

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

**AGENDA**

September 26, 2016

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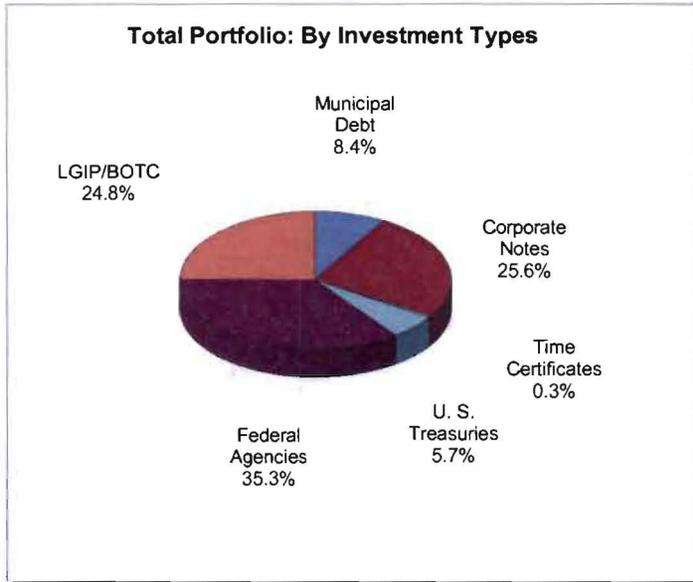
- (1) Monthly Investment Reports – August 2016
- (2) August Financials

# Deschutes County

Total Investment Portfolio As Of 8/31/2016

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 11,815,000	8.40%
Corporate Notes	35,972,000	25.56%
Time Certificates	440,000	0.31%
U. S. Treasuries	8,000,000	5.69%
Federal Agencies	49,639,000	35.28%
LGIP/BOTC	34,842,935	24.76%
<b>Total Investments</b>	<b>\$ 140,708,935</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2016-17	
		Aug-16	Y-T-D
General	\$ 140,708,935	\$ 147,110	\$ 281,516
		-	-
<b>Total Investments</b>	<b>\$ 140,708,935</b>		
<b>Total Investment Income</b>		147,110	281,516
Less Fee: 5% of Invest. Income		(7,356)	(14,076)
<b>Investment Income - Net</b>		<b>\$ 139,755</b>	<b>\$ 267,440</b>
<b>Prior Year Comparison</b>	<b>Aug-16</b>	<b>\$ 88,959</b>	<b>\$ 176,877</b>



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP Investments Average	0.92%	0.92%
	1.10%	1.09%
	1.07%	1.06%

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

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

Comparators	
24 Month Treas.	0.78%
LGIP Rate	0.92%
36 Month Treasu	0.89%

Months to Maturity	
0 to 30 Days	29.20%
Under 1 Year	61.29%
Under 5 Years	100.00%

Weighted Average Maturity	
Max 2 Years	.93 years

Deschutes County Investments														
Portfolio Management														
Portfolio Details - Investments														
August 31, 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	
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	8	AA+	Aaa	2.000	0.743	2,000,000	2,000,700	2,000,556	-	
31359YL54	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	14	AA+	Aaa	0.778	0.812	672,000	671,966	671,797	-	
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	25	A+	A2	1.500	1.113	1,800,000	1,800,522	1,800,000	-	
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	25	A+	A2	1.500	1.085	775,000	775,225	775,221	-	
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	30	AA	Aa2	0.854	0.800	1,000,000	1,000,250	1,000,044	-	
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	48	AA+	Aaa	5.125	0.800	1,000,000	1,006,480	1,005,734	-	
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	75	A+	A1	2.200	1.125	1,000,000	1,001,620	1,002,191	10/14/2016	
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	91	AA+		0.880	0.860	200,000	200,008	200,000	-	
54465AEY4	Los Angeles County Redev	CASTLE	8/24/2016	12/1/2016	91	AA		1.000	0.775	3,050,000	3,050,397	3,051,698	-	
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	103	A+	Aa2	1.100	0.910	1,800,000	1,801,008	1,800,955	-	
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	138	A+	A1	2.400	1.067	2,000,000	2,008,340	2,009,896	12/18/2016	
3130A7BY0	Federal Home Loan Bank	PJ	2/7/2016	2/7/2017	169	AA	Aaa	0.720	0.720	2,000,000	2,000,940	2,000,000	11/17/2016	
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	212	AA	Aa2	5.150	1.060	370,000	379,091	378,712	-	
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	212	AA	Aa2	5.150	1.201	1,000,000	1,024,570	1,022,720	-	
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	212	AA	Aa2	5.150	1.100	1,875,000	1,921,069	1,918,763	-	
91282SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	241	AAA	Aaa	0.875	0.950	2,000,000	2,003,980	1,999,026	-	
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	256	A+	A1	1.650	0.882	1,000,000	1,003,790	1,004,924	4/15/2017	
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	260	AA-	Aa2	1.200	1.061	2,000,000	2,001,280	2,001,964	-	
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	263			0.900	0.913	200,000	200,000	200,000	-	
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	264	AA+	Aaa	2.050	0.885	1,460,000	1,475,272	1,472,169	-	
3134G6ZW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	267	AA+	Aaa	0.720	0.700	6,000,000	6,002,340	6,000,873	-	
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	273	AA+	Aaa	1.061	1.115	1,000,000	995,180	991,951	-	
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	273	AA-	Aaa	1.081	1.136	1,050,000	1,044,939	1,041,391	-	
31359MEL3	Federal National Mtg Assn	CASTLE	3/7/2016	6/1/2017	273	AA+	Aaa	0.831	0.861	1,950,000	1,940,601	1,937,712	-	
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	278	AA	Aaa	1.019	1.065	1,028,000	1,021,647	1,019,910	-	
48125LRD6	JPMorgan Chase - Corporate N	CASTLE	6/10/2016	6/14/2017	286	A+	Aa3	1.056	1.070	1,000,000	999,440	1,000,000	-	
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	287	A+	A2	5.750	1.320	2,000,000	2,070,320	2,068,938	-	
064058AA8	Bank of New York Mellon Corp	CASTLE	6/6/2016	6/20/2017	292	A	A1	1.969	1.141	1,000,000	1,007,890	1,006,584	-	
2927OCYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	303	AA-	Aa1	1.197	1.171	670,000	671,675	670,145	-	
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	303	AA-		1.145	1.180	1,000,000	1,001,980	999,712	-	
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	316		Aaa	0.750	0.787	1,000,000	1,000,490	999,681	-	
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	334	AAA	Aaa	6.250	1.180	2,000,000	2,095,580	2,091,510	-	
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	348	AA+	Aa1	3.000	0.930	1,000,000	1,022,640	1,019,527	-	
675371AT5	Oceanside California Pension	PJ	5/20/2016	8/15/2017	348	AA		1.806	1.000	500,000	503,625	503,815	-	
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	361		Aaa	0.750	0.858	1,000,000	1,000,580	998,939	-	
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	364	AAA	Aaa	0.625	1.061	1,000,000	999,380	995,732	-	
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	364	AAA	Aaa	0.625	0.920	1,000,000	999,380	997,107	-	
94974BG80	Wells Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017	372	A	A2	1.400	1.450	461,000	461,420	460,768	-	
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	391	AA+	Aaa	1.000	1.250	1,000,000	1,002,750	997,389	-	
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	394	AAA	Aaa	1.875	0.803	2,000,000	2,025,160	2,022,871	-	
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	400			0.751	0.781	2,000,000	1,977,800	1,983,306	-	
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	455			1.205	1.267	2,000,000	1,975,560	1,969,533	-	
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	458	AA+		1.220	1.218	230,000	231,014	230,000	-	
SYS10520	Lewis & Clark Bank		6/8/2016	12/8/2017	463			1.000	1.000	240,000	240,000	240,000	-	
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	470	AA+		1.205	1.268	1,059,000	1,045,921	1,042,335	-	
961214B25	Westpac	CASTLE	3/5/2015	1/12/2018	498	AA-	Aa2	1.600	1.490	2,000,000	2,006,760	2,002,920	-	
94988J5A1	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	508		Aa2	1.650	1.580	1,000,000	1,005,950	1,000,956	-	
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	518	A	A2	5.750	1.690	1,000,000	1,062,120	1,056,342	-	
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	525			1.252	1.318	1,260,000	1,244,792	1,236,986	-	
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	525			1.257	1.323	740,000	731,068	726,430	-	
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	533	AA+	Aaa	1.000	1.000	3,000,000	2,996,850	3,000,000	11/16/2016	
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	543	AA+		1.050	1.050	3,000,000	3,001,410	3,000,000	11/26/2016	
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	571	A	A1	1.650	1.570	2,000,000	2,009,660	2,002,453	-	
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	571	A	A1	1.650	1.540	1,000,000	1,004,830	1,001,679	-	
06050TLY6	Bank of America - Corporate	CASTLE	5/27/2016	3/26/2018	571	A	A1	1.650	1.620	1,000,000	1,004,830	1,000,454	-	
68607VG66	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	577	AAA	AA2	5.000	1.120	610,000	651,858	646,782	-	
68607VA96	Oregon State Lottery	DA DAV	6/13/2016	4/1/2018	577	AAA	AA2	1.353	0.970	200,000	201,400	201,198	-	
89236TCX1	Toyota Mtr Cred - Corp N	CASTLE	4/8/2016	4/6/2018	582	AA-	Aa3	1.200	1.212	2,000,000	2,003,660	1,999,616	-	
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	621	AA+	Aa2	5.400	1.590	1,107,000	1,185,630	1,177,119	-	
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	652	AAA	Aaa	5.500	1.500	1,000,000	1,076,410	1,069,772	-	
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	652	AA+		1.430	1.430	750,000	754,733	750,000	-	
166764AE0	Chevron Corp	CASTLE	4/15/2016	6/24/2018	661	AA-	Aa2	1.718	1.191	2,000,000	2,021,240	2,018,804	5/24/2018	
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	667		Aa3	1.732	1.650	985,000	996,692	986,426	-	
88059EMT8	Tennessee Valley Authority	DA DAV	2/22/2016	7/15/2018	682			1.021	1.065	500,000	490,325	490,327	-	
3133EGNU5	Federal Farm Credit Bank	CASTLE	8/1/2016	7/27/2018	694	AA+	Aaa	0.960	0.960	1,000,000	999,250	1,000,000	7/27/2018	
3134G9Q67	Federal Home Loan Mtg Corp	CASTLE	7/27/2016	7/27/2018	694			1.050	1.050	3,000,000	2,993,910	3,000,000	10/27/2016	
3134G8UN7	Federal Home Loan Mtg Corp	CASTLE	3/30/2016	9/28/2018	757	AA+		1.200	1.200	2,000,000	2,000,080	2,000,000	9/28/2016	
3134G9YA9	Federal Home Loan Mtg Corp	CASTLE	6/28/2016	9/28/2018	757			1.010	1.000	2,520,000	2,513,851	2,520,369	12/28/2016	
89236TAY1	Toyota Mtr Cred - Corp N	CASTLE	1/5/2016	10/24/2018	783	AA-	Aa3	2.000	1.770	784,000	796,709	787,754	-	
912828WD8	U.S. Treasury	CASTLE	12/1/2015	10/31/2018	790	AAA	Aaa	1.250	1.223	1,000,000	1,008,790	1,000,580	-	
912828A75	U.S. Treasury	CASTLE	6/8/2015	12/31/2018	851	AAA	Aaa	1.500	1.324	1,000,000	1,014,880	1,003,983	-	
3135GOK44	Federal National Mtg Assn	CASTLE	5/17/2016	5/16/2019	987	AA+	Aaa	1.250	1.221	2,000,000	2,000,920	2,001,536	11/16/2016	
250351FJ7	Deschutes County Ore Sch Dist	PJ	8/16/2016	6/15/2019	1017			1.360	1.360	245,000	244,799	245,000	-	
3137EAB1	Federal Home Loan Mtg Corp	CASTLE	7/20/2016	7/19/2019	1051			0.875	0.957	1,000,000	995,060	997,672	-	

# Memorandum

Date: September 19, 2016

To: Board of County Commissioners  
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

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

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

Cc: All Department Heads

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

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			FY 2017		
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Property Taxes - Current	24,561,964	-	0% a)	25,746,191	25,746,191	-
Property Taxes - Prior	486,113	117,557	24%	500,000	500,000	-
Other General Revenues	2,443,495	573,244	23% b)	2,454,222	2,454,222	-
Assessor	875,075	215,494	25% c)	849,349	849,349	-
County Clerk	1,721,618	319,117	18%	1,810,837	1,810,837	-
BOPTA	12,413	3,312	27% c)	12,350	12,350	-
District Attorney	194,675	28,751	15%	188,400	188,400	-
Tax Office	212,618	48,939	24% c)	204,730	204,730	-
Veterans	98,161	-	0%	97,400	97,400	-
Property Management	75,000	2,500	3%	94,500	94,500	-
<b>Total Revenues</b>	<b>30,681,131</b>	<b>1,308,915</b>	<b>4%</b>	<b>31,957,979</b>	<b>31,957,979</b>	<b>-</b>
<b>Expenditures</b>						
Assessor	3,857,613	655,452	16%	4,187,123	4,187,123	-
County Clerk	1,447,322	197,421	10%	2,043,672	2,043,672	-
BOPTA	61,911	14,205	21%	68,890	68,890	-
District Attorney	5,830,655	954,377	15%	6,413,365	6,413,365	-
Tax Office	751,319	143,606	18%	812,314	812,314	-
Veterans	333,745	69,227	16%	422,673	422,673	-
Property Management	288,776	52,978	17%	303,213	303,213	-
Non-Departmental	1,161,328	150,586	37%	410,096	410,096	-
<b>Total Expenditures</b>	<b>13,732,670</b>	<b>2,237,852</b>	<b>15%</b>	<b>14,661,346</b>	<b>14,661,346</b>	<b>-</b>
Transfers Out	15,520,033	4,515,464	25%	17,865,429	17,865,429	-
<b>Total Exp &amp; Transfers</b>	<b>29,252,703</b>	<b>6,753,316</b>	<b>21%</b>	<b>32,526,775</b>	<b>32,526,775</b>	<b>-</b>
Change in Fund Balance	1,428,428	(5,444,401)		(568,796)	(568,796)	-
Beginning Fund Balance	9,788,945	11,217,374	108%	10,411,770	11,217,374	805,604
<b>Ending Fund Balance</b>	<b>\$ 11,217,374</b>	<b>\$ 5,772,973</b>		<b>\$ 9,842,974</b>	<b>\$ 10,648,578</b>	<b>\$ 805,604</b>

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

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

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			FY 2017		
	FY 2016	% of		Budget	Projected	Variance
	Actual	Actual	Budget			
<b>Revenues</b>						
OYA Basic & Diversion	413,233	-	0%	a)	386,725	360,217 (26,508)
ODE Juvenile Crime Prev	88,030	-	0%	a)	91,379	94,728 3,349
Leases	33,759	12,180	25%	b)	48,840	83,750 34,910
Inmate/Prisoner Housing	59,100	3,000	5%		55,000	55,000 -
DOC Unif Crime Fee/HB2712	36,090	-	0%		36,658	36,658 -
Food Subsidy	23,811	2,211	11%		20,000	20,000 -
Gen Fund-Crime Prevention	20,000	-	0%		20,000	20,000 -
Interest on Investments	13,147	2,800	35%		8,000	15,000 7,000
OJD Court Fac/Sec SB 1065	22,661	3,903	23%		17,000	17,000 -
Contract Payments	8,870	1,141	16%		7,000	7,000 -
Case Supervision Fee	6,347	1,229	20%		6,000	6,000 -
Miscellaneous	42,490	499	53%		950	950 -
<b>Total Revenues</b>	<b>767,538</b>	<b>26,962</b>	<b>4%</b>		<b>697,552</b>	<b>716,303 18,751</b>
<b>Expenditures</b>						
Personnel Services	4,947,639	830,023	16%		5,186,945	5,186,945 -
Materials and Services	1,172,705	158,552	12%		1,273,154	1,273,154 -
Transfers Out-Veh Reserve	3,660	-	0%		44,000	44,000 -
<b>Total Expenditures</b>	<b>6,124,004</b>	<b>988,574</b>	<b>15%</b>		<b>6,504,099</b>	<b>6,504,099 -</b>
<b>Revenues less Expenditures</b>	<b>(5,356,466)</b>	<b>(961,612)</b>			<b>(5,806,547)</b>	<b>(5,787,796) 18,751</b>
Transfers In-General Fund	5,464,591	910,766	17%		5,464,591	5,464,591
Change in Fund Balance	108,125	(50,846)			(341,956)	(323,205) 18,751
Beginning Fund Balance	1,307,249	1,415,374	118%		1,200,000	1,415,374 215,374
<b>Ending Fund Balance</b>	<b>\$ 1,415,374</b>	<b>\$ 1,364,528</b>			<b>\$ 858,044</b>	<b>\$ 1,092,169 \$ 234,125</b>

a) Biennial allocation; reimbursements received quarterly. Projections changing due to FY 16 expenditures of the biennial award

b) Additional detention space leased (beginning 9/26/16) after budget was approved

Deschutes County  
 Sheriff's Office - Operating Expenditures, Departmental Revenues and LED #1 and LED #2 Taxes Transferred to Sheriff's Office  
 July 1, 2016 through August 31, 2016  
 FY 2017

Department	Expenditures			Departmental Revenues			Net (1)		Projection	% of Taxes
	Appropriations	Year to Date Actual	% of Budget	Estimated	Year to Date Actual	% of Budget	Budgeted	Year to Date Actual		
Sheriff's Services	3,104,162	487,784	15.71%	2,400	-	0.00%	(3,101,762)	(487,784)	(3,008,042)	
Civil/Special Units	1,175,801	176,331	15.00%	253,100	27,749	10.96%	(922,701)	(148,582)	(913,860)	
Automotive/Communications	2,053,696	141,426	6.89%	31,977	-	0.00%	(2,021,719)	(141,426)	(1,785,429)	
Detective	1,793,361	344,690	19.22%	3,000	-	0.00%	(1,790,361)	(344,690)	(1,793,039)	
Patrol	8,999,325	1,416,156	15.74%	4,193,717	656,552	15.66%	(4,805,608)	(759,603)	(4,741,560)	
Records	819,239	112,891	13.78%	2,200	1,551	70.50%	(817,039)	(111,340)	(754,235)	
Adult Jail	17,184,151	2,479,681	14.43%	2,371,698	512,665	21.62%	(14,812,453)	(1,967,016)	(14,812,221)	
Court Security	387,878	42,721	11.01%	212,818	7,690	3.61%	(175,060)	(35,031)	(175,060)	
Emergency Services	283,141	30,522	10.78%	110,023	-	0.00%	(173,118)	(30,522)	(184,374)	
Special Services	1,577,367	262,637	16.65%	265,858	-	0.00%	(1,311,509)	(262,637)	(1,340,760)	
Training	604,033	82,501	13.66%	2,500	1,025	41.00%	(601,533)	(81,476)	(637,864)	
Other Law Enforcement Services	859,514	149,747	17.42%	185,100	41,340	22.33%	(674,414)	(108,407)	(767,198)	
Non-Departmental	112,846	18,808	16.67%	-	-	N/A	(112,846)	(18,808)	(112,846)	
<b>Total</b>	<b>\$ 38,954,514</b>	<b>\$ 5,745,894</b>	<b>14.75%</b>	<b>\$ 7,634,391</b>	<b>\$ 1,248,572</b>	<b>16.35%</b>	<b>\$ (31,320,123)</b>	<b>\$ (4,497,322)</b>	<b>\$ (31,026,488)</b>	

Taxes required to be transferred from Law Enforcement Districts:

Countywide #1	22,371,368	3,085,902	13.79%
Rural #2	8,948,755	1,411,421	15.77%
<b>Total Taxes transferred to Sheriff's Office</b>	<b>31,320,123</b>	<b>4,497,322</b>	

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

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

Appropriations/Expenditures by Category	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			Category %	
	Budget	Year to Date Actual	% of Budget	Budget	Actual
<b>Total Appropriations/Expenditures</b>	<b>38,954,514</b>	<b>5,745,894</b>	<b>14.75%</b>	100.00%	100.00%
				Projection	Variance
<b>Sheriff's Services</b>					
Personnel	1,553,533	218,038	14.03%	1,409,290	144,243
Materials & Services	1,474,099	269,746	18.30%	1,529,549	(55,450)
Capital Outlay	76,530	-	0.00%	71,603	4,927
<b>Total Sheriff's Services</b>	<b>3,104,162</b>	<b>487,784</b>	<b>15.71%</b>	<b>3,010,442</b>	<b>93,720</b>
<b>Civil/Special Units</b>					
Personnel	1,053,721	169,444	16.08%	1,044,880	8,841
Materials & Services	122,080	6,887	5.64%	122,080	-
<b>Total Civil/Special Units</b>	<b>1,175,801</b>	<b>176,331</b>	<b>15.00%</b>	<b>1,166,960</b>	<b>8,841</b>
<b>Automotive/Communications</b>					
Personnel	497,557	80,896	16.26%	498,220	(663)
Materials & Services	1,505,187	60,530	4.02%	1,231,357	273,830
Capital Outlay	50,952	-	0.00%	87,829	(36,877)
<b>Total Automotive/Communications</b>	<b>2,053,696</b>	<b>141,426</b>	<b>6.89%</b>	<b>1,817,406</b>	<b>236,290</b>
<b>Detective</b>					
Personnel	1,568,895	268,059	17.09%	1,572,895	(4,000)
Materials & Services	180,966	48,274	26.68%	184,787	(3,821)
Capital Outlay	43,500	28,357	65.19%	38,357	5,143
<b>Total Detective</b>	<b>1,793,361</b>	<b>344,690</b>	<b>19.22%</b>	<b>1,796,039</b>	<b>(2,678)</b>
<b>Patrol</b>					
Personnel	7,967,602	1,265,996	15.89%	7,968,652	(1,050)
Materials & Services	589,723	66,151	11.22%	601,559	(11,836)
Capital Outlay	442,000	84,009	19.01%	365,066	76,934
<b>Total Patrol</b>	<b>8,999,325</b>	<b>1,416,156</b>	<b>15.74%</b>	<b>8,935,277</b>	<b>64,048</b>
<b>Records</b>					
Personnel	687,006	107,722	15.68%	624,390	62,616
Materials & Services	132,233	5,169	3.91%	132,045	188
<b>Total Records</b>	<b>819,239</b>	<b>112,891</b>	<b>13.78%</b>	<b>756,435</b>	<b>62,804</b>
<b>Adult Jail</b>					
Personnel	14,131,867	2,183,728	15.45%	14,102,502	29,365
Materials & Services	2,242,683	295,952	13.20%	2,249,553	(6,870)
Capital Outlay	536,310	-	0.00%	558,573	(22,263)
Transfer Out	273,291	-	0.00%	273,291	-
<b>Total Adult Jail</b>	<b>17,184,151</b>	<b>2,479,681</b>	<b>14.43%</b>	<b>17,183,919</b>	<b>232</b>
<b>Court Security</b>					
Personnel	366,398	39,433	10.76%	366,398	-
Materials & Services	21,480	3,288	15.31%	21,480	-
<b>Total Court Security</b>	<b>387,878</b>	<b>42,721</b>	<b>11.01%</b>	<b>387,878</b>	<b>-</b>
<b>Emergency Services</b>					
Personnel	256,878	28,752	11.19%	252,212	4,666
Materials & Services	26,263	1,770	6.74%	42,185	(15,922)
<b>Total Emergency Services</b>	<b>283,141</b>	<b>30,522</b>	<b>10.78%</b>	<b>294,397</b>	<b>(11,256)</b>
<b>Special Services</b>					
Personnel	1,252,628	235,401	18.79%	1,252,628	-
Materials & Services	195,739	16,549	8.45%	199,036	(3,297)
Capital Outlay	129,000	10,687	8.28%	154,954	(25,954)
<b>Total Special Services</b>	<b>1,577,367</b>	<b>262,637</b>	<b>16.65%</b>	<b>1,606,618</b>	<b>(29,251)</b>
<b>Training</b>					
Personnel	455,746	76,859	16.86%	456,799	(1,053)
Materials & Services	148,287	5,642	3.81%	183,565	(35,278)
<b>Total Training</b>	<b>604,033</b>	<b>82,501</b>	<b>13.66%</b>	<b>640,364</b>	<b>(36,331)</b>
<b>Other Law Enforcement Services</b>					
Personnel	758,866	131,727	17.36%	851,479	(92,613)
Materials & Services	100,648	18,020	17.90%	100,819	(171)
<b>Total Other Law Enforcement</b>	<b>859,514</b>	<b>149,747</b>	<b>17.42%</b>	<b>952,298</b>	<b>(92,784)</b>
<b>Non-Departmental</b>					
Materials & Services	112,846	18,808	16.67%	112,846	-
<b>Total Non-Departmental</b>	<b>112,846</b>	<b>18,808</b>	<b>16.67%</b>	<b>112,846</b>	<b>-</b>

Law Enforcement District #1 and #2  
Statement of Activity  
FY 2017  
July 1, 2016 through August 31, 2016

	LED #1					LED #2				
	Budget	Year to Date Actual	% of Budget	Projection	Variance	Budget	Year to Date Actual	% of Budget	Projection	Variance
Property Taxes										
Current Year	21,033,596	-	0.00%	21,033,596	-	9,258,083		0.00%	9,258,083	-
Prior Year	400,000	90,951	22.74%	400,000	-	185,000	41,460	22.41%	185,000	-
Interest	-	9,133	N/A	60,000	60,000	-	8,997	N/A	45,000	45,000
Total Revenues	21,433,596	100,084	0.47%	21,493,596	60,000	9,443,083	50,457	0.53%	9,488,083	45,000
To Sheriff's Office	22,371,368	3,096,632	13.84%	22,310,956	60,412	8,948,755	1,400,690	15.65%	8,715,532	233,223
Change in Fund Balance	(937,772)	(2,996,548)		(817,360)	120,412	494,328	(1,350,234)		1,496,437	1,002,109
Beginning Fund Balance	4,816,720	5,780,690	120.01%	5,780,690	963,970	5,078,217	5,445,002	107.22%	5,445,002	366,785
Ending Fund Balance (1)	3,878,948	2,784,142		4,963,330	1,084,382	5,572,545	4,094,768		6,941,439	1,368,894

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

**Health Services**  
**Statement of Financial Operating Data**

	FY 2016	2016 through August 31, 2016 (16.7% of the year)		FY 2017			
		Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>							
State Grants	11,940,592	1,595,079	14%	a)	11,114,170	11,233,374	119,204
OHP Capitation	11,756,788	1,734,304	15%		11,941,755	11,941,755	-
Administrative Fee	920,156	-	0%		1,143,411	1,143,411	-
Environmental Health Fees	878,929	30,944	3%		915,350	915,350	-
State - OMAP	1,116,399	175,391	19%		945,650	945,650	-
Federal Grants	676,462	-	0%		683,417	683,417	-
Patient Fees	350,727	60,790	15%		397,225	397,225	-
Local Grants	605,656	100,000	25%	b)	396,178	757,370	361,192
Title 19	129,514	5,406	2%		253,461	253,461	-
State Shared-Family Planning	226,258	-	0%		200,000	200,000	-
State Miscellaneous	211,627	1,300	1%		172,000	172,000	-
Liquor Revenue	151,973	-	0%		151,000	151,000	-
Divorce Filing Fees	131,689	157,603	120%	c)	131,689	157,603	25,914
Interfund Contract-Gen Fund	-	-	0%		127,000	127,000	-
Vital Records	194,785	23,800	14%		175,000	175,000	-
Interest on Investments	61,273	15,787	29%		55,000	95,000	40,000
Other	365,510	362,989	99%		367,888	367,888	-
<b>Total Revenues</b>	<b>29,718,339</b>	<b>4,263,394</b>	<b>15%</b>		<b>29,170,194</b>	<b>29,716,504</b>	<b>546,310</b>
<b>Expenditures</b>							
Personnel Services	22,769,593	3,919,507	16%	b)	24,660,429	25,021,621	(361,192)
Materials and Services	9,402,751	1,134,161	10%		10,865,453	10,865,453	-
Capital Outlay	213,459	-	N/A		-	-	-
Transfers Out	445,740	-	0%		445,740	445,740	-
<b>Total Expenditures</b>	<b>32,831,544</b>	<b>5,053,667</b>	<b>14%</b>		<b>35,971,622</b>	<b>36,332,814</b>	<b>(361,192)</b>
<b>Revenues less Expenditures</b>	<b>(3,113,205)</b>	<b>(790,273)</b>			<b>(6,801,428)</b>	<b>(6,616,310)</b>	<b>185,118</b>
Transfers In-General Fund	4,408,227	780,700	17%		4,684,193	4,684,193	-
Transfers In-Other	227,587	-	N/A		-	-	-
<b>Total Transfers In</b>	<b>4,635,814</b>	<b>780,700</b>	<b>17%</b>		<b>4,684,193</b>	<b>4,684,193</b>	<b>-</b>
Change in Fund Balance	1,522,609	(9,573)			(2,117,235)	(1,932,117)	185,118
Beginning Fund Balance	6,165,600	7,688,209	132%		5,827,329	7,688,209	1,860,880
<b>Ending Fund Balance</b>	<b>\$ 7,688,209</b>	<b>\$ 7,678,637</b>			<b>\$ 3,710,094</b>	<b>5,756,092</b>	<b>\$ 2,045,998</b>

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

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

**COMMUNITY DEVELOPMENT**  
**Statement of Financial Operating Data**

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			FY 2017		
	FY 2016					
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Admin-Operations	86,401	15,846	19%	81,551	81,551	-
Admin-GIS	877	55	6%	1,000	1,000	-
Admin-Code Enforcement	349,648	74,100	17%	436,000	436,000	-
Building Safety	2,435,823	488,272	19%	2,600,000	2,756,838	156,838
Electrical	572,160	123,526	20%	622,500	661,710	39,210
Contract Services	536,646	-	0% a)	502,500	-	(502,500)
Env Health-On Site Prog	671,414	133,148	22%	598,750	598,750	-
Planning-Current	1,325,662	241,246	18%	1,343,350	1,343,350	-
Planning-Long Range	686,012	107,704	16%	656,500	657,664	1,164
<b>Total Revenues</b>	<b>6,664,642</b>	<b>1,183,898</b>	<b>17%</b>	<b>6,842,151</b>	<b>6,536,863</b>	<b>(305,288)</b>
<b>Expenditures</b>						
Admin-Operations	1,621,971	301,236	17%	1,753,895	1,753,895	-
Admin-GIS	134,450	21,158	15%	143,702	143,702	-
Admin-Code Enforcement	306,588	57,939	14%	427,837	427,837	-
Building Safety	836,425	185,346	13%	1,453,625	1,453,625	-
Electrical	295,001	47,386	15%	313,684	313,684	-
Contract Services	328,534	-	N/A a)	-	-	-
Env Health-On Site Pgm	346,978	57,599	14%	409,104	409,104	-
Planning-Current	998,174	162,340	14%	1,175,469	1,175,469	-
Planning-Long Range	506,993	63,659	14%	452,653	452,653	-
Transfers Out (D/S Fund)	163,940	-	N/A	-	-	-
<b>Total Expenditures</b>	<b>5,539,054</b>	<b>896,663</b>	<b>15%</b>	<b>6,129,969</b>	<b>6,129,969</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>1,125,588</b>	<b>287,234</b>		<b>712,182</b>	<b>406,894</b>	<b>(305,288)</b>
<b>Transfers In/Out</b>						
In: General Fund - L/R Planning	90,783	-	N/A	-	-	-
Out: A & T Reserve	-	-	N/A	-	-	-
Out: CDD Reserve Funds	(1,037,652)	-	0%	(1,381,600)	(1,381,600)	-
<b>Net Transfers In/Out</b>	<b>(946,869)</b>	<b>-</b>	<b>0%</b>	<b>(1,381,600)</b>	<b>(1,381,600)</b>	<b>-</b>
Change in Fund Balance	178,719	287,234		(669,418)	(974,706)	(305,288)
Beginning Fund Balance	2,151,773	2,330,492	148%	1,578,206	2,330,492	752,286
<b>Ending Fund Balance</b>	<b>\$ 2,330,492</b>	<b>\$ 2,617,727</b>		<b>\$ 908,788</b>	<b>\$ 1,355,786</b>	<b>\$ 446,998</b>

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

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

	<b>Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)</b>			<b>FY 2017</b>		
	<b>FY 2016</b>					
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Motor Vehicle Revenue	12,487,163	2,101,401	17%	12,470,647	12,470,647	-
Federal - PILT Payment	1,203,216	1,323,365	106% a)	1,250,000	1,323,365	73,365
Other Inter-fund Services	1,132,400	16,724	2%	977,400	977,400	-
Cities-Bend/Red/Sis/La Pine	728,980	-	0%	847,000	847,000	-
State Miscellaneous	603,572	-	0%	593,969	593,969	-
Forest Receipts	1,067,643	-	0%	400,000	400,000	-
Sale of Equip & Material	345,190	3,974	1%	316,200	316,200	-
Mineral Lease Royalties	135,663	8,852	5%	175,000	175,000	-
Assessment Payments (P&I)	109,142	16,211	16%	100,000	100,000	-
Interest on Investments	123,836	18,720	47%	40,000	110,000	70,000
Miscellaneous	402,358	6,607	16%	42,070	42,070	-
<b>Total Revenues</b>	<b>18,339,163</b>	<b>3,495,854</b>	<b>20%</b>	<b>17,212,286</b>	<b>17,355,651</b>	<b>143,365</b>
<b>Expenditures</b>						
Personnel Services	5,668,320	980,896	16%	6,106,592	6,106,592	-
Materials and Services	8,658,040	1,589,595	13%	12,582,412	12,582,412	-
Debt Service	-	-	N/A	-	-	-
Capital Outlay	1,605,077	10,570	4%	273,000	273,000	-
Transfers Out	600,000	8,067,643	89%	9,067,643	9,067,643	-
<b>Total Expenditures</b>	<b>16,531,437</b>	<b>10,648,703</b>	<b>38%</b>	<b>28,029,647</b>	<b>28,029,647</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>1,807,727</b>	<b>(7,152,849)</b>		<b>(10,817,361)</b>	<b>(10,673,996)</b>	<b>143,365</b>
Payment from Solid Waste	326,539	-	0%	362,453	362,453	-
Trans In - Transp SDC	1,000,000	-	N/A	-	-	-
Trans Out	-	-	N/A	-	-	-
<b>Total Transfers In</b>	<b>1,326,539</b>	<b>-</b>	<b>0%</b>	<b>362,453</b>	<b>362,453</b>	<b>-</b>
Change in Fund Balance	3,134,266	(7,152,849)		(10,454,908)	(10,311,543)	143,365
Beginning Fund Balance	11,706,673	14,840,939	118%	12,549,601	14,840,939	2,291,338
<b>Ending Fund Balance</b>	<b>\$ 14,840,939</b>	<b>\$ 7,688,089</b>		<b>\$ 2,094,693</b>	<b>\$ 4,529,396</b>	<b>\$ 2,434,703</b>

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

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)		FY 2017			
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
DOC Grant in Aid SB 1145	3,650,200	912,542	25% a)	3,650,168	3,650,168	-
CJC Justice Reinvestment	845,836	845,836	100% c)	845,836	845,836	-
DOC Measure 57	234,316	240,315	103% b)	234,316	240,315	5,999
Electronic Monitoring Fee	175,399	27,250	14%	200,000	200,000	-
Probation Superv. Fees	216,170	35,211	17%	210,000	210,000	-
DOC-Family Sentence Alt	110,797	-	0% c)	110,796	110,796	-
Interfund - Sheriff	50,000	8,334	17%	50,000	50,000	-
Gen Fund/Crime Prevention	50,000	-	0% d)	50,000	50,000	-
DOJ/Arrest Grant	46,736	-	0% d)	46,736	46,736	-
Alternate Incarceration	19,492	7,859	39% e)	20,035	20,035	-
State Subsidy	16,317	4,092	26% e)	15,610	15,610	-
Interest on Investments	15,022	4,497	64%	7,000	25,000	18,000
Probation Work Crew Fees	9,531	1,159	19%	6,000	6,000	-
State Miscellaneous	11,623	-	0%	4,300	4,300	-
Miscellaneous	842	100	20%	500	500	-
<b>Total Revenues</b>	<b>5,452,282</b>	<b>2,087,194</b>	<b>38%</b>	<b>5,451,297</b>	<b>5,475,296</b>	<b>23,999</b>
<b>Expenditures</b>						
Personnel Services	3,770,605	696,007	16%	4,407,793	4,407,793	-
Materials and Services	1,489,673	163,966	10%	1,721,927	1,721,927	-
Transfer to Veh Maint	41,472	-	0%	22,000	22,000	-
Capital Outlay	-	-	0%	10,000	10,000	-
<b>Total Expenditures</b>	<b>5,301,750</b>	<b>859,973</b>	<b>14%</b>	<b>6,161,720</b>	<b>6,161,720</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>150,532</b>	<b>1,227,221</b>		<b>(710,423)</b>	<b>(686,424)</b>	<b>23,999</b>
Transfers In-General Fund	451,189	75,198	17%	451,189	451,189	-
Change in Fund Balance	601,721	1,302,419		(259,234)	(235,235)	23,999
Beginning Fund Balance	863,649	1,465,370	126%	1,162,000	1,465,370	303,370
<b>Ending Fund Balance</b>	<b>\$ 1,465,370</b>	<b>\$ 2,767,789</b>		<b>\$ 902,766</b>	<b>\$ 1,230,135</b>	<b>\$ 327,369</b>

- a) Quarterly payments based on biennial allocation
- b) Received a small grant in addition to biennial allocation
- c) Annual payment based on biennial allocation
- d) Quarterly reimbursement
- e) Reimbursed based on actual offender expenses. Projection will be updated as necessary

**SOLID WASTE**  
**Statement of Financial Operating Data**

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			FY 2017		
	FY 2016		% of Budget	Budget	Projected	Variance
	Actual	Actual				
<b>Operating Revenues</b>						
Franchise Disposal Fees	4,964,159	465,980	9% a)	5,195,799	5,195,799	-
Private Disposal Fees	1,869,094	389,518	22%	1,787,980	1,787,980	-
Commercial Disp. Fees	1,446,733	240,252	16%	1,473,817	1,473,817	-
Franchise 3% Fees	238,665	7,434	3% b)	230,000	230,000	-
Yard Debris	178,658	28,568	20%	145,000	145,000	-
Recyclables	18,238	3,044	20%	15,000	15,000	-
Equip & Material	16,490	6,267	N/A	-	-	-
Special Waste	21,806	4,797	19%	25,000	25,000	-
Interest	24,335	4,345	24%	18,000	25,000	7,000
Leases	10,801	1,800	17%	10,801	10,801	-
Miscellaneous	42,543	7,567	23%	32,500	32,500	-
<b>Total Operating Revenues</b>	<b>8,831,521</b>	<b>1,159,572</b>	<b>13%</b>	<b>8,933,897</b>	<b>8,940,897</b>	<b>7,000</b>
<b>Operating Expenditures</b>						
Personnel Services	1,967,190	354,482	17%	2,120,146	2,120,146	-
Materials and Services	3,832,421	425,056	10%	4,395,018	4,395,018	-
Debt Service	911,224	-	0% c)	930,944	930,944	-
Capital Outlay	74,313	-	0%	158,000	158,000	-
<b>Total Operating Expenditures</b>	<b>6,785,148</b>	<b>779,538</b>	<b>10%</b>	<b>7,604,108</b>	<b>7,604,108</b>	<b>-</b>
<b>Operating Rev less Exp</b>	<b>2,046,372</b>	<b>380,034</b>		<b>1,329,789</b>	<b>1,336,789</b>	<b>7,000</b>
<b>Transfers Out</b>						
SW Capital & Equipment Reserve	1,400,000	-	0%	1,375,000	1,375,000	-
<b>Total Transfers Out</b>	<b>1,400,000</b>	<b>-</b>	<b>0%</b>	<b>1,375,000</b>	<b>1,375,000</b>	<b>-</b>
Change in Fund Balance	646,372	380,034		(45,211)	(38,211)	7,000
Beginning Fund Balance	1,163,893	1,810,265	302%	600,000	1,810,265	1,210,265
<b>Ending Fund Balance</b>	<b>\$ 1,810,265</b>	<b>\$ 2,190,299</b>		<b>\$ 554,789</b>	<b>\$ 1,772,054</b>	<b>\$ 1,217,265</b>

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

b) Fee due in April 2017

c) Semi-annual payments (November and May)

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

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			FY 2017		
	FY 2016		% of Budget	Budget	Projected	Variance
	Actual	Actual				
<b>Revenues</b>						
Inter-fund Charges:						
General Liability	859,198	155,226	17%	931,319	931,319	-
Property Damage	394,092	64,852	17%	389,101	389,101	-
Vehicle	179,850	32,866	17%	197,155	197,155	-
Workers' Compensation	1,140,241	202,826	17%	1,216,966	1,216,966	-
Unemployment	335,660	45,694	17%	273,824	273,824	-
Claims Reimb-Gen Liab/Property	71,559	5,088	25%	20,000	20,000	-
Process Fee-Events/Parades	1,595	-	N/A	-	-	-
Miscellaneous	0	315	17%	1,905	1,905	-
Skid Car Training	30,240	1,260	4%	32,000	32,000	-
Transfer In-Fund 340	95,000	-	N/A	-	-	-
Interest on Investments	39,075	8,806	22%	40,000	50,000	10,000
<b>TOTAL REVENUES</b>	<b>3,146,510</b>	<b>516,932</b>	<b>17%</b>	<b>3,102,270</b>	<b>3,112,270</b>	<b>10,000</b>
<b>Direct Insurance Costs:</b>						
<b>GENERAL LIABILITY</b>						
Settlement / Benefit	205,873	2,496				
Defense	36,380	466				
Professional Service	6,304	-				
Insurance	198,516	330,646				
Loss Prevention	5,049	-				
Miscellaneous	98	-				
Repair / Replacement	29,876	112				
<b>Total General Liability</b>	<b>482,096</b>	<b>333,720</b>	<b>43%</b>	<b>780,000</b>	<b>780,000</b>	<b>-</b>
<b>PROPERTY DAMAGE</b>						
Settlement / Benefit	48,500	-				
Insurance	166,978	-				
Repair / Replacement	23,145	14,102				
<b>Total Property Damage</b>	<b>190,123</b>	<b>14,102</b>	<b>7%</b>	<b>215,000</b>	<b>205,000</b>	<b>10,000</b>
<b>VEHICLE</b>						
Professional Service	-	-				
Insurance	-	-				
Loss Prevention	21,097	117				
Repair / Replacement	141,853	1,527				
<b>Total Vehicle</b>	<b>162,949</b>	<b>1,643</b>	<b>2%</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>WORKERS' COMPENSATION</b>						
Settlement / Benefit	381,919	43,139				
Professional Service	7,450	-				
Insurance	139,185	120,740				
Loss Prevention	45,289	11,395				
Miscellaneous	41,895	-				
<b>Total Workers' Compensation</b>	<b>615,738</b>	<b>175,273</b>	<b>19%</b>	<b>900,000</b>	<b>875,000</b>	<b>25,000</b>
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>81,487</b>	<b>-</b>	<b>0%</b>	<b>150,000</b>	<b>145,000</b>	<b>5,000</b>
<b>Total Direct Insurance Costs</b>	<b>1,580,894</b>	<b>524,738</b>	<b>24%</b>	<b>2,145,000</b>	<b>2,105,000</b>	<b>40,000</b>
<b>Insurance Administration:</b>						
Personnel Services	308,591	54,015	16%	337,106	337,106	-
Materials & Srv, Capital Out. & Transf.	198,474	21,232	10%	212,799	212,799	-
<b>Total Expenditures</b>	<b>2,087,958</b>	<b>599,986</b>	<b>22%</b>	<b>2,694,905</b>	<b>2,654,905</b>	<b>40,000</b>
Change in Fund Balance	1,058,552	(83,053)		407,365	457,365	50,000
Beginning Fund Balance	3,869,719	4,928,271	123%	4,000,000	4,928,271	928,271
<b>Ending Fund Balance</b>	<b>\$ 4,928,271</b>	<b>\$ 4,845,217</b>	<b>*</b>	<b>\$ 4,407,365</b>	<b>\$ 5,385,636</b>	<b>\$ 978,271</b>

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

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

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)			FY 2017		
	FY 2016		% of	Budget	Projected	Variance
	Actual	Actual	Budget			
<b>Revenues</b>						
Property Taxes - Current	7,091,838	-	0% a)	7,430,701	7,430,701	-
Property Taxes - Prior	139,516	32,287	23%	140,000	140,000	-
State Reimbursement	52,851	4,165	1%	640,000	640,000	-
State Grant		-	0%	278,500	278,500	-
Telephone User Tax	825,758	-	0% b)	780,000	780,000	-
Data Network Reimb.	51,399	252	0%	53,000	53,000	-
Jefferson County	31,743	162	0%	33,000	33,000	-
User Fee	56,776	-	0%	55,000	55,000	-
Police RMS User Fees	314,631	5,994	2% b)	280,000	280,000	-
Contract Payments	486,783	1,790	0% b)	547,653	547,653	-
Miscellaneous	333,046	-	N/A	-	-	-
Interest	76,500	18,155	42%	43,000	100,000	57,000
<b>Total Revenues</b>	<b>9,460,840</b>	<b>62,805</b>	<b>1%</b>	<b>10,280,854</b>	<b>10,337,854</b>	<b>57,000</b>
<b>Expenditures</b>						
Personnel Services	5,066,537	913,013	14%	6,658,661	6,658,661	-
Materials and Services	2,727,787	399,109	13%	2,968,767	2,968,767	-
Capital Outlay	1,821,228	869,760	20%	4,450,000	4,450,000	-
<b>Total Expenditures</b>	<b>9,615,552</b>	<b>2,181,881</b>	<b>15%</b>	<b>14,077,428</b>	<b>14,077,428</b>	<b>-</b>
<b>Transfer In - Fund 710</b>	<b>5,723,091</b>			<b>400,000</b>		
<b>Revenues less Expenditures</b>	<b>5,568,379</b>	<b>(2,119,076)</b>		<b>(3,396,574)</b>	<b>(3,739,574)</b>	<b>57,000</b>
Beginning Fund Balance	4,995,106	10,563,485	114%	9,290,627	10,563,485	1,272,858
<b>Ending Fund Balance</b>	<b>\$ 10,563,485</b>	<b>\$ 8,444,408</b>		<b>\$ 5,894,053</b>	<b>\$ 6,823,911</b>	<b>\$ 1,329,858</b>

a) Current year taxes received beginning in October

b) Quarterly payments or not yet invoiced

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

	FY 2016		FY 2017				
	Actual	July 1, 2016 through August 31, 2016 (16.7% of Fiscal Year)	% of Budget		Approved Budget	FY 2017 Projection	\$ Variance
<b>Revenues:</b>							
Internal Premium Charges	\$ 15,745,144	\$ 2,803,083	16.8%	a)	16,670,000	16,818,499	148,499
Part-Time Employee Premium	8,000	969	N/A		-	5,815	5,815
Employee Monthly Co-Pay	900,225	159,030	17.1%	a)	928,800	954,180	25,380
COIC	2,103,195	373,619	18.2%	a)	2,050,000	2,241,715	191,715
Retiree / COBRA Co-Pay	1,147,682	201,416	16.7%		1,208,893	1,208,893	-
Prescription Rebates	66,573	-	0.0%		130,000	130,000	-
Claims Reimbursements & Misc	314,287	85,443	57.0%		150,000	150,000	-
Interest	119,284	25,466	22.1%	a)	115,000	152,793	37,793
<b>Total Revenues</b>	<b>20,404,390</b>	<b>3,649,026</b>	<b>17%</b>		<b>21,252,693</b>	<b>21,661,895</b>	<b>409,202</b>
<b>Expenditures:</b>							
<i>Personnel Services (all depts)</i>	107,299	21,010	16.9%		124,499	124,499	-
<b>Materials &amp; Services</b>							
<b>Admin &amp; Wellness</b>							
Claims Paid-Medical	12,745,706	2,268,148	16.8%	b)	13,463,599	13,905,615	(442,016)
Claims Paid-Prescription	914,949	139,872	14.3%	b)	977,251	945,349	31,901
Claims Paid-Dental/Vision	1,927,875	276,666	13.4%	b)	2,059,150	2,021,058	38,092
Stop Loss Insurance Premium	358,991	61,350	14.6%		420,000	420,000	-
State Assessments	119,231	-	0.0%		225,000	225,000	-
Administration Fee (EMBS)	487,091	77,799	16.2%		481,500	481,500	-
Preferred Provider Fee	155,634	21,262	12.4%		171,800	171,800	-
Other - Administration	93,867	25,946	21.8%		119,055	119,055	-
Other - Wellness	152,033	32,899	21.0%		156,350	156,350	-
<b>Admin &amp; Wellness</b>	<b>16,955,377</b>	<b>2,903,941</b>	<b>16.1%</b>		<b>18,073,705</b>	<b>18,445,728</b>	<b>(372,023)</b>
<b>Deschutes On-site Clinic</b>							
Contracted Services	905,222	110,934	12.3%		905,000	905,000	-
Medical Supplies	68,477	-	0.0%		85,000	85,000	-
Other	31,690	2,919	7.2%		40,319	40,319	-
<b>Total DOC</b>	<b>1,005,389</b>	<b>113,853</b>	<b>11.1%</b>		<b>1,030,319</b>	<b>1,030,319</b>	<b>-</b>
<b>Deschutes On-site Pharmacy</b>							
Contracted Services	350,144	38,805	11.4%		339,200	339,200	-
Prescriptions	1,670,080	121,346	7.4%		1,650,000	1,650,000	-
Other	21,002	3,520	15.2%		23,168	23,168	-
<b>Total Pharmacy</b>	<b>2,041,226</b>	<b>163,671</b>	<b>8.1%</b>		<b>2,012,368</b>	<b>2,012,368</b>	<b>-</b>
<b>Total Expenditures</b>	<b>20,109,291</b>	<b>3,202,476</b>	<b>15.1%</b>		<b>21,240,891</b>	<b>21,612,914</b>	<b>(372,023)</b>
Change in Fund Balance	295,100	446,550			11,802	48,981	37,179
Beginning Fund Balance	14,207,523	14,502,622	101.2%		14,327,000	14,949,173	622,173
<b>Ending Fund Balance</b>	<b>\$ 14,502,622</b>	<b>\$ 14,949,173</b>			<b>\$ 14,338,802</b>	<b>\$ 14,998,154</b>	<b>\$ 659,352</b>
<b>% of Exp covered by Revenues</b>	<b>101.5%</b>	<b>113.9%</b>			<b>100.1%</b>	<b>100.2%</b>	

a) Year to date annualized

b) Nine weeks of actual plus prior forty-three weeks with 6.5% increase.

**FAIR AND EXPO CENTER**  
Statement of Financial Operating Data  
July 1, 2016 through August 31, 2016

	FY 2016		Year to Date (16.7% of the year)		FY 2017		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
<b>Operating Revenues</b>							
Events Revenues	\$ 539,591		\$ 33,405	6.1%	\$ 545,000	\$ 545,000	\$ -
Storage	59,700		-	0.0%	60,000	60,000	-
Camping at F & E	19,475		-	0.0%	22,000	22,000	-
Horse Stall Rental	51,449		780	1.5%	52,000	52,000	-
Food & Beverage Activities, net	92,159		(14,922)	-14.1% a)	106,015	106,015	-
Annual County Fair (net)	283,000		-	0.0% b)	302,814	302,814	-
Interfund Contract	43,605		5,000	16.7% c)	30,000	30,000	-
Miscellaneous	7,384		632	7.1%	8,900	8,900	-
<b>Total Operating Revenues</b>	<b>1,096,364</b>		<b>24,895</b>	<b>2.2%</b>	<b>1,126,729</b>	<b>1,126,729</b>	<b>-</b>
<b>Operating Expenditures, net of TRT:</b>							
<b>General F &amp; E Activities</b>							
Personnel Services	899,882		144,929	14.6%	995,217	995,217	-
TRT Grant	(124,842)		(20,760)	11.1%	(186,672)	(186,672)	-
Materials and Services	714,323		121,189	15.1%	800,712	800,712	-
TRT Grant	(95,265)		(38,153)	16.8%	(226,594)	(226,594)	-
Capital Outlay	-		-	0.0%	255,000	255,000	-
TRT Grant	-		-	0.0%	(255,000)	(255,000)	-
<b>Total Operating Exp, net of TRT</b>	<b>1,394,098</b>		<b>207,205</b>	<b>15.0%</b>	<b>1,382,663</b>	<b>1,382,663</b>	<b>-</b>
<b>Other:</b>							
Park Acq/Dev (Fund 130)	30,000		-	0.0%	30,000	30,000	-
Rights & Signage	101,630		4,000	3.6%	110,000	110,000	-
Interest	1,587		106	13.3%	800	800	-
<b>Total Other</b>	<b>133,217</b>		<b>4,106</b>	<b>2.9%</b>	<b>140,800</b>	<b>140,800</b>	<b>-</b>
<b>Results of Operations</b>	<b>(164,516)</b>		<b>(178,205)</b>		<b>(115,134)</b>	<b>(115,134)</b>	<b>-</b>
<b>Transfers In / Out</b>							
Transfer In-General Fund	300,000		41,666	16.7%	250,000	250,000	-
Transfer In-Room Tax - (Fund 160)	25,744		4,290	16.7%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	(62,740)		-	0.0%	(55,000)	(55,000)	-
<b>Total Transfers In</b>	<b>263,004</b>		<b>45,956</b>	<b>20.8%</b>	<b>220,744</b>	<b>220,744</b>	<b>-</b>
<b>Non-Operating Rev &amp; Exp</b>							
Debt Service	109,927		-	0.0%	108,488	108,488	-
<b>Total Non-Operating Expenditures</b>	<b>109,927</b>		<b>-</b>	<b>0.0%</b>	<b>108,488</b>	<b>108,488</b>	<b>-</b>
Change in Fund Balance	(11,440)		(132,249)		(2,878)	(2,878)	-
Beginning Fund Balance	58,723		47,283	120.4%	39,277	47,283	8,006
<b>Ending Fund Balance</b>	<b>\$ 47,283</b>		<b>\$ (84,965)</b>		<b>\$ 36,399</b>	<b>\$ 44,405</b>	<b>\$ 8,006</b>

a) See "Food & Beverage Activities Schedule"

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

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

Deschutes County  
Fair and Expo Center  
Food and Beverage Activity  
July 1, 2016 through August 31, 2016

	July	August	Year to Date
<b>Revenues</b>	<b>\$ 10,302</b>	<b>\$ 3,569</b>	<b>\$ 13,871</b>
<b>Direct Costs</b>			
Beginning Inventory	24,921	25,417	24,921
Purchases	860	3,617	4,476
Ending Inventory	<u>(25,417)</u>	<u>(27,773)</u>	<u>(27,773)</u>
Cost of Food & Beverage	363	1,261	1,624
Event Expenses	200	864	1,064
Labor	<u>2,205</u>	<u>1,603</u>	<u>3,808</u>
Total Direct Costs	<u>2,768</u>	<u>3,728</u>	<u>6,497</u>
<b>Gross Profit</b>	<b><u>7,534</u></b>	<b><u>(159)</u></b>	<b><u>7,374</u></b>
Gross Profit Percentage	73.1%	-4.5%	53.2%
<b>Other Revenues</b>			
Catering/3rd Party	691	350	1,041
Concessions/3rd Party	655	-	655
Rentals (Kitchen/Flatware)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Revenues</b>	<b><u>1,346</u></b>	<b><u>350</u></b>	<b><u>1,696</u></b>
<b>Expenses</b>			
Personnel	9,789	9,789	19,578
Other Materials & Services	<u>2,456</u>	<u>1,959</u>	<u>4,415</u>
<b>Total Expenses</b>	<b><u>12,245</u></b>	<b><u>11,748</u></b>	<b><u>23,993</u></b>
<b>Income-Food &amp; Beverage Activity</b>	<b><u>\$ (3,366)</u></b>	<b><u>\$ (11,557)</u></b>	<b><u>\$ (14,922)</u></b>

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

	Year to Date July 1, 2016 through August 31, 2016 (16.7% of the year)		FY 2017			
	FY 2016 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Court Fines & Fees	530,437	47,579	9% a)	520,000	560,394	40,394
Interest on Investments	803	252	N/A	-	1,500	1,500
<b>Total Revenues</b>	<b>531,240</b>	<b>47,830</b>	<b>9%</b>	<b>520,000</b>	<b>561,894</b>	<b>41,894</b>
<b>Expenditures</b>						
Personnel Services	435,314	75,912	17%	458,984	458,984	-
Materials and Services	158,695	31,628	18%	175,007	175,007	-
<b>Total Expenditures</b>	<b>594,008</b>	<b>107,540</b>	<b>17%</b>	<b>633,991</b>	<b>633,991</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>(62,768)</b>	<b>(59,709)</b>		<b>(113,991)</b>	<b>(72,097)</b>	<b>41,894</b>
Transfers In-General Fund	145,747	4,166	17%	25,000	25,000	-
Change in Fund Balance	82,979	(55,543)		(88,991)	(47,097)	41,894
Beginning Fund Balance	78,723	161,702	111%	145,608	161,702	16,094
<b>End Fund Bal (Contingency)</b>	<b>\$ 161,702</b>	<b>\$ 106,158</b>		<b>\$ 56,617</b>	<b>\$ 114,605</b>	<b>\$ 57,988</b>

a) Monthly revenue recorded in arrears - (August \$45,820 revenue not shown). Projection is annualized

Deschutes County  
Room Taxes (Funds 160 and 170)  
Budget and Actual - FY 2017  
YTD 08-31-2016

	Fund 160		Fund 170		Combined		% of Budget
	Budget	Actual	Budget	Actual	Budget	Actual	
<b>REVENUES</b>							
Room Taxes	\$ 5,425,000	\$ 1,913,013	\$ 775,000	\$ 273,288	\$ 6,200,000	2,186,300.08	35.3%
Interest	3,000	867	-	738	3,000	1,605.47	53.5%
<b>Total Revenues</b>	<u>5,428,000</u>	<u>1,913,880</u>	<u>775,000</u>	<u>274,026</u>	<u>6,203,000</u>	<u>2,187,906</u>	35.3%
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Auditing Services	11,000	-	1,500	-	12,500	-	
Interfund Contract	68,951	11,492	11,324	1,888	80,275	13,380	
ISF	37,291	6,216	11,932	1,990	49,223	8,206	
Public Notices	2,650	245	400	35	3,050	280	
Printing	1,800	-	350	-	2,150	-	
Office Supplies	900	-	125	-	1,025	-	
Postage	2,625	-	400	-	3,025	-	
<b>Total Administrative</b>	<u>125,217</u>	<u>17,953</u>	<u>26,031</u>	<u>3,913</u>	<u>151,248</u>	<u>21,866</u>	
<i>Current Distributions</i>							
LED #2	3,151,787	525,298	-	-	3,151,787	525,298	
Sunriver Chamber (1)	34,500	17,250	-	-	34,500	17,250	
Sunriver Chamber (2)	10,000	-	-	-	10,000	-	
Sunriver Service Dist (3)	200,000	-	-	-	200,000	-	
COVA - 6%	868,696	111,196	-	-	868,696	111,196	
COVA - 1%	758,007	93,168	-	-	758,007	93,168	
RV Park	-	-	40,000	17,954	40,000	17,954	
Annual Fair	-	-	61,000	33,382	61,000	33,382	
F&E - 6%	25,744	4,290	-	-	25,744	4,290	
F&E Reserve Fund	-	-	224,703	-	224,703	-	
F&E - 1%	-	-	668,266	48,145	668,266	48,145	
<b>Total Distributions</b>	<u>5,048,734</u>	<u>751,202</u>	<u>993,969</u>	<u>99,480</u>	<u>6,042,703</u>	<u>850,682</u>	
<b>Total Expenditures</b>	<u>5,173,951</u>	<u>769,155</u>	<u>1,020,000</u>	<u>103,393</u>	<u>6,193,951</u>	<u>872,548</u>	
<b>Balance</b>	254,049	1,144,725	(245,000)	170,633	9,049	1,315,358	
<b>Transfer to Gen Cap Reserve</b>	<u>489,049</u>	<u>489,049</u>	<u>-</u>	<u>-</u>	<u>489,049</u>	<u>489,049</u>	
<b>Change in Balance</b>	(235,000)	655,676	(245,000)	170,633	9,049	826,309	
<b>Beginning Balance</b>	235,000	313,406	245,000	405,292	480,000	718,698	
<b>Ending Balance</b>	<u>\$ -</u>	<u>\$ 969,082</u>	<u>\$ -</u>	<u>\$ 575,924</u>	<u>\$ 489,049</u>	<u>\$ 1,545,006</u>	

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