

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

**AGENDA**

December 21, 2015

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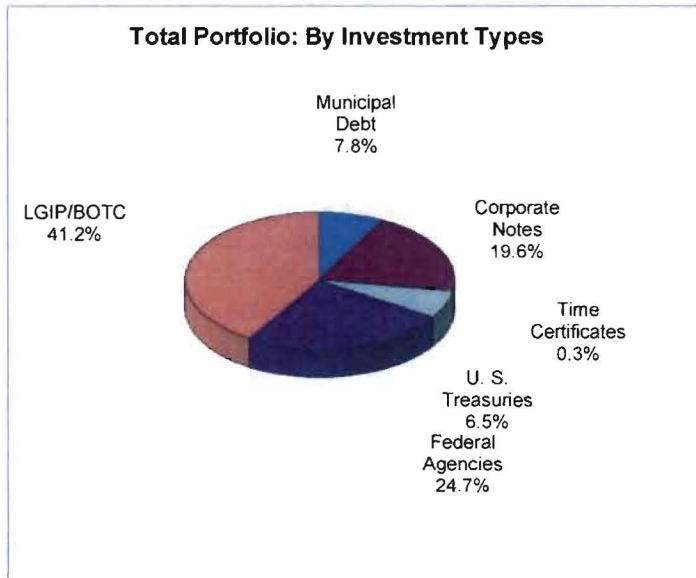
- (1) Monthly Investment Reports – November 2015
- (2) November 2015 Financials

# Deschutes County

Total Investment Portfolio As Of 11/30/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,290,000	7.81%
Corporate Notes	33,331,000	19.59%
Time Certificates	440,000	0.26%
U. S. Treasuries	11,000,000	6.47%
Federal Agencies	41,974,000	24.67%
LGIP/BOTC	70,107,787	41.21%
<b>Total Investments</b>	<b>\$ 170,142,787</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Nov-15	Y-T-D
General	\$ 170,142,787	\$ 116,974	\$ 488,052
		-	-
<b>Total Investments</b>	<b>\$ 170,142,787</b>		
<b>Total Investment Income</b>		116,974	488,052
Less Fee: 5% of Invest. Income		(5,849)	(24,403)
<b>Investment Income - Net</b>		<b>\$ 111,125</b>	<b>\$ 463,649</b>



**Category Maximums:**

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

**Term Minimums**

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

**Yield Percentages**

	Current Month	Prior Month
BOTC / LGIP Investments Average	0.54%	0.54%
	0.99%	0.98%
	0.82%	0.82%

**Comparators**

24 Month Treas.	0.91%
LGIP Rate	0.54%
36 Month Treasu	1.19%

**Months to Maturity**

0 to 30 Days	41.21%
Under 1 Year	54.63%
Under 5 Years	100.00%



## Deschutes County Investments

## Portfolio Management

## Portfolio Details - Investments


November 30, 2015

CUSIP	Security	Broker	Purchase	Maturity	Days To	Ratings		Coupon		Par	Market	Book	Call
			Date	Date	Maturity	Moody's	S&P	Rate	YTM 365	Value	Value	Value	Date
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	83	AA-	A1	5.500	0.550	174,000	175,919	175,925	-
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	136	AA+	Aaa	0.772	0.600	650,000	649,987	650,414	-
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	190			1.000	1.014	240,000	240,000	240,000	-
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	197	A+	A2	3.676	0.870	1,000,000	1,015,780	1,014,979	-
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	212	A+	Aa2	0.000	0.999	3,000,000	2,990,340	2,982,845	-
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015	6/30/2016	212	AA-	Aa2	0.605	0.609	1,400,000	1,395,492	1,395,083	-
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	227			0.354	0.365	1,693,000	1,685,263	1,689,226	-
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	227			0.490	0.507	2,000,000	1,990,820	1,993,818	-
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	232	AA-	Aa3	2.300	0.800	1,630,000	1,646,023	1,645,415	-
94974BFL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	232	A+	A2	1.250	0.834	1,000,000	1,003,140	1,002,625	-
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	243	AA-	Aaa	1.500	0.548	1,000,000	1,006,170	1,006,287	-
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	289	AA+	Aaa	0.778	0.812	672,000	669,016	667,801	-
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	300	A+	A2	1.500	1.113	1,800,000	1,806,030	1,805,361	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	300	A+	A2	1.500	1.085	775,000	777,596	777,607	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	305	AA	Aa2	0.854	0.800	1,000,000	1,002,650	1,000,444	-
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	323	AA-	Aa1	2.375	0.820	1,800,000	1,824,030	1,824,522	-
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	349	AA+	Aaa	0.600	0.648	2,000,000	1,998,860	1,999,091	-
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	349	A	A1	1.125	1.050	1,000,000	1,000,590	1,000,700	-
3133ECVW2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	372	AA+	Aaa	0.875	0.722	2,100,000	2,106,888	2,103,369	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	378	A+	Aa2	1.100	0.910	1,800,000	1,804,176	1,803,481	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	413	A+	A1	2.400	1.067	2,000,000	2,029,500	2,029,542	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	427	AA+	Aaa	0.875	0.844	2,000,000	2,002,180	2,000,721	-
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	442	A-		1.375	0.799	3,000,000	3,013,320	3,020,606	-
742651DN9	Private Expt Fdg	CASTLE	6/12/2015	2/15/2017	442	A-	Aaa	1.375	0.941	1,100,000	1,104,884	1,105,700	-
064159DZ6	Bank of Nova Scotia	CASTLE	5/11/2014	3/17/2017	472	A+	Aa2	0.800	0.906	1,000,000	991,110	998,651	3/17/2016
3130A4QV7	Federal Home Loan Bank	CASTLE	8/27/2015	3/24/2017	479	AA+	Aaa	0.840	0.808	750,000	750,675	750,205	3/24/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	487	AA	Aa2	5.150	1.060	370,000	387,486	389,913	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	487	AA	Aa2	5.150	1.201	1,000,000	1,047,260	1,051,931	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	487	AA	Aa2	5.150	1.100	1,875,000	1,963,613	1,975,030	-
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	516	AAA	Aaa	0.875	0.950	2,000,000	2,001,400	1,997,915	-
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	531	A+	A1	1.650	0.882	1,000,000	1,007,210	1,010,858	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	535	AA-	Aa2	1.200	1.061	2,000,000	1,999,760	2,004,019	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	538			0.900	0.913	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	539	AA+	Aaa	2.050	0.885	1,460,000	1,484,382	1,484,710	-
3134G6ZW8	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	542			0.720	0.700	6,000,000	5,991,180	6,001,762	5/26/2016
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017	546	AA+	Aaa	0.750	0.750	2,662,000	2,660,074	2,662,000	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	548	AA+	Aaa	1.061	1.115	1,000,000	986,730	983,844	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	548	AA-	Aaa	1.081	1.136	1,050,000	1,036,067	1,032,719	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	553		Aaa	1.019	1.065	1,028,000	1,012,878	1,011,908	-
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	562	A+	A2	5.750	1.320	2,000,000	2,131,920	2,134,478	-
2927OCYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	578	AA-	Aa1	1.197	1.171	670,000	669,008	670,276	-
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	578	AA-		1.145	1.180	1,000,000	996,470	999,453	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	591		Aaa	0.750	0.787	1,000,000	997,380	999,406	-
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	605	AA+	Aaa	1.070	0.865	2,000,000	2,006,080	2,004,700	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	609	AAA	Aaa	6.250	1.180	2,000,000	2,164,860	2,166,382	-
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	623	AA+	Aa1	3.000	0.930	1,000,000	1,034,320	1,034,853	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	636		Aaa	0.750	0.858	1,000,000	997,080	998,137	-
3134G7SP7	Federal Home Loan Mtg Corp	CASTLE	8/31/2015	8/29/2017	637	AA+	Aaa	0.850	0.864	1,750,000	1,750,875	1,749,785	2/29/2016
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	639	AAA	Aaa	0.625	1.061	1,000,000	995,310	992,507	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	639	AAA	Aaa	0.625	0.920	1,000,000	995,310	994,921	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	666	AA+	Aaa	1.000	1.250	1,000,000	1,002,740	995,562	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	669			1.875	0.803	2,000,000	2,035,700	2,038,834	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	675			0.751	0.781	2,000,000	1,960,680	1,971,829	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	730		Aaa	1.205	1.267	2,000,000	1,954,180	1,951,118	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	745	AA+		1.205	1.268	1,059,000	1,031,127	1,032,584	-
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	773	AA-		1.600	1.490	2,000,000	1,997,640	2,004,526	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	800			1.252	1.318	1,260,000	1,227,467	1,224,931	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	800			1.257	1.323	740,000	720,893	719,321	-
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	846	A	A1	1.650	1.570	2,000,000	1,997,320	2,003,625	-
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	846	A	A1	1.650	1.540	1,000,000	998,660	1,002,481	-
68607VG665	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	852	AAA	Aa2	5.000	1.120	610,000	668,963	664,206	-
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	896	AA+	Aa2	5.400	1.590	1,107,000	1,210,383	1,207,953	-
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	927	AAA	Aaa	5.500	1.500	1,000,000	1,099,220	1,099,024	-
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	927	AA+		1.430	1.430	750,000	748,695	750,000	-
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	942		Aa3	1.732	1.650	985,000	990,743	987,010	-
912828WD8	U.S. Treasury	CASTLE	10/30/2015	10/31/2018	1065			1.250	1.006	1,000,000	1,001,130	1,006,978	-
594918BFD	Microsoft Corp	CASTLE	11/3/2015	11/3/2018	1068	AAA	Aaa	1.300	1.334	2,000,000	1,998,040	1,998,052	-
3136G16B0	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1122	AA+	Aaa	0.750	1.820	1,000,000	1,000,250	981,803	12/27/2015
912828A75	U.S. Treasury	CASTLE	6/8/2015	12/31/2018	1126	AAA	Aaa	1.500	1.324	1,000,000	1,006,910	1,005,270	-
13063CKL3	California St	DA DAV	10/23/2015	5/1/2019	1247			2.250	1.350	1,000,000	1,010,980	1,029,925	-
13063CKL36	California St	DA DAV	10/23/2015	5/1/2019	1247			2.250	1.340	1,000,000	1,010,980	1,030,265	-
686053DH9	Oregon School Boards Assoc	DA DAV	11/2/2015	8/30/2020	1573	AA	Aa2	5.373	2.050	875,000	993,213	1,001,376	-
SYS10078	Local Govt Investment Pool				1			0.540	0.540	65,347,116	65,347,116	65,347,116	-
SYS10084	Bank of the Cascades				1			0.540	0.540	4,760,672	4,760,672	4,760,672	-
Total										170,142,788	170,958,793	171,050,384	

# Memorandum

Date: December 14, 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 November 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, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Property Taxes - Current	23,196,345	22,062,428	92% a)	24,090,700	24,402,534	311,834
Property Taxes - Prior	647,334	286,412	57%	500,000	500,000	-
Other General Revenues	2,324,928	1,411,235	55% b)	2,552,960	2,552,960	-
Assessor	819,454	479,123	60% c)	795,202	795,202	-
County Clerk	1,650,844	691,645	45% c)	1,534,420	1,534,420	-
BOPTA	13,342	7,199	65% c)	11,154	11,154	-
District Attorney	299,095	54,494	30%	182,612	182,612	-
Tax Office	219,175	117,264	61%	192,379	192,379	-
Veterans	104,568	24,540	35% d)	70,900	98,161	27,261
Property Management	90,113	6,250	8%	75,000	75,000	-
<b>Total Revenues</b>	<b>29,365,198</b>	<b>25,140,591</b>	<b>84%</b>	<b>30,005,327</b>	<b>30,344,422</b>	<b>339,095</b>
<b>Expenditures</b>						
Assessor	3,697,588	1,615,312	39%	4,125,299	4,125,299	-
County Clerk	1,372,852	506,329	31%	1,624,716	1,624,716	-
BOPTA	60,320	27,193	41%	65,634	65,634	-
District Attorney	5,375,308	2,308,097	38%	6,146,851	6,146,851	-
Tax Office	778,075	318,425	37%	865,513	865,513	-
Veterans	330,582	132,996	34%	388,779	388,779	-
Property Management	264,768	122,796	42%	293,574	293,574	-
Non-Departmental	1,130,753	445,500	38%	1,163,643	1,163,643	-
<b>Total Expenditures</b>	<b>13,010,247</b>	<b>5,476,648</b>	<b>37%</b>	<b>14,674,009</b>	<b>14,674,009</b>	<b>-</b>
Transfers Out	14,947,204	6,668,999	43%	15,537,408	15,537,408	-
<b>Total Exp &amp; Transfers</b>	<b>27,957,452</b>	<b>12,145,647</b>	<b>40%</b>	<b>30,211,417</b>	<b>30,211,417</b>	<b>-</b>
Change in Fund Balance	1,407,746	12,994,944		(206,090)	133,005	339,095
Beginning Fund Balance	8,381,199	9,788,945	113%	8,630,800	9,788,945	1,158,145
<b>Ending Fund Balance</b>	<b>\$ 9,788,945</b>	<b>\$ 22,783,889</b>		<b>\$ 8,424,710</b>	<b>\$ 9,921,950</b>	<b>\$ 1,497,240</b>

- a) Projection based on collecting 94.5% of property tax levy
- b) Annual payments received to date - PILT \$500,000 and Tax on Electric Co-op \$504,399
- c) A & T Grant. First quarter received in July, second quarter received in October
- d) Received quarterly. Grant in excess of amount budgeted

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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
OYA Basic & Diversion	364,153	125,559	33% a)	382,817	382,817	-
State Grant	109,588	20,104	22% a)	91,379	91,379	-
Inmate/Prisoner Housing	89,850	31,500	57% b)	55,000	65,000	10,000
Jail Funding HB #2712	36,226	9,057	25% a)	36,568	36,568	-
Food Subsidy	18,394	7,555	31% c)	24,000	24,000	-
Interfund Grant - Gen Fund	20,000	5,000	25% a)	20,000	20,000	-
Interest on Investments	9,751	4,690	67%	7,000	7,000	-
Leases	7,694	9,339	130% d)	7,200	25,595	18,395
SB #1065-Court Assess.	24,768	8,990	53%	17,000	17,000	-
Contract Payments	9,032	4,900	82% e)	6,000	8,000	2,000
Case Supervision Fee	8,192	2,838	47%	6,000	6,000	-
Federal Grants	1,205	-	N/A	-	-	-
Miscellaneous	1,434	644	68%	950	950	-
<b>Total Revenues</b>	<b>700,288</b>	<b>230,175</b>	<b>35%</b>	<b>653,914</b>	<b>684,309</b>	<b>30,395</b>
<b>Expenditures</b>						
Personnel Services	4,994,826	2,051,125	39% f)	5,319,157	5,100,000	219,157
Materials and Services	1,007,504	490,528	43% g)	1,153,324	1,153,324	-
Capital Outlay	-	-	0%	100	-	100
Transfers Out-Veh Reserve	3,660	915	25%	3,660	3,660	-
<b>Total Expenditures</b>	<b>6,005,990</b>	<b>2,542,568</b>	<b>39%</b>	<b>6,476,241</b>	<b>6,256,984</b>	<b>219,257</b>
<b>Revenues less Expenditures</b>	<b>(5,305,702)</b>	<b>(2,312,393)</b>		<b>(5,822,327)</b>	<b>(5,572,675)</b>	<b>249,652</b>
Transfers In-General Fund	5,368,346	2,276,915	42%	5,464,591	5,464,591	-
Change in Fund Balance	62,644	(35,478)		(357,736)	(108,084)	249,652
Beginning Fund Balance	1,244,605	1,307,249	103%	1,271,324	1,307,249	35,925
<b>Ending Fund Balance</b>	<b>\$ 1,307,249</b>	<b>\$ 1,271,771</b>		<b>\$ 913,588</b>	<b>\$ 1,199,165</b>	<b>\$ 285,577</b>

a) Payments received quarterly

b) Projection increased due to YTD revenue and changes in other regional detention capacity

c) Monthly reimbursement based on detention population number trends and received two months in arrears

d) Additional office space rented to Rimrock Trails ATS and detention facility space to J Bar J. Not included in FY 16 budget

e) More than anticipated number of contract payment community service projects

f) Based on YTD actuals and projected vacancies

g) Actual M&S expenditures trending high. Will transfer appropriation if necessary

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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues (Funds 701 &amp; 702)</b>						
Law Enf Dist Countywide	21,412,103	18,990,632	82%	23,138,385	23,426,494	288,109
Law Enf Dist Rural	13,071,716	10,807,128	80%	13,467,486	13,623,188	155,702
<b>Total Revenues</b>	<b>34,483,818</b>	<b>29,797,760</b>	<b>81%</b>	<b>36,605,871</b>	<b>37,049,682</b>	<b>443,811</b>
<b>Expenditures (Fund 255)</b>						
Personnel	27,982,132	11,756,878	42% a)	29,213,507	29,122,793	90,714
Materials & Services	6,331,777	2,579,712	43% b)	6,705,637	6,564,298	141,339
Capital Outlay	613,587	615,755	41% c)	868,231	1,031,230	(162,999)
Transfers Out	455,031	79,500	46%	271,616	271,616	-
<b>Total Expenditures</b>	<b>35,382,528</b>	<b>15,031,846</b>	<b>41%</b>	<b>37,058,991</b>	<b>36,989,937</b>	<b>69,054</b>
<b>Revenues less Expenditures</b>	<b>(898,709)</b>	<b>14,765,914</b>		<b>(453,120)</b>	<b>59,745</b>	<b>512,865</b>
DC Comm Systems Reserve	200,000	-	0%	200,000	200,000	-
Transfer to Reserve Funds	200,000	-	0%	200,000	200,000	-
Change in Fund Balance	(1,298,709)	14,765,914		(853,120)	(340,255)	512,865
Beginning Fund Balance	9,208,207	7,909,497	111%	7,153,040	7,909,497	756,457
	<b>\$ 7,909,497</b>	<b>\$ 22,675,411</b>		<b>6,299,920</b>	<b>7,569,242</b>	<b>1,269,322</b>

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

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

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

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

	FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
<b>Revenues (Fund 255)</b>						
Law Enf Dist Countywide	22,630,194	9,503,680	34%	27,574,824	23,809,425	3,765,399
Law Enf Dist Rural	12,752,334	5,528,166	35%	15,784,087	13,180,512	2,603,575
<b>Total Revenues</b>	<b>35,382,528</b>	<b>15,031,846</b>	<b>35%</b>	<b>43,358,911</b>	<b>36,989,937</b>	<b>6,368,974</b>
<b>Expenditures (Fund 255)</b>						
Sheriff's Services	2,528,782	1,221,193	42% a)	2,942,625	2,949,987	(7,362)
Civil/Special Units	1,216,848	504,727	43%	1,178,116	1,178,774	(658)
Automotive/Communications	1,857,297	783,836	41% b)	1,934,375	1,842,375	92,000
Investigations/Evidence	1,604,049	806,572	46% c)	1,751,548	1,761,741	(10,193)
Patrol	8,409,091	3,663,234	42% d)	8,814,658	8,751,581	63,077
Records	770,148	253,250	33% d)	775,751	748,120	27,631
Adult Jail	15,338,956	6,262,947	39% e)	16,062,970	16,134,798	(71,828)
Court Security	356,041	112,209	36% f)	311,175	288,051	23,124
Emergency Services	373,205	104,007	47%	220,485	220,485	-
Special Services	1,587,532	730,477	46% g)	1,590,250	1,631,840	(41,590)
Training	501,561	197,872	34% h)	576,528	578,857	(2,329)
Other Law Enforcement Svcs	766,206	352,641	44% h)	807,198	810,016	(2,818)
Non-Departmental	72,813	38,880	42%	93,312	93,312	-
<b>Total Expenditures</b>	<b>35,382,528</b>	<b>15,031,846</b>	<b>41%</b>	<b>37,058,991</b>	<b>36,989,937</b>	<b>69,054</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>-</b>		<b>\$ 6,299,920</b>	<b>\$ -</b>	<b>\$ 6,299,920</b>

- a) Retiree health insurance is higher than anticipated
- b) Fuel costs are anticipated to be lower than budgeted
- c) Time management payouts are expected to exceed anticipated budget
- d) Less than budgeted Personnel expenditures due to unfilled positions
- e) Additional Capital Outlay of \$55,000 for Alive Lock Risk Watches and \$86,000 for roof remodel. Additional overtime expenditures are partially offset by unfilled positions
- f) Personnel expenditures projected to be less than budgeted due to filling a position at a lower step
- g) Purchase of snowmobiles exceeds amount budgeted
- h) Positions filled at higher step than budgeted



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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)			FY 2016		
	FY 2015  Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Expenditures</b>						
<u>Sheriff's Services</u>						
Personnel	1,444,896	621,677	42%	1,473,213	1,485,575	(12,362)
Materials & Services	1,083,885	591,091	43%	1,390,412	1,385,412	5,000
Capital Outlay	-	8,425	11%	79,000	79,000	-
<b>Total Sheriff's Services</b>	<b>2,528,782</b>	<b>1,221,193</b>	<b>42%</b>	<b>2,942,625</b>	<b>2,949,987</b>	<b>(7,362)</b>
<u>Civil/Special Units</u>						
Personnel	1,086,462	444,355	42%	1,062,099	1,065,395	(3,296)
Materials & Services	130,386	53,824	49%	109,469	106,831	2,638
Capital Outlay	-	6,548	100%	6,548	6,548	-
<b>Total Civil/Special Units</b>	<b>1,216,848</b>	<b>504,727</b>	<b>43%</b>	<b>1,178,116</b>	<b>1,178,774</b>	<b>(658)</b>
<u>Automotive/Communications</u>						
Personnel	404,038	180,898	42%	429,293	429,293	-
Materials & Services	1,445,359	574,662	39%	1,476,782	1,384,782	92,000
Capital Outlay	7,900	28,275	100%	28,300	28,300	-
<b>Total Automotive/Communications</b>	<b>1,857,297</b>	<b>783,836</b>	<b>41%</b>	<b>1,934,375</b>	<b>1,842,375</b>	<b>92,000</b>
<u>Investigations/Evidence</u>						
Personnel	1,441,261	668,822	44%	1,528,335	1,538,528	(10,193)
Materials & Services	162,788	76,080	47%	160,613	160,613	-
Capital Outlay	-	61,670	99%	62,600	62,600	-
<b>Total Investigations/Evidence</b>	<b>1,604,049</b>	<b>806,572</b>	<b>46%</b>	<b>1,751,548</b>	<b>1,761,741</b>	<b>(10,193)</b>
<u>Patrol</u>						
Personnel	7,476,400	3,102,841	40%	7,824,291	7,762,975	61,316
Materials & Services	587,630	295,049	47%	625,432	619,662	5,770
Capital Outlay	345,060	265,344	73%	364,935	368,944	(4,009)
<b>Total Patrol</b>	<b>8,409,091</b>	<b>3,663,234</b>	<b>42%</b>	<b>8,814,658</b>	<b>8,751,581</b>	<b>63,077</b>
<u>Records</u>						
Personnel	666,056	235,973	36%	663,829	636,198	27,631
Materials & Services	104,092	17,276	15%	111,922	111,922	-
<b>Total Records</b>	<b>770,148</b>	<b>253,250</b>	<b>33%</b>	<b>775,751</b>	<b>748,120</b>	<b>27,631</b>
<u>Adult Jail</u>						
Personnel	12,681,941	5,309,712	40%	13,391,264	13,388,823	2,441
Materials & Services	2,138,807	781,249	35%	2,227,142	2,184,011	43,131
Capital Outlay	63,177	92,485	53%	172,948	290,348	(117,400)
Transfer Out - Jail (D/S & Cap Proj)	455,031	79,500	29%	271,616	271,616	-
<b>Total Adult Jail</b>	<b>15,338,956</b>	<b>6,262,947</b>	<b>39%</b>	<b>16,062,970</b>	<b>16,134,798</b>	<b>(71,828)</b>
<u>Court Security</u>						
Personnel	318,888	106,179	35%	301,472	271,148	30,324
Materials & Services	8,989	6,030	62%	9,703	16,903	(7,200)
Capital Outlay	28,165	-	N/A	-	-	-
<b>Total Court Security</b>	<b>356,041</b>	<b>112,209</b>	<b>36%</b>	<b>311,175</b>	<b>288,051</b>	<b>23,124</b>
<u>Emergency Services</u>						
Personnel	144,725	62,172	39%	160,660	160,660	-
Materials & Services	228,481	10,448	51%	20,625	20,625	-
Capital Outlay	-	31,387	80%	39,200	39,200	-
<b>Total Emergency Services</b>	<b>373,205</b>	<b>104,007</b>	<b>47%</b>	<b>220,485</b>	<b>220,485</b>	<b>-</b>
<u>Special Services</u>						
Personnel	1,223,523	546,603	44%	1,235,676	1,235,676	-
Materials & Services	207,027	67,892	28%	246,074	246,074	-
Capital Outlay	156,982	115,982	107%	108,500	150,090	(41,590)
<b>Total Special Services</b>	<b>1,587,532</b>	<b>730,477</b>	<b>46%</b>	<b>1,590,250</b>	<b>1,631,840</b>	<b>(41,590)</b>
<u>Training</u>						
Personnel	418,013	172,467	40%	430,076	432,405	(2,329)
Materials & Services	83,548	25,405	17%	146,452	146,452	-
<b>Total Training</b>	<b>501,561</b>	<b>197,872</b>	<b>34%</b>	<b>576,528</b>	<b>578,857</b>	<b>(2,329)</b>
<u>Other Law Enforcement Services</u>						
Personnel	675,931	305,178	43%	713,299	716,117	(2,818)
Materials & Services	77,972	41,824	48%	87,699	87,699	-
Capital Outlay	12,303	5,638	91%	6,200	6,200	-
<b>Total Other Law Enforcement Svcs</b>	<b>766,206</b>	<b>352,641</b>	<b>44%</b>	<b>807,198</b>	<b>810,016</b>	<b>(2,818)</b>
<u>Non-Departmental</u>						
Materials & Services	72,813	38,880	42%	93,312	93,312	-
<b>Total Non-Departmental</b>	<b>72,813</b>	<b>38,880</b>	<b>42%</b>	<b>93,312</b>	<b>93,312</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 35,382,528</b>	<b>\$ 15,031,846</b>	<b>41%</b>	<b>\$ 37,058,991</b>	<b>\$ 36,989,937</b>	<b>\$ 69,054</b>

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

	FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
<b>Revenues</b>						
Tax Revenues - Current	17,663,115	18,063,969	92% a)	19,688,313	19,937,058	248,745
Tax Revenues - Prior	482,620	210,879	47%	451,000	451,000	-
SB 1145	1,629,017	407,254	23%	1,733,117	1,733,117	-
Sheriff Fees	324,105	73,883	30% b)	250,000	200,000	(50,000)
Concealed Handgun License	160,721	61,750	41%	150,000	150,000	-
Jail Funding HB 3194	107,805	-	0%	107,806	107,806	-
Jail Funding HB 2712	36,226	9,057	25%	36,224	36,224	-
State Grant	308,843	-	0% c)	85,370	110,023	24,653
Prisoner Housing	292,157	32,196	15%	220,000	220,000	-
Inmate Telephone Fee	45,803	15,884	45%	35,000	35,000	-
Federal Grants	10,072	-	N/A	-	-	-
Work Center Work Crews	42,049	19,262	39%	50,000	50,000	-
Contracts with Des County	98,466	38,531	33% d)	118,225	172,775	54,550
Inmate Commissary Fees	40,159	14,618	49%	30,000	30,000	-
Interest	60,388	11,870	30%	40,000	40,000	-
Donations-"Shop with a Cop"	43,417	260	0%	66,058	66,058	-
Miscellaneous	67,140	31,219	40% e)	77,272	87,433	10,161
<b>Total Operating Revenues</b>	<b>21,412,103</b>	<b>18,990,632</b>	<b>82%</b>	<b>23,138,385</b>	<b>23,426,494</b>	<b>288,109</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	22,630,194	9,503,680	34%	27,574,824	23,809,425	3,765,399
DC Comm Systems Reserve	80,000	-	0%	80,000	80,000	-
Transfer to Reserve Fund	100,000	-	0%	100,000	100,000	-
<b>Total Expenditures</b>	<b>22,810,194</b>	<b>9,503,680</b>	<b>34%</b>	<b>27,754,824</b>	<b>23,989,425</b>	<b>3,765,399</b>
Change in Fund Balance	(1,398,091)	9,486,952		(4,616,439)	(562,931)	4,053,508
Beginning Fund Balance	6,133,909	4,735,818	103%	4,616,439	4,735,818	119,379
<b>Ending Fund Balance</b>	<b>\$ 4,735,818</b>	<b>\$ 14,222,770</b>		<b>\$ -</b>	<b>\$ 4,172,887</b>	<b>\$ 4,172,887</b>

- a) Projection based on collecting 94.5% of property tax levy
- b) Revenue for civil processing is lower than anticipated
- c) Grant award amount exceeds budgeted amount
- d) Increase in funding from State for Court Security
- e) Sale of snowmobile

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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Tax Revenues - Current	8,420,326	8,010,217	91% a)	8,783,959	8,842,486	58,527
Tax Revenues - Prior	235,019	101,639	47%	216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	2,185,911	69%	3,151,787	3,151,787	-
City of Sisters	523,010	226,638	42%	543,930	543,930	-
Marine Board License Fee	112,383	64,122	49% b)	130,000	146,189	16,189
State Grant	113,239	54,359	50% b)	108,000	129,156	21,156
Court Fines & Fees	140,939	42,362	33%	130,000	130,000	-
Contracts with Des County	121,772	51,800	41%	125,810	125,810	-
US Forest Service	78,910	16,830	22%	76,500	76,500	-
School Districts	70,028	5,776	11% c)	55,000	80,000	25,000
Federal Grants	54,497	2,676	13% b)	20,000	38,695	18,695
Bureau of Reclamation	10,365	-	0% b)	27,000	40,000	13,000
Interest	31,697	11,292	54%	21,000	21,000	-
SB #1065 Court Assessment	24,768	8,990	37%	24,000	24,000	-
Federal Grants-BLM	770	-	N/A	-	-	-
Donations & Grants - Private	17,030	830	N/A	-	-	-
Miscellaneous	45,242	23,687	43% d)	54,500	57,635	3,135
<b>Total Revenues</b>	<b>13,071,716</b>	<b>10,807,128</b>	<b>80%</b>	<b>13,467,486</b>	<b>13,623,188</b>	<b>155,702</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	12,752,334	5,528,166	35%	15,784,087	13,180,512	2,603,575
DC Comm Systems Reserve	120,000	-	0%	120,000	120,000	-
Transfer to Reserve Fund	100,000	-	0%	100,000	100,000	-
<b>Total Expenditures</b>	<b>12,972,334</b>	<b>5,528,166</b>	<b>35%</b>	<b>16,004,087</b>	<b>13,400,512</b>	<b>2,603,575</b>
Change in Fund Balance	99,381	5,278,962		(2,536,601)	222,676	2,759,277
Beginning Fund Balance	3,074,297	3,173,679	125%	2,536,601	3,173,679	637,078
<b>Ending Fund Balance</b>	<b>\$ 3,173,679</b>	<b>\$ 8,452,641</b>		<b>\$ -</b>	<b>\$ 3,396,355</b>	<b>\$ 3,396,355</b>

- a) Projection based on collecting 94.5% of property tax levy
- b) Grant awards exceed budgeted amount
- c) School district contracted for additional hours for School Resource Deputy
- d) Sale of snowmobile

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

	FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
<b>Revenues</b>						
State Grant	3,373,900	1,023,393	36%	2,865,932	3,045,334	179,402
Environmental Health-Lic Fac	818,627	64,144	8% a)	802,450	802,450	-
OMAP	945,490	346,644	34%	1,023,650	1,023,650	-
Family Planning Exp Proj	236,714	49,778	20%	250,000	250,000	-
Interfund Grants & Contract	64,233	266,627	417% b)	64,000	266,627	202,627
Grants (Intergvt, Pvt, & Local)	264,205	5,800	N/A	-	5,800	5,800
Patient Insurance Fees	138,130	69,923	39%	181,200	181,200	-
State Miscellaneous	163,008	13,049	9% c)	150,000	150,000	-
Federal Payments	141,606	69,089	24% c)	292,085	316,861	24,776
Vital Records-Death	132,975	48,905	49%	100,000	100,000	-
Health Dept/Patient Fees	46,588	15,621	37%	41,800	41,800	-
Contract Payments	16,629	1,544	N/A	-	1,544	1,544
Vital Records-Birth	37,520	19,940	50%	40,000	40,000	-
Child Dev & Rehab Center	31,720	(0)	0%	30,759	30,759	-
Interest on Investments	15,422	6,608	48%	13,900	15,500	1,600
Grants & Donations	36,035	19,497	211%	9,229	20,157	10,928
Miscellaneous	32,519	456	76%	600	600	-
<b>Total Revenues</b>	<b>6,495,321</b>	<b>2,021,017</b>	<b>34%</b>	<b>5,865,605</b>	<b>6,292,282</b>	<b>426,677</b>
<b>Expenditures</b>						
Personnel Services	6,541,186	2,661,851	39%	6,833,680	6,648,165	185,515
Materials and Services	2,279,520	752,220	34% d)	2,200,072	2,398,762	(198,690)
Capital Outlay	49,701	3,469	107% e)	3,241	3,469	(228)
Transfers Out	164,640	29,410	25%	117,640	117,640	-
<b>Total Expenditures</b>	<b>9,035,047</b>	<b>3,446,950</b>	<b>38%</b>	<b>9,154,633</b>	<b>9,168,036</b>	<b>(13,403)</b>
<b>Revenues less Expenditures</b>	<b>(2,539,726)</b>	<b>(1,425,933)</b>		<b>(3,289,028)</b>	<b>(2,875,754)</b>	<b>413,274</b>
Transfers In-General Fund	2,701,475	1,125,615	42%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	-	14,681	25%	58,723	58,723	-
Transfers In-Gen. Fund Other	65,100	16,275	25%	65,100	65,100	-
<b>Total Transfers In</b>	<b>2,766,575</b>	<b>1,156,571</b>	<b>41%</b>	<b>2,825,298</b>	<b>2,825,298</b>	<b>-</b>
Change in Fund Balance	226,849	(269,362)		(463,730)	(50,456)	413,274
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
<b>Ending Fund Balance</b>	<b>\$ 1,779,427</b>	<b>\$ 1,510,066</b>		<b>\$ 1,325,657</b>	<b>\$ 1,728,971</b>	<b>\$ 403,314</b>

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

b) Revenue carried over from FY 2015

c) Received quarterly, in arrears

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

e) Appropriation will be increased before year end

**BEHAVIORAL HEALTH**  
**Statement of Financial Operating Data**

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Administrative Fee	11,294,979	487,839	24%	2,005,307	1,800,000	(205,307)
State Grants	7,730,968	3,416,860	41%	8,313,630	8,289,730	(23,900)
OHP Capitation	488,538	3,450,861	29%	11,807,181	11,807,181	-
Federal Grants	195,048	53,647	27% a)	201,879	201,697	(182)
Patient Fees	211,392	73,675	43%	171,268	171,268	-
Title 19	333,886	107,434	44%	241,768	241,768	-
Liquor Revenue	145,536	40,833	27%	151,000	151,000	-
Divorce Filing Fees	128,477	131,689	94%	140,600	131,689	(8,911)
Interfund Contract-Gen Fund	127,000	38,223	30% a)	127,000	127,000	-
Interest on Investments	37,054	14,499	48%	30,000	34,800	4,800
Rentals	11,612	4,125	22%	18,800	18,800	-
Marriage Licenses	6,385	3,660	56%	6,500	10,000	3,500
Local Grants	504,926	157,592	99%	158,967	316,859	157,892
State Miscellaneous	32,200	8,010	36%	22,000	22,000	-
Miscellaneous	60,534	1,348	1348%	100	1,479	1,379
<b>Total Revenues</b>	<b>21,308,536</b>	<b>7,990,296</b>	<b>34%</b>	<b>23,396,000</b>	<b>23,325,271</b>	<b>(70,729)</b>
<b>Expenditures</b>						
Personnel Services	14,366,806	6,411,723	37% b)	17,234,305	16,454,842	779,463
Materials and Services	7,007,968	2,302,889	28% c)	8,291,472	7,303,650	987,822
Capital Outlay	181,976	8,094	4%	207,500	207,500	-
Transfers Out	204,900	82,025	25%	328,100	328,100	-
<b>Total Expenditures</b>	<b>21,761,651</b>	<b>8,804,732</b>	<b>34%</b>	<b>26,061,377</b>	<b>24,294,092</b>	<b>1,767,285</b>
<b>Revenues less Expenditures</b>	<b>(453,115)</b>	<b>(814,435)</b>		<b>(2,665,377)</b>	<b>(968,821)</b>	<b>1,696,556</b>
Transfers In-General Fund	1,377,302	573,875	42%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	70,360	42%	168,864	168,864	-
<b>Total Transfers In</b>	<b>1,564,896</b>	<b>644,235</b>	<b>42%</b>	<b>1,546,166</b>	<b>1,546,166</b>	<b>-</b>
Change in Fund Balance	1,111,781	(170,200)		(1,119,211)	577,345	1,696,556
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
<b>Ending Fund Balance</b>	<b>\$ 4,036,523</b>	<b>\$ 3,866,323</b>		<b>\$ 2,774,026</b>	<b>\$ 4,613,868</b>	<b>\$ 1,839,842</b>

a) Received quarterly, in arrears

b) Year end projection reflects underspending related to unfilled positions through November 2015

c) Year end projection reflects anticipated underspending on therapist, contracts and program expense



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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Admin-Operations	59,024	33,771	63%	53,494	53,494	-
Admin-GIS	2,110	220	9%	2,500	2,500	-
Admin-Code Enforcement	306,480	148,630	46%	322,913	322,913	-
Building Safety	2,122,894	1,053,021	49%	2,152,073	2,152,073	-
Electrical	447,721	244,302	52%	467,770	467,770	-
Contract Services	358,815	177,274	64%	276,500	276,500	-
Env Health-On Site Prog	497,039	240,875	51%	475,170	475,170	-
Planning-Current	1,230,486	567,687	53%	1,069,975	1,069,975	-
Planning-Long Range	604,808	335,022	48%	694,249	694,249	-
<b>Total Revenues</b>	<b>5,629,377</b>	<b>2,800,800</b>	<b>51%</b>	<b>5,514,644</b>	<b>5,514,644</b>	<b>-</b>
<b>Expenditures</b>						
Admin-Operations	1,461,189	683,339	42%	1,638,933	1,638,933	-
Admin-GIS	125,463	56,075	42%	132,305	132,305	-
Admin-Code Enforcement	286,288	120,613	38%	319,679	319,679	-
Building Safety	777,738	320,715	35%	915,194	915,194	-
Electrical	225,462	122,253	43%	286,145	286,145	-
Contract Services	270,206	131,568	40%	326,249	326,249	-
Env Health-On Site Pgm	233,477	128,660	38%	338,956	338,956	-
Planning-Current	792,256	399,505	40%	997,851	997,851	-
Planning-Long Range	557,991	234,344	39%	596,343	596,343	-
Transfers Out (D/S Fund)	173,673	164,105	100%	164,225	164,225	-
<b>Total Expenditures</b>	<b>4,903,745</b>	<b>2,361,176</b>	<b>41%</b>	<b>5,715,880</b>	<b>5,715,880</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>725,633</b>	<b>439,624</b>		<b>(201,236)</b>	<b>(201,236)</b>	<b>-</b>
<b>Transfers In/Out</b>						
In: General Fund - L/R Planning	166,770	33,012	33%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	-	0%	(1,037,652)	(1,037,652)	-
<b>Net Transfers In/Out</b>	<b>(611,060)</b>	<b>33,012</b>	<b>-4%</b>	<b>(938,613)</b>	<b>(938,613)</b>	<b>-</b>
Change in Fund Balance	114,573	472,636		(1,139,849)	(1,139,849)	-
Beginning Fund Balance	2,037,201	2,151,773	134%	1,600,000	2,151,773	551,773
<b>Ending Fund Balance</b>	<b>\$ 2,151,773</b>	<b>\$ 2,624,409</b>		<b>\$ 460,151</b>	<b>\$ 1,011,924</b>	<b>\$ 551,773</b>

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

	FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
<b>Revenues</b>						
Motor Vehicle Revenue	11,526,928	5,293,651	46% a)	11,440,000	12,347,228	907,228
Forest Receipts	1,215,021	-	0%	1,250,000	1,250,000	-
Federal - PILT Payment	1,250,809	1,203,216	96% b)	1,250,000	1,203,216	(46,784)
Other Inter-fund Services	911,160	134,716	14%	947,925	947,925	-
Cities-Bend/Red/Sis/La Pine	664,062	59,990	7%	902,000	902,000	-
State Miscellaneous	602,237	603,572	100%	603,572	603,572	-
Sale of Equip & Material	312,452	21,388	8%	278,500	278,500	-
Assessment Payments (P&I)	159,692	41,814	26%	160,000	160,000	-
Mineral Lease Royalties	174,922	20,783	10%	200,000	200,000	-
Interest on Investments	77,547	43,308	108% c)	40,000	100,000	60,000
Miscellaneous	55,109	18,511	51%	36,500	36,500	-
<b>Total Revenues</b>	<b>16,949,938</b>	<b>7,440,947</b>	<b>43%</b>	<b>17,108,497</b>	<b>18,028,941</b>	<b>920,444</b>
<b>Expenditures</b>						
Personnel Services	5,539,866	2,358,984	41%	5,704,814	5,704,814	-
Materials and Services	8,565,242	3,738,457	34% d)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	353,173	4% e)	8,503,257	2,600,000	5,903,257
Transfers Out	600,000	-	0%	600,000	600,000	-
<b>Total Expenditures</b>	<b>16,576,513</b>	<b>6,450,614</b>	<b>25%</b>	<b>25,654,172</b>	<b>18,250,915</b>	<b>7,403,257</b>
<b>Revenues less Expenditures</b>	<b>373,426</b>	<b>990,333</b>		<b>(8,545,675)</b>	<b>(221,974)</b>	<b>8,323,701</b>
Trans In - Solid Waste	298,156	81,635	25%	326,539	326,539	-
Trans In - Transp SDC	1,000,000	-	0%	1,000,000	1,000,000	-
Trans In-Road Imp Res	12,388	-	N/A	-	-	-
<b>Total Transfers In</b>	<b>1,310,544</b>	<b>81,635</b>	<b>6%</b>	<b>1,326,539</b>	<b>1,326,539</b>	<b>-</b>
Change in Fund Balance	1,683,970	1,071,968		(7,219,136)	1,104,565	8,323,701
Beginning Fund Balance	10,022,703	11,706,673	126%	9,298,470	11,706,673	2,408,203
<b>Ending Fund Balance</b>	<b>\$ 11,706,673</b>	<b>\$ 12,778,641</b>		<b>\$ 2,079,334</b>	<b>\$ 12,811,237</b>	<b>\$ 10,731,903</b>

a) Revenue projection per ODOT (increased fuel sales/economy related)

b) Actual PILT was less than budgeted

c) Projection based on annualized YTD

d) Overlay reserve, \$1.5 million, not projected to be expended in FY 2016

e) Budget includes \$5.9 million of CIP reserves. Will not be expended in FY 2016

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

	FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
<b>Revenues</b>						
SB 1145	3,025,316	756,329	23% a)	3,218,647	3,650,000	431,353
DOC Measure 57	217,845	234,316	102% b)	230,660	234,316	3,656
Electronic Monitoring Fee	212,894	68,004	30% c)	225,000	225,000	-
Probation Superv. Fees	220,081	81,191	39%	210,000	210,000	-
Interfund - Sheriff	50,000	20,835	42%	50,000	50,000	-
Crime Prevention Grant	50,000	12,500	25% d)	50,000	50,000	-
CFC-Domestic Violence	52,612	11,684	25% d)	46,736	46,736	-
State Subsidy	14,960	3,740	24%	15,610	15,610	-
Alternate Incarceration	31,775	4,569	23% e)	20,035	20,035	-
Interest on Investments	9,550	3,516	50%	7,000	7,000	-
Probation Work Crew Fees	10,191	3,489	58%	6,000	6,000	-
State Miscellaneous	4,142	-	0% e)	4,300	4,300	-
Leases	1,600	-	0% f)	1,500	875	(625)
Justice Reinvest HB3194	-	-	0% a)	472,026	759,000	286,974
Miscellaneous	8,931	270	54%	500	500	-
<b>Total Revenues</b>	<b>3,909,897</b>	<b>1,200,444</b>	<b>26%</b>	<b>4,558,014</b>	<b>5,279,372</b>	<b>721,358</b>
<b>Expenditures</b>						
Personnel Services	3,581,700	1,496,295	38% a)	3,890,276	3,890,276	-
Materials and Services	1,047,720	498,113	38% a)	1,304,248	1,304,248	-
Transfer to Veh Maint	-	5,184	25%	20,736	20,736	-
Capital Outlay	-	-	0%	100	100	-
<b>Total Expenditures</b>	<b>4,629,420</b>	<b>1,999,591</b>	<b>38%</b>	<b>5,215,360</b>	<b>5,215,360</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>(719,522)</b>	<b>(799,147)</b>		<b>(657,346)</b>	<b>64,012</b>	<b>721,358</b>
Transfers In-General Fund	451,189	187,995	42%	451,189	451,189	-
Change in Fund Balance	(268,333)	(611,152)	0	(206,157)	515,201	721,358
Beginning Fund Balance	1,131,982	863,649	130%	662,516	863,649	201,133
<b>Ending Fund Balance</b>	<b>\$ 863,649</b>	<b>\$ 252,497</b>		<b>\$ 456,359</b>	<b>\$ 1,378,850</b>	<b>\$ 922,491</b>

a) Additional funds awarded post budget adoption. A supplemental budget will be adopted to appropriate the additional resources

b) Annual payment received in October

c) Fees trending under budget due to overestimating offenders ability to pay. If this continues, projection will be reduced.

d) Payments received quarterly

e) Reimbursement for special population/services

f) Per-use lease agreement with Portland State University. No use July-September

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

FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Federal Grants	224,752	50,297	24%	213,382	215,985	2,603
HealthyStart Medicaid	66,759	16,961	N/A a)	-	16,961	16,961
State Grant	105,326	-	0%	105,326	105,326	-
HealthyStart /R-S-G	296,573	5,930	N/A	-	5,930	5,930
Miscellaneous	5,291	811	41%	2,000	2,000	-
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	1,328	55%	2,400	2,400	-
Private Grant	715	3,285	N/A	-	3,285	3,285
Interfund Grants	7,260	-	N/A	-	-	-
<b>Total Revenues</b>	<b>786,249</b>	<b>157,625</b>	<b>39%</b>	<b>400,194</b>	<b>430,901</b>	<b>30,707</b>
<b>Expenditures</b>						
Personnel Services	263,621	112,091	37%	304,598	304,598	-
Materials and Services	849,478	134,354	27% a)	494,118	517,009	(22,891)
<b>Total Expenditures</b>	<b>1,113,099</b>	<b>246,445</b>	<b>31%</b>	<b>798,716</b>	<b>821,607</b>	<b>(22,891)</b>
<b>Revenues less Expenditures</b>	<b>(326,850)</b>	<b>(88,819)</b>		<b>(398,522)</b>	<b>(390,706)</b>	<b>7,816</b>
<b>Transfers In</b>						
General Fund	252,288	72,915	42%	175,000	175,000	-
General Fund - Other	89,350	22,338	25%	89,350	89,350	-
<b>Total Transfers In</b>	<b>341,638</b>	<b>95,253</b>	<b>36%</b>	<b>264,350</b>	<b>264,350</b>	<b>-</b>
Change in Fund Balance	14,788	6,433		(134,172)	(126,356)	7,816
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
<b>Ending Fund Balance</b>	<b>\$ 349,649</b>	<b>\$ 356,083</b>		<b>\$ 140,127</b>	<b>\$ 223,293</b>	<b>\$ 83,166</b>

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

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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Operating Revenues</b>						
Franchise Disposal Fees	4,575,673	2,079,356	43%	4,830,000	4,830,000	-
Private Disposal Fees	1,680,543	809,666	49%	1,648,500	1,648,500	-
Commercial Disp. Fees	1,336,173	646,076	51%	1,260,000	1,260,000	-
Franchise 3% Fees	223,323	17,659	8% a)	220,000	220,000	-
Yard Debris	126,468	81,030	78% b)	104,000	104,000	-
Recyclables	28,066	11,504	40%	29,000	29,000	-
Special Waste	16,382	18,914	76% c)	25,000	25,000	-
Interest	17,164	7,344	73%	10,000	10,000	-
Leases	10,801	5,400	50%	10,801	10,801	-
Miscellaneous	58,721	30,978	124%	25,000	30,978	5,978
<b>Total Operating Revenues</b>	<b>8,073,313</b>	<b>3,707,926</b>	<b>45%</b>	<b>8,162,301</b>	<b>8,168,279</b>	<b>5,978</b>
<b>Operating Expenditures</b>						
Personnel Services	1,856,302	818,644	39%	2,084,433	2,084,433	-
Materials and Services	3,112,683	1,314,383	38%	3,501,756	3,501,756	-
Debt Service	929,793	377,985	41% d)	932,916	932,916	-
Capital Outlay	166,655	46,136	40%	116,450	116,450	-
<b>Total Operating Expenditures</b>	<b>6,065,434</b>	<b>2,557,147</b>	<b>39%</b>	<b>6,635,555</b>	<b>6,635,555</b>	<b>-</b>
<b>Operating Rev less Exp</b>	<b>2,007,879</b>	<b>1,150,779</b>		<b>1,526,746</b>	<b>1,532,724</b>	<b>5,978</b>
<b>Transfers Out</b>						
Road	298,156	81,635	25% e)	326,539	326,539	-
SW Capital & Equipment Reserve	2,225,000	-	0% f)	1,400,000	1,400,000	-
<b>Total Transfers Out</b>	<b>2,523,156</b>	<b>81,635</b>	<b>5%</b>	<b>1,726,539</b>	<b>1,726,539</b>	<b>-</b>
Change in Fund Balance	(515,277)	1,069,144		(199,793)	(193,815)	5,978
Beginning Fund Balance	1,679,169	1,163,893	180%	646,922	1,163,893	646,924
<b>Ending Fund Balance</b>	<b>\$ 1,163,893</b>	<b>\$ 2,233,037</b>		<b>\$ 447,129</b>	<b>\$ 970,077</b>	<b>\$ 652,902</b>

- a) Payments due April 15th
- b) Revenues fluctuate with the weather/seasons
- c) Unpredictable revenue source; usually involves DEQ clean-ups
- d) Payments made November and May
- e) Transfer made quarterly
- f) Transfer made as resources required in reserve funds



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

FY 2015	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Inter-fund Charges:						
General Liability	379,793	358,000	42%	859,198	859,198	-
Property Damage	392,304	169,216	43%	394,092	394,092	-
Vehicle	177,550	74,940	42%	179,850	179,850	-
Workers' Compensation	1,563,836	472,225	42%	1,137,484	1,137,484	-
Unemployment	324,829	137,345	43%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	1,202	6%	20,000	15,000	(5,000)
Process Fee-Events/Parades	1,835	225	16%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	6,570	24%	27,000	27,000	-
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	13,318	53%	25,000	25,000	-
<b>TOTAL REVENUES</b>	<b>2,942,419</b>	<b>1,328,041</b>	<b>43%</b>	<b>3,059,104</b>	<b>3,054,104</b>	<b>(5,000)</b>
<b>Direct Insurance Costs:</b>						
<b>GENERAL LIABILITY</b>						
Settlement / Benefit	166,363	53,489				
Defense	19,031	12,387				
Professional Service	24,849	5,000				
Insurance	176,537	191,884				
Loss Prevention	19,465	4,965				
Miscellaneous	126	-				
Repair / Replacement	6,346	7,422				
<b>Total General Liability</b>	<b>412,716</b>	<b>275,147</b>	<b>35%</b>	<b>780,429</b>	<b>800,000</b>	<b>(19,571)</b>
<b>PROPERTY DAMAGE</b>						
Insurance	178,556	166,978				
Repair / Replacement	35,583	1,275				
<b>Total Property Damage</b>	<b>214,139</b>	<b>168,253</b>	<b>39%</b>	<b>429,719</b>	<b>400,000</b>	<b>29,719</b>
<b>VEHICLE</b>						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	5,686				
Repair / Replacement	51,823	55,798				
<b>Total Vehicle</b>	<b>92,666</b>	<b>61,484</b>	<b>69%</b>	<b>89,213</b>	<b>95,000</b>	<b>(5,787)</b>
<b>WORKERS' COMPENSATION</b>						
Settlement / Benefit	687,001	126,608				
Professional Service	5,000	5,000				
Insurance	124,195	111,046				
Loss Prevention	45,934	20,334				
Miscellaneous	54,299	13,573				
<b>Total Workers' Compensation</b>	<b>916,429</b>	<b>276,560</b>	<b>28%</b>	<b>984,626</b>	<b>900,000</b>	<b>84,626</b>
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>104,383</b>	<b>12,362</b>	<b>8%</b>	<b>151,486</b>	<b>140,000</b>	<b>11,486</b>
<b>Total Direct Insurance Costs</b>	<b>1,740,333</b>	<b>793,807</b>	<b>33%</b>	<b>2,435,473</b>	<b>2,335,000</b>	<b>100,473</b>
<b>Insurance Administration:</b>						
Personnel Services	309,175	124,060	37%	339,585	339,585	-
Materials & Svc, Capital Out. & Tranfs.	133,868	62,090	28%	225,363	225,363	-
<b>Total Expenditures</b>	<b>2,183,376</b>	<b>979,957</b>	<b>33%</b>	<b>3,000,421</b>	<b>2,899,948</b>	<b>100,473</b>
Change in Fund Balance	759,043	348,084		58,683	154,156	95,473
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
<b>Ending Fund Balance</b>	<b>\$ 3,869,719</b>	<b>\$ 4,217,803</b>	<b>*</b>	<b>\$ 3,258,683</b>	<b>\$ 4,023,875</b>	<b>\$ 765,192</b>

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

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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Property Taxes - Current	6,683,234	6,381,867	92% a)	6,940,000	7,043,318	103,318
Property Taxes - Prior	174,000	78,544	79%	100,000	100,000	-
State Reimbursement	54,389	13,755	38%	36,000	36,000	-
Telephone User Tax	760,914	204,640	27% b)	750,000	750,000	-
Data Network Reimb.	41,803	-	0%	30,000	30,000	-
Jefferson County	30,686	28,486	95%	30,000	30,000	-
User Fee	54,536	2,156	5%	45,000	45,000	-
Police RMS User Fees	287,880	27,294	9% c)	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	8,859	89% d)	10,000	10,000	-
Interest	36,785	15,102	38%	40,000	40,000	-
<b>Total Revenues</b>	<b>8,162,693</b>	<b>6,760,704</b>	<b>82%</b>	<b>8,287,788</b>	<b>8,391,106</b>	<b>103,318</b>
<b>Expenditures</b>						
Personnel Services	4,885,484	1,988,189	33%	6,076,736	5,576,736	500,000
Materials and Services	1,987,159	898,993	45%	2,019,097	2,019,097	-
Capital Outlay	234,798	-	0%	200,000	200,000	-
<b>Total Expenditures</b>	<b>7,107,441</b>	<b>2,887,181</b>	<b>35%</b>	<b>8,295,833</b>	<b>7,795,833</b>	<b>500,000</b>
<b>Revenues less Expenditures</b>	<b>1,055,252</b>	<b>3,873,522</b>		<b>(8,045)</b>	<b>595,273</b>	<b>603,318</b>
Beginning Fund Balance	3,939,854	4,995,106	107%	4,650,000	4,995,106	345,106
<b>Ending Fund Balance</b>	<b>\$ 4,995,106</b>	<b>\$ 8,868,628</b>		<b>\$ 4,641,955</b>	<b>\$ 5,590,379</b>	<b>\$ 948,424</b>

- a) Projection based on collecting 94.5% of property tax levy
- b) Tax received quarterly. 2nd Quarter to be received in February
- c) The RMS Ops Board is negotiating a new contract with New World Systems
- d) YTD includes a reimbursement from Bend Police Department for software licenses (\$4,253)

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

	FY 2015	FY 2016				
	Actual	July 1, 2015 through November 30, 2015 (42% of Fiscal Year)	% of Budget	Approved Budget	FY 2016 Projection	\$ Variance
<b>Revenues:</b>						
Internal Premium Charges	\$ 16,001,138	\$ 6,414,155	40% a)	\$ 16,153,000	\$ 15,393,972	\$ (759,028)
Part-Time Employee Premium	15,680	3,846	N/A a)	-	9,230	9,230
Employee Monthly Co-Pay	866,646	347,035	40% a)	865,000	832,884	(32,116)
COIC	1,870,995	843,717	44% a)	1,900,000	2,024,922	124,922
Retiree / COBRA Co-Pay	1,089,975	495,607	37% a)	1,336,000	1,189,457	(146,543)
Prescription Rebates	145,422	17,337	13%	130,000	130,000	-
Claims Reimbursements & Misc	242,601	175,800	N/A	-	175,800	175,800
Interest	92,213	44,637	40%	112,000	108,000	(4,000)
<b>Total Revenues</b>	<b>20,324,668</b>	<b>8,342,134</b>	<b>41%</b>	<b>20,496,000</b>	<b>19,864,265</b>	<b>(631,735)</b>
<b>Expenditures:</b>						
<i>Personnel Services (all depts)</i>	121,638	48,851	41%	117,753	117,753	-
<b>Materials &amp; Services</b>						
<b>Admin &amp; Wellness</b>						
Claims Paid-Medical	11,366,449	6,228,954	50% b)	12,335,775	12,988,586	(652,811)
Claims Paid-Prescription	1,245,249	385,581	28% b)	1,392,307	1,326,609	65,697
Claims Paid-Dental/Vision	1,832,508	733,599	36% b)	2,048,918	1,861,336	187,583
Stop Loss Insurance Premium	326,435	146,382	41%	360,000	360,000	-
State Assessments	227,597	-	0%	240,000	240,000	-
Administration Fee (EMBS)	419,304	197,032	47%	420,000	420,000	-
Preferred Provider Fee	38,804	57,653	125%	46,000	157,202	(111,202)
Other - Administration	45,335	25,753	25%	104,417	104,417	-
Other - Wellness	162,582	64,247	43%	149,000	149,000	-
<b>Admin &amp; Wellness</b>	<b>15,664,262</b>	<b>7,839,200</b>	<b>46%</b>	<b>17,096,417</b>	<b>17,607,151</b>	<b>(510,734)</b>
<b>Deschutes On-site Clinic</b>						
Contracted Services	818,418	288,174	36%	810,000	810,000	-
Medical Supplies	79,616	26,565	42%	63,000	63,000	-
Other	23,726	17,383	63%	27,470	27,470	-
<b>Total DOC</b>	<b>921,761</b>	<b>332,121</b>	<b>37%</b>	<b>900,470</b>	<b>900,470</b>	<b>-</b>
<b>Deschutes On-site Pharmacy</b>						
Contracted Services	304,556	115,113	40%	287,700	287,700	-
Prescriptions	1,552,760	409,091	26% c)	1,600,000	1,600,000	-
Other	13,250	8,621	39%	22,007	22,007	-
<b>Total Pharmacy</b>	<b>1,870,566</b>	<b>532,825</b>	<b>28%</b>	<b>1,909,707</b>	<b>1,909,707</b>	<b>-</b>
<b>Total Expenditures</b>	<b>18,578,227</b>	<b>8,762,997</b>	<b>44%</b>	<b>20,024,347</b>	<b>20,535,081</b>	<b>(510,734)</b>
Change in Fund Balance	1,746,441	(410,863)		471,653	(670,815)	(1,142,468)
Beginning Fund Balance	12,461,082	14,207,523	108%	13,190,000	14,207,523	1,017,523
<b>Ending Fund Balance</b>	<b>\$ 14,207,523</b>	<b>\$ 13,796,660</b>		<b>\$ 13,661,653</b>	<b>\$ 13,536,707</b>	<b>\$ (124,946)</b>

<b>% of Exp covered by Revenues</b>	<b>109.4%</b>	<b>95.3%</b>	<b>102.4%</b>	<b>96.7%</b>
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- a) Projection - Five months annualized
- b) Fifty-two week rolling average
- c) YTD - July, August & September

**FAIR AND EXPO CENTER**  
Statement of Financial Operating Data  
Through November 30, 2015

	FY 2015	Year to Date (42% of the year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
<b>Operating Revenues</b>						
Events Revenues	\$ 528,377	\$ 199,720	43.1%	\$ 463,000	\$ 491,512	\$ 28,512
Storage	45,794	20,792	41.6%	50,000	54,792	4,792
Camping at F & E	14,505	1,265	6.3%	20,000	21,265	1,265
Horse Stall Rental	37,698	3,445	6.9%	50,000	52,620	2,620
Food & Beverage Activities, net	89,575	13,978	19.6% a)	71,303	93,835	22,532
Concession % - Food	11,411	-	N/A	-	-	-
Annual County Fair (net)	244,000	200,000	67.8% b)	294,835	285,625	(9,210)
Interfund Contract	85,111	21,105	25.0% c)	84,422	21,105	(63,317)
TRT - 1% for Marketing	116,670	122,709	32.1%	382,641	354,047	(28,594)
Miscellaneous	11,092	3,238	29.7%	10,900	6,238	(4,662)
<b>Total Operating Revenues</b>	<b>1,184,232</b>	<b>586,252</b>	<b>41.1%</b>	<b>1,427,101</b>	<b>1,381,039</b>	<b>(46,062)</b>
<b>Operating Expenditures:</b>						
<b>General F &amp; E Activities</b>						
Personnel Services	909,177	408,232	42.9%	951,266	963,136	(11,870)
Materials and Services	655,566	284,761	34.5%	825,027	800,401	24,626
<b>Total Operating Expenditures</b>	<b>1,564,743</b>	<b>692,993</b>	<b>39.0%</b>	<b>1,776,293</b>	<b>1,763,536</b>	<b>12,757</b>
<b>Other:</b>						
Park Acq/Dev (Fund 130)	29,000	7,500	25.0%	30,000	30,000	-
Grants	280	-	N/A	-	-	-
Rights & Signage	98,538	12,565	10.9%	115,000	100,665	(14,335)
Interest	678	375	125.1%	300	550	250
<b>Total Other</b>	<b>128,496</b>	<b>20,440</b>	<b>14%</b>	<b>145,300</b>	<b>131,215</b>	<b>(14,085)</b>
<b>Results of Operations</b>	<b>(252,016)</b>	<b>(86,301)</b>		<b>(203,892)</b>	<b>(251,283)</b>	<b>(47,391)</b>
<b>Transfers In / Out</b>						
Transfer In-General Fund	365,000	125,000	41.7%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770	10,725	41.7%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-	-	0.0%	(62,740)	(62,740)	-
<b>Total Transfers In</b>	<b>475,770</b>	<b>135,725</b>	<b>51.6%</b>	<b>263,004</b>	<b>263,004</b>	<b>-</b>
<b>Non-Operating Expenditures</b>						
Debt Service	112,213	72,281	61.9%	116,709	116,709	-
Capital Outlay	52,473	-	N/A	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>164,686</b>	<b>72,281</b>	<b>61.9%</b>	<b>116,709</b>	<b>116,709</b>	<b>-</b>
Change in Fund Balance	59,068	(22,857)		(57,597)	(104,988)	(47,391)
Beginning Fund Balance	(345)	58,723	58.7%	100,000	58,723	(41,277)
<b>Ending Fund Balance</b>	<b>\$ 58,723</b>	<b>\$ 35,866</b>		<b>\$ 42,403</b>	<b>\$ (46,265)</b>	<b>\$ (88,668)</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  
Food and Beverage Activities  
July 1, 2015 through November 30, 2015

	Year to Date - Through November 30, 2015							FY 2016 Budget		
	July & August			September	October	November	Year to Date	% of Revenues	Amount	% of Revenues
	F & E Center (Fund 618)	Annual Fair (Fund 619)	July and August Total 618 & 619							
	<b>These Columns Memo Only</b>									
<b>Revenues</b>	\$ 29,838	\$ 199,890	\$ 229,729	\$ 24,483	26,466	37,407	\$ 317,085		357,000	
<b>Direct Costs</b>										
Beginning Inventory	24,040	-	24,040	36,704	36,084	34,187	24,040		-	
Purchases (Food/Bev/Paper/Chemicals)	11,510	64,628	76,138	8,409	5,037	4,857	94,442		88,250	
Less: Ending Inventory	(36,704)	-	(36,704)	(36,084)	(34,187)	(30,721)	(30,721)		-	
<b>Cost of Food &amp; Beverage</b>	(1,154)	64,628	63,474	9,029	6,935	8,323	87,761	27.7%	88,250	25%
Event Expenses	975	596	1,571	780	1,636	466	4,453	1.4%	8,900	2%
Labor	3,126	37,545	40,670	5,228	5,914	6,926	58,738	18.5%	93,000	26%
<b>Total Direct Costs</b>	2,947	102,766	105,716	15,037	14,484	16,716	150,952	47.6%	190,150	53%
<b>Gross Profit</b>	26,891	97,122	124,013	9,447	10,981	21,691	166,132	52.4%	168,850	47%
<b>Other Revenues</b>										
Catering / 3rd Party	-	-	-	966	-	-	966		8,000	
Concessions / 3rd Party	-	5,453	5,453	-	-	1,984	7,437		2,000	
Rentals (Kitchen & Flatware)	-	-	-	-	-	-	-		10,000	
<b>Total Other Revenues</b>	-	5,453	5,453	966	-	1,984	8,403		20,000	
<b>Expenses/Expenditures</b>										
Personnel	18,267	-	18,267	9,515	9,515	9,515	46,812		113,440	
Other Materials & Services	8,316	-	8,316	1,541	1,100	212	11,170		2,107	
<b>Total Expenses/Expenditures</b>	26,583	-	26,583	11,057	10,615	9,728	57,983		115,547	32%
<b>Income - Food &amp; Beverages Activities</b>	\$ 309	\$ 102,575	\$ 102,883	\$ (644)	\$ 366	\$ 13,947	\$ 116,553	37%	71,303	20%
<b>F &amp; B with Premier Contract</b>	\$ 5,441						\$ 5,441			
<b>Difference (F&amp;E compared to Premier)</b>	\$ (5,133)						\$111,112			



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

	July 1, 2015 through November 30, 2015 (41.7% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Court Fines & Fees	459,548	191,494	43% a)	450,000	450,000	-
Interest on Investments	456	211	40%	527	527	-
<b>Total Revenues</b>	<b>460,004</b>	<b>191,705</b>	<b>43%</b>	<b>450,527</b>	<b>450,527</b>	<b>-</b>
<b>Expenditures</b>						
Personnel Services	423,791	181,047	42%	436,236	436,236	-
Materials and Services	162,205	80,561	46% b)	173,942	173,942	-
<b>Total Expenditures</b>	<b>585,996</b>	<b>261,608</b>	<b>43%</b>	<b>610,178</b>	<b>610,178</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>(125,992)</b>	<b>(69,903)</b>		<b>(159,651)</b>	<b>(159,651)</b>	<b>-</b>
Transfers In-General Fund	74,398	60,730	42%	145,747	145,747	-
Change in Fund Balance	(51,594)	(9,173)		(13,904)	(13,904)	-
Beginning Fund Balance	130,317	78,723	131%	60,000	78,723	18,723
<b>End Fund Bal (Contingency)</b>	<b>\$ 78,723</b>	<b>\$ 69,550</b>		<b>\$ 46,096</b>	<b>\$ 64,819</b>	<b>\$ 18,723</b>

a) Monthly revenue recorded in arrears. \$40,675 received in December for November activity

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

# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

Deschutes County  
Campus Improvement (Fund 463)  
Inception through November 30, 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
820,000	-	820,000
20,000	6,619	26,619
11,229	-	11,229
<b>1,797,845</b>	<b>6,619</b>	<b>1,804,465</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  
Justice Bldg-Breezeway Connection  
"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	669,557	-	669,557
JB9	320	140,259	140,579
	720	-	720
	8,119	-	8,119
	<b>1,664,206</b>	<b>140,259</b>	<b>1,804,465</b>

**Revenues less Expenditures**

**\$ 133,640 \$ (133,640) -**

**Notes:**

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

**Completed Projects**

Deschutes County  
General County Projects (Fund 142)  
Through November 30, 2015

	FY 2016 - Year to Date (41.7% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
<b>Revenues</b>					
Property Taxes, Current	\$ 676,732	90%	\$ 750,000	\$ 754,718	\$ 4,718
Property Taxes, Prior	8,510	43%	20,000	20,000	-
Inter-fund Charges					
OHP-Alcohol/Drug (280)	-	0% a)	525,000	525,000	-
OHP-Mental Health (270)	-	0% a)	525,000	525,000	-
Road Department (325)	-	0% a)	150,000	150,000	-
Interest	2,983	27%	11,000	11,000	-
<b>Total Revenues</b>	<b>688,225</b>	<b>35%</b>	<b>1,981,000</b>	<b>1,985,718</b>	<b>4,717.54</b>
<b>Expenditures</b>					
<b>General</b>					
ADA Projects	2,175				
General	69,126				
Health Services File Room	154				
Total General Projects	71,455		488,590	488,590	-
<b>Remodel Projects</b>					
Courthouse - District Attorney	70,744		100,000	100,000	-
Courthouse-sidewalk	14,231		50,000	50,000	-
P&P Stairs	36,440		36,440	36,440	-
P&P Programs Building	1,035		10,000	10,000	-
Road Dept Meeting Room	24,530		250,000	250,000	-
South County	215,035		215,035	215,035	-
Wall Street Services Building	47,240		834,965	834,965	-
Total Remodel Projects	409,255		1,496,440	1,496,440	-
Total Projects	480,710	24%	1,985,030	1,985,030	-
Internal Charges-ISF & Insurance	25,390	42%	60,906	60,906	-
Tech Improvements	81,593	91%	90,000	90,000	-
<b>Total Expenditures</b>	<b>587,693</b>		<b>2,135,936</b>	<b>2,135,936</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>100,532</b>		<b>(154,936)</b>	<b>(150,218)</b>	<b>4,718</b>
<b>Transfers In/(Out)</b>					
Campus Improvement (463)	(120,000)	100%	(120,000)	(120,000)	-
Change in Fund Balance	(19,468)		(274,936)	(270,218)	4,718
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
<b>Ending Fund Balance</b>	<b>\$ 1,354,207</b>		<b>\$ 1,185,064</b>	<b>\$ 1,103,457</b>	<b>\$ (81,607)</b>

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