



Memorandum

Oregon Department of Fish and Wildlife

Date: May 22, 2017
To: Commissioners
From: Cameron Smith, Acting Deputy Director for Administration
Subject: Financial Report

Department Financial Report

The Commission Financial Report for the 2015-17 biennium as of April 30, 2017 is provided as an attachment. Department wide, expenditures continue to be below spend rates and are within available revenues.

2017-19 Budget Development

The Department has completed its Ways and Means presentations. The Ways and Means Natural Resources Subcommittee has scheduled a meeting to vote on the Department's 2017-19 budget for Thursday, May 25.

The Secretary of State's statewide SEFA audit for the period of July 1, 2015 – June 30, 2016, included a review of ODFW's Pacific Coast Salmon Recovery Fund and Pacific Salmon Treaty Program. The audit reported two findings:

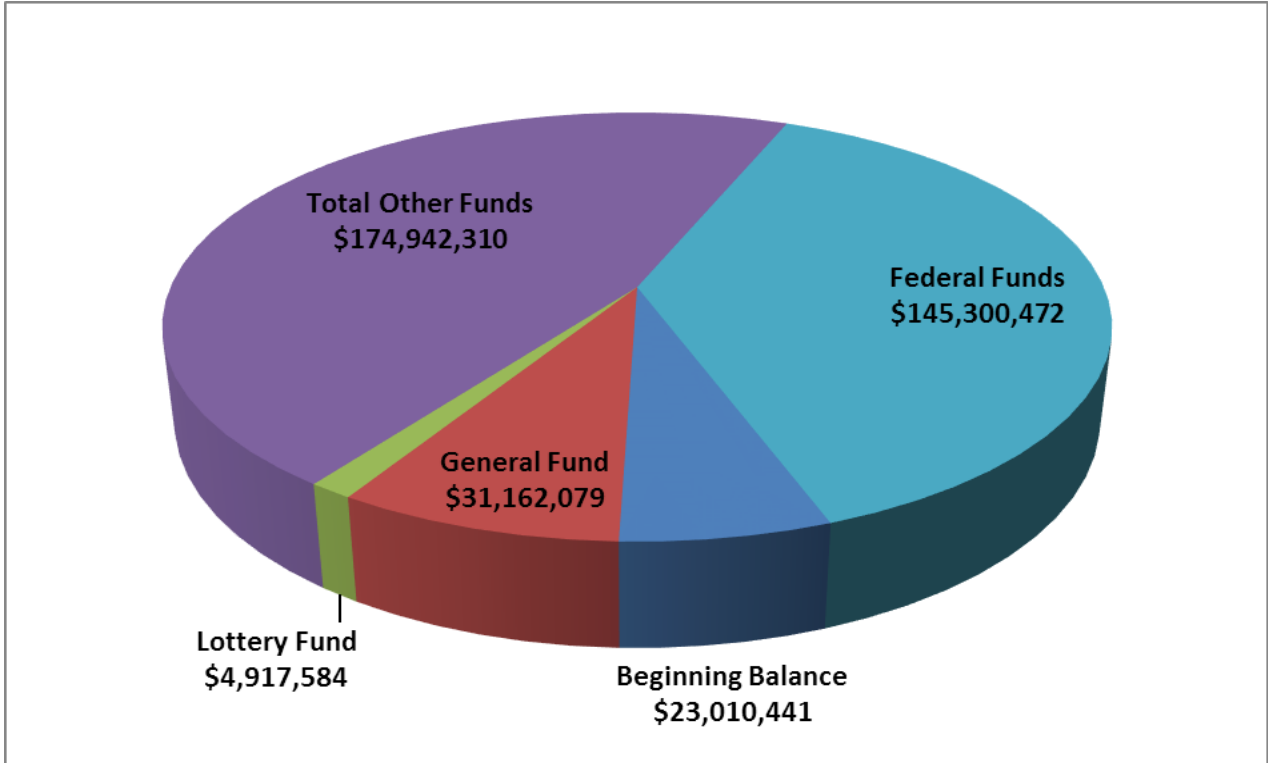
1. Department management should improve the availability and organization of documentation that supports cost allocation. (Cost allocation approvals and calculations were unavailable or missing throughout the audit)
2. Department management should strengthen internal controls around grant reporting. (Grant reports were being prepared and submitted to the federal grantor without being reviewed)

These two findings were classified as significant deficiencies, which represents the lowest significance of a reportable finding. Material weakness findings represent the highest significance. The department agreed with both findings and is in the process of implementing a corrective action plan to resolve each item.

**ODFW Financial Report for 2017 Biennium
Commission Meeting
as of April 2017**

	Legislatively Adopted Budget	Adjustments & E-Boards	Legislatively Approved Budget	Actuals as of 4/30/2017	% of Total Biennium Budget 91.70%
Beginning Fund Balance	23.01	-	23.01	45.72	
REVENUE					
Revenue Transactions for Prior Biennium (AY15)				6.38	
General Fund	30.08	1.08	31.16	27.46	
Lottery Fund	4.75	0.16	4.92	4.29	
Other Funds	-				
Hunter/Angler	108.17	-	108.17	90.75	
Commercial Fisheries Fund	9.95	-	9.95	9.79	
All Other Categories	50.99	5.83	56.82	36.51	
Total Other Funds	169.11	5.83	174.94	137.05	
Federal Funds	138.98	6.32	145.30	116.71	
Total Revenue	342.92	13.40	356.32	285.51	80.13%
EXPENDITURES					
Expenditure Transactions for Prior Biennium (AY15)				4.44	
Wildlife					
General Fund	4.42	0.20	4.62	4.02	
Lottery Fund	1.18	0.02	1.20	1.02	
Other Funds	36.65	0.90	37.55	26.12	
Federal Funds	29.16	0.50	29.66	20.53	
Total Wildlife Programs	71.41	1.62	73.03	51.69	70.78%
Fish					
General Fund	21.78	0.74	22.52	19.58	
Lottery Fund	3.57	0.14	3.71	3.09	
Other Funds	66.11	1.62	67.74	52.19	
Federal Funds	98.69	2.75	101.45	74.34	
Total Fish Programs	190.16	5.25	195.42	149.19	76.34%
Administration					
General Fund	3.38	0.14	3.52	3.37	
Other Funds	40.78	1.07	41.85	34.33	
Federal Funds	5.82	0.09	5.91	3.24	
Total Administration	49.97	1.31	51.28	40.94	79.85%
State Police					
Other Funds	22.80	-	22.80	18.76	
Total State Police	22.80	-	22.80	18.76	82.27%
Debt Service					
General Fund	0.35	-	0.35	0.35	
Other Funds	1.83	-	1.83	1.83	
Total Debt Service	2.19	-	2.19	2.19	100.00%
Capital Improvement					
General Fund	0.15	-	0.15	0.13	
Other Funds	6.43	0.01	6.44	4.27	
Federal Funds	-	2.98	2.98	0.24	
Total Capital Improvement	6.58	2.99	9.57	4.65	48.58%
Capital Construction					
General Funds	-	-	-		
Other Funds	-	2.23	2.23	2.07	
Federal Funds	2.77	-	2.77	1.29	
Total Capital Construction	2.77	2.23	5.00	3.36	67.18%
Agency-wide					
General Fund	30.08	1.08	31.16	27.46	88.10%
Lottery Fund	4.75	0.16	4.92	4.11	83.53%
Other Funds	174.60	5.83	180.44	139.58	77.36%
Federal Funds	136.44	6.32	142.77	99.64	69.79%
Total Expenditures	345.88	13.40	359.28	270.78	75.37%
ENDING BALANCE	20.05	-	20.05	62.39	

Oregon Department of Fish and Wildlife
2015-17 Legislatively Approved Budget - Revenue
as of April 2017 \$ 379.33



Oregon Department of Fish and Wildlife
2015-17 Legislatively Approved Budget - Expenditures
as of April 2017 \$ 359.29

