

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

**AGENDA**

March 16, 2015

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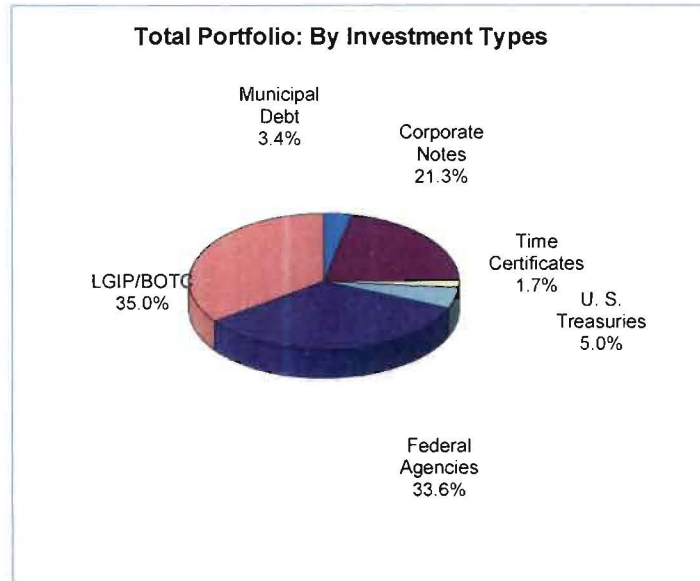
- (1) Monthly Investment Report – February 2015
- (2) February 2015 Financials

# Deschutes County

Total Investment Portfolio As Of 2/28/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 5,420,000	3.38%
Corporate Notes	34,224,000	21.33%
Time Certificates	2,780,000	1.73%
U. S. Treasuries	8,000,000	4.99%
Federal Agencies	53,930,000	33.61%
LGIP/BOTC	56,088,462	34.96%
<b>Total Investments</b>	<b>\$ 160,442,462</b>	<b>100.00%</b>

Investments By County Function	Investment Income		
	Fiscal Year 2014-15		
	Feb-15	Y-T-D	
General	\$ 160,442,462	\$ 97,362	\$ 680,807
		-	-
<b>Total Investments</b>	<b>\$ 160,442,462</b>		
<b>Total Investment Income</b>		97,362	680,807
Less Fee: 5% of Invest. Income		(4,868)	(34,040)
<b>Investment Income - Net</b>		<b>\$ 92,494</b>	<b>\$ 646,767</b>



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP Investments Average	0.50%	0.50%
	0.82%	0.80%
	0.72%	0.71%

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

Comparators	
24 Month Treas.	0.63%
LGIP Rate	0.50%
36 Month Treasu	1.01%

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

Months to Maturity	
0 to 30 Days	35.02%
Under 1 Year	44.59%
Under 5 Years	100.00%



Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
February 28, 2015													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Moody's S&P	Ratings	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
4001154309	Columbia State Bank CD		4/1/2013	3/30/2015	29			0.150	0.152	100,000	100,000	100,000	- -
273-150017-5	South Valley Bank CD		5/20/2013	5/20/2015	80			0.748	0.758	200,000	200,000	200,000	- -
UMP972002570	Umpqua Bank		6/7/2014	6/7/2015	98			0.400	0.406	240,000	240,000	240,000	- -
3692G5F7	General Electric - Corporate N	CASTLE	9/17/2013	6/30/2015	121	AA+	A1	2.375	0.865	1,400,000	1,409,030	1,406,918	- -
36962G5F7	General Electric - Corporate N	CASTLE	1/10/2014	6/30/2015	121	AA+	A1	2.375	0.501	545,000	548,515	548,360	- -
SYS10316	Umpqua Bank		7/9/2013	7/9/2015	130			0.500	0.507	2,000,000	2,000,000	2,000,000	- -
91159HGX2	US Bancorp	CASTLE	4/2/2014	7/27/2015	148	A+	A1	2.450	0.501	1,180,000	1,190,136	1,189,285	- -
91159HGX2	U S Bank - Corp Note	CASTLE	3/26/2014	7/27/2015	148	A+	A1	2.450	0.500	1,573,000	1,586,512	1,585,381	- -
45906KDG76	International Bonds for Recons	CASTLE	12/19/2014	9/1/2015	184	AAA	Aaa	0.443	0.457	1,220,000	1,216,572	1,217,238	- -
86459DAB2	Morgan Hill Redev-B	CASTLE	10/1/2014	9/1/2015	184	AA-		1.120	0.450	750,000	751,845	752,504	- -
064159BA3	Bank of Nova Scotia	CASTLE	4/3/2014	10/9/2015	222	A+	Aa2	0.750	0.621	540,000	540,837	540,420	- -
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	245			0.434	0.447	418,000	416,529	416,766	- -
742718DS5	Procter & Gamble	CASTLE	12/6/2013	11/15/2015	259	AA-	AA3	1.800	0.430	1,000,000	1,009,260	1,009,615	- -
532457AN8	Eli Lilly & Co.	CASTLE	3/24/2014	1/1/2016	306	AA-	A2	6.570	0.500	1,408,000	1,478,442	1,478,807	- -
084670BG2	Berkshire Hathaway Inc	CASTLE	3/3/2014	2/11/2016	347	AA	Aa2	0.800	0.500	1,000,000	1,003,020	1,002,815	- -
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	358	AA-	A1	5.500	0.550	1,874,000	1,964,964	1,963,825	- -
06406HCG20	Bank of New York Mellon Corp	CASTLE	4/4/2014	3/4/2016	369	A+	A1	0.700	0.681	1,000,000	1,001,580	1,000,189	2/3/2016
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	411	AA+	Aaa	0.772	0.600	650,000	650,455	651,248	- -
78008K5V1	Royal Bank of Canada	CASTLE	11/19/2014	4/19/2016	415	AA-	Aa3	2.875	0.650	1,500,000	1,537,035	1,537,584	- -
478160AY0	Johnson & Johnson	CASTLE	1/7/2014	5/15/2016	441	AAA	Aaa	2.150	0.620	1,529,000	1,560,390	1,556,951	- -
3134G4WC85	Federal Home Loan Mtg Corp	DA DAV	12/10/2014	5/27/2016	453	AA+	Aaa	0.500	0.521	2,000,000	1,998,820	2,000,000	5/27/2015
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	465			1.000	1.014	240,000	240,000	240,000	- -
949746QU8	Wells Fargo Corporate Note	VINISP	2/20/2014	6/15/2016	472	A+	A2	3.676	0.750	1,000,000	1,037,380	1,037,314	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	472	A+	A2	3.676	0.870	1,000,000	1,037,380	1,035,826	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	472	A+	A2	3.676	0.860	1,000,000	1,037,380	1,035,984	- -
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	487	A+	Aa2	0.000	0.999	3,000,000	2,965,320	2,960,591	- -
3134G4SH2	Federal Home Loan Mtg Corp	CASTLE	2/9/2015	7/7/2016	494	AA+	Aaa	0.800	0.600	3,000,000	3,000,510	3,000,000	4/7/2015
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	502			0.354	0.365	1,693,000	1,677,441	1,684,654	- -
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	502			0.490	0.507	2,000,000	1,981,480	1,986,330	- -
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	507	AA-	Aa3	2.300	0.800	1,630,000	1,664,833	1,663,589	- -
94974BFL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	507	A+	A2	1.250	0.834	1,000,000	1,005,760	1,005,720	- -
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	518	AA-	Aaa	1.500	0.548	1,000,000	1,014,840	1,013,402	- -
084670BB3	Berkshire Hathaway Inc	CASTLE	12/9/2014	8/15/2016	533	AA	Aa2	2.200	0.690	2,000,000	2,042,280	2,043,615	- -
3134G5B86	Federal Home Loan Mtg Corp	MBS	7/7/2014	8/26/2016	544	AA+	Aaa	0.580	0.629	2,000,000	1,992,320	1,998,539	5/26/2015
3134G5GE9	Federal Home Loan Mtg Corp	CASTLE	12/2/2014	8/26/2016	544	AA+	Aaa	0.570	0.540	3,000,000	2,998,590	3,001,014	8/26/2015
3133EDUM2	Federal Farm Credit Bank	CASTLE	2/23/2015	9/9/2016	558	AA+	Aaa	0.640	0.640	2,000,000	1,999,120	2,000,000	9/9/2015
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	564	AA+	Aaa	0.778	0.812	672,000	665,549	663,809	- -
3130A1CD8	Federal Home Loan Bank	CASTLE	7/17/2014	9/28/2016	577	AA+	Aaa	1.125	0.728	2,000,000	2,010,180	2,008,295	9/28/2015
3130A3B45	Federal Home Loan Bank	MBS	10/28/2014	10/28/2016	607	AA+	Aaa	0.700	0.659	750,000	749,273	750,400	10/28/2015
912828RM4	U.S. Treasury	CASTLE	12/27/2013	10/31/2016	610	AA+	Aaa	1.000	0.727	1,000,000	1,008,050	1,004,495	- -
3133EEB34	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	624	AA+	Aaa	0.600	0.648	2,000,000	1,997,400	1,998,375	- -
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	624	A	A2	1.125	1.050	1,900,000	1,902,109	1,902,379	- -
06050TLR1	Bank of America - Corporate	CASTLE	2/17/2015	11/14/2016	624	A	A2	1.125	1.080	2,000,000	2,002,220	2,001,506	- -
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	624	AA+	Aaa	0.875	0.722	2,100,000	2,108,106	2,105,854	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	653	A+	Aa2	1.100	0.910	1,800,000	1,804,338	1,806,008	- -
3136G1XP9	Federal National Mtg Assn	PJ	3/6/2014	12/19/2016	659	AA+	Aaa	0.800	0.788	2,000,000	2,000,340	2,000,439	5/19/2015
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	11/17/2017	688	A+	A1	2.400	1.067	2,000,000	2,051,020	2,049,189	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	702	AA+	Aaa	0.875	0.844	2,000,000	2,010,460	2,001,185	- -
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	717			1.375	0.799	3,000,000	3,034,710	3,033,425	- -
064159DZ6	Bank of Nova Scotia	CASTLE	5/11/2014	3/17/2017	747	A+	Aa2	0.800	0.906	1,000,000	987,980	997,869	3/17/2016
3134G5K87	Federal Home Loan Mtg Corp	PJ	12/10/2014	3/30/2017	760	AA+	Aaa	1.000	1.000	2,000,000	2,001,220	2,000,000	3/30/2015
3134G4Z76	Federal Home Loan Mtg Corp	MBS	12/8/2014	4/7/2017	768	AA+	Aaa	1.000	1.001	2,000,000	2,000,720	2,000,000	4/7/2015
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	791	AAA	Aaa	0.875	0.950	2,000,000	2,007,500	1,996,804	- -
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017	807	AA+	Aaa	2.000	1.127	3,000,000	3,053,310	3,050,419	5/16/2016
89236TBH7	Toyota Mtr Cred - Corp N	CASTLE	7/29/2014	5/16/2017	807	AA-	AA3	1.125	1.150	2,125,000	2,135,923	2,123,826	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	814	AA+	Aaa	2.050	0.885	1,460,000	1,499,916	1,497,250	- -
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	823	AA+	Aaa	1.061	1.115	1,000,000	980,370	975,736	- -
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	823	AA-	Aaa	1.081	1.136	1,050,000	1,029,389	1,024,047	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	828		Aaa	1.019	1.065	1,028,000	1,006,299	1,003,905	- -
29270CYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	853	AA-	Aa1	1.197	1.171	670,000	670,918	670,407	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	853	AA-		1.145	1.180	1,000,000	996,690	999,194	- -
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	914			0.625	1.061	1,000,000	994,380	989,282	- -
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	914			0.625	0.920	1,000,000	994,380	992,736	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	941	AA+	Aaa	1.000	1.250	1,000,000	999,350	993,735	- -
3136GOC74	Federal National Mtg Assn	VINISP	2/3/2014	9/27/2017	941	AA+	Aaa	1.000	0.943	1,050,000	1,051,764	1,051,510	9/27/2015
3130A1KZ7	Federal Home Loan Bank	MBS	5/28/2014	11/28/2017	1003	AA+	Aaa	0.750	0.750	1,000,000	1,000,400	1,000,000	- -
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	1005		Aaa	1.205	1.267	2,000,000	1,937,900	1,932,704	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	1020	AA+		1.205	1.268	1,059,000	1,021,522	1,022,833	- -
3136G1AU3	Federal National Mtg Assn	VINISP	12/23/2013	1/30/2018	1066	AA+		0.700	1.420	1,000,000	989,380	990,519	4/30/2015
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	1075			1.252	1.318	1,260,000	1,212,322	1,212,876	- -
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	1075			1.257	1.323	740,000	711,998	712,213	- -
3135GOVU4	Federal National Mtg Assn	VINISP	1/24/2014	4/3/2018	1129	AA+	Aaa	1.125	1.540	1,000,000	996,390	987,620	4/3/2015
3130A25R3	Federal Home Loan Bank	MBS	6/19/2014	6/19/2018	1206	AA+	Aaa	1.000	1.026	2,000,000	2,000,740	1,998,350	3/19/2015
3136G16B0	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1397	AA+	Aaa	0.750	1.820	1,000,000	995,280	977,361	3/27/2015
	Local Govt Investment Pool							0.500	0.500	51,629,004	51,629,004	51,629,004	- -
	Bank of the Cascades							0.500	0.500	4,459,459	4,459,459	4,459,459	- -
										160,442,463	160,806,834	160,719,501	

# Memorandum

Date: March 12, 2015

To: Board of County Commissioners  
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director

RE: Monthly Financial Reports

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

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

Cc: All Department Heads



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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Property Taxes - Current	21,906,239	22,092,839	97% a)	22,736,401	23,236,401	500,000
Property Taxes - Prior	704,120	484,350	84%	576,500	486,500	(90,000)
Other General Revenues	2,116,386	1,683,761	75% b)	2,247,299	2,317,299	70,000
Assessor	875,381	661,887	76% c)	876,137	876,137	-
County Clerk	1,276,019	946,798	80%	1,181,190	1,481,190	300,000
BOPTA	16,097	10,934	68% c)	16,117	16,117	-
District Attorney	226,973	154,875	85% d)	182,612	296,212	113,600
Tax Office	236,278	176,237	79% c)	222,199	222,199	-
Veterans	80,787	44,084	43%	101,986	101,986	-
Property Management	91,900	16,000	64%	25,000	25,000	-
Grant Projects	2,000	-	n/a	-	-	-
<b>Total Revenues</b>	<b>27,532,179</b>	<b>26,271,766</b>	<b>93%</b>	<b>28,165,441</b>	<b>29,059,041</b>	<b>893,600</b>
<b>Expenditures</b>						
Assessor	3,559,750	2,443,048	64%	3,793,770	3,793,770	-
County Clerk	1,293,531	921,160	60%	1,536,210	1,536,210	-
BOPTA	59,895	40,675	57%	70,777	70,777	-
District Attorney	5,382,874	3,503,764	60%	5,835,377	5,585,377	250,000
Tax Office	796,232	549,800	63%	877,907	877,907	-
Veterans	292,672	205,339	58%	354,989	354,989	-
Property Management	248,054	173,084	67%	258,569	258,569	-
Grant Projects	130,054	16	n/a	-	-	-
Non-Departmental	1,432,177	652,856	57%	1,139,696	1,139,696	-
<b>Total Expenditures</b>	<b>13,195,239</b>	<b>8,489,741</b>	<b>61%</b>	<b>13,867,295</b>	<b>13,617,295</b>	<b>250,000</b>
Transfers Out	16,327,584	10,624,966	70%	15,116,394	15,116,394	-
<b>Total Exp &amp; Transfers</b>	<b>29,522,823</b>	<b>19,114,707</b>	<b>66%</b>	<b>28,983,689</b>	<b>28,733,689</b>	<b>250,000</b>
Change in Fund Balance	(1,990,644)	7,157,059		(818,248)	325,352	1,143,600
Beginning Fund Balance	10,371,843	8,381,199	109%	7,692,433	8,381,199	688,766
<b>Ending Fund Balance</b>	<b>\$ 8,381,199</b>	<b>\$ 15,538,258</b>		<b>\$ 6,874,185</b>	<b>\$ 8,706,551</b>	<b>\$ 1,832,366</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 8,630,800</b>		

a) Current year taxes received beginning in October

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

c) YTD Actual includes three quarters of A & T Grant

d) Federal and State grant and Charges for Services in excess of amounts included in the budget

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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)			FY 2015		
	FY 2014					
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
OYA Basic & Diversion	322,574	195,375	54% a)	359,149	359,149	-
State Grant	-	36,653	40% b)	91,379	121,002	29,623
Inmate/Prisoner Housing	47,550	59,400	149% c)	40,000	75,000	35,000
Jail Funding HB #2712	36,311	27,170	74% a)	36,568	36,568	-
Food Subsidy	23,988	7,993	33% d)	24,000	15,500	(8,500)
Interfund Grant - Gen Fund	20,000	5,000	25% a)	20,000	20,000	-
Interest on Investments	7,611	6,107	87% e)	7,000	8,700	1,700
Leases	5,200	6,100	n/a f)	-	8,500	8,500
SB #1065-Court Assess.	17,335	13,636	227% g)	6,000	24,000	18,000
Contract Payments	7,415	6,373	142% h)	4,500	8,000	3,500
Discovery Fee	1,870	-	0% i)	3,800	-	(3,800)
Case Supervision Fee	-	4,212	n/a j)	-	6,000	6,000
Federal Grants	9,434	1,205	n/a k)	-	1,205	1,205
CFC Interfund Grant	125,429	-	n/a	-	-	-
Miscellaneous	909	670	65%	1,025	1,025	-
<b>Total Revenues</b>	<b>625,626</b>	<b>369,893</b>	<b>62%</b>	<b>593,421</b>	<b>684,649</b>	<b>91,228</b>
<b>Expenditures</b>						
Personnel Services	4,887,572	3,335,570	65% e)	5,146,491	5,018,809	127,682
Materials and Services	1,035,701	668,832	65% e)	1,021,392	1,000,910	20,482
Capital Outlay	-	-	0%	1,100	-	1,100
Transfers Out	3,660	1,830	50%	3,660	3,660	-
<b>Total Expenditures</b>	<b>5,926,933</b>	<b>4,006,231</b>	<b>65%</b>	<b>6,172,643</b>	<b>6,023,379</b>	<b>149,264</b>
<b>Revenues less Expenditures</b>	<b>(5,301,306)</b>	<b>(3,636,339)</b>		<b>(5,579,222)</b>	<b>(5,338,730)</b>	<b>240,492</b>
Transfers In-General Fund	5,368,346	3,578,896	67%	5,368,346	5,368,346	-
Change in Fund Balance	67,040	(57,443)		(210,876)	29,616	240,492
Beginning Fund Balance	1,177,566	1,244,605	100%	1,250,000	1,244,605	(5,395)
<b>Ending Fund Balance</b>	<b>\$ 1,244,605</b>	<b>\$ 1,187,163</b>		<b>\$ 1,039,124</b>	<b>\$ 1,274,222</b>	<b>\$ 235,098</b>
<b>Beginning Net Working Capital - Requested Budget</b>					<b>\$ 1,271,324</b>	

a) Payments received quarterly.

b) Additional grant awards. Payments received quarterly. Quarter 2 has been billed

c) Increase in projection due to out-of-County detention revenue.

d) Decrease in projection due to detention population numbers

e) Projection based on annualizing year to date

f) Sub-lease of space to Rimrock not included in FY 2015 budget

g) State payment will exceed the amount estimated for FY 2015 budget

h) Increased projection due to more than anticipated revenue for community service projects

i) Agreement with District Attorney's Office no longer in effect

j) Policy, requiring supervision fees, not anticipated at the time the FY 2015 budget was prepared. Projection based on annualizing year to date

k) Increased projection due to receipt of FY 2014 funds in FY 2015

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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues (Funds 701 &amp; 702)</b>						
Law Enf Dist Countywide	20,624,082	19,520,335	96%	20,365,842	21,171,189	805,347
Law Enf Dist Rural	12,526,331	11,387,614	89%	12,751,766	12,907,796	156,030
<b>Total Revenues</b>	<b>33,150,413</b>	<b>30,907,949</b>	<b>93%</b>	<b>33,117,608</b>	<b>34,078,985</b>	<b>961,377</b>
<b>Expenditures (Fund 255)</b>						
Sheriff's Services	2,308,182	1,633,697	66% a)	2,467,673	2,518,866	(51,193)
Civil/Special Units	1,132,029	831,619	70%	1,192,980	1,172,880	20,100
Automotive/Communications	1,701,586	1,074,240	57%	1,886,365	1,886,265	100
Investigations/Evidence	1,418,744	1,056,282	65% b)	1,627,803	1,665,801	(37,998)
Patrol	8,247,222	5,643,376	65% c)	8,705,700	8,538,675	167,025
Records	761,260	480,079	60% c)	798,805	769,705	29,100
Adult Jail	14,277,113	10,077,232	66% d)	15,214,157	15,174,409	39,748
Court Security	294,563	202,526	67%	302,867	302,767	100
Emergency Services	194,888	318,324	179% e)	177,852	385,315	(207,463)
Special Services	1,352,528	973,334	59%	1,655,424	1,655,424	-
Training	506,938	319,996	58%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	517,842	64%	806,044	808,120	(2,076)
Non-Departmental	81,701	48,536	67%	72,813	72,813	-
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>23,177,084</b>	<b>65%</b>	<b>35,459,801</b>	<b>35,502,258</b>	<b>(42,457)</b>
<b>Revenues less Expenditures</b>	<b>71,763</b>	<b>7,730,865</b>		<b>(2,342,193)</b>	<b>(1,423,273)</b>	<b>918,920</b>
DC Comm Syst Reserve	200,000	200,000	100%	200,000	200,000	-
Transfer to Reserve Funds	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(328,237)	7,330,865		(2,742,193)	(1,823,273)	918,920
Beginning Fund Balance	9,553,793	9,225,556	120%	7,658,937	9,225,556	1,566,619
<b>Ending Fund Balance</b>	<b>\$ 9,225,556</b>	<b>\$ 16,556,421</b>		<b>\$ 4,916,744</b>	<b>\$ 7,402,283</b>	<b>\$ 2,485,539</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 7,153,040</b>		

- a) Unplanned repair of Administration Building roof for \$66,000 expected to be completed by year end
- b) Position filled at higher step and investigative funds ("buy money") for Street Crimes Unit will be more than planned
- c) Due to unfilled positions, personnel expenditures will be less than budgeted
- d) Savings from unfilled positions will be offset by higher overtime and unplanned jail maintenance expenses
- e) Homeland Security Grant for Communication equipment was awarded in September. Expenditures for this equipment is offset by grant revenue in Fund 701

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

	FY 2014 Actual	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015		
		Actual	Budget	Budget	Projection	\$ Variance
<b>Revenues (Fund 255)</b>						
Law Enf Dist Countywide	20,817,324	14,820,450	58%	25,428,019	22,358,329	(3,069,690)
Law Enf Dist Rural	12,278,716	8,356,633	56%	14,948,526	13,143,929	(1,804,597)
<b>Total Revenues</b>	<b>33,096,040</b>	<b>23,177,084</b>	<b>57%</b>	<b>40,376,545</b>	<b>35,502,258</b>	<b>(4,874,287)</b>
<b>Expenditures (Fund 255)</b>						
Sheriff's Services	2,308,182	1,633,697	66% a)	2,467,673	2,518,866	(51,193)
Civil/Special Units	1,132,029	831,619	70%	1,192,980	1,172,880	20,100
Automotive/Communications	1,701,586	1,074,240	57%	1,886,365	1,886,265	100
Investigations/Evidence	1,418,744	1,056,282	65% b)	1,627,803	1,665,801	(37,998)
Patrol	8,247,222	5,643,376	65% c)	8,705,700	8,538,675	167,025
Records	761,260	480,079	60% c)	798,805	769,705	29,100
Adult Jail	14,277,113	10,077,232	66% d)	15,214,157	15,174,409	39,748
Court Security	294,563	202,526	67%	302,867	302,767	100
Emergency Services	194,888	318,324	179% e)	177,852	385,315	(207,463)
Special Services	1,352,528	973,334	59%	1,655,424	1,655,424	-
Training	506,938	319,996	58%	551,318	551,218	100
Other Law Enforcement Svcs	801,895	517,842	64%	806,044	808,120	(2,076)
Non-Departmental	81,701	48,536	67%	72,813	72,813	-
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>23,177,084</b>	<b>65%</b>	<b>35,459,801</b>	<b>35,502,258</b>	<b>(42,457)</b>
<b>Revenues less Expenditures</b>	<b>\$ 17,390</b>	<b>-</b>		<b>\$ 4,916,744</b>	<b>\$ -</b>	<b>\$ (4,916,744)</b>

- a) Unplanned repair of Administration Building roof for \$66,000 expected to be completed by year end
- b) Position filled at higher step and investigative funds ("buy money") for Street Crimes Unit will be more than planned
- c) Due to unfilled positions, personnel expenditures will be less than budgeted
- d) Savings from unfilled positions will be offset by higher overtime and unplanned jail maintenance expenses
- e) Homeland Security Grant for Communication equipment was awarded in September. Expenditures for this equipment is offset by grant revenue in Fund 701



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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Expenditures</b>						
<u>Sheriff's Services</u>						
Personnel	1,342,795	956,213	67%	1,431,828	1,431,828	-
Materials & Services	965,387	677,484	66%	1,020,745	1,071,938	(51,193)
Capital Outlay	-	-	0%	15,100	15,100	-
<b>Total Sheriff's Services</b>	<b>2,308,182</b>	<b>1,633,697</b>	<b>66%</b>	<b>2,467,673</b>	<b>2,518,866</b>	<b>(51,193)</b>
<u>Civil/Special Units</u>						
Personnel	1,027,640	725,072	68%	1,073,870	1,053,870	20,000
Materials & Services	104,389	106,546	90%	119,010	119,010	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Civil/Special Units</b>	<b>1,132,029</b>	<b>831,619</b>	<b>70%</b>	<b>1,192,980</b>	<b>1,172,880</b>	<b>20,100</b>
<u>Automotive/Communications</u>						
Personnel	400,169	265,089	66%	399,334	399,334	-
Materials & Services	1,265,667	809,151	54%	1,486,931	1,486,931	-
Capital Outlay	35,750	-	0%	100	-	100
<b>Total Automotive/Communications</b>	<b>1,701,586</b>	<b>1,074,240</b>	<b>57%</b>	<b>1,886,365</b>	<b>1,886,265</b>	<b>100</b>
<u>Investigations/Evidence</u>						
Personnel	1,277,983	948,132	64%	1,470,106	1,485,704	(15,598)
Materials & Services	140,761	108,150	69%	157,597	180,097	(22,500)
Capital Outlay	-	-	0%	100	-	100
<b>Total Investigations/Evidence</b>	<b>1,418,744</b>	<b>1,056,282</b>	<b>65%</b>	<b>1,627,803</b>	<b>1,665,801</b>	<b>(37,998)</b>
<u>Patrol</u>						
Personnel	7,450,178	4,987,293	65%	7,728,332	7,562,710	165,622
Materials & Services	547,770	370,908	58%	636,868	628,665	8,203
Capital Outlay	249,274	285,175	84%	340,500	347,300	(6,800)
<b>Total Patrol</b>	<b>8,247,222</b>	<b>5,643,376</b>	<b>65%</b>	<b>8,705,700</b>	<b>8,538,675</b>	<b>167,025</b>
<u>Records</u>						
Personnel	659,297	453,260	65%	692,244	667,244	25,000
Materials & Services	101,963	26,819	25%	106,461	102,461	4,000
Capital Outlay	-	-	0%	100	-	100
<b>Total Records</b>	<b>761,260</b>	<b>480,079</b>	<b>60%</b>	<b>798,805</b>	<b>769,705</b>	<b>29,100</b>
<u>Adult Jail</u>						
Personnel	11,899,534	8,349,998	66%	12,675,178	12,584,476	90,702
Materials & Services	2,069,651	1,406,996	69%	2,039,314	2,078,314	(39,000)
Capital Outlay	63,176	56,588	271%	20,900	56,588	(35,688)
Transfer Out - Jail (D/S & Cap Proj)	244,752	263,649	55%	478,765	455,031	23,734
<b>Total Adult Jail</b>	<b>14,277,113</b>	<b>10,077,232</b>	<b>66%</b>	<b>15,214,157</b>	<b>15,174,409</b>	<b>39,748</b>
<u>Court Security</u>						
Personnel	284,173	195,573	67%	292,715	292,715	-
Materials & Services	10,390	6,953	69%	10,052	10,052	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Court Security</b>	<b>294,563</b>	<b>202,526</b>	<b>67%</b>	<b>302,867</b>	<b>302,767</b>	<b>100</b>
<u>Emergency Services</u>						
Personnel	169,170	95,913	65%	147,942	147,942	-
Materials & Services	25,718	222,411	746%	29,810	237,373	(207,563)
Capital Outlay	-	-	0%	100	-	100
<b>Total Emergency Services</b>	<b>194,888</b>	<b>318,324</b>	<b>179%</b>	<b>177,852</b>	<b>385,315</b>	<b>(207,463)</b>
<u>Special Services</u>						
Personnel	1,152,258	804,068	63%	1,273,721	1,273,721	-
Materials & Services	183,769	102,142	46%	223,703	223,703	-
Capital Outlay	16,500	67,124	42%	158,000	158,000	-
<b>Total Special Services</b>	<b>1,352,528</b>	<b>973,334</b>	<b>59%</b>	<b>1,655,424</b>	<b>1,655,424</b>	<b>-</b>
<u>Training</u>						
Personnel	385,634	259,041	62%	416,955	416,955	-
Materials & Services	121,303	60,956	45%	134,263	134,263	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Training</b>	<b>506,938</b>	<b>319,996</b>	<b>58%</b>	<b>551,318</b>	<b>551,218</b>	<b>100</b>
<u>Other Law Enforcement Services</u>						
Personnel	731,122	446,223	62%	717,594	714,507	3,087
Materials & Services	70,773	59,316	73%	81,310	81,310	-
Capital Outlay	-	12,303	172%	7,140	12,303	(5,163)
<b>Total Other Law Enforcement Svcs</b>	<b>801,895</b>	<b>517,842</b>	<b>64%</b>	<b>806,044</b>	<b>808,120</b>	<b>(2,076)</b>
<u>Non-Departmental</u>						
Materials & Services	81,701	48,536	67%	72,813	72,813	-
<b>Total Non-Departmental</b>	<b>81,701</b>	<b>48,536</b>	<b>67%</b>	<b>72,813</b>	<b>72,813</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 33,078,650</b>	<b>\$ 23,177,084</b>	<b>65%</b>	<b>\$ 35,459,801</b>	<b>\$ 35,502,258</b>	<b>\$ (42,457)</b>

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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Tax Revenues - Current	16,698,208	16,838,891	97% a)	17,292,244	17,642,244	350,000
Tax Revenues - Prior	532,040	348,935	97%	360,700	360,700	-
SB 1145	1,630,823	1,221,762	75% b)	1,628,947	1,628,947	-
Sheriff Fees	365,577	236,303	113% c)	210,000	315,000	105,000
Concealed Handgun License	-	106,171	71%	150,000	150,000	-
Jail Funding HB 3194	107,806	107,805	100%	107,806	107,806	-
Jail Funding HB 2712	36,311	27,170	59%	46,143	46,143	-
State Grant	85,781	247,375	290% d)	85,370	292,933	207,563
Prisoner Housing	329,918	110,534	138% e)	80,000	220,000	140,000
Inmate Telephone Fee	83,297	24,956	31% f)	80,000	35,000	(45,000)
Federal Grants	20,897	10,072	50% g)	20,000	10,072	(9,928)
Work Center Work Crews	69,723	24,346	49%	50,000	50,000	-
Contracts with Des County	475,815	49,257	81% h)	60,632	85,286	24,654
Inmate Commissary Fees	32,480	22,644	91% i)	25,000	37,000	12,000
Interest	50,563	37,383	93%	40,000	60,000	20,000
Donations-"Shop with a Cop"	38,361	66,268	102%	65,000	66,058	1,058
Miscellaneous	66,441	40,462	63%	64,000	64,000	-
<b>Total Operating Revenues</b>	<b>20,624,082</b>	<b>19,520,335</b>	<b>96%</b>	<b>20,365,842</b>	<b>21,171,189</b>	<b>805,347</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	20,817,324	14,820,450	59%	25,207,970	22,358,329	2,849,641
DC Comm Systems Reserve	80,000	80,000	100%	80,000	80,000	-
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-
<b>Total Expenditures</b>	<b>20,997,283</b>	<b>15,000,450</b>	<b>59%</b>	<b>25,387,970</b>	<b>22,538,329</b>	<b>2,849,641</b>
Change in Fund Balance	(373,200)	4,519,884		(5,022,128)	(1,367,140)	3,654,988
Beginning Fund Balance	6,507,110	6,133,909	117%	5,242,177	6,133,909	891,732
<b>Ending Fund Balance</b>	<b>\$ 6,133,909</b>	<b>\$ 10,653,794</b>		<b>\$ 220,049</b>	<b>\$ 4,766,769</b>	<b>\$ 4,546,720</b>
<b>Beginning Net Working Capital - Requested Budget</b>					<b>\$ 4,616,439</b>	

- a) Current year taxes received beginning in October
- b) 1st Qtr & 2nd quarter payments received in October
- c) Fees from distressed property sales and civil papers projected to exceed budget due to continued higher volume
- d) Homeland Security Grant for communications equipment awarded in September
- e) SB 395 inmate reimbursement revenue is projected to exceed budget due to number of repeat DUII inmates
- f) Inmate telephone fees will be less due to changes in commission fees on interstate calls
- g) Inmate State Criminal Alien Assistance Program (SCAAP) grant revenue received in Qtr 1 and was less than planned
- h) Transfer from Fund 240 for Court Security will be higher than planned
- i) Higher than anticipated inmate population

**LED #2 - Rural 702**  
**Statement of Financial Operating Data**

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)			FY 2015		
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Tax Revenues - Current	7,988,657	8,027,404	97% a)	8,272,852	8,422,852	150,000
Tax Revenues - Prior	262,227	169,889	101%	169,000	169,000	-
Des City Transient Room Tax	2,838,797	2,396,129	82%	2,920,654	2,920,654	-
City of Sisters	486,678	348,672	67%	523,010	523,010	-
Marine Board License Fee	155,221	56,914	34%	169,000	169,000	-
State Grant	124,246	51,661	40% b)	130,600	108,600	(22,000)
Court Fines & Fees	135,023	82,811	64%	130,000	130,000	-
Contracts with Des County	119,984	81,159	67%	121,650	121,650	-
US Forest Service	101,375	45,250	59%	76,500	76,500	-
School Districts	65,088	22,799	41% c)	55,000	55,000	-
Federal Grants	84,285	22,294	53% d)	42,000	42,000	-
Bureau of Reclamation	24,023	-	0% c)	27,000	27,000	-
Interest	21,715	19,432	93%	21,000	33,000	12,000
SB #1065 Court Assessment	17,435	13,636	91%	15,000	24,000	9,000
Federal Grants-BLM	16,213	-	0% e)	10,000	-	(10,000)
Donations & Grants - Private	12,030	17,030	n/a	-	17,030	17,030
Miscellaneous	73,333	32,535	47%	68,500	68,500	-
<b>Total Revenues</b>	<b>12,526,331</b>	<b>11,387,614</b>	<b>89%</b>	<b>12,751,766</b>	<b>12,907,796</b>	<b>156,030</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	12,278,716	8,356,633	56%	14,948,526	13,143,929	1,804,597
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-
<b>Total Expenditures</b>	<b>12,498,716</b>	<b>8,576,633</b>	<b>57%</b>	<b>15,168,526</b>	<b>13,363,929</b>	<b>1,804,597</b>
Change in Fund Balance	27,614	2,810,981		(2,416,760)	(456,133)	1,960,627
Beginning Fund Balance	3,046,683	3,074,297	127%	2,416,760	3,074,297	657,537
<b>Ending Fund Balance</b>	<b>\$ 3,074,297</b>	<b>\$ 5,885,278</b>		<b>\$ -</b>	<b>\$ 2,618,165</b>	<b>\$ 2,618,165</b>

<b>Beginning Net Working Capital - Requested Budget</b>	<b>\$ 2,536,601</b>
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- a) Current year taxes received beginning in October
- b) DUII overtime grant reimbursements will be less than planned
- c) Quarterly billing in arrears, service levels in future quarters will be higher
- d) Justice Assistance Grant not yet received
- e) BLM notified DCSO that contract would not be renewed after FY 2015 Budget was adopted

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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
State Grant	2,878,140	2,112,943	66% a)	3,202,798	3,330,846	128,048
Environmental Health-Lic Fac	767,248	708,112	91% b)	779,450	779,450	-
OMAP	812,441	643,184	98%	655,250	1,015,358	360,108
Family Planning Exp Proj	400,900	137,658	25%	550,000	230,000	(320,000)
Interfund Grants & Contract	95,011	476,712	386% a)	123,618	645,557	521,939
Grants (Intergvt, Pvt, & Local)	139,171	6,496	2%	269,678	97,696	(171,982)
Patient Insurance Fees	232,968	77,569	39%	196,400	152,462	(43,938)
State Miscellaneous	229,520	34,447	21% a)c)	162,352	150,336	(12,016)
Federal Payments	161,576	103,092	69% a)	150,335	171,491	21,156
Vital Records-Death	100,535	84,215	84%	100,000	100,000	-
Health Dept/Patient Fees	80,653	31,610	39%	80,216	49,150	(31,066)
Contract Payments	92,637	7,538	11% a)	69,291	8,000	(61,291)
Vital Records-Birth	36,655	25,065	61%	41,000	41,000	-
Child Dev & Rehab Center	52,433	12,916	33% c)	39,609	30,759	(8,850)
Interest on Investments	9,077	9,132	152%	6,000	13,000	7,000
Grants & Donations	38,192	51,356	3424% a)	1,500	52,000	50,500
Miscellaneous	10,135	30,720	1097%	2,800	31,000	28,200
<b>Total Revenues</b>	<b>6,137,293</b>	<b>4,552,765</b>	<b>71%</b>	<b>6,430,297</b>	<b>6,898,105</b>	<b>467,808</b>
<b>Expenditures</b>						
Personnel Services	6,457,193	4,363,573	64%	6,794,032	6,650,491	143,541
Materials and Services	2,043,710	1,322,208	60% d)	2,189,982	2,584,740	(394,758)
Capital Outlay	-	20,000	99%	20,200	20,000	200
Transfers Out	157,320	82,320	50%	164,640	164,640	-
<b>Total Expenditures</b>	<b>8,658,223</b>	<b>5,788,101</b>	<b>63%</b>	<b>9,168,854</b>	<b>9,419,871</b>	<b>(251,017)</b>
<b>Revenues less Expenditures</b>	<b>(2,520,930)</b>	<b>(1,235,336)</b>		<b>(2,738,557)</b>	<b>(2,521,766)</b>	<b>216,791</b>
Transfers In-General Fund	2,701,475	1,800,984	67%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	33,000	-	n/a	-	-	-
Transfers In-Gen. Fund Other	65,100	32,550	50%	65,100	65,100	-
<b>Total Transfers In</b>	<b>2,799,575</b>	<b>1,833,534</b>	<b>66%</b>	<b>2,766,575</b>	<b>2,766,575</b>	<b>-</b>
Change in Fund Balance	278,645	598,198		28,018	244,809	216,791
Beginning Fund Balance	1,273,934	1,552,578	99%	1,570,821	1,552,578	(18,243)
<b>Ending Fund Balance</b>	<b>\$ 1,552,578</b>	<b>\$ 2,150,776</b>		<b>\$ 1,598,839</b>	<b>\$ 1,797,387</b>	<b>\$ 198,548</b>

<b>Beginning Net Working Capital - Requested Budget</b>	<b>\$ 1,789,387</b>
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a) Grants and contracts projected at amended contract amounts

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

c) Received quarterly, in arrears

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

**BEHAVIORAL HEALTH  
Statement of Financial Operating Data**

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)			FY 2015		
	FY 2014		% of Budget	Budget	Projection	\$ Variance
	Actual	Actual				
<b>Revenues</b>						
Administrative Fee	8,260,932	7,453,848	66%	11,210,767	11,210,767	-
State Grants	7,801,239	5,356,080	56% a)	9,589,680	7,706,176	(1,883,504)
OHP Capitation	469,069	220,270	56%	390,000	436,046	46,046
Federal Grants	184,980	95,574	47%	204,849	201,879	(2,970)
Patient Fees	219,846	125,809	62%	201,610	175,472	(26,138)
Title 19	246,484	190,317	106%	180,300	200,000	19,700
Liquor Revenue	142,665	73,637	49%	151,000	151,000	-
Divorce Filing Fees	129,788	85,652	61%	140,600	140,600	-
Interfund Contract-Gen Fund	127,000	36,412	29%	127,000	127,000	-
School Districts	6,952	-	0% b)	65,000	-	(65,000)
Federal Grant (ARRA)	63,750	-	0%	34,000	-	(34,000)
Interest on Investments	21,190	22,431	115%	19,500	31,200	11,700
Rentals	16,000	2,000	11%	18,800	18,800	-
Marriage Licenses	6,540	4,495	69%	6,500	7,800	1,300
Local Grants	52,891	734,985	n/a c)	-	748,081	748,081
Claims Reimbursement	12,918	-	n/a	-	-	-
State Miscellaneous	31,820	19,100	n/a	-	19,100	19,100
Justice Reinvestment HB3194	120,000	-	n/a	-	-	-
Miscellaneous	28,157	37,378	703%	5,318	42,000	36,682
<b>Total Revenues</b>	<b>17,942,221</b>	<b>14,457,987</b>	<b>68%</b>	<b>22,344,924</b>	<b>21,215,921</b>	<b>(1,129,003)</b>
<b>Expenditures</b>						
Personnel Services	12,415,866	9,421,943	61%	15,467,644	14,200,000	1,267,644
Materials and Services	6,738,744	4,028,705	45%	8,938,569	7,394,499	1,544,070
Capital Outlay	-	-	0%	100	-	100
Transfers Out	204,900	102,450	50%	204,900	216,902	(12,002)
<b>Total Expenditures</b>	<b>19,359,510</b>	<b>13,553,098</b>	<b>55%</b>	<b>24,611,213</b>	<b>21,811,401</b>	<b>2,799,812</b>
<b>Revenues less Expenditures</b>	<b>(1,417,289)</b>	<b>904,889</b>		<b>(2,266,289)</b>	<b>(595,480)</b>	<b>1,670,809</b>
Transfers In-General Fund	1,377,302	918,200	67%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	293,593	125,063	67%	187,594	187,594	-
<b>Total Transfers In</b>	<b>1,670,895</b>	<b>1,043,263</b>	<b>67%</b>	<b>1,564,896</b>	<b>1,564,896</b>	<b>-</b>
Change in Fund Balance	253,606	1,948,151		(701,393)	969,416	1,670,809
Beginning Fund Balance	2,671,137	2,924,742	88%	3,313,248	2,924,742	(388,506)
<b>Ending Fund Balance</b>	<b>\$ 2,924,742</b>	<b>\$ 4,872,894</b>		<b>\$ 2,611,855</b>	<b>\$ 3,894,158</b>	<b>\$ 1,282,303</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 3,893,237</b>		

a) Oregon Health Authority grant projected at amended contract amount

b) Contract not executed

c) Grant payments received in FY 2014 will be reported as FY 2015 revenue



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

	FY 2014		July 1, 2014 through February 28, 2015 (67% of Fiscal Year)	FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Admin-Operations	40,102	33,269	65% a)	51,225	42,900	(8,325)
Admin-GIS	2,944	1,275	51%	2,500	2,500	-
Admin-Code Enforcement	261,188	193,499	71%	273,000	320,000	47,000
Building Safety	1,748,911	1,302,092	81%	1,616,713	1,995,500	378,787
Electrical	408,194	276,130	66%	418,506	415,660	(2,846)
Contract Services	264,039	200,490	95%	211,500	265,000	53,500
Env Health-On Site Prog	448,367	274,133	63%	437,358	430,300	(7,058)
Planning-Current	917,674	724,700	80%	902,876	1,175,050	272,174
Planning-Long Range	440,222	345,711	62%	560,658	621,736	61,078
<b>Total Revenues</b>	<b>4,531,641</b>	<b>3,351,300</b>	<b>75%</b>	<b>4,474,336</b>	<b>5,268,646</b>	<b>794,310</b>
<b>Expenditures</b>						
Admin-Operations	1,590,779	1,068,542	71%	1,500,181	1,500,181	-
Admin-GIS	123,751	81,781	63%	129,011	129,011	-
Admin-Code Enforcement	275,521	196,234	66%	297,852	297,852	-
Building Safety	688,035	506,274	62% b)	822,664	831,759	(9,095)
Electrical	217,271	152,628	65%	234,152	238,883	(4,731)
Contract Services	220,779	186,106	66%	281,699	273,435	8,264
Env Health-On Site Pgm	181,831	139,176	51% c)	274,228	250,879	23,349
Planning-Current	666,180	485,756	63% d)	766,687	797,081	(30,394)
Planning-Long Range	425,323	285,017	49%	586,061	625,000	(38,939)
Transfers Out (D/S Fund)	179,035	170,698	98%	173,673	170,698	2,975
<b>Total Expenditures</b>	<b>4,568,505</b>	<b>3,272,214</b>	<b>65%</b>	<b>5,066,208</b>	<b>5,114,779</b>	<b>(48,571)</b>
<b>Revenues less Expenditures</b>	<b>(36,864)</b>	<b>79,086</b>		<b>(591,872)</b>	<b>153,867</b>	<b>842,881</b>
<b>Transfers In/Out</b>						
In: General Fund - L/R Planning	495,360	111,180	67%	166,770	166,770	-
Out: A & T Reserve	-	(90,360)	100%	(90,360)	(90,360)	-
Out: CDD Reserve Funds	-	-	0%	(687,470)	(687,470)	-
<b>Net Transfers In/Out</b>	<b>495,360</b>	<b>20,820</b>		<b>(611,060)</b>	<b>(611,060)</b>	<b>-</b>
Change in Fund Balance	458,496	99,906		(1,202,932)	(457,193)	745,739
Beginning Fund Balance	1,578,705	2,037,201	128%	1,589,113	2,037,201	448,088
<b>Ending Fund Balance</b>	<b>\$ 2,037,201</b>	<b>\$ 2,137,107</b>		<b>\$ 386,181</b>	<b>\$ 1,580,008</b>	<b>\$ 1,193,827</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>e)</b>	<b>\$ 947,292</b>	

a) Reduction is due to lower than projected rent for tenants

b) \$22,000 for Building Division portion of Fee Study & Financial Plan and \$7,500 for vehicle printers

c) \$5,000 for Environmental Health portion of Fee Study & Financial Plan

d) Payout for retiree, fee study, and filling vacant associate planner position

e) FY 2016 Requested Budget was prepared prior to knowing February actual activity. It may be necessary to increase the FY 2016 budget prior to adoption

Note: Materials & Services appropriations for items b through d will be increased as necessary

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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Motor Vehicle Revenue	11,300,058	7,766,885	69% a)	11,220,000	11,220,000	-
Forest Receipts	1,259,367	373,840	33% b)	1,140,950	373,841	(767,109)
Federal - PILT Payment	1,064,365	1,250,809	123% c)	1,020,000	1,250,809	230,809
Other Inter-fund Services	850,395	167,195	17% d)	971,700	897,745	(73,955)
Cities-Bend/Redmond/Sisters	1,097,444	83,423	10% e)	804,200	940,212	136,012
State Miscellaneous	595,804	602,237	100%	602,629	602,629	-
Sale of Equip & Material	275,086	208,634	77%	271,000	422,199	151,199
Assessment Payments (P&I)	15,058	110,091	49%	225,840	210,000	(15,840)
Mineral Lease Royalties	206,097	34,980	25%	140,000	206,097	66,097
Interest on Investments	49,562	46,600	146%	32,000	55,000	23,000
Miscellaneous	117,069	32,020	126%	25,500	46,177	20,677
<b>Total Revenues</b>	<b>16,830,304</b>	<b>10,676,716</b>	<b>65%</b>	<b>16,453,819</b>	<b>16,224,709</b>	<b>(229,110)</b>
<b>Expenditures</b>						
Personnel Services	5,313,126	3,692,937	66% f)	5,555,695	5,584,404	(28,709)
Materials and Services	8,051,744	4,137,487	39%	10,622,604	9,385,240	1,237,364
Debt Service	-	106,554	91% g)	117,000	106,554	10,446
Capital Outlay	121,455	1,530,257	17% h)	8,875,507	2,459,464	6,416,043
Transfers Out	450,000	600,000	100%	600,000	600,000	-
<b>Total Expenditures</b>	<b>13,936,325</b>	<b>10,067,235</b>	<b>39%</b>	<b>25,770,806</b>	<b>18,135,662</b>	<b>7,635,144</b>
<b>Revenues less Expenditures</b>	<b>2,893,978</b>	<b>609,481</b>		<b>(9,316,987)</b>	<b>(1,910,953)</b>	<b>7,406,034</b>
Trans In - Solid Waste	282,148	149,078	50% i)	298,156	298,156	-
Trans In - Transp SDC	-	-	0% j)k)	2,000,000	1,000,000	(1,000,000)
Trans In-Road Imp Res	-	-	0% l)	1,000	12,405	11,405
<b>Total Transfers In</b>	<b>282,148</b>	<b>149,078</b>	<b>6%</b>	<b>2,299,156</b>	<b>1,310,561</b>	<b>(988,595)</b>
Change in Fund Balance	3,176,126	758,559		(7,017,831)	(600,392)	6,417,439
Beginning Fund Balance	6,846,576	10,022,703	112%	8,954,332	10,022,703	1,068,371
<b>Ending Fund Balance</b>	<b>\$ 10,022,703</b>	<b>\$ 10,781,261</b>		<b>\$ 1,936,501</b>	<b>\$ 9,422,311</b>	<b>\$ 7,485,810</b>

a) Per Year-to-date State Highway Fund Revenue Model

b) Projection is based on lack of authorization of funding the Federal "Secure Rural Schools" Act payments

c) PILT payment received July 2014

d) Inter-fund service billed at year end

e) Billed and collected upon completion of work

f) Projection includes expenditures for unforeseen/unbudgeted retirements

g) Final payments of two LID loans made in July 2014

h) Budget includes reserve funds for 5 year CIP

i) Transfers made quarterly

j) Transfer In - June 2015

k) Revised cash-flow estimate for CIP Projects extending into FY 16

l) Closing out fund 335

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

	FY 2014	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
SB 1145	3,028,672	2,268,987	75%	3,025,187	3,025,187	-
DOC Measure 57	220,788	217,845	99% a)	220,788	217,845	(2,943)
Electronic Monitoring Fee	235,642	135,652	62%	220,000	204,000	(16,000)
Probation Superv. Fees	208,461	132,251	70%	190,000	198,000	8,000
Interfund - Sheriff	50,000	33,336	67%	50,000	50,000	-
Crime Prevention Grant	50,000	12,500	25% b)	50,000	50,000	-
CFC-Domestic Violence	70,242	29,244	61% b)	47,996	47,996	-
State Subsidy	14,677	11,220	74%	15,158	15,158	-
Alternate Incarceration	17,725	15,509	103% c)	15,000	20,000	5,000
Interest on Investments	7,807	6,019	98%	6,150	6,150	-
Probation Work Crew Fees	9,137	6,978	141% d)	4,950	7,500	2,550
State Miscellaneous	4,142	-	0% e)	4,301	4,141	(160)
Leases	1,323	-	0%	1,500	1,500	-
Claims Reimbursement	6,997	-	n/a	-	-	-
Justice Reinvest HB3194	458,143	-	n/a	-	-	-
Miscellaneous	671	835	167%	500	900	400
<b>Total Revenues</b>	<b>4,384,428</b>	<b>2,870,376</b>	<b>75%</b>	<b>3,851,530</b>	<b>3,848,377</b>	<b>(3,153)</b>
<b>Expenditures</b>						
Personnel Services	3,343,789	2,369,457	65%	3,623,526	3,623,526	-
Materials and Services	1,107,365	650,879	57%	1,148,766	1,148,766	-
Capital Outlay	-	-	0%	100	-	100
<b>Total Expenditures</b>	<b>4,451,154</b>	<b>3,020,337</b>	<b>63%</b>	<b>4,772,392</b>	<b>4,772,292</b>	<b>100</b>
<b>Revenues less Expenditures</b>	<b>(66,726)</b>	<b>(149,961)</b>		<b>(920,862)</b>	<b>(923,915)</b>	<b>(3,053)</b>
Transfers In-General Fund	451,189	300,792	67%	451,189	451,189	-
Change in Fund Balance	384,463	150,831		(469,673)	(472,726)	(3,053)
Beginning Fund Balance	747,520	1,131,982	110%	1,030,824	1,131,982	101,158
<b>Ending Fund Balance</b>	<b>\$ 1,131,982</b>	<b>\$ 1,282,814</b>		<b>\$ 561,151</b>	<b>\$ 659,256</b>	<b>\$ 98,105</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 662,516</b>		

a) Annual payment received in July

b) Interfund grants. Received when invoiced. Still waiting for response on Crime Prevention Grant

c) Invoiced quarterly. Greater utilization

d) One time payment from back-owing offender

e) Annual payment will be received in March

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

	FY 2014 Note 1	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Federal Grants	258,463	119,425	51%	232,218	232,125	(93)
Title IV - Family Sup/Pres	21,994	-	0% a)	21,994	-	(21,994)
HealthyStart Medicaid	60,561	41,421	69%	60,000	60,000	-
Youth Investment	124,493	-	n/a	-	-	-
State Grant	55,185	-	n/a	-	-	-
HealthyStart /R-S-G	249,125	146,035	49% a)	295,190	292,086	(3,104)
OCCF Grant	132,326	-	0% a)	39,499	37,500	(1,999)
Charges for Svcs-Misc	4,138	-	n/a	-	-	-
Program Fees	4,710	-	n/a	-	-	-
Miscellaneous		4,074	204%	2,000	2,000	-
Court Fines & Fees	77,873	51,391	67%	77,086	77,086	-
Interest on Investments	2,868	1,613	65%	2,500	2,500	-
Donations	50	-	n/a	-	-	-
Private Grant	130	-	n/a	-	-	-
Sale of Assets	450	-	n/a	-	-	-
Interfund Grants	329,624	7,260	100%	7,260	7,260	-
<b>Total Revenues</b>	<b>1,321,991</b>	<b>371,218</b>	<b>50%</b>	<b>737,747</b>	<b>710,557</b>	<b>(27,190)</b>
<b>Expenditures</b>						
Personnel Services	501,770	171,857	67%	258,410	258,410	-
Materials and Services	1,402,021	463,733	53% b)	877,110	854,347	22,763
<b>Total Expenditures</b>	<b>1,903,791</b>	<b>635,590</b>	<b>56%</b>	<b>1,135,520</b>	<b>1,112,757</b>	<b>22,763</b>
<b>Revenues less Expenditures</b>	<b>(581,800)</b>	<b>(264,372)</b>		<b>(397,773)</b>	<b>(402,200)</b>	<b>(4,427)</b>
<b>Transfers In</b>						
General Fund	278,739	168,192	67%	252,288	252,288	-
General Fund - Other	89,350	44,675	50%	89,350	89,350	-
<b>Total Transfers In</b>	<b>368,089</b>	<b>212,867</b>	<b>62%</b>	<b>341,638</b>	<b>341,638</b>	<b>-</b>
Change in Fund Balance	(213,711)	(51,505)		(56,135)	(60,562)	(4,427)
Beginning Fund Balance	548,572	334,861	105%	318,121	334,861	16,740
<b>Ending Fund Balance</b>	<b>\$ 334,861</b>	<b>\$ 283,357</b>		<b>\$ 261,986</b>	<b>\$ 274,299</b>	<b>\$ 12,313</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 274,299</b>		

Note 1: Through June 30, 2014 activity included Children & Families Commission

- a) Grants projected at amended contract amount
- b) M & S increase related to amended grant contracts

**SOLID WASTE**  
Statement of Financial Operating Data

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Operating Revenues</b>						
Franchise Disposal Fees	4,209,029	3,083,256	70%	4,413,809	4,600,000	186,191
Private Disposal Fees	1,518,056	1,047,836	68%	1,550,430	1,570,000	19,570
Commercial Disp. Fees	1,076,538	847,533	78%	1,082,144	1,200,000	117,856
Franchise 3% Fees	210,053	91,844	44% a)	210,000	220,000	10,000
Yard Debris	98,410	74,328	81%	92,000	104,000	12,000
Recyclables	33,345	23,401	52% b)	45,000	45,000	-
Special Waste	40,873	16,150	65%	25,000	25,000	-
Interest	11,028	11,281	113%	10,000	15,000	5,000
Leases	10,801	7,201	67%	10,801	10,801	-
Miscellaneous	21,508	17,848	89%	20,000	25,000	5,000
<b>Total Operating Revenues</b>	<b>7,229,641</b>	<b>5,220,678</b>	<b>70% c)</b>	<b>7,459,184</b>	<b>7,814,801</b>	<b>355,617</b>
<b>Operating Expenditures</b>						
Personnel Services	1,777,663	1,235,230	64%	1,936,555	1,887,195	49,360
Materials and Services	3,214,375	1,894,332	55%	3,435,926	3,283,101	152,825
Debt Service	930,157	381,624	41% d)	929,794	929,794	-
Capital Outlay	25,895	92,717	41%	227,000	224,523	2,477
<b>Total Operating Expenditures</b>	<b>5,948,091</b>	<b>3,603,903</b>	<b>55%</b>	<b>6,529,275</b>	<b>6,324,613</b>	<b>204,662</b>
<b>Operating Rev less Exp</b>	<b>1,281,550</b>	<b>1,616,775</b>		<b>929,909</b>	<b>1,490,188</b>	<b>560,279</b>
<b>Transfers Out</b>						
Road	282,148	149,078	50% e)	298,156	298,156	-
SW Capital & Equipment Reserve	545,000	1,250,000	82% f)	1,525,000	2,225,000	(700,000)
<b>Total Transfers Out</b>	<b>827,148</b>	<b>1,399,078</b>	<b>77%</b>	<b>1,823,156</b>	<b>2,523,156</b>	<b>(700,000)</b>
Change in Fund Balance	454,402	217,697		(893,247)	(1,032,968)	(139,721)
Beginning Fund Balance	1,224,767	1,679,169	118%	1,428,003	1,679,169	251,166
<b>Ending Fund Balance</b>	<b>\$ 1,679,169</b>	<b>\$ 1,896,866</b>		<b>\$ 534,756</b>	<b>\$ 646,201</b>	<b>\$ 111,445</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 646,922</b>		

a) Payments due April 15th

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

c) Revenues fluctuate with the weather/seasons

d) Payments made November and May

e) Transfer made quarterly

f) Transfer made as resources required in reserve funds. Appropriation to increase appropriation is pending



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

	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015			
	FY 2014 Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>						
Inter-fund Charges:						
General Liability	272,823	253,192	67%	379,793	379,793	-
Property Damage	326,526	261,536	67%	392,304	392,304	-
Vehicle	164,150	118,368	67%	177,550	177,550	-
Workers' Compensation	1,520,352	1,041,160	67%	1,561,804	1,561,804	-
Unemployment	318,566	214,672	68%	317,000	317,000	-
Claims Reimb-Gen Liab/Property	139,123	31,274	156%	20,000	40,000	20,000
Process Fee-Events/Parades	1,400	845	65%	1,300	1,300	-
Miscellaneous	14	-	0%	110	110	-
Skid Car Training	27,540	24,120	101%	24,000	27,000	3,000
Interest on Investments	15,567	14,694	98%	15,050	15,500	450
<b>TOTAL REVENUES</b>	<b>2,786,061</b>	<b>1,959,861</b>	<b>68%</b>	<b>2,888,911</b>	<b>2,912,361</b>	<b>23,450</b>
<b>Direct Insurance Costs:</b>						
<b>GENERAL LIABILITY</b>						
Settlement / Benefit	268,561	44,478				
Defense	49,872	5,758				
Professional Service	33,139	13,441				
Insurance	161,994	165,361	a)			
Loss Prevention	4,659	11,508				
Miscellaneous	5,619	64				
Repair / Replacement	4,531	4,974				
<b>Total General Liability</b>	<b>528,374</b>	<b>245,584</b>	61%	<b>400,000</b>	500,000	(100,000)
<b>PROPERTY DAMAGE</b>						
Insurance	166,668	178,556	a)			
Repair / Replacement	211,158	19,980				
<b>Total Property Damage</b>	<b>377,826</b>	<b>198,536</b>	79%	<b>250,000</b>	250,000	-
<b>VEHICLE</b>						
Professional Service	875	236				
Insurance	205	21,300				
Loss Prevention	22,021	11,900				
Repair / Replacement	69,276	37,535				
<b>Total Vehicle</b>	<b>92,377</b>	<b>70,971</b>	59%	<b>120,000</b>	110,000	10,000
<b>WORKERS' COMPENSATION</b>						
Settlement / Benefit	478,204	551,455				
Professional Service	5,000	5,000				
Insurance	155,474	114,968	a)			
Loss Prevention	44,261	35,180				
Miscellaneous	52,488	26,861				
<b>Total Workers' Compensation</b>	<b>735,427</b>	<b>733,464</b>	122%	<b>600,000</b>	900,000	(300,000)
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>102,324</b>	<b>66,857</b>	33% b)	<b>200,000</b>	120,000	80,000
Total Direct Insurance Costs	1,836,329	1,315,411	84%	1,570,000	1,880,000	(310,000)
<b>Insurance Administration:</b>						
Personnel Services	324,005	201,181	61%	330,406	330,406	-
Materials & Srvs, Capital Out. & Transf.	146,109	87,951	44%	199,140	199,140	-
<b>Total Expenditures</b>	<b>2,306,443</b>	<b>1,604,542</b>	76% c)	<b>2,099,546</b>	<b>2,409,546</b>	<b>(310,000)</b>
Change in Fund Balance	479,618	355,319		789,365	502,815	(286,550)
Beginning Fund Balance	2,631,057	3,110,676	101%	3,074,957	3,110,676	35,719
<b>Ending Fund Balance</b>	<b>\$ 3,110,676</b>	<b>\$ 3,465,995</b>	*	<b>\$ 3,864,322</b>	<b>\$ 3,613,491</b>	<b>\$ (250,831)</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 3,200,000</b>		

a) Annual premiums paid in July

b) Payments made quarterly

c) Appropriation for Materials & Services will be increased when required

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

	FY 2014	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015		
		Actual	Actual	% of Budget	Budget	Projection
<b>Revenues</b>						
Property Taxes - Current	6,258,760	6,371,687	98% a)	6,482,015	6,682,015	200,000
Property Taxes - Prior	203,163	130,570	95%	138,000	138,000	-
Federal Grants	46,514	-	0% b)e)	150,000	50,000	(100,000)
State Reimbursement	41,813	26,367	73%	36,000	36,000	-
Telephone User Tax	756,775	379,737	51% c)	750,000	750,000	-
Data Network Reimb.	43,943	-	0% d)	30,000	30,000	-
Jefferson County	29,758	27,898	93%	30,000	30,000	-
User Fee	53,229	50,223	112% d)	45,000	53,000	8,000
Police RMS User Fees	236,717	24,095	8% d)	295,788	295,788	-
Contract Payments	39,075	-	0% d)	11,000	11,000	-
Miscellaneous	45,553	11,979	133%	9,000	13,000	4,000
Claims Reimbursement	29,857	-	n/a	-	-	-
Interest	40,303	21,605	71%	30,600	30,600	-
<b>Total Revenues</b>	<b>7,825,460</b>	<b>7,044,161</b>	<b>88%</b>	<b>8,007,403</b>	<b>8,119,403</b>	<b>112,000</b>
<b>Expenditures</b>						
Personnel Services	4,420,333	3,138,226	56%	5,634,438	5,016,373	618,065
Materials and Services	1,996,805	1,340,397	65%	2,077,868	2,077,868	-
Capital Outlay	66,498	234,798	67% e)	350,000	250,000	100,000
<b>Total Expenditures</b>	<b>6,483,636</b>	<b>4,713,422</b>	<b>58%</b>	<b>8,062,306</b>	<b>7,344,241</b>	<b>718,065</b>
<b>Revenues less Expenditures</b>	<b>1,341,824</b>	<b>2,330,740</b>		<b>(54,903)</b>	<b>775,162</b>	<b>830,065</b>
Transfers Out - Reserve Fund	7,800,000	-	n/a	-	-	-
Change in Fund Balance	(6,458,176)	2,330,740		(54,903)	775,162	830,065
Beginning Fund Balance	10,398,030	3,939,854	116%	3,410,000	3,939,854	529,854
<b>Ending Fund Balance</b>	<b>\$ 3,939,854</b>	<b>\$ 6,270,594</b>		<b>\$ 3,355,097</b>	<b>\$ 4,715,016</b>	<b>\$ 1,359,919</b>
<b>Beginning Net Working Capital - Requested Budget</b>				<b>\$ 4,650,000</b>		

a) Current year taxes received beginning in October

b) Reimbursement grant. No eligible expenditures made yet in FY 2015

c) Quarterly payments

d) Annual billing in December - awaiting payments

e) \$100,000 of the budgeted CAD to CAD is a pass through between ODOT and Hood River County. Neither the revenue nor the expenditure will be reported as DC 9-1-1 FY 2015 activity

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

	FY 2014	FY 2015					
	Actual	July 1, 2014 through February 28, 2015 (67% of Fiscal Year)	% of Budget		FY 2015 Budget	FY 2015 Projection	\$ Variance
<b>Revenues:</b>							
Internal Premium Charges	\$ 14,485,502	\$ 10,661,194	69% a)	\$ 15,517,000	\$ 15,993,270	\$ 476,270	
Part-Time Employee Premium	16,955	11,538	58% b)	20,000	17,307	(2,693)	
Employee Monthly Co-Pay	813,125	576,786	71% b)	810,000	865,179	55,179	
COIC	1,595,847	1,228,359	74% b)	1,670,000	1,842,539	172,539	
Retiree / COBRA Co-Pay	1,061,986	725,570	58% b)	1,260,000	1,088,355	(171,645)	
Prescription Rebates	154,981	110,814	101%	110,000	110,814	814	
Claims Reimbursements & Misc	2,419	306	1%	50,000	306	(49,694)	
Interest	67,057	57,185	79%	72,000	85,000	13,000	
<b>Total Revenues</b>	<b>18,197,871</b>	<b>13,371,752</b>	<b>69%</b>	<b>19,509,000</b>	<b>20,002,769</b>	<b>493,769</b>	
<b>Expenditures:</b>							
<b>Personnel Services (all depts)</b>	<b>129,509</b>	<b>81,767</b>	<b>56%</b>	<b>144,917</b>	<b>144,917</b>	<b>-</b>	
<b>Materials &amp; Services</b>							
<b>Admin &amp; Wellness</b>							
Claims Paid-Medical	11,633,134	8,125,124	65% c)	12,552,108	12,060,413	491,694	
Claims Paid-Prescription	657,550	856,880	121% c)	709,494	1,156,920	(447,426)	
Claims Paid-Dental/Vision	1,731,608	1,232,220	66% c)	1,868,398	1,822,495	45,904	
Claims Refunds	(182,448)	(276,619)	n/a	-	(276,619)	276,619	
Stop Loss Insurance Premium	275,052	215,499	54%	400,000	350,000	50,000	
State Assessments	67,753	227,597	106%	215,000	227,597	(12,597)	
Administration Fee (EMBS)	333,188	273,819	80%	343,000	410,000	(67,000)	
Preferred Provider Fee	49,712	26,159	46%	57,200	40,000	17,200	
Other - Administration	42,969	28,811	65%	44,642	44,642	-	
Other - Wellness	117,775	106,566	54%	195,970	195,970	-	
<b>Admin &amp; Wellness</b>	<b>14,726,294</b>	<b>10,816,056</b>	<b>66%</b>	<b>16,385,812</b>	<b>16,031,418</b>	<b>354,394</b>	
<b>Deschutes On-site Clinic</b>							
Contracted Services	850,209	504,041	53%	943,500	943,500	-	
Medical Supplies	54,806	37,317	107%	35,000	70,000	(35,000)	
Other	27,016	14,038	23%	61,777	50,000	11,777	
<b>Total DOC</b>	<b>932,031</b>	<b>555,397</b>	<b>53%</b>	<b>1,040,277</b>	<b>1,063,500</b>	<b>(23,223)</b>	
<b>Deschutes On-site Pharmacy</b>							
Contracted Services	314,801	145,565	48%	306,000	306,000	-	
Prescriptions	1,588,726	755,545	45% d)	1,696,000	1,511,089	184,911	
Other	13,250	8,874	67%	13,321	13,321	-	
<b>Total Pharmacy</b>	<b>1,916,777</b>	<b>909,984</b>	<b>45%</b>	<b>2,015,321</b>	<b>1,830,410</b>	<b>184,911</b>	
<b>Total Expenditures</b>	<b>17,704,610</b>	<b>12,363,203</b>	<b>63%</b>	<b>19,586,327</b>	<b>19,070,245</b>	<b>516,082</b>	
Change in Fund Balance	493,261	1,008,548		(77,327)	932,524	1,009,851	
Beginning Fund Balance	11,967,822	12,461,082	108%	11,585,710	12,461,082	875,372	
<b>Ending Fund Balance</b>	<b>\$ 12,461,082</b>	<b>\$ 13,469,630</b>		<b>\$ 11,508,383</b>	<b>\$ 13,393,606</b>	<b>\$ 1,885,223</b>	
<b>% of Exp covered by Revenues</b>							
	<b>102.8%</b>	<b>108.2%</b>		<b>99.6%</b>	<b>104.9%</b>		
<b>Beginning Net Working Capital - Requested Budget</b>							
					<b>\$ 13,190,000</b>		

- a) Projection is amount budgeted as Health/Dental Insurance expenditures in the operating funds
- b) Year to Date annualized
- c) Average of YTD annualized and 12 month rolling average
- d) YTD Actual-July through December. Projection is YTD Annualized

**FAIR AND EXPO CENTER**  
Statement of Financial Operating Data  
Through February 28, 2015

	FY 2014	FY 2015 - Year to Date (67% of Year)		FY 2015		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Operating Revenues</b>						
Events Revenues	\$ 458,147	\$ 283,926	45.4%	\$ 625,000	\$ 520,864	\$ (104,137)
Storage	35,590	21,587	48.0%	45,000	50,587	5,587
Camping at F & E	22,866	2,290	14.3%	16,000	16,075	75
Horse Stall Rental	52,084	4,650	8.8%	52,769	51,520	(1,249)
<b>Food &amp; Beverage Activities (net)</b>						
Concession % - Food	97,917	11,411	100.0% b)	11,411	11,411	-
Annual County Fair (net)	205,000	244,000	122.0% c)	200,000	244,000	44,000
Miscellaneous	6,648	9,537	120.7%	7,900	10,336	2,436
<b>Total Operating Revenues</b>	<b>878,251</b>	<b>604,023</b>	<b>58.9%</b>	<b>1,025,911</b>	<b>958,548</b>	<b>(67,363)</b>
<b>Operating Expenditures:</b>						
<b>General F &amp; E Activities</b>						
Personnel Services	895,582	610,462	65.9%	926,183	890,462	35,721
<del>Less: RV Park</del>					<del>(94,288)</del>	<del>84,368</del>
Materials and Services	657,882	365,272	71.8%	508,386	562,264	(53,878)
<b>Total Operating Expenditures</b>	<b>1,553,464</b>	<b>975,734</b>	<b>68.0%</b>	<b>1,434,569</b>	<b>1,368,338</b>	<b>66,231</b>
<b>Results of Operations</b>	<b>(675,213)</b>	<b>(371,710)</b>		<b>(408,658)</b>	<b>(409,790)</b>	<b>(1,132)</b>
<b>Non-Operating Revenues</b>						
Transfer-General Fund	374,186	243,336	66.7%	365,000	365,000	-
Park Acq/Dev (Fund 130)					29,000	29,000
Transfer-Room Tax - (Fund 160)	262,900	74,586	68.7%	108,544	110,770	2,226
Transfer-Fair & Expo Reserve	100,000	-	n/a	-	-	-
Interest	409	336	n/a	-	336	336
Grants	176,289	280	n/a	-	280	280
Rights & Signage	72,000	94,938	118.7%	80,000	113,938	33,938
<b>Total Non-Operating Revenues</b>	<b>985,784</b>	<b>413,476</b>	<b>74.7%</b>	<b>553,544</b>	<b>619,324</b>	<b>65,780</b>
<b>Non-Operating Expenditures</b>						
Debt Service	112,974	68,281	60.8%	112,213	112,213	-
Capital Outlay	176,289	-	0.0%	100	-	100
<b>Total Non-Operating Expenditures</b>	<b>289,263</b>	<b>68,281</b>	<b>60.8%</b>	<b>112,313</b>	<b>112,213</b>	<b>100</b>
<b>TRT - 1% for Marketing</b>						
Revenues (Fund 170)	-	39,102	13.4%	292,333	288,850	(3,483)
Less: Expenditures	14,980	39,102	13.5%	288,850	288,850	-
<b>Net TRT 1% for Marketing</b>	<b>(14,980)</b>	<b>-</b>		<b>3,483</b>	<b>-</b>	<b>(3,483)</b>
Change in Fund Balance	6,328	(26,515)		36,056	97,321	61,265
Beginning Fund Balance	(6,673)	(345)	-0.4%	87,000	(345)	(87,345)
<b>Ending Fund Balance</b>	<b>\$ (345)</b>	<b>\$ (26,860)</b>		<b>\$ 123,056</b>	<b>\$ 96,976</b>	<b>\$ (26,081)</b>

<b>Beginning NWC per FY 2016 Requested Budget</b>	<b>\$ 100,000</b>
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a) See "Food & Beverage Activities Schedule"

b) July and August Contract with Premier Services

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

d) Personnel expenditures recorded in F&E which benefit RV Park

e) Budgeted transfer from Fund 130 for Fund 601 will be transferred to Fund 618 instead for Center Circle Park.

Deschutes County  
Food and Beverage Activities  
September 1, 2014 through February 28, 2015

	September	October	November	December	January	February	Year to Date	Percentage of Revenues
<b>Revenues</b>	<b>\$ 17,350</b>	<b>\$ 12,678</b>	<b>\$ 29,005</b>	<b>\$ 4,683</b>	<b>\$ 33,550</b>	<b>\$ 33,907</b>	<b>131,173.17</b>	
<b>Direct Costs</b>								
Beginning Inventory	-	-	17,899	17,773	18,199	16,755	-	
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	7,521	8,304	45,062.49	
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(16,755)	(18,536)	(18,535.65)	
Cost of Food & Beverage	1,048	1,403	7,664	924	8,965	6,524	26,526.84	20.2%
Event Expenses	-	-	225	948	142	704	2,018.96	1.5%
Labor	2,334	2,651	4,803	1,203	5,784	3,462	20,237.47	15.4%
<b>Total Direct Costs</b>	<b>3,382</b>	<b>4,054</b>	<b>12,693</b>	<b>3,075</b>	<b>14,890</b>	<b>10,690</b>	<b>48,783.27</b>	<b>37.2%</b>
<b>Gross Profit</b>	<b>13,968</b>	<b>8,625</b>	<b>16,312</b>	<b>1,608</b>	<b>18,659</b>	<b>23,217</b>	<b>82,389.90</b>	<b>62.8%</b>
<b>Expenses/Expenditures</b>								
Personnel	8,520	8,742	8,742	8,742	8,742	8,742	52,229.45	
Other Materials & Services	1,895	244	277	1,121	(482)	482	3,537.15	
<b>Total Expenses/Expenditures</b>	<b>10,415</b>	<b>8,986</b>	<b>9,019</b>	<b>9,863</b>	<b>8,260</b>	<b>9,224</b>	<b>55,766.60</b>	
<b>Income - Food &amp; Beverages Activities</b>	<b>\$ 3,554</b>	<b>\$ (361)</b>	<b>\$ 7,293</b>	<b>\$ (8,255)</b>	<b>\$ 10,400</b>	<b>\$ 13,993</b>	<b>26,623.30</b>	
<b>FY 2014</b>	<b>\$ 13,390</b>	<b>\$ 2,236</b>	<b>\$ 21,992</b>	<b>\$ 2,340</b>	<b>\$ 7,202</b>	<b>\$ 8,202</b>	<b>55,362.52</b>	



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

	FY 2014		July 1, 2014 through February 28, 2015 (67% of Fiscal Year)		FY 2015		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
<b>Revenues</b>							
Court Fines & Fees	425,632		232,287	52% a)	450,000	443,838	(6,162)
State Miscellaneous	-		-	0%	600	600	-
Interest on Investments	653		335	41%	815	815	-
<b>Total Revenues</b>	<b>426,285</b>		<b>232,622</b>	<b>52%</b>	<b>451,415</b>	<b>445,253</b>	<b>(6,162)</b>
<b>Expenditures</b>							
Personnel Services	407,456		284,678	68%	416,045	416,045	-
Materials and Services	183,148		106,673	64% b)	166,093	140,177	25,916
<b>Total Expenditures</b>	<b>590,605</b>		<b>391,351</b>	<b>67%</b>	<b>582,138</b>	<b>556,222</b>	<b>25,916</b>
<b>Revenues less Expenditures</b>	<b>(164,319)</b>		<b>(158,729)</b>		<b>(130,723)</b>	<b>(110,969)</b>	<b>19,754</b>
Transfers In-General Fund	140,819		49,600	67%	74,398	74,398	-
Change in Fund Balance	(23,500)		(109,129)		(56,325)	(36,571)	19,754
Beginning Fund Balance	153,818		130,317	121%	107,621	130,317	22,696
<b>Ending Fund Balance</b>	<b>\$ 130,317</b>		<b>\$ 21,189</b>		<b>\$ 51,296</b>	<b>\$ 93,746</b>	<b>\$ 42,450</b>
<b>Beginning Net Working Capital - Requested Budget</b>						<b>93,800</b>	

a) Historically, largest portion of revenue collected in Spring months

b) \$25,000 in software maintenance paid out in July

# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

Deschutes County  
Campus Improvement (Fund 463)  
Inception through February 28, 2015

**RESOURCES:**

Transfer in (Note A)  
Transfer in - General Fund  
Transfer in - General County Projects (142)  
Oregon Judicial Dept Payment  
Interest Revenue  
**Total Resources**

Received and Expended	Committed or Projected	Total
\$ 796,617	\$ -	\$ 796,617
150,000	-	150,000
700,000	-	700,000
20,000	-	20,000
10,020	300	10,320
<b>1,676,637</b>	<b>300</b>	<b>1,676,937</b>

**EXPENDITURES:**

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

JB1	168,109	-	168,109
JB2	141,862	-	141,862
JB3	117,980	-	117,980
JB4	401,231	-	401,231
JB5	81,702	-	81,702
JB6	40,257	-	40,257
JB7	34,348	-	34,348
JB8	400,464	282,787	683,251
	720	-	720
	7,477	-	7,477
	<b>1,394,150</b>	<b>282,787</b>	<b>1,676,937</b>

**Revenues less Expenditures**

**\$ 282,487    \$ (282,487)    -**

**Notes:**

A. Remaining proceeds from the FF&C borrowing for the OSP/911 Building.

**Completed Projects**

Deschutes County  
North County Services Building  
Inception through February 28, 2015

	ACTUAL			Projected
	Received and Expended	Encumbrances & Commitments	Project to Date	
<b>RESOURCES:</b>				
Rental	500	-	500	500
Expended from Fund 142 for Design Center	1,427,013	-	1,427,013	1,427,013 a)
Transfers in:				
Fund 140 for Unger Remodel	152,461	613,558	766,019	766,019 b)
Fund 142 ( FY 2012)	600,000	-	600,000	600,000
Fund 140 for Antler Building ( P & I)	151,736	-	151,736	151,736
Interest Revenue	9,323	-	9,323	9,323
<b>Total Resources</b>	<b>\$ 2,341,033</b>	<b>\$ 613,558</b>	<b>\$ 2,954,591</b>	<b>\$ 2,954,591</b>
<b>EXPENDITURES:</b>				
<i>Design Center - Hwy 97</i>				
Land & Building	1,402,013	-	1,402,013	1,402,013
Architecture/Design	47,092	-	47,092	47,092
Utilities	25,610	1,000	26,610	26,610
Fees, Permits & SDCs	323	-	323	323
Other	4,142	-	4,142	4,142
<b>Total Design Center</b>	<b>1,479,179</b>	<b>1,000</b>	<b>1,480,179</b>	<b>1,480,179</b>
<i>Antler Building</i>				
Land & Building	601,200	-	601,200	601,200
Building Improvements	42,364	-	42,364	42,364
Personal Property	27,016	-	27,016	27,016
Interest	2,827	-	2,827	2,827
Other	928	-	928	928
<b>Total Antler Building</b>	<b>674,334</b>	<b>-</b>	<b>674,334</b>	<b>674,334</b>
<i>Unger Building Remodel</i>				
Remodel Construction-Griffen Constr.	11,477	572,995	584,472	584,472
Architecture/Design	45,561	19,000	64,561	64,561
Relocation Costs	17,979	9,200	27,179	27,179
Fees & Permits	620	19,380	20,000	20,000
Utilities	1,386	1,614	3,000	3,000
Furniture, Fixtures & Equipment	6,404	43,596	50,000	50,000
Other	13,961	-	13,961	13,961
<b>Total Unger Building Remodel</b>	<b>97,388</b>	<b>665,785</b>	<b>763,173</b>	<b>763,173</b>
<i>Other</i>				
Internal Service Fund Charges	33,102	-	33,102	33,102
Evergreen School	3,803	-	3,803	3,803
<b>Total Expenditures</b>	<b>2,287,807</b>	<b>666,785</b>	<b>2,954,591</b>	<b>2,954,591</b>
<b>Net</b>	<b>\$ 53,227</b>	<b>\$ (53,227)</b>	<b>-</b>	<b>-</b>

- a) The property was purchased in FY 2011 with resources from Fund 142 - General County Projects. Also, \$25,000 was paid to the architect from Fund 142 in FY 2011.
- b) The resources for the Unger remodel will be provided by Fund 140.
- c) The costs incurred through June 30, 20015 for alternate facilities for Justice Court and Parole & Probation will paid from Fund 462.