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

# AGENDA

June 20, 2016

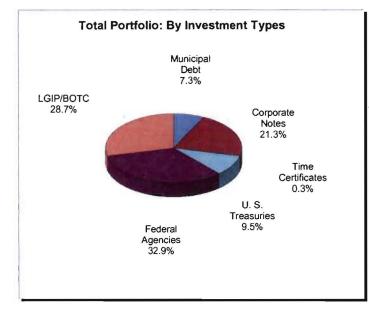
- (1) Monthly Investment Reports May 2016
- (2) May 2016 Financials

# **Deschutes County**

## Total Investment Portfolio As Of 5/31/2016

Portfolio Breakdowr	1: Par V	/alue by Invest	ment Type
Municipal Debt	\$	12,220,000	7.28%
Corporate Notes		35,772,000	21.32%
Time Certificates		440,000	0.26%
U. S. Treasuries		16,000,000	9.54%
Federal Agencies		55,174,000	32.89%
LGIP/BOTC		48,153,810	28.70%
Total Investments	\$	167,759,810	100.00%

			Investm	nent	ncome
Investments By C	ounty Function		Fiscal	Year	2015-16
			May-16		Y-T-D
General	\$ 167,759,810	\$	138,146	\$	1,321,401
			-		-
Total Investments	\$ 167,759,810				
Total Investmer	nt Income	-	138,146		1,321,401
Less Fee: 5% o	f Invest. Income		(6,907)		(66,070)
Investment Inc	ome - Net	\$	131,239	\$	1,255,331
Prior Year Compa	arison May-15	\$	102,971	\$	995,858



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%

	Yield Percenta	iges
	Current Month	Prior Month
BOTC / LGIP	0.88%	0.75%
Investments	1.03%	1.03%
Average	1.00%	0.98%

Comparato	ors
24 Month Treas. 🕨	0.91%
LGIP Rate	0.88%
36 Month Treasu 🕨	1.05%

Months to Maturity					
0 to 30 Days	31.47%				
Under 1 Year	63.31%				
Under 5 Years	100.00%				

Weighted Average	e Maturity
Max 2 Years	.86 Years

Deschutes County Portfolio Managen						-							
Portfolio Details -													
May 31, 2016	T				De	_	1000	0		2			
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	S&P	Moody's	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
120022332	Lewis & Clark Bank	Broker	12/8/2014	6/8/2016		-		1.000	1.014	240,000	240,000	240,000	
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014			A+	Aa2	0.000	0.999	3,000,000	2,999,220	2,997,653	1
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015			AA-	Aa2	0.605	0.609	1,400,000	1,399,636	1,399,327	
31359YBY2 88059EMP6	Federal National Mtg Assn Tennessee Valley Authority	CASTLE	10/16/2014 10/29/2014					0.354	0.365	1,693,000 2,000,000	1,692,340	1,692,269	
912828QX1	U.S. Treasury	MBS	6/19/2014		-		Aaa	1.500	0.548	1,000,000	1,001,980	1,001,552	
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015			A-1	P-1	0.910	0.943	1,000,000	998,240	997.674	
313370TW8	Federal Home Loan Bank					AA+	Aaa	2.000	0.743	2,000,000	2,008,380	2,006,809	
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014			AA+	Aaa	0.778	0.812	672,000	671,462	870,460	
90521APH5	MUFG Union Bank	MBS	3/11/2015			A+	A2	1.500	1.113	1,800,000	1,803,348	1,801,719	
90521APH5 072031AC1	MUFG Union Bank Bay Area Water Supply	CASTLE	3/17/2015 6/22/2015			A+ AA	A2 Aa2	1.500	1.085	775,000	776,442	776,016	
3133XHK68	Federal Home Loan Bank	VINISP		10/19/2016		AA+	Aaa	5.125	0.800	1,000,000	1,017,460	1,016,486	
89114QAE8	Toronto Dominion Bank	CASTLE		10/19/2016		AA-	Aa1	2.375	0.820	1,800,000	1,810,728	1,810,642	
3133EEBU3	Federal Farm Credit Bank	PJ		11/14/2016		AA+	Aaa	0.600	0.648	2,000,000	2,000,240	1,999,568	
91159HHB9	US Bancorp	CASTLE		11/15/2016		A+	A1	2.200	1.125	1,000,000	1,005,300		10/14/201
494751DG2	King County Washington FPD	PJ	12/15/2015			AA+		0.860	0.860	200,000	200,040	200,000	
3133ECWV2 064159DA1	Federal Farm Credit Bank Bank of Nova Scotia	CASTLE	12/17/2013	12/7/2016		AA+ A+	Aaa Aa2	0.875	0.722 0.910	2,100,000	2,103,087	2,101,712	
912828RX0	U.S. Treasury	CASTLE		12/31/2016			Aaa	0.875	0.746	3,000,000	3.005.040	3,002,238	
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	and the second sec		A+	A1	2.400	1.067	2,000,000	2,016,420		12/18/201
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	244	AA+	Aaa	0.875	0.844	2,000,000	2,003,120	2,000,412	
3130A7BYO	Federal Home Loan Bank	PJ	2/17/2016			AA	Aaa	0.720	0.720	2,000,000	1,999,340	2,000,000	
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015			AA	Aa2	5.150	1.060	370,000	382,965	382,446	
984135AB9 984135AB9	Berkshire Hathaway Inc Berkshire Hathaway Inc	CASTLE	6/26/2015 8/7/2015	4/1/2017 4/1/2017			Aa2 Aa2	5.150	1.201	1,000,000	1,035,040	1,032,457	
912828550	U.S. Treasury	WF	1/17/2015	4/1/201/ 4/30/2017		AAA	Aaz	0.875	0.950	2,000,000	2,002,940	1,937,519	
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	the second se		A1	1.650	0.882	1,000,000	1,005,220	1,006,902	
961214CH4	Westpac	CASTLE	4/7/2015			AA-	Aa2	1.200	1.061	2,000,000	2,000,800	2,002,849	
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	355			0.900	0.913	200,000	200,000	200,000	
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	356	AA+	Aaa	2.050	0.885	1,460,000	1,477,958	1,476,349	
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	359	AA+	Aaa	0.720	0.700	6,000,000	5,989,560	6,001,169	
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017		AA+	Aaa	0.750	0.750	2,862,000	2,660,882	2,662,000	
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017		AA+	Aaa	1.061	1.115	1,000,000	991,600	989,239	
31359MEL37 31359MEL3	Federal National Mtg Assn Federal National Mtg Assn	CASTLE	1/24/2014 3/7/2016	6/1/2017 6/1/2017		AA- AA+	Aaa Aaa	1.081	1.136	1,050,000	1,041,180	1,038,490	
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	-		Aaa	1.019	1.065	1,028,000	1,017,391	1,017,233	
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	-		A2	5.750	1.320	2,000,000	2,090,640	2,090,785	
29270CYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017		AA-	Aa1	1.197	1.171	670,000	671,481	670,189	
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017		AA-		1.145	1.180	1,000,000	1,000,690	999,626	
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	408	1	Aaa	0.750	0.787	1,000,000	999,530	999,589	
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017		AA+	Aaa	1.070	0.865	2,000,000	1,999,460	2,001,130	7/28/201
3135GOZF3	Federal National Mtg Assn	CASTLE	12/21/2015	7/28/2017		AA+	Aaa	1.070	1.070	2,000,000	1,999,460	2,000,000	7/28/201
98385XAL0 005158VE7	XTO Energy Inc Ada County SD	CASTLE	6/17/2015 6/1/2015	8/1/2017 8/15/2017		AAA AA+	Aaa Aa1	6.250	1.180	2,000,000	2,121,180	2,116,468	
675371AT5	Oceanside California Pension	PJ	5/20/2018	8/15/2017		AA	Mai	1.606	1.000	500,000	504,255	504,813	
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015				Aaa	0.750	0.858	1,000,000	999,280	998,672	
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	456	AAA	Aaa	0.625	1.061	1,000,000	998,160	994,653	
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017		AAA	Aaa	0.625	0.920	1,000,000	998,160	996,376	
94974BGB0	Wells Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017			A2	1.400	1.450	461,000	461,811	460,711	
313383JB8 912828PA2	Federal Home Loan Bank U.S. Treasury	CASTLE	9/10/2015	9/27/2017 9/30/2017		AA+ AAA	Aaa Aaa	1.000	1.250	1,000,000 2,000,000	1,001,730 2,028,520	996,780 2,028,211	
31771JMR8	FICO Strip	1	10/22/2015	10/6/2017	1.00		7.00	0.751	0.781	2,000,000	1,969,700	1,979,467	
31771KAD90	FICO Strip	DA DAV	and the second s	11/30/2017				1.205	1.267	2,000,000	1,971,660	1,963,372	
494751DH0	King County Washington FPD	PJ	12/15/2015			AA+		1.220	1.218	230,000	230,920	230,000	
88059FAZ4	Tennessee Valley Authority	and the second se	11/21/2014			AA+		1.205	1.268	1,059,000	1,040,044	1,039,073	
961214BZ5	Westpac	CASTLE	3/5/2015		-	AA-	Aa2	1.600	1.490	2,000,000	2,006,180	2,003,455	
94988J5A1	Weils Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018			Aa2	1.650	1.580	1,000,000	1,005,910	1,001,127	
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018			A2	5.750	1.690	1,000,000	1,069,900	1,066,285	
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	617			1.252	1.318	1,260,000	1,239,865	1,232,953	
31771EAL5	FICO Strip	CASTLE	2/25/2015					1.257	1.323	740,000	728,175	724,051	
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016			AA+	Aaa	1.000	1.000	3,000,000	2,991,060	3,000,000	
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016			AA+	A1	1.050	1.050	3,000,000	3,002,400	3,000,000	
06050TLY6	Bank of America - Corporate Bank of America - Corporate	CASTLE	5/14/2015 5/21/2015				A1 A1	1.650	1.570	2,000,000	2,000,440	2,002,843	
06050TLY6	Bank of America - Corporate Bank of America - Corporate	CASTLE	5/27/2015	and the second se			AI	1.650	1.620	1.000,000	1,000,220	1,000,527	
68607VG665	Oregon State Lottery	DA DAV	6/12/2015			AAA	Aa2	5.000	1.120	610,000	656,738	652,590	
89236TCX1	Toyota Mtr Cred - Corp N	CASTLE	4/8/2016	4/6/2018	674	AA-	Aa3	1.200	1.212	2,000,000	1,999,040	1,999,555	
912828K25	U.S. Treasury	CASTLE	3/17/2016			AAA	Aaa	0.750	1.020	1,000,000	997,700	995,009	
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015			AA+	Aa2	5.400	1.590	1,107,000	1,196,003	1,187,397	
98385XAP1 904121NCO	XTO Energy Inc Umatilla School District	CASTLE	8/4/2015 5/7/2015		a contractor	AAA AA+	Aaa	5.500	1.500	1,000,000 750,000	1,084,700 752,700	1,079,523 750,000	
166764AE0	Chevron Corp	CASTLE	4/15/2016			AA-	Aa2	1.718	1.191	2,000,000	2,011,700	2,021,395	
39307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018			Aa3	1.732	1.650	985,000	994,692	986,621	
38059EMT8	Tennessee Valley Authority	DA DAV	2/22/2016	7/15/2018	-	-		1.021	1.065	500,000	487,890	489,022	
3134G8UN7	Federal Home Loan Mtg Corp	CASTLE	3/30/2016	9/28/2018		AA+	Aaa	1.200	1.200	2,000,000	1,997,000	2,000,000	
89236TAY1	Toyota Mtr Cred - Corp N	CASTLE		10/24/2018		AA-	Aa3	2.000	1.770	784,000	795,117	788,191	and a second sec
912828WD8	U.S. Treasury	CASTLE		10/31/2018		AAA	Aaa	1.250	1.223	1,000,000	1,007,150	1,000,647	
012828A75	U.S. Treasury	CASTLE		12/31/2018		AAA	Aaa	1.500	1.324	1,000,000	1,013,630	1,004,414	
912828ST8	U.S. Treasury	CASTLE	3/17/2016	4/30/2019		AAA	Aaa	1.250	1.209	1,000,000	1,006,990	1,001,167	
3135GOK44	Federal National Mtg Assn	CASTLE	5/17/2016				Аза	1 250	1.221	2,000,000	2,000,120	and the second se	11/16/2010
313586RC5	Federal National Mtg Assn	CASTLE	12/4/2015					1.891	2.031	1,400,000	1,329,300	1,309,917	
313586RC5	Federal National Mtg Assn	CASTLE	3/17/2016	10/9/2019		AA-		1.665	1.774	600,000	569,700	566,007	
686053DH9	Oregon School Boards Assoc	DA DAV	11/2/2015	the second s			Aa2	5.373	2.050	875,000	998,646	987,581	
	Local Govt Investment Pool			-				0.875	0.875	43,357,814	43,357,814	43,357,814	
-	Bank of the Cascades							0.875	0.875	4,795,996	4,795,996	4,795,996	
		1					1			167,759,810	168,443,020	168,317,553	-

# Memorandum

Date:	June 13, 2016
То:	Board of County Commissioners Tom Anderson, County Administrator
From:	Wayne Lowry, Finance Director
RE:	Monthly Financial Reports

Attached please find May 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), 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

		July 1, 2015 through							
	EV 0045	May 31, 2016 (92% of Fiscal Year)							
	FY 2015				FY 2016				
	Actual	Actual	% of Budget		Budget	Projected	Variance		
Revenues			Dudget		Budget	Tiojected	Vanance		
Property Taxes - Current	23,196,345	24,468,093	102%	a	24,090,700	24,538,093	447,393		
Property Taxes - Prior	647,334	445,327	89%	~,	500,000	500,000	-		
Other General Revenues	2,324,928	2,087,017	82%	b)	2,552,960	2,354,600	(198,360)		
Assessor	819,454	852,843	107%	-,	795,202	852,843	57,641		
County Clerk	1,650,844	1,496,738	98%		1,534,420	1,686,000	151,580		
BOPTA	13,342	12,413	111%		11,154	12,413	1,259		
District Attorney	299,095	106,383	58%		182,612	182,612	-,		
Tax Office	219,175	198,850	103%		192,379	198,850	6,471		
Veterans	104,568	73,621	75%	c)	98,121	122,681	24,560		
Property Management	90,113	13,750	18%		75,000	75,000	-		
Total Revenues	29,365,198	29,755,036	99%		30,032,548	30,523,092	490,544		
Expenditures									
Assessor	3,697,588	3,514,544	85%	d)	4,125,299	3,835,299	290,000		
County Clerk	1,372,852	1,327,422	82%		1,624,716	1,490,716	134,000		
BOPTA	60,320	57,497	88%		65,634	63,034	2,600		
District Attorney	5,375,308	5,267,295	86%	d)	6,146,851	5,876,851	270,000		
Tax Office	778,075	693,627	80%		865,513	795,513	70,000		
Veterans	330,582	294,787	71%	d)	416,000	371,000	45,000		
Property Management	264,768	264,427	90%		293,574	313,574	(20,000)		
Non-Departmental	1,130,753	1,028,826	88%		1,163,643	1,163,643			
Total Expenditures	13,010,247	12,448,426	85%		14,701,230	13,909,630	791,600		
Transfers Out	14,947,204	13,959,119	90%		15,537,408	15,537,408			
Total Exp & Transfers	27,957,452	26,407,545	87%		30,238,638	29,447,038	791,600		
Change in Fund Balance	1,407,746	3,347,490			(206,090)	1,076,054	1,282,144		
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	\$ 13,136,436			\$ 8,424,710	\$ 10,865,000	\$ 2,440,290		

Beginning Net Working Capital per FY 2017 Approved Budget

A.

10,411,770

a) Projection based on YTD plus June estimated at \$70,000

b) Budget includes \$198,360 Transfer In from TRT (Fund 170). Transferred to Econ Development Fund instead

c) Received quarterly. Grant in excess of amount budgeted

d) Personnel expenditures less than budgeted due to unfilled positions through May

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

I.

	FY 2015	July 1, 2015 ti May 31, 2016 ( Fiscal Yea	92% of			FY 2016	
			% of				
	Actual	Actual	Budget		Budget	Projected	Variance
Revenues (Funds 701 & 702)					Ū.		
Law Enf Dist Countywide	21,416,299	23,294,474	101%		23,142,090	23,624,675	482,585
Law Enf Dist Rural	13,082,018	13,394,102	99%		13,476,564	13,706,737	230,173
Total Revenues	34,498,317	36,688,575	100%		36,618,654	37,331,412	712,758
Expenditures (Fund 255)							
Personnel	27,982,132	26,040,660	92%	a)	29,228,817	28,481,712	747,105
Materials & Services	6,331,777	5,695,811	89%	b)	6,705,637	6,655,123	50,514
Capital Outlay	613,587	873,554	84%	C)	1,059,944	1,023,273	36,671
Transfers Out	455,031	271,234	93%		271,616	271,616	)—(
Total Expenditures	35,382,528	32,881,259	88%		37,266,014	36,431,724	834,290
Revenues less Expenditures	(884,211)	3,807,317			(647,360)	899,688	1,547,048
DC Comm Systems Reserve	200,000	200,000	100%		200,000	200,000	-
Change in Fund Balance	(1,084,211)	3,607,317			(847,360)	699,688	1,547,048
Beginning Fund Balance	11,109,701	10,025,490	108%		9,267,317	10,025,490	758,173
Ending Fund Balance	\$ 10,025,490	\$ 13,632,807		d)	8,419,957	10,725,178	2,305,221
Beginning Net Working Capital	per FY 2017 Apr	proved Budget		_			
Reserved for future Capital O						2,094,060	
Available for current expendit	A ANTONY CONTRACTOR					7,800,877	
							· .

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) Unanticipated capital expenses are offset by savings from Jail HVAC project budgeted as capital but expensed as Materials & Services

<ul> <li>d) Ending balance reserved for future Capital Outlay</li> </ul>	2,094,060
Ending fund balance available to current expenditures	8,631,118
	10,725,178

9,894,937

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

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		-				
		July 1, 2015	hrough			
		May 31, 2016				
	FY 2015	Fiscal Ye			FY 2016	
			% of			
	Actual	Actual	Budget	Budget	Projected	Variance
Expenditures						
Sheriff's Services	1 111 000	1 400 400	050/	4 470 040	4 500 070	(05.005)
Personnel Materials & Services	1,444,896	1,402,466	95%	1,473,213	1,509,078	(35,865)
Capital Outlay	1,083,885	1,259,103 60,031	91% 76%	1,390,412 79,000	1,410,258 60,031	(19,846) 18,969
Total Sheriff's Services	2,528,782	2,721,600	92%	2,942,625	00 4 C 1 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2	(36,742)
Civil/Special Units	_,,	_,,	/-	_,,	_,,	(00,112)
Personnel	1,086,462	959,183	90%	1,062,099	1,048,262	13,837
Materials & Services	130,386	88,360	81%	109,469	93,174	16,295
Capital Outlay	-	6,548	100%	6,548		-
Total Civil/Special Units	1,216,848	1,054,090	89%	1,178,116	1,147,984	30,132
Automotive/Communications	404.020	200.004	0404	400.000	100.001	5 000
Personnel Materials & Services	404,038 1,445,359	389,864 1,199,422	91% 81%	429,293 1,476,782	423,964 1,371,192	5,329 105,590
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
Total Automotive/Communications	1,857,297	1,617,562	84%	1,934,375	1,823,431	110,944
Investigations/Evidence	1,001,201	1,011,002	0.70	.,	1,020,101	110,011
Personnel	1,441,261	1,439,255	94%	1,528,335	1,563,241	(34,906)
Materials & Services	162,788	135,430	84%	160,613	144,384	16,229
Capital Outlay		61,670	99%	62,600	61,670	930
Total Investigations/Evidence	1,604,049	1,636,355	93%	1,751,548	1,769,295	(17,747)
Patrol						
Personnel	7,476,400	6,885,913	87%	7,926,342	7,502,369	423,973
Materials & Services	587,630	543,274	87% 78%	625,432 470,926	608,894 474,935	16,538
Capital Outlay Total Patrol	345,060 <b>8,409,091</b>	368,944 7,798,131	86%	9,022,700	<b>8,586,198</b>	(4,009) <b>436,502</b>
Records	0,403,031	7,750,151	00 /0	3,022,700	0,500,150	430,302
Personnel	666,056	550,077	83%	663,829	602,403	61,426
Materials & Services	104,092	109,887	98%	111,922	115,442	(3,520)
Total Records	770,148	659,963	85%	775,751	717,845	57,906
Adult Jail						
Personnel	12,681,941	11,904,900	89%	13,391,264	13,041,699	349,565
Materials & Services	2,138,807	1,738,542	78%	2,227,142	2,162,257	64,885
Capital Outlay	63,177	192,613	74%	258,670 271,616	223,849	34,821
Transfer Out - Jail (D/S & Cap Proj) Total Adult Jail	455,031 <b>15,338,956</b>	271,234 <b>14,107,290</b>	100% 87%	16,148,692	271,616 <b>15,699,421</b>	449,271
Court Security	13,330,330	14,107,230	07.70	10,140,032	13,033,421	
Personnel	318,888	228,929	72%	316,782	287,743	29,039
Materials & Services	8,989	13,228	136%	9,703	16,793	(7,090)
Capital Outlay	28,165	-	N/A		-	-
Total Court Security	356,041	242,157	74%	326,485	304,536	21,949
Emergency Services						
Personnel	144,725	146,170	91%	160,660	158,805	1,855
Materials & Services	228,481	17,668	86%	20,625	18,405 31,387	2,220
Capital Outlay Total Emergency Services	- 373,205	31,387 <b>195,225</b>	80% 89%	39,200 <b>220,485</b>	208,597	7,813 <b>11,888</b>
Special Services	575,205	193,223	0370	220,400	200,097	11,000
Personnel	1,223,523	1,071,090	94%	1,133,625	1,182,884	(49,259)
Materials & Services	207,027	163,113	66%	246,074	195,699	50,375
Capital Outlay	156,982	118,447	109%	108,500	130,940	(22,440)
Total Special Services	1,587,532	1,352,650	91%	1,488,199	1,509,523	(21,324)
Training						
Personnel Materiale & Convince	418,013	388,684	90%	430,076	424,653	5,423
Materials & Services	83,548 501 561	76,697 <b>465,380</b>	52% <b>81%</b>	146,452 576,528	141,351 <b>566,004</b>	5,101 <b>10,524</b>
Total Training Other Law Enforcement Services	501,561	400,000	01%	510,520	500,004	10,324
Personnel	675,931	674,131	95%	713,299	736,611	(23,312)
Materials & Services	77,972	265,550	303%	87,699	283,962	(196,263)
Capital Outlay	12,303	5,638	91%	6,200	5,638	562
Total Other Law Enforcement Svcs	766,206	945,319	117%	807,198	1,026,211	(219,013)
Non-Departmental						
Materials & Services	72,813	85,536	92%	93,312	93,312	-
Total Non-Departmental	72,813	85,536	92%	93,312	93,312	
Total Expenditures	\$ 35,382,528	\$ 32,881,259	88%	\$ 37,266,014	\$ 36,431,724	\$ 834,290 Pag
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#### LED #2 - Rural 702 Statement of Financial Operating Data

	FY 2015	July 1, 2015 th May 31, 2016 ( Fiscal Yea	92% of (r)			FY 2016	
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
Tax Revenues - Current	8,420,326	8,870,915	101%	a)	8,783,959	8,900,915	116,956
Tax Revenues - Prior	235,019	158,074	73%	b)	216,000	175,069	(40,931)
Des Cty Transient Room Tax	3,071,719	3,134,365	99%		3,151,787	3,151,787	-
City of Sisters	523,010	498,603	92%		543,930	543,930	-
Marine Board License Fee	112,383	76,273	59%	c)	130,000	146,189	16,189
State Grant	113,239	79,345	73%	C)	108,000	129,156	21,156
Court Fines & Fees	140,939	101,212	78%	b)	130,000	115,000	(15,000)
Contracts with Des County	121,772	113,960	91%		125,810	125,810	-
US Forest Service	78,910	55,490	73%		76,500	76,500	-
School Districts	70,028	73,504	134%	d)	55,000	90,000	35,000
Federal Grants	54,497	25,088	125%	C)	20,000	36,698	16,698
Bureau of Reclamation	10,365	19,711	73%	e)	27,000	19,711	(7,289)
Interest	42,000	56,985	189%	b)	30,078	58,300	28,222
SB #1065 Court Assessment	24,768	20,744	86%	b)	24,000	23,000	(1,000)
Federal Grants-BLM	770	1,679	N/A	b)	-	1,679	1,679
Donations & Grants - Private	17,030	10,932	N/A	f)	-	11,000	11,000
Miscellaneous	45,242	97,221	178%	g)	54,500	101,993	47,493
Total Revenues	13,082,018	13,394,102	99%		13,476,564	13,706,737	230,173
<b>EXPENDITURES &amp; TRANSFER</b>	S						
DC Sheriff's Office	12,752,334	11,753,808	68%		17,378,029	12,950,719	4,427,310
DC Comm Systems Reserve	120,000	120,000	. 100%		120,000	120,000	-
Total Expenditures	12,872,334	11,873,808	68%		17,498,029	13,070,719	4,427,310
Change in Fund Balance	209,684	1,520,294			(4,021,465)	636,018	4,657,483
Beginning Fund Balance	4,450,084	4,659,768	116%		4,021,465	4,659,768	638,303
Ending Fund Balance	\$ 4,659,768	\$ 6,180,061			\$	\$ 5,295,785	\$ 5,295,785

Beginning Net Working Capital per FY 2017 Approved Budget

a) Projection based on YTD actual plus June estimated \$30,000

b) Revised estimate based on actuals

c) Grant awards exceed budgeted amount

d) School district contracted for additional hours for School Resource Deputy

e) Patrols for this grant are not expected to continue

f) Unanticipated donation from snowmobile association

g) Sale of snowmobile, unbudgeted restitution payment of \$19,000 in March

5,078,217

#### PUBLIC HEALTH Statement of Financial Operating Data

	FY 2015	July 1, 2015 th 31, 2016 (92% of			FY 2016			
	Actual	Actual	% of Budget		Budget	Projected	Variance	
Revenues								
State Grant	3,373,900	2,803,848	98%		2,865,932	2,803,848	(62,084)	
Environmental Health-Lic Fac	818,627	823,880	103%		802,450	823,880	21,430	
OMAP	945,490	804,179	79%		1,023,650	804,179	(219,471)	
Family Planning Exp Proj	236,714	169,877	68%		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	60,300	N/A		-	60,300	60,300	
Patient Insurance Fees	138,130	149,395	82%		181,200	159,804	(21,396)	
State Miscellaneous	163,008	107,982	72%	b)	150,000	123,160	(26,840)	
Federal Payments	141,606	154,143	53%	b)	292,085	191,836	(100,249)	
Vital Records-Death	132,975	131,345	131%		100,000	141,852	41,852	
Health Dept/Patient Fees	46,588	37,000	89%		41,800	37,218	(4,582)	
Contract Payments	16,629	4,878	N/A		-	4,878	4,878	
Vital Records-Birth	37,520	45,035	113%		40,000	49,734	9,734	
Child Dev & Rehab Center	31,720	26,658	87%		30,759	30,759	-	
Interest on Investments	15,422	17,713	127%		13,900	17,713	3,813	
Grants & Donations	36,035	42,048	136%		30,838	42,048	11,210	
Miscellaneous	32,519	1,726	288%		600	1,726	1,126	
Total Revenues	6,495,321	5,646,634	96%		5,887,214	5,759,562	(127,652)	
Expenditures								
Personnel Services	6,541,186	6,032,702	86%		7,007,820	6,609,186	398,634	
Materials and Services	2,279,520	1,611,333	70%		2,287,054	2,071,392	215,662	
Capital Outlay	49,701	3,469	107%	C)	3,240	3,469	(229)	
Transfers Out	164,640	88,230	75%		117,640	117,640	-	
Total Expenditures	9,035,047	7,735,734	82%		9,415,754	8,801,687	614,067	
Revenues less Expenditures	(2,539,726)	(2,089,100)			(3,528,540)	(3,042,125)	486,415	
Transfers In-General Fund	2,701,475	2,476,353	92%		2,701,475	2,701,475	-	
Transfers In-PH Res Fund	-	44,042	75%		58,723	58,723	-	
Transfers In-Gen. Fund Other	65,100	48,825	75%		65,100	65,100	-	
Total Transfers In	2,766,575	2,569,220	91%		2,825,298	2,825,298	-	
Change in Fund Balance	226,849	480,120			(703,242)	(216,827)	486,415	
Beginning Fund Balance	1,552,578	1,779,427	99%		1,789,387	1,779,427	(9,960)	
Ending Fund Balance	\$ 1,779,427	\$ 2,259,548			\$ 1,086,145	\$ 1,562,601	\$ 476,456	

a) Revenue carried over from FY 2015

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b) Received quarterly, in arrearsc) Appropriation will be increased before year end

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#### COMMUNITY DEVELOPMENT Statement of Financial Operating Data

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		July 1, 2 through Ma 2016 (92% o	ay 31, f Fiscal				
	FY 2015	Year)		ALC: N	FY 2016		
	Actual	Actual	% of Budget	6	Budget	Projected	Variance
Revenues							
Admin-Operations	59,024	77,705	145%		53,494	82,000	28,506
Admin-GIS	2,110	807	32%		2,500	1,000	(1,500)
Admin-Code Enforcement	306,480	318,657	99%		322,913	345,000	22,087
Building Safety	2,122,894	2,170,355	101%		2,152,073	2,345,355	193,282
Electrical	447,721	512,982	110%		467,770	562,982	95,212
Contract Services	358,815	362,355	131%		276,500	537,604	261,104
Env Health-On Site Prog	497,039	563,252	119%		475,170	630,000	154,830
Planning-Current	1,230,486	1,176,707	110%		1,069,975	1,256,707	186,732
Planning-Long Range	604,808	595,497	86%		694,249	655,497	(38,752)
Total Revenues	5,629,377	5,778,317	105%		5,514,644	6,416,145	901,501
Expenditures							
Admin-Operations	1,461,189	1,459,378	89%		1,638,933	1,638,933	<b>_</b>
Admin-GIS	125,463	123,035	93%		132,305	132,305	_
Admin-Code Enforcement	286,288	270,665	85%		319,679	310,000	9,679
Building Safety	777,738	736,356	80%		915,194	875,000	40,194
Electrical	225,462	267,110	93%		286,145	286,145	-
Contract Services	270,206	298,613	92%		326,249	326,249	-
Env Health-On Site Pgm	233,477	306,252	90%		338,956	338,956	-
Planning-Current	792,256	918,328	90%		1,020,073	1,020,073	-
Planning-Long Range	557,991	451,575	79%		574,121	490,000	84,121
Transfers Out (D/S Fund)	173,673	163,940	100%		164,225	163,940	285
Total Expenditures	4,903,745	4,995,251	87%		5,715,880	5,581,601	134,279
Revenues less Expenditures	725,633	783,065			(201,236)	834,544	1,035,780
			-1				
Transfers In/Out							
In: General Fund - L/R Planning	166,770	90,783	92%		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)	(946,869)	101%		(938,613)	(938,613)	-
Change in Fund Balance	114,573	(163,804)			(1,139,849)		1,035,780
Beginning Fund Balance	2,037,201	2,151,773	134%		1,600,000	2,151,773	551,773
Ending Fund Balance	\$2,151,773	\$ 1,987,970	· ·		\$ 460,151	\$ 2,047,704	\$ 1,587,553

Beginning Net Working Capital per FY 2017 Approved Budget

1,578,206

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

		July 1, 2 through Ma					
		2016 (92% of					
	FY 2015	Year)				FY 2016	
	Actual	Actual	% of Budget		Revised Budget	Projected	Variance
Revenues							
DOC Grant in Aid SB 1145	3,025,316	3,650,200	100%		3,650,168	3,650,200	32
DOC Measure 57	217,845	234,316	100%	a)	234,316	234,316	-
Electronic Monitoring Fee	212,894	161,960	72%	b)	225,000	180,000	(45,000)
Probation Superv. Fees	220,081	195,433	93%		210,000	210,000	-
DOC-Family Sentence Alt	-	110,797	100%	c)	110,796	110,796	-
Interfund - Sheriff	50,000	45,837	92%		50,000	50,000	-
Gen Fund/Crime Prevention	50,000	37,500	75%	d)	50,000	50,000	-
DOJ/Arrest Grant	52,612	35,052	75%	d)	46,736	46,736	-
State Subsidy	14,960	16,317	105%		15,610	16,317	707
Alternate Incarceration	31,775	19,492	97%	d)	20,035	20,035	-
Interest on Investments	9,550	13,217	189%	e)	7,000	14,000	7,000
Probation Work Crew Fees	10,191	8,826	147%	e)	6,000	9,400	3,400
State Miscellaneous	4,142	11,623	270%	f)	4,300	11,623	7,323
Leases	1,600	-	0%	g)	1,500	-	(1,500)
CJC Justice Reinvestment	-	845,836	100%	C)	845,807	845,836	29
Miscellaneous	8,931	342	68%		500	500	-
Total Revenues	3,909,897	5,386,748	98%		5,477,768	5,449,759	(28,009)
Expenditures							
Personnel Services	3,581,700	3,440,154	86%	h)	4,013,941	3,800,000	213,941
Materials and Services	1,047,720	1,286,992	83%	h)		1,412,000	139,315
Transfer to Veh Maint		31,104	75%		41,472	31,104	10,368
Capital Outlay	-	-	0%	i)	68,100	60,000	8,100
Total Expenditures	4,629,420	4,758,250	84%		5,674,828	5,303,104	371,724
Revenues less Expenditures	(719,522)	628,498			(197,060)	146,655	343,715
Transfers In-General Fund	451,189	413,589	92%		451,189	451,189	-
Change in Fund Balance	(268,333)	1,042,087		H.	254,129	597,844	343,715
Beginning Fund Balance	1,131,982	863,649	130%		662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 1,905,736			\$ 916,645	<u>\$ 1,46</u> 1,493	\$ 544,848
				51			

Beginning Net Working Capital per FY 2017 Approved 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 12

h) Based on YTD actual and projected expenses

i) All expenses to be incurred second half of fiscal year

#### **RISK MANAGEMENT** Statement of Financial Operating Data

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		July 1, 2015 t	hrouah				
		May 31, 2016 Fiscal Ye	(92% of				
	FY 2015					FY 2016	
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
Inter-fund Charges:	379,793	787,600	000/		950 409	859,198	
General Liability Property Damage	379,793 392,304	361,966	92% 92%		859,198 394,092	394,092	-
Vehicle	177,550	164,868	92%		179,850	179,850	_
Workers' Compensation	1,563,836	1,038,895	91%		1,137,484	1,137,484	-
Unemployment	324,829	302,159	94%		320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	59,134	296%		20,000	60,000	40,000
Process Fee-Events/Parades	1,835	1,370	98%		1,400	1,400	-
Miscellaneous	0	-	0%		80	80	-
Skid Car Training	34,020	29,880	111%		27,000	30,000	3,000
Transfer In-Fund 340	-	95,000	100%		95,000	95,000	-
Interest on Investments	24,331	35,077	140%		25,000	36,000	11,000
TOTAL REVENUES	2,942,419	2,875,948	94%		3,059,104	3,113,104	54,000
Direct Insurance Costs: GENERAL LIABILITY							
Settlement / Benefit	166,363	205,765					
Defense	19,031	29,548					
Professional Service	24,849	6,304					
Insurance	176,537	198,416					
Loss Prevention	19,465	5,049					
Miscellaneous	126	-					
Repair / Replacement Total General Liability	6,346 <b>412,716</b>	29,876 474,958	61%		780,429	520,000	260,429
PROPERTY DAMAGE					,		
Insurance	178,556	166,978					
Repair / Replacement	35,583	21,477					
Total Property Damage	214,139	188,455	44%		429,719	250,000	179,719
VEHICLE							
Professional Service	236	-					
Insurance	21,300	-					
Loss Prevention	19,307	20,993					
Repair / Replacement	51,823	131,768					
Total Vehicle	92,666	152,761	171%		89,213	180,000	(90,787)
WORKERS' COMPENSATION							
Settlement / Benefit	687,001	363,573					
Professional Service	5,000	7,450					
Insurance	124,195	129,723					
Loss Prevention	45,934	45,289					
Miscellaneous Total Workers' Compensation	54,299 916,429	41,895 <b>587,930</b>	60%		984,626	620,000	364,626
		and the second se					1
UNEMPLOYMENT - Settlement/Benefits	104,383	63,790	42%		151,486	100,000	51,486
Total Direct Insurance Costs	1,740,333	1,467,894	60%		2,435,473	1,830,000	765,473
Insurance Administration: Personnel Services	309,175	282,632	83%		339,585	339,585	~
Materials & Srvc, Capital Out. & Tranfs.	133,868	139,444	62%		225,363	225,363	-
Total Expenditures	2,183,376	1,889,970	63%		3,000,421	2,394,948	605,473
Change in Fund Balance	759,043	985,978			58,683	718,156	659,473
Beginning Fund Balance	3,110,676	3,869,719	121%		3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,855,697	12170	*	\$ 3,258,683	\$ 4,587,875	\$1,329,192
Beginning Net Working Capital per FY 201						4,000,000	

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

	FY 2015				FY 2016		
	Actual	July 1, 2015 through May 31 2016 (92% of Fiscal Year)	, % of Budget		Approved Budget	FY 2016 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 16,001,138	\$ 14,407,588		a)	\$ 16,153,000		\$ (435,631)
Part-Time Employee Premium	15,680	7,538			-	8,223	8,223
Employee Monthly Co-Pay	866,646	820,935	5 95%	a)	865,000	895,565	30,565
COIC	1,870,995	1,926,490	0 101%	a)	1,900,000	2,101,625	201,625
Retiree / COBRA Co-Pay	1,089,975	1,051,895	5 79%	a)	1,336,000	1,147,522	(188,478)
Prescription Rebates	145,422	48,104	37%		130,000	130,000	-
Claims Reimbursements & Misc	242,601	310,923	3 N/A		-	310,923	310,923
Interest	92,213	108,010	96%		112,000	118,000	6,000
Total Revenues	20,324,668	18,681,483	3 91%		20,496,000	20,429,228	(66,772)
Expenditures:							
Personnel Services (all depts)	121,638	97,210	83%		117,753	108,150	9,603
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,366,449	11,948,13	1 97%	a)	12,335,775	12,956,558	(620,784)
Claims Paid-Prescription	1,245,249	857,366	62%	a)	1,392,307	928,813	463,494
Claims Paid-Dental/Vision	1,832,508	1,804,53	5 88 <mark>%</mark>	a)	2,048,918	1,954,913	94,005
Stop Loss Insurance Premium	326,435	328,71	91%		360,000	360,000	-
State Assessments	227,597	119,23	1 50%		240,000	240,000	-
Administration Fee (EMBS)	419,304	445,659	9 106%		420,000	420,000	-
Preferred Provider Fee	38,804	141,68	5 308%		46,000	157,202	(111,202)
Other - Administration	45,335	84,669	81%		104,417	104,417	-
Other - Wellness	162,582	151,243	3 102%		149,000	149,000	
Admin & Wellness	15,664,262	15,881,230	93%		17,096,417	17,270,903	(174,486)
Deschutes On-site Clinic							
Contracted Services	818,418	780,868	3 96%		810,000	810,000	-
Medical Supplies	79,616	57,792	2 92%		63,000	63,000	-
Other	23,726	29,37	5107%		27,470	27,470	
Total DOC	921,761	868,03	5 96%		900,470	900,470	-
Deschutes On-site Pharmacy							
Contracted Services	304,556	292,17	5 102%		287,700	287,700	-
Prescriptions	1,552,760	1,387,53	8 87%	b)	1,600,000	1,665,045	(65,045)
Other	13,250	19,01	386%		22,007	22,007	
Total Pharmacy	1,870,566	1,698,72	<u>6</u> 89%		1,909,707	1,974,752	(65,045)
Total Expenditures	18,578,227	18,545,20	193%		20,024,347	20,254,276	(229,929)
Change in Fund Balance	1,746,441	136,28	3		471,653	174,952	(296,701)
Beginning Fund Balance	12,461,082	14,207,52			13,190,000		1,017,523
Ending Fund Balance	\$ 14,207,523	\$ 14,343,80	<b>b</b>		\$ 13,661,653	\$ 14,382,475	\$ 720,822
% of Exp covered by Revenues	109.4%	100.7	%		102.4%	100.9%	]

Beginning Net Working Capital per FY 2017 Approved Budget

14,327,000

a) Projection - Eleven months annualized

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

#### Deschutes County Fair and Expo Center Food and Beverage Activity July 1, 2015 through May 31, 2016

	July &			· · · · · · · · · · · · · · · · · · ·			[				
	August	September	October	November	December	January	February	March	April	May	Year to Date
Revenues	\$ 29,838	\$ 24,483	\$ 25,538	\$ 37,407	\$ 2,860	\$ 28,879	\$ 25,356	\$ 137,807	\$ 33,812	\$ 13,700	\$ 359,680
Direct Costs											
Beginning Inventory	24,040	36,704	36,084	34,187	30,721	30,094	28,545	24,788	23,405	24,757	24,040
Purchases	11,402	8,409	5,037	6,638	668	8,447	3,434	24,857	17,147	2,203	88,243
Ending Inventory	(36,704)	(36,084)	(34,187)	(30,721)	(30,094)	(28,545)	(24,788)	(23,405)	(24,757)	(23,526)	(23,526)
Cost of Food & Beverage	(1,262)	9,029	6,935	10,104	1,295	9,996	7,191	26,241	15,795	3,434	88,758
Event Expenses	975	780	1,636	466	2,465	1,102	731	1,192	978	892	11,219
Labor	3,126	5,228	5,914	6,926	384	3,968	4,972	19,807	7,532	3,773	61,629
Total Direct Costs	2,840	15,037	14,484	17,497	4,144	15,067	12,895	47,239	24,305	8,099	161,607
Gross Profit	26,999	9,447	11,054	19,910	(1,284)	13,812	12,461	90,567	9,507	5,601	198,073
Other Revenues											
Catering/3rd Party	-	966	-	1,538	-	-	-	-	3,140	128	5,772
Concessions/3rd Party	-	-	-	1,984	953	2,536	1,066	5,646	1,609	2,094	15,888
Rentals (Kitchen/Flatware)	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues		966		3,522	953	2,536	1,066	5,646	4,749	2,221	21,660
Expenses							•		•	•	
Personnel	18,267	9,515	9,515	9,515	9,515	9,516	9,516	9,516	13,172	9,514	107,561
Other Materials & Services	8,316	1,541	1,100	212	-	1,846	3,357	1,095	6,491	3,323	27,281
Total Expenses	26,583	11,057	10,615	9,728	9,515	11,361	12,872	10,611	19,663	12,837	134,842
Income-Food & Beverage Activity	<u>\$ 416</u>	<u>\$ (644</u> )	<u>\$ 439</u>	<u>\$ 13,705</u>	<u>\$ (9,846</u> )	<u>\$ 4,986</u>	<u>\$ 655</u>	<u>\$ 85,603</u>	<u>\$ (5,407</u> )	(5,015)	<u>\$ 84,891</u>

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#### JUSTICE COURT Statement of Financial Operating Data

	FY 2015	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)				FY 2016	
	Actual	% of Actual Budget			Budget	Projected	Variance
Revenues	Actual	Actual	Duuget		Dudget	Tiojected	Vallance
Court Fines & Fees	459,548	440,476	98%	a)	450,000	527,232	77,232
Interest on Investments	456	693	131%		527	527	-
Total Revenues	460,004	441,168 98%			450,527	527,759	77,232
Expenditures							
Personnel Services	423,791	399,121	91%		436,236	436,236	-
Materials and Services	162,205	148,076	85%	b)	173,942	159,332	14,610
Total Expenditures	585,996	547,196	90%		610,178	<u>5</u> 95,568	14,610
Revenues less Expenditures	(125,992)	(106,028)			(159,651)	(67,809)	91,842
Transfers In-General Fund	74,398	133,606	92%		145,747	145,747	
Change in Fund Balance	(51,594)	27,578			(13,904)	77,938	91,842
Beginning Fund Balance	130,317	78,723 131%			60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723	\$ 106,301			\$ 46,096	\$ 156,661	\$ 110,565

Beginning Net Working Capital per FY 2017 Approved Budget

145,608

a) Monthly revenue recorded in arrears. \$42,820 received in June for May activity Projection is YTD annualized (\$440,476 + \$42,820) /11 x 12 = \$527,232

b) One time software maintenance fee of \$24,421 paid in September 2015

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#### Deschutes County Room Taxes (Funds 160 and 170) Budget and Actual - FY 2016 YTD 05-31-2016

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	Fund	160-7%	Fund	170-1%	Comb	ined-8%	1
							% of
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES							
Room Taxes	\$ 4,716,250	\$ 4,886,089	\$ 673,750	\$ 698,013	\$ 5,390,000	5,584,102.16	103.6%
Interest	-	2,744		2,711	-	5,455.28	
Total Revenues	4,716,250	4,888,833	673,750	700,724	5,390,000	5,589,557	103.7%
EXPENDITURES							
Administrative							
Auditing Services	10,500	7,875	1,500	1,125	12,000	9,000	
Interfund Contract	57,914	53,086	9,650	8,844	67,564	61,930	
ISF	22,468	20,592	183	165	22,651	20,757	
Public Notices	2,625	1,348	375	193	3,000	1,540	
Printing	1,750	793	343	113	2,093	906	
Office Supplies	875	-	125	-	1,000		
Postage	2,625	1,027	375	147	3,000	1,173	
Total Administrative	98,757	84,720	12,551	10,586	111,308	95,307	
Distributions							
LED #2	3,151,787	3,134,365	-	-	3,151,787	3,134,365	
Economic Develop	-	-	198,360	200,000	198,360	200,000	
Bend/Sunriver Chamber	23,473	51,833	-	-	23,473	51,833	
COVA - 6%	759,283	753,733	-	-	759,283	753,733	
COVA - 1%	660,048	660,230			660,048	660,230	
RV Park	-	-	66,259	22,516	66,259	22,516	
Annual Fair	-	-	164,559	59,661	164,559	59,661	
F&E - 6%	25,744	23,595	-	-	25,744	23,595	
F&E - 1%			382,641	194,689	382,641	194,689	
Total Distributions	4,620,335	4,623,757	811,819	476,866	5,432,154	5,100,623	
Total App/Exp	4,719,092	4,708,477	824,370	487,453	5,543,462	5,195,930	
Change in Balance	(2,842)	180,356	(150,620)	213,271	(153,462)	393,628	
Beginning Balance	(2,842) 2,842	100,330	(130,620)	195,635	(153,462)	195,635	
		÷ 190.256	<u> </u>	\$ 408,907	<u> </u>	\$ 589,263	
Ending Balance	<u>\$</u>	\$ 180,356	<u> -</u>	<u> </u>	ې	\$ 363,203	

# **CAPITAL PROJECTS**

General County Projects

#### **Deschutes County** General County Projects (Fund 142) Through May 31, 2016

Property Taxes, Prior         13,757         69%         20,000         15,000         (5,000           Miscellaneous         16,442         n/a         -         16,442         16,442         16,442           Inter-fund Charges         a)         -         16,442         16,		Through Ma	y 31, 201	0			
Actual         Budget         Projection         Variance           Property Taxes, Current         \$ 766,968         102%         \$ 750,000         \$ 768,968         \$ 18,968           Property Taxes, Prior         13,757         69%         20,000         \$ 525,000         525,000         -           Miscellaneous         16,442         n/a         -         16,442         16,442         16,442           OHP-Alcohol/Drug (280)         169,015         32%         b)         525,000         525,000         -           OHP-Mental Health (270)         169,015         32%         b)         525,000         150,000         150,000         -           Noad Department (325)         -         0%         b)         150,000         150,000         -         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         General         -         441,026         -         <						FY 2016	
Revenues         766.968         102%         \$ 750,000         \$ 768.968         \$ 18,968           Property Taxes, Prior         13,757         69%         20,000         15,000         (5,000           Miscellaneous         16,442         n/a         -         16,442         16,442           Inter-fund Charges         a)         -         16,442         16,442         16,442           OHP-Alcohol/Drug (280)         169,015         32%         b)         525,000         525,000         -           OHP-Mental Health (270)         169,015         32%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         6eneral         441,026         -         -         -         -           General         441,026         -<			% of				<b> </b>
Property Taxes, Current         \$ 766,968         102%         \$ 750,000         \$ 768,968         \$ 18,968           Property Taxes, Prior         13,757         69%         20,000         15,000         (5,000           Miscellaneous         16,442         na         -         16,442         16,442         16,442           Inter-Cind Charges         a)         -         16,442         16,442         16,442         16,442           OHP-Alcohol/Drug (280)         169,015         32%         b)         525,000         525,000         -           OHP-Mental Health (270)         169,015         32%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -         -           General         441,026         -         -         1981,000         2,011,410         30,410           Total General Projects         31,745         -         <		Actual	Budget		Budget	Projection	Variance
Property Taxes, Prior         13,757         69%         20,000         15,000         (5,000           Miscellaneous         16,442         n/a         -         16,442         16,442         16,442           Inter-fund Charges         a)         -         16,442         16,	Revenues						
Miscellaneous         16,442         n/a         -         16,442         16,442           Inter-fund Charges         a)         -         16,442         n/a         -         16,442         16,442           Inter-fund Charges         169,015         32%         b)         525,000         525,000         -           OHP-Alendal Health (270)         169,015         32%         b)         525,000         525,000         -           Read Department (325)         -         0%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         6eneral         441,026         -         -         -         -           ADA Projects         31,745         631,445         631,445         -         -         -           Courthouse - District Attorney         88,584         100,000         100,000         -         -           Courthouse - Sidewalk         103,699         103,699         103,699         -         -           Sub Courthouse - Subiding         86	Property Taxes, Current		102%			\$ 768,968	\$ 18,968
Inter-fund Charges         a)           OHP-Alcohol/Drug (280)         169,015         32%         b)         525,000         525,000         -           OHP-Mential Health (270)         169,015         32%         b)         525,000         525,000         -           Road Department (325)         -         0%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -         -           ADA Projects         31,745         - </td <td>Property Taxes, Prior</td> <td>13,757</td> <td>69%</td> <td></td> <td>20,000</td> <td>15,000</td> <td>(5,000)</td>	Property Taxes, Prior	13,757	69%		20,000	15,000	(5,000)
OHP-Alcohol/Drug (280)         169,015         32%         b)         525,000         525,000         -           OHP-Mental Health (270)         169,015         32%         b)         525,000         525,000         -           Road Department (325)         -         0%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         General         441,026         -		16,442	n/a		-	16,442	16,442
OHP-Mental Health (270)         169,015         32%         b)         525,000         525,000         -           Road Department (325)         -         0%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         General         ADA Projects         31,745         - </td <td>Inter-fund Charges</td> <td></td> <td></td> <td>a)</td> <td></td> <td></td> <td></td>	Inter-fund Charges			a)			
Road Department (325)         -         0%         b)         150,000         150,000         -           Interest         8,437         77%         11,000         11,000         -         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         General         441,026         - <td< td=""><td>OHP-Alcohol/Drug (280)</td><td>169,015</td><td>32%</td><td>b)</td><td>525,000</td><td>525,000</td><td>-</td></td<>	OHP-Alcohol/Drug (280)	169,015	32%	b)	525,000	525,000	-
Interest         8,437         77%         11,000         11,000         -           Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         General         441,026         1,981,000         2,011,410         30,410           ADA Projects         31,745         General         441,026         58%         7766         1           Heath Services File Room         154         -         -         -         -         -           Total General Projects         476,691         631,445         631,445         -         -           Courthouse - District Attorney         88,584         100,000         100,000         -         -           Courthouse-sidewalk         103,699         103,699         103,699         -         -           Courthouse-sidewalk         103,032         138,032         138,032         -         -           Remodel Projects         1,285,258         1,553,555         -         -         -           Total Remodel Projects         1,285,258         1,553,555         -         -         -           Total Remodel Projects         1,285,258         1553,555         -         -         <	OHP-Mental Health (270)	169,015	32%	b)		525,000	-
Total Revenues         1,143,633         58%         1,981,000         2,011,410         30,410           Expenditures         General         ADA Projects         31,745         General         441,026         France         France<	Road Department (325)	-	0%	b)	150,000	150,000	-
Expenditures         Image: Constraint of the second s	Interest		. 77%		-		-
General         ADA Projects         31,745           ADA Projects         31,745         -           General         441,026         -           Remodel Projects M & S         3,766         -           Health Services File Room         154         -           Total General Projects         -         -           Courthouse - District Attorney         88,584         100,000         100,000           Courthouse - Sidewalk         103,699         103,699         -           P&P Stairs         36,440         36,440         -           Read Dept Meeting Room         40,218         250,000         250,000           South County         138,032         138,032         138,032           Wall Street Services Building         864,869         911,968         -           Total Remodel Projects         1,285,258         1,553,555         1,553,555           Total Remodel Projects         1,761,949         81%         2,335,36         2,363,362         (27,426)           Total Projects         1,761,949         81%         2,335,36         2,363,362         (27,426)           Total Remodel Projects         1,285,258         1,553,555         1,553,555         -           Total Ex	Total Revenues	1,143,633	58%		1,981,000	2,011,410	30,410
ADA Projects       31,745         General       441,026         Remodel Projects M & S       3,766         Health Services File Room       154         Total General Projects       476,691         Courthouse - District Attorney       88,584         Courthouse - District Attorney       88,584         Courthouse - Sidewalk       103,699         P&P Stairs       36,440         South County       13,416         P&P Programs Building       13,416         Road Dept Meeting Room       40,218         South County       138,032         Wall Street Services Building       864,869         911,968       911,968         Total Remodel Projects       1,285,258         Total Remodel Projects       1,761,949         Revenues less Expenditures       1940,311         Campus Improvement (463)       (120,000)         Campus Improvement (463)       (120,000)         (120,000)       100%         (120,000)       100%         (120,000)       100%         Change in Fund Balance       (916,678)         Beginning Fund Balance       1,373,675	Expenditures						
General         441,026           Remodel Projects M & S         3,766           Health Services File Room         154           Total General Projects         476,691           Courthouse - District Attorney         88,584           Courthouse - District Attorney         88,584           100,000         100,000           Courthouse - Sidewalk         103,699           P&P Stairs         36,440           Add 2         36,440           P&P Programs Building         13,416           Road Dept Meeting Room         40,218           South County         138,032           South County         138,032           Vall Street Services Building         1,285,258           Total Remodel Projects         1,285,258           Total Projects         1,761,949           Internal Charges-ISF & Insurance         60,936           Gonga         60,936           Total Expenditures         117,426           Total Expenditures         1,940,311           Z,335,936         2,363,362           Total Expenditures         (796,678)           Total Expenditures         (916,678)           General Projects         1,373,675           Seginning Fund Balance <td>General</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	General						
Remodel Projects M & S         3,766           Health Services File Room Total General Projects         154 476,691         631,445         631,445         -           Remodel Projects         476,691         631,445         631,445         -           Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         -         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         -         -           Vall Street Services Building         864,869         911,968         911,968         -           Total Remodel Projects         1,285,258         1,553,555         1,553,555         -           Total Remodel Projects         1,761,949         81%         2,185,000         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         -           Total Repeditures         1,940,311         2,335,936         2,363,362         (27,426)           Total Expenditures         (796,678)         (354,936) <t< td=""><td>ADA Projects</td><td>31,745</td><td></td><td></td><td></td><td></td><td></td></t<>	ADA Projects	31,745					
Health Services File Room Total General Projects         154 476,691         631,445         631,445         -           Remodel Projects         6031,445         631,445         631,445         -           Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         36,440         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         138,032         -           Wall Street Services Building         864,869         911,968         911,968         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         60,936         -           Total Expenditures         1,761,949         81%         2,355,936         2,363,362         (27,426)           Total Expenditures         1,940,311         2,335,936         2,363,362         (27,426)           Total Remodel Projects         1,940,311         2,335,936         2,363,362         (27,426)           Total Expenditures         (796,678)         (354,936)         (351,9	General	441,026					
Total General Projects         476,691         631,445         631,445         -           Remodel Projects         Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         36,440         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         138,032         -           Vall Street Services Building         864,869         911,968         911,968         -           Total Remodel Projects         1,285,258         1,553,555         -         -           Total Projects         1,761,949         81%         2,185,000         -         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         -         -           Total Expenditures         117,426         130%         90,000         117,426         (27,426)           Total Expenditures         (796,678)         (354,936)         (351,953)	Remodel Projects M & S	3,766					
Remodel Projects         88,584         100,000         100,000         -           Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         36,440         -           P&P rograms Building         13,416         13,416         13,416         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         138,032         -           Wall Street Services Building         864,869         911,968         911,968         -           Total Remodel Projects         1,285,258         1,553,555         1,553,555         -           Total Projects         1,761,949         81%         2,185,000         2,185,000         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         60,936         -           Tech Improvements         117,426         130%         90,000         117,426         (27,426)           Total Expenditures         (796,678)         (354,936)         (351,953)         2,983	Health Services File Room						
Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         36,440         -           P&P rograms Building         13,416         13,416         13,416         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         138,032         -           Wall Street Services Building         864,869         911,968         911,968         -           Total Remodel Projects         1,285,258         1,553,555         1,553,555         -           Total Projects         1,761,949         81%         2,185,000         2,185,000         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         60,936         -           Tech Improvements         117,426         130%         90,000         117,426         (27,426)           Total Expenditures         (796,678)         (354,936)         (351,953)         2,983           Transfers In/(Out)         -         -         -         -         -     <	Total General Projects	476,691			631,445	631,445	-
Courthouse - District Attorney         88,584         100,000         100,000         -           Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         36,440         -           P&P rograms Building         13,416         13,416         13,416         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         138,032         -           Wall Street Services Building         864,869         911,968         911,968         -           Total Remodel Projects         1,285,258         1,553,555         1,553,555         -           Total Projects         1,761,949         81%         2,185,000         2,185,000         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         60,936         -           Tech Improvements         117,426         130%         90,000         117,426         (27,426)           Total Expenditures         (796,678)         (354,936)         (351,953)         2,983           Transfers In/(Out)         -         -         -         -         -     <	Periodel Projects						
Courthouse-sidewalk         103,699         103,699         103,699         -           P&P Stairs         36,440         36,440         36,440         -           P&P Programs Building         13,416         13,416         13,416         -           Road Dept Meeting Room         40,218         250,000         250,000         -           South County         138,032         138,032         138,032         -           Wall Street Services Building         864,869         911,968         911,968         -           Total Remodel Projects         1,285,258         1,553,555         1,553,555         -           Total Projects         1,761,949         81%         2,185,000         2,185,000         -           Internal Charges-ISF & Insurance         60,936         100%         60,936         60,936         -           Tech Improvements         117,426         130%         90,000         117,426         (27,426)           Total Expenditures         (796,678)         (354,936)         (351,953)         2,983           Transfers In/(Out)         (120,000)         100%         (120,000)         -         -           Change in Fund Balance         (916,678)         (474,936)         (471,953)		88 584			100 000	100 000	
P&P Stairs       36,440       36,440       36,440       -         P&P Programs Building       13,416       13,416       13,416       -         Road Dept Meeting Room       40,218       250,000       250,000       -         South County       138,032       138,032       138,032       -         Wall Street Services Building       864,869       911,968       911,968       -         Total Remodel Projects       1,285,258       1,553,555       1,553,555       -         Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Total Expenditures       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       -       -       -       -       -         Campus Improvement (463)       (120,000)       100%       (120,000)       -       -         Change in Fund Balance       (916,678)       1,460,000       1,373,675       (86,325)	~						_
P&P Programs Building       13,416       13,416       13,416       -         Road Dept Meeting Room       40,218       250,000       250,000       -         South County       138,032       138,032       138,032       -         Wall Street Services Building       864,869       911,968       911,968       -         Total Remodel Projects       1,285,258       1,553,555       1,553,555       -         Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       (120,000)       100%       (120,000)       -       -         Campus Improvement (463)       (120,000)       100%       (120,000)       -       -         Change in Fund Balance       (916,678)       1,460,000       1,373,675       (86,325)         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)							_
Road Dept Meeting Room       40,218       250,000       250,000       -         South County       138,032       138,032       138,032       -         Wall Street Services Building       864,869       911,968       911,968       -         Total Remodel Projects       1,285,258       1,553,555       1,553,555       -         Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       Campus Improvement (463)       (120,000)       100%       (120,000)       (120,000)       -         Change in Fund Balance       (916,678)       94%       1,460,000       1,373,675       (86,325)						Laboration Prior for Star	_
South County       138,032       138,032       138,032       -         Wall Street Services Building       864,869       911,968       911,968       -         Total Remodel Projects       1,285,258       1,553,555       1,553,555       -         Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       (120,000)       100%       (120,000)       -       -         Campus Improvement (463)       (120,000)       100%       (120,000)       -       -         Change in Fund Balance       (916,678)       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)							_
Wall Street Services Building       864,869       911,968       911,968       911,968       -         Total Remodel Projects       1,285,258       1,553,555       1,553,555       -         Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       1,940,311       2,335,936       2,363,362       (27,426)         Revenues less Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       (120,000)       100%       (120,000)       -       -         Change in Fund Balance       (916,678)       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)	-						_
Total Remodel Projects       1,285,258       1,553,555       1,553,555       -         Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       1,940,311       2,335,936       2,363,362       (27,426)         Revenues less Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       (120,000)       100%       (120,000)       -       -         Campus Improvement (463)       (120,000)       100%       (120,000)       (120,000)       -         Change in Fund Balance       (916,678)       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)	-						_
Total Projects       1,761,949       81%       2,185,000       2,185,000       -         Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       1,940,311       2,335,936       2,363,362       (27,426)         Revenues less Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       (120,000)       100%       (120,000)       -       -         Campus Improvement (463)       (120,000)       100%       (120,000)       -       -         Change in Fund Balance       (916,678)       1460,000       1,373,675       (86,325)         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)	-		•				-
Internal Charges-ISF & Insurance       60,936       100%       60,936       60,936       -         Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       1,940,311       2,335,936       2,363,362       (27,426)         Revenues less Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       100%       (120,000)       (120,000)       -         Change in Fund Balance       (916,678)       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)			81%				-
Tech Improvements       117,426       130%       90,000       117,426       (27,426)         Total Expenditures       1,940,311       130%       2,335,936       2,363,362       (27,426)         Revenues less Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       100%       (120,000)       100%       (120,000)       -         Change in Fund Balance       (916,678)       100%       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)	-						-
Total Expenditures       1,940,311       2,335,936       2,363,362       (27,426)         Revenues less Expenditures       (796,678)       (354,936)       (351,953)       2,983         Transfers In/(Out)       (120,000)       100%       (120,000)       (120,000)       -         Change in Fund Balance       (916,678)       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)							(27,426)
Revenues less Expenditures         (796,678)         (354,936)         (351,953)         2,983           Transfers In/(Out)         Campus Improvement (463)         (120,000)         100%         (120,000)         (120,000)         -           Change in Fund Balance         (916,678)         (474,936)         (471,953)         2,983           Beginning Fund Balance         1,373,675         94%         1,460,000         1,373,675         (86,325)		and the second when some some			-		recent of and
Transfers In/(Out)       (120,000)       100%       (120,000)       (120,000)       -         Change in Fund Balance       (916,678)       (474,936)       (471,953)       2,983         Beginning Fund Balance       1,373,675       94%       1,460,000       1,373,675       (86,325)							
Campus Improvement (463)         (120,000)         100%         (120,000)         (120,000)         -           Change in Fund Balance         (916,678)         (474,936)         (471,953)         2,983           Beginning Fund Balance         1,373,675         94%         1,460,000         1,373,675         (86,325)	Revenues less Expenditures	(796,678)			(354,936)	(351,953)	2,983
Change in Fund Balance         (916,678)         (474,936)         (471,953)         2,983           Beginning Fund Balance         1,373,675         94%         1,460,000         1,373,675         (86,325)	Transfers In/(Out)						
Beginning Fund Balance 1,373,675 94% 1,460,000 1,373,675 (86,325)	Campus Improvement (463)	(120,000)	100%		(120,000)	(120,000)	-
	Change in Fund Balance	(916,678)			(474,936)	(471,953)	2,983
Ending Fund Balance <u>\$ 456,997</u> <b>\$ 985,064 \$ 901,723 \$ (83,341</b> )	Beginning Fund Balance	1,373,675	. 94%		1,460,000	1,37 <u>3,</u> 675	(86,325)
	Ending Fund Balance	\$ 456,997			\$ 985,064	\$ 901,723	\$ (83,341)

Beginning Net Working Capital per FY 2017 Approved Budget a) Energy Trust of Oregon Payments

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

1,280,000