



CROOK COUNTY, OREGON

FINANCIAL STATEMENTS

YEAR END, JUNE 30, 2011

CROOK COUNTY, OREGON

COUNTY OFFICIALS

June 30, 2011

ELECTED OFFICIALS

Crook County Court

Mike McCabe
County Judge

Ken Fahlgren
Commissioner

Seth Crawford
Commissioner

Other Elected Officials

Daina Vitolins
District Attorney

Tom Green
Assessor

Deanna "Dee" Berman
Clerk

Jim Hensley
Sheriff

David Armstrong
Surveyor

Kathy Gray
Treasurer

Court House

300 NE 3rd Street
Prineville, Oregon 97754
541-447-6555

CROOK COUNTY, OREGON

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INDEPENDENT AUDITOR'S REPORT

Members of the Crook County Court
Crook County

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, Oregon, as of and for the year ended June 30, 2011, which collectively comprise the Crook County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Crook County's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.


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

In accordance with *Governmental Auditing Standards*, I have also issued my report dated February 1, 2011, on my consideration of the Crook County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

INDEPENDENT AUDITOR'S REPORT – CONTINUED

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8, and budget comparison information of the Crook County, Oregon's major funds on pages 41 through 45 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. I have applied certain limited procedures to the required supplemental information 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Crook County, Oregon's financial statements as a whole. The schedules listed in the Table of Contents as "Additional Supplemental Information" are presented for the purpose of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual non-major fund financial statements and the Schedule of Expenditures of Federal Awards 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 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 my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


February 6, 2012

MANAGEMENT DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2011

This Management's Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Please read it in conjunction with the County's financial statements that follow this section.

Financial Highlights

- The County's total assets as of June 30, 2011, are \$55,060,278, a decrease of \$294,211 from the previous year.
- The County's total liabilities as of June 30, 2011, are \$2,350,480, a decrease of \$1,513,081 from the previous year.
- The net assets of the County (assets minus liabilities) at June 30, 2011, are \$52,709,798. Total net assets unrestricted were \$958,856. Net assets restricted for special purposes are \$23,270,220. The net assets restricted are for Roads \$20,420,669, Grants \$696,260, and others \$2,153,291.
- The County's total revenues for the fiscal year for Governmental funds were \$21,051,736. The sources of revenue in order were: local property taxes \$6,747,677 (32%), state payments \$5,392,238 (26%), federal payments \$5,032,127 (24%), licenses, permits and fees \$1,431,229 (7%), interest \$451,406 (2%), charges for service \$889,315 (4%), local government payments \$606,525 (3%), and other \$501,219 (2%).
- The County's expenditures by categories were: General Government and Services \$5,339,795 (23%), Public Safety \$5,947,370 (26%), Highways and Roads \$5,004,185 (21%), Health and Welfare \$2,267,892 (9%), Culture and Education \$1,873,954 (8%), Debt Service \$351,174 (1%), and Capital Outlay \$2,789,345 (12%).

Overview of the Financial Statements

The following discussion and analysis is intended to serve as an introduction to the County's basic financial statements and other required supplementary information. The County's basic financial statements are comprised of three components:

1. Government-Wide financial statements
2. Fund Financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The Government-Wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

MANAGEMENT DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2011

Continued

The Statement of Net Assets presents information of all of the County's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year.

Both of the Government-Wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The Governmental activities of the County include the following:

- General Government – Administration
- General Services
 - Assessor
 - Clerk
 - Treasurer
 - All other services
- Public Safety
- Highways and Roads
- Health and Welfare
 - General Health
 - Environmental Health
- Culture and Education

The Business-Type activities of the County include the Landfill Operations and Airport Operations.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: Governmental funds and Proprietary funds.

Governmental Funds - Governmental funds are used to account for activities where the emphasis is placed on available financial resources rather than upon net income determination. Therefore, unlike the Government-Wide financial statements, Governmental Fund Financial Statements focus on the acquisition and use of current spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of Governmental Funds is narrower than that of the Government-Wide financial statements, it is useful to compare the information presented for Governmental Funds with similar information presented for governmental activities in the Government-Wide financial decisions. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund

MANAGEMENT DISCUSSION AND ANALYSIS
For The Fiscal Year Ended June 30, 2011
Continued

Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual Governmental Funds. Information is presented separately in the Governmental Fund Balance Sheet and Statement of Revenue, Expenditures, and Changes in Fund Balance for those funds that are considered significant (Major) to the County taken as a whole. These financial statements report four major funds: the General Fund, Road Fund, Grant Fund, Reserve Fund, and Education Center Capital Project Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these Non-Major Governmental Funds is provided as other supplementary information in the form of combining statements.

The County adopts an annual appropriated budget for all funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the major funds in the Required Supplemental Information section of these financial statements. Budgetary comparisons for all other Governmental Funds have been provided as other supplementary information.

The Governmental Fund financial statements can be found in the basic financial statements.

Proprietary Funds - Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two proprietary funds known as an enterprise fund. Enterprise funds are used to report the same functions presented as Business-Type activities in the Governmental-Wide financial statements. The County uses enterprise funds to account for its Landfill Fund and Airport Fund. The Landfill was transferred out of the General Fund as of July 1, 2010. The Airport operation began in the 2007-08 under the County's oversight. The County is transferring the oversight back to the City in the 2011-12 fiscal year.

The County also adopts an annual appropriated budget for all proprietary funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the enterprise funds and the debt service fund as other supplementary information. The proprietary fund financial statements can be found in the basic financial statements.

Notes to the Basic Financial Statements -The notes provide additional information that is essential for a full understanding of the data provided in the Government-Wide and Fund Financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$52,709,798 at the close of the most recent fiscal year.

The largest portion of the County's net assets (\$23,835,774) reflects its investment in capital assets (e.g. land, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation); less any related debt used to acquire those assets that is still outstanding (\$1,418,390). The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending.

MANAGEMENT DISCUSSION AND ANALYSIS
For The Fiscal Year Ended June 30, 2011
Continued

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Budget Analysis

All expenditures in the 2010-11 fiscal year were made in accordance with and in compliance with Oregon Local Budget Law.

General Fund Resources were \$112,605 more than anticipated, primarily as a result of property tax collections \$368,146 more than budget. Licenses, permits and fines (\$261,352) and Charges for Service (\$315,523) were less than budgeted. Other items, in total, were about the amounts budgeted for as revenue for the year. Expenditures were \$1,174,597 less than budgeted.

The Road Fund decreased its fund balance by \$2,684,590 with revenues \$235,421 less than budgeted. Expenditures were \$21,471,964 under budget.

Grant Fund resources were \$164,725 under anticipated amounts and expenditures were \$885,656 under budget. The Grant Fund is generally funded from outside sources for specific purposes. The ending fund balance of \$696,260 is restricted for the specific purpose of the grantors.

The Reserve Fund resources were \$8,352 less than budgeted while expenditures were \$1,906,795 under budgeted amounts. The Reserve Fund was budgeted to spend a total of \$2,621,970 while revenues were budgeted to be only \$360,485. The decrease in the ending fund balance of \$363,042 was budgeted to be a decrease of \$2,261,485.

Summary of Budget and Actual Resources and Expenditures

	Final Budget	Actual	Variance Over (Under)
General Fund			
Revenues	\$ 10,656,356	\$ 10,768,961	\$ 112,605
Beginning Fund Balance	1,024,785	1,775,400	750,615
Total Resources	11,681,141	12,544,361	863,220
Expenditures	11,681,141	10,506,544	(1,174,597)
Ending Fund Balance	\$ -	\$ 2,037,817	\$ 2,037,817

MANAGEMENT DISCUSSION AND ANALYSIS
For The Fiscal Year Ended June 30, 2011
Continued

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Road Fund			
Revenues	\$ 4,083,921	\$ 3,848,500	\$ (235,421)
Beginning Fund Balance	<u>23,921,133</u>	<u>23,105,259</u>	<u>(815,874)</u>
Total Resources	28,005,054	26,953,759	(1,051,295)
Expenditures	<u>28,005,054</u>	<u>6,533,090</u>	<u>(21,471,964)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 20,420,669</u>	<u>\$ 20,420,669</u>

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Grant Fund			
Revenues	\$ 4,404,830	\$ 4,240,105	\$ (164,725)
Beginning Fund Balance	<u>317,242</u>	<u>292,571</u>	<u>(24,671)</u>
Total Resources	4,722,072	4,532,676	(189,396)
Expenditures	<u>4,722,072</u>	<u>3,836,416</u>	<u>(885,656)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 696,260</u>	<u>\$ 696,260</u>

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Reserve Fund			
Revenues	\$ 360,485	\$ 352,133	\$ (8,352)
Beginning Fund Balance	<u>2,261,485</u>	<u>2,315,678</u>	<u>54,193</u>
Total Resources	2,621,970	2,667,811	45,841
Expenditures	<u>2,621,970</u>	<u>715,175</u>	<u>(1,906,795)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 1,952,636</u>	<u>\$ 1,952,636</u>

MANAGEMENT DISCUSSION AND ANALYSIS
For The Fiscal Year Ended June 30, 2011
Continued

	Final Budget	Actual	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
Education Center Capital Project Fund			
Revenues	\$ 3,822,096	\$ 963,009	\$ (2,859,087)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	3,822,096	963,009	(2,859,087)
Expenditures	<u>3,822,096</u>	<u>1,181,747</u>	<u>(2,640,349)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ (218,738)</u>	<u>\$ (218,738)</u>
	Final Budget	Actual	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
Non-Major Funds			
Revenues	\$ 4,163,359	\$ 4,290,512	\$ 127,153
Beginning Fund Balance	<u>2,634,504</u>	<u>2,463,852</u>	<u>(170,652)</u>
Total Resources	6,797,863	6,754,364	(43,499)
Expenditures	<u>6,497,863</u>	<u>4,382,335</u>	<u>(2,115,528)</u>
Ending Fund Balance	<u>\$ 300,000</u>	<u>\$ 2,372,029</u>	<u>\$ 2,072,029</u>

Request for Information

This financial report is intended to provide a general overview of Crook County's financial condition. This management summary, the financial statements, and the accompanying notes must be read together to fully understand and explain the financial condition of the County. Questions concerning any of this information should be addressed to Crook County, County Administration, Room 10, 300 N.E. Third St., Prineville, Oregon 97754. Request may also be emailed to: administration@co.crook.or.us.

BASIC FINANCIAL STATEMENTS

CROOK COUNTY, OREGON
STATEMENT OF NET ASSETS
June 30, 2011

Assets	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Current Assets			
Cash and investments	\$ 26,866,020	\$ 370,392	\$ 27,236,412
Accounts receivable	534,413	73,132	607,545
Property taxes receivable	837,841	-	837,841
Prepaid expense	-	5,555	5,555
Inventory	1,118,761	-	1,118,761
Total Current Assets	29,357,035	449,079	29,806,114
Capital Assets			
Assets not being depreciated	4,046,652	420,370	4,467,022
Assets being depreciated - net of depreciation	14,530,052	6,257,090	20,787,142
Net Capital Assets	18,576,704	6,677,460	25,254,164
Total Assets	47,933,739	7,126,539	55,060,278
Liabilities			
Current Liabilities			
Accounts payable	292,377	17,078	309,455
Accrued interest	29,935	213	30,148
Accrued absences	579,821	12,666	592,487
Current portion of long-term debt	146,736	44,123	190,859
Total Current Liabilities	1,048,869	74,080	1,122,949
Long-term Debt			
Bonds and notes payable	1,285,586	132,804	1,418,390
Less current portion	(146,736)	(44,123)	(190,859)
Net Long-Term Debt	1,138,850	88,681	1,227,531
Total Liabilities	2,187,719	162,761	2,350,480
Net Assets			
Invested in capital assets - net of related debt	17,291,118	6,544,656	23,835,774
Non-Spendable - Inventory	1,118,761	-	1,118,761
Restricted for:			
Roads	20,420,669	-	20,420,669
Grants	696,260	-	696,260
Capital project	(218,738)	-	(218,738)
Special revenues	2,341,478	-	2,341,478
Debt service	30,551	-	30,551
Committed for:			
Reserves	1,952,636	1,075,693	3,028,329
Unrestricted	2,113,285	(656,571)	1,456,714
Total Net Assets	\$ 45,746,020	\$ 6,963,778	\$ 52,709,798

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2011

		<u>Program Revenues</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary Government			
Governmental Activities			
General government	\$ 1,386,372	\$ 15,685	\$ -
General services	4,200,526	444,592	1,564,735
Public safety	6,101,186	45,870	1,955,961
Highways and roads	5,300,655	52,881	-
Health and welfare	2,254,211	181,560	1,913,943
Culture and education	2,073,106	148,727	651,616
Total Government Activities	<u>21,316,056</u>	<u>889,315</u>	<u>6,086,255</u>
Business-Type Activities			
Landfill	831,256	1,112,671	-
Airport	276,005	165,347	-
Total Business-Type Activities	<u>1,107,261</u>	<u>1,278,018</u>	<u>-</u>
Total Primary Government	<u>\$ 22,423,317</u>	<u>\$ 2,167,333</u>	<u>\$ 6,086,255</u>
General Revenue			
Taxes			
Property			
Transient room tax			
Interest earnings			
Licenses and permits			
Other charges and revenues			
Intergovernmental			
Interest expense			
Transfers In (Out)			
Total General Revenues			
Changes in Net Assets			
Net Assets - Beginning of Year			
Net Assets - End of Year			

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenues
and Changes in Net Assets

Governmental Activities	Business-Type Activities	Totals
\$ (1,370,687)	\$ -	\$ (1,370,687)
(2,191,199)	-	(2,191,199)
(4,099,355)	-	(4,099,355)
(5,247,774)	-	(5,247,774)
(158,708)	-	(158,708)
(1,272,763)	-	(1,272,763)
<u>(14,340,486)</u>	<u>-</u>	<u>(14,340,486)</u>
-	281,415	281,415
-	(110,658)	(110,658)
<u>-</u>	<u>170,757</u>	<u>170,757</u>
<u>(14,340,486)</u>	<u>170,757</u>	<u>(14,169,729)</u>
6,691,727	-	6,691,727
102,645	-	102,645
451,406	2,203	453,609
1,431,229	-	1,431,229
1,204,373	-	1,204,373
4,944,635	605,952	5,550,587
(39,355)	(6,216)	(45,571)
<u>(3,568,137)</u>	<u>3,568,137</u>	<u>-</u>
<u>11,218,523</u>	<u>4,170,076</u>	<u>15,388,599</u>
(3,121,963)	4,340,833	1,218,870
<u>48,867,983</u>	<u>2,622,945</u>	<u>51,490,928</u>
<u>\$ 45,746,020</u>	<u>\$ 6,963,778</u>	<u>\$ 52,709,798</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2011

Assets	General Fund	Road Fund	Grant Fund
Cash and investments	\$ 1,789,952	\$ 20,289,371	\$ 543,060
Negative cash due from other funds	-	-	-
Accounts receivable	154,330	143,001	186,609
Property taxes receivable	762,943	-	-
Inventory	-	1,118,761	-
Total Assets	\$ 2,707,225	\$ 21,551,133	\$ 729,669
 Liabilities and Fund Balance			
Liabilities			
Accounts payable	\$ 47,492	\$ 11,703	\$ 33,409
Negative cash due to other funds	-	-	-
Deferred revenues	621,916	-	-
Total Liabilities	669,408	11,703	33,409
 Fund Balance			
Non-Spendable			
Inventory	-	1,118,761	-
Restricted			
Special Revenue Fund	-	20,420,669	696,260
Debt Service	-	-	-
Capital Project	-	-	-
Committed			
Reserves	-	-	-
Unassigned	2,037,817	-	-
Total Fund Balance	2,037,817	21,539,430	696,260
Total Liabilities and Fund Balance	\$ 2,707,225	\$ 21,551,133	\$ 729,669

Reconciliation of Governmental Fund Balance Sheet to
Statement of Net Assets

Total Fund Balance - Governmental Balance Sheet

Reconciling Items

Capital Assets and Related Debt

Capital assets - net of depreciation

Long-term debt related to capital assets

Accruals

Accrued interest

Accrued absences

Deferred revenues

Total Net Assets - Governmental Activities

The accompanying notes are an integral part of these financial statements.

Reserve Fund	Education Center	Non-Major Fund	Total
\$ 1,885,877	\$ -	\$ 2,357,760	\$ 26,866,020
66,084	-	100,896	166,980
4,869	-	45,604	534,413
-	-	74,898	837,841
-	-	-	1,118,761
<u>\$ 1,956,830</u>	<u>\$ -</u>	<u>\$ 2,579,158</u>	<u>\$ 29,524,015</u>

\$ 4,194	\$ 152,654	\$ 42,925	\$ 292,377
-	66,084	100,896	166,980
-	-	63,308	685,224
<u>4,194</u>	<u>218,738</u>	<u>207,129</u>	<u>1,144,581</u>

-	-	-	1,118,761
-	-	2,341,478	23,458,407
-	-	30,551	30,551
-	(218,738)	-	(218,738)
1,952,636	-	-	1,952,636
-	-	-	2,037,817
<u>1,952,636</u>	<u>(218,738)</u>	<u>2,372,029</u>	<u>28,379,434</u>
<u>\$ 1,956,830</u>	<u>\$ -</u>	<u>\$ 2,579,158</u>	<u>\$ 29,524,015</u>

\$ 28,379,434

\$ 18,576,704
(1,285,586) 17,291,118

(29,935)
(579,821)
685,224 75,468

\$ 45,746,020

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS**

For The Fiscal Year Ended June 30, 2011

	<u>General Fund</u>	<u>Road Fund</u>	<u>Grant Fund</u>
Revenues			
Local			
Property taxes	\$ 6,158,346	\$ -	\$ -
Taxes - other	69,723	-	-
Interest	30,078	311,455	-
Licenses, permits, and fees	1,208,731	13,416	58,219
Charges for service	78,041	52,881	214,307
Other	336,860	-	3,198
Intergovernmental			
Local	105,092	-	463,766
State	560,494	1,742,656	2,183,912
Federal	464,947	1,728,092	990,459
Total Revenues	<u>9,012,312</u>	<u>3,848,500</u>	<u>3,913,861</u>
Expenditures			
Current			
General government	1,333,188	-	-
General services	2,720,213	-	477,399
Public safety	4,109,423	-	1,204,807
Highways and roads	-	5,004,185	-
Health and welfare	280,829	-	1,780,876
Culture and education	513,605	-	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	67,487	290,119	80,987
Total Expenditures	<u>9,024,745</u>	<u>5,294,304</u>	<u>3,544,069</u>
Excess of revenues over (under) expenditures	<u>(12,433)</u>	<u>(1,445,804)</u>	<u>369,792</u>
Other Financing Sources (Uses)			
Construction donations	-	-	-
Transfers in	1,756,649	-	326,244
Transfers out	<u>(1,481,799)</u>	<u>(1,238,786)</u>	<u>(292,347)</u>
Total Other Financing Sources (Uses)	<u>274,850</u>	<u>(1,238,786)</u>	<u>33,897</u>
Net Change in Fund Balance	262,417	(2,684,590)	403,689
Fund Balance - Beginning of Year	<u>1,775,400</u>	<u>23,105,259</u>	<u>292,571</u>
Fund Balance - End of Year	<u>\$ 2,037,817</u>	<u>\$ 20,420,669</u>	<u>\$ 696,260</u>

The accompanying notes are an integral part of these financial statements.

<u>Reserve Fund</u>	<u>Education Center</u>	<u>Non-Major Fund</u>	<u>Total</u>
\$ -	\$ -	\$ 589,331	\$ 6,747,677
-	-	32,922	102,645
25,414	-	84,459	451,406
75,848	-	75,015	1,431,229
60,206	-	483,880	889,315
-	2,000	56,516	398,574
-	-	37,667	606,525
15,202	-	889,974	5,392,238
<u>4,082</u>	<u>961,009</u>	<u>883,538</u>	<u>5,032,127</u>
<u>180,752</u>	<u>963,009</u>	<u>3,133,302</u>	<u>21,051,736</u>
-	-	-	1,333,188
233,011	-	575,984	4,006,607
47,981	-	585,159	5,947,370
-	-	-	5,004,185
-	-	206,187	2,267,892
-	42,926	1,317,423	1,873,954
-	-	308,539	308,539
-	-	42,635	42,635
<u>379,183</u>	<u>1,138,821</u>	<u>832,748</u>	<u>2,789,345</u>
<u>660,175</u>	<u>1,181,747</u>	<u>3,868,675</u>	<u>23,573,715</u>
<u>(479,423)</u>	<u>(218,738)</u>	<u>(735,373)</u>	<u>(2,521,979)</u>
-	-	805,799	805,799
171,381	-	351,411	2,605,685
<u>(55,000)</u>	<u>-</u>	<u>(513,660)</u>	<u>(3,581,592)</u>
<u>116,381</u>	<u>-</u>	<u>643,550</u>	<u>(170,108)</u>
(363,042)	(218,738)	(91,823)	(2,692,087)
<u>2,315,678</u>	<u>-</u>	<u>2,463,852</u>	<u>29,952,760</u>
<u>\$ 1,952,636</u>	<u>\$ (218,738)</u>	<u>\$ 2,372,029</u>	<u>\$ 27,260,673</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds
To Statement of Activities

June 30, 2011

Net Change in Fund Balance - Total Governmental Funds		\$ (2,692,087)
Items to Reconcile Changes in Net Assets		
Revenues		
Property taxes full accrual basis	\$ 6,691,727	
Property taxes modified accrual basis	<u>(6,747,677)</u>	(55,950)
Expenses		
Decrease in accrued absence	\$ 14,258	
Decrease in accrued interest	3,280	
Increase in inventory	230,670	
Capital assets acquisition	2,369,671	
Capital assets transferred to Landfill	(2,565,901)	
Depreciation	(823,554)	
Debt service payments	<u>397,650</u>	<u>(373,926)</u>
Changes in Net Assets - Statement of Activities		<u>\$ (3,121,963)</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

**STATEMENT OF NET ASSETS
PROPRIETARY FUNDS**

For The Fiscal Year Ended June 30, 2011

	<u>Landfill</u>	<u>Airport</u>	<u>Total</u>
Assets			
Current Assets			
Cash and investments	\$ 297,532	\$ 72,860	\$ 370,392
Accounts receivable	73,132		73,132
Prepaid expense	<u>-</u>	<u>5,555</u>	<u>5,555</u>
Total Current Assets	<u>370,664</u>	<u>78,415</u>	<u>449,079</u>
Capital Assets			
Assets not being depreciated	420,370	-	420,370
Assets being depreciated - net of depreciation	3,779,733	4,262,503	8,042,236
Accumulated depreciation	<u>(1,591,591)</u>	<u>(193,555)</u>	<u>(1,785,146)</u>
Net Capital Assets	<u>2,608,512</u>	<u>4,068,948</u>	<u>6,677,460</u>
Total Assets	<u>2,979,176</u>	<u>4,147,363</u>	<u>7,126,539</u>
Liabilities			
Current Liabilities			
Accounts payable	17,078	-	17,078
Accrued interest	213	-	213
Accrued absences	12,666	-	12,666
Current portion of long-term debt	<u>44,123</u>	<u>-</u>	<u>44,123</u>
Total Current Liabilities	<u>74,080</u>	<u>-</u>	<u>74,080</u>
Long-term Debt			
Note payable	132,804	-	132,804
Less current portion	<u>(44,123)</u>	<u>-</u>	<u>(44,123)</u>
Net Long-Term Debt	<u>88,681</u>	<u>-</u>	<u>88,681</u>
Total Liabilities	<u>162,761</u>	<u>-</u>	<u>162,761</u>
Net Assets			
Invested in capital assets - net of related debt	2,475,708	4,068,948	6,544,656
Reserved			
Closure and post-closure cost	1,075,693	-	1,075,693
Unassigned	<u>(734,986)</u>	<u>78,415</u>	<u>(656,571)</u>
Total Net Assets	<u>\$ 2,816,415</u>	<u>\$ 4,147,363</u>	<u>\$ 6,963,778</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS**

For The Fiscal Year Ended June 30, 2011

	<u>Landfill</u>	<u>Airport</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 1,112,671	\$ 165,347	\$ 1,278,018
Operating Expenses			
Personal services	393,993	35,807	429,800
Materials and services	166,402	154,948	321,350
Depreciation	270,861	85,250	356,111
Total Operating Expenses	<u>831,256</u>	<u>276,005</u>	<u>1,107,261</u>
Operating Income (Loss)	<u>281,415</u>	<u>(110,658)</u>	<u>170,757</u>
Non-Operating Revenues (Expenses)			
Interest income	2,137	66	2,203
State allocations	-	41,053	41,053
Construction grants	-	564,899	564,899
Interest expense	<u>(6,216)</u>	<u>-</u>	<u>(6,216)</u>
Total Non-Operating Revenues	<u>(4,079)</u>	<u>606,018</u>	<u>601,939</u>
Net Income Before Transfers	<u>277,336</u>	<u>495,360</u>	<u>772,696</u>
Transfers			
Transfer of net capital assets	2,565,901	-	2,565,901
Transfer of debt payment		1,029,058	1,029,058
Cash transfers from Governmental Funds	239,559	-	239,559
Cash transfers to Governmental Funds	<u>(266,381)</u>	<u>-</u>	<u>(266,381)</u>
Total Transfers	<u>2,539,079</u>	<u>1,029,058</u>	<u>3,568,137</u>
Changes in Net Assets	2,816,415	1,524,418	4,340,833
Net Assets - Beginning of Year	<u>-</u>	<u>2,622,945</u>	<u>2,622,945</u>
Net Assets - End of Year	<u>\$ 2,816,415</u>	<u>\$ 4,147,363</u>	<u>\$ 6,963,778</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For The Fiscal Year Ended June 30, 2011

	Landfill	Airport	Total
Cash Flows from Operating Activities			
Cash from customers	\$ 1,039,539	\$ 322,710	\$ 1,362,249
Cash paid to employees	(381,327)	(35,807)	(417,134)
Payments to suppliers	(149,324)	(186,144)	(335,468)
Net Cash Flow Provided by Operating Activities	508,888	100,759	609,647
Cash Flows from Non-Capital Financing Activities			
Transfers in	239,559	-	239,559
Transfers out	(266,381)	-	(266,381)
Net Cash used by Non-Capital Activities	(26,822)	-	(26,822)
Cash Flows from Capital and Related Financing Activities			
Purchase of capital assets	(2,704,109)	(756,042)	(3,460,151)
Capital transfers from governmental funds	2,565,901	-	2,565,901
State allocations	-	41,053	41,053
Construction grants	-	564,899	564,899
Payment of debt	(42,460)	-	(42,460)
Interest paid on capital debt	(6,003)	(16,053)	(22,056)
Net Cash Flows from Capital Activities	(186,671)	(166,143)	(352,814)
Cash Flows from Investing Activities			
Interest earned	2,137	66	2,203
Net Increase in Cash	297,532	(65,318)	259,036
Cash Balance - Beginning of Year	-	138,178	-
Cash Balance - End of Year	\$ 297,532	\$ 72,860	\$ 259,036
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating income	\$ 281,415	\$ (110,658)	\$ 170,757
Adjustments to reconcile operating income to Net Cash From Operating Activities			
Depreciation expense	270,861	85,250	356,111
Changes in current assets and liabilities			
Decrease (increase) in accounts receivable	(73,132)	157,363	84,231
Increase (decrease) in accounts payable	17,078	(31,196)	(14,118)
Increase in accrued absences	12,666	-	12,666
Net Cash From Operating Activities	\$ 508,888	\$ 100,759	\$ 609,647

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
STATEMENTS OF FIDUCIARY NET ASSETS
June 30, 2011

Assets

Cash and investments	\$ 1,367,433
Property taxes receivable	<u>2,295,984</u>
Total Assets	<u>\$ 3,663,417</u>

Net Assets

Held in Trust for Others	<u>\$ 3,663,417</u>
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The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For The Fiscal Year Ended June 30, 2011

Revenues	
Property taxes	\$ 18,043,819
Other	<u>712,987</u>
Total Revenues	<u>18,756,806</u>
Disbursements	
Amounts paid out	<u>16,315,222</u>
Net Change in Fund Balance	2,441,584
Net Assets - Beginning of Year	<u>1,221,833</u>
Net Assets - End of Year	<u>\$ 3,663,417</u>

The accompanying notes are an integral part of these financial statements

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

Note 1 - Summary of Significant Accounting Policies

Crook County, Oregon, is a municipal corporation governed by an elected County Judge and two Commissioners.

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the County are described below.

Government-Wide and Fund Financial Statements

The Government-Wide financial statements are the Statement of Net Assets and the Statement of Activities. These statements report information on all activities of the County. The effect of interfund activity has been removed from these statements.

The Statement of Activities shows the County's cost for providing County services. Direct expenses of operations are reduced by direct program revenue which include charges for services and program grants specific to the service. Taxes and interest are reported as general revenues.

Measurement Focus, Basis of Accounting

The Government-Wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar revenues are recognized if all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available if they are received during the current period or soon enough thereafter to pay liabilities of the current period. The County considers this to be revenues collected within 60 days after the end of the current fiscal year. Expenditures are generally recorded when incurred except interest on long-term debt and compensated absences are recorded at the time the payment is due.

Proprietary funds distinguish operating revenues and expenses from non-operation items. Operating revenues and expenses generally result from providing services in connection with the purpose of the proprietary fund.

Budget Policy

The County prepares a budget for each fund on the modified basis of accounting. State statutes require a budget be prepared for each fund. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personal service, materials and services, capital outlay, and other expenditures are the levels of control established by resolution. The detail budget document contains more specific detailed information for the expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval of the County Governing Body. Appropriations lapse at the end of each year.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2011

Note 1 - Summary of Significant Accounting Policies - Continued

Cash and Investments

Cash and investments include amounts in demand deposits as well as short-term investments. Investments with maturities over three months are not considered to be cash. The cash balances of all funds are pooled and invested according to the County Court's direction.

Capital Assets

Capital assets include property, buildings and improvements, and equipment and are reported in the governmental column in the Government-Wide statement of Net Assets. Capital assets are defined by the County as assets with an initial cost of more than \$750 and an estimated useful life of more than one year. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their fair market value at the date of donation.

Buildings and equipment are depreciated using the straight-line method over the estimated useful life of the asset. The estimated useful lives are from 10 years for equipment to 50 years for buildings.

The County, beginning July 1, 2002, has capitalized its infrastructure in accordance with GASB No. 37.

Accrued Compensated Absences

The County employees are allowed to accumulate earned but unused personal leave. A liability for the vested portion of such leave is reported in the Government-Wide funds.

Long-Term Debt

Long-term debt is reported in the Government-Wide Statement of Net Assets. Bond premiums and issuance cost are deferred and amortized over the life of the bonds using the straight-line method.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain amounts and disclosures.

Restricted Assets

Assets whose use is restricted for debt service or for other purposes are segregated on the Government-Wide Statement of Net Assets.

FASB Pronouncements

The County has elected not to apply FASB pronouncements issued after November 30, 1989, to business-type activities of the County.

Fiduciary Funds

The County holds funds for other municipal entities. These trust funds are not included as part of the County, and accordingly, are not included in the Government-Wide financial statements of the County.

Restricted Revenues

The County's policy is to expend restricted revenues such as grants and donations before other sources are expended.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 1 - Summary of Significant Accounting Policies - Continued

Organization and Fund Structure

The County's Governing Body is made up of an elected County Judge and two elected Commissioners. Other elected officials are responsible for specific departments; they are District Attorney, Clerk, Sheriff, Treasurer, Assessor, and Surveyor. The County's financial operations are accounted for in the following funds with descriptions of primary revenue sources and purpose of expenditures:

I. Major Funds

General Fund

Activities of the County government as required by State and County laws and regulations and requested by County residents are accounted for in the General Fund. Activities not specifically assigned or delegated to a special fund are accounted for in the General Fund. Primary source of revenues are from property taxes, licenses and fees, and intergovernmental revenues. Expenditures are for general governmental operations, general services, public safety, health and welfare, and education and culture.

Road Fund

This fund is used to account for maintenance and construction of County roads. Primary revenue sources are state and federal revenues and interest. Expenditures are for maintenance and construction of County roads.

Grant Funds

This fund accounts for grants for specific purposes. Primary sources of revenues are from state and federal sources, and expenditures are for specific purposes as provided for in the various grants.

Reserve Funds

This fund is used for the accumulation of resources for long-term projects as determined by the County's governing body. Primary sources of revenues are transfers from other funds. Expenditures are for specific projects.

Education Center Capital Project Fund

This fund was established for the construction of the Education Center in Prineville. Funding for this project is a combination of federal funds and local assistance. Expenditures are for the building and equipment.

II. Proprietary Funds

Landfill

The County established the Landfill fund to account for the revenues from user fees and the related expenses of operating the County Landfill. Assets and liabilities were transferred out of the General Fund as of July 1, 2011, and the Landfill is operated as a proprietary fund.

Airport

The County established this fund to account for the operation and capital improvements to the Airport. The Airport is jointly owned by the County and the City of Prineville, and the County has the oversight duties of the Airport operations. The source of revenue is from the sale of fuel. Expenditures are for operation costs.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 1 - Summary of Significant Accounting Policies - Continued

Organization and Fund Structure - Continued

III. Non Major Funds

- Victims Emergency - State resources. Expenditures are for victims' needs.
- Plaza Maintenance - Charges to other funds. Expenditures are for the maintenance of the County Plaza.
- Special Transportation - State grants. Expenditures are for County transportation needs.
- Special Projects on Federal Lands - Federal grants. Expenditures are for capital outlays for federal projects.
- CAMI - State grants. Expenditures are for education-related costs.
- Victim Impact Panel - Licenses and fees. Expenditures are for victims' programs.
- Juvenile/Staying - State and local resources. Expenditures are for juvenile programs.
- Children and Family - State grants. Expenditures are for the health benefits of families and children.
- Violence Against Women - State grants. Expenditures are for the prevention of violence against women.
- CFY Flexible - State grants. Expenditures are for education costs.
- Veterans - State grants. Expenditures are for veterans' services.
- Library Grant - Local grants. Expenditures are for grant purposes.
- Children Services - State grants. Expenditures are for children services.
- Planning Professionals - Fees. Expenditures are for contract services.
- City/County Dog Licenses - Dog licenses. Expenditures are for dog control.
- Local Law Enforcement Grant - Local grant. Expenditures are for grant purposes.
- Emergency Communications - State allocation. Expenditures are for emergency communication within the County.
- Crook County Education Center - This fund was established to account for the revenues for operations of the Education Center. Expenditures are for operations.
- BTOP Contractors Fund - This fund holds the retainage due contractors during construction of the Education Center.
- County Surveyor - Fees and charges for service. Expenditures are for the operation of the Surveyor's office.
- County School - State and federal allocations. Expenditures are for County school support.
- Tourism - State allocation. Expenditures are for tourism promotion.
- Vehicle Reserve - Charges to user departments. Expenditures are for the cost of operating the vehicles.
- County Extension - Property taxes and State grants. Expenditures are for the operations of the County extension services.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 1 - Summary of Significant Accounting Policies - Continued

Organization and Fund Structure - Continued

III. Non Major Funds - Continued

County Historical - Property taxes. Expenditures are for the operations of the County Historical Museum.

County Fair - Charges for service. Expenditures are for the operations of the County fair and maintenance of the fairground property.

Debt Service - Property taxes. Expenditures are for the payment of the general obligation bond issue principal and interest.

IV. Trust and Agency

The County Treasurer holds funds for other taxing districts in the County. The Trust and Agency funds are used to account for these transactions.

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories as follows:

1) **Nonspendable:**

These are items such as fund balances associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless proceeds are restricted, committed or assigned).

2) **Restricted:**

This fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation.

3) **Committed:**

This fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's governing board (the District's highest level of decision-making authority).

4) **Assigned:**

This fund balance classification is intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed.

5) **Unassigned:**

This fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 2 - Budget Compliance

The County's management submits requests for appropriations to the Budget Officer appointed by the County Court. The budget is prepared by fund, function, and activity. The budget document includes information on the prior three years as well as estimated revenue and requested appropriations for the ensuing fiscal year.

The proposed budget is presented to the Budget Committee by the Budget Officer. Public hearings are held by the Budget Committee and they may make changes to the original document. The Budget Committee will approve the budget document to be submitted to the Governing Body of the County. The Governing Body will hold public hearings on a published date. After the public hearings, the Governing Body will give consideration to matters discussed and may make changes to the budget document prior to adoption. State Statutes do not allow the Governing Body to increase expenditures for each fund by more than 10 percent, and the amount of the ad valorem tax to be certified by the County can not be increased by the governing body.

The Governing Body then is required by State Statutes to adopt the budget, make appropriations, and to certify the levy of ad valorem taxes for each fund. Except for the allowance of appropriation transfers, expenditures can not be made in excess of the appropriations.

Note 3 - Cash and Investments

Deposits With Financial Institutions

Deposits with financial institutions are comprised of demand checking accounts and money market deposits. Effective July 1, 2008, the State of Oregon formed the Oregon Public Funds Collateralization Program (OPFCP) under ORS 295. The OPFCP creates a state-wide pool of qualified bank depositories for local governments, provides collateralization for bank balances that exceed the limits of the Federal Depository Insurance Corporation (FDIC), and eliminates the need for certificates of participation. As of June 30, 2011, the County had a total bank balance of \$5,566,944 that was covered by FDIC and collateralized by the OPFCP.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposit may not be returned to the Government. The County's policy, in compliance with State Statutes, requires that the deposits be covered by FDIC and deposited in a bank that is qualified in the OPFCP.

Investments

State Statutes and County investment policy authorizes the County's investments. The County is authorized to invest in U.S. Government obligations and its agencies and the State of Oregon Local Governmental Investment Pool (LGIP). Other investments are authorized but the County does not invest in other investment instruments. The County Treasurer is responsible for the investments of the County. The County's investments during the year complied with the investment policy.

The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the LGIP's investment policies. The State Treasurer is the investment officer for the LGIP and is responsible for funds in the LGIP. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board which establishes diversification percentages and specifies the types and maturities of investments. The Oregon Audits Division of the Secretary of State's office audits the LGIP annually.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 3 - Cash and Investments - Continued

The fair market value of the County's position in the LGIP at June 30, 2011, was equivalent to the County's carrying amount.

As of June 30, 2011 the cash and investments consisted of:

Demand checking accounts	\$ 5,066,387
LGIP	7,281,030
Investments	<u>16,256,428</u>
Total	28,603,845
Less Trust Funds	<u>(1,367,433)</u>
Total County Cash and Investments	<u>\$ 27,236,412</u>

The County holds \$1,367,433 of cash and investments in trust for other governmental districts in the County. This amount is not included in the County's Statement of Net Assets.

Note 4 - Property Taxes Receivable

The tax levy is certified by the County Court annually to the Crook County Assessor. The property tax rate is calculated by the Assessor for each taxing district based on the assessed valuation as of July 1. The tax levy becomes a lien on the property as of July 1 of each year. The taxes may be paid by the property owner by November 15 to receive a three percent discount. The installment method can also be used by the property owner to pay the taxes if they pay, following the date of the lien, one-third by November 15, February 15, and May 15.

Unpaid taxes become subject to foreclosure four years after they become a lien on the property. The collections and foreclosures are the responsibility of the County Tax Collector and Treasurer.

Note 5 - Capital Assets

Capital asset activity for the year was as follows:

	<u>Balance</u> <u>July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2011</u>
Capital Assets				
Assets Not Being Depreciated				
Land	\$ 4,343,714	\$ 123,308	\$ 420,370	\$ 4,046,652
Assets Being Depreciated				
Buildings	9,256,978	1,910,952	399,345	10,768,585
Equipment	12,290,268	470,144	2,588,480	10,171,932
Landfill Cell #1	690,240	-	690,240	-
Roads & infrastructure	<u>6,244,948</u>	<u>-</u>	<u>-</u>	<u>6,244,948</u>
Totals	28,482,434	<u>\$ 2,381,096</u>	<u>\$ 3,678,065</u>	27,185,465
Accumulated Depreciation	<u>(13,129,660)</u>	<u>\$ (823,554)</u>	<u>\$ (1,297,801)</u>	<u>(12,655,413)</u>
Net Assets being depreciated	<u>\$ 15,352,774</u>			<u>\$ 14,530,052</u>

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2011

Note 5 - Capital Assets - Continued

Accumulated depreciation by major asset class is as follows:

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
Buildings	\$ 4,400,354	\$ 213,605	\$ 46,193	\$ 4,567,766
Equipment	7,850,533	485,050	1,218,071	7,117,512
Landfill Cell #1	103,537	-	103,537	-
Roads & infrastructure	<u>845,236</u>	<u>124,899</u>	<u>-</u>	<u>970,135</u>
Totals	<u>\$ 13,199,660</u>	<u>\$ 823,554</u>	<u>\$ 1,367,801</u>	<u>\$ 12,655,413</u>

General capital assets were transferred to the Landfill proprietary fund as of July 1, 2010 as follows:

	Capital Assets	Accumulated Depreciation	Net Assets
Land	\$ 420,370	\$ -	\$ 420,370
Buildings	399,345	46,193	353,152
Equipment	2,551,940	1,171,000	1,380,940
Landfill Cell #1	<u>690,240</u>	<u>103,537</u>	<u>586,703</u>
Totals	<u>\$ 4,061,895</u>	<u>\$ 1,320,730</u>	<u>\$ 2,741,165</u>

Depreciation is computed using the straight-line method over the estimated useful life of the asset. The following is a summary of the depreciation on assets being depreciated:

	Life	Cost	Accumulated Depreciation	Net	2010-11 Expense
Buildings	40	10,768,585	4,567,766	6,200,819	213,605
Equipment	10	10,171,932	7,117,512	3,054,420	485,050
Roads and infrastructure	50	<u>6,244,948</u>	<u>970,135</u>	<u>5,274,813</u>	<u>124,899</u>
Totals		<u>\$ 27,185,465</u>	<u>\$ 12,655,413</u>	<u>\$ 14,530,052</u>	<u>\$ 823,554</u>

Depreciation expense is allocated to the expense categories as follows:

General government	\$ 35,838
General services	164,133
Public safety	211,765
Highways and roads	301,711
Health and welfare	1,834
Culture and education	<u>108,273</u>
Total depreciation expense	<u>\$ 823,554</u>

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2011

Note 6 - Proprietary Funds - Capital Assets

The capital assets and accumulated depreciation of the proprietary funds are as follows:

Landfill

	<u>Transferred July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2011</u>
Assets Not Being Depreciated				
Land	\$ 420,370	\$ -	\$ -	\$ 420,370
Assets Being Depreciated				
Buildings	399,345	67,081	-	466,426
Equipment	2,551,940	71,127	-	2,623,067
Landfill Cell #1	690,240	-	-	690,240
Totals	<u>3,641,525</u>	<u>\$ 138,208</u>	<u>\$ -</u>	<u>3,779,733</u>
Accumulated Depreciation	<u>(1,320,730)</u>	<u>\$ (270,861)</u>	<u>\$ -</u>	<u>\$ (1,591,591)</u>
Net Assets Being Depreciated	<u>\$ 2,320,795</u>			<u>\$ 2,188,142</u>

Depreciation is computed using the straight-line method over the estimated useful life of the asset. The following is a summary of the depreciation on assets being depreciated:

	<u>Life</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>	<u>2010-11 Expense</u>
Buildings	50	\$ 466,426	\$ 54,180	\$ 412,246	\$ 7,987
Equipment	10	2,623,067	1,420,069	1,202,998	249,069
Landfill Cell #1	50	690,240	117,342	572,898	13,805
Totals		<u>\$ 3,779,733</u>	<u>\$ 1,591,591</u>	<u>\$ 2,188,142</u>	<u>\$ 270,861</u>

Airport

	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2011</u>
Airport				
Buildings and Improvements	\$ 3,721,958	<u>\$ 540,545</u>	<u>\$ -</u>	\$ 4,262,503
Accumulated Depreciation	<u>(108,305)</u>	<u>\$ (85,250)</u>	<u>\$ -</u>	<u>(193,555)</u>
Net Airport	<u>\$ 3,613,653</u>			<u>\$ 4,068,948</u>

The estimated life of the Airport capital assets is 50 years.

Note 7 - General Long-Term Debt

The County entered into an agreement in a prior year for the purchase of property to be used for the Historical Museum expansion. The total purchase price of the property was \$650,000. The contract requires semi-annual payments of \$21,496 including 4.75% interest. The balance as of June 30, 2011, is \$345,033.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 7 - General Long-Term Debt - Continued

The County has two capital lease obligations for the acquisition of equipment. The leases are for the acquisition of equipment and are payable in annual installments including interest.

The leases are as follows:

	Interest Rate	Annual Payment	Balance June 30, 2011
Sheriff - Ford Motor	5.90%	\$ 15,722	\$ 14,846
Sheriff - Key Finance	6.70%	6,813	6,433
Total Leases		\$ 22,535	\$ 21,279

The County issued General Obligation bonds for the construction of the County Library in 1998. The bonds are paid annually, and interest with an average interest rate of 3.1% is payable semi-annually. The bonds were partially defeased in the 2009-10 year. A refunding debt was issued for \$580,000 and the proceeds deposited into a irrevocable trust for the retirement of the prior issue. The savings to the County is estimated to be \$53,000 over the life of the bonds. The refunding Issue 2010 has an average interest rate of 4%, and is scheduled to be retired in April 2018. There was no cost to the County for this debt issue.

Changes in the long-term debt are summarized as follows:

	Balance July 1, 2010	Additions	Payments	Balance June 30, 2011
Capital Leases	\$ 71,410	\$ -	\$ 50,131	\$ 21,279
Museum Building	413,441	-	68,408	345,033
General Obligation Bonds				
Issue 1998	443,121		98,847	344,274
Issue 2010	580,000	-	5,000	575,000
Totals	\$ 1,507,972	\$ -	\$ 222,386	\$ 1,285,586

The future debt service requirements as of June 30, 2011, are as follows:

Capital Lease Obligations

Year Ending June 30,	Principal	Interest	Total
2011-12	\$ 21,279	\$ 1,256	\$ 22,535

Museum Property Note

Year Ending June 30,	Principal	Interest	Total
2011-12	\$ 26,918	\$ 16,073	\$ 42,991
2012-13	28,212	14,779	42,991
2013-14	29,568	13,423	42,991
2014-15	30,989	12,002	42,991
2015-16	32,478	10,513	42,991
2017-21	187,363	27,593	214,956
2022-24	9,505	226	9,731
Totals	\$ 345,033	\$ 94,609	\$ 439,642

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 7 - General Long-Term Debt - Continued

General Obligation Bonds

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011-12	\$ 98,538	\$ 128,637	\$ 227,175
2012-13	93,426	133,599	227,025
2013-14	88,513	138,362	226,875
2014-15	83,797	142,928	226,725
2015-16	180,000	22,200	202,200
2017-21	375,000	22,600	397,600
Totals	<u>\$ 919,274</u>	<u>\$ 588,326</u>	<u>\$ 1,507,600</u>

Note 8 - Notes Payable - Proprietary Funds

Landfill

The Landfill operation borrowed \$220,000 for the purchase of equipment with a cost of \$264,400 in a prior year. The note requires monthly payments of \$4,039 including 3.85% interest. The balance of this obligation is \$132,804 as of June 30, 2011. The debt was transferred to the Landfill from the Governmental obligations as of July 1, 2010.

Changes in this long-term debt is as follows:

	<u>Transferred July 1, 2010</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2011</u>
Note Payable	<u>\$ 175,264</u>	<u>\$ -</u>	<u>\$ 42,460</u>	<u>\$ 132,804</u>

The future debt service requirements as of June 30, 2011, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011-12	\$ 44,123	\$ 4,340	\$ 48,463
2012-13	45,852	2,611	48,463
2013-14	42,829	816	43,645
Totals	<u>\$ 132,804</u>	<u>\$ 7,767</u>	<u>\$ 140,571</u>

Airport

The Airport Proprietary Fund borrowed \$1,300,000 for the hangar and other Airport improvements in a prior year. The note is payable in semi-annual payments of \$82,131 including interest of 4.68%. The note was paid by the Governmental Funds in 2010-11.

The following is a schedule of the Airport notes payable transactions.

	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2011</u>
Airport note payable	<u>\$ 1,029,058</u>	<u>\$ -</u>	<u>\$ 1,029,058</u>	<u>\$ -</u>

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 9 - County Landfill

The County operates a solid waste landfill. The present site is estimated to have a capacity for an additional nine years. Current State and Federal laws require a final cover for the landfill when capacity is reached and to maintain the closed facility for an additional thirty years after closure.

The County has estimated that the closure and post closure cost to be \$2,407,000 based on information currently available. The total capacity of the landfill is estimated to be 2,630,900 cubic feet with an estimate of 1,175,754 cubic feet, or 45%, used to date. Based on these estimates, \$1,175,754 of costs are to be allocated to the closure and post closure cost. A restriction of Net Assets for \$1,175,754 has been established.

These estimates are based on information currently available and are subject to change based on inflation, technology, or applicable laws and regulations.

Note 10 - Pension Plan

PERS

Plan Description:

The County contributes to the Oregon Public Employees Retirement System (PERS) as a member of the State and Local Governmental Rate Pool in PERS. This is a cost-sharing multiple-employer defined benefit plan.

Certain full-time employees of the Sheriff's Department are eligible to participate in the system after six months of employment. Civil deputies and clerical staff of the Sheriff's office are covered under the County's 401(k) plan. Eligible employees are covered after 600 hours of employment.

Employees who retire after 30 years of creditable service or after reaching age 58 are entitled to a retirement benefit, payable monthly for life, equal to 1.67 percent of their average salary for each year of creditable service. Final average monthly salary is based on either the three calendar years out of the last ten years of employment during which the highest salaries were earned or the last 36 calendar months of membership, whichever is larger. Benefits fully vest after reaching five years of service. Vested employees with less than 30 years of service will receive reduced benefits if retirement occurs prior to age 58 or age 60 if hired after January 1, 1996. PERS also provides death and disability benefits. Benefit provisions and other requirements are established by State Statutes, Chapter 238, Oregon Revised Statutes (ORS).

PERS issues a publicly available report that includes financial statements and required supplementary information for PERS. The report is available by written request to PERS, P.O. Box 23700, Tigard, Oregon 97281-3700, by telephone at 888-320-7377, or at <http://oregon.gov/pers>.

Funding Policy:

PERS members are required to contribute 6% of their covered salary which is paid by the County. The employee rate is established by State Statute. The County is required to contribute at an actuarially determined rate. For the 2010-11 fiscal year, the rate was 13.15% of covered payroll. Employees entering the system subsequent to August 2003 are covered under Oregon Public Service Retirement Plan (OPRSRP). The effective rate for OPRSRP is 8.52% of covered salary. The County's rates are set by PERS Retirement Board and are subject to change.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 10 - Pension Plan - Continued

PERS - Continued

Annual Pension Cost:

The County's annual PERS cost was \$214,263 for the 2010-11 fiscal year. The required contributions were determined by the PERS Retirement Board while the employee rate is set by State Statutes. The County pays the employee contribution of 6% of covered compensation.

Required contributions and liabilities were determined based on the 2007 Actuarial Valuation using the entry age actuarial cost method. Because all PERS employers are required by law to submit the contributions adopted by the Retirement Board and the employer contributions are calculated in conformance with the standards of Statement No. 27, there is no net pension obligation. The contributions actually made equal the annual pension cost.

The information for the County's PERS annual pension cost for the past three years is as follows:

	Fiscal Year Ended June 30		
	2011	2010	2009
District contribution rate (average)	9.75%	13.15%	10.15%
Employee contribution rate	6.0%	6.0%	6.0%
Sheriff's Department covered payroll	\$2,020,560	\$1,621,354	\$1,498,946
Annual pension cost	\$197,040	\$214,263	\$251,941
Net pension obligation	\$0	\$0	\$0

County 401(k) Plan

The County sponsors a 401(k) plan for all other eligible employees. The name of the plan is the Crook County Employees 401(k) plan. Employees of the Sheriff's Department are covered under PERS and are not included in the 401(k) plan.

The County contributes a flat amount of \$180 per month for each eligible employee. The County Court established the plan and has the authority to amend the plan as may be necessary. Employees are eligible after 500 hours in a six month consecutive period. The plan is a defined contribution plan. Employees may make voluntary contributions to their account.

Total payroll of the County	\$ 7,301,086
Total payroll covered under plan	\$ 5,159,451
Employer contribution	\$ 248,283
Total employee voluntary contributions	\$ 159,984

Note 11 - Risk Management

The County is exposed to various risk of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters for which the County carries commercial insurance. The County reviews the coverage periodically and there has not been a significant reduction in coverage from the prior years. Any settlements have not exceeded coverage in the prior three years.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2011

Note 12- Interfund Transfers

Interfund cash transfer activity for the fiscal year ended June 30, 2011, is as follows:

	Transfers From Other Funds	Transfers To Other Funds
Governmental Funds		
General	\$ 1,756,649	\$ 1,481,799
Road	-	1,238,786
Grant	326,244	292,347
Reserve	171,381	55,000
Non-Major	351,411	513,660
Proprietary Funds		
Landfill	239,559	266,381
Airport loan pay-off	1,002,729	-
Totals	3,847,973	3,847,973

The transfers made were routine and budgeted in the normal operations of County activities.

Note 13 - Post Employment Benefits Other Than Pension

Governmental Accounting Standards Board (GASB) Statement 45 requires the County to determine the extent of its liability for other post-employment benefits (OPEB) and record the liability in its financial statements on an accrual basis. This includes the requirement of ORS 243.303 of offering the same healthcare benefits for current employees to all retirees and their dependents until such times as the retirees are eligible for Medicare. This is referred to as an "implied subsidy" under GASB 45.

The District participates in PERS for Sheriff Department employees and does not have any non-PERS OPEB. PERS retirees who receive benefits through Tier 1 and Tier 2 plans and are enrolled in certain PERS administered health insurance programs may receive a subsidy towards the payment of health insurance premiums. Under ORS 238.420, retirees may receive a subsidy for Medicare supplemental health insurance of up to \$60 per month towards the cost of their health insurance premium under the Retirement Health Insurance Account (RHIA). The RHIA program's assets and liabilities are pooled on a system-wide basis and are not tracked or calculated on an employer basis. According to the 2007 System Valuation, this program had an unfunded actuarial liability of approximately \$248.8 million. The District's allocated share of the RHIA program's assets and liabilities is based on the District's proportional share of the program's pooled payroll. This amount can not be determined and is not reported as a liability in these financial statements.

Note 14 - Contingent Liabilities

Crook County has two pending law suits with potential contingent liabilities.

The first case involves the County commercial insurance carrier that believes that the underling suit was not covered by insurance. The insurance company has paid claims of approximately \$1,750,000 and claims that the entire amount is not covered by insurance. The County strongly believes that this loss is covered by insurance. The County is likely to settle this matter by payments to the insurance carrier in the range of \$200,000 to \$300,000.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

Note 14 - Contingent Liabilities - Continued

The second case is a wrongful termination claim. This case is covered by insurance, however the County stands to pay up to approximately \$100,000 in back pay and benefits together with potential attorney fees.

Other claims against the County are deemed to be without merit and any loss would be within the limits of commercial insurance.

REQUIRED SUPPLEMENTAL INFORMATION

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

Resources	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u>
				<u>(Under)</u>
Local				
Taxes-Property				
Current	\$ 5,590,200	\$ 5,590,200	\$ 5,809,576	\$ 219,376
Prior	200,000	200,000	348,770	148,770
Taxes - Other	60,000	60,000	69,723	9,723
Interest	12,000	12,000	30,078	18,078
Licenses, permits, and fines	1,339,751	1,470,083	1,208,731	(261,352)
Charges for services	393,564	393,564	78,041	(315,523)
Other	186,300	186,300	336,860	150,560
Intergovernmental				
Local	40,000	40,000	105,092	65,092
State	556,066	562,066	560,494	(1,572)
Federal	305,000	364,216	464,947	100,731
Interfund loan	-	-	-	-
Transfers in	<u>767,617</u>	<u>1,777,927</u>	<u>1,756,649</u>	<u>(21,278)</u>
Total Revenues	9,450,498	10,656,356	10,768,961	112,605
Beginning Fund Balance	<u>600,000</u>	<u>1,024,785</u>	<u>1,775,400</u>	<u>750,615</u>
Total Resources	<u>10,050,498</u>	<u>11,681,141</u>	<u>12,544,361</u>	<u>863,220</u>
Expenditures				
Personal service	6,239,322	6,342,039	6,195,327	(146,712)
Materials and services	2,960,953	3,106,879	2,761,931	(344,948)
Capital outlay	95,000	112,500	67,487	(45,013)
Transfers	357,000	1,588,140	1,481,799	(106,341)
Loan repayment	-	-	-	-
Operating contingency	<u>398,223</u>	<u>531,583</u>	<u>-</u>	<u>(531,583)</u>
Total Expenditures	<u>10,050,498</u>	<u>11,681,141</u>	<u>10,506,544</u>	<u>(1,174,597)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,037,817</u>	<u>\$ 2,037,817</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
ROAD FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

Resources	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u> <u>(Under)</u>
Local				
Interest	\$ 400,000	\$ 400,000	\$ 311,455	\$ (88,545)
Licenses, permits, and fines	34,200	34,200	13,416	(20,784)
Charges for services	7,000	7,000	52,881	45,881
Intergovernmental				
State	1,931,522	1,931,522	1,742,656	(188,866)
Federal	1,711,199	1,711,199	1,728,092	16,893
Total Revenues	4,083,921	4,083,921	3,848,500	(235,421)
Beginning Fund Balance	<u>23,921,133</u>	<u>23,921,133</u>	<u>23,105,259</u>	<u>(815,874)</u>
Total Resources	<u>28,005,054</u>	<u>28,005,054</u>	<u>26,953,759</u>	<u>(1,051,295)</u>
Expenditures				
Personal services	1,410,109	1,413,109	1,244,611	(168,498)
Materials and services	6,064,258	5,830,582	3,759,574	(2,071,008)
Capital outlay	20,225,687	19,222,577	290,119	(18,932,458)
Interfund loan	-	1,003,110	1,003,110	-
Transfers to other funds	5,000	235,676	235,676	-
Operating contingency	300,000	300,000	-	(300,000)
Totals Expenditures	<u>28,005,054</u>	<u>28,005,054</u>	<u>6,533,090</u>	<u>(21,471,964)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,420,669</u>	<u>\$ 20,420,669</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GRANT FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

Resources	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u>
				<u>(Under)</u>
Local				
Licenses, permits and fees	\$ 439,246	\$ 205,300	\$ 58,219	\$ (147,081)
Charges for services	-	-	214,307	214,307
Other	33,181	14,669	3,198	(11,471)
Intergovernmental				
Local	81,156	699,410	463,766	(235,644)
State	2,062,509	2,293,384	2,183,912	(109,472)
Federal	1,305,498	1,146,537	990,459	(156,078)
Transfers in	27,500	45,530	326,244	280,714
Total Revenues	3,949,090	4,404,830	4,240,105	(164,725)
Beginning Fund Balance	176,202	317,242	292,571	(24,671)
Total Resources	4,125,292	4,722,072	4,532,676	(189,396)
Expenditures				
Personal services	1,644,085	1,707,230	1,468,507	(238,723)
Materials and services	2,359,974	2,608,303	1,994,575	(613,728)
Capital outlay	80,783	83,686	80,987	(2,699)
Transfers to other funds	40,450	322,853	292,347	(30,506)
Totals Expenditures	4,125,292	4,722,072	3,836,416	(885,656)
Ending Fund Balance	\$ -	\$ -	\$ 696,260	\$ 696,260

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
RESERVE FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

Resources	Budget		Actual	Variance
	Original	Final		Over (Under)
Local				
Interest	\$ 22,881	\$ 25,381	\$ 25,414	\$ 33
Licenses, permits, and fines	28,330	12,630	75,848	63,218
Charges for services	53,451	26,500	60,206	33,706
Other	20,800	54,732	-	(54,732)
Intergovernmental				
State	13,000	29,332	15,202	(14,130)
Federal	27,000	3,000	4,082	1,082
Transfers in	166,910	208,910	171,381	(37,529)
Total Revenues	332,372	360,485	352,133	(8,352)
Beginning Fund Balance	2,107,243	2,261,485	2,315,678	54,193
Total Resources	2,439,615	2,621,970	2,667,811	45,841
Expenditures				
Materials and services	434,226	435,081	280,992	(154,089)
Capital outlay	2,000,389	2,131,889	379,183	(1,752,706)
Transfers to other funds	5,000	55,000	55,000	-
Total Expenditures	2,439,615	2,621,970	715,175	(1,906,795)
Ending Fund Balance	\$ -	\$ -	\$ 1,952,636	\$ 1,952,636

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EDUCATION CENTER CAPITAL PROJECT FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

Resources	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Local				
Other	\$ -	\$ -	\$ 2,000	\$ 2,000
Intergovernmental				
Local	-	1,126,000	-	(1,126,000)
Federal	-	2,696,096	961,009	(1,735,087)
Total Resources	-	3,822,096	963,009	(2,859,087)
Expenditures				
Personal services	-	166,213	34,403	(131,810)
Materials and services	-	329,857	8,523	(321,334)
Capital outlay	-	3,326,026	1,138,821	(2,187,205)
Total Expenditures	-	3,822,096	1,181,747	(2,640,349)
Ending Fund Deficit	\$ -	\$ -	\$ (218,738)	\$ (218,738)



CROOK COUNTY, OREGON

ADDITIONAL SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance
	Original	Final		Over (Under)
Assessor #0200				
Personal service	\$ 492,115	\$ 493,230	\$ 477,886	\$ (15,344)
Materials and service	46,520	50,920	30,198	(20,722)
Capital outlay	1,000	1,000	-	(1,000)
Transfer to other funds	6,500	6,500	6,500	-
Total Assessor	<u>546,135</u>	<u>551,650</u>	<u>514,584</u>	<u>(37,066)</u>
Clerk #0300				
Personal service	197,964	198,299	186,727	(11,572)
Materials and service	62,262	62,262	58,136	(4,126)
Total Clerk	<u>260,226</u>	<u>260,561</u>	<u>244,863</u>	<u>(15,698)</u>
Treasurer/Tax Collector 30400				
Personal service	227,058	253,938	251,631	(2,307)
Materials and service	54,200	54,200	41,109	(13,091)
Total Treasurer/Tax	<u>281,258</u>	<u>308,138</u>	<u>292,740</u>	<u>(15,398)</u>
Building/Grounds Maintenance #0900				
Personal service	117,415	117,721	105,958	(11,763)
Materials and service	380,580	380,580	346,908	(33,672)
Capital outlay	48,000	48,000	33,287	(14,713)
Total Building/Grounds	<u>545,995</u>	<u>546,301</u>	<u>486,153</u>	<u>(60,148)</u>
Veteran's Services #1100				
Personal service	75,715	75,936	75,367	(569)
Materials and service	12,488	12,488	11,921	(567)
Total Veteran's Services	<u>88,203</u>	<u>88,424</u>	<u>87,288</u>	<u>(1,136)</u>
Electrical Department #1200				
Personal service	75,679	75,869	74,940	(929)
Materials and service	13,414	13,414	10,984	(2,430)
Total Electrical Department	<u>89,093</u>	<u>89,283</u>	<u>85,924</u>	<u>(3,359)</u>
Building Department #1300				
Personal service	225,493	252,843	250,021	(2,822)
Materials and service	50,736	125,736	88,760	(36,976)
Transfers to other funds	6,500	6,500	6,500	-
Total Building Department	<u>282,729</u>	<u>385,079</u>	<u>345,281</u>	<u>(39,798)</u>

CROOK COUNTY, OREGON

SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
 GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES
 CONTINUED
 BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance
	Original	Final		Over (Under)
Health Department #1414				
Personal service	135,486	143,801	120,380	(23,421)
Materials and service	39,300	43,800	41,032	(2,768)
Total Health Department	174,786	187,601	161,412	(26,189)
Environmental Health #1500				
Personal service	104,896	105,221	103,932	(1,289)
Materials and service	20,230	20,230	15,485	(4,745)
Total Environmental Health	125,126	125,451	119,417	(6,034)
Weed Control #2385				
Personal service	76,372	76,573	75,962	(611)
Materials and service	33,942	33,942	17,706	(16,236)
Total Weed Control	110,314	110,515	93,668	(16,847)
County Administration #2800				
Personal service	451,544	452,334	441,724	(10,610)
Materials and service	29,945	29,945	31,255	1,310
Total County Administration	481,489	482,279	472,979	(9,300)
Homeless #2802				
Materials and service	-	6,000	3,385	(2,615)
Capital outlay	-	7,500	7,535	35
Total Homeless	-	13,500	10,920	(2,580)
Human Resources #2900				
Personal service	57,597	57,764	57,639	(125)
Materials and service	15,846	15,846	6,423	(9,423)
Total Human Resources	73,443	73,610	64,062	(9,548)
Library #3000				
Personal service	415,021	414,456	415,862	1,406
Materials and service	106,872	109,572	97,743	(11,829)
Total Library	521,893	524,028	513,605	(10,423)

CROOK COUNTY, OREGON

SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
 GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES
 CONTINUED
 BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance
	Original	Final		Over (Under)
Planning #4000				
Personal service	283,310	284,020	269,175	(14,845)
Materials and service	21,950	38,282	17,489	(20,793)
Transfer to other funds	6,500	6,500	6,500	-
Total Planning	<u>311,760</u>	<u>328,802</u>	<u>293,164</u>	<u>(35,638)</u>
Sheriff #5001				
Personal service	1,493,428	1,504,428	1,501,161	(3,267)
Materials and service	425,044	425,044	412,954	(12,090)
Total Sheriff	<u>1,918,472</u>	<u>1,929,472</u>	<u>1,914,115</u>	<u>(15,357)</u>
Jail & Prisoner Care #5051				
Personal service	646,892	641,774	639,301	(2,473)
Materials and service	391,870	380,508	365,981	(14,527)
Capital outlay	1,500	1,500	1,356	(144)
Transfers to other funds	-	18,030	18,030	-
Total Jail & Prisoner Care	<u>1,040,262</u>	<u>1,041,812</u>	<u>1,024,668</u>	<u>(17,144)</u>
District Attorney #6001				
Personal service	550,425	571,945	556,364	(15,581)
Materials and service	48,864	48,864	34,607	(14,257)
Total District Attorney	<u>599,289</u>	<u>620,809</u>	<u>590,971</u>	<u>(29,838)</u>
Victims' Advocacy #6002				
Personal service	85,300	85,405	74,147	(11,258)
Materials and service	2,050	2,050	2,026	(24)
Total Victims' Advocacy	<u>87,350</u>	<u>87,455</u>	<u>76,173</u>	<u>(11,282)</u>
Liquor Enforcement #6003				
Materials and service	12,000	2,000	-	(2,000)
Capital outlay	3,000	3,000	-	(3,000)
Transfers to other funds	-	10,000	10,000	-
Total Liquor Enforcement	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>	<u>(5,000)</u>
Juvenile #7001				
Personal service	388,505	389,495	370,588	(18,907)
Materials and service	214,400	214,400	152,294	(62,106)
Total Juvenile	<u>602,905</u>	<u>603,895</u>	<u>522,882</u>	<u>(81,013)</u>

CROOK COUNTY, OREGON

SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES
CONTINUED
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
GIS Mapping #9400				
Personal service	58,125	65,805	65,751	(54)
Materials and service	15,650	57,366	33,786	(23,580)
Capital outlay	-	10,000	8,301	(1,699)
Total GIS Mapping	<u>73,775</u>	<u>133,171</u>	<u>107,838</u>	<u>(25,333)</u>
Information Technology #9500				
Personal service	67,270	67,440	67,159	(281)
Materials and service	265,290	281,930	276,120	(5,810)
Capital outlay	16,500	16,500	16,449	(51)
Total Information Technology	<u>349,060</u>	<u>365,870</u>	<u>359,728</u>	<u>(6,142)</u>
Non-Departmental #9900				
Personal service	13,712	13,742	13,652	(90)
Materials and service	697,500	697,500	665,629	(31,871)
Capital outlay	25,000	25,000	559	(24,441)
Loan repayment - Airport	-	1,003,110	1,002,729	(381)
Transfers to other funds	337,500	537,500	431,540	(105,960)
Total Non-Departmental	<u>1,073,712</u>	<u>2,276,852</u>	<u>2,114,109</u>	<u>(162,743)</u>
Operating Contingency	<u>398,223</u>	<u>531,583</u>	-	<u>(531,583)</u>
Total Expenditures	<u>\$ 10,050,498</u>	<u>\$ 11,681,141</u>	<u>\$ 10,506,544</u>	<u>\$ (1,174,597)</u>
Summary				
Personal service	\$ 6,239,322	\$ 6,342,039	\$ 6,195,327	\$ (146,712)
Materials and service	2,960,953	3,106,879	2,761,931	(344,948)
Capital outlay	95,000	112,500	67,487	(45,013)
Loan repayment - Airport	-	1,003,110	1,002,729	(381)
Transfers to other funds	357,000	585,030	479,070	(105,960)
Operating Contingency	<u>398,223</u>	<u>531,583</u>	-	<u>(531,583)</u>
Total Expenditures	<u>\$ 10,050,498</u>	<u>\$ 11,681,141</u>	<u>\$ 10,506,544</u>	<u>\$ (1,174,597)</u>



CROOK COUNTY, OREGON

CROOK COUNTY, OREGON
COMBINING BALANCE SHEET
NON - MAJOR FUNDS

June 30, 2011

Assets	<u>Victims' Emergency</u>	<u>Plaza Maintenance</u>	<u>Special Transportation</u>	<u>Special Projects on Federal Lands</u>	<u>CAMI</u>
Cash and cash equivalents	\$ 1,248	\$ 16,028	\$ 2,820	\$ 1,238,581	\$ 690
Accounts receivable	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Total Assets	<u>\$ 1,248</u>	<u>\$ 16,028</u>	<u>\$ 2,820</u>	<u>\$ 1,238,581</u>	<u>\$ 690</u>
 Liabilities					
Accounts payable	-	-	-	-	-
Negative cash					
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance					
Restricted					
Special Revenues	<u>1,248</u>	<u>16,028</u>	<u>2,820</u>	<u>1,238,581</u>	<u>690</u>
Total Liabilities and Fund Balance	<u>\$ 1,248</u>	<u>\$ 16,028</u>	<u>\$ 2,820</u>	<u>\$ 1,238,581</u>	<u>\$ 690</u>

<u>Victims' Impact</u>	<u>Juvenile/ Staying</u>	<u>Children and Family</u>	<u>Violence Against Women</u>	<u>CFY Flexible</u>	<u>Veterans</u>	<u>Library Grant</u>	<u>Children Services</u>
\$ 1,534	\$ 21,621	\$ -	\$ 21,549	\$ -	\$ -	\$ 12,761	\$ 6,353
-	-	59	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,534</u>	<u>\$ 21,621</u>	<u>\$ 59</u>	<u>\$ 21,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,761</u>	<u>\$ 6,353</u>
\$ 100	\$ -	\$ 4,571	\$ 714	\$ -	\$ -	\$ -	\$ 425
-	-	96,171	-	4,707	18	-	-
-	-	-	-	-	-	-	-
<u>100</u>	<u>-</u>	<u>100,742</u>	<u>714</u>	<u>4,707</u>	<u>18</u>	<u>-</u>	<u>425</u>
<u>1,434</u>	<u>21,621</u>	<u>(100,683)</u>	<u>20,835</u>	<u>(4,707)</u>	<u>(18)</u>	<u>12,761</u>	<u>5,928</u>
<u>\$ 1,534</u>	<u>\$ 21,621</u>	<u>\$ 59</u>	<u>\$ 21,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,761</u>	<u>\$ 6,353</u>

CROOK COUNTY, OREGON
COMBINING BALANCE SHEET - CONTINUED
NON - MAJOR FUNDS

June 30, 2011

Assets	<u>City/County Dog Licenses</u>	<u>Emergency Communications</u>	<u>Crook Education Center</u>	<u>BTOP Contractor</u>
Cash and cash equivalents	\$ 4,960	\$ 257,425	\$ 24,668	\$ 21,166
Accounts receivable	212	-	-	-
Property taxes receivable	-	-	-	-
Total Assets	<u>\$ 5,172</u>	<u>\$ 257,425</u>	<u>\$ 24,668</u>	<u>\$ 21,166</u>
 Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Negative cash				
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance				
Restricted				
Special Revenues	<u>5,172</u>	<u>257,425</u>	<u>24,668</u>	<u>21,166</u>
Total Liabilities and Fund Balance	<u>\$ 5,172</u>	<u>\$ 257,425</u>	<u>\$ 24,668</u>	<u>\$ 21,166</u>

<u>County Surveyor</u>	<u>Tourism</u>	<u>Vehicle Reserve</u>	<u>County Extension</u>	<u>County Historical</u>	<u>County Fair</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 37,415	\$ 6,069	\$ 135,028	\$ 236,490	\$ 318,279	\$ 68,207	\$ 25,764	\$ 2,458,656
333	-	45,000	-	-	-	-	45,604
-	-	-	25,742	21,675	-	27,481	74,898
<u>\$ 37,748</u>	<u>\$ 6,069</u>	<u>\$ 180,028</u>	<u>\$ 262,232</u>	<u>\$ 339,954</u>	<u>\$ 68,207</u>	<u>\$ 53,245</u>	<u>\$ 2,579,158</u>
\$ -	\$ -	\$ 1,945	\$ 8,221	\$ 26,949	\$ -	\$ -	\$ 42,925
-	-	-	-	-	-	-	100,896
-	-	-	21,343	19,271	-	22,694	63,308
-	-	1,945	29,564	46,220	-	22,694	207,129
<u>37,748</u>	<u>6,069</u>	<u>178,083</u>	<u>232,668</u>	<u>293,734</u>	<u>68,207</u>	<u>30,551</u>	<u>2,372,029</u>
<u>\$ 37,748</u>	<u>\$ 6,069</u>	<u>\$ 180,028</u>	<u>\$ 262,232</u>	<u>\$ 339,954</u>	<u>\$ 68,207</u>	<u>\$ 53,245</u>	<u>\$ 2,579,158</u>

CROOK COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NON - MAJOR FUNDS

For The Fiscal Year Ended June 30, 2011

Revenues	<u>Victims'</u> <u>Emergency</u>	<u>Plaza</u> <u>Maintenance</u>	<u>Special</u> <u>Transportation</u>
Local			
Property taxes	\$ -	\$ -	\$ -
Taxes - other	-	-	-
Interest	50	178	337
Licenses, permits, and fees	-	-	-
Charges for service	-	-	-
Other	-	-	-
Intergovernmental			
Local	-	-	-
State	-	10,000	67,617
Federal	-	-	122,845
Total Revenues	<u>50</u>	<u>10,178</u>	<u>190,799</u>
Expenditures			
Current Operations			
General services	-	4,988	212,204
Public safety	-	-	-
Health and welfare	-	-	-
Culture and education	-	-	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>4,988</u>	<u>212,204</u>
Excess of Revenues Over (Under)			
Expenditures	<u>50</u>	<u>5,190</u>	<u>(21,405)</u>
Other Financing Sources (Uses)			
Construction donations	-	-	-
Transfers in	-	10,000	-
Transfers out	-	-	(7,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,000</u>	<u>(7,000)</u>
Net Change in Fund Balance	50	15,190	(28,405)
Fund Balance (Deficit) - Beginning of Year	<u>1,198</u>	<u>838</u>	<u>31,225</u>
Fund Balance (Deficit) - End of Year	<u>\$ 1,248</u>	<u>\$ 16,028</u>	<u>\$ 2,820</u>

Special Projects on Federal Lands	CAMI	Victims' Impact	Juvenile/ Staying	Children and Family	Violence Against Women	CFY Flexible
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
57,972	105	257	1,053	24	235	-
-	-	2,302	-	4,383	-	-
-	-	-	-	1,615	1	-
-	-	-	-	1,314	-	-
-	-	-	-	-	-	-
-	46,434	-	39,838	100,325	211,524	3,562
<u>187,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,321</u>	<u>-</u>	<u>-</u>
<u>245,868</u>	<u>46,539</u>	<u>2,559</u>	<u>40,891</u>	<u>109,982</u>	<u>211,760</u>	<u>3,562</u>
76,966	-	-	31,407	-	-	-
-	-	9,063	-	-	193,932	6,275
-	36,392	-	-	162,845	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>46,000</u>	<u>3,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>122,966</u>	<u>39,997</u>	<u>9,063</u>	<u>31,407</u>	<u>162,845</u>	<u>193,932</u>	<u>6,275</u>
<u>122,902</u>	<u>6,542</u>	<u>(6,504)</u>	<u>9,484</u>	<u>(52,863)</u>	<u>17,828</u>	<u>(2,713)</u>
-	-	-	-	-	-	-
-	-	-	-	12,267	-	-
<u>(342,192)</u>	<u>-</u>	<u>-</u>	<u>(59,000)</u>	<u>(5,450)</u>	<u>(1,617)</u>	<u>(2,000)</u>
<u>(342,192)</u>	<u>-</u>	<u>-</u>	<u>(59,000)</u>	<u>6,817</u>	<u>(1,617)</u>	<u>(2,000)</u>
(219,290)	6,542	(6,504)	(49,516)	(46,046)	16,211	(4,713)
<u>1,457,871</u>	<u>(5,852)</u>	<u>7,938</u>	<u>71,137</u>	<u>(54,637)</u>	<u>4,624</u>	<u>6</u>
<u>\$ 1,238,581</u>	<u>\$ 690</u>	<u>\$ 1,434</u>	<u>\$ 21,621</u>	<u>\$ (100,683)</u>	<u>\$ 20,835</u>	<u>\$ (4,707)</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - CONTINUED
NON - MAJOR FUNDS**

For The Fiscal Year Ended June 30, 2011

Revenues	Veterans'	Library Grant	Children Services
Local			
Property taxes	\$ -	\$ -	\$ -
Taxes - other	-	-	-
Interest	-	203	129
Licenses, permits, and fees	-	-	-
Charges for service	-	-	-
Other	-	9,823	-
Intergovernmental			
Local	-	-	-
State	18,235	-	6,413
Federal	-	-	-
Total Revenues	18,235	10,026	6,542
Expenditures			
Current Operations			
General services	18,271	-	-
Public safety	-	-	-
Health and welfare	-	-	6,950
Culture and education	-	8,769	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	-	-	-
Total Expenditures	18,271	8,769	6,950
Excess of Revenues Over (Under)			
Expenditures	(36)	1,257	(408)
Other Financing Sources (Uses)			
Construction donations	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(36)	1,257	(408)
Fund Balance (Deficit) - Beginning of Year	18	11,504	6,336
Fund Balance (Deficit) - End of Year	\$ (18)	\$ 12,761	\$ 5,928

<u>City/County Dog Licenses</u>	<u>Local Law Enforcement Grant</u>	<u>Emergency Communications</u>	<u>Crook Education Center</u>	<u>BTOP Contractor</u>	<u>County Surveyor</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
39	30	7,148	1	3	367
5,238	-	-	-	-	55,017
-	-	-	-	-	-
-	-	-	-	21,163	-
-	-	-	24,667	-	-
-	-	268,855	-	-	-
-	-	-	-	-	-
<u>5,277</u>	<u>30</u>	<u>276,003</u>	<u>24,668</u>	<u>21,166</u>	<u>55,384</u>
-	-	-	-	-	28,398
105	784	375,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>105</u>	<u>784</u>	<u>375,000</u>	<u>-</u>	<u>-</u>	<u>28,398</u>
<u>5,172</u>	<u>(754)</u>	<u>(98,997)</u>	<u>24,668</u>	<u>21,166</u>	<u>26,986</u>
-	-	-	-	-	-
-	-	19,743	-	-	-
-	-	-	-	-	-
-	-	19,743	-	-	-
5,172	(754)	(79,254)	24,668	21,166	26,986
-	754	336,679	-	-	10,762
<u>\$ 5,172</u>	<u>\$ -</u>	<u>\$ 257,425</u>	<u>\$ 24,668</u>	<u>\$ 21,166</u>	<u>\$ 37,748</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - CONTINUED
NON - MAJOR FUNDS**

For The Fiscal Year Ended June 30, 2011

Revenues	<u>County School</u>	<u>Tourism</u>	<u>Vehicle Reserve</u>
Local			
Property taxes	\$ -	\$ -	\$ -
Taxes - other	-	2,286	-
Interest	540	185	2,983
Licenses, permits, and fees	184	-	-
Charges for service	-	-	334,856
Other	-	-	-
Intergovernmental			
Local	-	-	-
State	81,140	-	-
Federal	570,476	-	-
Total Revenues	<u>652,340</u>	<u>2,471</u>	<u>337,839</u>
Expenditures			
Current Operations			
General services	-	-	203,750
Public safety	-	-	-
Health and welfare	-	-	-
Culture and education	653,035	-	-
Debt Service			
Principal	-	-	50,131
Interest	-	-	2,995
Capital Outlay	-	-	59,603
Total Expenditures	<u>653,035</u>	<u>-</u>	<u>316,479</u>
Excess of Revenues Over (Under)			
Expenditures	<u>(695)</u>	<u>2,471</u>	<u>21,360</u>
Other Financing Sources (Uses)			
Construction donations	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(695)	2,471	21,360
Fund Balance (Deficit) - Beginning of Year	<u>695</u>	<u>3,598</u>	<u>156,723</u>
Fund Balance (Deficit) - End of Year	<u>\$ -</u>	<u>\$ 6,069</u>	<u>\$ 178,083</u>

<u>County Extension</u>	<u>County Historical</u>	<u>County Fair</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 194,560	\$ 183,395	\$ -	\$ 211,376	\$ 589,331
-	10,517	20,119	-	32,922
5,931	5,329	707	653	84,459
3,526	-	4,365	-	75,015
23,863	-	123,545	-	483,880
4,977	-	19,239	-	56,516
-	-	13,000	-	37,667
-	-	36,031	-	889,974
-	-	-	-	883,538
<u>232,857</u>	<u>199,241</u>	<u>217,006</u>	<u>212,029</u>	<u>3,133,302</u>
-	-	-	-	575,984
-	-	-	-	585,159
-	-	-	-	206,187
175,256	134,335	345,228	800	1,317,423
-	68,408	-	190,000	308,539
-	17,583	-	22,057	42,635
<u>53,529</u>	<u>653,359</u>	<u>16,652</u>	<u>-</u>	<u>832,748</u>
<u>228,785</u>	<u>873,685</u>	<u>361,880</u>	<u>212,857</u>	<u>3,868,675</u>
<u>4,072</u>	<u>(674,444)</u>	<u>(144,874)</u>	<u>(828)</u>	<u>(735,373)</u>
-	805,799	-	-	805,799
47,000	43,000	219,401	-	351,411
<u>(47,000)</u>	<u>(43,000)</u>	<u>(6,401)</u>	<u>-</u>	<u>(513,660)</u>
-	805,799	213,000	-	643,550
4,072	131,355	68,126	(828)	(91,823)
<u>228,596</u>	<u>162,379</u>	<u>81</u>	<u>31,379</u>	<u>2,463,852</u>
<u>\$ 232,668</u>	<u>\$ 293,734</u>	<u>\$ 68,207</u>	<u>\$ 30,551</u>	<u>\$ 2,372,029</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VICTIMS' EMERGENCY GRANT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 50	\$ 50
Other	9,400	9,400	-	(9,400)
Total Revenue	9,400	9,400	50	(9,350)
Beginning Fund Balance	1,500	1,500	1,198	(302)
Total Resources	10,900	10,900	1,248	(9,652)
Expenditures				
Materials and services	10,900	10,900	-	(10,900)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,248</u>	<u>\$ 1,248</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
PLAZA MAINTENANCE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 100	\$ 100	\$ 178	\$ 78
Intergovernmental				
Local	10,000	10,000	10,000	-
Transfer from other funds	10,000	10,000	10,000	-
Total Revenues	20,100	20,100	20,178	78
Beginning Fund Balance	200	200	838	638
Total Resources	20,300	20,300	21,016	716
Expenditures				
Materials and services	9,000	9,000	4,988	(4,012)
Capital outlay	-	-	-	-
Transfer to other funds	11,300	11,300	-	(11,300)
Total Expenditures	20,300	20,300	4,988	(15,312)
Ending Fund Balance	\$ -	\$ -	\$ 16,028	\$ 16,028

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
SPECIAL TRANSPORTATION FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Over (Under)
Resources				
Local				
Interest	\$ 1,200	\$ 1,200	\$ 337	\$ (863)
Intergovernmental				
State	51,467	51,467	67,617	16,150
Federal	<u>140,533</u>	<u>140,533</u>	<u>122,845</u>	<u>(17,688)</u>
Total Revenues	193,200	193,200	190,799	(2,401)
Beginning Fund Balance	<u>58,780</u>	<u>58,780</u>	<u>31,225</u>	<u>(27,555)</u>
Total Resources	<u>251,980</u>	<u>251,980</u>	<u>222,024</u>	<u>(29,956)</u>
Expenditures				
Materials and services	242,870	242,870	212,204	(30,666)
Transfer to other funds	<u>9,110</u>	<u>9,110</u>	<u>7,000</u>	<u>(2,110)</u>
Total Expenditures	<u>251,980</u>	<u>251,980</u>	<u>219,204</u>	<u>(32,776)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,820</u>	<u>\$ 2,820</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
PROJECTS ON FEDERAL LANDS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 98,000	\$ 98,000	\$ 57,972	\$ (40,028)
Intergovernmental				
Federal	<u>210,000</u>	<u>210,000</u>	<u>187,896</u>	<u>(22,104)</u>
Total Revenues	308,000	308,000	245,868	(62,132)
Beginning Fund Balance	<u>1,635,500</u>	<u>1,635,500</u>	<u>1,457,871</u>	<u>(177,629)</u>
Total Resources	<u>1,943,500</u>	<u>1,943,500</u>	<u>1,703,739</u>	<u>(239,761)</u>
Expenditures				
Materials and services	588,924	588,924	76,966	(511,958)
Capital outlay	1,012,384	1,012,384	46,000	(966,384)
Transfer to other funds	<u>342,192</u>	<u>342,192</u>	<u>342,192</u>	<u>-</u>
Total Expenditures	<u>1,943,500</u>	<u>1,943,500</u>	<u>465,158</u>	<u>(1,478,342)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,238,581</u>	<u>\$ 1,238,581</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
C A M I FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 105	\$ 105
Intergovernmental				
State	<u>32,718</u>	<u>42,646</u>	<u>46,434</u>	<u>3,788</u>
Total Revenues	32,718	42,646	46,539	3,893
Beginning Fund Deficit	<u>-</u>	<u>-</u>	<u>(5,852)</u>	<u>(5,852)</u>
Total Resources	<u>32,718</u>	<u>42,646</u>	<u>40,687</u>	<u>(1,959)</u>
Expenditures				
Materials and services	32,718	39,041	36,392	(2,649)
Capital outlay	<u>-</u>	<u>3,605</u>	<u>3,605</u>	<u>-</u>
Total Expenditures	<u>32,718</u>	<u>42,646</u>	<u>39,997</u>	<u>(2,649)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 690</u>	<u>\$ 690</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VICTIMS' IMPACT PANEL FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Resources				
Local				
Interest	\$ -	\$ -	\$ 257	\$ 257
Permits, fees and license	<u>5,500</u>	<u>5,500</u>	<u>2,302</u>	<u>(3,198)</u>
Total Revenue	5,500	5,500	2,559	(2,941)
Beginning Fund Balance	<u>3,500</u>	<u>3,500</u>	<u>7,938</u>	<u>4,438</u>
Total Resources	<u>9,000</u>	<u>9,000</u>	<u>10,497</u>	<u>1,497</u>
Expenditures				
Personal service	3,608	4,908	4,921	13
Materials and services	<u>5,392</u>	<u>4,092</u>	<u>4,142</u>	<u>50</u>
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>9,063</u>	<u>63</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,434</u>	<u>\$ 1,434</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
JUVENILE/STAYING FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 1,053	\$ 1,053
Intergovernmental				
State	39,837	39,837	39,838	1
Federal	7,139	7,139	-	(7,139)
Total Revenues	46,976	46,976	40,891	(6,085)
Beginning Fund Balance	59,000	59,000	71,137	12,137
Total Resources	105,976	105,976	112,028	6,052
Expenditures				
Personal service	39,155	39,260	28,907	(10,353)
Materials and services	7,821	7,716	2,500	(5,216)
Transfers to other funds	59,000	59,000	59,000	-
Total Expenditures	105,976	105,976	90,407	(15,569)
Ending Fund Balance	\$ -	\$ -	\$ 21,621	\$ 21,621

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CHILDREN AND FAMILY FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance
	Original	Final		Over Under
Resources				
Local				
Interest	\$ 250	\$ 250	\$ 24	\$ (226)
Charges for service	18,767	18,767	5,998	(12,769)
Other	6,939	6,939	1,314	(5,625)
Intergovernmental				
State	119,921	119,921	100,325	(19,596)
Federal	17,550	17,550	2,321	(15,229)
Transfer from other funds	-	-	12,267	12,267
Total Revenues	163,427	163,427	122,249	(41,178)
Beginning Fund Balance (Deficit)	900	900	(54,637)	(55,537)
Total Resources	164,327	164,327	67,612	(96,715)
Expenditures				
Personal service	116,759	117,019	115,240	(1,779)
Materials and services	47,568	41,858	47,605	5,747
Transfers to other funds	-	5,450	5,450	-
Total Expenditures	164,327	164,327	168,295	3,968
Ending Fund Deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (100,683)</u>	<u>\$ (100,683)</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VIOLENCE AGAINST WOMEN FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 235	\$ 235
Charges for service	-	-	1	1
Intergovernmental				
State	<u>201,795</u>	<u>201,795</u>	<u>211,524</u>	<u>9,729</u>
Total Revenues	201,795	201,795	211,760	9,965
Beginning Fund Balance	<u>200</u>	<u>200</u>	<u>4,624</u>	<u>4,424</u>
Total Resources	<u>201,995</u>	<u>201,995</u>	<u>216,384</u>	<u>14,389</u>
Expenditures				
Personal service	19,631	20,801	21,038	237
Materials and services	180,747	179,577	172,894	(6,683)
Transfers to other funds	<u>1,617</u>	<u>1,617</u>	<u>1,617</u>	<u>-</u>
Total Expenditures	<u>201,995</u>	<u>201,995</u>	<u>195,549</u>	<u>(6,446)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,835</u>	<u>\$ 20,835</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CYF FLEXIBLE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 100	\$ 100	\$ -	\$ (100)
Intergovernmental				
State	<u>11,087</u>	<u>11,087</u>	<u>3,562</u>	<u>(7,525)</u>
Total Revenues	11,187	11,187	3,562	(7,625)
Beginning Fund Balance	<u>100</u>	<u>100</u>	<u>6</u>	<u>(94)</u>
Total Resources	<u>11,287</u>	<u>11,287</u>	<u>3,568</u>	<u>(7,719)</u>
Expenditures				
Materials and services	9,287	9,287	6,275	(3,012)
Transfers to other funds	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total Expenditures	<u>11,287</u>	<u>11,287</u>	<u>8,275</u>	<u>(3,012)</u>
Ending Fund Deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,707)</u>	<u>\$ (4,707)</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VETERANS FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Intergovernmental State	\$ 19,798	\$ 19,798	\$ 18,235	\$ (1,563)
Beginning Fund Balance	-	-	18	18
Total Resources	<u>19,798</u>	<u>19,798</u>	<u>18,253</u>	<u>(1,545)</u>
Expenditures				
Personal services	15,979	15,979	15,785	(194)
Materials and services	<u>3,819</u>	<u>3,819</u>	<u>2,486</u>	<u>(1,333)</u>
Total Expenditures	<u>19,798</u>	<u>19,798</u>	<u>18,271</u>	<u>(1,527)</u>
Ending Fund Deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18)</u>	<u>\$ (18)</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
LIBRARY GRANT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 203	\$ 203
Other	5,000	5,000	9,823	4,823
Total Revenues	5,000	5,000	10,026	5,026
Beginning Fund Balance	15,000	15,000	11,504	(3,496)
Total Resources	20,000	20,000	21,530	1,530
Expenditures				
Personal services	-	1,030	848	(182)
Materials and services	10,000	9,850	7,921	(1,929)
Capital outlay	10,000	9,120	-	(9,120)
Total Expenditures	20,000	20,000	8,769	(11,231)
Ending Fund Balance	\$ -	\$ -	\$ 12,761	\$ 12,761

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CHILDREN SERVICES FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 129	\$ 129
Intergovernmental				
State	<u>9,000</u>	<u>9,000</u>	<u>6,413</u>	<u>(2,587)</u>
Total Revenues	9,000	9,000	6,542	(2,458)
Beginning Fund Balance	<u>2,000</u>	<u>2,000</u>	<u>6,336</u>	<u>4,336</u>
Total Resources	<u>11,000</u>	<u>11,000</u>	<u>12,878</u>	<u>1,878</u>
Expenditures				
Personal services	2,883	2,883	2,168	(715)
Materials and services	<u>8,117</u>	<u>8,117</u>	<u>4,782</u>	<u>(3,335)</u>
Total Expenditures	<u>11,000</u>	<u>11,000</u>	<u>6,950</u>	<u>(4,050)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,928</u>	<u>\$ 5,928</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
PLANNING PROFESSIONAL FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Fees	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Expenditures				
Materials and services	5,000	5,000	-	(5,000)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CITY/COUNTY DOG LICENSES FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 39	\$ 39
Permits, fees and license	-	5,300	5,238	(62)
Total Revenues	-	5,300	5,277	(23)
Expenditures				
Materials and services	-	5,300	105	(5,195)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,172</u>	<u>\$ 5,172</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
LOCAL LAW ENFORCEMENT GRANT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ 31	\$ 30	\$ (1)
Beginning Fund Balance	-	754	754	-
Total Resources	-	785	784	(1)
Expenditures				
Materials and services	-	785	784	(1)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EMERGENCY COMMUNICATIONS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 15,000	\$ 15,000	\$ 7,148	\$ (7,852)
Intergovernmental				
State	300,000	300,000	268,855	(31,145)
Transfer from other funds	-	-	19,743	19,743
Total Revenues	315,000	315,000	295,746	(19,254)
Beginning Fund Balance	300,000	300,000	336,679	36,679
Total Resources	615,000	615,000	632,425	17,425
Expenditures				
Materials and services	375,000	375,000	375,000	-
Ending Fund Balance	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 257,425</u>	<u>\$ 17,425</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CROOK EDUCATION CENTER FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 1	\$ 1
Intergovernmental				
Local	-	-	24,667	24,667
Total Revenues	-	-	24,668	24,668
Expenditures				
Materials and services	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,668</u>	<u>\$ 24,668</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
BTOP CONTRACTORS FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 3	\$ 3
Other	-	-	21,163	21,163
Total Revenues	-	-	21,166	21,166
Expenditures				
Materials and services	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,166</u>	<u>\$ 21,166</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
COUNTY SURVEYOR FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 200	\$ 200	\$ 367	\$ 167
Fees and permits	75,000	75,000	55,017	(19,983)
Other	100	100	-	(100)
Total Revenues	75,300	75,300	55,384	(19,916)
Beginning Fund Balance	5,000	5,000	10,762	5,762
Total Resources	80,300	80,300	66,146	(14,154)
Expenditures				
Materials and services	80,300	80,300	28,398	(51,902)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,748</u>	<u>\$ 37,748</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
COUNTY SCHOOL FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 1,500	\$ 1,500	\$ 540	\$ (960)
Fees and permits	300	300	184	(116)
Intergovernmental				
State	92,000	92,000	81,140	(10,860)
Federal	635,000	635,000	570,476	(64,524)
Total Revenues	728,800	728,800	652,340	(76,460)
Beginning Fund Balance	-	-	695	695
Total Resources	728,800	728,800	653,035	(75,765)
Expenditures				
Materials and services	728,800	728,800	653,035	(75,765)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
TOURISM FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 100	\$ 100	\$ 185	\$ 85
Taxes - other	<u>2,500</u>	<u>2,500</u>	<u>2,286</u>	<u>(214)</u>
Total Revenues	2,600	2,600	2,471	(129)
Beginning Fund Balance	<u>3,700</u>	<u>3,700</u>	<u>3,598</u>	<u>(102)</u>
Total Resources	<u>6,300</u>	<u>6,300</u>	<u>6,069</u>	<u>(231)</u>
Expenditures				
Materials and services	<u>6,300</u>	<u>6,300</u>	<u>-</u>	<u>(6,300)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,069</u>	<u>\$ 6,069</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VEHICLE RESERVE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 3,000	\$ 3,000	\$ 2,983	\$ (17)
Charge for service	218,147	268,460	334,856	66,396
Other	-	-	-	-
Total Revenues	221,147	271,460	337,839	66,379
Beginning Fund Balance	129,500	129,500	156,723	27,223
Total Resources	350,647	400,960	494,562	93,602
Expenditures				
Materials and services	200,000	250,313	203,750	(46,563)
Capital outlay	150,647	150,647	112,729	(37,918)
Total Expenditures	350,647	400,960	316,479	(84,481)
Ending Fund Balance	\$ -	\$ -	\$ 178,083	\$ 178,083

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION GENERAL OPERATIONS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Property taxes				
Current	\$ 180,000	\$ 180,000	\$ 183,659	\$ 3,659
Prior	3,000	3,000	10,901	7,901
Interest	3,000	3,000	2,797	(203)
Fees	6,000	6,000	3,526	(2,474)
Charges for service	20,296	20,296	23,910	3,614
Total Revenues	212,296	212,296	224,793	12,497
Beginning Fund Balance	128,494	128,494	144,274	15,780
Total Resources	340,790	340,790	369,067	28,277
Expenditures				
Personal service	128,690	128,950	105,208	(23,742)
Materials and services	70,100	69,840	62,019	(7,821)
Capital outlay	15,000	15,000	13,529	(1,471)
Transfer to other funds	47,000	47,000	47,000	-
Operating contingency	20,000	20,000	-	(20,000)
Total Expenditures	280,790	280,790	227,756	(53,034)
Ending Fund Balance	\$ 60,000	\$ 60,000	\$ 141,311	\$ 81,311

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION GRANT FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 350	\$ 350	\$ 336	\$ (14)
Charges for service	1,200	1,200	-	(1,200)
Total Revenues	1,550	1,550	336	(1,214)
Beginning Fund Balance	14,900	14,900	18,728	3,828
Total Resources	16,450	16,450	19,064	2,614
Expenditures				
Personal services	3,000	3,000	-	(3,000)
Materials and services	6,000	6,000	7,582	1,582
Capital outlay	7,450	7,450	-	(7,450)
Total Expenditures	16,450	16,450	7,582	(8,868)
Ending Fund Balance	\$ -	\$ -	\$ 11,482	\$ 11,482

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION BUILDING MAINTENANCE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 1,100	\$ 1,100	\$ 1,641	\$ 541
Other	-	-	4,977	4,977
Transfers in from other funds	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Revenues	41,100	41,100	46,618	5,518
Beginning Fund Balance	<u>47,000</u>	<u>47,000</u>	<u>39,023</u>	<u>(7,977)</u>
Total Resources	<u>88,100</u>	<u>88,100</u>	<u>85,641</u>	<u>(2,459)</u>
Expenditures				
Materials and services	12,000	12,000	448	(11,552)
Capital outlay	<u>76,100</u>	<u>76,100</u>	<u>40,000</u>	<u>(36,100)</u>
Total Expenditures	<u>88,100</u>	<u>88,100</u>	<u>40,448</u>	<u>(47,652)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,193</u>	<u>\$ 45,193</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION CAPITAL RESERVE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 700	\$ 700	\$ 1,111	\$ 411
Transfer in from other funds	7,000	7,000	7,000	-
Total Revenues	7,700	7,700	8,111	411
Beginning Fund Balance	26,000	26,000	26,571	571
Total Resources	33,700	33,700	34,682	982
Expenditures				
Capital outlay	33,700	33,700	-	(33,700)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,682</u>	<u>\$ 34,682</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
HISTORICAL OPERATIONS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Resources				
Local				
Property taxes				
Current	\$ 164,555	\$ 164,555	\$ 176,725	\$ 12,170
Prior	7,500	7,500	6,670	(830)
Transient room tax	12,000	12,000	10,517	(1,483)
Interest	3,000	3,000	2,551	(449)
Total Revenues	<u>187,055</u>	<u>187,055</u>	<u>196,463</u>	<u>9,408</u>
Beginning Fund Balance	<u>93,231</u>	<u>93,231</u>	<u>116,235</u>	<u>23,004</u>
Total Resources	<u>280,286</u>	<u>280,286</u>	<u>312,698</u>	<u>32,412</u>
Expenditures				
Personal service	115,022	115,022	110,745	(4,277)
Materials and services	62,950	62,950	23,589	(39,361)
Capital outlay	46,000	46,000	39,061	(6,939)
Transfers to other funds	43,000	43,000	43,000	-
Operating contingency	13,314	13,314	-	(13,314)
Total Expenditures	<u>280,286</u>	<u>280,286</u>	<u>216,395</u>	<u>(63,891)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,303</u>	<u>\$ 96,303</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
HISTORICAL BUILDING RESERVE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 2,000	\$ 2,000	\$ 2,778	\$ 778
Construction donations	656,745	656,745	805,799	149,054
Transfer from other funds	43,000	43,000	43,000	-
Total Revenues	701,745	701,745	851,577	149,832
Beginning Fund Balance	24,245	24,245	46,144	21,899
Total Resources	725,990	725,990	897,721	171,731
Expenditures				
Capital outlay	725,990	725,990	700,290	(25,700)
Ending Fund Balance	\$ -	\$ -	\$ 197,431	\$ 197,431

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
FAIR FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 190	\$ 190
Fees	2,500	2,500	4,365	1,865
Charges for service	125,618	125,618	123,545	(2,073)
Intergovernmental				
Local	13,000	13,000	13,000	-
State	36,400	36,400	36,031	(369)
Transfer in from other funds	170,000	170,000	173,401	3,401
Total Revenues	347,518	347,518	350,532	3,014
Beginning Fund Deficit	-	-	(5,243)	(5,243)
Total Resources	347,518	347,518	345,289	(2,229)
Expenditures				
Personal service	175,803	176,243	170,179	(6,064)
Materials and services	171,715	171,215	175,050	3,835
Capital outlay	-	60	60	-
Total Expenditures	347,518	347,518	345,289	(2,229)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
FAIRGROUNDS SPECIAL PROJECT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 93	\$ 93
Other	<u>20,000</u>	<u>20,000</u>	<u>19,239</u>	<u>(761)</u>
Total Revenue	20,000	20,000	19,332	(668)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>1,206</u>	<u>1,206</u>
Total Resources	<u>20,000</u>	<u>20,000</u>	<u>20,538</u>	<u>538</u>
Expenditures				
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,538</u>	<u>\$ 20,538</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
FAIRGROUNDS CAPITAL PROJECT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Transient room tax	\$ 22,000	\$ 22,000	\$ 20,119	\$ (1,881)
Interest	1,500	1,500	425	(1,075)
Transfer from other funds	-	-	46,000	46,000
Total Revenues	23,500	23,500	66,544	43,044
Beginning Fund Balance	61,000	61,000	4,118	(56,882)
Total Resources	84,500	84,500	70,662	(13,838)
Expenditures				
Capital outlay	84,500	84,500	16,592	(67,908)
Transfers to other funds	-	-	6,401	6,401
Total Expenditures	84,500	84,500	22,993	(61,507)
Ending Fund Balance	\$ -	\$ -	\$ 47,669	\$ 47,669

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
DEBT SERVICE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Property taxes				
Current	\$ 184,303	\$ 184,303	\$ 199,798	\$ 15,495
Prior	6,000	6,000	11,578	5,578
Interest	1,000	1,000	653	(347)
Total Revenues	191,303	191,303	212,029	20,726
Beginning Fund Balance	24,000	24,000	31,379	7,379
Total Resources	215,303	215,303	243,408	28,105
Expenditures				
Materials and services	400	400	800	400
Debt service				
Principal	100,000	100,000	190,000	90,000
Interest	114,903	114,903	22,057	(92,846)
Total Expenditures	215,303	215,303	212,857	(2,446)
Ending Fund Balance	\$ -	\$ -	\$ 30,551	\$ 30,551

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
LANDFILL FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Resources				
Local				
Charges for service	\$ 1,311,860	\$ 1,311,860	\$ 1,112,671	\$ (199,189)
Interest	38,000	38,000	2,137	(35,863)
Transfers from other funds	-	-	239,559	239,559
Total Revenues	<u>1,349,860</u>	<u>1,349,860</u>	1,354,367	4,507
Beginning Working Capital	<u>35,000</u>	<u>35,000</u>	-	<u>(35,000)</u>
Total Resources	<u>1,384,860</u>	<u>1,384,860</u>	<u>1,354,367</u>	<u>(30,493)</u>
Expenditures				
Personal services	353,755	394,855	381,327	(13,528)
Materials and services	399,502	398,402	353,073	(45,329)
Transfers to other funds	565,617	565,617	266,381	(299,236)
Operating contingency	65,986	25,986	-	(25,986)
Total Expenditures	<u>1,384,860</u>	<u>1,384,860</u>	<u>1,000,781</u>	<u>(384,079)</u>
Ending Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,586</u>	<u>\$ 353,586</u>
Reconciliation of Working Capital Budget Basis to GAAP Basis				
Ending Working Capital - Budget Basis			\$ 353,586	
Accrued vacation			(12,666)	
Accrued interest			(213)	
Current Portion Long-Term Debt			<u>(44,123)</u>	
Working Capital - GAAP Basis			<u>\$ 296,584</u>	

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
AIRPORT OPERATIONS FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Charges for service	\$ 462,500	\$ 462,500	\$ 165,347	\$ (297,153)
Interest	2,500	2,500	66	(2,434)
Intergovernmental				
State	30,000	30,000	41,053	
Federal	525,000	525,000	564,899	39,899
Transfer from other funds	-	-	-	-
Total Revenues	1,020,000	1,020,000	771,365	(259,688)
Beginning Working Capital	300,000	300,000	38,350	(261,650)
Total Resources	1,320,000	1,320,000	809,715	(521,338)
Expenditures				
Personal services	-	40,000	35,807	(4,193)
Materials and services	388,000	348,000	216,075	(131,925)
Capital outlay	525,000	665,000	397,282	(267,718)
Transfers to other funds	164,300	164,300	82,136	
Operating contingency	242,700	102,700	-	(102,700)
Total Expenditures	1,320,000	1,320,000	731,300	(506,536)
Ending Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,415</u>	<u>\$ (14,802)</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
AIRPORT HANGAR IMPROVEMENT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2011

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Transfers from other funds	\$ 164,300	\$ 164,300	\$ 82,136	\$ (82,164)
Beginning Working Capital	-	-	-	-
Total Resources	<u>164,300</u>	<u>164,300</u>	<u>82,136</u>	<u>(82,164)</u>
Expenditures				
Capital outlay	<u>164,300</u>	<u>164,300</u>	<u>82,136</u>	<u>(82,164)</u>
Ending Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL REVENUE BY DEPARTMENT
GENERAL FUND
For The Fiscal Year Ended June 30, 2011

Department	Property Taxes	Taxes- Other	Interest	Licenses, Permits & Fees
Non-Departmental	\$ 6,158,346	\$ 69,723	\$ 30,078	\$ 51,817
Assessor	-	-	-	3,579
Clerk	-	-	-	218,875
Treasurer/Tax	-	-	-	13,800
Dog Control	-	-	-	-
Building/Grounds Maintenance	-	-	-	2,720
Veterans' Services	-	-	-	-
Electrical	-	-	-	35,626
Building Department	-	-	-	455,830
General Health	-	-	-	25,466
Environmental Health	-	-	-	91,865
Weed Control	-	-	-	106,410
County Administration	-	-	-	518
Homeless Shelter	-	-	-	-
Library	-	-	-	14,515
Planning	-	-	-	97,053
Sheriff	-	-	-	57,975
Jail & Prisoner Care	-	-	-	-
District Attorney	-	-	-	760
Victims' Advocacy	-	-	-	-
Liquor Enforcement	-	-	-	13,609
Juvenile	-	-	-	11,345
GIS Mapping	-	-	-	6,968
Information Technology	-	-	-	-
Totals	<u>\$ 6,158,346</u>	<u>\$ 69,723</u>	<u>\$ 30,078</u>	<u>\$ 1,208,731</u>

Charges for Service	Other	Intergovernmental			Transfers In	Total
		Local	State	Federal		
\$ -	\$ 312,951	\$ 38,494	\$ 321,144	\$ 309,613	\$ 1,421,369	\$ 8,713,535
-	110	-	-	-	125,584	129,273
9,287	3,260	-	-	-	9,303	240,725
2,307	-	-	-	-	32,559	48,666
-	(116)	-	-	-	-	(116)
-	-	-	-	-	-	2,720
-	-	-	10,441	-	-	10,441
150	-	-	190,551	-	-	226,327
75	212	-	-	-	-	456,117
17,509	-	-	-	-	-	42,975
-	1,756	-	-	2,660	-	96,281
-	-	-	-	15,000	-	121,410
104	548	-	-	-	9,000	10,170
1,319	1,000	-	-	-	-	2,319
413	589	-	-	-	-	15,517
151	-	-	-	-	-	97,204
15,131	57	-	3,052	24,573	-	100,788
4,767	-	-	-	-	-	4,767
11,247	8,101	-	24,071	68,904	5,000	118,083
-	-	-	7,687	34,197	5,000	46,884
-	-	-	-	-	-	13,609
-	-	37,517	-	10,000	-	58,862
15,581	8,392	29,081	3,548	-	115,370	178,940
-	-	-	-	-	33,464	33,464
<u>\$ 78,041</u>	<u>\$ 336,860</u>	<u>\$ 105,092</u>	<u>\$ 560,494</u>	<u>\$ 464,947</u>	<u>\$ 1,756,649</u>	<u>\$ 10,768,961</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL EXPENDITURES BY DEPARTMENT
GENERAL FUND

For The Fiscal Year Ended June 30, 2011

Department	Personal Services	Materials & Services	Total Current Expenditures
General Government			
County Administration	\$ 441,724	\$ 31,255	\$ 472,979
Human Resources	57,639	6,424	64,063
Buildings and Grounds	105,958	346,909	452,867
Information Technology	67,159	276,120	343,279
Total General Government	<u>672,480</u>	<u>660,708</u>	<u>1,333,188</u>
General Services			
Assessor	477,886	30,198	508,084
Clerk	186,727	58,136	244,863
Treasurer/Tax	251,631	41,109	292,740
Veterans' Services	75,367	11,921	87,288
Electrical	74,940	10,984	85,924
Building Department	250,021	88,759	338,780
Planning	269,175	17,489	286,664
Weed Control	75,962	17,705	93,667
Homeless Shelter	-	3,385	3,385
GIS Mapping	65,751	33,786	99,537
Non Departmental	13,652	665,629	679,281
Total General Services	<u>1,741,112</u>	<u>979,101</u>	<u>2,720,213</u>
Public Safety			
Sheriff	1,501,161	412,954	1,914,115
Jail & Prisoner Care	639,301	365,981	1,005,282
District Attorney	556,364	34,607	590,971
Victims' Advocacy	74,147	2,026	76,173
Liquor Enforcement	-	-	-
Juvenile	370,588	152,294	522,882
Total Public Safety	<u>3,141,561</u>	<u>967,862</u>	<u>4,109,423</u>
Health and Welfare			
Health Department	120,380	41,032	161,412
Environmental Health	103,932	15,485	119,417
Total Health and Welfare	<u>224,312</u>	<u>56,517</u>	<u>280,829</u>
Culture and Education			
Library	415,862	97,743	513,605
Total General Fund	<u>\$ 6,195,327</u>	<u>\$ 2,761,931</u>	<u>\$ 8,957,258</u>

<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>Total All Expenditures</u>
\$ -	\$ -	\$ 472,979
-	-	64,063
33,287	-	486,154
<u>16,449</u>	<u>-</u>	<u>359,728</u>
<u>49,736</u>	<u>-</u>	<u>1,382,924</u>
-	6,500	514,584
-	-	244,863
-	-	292,740
-	-	87,288
-	-	85,924
-	6,500	345,280
-	6,500	293,164
-	-	93,667
7,535	-	10,920
8,301	-	107,838
559	1,434,269	2,114,109
<u>16,395</u>	<u>1,453,769</u>	<u>4,190,377</u>
-	-	1,914,115
1,356	18,030	1,024,668
-	-	590,971
-	-	76,173
-	10,000	10,000
-	-	522,882
<u>1,356</u>	<u>28,030</u>	<u>4,138,809</u>
-	-	161,412
-	-	119,417
<u>-</u>	<u>-</u>	<u>280,829</u>
-	-	513,605
<u>\$ 67,487</u>	<u>\$ 1,481,799</u>	<u>\$ 10,506,544</u>

CROOK COUNTY, OREGON
SCHEDULE OF REVENUE BY FUNCTION
GRANT FUND

For The Fiscal Year Ended June 30, 2011

	Local		
	Licenses, Permits and Fees	Charges for Services	Other
Tobacco Prevention/Education	\$ -	\$ -	\$ -
Women Infant Children	-	-	-
Mother Child Health	-	42,755	20
Family Planning	-	29,322	2,652
Child Development	-	17,932	-
Health Alert	-	-	-
Comprehensive Public Health	-	-	77
STARS	-	-	-
TB	-	-	-
HIV Care	-	-	-
Bio-Terrorism	-	-	-
Male Involvement	-	332	-
HealthyStart	-	-	-
Babies First	-	38,033	-
Maternity Cases	-	3,620	-
School Based Health	-	-	-
Healthy Communities	-	-	-
Department Totals	<u>-</u>	<u>131,994</u>	<u>2,749</u>
Great Start	-	-	-
Youth Investment	-	-	-
Family Preservation	-	-	-
Children's Plan	-	-	-
Juvenile Crime Prevention	-	-	-
Family Resources Center	-	25,317	-
CCF/A&D Grant	-	-	440
Title V	-	-	-
Department Totals	<u>-</u>	<u>25,317</u>	<u>440</u>
Sheriff's Emergency Management	-	9,870	-
Sheriff's Forest Emergency	-	-	-
Sheriff's OVW Grant	-	-	-
Sheriff's Bureau of Reclamation Patrol	-	-	-
Sheriff's Marine Patrol	-	-	-
PS Mobile Date	-	-	-
Community Corrections	58,219	-	-
Sheriff's Grants	-	-	-
Department Totals	<u>58,219</u>	<u>9,870</u>	<u>-</u>

Intergovernmental

Local	State	Federal	Transfers In	Totals
\$ -	\$ 49,914	\$ -	\$ -	\$ 49,914
-	-	98,194	-	98,194
-	19,384	9,185	-	71,344
-	89,403	45,921	-	167,298
-	10,712	-	-	28,644
7,000	-	-	-	7,000
-	27,727	3,700	-	31,504
-	8,167	-	-	8,167
-	379	688	-	1,067
-	-	7,964	-	7,964
-	25,029	135,587	-	160,616
-	-	-	-	332
-	78,400	-	-	78,400
-	6,600	-	-	44,633
-	-	-	-	3,620
-	29,580	-	-	29,580
-	32,500	-	-	32,500
<u>7,000</u>	<u>377,795</u>	<u>301,239</u>	<u>-</u>	<u>820,777</u>
-	2,175	-	-	2,175
-	-	11,712	-	11,712
-	-	4,000	-	4,000
-	71,428	-	-	71,428
-	48,950	-	-	48,950
-	-	-	-	25,317
-	52,098	28,985	-	81,523
-	-	15,308	-	15,308
<u>-</u>	<u>174,651</u>	<u>60,005</u>	<u>-</u>	<u>260,413</u>
-	-	115,630	140,696	266,196
-	22,973	72,742	142,280	237,995
53,103	-	-	-	53,103
-	35,925	-	-	35,925
-	75,646	22,973	10,500	109,119
-	-	27,429	-	27,429
-	580,577	-	18,030	656,826
-	-	53,261	-	53,261
<u>53,103</u>	<u>715,121</u>	<u>292,035</u>	<u>311,506</u>	<u>1,439,854</u>

CROOK COUNTY, OREGON
SCHEDULE OF REVENUE BY FUNCTION
GRANT FUND - CONTINUED
For The Fiscal Year Ended June 30, 2011

	Local		
	Licenses, Permits and Fees	Charges for Services	Other
County Administration CREFF	-	-	-
Planning	-	-	-
DA OVW Grant	-	-	-
Video Lottery	-	-	9
Wildland Fire FEME	-	-	-
Water Grant	-	-	-
A & T Grant	-	-	-
Mental Health	-	-	-
Crooked River Watershed	-	47,126	-
Totals	<u>\$ 58,219</u>	<u>\$ 214,307</u>	<u>\$ 3,198</u>

Intergovernmental

<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Transfers In</u>	<u>Totals</u>
-	20,000	-	-	20,000
-	35,000	-	-	35,000
48,395	-	-	-	48,395
-	115,024	-	-	115,033
355,268	-	-	-	355,268
-	-	12,496	-	12,496
-	293,444	-	-	293,444
-	452,877	324,684	-	777,561
-	-	-	14,738	61,864
<u>\$ 463,766</u>	<u>\$ 2,183,912</u>	<u>\$ 990,459</u>	<u>\$ 326,244</u>	<u>\$ 4,240,105</u>

CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES BY FUNCTION
GRANT FUND

For The Fiscal Year Ended June 30, 2011

	Personal Services	Materials and Services	Capital Outlay	Transfers	Total
Tobacco Prevention/Education	\$ 39,954	\$ 4,496	\$ -	\$ 5,087	\$ 49,537
Women Infant Children	80,781	26,891	-	-	107,672
Mother Child Health	60,501	26,445	-	1,389	88,335
Family Planning	103,017	62,924	-	-	165,941
Child Development	10,283	5,125	-	-	15,408
HIV Prevention	-	280	-	-	280
Comprehensive Public Health	26,628	3,100	-	3,027	32,755
My Future - My Choice	2,384	972	-	-	3,356
TB	-	14	-	67	81
HIV Care	6,414	949	-	-	7,363
Public Health Preparedness	69,572	36,274	-	-	105,846
Male Involvement	6,413	4	-	-	6,417
HealthyStart	67,015	139	-	-	67,154
Babies First	23,079	10,794	-	420	34,293
Maternity Case Management	6,402	-	-	-	6,402
School Based Health	-	42,068	-	3,521	45,589
Healthy Communities	20,771	5,813	-	1,625	28,209
Department Totals	523,214	226,288	-	15,136	764,638
Great Start	-	-	-	2,000	2,000
Youth Investment	-	19,612	-	-	19,612
Family Preservation	-	12,000	-	-	12,000
Children's Plan	-	85,789	-	2,500	88,289
Juvenile Crime Prevention	-	46,783	-	7,647	54,430
Family Resources Center	-	16,991	-	-	16,991
CCF/A&D Grant	34,784	19,407	-	2,500	56,691
Title V	-	19,162	-	-	19,162
Department Totals	34,784	219,744	-	14,647	269,175
Mental Health	-	776,846	-	-	776,846
Total Health and Welfare	557,998	1,222,878	-	29,783	1,810,659
Sheriff's Emergency Management	134,550	60,359	964	-	195,873
Sheriff's Forest Emergency	159,908	24,482	40,658	-	225,048
Sheriff's OVW Grant	47,555	1,133	-	-	48,688
Sheriff's BLM Patrol	21,669	9,056	-	-	30,725
Sheriff's Marine Patrol	55,859	52,827	-	-	108,686
Sheriff's PSIC Grant	-	-	24,249	-	24,249
Community Corrections	350,438	170,188	-	-	520,626
Sheriff's Grants	-	77,999	15,116	-	93,115
DA OVW Grant	37,789	995	-	-	38,784
Total Public Safety	807,768	397,039	80,987	-	1,285,794

CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES BY FUNCTION
GRANT FUND - CONTINUED

For The Fiscal Year Ended June 30, 2011

	<u>Personal Services</u>	<u>Materials and Services</u>	<u>Capital Outlay</u>	<u>Transfers</u>	<u>Total</u>
Video Lottery	-	83,263	-	30,000	113,263
County Administration CREFF	-	20,000	-	-	20,000
Planning - Technology	29,393	1,085	-	-	30,478
Wildland Fire	-	270,201	-	-	270,201
Water Grant	11,693	109	-	-	11,802
A & T Grant	-	-	-	232,564	232,564
Crooked River Watershed Planning	61,655	-	-	-	61,655
Natural Resources Planning	-	-	-	-	-
Total General Services	<u>102,741</u>	<u>374,658</u>	<u>-</u>	<u>262,564</u>	<u>739,963</u>
Totals	<u>\$ 1,468,507</u>	<u>\$ 1,994,575</u>	<u>\$ 80,987</u>	<u>\$ 292,347</u>	<u>\$ 3,836,416</u>

CROOK COUNTY, OREGON
SCHEDULE OF REVENUE BY FUNCTION
RESERVE FUND

For The Fiscal Year Ended June 30, 2011

	Local		
	Interest	Licenses, Permits and Fees	Charges for Services
General	\$ -	\$ -	\$ -
Computer Purchase	1,710	26,879	-
Property Acquisition	12,913	-	28,517
Fire Retardant	-	-	-
Plaza Maintenance	97	-	-
Taylor Grazing	376	-	-
Court Security	219	-	6,816
Health Insurance	4	-	2,958
Department Totals	<u>15,319</u>	<u>26,879</u>	<u>38,291</u>
Bike Path	1,465	-	-
Road Transportation	2,286	-	-
Department Totals	<u>3,751</u>	<u>-</u>	<u>-</u>
Clerk's Notary	209	3,218	-
Clerk's Recording	357	2,499	9,970
Clerk's Archive	200	11,421	-
Department Totals	<u>766</u>	<u>17,138</u>	<u>9,970</u>
Household Hazardous Waste	1,632	-	-
Landfill Equipment	140	-	1,550
Landfill Expansion	32	-	-
Department Totals	<u>1,804</u>	<u>-</u>	<u>1,550</u>
Weed Control	875	-	3,500
Special Transportation	1	-	-
Sheriff's Training	2	-	-
Sheriff's Fingerprint	153	-	4,704
Department Totals	<u>155</u>	<u>-</u>	<u>4,704</u>
Law Library	1,218	31,831	-
GIS Mapping	1,525	-	2,191
Totals	<u>\$ 25,414</u>	<u>\$ 75,848</u>	<u>\$ 60,206</u>

<u>State</u>	<u>Federal</u>	<u>Transfers In</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	28,589
-	-	-	41,430
-	-	-	-
-	-	-	97
-	4,082	-	4,458
-	-	-	7,035
-	-	-	2,962
-	4,082	-	84,571
15,202	-	-	16,667
-	-	-	2,286
15,202	-	-	18,953
-	-	-	3,427
-	-	-	12,826
-	-	-	11,621
-	-	-	27,874
-	-	76,181	77,813
-	-	41,700	43,390
-	-	48,500	48,532
-	-	166,381	169,735
-	-	-	4,375
-	-	5,000	5,001
-	-	-	2
-	-	-	4,857
-	-	-	4,859
-	-	-	33,049
-	-	-	3,716
<u>\$ 15,202</u>	<u>\$ 4,082</u>	<u>\$ 171,381</u>	<u>\$ 352,133</u>

CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES BY FUNCTION
RESERVE FUND

For The Fiscal Year Ended June 30, 2011

	Materials and Services	Capital Outlay	Transfers Out	Totals
Computer Purchase	\$ -	\$ 63,098	\$ -	\$ 63,098
Property Acquisition	218,931	123,307	46,000	388,238
Plaza Maintenance	432	-	-	432
Taylor Grazing	4,129	2,215	-	6,344
Health Reimbursement	3,085	-	-	3,085
Department Totals	<u>226,577</u>	<u>188,620</u>	<u>46,000</u>	<u>461,197</u>
Clerk's Notary	-	40	-	40
Clerk's Recording	-	(2,606)	-	(2,606)
Department Totals	<u>-</u>	<u>(2,566)</u>	<u>-</u>	<u>(2,566)</u>
Household Hazardous Waste	-	67,081	-	67,081
Landfill Equipment	-	71,127	-	71,127
Landfill Loan	-	48,463	-	48,463
Department Totals	<u>-</u>	<u>186,671</u>	<u>-</u>	<u>186,671</u>
Sheriff Training	275	-	-	275
Court Facilities	38,877	-	-	38,877
Department Totals	<u>39,152</u>	<u>-</u>	<u>-</u>	<u>39,152</u>
Law Library	8,829	6,458	9,000	24,287
GIS Mapping	6,434	-	-	6,434
Totals	<u>\$ 280,992</u>	<u>\$ 379,183</u>	<u>\$ 55,000</u>	<u>\$ 715,175</u>
Expenditures by Category				
General Service				
Property Acquisition	\$ 218,931			
Plaza Maintenance	432			
Taylor Grazing	4,129			
Health Reimbursement	3,085			
GIS Mapping	6,434			
	<u>\$ 233,011</u>			
Public Safety				
Sheriff Training	\$ 275			
Court Facilities	38,877			
Law Library	8,829			
Total Public Safety	<u>\$ 47,981</u>			
Total Materials and Services	<u>\$ 280,992</u>			

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY TOTALS

For The Fiscal Year Ended June 30, 2011

Tax Year	Beginning Balance and 2010-11 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2011
2010-11	\$ 23,217,768	\$ (61,216)	\$ (478,361)	\$ 21,008,783	\$ 1,669,408
2009-10	1,550,364	(103,030)	59,646	658,996	847,984
2008-09	801,587	(16,426)	69,053	410,622	443,592
2007-08	305,557	(15,518)	65,478	268,457	87,060
2006-07	65,955	2,658	18,359	64,450	22,522
2005-06	13,311	466	851	2,937	11,691
2004-05	9,366	1,662	838	2,383	9,483
2003-04	6,625	170	47	110	6,732
Prior	<u>32,808</u>	<u>2,744</u>	<u>445</u>	<u>644</u>	<u>35,353</u>
Totals	<u>\$ 26,003,341</u>	<u>\$ (188,490)</u>	<u>\$ (263,644)</u>	22,417,382	<u>\$ 3,133,825</u>
Eastern Oregon Severance Tax				<u>19</u>	
Total Cash Collections				<u>\$ 22,417,401</u>	

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY GENERAL FUND

For The Fiscal Year Ended June 30, 2011

Tax Year	Beginning Balance and 2010-11 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2011
2010-11	\$ 6,309,979	\$ (16,875)	\$ (131,866)	\$ 5,791,346	\$ 369,892
2009-10	417,192	(28,092)	16,668	179,226	226,542
2008-09	211,379	(4,356)	18,794	108,643	117,174
2007-08	83,540	(4,183)	18,182	72,377	25,162
2006-07	18,369	714	5,107	17,333	6,857
2005-06	3,836	128	246	804	3,406
2004-05	2,559	449	241	646	2,603
2003-04	1,785	45	13	29	1,814
Prior	8,760	767	68	102	9,493
Totals	\$ 7,057,399	\$ (51,403)	(72,547)	6,170,506	762,943
Eastern Oregon Severance Tax To Historical				19 (85,283)	
Total Cash Collections				\$ 6,085,242	

Tax Revenue 2010-11

	Cash	Accruals		Revenue
	Collections	07/01/10	06/30/11	2010-11
Current	\$ 5,706,082	\$ -	\$ 103,494	\$ 5,809,576
Prior	379,160	(67,922)	37,532	348,770
Totals	\$ 6,085,242	\$ (67,922)	\$ 141,026	\$ 6,158,346

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
LIBRARY DEBT SERVICE FUND
For The Fiscal Year Ended June 30, 2011

Tax Year	Beginning Balance and 2010-11 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2011
2010-11	\$ 216,930	\$ (573)	\$ (4,469)	\$ 196,290	\$ 15,598
2009-10	12,949	(866)	515	5,535	7,063
2008-09	6,981	(149)	643	3,718	3,757
2007-08	2,726	(148)	636	2,553	661
2006-07	683	34	238	820	135
2005-06	99	5	6	30	80
2004-05	154	29	10	41	152
2003-04	34	2	1	2	35
Prior	-	-	-	-	-
Totals	\$ 240,556	\$ (1,666)	\$ (2,420)	\$ 208,989	\$ 27,481

Tax Revenue 2010-11

	Cash	Accruals		Revenue
	Collections	07/01/10	06/30/11	2010-11
Current	\$ 196,290	\$ -	\$ 3,508	\$ 199,798
Prior	12,699	(2,400)	1,279	11,578
Totals	\$ 208,989	\$ (2,400)	\$ 4,787	\$ 211,376

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY EXTENSION FUND

For The Fiscal Year Ended June 30, 2011

<u>Tax Year</u>	Beginning Balance and 2010-11 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2011
2010-11	\$ 199,407	\$ (526)	\$ (4,108)	\$ 180,435	\$ 14,338
2009-10	13,090	(875)	422	5,596	7,041
2008-09	63,636	(57,405)	473	3,391	3,313
2007-08	2,438	(131)	480	2,285	502
2006-07	455	23	125	547	56
2005-06	83	3	5	25	66
2004-05	77	14	5	20	76
2003-04	52	2	-	2	52
Prior	276	24	3	5	298
Totals	\$ 279,514	\$ (58,871)	\$ (2,595)	\$ 192,306	\$ 25,742

Tax Revenue 2010-11

	Cash	Accruals		Revenue
	Collections	07/01/10	06/30/11	2010-11
Current	\$ 180,435	\$ -	\$ 3,224	\$ 183,659
Prior	11,871	(2,145)	1,175	10,901
Totals	\$ 192,306	\$ (2,145)	\$ 4,399	\$ 194,560

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY HISTORICAL FUND

For The Fiscal Year Ended June 30, 2011

General Levy

Tax Year	Beginning Balance and 2010-11 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2011
2010-11	\$ 99,036	\$ (261)	\$ (2,040)	\$ 89,614	\$ 7,121
2009-10	6,547	(435)	259	2,780	3,591
2008-09	3,311	(67)	291	1,684	1,851
2007-08	1,202	(60)	178	1,069	251
2006-07	263	10	73	248	98
2005-06	55	2	4	12	49
2004-05	37	6	3	9	37
2003-04	25	2	-	1	26
Prior	125	6	1	2	130
Totals	\$ 110,601	\$ (797)	\$ (1,231)	\$ 95,419	\$ 13,154

Serial Levy

Tax Year	Beginning Balance and 2010-11 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2011
2010-11	\$ 90,299	\$ (4,789)	\$ -	\$ 85,510	\$ -
2009-10	5,968	1	53	461	5,561
2008-09	2,644	-	37	242	2,439
2007-08	1,066	(66)	245	1,101	144
2006-07	288	10	80	271	107
2005-06	60	2	4	13	53
2004-05	40	7	4	10	41
2003-04	28	-	-	1	27
Prior	137	13	-	1	149
Totals	\$ 100,530	\$ (4,822)	\$ 423	\$ 87,610	\$ 8,521

Tax Revenue 2010-11

	Cash	Accruals		Revenue	Taxes
	Collections	07/01/10	06/30/11	2010-11	Receivable
Current	\$ 175,124	\$ -	\$ 1,601	\$ 176,725	\$ 7,121
Prior	7,905	(2,037)	802	6,670	14,554
Totals	\$ 183,029	\$ (2,037)	\$ 2,403	\$ 183,395	\$ 21,675

CROOK COUNTY, OREGON
SCHEDULE OF TAX TRANSACTIONS BY TAXING DISTRICT
For The Fiscal Year Ended June 30, 2011

	Cash	Accrual		Tax	Taxes
	Collections	07/01/10	06/30/11	Revenue	Receivable June 30, 2011
County Funds					
General	<u>\$ 6,085,242</u>	<u>\$ (67,922)</u>	<u>\$ 141,026</u>	<u>\$ 6,158,346</u>	<u>\$ 762,943</u>
Non-Major Funds					
Debt Service	208,989	(2,400)	4,787	211,376	27,481
Extension Service	192,306	(2,145)	4,399	194,560	25,742
County Historical	<u>183,029</u>	<u>(2,037)</u>	<u>2,403</u>	<u>183,395</u>	<u>21,675</u>
Total Non-Major Funds	<u>584,324</u>	<u>(6,582)</u>	<u>11,589</u>	<u>589,331</u>	<u>74,898</u>
Total County Funds	<u>6,669,566</u>	<u>(74,504)</u>	<u>152,615</u>	<u>6,747,677</u>	<u>837,841</u>
Other Taxing Districts	<u>15,747,835</u>	<u>(179,809)</u>	<u>362,160</u>	<u>15,930,186</u>	<u>2,295,984</u>
Totals	<u>\$ 22,417,401</u>	<u>\$ (254,313)</u>	<u>\$ 514,775</u>	<u>\$ 22,677,863</u>	<u>\$ 3,133,825</u>

CROOK COUNTY, OREGON
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
TREASURER'S TRUST AND AGENCY ACCOUNTS

For The Fiscal Year Ended June 30, 2011

	Balance <u>July 1, 2010</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance <u>June 30, 2011</u>
Treasurer's Trust Accounts				
Tax department	\$ (8,011)	\$ 97,703	\$ 66,348	\$ 23,344
Assessment and taxation	62,104	158,612	178,515	42,201
County land sales	4,455	18,823	-	23,278
Interest earned	22,089	83,119	85,253	19,955
Deposit in lieu of bond	92,064	3,845	-	95,909
Other taxing districts	<u>1,049,132</u>	<u>16,098,720</u>	<u>15,985,106</u>	<u>1,162,746</u>
Total Treasurer's Trust	<u>1,221,833</u>	<u>16,460,822</u>	<u>16,315,222</u>	<u>1,367,433</u>
Other Elected Officials				
Assessor	-	129,273	129,273	-
Clerk	-	240,725	240,725	-
Sheriff	-	105,555	105,555	-
District Attorney	-	164,967	164,967	-
Surveyor	<u>-</u>	<u>55,384</u>	<u>55,384</u>	<u>-</u>
Total Other Elected Officials	<u>-</u>	<u>695,904</u>	<u>695,904</u>	<u>-</u>
Total Trust and Agency	<u>\$ 1,221,833</u>	<u>\$ 17,156,726</u>	<u>\$ 17,011,126</u>	<u>\$ 1,367,433</u>



CROOK COUNTY, OREGON

SINGLE AUDIT COMPLIANCE

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENTAL AUDITING STANDARDS

Crook County, Oregon

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, Oregon, as of and for the year ended June 30, 2011, which collectively comprise the Crook County, Oregon's basic financial statements and have issued my report thereon dated February 6, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENTAL AUDITING STANDARDS - CONTINUED

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crook County, Oregon's financial statements are free of material misstatements, I have performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

This report is intended solely for the information and use of the management, Crook County Elected Officials, others within the entity, and 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.


February 6, 2012

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Crook County, Oregon

Compliance

I have audited Crook County, Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Crook County, Oregon's major federal programs for the year ended June 30, 2011. Crook County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Crook County, Oregon's management. My responsibility is to express an opinion on Crook County, Oregon's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Crook County, Oregon's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Crook County, Oregon's compliance with those requirements.

In my opinion, Crook County, Oregon, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each major federal program for the year ended June 30, 2011.

Internal Control Over Compliance

The management of Crook County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Crook County, Oregon's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Crook County, Oregon's internal control over compliance.

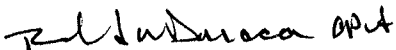
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 - CONTINUED

Internal Control Over Compliance - Continued

A *deficiency in internal control over compliance* exists when the design or operations of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over compliance that I considered to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Crook County Elected Officials, and others within the entity, and 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.

 Robert J. Durso

February 6, 2012

CROOK COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE

For The Fiscal Year Ended June 30, 2011

Federal Grantor Program Title	Federal CFDA Number	Program Expenditure
Department of Agriculture		
Women, Infants, and Children	10.557	\$ 96,639
Women, Infants, and Children Bonus	10.578	1,555
Schools and Roads - Grants to States	10.665	2,469,799
Department of Commerce		
Sheriff Patrol	11.555	100,171
Education Center ARRA	11.557	961,009
Department of Interior		
Federal Mineral Leasing	15.214	230
Payment in lieu of taxes	15.226	309,613
Taylor Grazing Act	15.227	4,083
Department of Justice		
Crime Victims Assistance	16.575	34,197
Juvenile Accountability Incentive Block Grant	16.523	10,000
Title V - Delinquency Prevention Program	16.548	20,293
HIDTA Reimbursement	16.595	1,282
Enforcing Underage	16.727	24,000
Department of Transportation		
Highway Planning and Construction	20.205	564,899
Capital Assistance Programs for Elderly Persons ARRA	20.513	122,845
Sheriff Speed Control	20.600	1,679
General Services Administration		
Disposal of Federal Surplus Properties	39.002	717
Department of Environmental Protection		
State Public Water Systems Supervision	66.432	12,496
Capitalization Grants	66.468	2,660
Department of Health and Human Services		
Bio Terrorism	93.069	88,940
TB Case Management	93.116	688
Family Planning	93.217	45,921
Center for Disease Control and Prevention	93.283	46,647
Refugee and Entrant Assistance	93.556	4,421
Mental Health - Temporary Assistance	93.558	33,521
Child Support Enforcement	93.563	68,904
Social Services Block Grant	93.667	13,611
Public Health	93.712	1,833
Immunization	93.778	180,302
HIV Care Formula Grant	93.917	7,964
Mental Health	93.958	21,801

See accompanying notes to schedule of expenditures of federal awards

CROOK COUNTY, OREGON

**SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
CONTINUED**

For The Fiscal Year Ended June 30, 2011

Federal Grantor Program Title	<u>Federal CFDA Number</u>	<u>Program Expenditure</u>
Department of Health and Human Services - Continued		
Mental Health	93.959	89,059
State Support Public Health	93.991	3,700
Maternal and Child Health	93.994	7,352
Department of Home Land Security		
FEMA Public Assistance	97.036	18,868
Hazard Mitigations	97.039	15,000
Emergency Management Performance	97.042	131,348
State Homeland Security Program	97.073	76,234
Law Enforcement Terrorism Prevention Program	97.074	2,745
Total Federal Assistance		<u>\$ 5,597,026</u>

See accompanying notes to schedule of expenditures of federal awards

CROOK COUNTY, OREGON

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL ASSISTANCE

For The Fiscal Year Ended June 30, 2011

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Crook County, Oregon and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Reconciliation of amounts reported and Schedule of Expenditures of Federal Financial Assistance

Amount per Schedule of Expenditures of Federal Financial Assistance	\$ 5,597,026
Amount reported as revenue on Governmental Statements of Revenue, Expenditures, and Changes in Fund Balance	(5,032,127)
Enterprise - Airport construction grant	<u>(564,899)</u>
Difference	<u>\$ -</u>

Reconciliation of amounts expended to revenues:

	<u>CFDA #</u>	<u>Amounts Received</u>	<u>Adjustment for Receivables</u>	<u>Amounts Expended</u>
Women, Infants, and Children	10.557	\$ 108,878	\$ (12,239)	\$ 96,639
Bio Terrorism	93.069	120,219	(31,279)	88,940
Family Planning	93.217	58,925	(13,004)	45,921
Center for Disease Control and Prevention	93.283	6,250	40,397	46,647
HIV Care Formula Grant	93.917	8,777	(813)	7,964
Maternal and Child Health	93.994	21,399	(14,047)	7,352
Emergency Management Performance	97.042	90,757	40,591	131,348
Law Enforcement Terrorism Prevention Program	97.074	93,502	24,873	118,375
All others		<u>5,053,840</u>	<u>-</u>	<u>5,053,840</u>
Totals		<u>\$ 5,562,547</u>	<u>\$ 34,479</u>	<u>\$ 5,597,026</u>

CROOK COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended June 30, 2011

SUMMARY OF AUDIT FINDINGS

1. The auditor's report expressed an unqualified opinion of the financial statements of Crook County, Oregon
2. No significant deficiency were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Crook County, Oregon were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the internal control over major federal award programs are reported.
5. The auditor's report on compliance for the major federal award program for the County expressed an unqualified opinion on the major program.
6. Control Deficiencies Over Financial Reporting:
None were noted.
7. The County's major program are:
 - a. School and Roads-Grants to States CFDA #10.665
 - b. Highway planning and construction CFDA #20.205
 - c. Education Center (ARRA) CFDA #11.557
 - d. Payment in lieu of taxes CFDA #15.226
8. The threshold for distinguishing Type A and Type B programs was \$300,000.
9. Crook County is a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COST - MAJOR FEDERAL AWARD PROGRAM AUDIT

There were no findings or questioned cost.

ACCOUNTANT'S COMMENTS AS REQUIRED BY STATE REGULATIONS

CROOK COUNTY, OREGON

ACCOUNTANT'S COMMENTS AS REQUIRED BY STATE REGULATIONS

June 30, 2011

I have audited the accompanying financial statements of Crook County, Oregon, as of June 30, 2011, and for the year then ended and have issued my report dated February 6, 2012. I have conducted my audit in accordance with auditing standards generally accepted in the United States of America and provisions of the Minimum Standards for Audits of Oregon Municipal Corporations as prescribed by the Secretary of State.

Compliance with laws, regulations, contracts, and grants applicable to Crook County, Oregon, is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on the overall compliance with such provisions. Accordingly, I do not express such an opinion. The Minimum Standards for Audits of Oregon Municipal Corporations require the following items to be included in this report:

Accounting Records and Internal Control

The accounting records and reports maintained by the County were adequate for audit purposes. I have considered the County's internal controls in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal controls. My consideration of the internal controls would not necessarily disclose all matters that might be a material weakness. I noted no matters involving internal controls that I considered to be a material weakness.

Pledged Collateral

The cash deposits of the County were secured during the year by FDIC coverage and deposited in a qualified depository for public funds.

Investments

The County's investments during the year complied with State Statutes.

Debt Limitations

The County did not exceed its legal debt limitations. The County does not borrow short-term debt. The County is in compliance with its long-term debt requirements. Funds collected for the retirement of the long-term debt are restricted for that purpose and are accounted for in the Debt Service Fund.

Budgets, Appropriations, and Tax Levy

A review of the budget, appropriations resolution, and the tax levy certified to the Assessor for the current and ensuing years were in compliance with statutory provisions.

Expenditure in Excess of Appropriations

Expenditures in certain Non-Major Funds exceeded appropriations as follows:

Fair Fund - Materials and Services	\$	3,835
Fairgrounds Capital Project Fund - Transfers	\$	6,401

Other funds that showed over expenditures were funds that were funded from outside sources and expenditures were for the purpose of the grant expended in the year received.

CROOK COUNTY, OREGON

ACCOUNTANT'S COMMENTS AS REQUIRED BY STATE REGULATIONS - Continued

June 30, 2011

Insurance

The County's management maintains control of the insurance coverage of the County's assets. Their duties include periodic review of the coverage. Fidelity bond coverage complies with statutory provisions and appears adequate.

Public Contracting and Purchasing

The County's procedures for public contracts and purchasing were reviewed and found to be in compliance with statutory provisions.

Programs Funded by Outside Sources

The County participated in various programs funded by outside sources during the year. My examination included such tests as I considered necessary to determine compliance with appropriate laws, rules, and regulations pertaining to programs funded from these sources. I found no items of non-compliance. I have issued my report on the Federal awards in the following section titled "Single Audit Compliance".

Motor Vehicle Use Fuel Tax Revenues

The County Road Department receives State gas tax revenue. These revenues are used for maintenance of roads in the County as required by the Oregon Constitution.



Richard W. Donaca, CPA

February 6, 2012