security revenue based on YTD actual

LED #2 - Rural 702
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	8,420,326	8,502,328	97%	a)	8,783,959	8,842,486	58,527
Tax Revenues - Prior	235,019	131,630	61%		216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	2,673,673	85%		3,151,787	3,151,787	-
City of Sisters	523,010	362,620	67%		543,930	543,930	-
Marine Board License Fee	112,383	76,273	59%	b)	130,000	146,189	16,189
State Grant	113,239	71,058	66%	b)	108,000	129,156	21,156
Court Fines & Fees	140,939	69,061	53%		130,000	130,000	-
Contracts with Des County	121,772	82,880	66%		125,810	125,810	-
US Forest Service	78,910	38,660	51%		76,500	76,500	-
School Districts	70,028	40,038	73%	c)	55,000	80,000	25,000
Federal Grants	54,497	17,315	87%	b)	20,000	38,695	18,695
Bureau of Reclamation	10,365	13,833	51%	d)	27,000	-	(27,000)
Interest	42,000	37,284	124%	e)	30,078	47,500	17,422
SB #1065 Court Assessment	24,768	13,096	55%		24,000	24,000	-
Federal Grants-BLM	770	1,679	N/A		-	-	-
Donations & Grants - Private	17,030	10,932	N/A	f)	-	10,000	10,000
Miscellaneous	45,242	30,895	57%	g)	54,500	62,237	7,737
Total Revenues	13,082,018	12,173,256	90%		13,476,564	13,624,290	147,726
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	12,752,334	8,630,317	50%		17,378,029	12,912,714	4,465,315
DC Comm Systems Reserve	120,000	120,000	100%		120,000	120,000	-
Total Expenditures	12,872,334	8,750,317	50%		17,498,029	13,032,714	4,465,315
Change in Fund Balance	209,684	3,422,939			(4,021,465)	591,576	4,613,041
Beginning Fund Balance	4,450,084	4,659,768	116%		4,021,465	4,659,768	638,303
Ending Fund Balance	\$ 4,659,768	\$ 8,082,706			\$ -	\$ 5,251,344	\$ 5,251,344

Beginning Net Working Capital per FY 2017 Requested Budget

5,078,217

- a) Projection based on collecting 94.5% of property tax levy
- b) Grant awards exceed budgeted amount
- c) School district contracted for additional hours for School Resource Deputy
- d) Patrols for this grant are not expected to continue
- e) Revised estimate based on actuals
- f) Unanticipated donation from snowmobile association
- g) Sale of snowmobile

EARLY LEARNING HUB
Statement of Financial Operating Data

FY 2015	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
Federal Grants	224,752	103,546	49%	213,382	233,525	20,143
HealthyStart Medicaid	66,759	27,863	65%	a) 42,863	42,863	-
State Grant	105,326	35,108	33%	105,326	140,334	35,008
HealthyStart /R-S-G	296,573	65,569	47%	a) 138,243	128,912	(9,331)
Miscellaneous	5,291	888	44%	2,000	1,000	(1,000)
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	2,103	88%	2,400	3,200	800
Private Grant	715	3,285	N/A	-	3,285	3,285
Interfund Grants	7,260	-	N/A	-	-	-
Total Revenues	786,249	317,376	55%	581,300	632,133	50,833
Expenditures						
Personnel Services	263,621	179,180	59%	304,598	269,146	35,452
Materials and Services	849,478	344,700	70%	a) 494,118	682,740	(188,622)
Total Expenditures	1,113,099	523,880	66%	798,716	951,886	(153,170)
Revenues less Expenditures	(326,850)	(206,504)		(217,416)	(319,753)	(102,337)
Transfers In						
General Fund	252,288	116,664	67%	175,000	175,000	-
General Fund - Other	89,350	44,675	50%	89,350	89,350	-
Total Transfers In	341,638	161,339	61%	264,350	264,350	-
Change in Fund Balance	14,788	(45,165)		46,934	(55,403)	(102,337)
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 304,484		\$ 321,233	\$ 294,246	\$ (26,987)

a) Grant awarded subsequent to adoption of FY 2016 Budget. Additional resources will be appropriated with a supplemental budget

PUBLIC HEALTH
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
State Grant	3,373,900	1,908,137	67%	2,865,932	2,666,370	(199,562)
Environmental Health-Lic Fac	818,627	766,773	96%	802,450	802,450	-
OMAP	945,490	559,381	55%	1,023,650	803,318	(220,332)
Family Planning Exp Proj	236,714	102,111	41%	250,000	200,000	(50,000)
Interfund Grants & Contract	64,233	266,627	417% a)	64,000	266,627	202,627
Grants (Intergvt, Pvt, & Local)	264,205	16,300	N/A	-	5,800	5,800
Patient Insurance Fees	138,130	98,350	54%	181,200	159,804	(21,396)
State Miscellaneous	163,008	43,839	29% b)	150,000	123,160	(26,840)
Federal Payments	141,606	94,016	32% b)	292,085	191,836	(100,249)
Vital Records-Death	132,975	78,055	78%	100,000	98,150	(1,850)
Health Dept/Patient Fees	46,588	26,081	62%	41,800	37,218	(4,582)
Contract Payments	16,629	3,879	N/A	-	3,246	3,246
Vital Records-Birth	37,520	33,180	83%	40,000	47,150	7,150
Child Dev & Rehab Center	31,720	16,405	53% b)	30,759	30,759	-
Interest on Investments	15,422	11,301	81%	13,900	16,124	2,224
Grants & Donations	36,035	19,923	216%	9,229	19,829	10,600
Miscellaneous	32,519	1,726	288%	600	800	200
Total Revenues	6,495,321	4,046,082	69%	5,865,605	5,472,641	(392,964)
Expenditures						
Personnel Services	6,541,186	4,326,832	62%	6,994,211	6,413,332	580,879
Materials and Services	2,279,520	1,173,000	51% c)	2,279,054	2,071,392	207,662
Capital Outlay	49,701	3,469	107% d)	3,240	3,469	(229)
Transfers Out	164,640	58,820	50%	117,640	117,640	-
Total Expenditures	9,035,047	5,562,122	59%	9,394,145	8,605,833	788,312
Revenues less Expenditures	(2,539,726)	(1,516,040)		(3,528,540)	(3,133,192)	395,348
Transfers In-General Fund	2,701,475	1,800,984	67%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	-	29,362	50%	58,723	58,723	-
Transfers In-Gen. Fund Other	65,100	32,550	50%	65,100	65,100	-
Total Transfers In	2,766,575	1,862,896	66%	2,825,298	2,825,298	-
Change in Fund Balance	226,849	346,856		(703,242)	(307,894)	395,348
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
Ending Fund Balance	\$ 1,779,427	\$ 2,126,283		\$ 1,086,145	\$ 1,471,533	\$ 385,388

a) Revenue carried over from FY 2015

b) Received quarterly, in arrears

c) Materials & Services increased to reflect amended grants and contracts. Appropriation will be increased as necessary

d) Appropriation will be increased before year end

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	920,156	46%	2,005,307	2,005,307	-
State Grants	7,730,968	5,482,766	66%	8,313,630	8,511,281	197,651
OHP Capitation	488,538	5,175,688	44% a)	11,807,181	10,061,660	(1,745,521)
Federal Grants	195,048	100,542	50% b)	201,879	201,697	(182)
Patient Fees	211,392	107,239	63%	171,268	169,520	(1,748)
Title 19	333,886	129,514	54%	241,768	257,432	15,664
Liquor Revenue	145,536	77,827	52%	151,000	127,867	(23,133)
Divorce Filing Fees	128,477	131,689	94% c)	140,600	131,689	(8,911)
Interfund Contract-Gen Fund	127,000	76,987	61% b)	127,000	127,000	-
Interest on Investments	37,054	24,176	81%	30,000	36,116	6,116
Rentals	11,612	4,875	26%	18,800	18,800	-
Marriage Licenses	6,385	4,670	72%	6,500	8,120	1,620
Local Grants	504,926	233,476	147%	158,967	316,859	157,892
State Miscellaneous	32,200	25,527	116%	22,000	25,527	3,527
Miscellaneous	60,534	19,675	19675%	100	19,675	19,575
Total Revenues	21,308,536	12,514,806	53%	23,396,000	22,018,550	(1,377,450)
Expenditures						
Personnel Services	14,366,806	10,477,466	61% d)	17,254,720	15,494,234	1,760,486
Materials and Services	7,007,968	3,993,726	48% e)	8,291,472	7,507,384	784,088
Capital Outlay	181,976	202,519	98%	207,500	210,000	(2,500)
Transfers Out	204,900	164,050	50%	328,100	328,100	-
Total Expenditures	21,761,651	14,837,761	57%	26,081,792	23,539,718	2,542,074
Revenues less Expenditures	(453,115)	(2,322,955)		(2,685,792)	(1,521,168)	1,164,624
Transfers In-General Fund	1,377,302	918,200	67%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	112,576	67%	168,864	168,864	-
Total Transfers In	1,564,896	1,030,776	67%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	(1,292,179)		(1,139,626)	24,998	1,164,624
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
BH Ending Fund Balance	\$ 4,036,523	\$ 2,744,344		\$ 2,753,611	4,061,521	\$ 1,307,910
Public Health Ending Fund Balance					1,471,533	
Early Learning Hub Ending Fund Balance					294,246	
Projected Ending Fund Balance - Health Services					5,827,301	
Beginning Net Working Capital per FY 2017 Requested Budget					5,827,329	

- a) OHP capitated revenues are lower than anticipated
- b) Received quarterly, in arrears
- c) Annual payment received in August
- d) Year end projection reflects anticipated underspending related to unfilled positions
- e) Year end projection reflects anticipated underspending on therapist, contracts and program expense

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Admin-Operations	59,024	49,936	93%	53,494	80,604	27,110
Admin-GIS	2,110	450	18%	2,500	1,000	(1,500)
Admin-Code Enforcement	306,480	231,150	72%	322,913	342,700	19,787
Building Safety	2,122,894	1,489,286	69%	2,152,073	2,278,764	126,691
Electrical	447,721	354,937	76%	467,770	571,000	103,230
Contract Services	358,815	274,748	99%	276,500	326,912	50,412
Env Health-On Site Prog	497,039	332,241	70%	475,170	534,142	58,972
Planning-Current	1,230,486	823,701	77%	1,069,975	1,200,100	130,125
Planning-Long Range	604,808	453,035	65%	694,249	728,458	34,209
Total Revenues	5,629,377	4,009,484	73%	5,514,644	6,063,680	549,036
Expenditures						
Admin-Operations	1,461,189	1,066,531	65%	1,638,933	1,661,000	(22,067)
Admin-GIS	125,463	87,511	66%	132,305	131,987	318
Admin-Code Enforcement	286,288	194,246	61%	319,679	313,906	5,773
Building Safety	777,738	521,393	57%	915,194	958,917	(43,723)
Electrical	225,462	191,641	67%	286,145	294,280	(8,135)
Contract Services	270,206	210,354	64%	326,249	333,519	(7,270)
Env Health-On Site Pgm	233,477	206,895	61%	338,956	342,003	(3,047)
Planning-Current	792,256	669,072	67%	997,851	1,049,251	(51,400)
Planning-Long Range	557,991	352,480	59%	596,343	463,130	133,213
Transfers Out (D/S Fund)	173,673	163,940	100%	164,225	163,940	285
Total Expenditures	4,903,745	3,664,063	64%	5,715,880	5,711,933	3,947
Revenues less Expenditures	725,633	345,420		(201,236)	351,747	552,983
Transfers In/Out						
In: General Fund - L/R Planning	166,770	66,024	67%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	(1,037,652)	100%	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	(971,628)	104%	(938,613)	(938,613)	-
Change in Fund Balance	114,573	(626,208)		(1,139,849)	(586,866)	552,983
Beginning Fund Balance	2,037,201	2,151,773	134%	1,600,000	2,151,773	551,773
Ending Fund Balance	\$ 2,151,773	\$ 1,525,566		\$ 460,151	\$ 1,564,907	\$ 1,104,756

Beginning Net Working Capital per FY 2017 Requested Budget

1,578,206

ROAD
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	11,526,928	8,463,439	74% a)	11,440,000	12,347,228	907,228
Forest Receipts	1,215,021	-	0% b)	1,250,000	1,100,000	(150,000)
Federal - PILT Payment	1,250,809	1,203,216	96% c)	1,250,000	1,203,216	(46,784)
Other Inter-fund Services	911,160	209,356	22%	947,925	947,925	-
Cities-Bend/Red/Sis/La Pine	664,062	98,068	11% d)	902,000	902,000	-
State Miscellaneous	602,237	603,572	100%	603,572	603,572	-
Sale of Equip & Material	312,452	197,813	71%	278,500	278,500	-
Assessment Payments (P&I)	159,692	56,957	36%	160,000	160,000	-
Mineral Lease Royalties	174,922	126,835	63%	200,000	200,000	-
Federal Reimbursement	-	290,000	N/A e)	-	290,000	290,000
Interest on Investments	77,547	73,107	183% f)	40,000	100,000	60,000
Miscellaneous	55,109	33,461	92%	36,500	36,500	-
Total Revenues	16,949,938	11,355,823	66%	17,108,497	18,168,941	1,060,444
Expenditures						
Personnel Services	5,539,866	3,760,710	65%	5,764,308	5,756,294	8,014
Materials and Services	8,565,242	4,687,600	43% g)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	532,798	6% h)	8,503,257	2,600,000	5,903,257
Transfers Out	600,000	600,000	100%	600,000	600,000	-
Total Expenditures	16,576,513	9,581,108	37%	25,713,666	18,302,395	7,411,271
Revenues less Expenditures	373,426	1,774,715		(8,605,169)	(133,454)	8,471,715
Trans In - Solid Waste	298,156	163,270	50%	326,539	326,539	-
Trans In - Transp SDC	1,000,000	-	0%	1,000,000	1,000,000	-
Trans In-Road Imp Res	12,388	-	N/A	-	-	-
Total Transfers In	1,310,544	163,270	12%	1,326,539	1,326,539	-
Change in Fund Balance	1,683,970	1,937,985		(7,278,630)	1,193,085	8,471,715
Beginning Fund Balance	10,022,703	11,706,673	126%	9,298,470	11,706,673	2,408,203
Ending Fund Balance	\$ 11,706,673	\$ 13,644,657		\$ 2,019,840	\$ 12,899,757	\$ 10,879,917

Beginning Net Working Capital per FY 2017 Requested Budget

11,481,958

- a) Revenue projection per ODOT (increased fuel sales/economy related)
- b) Payment approved in last SRS reauthorization
- c) Annual payment received in July
- d) Billed-will include Spring 2016 chip seal
- e) FLAP funds for Cascade Lakes Highway not anticipated during budget preparation
- f) Projection based on annualized YTD
- g) Overlay reserve, \$1.5 million, not projected to be expended in FY 2016
- h) Budget includes \$5.9 million of CIP reserves. Will not be expended in FY 2016

ADULT PAROLE & PROBATION
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
SB 1145	3,025,316	2,737,658	75%	3,650,168	3,650,168	-
DOC Measure 57	217,845	234,316	100% a)	234,316	234,316	-
Electronic Monitoring Fee	212,894	107,007	48% b)	225,000	170,000	(55,000)
Probation Superv. Fees	220,081	133,486	64%	210,000	210,000	-
Family Sentencing Alt	-	110,797	100% c)	110,796	110,796	-
Interfund - Sheriff	50,000	33,336	67%	50,000	50,000	-
Crime Prevention Grant	50,000	25,000	50% d)	50,000	50,000	-
CFC-Domestic Violence	52,612	23,368	50% d)	46,736	46,736	-
State Subsidy	14,960	12,225	78%	15,610	15,610	-
Alternate Incarceration	31,775	10,413	52%	20,035	20,035	-
Interest on Investments	9,550	7,332	105% e)	7,000	8,500	1,500
Probation Work Crew Fees	10,191	5,788	96%	6,000	6,000	-
State Miscellaneous	4,142	11,623	270% f)	4,300	11,623	7,323
Leases	1,600	-	0% g)	1,500	-	(1,500)
Justice Reinvest HB3194	-	845,836	100% c)	845,807	845,807	-
Miscellaneous	8,931	342	68%	500	500	-
Total Revenues	3,909,897	4,298,528	78%	5,477,768	5,430,091	(47,677)
Expenditures						
Personnel Services	3,581,700	2,444,534	61% h)	4,013,941	3,900,000	113,941
Materials and Services	1,047,720	930,673	60% h)	1,551,315	1,450,000	101,315
Transfer to Veh Maint	-	20,736	50%	41,472	41,472	-
Capital Outlay	-	-	0% i)	68,100	68,100	-
Total Expenditures	4,629,420	3,395,943	60%	5,674,828	5,459,572	215,256
Revenues less Expenditures	(719,522)	902,585		(197,060)	(29,481)	167,579
Transfers In-General Fund	451,189	300,792	67%	451,189	451,189	-
Change in Fund Balance	(268,333)	1,203,377		254,129	421,708	167,579
Beginning Fund Balance	1,131,982	863,649	130%	662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 2,067,026		\$ 916,645	\$ 1,285,357	\$ 368,712

Beginning Net Working Capital per FY 2017 Requested Budget

1,162,000

- a) Annual payment received in October
- b) Fees trending under budget due to overestimating offenders ability to pay
- c) Annual payment received in January
- d) Payments received quarterly
- e) Projections increased due to YTD revenue
- f) Projection increased due to increased reimbursement for special population/services
- g) Per-use lease agreement with Portland State University. Space is no longer available due to dept expansion
- h) Based on YTD actual and projected expenses
- i) All expenses to be incurred second half of fiscal year

SOLID WASTE
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Operating Revenues						
Franchise Disposal Fees	4,575,673	3,289,860	68%	4,830,000	4,948,380	118,380
Private Disposal Fees	1,680,543	1,150,426	70%	1,648,500	1,716,067	67,567
Commercial Disp. Fees	1,336,173	935,925	74%	1,260,000	1,415,767	155,767
Franchise 3% Fees	223,323	97,807	44% a)	220,000	230,000	10,000
Yard Debris	126,468	94,238	91% b)	104,000	145,000	41,000
Recyclables	28,066	13,206	46%	29,000	21,000	(8,000)
Equip & Material	720	16,490	N/A	-	21,490	21,490
Special Waste	16,382	20,888	84% c)	25,000	35,000	10,000
Interest	17,164	11,736	117%	10,000	18,000	8,000
Leases	10,801	7,201	67%	10,801	10,801	-
Miscellaneous	58,001	25,771	103%	25,000	32,500	7,500
Total Operating Revenues	8,073,313	5,663,547	69%	8,162,301	8,594,005	431,704
Operating Expenditures						
Personnel Services	1,856,302	1,311,066	63%	2,084,433	1,950,359	134,074
Materials and Services	3,112,683	2,041,945	58%	3,501,756	3,563,301	(61,545)
Debt Service	929,793	377,985	41% d)	932,916	932,916	-
Capital Outlay	166,655	58,055	50%	116,450	93,158	23,292
Total Operating Expenditures	6,065,434	3,789,051	57%	6,635,555	6,539,734	95,821
Operating Rev less Exp	2,007,879	1,874,496		1,526,746	2,054,271	527,525
Transfers Out						
Road	298,156	163,270	50% e)	326,539	326,539	-
SW Capital & Equipment Reserve	2,225,000	800,000	57% f)	1,400,000	2,291,625	(891,625)
Total Transfers Out	2,523,156	963,270	56%	1,726,539	2,618,164	(891,625)
Change in Fund Balance	(515,277)	911,226		(199,793)	(563,893)	(364,100)
Beginning Fund Balance	1,679,169	1,163,893	180%	646,922	1,163,893	516,971
Ending Fund Balance	\$ 1,163,893	\$ 2,075,119		\$ 447,129	\$ 600,000	\$ 152,871
Beginning Net Working Capital per FY 2017 Requested Budget					600,000	

a) Payments due April 15th

b) Revenues fluctuate with the weather/seasons

c) Unpredictable revenue source; usually involves DEQ clean-ups

d) Payments made November and May

e) Transfer made quarterly

f) Additional resources generated by operations are required in the reserve funds

RISK MANAGEMENT
Statement of Financial Operating Data

	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	572,800	67%	859,198	859,198	-
Property Damage	392,304	265,591	67%	394,092	394,092	-
Vehicle	177,550	119,904	67%	179,850	179,850	-
Workers' Compensation	1,563,836	755,560	66%	1,137,484	1,137,484	-
Unemployment	324,829	219,752	69%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	5,796	29%	20,000	10,000	(10,000)
Process Fee-Events/Parades	1,835	730	52%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	24,570	91%	27,000	27,000	-
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	23,053	92%	25,000	25,000	-
TOTAL REVENUES	2,942,419	2,082,756	68%	3,059,104	3,049,104	(10,000)
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	150,514				
Defense	19,031	26,539				
Professional Service	24,849	6,304				
Insurance	176,537	194,634				
Loss Prevention	19,465	5,049				
Miscellaneous	126	-				
Repair / Replacement	6,346	16,577				
Total General Liability	412,716	399,616	51%	780,429	700,000	80,429
PROPERTY DAMAGE						
Insurance	178,556	166,978				
Repair / Replacement	35,583	14,553				
Total Property Damage	214,139	181,531	42%	429,719	350,000	79,719
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	16,766				
Repair / Replacement	51,823	67,065				
Total Vehicle	92,666	83,832	94%	89,213	180,000	(90,787)
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	249,699				
Professional Service	5,000	6,250				
Insurance	124,195	120,277				
Loss Prevention	45,934	33,985				
Miscellaneous	54,299	27,578				
Total Workers' Compensation	916,429	437,789	44%	984,626	750,000	234,626
UNEMPLOYMENT - Settlement/Benefits	104,383	37,727	25%	151,486	100,000	51,486
Total Direct Insurance Costs	1,740,333	1,140,495	47%	2,435,473	2,080,000	355,473
Insurance Administration:						
Personnel Services	309,175	200,574	59%	339,585	339,585	-
Materials & Srvc, Capital Out. & Tranfs.	133,868	101,313	45%	225,363	225,363	-
Total Expenditures	2,183,376	1,442,383	48%	3,000,421	2,644,948	355,473
Change in Fund Balance	759,043	640,373		58,683	404,156	345,473
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,510,092	*	\$ 3,258,683	\$ 4,273,875	\$ 1,015,192

Beginning Net Working Capital per FY 2017 Requested Budget

4,000,000

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

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

	FY 2015	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
Property Taxes - Current	6,683,234	6,773,663	98% a)	6,940,000	7,043,318	103,318
Property Taxes - Prior	174,000	101,890	102%	100,000	101,890	1,890
State Reimbursement	54,389	26,574	74%	36,000	36,000	-
Telephone User Tax	760,914	400,822	53% b)	750,000	750,000	-
Data Network Reimb.	41,803	-	0%	30,000	30,000	-
Jefferson County	30,686	29,246	97% c)	30,000	30,000	-
User Fee	54,536	2,156	5%	45,000	45,000	-
Police RMS User Fees	287,880	40,908	14% d)	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	11,112	111% e)	10,000	10,000	-
Interest	36,785	33,718	84%	40,000	40,000	-
Total Revenues	8,162,693	7,420,090	90%	8,287,788	8,392,997	105,209
Expenditures						
Personnel Services	4,885,484	3,175,754	53% f)	6,008,790	5,108,790	900,000
Materials and Services	1,987,159	1,493,963	66%	2,264,097	2,264,097	-
Capital Outlay	234,798	-	0% g)	200,000	150,000	50,000
Total Expenditures	7,107,441	4,669,718	55%	8,472,887	7,522,887	950,000
Revenues less Expenditures	1,055,252	2,750,373		(185,099)	870,110	1,055,209
Beginning Fund Balance	3,939,854	4,995,106	107%	4,650,000	4,995,106	345,106
Ending Fund Balance	\$ 4,995,106	\$ 7,745,479		\$ 4,464,901	\$ 5,865,216	\$ 1,400,315

Beginning Net Working Capital per FY 2017 Requested Budget

5,900,000

- a) Projection based on collecting 94.5% of property tax levy
- b) Tax received quarterly. The 3rd quarter payment is expected in May
- c) Property tax payment received for portion of the Sisters-Camp Sherman Fire District that is in Jefferson County
- d) Recently billed after the RMS Ops Board negotiated a new maintenance contract with New World Systems
- e) YTD includes a reimbursement from Bend Police Department for software licenses (\$4,253)
- f) Variance due to open positions
- g) Phase II of parking lot deferred to FY 2017

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

	FY 2015		FY 2016				
	Actual	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)	% of Budget		Approved Budget	FY 2016 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 16,001,138	\$ 10,397,244	64%	a)	\$ 16,153,000	\$ 13,862,991	\$ (2,290,009)
Part-Time Employee Premium	15,680	6,154	N/A	a)	-	8,205	8,205
Employee Monthly Co-Pay	866,646	583,605	67%	a)	865,000	778,140	(86,860)
COIC	1,870,995	1,372,604	72%	a)	1,900,000	1,830,139	(69,861)
Retiree / COBRA Co-Pay	1,089,975	778,752	58%	a)	1,336,000	1,038,336	(297,664)
Prescription Rebates	145,422	33,277	26%		130,000	130,000	-
Claims Reimbursements & Misc	242,601	175,923	N/A		-	175,923	175,923
Interest	92,213	73,793	66%		112,000	110,000	(2,000)
Total Revenues	20,324,668	13,421,352	65%		20,496,000	17,933,734	(2,562,266)
Expenditures:							
<i>Personnel Services (all depts)</i>	121,638	67,247	57%		117,753	117,753	-
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,366,449	9,203,525	75%	a)	12,335,775	12,306,187	29,588
Claims Paid-Prescription	1,245,249	651,535	47%	a)	1,392,307	868,713	523,593
Claims Paid-Dental/Vision	1,832,508	1,330,586	65%	a)	2,048,918	1,774,114	274,804
Stop Loss Insurance Premium	326,435	237,222	66%		360,000	360,000	-
State Assessments	227,597	119,231	50%		240,000	240,000	-
Administration Fee (EMBS)	419,304	322,306	77%		420,000	420,000	-
Preferred Provider Fee	38,804	99,539	216%		46,000	157,202	(111,202)
Other - Administration	45,335	64,224	62%		104,417	104,417	-
Other - Wellness	162,582	116,476	78%		149,000	149,000	-
Admin & Wellness	15,664,262	12,144,642	71%		17,096,417	16,379,634	716,783
Deschutes On-site Clinic							
Contracted Services	818,418	503,082	62%		810,000	810,000	-
Medical Supplies	79,616	44,760	71%		63,000	63,000	-
Other	23,726	24,366	89%		27,470	27,470	-
Total DOC	921,761	572,208	64%		900,470	900,470	-
Deschutes On-site Pharmacy							
Contracted Services	304,556	205,506	71%		287,700	287,700	-
Prescriptions	1,552,760	966,706	60%	b)	1,600,000	1,657,210	(57,210)
Other	13,250	13,772	63%		22,007	22,007	-
Total Pharmacy	1,870,566	1,185,984	62%		1,909,707	1,966,917	(57,210)
Total Expenditures	18,578,227	13,970,081	70%		20,024,347	19,364,774	659,573
Change in Fund Balance	1,746,441	(548,730)			471,653	(1,431,040)	(1,902,693)
Beginning Fund Balance	12,461,082	14,207,523	108%		13,190,000	14,207,523	1,017,523
Ending Fund Balance	\$ 14,207,523	\$ 13,658,793			\$ 13,661,653	\$ 12,776,483	\$ (885,170)

% of Exp covered by Revenues	109.4%	96.1%	102.4%	92.6%
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Beginning Net Working Capital per FY 2017 Requested Budget

14,327,000

a) Projection - Nine months annualized

b) YTD Actual is July through February. Projection - YTD annualized

FAIR AND EXPO CENTER
Statement of Financial Operating Data
Through February 29, 2016

	FY 2015	Year to Date (66.7% of the year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Events Revenues	\$ 528,377	\$ 254,503	55.0%	\$ 463,000	\$ 531,413	\$ 68,413
Storage	45,794	26,826	53.7%	50,000	57,826	7,826
Camping at F & E	14,505	3,515	17.6%	20,000	23,515	3,515
Horse Stall Rental	37,698	4,960	9.9%	50,000	51,960	1,960
Food & Beverage Activities, net	89,575	9,831	13.8% a)	71,303	81,001	9,698
Concession % - Food	11,411	-	N/A	-	-	-
Annual County Fair (net)	244,000	283,000	96.0%	294,835	283,000	(11,835)
Interfund Contract	85,111	33,605	39.8%	84,422	43,605	(40,817)
TRT - 1% for Marketing	116,670	164,620	43.0%	382,641	224,950	(157,691)
Miscellaneous	11,092	5,011	46.0%	10,900	6,011	(4,889)
Total Operating Revenues	1,184,232	785,870	55.1%	1,427,101	1,303,281	(123,820)
Operating Expenditures:						
General F & E Activities						
Personnel Services	909,177	608,338	64.0%	951,266	885,138	66,128
Materials and Services	655,566	442,145	53.4%	828,351	703,528	124,823
Total Operating Expenditures	1,564,743	1,050,483	59.0%	1,779,617	1,588,666	190,951
Other:						
Park Acq/Dev (Fund 130)	29,000	15,000	50.0%	30,000	30,000	-
Grants	280	-	N/A	-	-	-
Rights & Signage	98,538	92,830	80.7%	115,000	100,930	(14,070)
Interest	678	574	191.5%	300	675	375
Total Other	128,496	108,404	75%	145,300	131,605	(13,695)
Results of Operations	(252,016)	(156,208)		(207,216)	(153,781)	53,435
Transfers In / Out						
Transfer In-General Fund	365,000	200,000	66.7%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770	17,160	66.7%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-	-	0.0%	(62,740)	(62,740)	-
Total Transfers In	475,770	217,160	82.6%	263,004	263,004	-
Non-Operating Expenditures						
Debt Service	112,213	68,868	59.0%	116,709	113,296	3,413
Capital Outlay	52,473	-	N/A	-	-	-
Total Non-Operating Expenditures	164,686	68,868	59.0%	116,709	113,296	3,413
Change in Fund Balance	59,068	(7,917)		(60,921)	(4,073)	56,848
Beginning Fund Balance	(345)	58,723	58.7%	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723	\$ 50,806		\$ 39,079	\$ 54,650	\$ 15,571

Beginning Net Working Capital per FY 2017 Requested Budget

39,277

- 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
Food and Beverage Activities
July 1, 2015 through February 29, 2016

Year to Date - Through February 29, 2016										
July & August			September	October	November	December	January	February	Year to Date	
F & E Center (Fund 618)	Annual Fair (Fund 619)	July and August Total 618 & 619								
These Columns Memo Only										
Revenues	\$ 29,838	\$ 199,890	\$ 229,729	\$ 24,483	\$ 25,538	\$ 37,407	\$ 2,860	\$ 28,999	\$ 25,356	\$ 374,371
Direct Costs										
Beginning Inventory	24,040	-	24,040	36,704	36,084	34,187	30,721	30,094	28,544	24,040
Purchases (Food/Bev/Paper/Chemicals)	11,402	64,628	76,031	8,409	5,037	6,638	668	8,447	3,434	108,664
Less: Ending Inventory	(36,704)	-	(36,704)	(36,084)	(34,187)	(30,721)	(30,094)	(28,544)	(24,788)	(24,788)
Cost of Food & Beverage	(1,262)	64,628	63,367	9,029	6,935	10,104	1,295	9,997	7,190	107,916
Event Expenses	975	596	1,571	780	1,636	466	2,465	1,102	731	8,752
Labor	3,126	37,545	40,670	5,228	5,914	6,926	384	3,968	4,972	68,063
Total Direct Costs	2,840	102,768	105,608	15,037	14,484	17,497	4,144	15,067	12,894	184,731
Gross Profit	26,999	97,122	124,121	9,447	11,054	19,910	(1,284)	13,931	12,462	189,640
Other Revenues										
Catering / 3rd Party	-	-	-	966	-	1,538	-	-	-	2,504
Concessions / 3rd Party	-	5,453	5,453	-	-	1,984	953	2,536	1,066	11,993
Rentals (Kitchen & Flatware)	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	5,453	5,453	966	-	3,522	953	2,536	1,066	14,497
Expenses/Expenditures										
Personnel	18,267	-	18,267	9,515	9,515	9,515	9,515	9,516	9,516	75,359
Other Materials & Services	8,316	-	8,316	1,541	1,100	212	-	1,846	3,357	16,372
Total Expenses/Expenditures	26,583	-	26,583	11,057	10,615	9,728	9,515	11,361	12,872	91,731
Income - Food & Beverages Activities	\$ 416	\$ 102,575	\$ 102,991	\$ (644)	\$ 439	\$ 13,705	\$ (9,846)	\$ 5,106	\$ 655	\$ 112,405
							F & E			9,831
							Annual Fair			102,575

JUSTICE COURT
Statement of Financial Operating Data

	FY 2015 Actual	July 1, 2015 through February 29, 2016 (67% of Fiscal Year)		FY 2016		
		Actual	% of Budget	Budget	Projected	Variance
Revenues						
Court Fines & Fees	459,548	302,086	67% a)	450,000	527,169	77,169
Interest on Investments	456	431	82%	527	527	-
Total Revenues	460,004	302,517	67%	450,527	527,696	77,169
Expenditures						
Personnel Services	423,791	290,200	67%	436,236	436,236	-
Materials and Services	162,205	114,042	66% b)	173,942	157,964	15,978
Total Expenditures	585,996	404,242	66%	610,178	594,200	15,978
Revenues less Expenditures	(125,992)	(101,725)		(159,651)	(66,504)	93,147
Transfers In-General Fund	74,398	97,168	67%	145,747	145,747	-
Change in Fund Balance	(51,594)	(4,557)		(13,904)	79,243	93,147
Beginning Fund Balance	130,317	78,723	131%	60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723	\$ 74,165		\$ 46,096	\$ 157,966	\$ 111,870

Beginning Net Working Capital per FY 2017 Requested Budget

145,608

a) Monthly revenue recorded in arrears. \$49,360 received in March for February activity
 Projection is YTD annualized $(\$302,085 + \$49,360) / 8 \times 12 = \$527,169$.

b) One time software maintenance fee of \$24,421 paid in September. Remaining 50% of year projected at \$69,000

CAPITAL PROJECTS

- Campus Improvement
- North County Campus

Deschutes County
General County Projects (Fund 142)
Through February 29, 2016

	FY 2016 - Year to Date (67% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
Revenues					
Property Taxes, Current	\$ 735,106	98%	\$ 750,000	\$ 754,718	\$ 4,718
Property Taxes, Prior	11,455	57%	20,000	20,000	-
Miscellaneous	16,442	n/a	-	16,442	16,442
Inter-fund Charges					
OHP-Alcohol/Drug (280)	-	0% a)	525,000	525,000	-
OHP-Mental Health (270)	338,029	64% a)	525,000	525,000	-
Road Department (325)	-	0% a)	150,000	150,000	-
Interest	6,336	58%	11,000	11,000	-
Total Revenues	1,107,367	56%	1,981,000	2,002,159	21,159.24
Expenditures					
General					
ADA Projects	31,745				
General	218,148				
Remodel Projects M & S	5,813				
Health Services File Room	154				
Total General Projects	<u>255,860</u>		<u>448,590</u>	<u>448,590</u>	-
Remodel Projects					
Courthouse - District Attorney	63,084		100,000	100,000	-
Courthouse-sidewalk	82,729		90,000	90,000	-
P&P Stairs	36,440		36,440	36,440	-
P&P Programs Building	2,368		10,000	10,000	-
Road Dept Meeting Room	28,005		250,000	250,000	-
South County	207,548		207,548	207,548	-
Wall Street Services Building	294,748		842,452	842,452	-
Total Remodel Projects	<u>714,922</u>		<u>1,536,440</u>	<u>1,536,440</u>	-
Total Projects	970,782	49%	1,985,030	1,985,030	-
Internal Charges-ISF & Insurance	40,624	67%	60,906	60,906	-
Tech Improvements	120,471	134%	90,000	120,471	(30,471)
Total Expenditures	1,131,876		2,135,936	2,166,407	(30,471)
Revenues less Expenditures	(24,509)		(154,936)	(164,248)	(9,312)
Transfers In/(Out)					
Campus Improvement (463)	(120,000)	100%	(120,000)	(120,000)	-
Change in Fund Balance	(144,509)		(274,936)	(284,248)	(9,312)
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
Ending Fund Balance	\$ 1,229,166		\$ 1,185,064	\$ 1,089,428	\$ (95,636)

Beginning Net Working Capital per FY 2017 Requested Budget 1,280,000

a) Contribution for remodels of Wall Street Services Building, South County and Road Department

Deschutes County
Campus Improvement (Fund 463)
Inception (FY 2012) through February 29, 2016

FINAL REPORT

	Received and Expended
RESOURCES:	
Transfer in (Note A)	\$ 796,617
Transfer in - General Fund	150,000
Transfer in - General County Projects (142)	820,000
Energy Trust of Oregon	1,641
Oregon Judicial Dept Payment	30,526
Interest Revenue	11,493
Total Resources	1,810,277

EXPENDITURES:

Basement Jail/Boiler Demolition	JB1	168,109
Basement Public File View	JB2	141,862
1st Floor Public File View	JB3	117,980
1st Floor Restrooms/Haslinger Court	JB4	401,231
1st Floor DeHoog/Bagley Court/Jury Room	JB5	81,702
Accounting Area Open Workspace	JB6	40,257
Courthouse DA Offices	JB7	34,348
Hearing Room Justice Bldg 2/Basement Phases 1/2	JB8	672,563
Justice Bldg-Breezeway Connection	JB9	143,385
"Stone Building"		720
Internal Service Fund Charges		8,119
Total Materials & Services		1,810,277

Revenues less Expenditures

\$ -

Notes:

A. Remaining proceeds of the OSP portion of the FF&C borrowing for the OSP/C

Completed Projects