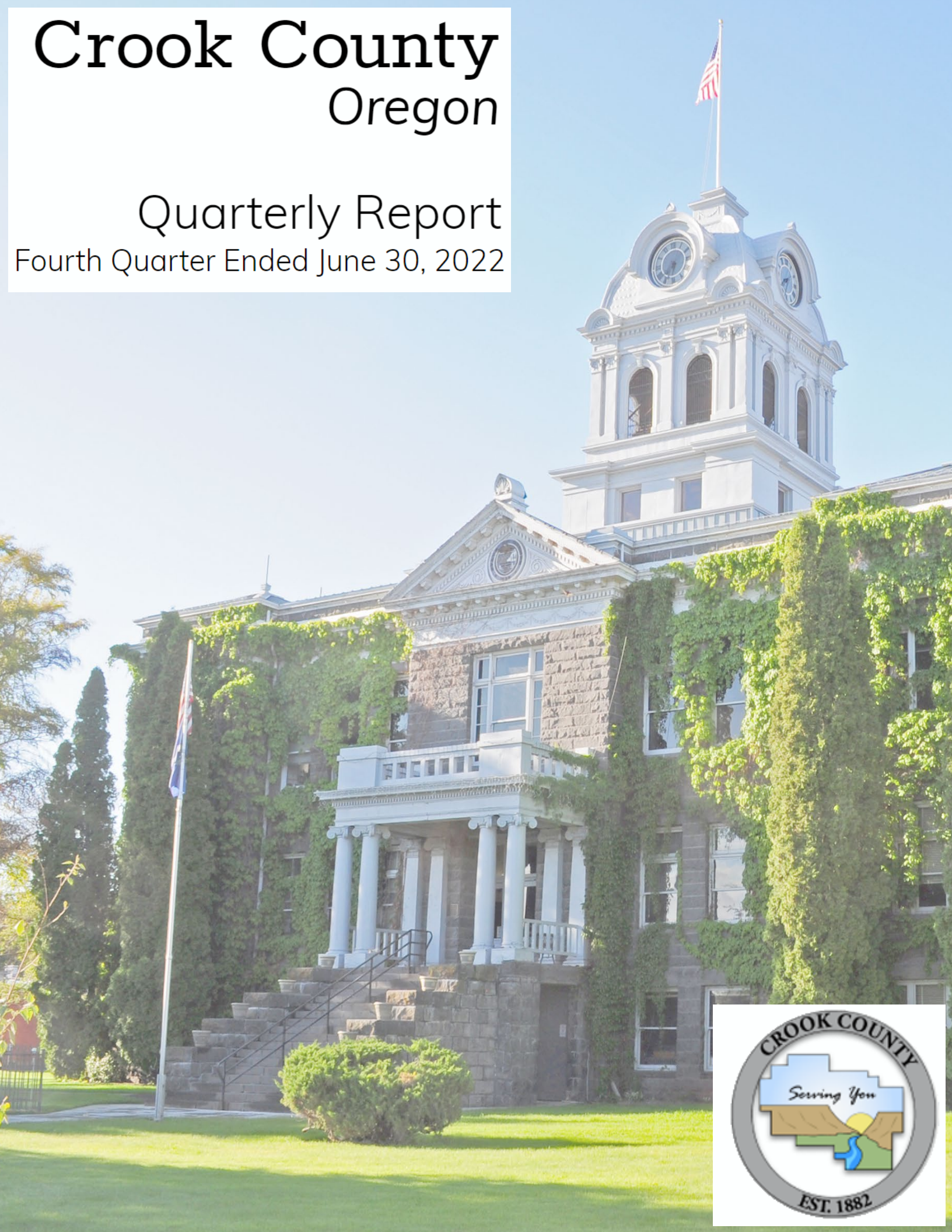


Crook County Oregon

Quarterly Report

Fourth Quarter Ended June 30, 2022



August 31, 2022

Dear County Judge, Commissioners, Citizens of Crook County, and other interested individuals:

We are pleased to report on activities and progress we have made on goals on behalf of Crook County for the fourth quarter ended June 2022. The report includes comparisons of actual to budgeted amounts, a county-wide summary of beginning fund balance, current period resources and expenditures, and the ending fund balance for all funds. The financial information presented is unaudited and any significant adjustments are noted. Additionally, we added a debt summary and a schedule of key metrics for the County's debt which can be found on the last page.

Budgeted amounts presented generally have been allocated proportionately, i.e., twenty-five percent (25%) of the fiscal year amount for the quarter. However, revenue such as property taxes and transient room taxes, debt proceeds and expenditures such as capital outlay, transfers to and from other funds for capital projects and debt service reflect allocations that are based on the actual need or requirement. Personnel costs are allocated 25% for each quarter. Due to the one-time retention pay and accrual of wages in the 4th quarter, a larger portion of payroll is accounted for in the 4th quarter than was allocated. Explanations are provided as necessary within each fund. Additionally, the full fiscal year budget and the updated estimated amounts for the full fiscal year are provided. When full fiscal year estimated amounts vary considerably from the full fiscal year budgeted amounts, an explanation is provided.

An error in the calculation of year end estimates caused some funds and departments to overspend payroll and was a result of accrued payroll for June being missed in the calculation. In most cases, turnover and unfilled positions made up the difference, however, in long-tenured departments the error was not caught during the year-end review of financials to allow correction of the budget before June 30.

Interest income for the quarter overall is lower than expected due to a correction that was made for duplicate investment interest accrued incorrectly in prior years.

A few items of note that have occurred during this final quarter of Fiscal Year 2022 in the County are as follows:

- County Administration
 - Approved retention payment for employees
 - Received approval for Oregon State and Local Fiscal Recovery Funds of \$1.5 million
 - Brian Barney was re-elected as County Commissioner
- Sheriff's Office
 - Restructured positions to create a Patrol Lieutenant position which was successfully recruited and filled
- County Clerk
 - Successfully orchestrated the May election



- Human Resources
 - Hired 12 new full-time employees
 - Completed open enrollment for benefits
- Finance
 - Received approval for Fiscal Year 2023 budget
- Facilities
 - Hired Facilities Technician Assistant
 - Corrected building code/safety concerns and upgrades in Facilities office
 - Began construction on the new Justice Center
 - Deferred Library lighting and HVAC upgrades to Fiscal Year 2023
- Community Development
 - Received approval for Fees for Fiscal Year 2023
- Road Department
 - Purchased a new dump truck
- Legal Department
 - Successfully defended the County from a BOLI complaint
 - Completed vacation proceedings for SE Springfield Street
 - Updated and adopted the 2022-24 Equal Employment Opportunity Plan
- Landfill
 - Purchased a Caterpillar 966 loader
 - Received two new 30-yard cardboard recycling boxes
- Fairgrounds
 - Hosted the Crooked River Round-Up Rodeo which was very well attended
- Library
 - Planned and launched the 2022 Summer Reading Program, which had more than 900 participants of all ages
 - Used ARPA grant funding to translate and increase visibility of library information in Spanish including bilingual digital signage, library maps, website content as well as policy and procedure manual
- Information Technology
 - Began program to launch staff email security training for Fiscal Year 2023
 - Set up training for IT department
 - Began migration to .gov email which will be completed in Fiscal Year 2023
 - Facilitated the Prineville Connected Community Project funded by Facebook to install Wi-Fi access points around Prineville which will be completed in Fiscal Year 2023
- Health Department
 - Began the Triennial Oregon Health Authority audit
- Veterans Services
 - Assisted Crook County veterans in obtaining more than \$250,000 in awards



Thank you for your role in the work of Crook County for Fiscal Year 2022. We look forward to continuing to partner with you in serving the citizens of Crook County in Fiscal Year 2023.

If you have questions, please let us know.

Sincerely,

Christina Haron

Christina Haron, CPA

Accounting Manager



County-wide – All Funds

The County began the quarter with a combined \$100 million fund balance. During the quarter, the County received \$16.1 million in revenue, had operating expenditures of \$16.7 million, invested \$511,709 in capital and paid \$437,725 in debt service. The County’s ending combined fund balance totals \$98.4 million. Total ending fund balance across the County meets or exceeds the desired minimum per the County’s fiscal policies, however several funds individually are still below the desired minimum. These shortfalls are being addressed in Fiscal Years 2023 and 2024. Detailed information per fund is presented on the individual fund pages.

Quarter Ended June 30, 2022

Information for the April 1, 2022 – June 30, 2022 quarter only

FUND	BEGINNING FUND BALANCE	REVENUE	TOTAL RESOURCES	EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENDITURES	ENDING FUND BALANCE
General Fund	\$ 4,047,883	\$ 6,197,395	\$ 10,245,278	\$ 4,016,167	\$ 90,000	\$ -	\$ 4,106,167	\$ 6,139,111
Road Department	16,544,100	1,674,792	18,218,892	1,916,593	238,876	-	2,155,469	16,063,423
Sheriff's Office	4,989,332	1,370,322	6,359,654	2,958,010	52,302	-	3,010,312	3,349,342
Community Development	11,441,356	808,476	12,249,832	1,085,691	55,284	-	1,140,975	11,108,857
Landfill	4,891,946	823,259	5,715,205	592,579	468,259	-	1,060,838	4,654,367
Health Department	2,753,373	796,137	3,549,510	751,534	-	-	751,534	2,797,976
Facilities	97,803	1,138,160	1,235,963	358,470	14,653	-	373,123	862,840
Library	1,040,545	75,881	1,116,425	374,342	-	-	374,342	742,083
Fairgrounds	143,073	290,924	433,997	232,037	-	-	232,037	201,960
Airport - Operations	275	191,407	191,682	57,964	-	-	57,964	133,718
Weed Control	189,249	129,987	319,237	56,468	-	-	56,468	262,769
Veterans Services	56,110	104,339	160,449	46,147	-	-	46,147	114,301
Capital Asset Reserve Fund	10,956,134	8,188	10,964,322	206,634	-	-	206,634	10,757,688
Capital Project Funds								
Justice Center and Courthouse	40,708,665	323,073	41,031,739	2,427,973	(383,451)	-	2,044,523	38,987,216
Airport - Capital	(216,488)	241,528	25,040	79,160	(18,679)	-	60,481	(35,441)
Belknap Museum Exhibit	-	30,068	30,068	30,068	-	-	30,068	-
Other Non-Major Funds								
Debt Service Funds	267,365	203,833	471,199	(400)	-	437,725	437,325	33,874
Mental Health Fund	10,186	976,307	986,494	972,557	-	-	972,557	13,937
Special Transportation Fund	649,979	103,611	753,591	82,848	-	-	82,848	670,742
Title III Fund	466,697	98,697	565,394	40,000	-	-	40,000	525,394
Crook County School Fund	124	298,935	299,059	298,710	-	-	298,710	349
Video Lottery Fund	313,950	118,145	432,095	56,000	-	-	56,000	376,095
Surveyor	182,759	31,273	214,031	26,575	-	-	26,575	187,456
Clerk Special Revenue Fund	231,263	8,891	240,154	3,050	-	-	3,050	237,104
Comm College Edu Center Fund	129,987	63	130,050	-	-	-	-	130,050
Crooked River Watershed	4,305	38,664	42,969	32,956	-	-	32,956	10,014
Tourism Fund	64,494	10,774	75,269	5,000	-	-	5,000	70,269
Taylor Grazing Fund	44,350	19	44,369	6,385	-	-	6,385	37,984
COUNTY TOTAL	\$ 100,008,814	\$ 16,093,150	\$ 116,101,964	\$ 16,713,518	\$ 517,244	\$ 437,725	\$ 17,668,487	\$ 98,433,477

*Negatives in capital outlay are due to year-end adjustments to correct expense categories for capital projects from capital outlay to expenditures to be consistent with budget.



General Fund

The County's General Fund accounts for the following departments: Assessor, County Clerk, County Court/Administration, District Attorney, Finance/Treasurer, Human Resources, Information Technology, GIS, Juvenile, Legal, Natural Resources, Victims Assistance, county-wide governmental activities (Non-Departmental, and American Rescue Plan Act (ARPA) funds.

During the quarter, revenue from property and heavy equipment rental tax (HERT) taxes were above budget for the quarter; however, for the fiscal year, property and heavy equipment rental tax (HERT) tax revenue are consistent with budgeted amounts. Intergovernmental revenue was higher than budgeted for the quarter due to additional grants received including the American Rescue Plan Act (ARPA) funds. Internal Service revenue was less than budgeted for the quarter and for the year due to reduced spending by departments charging internal charges. Licenses, permits, and fees revenue was higher than budgeted for the quarter and full year due to an increase in volume of items processed in the Clerk's office, increased volume of Circuit Court fines, GIS application fees, and increase in franchise fees. Charges for services revenue was higher than budgeted for this quarter and full year due to higher volume of work processed by the District Attorney for discovery and other miscellaneous revenue that was not budgeted. Sale of property revenue is higher than the amount budgeted for the quarter but is consistent with the budget for the fiscal year.

For the quarter, expenditures for all departments were under budget except for Finance, Human Resources, Non-Departmental, and Information Technology due to timing differences of expenditures. For the year, expenditures for all departments were consistent with or under budget. For the full fiscal year, all departments are under budget.

Overall, the General Fund realized a significant increase in fund balance of \$2.0 million during the quarter due to the items discussed. The primary drivers to improve results in coming years will be cost control management with the goal of managing funds to meet the minimum fund balances per the County's fiscal policies. The fiscal year ending fund balance of \$6.1 million is approximately \$2.9 million above the minimum fund balance required per the County's fiscal policies.



General Fund Continued...

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 229,773	\$ 605,262	\$ 375,489	263.4%	\$ 4,595,450	\$ 4,593,696	\$ (1,754)	100.0%	\$ 4,595,450	\$ 4,598,000
Intergovernmental	2,346,400	4,559,851	2,213,451	194.3%	4,692,800	5,142,115	449,315	109.6%	4,692,800	4,741,000
Internal Service	876,100	783,218	(92,882)	89.4%	3,504,400	3,342,440	(161,960)	95.4%	3,504,400	3,463,000
Licenses, Permits & Fees	63,300	207,395	144,095	327.6%	422,000	569,666	147,666	135.0%	422,000	456,000
Charges for Services	6,500	37,805	31,305	581.6%	32,500	67,714	35,214	208.4%	32,500	28,000
Sale of Property	125	24	(101)	19.2%	500	503	3	100.6%	500	1,000
Interest	7,500	3,840	(3,660)	51.2%	30,000	24,514	(5,486)	81.7%	30,000	32,000
Total Revenues	3,529,698	6,197,395	2,667,697	175.6%	13,277,650	13,740,649	462,999	103.5%	13,277,650	13,319,000
Expenditures										
Assessor's Office	287,250	371,249	(83,999)	129.2%	1,149,000	1,119,760	29,240	97.5%	1,149,000	1,119,000
County Clerk	127,950	155,659	(27,709)	121.7%	511,800	466,072	45,728	91.1%	511,800	478,000
County Court	185,550	237,363	(51,813)	127.9%	742,200	729,967	12,233	98.4%	742,200	733,000
District Attorney	351,100	406,113	(55,013)	115.7%	1,404,400	1,332,338	72,062	94.9%	1,404,400	1,305,000
Finance	289,200	280,395	8,805	97.0%	1,156,800	1,038,556	118,244	89.8%	1,156,800	1,058,000
GIS	49,595	57,892	(8,297)	116.7%	198,378	182,584	15,794	92.0%	198,378	183,000
Human Resources	144,850	135,420	9,430	93.5%	579,400	422,124	157,276	72.9%	579,400	480,000
Information Technology	222,125	160,369	61,756	72.2%	888,500	834,061	54,439	93.9%	888,500	829,000
Juvenile	255,125	283,787	(28,662)	111.2%	1,020,500	910,729	109,771	89.2%	1,020,500	891,000
Legal Counsel	124,750	148,112	(23,362)	118.7%	499,000	465,813	33,187	93.3%	499,000	471,000
Natural Resources	14,053	18,522	(4,469)	131.8%	56,211	56,165	46	99.9%	56,211	55,000
Non-Departmental	98,900	80,990	17,910	81.9%	395,600	312,570	83,030	79.0%	395,600	316,000
Victims Assistance	85,725	90,318	(4,593)	105.4%	342,900	299,706	43,194	87.4%	342,900	338,000
Special Payments	179,250	216,799	(37,549)	120.9%	717,000	705,836	11,164	98.4%	717,000	639,000
Transfers	1,485,211	1,463,179	22,032	98.5%	2,912,179	2,873,321	38,858	98.7%	2,912,179	2,740,300
Total Expenditures	3,900,634	4,106,167	(205,533)	105.3%	12,573,868	11,749,602	824,266	93.4%	12,573,868	11,635,300
Revenues over (under) Expenditures	(370,936)	2,091,228	2,462,164	-563.8%	703,782	1,991,047	1,287,265	282.9%	703,782	1,683,700
Beginning Fund Balance	4,011,218	4,047,883	36,665	100.9%	2,936,500	4,148,063	1,211,563	141.3%	2,936,500	4,148,000
Ending Fund Balance	\$ 3,640,282	\$ 6,139,111	\$ 2,498,829	168.6%	\$ 3,640,282	\$ 6,139,111	\$ 2,498,829	168.6%	\$ 3,640,282	\$ 5,831,700
Contingency									3,640,282	-



Road Fund

This fund accounts for the County's road related activities. During the quarter, overall revenue was nearly \$1.4 million lower than budgeted due primarily to delayed timing of significant grant funds that we should see in Fiscal Year 2023 instead.

For the quarter and the fiscal year, personnel expenditures were above budget due to the payment of one-time retention payments and an accrued payroll period at the end of June that was not recognized in the full year estimate. Materials and services and capital outlay are below budget for the quarter and fiscal year due to expenses budgeted for a project that will happen in the next fiscal year when corresponding grant funds are received. Overall, expenditures exceeded revenue by \$480,677 for the quarter and \$315,749 for the fiscal year.

Personnel expenditures came in higher than budgeted due to the accrual of a period of payroll paid in July that was not factored into the year-end estimate. The ending fund balance for the fiscal year of \$16.1 million exceeds the desired minimum required by fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED			% RECV'D	12 MO	12 MO	12 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	EST BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2022	ESTIMATE
Revenues										
Intergovernmental	\$ 2,992,500	\$ 1,649,230	\$ (1,343,270)	55.1%	\$ 5,985,000	\$ 3,962,726	\$ (2,022,274)	66.2%	\$ 5,985,000	\$ 4,239,000
Licenses, Permits & Fees	2,550	9,888	7,338	387.8%	17,000	30,879	13,879	181.6%	17,000	25,000
Charges for Services	1,200	7,183	5,983	598.6%	6,000	213,003	207,003	3550.1%	6,000	207,000
Sale of Property	10,000	-	(10,000)	0.0%	40,000	17,308	(22,692)	43.3%	40,000	17,000
Interest	62,500	8,492	(54,008)	13.6%	250,000	66,019	(183,981)	26.4%	250,000	73,000
Total Revenues	3,068,750	1,674,792	(1,393,958)	54.6%	6,298,000	4,289,935	(2,008,065)	68.1%	6,298,000	4,561,000
Expenditures										
Personnel	527,013	586,357	(59,344)	111.3%	1,806,900	1,829,590	(22,690)	101.3%	1,806,900	1,734,000
Materials & Services	2,373,150	1,330,237	1,042,913	56.1%	3,651,000	2,518,684	1,132,316	69.0%	3,651,000	2,886,000
Capital Outlay	697,250	238,876	458,374	34.3%	2,789,000	257,410	2,531,590	9.2%	2,789,000	350,000
Total Expenditures	3,597,413	2,155,469	1,441,944	59.9%	8,246,900	4,605,684	3,641,216	55.8%	8,246,900	4,970,000
Revenues over (under) Expenditures	(528,663)	(480,677)	47,986	90.9%	(1,948,900)	(315,749)	1,633,151	16.2%	(1,948,900)	(409,000)
Beginning Fund Balance	14,862,763	16,544,100	1,681,337	111.3%	16,283,000	16,379,172	96,172	100.6%	16,283,000	16,379,000
Ending Fund Balance	\$ 14,334,100	\$ 16,063,423	\$ 1,729,323	112.1%	\$ 14,334,100	\$ 16,063,423	\$ 1,729,323	112.1%	\$ 14,334,100	\$ 15,970,000
Contingency									158,300	-
Reserved for Future Expenditure									14,175,800	-



Sheriff's Office Fund

The Sheriff's Office Fund accounts for the activities of the Sheriff's Office, Parole and Probation, Marine Patrol, the Jail, Emergency Management, and other special services. During the quarter, overall revenue was \$281,602 higher than budgeted due to increased transfers for the American Rescue Plan Act (ARPA) funds that were allocated to this fund.

For the quarter, expenditures for the Sherriff's Office and Emergency & Special Services departments were below budget. Jail and Parole & Probation departments exceed budgets for the 4th quarter due to retention payment and accrued payroll, however, are within budget for the fiscal year. This difference is due to the allocation of the budget for payroll as discussed in the introduction.

For the quarter, expenditures exceeded revenue by \$1.6 million, however, overall revenue exceeded expenditures by \$80,155 for the fiscal year, a positive variance of nearly \$2.1 million. The primary driver for the positive variance is lower personnel costs due to staffing vacancies.

The ending fund balance for the fiscal year of \$3.35 million exceeds the desired minimum required per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFOMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 315,745	\$ 237,686	\$ (78,059)	75.3%	\$ 6,314,900	\$ 6,496,284	\$ 181,384	102.9%	\$ 6,314,900	\$ 6,463,000
Intergovernmental	384,762	515,595	130,833	134.0%	1,923,812	2,024,177	100,365	105.2%	1,923,812	2,152,000
Transfers and Interfund	337,725	603,630	265,905	178.7%	1,350,900	1,354,145	3,245	100.2%	1,350,900	1,217,000
Licenses, Permits & Fees	38,813	55,756	16,943	143.7%	155,250	163,965	8,715	105.6%	155,250	140,000
Charges for Services	4,750	(45,204)	(49,954)	-951.7%	19,000	88,712	69,712	466.9%	19,000	135,000
Donations/Contributions	675	-	(675)	0.0%	2,700	20,000	17,300	740.7%	2,700	20,000
Interest	6,250	2,858	(3,392)	45.7%	25,000	16,918	(8,082)	67.7%	25,000	18,000
Total Revenues	1,088,720	1,370,322	281,602	125.9%	9,791,562	10,164,200	372,638	103.8%	9,791,562	10,145,000
Expenditures										
Sheriff's Office	1,197,685	1,175,632	22,053	98.2%	4,790,740	4,124,374	666,366	86.1%	4,790,740	4,215,000
Jail	1,090,478	1,134,273	(43,795)	104.0%	4,361,910	3,873,111	488,799	88.8%	4,361,910	3,907,000
Emergency & Special Services	133,589	83,416	50,173	62.4%	534,357	383,169	151,188	71.7%	534,357	436,000
Parole & Probation	479,626	515,141	(35,515)	107.4%	1,918,503	1,520,642	397,861	79.3%	1,918,503	1,694,000
Transfers	102,592	101,850	742	99.3%	183,200	182,750	450	99.8%	183,200	183,000
Total Expenditures	3,003,970	3,010,312	(6,342)	100.2%	11,788,710	10,084,046	1,704,664	85.5%	11,788,710	10,435,000
Revenues over (under) Expenditures	(1,915,250)	(1,639,990)	275,260	85.6%	(1,997,148)	80,155	2,077,303	-4.0%	(1,997,148)	(290,000)
Beginning Fund Balance	2,399,102	4,989,332	2,590,230	208.0%	2,481,000	3,269,187	788,187	131.8%	2,481,000	3,270,000
Ending Fund Balance	\$ 483,852	\$ 3,349,342	\$ 2,865,490	692.2%	\$ 483,852	\$ 3,349,342	\$ 2,865,490	692.2%	\$ 483,852	\$ 2,980,000
Contingency									483,852	-



Community Development Fund

The Community Development Fund accounts for the activities of the Building, Electrical, and On-Site departments, Code Enforcement, and Planning. During the quarter, overall revenue was \$276,656 higher than budgeted due to an increase in the volume of applications and work being processed by the department.

For the quarter, all departments exceeded the budget due to the increased workload, accrued payroll and one-time retention payments made during the quarter. This difference is due to the allocation of the budget for payroll as discussed in the introduction. For the quarter, expenditures exceeded revenue by \$332,498, however, overall revenues exceeded expenditures by \$4.6 million for the fiscal year due to significant permitting activities for the data centers.

The ending fund balance for the fiscal year of \$11.1 million exceeds the desired minimum required by fiscal policy. An analysis of the future staff requirements and costs associated with inspections for data center and other large multi-year construction projects is scheduled in early Fiscal Year 2023.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ 1,852	\$ 1,852		\$ -	\$ -	\$ -		\$ -	\$ -
Licenses, Permits & Fees	527,820	782,813	254,993	148.3%	5,278,200	7,980,475	2,702,275	151.2%	5,278,200	7,792,000
Charges for Services	250	1,371	1,121	548.6%	2,500	12,141	9,641	485.7%	2,500	11,000
Sale of Property	-	15,437	15,437		-	15,437	15,437		-	-
Interest	3,750	7,003	3,253	186.8%	15,000	38,041	23,041	253.6%	15,000	40,000
Total Revenues	531,820	808,476	276,656	152.0%	5,295,700	8,046,094	2,750,394	151.9%	5,295,700	7,843,000
Expenditures										
Building	560,063	640,008	(79,945)	114.3%	2,240,250	2,012,359	227,891	89.8%	2,240,250	2,169,900
Electrical	147,375	149,341	(1,966)	101.3%	589,500	463,440	126,060	78.6%	589,500	543,600
On-Site	62,550	78,521	(15,971)	125.5%	250,200	232,670	17,530	93.0%	250,200	219,000
Planning	195,950	273,105	(77,155)	139.4%	783,800	708,826	74,974	90.4%	783,800	713,900
Total Expenditures	965,938	1,140,975	(175,037)	118.1%	3,863,750	3,417,295	446,455	88.4%	3,863,750	3,646,400
Revenues over (under) Expenditures	(434,118)	(332,498)	101,620	76.6%	1,431,950	4,628,799	3,196,849	323.3%	1,431,950	4,196,600
Beginning Fund Balance	5,266,068	11,441,356	6,175,288	217.3%	3,400,000	6,480,058	3,080,058	190.6%	3,400,000	6,480,000
Ending Fund Balance	\$ 4,831,950	\$ 11,108,857	\$ 6,276,907	229.9%	\$ 4,831,950	\$ 11,108,857	\$ 6,276,907	229.9%	\$ 4,831,950	\$ 10,676,600
Contingency									4,831,950	-



Landfill Fund

This fund accounts for the County's landfill and waste management activities. During the quarter, overall revenue was \$329,755 greater than budgeted due to higher volumes of waste being disposed of as well as the timing of property lease payments. For the fiscal year, revenue from landfill activities was nearly 30 percent above budget due to increased activity at the data centers and building activity.

For the quarter, personnel expenditures were higher than budgeted due to the one-time retention payment, and materials and services were higher due to timing of purchases and an increase in waste handled. For the fiscal year, all expenditures were below budget. For the quarter, expenditures exceeded revenue by \$237,580, however, for the fiscal year, revenue exceeds expenditures by \$474,657.

The ending fund balance of \$4.65 million is higher than budgeted and exceeds the desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED			% REC'D	12 MO	12 MO	12 MO	% REC'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	EST BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2022	ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 452,500	\$ 730,327	\$ 277,827	161.4%	\$ 1,810,000	\$ 2,395,404	\$ 585,404	132.3%	\$ 1,810,000	\$ 2,205,000
Charges for Services	30,375	37,088	6,713	122.1%	121,500	127,490	5,990	104.9%	121,500	124,000
Sale of Property	1,629	53,163	51,534	3263.6%	135,000	186,534	51,534	138.2%	135,000	153,000
Interest	9,000	2,681	(6,319)	29.8%	36,000	18,008	(17,992)	50.0%	36,000	20,000
Total Revenues	493,504	823,259	329,755	166.8%	2,102,500	2,727,436	624,936	129.7%	2,102,500	2,502,000
Expenditures										
Personnel	252,350	236,699	15,651	93.8%	865,200	781,221	83,979	90.3%	865,200	763,000
Materials & Services	252,350	355,880	(103,530)	141.0%	1,009,400	895,913	113,487	88.8%	1,009,400	924,000
Capital Outlay	472,000	468,259	3,741	99.2%	590,000	575,645	14,355	97.6%	590,000	590,000
Total Expenditures	976,700	1,060,838	(84,138)	108.6%	2,464,600	2,252,779	211,821	91.4%	2,464,600	2,277,000
Revenues over (under) Expenditures	(483,196)	(237,580)	245,616	49.2%	(362,100)	474,657	836,757	-131.1%	(362,100)	225,000
Beginning Fund Balance	3,921,096	4,891,946	970,850	124.8%	3,800,000	4,179,710	379,710	110.0%	3,800,000	4,180,000
Ending Fund Balance	\$ 3,437,900	\$ 4,654,367	\$ 1,216,467	135.4%	\$ 3,437,900	\$ 4,654,367	\$ 1,216,467	135.4%	\$ 3,437,900	\$ 4,405,000
Contingency									270,900	-
Reserved for Future Expenditure									3,167,000	-



Health Services Fund

The Health Services Fund accounts for the activities of the Health Department and Environmental Health. During the quarter, revenue was \$198,268 lower than budgeted, and \$467,410 lower than budgeted for the full fiscal year due to reduced COVID-related activity as well as the timing of multi-year intergovernmental grants that were included in the budget but will not be received until future fiscal years.

For the quarter and for the fiscal year, expenditures in the Health Department and Grant-Funded Health Programs were below budget. Environmental Health's expenditures exceeded the budgeted amounts for the quarter but are below budget for the fiscal year. Overall, for the quarter, revenue exceeded expenditures by \$44,603 and by \$125,188 for the fiscal year.

The ending fund balance of \$2.8 million is greater than budgeted and exceeds the desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED			% REC'D	12 MO	12 MO	12 MO	% REC'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	EST BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2022	ESTIMATE
Revenues										
Intergovernmental	\$ 411,599	\$ 366,459	\$ (45,140)	89.0%	\$ 1,646,397	\$ 1,343,541	\$ (302,856)	81.6%	\$ 1,646,397	\$ 1,548,000
Transfers and Interfund	221,913	210,197	(11,716)	94.7%	887,650	878,800	(8,850)	99.0%	887,650	888,000
Licenses, Permits & Fees	7,750	10,523	2,773	135.8%	77,500	81,776	4,276	105.5%	77,500	93,000
Charges for Services	350,053	207,532	(142,521)	59.3%	700,106	541,433	(158,673)	77.3%	700,106	485,000
Donations/Contributions	90	20	(70)	22.2%	200	130	(70)	65.0%	200	-
Interest	3,000	1,405	(1,595)	46.8%	12,000	10,764	(1,236)	89.7%	12,000	12,000
Total Revenues	994,405	796,137	(198,268)	80.1%	3,323,853	2,856,443	(467,410)	85.9%	3,323,853	3,026,000
Expenditures										
Health Department	288,171	265,404	22,767	92.1%	1,152,685	851,881	300,804	73.9%	1,152,685	784,000
Grant-Funded Health Programs	1,035,163	452,233	582,930	43.7%	4,140,653	1,736,362	2,404,291	41.9%	4,140,653	1,962,000
Environmental Health	28,463	33,897	(5,434)	119.1%	113,850	105,011	8,839	92.2%	113,850	105,000
Transfers	-	-	-	-	38,000	38,000	-	100.0%	38,000	38,000
Total Expenditures	1,351,797	751,534	600,263	55.6%	5,445,188	2,731,255	2,713,933	50.2%	5,445,188	2,889,000
Revenues over (under) Expenditures	(357,392)	44,603	401,995	-12.5%	(2,121,335)	125,188	2,246,523	-5.9%	(2,121,335)	137,000
Beginning Fund Balance	377,107	2,753,373	2,376,266	730.1%	2,141,050	2,672,787	531,737	124.8%	2,141,050	2,673,000
Ending Fund Balance	\$ 19,715	\$ 2,797,976	\$ 2,778,261	14192.1%	\$ 19,715	\$ 2,797,976	\$ 2,778,261	14192.1%	\$ 19,715	\$ 2,810,000
Contingency									19,715	-



Facilities Internal Services Fund

This fund accounts for all the County's building and facilities maintenance activities. During the quarter, overall revenue was \$10,460 higher than budgeted due to timing of internal service revenue. For the fiscal year revenue was less than budget by \$18,391 due to reduced revenue relative to budget from other governments use of County-owned facilities.

For the quarter and fiscal year, expenditures were lower than budgeted. For the quarter, revenue exceeded expenditures by \$765,037 due to the recognition of one hundred percent of transfers of ARPA (\$500,000) and the Capital Reserve Fund (\$210,000) monies. Overall, for the fiscal year, revenue exceeded expenditures by \$582,843.

The ending fund balance for the fiscal year of \$862,840 is greater than budgeted and exceeds the desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 11,150	\$ 2,500	\$ (8,650)	22.4%	\$ 44,600	\$ 10,750	\$ (33,850)	24.1%	\$ 44,600	\$ 8,000
Internal Service	357,425	370,556	13,131	103.7%	1,429,700	1,437,701	8,001	100.6%	1,429,700	1,382,000
Transfers and Interfund	752,000	752,000	-	100.0%	752,000	752,000	-	100.0%	752,000	728,300
Charges for Services	7,125	13,067	5,942	183.4%	28,500	35,315	6,815	123.9%	28,500	25,000
Interest	-	37	37		-	643	643		-	1,000
Total Revenues	1,127,700	1,138,160	10,460	100.9%	2,254,800	2,236,409	(18,391)	99.2%	2,254,800	2,144,300
Expenditures										
Personnel	130,450	134,953	(4,503)	103.5%	521,800	451,737	70,063	86.6%	521,800	427,000
Materials & Services	296,725	223,517	73,208	75.3%	1,186,900	1,061,094	125,806	89.4%	1,186,900	1,145,000
Capital Outlay	32,450	14,653	17,797	45.2%	324,500	140,735	183,765	43.4%	324,500	320,000
Total Expenditures	459,625	373,123	86,502	81.2%	2,033,200	1,653,566	379,634	81.3%	2,033,200	1,892,000
Revenues over (under) Expenditures	668,075	765,037	96,962	114.5%	221,600	582,843	361,243	263.0%	221,600	252,300
Beginning Fund Balance	(446,475)	97,803	544,278	-21.9%	-	279,998	279,998		-	280,000
Ending Fund Balance	\$ 221,600	\$ 862,840	\$ 641,240	389.4%	\$ 221,600	\$ 862,840	\$ 641,240	389.4%	\$ 221,600	\$ 532,300
Contingency									221,600	-



Library Fund

This fund accounts for the activities of County Library and the Law Library. During the quarter, overall revenue was \$41,069 lower than budgeted due to timing of property tax payments. Revenue for the fiscal year is slightly lower than budget due to significantly less donations than budgeted.

For the quarter and fiscal year, all expenditures were below budget. Expenditures exceeded revenue by \$298,461 for the quarter, however, overall revenue exceeds expenditures by \$24,534 for the fiscal year.

The ending fund balance of \$742,083 exceeds the budget and desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO	12 MO	12 MO	% RECV'D OR SPENT	BUDGET	FULL YEAR
	BUDGET				EST BUDGET	ACTUAL	VARIANCE		FY 2022	ESTIMATE
Revenues										
Taxes	\$ 63,150	\$ 47,593	\$ (15,557)	75.4%	\$ 1,263,000	\$ 1,299,708	\$ 36,708	102.9%	\$ 1,263,000	\$ 1,301,000
Intergovernmental	2,100	-	(2,100)	0.0%	8,400	14,623	6,223	174.1%	8,400	15,000
Transfers and Interfund	27,550	27,550	-	100.0%	27,550	27,550	-	100.0%	27,550	30,200
Licenses, Permits & Fees	7,875	1,520	(6,355)	19.3%	31,500	5,435	(26,065)	17.3%	31,500	5,000
Charges for Services	25	(1,405)	(1,430)	-5620.0%	100	(606)	(706)	-605.9%	100	1,000
Donations/Contributions	14,500	101	(14,399)	0.7%	58,000	9,195	(48,805)	15.9%	58,000	9,000
Interest	1,750	521	(1,229)	29.8%	7,000	3,537	(3,463)	50.5%	7,000	4,000
Total Revenues	116,950	75,881	(41,069)	64.9%	1,395,550	1,359,441	(36,109)	97.4%	1,395,550	1,365,200
Expenditures										
Library	345,172	343,601	1,571	99.5%	1,380,689	1,258,806	121,883	91.2%	1,380,689	1,256,000
Library Grants and Donations	35,350	19,541	15,809	55.3%	141,400	51,383	90,017	36.3%	141,400	45,000
Law Library	18,040	11,200	6,840	62.1%	72,161	24,719	47,442	34.3%	72,161	27,000
Total Expenditures	398,562	374,342	24,220	93.9%	1,594,250	1,334,908	259,342	83.7%	1,594,250	1,328,000
Revenues over (under) Expenditures	(281,612)	(298,461)	(16,849)	106.0%	(198,700)	24,534	223,234	-12.3%	(198,700)	37,200
Beginning Fund Balance	636,912	1,040,545	403,633	163.4%	554,000	717,550	163,550	129.5%	554,000	718,000
Ending Fund Balance	\$ 355,300	\$ 742,083	\$ 386,783	208.9%	\$ 355,300	\$ 742,083	\$ 386,783	208.9%	\$ 355,300	\$ 755,200
Contingency									355,300	-



Fairgrounds Fund

This fund accounts for the activities of the Fairgrounds. During the quarter revenue was slightly less than budgeted due to fewer events and the associated reduction in fees collected. However, revenue for the fiscal year slightly exceeds the budget due to increased motel tax revenue making up the difference created by the reduction in charges for services.

For the quarter, expenditures were less than budget by \$17,688. For the fiscal year, expenditures are slightly lower than budget by \$32,311 due to personnel costs being \$31,851 less than budgeted. For the quarter, revenue exceeds expenditures by \$58,887, however, for the fiscal year expenditures exceed revenues by \$111,389.

The ending fund balance of \$201,960 exceeds budget, however the balance does not meet the desired minimum per fiscal policy of \$222,211 (\$25,151 difference). The gap will be funded during Fiscal Year 2023.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO	12 MO	12 MO	% REC'D OR SPENT	BUDGET	FULL YEAR
	BUDGET				EST BUDGET	ACTUAL	VARIANCE		FY 2022	ESTIMATE
Revenues										
Taxes	\$ 27,762	\$ 94,466	\$ 66,704	340.3%	\$ 163,100	\$ 229,804	\$ 66,704	140.9%	\$ 163,100	\$ 180,000
Intergovernmental	87,833	87,000	(833)	99.1%	143,500	142,667	(833)	99.4%	143,500	143,000
Transfers and Interfund	77,500	77,499	(1)	100.0%	310,000	309,996	(4)	100.0%	310,000	322,000
Licenses, Permits & Fees	1,000	125	(875)	12.5%	4,000	4,069	69	101.7%	4,000	4,000
Charges for Services	86,200	39,619	(46,581)	46.0%	215,500	166,883	(48,617)	77.4%	215,500	170,000
Donations/Contributions	23,256	(7,875)	(31,131)	-33.9%	93,025	85,150	(7,875)	91.5%	93,025	93,000
Interest	25	91	66	364.1%	100	1,633	1,533	1632.7%	100	2,000
Total Revenues	303,576	290,924	(12,652)	95.8%	929,225	940,200	10,975	101.2%	929,225	914,000
Expenditures										
Personnel	104,825	100,800	4,025	96.2%	359,400	327,549	31,851	91.1%	359,400	306,000
Materials & Services	144,900	131,237	13,663	90.6%	724,500	724,040	460	99.9%	724,500	665,000
Total Expenditures	249,725	232,037	17,688	92.9%	1,083,900	1,051,589	32,311	97.0%	1,083,900	971,000
Revenues over (under) Expenditures	53,851	58,887	5,036	109.4%	(154,675)	(111,389)	43,286	72.0%	(154,675)	(57,000)
Beginning Fund Balance	(24,551)	143,073	167,624	-582.8%	183,975	313,349	129,374	170.3%	183,975	313,000
Ending Fund Balance	\$ 29,300	\$ 201,960	\$ 172,660	689.3%	\$ 29,300	\$ 201,960	\$ 172,660	689.3%	\$ 29,300	\$ 256,000
Contingency									29,300	-



Airport Operations Fund

This fund accounts for the operations of the US Forest Service building at Crook County's Prineville Airport. During the quarter and fiscal year revenue was higher than budgeted due to the timing of rent and maintenance cost payments.

For the quarter and fiscal year, expenditures were below budget. For the quarter, revenue exceeds expenditures by \$133,443, however, overall expenditures exceed revenue by \$49,563 for the fiscal year.

The ending fund balance of \$133,718 exceeds the budget and meets the desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO	12 MO	12 MO	% RECV'D OR SPENT	BUDGET	FULL YEAR
	BUDGET				EST BUDGET	ACTUAL	VARIANCE		FY 2022	ESTIMATE
Revenues										
Transfers and Interfund	\$ -	\$ -	\$ -		\$ 90,000	\$ 90,000	\$ -	100.0%	\$ 90,000	\$ 159,000
Charges for Services	101,500	190,822	89,322	188.0%	406,000	486,455	80,455	119.8%	406,000	342,000
Interest	200	586	386	292.9%	800	5,369	4,569	671.2%	800	-
Total Revenues	101,700	191,407	89,707	188.2%	496,800	581,824	85,024	117.1%	496,800	501,000
Expenditures										
Materials & Services	32,820	15,964	16,856	48.6%	218,800	201,728	17,072	92.2%	218,800	186,000
Debt Service										
Principal	-	-	-		145,000	145,000	-	100.0%	145,000	145,000
Interest	-	-	-		243,000	242,659	341	99.9%	243,000	243,000
Transfers	42,000	42,000	-	100.0%	42,000	42,000	-	100.0%	42,000	-
Total Expenditures	74,820	57,964	16,856	77.5%	648,800	631,387	17,413	97.3%	648,800	574,000
Revenues over (under) Expenditures	26,880	133,443	106,563	496.4%	(152,000)	(49,563)	102,437	32.6%	(152,000)	(73,000)
Beginning Fund Balance	(26,880)	275	27,155	-1.0%	152,000	183,282	31,282	120.6%	152,000	183,000
Ending Fund Balance	\$ -	\$ 133,718	\$ 133,718		\$ -	\$ 133,718	\$ 133,718		\$ -	\$ 110,000



Weed Control Fund

This fund accounts for weed control activities in Crook County. During the quarter and fiscal year overall revenue was higher than budgeted due to the sale of equipment, an increase in spraying work and a transfer of Title III funds for qualifying spray activities.

For the quarter, personnel expenditures were higher than budgeted due to the accrual of a period of payroll paid in July that was not factored into the year-end estimate. For the quarter and fiscal year, material and services and capital outlay expenditure were within budgeted amounts. For the quarter, revenue exceeded expenditures by \$73,520, however, overall, for the fiscal year, expenditures exceed revenues by \$6,413.

The ending fund balance of \$262,769 is greater than budgeted and exceeds the desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ -	\$ 20,000	\$ 20,000		\$ -	\$ 28,500	\$ 28,500		\$ -	\$ 9,000
Licenses, Permits & Fees	95,400	99,500	4,100	104.3%	180,000	183,483	3,483	101.9%	180,000	180,000
Sale of Property	-	10,395	10,395		-	10,395	10,395		-	-
Interest	550	92	(458)	16.7%	2,200	922	(1,278)	41.9%	2,200	1,000
Total Revenues	95,950	129,987	34,037	135.5%	182,200	223,300	41,100	122.6%	182,200	190,000
Expenditures										
Personnel	38,471	43,806	(5,335)	113.9%	131,900	135,485	(3,585)	102.7%	131,900	131,000
Materials & Services	20,179	12,662	7,517	62.7%	118,700	74,779	43,921	63.0%	118,700	76,000
Capital Outlay	-	-	-		19,450	19,449	1	100.0%	19,450	20,000
Total Expenditures	58,650	56,468	2,182	96.3%	270,050	229,713	40,337	85.1%	270,050	227,000
Revenues over (under) Expenditures	37,300	73,520	36,220	197.1%	(87,850)	(6,413)	81,437	7.3%	(87,850)	(37,000)
Beginning Fund Balance	87,850	189,249	101,399	215.4%	213,000	269,182	56,182	126.4%	213,000	269,000
Ending Fund Balance	\$ 125,150	\$ 262,769	\$ 137,619	210.0%	\$ 125,150	\$ 262,769	\$ 137,619	210.0%	\$ 125,150	\$ 232,000
Contingency									125,150	-



Veterans Services Fund

This fund accounts for the County's Veteran Services activities. During the quarter, overall revenue was \$17,970 higher than budgeted due to timing of general fund support. However, revenue for the fiscal year is consistent with the budget.

For the quarter and fiscal year, all expenditures were below budget. Overall, revenue exceeds expenditures by \$58,192 for the quarter and by \$38,436 for the fiscal year.

The ending fund balance of \$114,301 exceeds the budget and desired minimum per fiscal policy.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 45,784	\$ 45,784	\$ (0)	100.0%	\$ 91,567	\$ 91,567	\$ 0	100.0%	\$ 91,567	\$ 90,000
Transfers and Interfund	40,175	58,330	18,155	145.2%	160,700	160,700	-	100.0%	160,700	165,400
Donations/Contributions	410	180	(230)	43.9%	500	270	(230)	54.0%	500	-
Interest	-	46	46		-	235	235		-	-
Total Revenues	86,369	104,339	17,970	120.8%	252,767	252,772	5	100.0%	252,767	255,400
Expenditures										
Personnel	61,396	30,594	30,802	49.8%	210,500	126,736	83,764	60.2%	210,500	141,000
Materials & Services	23,050	15,553	7,497	67.5%	92,200	87,601	4,599	95.0%	92,200	91,000
Total Expenditures	84,446	46,147	38,299	54.6%	302,700	214,337	88,363	70.8%	302,700	232,000
Revenues over (under) Expenditures	1,923	58,192	56,269	3026.1%	(49,933)	38,436	88,369	-77.0%	(49,933)	23,400
Beginning Fund Balance	24,009	56,110	32,101	233.7%	75,865	75,866	1	100.0%	75,865	75,900
Ending Fund Balance	\$ 25,932	\$ 114,301	\$ 88,369	440.8%	\$ 25,932	\$ 114,301	\$ 88,369	440.8%	\$ 25,932	\$ 99,300
Contingency									25,932	-



Capital Asset Reserve Fund

This fund accounts for funds held in reserve by the County with no limitation to its use except for the Court Security funds which are restricted. During the quarter, overall revenue was lower than budgeted due the timing of property sales and lower interest than budgeted.

For the quarter and fiscal year, expenditures were consistent with the budget. For the quarter, expenditures exceed revenue by \$204,007 while overall, for the fiscal year, revenue exceeds expenditures by almost \$1.5 million.

The ending fund balance of \$10.7 million is greater than budgeted due primarily to the sale of property.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 54	\$ -	\$ (54)	0.0%	\$ 23,500	\$ 23,446	\$ (54)	99.8%	\$ 23,500	\$ 23,000
Sale of Property	100,000	-	(100,000)	0.0%	100,000	1,619,957	1,519,957	1620.0%	100,000	1,620,000
Interest	76,178	5,993	(70,185)	7.9%	110,000	39,815	(70,185)	36.2%	110,000	40,000
Total Revenues	176,232	5,993	(170,239)	3.4%	233,500	1,683,217	1,449,717	720.9%	233,500	1,683,000
Expenditures										
Transfers	210,000	210,000	-	100.0%	210,000	210,000	-	100.0%	210,000	210,000
Total Expenditures	210,000	210,000	-	100.0%	210,000	210,000	-	100.0%	210,000	210,000
Revenues over (under) Expenditures	(33,768)	(204,007)	(170,239)	604.1%	23,500	1,473,217	1,449,717	6269.0%	23,500	1,473,000
Beginning Fund Balance	8,907,268	10,952,904	2,045,636	123.0%	8,850,000	9,275,680	425,680	104.8%	8,850,000	9,276,000
Ending Fund Balance	\$ 8,873,500	\$ 10,748,897	\$ 1,875,397	121.1%	\$ 8,873,500	\$ 10,748,897	\$ 1,875,397	121.1%	\$ 8,873,500	\$ 10,749,000
Reserved for Future Expenditure									8,873,500	-



Justice Center Capital Project Fund

The Justice Center Capital Project Fund accounts for the Justice Center and Courthouse capital project activities. During the quarter and for the fiscal year, overall revenue was consistent with the budget except for interest, which was higher than budgeted due to rising interest rates.

For the quarter and fiscal year, expenditures are consistent with the project construction budget and schedule. Overall revenue far exceeds expenditures for the year due to the bond funding received entire during the fiscal year and intended to be spent over several years.

The ending fund balance of \$38.9 million is projected to sufficiently meet the County's funding requirements to construct the Justice Center and provide initial funding for the County Courthouse renovation project to follow.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED			% RECV'D	12 MO	12 MO	12 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	EST BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2022	ESTIMATE
Revenues										
Bond Proceeds	\$ 285,053	\$ 283,345	\$ (1,708)	99.4%	\$ 42,545,291	\$ 42,545,291	\$ 0	100.0%	\$ 42,545,291	\$ 42,545,000
Charges for Services	-	-	-		5,000	5,000	-	100.0%	5,000	5,000
Interest	33,500	39,728	6,228	118.6%	50,000	58,712	8,712	117.4%	50,000	48,000
Total Revenues	318,553	323,073	4,520	101.4%	42,600,291	42,609,004	8,713	100.0%	42,600,291	42,598,000
Expenditures										
Justice Center	29,554,415	2,044,523	27,509,892	6.9%	31,609,000	4,037,487	27,571,513	12.8%	31,609,000	2,904,000
Courthouse	8,639,291	-	8,639,291	0.0%	8,664,291	23,439	8,640,852	0.3%	8,664,291	-
Total Expenditures	38,193,706	2,044,523	36,149,183	5.4%	40,273,291	4,060,926	36,212,365	10.1%	40,273,291	2,904,000
Revenues over (under) Expenditures	(37,875,153)	(1,721,450)	36,153,703	4.5%	2,327,000	38,548,078	36,221,078	1656.6%	2,327,000	39,694,000
Beginning Fund Balance	40,202,153	40,708,665	506,512	101.3%	-	439,138	439,138		-	439,000
Ending Fund Balance	\$ 2,327,000	\$ 38,987,216	\$ 36,660,216	1675.4%	\$ 2,327,000	\$ 38,987,216	\$ 36,660,216	1675.4%	\$ 2,327,000	\$ 40,133,000
Contingency									2,327,000	-



Airport Capital Project Fund

This fund accounts for the capital project activities at Crook County's Prineville Airport. During the quarter, revenue was higher than budgeted due to the timing of grant reimbursements, however, revenue for the fiscal year is less than budgeted due to budgeted grant funds from Oregon not being received. These Oregon grant funds are expected to be received in subsequent fiscal years.

Overall, expenditures are lower than budgeted for the quarter and the fiscal year as project completions are delayed. Revenue for the quarter exceeds expenditures by \$181,047 and by \$105,552 for the fiscal year due to timing differences of grant proceeds relative to project expenditures, i.e., grant reimbursements lag project costs.

The ending fund balance of negative \$35,441 will be recovered with grant income in subsequent periods.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 127,500	\$ 166,528	\$ 39,028	130.6%	\$ 510,000	\$ 305,711	\$ (204,289)	59.9%	\$ 510,000	\$ 333,000
Transfers and Interfund	75,000	75,000	-	100.0%	75,000	75,000	-	100.0%	75,000	-
Interest	-	-	-	-	-	4	4	-	-	-
Total Revenues	202,500	241,528	39,028	119.3%	585,000	380,715	(204,285)	65.1%	585,000	333,000
Expenditures										
Materials & Services	105,000	79,160	25,840	75.4%	105,000	79,160	25,840	75.4%	105,000	-
Capital Outlay	120,000	(18,679)	138,679	-15.6% *	480,000	196,002	283,998	40.8%	480,000	192,000
Total Expenditures	225,000	60,481	164,519	26.9%	585,000	275,163	309,837	47.0%	585,000	192,000
Revenues over (under) Expenditures	(22,500)	181,047	203,547	-804.7%	-	105,552	105,552	-	-	141,000
Beginning Fund Balance	22,500	(216,488)	(238,988)	-962.2%	-	(140,993)	(140,993)	-	-	(141,000)
Ending Fund Balance	\$ -	\$ (35,441)	\$ (35,441)	-	\$ -	\$ (35,441)	\$ (35,441)	-	\$ -	\$ -

* The negative balance under Capital Outlay for this quarter is the result of correcting expenses from prior quarters and moving them from Capital Outlay to Materials & Services.



Belknap Museum Exhibit Capital Project Fund

This fund accounts for the Belknap Exhibit Capital Project at the Museum. During the quarter and for the fiscal year, overall revenue was much lower than the budget due to donations collected not yet being received from the Historical Society for the project.

For the quarter and fiscal year, expenditures are much lower than budget as the project is in the beginning stages and the full expenditures for the project were budgeted for the year.

The ending fund balance for the fiscal year of \$0 is consistent with the budget.

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ -	\$ -	\$ -		\$ 30,000	\$ -	\$ (30,000)	0.0% *	\$ 30,000	\$ -
Donations/Contributions	865,000	30,068	(834,932)	3.5%	865,000	30,068	(834,932)	3.5%	865,000	75,000
Total Revenues	865,000	30,068	(834,932)	3.5%	895,000	30,068	(864,932)	3.4%	895,000	75,000
Expenditures										
Personnel	27,000	298	26,702	1.1%	27,000	298	26,702	1.1%	27,000	-
Materials & Services	153,000	29,770	123,230	19.5%	153,000	29,770	123,230	19.5%	153,000	75,000
Capital Outlay	715,000	-	715,000	0.0%	715,000	-	715,000	0.0%	715,000	-
Total Expenditures	895,000	30,068	864,932	3.4%	895,000	30,068	864,932	3.4%	895,000	75,000
Revenues over (under) Expenditures	(30,000)	-	30,000	0.0%	-	-	-		-	-
Beginning Fund Balance	30,000	-	(30,000)	0.0%	-	-	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -

* \$30,000 of General Fund support was budgeted to cover expenses before donations were received by the County from the Historical Society. The County received the donations at the end of the 4th quarter from the Historical Society and the budgeted transfer was not needed.



Other Non-Major Funds

All funds with annual revenue of less than \$500,000, the County's General Obligation (GO) Debt Service Fund, and funds that do not involve County operations, such as the Mental Health Fund, are presented below.

General Obligation (GO) Debt Service Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 27,880	\$ 20,874	\$ (7,006)	74.9%	\$ 557,600	\$ 573,154	\$ 15,554	102.8%	\$ 557,600	\$ 561,000
Transfers and Interfund	183,200	182,750	(450)	99.8%	183,200	182,750	(450)	99.8%	183,200	183,200
Interest	25	210	185	838.4%	100	853	753	853.0%	100	1,000
Total Revenues	211,105	203,833	(7,272)	96.6%	740,900	756,757	15,857	102.1%	740,900	745,200
Expenditures										
Materials & Services	-	(400)	400		400	-	400	0.0%	400	-
Debt Service										
Principal	135,000	135,000	-	100.0%	135,000	135,000	-	100.0%	135,000	135,000
Interest	302,750	302,725	25	100.0%	605,500	605,450	50	100.0%	605,500	605,500
Total Expenditures	437,750	437,325	425	99.9%	740,900	740,450	450	99.9%	740,900	740,500
Revenues over (under) Expenditures	(226,645)	(233,492)	(6,847)	103.0%	-	16,307	16,307		-	4,700
Beginning Fund Balance	226,645	267,365	40,720	118.0%	-	17,567	17,567		-	18,000
Ending Fund Balance	\$ -	\$ 33,874	\$ 33,874		\$ -	\$ 33,874	\$ 33,874		\$ -	\$ 22,700

Mental Health Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 1,081,559	\$ 976,267	\$ (105,292)	90.3%	\$ 4,090,000	\$ 3,984,708	\$ (105,292)	97.4%	\$ 4,090,000	\$ 3,959,000
Interest	983	40	(943)	4.1%	1,400	458	(942)	32.7%	1,400	1,000
Total Revenues	1,082,542	976,307	(106,235)	90.2%	4,091,400	3,985,165	(106,235)	97.4%	4,091,400	3,960,000
Expenditures										
Materials & Services	1,090,959	972,557	118,402	89.1%	4,099,400	3,980,998	118,402	97.1%	4,099,400	3,970,000
Total Expenditures	1,090,959	972,557	118,402	89.1%	4,099,400	3,980,998	118,402	97.1%	4,099,400	3,970,000
Revenues over (under) Expenditures	(8,417)	3,750	12,167	-44.6%	(8,000)	4,167	12,167	-52.1%	(8,000)	(10,000)
Beginning Fund Balance	8,417	10,186	1,769	121.0%	8,000	9,769	1,769	122.1%	8,000	10,000
Ending Fund Balance	\$ -	\$ 13,937	\$ 13,937		\$ -	\$ 13,937	\$ 13,937		\$ -	\$ -

Special Transportation Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 55,960	\$ 103,182	\$ 47,222	184.4%	\$ 342,700	\$ 389,922	\$ 47,222	113.8%	\$ 342,700	\$ 389,900
Interest	1,653	429	(1,224)	26.0%	3,600	2,376	(1,224)	66.0%	3,600	3,000
Total Revenues	57,613	103,611	45,998	179.8%	346,300	392,298	45,998	113.3%	346,300	392,900
Expenditures										
Materials & Services	648,351	82,848	565,503	12.8%	722,300	156,797	565,503	21.7%	722,300	224,900
Transfers	-	-	-		-	-	-		-	-
Total Expenditures	648,351	82,848	565,503	12.8%	722,300	156,797	565,503	21.7%	722,300	224,900
Revenues over (under) Expenditures	(590,738)	20,763	611,501	-3.5%	(376,000)	235,501	611,501	-62.6%	(376,000)	168,000
Beginning Fund Balance	590,738	649,979	59,241	110.0%	376,000	435,241	59,241	115.8%	376,000	435,000
Ending Fund Balance	\$ -	\$ 670,742	\$ 670,742		\$ -	\$ 670,742	\$ 670,742		\$ -	\$ 603,000



Other Non-Major Funds Continued...

Title III Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 90,000	\$ 98,399	\$ 8,399	109.3%	\$ 90,000	\$ 98,399	\$ 8,399	109.3%	\$ 90,000	\$ 98,000
Interest	1,970	297	(1,673)	15.1%	3,600	1,927	(1,673)	53.5%	3,600	2,000
Total Revenues	91,970	98,697	6,727	107.3%	93,600	100,327	6,727	107.2%	93,600	100,000
Expenditures										
Materials & Services	655,350	40,000	615,350	6.1%	692,600	77,250	615,350	11.2%	692,600	50,000
Total Expenditures	655,350	40,000	615,350	6.1%	692,600	77,250	615,350	11.2%	692,600	50,000
Revenues over (under) Expenditures	(563,380)	58,697	622,077	-10.4%	(599,000)	23,077	622,077	-3.9%	(599,000)	50,000
Beginning Fund Balance	563,380	466,697	(96,683)	82.8%	599,000	502,317	(96,683)	83.9%	599,000	502,000
Ending Fund Balance	\$ -	\$ 525,394	\$ 525,394		\$ -	\$ 525,394	\$ 525,394		\$ -	\$ 552,000

Crook County School Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 3,988	\$ -	\$ (3,988)	0.0%	\$ 125,000	\$ 121,012	\$ (3,988)	96.8%	\$ 125,000	\$ 121,000
Intergovernmental	300,000	298,710	(1,290)	99.6%	300,000	298,710	(1,290)	99.6%	300,000	299,000
Interest	-	225	225		-	238	238		-	-
Total Revenues	303,988	298,935	(5,053)	98.3%	425,000	419,960	(5,040)	98.8%	425,000	420,000
Expenditures										
Materials & Services	-	(121,012)	121,012		-	-	-		-	-
Special Payment	425,000	419,722	5,278	98.8%	425,000	419,722	5,278	98.8%	425,000	420,000
Total Expenditures	425,000	298,710	126,290	70.3%	425,000	419,722	5,278	98.8%	425,000	420,000
Revenues over (under) Expenditures	(121,012)	225	121,237	-0.2%	-	238	238		-	-
Beginning Fund Balance	121,012	124	(120,888)	0.1%	-	111	111		-	-
Ending Fund Balance	\$ -	\$ 349	\$ 349		\$ -	\$ 349	\$ 349		\$ -	\$ -

Video Lottery Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 72,000	\$ 117,928	\$ 45,928	163.8%	\$ 180,000	\$ 229,377	\$ 49,377	127.4%	\$ 180,000	\$ 222,000
Interest	220	217	(3)	98.5%	1,100	1,125	25	102.3%	1,100	1,000
Total Revenues	72,220	118,145	45,925	163.6%	181,100	230,502	49,402	127.3%	181,100	223,000
Expenditures										
Materials & Services	233,510	41,000	192,510	17.6%	245,800	50,500	195,300	20.5%	245,800	100,000
Transfers	15,000	15,000	-	100.0%	60,000	60,000	-	100.0%	60,000	60,000
Total Expenditures	248,510	56,000	192,510	22.5%	305,800	110,500	195,300	36.1%	305,800	160,000
Revenues over (under) Expenditures	(176,290)	62,145	238,435	-35.3%	(124,700)	120,002	244,702	-96.2%	(124,700)	63,000
Beginning Fund Balance	176,290	313,950	137,660	178.1%	124,700	256,092	131,392	205.4%	124,700	256,000
Ending Fund Balance	\$ -	\$ 376,095	\$ 376,095		\$ -	\$ 376,095	\$ 376,095		\$ -	\$ 319,000



Other Non-Major Funds Continued...

Surveyor Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ -	\$ 31,163	\$ 31,163		\$ 80,000	\$ 110,540	\$ 30,540	138.2%	\$ 80,000	\$ 99,000
Interest	325	110	(215)	33.7%	1,300	831	(469)	63.9%	1,300	1,000
Total Revenues	325	31,273	30,948	9622.3%	81,300	111,371	30,071	137.0%	81,300	100,000
Expenditures										
Materials & Services	29,406	26,575	2,831	90.4%	113,100	108,057	5,043	95.5%	113,100	97,000
Total Expenditures	29,406	26,575	2,831	90.4%	113,100	108,057	5,043	95.5%	113,100	97,000
Revenues over (under) Expenditures	(29,081)	4,698	33,779	-16.2%	(31,800)	3,315	35,115	-10.4%	(31,800)	3,000
Beginning Fund Balance	186,281	182,759	(3,522)	98.1%	189,000	184,142	(4,858)	97.4%	189,000	184,000
Ending Fund Balance	\$ 157,200	\$ 187,456	\$ 30,256	119.2%	\$ 157,200	\$ 187,456	\$ 30,256	119.2%	\$ 157,200	\$ 187,000
Contingency									157,200	-

Clerk Special Revenue Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 4,281	\$ 3,151	\$ (1,130)	73.6%	\$ 14,000	\$ 12,870	\$ (1,130)	91.9%	\$ 14,000	\$ 10,000
Licenses, Permits & Fees	1,945	5,626	3,681	289.3%	19,100	22,781	3,681	119.3%	19,100	20,000
Interest	2,383	115	(2,268)	4.8%	3,200	932	(2,268)	29.1%	3,200	-
Total Revenues	8,609	8,891	282	103.3%	36,300	36,582	282	100.8%	36,300	30,000
Expenditures										
Notary	39,540	-	39,540	0.0%	44,600	5,060	39,540	11.3%	44,600	-
Recording	117,469	3,050	114,419	2.6%	125,500	11,081	114,419	8.8%	125,500	5,000
Archive	80,872	-	80,872	0.0%	93,200	12,328	80,872	13.2%	93,200	15,000
Total Expenditures	237,881	3,050	234,831	1.3%	263,300	28,469	234,831	10.8%	263,300	20,000
Revenues over (under) Expenditures	(229,272)	5,841	235,113	-2.5%	(227,000)	8,114	235,114	-3.6%	(227,000)	10,000
Beginning Fund Balance	229,272	231,263	1,991	100.9%	227,000	228,991	1,991	100.9%	227,000	229,000
Ending Fund Balance	\$ -	\$ 237,104	\$ 237,104		\$ -	\$ 237,104	\$ 237,104		\$ -	\$ 239,000

Community College Education Center Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Interest	\$ 350	\$ 63	\$ (287)	17.9%	\$ 800	\$ 513	\$ (287)	64.1%	\$ 800	\$ -
Total Revenues	350	63	(287)	17.9%	800	513	(287)	64.1%	800	-
Expenditures										
Materials & Services	130,900	-	130,900	0.0%	130,900	-	130,900	0.0%	130,900	-
Total Expenditures	130,900	-	130,900	0.0%	130,900	-	130,900	0.0%	130,900	-
Revenues over (under) Expenditures	(130,550)	63	130,613	0.0%	(130,100)	513	130,613	-0.4%	(130,100)	-
Beginning Fund Balance	130,550	129,987	(563)	99.6%	130,100	129,537	(563)	99.6%	130,100	129,000
Ending Fund Balance	\$ -	\$ 130,050	\$ 130,050		\$ -	\$ 130,050	\$ 130,050		\$ -	\$ 129,000



Other Non-Major Funds Continued...

Crooked River Watershed Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 4,279	\$ 4,279	\$ -	100.0%	\$ 4,279	\$ 4,279	\$ -	100.0%	\$ 4,279	\$ -
Charges for Services	21,622	34,372	12,750	159.0%	98,600	111,351	12,751	112.9%	98,600	98,600
Interest	-	13	13		-	21	21		-	-
Total Revenues	25,901	38,664	12,763	149.3%	102,879	115,651	12,772	112.4%	102,879	98,600
Expenditures										
Personnel	30,277	32,956	(2,679)	108.8%	102,879	105,558	(2,679)	102.6%	102,879	98,600
Total Expenditures	30,277	32,956	(2,679)	108.8%	102,879	105,558	(2,679)	102.6%	102,879	98,600
Revenues over (under) Expenditures	(4,376)	5,708	10,084	-130.4%	-	10,093	10,093		-	-
Beginning Fund Balance	4,376	4,305	(71)	98.4%	-	(79)	(79)		-	-
Ending Fund Balance	\$ -	\$ 10,014	\$ 10,014		\$ -	\$ 10,014	\$ 10,014		\$ -	\$ -

Tourism Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 521	\$ 10,735	\$ 10,214	2060.4%	\$ 15,900	\$ 26,114	\$ 10,214	164.2%	\$ 15,900	\$ 20,000
Interest	110	40	(70)	36.1%	300	229	(71)	76.5%	300	-
Total Revenues	631	10,774	10,143	1707.5%	16,200	26,343	10,143	162.6%	16,200	20,000
Expenditures										
Materials & Services	57,200	5,000	52,200	8.7%	57,200	5,000	52,200	8.7%	57,200	10,000
Total Expenditures	57,200	5,000	52,200	8.7%	57,200	5,000	52,200	8.7%	57,200	10,000
Revenues over (under) Expenditures	(56,569)	5,774	62,343	-10.2%	(41,000)	21,343	62,343	-52.1%	(41,000)	10,000
Beginning Fund Balance	56,569	64,494	7,925	114.0%	41,000	48,925	7,925	119.3%	41,000	49,000
Ending Fund Balance	\$ -	\$ 70,269	\$ 70,269		\$ -	\$ 70,269	\$ 70,269		\$ -	\$ 59,000

Taylor Grazing Fund

CATEGORY	4TH QUARTER (Apr '22-Jun '22)				FY 2022 YTD (Jul '21-Jun '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	12 MO EST BUDGET	12 MO ACTUAL	12 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2022	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 4,000	\$ -	\$ (4,000)	0.0%	\$ 4,000	\$ -	\$ (4,000)	0.0%	\$ 4,000	\$ 4,000
Interest	247	19	(228)	7.9%	400	173	(227)	43.2%	400	-
Total Revenues	4,247	19	(4,228)	0.5%	4,400	173	(4,227)	3.9%	4,400	4,000
Expenditures										
Materials & Services	49,400	6,385	43,015	12.9%	49,400	6,385	43,015	12.9%	49,400	7,000
Total Expenditures	49,400	6,385	43,015	12.9%	49,400	6,385	43,015	12.9%	49,400	7,000
Revenues over (under) Expenditures	(45,153)	(6,366)	38,787	14.1%	(45,000)	(6,212)	38,788	13.8%	(45,000)	(3,000)
Beginning Fund Balance	45,153	44,350	(803)	98.2%	45,000	44,196	(804)	98.2%	45,000	44,000
Ending Fund Balance	\$ -	\$ 37,984	\$ 37,984		\$ -	\$ 37,984	\$ 37,984		\$ -	\$ 41,000



Debt Summary

The following schedule provides information related to the County's outstanding and proposed debt during the 2021-2022 fiscal year through Fiscal Year 2027. The schedule includes:

- Debt issue
- Fund(s) through which the debt is repaid/budgeted
- Original amount of the loan
- The annual payment in Fiscal Year 2022
- Interest rate
- Year of maturity of the obligation
- Outstanding principal balance as of June 30 by fiscal year through 2027
- Estimated debt per capita for each fiscal year

The County's total debt per capita as of June 30, 2022, is projected to total \$2,002, including proposed new issues. During the subsequent five fiscal years, the debt per capita is projected to decline to \$1,750 by June 30, 2027.

Description	Fund(s)	Original Amount	Annual Payment FY 2022	Interest Rate	Maturity	Outstanding balance fiscal year ending June 30,					
						2022	2023	2024	2025	2026	2027
GO Bonds Series 2017	General	10,000,000	466,700	3.72%	2043	9,670,000	9,560,000	9,425,000	9,270,000	9,090,000	8,885,000
Full Faith & Credit 2017	Sheriff	3,635,000	182,750	3.83%	2057	3,410,000	3,365,000	3,315,000	3,265,000	3,215,000	3,160,000
Full Faith & Credit 2018	Airport	6,080,000	387,658	4.30%	2046	5,795,000	5,645,000	5,490,000	5,330,000	5,165,000	4,990,000
GO Bonds Series 2022	General	33,698,310	-	5.00%	2046	33,698,310	33,698,310	33,698,310	33,698,310	33,698,310	33,698,310
Total County Debt		53,413,310	1,037,108			52,573,310	52,268,310	51,928,310	51,563,310	51,168,310	50,733,310
Population	assumes 2% annual increase					26,254	26,779	27,315	27,861	28,418	28,987
Debt per capita						2,002	1,952	1,901	1,851	1,801	1,750

