

COUNTY OF BAKER, OREGON

COUNTY COMMISSIONERS  
AND OTHER ELECTED OFFICIALS  
AS OF JUNE 30, 2011

<u>Name</u>	<u>Term Expires*</u>
<u>Commissioners</u>	
Fred J. Warner, Jr., Chair Baker City, Oregon 97814	December 31, 2014
Carl E. Stiff Baker City, Oregon 97814	December 31, 2014
Tim L. Kerns Baker City, Oregon 97814	December 31, 2012
<u>County Clerk</u>	
Tamara J. Green Baker City, Oregon 97814	December 31, 2014
<u>County Treasurer and Tax Collector</u>	
Alice M. Durflinger Baker City, Oregon 97814	December 31, 2014
<u>District Attorney</u>	
Matthew B. Shirtcliff Baker City, Oregon 97814	December 31, 2012
<u>Baker County Sheriff</u>	
Mitchell R. Southwick Baker City, Oregon 97814	December 31, 2012

\*New term begins on first Monday of January following expiration date

COUNTY OF BAKER, OREGON

COUNTY COMMISSIONERS  
AND OTHER ELECTED OFFICIALS  
AS OF JUNE 30, 2011  
(Continued)

<u>Name</u>	<u>Term Expires*</u>
<u>Justices of the Peace</u>	
Lise F. Yervasi Baker City, Oregon 97833	December 31, 2012
Yvonne M. Riggs Halfway, Oregon 97834	December 31, 2012
<u>Baker County Assessor</u>	
Kerry Savage Baker City, Oregon 97814	December 31, 2012
<u>Baker County Surveyor</u>	
Thomas Hanley Baker City, Oregon 97814	December 31, 2012

\*New term begins on first Monday of January following expiration date.

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# Guyer & Associates

Certified Public Accountants

A Professional Corporation

Randell C. Guyer, Jr.

Kent J. Bailey

Robert M. Burgess

Megan R. Adams

David F. Lindley

Scott A. Martin

Robert P. Seymour

Jacob J. Collier

## INDEPENDENT AUDITOR'S REPORT

To County Commissioners  
County of Baker, Oregon

We have audited the accompanying financial statements of the governmental activities, each major fund, the proprietary funds, the fiduciary funds, and the aggregate remaining fund information of the County of Baker, Oregon as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year summarized comparative information has been derived from the County's June 30, 2010 financial statements and, in our report dated December 22, 2010, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, the proprietary fund, the fiduciary funds, and the aggregate remaining fund information.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the proprietary funds, the fiduciary funds, and the aggregate remaining fund information of the County of Baker, Oregon as of June 30, 2011 and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 25, 2012 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 44 through 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. However, we did not audit this information and express no opinion on it. The budgetary comparison schedules and the notes to required supplementary information on pages 44 through 56 have been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the information is fairly stated in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The combining and individual non-major fund statements and other financial schedules, and certain totals and note disclosure information related to the prior year are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Guyer & Associates  
Certified Public Accountants

By   
David F. Lindley, Principal

January 25, 2012

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

This discussion and analysis presents the highlights of financial activities and financial position for the County of Baker. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the County.

Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. Please read it in conjunction with the County's financial statements (beginning on page 10).

### **FINANCIAL HIGHLIGHTS**

The County's net assets for year ending June 30, 2011 were \$40,150,920. During the fiscal year, net assets decreased by \$673,526 (or 1.65%). This decrease reflects the reversal of \$370,000 in a land contract related to the Lime Plant property sale. After several extensions it was determined that the buyer would be unable to fulfill the contract so the contract was canceled. We also must note \$342,235 in combined reduction of Cash and cash equivalents and investments. This decrease was a reflection of several fund balances reductions during the year. The most note worthy reduction being \$81,481 seen in the Consolidated Dispatch Fund. This fund saw very little employee turnover which eliminated saving in personnel costs. Without these savings and starting with a reduced beginning fund balance compared to budget, the fund spent down the fund balance. In addition the County Parks Department also saw a significant reduction of \$60,890 in ending fund balance. This decrease is a reflection of extended low water levels and weather conditions over the past year.

Total Governmental Funds revenues reflected an increase of \$303,907 over the 2009-2010 fiscal year. Property taxes accounted for \$74,225 of the increase. This increase represents a 1.7% increase over the prior fiscal year. One other area of increase to note was \$136,875 in Intergovernmental revenues. One significant increase was seen in the General Fund and related to the OCDBG Recovery Village project. This revenue saw an increase in funding of \$351,122 over FY 2009-2010.

Overall County Governmental Fund expenses increased by \$319,380 in FY 2010-2011. This increase was largely due to two capital outlay projects within the Parks Fund. The two projects completed in the fiscal year were \$170,855 for the Holcomb RV sites project and \$104,828 in Holcomb boat ramp upgrade. The General Fund's Recovery Village project also contributed to the increased expenses over last year by \$351,122.



## REPORT LAYOUT

The County's annual financial report consists of several sections. Taken together they provide a comprehensive financial look at the County. The components of the report include the following:

- ❑ **Management's Discussion and Analysis.** This section of the report provides financial highlights, overview and economic factors affecting the County.
- ❑ **Basic Financial Statements.** Includes Statement of Net Assets, Statement of Activities, fund financial statements and the notes to the financial statements. Statements of Net Assets and Activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the County.
  - The Statement of Net Assets focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of the assets the community owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts.
  - The Statement of Activities focuses on gross and net costs of county programs and the extent to which such programs rely upon general tax and other revenues. This Statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
  - Fund financial statements focus separately on major governmental funds and proprietary funds. Governmental fund statements follow the more traditional presentation of financial statements. The County's major governmental funds are presented in their own column and the remaining funds are combined into a column titled "Other Governmental Funds." Budgetary comparison statements are presented for the General Fund, Road Fund, County Health Fund, Mental Health Fund, and the Commission on Children and Families Fund (County specified major funds). Statements for the County's proprietary and fiduciary funds follow the governmental funds and include net assets, revenues, expenses and changes in fund net assets, and cash flows.
  - The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the County's financial condition.
- ❑ **Required Supplementary Information.** This section includes Statements of Revenues and Expenditures – Budget and Actual for both the General Fund and major special revenue funds.
- ❑ **Other Supplementary Information.** Readers desiring additional information on non-major funds can find it in the Combining Statements of Non-major Funds and/or the Supplementary Information-Budgetary Comparison sections of this report. Components within this section include:
  - Combining Statements. Major funds are included within the Basic Financial Statements, whereas non-major, special revenue, capital project, internal service and agency funds are presented here. These statements include

balance sheets, statements of revenues, expenditures and changes in fund balances and statements of revenues and expenditures – budget and actual.

- Other Financial Schedules complete the Financial Section of the report.

**Audit Comments and Disclosures Required By State Regulations.** Supplemental communication on County compliance and internal controls as required by Oregon statutes.

**COUNTY AS A WHOLE**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**TABLE 1**  
**Net Assets at Year-end**  
**Baker County's Net Assets**

	<b>GOVERNMENTAL ACTIVITIES</b>	
	<b>2010</b>	<b>2011</b>
<b>CURRENT AND OTHER ASSETS</b>	<b>6,969,443</b>	<b>6,471,375</b>
<b>CAPITAL ASSETS</b>	<b>35,135,209</b>	<b>35,135,033</b>
<b>TOTAL ASSETS</b>	<b>\$42,104,652</b>	<b>41,606,408</b>
<b>CURRENT LIABILITIES</b>	<b>\$888,265</b>	<b>1,015,615</b>
<b>NON-CURRENT LIABILITIES – COMPENSATED ABSENCES</b>	<b>391,941</b>	<b>439,868</b>
<b>TOTAL LIABILITIES</b>	<b>\$1,280,206</b>	<b>1,455,483</b>
<b>NET ASSETS:</b>		
<b>INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT</b>	<b>\$ 35,135,209</b>	<b>35,135,033</b>
<b>RESERVE FOR INVENTORY</b>	<b>826,479</b>	<b>748,830</b>
<b>RESTRICTED</b>	<b>2,705,716</b>	<b>2,416,049</b>
<b>UNRESTRICTED</b>	<b>2,157,042</b>	<b>1,851,008</b>
<b>TOTAL NET ASSETS</b>	<b>\$40,824,446</b>	<b>40,150,920</b>

**STATEMENT OF NET ASSETS AT JUNE 30, 2011:**

During fiscal year 2010-11 several major events changed the balance of net assets. An explanation of each follows:

**Governmental Activities**

Total net assets decreased \$673,526 during the fiscal year 2010-2011. This decrease was largely due to the elimination of a \$370,000 land sale contract between Mr. Paul Vaden and Baker County. During the year Mr. Vaden proved to be unable to fulfill the contract which led to all booked transactions associated with the original contract to be reversed. One additional reduction can be found in the Cash and Cash Equivalents and Investment asset groups. Also capital depreciation exceeded capital additions for the year. This was the result of the prior year Anthony Lakes Highway project having a full year of depreciation. An additional reduction of \$342,235 is a reflection of the reduced ending fund balances in several County funds. Two note-worthy ending fund reductions were seen in the County's Consolidated Dispatch and Parks funds. The Consolidated Dispatch fund noted an \$81,481 reduction largely related to the fund maintaining full staffing for the entire year thus very

little cost savings were realized in the year. The County Parks department ended FY 2010-2011 with a reduction in ending fund balance of \$60,890. This reduction can be contributed to the extended period of time the park experienced low water levels during the prime boating and fishing season.

Statement of Activities for the year ended June 30, 2011:

**TABLE 2**  
**STATEMENT OF ACTIVITIES**  
**FOR FISCAL YEAR ENDING JUNE 30, 2010 AND JUNE 30, 2011**

	<b>GOVERNMENTAL ACTIVITIES</b>	
	<b>2010</b>	<b>2011</b>
<b>REVENUES</b>		
PROGRAM REVENUES		
FEES, FINES AND CHARGES FOR SERVICE	\$ 1,383,827	1,399,280
OPERATING GRANTS AND CONTRIBUTIONS	8,874,901	8,985,686
CAPITAL GRANTS AND CONTRIBUTIONS	130,948	247,015
GENERAL REVENUES		
TAXES	4,276,834	4,373,334
EARNINGS AND INVESTMENTS	33,679	25,160
GRANTS AND CONTRIBUTIONS NOT RESTRICTED TO SPECIFIC PROGRAMS	1,006,604	1,101,500
MISCELLANEOUS	226,760	410,769
<b>TOTAL REVENUES</b>	<b>\$15,933,553</b>	<b>16,542,744</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>16,219,371</b>	<b>17,464,879</b>
<b>SPECIAL ITEMS</b>	<b>(112,551)</b>	<b>(248,609)</b>
CHANGE IN NET ASSETS	<b>(173,267)</b>	<b>(673,526)</b>
BEGINNING NET ASSETS	<b>\$ 40,997,713</b>	<b>40,824,446</b>
<b>ENDING NET ASSETS</b>	<b>\$40,824,446</b>	<b>40,150,920</b>

***Governmental Activities***

Total Governmental Activities revenues showed an increase of \$609,191 during fiscal year 2010-2011. The primary area of increase was \$411,401 received from the Federal Government related to the ARRA 2009 grant for the Wingville Lane project. One additional

note worthy item can be found in the miscellaneous revenue section in the 2010-2011 fiscal year was the \$278,869 of revenues received in the Insurance fund related to the \$117,639 reimbursement of flood expenses.

As seen in the above Statement of Activities chart, expenses increased by \$1,245,508. Of this increase \$411,401 can be found as an increase in the County road and bridges activity. This increase reflects the booking of the cost associated to the ARRA 2009 Wingville Lane chip seal project.

### **FUND BALANCE HIGHLIGHTS**

An overall decrease of \$333,806 was seen in the Governmental fund balances in the 2010-2011 fiscal year. This reduction was spread across several funds. A few that are noteworthy were \$81,481 in the Consolidated Dispatch Fund, \$60,890 in the Parks Fund and \$51,217 in the Commission on Children and Families Fund. As spoke about earlier, Consolidated Dispatch's reduction was related to full staffing and a smaller than budgeted beginning fund balance. The Parks reduction was an effect of a low water year and a shortfall in the projected beginning fund balance. Commission on Children and Families smaller ending fund is due to the planned drawdown of funds due to the continued reduction in state funding. This Fund is projected to close in FY 2012-2013.

### **BUDGETARY HIGHLIGHTS**

The Baker County Board of Commissioners approved several changes to the original budget via the resolution process. The major budgetary changes consisted of the following:

#### **Revenues:**

These major changes are due to the receipt of unanticipated revenues for specific purpose.

\$180,000	Insurance Fund – funds to be received from CIS for reimbursement of flood related expenses.
\$ 52,450	Consolidated Dispatch Equip. Replacement Fund – grant received from the Federal Government Homeland Security for reverse 911 services.
\$ 31,160	Technology Fund – funds received for equipment upgrades for OPS Center.

#### **Expenditures:**

\$180,000	Insurance Fund – for expenses related to the flood of the County Courthouse.
\$ 52,450	Consolidated Dispatch Equip. Replacement Fund – contract of reverse 911 services.

\$ 31,160 Technology Fund – for the expenses related to the OPS center equipment purchases.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

CAPITAL ASSETS

As of June 30, 2011 the County had invested \$ 35,083,963 in capital assets as reflected in the following table, which represents a net decrease (additions, deductions and depreciation) of \$ 51,246.

**TABLE 3:  
CAPITAL ASSETS AT YEAR-END  
(NET OF DEPRECIATION)**

	<b>GOVERNMENTAL ACTIVITIES</b>	
	<b>2010</b>	<b>2011</b>
LAND	\$ 1,598,886	1,837,152
BUILDINGS & SYSTEMS	6,471,537	6,640,135
MACHINERY & EQUIPMENT	4,151,810	4,226,783
INFRASTRUCTURE	22,834,736	22,278,394
CONSTRUCTION IN PROGRESS	78,240	101,499
<b>TOTAL</b>	<b>\$ 35,135,209</b>	<b>35,083,963</b>

The following table reconciles the change in capital assets. Additions include assets acquired or under construction at year-end. Reductions are for disposition of assets and depreciation.

**TABLE 4:  
Change in Capital Assets**

	<b>GOVERNMENTAL ACTIVITIES</b>	
	<b>2010</b>	<b>2011</b>
BEGINNING BALANCE	\$35,119,429	35,135,209
ADDITIONS	7,959,140	1,264,657
RETIREMENT-COST	(7,146,353)	(259,192)
RETIREMENT-DEPRECIATION	122,911	105,289
DEPRECIATION	(919,918)	(1,162,000)
<b>ENDING BALANCE</b>	<b>\$35,135,209</b>	<b>35,083,963</b>

Assets from governmental activities ended with a net decrease of \$ 51,246. Additions for the 2010-2011 year totaled \$1,264,657. Completed construction in progress project accounted for \$78,024. This reflects the completion of the County elevator remodel project. Building and Systems accounted for \$330,823 of the increase. Two projects completed in this category were \$170,855 for the Holcomb RV sites project and \$104,828 in Holcomb boat ramp upgrade. An additional \$222,700 was reported in heavy equipment purchases associated to the purchase of a 2011 Etnyer chip Spreader in the Road department.

**Debt Outstanding:**

As of June 30, 2011 Baker County had \$ .00 in general obligation bonds outstanding.

**ECONOMIC FACTORS**

As our Nation's economy continues to struggle and the State of Oregon searches for additional revenues and to reduce its expenses, Baker County's fiscal outlook remains steady. Property values have remained constant which has allowed the County's property tax base to remain constant. While property taxes are important to Baker County, they represent slightly more than 26% of total revenues from governmental funds. The largest resource, at just greater than 61% comes from intergovernmental revenues. With total overall revenues taking a slight increase, Baker County continues to closely monitor future State revenue forecasts.

County management does realize that it must be ever diligent in planning for the future. All counties benefiting from Secure School funding will receive their final payment in the 2011-2012 fiscal year. Baker County is working diligently to formulate a plan to create a sustainable alternative to the lost funding. Baker County Commissioners and Road Master continue to lobby for additional support from State and Federal agencies.

Baker County continues to focus on the ever-increasing costs of providing services to the public. To help slow one such cost in health care expenses, in the 2006-2007 budget the Management and Elected Official groups were required to contribute 5% of monthly health insurance premium to help control increase costs. During the 2007 SEIU union negotiation it was agreed upon that the union members would begin contributing 5% of their monthly insurance premium as of the 2008-2009 fiscal year. In the 2008 BCLA union negotiation process the union voted to accept a cap on insurance at the rate the County pays for the SEIU union members. The County plans to look at other acceptable alternatives in the insurance arena for the 2014 fiscal year. It is the goal of the County to preserve its financial strength and to responsibly plan for our future. We owe this to the citizens and staff of Baker County.

**FINANCIAL CONTACT**

The County's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Administrative Services Director at 1995 Third Street, Baker City, Oregon 97814.

BASIC FINANCIAL  
STATEMENTS

COUNTY OF BAKER, OREGON  
STATEMENT OF NET ASSETS  
June 30, 2011  
(With summarized financial information at June 30, 2010)

	Total Governmental Activities	
	June 30, 2011	June 30, 2010
<b>ASSETS</b>		
Cash and cash equivalents	\$ 229,047	\$ 1,458,010
Investments	3,609,033	2,722,305
Property taxes receivable	361,351	365,109
Accounts receivable, net	1,411,509	1,118,442
Prepaid expenses	111,605	109,098
Inventories	748,830	826,479
Land contracts receivable	-	370,000
Capital assets:		
Intangible assets	51,070	-
Land	1,837,152	1,598,886
Construction in progress	101,499	78,240
Infrastructure, net of accumulated depreciation	22,278,394	22,834,736
Buildings, net of accumulated depreciation	6,640,135	6,471,537
Equipment and vehicles, net of accumulated depreciation	4,226,783	4,151,810
Total assets	41,606,408	42,104,652
<b>LIABILITIES</b>		
Accounts payable	727,059	575,032
Accrued wages and payroll taxes	288,556	313,233
Long-term liabilities:		
Compensated absences	439,868	391,941
Total liabilities	1,455,483	1,280,206
<b>NET ASSETS</b>		
Restricted for inventory	748,830	826,479
Invested in capital assets, net of related debt	35,135,033	35,135,209
Restricted for:		
Roads and bridges	1,423,224	1,518,251
Health and welfare	25,045	157,624
Culture and recreation	278,140	275,982
Restricted for other purposes	689,640	753,859
Unrestricted	1,851,008	2,157,042
Total net assets	\$ 40,150,920	\$ 40,824,446

The accompanying notes are an integral part of this financial statement.



COUNTY OF BAKER, OREGON  
STATEMENT OF ACTIVITIES  
GOVERNMENTAL FUNDS

For the year ended June 30, 2011

(With summarized financial information for the year ended June 30, 2010)

Activities:	Program Revenues		Net (Expense) Revenue and Changes in Net Assets Governmental Activities			
Governmental:	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	June 30, 2011	June 30, 2010
General government	\$ 2,102,277	\$ 142,783	\$ 338,242	\$ 88,491	\$ (1,532,761)	\$ (1,541,934)
County roads and bridges	3,142,075	95,455	1,923,527	-	(1,123,093)	(187,471)
Public safety	3,294,346	195,166	878,172	52,450	(2,168,558)	(2,124,661)
Prosecution and justice	1,566,853	561,118	455,007	-	(550,728)	(532,867)
Health and welfare	5,008,304	212,121	4,489,559	-	(306,624)	(208,099)
Tax assessment and collection	753,233	12,201	193,173	-	(547,859)	(519,322)
Culture and recreation	606,895	141,236	318,494	106,074	(41,091)	(220,391)
Education	399,424	-	299,336	-	(100,088)	(104,389)
Environmental services	591,472	39,200	90,176	-	(462,096)	(390,561)
<b>Total governmental activities</b>	<b>\$ 17,464,879</b>	<b>\$ 1,399,280</b>	<b>\$ 8,985,686</b>	<b>\$ 247,015</b>	<b>(6,832,898)</b>	<b>(5,829,695)</b>
General revenues:						
Property taxes			4,373,334		4,276,834	
Grants and contributions not restricted to specific programs			1,101,500		1,006,604	
Earnings on investments			25,160		33,679	
Miscellaneous			410,769		226,760	
Total general revenues			5,910,763		5,543,877	
Operating Income			(922,135)		(285,818)	
Special items:						
Non-cash capital contribution to Anthony Lakes highway project					-	11,363
In-kind vehicle contribution					-	197,000
In-kind capital contribution - Industrial Park				43,026		-
In-kind contribution - Wingville Lane chip seal				411,401		-
Loss on Repossession of Lime Plant				(174,760)		-
Gain (loss) on disposal of assets				(31,058)		(95,812)
Change in net assets				(673,526)		(173,267)
Net assets - beginning				40,824,446		40,997,713
Net assets - ending				40,150,920		40,824,446

The accompanying notes are an integral part of this financial statement.

COUNTY OF BAKER, OREGON  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 June 30, 2011  
 (With summarized financial information at June 30, 2010)

	General Fund	Road Fund	County Health Fund	Mental Health Fund	Commission on Children and Families Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 51,568	\$ 97,909	\$ -	\$ 62	\$ 11,117
Investments	812,550	1,542,725	-	982	175,161
Property taxes receivable	354,707	-	-	-	-
Accounts receivable, net	680,715	128,846	121,026	2,329	37,198
Prepaid expenses	63,949	20,440	19,504	-	-
Inventories	-	736,639	-	-	-
Due from other governmental funds	366,585	-	-	-	-
Total assets	<u>\$ 2,330,074</u>	<u>\$ 2,526,559</u>	<u>\$ 140,530</u>	<u>\$ 3,373</u>	<u>\$ 223,475</u>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 215,489	\$ 242,844	\$ 18,281	\$ 3,373	\$ 50,840
Accrued wages and payroll taxes	168,743	35,553	19,725	-	7,784
Due to General Fund	-	-	165,879	-	-
Deferred revenues	750,642	-	15,401	-	-
Total liabilities	<u>1,134,874</u>	<u>278,397</u>	<u>219,286</u>	<u>3,373</u>	<u>58,624</u>
Fund equity (deficit):					
Nonspendable	63,949	757,079	-	-	-
Restricted	-	1,291,083	-	-	163,343
Assigned	-	200,000	-	-	1,506
Unassigned	1,131,251	-	(78,757)	-	-
Total fund equity (deficit)	<u>1,195,200</u>	<u>2,248,162</u>	<u>(78,757)</u>	<u>-</u>	<u>164,849</u>
Total liabilities and fund equity	<u>\$ 2,330,074</u>	<u>\$ 2,526,559</u>	<u>\$ 140,530</u>	<u>\$ 3,373</u>	<u>\$ 223,475</u>

The accompanying notes are an integral part of this financial statement.

Other  
Non-major  
Governmental  
Funds

Total Governmental Funds  
June 30, 2011      June 30, 2010

\$ 63,994	\$ 224,650	\$ 1,415,457
1,008,329	3,539,747	2,642,852
6,644	361,351	365,109
287,743	1,257,857	1,118,442
7,713	111,605	109,098
12,191	748,830	826,479
-	366,585	143,992
<u>\$ 1,386,611</u>	<u>\$ 6,610,621</u>	<u>\$ 6,621,429</u>

ASSETS

Cash and cash equivalents
Investments
Property taxes receivable
Accounts receivable, net
Prepaid expenses
Inventories
Due from other governmental funds
Total assets

LIABILITIES AND FUND BALANCE

Liabilities:

\$ 183,466	\$ 714,293	\$ 573,158
54,368	286,173	308,794
200,706	366,585	143,992
5,700	771,743	712,204
<u>444,240</u>	<u>2,138,794</u>	<u>1,738,148</u>

Accounts payable
Accrued wages and payroll taxes
Due to General Fund
Deferred revenues
Total liabilities

Fund equity (deficit):

19,904	840,931	935,577
747,069	2,201,496	2,445,906
290,449	491,956	275,974
(115,051)	937,445	1,225,824
<u>942,371</u>	<u>4,471,827</u>	<u>4,883,281</u>
<u>\$ 1,386,611</u>	<u>\$ 6,610,621</u>	<u>\$ 6,621,429</u>

Nonspendable
Restricted
Assigned
Unassigned
Total fund equity (deficit)
Total liabilities and fund equity

COUNTY OF BAKER, OREGON  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
June 30, 2011  
(With summarized financial information at June 30, 2010)

	<u>2011</u>	<u>2010</u>
Total <i>fund balances</i> for governmental funds	\$ 4,471,827	\$ 4,883,281
Total <i>net assets</i> reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	1,837,152	1,598,886
Construction in progress	101,499	78,240
Infrastructure, net of accumulated depreciation	22,278,394	22,834,736
Intangible Assets	51,070	-
Buildings and improvements, net of accumulated depreciation	6,640,135	6,471,537
Equipment and vehicles, net of accumulated depreciation	4,226,783	4,151,810
Total capital assets	<u>35,135,033</u>	<u>35,135,209</u>
The Internal Service Funds are used by the County to charge the cost of unemployment benefit and accrued sick leave benefit costs and to allocate certain insurance expenses to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net assets. Internal Service Funds net assets at June 30 are:	212,186	115,693
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the fund financial statements.	308,215	272,661
Most of the County Justice Court fines will not be collected soon enough after year-end to pay current period's expenditures and therefore are reported as deferred revenue in the fund financial statements.	448,126	423,798
Some of the County Health Department charges will not be collected soon enough after year-end to pay current period's expenditures and therefore are reported as deferred revenue in the fund financial statements.	15,401	15,745
Long-term contracts receivable applicable to the County's governmental activities are not collectible in the current period and accordingly are not reported as receivable on the fund financial statements. All receivables, both current and long-term, are reported in the statement of net assets. Balances at June 30 are:		
Land contract receivable	-	370,000
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets. Balances at June 30 are:		
Compensated absences	<u>(439,868)</u>	<u>(391,941)</u>
Total net assets of governmental activities	<u>\$ 40,150,920</u>	<u>\$ 40,824,446</u>

The accompanying notes are an integral part of this financial statement.

COUNTY OF BAKER, OREGON  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the year ended June 30, 2011  
(With summarized financial information for the year ended June 30, 2010)

	General Fund	Road Fund	County Health Fund	Mental Health Fund	Commission on Children and Families Fund
<b>REVENUES:</b>					
Taxes	\$ 4,259,292	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	2,634,444	1,923,527	632,519	2,469,407	637,179
Fines and forfeits	415,420	-	-	-	-
Charges for services	446,865	95,455	211,190	-	-
Private grants	101,110	-	-	-	6,711
Interest	7,748	8,907	-	-	1,422
Miscellaneous	89,175	23,544	2,577	-	52,432
Total revenues	<u>7,954,054</u>	<u>2,051,433</u>	<u>846,286</u>	<u>2,469,407</u>	<u>697,744</u>
<b>EXPENDITURES:</b>					
Current:					
General government	1,707,574	-	-	-	-
County roads	-	1,716,047	-	-	-
Public safety	2,152,213	-	-	-	-
Prosecution and justice	1,476,467	-	-	-	-
Health and welfare	644,034	-	984,501	2,469,407	758,961
Tax assessment and collection	748,470	-	-	-	-
Culture and recreation	15,000	-	-	-	-
Education	100,088	-	-	-	-
Environmental services	385,571	-	-	-	-
Capital outlay	97,503	605,508	25,048	-	-
Total expenditures	<u>7,326,920</u>	<u>2,321,555</u>	<u>1,009,549</u>	<u>2,469,407</u>	<u>758,961</u>
Revenues over (under) expenditures	<u>627,134</u>	<u>(270,122)</u>	<u>(163,263)</u>	<u>-</u>	<u>(61,217)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	2,900	200,000	100,000	-	10,000
Operating transfers out	(680,829)	(11,221)	-	-	-
Total other financing sources (uses)	<u>(677,929)</u>	<u>188,779</u>	<u>100,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balances	(50,795)	(81,343)	(63,263)	-	(51,217)
FUND BALANCE July 1	1,245,996	1,592,866	(15,493)	-	216,066
FUND BALANCE, June 30	<u>\$ 1,195,200</u>	<u>\$ 1,511,523</u>	<u>\$ (78,757)</u>	<u>\$ -</u>	<u>\$ 164,849</u>

The accompanying notes are an integral part of this financial statement.

Other Non-major Governmental Funds	Total Governmental Funds	
	June 30, 2011	June 30, 2010
\$ 78,487	\$ 4,337,779	\$ 4,263,554
1,784,209	10,081,285	9,944,410
38,997	454,417	390,766
179,368	932,878	960,068
142,887	250,708	214,314
6,234	24,311	31,776
180,549	348,277	320,860
<u>2,410,731</u>	<u>16,429,655</u>	<u>16,125,748</u>
204,203	1,911,777	1,959,408
-	1,716,047	1,599,026
995,370	3,147,583	3,225,853
84,244	1,560,711	1,499,642
156,429	5,013,332	4,972,918
-	748,470	728,289
397,294	412,294	454,634
299,336	399,424	423,259
198,556	584,127	555,685
541,637	1,269,696	1,025,367
<u>2,877,068</u>	<u>16,763,461</u>	<u>16,444,081</u>
(466,337)	(333,806)	(318,333)
382,050	694,950	825,546
<u>(2,900)</u>	<u>(694,950)</u>	<u>(825,546)</u>
<u>379,150</u>	<u>-</u>	<u>-</u>
(87,187)	(333,806)	(318,333)
1,017,367	4,056,803	4,375,136
<u>\$ 930,180</u>	<u>\$ 3,722,997</u>	<u>\$ 4,056,803</u>

REVENUES:

Taxes
Intergovernmental revenues
Fines and forfeits
Charges for services
Private grants
Interest
Miscellaneous
<u>Total revenues</u>

EXPENDITURES:

Current:

General government
County roads
Public safety
Prosecution and justice
Health and welfare
Tax assessment and collection
Culture and recreation
Education
Environmental services
Capital outlay
<u>Total expenditures</u>
Revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Operating transfers in
Operating transfers out
<u>Total other financing sources (uses)</u>

Net change in fund balances

FUND BALANCE July 1  
FUND BALANCE, June 30

The accompanying notes are an integral part of this financial statement.

COUNTY OF BAKER, OREGON  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
June 30, 2011  
(With summarized financial information at June 30, 2010)

	2011	2010
Net change in <i>fund balances</i> for governmental funds	\$ (333,806)	\$ (318,333)
The change in <i>net assets</i> reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over useful lives and reported as depreciation or amortization expense. This is the amount by which depreciation and amortization (\$1,163,380 and \$919,918) was exceeded by capital outlays (\$1,269,696 and \$1,025,367) and capitalized labor, equipment usage, and other adjustments (\$(301,801) and (\$180,096)) in the years ended June 30, 2011 and 2010, respectively.		
	(195,485)	(74,646)
In-kind contributions to fixed assets are not recorded in the fund financial statements. Current year in-kind contributions were:	43,026	208,363
Net book value of capital assets disposed of or transferred to other entities during the year:	(42,957)	(117,936)
Principal payments on contracts receivable in the fund financial statements are reported as revenues. In the statement of activities, however, principal payments are not reflected, as they are reductions of the receivable balance on the statement of net assets. Principal payments for the year were:	-	(36,418)
A piece of property sold by the County on contract in 2007 had to be repossessed in the current year. This sale was originally recorded as revenue on the statement of activities. In the current year the County is recognizing a loss on repossession.	(174,760)	-
Compensated absences are expensed at the time such absences are paid for in the fund financial statements. In the statement of activities, they are reflected in expenditures at the time the liability is incurred. The change in compensated absences liability for the year is:	(47,927)	17,045
Revenue in the fund financial statements is reported on the modified accrual basis, meaning that if such income is not available to satisfy current expenditures then it is deferred into future periods. Likewise, adjustments to estimated amounts receivable are included as adjustments to deferred revenue. In the statement of activities, these revenues are recognized when they are received or receivable regardless of the timing of receipts.		
The following revenues were deferred in the current and previous year:		
Current year property tax levy receivable	174,702	146,401
Fines receivable	24,329	21,325
Health Department Charges for Services	(344)	15,745
	198,687	183,471
Prior year tax levy collections in current year are reported as current revenues on fund financial statements but are accrued in revenues of the prior period on the statement of activities. These collections in the current year were:	(139,148)	(133,121)
The Internal service funds are used by the County to charge the cost of unemployment benefit and accrued sick leave benefit costs to individual funds. The net income (loss) of the internal service funds included in governmental activities in the statement of activities is:	96,493	60,942
Increase (decrease) in inventories for the current and prior period	(77,649)	37,366
Change in net assets of governmental activities	\$ (673,526)	\$ (173,267)

The accompanying notes are an integral part of this financial statement.

COUNTY OF BAKER, OREGON  
 STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS  
 June 30, 2011  
 (With summarized financial information at June 30, 2010)

	Total Proprietary Funds	
	June 30, 2011	June 30, 2010
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,397	\$ 42,553
Investments	69,286	79,453
Accounts receivable	153,652	-
Total assets	\$ 227,335	\$ 122,006
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable	\$ 12,766	\$ 1,874
Accrued wages and payroll taxes	2,383	4,439
Total liabilities	15,149	6,313
Net Assets:		
Net Assets - unrestricted	212,186	115,693
Total liabilities and net assets	\$ 227,335	\$ 122,006



COUNTY OF BAKER, OREGON  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 PROPRIETARY FUNDS

For the year ended June 30, 2011  
 (With summarized financial information for the year ended June 30, 2010)

	Total Proprietary Funds	
	June 30, 2011	June 30, 2010
Operating Revenues:		
Charges for Services	\$ 168,500	\$ 177,000
Miscellaneous income	278,869	21,340
Total operating revenues	447,369	198,340
Operating Expenses:		
Unemployment and leave payments	132,065	137,951
Flood expenses	211,841	-
Miscellaneous expenses	7,819	-
Total operating expenses	351,725	137,951
Operating Income (Loss)	95,644	60,389
Nonoperating Revenues (Expenses):		
Interest income	849	553
Change in net assets	96,493	60,942
Net Assets, July 1	115,693	54,750
Net Assets, June 30	\$ 212,186	\$ 115,693

COUNTY OF BAKER, OREGON  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 For the year ended June 30, 2011  
 (With summarized financial information for the year ended June 30, 2010)

	Total Proprietary Funds	
	June 30, 2011	June 30, 2010
Cash flows from Operating Activities:		
Charges for Services	\$ 168,500	\$ 177,000
Unemployment and leave payments	(129,271)	(146,863)
Flood expenses	(205,799)	-
Miscellaneous income (expense)	117,398	21,340
Net cash provided (used) by operating activities	(49,172)	51,477
Cash flows from Investing Activities:		
Transfers from (to) Local Gov't Investment Pool	10,168	(13,707)
Interest	849	553
Net cash provided (used) by investing activities	11,017	(13,154)
Net increase (decrease) in cash and cash equivalents	(38,155)	38,323
Cash and cash equivalents - July 1	42,553	4,229
Cash and cash equivalents - June 30	\$ 4,397	\$ 42,553
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 95,644	\$ 39,049
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Increase (decrease) in payables	8,836	(8,488)
(Increase) decrease in receivables	(153,652)	-
Net cash provided (used) by operating activities	\$ (49,172)	\$ 30,561

COUNTY OF BAKER, OREGON  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
June 30, 2011

(With summarized financial information at June 30, 2010)

ASSETS	Other Taxing Districts	Baker County Marketing Fund	Transient Lodging Tax Committee Fund	Other Agency Funds	Totals	
					June 30, 2011	June 30, 2010
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 200,594	\$ 200,594	\$ 140,947
Investments	59,257	85,832	6,242	-	151,331	325,876
Property taxes receivable	999,826	-	-	-	999,826	877,820
Transient lodging tax receivable	-	-	113,188	-	113,188	231,126
Receivable - other agency funds	-	79,232	-	-	79,232	-
Fines receivable	-	-	-	414,007	414,007	436,404
<b>Total assets</b>	<b>\$ 1,059,083</b>	<b>\$ 165,064</b>	<b>\$ 119,430</b>	<b>\$ 614,601</b>	<b>\$ 1,958,178</b>	<b>\$ 2,012,173</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ 28,618	\$ 33,954	\$ -	\$ 62,572	\$ 33,392
Due to other taxing districts	1,059,083	-	-	-	1,059,083	1,063,233
Payable to other agency funds	-	-	79,232	-	79,232	-
Fines, bails, restitutions, etc. due to others	-	136,446	6,244	614,601	757,291	915,548
<b>Total liabilities</b>	<b>\$ 1,059,083</b>	<b>\$ 165,064</b>	<b>\$ 119,430</b>	<b>\$ 614,601</b>	<b>\$ 1,958,178</b>	<b>\$ 2,012,173</b>

The accompanying notes are an integral part of this financial statement.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County of Baker, Oregon (the "County") is a legal subdivision of the State of Oregon and was established September 22, 1862. The County is governed under provisions of ORS 203.010 through 203.240 by a County Commission consisting of three elective members - a chairperson who serves full-time as the County's Administrative Officer and two part-time commissioners. The governmental reporting entity consists solely of the County (Primary Government). As a result of the issuance of Statement No. 14 by the Governmental Accounting Standards Board (GASB) entitled "The Financial Reporting Entity" (as amended by GASB Statement No. 39), management has evaluated the County's relationship with other entities to determine if the activities of such entities should be included in the County's combined financial statements. Pursuant to GASB statement Numbers 14 and 39, the determination is based on the following criteria:

- Primary government
  - Separately elected governing body
  - Legally separate
  - Fiscally independent
- Financial accountability
  - Appoint and right to remove majority of governing body
  - Imposition of will
- Economic resources received or held by separate organization(s) for benefit of primary government
- Relationship causing incomplete financial statements

As a result of this review, management has determined that monies paid by the State of Oregon Mental Health Division to Mountain Valley Mental Health Programs, Inc. (an Oregon non-profit corporation which contracts with the County to provide certain mental health services) and certain subcontractors of Mountain Valley Mental Health programs should be included within the County's combined financial statements due to the County's direct contractual relationship with the State to provide such services. Management has determined, however, that the total activities of Mountain Valley Mental Health Programs, Inc. as well as certain other not-for-profit corporations subcontracting with Mountain Valley to provide certain mental health and other services should not be included within County's financial statements because these organizations are not financially accountable to the County. Payments from the State of Oregon Mental Health Division are reflected in the Mental Health Fund, a major special revenue fund.

Effective October 1, 2010 Baker County Development Corporation (BCDC), a reorganized non-profit entity, agreed to accept the stock of Anthony Lakes Mountain Resort, Inc. (ALMR). Under various related agreements the County is the sole member of BCDC, appointed the new BCDC directors and retains certain reserve powers. However, the day to day operations, risk of financial gain or loss from running activities formerly conducted by ALMR and the ability to remove directors resides entirely with the new BCDC board. Consequently, management has determined this entity should not be reflected in the County's financial statements. Under the related U.S. Forest Service permit the County remains liable for site restoration and structure removal in the event BCDC is not able to sustain operations of the ski area.

Management has determined that no other entities meet the criteria to be reported as either blended or discretely presented component units in the County's financial statements.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**(a) Basis of Presentation**

Government-wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the County). These statements normally distinguish between the *governmental* and *business-type activities* of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties. The County of Baker currently has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs, including fines, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Because the internal service funds primarily serve the governmental funds, the internal service funds' activities are eliminated with net balances also reported in the governmental activities column. Fiduciary funds are not reported on the government-wide financial statements. When both restricted and unrestricted net assets are available, restricted resources would generally be considered to be used first and then the unrestricted resources as they are needed.

Fund Financial Statements

The fund financial statements provide information about the County's funds. Separate statements for each fund category - *governmental, proprietary and fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds; each displayed in a separate column. All remaining governmental and proprietary funds are separately aggregated and reported as non-major funds. The County has three proprietary funds - all internal service funds.

Because the governmental fund financial statements are presented on a different measurement focus and basis of accounting than the government-wide financial statements, a reconciliation is presented which explains the adjustments necessary to reconcile fund financial statements to the government-wide financial statements.

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, property tax assessment and collection, prosecution and justice, public safety, health and welfare, and environmental services.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**(a) Basis of Presentation, Continued**

- The *Road Fund* provides for planning, design, construction, maintenance, and administration of County roads. Expenditures are restricted under Article IX of the Constitution of the State of Oregon for use in construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads and streets within the County. Certain amounts may also be expended for the acquisition, development, maintenance, care and use of parks, recreation, scenic or other historical places. Revenues consist mainly of motor vehicle fee apportionments from the State of Oregon, apportionment of proceeds from the sale of timber on federal forest reserves (including P.L.106-393), other state programs, contract revenues and interest.
- The *County Health Fund* was established in the fiscal year ended June 30, 1989, and records the transactions of the Health Department. Revenues are derived principally from federal and state grants and fees charged for services.
- The *Mental Health Fund* was established during the 1989-90 year to account for the pass-through of federal and state mental health funds. The County is a passthrough entity and the actual expenditure of these funds does not occur at the County level.
- The *Commission on Children and Family Services Fund* was established July 1, 1995 to provide every child and family in the County the opportunities to attain their full potential and to develop joint community and individual responsibilities for children and families. Revenues are principally federal and state grants.

The County reports the following additional funds and fund types:

- *Internal Service Funds* - The Unemployment and Sick Leave Reserve Fund and the Accumulated Leave - Road Fund account for the County's activities related to accrued vacation sell back, unemployment and sick leave payments made generally upon employee termination. The Insurance Fund is used to accumulate funds for the payment of property insurance claims up to the amount of the deductible.
- *County Agency Funds* account for assets held by the County as an agent for various other individuals and local governments.

The County has twenty-six other special revenue funds and six capital projects funds. These are reported as "Other Non-major Governmental Funds" in the basic financial statements.

**(b) Measurement Focus and Basis of Accounting**

The government-wide and proprietary (internal service) fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**(b) Measurement Focus and Basis of Accounting, Continued**

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days (or 120 days for expenditure-driven grants) following the end of the fiscal year. Property taxes are accrued if they are collectible within 60 days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments are recorded only when payment is due. General capital asset acquisitions and general principal payments are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources. Inventories are reflected on fund balance sheets, but are fully offset as reserved fund balance, as these amounts don't represent available spendable resources.

The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989 with respect to its proprietary fund types (Internal Service Funds).

**(c) General Fixed Assets and Long-Term Debt**

GASB Statement No. 34 eliminates the presentation of general fixed asset and general long-term debt account groups, but provides for these records to be maintained and incorporates the information into the governmental activities column in the government-wide statement of net assets.

**(d) Cash and Investments**

Cash and cash equivalents include cash and short-term investments. The County considers short-term investments to be those with maturities of three months or less when purchased. Investments are carried at cost, which approximates market.

**(e) Inventories**

Inventories other than gravel are stated at latest invoice cost which approximates the first-in first-out (FIFO) method. Gravel inventories are stated at estimated unit cost of production at the time related inventories at each site were produced. The County uses the purchases method to record inventories as expenditures when purchased by governmental funds. Significant amounts on hand at year end are recorded as assets with a corresponding credit to reserved fund balances to indicate that such amounts are not available for future appropriation by the governmental funds.

COUNTY OF BAKER, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
 (Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**(f) Capital Assets**

Capital assets consist of land, land improvements, buildings and improvements, equipment, vehicles, construction in progress, and infrastructure. The County defines capital assets as assets with an estimated useful life in excess of one year.

The estimated useful lives are as follows:

Category	Capitalization Level	Useful Life in Years	Estimated Salvage Value (% of Cost)
Infrastructure:	All new construction and major renovation projects over \$25,000 are capitalized; all other costs are considered maintenance and are reported as expenses		
Roads-gravel & paved		20	50%
Bridges		100	None
Buildings & improvements	\$25,000	25-40	10%
Land improvements	\$25,000	10-20	10%
Equipment	\$5,000	5-10	10-50%
Vehicles	\$5,000	5-10	\$500-\$1,500
Capital leases	As above, based on category	-	-

The County has one network of infrastructure assets - roads. The roads network includes roads, bridges, culverts and traffic signs. Retroactive and current year costs have been capitalized for the roads network.

Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Assets acquired from gifts or donations are valued at their estimated fair market value on the date contributed. Self-constructed assets, including structures and major renovation projects are recorded at the amount of direct labor, material and associated overhead costs incurred.

Acquisitions of capital assets are reported as expenditures in the governmental funds statements. Capital assets are capitalized and depreciated on the government-wide statements. Land, construction in progress and assets not used in operations are not depreciated. Other components used in operations are depreciated or amortized (assets under capital leases) using mainly the straight-line method over their estimated useful lives. The County has elected to depreciate infrastructure. Heavy equipment accounted for in the Road Fund is depreciated using an "hours of service" method.

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.



COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**(g) Compensated Absences (Accrued Vacation, Sick Leave and Compensatory Time)**

County policy permits employees to accumulate earned but unused vacation, sick pay, and compensatory time. A liability for all vacation pay and compensated absences and estimated portion of accumulated sick leave payable upon termination is accrued when earned in the government-wide financial statements. In accordance with GASB Interpretation No. 6, a liability for these amounts is reported in the governmental funds financial statements only if they have matured as a result of employee resignations and retirements prior to year-end and are paid by the County subsequent to year-end.

**(h) Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). Advances between funds, if applicable, are reported in the fund financial statements but are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are repayments (adjustments to the expenditures/expenses) from the funds responsible for the expenditures/expenses to the funds that initially paid for them. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

**(i) Pension Benefits**

Pension costs are currently funded and accrued in amounts determined by the Oregon Public Employees Retirement System.

**(j) Self Insurance**

The County is fully self-insured for unemployment benefits. Benefit expenses are recorded upon notification from the State of Oregon of claims paid. The County has not provided for estimated losses on unreported claims since the amounts are not subject to reasonable estimation. (See also Note 12.)

**(k) Restricted Net Assets**

Restricted net assets reported in the Statement of Net Assets represent amounts for which constraints were imposed by creditors, grantors, contributors or laws or regulations. It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**(l) Estimates**

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**(m) Intangible Assets**

Intangible assets include cost of a reverse 911 directory being amortized over the life of the contract.

**(n) Fund Equity**

For the year ended June 30, 2011 the County has fully implemented Governmental Accounting Standard 54 – Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). The purpose of this GASB is to report fund balance based upon the relative strength of the constraints that control how specific amounts can be spent. The levels of restriction include:

- Unspendable – Items not immediately converted to cash, such as prepaid items and inventory.
- Restricted – Items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.
- Committed – Items committed by the Board by resolution.
- Assigned – Items assigned based upon the Board’s intent to use the funds for specific purposes.
- Unassigned – The residual classification for the General Fund and for any fund with a deficit fund balance.

GASB 54 also revised the fund type definitions. Special revenue funds are those used to account for specific revenue sources that are restricted or committed to expenditure for specified purposes. After reviewing the sources of revenue for each special revenue fund, it was determined that the Extension Service fund did not meet this criteria. Therefore, it has been combined with the General Fund on the governmental funds financial statement. The Extension Service Fund had revenues of \$123 in interest and a \$110,000 transfer from the General Fund, and Education related expenditures of \$100,088 for the fiscal year ended June 30, 2011. It also had \$18,127 of cash and investments and \$205 of accounts payable at June 30, 2011.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**(n) Fund Equity, Continued**

Fund Equity as reclassified as required by GASB 54 is as follows at June 30, 2011:

	Major Special Revenue Funds				Non-Major Governmental Funds
	General Fund	Road Fund	County Health Fund	Commission on Children and Families Fund	
<b>Fund Equity:</b>					
<b>Nonspendable:</b>					
Inventory	\$ -	\$ 736,639	\$ -	\$ -	\$ 12,191
Prepays	63,949	20,440	-	-	7,713
<b>Restricted for:</b>					
Road maintenance	-	1,291,083	-	-	-
Health and welfare	-	-	-	163,343	-
Preserving survey markers	-	-	-	-	145,071
Public record restoration	-	-	-	-	27,037
Mediation	-	-	-	-	102,459
Economic development	-	-	-	-	196,491
Footpaths and bike routes	-	-	-	-	63,658
Weed abatement	-	-	-	-	62,540
Industrial development	-	-	-	-	54,384
Other purposes	-	-	-	-	95,429
<b>Assigned to:</b>					
Road maintenance	-	200,000	-	-	-
Health and welfare	-	-	-	1,506	-
Courthouse security	-	-	-	-	40,137
Technology	-	-	-	-	39,013
Facilities	-	-	-	-	108,275
Equipment replacement	-	-	-	-	38,000
Other capital projects	-	-	-	-	20,156
Other purposes	-	-	-	-	44,868
<b>Unassigned:</b>	1,131,251	-	(78,757)	-	(115,051)
Total fund equities	<u>\$ 1,195,200</u>	<u>\$ 2,248,162</u>	<u>\$ (78,757)</u>	<u>\$ 164,849</u>	<u>\$ 942,371</u>

**NOTE 2 - LEGAL COMPLIANCE - BUDGETS**

The County is required by state law to budget its governmental fund types. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Appropriations lapse annually at fiscal year end. Total appropriations by each department or other reporting category are the levels of control for each fund established by the resolution. The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget or an authorizing resolution. A supplemental budget generally requires hearings before the public, publications in newspapers and approval by the County Commissioners (unless the estimated expenditures are increased by 10% or less of the original appropriations). Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the County Commissioners. The County provided for additional resources by authorizing resolutions and also made appropriation transfers during the year ended June 30, 2011.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 2 - LEGAL COMPLIANCE – BUDGETS, CONTINUED**

As noted in a later section of this report, the County did incur appropriation overexpenditures of \$302,236 mainly related to the Health Fund (\$123,468), the Baker County Marketing Fund (\$64,168) and the Transient Lodging Tax Committee Fund (\$55,155). In all cases the specific expenditures were approved so no additional action is planned.

**NOTE 3 - CASH AND CASH EQUIVALENTS AND INVESTMENTS**

On April 6, 1988 the County adopted its own investment policy. Under this investment policy, the County may invest in U.S. Treasury bills, notes and bonds, Federal securities listed by the State Treasurer by ORS 294.046; the Oregon Short Term Pool, repurchase agreements at Wells Fargo Bank and US Bank, certain bankers' acceptances at major banks, and time certificates of deposit (with no more than 50% of the total deposits at any single institution). This policy complies with State Law (ORS 294.035) which generally authorizes the County to invest in obligations of the U.S. Government, its instrumentalities, and the obligations of the States of Oregon, Washington, Idaho, or California; certain interest bearing obligations of other Oregon municipalities; time deposits, certificates, savings accounts in Oregon banks and savings and loan associations; certain guaranteed bankers acceptances and certain commercial paper.

Oregon Revised Statutes require the depository institution to pledge collateral against any public funds deposits in excess of deposit insurance amounts. The amount that must be pledged is determined by the Public Funds Collateralization Program (PFCP) of the Office of the State Treasurer. A depository that is well capitalized, as determined by their federal regulatory authority, is required to pledge collateral valued at least at 10% of the quarter-end public fund deposits; and adequately capitalized and undercapitalized depositories are required to pledge collateral valued at 110% of their uninsured public fund deposits. Should a bank holding public funds in amounts in excess of FDIC insurance limits fail, the Treasurer shall have the authority to recover losses of public funds due to the bank failure from the collateral pledged by the failed bank to the Treasurer and if there is a deficiency, recover the deficient amount from collateral pledged by all banks participating in this public funds deposit collateral program.

At year-end the County's bank deposit carrying amount was \$429,105 and the bank balance was \$674,945. Of this balance \$371,148 was covered by FDIC insurance. The remaining balance of \$303,797 was fully collateralized under the provisions of ORS 295.

The Local Government Investment Pool (LGIP) is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. OSTF is not subject to SEC regulation. OSTF is subject to requirements established in Oregon Revised Statutes, investment policies adopted by the Oregon Investment Council, and portfolio guidelines established by the OSTF Board. The Governor appoints the members of the Oregon Investment Council and the OSTF Board. State Treasurer's pool investments are not required to be categorized by risk in accordance with Governmental Accounting Standards Board Statement No. 3. The fair value of the County's position in the pool is the same as the value of the pool shares. On June 30, 2011 the OSTF was not rated, but the weighted average rating of the underlying assets of the fund was equivalent to S&P's AA.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 3 - CASH AND CASH EQUIVALENTS AND INVESTMENTS, CONTINUED**

Cash and cash equivalents at June 30, 2011 and 2010 are comprised of the following:

	2011	2010
Cash on hand	\$ 536	\$ 275
Cash on deposit:		
Cash in bank demand deposits (non-interest bearing)	41,966	27,536
Cash in bank demand deposits (interest at 1% at June 30, 2011 and 2010)	9,105	13,427
Money market demand accounts (interest at 0.15% to 1% and 0.29% to 0.65% at June 30, 2011 and 2010 respectively)	311,073	1,490,450
Commercial savings deposits (interest at .75% and 1% at June 30, 2011 and 2010, respectively)	66,961	66,309
Total Cash and Cash Equivalents	\$ 429,641	\$ 1,597,997

Investments at June 30, 2011 and 2010 are summarized in the following:

	2011	2010
Investment in local government investment pool at cost, which approximates market value (interest at approximately 0.5% and 0.55% at June 30, 2011 and 2010, respectively)	\$ 3,760,364	\$ 3,049,141

Cash, cash equivalents and investments are shown on the basic financial statements as:

	2011	2010
Statement of Net Assets:		
Cash and cash equivalents	\$ 229,047	\$ 1,458,010
Investments	3,609,033	2,722,305
	3,838,080	4,180,315
Statement of Fiduciary Funds Net Assets:		
Cash and cash equivalents	200,594	140,947
Investments	151,331	325,876
	351,925	466,823
Totals	\$ 4,190,005	\$ 4,647,138

COUNTY OF BAKER, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
 (Continued)

**NOTE 4 - PROPERTY TAXES RECEIVABLE**

The County levies, collects and distributes property taxes for all taxing jurisdictions within its boundaries. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible through liens. Real property taxes become a lien against assessed property July 1<sup>st</sup> and are payable in three equal installments following the lien date on November 15<sup>th</sup>, February 15<sup>th</sup> and May 15<sup>th</sup>. Personal property taxes also become a lien July 1<sup>st</sup> and are payable on the same dates as real property taxes, but are not material.

**NOTE 5 - ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2011 and 2010 are comprised of the following:

Governmental Activities:	2011	2010
General Fund:		
FEMA Funds	\$ 9,902	\$ 13,480
ODFW Fish Grant	11,088	-
Idaho Power Sheriff Deputy Patrol Agreement	5,947	15,756
State Marine Board Co-op Patrol Agreement	23,682	-
State Video Lottery Funds	10,574	26,134
State Liquor Taxes	4,661	10,840
State Child Support	7,578	10,836
Justice Court Fines	497,903	474,669
Election Reimbursements	9,654	-
OCDBG Grant HC701	12,392	9,501
OCDBG Recovery Village	42,906	28,415
Federal Vest Grant	-	1,696
VOCA Reimbursement	5,948	5,345
OR JAIBG	3,042	-
Juvenile Crime Prevention Grant	9,847	10,669
State Grant - Veteran's	7,016	7,394
Transient Lodging Tax Revenue	5,659	6,774
Other Accounts Receivable	12,914	7,677
Total General Fund	680,715	629,186
Road Fund:		
State Highway Gas Tax Allocation for June	107,073	76,248
Federal Highway Administration Reimbursement	18,338	-
Forest Service Contract	-	22,234
Other Accounts Receivable	3,435	9,172
Total Road Fund	128,846	107,654
County Health Fund:		
State Health Division	56,337	42,744
Other Accounts Receivable	64,689	65,908
Total Health Fund	121,026	108,652
Mental Health Fund:		
State Mental Health Drug and Alcohol Grant	2,329	2,575
Commission on Children and Family Services Fund:		
State Children and Families Division	32,542	74,722
Other Accounts Receivable	4,657	-
Total Commission on Children and Family Services Fund	37,198	74,722

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 5 - ACCOUNTS RECEIVABLE, CONTINUED**

Governmental Activities, Continued:		
Other Non-Major Funds		
State 9-1-1 Funds	60,585	56,032
9-1-1 Funds from Cities	14,387	14,096
BCCD Dispatch	23,036	23,036
State Weed Board ODA Grant	-	9,475
RV Fees	8,869	8,918
FHWA Hells Canyon	-	29,698
Park Receipts	1,003	4,301
Homeland Security Grant	52,450	-
Idaho Power Relicensing Agreement	60,000	-
Transient Lodging Tax Revenue	28,297	33,867
Drug Task Force	2,346	129
State Health Division - School Based Clinic Funds	6,626	12,172
Chevron Settlement	28,000	-
Other Accounts Receivable	2,145	3,930
Total Other Non-Major Funds	287,743	195,653
Proprietary Funds:		
Insurance Fund	153,652	-
Total Proprietary Funds	153,652	-
Fiduciary Funds - Other Agency Funds:		
Justice Court Fines	414,007	436,404
Transient Lodging Tax Revenue	113,188	231,126
Total Other Agency Funds	527,195	667,530
Total Accounts Receivable	\$ 1,938,704	\$ 1,785,972

Except for Justice Court fines all balances are expected to be received within one year. Receivables related to the Justice Court are stated net of estimated uncollectible amounts at June 30, 2011 and June 30, 2010. Management has estimated the collectible portion of fines receivable to be approximately 27% (approximately 28% in the prior year).

In addition to trade accounts receivable, at the beginning of the fiscal year the County was also carrying a land contract receivable. This note was due from Paul Vaden on the sale of the lime plant property. The agreement, entered into on April 26, 2007, was for total consideration of \$420,000. Upon signing of the contract \$50,000 was due and paid by the buyer. The remaining balance of \$370,000 was due in full on or before October 31, 2008. However, the buyer and Baker County came to an agreement which gave the buyer a six month interest free extension of time to pay. At the end of the six month extension the balance still had not been paid so the parties wrote up another agreement extending the time to pay to April 30, 2011. It was further agreed that the buyer, after paying the County in full for the balance owing, would also pay the County 25% of the net proceeds from any future sale of the property. During the fiscal year Vaden defaulted on the note and the County reacquired the property. The property was added back to capital assets at its fair market value as of the date of repossession.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 6 - INTERFUND TRANSACTIONS**

Interfund receivables or payables at June 30, 2011 consisted of the following:

Due to	Major Fund	Due from				Total
		Non-major Funds				
		Consolidated	Consolidated	School Based	County	
	Health Fund	Dispatch Fund	Dispatch Equipment Replacement Fund	Clinic Fund	Projects Fund	
General Fund	\$ 165,879	\$ 42,000	\$ 36,663	\$ 34,619	\$ 87,424	\$ 366,585

Interfund receivables or payables at June 30, 2010 consisted of the following:

Due to	Major Fund	Due from			Total
		Non-major Funds			
		Fairboard	School Based		
	Health Fund	Improvement Reserve Fund	Clinic Fund		
General Fund	\$ 102,045	\$ 25,000	\$ 16,947		\$ 143,992

During the years ended June 30, 2011 and 2010, all significant interfund revenues and expenditures have been eliminated in coming to the Government-wide Financial Statements. At June 30, 2011 this activity included \$34,392 charged by the Technology Fund to the Health Fund, \$67,000 charged to the Title III Fund, \$43,000 of which went to the Fire Authority Fund and \$24,000 of which went to the General Fund, \$101,377 charged to various funds by the Insurance Fund, and \$13,500 charged to the Weed Fund and the Parole and Probation Department by the Facilities Department. At June 30, 2010 this activity included \$13,072 charged by the Health Fund to the Commission on Children and Families Fund, \$12,000 charged by the Sheriff's department to the Emergency Management department and the County Fire Authority Fund, and \$85,704 charged by the County Fire Authority Fund and \$95,120 charged by the General Fund to the Title III Fund.



COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 6 - INTERFUND TRANSACTIONS, CONTINUED**

Transfers (including certain reimbursements): Transfers were used to move funding for capital projects or debt services, subsidies of various County operations and re-allocations of special revenues. The County's internal service fund charges to other funds for compensated absences are reflected as operating expenditures in the governmental funds.

The following schedules briefly summarize the County's transfer activities:

Transfers for the Year Ended June 30, 2011

Transfer From	Transfer to	Amount	Purpose
General Fund	County Health Fund	\$ 100,000	Subsidy for operating expense
	County Road Fund	200,000	Subsidy for operating expense
	Commission on Children and Families Fund	10,000	Subsidy for operating expense
	Non-major Special Revenue Funds	272,738	Subsidies for operating expense
	Non-major Capital Projects Fund	98,091	Reserve for capital asset purchases and improvements
	Internal Service Funds	<u>125,000</u>	Compensated absences
		<u>805,829</u>	
Road Fund	Non-major Special Revenue Fund	11,221	Legal allocation for footpaths/bikeway
	Internal Service Funds	<u>30,000</u>	Compensated absences
		<u>41,221</u>	
County Health Fund	Internal Service Funds	<u>-</u>	Compensated absences
Commission on Children and Families Fund	Internal Service Funds	<u>1,500</u>	Compensated absences
Non-major Special Revenue Funds	General Fund	400	Administrative reimbursement
	General Fund	2,500	Permitted re-allocations
	Internal Service Funds	<u>12,000</u>	Compensated absences
		<u>14,900</u>	
Internal Service Fund	Internal Service Fund	<u>-</u>	Segregate Road Fund resources
	Total Transfers	<u>\$ 863,450</u>	

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 6 - INTERFUND TRANSACTIONS, CONTINUED**

Transfers for the Year Ended June 30, 2010

Transfer From	Transfer to	Amount	Purpose
General Fund	County Health Fund	\$ 100,000	Subsidy for operating expense
	County Road Fund	125,000	Subsidy for operating expense
	Commission on Children and Families Fund	10,000	Subsidy for operating expense
	Non-major Special Revenue Funds	286,885	Subsidies for operating expense
	Non-major Capital Projects Fund	292,238	Reserve for capital asset purchases and improvements
	Internal Service Fund	<u>125,000</u>	Compensated absences
		<u>939,123</u>	
Road Fund	Non-major Special Revenue Fund	8,523	Legal allocation for footpaths/bikeway
	Internal Service Fund	<u>15,000</u>	Compensated absences
		<u>23,523</u>	
County Health Fund	Internal Service Fund	<u>10,000</u>	Compensated absences
Commission on Children and Families Fund	Internal Service Fund	<u>1,500</u>	Compensated absences
Non-major Special Revenue Funds	General Fund	400	Administrative reimbursement
	General Fund	2,500	Permitted re-allocations
	Internal Service Fund	<u>25,500</u>	Compensated absences
		<u>28,400</u>	
Internal Service Fund	Internal Service Fund	<u>88,111</u>	
	Total Transfers	<u><u>\$1,090,657</u></u>	

COUNTY OF BAKER, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
 (Continued)

**NOTE 7 - INVENTORIES**

At June 30, 2011 and 2010 inventories are comprised of the following:

	2011	2010
Road Fund		
Crushed gravel, pitrun and oil rock	\$ 578,396	\$ 666,357
Gasoline, diesel, oil and related items	19,524	25,578
Repair parts, including grader blades	61,138	52,057
Culvert pipe, lumber and steel I-beams	40,056	33,271
Cattle guards, guard rails and fencing materials	23,059	24,004
Tires and tubes	12,866	11,257
Weed control chemicals	1,600	1,600
Total Road Fund	736,639	814,124
Non-Major Governmental Funds		
Museum gift shop merchandise	12,191	12,355
Total Inventory	\$ 748,830	\$ 826,479

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 8 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Government activities:				
Capital assets not being depreciated:				
Land	\$ 1,598,886	\$ 238,266	\$ -	\$ 1,837,152
Construction in progress	78,240	134,205	(110,946)	101,499
Total capital assets not being depreciated	<u>1,677,126</u>	<u>372,471</u>	<u>(110,946)</u>	<u>1,938,651</u>
Capital assets being depreciated:				
Buildings and improvements	10,951,485	464,803	-	11,416,288
Equipment and vehicles	6,755,836	427,383	(148,246)	7,034,973
Infrastructure	27,994,311	-	-	27,994,311
Total capital assets being depreciated	<u>45,701,632</u>	<u>892,186</u>	<u>(148,246)</u>	<u>46,445,572</u>
Less accumulated depreciation for:				
Buildings and improvements	4,479,948	296,205	-	4,776,153
Equipment and vehicles	2,604,026	309,453	(105,289)	2,808,190
Infrastructure	5,159,575	556,342	-	5,715,917
Total accumulated depreciation	<u>12,243,549</u>	<u>1,162,000</u>	<u>(105,289)</u>	<u>13,300,260</u>
Total capital assets being depreciated, net	<u>33,458,083</u>	<u>(269,814)</u>	<u>(42,957)</u>	<u>33,145,312</u>
Governmental activities capital assets, net	<u>\$ 35,135,209</u>	<u>\$ 102,657</u>	<u>\$ (153,903)</u>	<u>\$ 35,083,963</u>

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 8 - CAPITAL ASSETS, CONTINUED**

Capital asset activity for the year ended June 30, 2010 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Government activities:				
Capital assets not being depreciated:				
Land	\$ 1,601,637	\$ 109	\$ (2,860)	\$ 1,598,886
Construction in progress	6,736,945	233,701	(6,892,406)	78,240
Total capital assets not being depreciated	<u>8,338,582</u>	<u>233,810</u>	<u>(6,895,266)</u>	<u>1,677,126</u>
Capital assets being depreciated:				
Buildings and improvements	9,854,558	1,096,927	-	10,951,485
Equipment and vehicles	6,434,552	541,406	(220,122)	6,755,836
Infrastructure	21,938,279	6,086,997	(30,965)	27,994,311
Total capital assets being depreciated	<u>38,227,389</u>	<u>7,725,330</u>	<u>(251,087)</u>	<u>45,701,632</u>
Less accumulated depreciation for:				
Buildings and improvements	4,217,303	262,645	-	4,479,948
Equipment and vehicles	2,460,879	248,897	(105,750)	2,604,026
Infrastructure	4,768,360	408,376	(17,161)	5,159,575
Total accumulated depreciation	<u>11,446,542</u>	<u>919,918</u>	<u>(122,911)</u>	<u>12,243,549</u>
Total capital assets being depreciated, net	<u>26,780,847</u>	<u>6,805,412</u>	<u>(128,176)</u>	<u>33,458,083</u>
Governmental activities capital assets, net	<u>\$ 35,119,429</u>	<u>\$ 7,039,222</u>	<u>\$ (7,023,442)</u>	<u>\$ 35,135,209</u>

Depreciation expense was charged to functions/programs of the County as follows for The Fiscal Year Ended June 30, 2011 and 2010:

Governmental	2011	2010
General government	\$ 95,340	\$ 85,539
Roads, including depreciation of general infrastructure assets	599,629	450,777
Public Safety	251,838	196,514
Prosecution and justice	5,991	2,328
Health and welfare	7,755	10,021
Culture and recreation	192,208	167,798
Tax assessment and collection	1,622	1,622
Environmental services	7,617	5,318
Total depreciation expense, governmental activities	<u>\$ 1,162,000</u>	<u>\$ 919,918</u>

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 9 - LONG-TERM DEBT**

At June 30, 2011 and 2010 the County was committed for vacation pay, paid leave entitlements, compensatory time and an estimated amount of sick leave payable by fund type as follows:

	2011	2010
General Fund	\$ 258,932	\$ 211,658
Road Fund	88,299	74,615
County Health Fund	19,120	30,564
Commission on Children & Families Fund	8,766	7,590
Non-Major Special Revenue Funds	64,751	67,514
	<u>\$ 439,868</u>	<u>\$ 391,941</u>

**NOTE 10 - RETIREMENT PLANS**

The County participates in the Oregon Public Employees Retirement System (PERS or "the System"), which provides statewide defined benefit and defined contribution plans for eligible employers such as units of state government, political subdivisions, community colleges and school districts. For the County and other eligible employers that have joined the State and Local Government Rate Pool, PERS is a cost-sharing, multiple-employer system. It is an agent multiple-employer system for political subdivisions that have not elected to join the State and Local Government Rate Pool. PERS is administered under Oregon Revised Statutes (ORS) Chapter 238, 238A and Internal Revenue Code Section 401(a) by the Public Employees Retirement Board. The Board has the authority under state statutes to amend the Plan's benefits and contribution rates. PERS issues publically available financial reports that include financial statements and required supplementary information. The reports can be obtained from the Oregon Public Employees Retirement System, PO Box 23700, Tigard, Oregon 97281-3700 or by calling 1-503-598-7377.

The plans offer retirement and disability benefits, post-employment healthcare benefits, annual cost of living increases and death benefits to Plan members and beneficiaries. Benefits differ depending upon entry date. PERS Tier One and Tier Two plans and the Oregon Public Service Employees Retirement Plan (OPSRP), established for employees hired after August 29, 2003, are established by state statutes to provide benefits for state and local governments and their employees. The authority to establish and amend the benefit provisions of the Plan rests with the Oregon Legislature.

The required employee contribution rate of 6% is paid by the County. Prior to December 31, 2003, the employee's contribution was made to the PERS ORS 238 plans. Effective January 1, 2004, this same 6% contribution was required to be remitted to the Individual Account Program (IAP) for all eligible employees under ORS 238A Individual Account Program Plan. The County also contributes the remaining amounts necessary to pay benefits when due. The County is required by ORS 238.225 to contribute at an actuarially determined rate. Following is a schedule of County annual pension cost (APC), percentage of APC contributed and remaining net pension obligation for the last three fiscal years.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 10 - RETIREMENT PLANS, CONTINUED**

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2009	\$ 889,849	100%	\$ -
June 30, 2010	\$ 742,332	100%	\$ -
June 30, 2011	\$ 704,847	100%	\$ -

The employer rate adopted by the PERS Board based on the December 31, 2007 actuarial valuation for the County for the fiscal years ended June 30, 2010 and 2011 was 8.66% for Tier One and Tier Two employees. For OPSRP employees, the County remitted contributions based on employee class. The OPSRP contribution rates were 6.74% for general service and 9.45% for police and fire employees for the fiscal years ended June 30, 2011 and 2010. The PERS Board adopted new rates based on the December 31, 2009 actuarial valuation for the fiscal year beginning July 1, 2011 and this resulted in County employer PERS rates of 13.51% for PERS ORS 238 employees and 8.96% and 11.67% for general service employees and police and fire OPSRP employees respectively, in addition to the required 6% IAP contribution.

The actuarial assumptions in the December 31, 2009 valuation included a) 8.0% investment rate of return, b) projected salary increases of 3.75% with additional increases for promotion and longevity that vary by age and service, c) healthcare cost inflation of 7%, grading down to 4.5% in 2029 and d) certain demographic assumptions. The underlying long-term assumed rate of inflation is 2.75% per year. The actuarial value of PERS assets at fair market value on the valuation date less a reserve equal to a prorated portion of the investment gains (losses) over the four-year period ending on the valuation date. The unfunded actuarial liability as of December 31, 2009 valuation is amortized on a level percentage of covered payroll on a closed fixed term method.

Effective June 1, 1984 the County established a deferred compensation plan (Plan) available to any County employee. Under terms of the Plan, employees may elect to defer a portion of their salaries which the County invests in an annuity contract on behalf of each participating employee.

The County intends that the plan be operated in accordance with IRC Sec. 457 which permits deferral of reporting of income for tax reporting purposes until such amounts are received by the participant. At June 30, 2011 there were 16 County employees in the plan. Contributions and net earnings to this plan during the fiscal years ended June 30, 2011 and 2010 were approximately \$129,988 and \$94,655, respectively. Distributions and expenses of the plan were approximately \$35,725 and \$52,226 during the respective years. In accordance with GASB Statement 32, because the County has little administrative involvement and does not invest the funds for the plan, plan assets (approximately \$659,879 and \$565,617 at June 30, 2011 and 2010, respectively) are no longer recorded in the County's financial statements.

COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 11 - COMMITMENTS AND CONTINGENCIES**

The maximum amount of sick leave payable in event of terminations at June 30, 2011 would be approximately \$84,650. Sick leave paid upon termination is charged to the Unemployment and Accrued Sick Leave Reserve Fund or the Accumulated Leave - Road Fund, both internal service funds. Actual sick leave paid upon termination the last several years has been immaterial.

The County is self insured for unemployment claims purposes. The maximum exposure for all terminated employees as of June 30, 2011 is \$35,725. Unemployment claims paid by the Unemployment and Accrued Sick Leave Reserve Fund and the Accumulated Leave - Road Fund totaled \$47,505 and \$22,950 for the years ended June 30, 2011 and 2010, respectively.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds. Management believes disallowed claims, if any, will be immaterial.

Since April of 1999 the County has leased real property, commonly known as the Pocahontas Medical Office Building, for use by the County Health Department. Under the terms of the lease the County pays monthly rent and is responsible for all property taxes, utilities, interior maintenance, and must provide certain liability insurance. In the event future funding sources are not sufficient to allow for payment of monthly lease and related expenses, the County has the right to terminate the lease with thirty days notice. For the years ending June 30, 2011 and 2010 the monthly rent payment was \$2,965 and the total amount paid for rent, utilities and property taxes was \$45,569 and \$46,380 respectively.

The County has received a tort claim notice as a result of an automobile accident on December 15, 2009. The matter has been turned over to the County insurance carrier who is negotiating with the claimant's attorney. The County is potentially liable for any otherwise earned surplus, plus up to 12.5% of the annual insurance premium (\$116,928) under the terms of the County's insurance policy. On December 12, 2011 the County agreed to toll the statute of limitations on any claims arising out of this event for a period of 90 days. This agreement will terminate automatically on March 10, 2012.

The County is contingently liable in respect to various other lawsuits and other potential claims incidental to the ordinary course of its operations. In the opinion of County management, based on the advice of County Counsel with respect to litigation, the ultimate disposition of these lawsuits and claims will not have a material adverse effect on the County's financial statements.



COUNTY OF BAKER, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011  
(Continued)

**NOTE 12 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The County obtains most of its insurance coverage through City and County Insurance Services under an insurance pooling arrangement in which many cities and counties in Oregon participate. Periodically the County has received premium refunds from the pool. The risk of additional assessments to the County over premiums previously paid is presently deemed remote by County management.

**NOTE 13 - DEFICIT FUND BALANCE**

At June 30, 2011 the County Projects Fund, a non-major capital projects fund, had a deficit fund balance of \$87,036, the School Based Clinic Fund, a non-major special revenue fund, had a deficit fund balance of \$26,798, and the County Health Fund, a major fund, had a deficit fund balance of \$78,757.

At June 30, 2010 the School Based Clinic Fund, a non-major special revenue fund had a deficit fund balance of \$4,679, the Accumulated Sick Leave Reserve Fund, an internal service fund had a deficit fund balance of \$6,737, and the County Health Fund, a major fund had a deficit fund balance of \$15,493.

**NOTE 14 - PRIOR PERIOD COMPARATIVE INFORMATION**

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended June 30, 2010, from which the summarized information was derived.

**NOTE 15 - SUBSEQUENT EVENTS**

In August 2011 the County entered a construction contract in the amount of \$598,319 for reconstruction of Chico Road. The project, which is mainly financed with State money, was completed as of the date of this report. Management has considered subsequent events through January 25, 2012 to review in any additional disclosures or adjustments are required in these financial statements.

REQUIRED SUPPLEMENTARY  
INFORMATION

COUNTY OF BAKER, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
<b>Taxes:</b>							
Prior years' levy	\$ 120,000	\$ 120,000	\$ 222,948	\$ 150,000	\$ 150,000	\$ 174,910	\$ 24,910
Current year's levy	4,088,000	4,088,000	4,036,344	3,965,500	3,965,500	4,007,997	42,497
Subtotal	4,208,000	4,208,000	4,259,292	4,115,500	4,115,500	4,182,907	67,407
<b>Intergovernmental revenues:</b>							
Utilities "in lieu" taxes	170,000	170,000	166,977	170,000	170,000	165,830	(4,170)
Payments in lieu of taxes	825,000	825,000	796,283	691,000	691,000	700,035	9,035
Taxation and assessment grant	250,000	250,000	193,173	245,000	245,000	203,151	(41,849)
OCDBG - Regional Housing	96,000	96,000	44,025	30,000	30,000	35,801	5,801
OCDBG - Rec Village	762,000	762,000	484,913	-	106,000	133,791	27,791
Amusement taxes	2,000	2,000	3,539	5,000	5,000	4,076	(924)
State liquor apportionment	65,000	65,000	66,923	60,000	60,000	64,840	4,840
Cigarette taxes	20,000	20,000	15,716	20,000	20,000	18,453	(1,547)
Private rail car tax	20,000	20,000	16,274	18,000	18,000	14,235	(3,765)
TRT Fees	17,859	17,859	20,615	20,000	20,000	19,244	(756)
Video poker lottery	130,000	130,000	85,356	130,000	130,000	101,049	(28,951)
State ATV study grant	37,051	37,051	48,701	29,524	29,524	29,524	-
Election reimbursements	-	-	15,173	-	-	19,891	19,891
Veterans' service officer reimb.	10,000	10,000	10,440	10,000	10,000	12,689	2,689
Veterans' Enhancement SB1100	18,600	18,600	17,624	18,600	18,600	23,467	4,867
State reimb. Deputy District Attorney	4,300	4,300	4,993	13,200	13,200	8,204	(4,996)
State Community Corrections Act grants	331,000	331,000	276,886	300,000	300,000	295,184	(4,816)
Victims assistance grant	14,000	14,000	17,328	17,005	17,005	17,006	1
Measure 57 Enhancement	1,000	-	25,000	-	-	25,000	25,000
Child support service reimbursement funds	35,000	35,000	51,140	35,000	35,000	45,157	10,157
Federal Title 3 funds	24,000	24,000	12,000	92,276	92,276	91,042	(1,234)
FEMA funds	42,000	42,000	30,253	42,000	42,000	31,578	(10,422)
AIP subsidy funds	-	-	1,076	-	-	1,076	1,076
VOCA	19,986	19,986	22,247	22,586	22,586	21,581	(1,005)
ODFW Fish Grant	5,500	5,500	11,088	-	-	-	-
OR JAIBG (Juvenile Dept. grant)	9,000	9,000	5,195	9,000	9,000	3,101	(5,899)
State corrections agreement (Jail)	226,000	226,000	142,484	200,000	200,000	151,910	(48,090)

COUNTY OF BAKER, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES, Continued:</b>								
Intergovernmental revenues, continued:								
Juvenile crime prevention grant	\$ 45,000	\$ 45,000	\$ 41,037	\$ (3,963)	\$ 45,000	\$ 45,000	\$ 43,740	\$ (1,260)
OSSA safety belt grant	2,000	2,000	1,514	(486)	2,000	2,000	2,985	985
OSSA DUII grant	3,000	3,000	4,070	1,070	3,000	3,000	561	(2,439)
Federal vest grant	4,000	4,000	1	(3,999)	-	-	1,696	1,696
Federal reimbursement - Watermaster	2,400	2,400	2,400	-	2,400	2,400	-	(2,400)
Subtotal	3,191,696	3,190,696	2,634,444	(556,252)	2,230,591	2,336,591	2,285,897	(50,696)
<b>Fines and forfeits:</b>								
Fines and court costs	280,000	280,000	281,349	1,349	245,000	245,000	261,580	16,580
CLE assessments	11,500	11,500	11,638	138	12,500	12,500	11,215	(1,285)
Court assessments	40,000	40,000	42,239	2,239	40,000	40,000	37,481	(2,519)
District Attorney victim restitution	4,000	4,000	10,213	6,213	-	-	13,403	13,403
J/C offense surcharge	30,500	30,500	69,981	39,481	-	-	29,821	29,821
Subtotal	366,000	366,000	415,420	49,420	297,500	297,500	353,500	56,000
<b>Charges for services:</b>								
Watermaster's fees	10,000	10,000	11,790	1,790	20,000	20,000	10,344	(9,657)
Watermaster's fees-Union Co	10,500	10,500	10,500	-	10,500	10,500	10,500	-
Clerk's fees	116,200	116,200	98,073	(18,127)	116,700	116,700	102,926	(13,774)
GIS fees	25,000	25,000	15,640	(9,360)	25,000	25,000	17,095	(7,905)
Assessor's sales and fees	3,000	3,000	2,747	(253)	3,000	3,000	1,750	(1,250)
Sheriff's fees and sales	35,000	35,000	38,390	3,390	35,000	35,000	32,921	(2,079)
District Attorney's discovery fees	7,000	7,000	9,758	2,758	7,000	7,000	7,822	822
Forfeiture fees	1,000	1,000	-	(1,000)	1,000	1,000	635	(365)
District Attorney Victim Impact Panel	3,000	3,000	4,174	1,174	4,000	4,000	2,423	(1,577)
Technology Service fees	2,000	2,000	14,613	12,613	-	-	2,891	2,891
Vehicle impound fees	500	500	1,050	550	1,000	1,000	650	(350)
Transport Rev. - Jail	8,000	8,000	5,583	(2,417)	8,000	8,000	6,055	(1,945)
Prisoner board	500	500	-	(500)	500	500	-	(500)
Vehicle lease fees	4,000	4,000	4,000	-	4,000	4,000	3,450	(550)
Title III admin fee	-	-	-	-	4,078	4,078	4,078	-
Zoning fees	12,000	12,000	15,460	3,460	10,000	10,000	14,600	4,600

COUNTY OF BAKER, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES, Continued:</b>							
Charges for Services, Continued:							
Work release fees	\$ 1,500	\$ 1,500	\$ 134	\$ 1,500	\$ 1,500	\$ 880	\$ (620)
Addressing fees	5,000	5,000	1,450	5,000	5,000	2,800	(2,200)
Administration fee	177,058	177,058	2,000	149,147	149,147	3,500	(145,647)
Tax Collector fees	6,000	6,000	9,454	6,000	6,000	5,893	(107)
Restitution revenue	1,000	1,000	257	1,000	1,000	-	(1,000)
Juvenile fees	9,700	9,700	10,784	5,200	10,700	5,130	(5,570)
Supervision fees	70,000	70,000	39,851	82,000	78,000	51,770	(26,230)
Drug testing fees				1,500	-	-	-
Electronic surveillance fees			1,460	3,000	3,000	-	(3,000)
DUII fees	3,000	3,000	2,613	-	-	85	85
Sheriff's Huntington city patrol agreement	54,000	54,000	54,000	54,000	54,000	54,000	-
Sheriff's co-op patrol agreement	69,583	69,583	91,809	70,769	70,769	37,192	(33,577)
Rent - Trans House	1,500	1,500	1,275	2,500	2,500	400	(2,100)
Subtotal	636,041	636,041	446,865	631,394	631,394	379,790	(251,603)
Interest	30,000	30,000	7,625	60,000	60,000	9,814	(50,186)
Miscellaneous:							
Land sales	-	33,091	33,091	-	73,840	-	(73,840)
Sale of vehicles	8,000	8,000	2,371	6,000	6,000	12,000	6,000
Contributions/Donations/Private grants	95,072	106,972	101,110	88,800	88,800	94,706	5,906
WASH contributions	-	-	16,142	-	18,289	19,790	1,501
Greenhorn Trust Revenue	-	-	-	-	100,000	100,000	-
Rent Income	18,000	18,000	20,250	-	-	7,000	7,000
Miscellaneous	40,500	41,500	17,321	32,000	33,795	30,518	(3,277)
Subtotal	161,572	207,563	190,284	126,800	320,724	264,014	(56,710)
Total revenues	8,593,309	8,638,300	7,953,930	7,461,785	7,761,709	7,475,922	(285,788)
<b>OTHER FINANCING SOURCES:</b>							
Transfers from:							
Taylor Grazing Fund	400	400	400	400	400	400	-
Law Library Fund	2,500	2,500	2,500	2,500	2,500	2,500	-
Total other financing sources	2,900	2,900	2,900	2,900	2,900	2,900	-
Total revenues and other financing sources	\$ 8,596,209	\$ 8,641,200	\$ 7,956,830	\$ 7,464,685	\$ 7,764,609	\$ 7,478,822	\$ (285,788)

COUNTY OF BAKER, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>								
Current:								
General Government:								
County Commissioners	\$ 264,442	\$ 264,442	\$ 258,299	\$ 6,143	\$ 240,586	\$ 240,586	\$ 236,227	\$ 4,359
Courthouse Facilities	312,384	312,384	243,679	68,705	262,147	262,147	236,944	25,203
County Clerk	254,946	254,946	237,722	17,224	246,535	246,535	235,186	11,349
Administrative Services	198,117	198,117	188,573	9,544	284,134	284,134	258,071	26,063
Technology	353,778	353,778	344,257	9,521	340,539	340,539	330,544	9,995
General government's portion of non-departmental expenditures	301,400	307,400	310,044	(2,644)	307,250	325,539	273,419	52,120
Contingency	606,073	600,073	-	600,073	569,693	548,693	-	548,693
Subtotal	2,291,140	2,291,140	1,582,574	708,566	2,250,884	2,248,173	1,570,391	677,781
Public Safety:								
Public Safety portion of non-departmental expenditures	1,000	1,000	1,000	-	1,000	1,000	1,016	(16)
Sheriff	1,134,052	1,145,952	1,070,834	75,118	1,076,675	1,076,675	1,027,076	49,599
County Jail	1,041,296	1,041,296	1,019,008	22,288	1,042,444	1,042,444	1,034,898	7,546
Emergency Management	63,111	63,111	61,371	1,740	69,551	71,346	66,692	4,654
Subtotal	2,239,459	2,251,359	2,152,213	99,146	2,189,670	2,191,465	2,129,683	61,783
Prosecution and Justice:								
Juvenile	353,856	353,856	358,208	(4,352)	347,858	347,858	340,829	7,029
District Attorney	455,339	455,339	436,467	18,872	413,521	413,521	411,299	2,222
Justice Courts	315,227	315,227	267,438	47,789	278,051	278,051	255,619	22,432
Public Defender	68,000	68,000	68,000	-	68,000	68,000	68,000	-
Parole and Probation	427,606	427,606	346,355	81,251	415,379	415,379	379,372	36,007
Subtotal	1,620,028	1,620,028	1,476,467	143,561	1,522,809	1,522,809	1,455,123	67,689
Health and Welfare:								
Medical Examiner	22,000	22,000	11,171	10,829	22,000	22,000	17,805	4,195
Veterans' Services	64,020	64,020	63,172	848	59,535	60,535	60,328	207
Health and Welfare's portion of non-departmental expenditures	898,000	898,000	569,691	328,309	70,000	176,000	195,091	(19,091)
Subtotal	984,020	984,020	644,034	339,986	151,535	258,535	273,224	(14,689)

COUNTY OF BAKER, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
EXPENDITURES, Continued:							
Current, Continued:							
Tax Assessment and Collections:							
Assessor	\$ 582,965	\$ 582,965	\$ 548,150	\$ 34,815	\$ 561,108	\$ 532,760	\$ 28,348
Treasurer and Tax Collector	215,285	215,285	200,320	14,965	206,982	195,528	11,454
Subtotal	798,250	798,250	748,470	49,780	768,090	728,289	39,802
Culture & Recreation:							
Culture & Recreation's portion of non-departmental expenditures	7,500	7,500	15,000	(7,500)	7,500	7,500	-
Environmental Services:							
Surveyor	11,000	11,000	10,997	-	11,000	10,999	-
Watermaster	153,210	153,210	139,423	13,787	149,858	118,559	31,299
Planning	231,651	231,651	203,693	27,958	215,585	212,410	6,175
Environmental Services portion of non-departmental expenditures	41,000	41,000	31,458	9,542	21,000	16,582	4,418
Subtotal	436,861	436,861	385,571	51,287	397,443	358,550	41,892
Capital Outlay:							
Sheriff	58,000	58,000	75,088	(17,088)	39,000	51,775	(12,775)
County Jail	20,000	20,000	22,415	(2,415)	5,000	-	5,000
Emergency Management	4,000	4,000	-	4,000	29,000	6,423	22,577
Subtotal	82,000	82,000	97,503	(15,503)	73,000	58,198	14,802
Total expenditures	8,459,258	8,471,158	7,101,832	1,369,323	7,470,015	6,580,958	889,060
OTHER FINANCING USES:							
Transfers to:							
Facilities Maintenance Reserve Fund	13,000	13,000	13,000	-	59,898	59,898	-
Unemployment & Sick Leave Reserve Fund*	125,000	125,000	125,000	-	125,000	125,000	-

\* Reported as "Charges for services" by Unemployment and Sick Leave Reserve Fund.

COUNTY OF BAKER, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING USES, Continued:								
Transfers to, continued:								
County Fair Board Fund (utilities)	\$ 44,975	\$ 44,975	\$ 44,975	\$ -	\$ 45,244	\$ 45,244	\$ 45,244	\$ -
County Health Fund	100,000	100,000	100,000	-	100,000	100,000	100,000	-
Road Fund	200,000	200,000	200,000	-	125,000	125,000	125,000	-
Commission on Children & Families Fund	10,000	10,000	10,000	-	10,000	10,000	10,000	-
Fair Board Improvement Fund	-	33,091	33,091	-	-	73,840	73,840	-
Courthouse Security Fund	19,070	19,070	19,070	-	37,206	37,206	37,206	-
Technology Fund	42,000	42,000	42,000	-	51,500	51,500	51,500	-
Consolidated Dispatch Fund	112,906	112,906	112,906	-	112,906	112,906	112,906	-
Museum Fund	25,000	25,000	20,787	4,213	7,000	17,000	16,529	471
Extension Service Fund	110,000	110,000	110,000	-	105,000	105,000	105,000	-
Economic Development Fund	40,000	40,000	40,000	-	40,000	40,000	40,000	-
County Projects Fund	-	-	-	-	-	107,000	107,000	-
Equipment Replacement Fund	10,000	10,000	10,000	-	-	-	-	-
Weed Control Fund	35,000	35,000	35,000	-	35,000	35,000	35,000	-
Total other financing uses	886,951	920,042	915,829	4,213	853,754	1,044,594	1,044,123	471
Total expenditures and other financing uses	9,346,209	9,391,200	8,017,661	1,373,536	8,214,685	8,514,609	7,625,081	889,531
Revenues and other sources over (under) expenditures and other uses	(750,000)	(750,000)	(60,831)	689,169	(750,000)	(750,000)	(146,259)	603,741
FUND BALANCE, JULY 1	1,450,000	1,450,000	1,238,109	(211,891)	1,450,000	1,450,000	1,384,368	(65,632)
FUND BALANCE, JUNE 30	\$ 700,000	\$ 700,000	\$ 1,177,277	\$ 477,277	\$ 700,000	\$ 700,000	\$ 1,238,109	\$ 538,109



COUNTY OF BAKER, OREGON  
 EXTENSION SERVICE FUND \*  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Interest	\$ -	\$ -	123	\$ 123	\$ 1,000	\$ 1,000	288	\$ (712)
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	-	-	123	123	1,000	1,000	288	(712)
<b>OTHER FINANCING SOURCES:</b>								
Transfer from General Fund	110,000	110,000	110,000	-	105,000	105,000	105,000	-
Total revenues and other financing sources	110,000	110,000	110,123	123	106,000	106,000	105,288	(712)
<b>EXPENDITURES:</b>								
Current:								
Education:								
Materials and services	108,000	108,000	100,088	7,912	111,000	111,000	104,389	6,611
Capital Outlay	5,000	5,000	-	-	-	-	-	-
Total expenditures	113,000	113,000	100,088	7,912	111,000	111,000	104,389	6,611
Revenues and other sources over (under) expenditures	(3,000)	(3,000)	10,035	13,035	(5,000)	(5,000)	899	5,899
FUND BALANCE JULY 1	3,000	3,000	7,887	4,887	5,000	5,000	6,988	1,988
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 17,922	\$ 17,922	\$ -	\$ -	\$ 7,887	\$ 7,887

\* This fund is combined with the General Fund in the basic financial statements

COUNTY OF BAKER, OREGON  
ROAD FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Intergovernmental revenues:								
State highway allocation	\$ 1,100,000	\$ 1,100,000	\$ 1,122,066	\$ 22,066	\$ 900,000	\$ 900,000	\$ 930,965	\$ 30,965
Federal forest reserve timber sales (75%)	580,000	580,000	602,584	22,584	675,000	675,000	668,648	(6,352)
Federal Reimbursement	-	-	18,338	18,338	-	-	20,823	20,823
STP funding	190,000	190,000	180,211	(9,789)	180,000	180,000	361,087	181,087
Federal Mineral Lease	-	-	313	313	-	-	2,062	2,062
State land sales	-	-	15	15	100	100	30	(70)
Subtotal	1,870,000	1,870,000	1,923,527	53,527	1,755,100	1,755,100	1,983,615	228,515
<b>Charges for services:</b>								
Department sales	500	500	1,672	1,172	500	500	3,159	2,659
Contracts	-	-	92,583	92,583	-	-	24,754	24,754
Zoning fees	3,000	3,000	1,200	(1,800)	-	-	3,000	3,000
Subtotal	3,500	3,500	95,455	91,955	500	500	30,913	30,413
Interest	12,000	12,000	8,907	(3,093)	30,000	30,000	10,179	(19,821)
Sale of equipment	5,000	5,000	7,337	2,337	5,000	5,000	30,034	25,034
Miscellaneous	10,000	10,000	16,207	6,207	5,000	5,000	15,419	10,419
Total revenues	1,900,500	1,900,500	2,051,433	150,933	1,795,600	1,795,600	2,070,160	274,560
<b>OTHER FINANCING SOURCES:</b>								
Transfer from General Fund	200,000	200,000	200,000	-	125,000	125,000	125,000	-
Total other financing sources	200,000	200,000	200,000	-	125,000	125,000	125,000	-
Total revenues and other financing sources	\$ 2,100,500	\$ 2,100,500	\$ 2,251,433	\$ 150,933	\$ 1,920,600	\$ 1,920,600	\$ 2,195,160	\$ 274,560

COUNTY OF BAKER, OREGON  
ROAD FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL, CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>EXPENDITURES:</b>							
Current							
County roads:							
Personal services	\$ 1,141,155	\$ 1,141,155	\$ 1,073,640	\$ 67,515	\$ 1,157,269	\$ 1,012,281	\$ 144,988
Materials and services	975,922	975,922	612,407	363,515	979,765	571,747	408,018
Operating contingency	41,423	41,423	-	41,423	82,566	-	82,566
Subtotal	2,158,500	2,158,500	1,686,047	472,453	2,219,600	1,584,026	635,572
Capital outlay	1,200,000	1,200,000	605,508	594,492	875,000	528,228	346,772
Total expenditures	3,358,500	3,358,500	2,291,555	1,066,945	3,094,600	2,112,254	982,344
OTHER FINANCING USES:							
Transfers to:							
Accumulated Leave	30,000	30,000	30,000	-	15,000	15,000	-
Road Fund*	12,000	12,000	11,221	779	11,000	8,523	2,477
Footpath/Bike Path Fund							
Total other financing uses	42,000	42,000	41,221	779	26,000	23,523	2,477
Total expenditures and other financing uses	3,400,500	3,400,500	2,332,776	1,067,724	3,120,600	2,135,777	984,821
Revenues and other sources over (under) expenditures and other uses	(1,300,000)	(1,300,000)	(81,343)	1,218,657	(1,200,000)	59,383	1,259,383
FUND BALANCE JULY 1	1,300,000	1,300,000	1,592,866	292,866	1,200,000	1,533,483	333,483
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 1,511,523	\$ 1,511,523	\$ -	\$ 1,592,866	\$ 1,592,866

\* Reported as "Charges for services" by Accumulated Leave Road Fund.

COUNTY OF BAKER, OREGON  
COUNTY HEALTH FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Intergovernmental revenues:							
Federal & state health grants	\$ 582,353	\$ 642,698	\$ 632,519	\$ (10,179)	\$ 612,551	\$ 631,604	\$ 19,053
Charges for services	374,877	374,877	211,190	(163,687)	513,380	336,096	(177,284)
Private grants	-	-	-	-	500	1,500	1,000
Miscellaneous	-	-	2,577	2,577	-	-	-
Total revenues	957,230	1,017,575	846,286	(171,289)	1,126,431	969,198	(157,231)
<b>OTHER FINANCING SOURCES:</b>							
Transfer from CCF	-	-	-	-	41,894	-	(41,894)
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000	-
Total revenues and other financing sources	1,057,230	1,117,575	946,286	(171,289)	1,268,325	1,069,198	(199,125)
<b>EXPENDITURES:</b>							
Current:							
Health and welfare:							
Personal services	591,675	617,895	450,346	167,549	616,722	576,941	39,781
Materials and services	455,555	475,409	534,155	(58,746)	641,603	475,600	166,003
Subtotal	1,047,230	1,093,304	984,501	108,803	1,258,325	1,052,544	205,785
Capital Outlay	-	14,271	25,048	(10,777)	-	-	-
Total expenditures	1,047,230	1,107,575	1,009,549	98,026	1,258,325	1,052,544	205,785
<b>OTHER FINANCING USES:</b>							
Transfer to Leave Fund*	10,000	10,000	-	10,000	10,000	10,000	-
Subtotal	10,000	10,000	-	10,000	10,000	10,000	-
Total expenditures and other financing uses	1,057,230	1,117,575	1,009,549	108,026	1,268,325	1,062,544	205,785
Revenues and other sources over (under) expenditures and other uses	-	-	(63,263)	(63,263)	-	6,654	6,654
FUND BALANCE JULY 1	-	-	(15,493)	(15,493)	-	(22,147)	(22,147)
FUND BALANCE JUNE 30	-	-	\$ (78,757)	\$ (78,757)	-	\$ (15,493)	\$ (15,493)

\* Reported as "Charges for Services" by Unemployment and Accrued Sick Leave Reserve Fund.

COUNTY OF BAKER, OREGON  
 MENTAL HEALTH FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Intergovernmental revenues:							
Federal and state mental health grants	\$ 2,515,000	\$ 2,515,000	\$ 2,469,407	\$ 1,815,000	\$ 1,815,000	\$ 2,706,658	\$ 891,658
<b>EXPENDITURES:</b>							
Current:							
Health and welfare:							
Pass-through to Mountain Valley Mental Health, etc.	2,515,000	2,515,000	2,469,407	1,815,000	1,815,000	2,706,658	(891,658)
Revenues over (under) expenditures	-	-	-	-	-	-	-
FUND BALANCE JULY 1	-	-	-	-	-	-	-
FUND BALANCE JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BAKER, OREGON  
 COMMISSION ON CHILDREN & FAMILIES FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	
<b>REVENUES:</b>							
Intergovernmental revenues:							
Healthy start Medicaid funds	\$ 100	\$ 100	\$ -	\$ (100)	\$ 2,000	\$ 2,000	\$ -
Youth investment funds	542,063	542,063	466,850	(75,213)	543,104	543,104	497,978
Federal title funds	17,307	17,307	17,307	-	26,023	26,023	17,306
CAMI funds	24,676	24,676	23,281	(1,395)	29,008	29,008	25,759
State grant-OCCF	152,166	152,166	129,741	(22,425)	158,520	158,520	160,848
Healthy start state funds	100	100	-	(100)	39,894	39,894	2,690
Subtotal	736,412	736,412	637,179	(99,233)	798,549	798,549	704,582
Private grants	32,350	32,350	6,711	(25,639)	33,100	33,100	24,741
Interest	3,000	3,000	1,422	(1,578)	11,000	11,000	2,093
Miscellaneous	44,000	44,000	52,432	8,432	44,000	44,000	37,826
Total revenues	815,762	815,762	697,744	(118,018)	886,649	886,649	769,241
<b>OTHER FINANCING SOURCES:</b>							
Transfer from General Fund	10,000	10,000	10,000	-	10,000	10,000	10,000
Total revenues and other financing sources	\$ 825,762	\$ 825,762	\$ 707,744	\$ (118,018)	\$ 896,649	\$ 896,649	\$ 779,241
							\$ (117,408)

COUNTY OF BAKER, OREGON  
 COMMISSION ON CHILDREN & FAMILIES FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL, CONTINUED  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>EXPENDITURES:</b>							
Current:							
Health and Welfare:							
Personal services	\$ 123,208	\$ 123,208	\$ 121,310	\$ 1,898	\$ 125,096	\$ 120,208	\$ 4,888
Materials and services	960,064	960,064	636,151	323,913	1,001,191	698,144	303,047
Subtotal	1,083,272	1,083,272	757,461	325,811	1,126,287	818,354	307,934
Operating Contingency	1,000	1,000	-	1,000	1,000	-	1,000
Total expenditures	1,084,272	1,084,272	757,461	326,811	1,127,287	818,354	308,934
<b>OTHER FINANCING USES:</b>							
Transfer to Unemployment and Accrued Sick Leave Reserve Fund*	1,500	1,500	1,500	-	1,500	1,500	-
Transfer to County Health Fund	-	-	-	-	41,894	-	41,894
Total other financing uses	1,500	1,500	1,500	-	43,394	1,500	41,894
Total expenditures and other financing uses	1,085,772	1,085,772	758,961	326,811	1,170,681	819,854	350,828
Revenues and other sources over (under) expenditures and other uses	(260,010)	(260,010)	(51,217)	208,793	(274,032)	(40,613)	233,419
FUND BALANCE JULY 1	260,010	260,010	216,066	(43,944)	274,032	256,680	(17,352)
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 164,849	\$ 164,849	\$ -	\$ 216,066	\$ 216,066

OTHER SUPPLEMENTARY  
INFORMATION



COUNTY OF BAKER, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2011  
 (With Comparative Totals for June 30, 2010)

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds	
			June 30, 2011	June 30, 2010
<b>ASSETS</b>				
Cash and cash equivalents	\$ 48,897	\$ 15,096	\$ 63,994	\$ 405,382
Investments	770,461	237,869	1,008,329	756,882
Property taxes receivable	6,644	-	6,644	6,739
Accounts receivable	257,898	29,845	287,743	195,653
Prepaid expenses	7,713	-	7,713	4,331
Inventories	12,191	-	12,191	12,355
<b>Total assets</b>	<b>\$ 1,103,802</b>	<b>\$ 282,809</b>	<b>\$ 1,386,611</b>	<b>\$ 1,381,340</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 160,486	\$ 22,980	\$ 183,466	\$ 250,198
Accrued wages and payroll taxes	54,756	(388)	54,368	54,418
Due to General Fund	113,282	87,424	200,706	41,947
Deferred revenues	5,700	-	5,700	5,056
<b>Total liabilities</b>	<b>334,224</b>	<b>110,016</b>	<b>444,240</b>	<b>351,619</b>
<b>Fund equity (deficit):</b>				
Nonspendable	19,904	-	19,904	16,686
Restricted	692,686	54,384	747,069	761,973
Assigned	85,005	205,444	290,449	255,741
Unassigned	(28,017)	(87,036)	(115,051)	(4,679)
<b>Total fund balances</b>	<b>769,578</b>	<b>172,792</b>	<b>942,371</b>	<b>1,029,721</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,103,802</b>	<b>\$ 282,809</b>	<b>\$ 1,386,611</b>	<b>\$ 1,381,340</b>

COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2011  
 (With Comparative Totals for the Year Ended June 30, 2010)

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds	
			June 30, 2011	June 30, 2010
<b>REVENUES:</b>				
Taxes	\$ 78,487	\$ -	\$ 78,487	\$ 80,647
Intergovernmental revenues	1,695,718	88,491	1,784,209	1,632,054
Fines and forfeits	38,997	-	38,997	37,267
Charges for services	157,226	22,142	179,368	213,271
Private grants	135,819	7,068	142,887	93,367
Interest	4,969	1,265	6,234	9,402
Miscellaneous	110,051	70,498	180,549	68,274
Total revenues	<u>2,221,267</u>	<u>189,464</u>	<u>2,410,731</u>	<u>2,134,282</u>
<b>EXPENDITURES:</b>				
Current:				
General government	90,601	113,602	204,203	264,017
Public safety	995,370	-	995,370	1,096,170
Prosecution and justice	84,244	-	84,244	44,519
Health and welfare	156,429	-	156,429	110,638
Culture and recreation	397,294	-	397,294	447,134
Education	299,336	-	299,336	318,870
Environmental services	198,556	-	198,556	197,135
Capital outlay	326,789	214,848	541,637	438,941
Total expenditures	<u>2,548,618</u>	<u>328,450</u>	<u>2,877,068</u>	<u>2,917,424</u>
Revenues over (under) expenditures	<u>(327,351)</u>	<u>(138,986)</u>	<u>(466,337)</u>	<u>(783,142)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	283,959	98,091	382,050	587,646
Operating transfers out	(2,900)	-	(2,900)	(2,900)
Total other financing sources (uses)	<u>281,059</u>	<u>98,091</u>	<u>379,150</u>	<u>584,746</u>
Revenues & other sources over (under) expenditures and other uses	<u>(46,292)</u>	<u>(40,895)</u>	<u>(87,187)</u>	<u>(198,396)</u>
FUND BALANCE July 1	<u>803,679</u>	<u>213,687</u>	<u>1,017,367</u>	<u>1,215,763</u>
FUND BALANCE, June 30	<u>\$ 757,387</u>	<u>\$ 172,792</u>	<u>\$ 930,180</u>	<u>\$ 1,017,367</u>

## NON-MAJOR SPECIAL REVENUE FUNDS

The non-major special revenue funds account for revenue derived from specific tax or other earmarked revenue sources which are restricted to finance particular functions or activities, and are not considered by management to be major funds. Funds included in this fund category are described as follows:

### County School Fund

This fund was established under, ORS 328.005 to provide for school support.

This fund accounts for federal forest reserve receipts allocated to schools under ORS 294.060, or other revenues specifically earmarked for schools under federal or state law. Amounts appropriated in compliance with ORS 328.005 are apportioned to the County school districts by the County School Superintendent's office as required by ORS 328.015 through 328.035. This fund's operations cover the collection and payment of specifically earmarked receipts by the County, but do not extend to apportionments or any other operations of the County School Superintendent's office.

### Weed Control Fund

The Weed Control Fund was initially established as the result of a three year special tax levy in November, 1973. The voters have continued to approve three year special tax levies for operation of the fund for control of weeds within the County through fiscal year 2011.

### Court Security Fund

The Court Security Fund was established by County Court Ordinance 97-05 effective July 1, 1997 to account for monies received under ORS 137.308. Expenditures are limited to those required for court security.

### County Fairboard Fund

This fund records transactions relating to the operation of the County Fair and 4-H Junior Show as well as the expenses and related revenues of maintaining facilities at the Baker County fairgrounds. The major revenue sources are distributions from the State video lottery money and rental of facilities.

### Consolidated Dispatch Fund

This fund, formerly named the 911 Fund, was established during the fiscal year ended June 30, 1984 to account for monies received by the County under The Emergency System (911) program. ORS 401.710 to 401.790 mandated that by January 1, 1991 the County establish or participate in an emergency telephone system. Such a system was established during the fiscal year ended June 30, 1991. Revenues in this fund consist of the County's share of apportionments from the state of a tax for telephone exchange services plus any interest earnings on investments. Cities within the County also turn over to the County their share of 911 apportionments since the County administers their emergency communication system. Expenditures of this fund are limited to pay for operation and improvement of an emergency telephone system.

## NON-MAJOR SPECIAL REVENUE FUNDS, CONTINUED

### Law Enforcement Fund

This fund collects certain fines levied for enforcement of liquor laws pursuant to ORS 471.670. When monies accumulated in the Law Enforcement Fund exceed the amount paid to satisfy all claims made against it during the preceding calendar year the excess shall be transferred to the General Fund.

### Taylor Grazing Fund

This fund was established to administer monies received under the Taylor Grazing Act.

### Transportation Fund

This fund was created effective July 1, 1998 with adoption of County budget combining three previously existing funds – Footpath and Bicycle Trail Reserve Fund, Senior and Disabled Services Fund, and Traffic Safety Fund. Each of the former funds were operated as a department of the new Transportation Fund through June 30, 2002. Effective July 1, 2002, the Footpath and Bicycle Trail was accounted for in a separate special revenue fund. The Traffic Safety department funding ended at June 30, 2002 and was closed. This fund now accounts only for what was formerly the Senior and Disabled Services Fund. This fund was established to account for monies received from the State Transportation Fund and Operating Assistance Grant monies. The County uses these monies for the maintenance and operation of senior citizen transportation services.

### Law Library Fund

This fund accounts for fees and expenditures related to law libraries as provided by ORS 21.350.

### Museum Fund

This fund was originally established to account for activities related to the Bi-Centennial celebration. In fiscal year 1996-97 the county took possession of the Oregon Trail Regional Museum and the Adler House Museum. The museums operate under the authority of the Baker County Museum Commission which reports, and is subject to, the authority of the County Commissioners.

### Museum Endowment Fund

This Fund was established during the fiscal year ended June 30, 1992 to account for donations to an endowment fund. Expenditures are limited for operating, maintaining and promoting the Oregon Trail Regional Museum.

### Drug Task Force Fund

The Drug Task Force Fund was created to account for forfeitures and grant monies used to fund undercover narcotics investigations.

## NON-MAJOR SPECIAL REVENUE FUNDS, CONTINUED

### Cornerstone Preservation Fund

The Cornerstone Preservation Fund was established July 1, 1993 and was created to provide funding for maintenance and establishment of survey points in Baker County as allowed by ORS 203.148. Fees will be charged for the recording of certain legal instruments and all expenditures from this fund shall be approved by the County Surveyor.

### County Clerk Records Fund

The County Clerk Record Fund was established during the fiscal year ended June 30, 2000 to account for monies received under ORS 205.320(18). These monies are to be used only for acquiring storage and retrieval systems and in maintaining and restoring records as authorized by the County Clerk.

### Mediation Fund

The Mediation Fund was established July 1, 2000 to account for revenues related to filing fees collected by Circuit Court from domestic relations cases under ORS 107.775. These fees had previously been accounted for in the General Fund.

### Parks Fund

The Parks Fund was created July 1, 2000 as a result of the Baker County Board of Commissioners' decision to commit all timber sales proceeds to the operation and maintenance of County parks. Activity in this fund was previously accounted for in the General Fund.

### Airport Fund

Established in 2002-03 to account for proceeds of a one year local option tax levy to be used to pay for paving runways at the Baker City Airport.

### Economic Development Incentive Fund

Established in 2005-06 to account for business development incentives within Baker County.

### Footpath and Bicycle Trail Fund

Established to account for funds expended for footpaths and bike routes under ORS 366.514. One percent of the State Highway Fund receipts of the Road Fund are annually recorded as a transfer to this fund.

### County Fire Authority Fund

Established on June 23, 2004 to account for revenues received to educate and train rural fire departments. Funding is derived from Forest Service, BLM, Title III, and Oregon Department of Forestry.

## NON-MAJOR SPECIAL REVENUE FUNDS, CONTINUED

### Economic Development Fund

Established March 24, 2003 to account for combined economic development finances within Baker County. Previous financial activity was accounted for by Baker County Unlimited, a local non-profit corporation.

### Consolidated Dispatch Equipment Replacement Fund

Established in the 2003-2004 budget document, this fund will be used to account for equipment replacement cost of the Consolidated Dispatch center.

### Drug Court Fund

Established in the 2002-2003 fiscal year to account for contributions to support Baker County drug court activities. Funding is mainly from private contributions.

### Title III Fund

Established in the 2003-2004 budget document to account for specific purpose Federal funds. It is estimated this fund will be in use until the end of the special Title III federal funding.

### School Based Clinic Fund

Established in the 2004-2005 budget, this fund accounts for activities formerly recorded in a department of the County Health Fund.

### Extension Service Fund

Established in the 2006-2007 fiscal year, this fund is used to facilitate the accounting of County payments to the OSU Extension Service. These payments are to support the Extension Service's function of promoting agriculture. This fund is combined with the General Fund in the basic financial statements.

### Title III - New Fund

Established in the 2008-2009 budget document to account for specific purpose Federal funds. It is estimated this fund will be in use until the end of the special Title III federal funding.

COUNTY OF BAKER, OREGON  
 NONMAJOR SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 June 30, 2011  
 (With Comparative Totals for June 30, 2010)

ASSETS	County School Fund	Weed Control Fund	Court Security Fund	County Fairboard Fund	Consolidated Dispatch Fund	Law Enforcement Fund
Cash and cash equivalents	\$ 1	\$ 5,253	\$ 2,491	\$ 1,678	\$ -	\$ 22
Investments	22	82,764	39,256	26,434	-	350
Property taxes receivable	-	6,644	-	-	-	-
Accounts receivable	-	-	-	-	98,007	-
Inventories	-	-	-	-	-	-
Prepaid expenses	-	1,500	178	-	121	-
<b>Total assets</b>	<b>\$ 23</b>	<b>\$ 96,161</b>	<b>\$ 41,925</b>	<b>\$ 28,112</b>	<b>\$ 98,128</b>	<b>\$ 372</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ 21,260	\$ -	\$ 4,958	\$ 1,824	\$ -
Accrued wages and payroll taxes	-	5,161	1,610	2,112	35,754	-
Due to General Fund	-	-	-	-	42,000	-
Deferred revenues	-	5,700	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>32,121</b>	<b>1,610</b>	<b>7,070</b>	<b>79,578</b>	<b>-</b>
<b>Fund equity (deficit):</b>						
Nonspendable	-	1,500	178	-	121	-
Restricted	23	62,540	-	-	18,429	372
Assigned	-	-	40,137	21,042	-	-
Unassigned	-	-	-	-	-	-
<b>Total fund equity</b>	<b>23</b>	<b>64,040</b>	<b>40,315</b>	<b>21,042</b>	<b>18,550</b>	<b>372</b>
<b>Total liabilities and fund equity</b>	<b>\$ 23</b>	<b>\$ 96,161</b>	<b>\$ 41,925</b>	<b>\$ 28,112</b>	<b>\$ 98,128</b>	<b>\$ 372</b>

Taylor Grazing Fund	Transportation Fund	Law Library Fund	Museum Fund	Subtotal from page 66	Totals	
					June 30, 2011	June 30, 2010
\$ 399	\$ 1,064	\$ 489	\$ 1,720	\$ 35,781	\$ 48,897	\$ 279,258
6,283	16,758	7,698	27,097	563,798	770,461	521,389
-	-	-	-	-	6,644	6,739
-	-	-	-	159,891	257,898	193,853
-	-	-	12,191	-	12,191	12,355
-	-	-	1,167	4,747	7,713	4,331
<u>\$ 6,682</u>	<u>\$ 17,822</u>	<u>\$ 8,187</u>	<u>\$ 42,175</u>	<u>\$ 764,217</u>	<u>\$ 1,103,802</u>	<u>\$ 1,017,925</u>
\$ 4,966	\$ 17,225	\$ 1,106	\$ 4,116	\$ 105,031	\$ 160,486	\$ 126,378
-	395	-	875	8,849	54,756	53,511
-	-	-	-	71,282	113,282	16,947
-	-	-	-	-	5,700	5,056
<u>4,966</u>	<u>17,620</u>	<u>1,106</u>	<u>4,991</u>	<u>185,162</u>	<u>334,224</u>	<u>201,892</u>
-	-	-	13,358	4,747	19,904	16,686
1,716	202	7,081	-	602,323	692,686	707,873
-	-	-	23,826	-	85,005	96,154
-	-	-	-	(28,015)	(28,017)	(4,679)
<u>1,716</u>	<u>202</u>	<u>7,081</u>	<u>37,184</u>	<u>579,055</u>	<u>769,578</u>	<u>816,034</u>
<u>\$ 6,682</u>	<u>\$ 17,822</u>	<u>\$ 8,187</u>	<u>\$ 42,175</u>	<u>\$ 764,217</u>	<u>\$ 1,103,802</u>	<u>\$ 1,017,925</u>



COUNTY OF BAKER, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET, CONTINUED  
June 30, 2011  
(With Comparative Totals for June 30, 2010)

ASSETS	Museum Endowment Fund	Drug Task Force Fund	Cornerstone Preservation Fund	County Clerk Records Fund	Mediation Fund	Parks Fund	Airport Fund	Economic Development Incentive Fund
Cash and cash equivalents	\$ 605	\$ 339	\$ 9,230	\$ 1,614	\$ 6,142	\$ 1,158	\$ -	\$ 4,944
Investments	9,533	5,334	145,441	25,423	96,778	18,244	-	77,901
Property taxes receivable	-	-	-	-	-	-	-	-
Accounts receivable	-	2,346	-	-	300	69,872	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	245	-	-
<b>Total assets</b>	<b>\$ 10,138</b>	<b>\$ 8,019</b>	<b>\$ 154,671</b>	<b>\$ 27,037</b>	<b>\$ 103,220</b>	<b>\$ 89,519</b>	<b>\$ -</b>	<b>\$ 82,845</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities:</b>								
Accounts payable	\$ -	270	\$ 9,600	\$ -	\$ 761	\$ 85,860	\$ -	\$ -
Accrued wages and payroll taxes	-	-	-	-	-	3,384	-	-
Due to General Fund	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>270</b>	<b>9,600</b>	<b>-</b>	<b>761</b>	<b>89,244</b>	<b>-</b>	<b>-</b>
<b>Fund equity (deficit):</b>								
Nonspendable	-	-	-	-	-	245	-	-
Restricted	10,138	7,749	145,071	27,037	102,459	30	-	82,845
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund equity (deficit)</b>	<b>10,138</b>	<b>7,749</b>	<b>145,071</b>	<b>27,037</b>	<b>102,459</b>	<b>275</b>	<b>-</b>	<b>82,845</b>
<b>Total liabilities and fund equity</b>	<b>\$ 10,138</b>	<b>\$ 8,019</b>	<b>\$ 154,671</b>	<b>\$ 27,037</b>	<b>\$ 103,220</b>	<b>\$ 89,519</b>	<b>\$ -</b>	<b>\$ 82,845</b>

Footpath/ Bicycle Fund	Title III Fund	Economic Development Fund	Consolidated Dispatch Equip. Replace. Fund	Drug Court Fund	County Fire Authority Fund	School Based Clinic Fund	Title III Fund - New	Subtotal to page 64
\$ 3,799	\$ -	\$ 5,761	\$ -	\$ 200	\$ 1,202	\$ -	\$ 788	\$ 35,781
59,859	-	90,774	-	3,159	18,943	-	12,408	563,798
-	-	-	-	-	-	-	-	-
-	-	28,297	52,450	-	-	6,626	-	159,891
-	-	-	-	-	-	-	-	-
-	-	1,480	-	-	1,805	1,216	-	4,747
<u>\$ 63,658</u>	<u>\$ -</u>	<u>\$ 126,312</u>	<u>\$ 52,450</u>	<u>\$ 3,359</u>	<u>\$ 21,950</u>	<u>\$ 7,842</u>	<u>\$ 13,196</u>	<u>\$ 764,217</u>
\$ -	\$ -	\$ 8,417	\$ -	\$ 31	\$ 92	\$ -	\$ -	\$ 105,031
-	-	2,769	-	-	2,675	21	-	8,849
-	-	-	36,663	-	-	34,619	-	71,282
-	-	-	-	-	-	-	-	-
-	-	11,186	36,663	31	2,767	34,640	-	185,162
-	-	1,480	-	-	1,805	1,216	-	4,747
63,658	-	113,646	15,787	3,328	17,378	-	13,196	602,323
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(28,015)	-	(28,015)
<u>63,658</u>	<u>-</u>	<u>115,126</u>	<u>15,787</u>	<u>3,328</u>	<u>19,183</u>	<u>(26,798)</u>	<u>13,196</u>	<u>579,055</u>
<u>\$ 63,658</u>	<u>\$ -</u>	<u>\$ 126,312</u>	<u>\$ 52,450</u>	<u>\$ 3,359</u>	<u>\$ 21,950</u>	<u>\$ 7,842</u>	<u>\$ 13,196</u>	<u>\$ 764,217</u>

COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended June 30, 2011  
 (With Comparative Totals for June 30, 2010)

	County School Fund	Weed Control Fund	Court Security Fund	County Fairboard Fund	Consolidated Dispatch Fund	Law Enforcement Fund	Taylor Grazing Fund
<b>REVENUES:</b>							
Taxes	\$ 7	\$ 78,473	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	299,336	78,000	-	36,031	579,605	-	6,964
Fines and forfeitures	-	-	38,797	-	-	-	-
Charges for services	-	-	-	34,866	-	-	-
Private grants	-	5,000	-	-	-	-	-
Interest	-	710	276	175	227	2	13
Miscellaneous	-	4,776	-	3,106	4,720	-	-
Total revenues	<u>299,343</u>	<u>166,959</u>	<u>39,073</u>	<u>74,178</u>	<u>584,552</u>	<u>2</u>	<u>6,977</u>
<b>EXPENDITURES:</b>							
Current:							
Public safety	-	-	-	-	778,939	-	-
General government	-	-	-	-	-	-	-
Prosecution and justice	-	-	68,609	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	122,797	-	-	-
Education	299,336	-	-	-	-	-	-
Environmental services	-	193,562	-	-	-	-	4,994
Capital outlay	-	28,071	-	-	-	-	-
Total expenditures	<u>299,336</u>	<u>221,633</u>	<u>68,609</u>	<u>122,797</u>	<u>778,939</u>	<u>-</u>	<u>4,994</u>
Revenues over (under) expenditures	<u>7</u>	<u>(54,674)</u>	<u>(29,536)</u>	<u>(48,619)</u>	<u>(194,387)</u>	<u>2</u>	<u>1,983</u>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating transfers in	-	35,000	19,070	44,975	112,906	-	-
Operating transfers out	-	-	-	-	-	-	(400)
Total other financing sources (uses)	<u>-</u>	<u>35,000</u>	<u>19,070</u>	<u>44,975</u>	<u>112,906</u>	<u>-</u>	<u>(400)</u>
Revenues and other sources over (under) expenditures and other uses	7	(19,674)	(10,466)	(3,644)	(81,481)	2	1,583
FUND BALANCE, July 1	<u>16</u>	<u>83,714</u>	<u>50,781</u>	<u>24,686</u>	<u>100,031</u>	<u>370</u>	<u>133</u>
FUND BALANCE, June 30	<u>\$ 23</u>	<u>\$ 64,040</u>	<u>\$ 40,315</u>	<u>\$ 21,042</u>	<u>\$ 18,550</u>	<u>\$ 372</u>	<u>\$ 1,716</u>

Transportation Fund	Law Library Fund	Museum Fund	Museum Endowment Fund	Drug Task Force Fund	Subtotal From page 70	Totals	
						June 30, 2011	June 30, 2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 78,487	\$ 80,647
69,109	-	-	-	15,242	611,431	1,695,718	1,632,054
-	-	-	-	200	-	38,997	37,267
-	13,675	48,383	-	-	60,302	157,226	191,601
-	-	31,813	-	-	99,006	135,819	26,881
110	53	209	57	40	3,097	4,969	7,277
-	-	3,165	1,005	-	93,279	110,051	45,992
<u>69,219</u>	<u>13,728</u>	<u>83,570</u>	<u>1,062</u>	<u>15,482</u>	<u>867,122</u>	<u>2,221,267</u>	<u>2,021,718</u>
-	-	-	-	14,948	201,483	995,370	1,096,170
-	-	-	-	-	90,601	90,601	147,857
-	9,961	-	-	-	5,674	84,244	44,519
69,109	-	-	-	-	87,320	156,429	110,638
-	-	104,382	-	-	170,115	397,294	342,745
-	-	-	-	-	-	299,336	423,259
-	-	-	-	-	-	198,556	197,135
-	-	-	-	-	298,718	326,789	112,477
<u>69,109</u>	<u>9,961</u>	<u>104,382</u>	<u>-</u>	<u>14,948</u>	<u>853,910</u>	<u>2,548,618</u>	<u>2,474,800</u>
110	3,767	(20,812)	1,062	534	13,212	(327,351)	(453,082)
-	-	20,787	-	-	51,221	283,959	295,408
-	(2,500)	-	-	-	-	(2,900)	(2,900)
-	(2,500)	20,787	-	-	51,221	281,059	292,508
110	1,267	(25)	1,062	534	64,433	(46,292)	(160,574)
92	5,814	25,018	9,076	7,215	496,734	803,679	964,253
<u>\$ 202</u>	<u>\$ 7,081</u>	<u>\$ 24,993</u>	<u>\$ 10,138</u>	<u>\$ 7,749</u>	<u>\$ 561,166</u>	<u>\$ 757,387</u>	<u>\$ 803,679</u>

COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS, CONTINUED  
 For the Year Ended June 30, 2011  
 (With Comparative Totals for June 30, 2010)

	Cornerstone Preservation Fund	County Clerk Records Fund	Mediation Fund	Parks Fund	Airport Fund	Economic Development Incentive Fund	Footpath/ Bicycle Fund
<b>REVENUES:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -
Intergovernmental revenues	-	-	10,105	232,598	-	-	-
Charges for services	6,905	2,315	-	51,082	-	-	-
Private grants	-	-	-	99,006	-	-	-
Interest	779	132	616	210	-	351	309
Miscellaneous	-	-	-	15,447	-	76,802	-
<b>Total revenues</b>	<b>7,684</b>	<b>2,447</b>	<b>10,721</b>	<b>398,343</b>	<b>7</b>	<b>77,153</b>	<b>309</b>
<b>EXPENDITURES:</b>							
<b>Current:</b>							
Public safety	-	-	-	-	-	-	-
General government	-	-	-	-	7	9,810	-
Prosecution and justice	-	-	5,674	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-
Culture and recreation	9,600	-	-	160,515	-	-	-
Education	-	-	-	-	-	-	-
Capital outlay	-	-	-	298,718	-	-	-
<b>Total expenditures</b>	<b>9,600</b>	<b>-</b>	<b>5,674</b>	<b>459,233</b>	<b>7</b>	<b>9,810</b>	<b>-</b>
Revenues over (under) expenditures	(1,916)	2,447	5,047	(60,890)	-	67,343	309
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating transfers in	-	-	-	-	-	-	11,221
Operating transfers out	-	-	-	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,221</b>
Revenues and other sources over (under) expenditures and other uses	(1,916)	2,447	5,047	(60,890)	-	67,343	11,530
FUND BALANCE, July 1	146,987	24,590	97,412	61,165	-	15,502	52,128
<b>FUND BALANCE, June 30</b>	<b>\$ 145,071</b>	<b>\$ 27,037</b>	<b>\$ 102,459</b>	<b>\$ 275</b>	<b>\$ -</b>	<b>\$ 82,845</b>	<b>\$ 63,658</b>

Title III Fund	Economic Development Fund	Consolidated Dispatch Equip. Replace. Fund	Drug Court Fund	County Fire Authority Fund	School Based Clinic Fund	Title III Fund - New	Subtotal to Page 68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7
-	103,075	52,450	-	81,845	65,200	66,158	611,431
-	-	-	-	-	-	-	60,302
-	-	-	-	-	-	-	99,006
-	297	78	20	98	-	207	3,097
-	-	-	730	300	-	-	93,279
-	<u>103,372</u>	<u>52,528</u>	<u>750</u>	<u>82,243</u>	<u>65,200</u>	<u>66,365</u>	<u>867,122</u>
-	-	52,450	-	82,033	-	67,000	201,483
-	79,991	-	793	-	-	-	90,601
-	-	-	-	-	-	-	5,674
-	-	-	-	-	87,320	-	87,320
-	-	-	-	-	-	-	170,115
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	298,718
-	<u>79,991</u>	<u>52,450</u>	<u>793</u>	<u>82,033</u>	<u>87,320</u>	<u>67,000</u>	<u>853,910</u>
-	23,381	78	(43)	210	(22,120)	(635)	13,212
-	40,000	-	-	-	-	-	51,221
-	-	-	-	-	-	-	-
-	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,221</u>
-	63,381	78	(43)	210	(22,120)	(635)	64,433
-	51,745	15,709	3,371	18,973	(4,679)	13,831	496,734
\$ -	<u>\$ 115,126</u>	<u>\$ 15,787</u>	<u>\$ 3,328</u>	<u>\$ 19,183</u>	<u>\$ (26,798)</u>	<u>\$ 13,196</u>	<u>\$ 561,166</u>

COUNTY OF BAKER, OREGON  
 COUNTY SCHOOL FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES:									
Taxes:									
Prior years' tax levy	\$ -	\$ -	7	\$ 7	\$ -	\$ -	16	\$ 16	\$ 16
Intergovernmental revenues:									
Utilities "in lieu" taxes	95,000	95,000	83,363	(11,637)	90,000	90,000	82,790	(7,210)	(7,210)
Federal forest reserve timber sales (25%)	280,000	280,000	200,861	(79,139)	240,000	240,000	222,883	(17,117)	(17,117)
Private rail car tax	15,000	15,000	15,112	112	15,000	15,000	13,197	(1,803)	(1,803)
Total revenues	390,000	390,000	299,343	(90,657)	345,000	345,000	318,886	(26,114)	(26,114)
EXPENDITURES:									
Current									
Education:									
Distributions to school districts	390,000	390,000	299,336	90,664	345,000	345,000	318,870	26,130	26,130
Revenue over (under) expenditures	-	-	7	7	-	-	16	16	16
FUND BALANCE JULY 1	-	-	16	16	-	-	-	-	-
FUND BALANCE JUNE 30	-	-	23	23	-	-	16	16	16

COUNTY OF BAKER, OREGON  
WEED CONTROL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
<b>Taxes:</b>									
Prior years' tax levy	\$ 1,500	\$ 1,500	\$ 4,123	\$ 2,623	\$ 1,500	\$ 1,500	\$ 3,144	\$ 1,644	
Current year's tax levy	82,500	82,500	74,350	(8,150)	82,500	82,500	77,408	(5,092)	
Subtotal	84,000	84,000	78,473	(5,527)	84,000	84,000	80,552	(3,448)	
<b>Intergovernmental revenues:</b>									
OSWB / Oregon Dept. of Agriculture grant	22,500	22,500	-	(22,500)	15,000	15,000	18,950	3,950	
BLM contract revenue	150,000	150,000	78,000	(72,000)	-	105,000	104,500	(500)	
BLM cost share	2,500	2,500	-	(2,500)	-	-	-	-	
BLM reimbursements	5,000	5,000	-	(5,000)	35,000	5,000	-	(5,000)	
Subtotal	180,000	180,000	78,000	(102,000)	50,000	125,000	123,450	(1,550)	
<b>Charges for services</b>	1,000	1,000	-	(1,000)	-	-	-	-	
Private grants	5,000	5,000	5,000	-	5,000	5,000	92	(4,908)	
Miscellaneous	3,000	3,000	4,776	1,776	5,000	5,000	5,720	720	
Interest	1,000	1,000	710	(290)	1,200	1,200	469	(731)	
Total revenues	274,000	274,000	166,959	(107,041)	145,200	220,200	210,283	(9,917)	
<b>OTHER FINANCING SOURCES:</b>									
Transfer from General Fund	35,000	35,000	35,000	-	35,000	35,000	35,000	-	
Total revenues and other financing sources	\$ 309,000	\$ 309,000	\$ 201,959	\$ (107,041)	\$ 180,200	\$ 255,200	\$ 245,283	\$ (9,917)	



COUNTY OF BAKER, OREGON  
WEED CONTROL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL, CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>EXPENDITURES:</b>							
Current:							
Environmental Services:							
Personal services	\$ 84,970	\$ 101,820	\$ 96,484	\$ 5,336	\$ 84,324	\$ 82,090	\$ 2,234
Materials and services	274,079	257,229	96,578	160,651	188,376	110,620	77,756
Subtotal	359,049	359,049	193,062	165,987	272,700	192,711	79,989
Capital outlay	8,000	8,000	28,071	(20,071)	7,000	-	7,000
Total expenditures	367,049	367,049	221,133	145,916	279,700	192,711	86,989
<b>OTHER FINANCING USES:</b>							
Transfer to:							
Unemployment and Sick Leave Reserve Fund*	500	500	500	-	500	500	-
Subtotal	500	500	500	-	500	500	-
Total expenditures and other financing uses	367,549	367,549	221,633	145,916	280,200	193,211	86,989
Revenues and other sources over (under) expenditures and other uses	(58,549)	(58,549)	(19,674)	38,875	(25,000)	52,072	77,072
FUND BALANCE JULY 1	58,549	58,549	83,714	25,165	25,000	31,642	6,642
FUND BALANCE JUNE 30	-	-	\$ 64,040	\$ 64,040	-	\$ 83,714	\$ 83,714

\* Reported as "Charges for Services" by Unemployment and Accrued Sick Leave Reserve Fund

COUNTY OF BAKER, OREGON  
 COURT SECURITY FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Fines and forfeitures:								
Court security assessment	\$ 25,000	\$ 25,000	\$ 25,727	\$ 727	\$ 25,000	\$ 25,000	\$ 24,987	\$ (13)
Security ordinance	13,000	13,000	13,070	70	11,500	11,500	12,279	779
Subtotal	38,000	38,000	38,797	797	36,500	36,500	37,267	767
Interest	200	200	276	76	200	200	260	60
Total revenues	38,200	38,200	39,073	873	36,700	36,700	37,527	827
<b>OTHER FINANCING SOURCES:</b>								
Transfers from:								
General Fund	19,070	19,070	19,070	-	37,206	37,206	37,206	-
Total revenues and other financing sources	57,270	57,270	58,143	873	73,906	73,906	74,733	827
<b>EXPENDITURES:</b>								
Current								
Prosecution and justice:								
Personal services	76,270	76,270	68,609	7,661	73,906	73,406	23,806	49,600
Materials and services	27,400	27,400	-	27,400	-	500	68	432
Total expenditures	103,670	103,670	68,609	35,061	73,906	73,906	23,875	50,031
Revenues and other sources over (under) expenditures	(46,400)	(46,400)	(10,466)	35,934	-	-	50,858	50,858
FUND BALANCE JULY 1	46,400	46,400	50,781	4,381	-	-	(77)	(77)
FUND BALANCE JUNE 30	-	-	\$ 40,315	\$ 40,315	-	-	\$ 50,781	\$ 50,781

COUNTY OF BAKER, OREGON  
COUNTY FAIRBOARD FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	
<b>REVENUES:</b>							
Intergovernmental revenues:							
Distributions from State of Oregon:							
Lottery funds	\$ 35,000	\$ 36,031	\$ 36,031	\$ -	\$ 35,000	\$ 41,963	\$ 41,963
Charges for services:							
Special events	13,500	16,500	15,735	(765)	10,500	18,500	17,807
Rental of building and grounds	15,500	20,170	19,131	(1,039)	24,500	33,757	26,702
Subtotal	29,000	36,670	34,866	(1,804)	35,000	52,257	44,509
Interest	-	59	175	116	500	500	252
Miscellaneous	2,500	5,000	3,106	(1,894)	200	4,500	4,729
Total revenues	66,500	77,760	74,178	(3,582)	70,700	99,220	91,452
<b>OTHER FINANCING SOURCES:</b>							
Transfers from:							
General Fund	44,975	44,975	44,975	-	45,244	45,244	45,244
Total revenues and other financing sources	\$ 111,475	\$ 122,735	\$ 119,153	\$ (3,582)	\$ 115,944	\$ 144,464	\$ 136,696
							\$ (7,767)

COUNTY OF BAKER, OREGON  
 COUNTY FAIRBOARD FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL, CONTINUED  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>EXPENDITURES:</b>							
Current:							
Culture and recreation:							
Personal services	\$ 56,112	\$ 58,913	\$ 51,921	\$ 52,560	\$ 65,510	\$ 55,094	\$ 10,416
Materials and services	60,363	66,822	45,129	78,784	87,854	58,903	28,951
Junior show and fair	25,000	27,000	25,747	24,600	31,100	28,183	2,917
Total expenditures	141,475	152,735	122,797	155,944	184,464	142,180	42,284
Revenues and other sources over (under) expenditures and other uses	(30,000)	(30,000)	(3,644)	(40,000)	(40,000)	(5,485)	34,515
FUND BALANCE JULY 1	30,000	30,000	24,686	40,000	40,000	30,171	(9,829)
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 21,042	\$ -	\$ -	\$ 24,686	\$ 24,686

COUNTY OF BAKER, OREGON  
 CONSOLIDATED DISPATCH FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Intergovernmental revenues:									
State apportionment of 911 revenues	\$ 230,000	\$ 230,000	\$ 242,043	\$ 12,043	\$ 205,000	\$ 205,000	\$ 242,091	\$ 37,091	
State apportionment of 911 revenues from cities	64,000	64,000	61,134	(2,866)	62,000	62,000	60,491	(1,509)	
BCCD dispatch and record keeping	276,428	276,428	276,428	-	276,428	276,428	277,143	715	
Subtotal	570,428	570,428	579,605	9,177	543,428	543,428	579,725	36,297	
Interest	3,000	3,000	227	(2,773)	5,000	5,000	485	(4,515)	
Miscellaneous	15,768	15,768	4,720	(11,048)	14,020	14,020	13,559	(461)	
Total revenues	589,196	589,196	584,552	(4,644)	562,448	562,448	593,769	31,321	
<b>OTHER FINANCING SOURCES:</b>									
Transfer from General Fund	112,906	112,906	112,906	-	112,906	112,906	112,906	-	
Total revenues and other financing sources	\$ 702,102	\$ 702,102	\$ 697,458	\$ (4,644)	\$ 675,354	\$ 675,354	\$ 706,675	\$ 31,321	

COUNTY OF BAKER, OREGON  
CONSOLIDATED DISPATCH FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL, CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>EXPENDITURES:</b>							
Current							
Public safety:							
Personal services	\$ 747,896	\$ 747,896	\$ 715,987	\$ 693,380	\$ 698,380	\$ 703,438	\$ (5,058)
Material and services	125,332	125,332	57,952	111,466	106,466	58,443	48,023
Subtotal	873,228	873,228	773,939	804,846	804,846	761,881	42,965
Capital outlay	4,600	4,600	-	4,600	4,600	-	4,600
Operating contingency	-	-	-	45,259	45,259	-	45,259
Total expenditures	877,828	877,828	773,939	854,705	854,705	761,880	92,824
<b>OTHER FINANCING USES:</b>							
Transfer to Unemployment and Sick Leave Reserve Fund*	5,000	5,000	5,000	20,000	20,000	20,000	-
Total expenditures and other financing uses	882,828	882,828	778,939	874,705	874,705	781,880	92,824
Revenues and other sources over (under) expenditures and other uses	(180,726)	(180,726)	(81,481)	(199,351)	(199,351)	(75,205)	124,146
FUND BALANCE JULY 1	180,726	180,726	100,031	199,351	199,351	175,236	(24,115)
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 18,550	\$ -	\$ -	\$ 100,031	\$ 100,031

\* Reported as "Charges for Services" by Unemployment and Accrued Sick Leave Reserve Fund.

COUNTY OF BAKER, OREGON  
 LAW ENFORCEMENT FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
REVENUES:							
Interest	\$ 8	\$ 8	\$ 2	\$ (6)	\$ 10	\$ 3	\$ (7)
Total revenues	8	8	2	(6)	10	3	(7)
EXPENDITURES:							
Current:							
Public safety:							
Materials and services	378	378	-	378	375	-	375
Revenues over (under) expenditures	(370)	(370)	2	372	(365)	3	368
FUND BALANCE JULY 1	370	370	370	365	365	367	2
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 372	\$ 372	\$ -	\$ 370	\$ 370

COUNTY OF BAKER, OREGON  
TAYLOR GRAZING FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Intergovernmental revenues:							
State apportionment of Taylor Grazing Act revenues	\$ 6,500	\$ 6,500	\$ 6,964	\$ 8,000	\$ 8,000	\$ 6,574	\$ (1,426)
Interest	100	100	13	200	200	-	(200)
<b>Total revenues</b>	<b>6,600</b>	<b>6,600</b>	<b>6,977</b>	<b>8,200</b>	<b>8,200</b>	<b>6,574</b>	<b>(1,626)</b>
<b>EXPENDITURES:</b>							
Current:							
Environmental services:							
Materials and services	6,200	6,200	4,994	9,800	9,800	3,924	5,876
<b>OTHER FINANCING USES:</b>							
Transfer to General Fund	400	400	400	400	400	400	-
<b>Total expenditures and other financing uses</b>	<b>6,600</b>	<b>6,600</b>	<b>5,394</b>	<b>10,200</b>	<b>10,200</b>	<b>4,324</b>	<b>5,876</b>
Revenues over (under) expenditures and other uses	-	-	1,583	(2,000)	(2,000)	2,250	4,250
<b>FUND BALANCE JULY 1</b>	-	-	133	2,000	2,000	(2,117)	(4,117)
<b>FUND BALANCE JUNE 30</b>	<b>-</b>	<b>-</b>	<b>\$ 1,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133</b>	<b>\$ 133</b>



COUNTY OF BAKER, OREGON  
 TRANSPORTATION FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Intergovernmental revenues:									
Special transportation funds	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
STO funds	30,133	30,133	29,109	(1,024)	-	30,133	30,133	-	
Subtotal	70,133	70,133	69,109	(1,024)	40,000	70,133	70,133	-	
Interest	-	-	110	110	-	-	80	80	
Total revenues	70,133	70,133	69,219	(914)	40,000	70,133	70,213	80	
<b>EXPENDITURES:</b>									
Health and Welfare:									
Materials and services	70,133	70,133	69,109	1,024	40,000	70,133	70,133	-	
Total expenditures	70,133	70,133	69,109	1,024	40,000	70,133	70,133	-	
Revenues over (under) expenditures and other uses	-	-	110	110	-	-	80	80	
FUND BALANCE JULY 1	-	-	92	92	-	-	12	12	
FUND BALANCE JUNE 30	-	-	202	202	-	-	92	92	

COUNTY OF BAKER, OREGON  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2009)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Charge for services:							
Filing fees	\$ 11,000	\$ 11,000	\$ 13,675	\$ 11,000	\$ 11,000	\$ 11,835	\$ 835
Interest	300	300	53	300	300	59	(241)
Total revenues	11,300	11,300	13,728	11,300	11,300	11,894	594
<b>EXPENDITURES:</b>							
Current:							
Prosecution and justice:							
Materials and services	9,000	9,000	9,961	8,000	11,000	10,949	51
Capital Outlay	10,800	10,800	-	11,800	8,800	-	8,800
Total expenditures	19,800	19,800	9,961	19,800	19,800	10,949	8,851
<b>OTHER FINANCING USES:</b>							
Transfer to General Fund	2,500	2,500	2,500	2,500	2,500	2,500	-
Total expenditures and other financing uses	22,300	22,300	12,461	22,300	22,300	13,449	8,851
Revenues over (under) expenditures and other uses	(11,000)	(11,000)	1,267	(11,000)	(11,000)	(1,555)	9,445
<b>FUND BALANCE JULY 1</b>	11,000	11,000	5,814	11,000	11,000	7,369	(3,631)
<b>FUND BALANCE JUNE 30</b>	\$ -	\$ -	\$ 7,081	\$ -	\$ -	\$ 5,814	\$ 5,814

COUNTY OF BAKER, OREGON  
MUSEUM FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Charges for services:							
Gate receipts/sales	\$ 52,000	\$ 52,000	\$ 48,383	\$ 52,000	\$ 52,000	\$ 49,183	\$ (2,817)
Private grants	71,000	71,000	31,813	73,100	82,600	27,077	(55,523)
Miscellaneous	1,000	1,000	3,165	250	250	959	709
Interest	1,000	1,000	209	1,500	1,500	295	(1,205)
Total revenues	125,000	125,000	83,570	126,850	136,350	77,514	(58,837)
<b>OTHER FINANCING SOURCES:</b>							
Transfer from Museum Endowment Fund	34,100	34,100	-	39,183	39,183	-	(39,183)
Transfer from General Fund	25,000	25,000	20,787	7,000	17,000	16,529	(471)
Total other financing sources	59,100	59,100	20,787	46,183	56,183	16,529	(39,654)
Total revenues and other financing sources	\$ 184,100	\$ 184,100	\$ 104,357	\$ 173,033	\$ 192,533	\$ 94,043	\$ (98,491)

COUNTY OF BAKER, OREGON  
MUSEUM FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL, CONTINUED  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>								
Current:								
Culture and recreation:								
Personal services	\$ 30,434	\$ 30,434	\$ 28,690	\$ 1,744	\$ -	\$ 10,000	\$ 8,986	\$ 1,014
Materials and services	114,460	114,460	73,692	40,768	112,377	121,877	90,655	31,222
Subtotal	144,894	144,894	102,382	42,512	112,377	131,877	99,643	32,236
Capital outlay	28,106	28,106	-	28,106	39,183	39,183	-	39,183
Operating contingency	34,100	34,100	-	34,100	45,473	45,473	-	45,473
Total expenditures	207,100	207,100	102,382	104,718	197,033	216,533	99,643	116,892
<b>OTHER FINANCING USES:</b>								
Transfer to Unemployment and Sick Leave Reserve Fund*	2,000	2,000	2,000	-	1,000	1,000	1,000	-
Subtotal	2,000	2,000	2,000	-	1,000	1,000	1,000	-
Total expenditures and other financing uses	209,100	209,100	104,382	104,718	198,033	217,533	100,643	116,892
Revenues and other sources over (under) expenditures and other uses	(25,000)	(25,000)	(25)	24,975	(25,000)	(25,000)	(6,600)	18,400
FUND BALANCE JULY 1	25,000	25,000	25,018	18	25,000	25,000	31,618	6,618
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 24,993	\$ 24,993	\$ -	\$ -	\$ 25,018	\$ 25,018

\* Reported as "Charges for Services" by Unemployment and Accrued Sick Leave Reserve Fund.

COUNTY OF BAKER, OREGON  
MUSEUM ENDOWMENT FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Interest	\$ 100	\$ 100	\$ 57	\$ (43)	\$ 1,000	\$ 69	\$ (931)
Sale of equipment	15,000	15,000	-	(15,000)	30,000	-	(30,000)
Contributions	10,000	10,000	1,005	(8,995)	-	150	-
Total revenues	25,100	25,100	1,062	(15,043)	31,000	219	(30,931)
<b>EXPENDITURES:</b>							
Current:							
Cultural and recreation:							
Materials and services	-	-	-	-	817	-	817
Total expenditures	-	-	-	-	817	-	817
<b>OTHER FINANCING USES:</b>							
Transfer to Museum Fund	34,100	34,100	-	34,100	39,183	-	39,183
Total other financing uses	34,100	34,100	-	34,100	39,183	-	39,183
Total expenditures and other financing uses	34,100	34,100	-	34,100	40,000	-	40,000
Revenues over (under) expenditures and other uses	(9,000)	(9,000)	1,062	10,062	(9,000)	219	9,219
FUND BALANCE JULY 1	9,000	9,000	9,076	76	9,000	8,857	(143)
FUND BALANCE JUNE 30	-	-	\$ 10,138	\$ 10,138	\$ -	\$ 9,076	\$ 9,076

COUNTY OF BAKER, OREGON  
 DRUG TASK FORCE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Intergovernmental revenues:							
State and Federal grants	\$ 13,371	\$ 13,371	\$ 15,242	\$ 10,394	\$ 10,394	\$ 11,580	\$ 1,186
Fines and forfeitures:							
Restitutions	-	-	200	500	500	-	(500)
Subtotal	-	-	200	500	500	-	(500)
Interest	200	200	40	300	300	66	(234)
<b>Total revenues</b>	<b>13,571</b>	<b>13,571</b>	<b>15,482</b>	<b>11,194</b>	<b>11,194</b>	<b>11,646</b>	<b>452</b>
<b>EXPENDITURES:</b>							
Current:							
Public Safety:							
Materials and services	21,271	21,271	14,948	21,194	21,194	19,548	1,646
Revenues over (under) expenditures	(7,700)	(7,700)	534	(10,000)	(10,000)	(7,902)	2,098
FUND BALANCE JULY 1	7,700	7,700	7,215	10,000	10,000	15,118	5,118
FUND BALANCE JUNE 30	-	-	\$ 7,749	\$ -	\$ -	\$ 7,215	\$ 7,215

COUNTY OF BAKER, OREGON  
 CORNERSTONE PRESERVATION FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Charges for Services:							
Fees	\$ 10,000	\$ 10,000	\$ 6,905	\$ 10,000	\$ 10,000	\$ 7,634	\$ (2,366)
Interest	2,000	2,000	779	5,000	5,000	1,113	(3,887)
Total revenues	12,000	12,000	7,684	15,000	15,000	8,747	(6,253)
<b>EXPENDITURES:</b>							
Cultural and recreation:							
Materials and services	30,122	30,122	9,600	30,006	30,006	-	30,006
Revenues over (under) expenditures	(18,122)	(18,122)	(1,916)	(15,006)	(15,006)	8,747	23,753
FUND BALANCE JULY 1	148,000	148,000	146,987	140,000	140,000	138,240	(1,760)
FUND BALANCE JUNE 30	\$ 129,878	\$ 129,878	\$ 145,071	\$ 124,994	\$ 124,994	\$ 146,987	\$ 21,993

COUNTY OF BAKER, OREGON  
 COUNTY CLERK RECORDS FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Charges for services:							
Clerk's Fees	\$ 2,800	\$ 2,800	\$ 2,315	\$ (485)	\$ 4,500	\$ 2,510	\$ (1,990)
Interest	400	400	132	(268)	700	178	(522)
Total revenues	3,200	3,200	2,447	(753)	5,200	2,688	(2,512)
<b>EXPENDITURES:</b>							
Current							
Capital outlay	28,400	28,400	-	28,400	27,200	-	27,200
Total expenditures	28,400	28,400	-	28,400	27,200	-	27,200
Revenues over (under) expenditures	(25,200)	(25,200)	2,447	27,647	(22,000)	2,688	24,688
FUND BALANCE JULY 1	25,200	25,200	24,590	(610)	22,000	21,902	(98)
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 27,037	\$ 27,037	\$ -	\$ 24,590	\$ 24,590



COUNTY OF BAKER, OREGON  
 MEDIATION FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Intergovernmental revenues:							
Mediation assessment	\$ 14,000	\$ 14,000	\$ 10,105	\$ 10,000	\$ 10,000	\$ 14,507	\$ 4,507
Interest	3,000	3,000	616	4,000	4,000	738	(3,262)
Total revenues	17,000	17,000	10,721	14,000	14,000	15,245	1,245
<b>EXPENDITURES:</b>							
Current							
Prosecution and justice:							
Materials and services	117,000	117,000	5,674	114,000	114,000	9,695	104,306
Revenues over (under) expenditures	(100,000)	(100,000)	5,047	(100,000)	(100,000)	5,550	105,550
FUND BALANCE JULY 1	100,000	100,000	97,412	100,000	100,000	91,862	(8,138)
FUND BALANCE JUNE 30	-	-	\$ 102,459	\$ -	\$ -	\$ 97,412	\$ 97,412

COUNTY OF BAKER, OREGON  
 PARKS FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Intergovernmental revenues:									
Boating funds	\$ 12,900	\$ 12,900	\$ 12,900	\$ -	\$ 12,500	\$ 12,500	\$ 12,900	\$ 400	
Marine Board grant	117,500	117,500	96,742	(20,758)	-	-	-	-	
OPRD grant	150,000	150,000	68,688	(81,312)	-	-	-	-	
FHWA grant	56,785	56,785	19,044	(37,741)	56,085	56,085	29,698	(26,387)	
RV funds	40,000	40,000	35,224	(4,776)	39,088	39,088	38,026	(1,062)	
Subtotal	377,185	377,185	232,598	(144,587)	107,673	107,673	80,624	(27,049)	
Charges for services:									
Park receipts	53,600	53,600	51,082	(2,518)	37,000	37,000	75,930	38,930	
Subtotal	53,600	53,600	51,082	(2,518)	37,000	37,000	75,930	38,930	
Interest			210	210	2,000	2,000	757	(1,243)	
Private grants	60,000	60,000	99,006	39,006	60,000	60,000	-	(60,000)	
Miscellaneous	17,550	17,550	15,447	(2,103)	11,550	11,550	17,675	6,125	
Total revenues	508,335	508,335	398,343	(109,992)	218,223	218,223	174,986	(43,237)	

COUNTY OF BAKER, OREGON  
PARKS FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>EXPENDITURES:</b>							
<b>Current:</b>							
Culture and recreation:							
Personal services	\$ 81,623	\$ 89,173	\$ 88,502	\$ 74,723	\$ 82,723	\$ 82,146	\$ 577
Materials and services	101,040	93,490	71,513	93,058	93,058	92,164	894
Subtotal	182,663	182,663	160,015	167,781	175,781	174,309	1,472
Capital outlay	384,285	384,285	298,718	56,085	56,085	38,923	17,163
Operating contingency	30,887	30,887	-	44,357	36,357	-	36,357
Total expenditures	597,835	597,835	458,733	268,223	268,223	213,232	54,991
<b>OTHER FINANCING USES:</b>							
Transfer to Unemployment and Sick Leave Reserve Fund*	500	500	500	-	-	-	-
Total expenditures and other financing uses	598,335	598,335	459,233	268,223	268,223	213,232	54,991
Revenues over (under) expenditures and other financing uses	(90,000)	(90,000)	(60,890)	(50,000)	(50,000)	(38,246)	11,754
FUND BALANCE JULY 1	90,000	90,000	61,165	50,000	50,000	99,411	49,411
FUND BALANCE JUNE 30	-	-	\$ 275	\$ -	\$ -	\$ 61,165	\$ 61,165

COUNTY OF BAKER, OREGON  
AIRPORT FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Taxes:									
Prior years' tax levy	10	10	\$ 7	\$ (3)	10	10	\$ 79	\$ 69	69
Total revenues	10	10	7	(3)	10	10	79	69	69
<b>EXPENDITURES:</b>									
Current:									
General government:									
Other disbursements	10	10	7	3	10	10	79	(69)	(69)
Total expenditures	10	10	7	3	10	10	79	(69)	(69)
Revenues over expenditures	-	-	-	-	-	-	-	-	-
FUND BALANCE JULY 1	-	-	-	-	-	-	-	-	-
FUND BALANCE JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BAKER, OREGON  
 ECONOMIC DEVELOPMENT INCENTIVE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Interest	\$ 500	\$ 500	\$ 351	\$ 1,000	\$ 1,000	\$ 185	\$ (815)
Miscellaneous	-	-	76,802	-	-	-	-
Total revenues	500	500	77,153	1,000	1,000	185	(815)
<b>EXPENDITURES:</b>							
Current:							
General government:							
Materials and services	16,000	16,000	9,810	26,500	26,500	10,000	16,500
Total expenditures	16,000	16,000	9,810	26,500	26,500	10,000	16,500
Revenues over (under) expenditures	(15,500)	(15,500)	67,343	(25,500)	(25,500)	(9,815)	15,685
FUND BALANCE JULY 1	15,500	15,500	15,502	25,500	25,500	25,317	(183)
FUND BALANCE JUNE 30	-	-	\$ 82,845	\$ -	\$ -	\$ 15,502	\$ 15,502

COUNTY OF BAKER, OREGON  
 FOOTPATH / BICYCLE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Interest	\$ 300	\$ 300	\$ 309	\$ 9	\$ 500	\$ 500	\$ 409	\$ (91)
<b>OTHER FINANCING SOURCES:</b>								
Transfer from Road Fund	12,000	12,000	11,221	(779)	11,000	11,000	8,523	(2,477)
Total revenues and other financing sources	12,300	12,300	11,530	(770)	11,500	11,500	8,932	(2,568)
<b>EXPENDITURES:</b>								
Current:								
Culture and Recreation:								
Materials and services	10,000	10,000	-	10,000	5,000	5,000	30,000	(25,000)
Capital outlay	-	-	-	-	80,000	80,000	-	80,000
Operating contingency	57,300	57,300	-	57,300	1,500	1,500	-	1,500
Total expenditures	67,300	67,300	-	67,300	86,500	86,500	30,000	56,500
Revenues and other sources over (under) expenditures	(55,000)	(55,000)	11,530	66,530	(75,000)	(75,000)	(21,068)	53,932
FUND BALANCE JULY 1	55,000	55,000	52,128	(2,872)	75,000	75,000	73,197	(1,803)
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 63,658	\$ 63,658	\$ -	\$ -	\$ 52,128	\$ 52,128

COUNTY OF BAKER, OREGON  
 TITLE III FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES:									
Interest	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 316	\$ (184)	
Total revenues	-	-	-	-	500	500	316	(184)	
EXPENDITURES:									
Current:									
Public safety:									
Materials and services	-	-	-	-	40,500	40,500	37,963	2,537	
Total expenditures	-	-	-	-	40,500	40,500	37,963	2,537	
Revenues over (under) expenditures	-	-	-	-	(40,000)	(40,000)	(37,647)	2,353	
FUND BALANCE JULY 1	-	-	-	-	40,000	40,000	37,647	(2,353)	
FUND BALANCE JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

COUNTY OF BAKER, OREGON  
 ECONOMIC DEVELOPMENT FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Intergovernmental Revenue:							
TRT revenue	\$ 89,286	\$ 89,286	\$ 103,075	\$ 100,000	\$ 100,000	\$ 96,222	\$ (3,778)
Interest	1,000	1,000	297	1,200	1,200	240	(960)
Total revenues	90,286	90,286	103,372	101,200	101,200	96,462	(4,738)
<b>OTHER FINANCING SOURCES:</b>							
Transfer from General Fund	40,000	40,000	40,000	40,000	40,000	40,000	-
Total revenues and other financing sources	130,286	130,286	143,372	141,200	141,200	136,462	(4,738)
<b>EXPENDITURES:</b>							
Current:							
General government:							
Personal services	-	35,536	33,693	-	-	-	1,843
Materials and services	180,286	144,750	46,298	181,200	181,200	136,581	44,619
Total expenditures	180,286	180,286	79,991	181,200	181,200	136,581	44,619
Revenues and other sources over (under) expenditures	(50,000)	(50,000)	63,381	(40,000)	(40,000)	(119)	39,881
FUND BALANCE JULY 1	50,000	50,000	51,745	40,000	40,000	51,864	11,864
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 115,126	\$ -	\$ -	\$ 51,745	\$ 51,745



COUNTY OF BAKER, OREGON  
CONSOLIDATED DISPATCH EQUIPMENT REPLACEMENT FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>REVENUES:</b>									
Intergovernmental Revenue:									
Homeland Security Grant	300	300	78	(222)	230	230	204	26	(26)
Interest	-	-	-	-	-	-	1,990	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	52,750	52,750	52,528	(222)	64,980	64,980	66,944	(26)	(26)
<b>OTHER FINANCING SOURCES:</b>									
Transfer from Consolidated Dispatch Fund	-	-	-	-	-	-	-	-	-
Total Revenues and other financing sources	52,750	52,750	52,528	(222)	64,980	64,980	66,944	(26)	(26)
<b>EXPENDITURES:</b>									
Current:									
Public Safety:									
Materials & services	21,300	73,750	52,450	21,300	16,230	16,230	6,325	9,905	9,905
Capital outlay	-	-	-	-	76,750	76,750	73,554	3,196	3,196
Total expenditures	21,300	73,750	52,450	21,300	92,980	92,980	79,879	13,101	13,101
Revenues and other sources over (under) expenditures	31,450	(21,000)	78	21,078	(28,000)	(28,000)	(12,935)	15,065	15,065
<b>FUND BALANCE JULY 1</b>	21,000	21,000	15,709	(5,291)	28,000	28,000	28,643	643	643
<b>FUND BALANCE JUNE 30</b>	-	-	15,787	15,787	-	-	15,709	15,709	15,709

COUNTY OF BAKER, OREGON  
 DRUG COURT FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES:									
Miscellaneous	\$ 1,300	\$ 1,300	\$ 730	\$ (570)	\$ 1,500	\$ 1,500	\$ 760	\$ (740)	
Drug Court Contributions	80	80	20	(60)	100	100	28	(72)	
Interest	1,380	1,380	750	(630)	1,600	1,600	788	(812)	
Total revenues									
EXPENDITURES:									
Current:									
General government:									
Materials and services	4,905	4,905	793	4,112	5,026	5,026	1,197	3,829	
Total expenditures	4,905	4,905	793	4,112	5,026	5,026	1,197	3,829	
Revenues over (under) expenditures	(3,525)	(3,525)	(43)	3,482	(3,426)	(3,426)	(409)	3,017	
FUND BALANCE JULY 1	3,525	3,525	3,371	(154)	3,426	3,426	3,780	354	
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 3,328	\$ 3,328	\$ -	\$ -	\$ 3,371	\$ 3,371	

COUNTY OF BAKER, OREGON  
COUNTY FIRE AUTHORITY FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Intergovernmental Revenue:									
Forest Service funds									
Oregon State Forestry funds									
BLM funds									
State Fire Marshal Grant									
Title III funds									
Subtotal									
Miscellaneous									
Interest									
Total revenues									
<b>EXPENDITURES:</b>									
Current:									
Public safety:									
Personal services									
Materials and services									
Subtotal									
Capital Outlay									
Contingency									
Total expenditures									
<b>OTHER FINANCING USES:</b>									
Transfer to Unemployment and Sick Leave Reserve Fund*									
Total expenditures and other financing uses									
Revenues over (under) expenditures and other financing uses									
FUND BALANCE JULY 1									
FUND BALANCE JUNE 30									

\* Reported as "Charges for Services" by Unemployment and Accrued Sick Leave Reserve Fund.

COUNTY OF BAKER, OREGON  
SCHOOL BASED CLINIC FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Intergovernmental Revenue:									
CCF Grant	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 1,250	\$ 5,826	\$ -	\$ -
Oregon Health grant	60,000	60,200	60,200	-	-	28,500	30,000	-	-
Subtotal	65,000	65,200	65,200	-	-	29,750	35,826	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	65,000	65,200	65,200	-	-	29,750	35,826	-	-
<b>EXPENDITURES:</b>									
Current:									
Health and Welfare:									
Personal services	40,343	40,343	58,521	(18,178)	-	19,250	24,510	(5,260)	(5,260)
Materials and services	24,657	24,857	28,799	(3,942)	-	10,500	15,994	(5,494)	(5,494)
Total expenditures	65,000	65,200	87,320	(22,120)	-	29,750	40,505	(10,755)	(10,755)
Revenues over (under) expenditures	-	-	(22,120)	(22,120)	-	-	(4,679)	(4,679)	(4,679)
FUND BALANCE JULY 1	-	-	(4,679)	(4,679)	-	-	-	-	-
FUND BALANCE JUNE 30	-	-	(26,798)	(26,798)	\$ -	\$ -	(4,679)	\$ -	(4,679)

COUNTY OF BAKER, OREGON  
 TITLE III FUND - NEW  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010				Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES:</b>									
Intergovernmental revenues:									
Federal Title III	\$ 67,000	\$ 67,000	\$ 66,158	\$ (842)	\$ 80,000	\$ 80,000	\$ 73,409	\$ (6,591)	
Interest	500	500	207	(293)	2,000	2,000	782	(1,218)	
Total revenues	67,500	67,500	66,365	(1,135)	82,000	82,000	74,191	(7,809)	
<b>EXPENDITURES:</b>									
Current:									
Public safety:									
Materials and services	86,500	86,500	67,000	19,500	163,574	163,574	142,196	21,378	
Total expenditures	86,500	86,500	67,000	19,500	163,574	163,574	142,196	21,378	
Revenues over (under) expenditures	(19,000)	(19,000)	(635)	18,365	(81,574)	(81,574)	(68,005)	13,569	
FUND BALANCE JULY 1	19,000	19,000	13,831	(5,169)	81,574	81,574	81,836	262	
FUND BALANCE JUNE 30	\$ -	\$ -	\$ 13,196	\$ 13,196	\$ -	\$ -	\$ 13,831	\$ 13,831	

## CAPITAL PROJECT FUNDS

These funds are used to account for monies accumulated for major capital outlay projects in the future.

### Facilities Maintenance Reserve

This fund was created in fiscal 1987-88 supplemental budget by transfer from the General Fund to provide a future reserve for major courthouse repairs or improvements.

### Technology Equipment Reserve Fund

This fund was created in the fiscal 1992-93 budget to accumulate resources to replace and/or upgrade the County's data processing equipment. Initial funding of this reserve was by transfer from the General Fund.

### Fairboard Improvement Reserve Fund

This fund was created in the fiscal 1988-89 for the purpose of funding improvements to the fairboard buildings. The fund was discontinued as of June 30, 1994. The fund was then re-established July 1, 1996.

### Industrial Development Revenue Fund

This fund was created in the 2006-2007 fiscal year for the purpose of accumulating funds from the sale of the old lime plant property to be used for industrial development type projects.

### County Projects Fund

This fund was created in the 2009-10 fiscal year for the purpose of accumulating funds to determine the feasibility of creating a power generation plant at Mason Dam. If the project is deemed feasible then funds will continue to be accumulated and spent for capital construction.

### Equipment Replacement Fund

This fund was created in the 2010-11 fiscal year for the purpose of accumulating funds to replace equipment. It was initially funded with a \$28,000 settlement payment from Chevron on an old lawsuit.

COUNTY OF BAKER, OREGON  
 CAPITAL PROJECT FUNDS  
 COMBINING BALANCE SHEET  
 June 30, 2011  
 (With Comparative Totals for June 30, 2010)

ASSETS	Facilities Maintenance Reserve	Technology Equipment Reserve	Fairboard Improvement Reserve	Industrial Development Revenue
Cash and cash equivalents	\$ 6,927	\$ 2,881	\$ 1,445	\$ 3,246
Investments	109,150	45,403	22,775	51,138
Accounts receivable	1,845	-	-	-
<b>Total assets</b>	<b>\$ 117,922</b>	<b>\$ 48,283</b>	<b>\$ 24,220</b>	<b>\$ 54,384</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 9,646	\$ 9,270	\$ 4,064	\$ -
Accrued wages and payroll taxes	-	-	-	-
Due to General Fund	-	-	-	-
<b>Total liabilities</b>	<b>9,646</b>	<b>9,270</b>	<b>4,064</b>	<b>-</b>
<b>Fund equity (deficit):</b>				
Restricted	-	-	-	54,384
Assigned	108,275	39,013	20,156	-
Unassigned	-	-	-	-
<b>Total fund equity (deficit)</b>	<b>108,275</b>	<b>39,013</b>	<b>20,156</b>	<b>54,384</b>
<b>Total liabilities and fund equity</b>	<b>\$ 117,922</b>	<b>\$ 48,283</b>	<b>\$ 24,220</b>	<b>\$ 54,384</b>

Equipment Replacement	County Projects	Totals	
		June 30, 2011	June 30, 2010
\$ 597	\$ -	\$ 15,096	\$ 126,124
9,403	-	237,869	235,493
<u>28,000</u>	<u>-</u>	<u>29,845</u>	<u>1,800</u>
<u>\$ 38,000</u>	<u>\$ -</u>	<u>\$ 282,809</u>	<u>\$ 363,414</u>
\$ -	\$ -	\$ 22,980	\$ 123,820
-	(388)	(388)	907
<u>-</u>	<u>87,424</u>	<u>87,424</u>	<u>25,000</u>
<u>-</u>	<u>87,036</u>	<u>110,016</u>	<u>149,727</u>
-	-	54,384	54,100
38,000	-	205,444	159,587
<u>-</u>	<u>(87,036)</u>	<u>(87,036)</u>	<u>-</u>
<u>38,000</u>	<u>(87,036)</u>	<u>172,792</u>	<u>213,687</u>
<u>\$ 38,000</u>	<u>\$ -</u>	<u>\$ 282,809</u>	<u>\$ 363,414</u>



COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - CAPITAL PROJECT FUNDS  
 For the Year Ended June 30, 2011  
 (With Comparative Totals for the Year Ended June 30, 2010)

	Facilities Maintenance Reserve	Technology Equipment Reserve	Fairboard Improvement Reserve	Industrial Development Revenue
<b>REVENUES:</b>				
Interest	\$ 573	\$ 258	\$ 150	\$ 284
Intergovernmental	88,491	-	-	-
Charges for services	22,142	-	-	-
Miscellaneous	304	42,194	-	-
Private grants	-	-	7,068	-
<b>Total revenues</b>	<b>111,510</b>	<b>42,452</b>	<b>7,218</b>	<b>284</b>
<b>EXPENDITURES:</b>				
Current:				
General government	24,682	42,962	-	-
Capital outlay	85,021	41,081	44,523	-
<b>Total expenditures</b>	<b>109,703</b>	<b>84,043</b>	<b>44,523</b>	<b>-</b>
Revenues over (under) expenditures	1,807	(41,591)	(37,305)	284
<b>OTHER FINANCING SOURCES:</b>				
Operating transfers in	13,000	42,000	33,091	-
Excess of revenues and other sources over (under) expenditures	14,807	409	(4,214)	284
<b>FUND BALANCE, July 1</b>	<b>93,468</b>	<b>38,604</b>	<b>24,370</b>	<b>54,100</b>
<b>FUND BALANCE, June 30</b>	<b>\$ 108,275</b>	<b>\$ 39,013</b>	<b>\$ 20,156</b>	<b>\$ 54,384</b>

Equipment Replacement	County Projects	Totals	
		June 30, 2011	June 30, 2010
\$ -	\$ -	\$ 1,265	\$ 2,413
-	-	88,491	-
-	-	22,142	21,670
28,000	-	70,498	22,282
-	-	7,068	66,198
<u>28,000</u>	<u>-</u>	<u>189,464</u>	<u>112,564</u>
-	45,958	113,602	116,160
-	44,223	214,848	326,464
-	90,181	328,450	442,624
28,000	(90,181)	(138,986)	(330,060)
10,000	-	98,091	292,238
38,000	(90,181)	(40,895)	(37,822)
-	3,145	213,687	251,510
<u>\$ 38,000</u>	<u>\$ (87,036)</u>	<u>\$ 172,792</u>	<u>\$ 213,687</u>

COUNTY OF BAKER, OREGON  
 FACILITIES MAINTENANCE RESERVE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUE:</b>							
Intergovernmental revenues:							
Department of Energy grant		\$ -	\$ 67,491	\$ -	\$ -	\$ -	\$ -
HAVA ADA grant		-	21,000	-	-	-	-
Subtotal		-	88,491	-	-	-	-
Charges for services:							
Rent - State Water Resources	22,142	22,142	22,142	21,602	21,602	21,602	-
Subtotal	22,142	22,142	22,142	21,602	21,602	21,602	-
Miscellaneous	-	-	304	500	500	3,672	3,172
Interest	2,000	2,000	573	3,000	3,000	1,310	(1,690)
Total revenues	24,142	24,142	111,510	25,102	25,102	26,585	1,483
<b>OTHER FINANCING SOURCES:</b>							
Transfer from General Fund	13,000	13,000	13,000	59,898	59,898	59,898	-
Total revenues and other financing sources	37,142	37,142	124,510	85,000	85,000	86,483	1,483
<b>EXPENDITURES:</b>							
Current:							
General Government							
Materials and Services	54,500	54,500	24,682	50,000	50,000	2,786	47,214
Capital outlay	156,642	156,642	85,021	150,000	150,000	180,239	(30,239)
Contingency	-	-	-	10,000	10,000	-	10,000
Total expenditures	211,142	211,142	109,703	210,000	210,000	183,025	26,975
Revenues and other sources over (under) expenditures	(174,000)	(174,000)	14,807	(125,000)	(125,000)	(96,542)	28,458
FUND BALANCE, JULY 1	174,000	174,000	93,468	125,000	125,000	190,011	65,011
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ 108,275	\$ -	\$ -	\$ 93,468	\$ 93,468

COUNTY OF BAKER, OREGON  
 TECHNOLOGY EQUIPMENT RESERVE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE:</b>								
Intergovernmental revenues:								
Homeland security grant		\$ 31,160	\$ -	\$ (31,160)	\$ -	\$ -	\$ -	\$ -
Charges for Services		-	-	-	-	-	68	68
Miscellaneous		-	-	-	-	-	-	-
Other agency reimbursements		-	42,194	42,194	-	18,610	18,610	18,610
Interest	1,000	1,000	258	(742)	1,000	1,000	199	(801)
Total revenues	1,000	32,160	42,452	10,292	1,000	1,000	18,877	17,877
<b>OTHER FINANCING SOURCES:</b>								
Transfer from General Fund	42,000	42,000	42,000	-	51,500	51,500	51,500	-
Total revenues and other financing sources	43,000	74,160	84,452	10,292	52,500	52,500	70,377	17,877
<b>EXPENDITURES:</b>								
General Government:								
Materials and services	29,551	46,051	42,962	3,089	32,500	32,500	30,533	1,967
Capital outlay	50,000	64,660	41,081	23,579	20,000	20,000	4,056	15,944
Total expenditures	79,551	110,711	84,043	26,668	52,500	52,500	34,589	17,911
Revenues and other sources over (under) expenditures	(36,551)	(36,551)	409	36,960	-	-	35,788	35,788
<b>FUND BALANCE, JULY 1</b>	36,551	36,551	38,604	2,053	-	-	2,817	2,817
<b>FUND BALANCE, JUNE 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,013</u>	<u>\$ 39,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,604</u>	<u>\$ 38,604</u>

COUNTY OF BAKER, OREGON  
 FAIRBOARD IMPROVEMENT RESERVE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE:</b>								
Interest	\$ 100	\$ 100	\$ 150	\$ 50	\$ 100	\$ 400	\$ 436	\$ 36
Private grants	102,000	102,000	7,068	(94,932)	125,000	130,000	66,198	(63,802)
Total revenues	102,100	102,100	7,218	(94,882)	125,100	130,400	66,634	(63,766)
<b>OTHER FINANCING SOURCES:</b>								
Transfer from General Fund	-	33,091	33,091	-	-	73,840	73,840	-
Total revenues and other financing sources	102,100	135,191	40,309	(94,882)	125,100	204,240	140,474	(63,766)
<b>EXPENDITURES:</b>								
General Government:								
Materials and services	1,740	1,740	-	1,740	8,509	8,509	-	8,509
Capital outlay	112,100	145,191	44,523	100,668	116,591	195,731	121,103	74,628
Contingency	3,260	3,260	-	3,260	5,000	5,000	-	5,000
Total expenditures	117,100	150,191	44,523	105,668	130,100	209,240	121,103	88,137
Revenues and other sources over (under) expenditures	(15,000)	(15,000)	(4,214)	10,786	(5,000)	(5,000)	19,370	24,370
FUND BALANCE, JULY 1	15,000	15,000	24,370	9,370	5,000	5,000	5,000	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ 20,156	\$ 20,156	\$ -	\$ -	\$ 24,370	\$ 24,370

COUNTY OF BAKER, OREGON  
 INDUSTRIAL DEVELOPMENT REVENUE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE:</b>								
Interest	\$ 1,000	\$ 1,000	\$ 284	\$ (716)	\$ 1,000	\$ 1,000	\$ 418	\$ (582)
Property sale	370,000	370,000	-	(370,000)	370,000	370,000	-	(370,000)
<b>Total revenues</b>	<b>371,000</b>	<b>371,000</b>	<b>284</b>	<b>(370,716)</b>	<b>371,000</b>	<b>371,000</b>	<b>418</b>	<b>(370,582)</b>
<b>EXPENDITURES:</b>								
General Government:								
Materials and services	425,000	425,000	-	425,000	425,000	425,000	-	425,000
<b>Total expenditures</b>	<b>425,000</b>	<b>425,000</b>	<b>-</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>-</b>	<b>425,000</b>
<b>Revenues over (under) expenditures</b>	<b>(54,000)</b>	<b>(54,000)</b>	<b>284</b>	<b>54,284</b>	<b>(54,000)</b>	<b>(54,000)</b>	<b>418</b>	<b>54,418</b>
<b>FUND BALANCE, JULY 1</b>	<b>54,000</b>	<b>54,000</b>	<b>54,100</b>	<b>100</b>	<b>54,000</b>	<b>54,000</b>	<b>53,682</b>	<b>(318)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>-</b>	<b>-</b>	<b>\$ 54,384</b>	<b>\$ 54,384</b>	<b>-</b>	<b>-</b>	<b>\$ 54,100</b>	<b>\$ 54,100</b>

COUNTY OF BAKER, OREGON  
COUNTY PROJECTS FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUE:</b>							
Intergovernmental revenues:							
Federal grant	\$ 585,000	\$ 585,000	\$ -	\$ -	\$ 99,274	\$ -	\$ (99,274)
Interest	-	-	-	-	-	51	51
<b>Total revenues</b>	<b>585,000</b>	<b>585,000</b>	<b>-</b>	<b>-</b>	<b>99,274</b>	<b>51</b>	<b>(99,223)</b>
<b>OTHER FINANCING SOURCES:</b>							
Transfer from General Fund	-	-	-	-	7,000	107,000	100,000
<b>Total revenues and other financing sources</b>	<b>585,000</b>	<b>585,000</b>	<b>-</b>	<b>-</b>	<b>106,274</b>	<b>107,051</b>	<b>777</b>
<b>EXPENDITURES:</b>							
General Government:							
Personal services	90,539	90,539	45,415	-	80,274	79,031	1,243
Materials and services	14,461	14,461	543	-	5,000	3,810	1,190
Capital Outlay	480,000	480,000	44,223	-	21,000	21,065	(65)
<b>Total expenditures</b>	<b>585,000</b>	<b>585,000</b>	<b>90,181</b>	<b>-</b>	<b>106,274</b>	<b>103,906</b>	<b>2,368</b>
Revenues and other sources over (under) expenditures	-	-	(90,181)	-	-	3,145	3,145
<b>FUND BALANCE, JULY 1</b>	<b>-</b>	<b>-</b>	<b>3,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, JUNE 30</b>	<b>-</b>	<b>-</b>	<b>\$ (87,036)</b>	<b>\$ (87,036)</b>	<b>\$ -</b>	<b>\$ 3,145</b>	<b>\$ 3,145</b>

COUNTY OF BAKER, OREGON  
 EQUIPMENT REPLACEMENT FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

REVENUE:	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Interest	\$ 200	\$ 200	\$ -	\$ (200)	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	28,000	28,000	-	-	-	-
Total revenues	200	200	28,000	27,800	-	-	-	-
OTHER FINANCING SOURCES:								
Transfer from General Fund	10,000	10,000	10,000	-	-	-	-	-
Total revenues and other financing sources	10,200	10,200	38,000	27,800	-	-	-	-
EXPENDITURES:								
Capital Outlay	10,200	10,200	-	10,200	-	-	-	-
Total expenditures	10,200	10,200	-	10,200	-	-	-	-
Revenues and other sources over (under) expenditures	-	-	38,000	38,000	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ -	\$ -	\$ -



## INTERNAL SERVICE FUNDS

### Unemployment and Accrued Sick Leave Reserve Fund

This fund is used to account for the County's expenditures for vacation sell back, unemployment costs and payment of sick leave to employees. As an internal service fund, other governmental funds are charged fees, which are budgeted as transfers out in the other governmental funds and as transfers into this fund. In the fund financial statements, these transfers are reported on the modified accrual basis of accounting as expenditures by the other governmental funds and revenues in this fund. The activity of this fund is consolidated with all other governmental activities on the government-wide financial statements.

### Accumulated Leave Road Fund

This fund is used to account for the County Road Department's expenditures for vacation sell back, unemployment costs and payment of sick leave to employees. As an internal service fund, the Road Fund is charged fees, which are budgeted as transfers out in the Road Fund and as transfers into this fund. In the fund financial statements, these transfers are reported on the modified accrual basis of accounting as expenditures by the Road Fund and revenues in this fund. The activity of this fund is consolidated with all other governmental activities on the government-wide financial statements.

### Insurance Fund

This fund was created in fiscal year 2009-2010 to accumulate funds for potential losses of the County due to higher risk retention under the County's major insurance policy. This fund was initially funded with a portion of an insurance dividend received through City and County Insurance Services pooling arrangement. In fiscal year 2010-2011 this fund has been used to account for flood loss expenses and related insurance reimbursements.

COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF NET ASSETS  
 PROPRIETARY FUND  
 June 30, 2011  
 (With summarized financial information at June 30, 2010)

	Accrued Sick Leave Reserve Fund	Accumulated Leave Road Fund	Insurance Fund	Total Proprietary Funds	
				June 30, 2011	June 30, 2010
<b>ASSETS</b>					
Cash and cash equivalents	\$ 932	\$ 3,465	\$ -	\$ 4,397	\$ 42,553
Investments	14,689	54,597	-	69,286	79,453
Accounts Receivable	-	-	153,652	153,652	-
Due from other funds	-	66,882	-	66,882	424
<b>Total assets</b>	<b>\$ 15,621</b>	<b>\$ 124,944</b>	<b>\$ 153,652</b>	<b>\$ 294,217</b>	<b>\$ 122,430</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 6,724	\$ -	\$ 6,042	\$ 12,766	\$ 1,874
Accrued wages and payroll taxes	2,383	-	-	2,383	4,439
Due to other funds	-	-	66,882	66,882	424
<b>Total liabilities</b>	<b>9,107</b>	<b>-</b>	<b>72,924</b>	<b>82,031</b>	<b>6,737</b>
<b>Net Assets:</b>					
Net Assets - unrestricted	6,514	124,944	80,728	212,186	115,693
<b>Total liabilities and net assets</b>	<b>\$ 15,621</b>	<b>\$ 124,944</b>	<b>\$ 153,652</b>	<b>\$ 294,217</b>	<b>\$ 122,430</b>

COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 PROPRIETARY FUND  
 For the year ended June 30, 2011  
 (With summarized financial information for the year ended June 30, 2010)

	Accrued Sick Leave Reserve Fund	Accumulated Leave Road Fund	Insurance Fund	Total Proprietary Funds	
				June 30, 2011	June 30, 2010
Operating Revenues:					
Charges for Services	\$ 138,500	\$ 30,000	\$ -	\$ 168,500	\$ 177,000
Miscellaneous income	-	-	278,869	278,869	21,340
Total operating revenues	<u>138,500</u>	<u>30,000</u>	<u>278,869</u>	<u>447,369</u>	<u>198,340</u>
Operating Expenses:					
Unemployment and leave payments	125,330	6,735	-	132,065	137,951
Flood Expenses	-	-	211,841	211,841	-
Miscellaneous expenses	-	-	7,819	7,819	-
Total operating expenses	<u>125,330</u>	<u>6,735</u>	<u>219,660</u>	<u>351,725</u>	<u>137,951</u>
Operating Income (Loss)	13,170	23,265	59,209	95,644	60,389
Nonoperating Revenues (Expenses):					
Interest income	81	605	163	849	553
Change in net assets	13,251	23,870	59,372	96,493	60,942
Net Assets, July 1	<u>(6,737)</u>	<u>101,074</u>	<u>21,356</u>	<u>115,693</u>	<u>54,750</u>
Net Assets, June 30	<u>\$ 6,514</u>	<u>\$ 124,944</u>	<u>\$ 80,728</u>	<u>\$ 212,186</u>	<u>\$ 115,693</u>

COUNTY OF BAKER, OREGON  
 COMBINING STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND  
 For the year ended June 30, 2011  
 (With summarized financial information for the year ended June 30, 2010)

	Accrued Sick	Accumulated	Insurance	Total Proprietary Funds	
	Leave Reserve	Leave Road		June 30, 2011	June 30, 2010
	Fund	Fund	Fund		
Cash flows from Operating Activities:					
Charges for Services	\$ 138,500	\$ 30,000	\$ -	\$ 168,500	\$ 177,000
Unemployment and leave payments	(122,536)	(6,735)	-	(129,271)	(146,863)
Flood Expenses	-	-	(205,799)	(205,799)	-
Miscellaneous income (expense)	-	-	117,398	117,398	21,340
Net cash provided by operating activities	<u>15,964</u>	<u>23,265</u>	<u>(88,401)</u>	<u>(49,172)</u>	<u>51,477</u>
Cash flows from Investing Activities:					
Transfers from (to) Local Gov't Investment Pool	(14,689)	10,949	13,908	10,168	(13,707)
Interest	81	605	163	849	553
Loans (to) from other funds	(424)	(66,458)	66,882	-	-
Net cash provided (used) by investing activities	<u>(15,032)</u>	<u>(54,904)</u>	<u>80,953</u>	<u>11,017</u>	<u>(13,154)</u>
Net increase (decrease) in cash and cash equivalents	932	(31,639)	(7,448)	(38,155)	38,323
Cash and cash equivalents - July 1	-	35,105	7,448	42,553	4,229
Cash and cash equivalents - June 30	<u>\$ 932</u>	<u>\$ 3,465</u>	<u>\$ -</u>	<u>\$ 4,397</u>	<u>\$ 42,553</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 13,170	\$ 23,265	\$ 59,209	\$ 95,644	\$ 39,049
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:					
Increase (decrease) in payables	2,794	-	6,042	8,836	(8,488)
(Increase) decrease in receivables	-	-	(153,652)	(153,652)	-
Net cash provided (used) by operating activities	<u>\$ 15,964</u>	<u>\$ 23,265</u>	<u>\$ (88,401)</u>	<u>\$ (49,172)</u>	<u>\$ 30,561</u>

COUNTY OF BAKER, OREGON  
 UNEMPLOYMENT AND ACCRUED SICK LEAVE RESERVE FUND  
 SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Interest	\$ 200	\$ 200	\$ 81	\$ -	\$ -	\$ 313	\$ 313
<b>OTHER FINANCING SOURCES:</b>							
Transfer from other funds*	148,500	148,500	138,500	162,000	162,000	162,000	-
Total revenues and other financing sources	148,700	148,700	138,581	162,000	162,000	162,313	313
<b>EXPENDITURES:</b>							
Current:							
General government:							
Personal services	158,700	158,700	125,330	162,000	162,000	135,690	26,310
Total expenditures	158,700	158,700	125,330	162,000	162,000	135,690	26,310
OTHER FINANCING USES:							
Transfer to Accumulated Leave Road Fund	-	-	-	-	-	88,111	(88,111)
Total expenditures and other financing uses	158,700	158,700	125,330	162,000	162,000	223,801	(61,801)
Revenues and other sources over (under) expenditures and other uses	(10,000)	(10,000)	13,251	-	-	(61,488)	(61,488)
RETAINED EARNINGS, JULY 1	10,000	10,000	(6,737)	-	-	54,750	54,750
RETAINED EARNINGS, JUNE 30	\$ -	\$ -	\$ 6,514	\$ -	\$ -	\$ (6,737)	\$ (6,737)

Note: For budget purposes, the County budgets this Internal Service fund.  
 \* Recorded as "Charges for services" in the Proprietary Fund Financial Statements.

COUNTY OF BAKER, OREGON  
 ACCUMULATED LEAVE ROAD FUND  
 SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2010  
 (With Comparative Amounts for the Year Ended June 30, 2009)

	June 30, 2010				June 30, 2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:								
Interest	\$ 600	\$ 600	\$ 605	\$ 5	\$ -	\$ 3,000	\$ 225	\$ (2,775)
OTHER FINANCING SOURCES:								
Transfer from other funds*	30,000	30,000	30,000	-	-	15,000	103,111	88,111
Total revenues and other financing sources	30,600	30,600	30,605	5	-	18,000	103,335	85,335
EXPENDITURES:								
Current:								
General government:								
Personal services	130,600	130,600	6,735	123,865	-	137,000	2,262	134,738
Total expenditures	130,600	130,600	6,735	123,865	-	137,000	2,262	134,738
Revenues and other sources over (under) expenditures	(100,000)	(100,000)	23,870	123,870	-	(119,000)	101,074	220,074
RETAINED EARNINGS, JULY 1	100,000	100,000	101,074	1,074	-	119,000	-	(119,000)
RETAINED EARNINGS, JUNE 30	\$ -	\$ -	\$ 124,944	\$ 124,944	\$ -	\$ -	\$ 101,074	\$ 101,074

Note: For budget purposes, the County budgets this Internal Service fund.

\* Recorded as "Charges for services" in the Proprietary Fund Financial Statements except for an \$88,111 initial transfer from the Accrued Sick Leave Reserve Fund.

COUNTY OF BAKER, OREGON  
INSURANCE FUND  
SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011  
(With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011			June 30, 2010			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>							
Interest	\$ 500	\$ 500	\$ 163	\$ -	\$ -	\$ 16	\$ 16
Miscellaneous	54,000	234,000	278,869	-	-	21,340	21,340
<b>Total revenues</b>	<b>54,500</b>	<b>234,500</b>	<b>279,032</b>	<b>-</b>	<b>-</b>	<b>21,356</b>	<b>21,356</b>
<b>EXPENDITURES:</b>							
<b>Current:</b>							
General government:							
Personal Services	-	68,900	73,641	-	-	-	(4,741)
Materials and services	76,500	187,600	146,019	-	-	-	41,581
<b>Total expenditures</b>	<b>76,500</b>	<b>256,500</b>	<b>219,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,840</b>
<b>Revenues over (under) expenditures</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>59,372</b>	<b>-</b>	<b>-</b>	<b>21,356</b>	<b>21,356</b>
<b>RETAINED EARNINGS, JULY 1</b>	<b>22,000</b>	<b>22,000</b>	<b>21,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(644)</b>
<b>RETAINED EARNINGS, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,356</b>	<b>\$ 21,356</b>

TRUST AND AGENCY  
INFORMATION



COUNTY OF BAKER, OREGON  
 BAKER COUNTY MARKETING FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Transient Lodging Tax	\$ 250,000	\$ 250,000	\$ 288,610	\$ 38,610	\$ 250,000	\$ 250,000	\$ 269,422	\$ 19,422
Miscellaneous	-	-	60	60	-	-	-	-
Funds from BCDC	-	-	-	-	-	-	21,185	-
Co-op Advertisement Reimbursement	10,000	10,000	8,001	(1,999)	10,000	10,000	4,439	-
Interest	1,000	1,000	507	(493)	4,000	4,000	934	(3,066)
<b>Total revenues</b>	<b>261,000</b>	<b>261,000</b>	<b>297,178</b>	<b>36,178</b>	<b>264,000</b>	<b>264,000</b>	<b>295,980</b>	<b>16,356</b>
<b>EXPENDITURES:</b>								
General Government								
Materials and Services	293,703	293,703	357,871	(64,168)	348,321	348,321	295,031	53,290
Contingency	92,297	92,297	-	92,297	125,000	125,000	-	125,000
<b>Total expenditures</b>	<b>386,000</b>	<b>386,000</b>	<b>357,871</b>	<b>28,129</b>	<b>473,321</b>	<b>473,321</b>	<b>295,031</b>	<b>178,290</b>
<b>Revenues over (under) expenditures</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(60,693)</b>	<b>64,307</b>	<b>(209,321)</b>	<b>(209,321)</b>	<b>949</b>	<b>210,270</b>
<b>FUND BALANCE, JULY 1</b>	<b>125,000</b>	<b>125,000</b>	<b>197,139</b>	<b>72,139</b>	<b>209,321</b>	<b>209,321</b>	<b>196,190</b>	<b>(13,131)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,446</b>	<b>\$ 136,446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,139</b>	<b>\$ 197,139</b>

This agency fund is budgeted by the County

COUNTY OF BAKER, OREGON  
 TRANSIENT LODGING TAX COMMITTEE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	June 30, 2011				June 30, 2010			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
TLTC city tax	\$ 255,645	\$ 255,645	\$ 330,956	\$ 75,311	\$ 256,424	\$ 256,424	\$ 300,309	\$ 43,885
TLTC county tax	65,000	65,000	52,511	(12,489)	60,544	60,544	54,475	(6,069)
TLTC Halfway tax	20,000	20,000	16,215	(3,785)	21,369	21,369	18,722	(2,647)
TLTC Sumpter tax	15,000	15,000	7,886	(7,114)	16,808	16,808	8,964	(7,844)
Penalties	-	-	4,732	4,732	-	-	2,469	2,469
TLTC Unity tax	500	500	-	(500)	1,000	1,000	-	(1,000)
Interest	1,000	1,000	654	(346)	1,000	1,000	351	(649)
<b>Total revenues</b>	<b>357,145</b>	<b>357,145</b>	<b>412,954</b>	<b>55,809</b>	<b>357,145</b>	<b>357,145</b>	<b>385,291</b>	<b>28,146</b>
<b>EXPENDITURES:</b>								
General Government								
Turnovers to other agencies	339,286	339,286	391,685	(52,399)	339,286	339,286	365,644	(26,358)
Administrative fee	17,859	17,859	20,615	(2,756)	17,859	17,859	19,244	(1,385)
<b>Total expenditures</b>	<b>357,145</b>	<b>357,145</b>	<b>412,300</b>	<b>(55,155)</b>	<b>357,145</b>	<b>357,145</b>	<b>384,888</b>	<b>(27,743)</b>
Revenues over (under) expenditures	-	-	654	654	-	-	403	403
<b>FUND BALANCE, JULY 1</b>	<b>-</b>	<b>-</b>	<b>5,590</b>	<b>5,590</b>	<b>-</b>	<b>-</b>	<b>5,187</b>	<b>5,187</b>
<b>FUND BALANCE, JUNE 30</b>	<b>-</b>	<b>-</b>	<b>\$ 6,244</b>	<b>\$ 6,244</b>	<b>-</b>	<b>-</b>	<b>\$ 5,590</b>	<b>\$ 5,590</b>

This agency fund is budgeted by the County

COUNTY OF BAKER, OREGON  
 ASSESSOR  
 SCHEDULE OF CASH RECEIPTS AND TURNOVERS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand, July 1	\$ -	\$ -
Receipts:		
Map sales and sundry	2,747	1,750
Total receipts and cash on hand	2,747	1,750
Turnovers to County Treasurer	2,747	1,750
Cash on hand, June 30	\$ -	\$ -

COUNTY OF BAKER, OREGON  
 COUNTY CLERK  
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND TURNS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand, July 1	\$ -	\$ -
Receipts:*		
Clerk's fees	89,663	94,546
Public Lands Fees	6,905	7,634
State of Oregon Dept. of Human Resources - marriage license fees	2,690	3,005
Election reimbursements	15,173	19,891
GIS fees	15,640	17,095
Assessment and taxation interest	33,660	36,316
Housing Alliance Tax	45,915	35,835
Refunds and miscellaneous	8,035	7,885
Total receipts	217,681	222,207
Disbursements and turnovers:		
County Treasurer	217,681	222,207
Total disbursements and turnovers	217,681	222,207
Cash on hand, June 30	\$ -	\$ -

\* Departmental cash receipts include agency collections which are not recorded as revenue of County operating funds.

COUNTY OF BAKER, OREGON  
 JUSTICE OF PEACE - BAKER CITY  
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND TURNS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand and in bank, July 1	\$ 75	\$ 75
Receipts:*		
Bails and fines	807,132	712,185
Total receipts	807,207	712,260
Disbursements and turnovers:		
County Treasurer:		
City of Baker City	27,143	31,490
State of Oregon	297,066	285,620
Baker County revenues	439,239	370,309
NSF checks, refunds and other	43,684	24,766
Total disbursements and turnovers	807,132	712,185
Cash on hand and in bank, June 30	\$ 75	\$ 75

\* Departmental cash receipts include agency collections which are not recorded as revenue of County operating funds.

COUNTY OF BAKER, OREGON  
 JUSTICE OF PEACE - PINE EAGLE DISTRICT  
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND TURNS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand and in bank, July 1	\$ 587	\$ 583
Cash Receipts:*		
Bails and fines collected	1,746	2,942
Total receipts	1,746	2,942
Disbursements and turnovers:		
State of Oregon	312	391
County Treasurer	1,567	2,115
Bail transfers, restitutions and other	193	432
Total disbursements and turnovers	2,072	2,938
Cash on hand and in bank, June 30	\$ 261	\$ 587

\* Departmental cash receipts include agency collections which are not recorded as revenue of County operating funds.

COUNTY OF BAKER, OREGON  
 SHERIFF  
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND TURNOVERS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand and in bank, July 1	\$ 1,491	\$ 2,707
Cash Receipts:*		
Bails	122,067	226,846
Sheriff's fees	22,372	21,531
Gun permits	15,950	11,390
Donations	224	288
Other fees, reimbursements and sundry	26,987	27,825
Miscellaneous Income	1,743	1,058
Total receipts	189,343	288,938
Disbursements and turnovers:		
County Treasurer	41,652	35,521
Bail Transfers	122,067	226,846
State Marine Board	18,283	25,077
Kids & Cops Promotion	164	147
Other Agencies (Refunds, Restitution, Other)	5,081	2,563
Total disbursements and turnovers	187,247	290,154
Cash on hand and in bank, June 30	\$ 3,588	\$ 1,491

\* Departmental cash receipts include agency collections which are not recorded as revenue of County operating funds.

COUNTY OF BAKER, OREGON  
 SHERIFF - INMATE AND OTHER TRUST ACCOUNTS  
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand and in bank, July 1:		
Inmate trust account and other	\$ 21,619	\$ 5,723
Cash Receipts:*		
Received from inmates or others on behalf of inmates and other receipts	163,347	275,994
Membership Fees/Volunteer Services	3,273	4,807
Total receipts	166,620	280,801
Disbursements:		
Inmate trust account:		
Commissary and other payments on behalf of inmates	94,290	235,147
Refunded to inmates	56,259	21,447
County Treasurer	1,315	2,846
Checking charges and other	5,433	5,465
Total disbursements	157,297	264,905
Cash on hand and in bank, June 30:		
Inmate trust account and other	\$ 30,942	\$ 21,619

\* Departmental cash receipts include agency collections which are not recorded as revenue of County operating funds.



COUNTY OF BAKER, OREGON  
 DISTRICT ATTORNEY'S VICTIM'S ASSISTANCE ACCOUNT  
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	2011	2010
Cash on hand and in bank, July 1	\$ 362	\$ -
Receipts:*		
Restitutions	10,213	13,403
Total receipts	10,213	13,403
Disbursements and turnovers:		
Restitutions paid	10,224	13,041
Total disbursements and turnovers	10,224	13,041
Cash on hand and in bank, June 30	\$ 351	\$ 362

\*Department cash receipts include agency collections which are not recorded as revenue of County operating funds.

COUNTY OF BAKER, OREGON  
 TREASURER AND TAX COLLECTOR  
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND TURNS  
 For the Year Ended June 30, 2011  
 (With Comparative Amounts for the Year Ended June 30, 2010)

	<u>2011</u>	<u>2010</u>
Cash in banks and investments, July 1	\$ 4,589,805	\$ 4,523,537
Receipts:*		
Property taxes & int. applied to tax roll	16,510,098	15,870,654
Federal forest receipts	803,445	891,531
Federal payments in lieu of taxes	796,283	700,035
State motor vehicle fee apportionments	1,091,241	924,781
Interest on investments	26,708	35,926
Other Federal and State apportionments, reimbursements, grants, etc.	4,703,150	4,572,036
Other receipts	<u>1,987,732</u>	<u>2,039,258</u>
 Total receipts excluding turnovers	 <u>25,918,657</u>	 <u>25,034,221</u>
 Turnovers from other elected officials:		
Assessor	2,747	1,750
County Clerk	217,681	222,207
District Attorney	10,224	-
Sheriff	41,652	35,521
Sheriff - Inmate & other trust accounts	1,315	2,846
Justice of Peace - Baker City	807,132	712,185
Justice of Peace - Pine Eagle District	<u>2,072</u>	<u>2,115</u>
Total turnovers from other elected officials	<u>1,082,823</u>	<u>976,624</u>
 Total receipts and turnovers	 <u>27,001,480</u>	 <u>26,010,845</u>
 Disbursements and turnovers:		
Turnovers to other taxing districts	11,987,710	11,660,843
Turnovers on behalf of Justice Court:		
City of Baker City, bails and fines	27,143	31,490
State of Oregon, bails and fines	297,378	285,620
Bail refunds and other	43,877	24,766
County expenditures (cash basis) & other	15,046,623	13,908,435
Property tax refunds	<u>35,842</u>	<u>33,424</u>
 Total disbursements and turnovers	 <u>27,438,573</u>	 <u>25,944,578</u>
 Cash in bank and investments, June 30	 <u>\$ 4,152,712</u>	 <u>\$ 4,589,805</u>

\* Receipts and disbursements include trust and agency collections which are not recognized as revenue of County operating funds. The above schedule excludes bank account transfers, investment purchases and redemptions, interfund loans and transfers, and amounts held by custodian of assets of County's deferred compensation.

COUNTY OF BAKER, OREGON  
 SCHEDULE OF PROPERTY TAX TRANSACTIONS  
 AND OUTSTANDING BALANCES  
 For the Year Ended June 30, 2011

	Receivable Balance 6/30/2010	Current Levy	Corrections and Adjustments	Deduct Cash Collections	Discounts Allowed	Balance Receivable 6/30/2011	Interest Collected*
2010-11	\$ -	\$ 16,687,822	\$ (11,054)	\$ (15,507,116)	\$ (398,400)	\$ 771,252	\$ 9,964
2009-10	695,089	-	(1,596)	(356,518)	-	336,975	28,770
2008-09	314,160	-	(78)	(130,098)	-	183,984	32,616
2007-08	154,532	-	(75)	(107,087)	-	47,370	44,498
2006-07	50,943	-	(73)	(44,779)	-	6,091	16,778
2005-06	14,681	-	(72)	(9,433)	-	5,176	4,942
2004-05 and prior	13,525	-	(71)	(3,125)	-	10,329	2,442
	<u>\$ 1,242,930</u>	<u>\$ 16,687,822</u>	<u>\$ (13,019)</u>	<u>\$ (16,158,156)</u>	<u>\$ (398,400)</u>	<u>\$ 1,361,177</u>	<u>\$ 140,010</u>

Taxes Receivable Classified by Fund:

General Fund	\$ 354,707
Weed Control Fund	6,644
Other Taxing Districts	999,826
	<u>\$ 1,361,177</u>

\*Excludes Assessment and Taxation Interest submitted to State of Oregon:

Assessment and Taxation Interest submitted to State of Oregon:

2010-11	\$ 5,371
2009-10	15,564
2008-09	17,652
2007-08	24,082
2006-07	9,104
2005-06	2,688
2004-05 and prior	1,310
Total	<u>\$ 75,771</u>

**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

Oregon Administrative Rules 162-10-050 through 162-10-320 incorporated in the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, and comments and disclosures required in all audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth in the following pages.

# Guyer & Associates

Certified Public Accountants  
A Professional Corporation

Randell C. Guyer, Jr.  
Kent J. Bailey  
Robert M. Burgess  
Megan R. Adams

David F. Lindley  
Scott A. Martin  
Robert P. Seymour  
Jacob J. Collier

## INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

January 25, 2012

To County Commissioners  
County of Baker, Oregon  
Baker City, Oregon

We have audited the basic financial statements of County of Baker, Oregon (the County) as of and for the year ended June 30, 2011 and have issued our report thereon dated January 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the County financials statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Accounting and Internal Control Structure
- Deposit of public funds with financial institutions (ORS Chapter 295)
- Indebtedness limitations, restrictions and repayment
- Budgets legally required (ORS Chapter 294)
- Insurance and fidelity bonds in force or required by law
- Programs funded from outside sources
- Highway revenues used for public highways, roads, and streets
- Authorized investment of surplus funds (ORS Chapter 294)
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)
- Cost accounting system

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To County Commissioners  
 County of Baker, Oregon  
 Baker City, Oregon  
 January 25, 2012

In connection with our testing nothing came to our attention, that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations (except as follows):

Accounting and Internal Control Structure

Our reports relating to accounting and internal control structure are contained in our Report on Requirements of the Single Audit Act of 1984 and OMB Circular A-133 issued separately but dated concurrently with this report.

We noted certain other matters that we have reported to management of County of Baker in a separate letter dated January 25, 2012.

Budget Compliance

Except as noted in items (B) and (C) the County appears to have complied with Local Budget Law (ORS 294.305 to 294.520) in preparation, adoption and execution of its budget and tax levy for the year ended June 30, 2011 and the preparation and adoption of its budget and tax levy for the year ended June 30, 2012. A description of the budgeting process is included in Notes to the Basic Financial Statements.

A. Computation of Property Tax Levy:

The tax levies as budgeted in the fiscal 2011-2012 and 2010-2011 budgets are as follows:

	<u>2011-2012</u>	<u>2010-2011</u>
Amounts levied within the permanent tax rate limit assigned by State of Oregon of 3.7286 per \$1,000 of assessed valuation as provided by Article XI, Section 11, Oregon Constitution:		
General Fund	\$ 4,657,200	\$ 4,456,000
Total levy subject to permanent tax rate limit	4,657,200	4,456,000
Levies outside provisions of Article XI, Section 11 (local option levies):		
Five year serial local option levy for weed control for fiscal years ending 2008-2012 approved by voters May 20, 2008	90,000	90,000
Total tax levies	<u>\$ 4,747,200</u>	<u>\$ 4,546,000</u>

To County Commissioners  
 County of Baker, Oregon  
 Baker City, Oregon  
 January 25, 2012

Budget Compliance, Continued

B. Over-expenditures of Appropriations:

On an overall basis, the County's fiscal 2010-2011 expenditures were not in excess of appropriations. However, the following over-expenditures of budget resolution categories in violation of statutory requirements occurred:

Fund	Department/Category	Overexpenditure Amount
General	Juvenile Department	\$ 4,352
County Health	Non-departmental/Capital Outlay	8,048
County Health	WIC	14,442
County Health	CAHS General	433
County Health	Family Planning	12,323
County Health	SSPH	3,298
County Health	Immunization	7,597
County Health	Tuberculoses	1,874
County Health	Bioterrorism Prepared	46,329
County Health	CAHS Flex Funds	1,029
County Health	Health Community	35,295
Law Library	Materials and Services	961
School Based Clinic	Personal Services	18,178
School Based Clinic	Materials and Services	3,942
Weed Control	Capital Outlay	20,071
Insurance	Personal Services	4,741
Baker County Marketing	Materials and Services	64,168
Transient Lodging Tax Committee	Other Expenditures	55,155
	Total	<u>\$ 302,236</u>

These expenditures are at variance with ORS 294.435, which states, "...no greater expenditure of public money shall be made for a specific purpose than the amount appropriated therefore...".

To County Commissioners  
County of Baker, Oregon  
Baker City, Oregon  
January 25, 2012

Budget Compliance, Continued

C. Interfund Loans Not Properly Authorized:

Several times during the year ended June 30, 2011 the County Health, Consolidated Dispatch, the Accumulated Leave, County Projects Fund and School Based Health Clinic Funds and occasionally other funds reflected negative cash balances in amounts which ranged to \$165,879. Since cash for all funds is commingled, in reality interfund loans occurred. Although several interfund loan resolutions were adopted by the County for the fiscal year several loans occurred prior to or exceeded the related resolution amount and for others there were no interfund resolution.

Such interfund borrowing without proper authorization is contrary to ORS 294.460, which reads as follows:

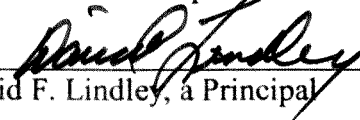
"It shall be lawful to loan money from any fund to any other fund of the municipal corporation whenever the loan is authorized by official resolution or ordinance of the governing body, except loans shall not be made from funds created for the purpose of retiring indebtedness unless otherwise provided by the charter of any city or county or in any statute relating to municipal corporations. The resolution or ordinance shall state the need for the loan and provide that the money so loaned shall be returned to the fund from which it was borrowed by the end of the ensuing year."

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

This report is intended solely for the information of the Board of Commissioners, management, the Oregon Secretary of State Audits Division, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Guyer & Associates  
Certified Public Accountants  
A Professional Corporation

By   
David F. Lindley, a Principal