

JEFFERSON COUNTY, OREGON

2010-2011 FINANCIAL REPORT

JEFFERSON COUNTY, OREGON

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JEFFERSON COUNTY, OREGON
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December 7, 2011

**To the Board of County Commissioners
Jefferson County, Oregon
Madras, Oregon**

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Jefferson County, Oregon, as of and for the year ended June 30, 2011, which collectively comprise the basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year summarized comparative information has been derived from the County's 2010 financial statements that were audited by other auditors whose report dated December 16, 2010, issued an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. The financial statements of the component unit were not audited in accordance with *Government Auditing Standards*. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Jefferson County, Oregon, at June 30, 2011 and the respective changes in financial position and cash flows where applicable, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

December 7, 2011
To the Board of County Commissioners
Jefferson County, Oregon

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 7, 2011, on our consideration of the internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Required Supplementary Information (budgetary comparison information for the General and major special revenue funds) as listed in the Table of Contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The budgetary comparison information for these funds has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards, as listed in the table of contents, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The other supplementary information including combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information, and schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.


PAULY, ROGERS AND CO., P.C.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Introduction

This Management's Discussion and Analysis (MD&A) is a narrative overview and analysis of Jefferson County's financial statements for the fiscal year that ended on June 30, 2011. The information contained in the MD&A is designed to complement the financial statements produced by the annual independent audit that Jefferson County undergoes. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

Summary

The County's policy is for the County operations to be sustainable; to have current year revenue pay for the current year's operations. Sustainability is especially essential in the general fund, where historically we have spent down cash reserves for general county operations.

Discussion of the Basic Financial Statement

- ❖ The assets of Jefferson County exceed its liabilities at the close of fiscal year 2011 (June 30, 2011) by \$22,005,539. Of this amount, \$4,381,439 (unrestricted net assets) may be used to meet Jefferson County's on-going obligations to citizens and creditors. (Page 13 Statement of Net Assets).
- ❖ As of the close of fiscal year 2011, Jefferson County reports a combined ending fund balance of \$13,855,009 for the governmental funds. The combined total is up \$364,475 from the prior year. Of the combined total, \$3,760,615 is General Fund. Of that amount \$427,811 is restricted to spending at the government's discretion. (Page 15, Balance Sheet, Governmental funds).
 - Part of the \$3,760,615 General Fund Balance is necessary to cash flow operational expenses for the first four (4) months of each fiscal year before property tax revenue comes in, offset unexpected major expenses and even-out year-to-year fluctuations in property tax revenue.
- ❖ At the end of fiscal year 2011, the fund balance for the general fund was \$3,760,615, or 70% of total general fund expenditures. Fiscal year 2010, general fund unreserved fund balance was 51% of total general fund expenditures due to the unsustainable pattern of using the fund balance (reserves) to make up the difference between the low growth in tax collections and the rapid growth of expenditures such as health care and retirement benefits.
- ❖ Net investment earnings (Interest minus Loss on Investments) were down significantly. The total net investment earnings were only \$5,246, compared to \$310,481 from the prior year. This is due to a Loss of Investments of \$214,487. (Page 23 Treasurer's Investment Trust Fund).
- ❖ Jefferson County's total liabilities decreased by \$1,169,175 during fiscal year 2011. (See page 13, Statement of Net Assets).

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Condensed Comparative Data

Jefferson County's Net Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Current and other assets	\$ 17,195,782	\$ 16,344,059	\$ 624,240	\$ 533,842	\$ 17,820,022	\$ 16,877,901
Capital assets, net depreciation	14,606,046	15,254,485	421,072	446,766	15,027,118	15,701,251
Total assets	31,801,828	31,598,544	1,045,312	980,608	32,847,140	32,579,152
Current liabilities	979,781	874,240	10,330	7,593	990,111	881,833
Long-term liabilities	4,543,137	5,788,687	5,308,353	5,340,256	9,851,490	11,128,943
Total liabilities	5,522,918	6,662,927	5,318,683	5,347,849	10,841,601	12,010,776
Net Assets:						
Invested in capital assets, net of related debt	10,062,909	9,765,066	421,072	446,766	10,483,981	10,211,832
Restricted	3,094,467	2,546,877			3,094,467	2,546,877
Unrestricted	13,121,534	12,623,674	(4,694,443)	(4,814,007)	8,427,091	7,809,667
Total Net Assets	\$ 26,278,910	\$ 24,935,617	\$ (4,273,371)	\$ (4,367,241)	\$ 22,005,539	\$ 20,568,376

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Jefferson County's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues						
Charges for services	\$ 2,360,154	\$ 2,070,733	\$ 749,478	\$ 792,011	\$ 3,109,632	\$ 2,862,744
Operating grants and contributions	7,549,452	8,154,098			7,549,452	8,154,098
General revenues						
Property taxes	7,614,782	7,173,909			7,614,782	7,173,909
Other taxes	336,337	511,252			336,337	511,252
Other income	670,006	634,302			670,006	634,302
Investment earnings	182,534	316,518	6,748	6,310	189,282	322,828
Gain (Loss) on Disposal Transfers	(779)	(4,800)		(76,614)	-	-
Total revenue	18,712,486	18,856,012	756,226	721,707	19,469,491	19,659,133
Expenses:						
General government	3,484,730	2,742,674			3,484,730	2,742,674
Public safety and justice	5,999,945	6,914,660			5,999,945	6,914,660
Highways and streets	2,556,817	2,311,645			2,556,817	2,311,645
Economic development	349,294	219,863			349,294	219,863
Education	177,513	201,735			177,513	201,735
Health and welfare	4,112,580	3,252,127			4,112,580	3,252,127
Culture and recreation	514,557	479,750			514,557	479,750
Interest on long-term debt	173,757	238,862			173,757	238,862
Community development			541,046	290,179	541,046	290,179
RV park			38,893	18,249	38,893	18,249
Landfill			82,417	555,863	82,417	555,863
Total expenses	17,369,193	16,361,316	662,356	864,291	18,031,549	17,225,607
Change in Net Assets	1,343,293	2,494,696	93,870	(142,584)	1,437,942	2,433,526
Beginning net assets	24,935,617	22,440,921	(4,367,241)	(4,224,657)	20,568,376	18,216,264
Ending net assets	\$ 26,278,910	\$ 24,935,617	\$ (4,273,371)	\$ (4,367,241)	\$ 22,005,539	\$ 20,568,376

One unique feature of government reporting is its two-layered system of accounting: a combination of government-wide financial statements and individual fund financial statements. The MD&A will discuss both of these statements and explain their differences. Jefferson County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. The financial statements also contain other supplementary information in addition to the basic financial statements themselves.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

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

The "Statement of Net Assets" is full accrual accounting and presents information on all of Jefferson County's assets and liabilities, with the difference between the two reported as "net assets". The total net assets at the end of fiscal year 2011 equal \$22,005,539 compared to \$20,568,376 at the end of fiscal year 2010. (See page 13, Statement of Net Assets).

The "Statement of Activities" is also full accrual accounting and presents information on how Jefferson County's net assets changed during the most recent fiscal year. This reflects positive movement for Jefferson County with a net asset increase of \$1,437,163. (See page 14, Statement of Activities).

All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in Jefferson County's "Statement of Activities" for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Jefferson 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 Jefferson County include:

- ❖ General government
- ❖ Public safety
- ❖ Highways and streets
- ❖ Economic development
- ❖ Education
- ❖ Health and welfare
- ❖ Culture and recreation
- ❖ Interest on long-term debt

The business-type activities of Jefferson County include:

- ❖ RV Park
- ❖ Community Development Department
- ❖ Transfer Station

The government-wide financial statements include activity only for Jefferson County. The County does collect taxes for other districts and that information is reported under "Fiduciary Funds" (page 23). These other collections amounted to an additional \$15,916,034 in property taxes collected during fiscal year 2011. The County collects and invests these funds but the actual revenues and expenditures are reported by the respective entities receiving the money (i.e. school district, road district, etc.). These districts are separate and distinct legal entities and are not component units of Jefferson County.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

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. Jefferson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Jefferson County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year. The intent is to have a useful, year-to-year tool in evaluating a government's near-term (year-to-year) financing requirements. This is a "modified" accrual accounting method allowed by Government Accounting Standards Board (GASB) Statement 34 for funds (page 15).

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 statements. By doing so, the reader may better understand the long-term impact of Jefferson County's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The annual financial report also contains budgetary comparison statements for all major and non-major funds to demonstrate compliance with the originally adopted budget.

- ❖ **Proprietary funds.** Jefferson County maintains three enterprise funds: RV Park, Transfer Station and Community Development. Jefferson County also maintains three internal service funds: Self-insurance, Carpool and NT/Phone Services. The internal service funds are an accounting device used to accumulate and allocate costs internally among Jefferson County's various functions. Jefferson County uses these funds for its vehicle fleet, unemployment insurance liabilities, workers compensation insurance liabilities and phone services.

Proprietary funds provide the same type of information as the business-type activities on the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Transfer Station, RV Park and Community Development, all of which are considered major funds. Internal service funds are considered non-major funds.

The County Fair is not treated as a proprietary fund because it receives extensive supplemental support.

- ❖ **Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Jefferson County programs.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Overall Analysis

GASB 34 requires that the Management's Discussion and Analysis provides a separate and distinct government-wide analysis. This section is required to discuss why there are significant changes in Jefferson County's financial situation and important economic factors during the current financial reporting period (fiscal year 2011). Major factors affecting the overall finances of the County included:

- ❖ Employee health care benefit costs represent significant uncertainty for the County. This cost has increased at a far greater rate than growth in tax revenues.
- ❖ The County is responsible for paying benefit rate increases to the Public Employee Retirement System (PERS). Although PERS has stabilized, an Unfunded Actuarial Liability remains and will keep costs high for this benefit. The County has set aside funds of \$465,027 to mitigate rapid PERS employer rate increases in the future or to pay down the Unfunded Actuarial Liability.
 - The financial magnitude of these two employee benefits and their impact on the finances of the County is profound. In fiscal year 2011, the cost to Jefferson County of retirement and health benefits totaled \$2,739,684. Even minor increases in the cost of these benefits consume large portions of tax revenue. The problem is made worse when there is little growth in the tax base.
- ❖ The use of much of Jefferson County's "Total Assets" of \$32,847,140, is severely limited. For example \$15,027,118 (45.7%) is investment in capital assets (land, buildings, equipment, etc.), and used by Jefferson County to provide services to citizens. Consequently, these assets are not available for future spending. In addition, other assets have restrictions on how they may be used.
- ❖ Overall, there was an increase in Jefferson County's net assets to \$22,005,539 from \$20,568,376, an increase of \$1,437,163. (See Statement of Net Assets, page 13). This allowed the County to make \$937,669 in debt principal payments and restore its cash reserves.

Governmental Activities

Governmental activities reflect an increase of \$1,437,163 in total net assets from 2010 to 2011. This included a decrease in unrestricted net assets of \$3,428,228, an increase in restricted net assets of \$4,593,242 and an increase in amount invested in capital assets net of related debt of \$272,149. Both revenues and expenses increased, the great majority of this increase is the result of infrastructure investments. It is important to remember that this increase also includes funds that are restricted for specific grant or contract programs.

Business-type Activities

The RV Park, Landfill (also known as the Box Canyon Transfer Station) and Community Development had a combined increase in net assets of \$93,870 compared to a prior year decrease of \$142,584. This improvement is largely due to increased revenue at the transfer station and significant cost cutting at the Landfill and Community Development.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Financial Analysis of the Government's Funds

As of the end of fiscal year 2011, Jefferson County's governmental funds reported combined ending fund balances and liabilities of \$16,005,591 as follows: (See statement on page 15).

- ❖ \$335,233 is designated as Nonspendable fund balance.
- ❖ \$7,140,119 (44.7%) is designated as Restricted fund balance.
- ❖ \$2,416,834 (15%) is designated as Committed fund balance.
- ❖ \$3,962,823 (24.8%) is designated as Assigned fund balance, intended for specific purposes.

The General Fund is the chief operating fund of the County. As a measure of the General Fund's liquidity, it has been pointed out earlier that the \$3,760,615 represents 70% of total general fund expenditures and 57% of the expenditures and transfers out (see: Discussion of Basic Financial Statements).

By activity (page 16), ending fund balances changed as follows:

- ❖ General Fund, increased by \$853,938 with a fund balance of \$3,760,615, due primarily to reducing budget spending authority at the beginning of the fiscal year and reduction in FTE.
- ❖ Road Fund, decreased by \$441,271 with a fund balance of \$1,804,798, due primarily to decline in revenue streams and increased operation costs.
- ❖ Jail Operations, decreased \$188,924 creating a current balance of \$1,840,860, due primarily to reduction in property tax revenues due to compression.
- ❖ Business Loan, decreased \$3,107 creating a current balance of \$344,364, Payments continue to come in as projected, the County funded one loan for \$50,000 during the year.
- ❖ Capital Improvement Projects, increased \$179,230 creating a current balance of \$2,148,276, due primarily due to transfer from General Fund in anticipation of long term plan for courthouse replacement.
- ❖ All other governmental funds (and related projects), decreased \$35,391 for a total other fund balances of \$3,956,096, due primarily to reduction in grant and state revenues.

Budget Variances in the General Fund

There were no negative variances (expenditures exceeding authorization) between the final adopted budget and the final expenditures for the year in General Fund. Differences between the original budget and the final amended budget in the General Fund were primarily due to reduction in budget authority as directed by the Commission. All of the budget changes were done by resolution or a supplemental budget as required by Oregon budget law.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Capital Assets and Long-term Debt Administration

Capital Assets. The net capital assets of Jefferson County amount to \$15,027,118 (after reduction for accumulated depreciation \$15,060,017). Recent budget restrictions have made it difficult to catch-up with depreciating capital assets. It is clear that Jefferson County's facilities are old and wearing out faster than they are being replaced or repaired. This is evidenced by the \$674,133 reduction in net capital assets from fiscal year 2010 to fiscal year 2011. At the end of fiscal year 2006, the second and third floors of the Courthouse had leaking ceilings, inadequate heating and cooling, drafty windows and overextended electrical circuits. And, office space is at a premium in other County facilities. A completed study commissioned by the State Legislature estimates the cost of remodeling the Courthouse to acceptable standards at \$10 million.

Long-term debt. Jefferson County has \$4,543,137 in long-term debt as of June 30, 2011. Of that total, \$3,155,000 is the Jail Bond which is fully funded by the jail bond property tax levy. The jail bonds mature in 2014. The next largest debt is \$1,360,000 for the Full Faith and Credit Obligation bonds issued to build the J Street/City View street project. Long-term debt decreased by \$946,282 or 21% during the year due to scheduled principal payments.

Infrastructure

Infrastructure issues represent a significant risk to Jefferson County. The County has elected to not report on certain infrastructure that predates the initial reporting date for GASB 34 and are allowed to be excluded. Generally, this means the County has offered no net asset value for older bridges and roads. Just as the County is not making sufficient investments in its other capital assets (buildings), it is also not meeting investment needs in roads. Neither of these omissions is by choice. Buildings and roads are funded by different mechanisms and neither funding mechanism is sufficient to meet the needs of these depreciating assets.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Significant changes. Buildings and roads continue to wear out faster than they are being replaced and they do not meet current standards. Substandard and deteriorated buildings result in increased maintenance costs, detract from employee working conditions and negatively affect the delivery of public services. Roads are vital to commerce and public safety. County roads that were first built in the 1950's and 1960's were not designed for modern industrial loads which are wider, longer and heavier. A completed study commissioned by the State Legislature estimates the cost of remodeling the Courthouse to acceptable standards at \$10 million.

Possible solutions and costs may be described as follows:

- ❖ **Roads.** To bring an estimated 125 miles of County Road to a Pavement Condition Index of 70 would cost an estimated \$10 million. Generally, the improvements would be limited to a pavement overlay, widen on average two feet and limited guardrail.
- ❖ **Buildings.** A major dilemma facing the County is its aging Courthouse and other support buildings. The question that will eventually have to be answered is: whether to continue making major repair and maintenance improvements in these older structures or build new facilities. Quantifying the cost of the courthouse infrastructure question will depend on what option is ultimately selected. ADA issues at the Health & Human Services building as a result of compliance findings from State audit are also an issue.

Other Potentially Significant Matters

Jefferson County is in a transition period. The County is still coping with construction industry based job losses, which has been a source of growth in prior years. The unemployment rate for Jefferson County is currently 13.0% at the end of the fiscal year. This compares unfavorably with the State average rate of 9.4% and unfavorably to the national rate of 9.2%.

Relative to revenue, the single most important issue has been the County's flat tax base in recent years. The discrepancy between expenditure growth and revenue growth has been addressed, but the long-term outlook is troublesome due to Ballot Measures 5 and 47/50, which limit property tax value increases to 3% growth. Due to property values declining, FY 2011-12 property tax revenue is expected to remain flat.

Relative to expenditures, it is critical that strict budget discipline continues to be exercised in fiscal year 2011-12 and in preparing the fiscal year 2012-2013 budget.

As of this date of audit issuance, the Federal government has not reauthorized the timber related 'Safety Net Program' or the PILT payments, which will have a negative effect on our County revenue and operating ability.

With budget discipline in the near-term, Jefferson County's long-term financial outlook is secure. Net assets continue to grow, debt is at a manageable level and the community is prepared for growth. The Jail Construction Bond Levy expires in 2014, during 2011 the County refinanced the remaining debt to take advantage of low interest rates that will save approximately \$160,000 in the next three years.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2011

Request for Information

This financial report is designed to provide a general overview to those parties interested in Jefferson County's finances. Questions concerning any information provided in this report or requests for additional information should be addressed to County Administrative Officer, Jefferson County, 66 SE D Street, Madras, Oregon, 97741.

JEFFERSON COUNTY, OREGON
BASIC FINANCIAL STATEMENTS

JEFFERSON COUNTY, OREGON

STATEMENT OF NET ASSETS

JUNE 30, 2011

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2010)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	
			2011	2010
ASSETS				
Cash and investments	\$ 14,623,293	\$ 595,966	\$ 15,219,259	\$ 14,792,820
Receivables	1,674,052	43,274	1,717,326	1,282,427
Internal balances	15,000	(15,000)	-	-
Notes and loans receivable	633,472	-	633,472	615,339
Inventories	226,540	-	226,540	170,384
Capital assets				
Land	317,668	-	317,668	434,893
Buildings	18,058,640	20,251	18,078,891	17,858,204
Machinery and equipment	8,042,356	785,113	8,827,469	8,909,015
Infrastructure	2,863,107	-	2,863,107	2,863,107
Accumulated depreciation	(14,675,725)	(384,292)	(15,060,017)	(14,363,968)
Other assets	23,425	-	23,425	16,931
TOTAL ASSETS	31,801,828	1,045,312	32,847,140	32,579,152
LIABILITIES				
Accounts payable and other current liabilities	745,635	10,330	755,965	460,839
Accrued interest payable	15,466	-	15,466	63,061
Accrued compensated absences	218,680	-	218,680	357,933
Noncurrent liabilities				
Other post-employment liabilities	-	-	-	321,185
Landfill post-closure costs	-	5,308,353	5,308,353	5,318,339
Long-term debt due within one year	1,175,000	-	1,175,000	1,052,751
Long-term debt due in more than one year	3,368,137	-	3,368,137	4,436,668
TOTAL LIABILITIES	5,522,918	5,318,683	10,841,601	12,010,776
NET ASSETS				
Invested in capital assets, net of related debt	10,062,909	421,072	10,483,981	10,211,832
Restricted for				
Highways and streets	1,578,258	-	1,578,258	2,063,205
Debt service	659,040	-	659,040	377,599
Capital Improvement Projects	2,148,276	-	2,148,276	-
Perpetual care Expendable	-	-	-	106,073
Other Purposes	2,754,545	-	2,754,545	-
Unrestricted	9,075,882	(4,694,443)	4,381,439	7,809,667
TOTAL NET ASSETS	\$ 26,278,910	\$ (4,273,371)	\$ 22,005,539	\$ 20,568,376

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2011 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2010)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total	
						2011	2010
Primary government							
Governmental activities							
General government	\$ 3,484,730	\$ 269,440	\$ 312,707	\$ (2,902,583)	\$ -	\$ (2,902,583)	\$ (1,871,086)
Public safety	5,999,945	1,199,874	1,523,146	(3,277,125)	-	(3,277,125)	(4,332,793)
Highways and streets	2,556,817	389,845	1,656,673	(510,299)	-	(510,299)	419,927
Economic development	349,294	-	264,391	(84,903)	-	(84,903)	84,593
Education	177,513	-	134,307	(43,206)	-	(43,206)	(52,702)
Health and welfare	4,112,580	311,140	3,560,715	(240,725)	-	(240,725)	12,261
Culture and recreation	514,557	190,055	97,513	(226,989)	-	(226,989)	(239,237)
Interest on long-term debt	173,757	-	-	(173,757)	-	(173,757)	(238,862)
Total governmental activities	17,369,193	2,360,154	7,549,452	(7,459,587)	-	(7,459,587)	(6,217,899)
Business-type activities							
Transfer station	82,417	80,074	-	-	(2,343)	(2,343)	(96,270)
RV park	38,893	48,590	-	-	9,697	9,697	6,665
Community development	541,046	620,814	-	-	79,768	79,768	17,325
Total business-type activities	662,356	749,478	-	-	87,122	87,122	(72,280)
Total primary government	<u>\$ 18,031,549</u>	<u>\$ 3,109,632</u>	<u>\$ 7,549,452</u>	(7,459,587)	87,122	(7,372,465)	(6,290,179)
General revenues							
Property taxes for general purposes				6,398,555	-	6,398,555	6,130,042
Property taxes levied for debt service				1,216,227	-	1,216,227	1,043,867
Other taxes				336,337	-	336,337	511,252
Other income				670,006	-	670,006	634,302
Investment income				182,534	6,748	189,282	322,828
Gain (Loss) on Disposal				(779)	-	(779)	-
Total general revenues and transfers				8,802,880	6,748	8,809,628	8,642,291
Changes in net assets				1,343,293	93,870	1,437,163	2,352,112
Net assets - beginning				24,935,617	(4,367,241)	20,568,376	18,216,264
Net assets - ending				<u>\$ 26,278,910</u>	<u>\$ (4,273,371)</u>	<u>\$ 22,005,539</u>	<u>\$ 20,568,376</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2011

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2010)

	General	Road	Jail Operations	Business Loan	Capital Improvement Projects	Other Governmental Funds	Total Governmental Funds	
							2011	2010
ASSETS								
Cash and investments	\$ 3,556,574	\$ 1,381,733	\$ 1,845,677	\$ 256,527	\$ 2,123,464	\$ 4,205,194	\$ 13,369,169	\$ 13,086,105
Receivables (net of allowance for uncollectibles)	716,261	277,541	137,125	-	-	515,220	1,646,147	1,199,940
Notes and loans receivable	-	-	-	633,472	-	-	633,472	615,339
Advances to other funds	-	17,109	-	88,342	24,812	-	130,263	127,335
Inventories	-	226,540	-	-	-	-	226,540	170,384
TOTAL ASSETS	<u>\$ 4,272,835</u>	<u>\$ 1,902,923</u>	<u>\$ 1,982,802</u>	<u>\$ 978,341</u>	<u>\$ 2,148,276</u>	<u>\$ 4,720,414</u>	<u>\$ 16,005,591</u>	<u>\$ 15,199,103</u>
LIABILITIES								
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,291	\$ 35,291	\$ -
Accounts payable and other current liabilities	61,431	98,125	32,425	505	-	548,593	741,079	375,578
Due to other funds	29,917	-	-	-	-	85,346	115,263	109,835
Unearned and deferred revenue	420,872	-	109,517	633,472	-	95,088	1,258,949	1,223,156
Total liabilities	512,220	98,125	141,942	633,977	-	764,318	2,150,582	1,708,569
FUND BALANCES								
Nonspendable	-	226,540	-	-	-	108,693	335,233	276,457
Restricted	427,811	1,578,258	-	-	2,148,276	2,985,774	7,140,119	7,363,615
Committed	-	-	1,840,860	-	-	575,974	2,416,834	2,646,115
Assigned	3,332,804	-	-	344,364	-	285,655	3,962,823	3,204,347
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>3,760,615</u>	<u>1,804,798</u>	<u>1,840,860</u>	<u>344,364</u>	<u>2,148,276</u>	<u>3,956,096</u>	<u>13,855,009</u>	<u>13,490,534</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,272,835</u>	<u>\$ 1,902,923</u>	<u>\$ 1,982,802</u>	<u>\$ 978,341</u>	<u>\$ 2,148,276</u>	<u>\$ 4,720,414</u>	<u>\$ 16,005,591</u>	<u>\$ 15,199,103</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

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

YEAR ENDED JUNE 30, 2011

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2010)

							Total Governmental Funds	
	General	Road	Jail Operations	Business Loan	Capital Improvement Projects	Other Governmental Funds	2011	2010
Revenues								
Taxes								
Property taxes	\$ 5,160,325	\$ -	\$ 1,212,635	\$ -	\$ -	\$ 1,224,162	\$ 7,597,122	\$ 7,035,198
Other taxes	-	42,589	-	-	-	293,748	336,337	511,252
Licenses and permits	23,922	19,183	1,995	-	-	286,839	331,939	770,620
Intergovernmental	940,965	1,766,912	357,818	-	-	5,853,907	8,719,602	8,132,558
Charges for services	228,462	-	96,880	-	-	403,326	728,668	684,374
Investment earnings	36,083	18,522	23,171	25,877	21,799	45,235	170,687	302,380
Other revenues	63,761	202,961	-	31,918	-	476,643	775,283	1,381,646
Total revenues	6,453,518	2,050,167	1,692,499	57,795	21,799	8,383,860	18,659,638	18,818,028
Expenditures								
Current								
General government	2,198,534	-	-	-	-	305,979	2,504,513	2,481,718
Highways and streets	-	2,298,793	-	-	-	349,348	2,648,141	2,069,114
Public safety	2,584,094	-	2,067,428	-	-	1,562,729	6,214,251	6,482,170
Economic development	-	-	-	60,902	-	300,868	361,770	219,863
Health and welfare	355,490	-	-	-	-	3,903,983	4,259,473	3,195,208
Culture and recreation	34,078	-	-	-	-	498,858	532,936	424,052
Education	-	-	-	-	-	183,853	183,853	201,735
Intergovernmental	79,621	-	-	-	-	-	79,621	193,558
Capital outlay	45,615	-	-	-	27,569	96,115	169,299	473,080
Debt service								
Principal	-	-	25,000	-	-	955,000	980,000	981,998
Interest	-	-	-	-	-	176,349	176,349	271,303
Total expenditures	5,297,432	2,298,793	2,092,428	60,902	27,569	8,333,082	18,110,206	16,993,799
Excess of revenues over (under) expenditures	1,156,086	(248,626)	(399,929)	(3,107)	(5,770)	50,778	549,432	1,824,229
Other financing sources (uses)								
Other - reimbursed bond sale	-	-	-	-	-	3,978,296	3,978,296	-
Proceeds to escrow agent	-	-	-	-	-	(3,948,870)	(3,948,870)	-
Bond costs	-	-	-	-	-	(23,300)	(23,300)	-
Assumption of interfund loan	-	-	-	-	-	(139)	(139)	-
Transfers in	943,620	2,700	589,425	-	185,000	572,373	2,293,118	2,288,146
Transfers out	(1,245,768)	(251,501)	(378,420)	-	-	(664,529)	(2,540,218)	(2,418,621)
Total other financing sources (uses)	(302,148)	(248,801)	211,005	-	185,000	(86,169)	(241,113)	(130,475)
Net change in fund balances	853,938	(497,427)	(188,924)	(3,107)	179,230	(35,391)	308,319	1,693,754
Fund balance - beginning	2,906,677	2,246,069	2,029,784	347,471	1,969,046	3,991,487	13,490,534	11,777,347
Change in fund balances change in value of Inventory	-	56,156	-	-	-	-	56,156	19,433
Fund balance - ending	\$ 3,760,615	\$ 1,804,798	\$ 1,840,860	\$ 344,364	\$ 2,148,276	\$ 3,956,096	\$ 13,855,009	\$ 13,490,534

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS

JUNE 30, 2011

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2010)

	2011	2010
Total fund balances - governmental fund type (page 15)	\$ 13,855,009	\$ 13,490,534
Internal service funds are used by the County to charge the cost of insurance, vehicles and phone services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal services fund net assets are:	1,644,967	1,512,717
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds. Capital assets net of depreciation are:	14,273,843	14,900,838
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Notes receivable	633,472	615,339
Property taxes earned but unavailable	625,477	607,817
Unamortized debt issue costs	23,425	16,931
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	(15,466)	(63,061)
Accrued compensated absences	(218,680)	(357,933)
Other post-employment benefits		(298,147)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	(4,543,137)	(5,489,418)
	\$ 26,278,910	\$ 24,935,617

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2011

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2010)

	2011	2010
Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds (page 16)	\$ 308,319	\$ 1,693,754
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the difference between capital outlay.		
Current capital asset additions	153,792	473,080
Depreciation expense	(780,007)	(805,612)
Other capital asset transactions	(779)	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	17,660	138,711
Payments on notes receivable are considered revenue in the governmental funds, but reduce the receivable in the government-wide statements. New loans made are considered expenses in the funds, but increase receivables in the government-wide statements.	18,133	(131,604)
Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Assets, however, issuing long-term debt increases liabilities.	(3,978,687)	-
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.	4,916,356	981,998
Internal service fund activities are separately reported.	132,251	267,561
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Inventory usage	56,156	19,433
Accrued compensated absences	139,253	(26,110)
Other post-employment benefit liability	298,146	(147,075)
Accrued interest	47,592	32,441
Amortization of debt issue costs	15,108	(1,881)
Change in net assets of governmental activities (page 14)	\$ 1,343,293	\$ 2,494,696

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF NET ASSETS PROPRIETARY FUNDS JUNE 30, 2011

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
ASSETS					
Current assets					
Cash and investments	\$ 274,793	\$ 38,398	\$ 282,775	\$ 595,966	\$ 1,289,415
Receivables (net of allowance for uncollectibles)	11,462	4,531	27,281	43,274	27,905
Total current assets	286,255	42,929	310,056	639,240	1,317,320
Capital assets					
Equipment and improvements	589,915	149,272	45,926	785,113	1,362,791
Land improvements	20,251	-	-	20,251	-
Accumulated depreciation	(255,352)	(87,114)	(41,826)	(384,292)	(1,030,588)
Total capital assets (net of accumulated depreciation)	354,814	62,158	4,100	421,072	332,203
TOTAL ASSETS	641,069	105,087	314,156	1,060,312	1,649,523
LIABILITIES					
Accounts payable and other current liabilities	4,393	1,813	4,124	10,330	4,556
Due to other funds	-	15,000	-	15,000	-
Noncurrent liabilities					
Other post-employment liabilities	-	-	-	-	-
Landfill post-closure costs	5,308,353	-	-	5,308,353	-
TOTAL LIABILITIES	5,312,746	16,813	4,124	5,333,683	4,556
NET ASSETS					
Invested in capital assets, net of related debt	354,814	62,158	4,100	421,072	332,203
Unrestricted	(5,026,491)	26,116	305,932	(4,694,443)	1,312,764
TOTAL NET ASSETS	\$ (4,671,677)	\$ 88,274	\$ 310,032	\$ (4,273,371)	\$ 1,644,967

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2011

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
OPERATING REVENUES					
Charges for services	\$ 80,044	\$ 48,393	\$ 525,829	\$ 654,266	\$ 917,159
Other revenues	30	197	94,985	95,212	-
Total operating revenues	80,074	48,590	620,814	749,478	917,159
OPERATING EXPENSES					
Costs of services	53,004	35,933	537,739	626,676	930,552
Depreciation	19,427	2,960	3,307	25,694	113,303
Total operating expenses	72,431	38,893	541,046	652,370	1,043,855
Operating income	7,643	9,697	79,768	97,108	(126,696)
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	2,925	367	3,456	6,748	11,847
Change in estimated post-closure costs	(9,986)	-	-	(9,986)	-
Total non-operating revenues (expenses)	(7,061)	367	3,456	(3,238)	11,847
Income before contributions and transfers	582	10,064	83,224	93,870	(114,849)
CONTRIBUTIONS AND TRANSFERS					
Transfers in	-	-	90,000	90,000	275,700
Transfers out	-	-	(90,000)	(90,000)	(28,600)
Total contributions and transfers	-	-	-	-	247,100
Changes in net assets	582	10,064	83,224	93,870	132,251
NET ASSETS - beginning	(4,672,259)	78,210	226,808	(4,367,241)	1,512,716
NET ASSETS - ending	<u>\$ (4,671,677)</u>	<u>\$ 88,274</u>	<u>\$ 310,032</u>	<u>\$ (4,273,371)</u>	<u>\$ 1,644,967</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2011

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
Cash flows from operating activities					
Receipts from customers	\$ 93,652	\$ 46,934	\$ 593,982	\$ 734,568	\$ -
Receipts from interfund services provided	-	-	-	-	943,377
Payments to suppliers	(63,065)	(35,581)	(118,733)	(217,379)	(1,004,787)
Payments to employees	-	-	(438,463)	(438,463)	-
Net cash provided (used) by operating activities	30,587	11,353	36,786	78,726	(61,410)
Cash flows from non-capital financing activities					
Transfer to other funds	-	-	(90,000)	(90,000)	(28,600)
Transfers from other funds	-	-	90,000	90,000	275,700
Net cash provided (used) by non-capital financing activities	-	-	-	-	247,100
Cash flows from capital and related financing activities					
Purchases of capital assets	-	-	-	-	(91,859)
Principal paid on capital (interfund) debt	(9,986)	(2,500)	-	(12,486)	-
Net cash provided (used) by capital and related financing activities	(9,986)	(2,500)	-	(12,486)	(91,859)
Cash flows from investing activities					
Interest received	2,925	367	3,456	6,748	11,847
Net increase (decrease) in cash	23,526	9,220	40,242	72,988	105,678
Cash and cash equivalents - beginning	251,267	29,178	242,533	522,978	1,183,737
Cash and cash equivalents - ending	<u>\$ 274,793</u>	<u>\$ 38,398</u>	<u>\$ 282,775</u>	<u>\$ 595,966</u>	<u>\$ 1,289,415</u>
Reconciliation of operating income to net cash provided by operating activities					
Operating income	\$ 7,643	\$ 9,697	\$ 79,768	\$ 97,108	\$ (126,696)
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	19,427	2,960	3,307	25,694	113,303
Change in accounts receivable	13,578	(1,656)	(26,832)	(14,910)	26,218
Change in accounts payable	4,393	352	(2,008)	2,737	(73,113)
Decrease in OPEB liability	(4,468)	-	(17,449)	(21,917)	(1,122)
Change in Landfill post closure costs	(9,986)	-	-	(9,986)	-
Total adjustments	22,944	1,656	(42,982)	(18,382)	65,286
Net cash provided by operating activities	<u>\$ 30,587</u>	<u>\$ 11,353</u>	<u>\$ 36,786</u>	<u>\$ 78,726</u>	<u>\$ (61,410)</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF NET ASSETS FIDUCIARY FUNDS JUNE 30, 2011

	<u>Agency Fund</u>	<u>Treasurer's Investment Trust Fund</u>
ASSETS		
Cash and cash equivalents	\$ -	\$ 16,705,786
Taxes receivable	1,764,070	-
	<hr/>	<hr/>
TOTAL ASSETS	1,764,070	16,705,786
LIABILITIES		
Distributions pending to other entities	1,764,070	-
	<hr/>	<hr/>
NET ASSETS		
Reserved for external investment pool participants	<u>\$ -</u>	<u>\$ 16,728,793</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS TREASURER'S INVESTMENT TRUST FUND YEAR ENDED JUNE 30, 2011

ADDITIONS

Taxes	\$ 15,916,034
Other receipts	29,198,318
Investment earnings	
Interest	<u>219,733</u>
TOTAL ADDITIONS	<u>45,334,085</u>

DEDUCTIONS

Loss on Investments, Net of Gains	214,487
Distributions	<u>40,554,987</u>
TOTAL DEDUCTIONS	<u>40,769,474</u>

Net change in assets	4,564,611
NET ASSETS - beginning	<u>12,164,182</u>
NET ASSETS - ending	<u>\$ 16,728,793</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Jefferson County was formed in January 1914. It serves the people in and around the communities of Madras, Culver, Metolius, Crooked River Ranch, Ashwood, Camp Sherman and Warm Springs in central Oregon.

The County's financial statements include the accounts of all County operations. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of Government Accounting Standards Board's (GASB's) *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in its own name).
- The County holds the corporate powers of the organization.
- The County appoints a voting majority of the organization's board.
- The County is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the County.
- There is fiscal dependency by the organization on the County.

Based on the foregoing criteria, the county has no component units and has not been included as a component unit of any other reporting entity.

Organization and Fund Structure

The County's governing body is the Board of Commissioners, which consists of three elected commissioners. The Board is responsible for the administration of the County in general. Other elected officials responsible for specific departments are the district attorney, clerk, sheriff, treasurer, assessor and surveyor. The County is not a home rule county; it operates its affairs under state statutes.

The County uses funds to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The basic financial statements present the funds at both the government-wide and fund financial level. Both levels, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide financial statements display information about the reporting government as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Assets and Statement of Activities.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Organization and Fund Structure (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from the goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for the activities of the county government as required by state and county laws and requested by county residents. All activities not specifically assigned or delegated to another fund are accounted for in the General Fund.

The County Road Fund expends state gasoline taxes and federal forest receipts for construction and maintenance of public roads and highways.

The Jail Operations Fund utilizes property tax revenue and other grants to operate the County's correctional facility.

The County Business Loan Fund's revenue is from the repayment of loans. Expenditures are for loans to new or expanding businesses in the County and program administration.

The Capital Improvement Projects Fund's revenue is from investment earnings and other revenues. Other financing sources are transfers from other funds. Expenditures are for capital outlay and improvements to county assets.

The government reports the following major proprietary funds:

The Transfer Station Fund accounts for the operation of the County landfill facilities. User charges provide the primary source of operating revenue. Other non-user based income, such as interest is considered non-operating income by the County.

The Fairgrounds RV Park accounts for the operation and maintenance of a recreational vehicle park.

The Community Development Fund manages building, planning and land use activity within the County.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Organization and Fund Structure (Continued)

Special Revenue Funds rolled into the General Fund for GASB 54 Purposes

As discussed at Note 1(Fund Equity), financial statements for periods beginning after June 15, 2010 must report as Special Revenue funds only those which have a substantial portion of revenue inflows from restricted or committed revenue sources. The following funds are combined into the General Fund because the primary revenue source is transfers from the General Fund or there is no revenue to report.

Road Equipment Purchase Fund
Juvenile Special Projects Fund
Jefferson County Special Litigation Fund

Additionally, the government reports the following fund types:

Internal service funds account for fleet management services, unemployment benefits and workers' compensation insurance premiums provided to other departments of the County.

The Agency Fund is used to account for assets, receipts and disbursements held by the County in a fiduciary capacity for individuals, private organizations or other government entities. The Agency Fund activity is custodial in nature and does not involve the measurement of results of operations.

The Treasurer's Investment Trust Fund is used to account for funds received and held in trust for special districts and other taxing authorities within the County.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Statements - All Funds

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the business type fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Under terms of grant agreements, the County funds certain grant programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources or other restricted revenues to such programs and then general revenues.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Statements

All governmental funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes available if they are collected within 60 days after year-end. Assessments receivable are recognized as revenues when collected.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are property taxes, state, county and local shared revenues, federal and state grants (to the extent that related expenditures have been incurred), interest and charges for services. Fines and permit revenues are not susceptible to accrual because they are generally not measurable until received in cash.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary Fund Statements

All proprietary funds and the investment trust fund are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the funds' ongoing operations. The principal operating revenues are charges to customers for sales and services. Operating expenses include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Activities that use Proprietary Fund Accounting", the County has elected not to apply statements and interpretations issued by the Financial Accounting Standards Board after November 30, 1989.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund Statements (Continued)

Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Changes in fair value are recognized at the end of each year by the investment trust fund.

Cash and Investments

Cash equivalents for the statements of cash flows are defined as short-term highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Cash equivalents for the County's reporting purposes also include deposits in the Treasurer's investment pool that have the general characteristics of demand deposits in that the County proprietary funds may deposit additional cash at any time and also may effectively withdraw cash at any time without prior notice or penalty.

Deferred and Unearned Revenue

The County reports deferred and unearned revenue on its governmental funds balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred or unearned revenue is removed from the balance sheet and revenue is recognized.

Accounts Receivable

Accounts receivable are recorded showing total amounts due the various county funds. An allowance for uncollectible accounts is deemed unnecessary since the County has the power to lien property taxes receivable and trade receivables have historically all been collectible.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (ie., the current portion of interfund loans) or "advances to/from other funds" (ie., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Inventories

Inventories of materials and supplies are valued at the lower of average cost or market. The cost of governmental fund type inventories is expended when purchased rather than when consumed.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

The tax levy is certified by the Board of Commissioners annually to the Jefferson County Assessor. The property tax rate is calculated by the Assessor for each taxing district based on the assessed value as of January 1. Property taxes are assessed on a July 1 - June 30 fiscal year basis. The taxes are levied July 1 and property owners have the option of paying the full amount November 15 and receiving a discount or paying in three installments, November 15, February 15 and May 15. Property taxes attach as an enforceable lien July 1 and are considered delinquent if not paid by the following May 15. The Tax Collector is the tax collection agent for all taxing entities within the County. Unpaid real property taxes become subject to foreclosure after the fourth year of unpaid taxes become delinquent.

Tax revenue is recognized when levied on the government-wide statements and when collected and available to the County on the fund financial statements. Taxes receivable at June 30, less tax collections received within sixty days subsequent to year-end are recorded as deferred revenue on the modified accrual basis of accounting.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	40
Systems infrastructure	30
Vehicles	7
Equipment	7

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance cost, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated Absences

The liability for vacation pay earned by general government employees is accrued on the Statement of Net Assets. Accrued vacation payable is recorded at actual accrued hours times current pay rates plus related fringe benefits, as an expense when earned. Sick leave pay is recorded in all funds when leave is taken because it does not vest when earned.

Net other post-employment benefits obligation (Net OPEB Obligation)

The County implemented Governmental Accounting Standards Board (GAS B) Statement 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* for fiscal year ending June 30, 2009. The net OPEB obligation is recognized as a long-term liability in the government-wide financial statements. The liability reflects the present value of expected future payments.

The actuary determined that there is no other post-employment benefit liability under GASB No. 45 at June 30, 2011.

Fund Equity

In March 2009, the GASB issued Statement No. 54 *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The Commissioners have granted assigning authority to classify portions of ending fund balance to the Finance Director with County Administrator approval.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no Unassigned fund balances at year end.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned. To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy. The Commissioners want to maintain a minimum general fund ending fund balance of four (4) months of general fund expenditures.

Comparative Totals

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2010, from which such summarized information was derived. The financial statements as of June 30, 2010, were audited by other auditors whose report dated December 16, 2010, issued an unqualified opinion on those statements.

Use of Estimates

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets comprise the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net assets are classified in the following three categories:

Invested in capital assets, net of related debt – consists of all capital assets reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There are assets restricted for capital projects.

Unrestricted net assets – consists of all other assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 2 - APPROPRIATION AND BUDGETARY CONTROLS

The County is subject to provisions of the Oregon Revised Statutes which set forth local budget procedures. A budget is prepared for each fund, except the Agency Fund, on the modified accrual basis of accounting. Expenditure budgets are appropriated by department in the General Fund and by program or department in other funds. Budgeted expenditures at the appropriation level may not be legally overspent.

All departments of the County submit requests for appropriation to the budget officer appointed by the Board of Commissioners. The budget is prepared by fund, function and activity. The budget document includes information on the past three years as well as requested appropriation and estimated revenues for the ensuing fiscal year.

The proposed budget is presented by the budget officer to the budget committee. Public meetings are held by the budget committee. They may make changes to the original document. The budget committee will approve the budget document to be submitted to the Board of Commissioners of the County. Once the budget document is received by the governing body, they will hold a public hearing on a date as published. After the public hearing, the governing body will give consideration to matters discussed and make amendments to the budget document prior to adoption. However, state statutes do not allow the increase estimated expenditures for each fund by more than ten percent. The amount of the total ad valorem taxes to be certified by the County for levy for all funds shall not exceed the amount presented by the budget committee unless the budget document is republished and another public hearing is held. The governing body then is required by state statutes to adopt the budget, make appropriations and certify the levy of ad valorem taxes for each fund.

The Board of Commissioners may, by resolution, approve additional appropriations for reimbursable grant expenditures which could not be reasonably estimated at the time the budget was adopted. Additionally, the Board of Commissioners may approve budget transfers.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

NOTE 2 - APPROPRIATION AND BUDGETARY CONTROLS (CONTINUED)

A supplemental budget may be approved if an occurrence or need exists which had not been ascertained at the time the budget was adopted. Budget amounts shown in the financial statements include the original budget and budget transfers.

In accordance with state law, all appropriations terminate on June 30. Goods and services delivered during the ensuing year must be charged against the ensuing year's appropriations. Encumbrances are not reported in the financial statements.

There are no differences, other than those noted in the section above, between the budgetary basis and GAAP basis of accounting.

Expenditures of all the various funds were within authorized appropriation, except for two instances. The General Fund Transfers out exceeded authorized appropriations by \$149,085 and the County Clerk Records Transfers out exceeded authorized appropriations by \$420.

NOTE 3 - CASH AND INVESTMENTS

The County Treasurer maintains a cash and investment pool that is available for use by all funds and public entities within the County. The investment pool operates as a demand deposit account. Each fund's portion of the pool is classified as cash and cash equivalents on the County's Statement of Net Assets.

Trust Investment Pool

Participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accrued interest and realized gains and losses, net of expenses are distributed on a monthly basis to participants' account balances based on the participants' average monthly cash balance in relation to total monthly average pool investments. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments.

Cash and Investments (recorded at cost) consisted of:

Deposits with Financial Institutions:

Certificates of Deposit	2,000,740
Deposits with financial institutions	4,675,688
Investments	25,248,617
Total Cash and Investments	<u>\$ 31,925,045</u>

Government-wide Financial Statements	\$ 15,219,259
Fiduciary Funds Financial Statements	16,705,786
Total Cash and Investments	<u>31,925,045</u>

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

As of June 30, 2011, the following investments and maturities are reported:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 1,062,384	\$ 1,062,384	\$ -	\$ -
Corporate and Municipal Bonds	13,606,835	1,000,000	1,611,648	12,606,834
US Agencies	10,500,528	-	3,033,858	7,466,670
Total	\$ 25,169,747	\$ 2,062,384	\$ 4,645,506	\$ 20,073,504
Plus Accrued Interest	78,870			
	<u>\$ 25,248,617</u>			

DEPOSITS - Deposits with financial institutions are comprised of general and payroll demand-deposit accounts. The bank balances in these accounts at June 30, 2011 is \$6,496,552. Of these deposits, \$2,979,494 is covered by federal depository insurance and the remainder is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

CREDIT RISK – State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations under ORS 294.035. At June 30, 2011, ratings of the County's holdings in commercial investments ranged from AA1 to AAA (S&P) and AA+ to AAA (Moody's).

INVESTMENTS – State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's Investment Pool, among others. Investments are valued at fair value as required by GASB 31. At June 30, 2011 the fair value of the County's position in the LGIP is 100% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements.

INTEREST RATE RISK – Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the individual maturities in its investment portfolio to five years or less.

CUSTODIAL CREDIT RISK

DEPOSITS – In the case of deposits, this is the risk that in the event of bank failure, the County's deposits may not be returned to it. Oregon Revised Statutes require deposits to be deposited at an approved depository so determined by the Oregon State Treasurer. As of June 30, 2011, all deposits were deposited at an approved depository, but only \$2,979,494 was covered by the FDIC.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS – For an investment, this is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

CONCENTRATION OF CREDIT RISK – To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2011, there was compliance with all percentage restrictions. Amounts in the State Treasurer’s Local Government Investment Pool are not required by law to be collateralized.

NOTE 4 – ACCOUNTS, NOTES AND LOANS RECEIVABLE

Receivables as of year-end for the County's individual governmental and business-type major funds and non-major, internal service and fiduciary funds in the aggregate are as follows:

Governmental Funds:

	General Fund	Road Fund	Jail Operations Fund	Business Loan Fund	Capital impr Project Fund	Non-Major and other Funds	Total
Current receivables							
Accounts	\$ 189,040	\$ 277,541	\$ -	\$ -	\$ -	\$ 395,249	\$ 861,830
Taxes	527,221	-	137,125	-	-	119,971	784,317
	<u>\$ 716,261</u>	<u>\$ 277,541</u>	<u>\$ 137,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,220</u>	<u>\$ 1,646,147</u>
Notes and loans receivable	\$ -	\$ -	\$ -	\$ 633,472	\$ -	\$ -	\$ 633,472

Proprietary Funds:

	Transfer Station Fund	Fairgrounds RV Park Fund	Community Development Fund	Total	Internal Service Funds
Accounts Receivable	\$ 11,462	\$ 4,531	\$ 27,281	\$ 43,274	\$ 27,905

Notes and loans receivable at June 30, 2011, consist of the following:

Note receivable - Madras Chamber of Commerce # 1, payable in monthly installments of \$704 including interest at 5%, secured by real property, due October 2016.

\$ 32,336

Note receivable - Stage Stop Cafe, payable in monthly installments of \$708 including interest at 5%, secured by equipment, due January 2012.

38,927

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 4 – ACCOUNTS, NOTES AND LOANS RECEIVABLE (CONTINUED)

Note receivable - Madras Chamber of Commerce # 2, payable in monthly installments of \$98 including interest at 5%, secured by real property, due April 2016.	5,098
Note receivable - Central Oregon Regional Housing Authority, payable in one installment including interest at 4.9%, secured by real property, due October 2011.	64,838
Note receivable - Central Oregon Regional Housing Authority, payable in one installment including interest at 4.9%, secured by real property, due October 2011.	41,255
Note receivable - Charlie's Pizza, payable in monthly installments including interest at 5%, secured by real property. Payments deferred for one year, with interest continuing to accrue. Due September, 2017.	33,387
Note receivable - David C. Allen, LLC, payable in monthly installments of \$300 including interest at 8%, unsecured, due March, 2015	10,577
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	200,593
Note receivable - Madras Motors, payable in 120 monthly installments of \$2,021 including interest at 5%, unsecured, due May 2016.	156,461
Note receivable~ Precision Applications, LLC payable in 60 monthly installments Of \$989.55 including interest at 5%, secured by real property, due by January 15, 2017	<u>50,000</u>
	<u>\$ 633,472</u>

For the modified accrual basis of accounting, governmental funds report deferred revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period.

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Notes and loans receivable are also recorded as deferred or unearned revenue in governmental funds. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 4 – ACCOUNTS, NOTES AND LOANS RECEIVABLE (CONTINUED)

Property Taxes:

General Fund	\$	420,872
Jail Operations Fund		109,517
Jail Bond Debt Service Fund		95,088
		<u>625,477</u>
Notes and Loans Receivable		<u>633,472</u>
Total Deferred Revenue, Governmental Funds	\$	<u>1,258,949</u>

NOTE 5 – DUE TO/FROM OTHER FUNDS AND INTERFUND TRANSFERS

Interfund loans are primarily used to finance various projects or purchase capital assets in other funds and to provide temporary loans for cash shortfalls. Interfund due to/from balances at June 30, 2011 are comprised of the following:

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>
General Fund	\$ -	\$ 29,917
Road Fund	17,109	-
Business Loan	88,342	-
Capital Improvement Projects	24,812	-
Other Governmental Funds	-	85,346
Fair Grounds RV Park	-	15,000
	<u>\$ 130,263</u>	<u>\$ 130,263</u>

Amount expected to be repaid:

In one year	42,624
Greater than one year	87,639
	<u>\$ 130,263</u>

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 5 – DUE TO/FROM OTHER FUNDS AND INTERFUND TRANSFERS (CONTINUED)

Interfund transfers are used to pay administrative services provided by the general fund, provide funds for debt service, and contribute to the cost of capital projects. Transfers to and from other funds at June 30, 2011, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 943,620	\$ 1,245,768
Road Fund	2,700	251,501
Jail Operations	589,425	378,420
Business Loan	-	-
Capital Improvement	185,000	-
Other Governmental Funds	<u>572,373</u>	<u>664,529</u>
	<u>2,293,118</u>	<u>2,540,218</u>
Enterprise Funds	90,000	90,000
Internal Service Funds	<u>275,700</u>	<u>28,600</u>
Total All Funds	<u>\$ 2,658,818</u>	<u>\$ 2,658,818</u>

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 6 – CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2011 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 317,668	-	-	317,668
Total capital assets not being depreciated	317,668	-	-	317,668
Capital assets being depreciated:				
Buildings	18,031,071	\$ 27,569	\$ -	\$ 18,058,640
Machinery and Equipment	8,048,008	218,082	(223,734)	8,042,356
Infrastructure	2,863,107	-	-	2,863,107
Total capital assets being depreciated	28,942,186	245,651	(223,734)	28,964,103
Less Accumulated Depreciation				
Buildings	(6,667,171)	(399,884)	-	(7,067,055)
Machinery and Equipment	(6,380,071)	(429,013)	222,955	(6,586,129)
Infrastructure	(958,128)	(64,413)	-	(1,022,541)
Total accumulated depreciation	(14,005,370)	(893,310)	222,955	(14,675,725)
Gov't Activities Capital Assets, net	\$ 15,254,484	\$ (647,659)	\$ (779)	\$ 14,606,046
Business - Type Activities				
Capital assets being depreciated:				
Buildings	\$ 20,251	\$ -	\$ -	\$ 20,251
Machinery and Equipment	785,113	-	-	785,113
Total capital assets being depreciated	805,364	-	-	805,364
Less Accumulated Depreciation				
Buildings	(8,100)	(506)	-	(8,606)
Machinery and Equipment	(350,498)	(25,188)	-	(375,686)
Total accumulated depreciation	(358,598)	(25,694)	-	(384,292)
Gov't Activities Capital Assets, net	\$ 446,766	\$ (25,694)	\$ -	\$ 421,072

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

NOTE 6 – CAPITAL ASSETS (CONTINUED):

Depreciation expense was charged to functions/programs of the primary government as follows:

Government Activities:

General Gov't	\$	134,257
Public Safety		333,500
Highways and Streets		139,104
Economic Development		19,415
Education		9,867
Health and Welfare		228,593
Culture and Recreation		28,574
		<hr/>
Total Depreciation Expense - Gov't Activities	\$	<u>893,310</u>

Business-Type Activities:

Transfer	\$	19,427
RV Park		2,960
Community Development		3,307
		<hr/>
Total Depreciation Expense - Gov't Activities	\$	<u>25,694</u>

NOTE 7 - LONG-TERM DEBT

Governmental Activities

General Obligation Bond

In March 1999, the County issued general obligation bonds to fund the construction of a jail. This bond was refunded October 2010. The bonds mature serially through 2014 and have semi-annual interest payments which range from 3.30% to 4.55%. The bonds are direct obligations and pledge the full faith and credit of the County. Annual property taxes are levied to pay debt service. The balance due at June 30, 2011, was \$3,155,000 with principal of \$1,000,000 due in the coming year.

Advance Refunding Bonds

The County has defeased a certain general obligation bond by placing the proceeds of the refunding issue in an irrevocable trust to provide for all future debt service payments on the retired bond. Accordingly, the trust account assets and the liability for the defeased bond are not included in the County's financial statements. On June 30, 2011, \$3,920,000 of bonds matured and redeemed are considered defeased.

Full Faith and Credit Obligation Bond

In September 2004, the County issued full faith and credit obligation bonds to fund the "J" Street Project. The bonds mature serially through 2019 and have semi-annual interest payments which range from 2% to 4%. The bonds are direct obligations and pledge the full faith and credit of the County. The City of Madras will pay 55.85% of the bond. The County will pay the remaining balance with service development charges. The balance due at June 30, 2011, was \$1,360,000 with principal of \$150,000 due in the coming year.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Notes Payable

In September 2001, the County received a loan from Community First Bank that was applied toward the purchase of the fairgrounds annex. The loan requires annual payments of \$13,606, including interest at 6.5% through 2010. Payments are made from the County Fair Building Fund. The note was paid off during the current fiscal year.

In February 2004, the County received a loan from the City of Madras for the purchase of land for the new jail site. The loan requires annual payments of \$25,000 with 0% interest through 2013. Payments will be made from the General Fund. The balance due at June 30, 2011, was \$26,668 with principal of \$25,000 due in the coming year.

Future maturities of principal and interest on the general obligation bond, full faith and credit bond and notes payable are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2012	1,175,000	114,395	1,289,395
2013	1,206,668	89,145	1,295,813
2014	1,265,000	62,720	1,327,720
2015	165,000	33,735	198,735
2016	170,000	27,878	197,878
2017-2021	560,000	44,396	604,396
Total	<u>\$ 4,541,668</u>	<u>\$ 372,269</u>	<u>\$ 4,913,937</u>

Changes in long-term debt are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds Payable	\$ 5,425,000	\$ 3,965,000	\$ (4,875,000)	\$ 4,515,000	\$ 1,150,000
Notes Payable	64,419	-	(37,751)	26,668	25,000
net of Premium/Discount	(8,613)	13,687	(3,605)	1,469	(3,605)
Total noncurrent liabilities	<u>\$ 5,480,806</u>	<u>\$ 3,978,687</u>	<u>\$ (4,916,356)</u>	<u>\$ 4,543,137</u>	<u>\$ 1,171,395</u>
Accrued Compensated Absences	357,933	-	(139,253)	218,680	218,680
Net OPEB obligation	299,268	-	(299,268)	-	-
Business-Type Activities					
Net OPEB obligation	\$ 21,917	\$ -	\$ (21,917)	\$ -	
Landfill post-closure costs	5,318,339	-	(9,986)	5,308,353	
Total noncurrent liabilities	<u>\$ 5,340,256</u>	<u>\$ -</u>	<u>\$ (31,903)</u>	<u>\$ 5,308,353</u>	

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 8 – GASB STATEMENT NO 54-NEW FUND BALANCE

Below is a schedule of ending fund balance, based on GASB Statement 54 implementation:

Fund Balances:	General	Road	Jail Operations	Business Loan	Capital Improvement Projects	Other Governmental Funds	Total
Nonspendable:							
Inventories	-	226,540	-	-	-	-	226,540
Memorial Park Perpetual Care	-	-	-	-	-	108,693	108,693
	-	226,540	-	-	-	108,693	335,233
Restricted:							
Capital projects and construction	-	1,578,258	-	-	2,148,276	126,339	3,852,873
Equipment Purchases	275,483	-	-	-	-	-	275,483
Debt Service	-	-	-	-	-	659,040	659,040
Other	-	-	-	-	-	-	-
Other purposes	152,328	-	-	-	-	2,200,395	2,352,723
	427,811	1,578,258	-	-	2,148,276	2,985,774	7,140,119
Committed:							
Jail Operations	-	-	1,840,860	-	-	-	1,840,860
Other purposes	-	-	-	-	-	575,974	575,974
	-	-	1,840,860	-	-	575,974	2,416,834
Assigned:							
Reserved for property tax shortfall	3,332,804	-	-	-	-	-	3,332,804
Other							
Housing loans	-	-	-	344,364	-	-	344,364
Other Purposes	-	-	-	-	-	285,655	285,655
	3,332,804	-	-	344,364	-	285,655	3,962,823
Total Fund Balances:	\$ 3,760,615	\$ 1,804,798	\$ 1,840,860	\$ 344,364	\$ 2,148,276	\$ 3,956,096	\$ 13,855,009

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 9 - PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM

Contributions are made to the Oregon Public Employees Retirement Fund (OPERF), a state-wide cost-sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System (PERS). Within PERS, school districts comprise a cost-sharing component. Generally, employees who retire at or after age 55 or with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1.67% of their final average salary for each year of credited service. Final average monthly salary is based upon either the three calendar years out of the last ten calendar years of employment during which the highest salaries were earned or the last 36 calendar months of membership, whichever is larger.

Employees become members of PERS after six months of service in a qualified position and benefits fully vest on reaching 5 years of service. Vested employees with fewer than 30 years of service will receive reduced benefits if retirement occurs prior to age 58. PERS also provides death and disability benefits. Benefits are established by State statute. The Oregon Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281-3700.

The required employee contribution of 6% is paid by the County. Prior to December 31, 2003, the employee's 6% contribution was made to the PERS ORS 238 plans. Effective January 1, 2004, this same 6% contribution was required to be remitted to the Individual Account Program (IAP) for all eligible employees under ORS 238A Individual Account Program Plan. The County also contributes the remaining amounts necessary to pay benefits when due. For 2011, 2010, and 2009, the County's annual pension cost of \$862,680, \$863,507, and \$1,115,781 respectively was equal to the required and actual contributions. The County is required by ORS 238.225 to contribute at an actuarially determined rate. The employer rate adopted by the PERS board based on the December 31, 2007, actuarial valuation for the County for fiscal year 2010-11 was 9.28% for Tier One and Tier Two employees. For OPSRP employees, the County remitted contributions based on employee class. For OPSRP contribution rates were 6.45% for general services and 9.16% for police and fire employees.

The PERS Board adopted new rates based on the December 31, 2009, actuarial valuation for the fiscal year beginning July 1, 2011, and this will result in County employer PERS rates of 12.74% for PERS ORS 238 employees and 8.26% and 10.97% for general service employees and police and fire OPSRP employees, respectively, in addition to the required 6% IAP contribution.

The required contribution was determined as part of the December 31, 2007, actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) an 8.00% investment rate of return (net of administrative expenses), (b) projected salary increases of 3.75% per year and (c) 2.75% per year post-retirement cost-of-living increases. The underlying long-term assumed rate of inflation is 2.75% per year. The actuarial values of PERS assets are valued on the Expected Value Method. The County's unfunded actuarial liability is being amortized as a level percentage of payroll over 30 years on an open basis.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS

Oregon Public Employees Retirement System - Retirement Health Insurance Account (RHIA)

Plan Description. As a member of Oregon Public Employees Retirement System (OPERS) the County contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution (currently \$60 per month) toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The Plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy. Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating public employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.29% of annual covered payroll for Tier 1 and Tier 2 employees and 0.19% for OPSRP employees. The rate will change to 0.59% and 0.50% of annual covered payroll respectively for Tier 1/Tier 2 employees and OPSRP employees beginning July 1, 2011. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the Plan over a period not to exceed thirty years. The County's contributions to RHIA for which equaled the required contributions each year were included with the payments for the retirement plan described in Note 8 above.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Jefferson County Retiree Health Plan

Plan Description. The County does not have a formal post-employment benefits plan for any employee groups. However the County is required by Oregon Revised Statutes 243.303 to provide retirees with group health insurance from the date of retirement to age 65 at the same rate provided to current employees. Although the County does not pay any portion of the retirees' healthcare insurance, a retired employee receives the implicit benefit of a lower healthcare premium which is subsidized among the premium cost of coverage for active employees. GASB Statement 45 is applicable to the County due only to this implicit rate subsidy. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements.

Funding Policy. Retirees pay at the appropriate rate for each family classification directly to the County's agent. The County had 1 retired member and 86 active members in its plan on August 1, 2008, the date of its actuarial valuation. The annual required contribution (ARC) to the plan includes the employer's pay-as-you-go amount and an additional amount calculated to prefund future benefits.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other post-employment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (UAAL) over a period of not more than 30 years.

The County's ARC is made up of normal cost of \$300,593 and amortization of the UAAL of \$244,457. The Actuarial Accrued Liability is the present value of benefits that are attributed to past service only. The portion attributed to future service is excluded. For retirees, this is equal to the present value of benefits. For active employees, this is equal to the present value of benefits prorated by service to date over service at the expected retirement age. The normal cost is the actuarial present value of benefits attributed to one year of service. This equals the present value of benefits divided by service at expected retirement. Since retirees are not accruing any more service, their normal cost is zero. Normal costs are increased from the valuation date to the fiscal year end dates using a combination of the discount rate and health cost trend assumptions.

The following table shows the components of the County's annual OPES cost for the year, the amount actually contributed to the Plan, and changes in the County's OPES obligation to the Plan. For fiscal year 2009-10, the County's implicit benefit payments were estimated to be \$15,686.

	<u>June 30, 2010</u>	<u>June 30, 2011</u>
Annual required contribution	\$ 177,505	\$ NA
Interest on prior net OPEB obligation	7,360	NA
Adjustment to annual required contribution	(11,544)	NA
Annual OPEB cost (expense)	173,321	NA
Implicit benefit payments	(15,686)	NA
Increase in net OPEB obligation	157,635	NA
Net OPEB obligation - beginning of year	163,550	NA
Net OPEB obligation - end of year	<u>\$ 321,185</u>	<u>\$ NA</u>

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS - CONTINUED

Jefferson County Retiree Health Plan – Continued

Funding Policy. The County has elected to not prefund the actuarially determined future cost amount of \$321,185 at June 30, 2010. The County funds the benefits on a pay-as-you-go basis. Since the total annual contribution in the current year was less than the Annual Required Contribution, a liability is presented on the County's Statement of Net Assets.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2010 was as follows:

Fiscal Year	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
Ending			
06/30/09	\$ 176,439	7.3%	\$ 163,550
06/30/10	\$ 173,321	9.1%	\$ 321,185
06/30/11	NA	NA	NA

Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry (b)		Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
08/01/08	\$ -	\$ 733,125		\$ 733,125	0%	\$ 9,708,731	7.55%

Funded Status and Funding Progress. As of August 1, 2008, the most recent valuation date, the Plan was considered unfunded. The actuarial accrued liability for benefits was \$733,125, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$733,125. The covered payroll (annual payroll of active employees covered by the Plan) was \$9,708,731 and the ratio of the UAAL to the covered payroll was 7.55%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress shown below presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS - CONTINUED

Assumptions used in calculating the actuarial liabilities associated with the County's health plan include a 4.5% investment return and discount rate; an increase in health costs of 8.0% in the first year (August 1, 2009 premiums compared to August 1, 2008 premiums), 7.0% for the second year, 6.5% for the third year, 6.0% for the fourth year, 6.5% for the 5th through 14th year, 5.5% for the 15th through 29th year, and 5.0% thereafter; and retirement rates used by Oregon PERS for its December 31, 2007, actuarial valuation.

Retirement age for active employees was estimated based on PERS retirement rates. The marital status of members at the calculation date was assumed to continue through retirement. Non-group-specific age-based turnover data from GASB 45 were used as the basis for assigning a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

The Projected Unit Credit Cost Method was used to determine the Normal Cost and Actuarial Accrued Liability. Amortization of the UAAL is calculated as a level percentage of payroll over a rolling period of fifteen years. Payroll was assumed to increase 3.75% per year for this purpose.

The actuary determined that there is no other post-employment benefit liability under GASB No. 45 at June 30, 2011.

Management has determined, based upon the County's small impact on the state wide pool, that no material implicit rate subsidy exists for the 2011 year and therefore there is no OPEB obligation for implicit post-employment benefits.

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance with nominal deductible levels. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The liability for claims and judgments is reported in the appropriate fund. Amount of losses over the past three years have not exceeded insurance coverage less deductibles.

The County also carries commercial insurance for workers' compensation and employee health and accident insurance. Settled claims from those risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The County has elected to self-insure against liability arising from unemployment benefits provided to former County employees. As of year-end, provision has been made for known benefit claims through June 30, 2011, which are related to services performed in the fiscal year ended June 30, 2011. Future claims related to service during that period are not determinable and historically not significant.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 12 - PROPERTY TAX LIMITATIONS

The County is currently subject to constitutional property tax limitation provisions that specify a maximum allowable tax of \$5 for public schools and \$10 for other local government entities for each \$1,000 of assessed value of property. The limitation does not include taxes to repay bonded debt or certain special assessments.

Under an additional constitutional limitation, the maximum assessed value of property for 1997-98 was reduced to ninety percent of each property's assessed value for the 1995-96 tax year. Increases to the assessed value are limited to three percent per year, with exceptions for new property and certain improvements. For the 1997-98 tax year, the total of most taxing district operating levies in the state was reduced by approximately 17 percent. For subsequent years, the tax rates for each taxing district are permanently fixed based on the 1997-98 levy. Voters of a local taxing district may approve a tax that exceeds this limitation. Elections related to tax levies or bond measures require fifty percent of the registered voters to cast ballots to be valid except in May and November elections.

NOTE 13 - LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations required the County to place a final cover on its Box Canyon Landfill site and stop accepting waste in 1997. The County must perform certain maintenance and monitoring functions at the site for thirty years after closure.

The \$5,308,353 reported as business-type, non-current liabilities in the government-wide financial statements for landfill post-closure care liability at June 30, 2011, represents the current estimate of total closure and post-closure care costs anticipated by engineering studies. These amounts are based on what it would cost to perform all closure and post-closure care currently and is updated annually. There were no amounts expended for post-closure costs during the current fiscal year amounted. Actual future costs may be higher than the estimated remaining costs due to inflation, changes in technology, or changes in regulations.

The County is not required to currently finance these costs and the Transfer Station Fund has not included these future costs in its budget for the year ending June 30, 2011. Future inflation costs and interest accumulated on amounts which may be set aside have not been projected. Projected post-closure care costs and any additional requirements that may be determined (due to changes in technology or applicable laws and regulations, for example) may need to be covered by charges to future landfill users or from future tax revenue.

NOTE 14 - RECONCILIATION OF BUDGETARY BASIS WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The following differences existed between the budgetary basis of accounting and the modified accrual basis of accounting.

Payments made on certain long-term obligations were classified as debt service for the modified accrual basis Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds whereas they were budgeted and reported as capital outlay on budgetary basis statements.

Payments for labor and materials on certain capital projects were reported as capital outlay for modified accrual statements but as personal services and materials and services on budgetary statements.

JEFFERSON COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 14 - RECONCILIATION OF BUDGETARY BASIS WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (CONTINUED)

Advances between funds and repayment of advances are reported as other financing sources and uses for budgetary purposes only.

Fund balances reserved for inventory are not included on budgetary basis statements.

NOTE 15 - DEFICIT FUND EQUITY

As of June 30, 2011, the SDC CRR Parks Fund had deficit fund equity using the modified accrual basis of accounting of \$32,556. This deficit resulted from a long-term interfund loan that will be repaid with resources over several years.

The SDC County Road Fund also had a deficit fund equity using the modified accrual basis of accounting of \$15,792. This deficit resulted from an Operating Transfer out.

The Transfer Station Fund also had a deficit of \$4,681,663 on the full-accrual basis of accounting resulting from its long-term obligation for landfill closure costs, which will be liquidated with resources over several years.

NOTE 16 – CONTINGENT LIABILITY

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 17 – CONTINGENCY

In May 2011 the Jail Operating Levy passed at a rate of .99 per thousand for a 3 year period. Due to property tax compression, the County is concerned that the .99 per thousand will not sustain the Jail Fund at its present operating level.

NOTE 18 – SUBSEQUENT EVENTS

The District Attorney's office has successfully applied for and received two federal grants that amount to over 1.3 million in grant revenue over a three year period. These grant funds will enhance the District Attorney and law enforcement functions in Jefferson County.

JEFFERSON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2011

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Taxes	\$ 5,085,000	\$ 5,085,000	\$ 5,160,325	\$ 75,325
Intergovernmental	773,247	813,120	940,965	127,845
Licenses and permits	18,590	18,590	23,922	5,332
Charges for services	222,466	222,466	228,462	5,996
Interest income	36,000	36,000	32,342	(3,658)
Other revenues	32,050	32,050	63,761	31,711
Total revenues	6,167,353	6,207,226	6,449,777	242,551
EXPENDITURES				
Personal service	4,209,985	4,156,565	3,940,521	(216,044)
Materials and services	1,398,096	1,459,789	1,182,916	(276,873)
Capital outlay	29,326	59,526	45,615	(13,911)
Intergovernmental	214,003	215,403	79,621	(135,782)
Contingency	244,756	234,756	-	(234,756)
Total expenditures	6,096,166	6,126,039	5,248,673	(877,366)
Excess of revenues over (under) expenditures	71,187	81,187	1,201,104	1,119,917
OTHER FINANCING SOURCES (USES)				
Transfers in	862,496	862,496	755,310	(107,186)
Transfers out	(1,083,683)	(1,093,683)	(1,242,768)	(149,085)
Total other financing sources (uses)	(221,187)	(231,187)	(487,458)	(256,271)
Net change in fund balance	(150,000)	(150,000)	713,646	863,646
Fund balance - beginning	1,750,000	1,750,000	2,619,158	869,158
Fund balance - ending	\$ 1,600,000	\$ 1,600,000	\$ 3,332,804	\$ 1,732,804
Reconciliation to Governmental Fund Balance as required by GASB #54				
Ending Fund Balance				
Road Equipment Purchase			275,483	
County Special Litigation			124,689	
Juvenile Special Projects			27,639	
			\$ 3,760,615	

See schedule of expenditures and appropriations-General Fund for appropriation level.

JEFFERSON COUNTY, OREGON

ROAD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2011

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Intergovernmental	\$ 1,552,372	\$ 1,652,372	\$ 1,766,912	\$ 114,540
Taxes (split revenue)	53,453	53,453	42,589	(10,864)
Licenses and permits	115,600	15,600	19,183	3,583
Interest income	40,000	40,000	18,522	(21,478)
Other revenues	135,000	135,000	202,961	67,961
Total revenues	1,896,425	1,896,425	2,050,167	153,742
EXPENDITURES				
Personal service	1,111,522	1,111,522	1,027,967	(83,555)
Materials and services	1,854,015	1,854,015	1,270,826	(583,189)
Capital outlay	12,500	12,500	-	(12,500)
Total expenditures	2,978,037	2,978,037	2,298,793	(679,244)
Excess of revenues over (under) expenditures	(1,081,612)	(1,081,612)	(248,626)	832,986
OTHER FINANCING SOURCES (USES)				
Interfund loan payment received	15,540	15,540	2,700	(12,840)
Transfers out	(302,308)	(302,308)	(251,501)	50,807
Total other financing sources (uses)	(286,768)	(286,768)	(248,801)	37,967
Net change in fund balance	(1,368,380)	(1,368,380)	(497,427)	870,953
Fund balance - beginning	1,541,270	1,541,270	2,246,069	704,799
Fund balance - ending	\$ 172,890	\$ 172,890	\$ 1,748,642	\$ 1,575,752
Adjustment from budgetary basis Inventory			56,156	
			\$ 1,804,798	

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

JAIL OPERATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2011

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Taxes	\$ 1,211,655	\$ 1,211,655	\$ 1,212,635	\$ 980
Intergovernmental	363,400	363,400	357,818	(5,582)
Licenses and permits	16,000	16,000	1,995	(14,005)
Charges for services	95,000	95,000	96,880	1,880
Interest income	47,400	47,400	23,171	(24,229)
Total revenues	1,733,455	1,733,455	1,692,499	(40,956)
EXPENDITURES				
Personal service	1,714,763	1,714,763	1,560,023	(154,740)
Materials and services	642,660	642,660	507,405	(135,255)
Capital outlay	20,000	20,000	-	(20,000)
Debt Service	25,000	25,000	25,000	-
Contingency	210,905	160,905	-	(160,905)
Total expenditures	2,613,328	2,563,328	2,092,428	(470,900)
Excess of revenues over (under) expenditures	(879,873)	(829,873)	(399,929)	429,944
OTHER FINANCING SOURCES (USES)				
Transfers in	582,177	582,177	589,425	7,248
Transfers out	(370,000)	(420,000)	(378,420)	41,580
Total other financing sources (uses)	212,177	162,177	211,005	48,828
Net change in fund balance	(667,696)	(667,696)	(188,924)	478,772
Fund balance - beginning	1,837,467	1,296,297	2,029,784	733,487
Fund balance - ending	\$ 1,169,771	\$ 628,601	\$ 1,840,860	\$ 1,212,259

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

BUSINESS LOAN FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2011

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Investment income	\$ 1,500	\$ 1,500	\$ 2,544	\$ 1,044
Loan principal	125,000	125,000	31,918	(93,082)
Loan interest	30,676	30,676	23,333	(7,343)
Total revenues	157,176	157,176	57,795	(99,381)
EXPENDITURES				
Materials and services	17,250	17,250	10,902	(6,348)
Business loans	319,820	319,820	50,000	(269,820)
Total expenditures	337,070	337,070	60,902	(276,168)
Excess of revenues over (under) expenditures	(179,894)	(179,894)	(3,107)	176,787
OTHER FINANCING SOURCES (USES)				
Interfund loan principal received from				
General Fund - fairgrounds transfer in	8,750	8,750	-	(8,750)
General Fund maint. dept. - backhoe	8,644	8,644	-	(8,644)
Fairground RV Park Fund	2,500	2,500	-	(2,500)
County Park Fund	7,500	7,500	-	(7,500)
SDC CRR Park Fund #2	2,500	2,500	-	(2,500)
Total other financing sources (uses)	29,894	29,894	-	(29,894)
Net change in fund balance	(150,000)	(150,000)	(3,107)	146,893
Fund balance - beginning	150,000	150,000	347,471	197,471
Fund balance - ending	\$ -	\$ -	\$ 344,364	\$ 344,364

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON
OTHER SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CAPITAL IMPROVEMENT PROJECTS FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 50,000	\$ 50,000	\$ 21,799	\$ (28,201)
Expenditures				
Materials and services	50,000	25,000	-	(25,000)
Capital outlay	2,160,000	2,160,000	27,569	(2,132,431)
Total expenditures	2,210,000	2,185,000	27,569	(2,157,431)
Excess of revenues over (under) expenditures	(2,160,000)	(2,135,000)	(5,770)	2,129,230
Other Financing Sources (Uses)				
Transfer from General Fund	185,000	185,000	185,000	-
Loan to Parks Development Fund	-	(25,000)	-	25,000
Total other financing sources (uses)	185,000	160,000	185,000	25,000
Net change in fund balance	(1,975,000)	(1,975,000)	179,230	2,154,230
Fund balance - beginning of year	1,975,000	1,975,000	1,969,046	(5,954)
Fund balance - end of year	\$ -	\$ -	\$ 2,148,276	\$ 2,148,276

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2011

	Special Revenue Funds			
	Federal, State, County Road Construction	Enforcement	Animal Control	Emergency Communication "911"
ASSETS				
Cash and investments	\$ 340,043	\$ 4,712	\$ 28,836	\$ 36,332
Taxes receivable	-	-	-	-
Accounts receivable	-	-	25	86,949
TOTAL ASSETS	\$ 340,043	\$ 4,712	\$ 28,861	\$ 123,281
LIABILITIES AND FUND BALANCES				
Liabilities				
Cash Overdraft	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-
Accounts payable	238,758	-	4,975	15,053
Deferred revenue	-	-	-	-
Total liabilities	238,758	-	4,975	15,053
Fund balances				
Nonspendable	-	-	-	-
Restricted	101,285	-	-	108,228
Committed	-	4,712	23,886	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	101,285	4,712	23,886	108,228
TOTAL LIABILITIES AND FUND BALANCES	\$ 340,043	\$ 4,712	\$ 28,861	\$ 123,281

Special Revenue Funds

<u>Footpath and Bicycle Trail</u>	<u>Law Library</u>	<u>DA Fund Juvenile Dependency</u>	<u>Mt. Jefferson Memorial Park Operations</u>	<u>Mt. Jefferson Memorial Park Perpetual</u>	<u>County Fair</u>	<u>Victims' Assistance</u>	<u>County School</u>
\$ 176,454	\$ 54,172	\$ 1,587	\$ 40,301	\$ 108,693	\$ 38,909	\$ 16,692	\$ -
-	-	-	-	-	-	-	-
-	-	1,773	3,015	-	325	22,385	-
<u>\$ 176,454</u>	<u>\$ 54,172</u>	<u>\$ 3,360</u>	<u>\$ 43,316</u>	<u>\$ 108,693</u>	<u>\$ 39,234</u>	<u>\$ 39,077</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	8,750	-	-
-	1,140	-	387	-	10,143	1,052	-
-	-	-	-	-	-	-	-
-	1,140	-	387	-	18,893	1,052	-
-	-	-	-	108,693	-	-	-
176,454	53,032	3,360	-	-	20,341	38,025	-
-	-	-	42,929	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>176,454</u>	<u>53,032</u>	<u>3,360</u>	<u>42,929</u>	<u>108,693</u>	<u>20,341</u>	<u>38,025</u>	<u>-</u>
<u>\$ 176,454</u>	<u>\$ 54,172</u>	<u>\$ 3,360</u>	<u>\$ 43,316</u>	<u>\$ 108,693</u>	<u>\$ 39,234</u>	<u>\$ 39,077</u>	<u>\$ -</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2011

	Special Revenue Funds				
	<u>Transient Occupancy Tax</u>	<u>Special Transportation</u>	<u>County Fair Building</u>	<u>Public Land Corner Preservation</u>	<u>County Projects</u>
ASSETS					
Cash and investments	\$ 48,075	\$ 4,191	\$ -	\$ 1,898	\$ 84,467
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	47,093	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 48,075</u>	<u>\$ 4,191</u>	<u>\$ 47,093</u>	<u>\$ 1,898</u>	<u>\$ 84,467</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Cash Overdraft	\$ -	\$ -	\$ 24,640	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Accounts payable	-	2,851	9,470	870	10,465
Deferred revenue	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	-	2,851	34,110	870	10,465
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	-	1,340	-	-	-
Committed	48,075	-	12,983	-	74,002
Assigned	-	-	-	1,028	-
Unassigned	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>48,075</u>	<u>1,340</u>	<u>12,983</u>	<u>1,028</u>	<u>74,002</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 48,075</u>	<u>\$ 4,191</u>	<u>\$ 47,093</u>	<u>\$ 1,898</u>	<u>\$ 84,467</u>

Special Revenue Funds

<u>Family Planning Grant</u>	<u>Maternal- Child Health</u>	<u>Tuberculosis/ Communicable Disease</u>	<u>Woman- Infant- Children</u>	<u>Smoke Management</u>	<u>Prevention Program</u>	<u>Corrections and Drug Program</u>	<u>Commission on Children and Families</u>
\$ 95,601	\$ 67,960	\$ 45,469	\$ 2,279	\$ 42,932	\$ 89,870	\$ -	\$ 4,114
-	-	-	-	-	-	-	-
5,608	24,543	11,880	10,064	-	31,112	-	-
<u>\$ 101,209</u>	<u>\$ 92,503</u>	<u>\$ 57,349</u>	<u>\$ 12,343</u>	<u>\$ 42,932</u>	<u>\$ 120,982</u>	<u>\$ -</u>	<u>\$ 4,114</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,366	570	4,605	1,112	81	10,684	-	4,114
-	-	-	-	-	-	-	-
2,366	570	4,605	1,112	81	10,684	-	4,114
-	-	-	-	-	-	-	-
98,843	91,933	52,744	11,231	-	110,298	-	-
-	-	-	-	-	-	-	-
-	-	-	-	42,851	-	-	-
-	-	-	-	-	-	-	-
98,843	91,933	52,744	11,231	42,851	110,298	-	-
<u>\$ 101,209</u>	<u>\$ 92,503</u>	<u>\$ 57,349</u>	<u>\$ 12,343</u>	<u>\$ 42,932</u>	<u>\$ 120,982</u>	<u>\$ -</u>	<u>\$ 4,114</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS JUNE 30, 2011

	Special Revenue Funds				
	County Clerk Records	Mental Health Alcohol and Drug Program	Veterans Service Expansion	Mental Health Developmental Disabilities	Federal CCBG Program
ASSETS					
Cash and investments	\$ 107,613	\$ 35,080	\$ 1,952	\$ 65,892	\$ 129
Taxes receivable	-	-	-	-	-
Accounts receivable	-	83,974	2,996	342	8,705
TOTAL ASSETS	<u>\$ 107,613</u>	<u>\$ 119,054</u>	<u>\$ 4,948</u>	<u>\$ 66,234</u>	<u>\$ 8,834</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Accounts payable	-	82,844	1,541	1,000	8,834
Deferred revenue	-	-	-	-	-
Total liabilities	-	82,844	1,541	1,000	8,834
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	-	36,210	3,407	65,234	-
Committed	-	-	-	-	-
Assigned	107,613	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>107,613</u>	<u>36,210</u>	<u>3,407</u>	<u>65,234</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 107,613</u>	<u>\$ 119,054</u>	<u>\$ 4,948</u>	<u>\$ 66,234</u>	<u>\$ 8,834</u>

Special Revenue Funds

<u>Parks Development</u>	<u>Economic Development</u>	<u>Oregon Health Care Mental Health</u>	<u>Community Corrections</u>	<u>Juvenile Crime Plan</u>	<u>Geographic Information System</u>	<u>Conciliation/ Mediation</u>
\$ 87,536	\$ 293,398	\$ 899,846	\$ 255,373	\$ -	\$ 47,644	\$ 71,749
-	-	-	-	-	-	-
13,097	3,612	-	501	12,853	-	-
<u>\$ 100,633</u>	<u>\$ 297,010</u>	<u>\$ 899,846</u>	<u>\$ 255,874</u>	<u>\$ 12,853</u>	<u>\$ 47,644</u>	<u>\$ 71,749</u>
\$ -	\$ -	\$ -	\$ -	\$ 10,651	\$ -	\$ -
24,950	-	-	-	-	-	-
1,386	1,920	119,243	5,035	-	16	2,000
-	-	-	-	-	-	-
26,336	1,920	119,243	5,035	10,651	16	2,000
-	-	-	-	-	-	-
-	-	780,603	250,839	2,202	-	69,749
74,297	295,090	-	-	-	-	-
-	-	-	-	-	47,628	-
-	-	-	-	-	-	-
<u>74,297</u>	<u>295,090</u>	<u>780,603</u>	<u>250,839</u>	<u>2,202</u>	<u>47,628</u>	<u>69,749</u>
<u>\$ 100,633</u>	<u>\$ 297,010</u>	<u>\$ 899,846</u>	<u>\$ 255,874</u>	<u>\$ 12,853</u>	<u>\$ 47,644</u>	<u>\$ 71,749</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS JUNE 30, 2011

	Special Revenue Funds		Capital Project Funds	
	Sheriff LLEBG	Code Enforcement	Landfill Closure	SDC County Road
ASSETS				
Cash and investments	\$ 33,272	\$ 79,685	\$ 80,297	\$ 1,317
Taxes receivable	-	-	-	-
Accounts receivable	3,714	6,850	13,832	-
TOTAL ASSETS	\$ 36,986	\$ 86,535	\$ 94,129	\$ 1,317
LIABILITIES AND FUND BALANCES				
Liabilities				
Cash Overdraft	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	17,109
Accounts payable	194	-	5,884	-
Deferred revenue	-	-	-	-
Total liabilities	194	-	5,884	17,109
Fund balances				
Nonspendable	-	-	-	-
Restricted	36,792	-	88,245	(15,792)
Committed	-	-	-	-
Assigned	-	86,535	-	-
Unassigned	-	-	-	-
Total fund balances	36,792	86,535	88,245	(15,792)
TOTAL LIABILITIES AND FUND BALANCES	\$ 36,986	\$ 86,535	\$ 94,129	\$ 1,317

Capital Project Funds			Debt Service Funds		Total
SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	J Street Bond	
\$ 75,061	\$ 99,626	\$ 1,981	\$ 634,156	\$ -	\$ 4,205,194
-	-	-	119,972	-	119,972
-	-	-	-	-	395,248
<u>\$ 75,061</u>	<u>\$ 99,626</u>	<u>\$ 1,981</u>	<u>\$ 754,128</u>	<u>\$ -</u>	<u>\$ 4,720,414</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,291
-	-	34,537	-	-	85,346
-	-	-	-	-	548,593
-	-	-	95,088	-	95,088
-	-	34,537	95,088	-	764,318
-	-	-	-	-	108,693
75,061	99,626	(32,556)	659,040	-	2,985,774
-	-	-	-	-	575,974
-	-	-	-	-	285,655
-	-	-	-	-	-
<u>75,061</u>	<u>99,626</u>	<u>(32,556)</u>	<u>659,040</u>	<u>-</u>	<u>3,956,096</u>
<u>\$ 75,061</u>	<u>\$ 99,626</u>	<u>\$ 1,981</u>	<u>\$ 754,128</u>	<u>\$ -</u>	<u>\$ 4,720,414</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2011

Revenues	Special Revenue Funds			
	Federal, State, County Road Construction	Enforcement	Animal Control	Emergency Communicatio "911"
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and fees	-	8,282	63,529	-
Charges for service	-	-	-	-
Intergovernmental	-	-	-	373,345
Interest	1,934	96	362	681
Other	239,850	-	4,328	77,187
Total revenues	241,784	8,378	68,219	451,213
Expenditures				
Current				
General services	-	-	-	-
Highway and streets	349,348	-	-	-
Public safety	-	-	122,685	653,674
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	349,348	-	122,685	653,674
Excess of revenues over (under) expenditures	(107,564)	8,378	(54,466)	(202,461)
Other financing sources (uses)				
Other - reimbursed bond sale	-	-	-	-
Proceeds to escrow agent	-	-	-	-
Bond costs	-	-	-	-
Assumption of interfund loan	-	-	-	-
Operating transfers in	-	-	53,700	158,116
Operating transfers out	-	(12,000)	(9,277)	(11,276)
Total other financing sources (uses)	-	(12,000)	44,423	146,840
Net changes in fund balances	(107,564)	(3,622)	(10,043)	(55,621)
Fund balances (deficit) - beginning of year	208,849	8,334	33,929	163,849
Fund balances (deficit) - end of year	\$ 101,285	\$ 4,712	\$ 23,886	\$ 108,228

Special Revenue Funds

<u>Footpath and Bicycle Trail</u>	<u>Law Library</u>	<u>DA Fund Juvenile Dependency</u>	<u>Mt. Jefferson Memorial Park Operations</u>	<u>Mt. Jefferson Memorial Park Perpetual</u>	<u>County Fair</u>	<u>Victims' Assistance</u>	<u>County School</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	49,143
-	25,094	-	-	-	-	-	-
-	-	-	54,503	2,620	122,347	-	-
12,063	-	8,019	1,559	-	36,031	132,813	134,307
1,810	574	2	-	-	598	258	178
-	-	-	-	-	28,040	1,703	-
<u>13,873</u>	<u>25,668</u>	<u>8,021</u>	<u>56,062</u>	<u>2,620</u>	<u>187,016</u>	<u>134,774</u>	<u>183,628</u>
-	-	-	55,254	-	-	-	-
-	-	-	-	-	-	-	-
-	14,168	4,664	-	-	-	129,468	-
-	-	-	-	-	-	-	-
-	-	-	-	-	335,123	-	-
-	-	-	-	-	-	-	183,853
-	-	-	-	-	5,100	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>14,168</u>	<u>4,664</u>	<u>55,254</u>	<u>-</u>	<u>340,223</u>	<u>129,468</u>	<u>183,853</u>
13,873	11,500	3,357	808	2,620	(153,207)	5,306	(225)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	9,000	-	117,700	-	-
-	(6,500)	-	-	-	(1,412)	(2,449)	-
-	(6,500)	-	9,000	-	116,288	(2,449)	-
13,873	5,000	3,357	9,808	2,620	(36,919)	2,857	(225)
<u>162,581</u>	<u>48,032</u>	<u>3</u>	<u>33,121</u>	<u>106,073</u>	<u>57,260</u>	<u>35,168</u>	<u>225</u>
<u>\$ 176,454</u>	<u>\$ 53,032</u>	<u>\$ 3,360</u>	<u>\$ 42,929</u>	<u>\$ 108,693</u>	<u>\$ 20,341</u>	<u>\$ 38,025</u>	<u>\$ -</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2011

	Special Revenue Funds				
	Transient Occupancy Tax	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects
Revenues					
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	204,044	-	-	-	-
Licenses and fees	-	-	-	29,537	-
Charges for service	-	-	-	-	-
Intergovernmental	-	92,276	47,093	-	44,249
Interest	441	108	-	27	789
Other	-	-	13,320	-	-
Total revenues	204,485	92,384	60,413	29,564	45,038
Expenditures					
Current					
General services	-	98,277	-	29,348	-
Highway and streets	-	-	-	-	-
Public safety	-	-	-	-	31,041
Economic development	63,144	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	47,430	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	63,144	98,277	47,430	29,348	31,041
Excess of revenues over (under) expenditures	141,341	(5,893)	12,983	216	13,997
Other financing sources (uses)					
Other - reimbursed bond sale	-	-	-	-	-
Proceeds to escrow agent	-	-	-	-	-
Bond costs	-	-	-	-	-
Assumption of interfund loan	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	(116,200)	-	-	(1,980)	(1,221)
Total other financing sources (uses)	(116,200)	-	-	(1,980)	(1,221)
Net changes in fund balances	25,141	(5,893)	12,983	(1,764)	12,776
Fund balances (deficit) - beginning of year	22,934	7,233	-	2,792	61,226
Fund balances (deficit) - end of year	<u>\$ 48,075</u>	<u>\$ 1,340</u>	<u>\$ 12,983</u>	<u>\$ 1,028</u>	<u>\$ 74,002</u>

Special Revenue Funds

<u>Family Planning Grant</u>	<u>Maternal- Child Health</u>	<u>Tuberculosis/ Communicable Disease</u>	<u>Woman- Infant- Children</u>	<u>Smoke Management</u>	<u>Prevention Program</u>	<u>Corrections and Drug Program</u>	<u>Commission on Children and Families</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	89,619	-	-	-
9,178	29,496	19,771	-	-	-	-	-
113,124	218,802	140,140	135,879	-	160,085	23,272	444,596
915	1,035	786	113	629	1,410	29	246
8,839	2,843	-	167	-	-	-	-
<u>132,056</u>	<u>252,176</u>	<u>160,697</u>	<u>136,159</u>	<u>90,248</u>	<u>161,495</u>	<u>23,301</u>	<u>444,842</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
105,561	261,351	207,890	134,737	67,836	163,687	-	451,336
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>105,561</u>	<u>261,351</u>	<u>207,890</u>	<u>134,737</u>	<u>67,836</u>	<u>163,687</u>	<u>-</u>	<u>451,336</u>
26,495	(9,175)	(47,193)	1,422	22,412	(2,192)	23,301	(6,494)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	9,500	-	-	-	-	4,302
<u>(5,491)</u>	<u>(13,545)</u>	<u>(9,672)</u>	<u>(1,756)</u>	<u>-</u>	<u>(13,814)</u>	<u>(26,311)</u>	<u>(5,203)</u>
(5,491)	(13,545)	(172)	(1,756)	-	(13,814)	(26,311)	(901)
21,004	(22,720)	(47,365)	(334)	22,412	(16,006)	(3,010)	(7,395)
<u>77,839</u>	<u>114,653</u>	<u>100,109</u>	<u>11,565</u>	<u>20,439</u>	<u>126,304</u>	<u>3,010</u>	<u>7,395</u>
<u>\$ 98,843</u>	<u>\$ 91,933</u>	<u>\$ 52,744</u>	<u>\$ 11,231</u>	<u>\$ 42,851</u>	<u>\$ 110,298</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2011

	Special Revenue Funds				
	County Clerk Records	Mental Health Alochol and Drug Program	Veterans Service Expansion	Mental Health Developmental Disabilities	Federal CCBG Program
Revenues					
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Licenses and fees	10,426	-	-	-	-
Charges for service	-	-	-	-	-
Intergovernmental	-	498,540	11,984	242,441	86,266
Interest	1,122	425	108	1,864	-
Other	-	-	-	5,263	-
Total revenues	11,548	498,965	12,092	249,568	86,266
Expenditures					
Current					
general services	2,575	-	23,638	-	-
Highway and streets	-	-	-	-	-
Public safety	-	-	-	-	-
Economic development	-	-	-	-	-
Health and welfare	-	499,554	-	357,078	83,467
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	2,575	499,554	23,638	357,078	83,467
Excess of revenues over (under) expenditures	8,973	(589)	(11,546)	(107,510)	2,799
Other financing sources (uses)					
Other - reimbursed bond sale	-	-	-	-	-
Proceeds to escrow agent	-	-	-	-	-
Bond costs	-	-	-	-	-
Assumption of interfund loan	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	(420)	(3,600)	-	(10,244)	(4,302)
Total other financing sources (uses)	(420)	(3,600)	-	(10,244)	(4,302)
Net changes in fund balances	8,553	(4,189)	(11,546)	(117,754)	(1,503)
Fund balances (deficit) - beginning of year	99,060	40,399	14,953	182,988	1,503
Fund balances (deficit) - end of year	\$ 107,613	\$ 36,210	\$ 3,407	\$ 65,234	\$ -

Special Revenue Funds

<u>Parks Development</u>	<u>Economic Development</u>	<u>Oregon Health Care Mental Health</u>	<u>Community Corrections</u>	<u>Juvenile Crime Plan</u>	<u>Geographic Information System</u>	<u>Conciliation/ Mediation</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	21,105	14,105
52,014	-	-	-	-	-	-
-	264,391	1,494,224	679,663	54,672	-	-
996	4,086	8,602	3,518	(51)	630	690
3,325	9,768	31,001	50,684	-	-	-
<u>56,335</u>	<u>278,245</u>	<u>1,533,827</u>	<u>733,865</u>	<u>54,621</u>	<u>21,735</u>	<u>14,795</u>
-	-	-	-	-	96,887	-
-	-	-	-	-	-	-
-	-	-	517,968	55,745	-	5,883
-	237,724	-	-	-	-	-
-	-	1,482,099	-	-	-	-
116,305	-	-	-	-	-	-
-	-	-	-	-	-	-
24,812	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>141,117</u>	<u>237,724</u>	<u>1,482,099</u>	<u>517,968</u>	<u>55,745</u>	<u>96,887</u>	<u>5,883</u>
(84,782)	40,521	51,728	215,897	(1,124)	(75,152)	8,912
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(139)	-	-	-	-	-	-
55,000	-	-	-	5,000	68,295	-
-	(98,000)	(56,170)	(138,922)	(3,431)	(17,417)	-
<u>54,861</u>	<u>(98,000)</u>	<u>(56,170)</u>	<u>(138,922)</u>	<u>1,569</u>	<u>50,878</u>	<u>-</u>
(29,921)	(57,479)	(4,442)	76,975	445	(24,274)	8,912
<u>104,218</u>	<u>352,569</u>	<u>785,045</u>	<u>173,864</u>	<u>1,757</u>	<u>71,902</u>	<u>60,837</u>
<u>\$ 74,297</u>	<u>\$ 295,090</u>	<u>\$ 780,603</u>	<u>\$ 250,839</u>	<u>\$ 2,202</u>	<u>\$ 47,628</u>	<u>\$ 69,749</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2011

	Special Revenue Funds		Capital Project Funds	
	Sheriff LLEBG	Code Enforcement	Landfill Closure	SDC County Road
Revenues				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	40,561	-	-
Licenses and fees	-	25,142	-	-
Charges for service	-	8,637	80,058	18,001
Intergovernmental	80,361	-	-	-
Interest	261	-	749	585
Other	77	-	248	-
	80,699	74,340	81,055	18,586
Expenditures				
Current				
general services	-	-	-	-
Highway and streets	-	-	-	-
Public safety	27,433	-	-	-
Economic development	-	-	-	-
Health and welfare	-	28,701	60,686	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	66,203	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
	93,636	28,701	60,686	-
Excess of revenues over (under) expenditures	(12,937)	45,639	20,369	18,586
Other financing sources (uses)				
Other - reimbursed bond sale	-	-	-	-
Proceeds to escrow agent	-	-	-	-
Bond costs	-	-	-	-
Assumption of interfund loan	-	-	-	-
Operating transfers in	13,771	-	-	-
Operating transfers out	(360)	(2,629)	-	(90,927)
	13,411	(2,629)	-	(90,927)
Net changes in fund balances	474	43,010	20,369	(72,341)
Fund balances (deficit) - beginning of year	36,318	43,525	67,876	56,549
Fund balances (deficit) - end of year	\$ 36,792	\$ 86,535	\$ 88,245	\$ (15,792)

Capital Project Funds			Debt Service Funds		Total
SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	J Street Bond	
\$ -	\$ -	\$ -	\$ 1,224,162	\$ -	\$ 1,224,162
-	-	-	-	-	293,748
-	-	-	-	-	286,839
2,571	3,614	516	-	-	403,326
-	-	-	-	123,712	5,653,907
541	1,047	19	7,022	-	45,235
-	-	-	-	-	476,643
3,112	4,661	535	1,231,184	123,712	8,383,860
-	-	-	-	-	305,979
-	-	-	-	-	349,348
-	-	-	-	-	1,562,729
-	-	-	-	-	300,868
-	-	-	-	-	3,903,983
-	-	-	-	-	498,858
-	-	-	-	-	183,853
-	-	-	-	-	96,115
-	-	-	810,000	145,000	955,000
-	-	-	119,648	56,701	176,349
-	-	-	929,648	201,701	8,333,082
3,112	4,661	535	301,536	(77,989)	50,778
-	-	-	3,978,296	-	3,978,296
-	-	-	(3,948,870)	-	(3,948,870)
-	-	-	(23,300)	-	(23,300)
-	-	-	-	-	(139)
-	-	-	-	77,989	572,373
-	-	-	-	-	(664,529)
-	-	-	6,126	77,989	(86,169)
3,112	4,661	535	307,662	-	(35,391)
71,949	94,965	(33,091)	351,378	-	3,991,487
\$ 75,061	\$ 99,626	\$ (32,556)	\$ 659,040	\$ -	\$ 3,956,096

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FEDERAL, STATE AND COUNTY ROAD CONSTRUCTION FUND YEAR ENDED JUNE 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local				
Interest income	\$ 3,000	\$ 3,000	\$ 1,934	\$ (1,066)
Intergovernmental				
State				
Oregon Highway Division	<u>208,190</u>	<u>239,190</u>	<u>239,850</u>	<u>660</u>
Total revenues	211,190	242,190	241,784	(406)
Expenditures				
Materials and services	<u>331,190</u>	<u>362,190</u>	<u>349,348</u>	<u>(12,842)</u>
Net change in fund balance	(120,000)	(120,000)	(107,564)	12,436
Fund balance - beginning of year	<u>120,000</u>	<u>120,000</u>	<u>208,849</u>	<u>88,849</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,285</u>	<u>\$ 101,285</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ENFORCEMENT FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Fines and forfeitures	\$ 12,000	\$ 12,000	\$ 8,282	\$ (3,718)
Interest	200	200	96	(104)
Total revenues	12,200	12,200	8,378	(3,822)
Expenditures				
Materials and services	12,200	12,200	-	(12,200)
Excess of revenues over (under) expenditures	-	-	8,378	8,378
Other Financing Sources (Uses)				
Transfer to County Special Litigation Fund	(12,000)	(12,000)	(12,000)	-
Net change in fund balance	(12,000)	(12,000)	(3,622)	8,378
Fund balance - beginning of year	12,000	12,000	8,334	(3,666)
Fund balance - end of year	\$ -	\$ -	\$ 4,712	\$ 4,712

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ANIMAL CONTROL FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Licenses and fees	\$ 55,000	\$ 55,000	\$ 63,529	\$ 8,529
Interest	1,300	1,300	362	(938)
Other	2,035	2,035	4,328	2,293
Total revenues	58,335	58,335	68,219	9,884
Expenditures				
Personal services	97,087	96,867	85,785	(11,082)
Materials and services	28,843	38,843	36,900	(1,943)
Total expenditures	125,930	135,710	122,685	(13,025)
Excess of revenues over (under) expenditures	(67,595)	(77,375)	(54,466)	22,909
Other Financing Sources (Uses)				
Transfer from General Fund	43,700	53,700	53,700	-
Transfer to General Fund (Admin)	(8,700)	(8,920)	(8,917)	3
Transfer to NT Fund	(360)	(360)	(360)	-
Total other financing sources (uses)	34,640	44,420	44,423	3
Net change in fund balance	(32,955)	(32,955)	(10,043)	22,912
Fund balance - beginning of year	32,955	32,955	33,929	974
Fund balance - end of year	\$ -	\$ -	\$ 23,886	\$ 23,886

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) EMERGENCY COMMUNICATIONS 911 FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 3,000	\$ 3,000	\$ 681	\$ (2,319)
Intergovernmental				
City	87,412	87,412	87,412	-
State	283,392	283,392	285,933	2,541
Other	76,677	76,677	77,187	510
Total revenues	450,481	450,481	451,213	732
Expenditures				
Personal services	549,094	549,094	525,828	(23,266)
Materials and services	149,953	149,953	127,846	(22,107)
Contingency	6,500	6,500	-	(6,500)
Total expenditures	705,547	705,547	653,674	(51,873)
Excess of revenues over (under) expenditures	(255,066)	(255,066)	(202,461)	52,605
Other Financing Sources (Uses)				
Transfer from General Fund	104,116	104,116	104,116	-
Transfer from Marine Fund	3,000	3,000	3,000	-
Transfer from Jail Fund	45,000	45,000	45,000	-
Transfer from Community Justice	6,000	6,000	6,000	-
Interfund to Self-Insurance Fund	(9,776)	(9,776)	(9,776)	-
Transfer to NT Fund	(1,500)	(1,500)	(1,500)	-
Total other financing sources (uses)	146,840	146,840	146,840	-
Net change in fund balance	(108,226)	(108,226)	(55,621)	52,605
Fund balance - beginning of year	108,226	108,226	163,849	55,623
Fund balance - end of year	\$ -	\$ -	\$ 108,228	\$ 108,228

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FOOTPATHS AND BICYCLE TRAIL FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest income	\$ 3,000	\$ 3,000	\$ 1,810	(1,190)
Intergovernmental				
State motor vehicle revenue	10,000	10,000	12,063	2,063
Total revenues	13,000	13,000	13,873	873
Expenditures				
Materials and services	175,000	175,000	-	(175,000)
Net change in fund balance	(162,000)	(162,000)	13,873	175,873
Fund balance - beginning of year	162,000	162,000	162,581	581
Fund balance - end of year	\$ -	\$ -	\$ 176,454	\$ 176,454

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) LAW LIBRARY FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Court fees	\$ 15,000	\$ 15,000	\$ 25,094	\$ 10,094
Interest	1,200	1,200	574	(626)
Total revenues	16,200	16,200	25,668	9,468
Expenditures				
Materials and services	22,500	22,500	14,168	(8,332)
Excess of revenues over (under) expenditures	(6,300)	(6,300)	11,500	17,800
Other Financing Sources (Uses)				
Transfer to District Attorney GF	(6,500)	(6,500)	(6,500)	-
Net change in fund balance	(12,800)	(12,800)	5,000	17,800
Fund balance - beginning of year	47,500	47,500	48,032	532
Fund balance - end of year	\$ 34,700	\$ 34,700	\$ 53,032	\$ 18,332

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE DEPENDENCY - DA FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
State contract	\$ 10,000	\$ 10,000	\$ 8,019	\$ (1,981)
Interest	-	-	2	2
Total revenues	10,000	10,000	8,021	(1,979)
Expenditures				
Personal services	10,100	10,100	4,664	(5,436)
Net change in fund balance	(100)	(100)	3,357	3,457
Fund balance - beginning of year	100	100	3	(97)
Fund balance - end of year	\$ -	\$ -	\$ 3,360	\$ 3,360

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MT. JEFFERSON MEMORIAL PARK OPERATION FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 36,200	\$ 36,200	\$ 54,503	\$ 18,303
Interest	3,500	3,500	1,559	(1,941)
Total revenues	39,700	39,700	56,062	16,362
Expenditures				
Personal services	42,877	42,877	31,176	(11,701)
Materials and services	33,343	33,343	23,135	(10,208)
Governmental services	1,000	1,000	943	(57)
Total expenditures	77,220	77,220	55,254	(21,966)
Excess of revenues over (under) expenditures	(37,520)	(37,520)	808	38,328
Other Financing Sources (Uses)				
Transfer from General Fund	9,000	9,000	9,000	-
Net change in fund balance	(28,520)	(28,520)	9,808	38,328
Fund balance - beginning of year	28,520	28,520	33,121	4,601
Fund balance - end of year	\$ -	\$ -	\$ 42,929	\$ 42,929

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MT. JEFFERSON MEMORIAL PARK PERPETUAL CARE FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 1,660	\$ 1,660	\$ 2,620	\$ 960
Expenditures				
Materials and services	-	-	-	-
Net change in fund balance	1,660	1,660	2,620	960
Fund balance - beginning of year	106,113	106,113	106,073	(40)
Fund balance - end of year	<u>\$ 107,773</u>	<u>\$ 107,773</u>	<u>\$ 108,693</u>	<u>\$ 920</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY FAIR FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 109,000	\$ 109,000	\$ 122,347	\$ 13,347
Interest	300	300	598	298
Donations	5,500	5,500	9,729	4,229
Other	3,400	13,400	18,311	4,911
Intergovernmental				
State	36,148	36,148	36,031	(117)
Total revenues	154,348	164,348	187,016	22,668
Expenditures				
Personal services	115,352	120,352	118,131	(2,221)
Materials and services	200,628	225,528	216,992	(8,536)
Capital outlay	-	5,100	5,100	-
Total expenditures	315,980	350,980	340,223	(10,757)
Excess of revenues over (under) expenditures	(161,632)	(186,632)	(153,207)	33,425
Other Financing Sources (Uses)				
Interfund loan payment	(8,750)	(8,750)	-	8,750
Transfer from Transient Occupancy Tax Fun.	90,000	90,000	74,700	(15,300)
Transfer from Economic Development Fund	43,000	43,000	43,000	-
Transfer to Unemployment Fund	(1,412)	(1,412)	(1,412)	-
Total other financing sources (uses)	122,838	122,838	116,288	(6,550)
Net change in fund balance	(38,794)	(63,794)	(36,919)	26,875
Fund balance - beginning of year	47,962	72,962	57,260	(15,702)
Fund balance - end of year	\$ 9,168	\$ 9,168	\$ 20,341	\$ 11,173

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) VICTIMS' ASSISTANCE FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 946	\$ 946	\$ 258	\$ (688)
Other	-	-	1,703	1,703
Intergovernmental				
State	62,888	62,888	63,948	1,060
Federal	75,364	75,364	68,865	(6,499)
Total revenues	139,198	139,198	134,774	(4,424)
Expenditures				
Personal services	93,678	93,678	81,769	(11,909)
Materials and services	50,851	50,851	47,699	(3,152)
Contingency	16,331	16,331	-	(16,331)
Total expenditures	160,860	160,860	129,468	(31,392)
Excess of revenues over (under) expenditures	(21,662)	(21,662)	5,306	26,968
Other Financing Sources (Uses)				
Transfer to General Fund	(1,009)	(1,009)	(1,009)	-
Transfer to NT Fund	(1,440)	(1,440)	(1,440)	-
Total other financing sources (uses)	(2,449)	(2,449)	(2,449)	-
Net change in fund balance	(24,111)	(24,111)	2,857	26,968
Fund balance - beginning of year	24,111	24,111	35,168	11,057
Fund balance - end of year	\$ -	\$ -	\$ 38,025	\$ 38,025

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY SCHOOL FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 500	\$ 500	\$ 178	(322)
Payment in lieu of taxes	55,000	55,000	49,143	(5,857)
Intergovernmental				
Federal	200,000	200,000	134,307	(65,693)
Total revenues	255,500	255,500	183,628	(71,872)
Expenditures				
Payments to schools	255,600	255,600	183,853	(71,747)
Net change in fund balance	(100)	(100)	(225)	(125)
Fund balance - beginning of year	100	100	225	125
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSIENT OCCUPANCY TAX FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Taxes - other	\$ 190,000	\$ 190,000	\$ 204,044	\$ 14,044
Interest	1,200	1,200	441	(759)
Total revenues	191,200	191,200	204,485	13,285
Expenditures				
Materials and services	76,250	76,250	63,144	(13,106)
Contingency	4,950	4,950	-	(4,950)
Total expenditures	81,200	81,200	63,144	(18,056)
Excess of revenues over (under) expenditures	110,000	110,000	141,341	31,341
Other Financing Sources (Uses)				
Transfer to County Fair Fund	(90,000)	(90,000)	(74,700)	15,300
Transfer to Sheriff Dept. for CS Deputy	(50,000)	(50,000)	(41,500)	8,500
Total other financing sources (uses)	(140,000)	(140,000)	(116,200)	23,800
Net change in fund balance	(30,000)	(30,000)	25,141	55,141
Fund balance - beginning of year	30,000	30,000	22,934	(7,066)
Fund balance - end of year	\$ -	\$ -	\$ 48,075	\$ 48,075

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SPECIAL TRANSPORTATION FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 300	\$ 300	\$ 108	(192)
Intergovernmental				
State	40,000	95,000	92,276	(2,724)
Total revenues	40,300	95,300	92,384	(2,916)
Expenditures				
Materials and services	46,000	101,000	98,277	(2,723)
Net change in fund balance	(5,700)	(5,700)	(5,893)	(193)
Fund balance - beginning of year	7,069	7,069	7,233	164
Fund balance - end of year	\$ 1,369	\$ 1,369	\$ 1,340	\$ (29)

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY FAIR BUILDING FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
State grant	\$ -	\$ 54,000	\$ 47,093	\$ (6,907)
Other	-	15,000	13,320	(1,680)
Total revenues	-	69,000	60,413	(8,587)
Expenditures				
Materials and services	-	69,000	47,430	(21,570)
Net change in fund balance	-	-	12,983	12,983
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ 12,983	\$ 12,983

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC LAND CORNER PRESERVATION FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Fees	\$ 36,529	\$ 36,529	\$ 29,537	\$ (6,992)
Interest	100	100	27	(73)
Total revenues	36,629	36,629	29,564	(7,065)
Expenditures				
Personal services	10,599	10,699	10,666	(33)
Materials and services	25,050	24,950	18,682	(6,268)
Total expenditures	35,649	35,649	29,348	(6,301)
Excess of revenues over (under) expenditures	980	980	216	(764)
Other Financing Sources (Uses)				
Transfer to Public Works - rent	(1,800)	(1,800)	(1,800)	-
Transfer to NT Fund	(180)	(180)	(180)	-
Total other financing sources (uses)	(1,980)	(1,980)	(1,980)	-
Net change in fund balance	(1,000)	(1,000)	(1,764)	(764)
Fund balance - beginning of year	1,000	1,000	2,792	1,792
Fund balance - end of year	\$ -	\$ -	\$ 1,028	\$ 1,028

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY PROJECTS FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 789	\$ (211)
Intergovernmental				
Federal	44,180	44,180	44,249	69
Total revenues	45,180	45,180	45,038	(142)
Expenditures				
Materials and services	70,729	70,729	31,041	(39,688)
Excess of revenues over (under) expenditures	(25,549)	(25,549)	13,997	39,546
Other Financing Sources (Uses)				
Transfer to General Fund - admin charge	(7,700)	(7,700)	(1,221)	6,479
Net change in fund balance	(33,249)	(33,249)	12,776	46,025
Fund balance - beginning of year	33,249	33,249	61,226	27,977
Fund balance - end of year	\$ -	\$ -	\$ 74,002	\$ 74,002

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FAMILY PLANNING GRANT FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 1,050	\$ 1,050	\$ 915	\$ (135)
Charges for services	7,000	7,000	9,178	2,178
Other	5,050	5,050	8,839	3,789
Intergovernmental				
State	83,946	83,946	59,856	(24,090)
Federal	51,554	42,247	53,268	11,021
Total revenues	148,600	139,293	132,056	(7,237)
Expenditures				
Personal services	87,442	80,922	67,839	(13,083)
Materials and services	137,737	120,717	37,722	(82,995)
Capital outlay	10,000	10,000	-	(10,000)
Total expenditures	235,179	211,639	105,561	(106,078)
Excess of revenues over (under) expenditures	(86,579)	(72,346)	26,495	98,841
Other Financing Sources (Uses)				
Transfer to General Fund - admin charge	(4,316)	(3,386)	(3,386)	-
Transfer to NT Fund	(1,680)	(1,680)	(1,680)	-
Transfer to Self-Insurance Fund	(425)	(425)	(425)	-
Total other financing sources (uses)	(6,421)	(5,491)	(5,491)	-
Net change in fund balance	(93,000)	(77,837)	21,004	98,841
Fund balance - beginning of year	93,000	77,837	77,839	2
Fund balance - end of year	\$ -	\$ -	\$ 98,843	\$ 98,843

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MATERNAL-CHILD HEALTH FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 1,600	\$ 1,800	\$ 1,035	\$ (765)
Charges for services	8,000	29,629	29,496	(133)
Other	1,200	1,200	2,843	1,643
Intergovernmental				
State	79,041	136,952	89,388	(47,564)
Federal	100,354	105,354	129,414	24,060
Total revenues	190,195	274,935	252,176	(22,759)
Expenditures				
Personal services	167,518	239,713	214,879	(24,834)
Materials and services	80,144	134,892	46,472	(88,420)
Capital outlay	-	1,649	-	(1,649)
Total expenditures	247,662	376,254	261,351	(114,903)
Excess of revenues over (under) expenditures	(57,467)	(101,319)	(9,175)	92,144
Other Financing Sources (Uses)				
Transfer to General Fund	(7,881)	(9,633)	(9,633)	-
Transfer to NT Fund	(840)	(2,130)	(2,100)	30
Transfer to Self-Insurance Fund	(1,812)	(1,812)	(1,812)	-
Total other financing sources (uses)	(10,533)	(13,575)	(13,545)	30
Net change in fund balance	(68,000)	(114,894)	(22,720)	92,174
Fund balance - beginning of year	68,000	114,894	114,653	(241)
Fund balance - end of year	\$ -	\$ -	\$ 91,933	\$ 91,933

See schedule of expenditures and appropriations—all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TUBERCULOSIS/COMMUNICABLE DISEASE FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 2,400	\$ 2,400	\$ 786	\$ (1,614)
Charges for services	3,850	3,850	19,771	15,921
Intergovernmental				
State	3,000	3,000	5,298	2,298
Federal	128,240	128,014	134,842	6,828
Total revenues	137,490	137,264	160,697	23,433
Expenditures				
Tuberculosis/communicable disease				
Personal services	47,134	54,823	53,927	(896)
Materials and services	41,028	64,841	44,653	(20,188)
Bioterrorism				
Personal services	99,796	100,167	97,840	(2,327)
Materials and services	34,797	13,334	11,470	(1,864)
Total expenditures	222,755	233,165	207,890	(25,275)
Excess of revenues over (under) expenditures	(85,265)	(95,901)	(47,193)	48,708
Other Financing Sources (Uses)				
Transfer from General Fund	9,500	9,500	9,500	-
Transfer to General Fund - admin	(11,551)	(11,323)	(7,288)	4,035
Transfer to Self-Insurance Fund	(284)	(284)	(284)	-
Transfer to NT Fund	(2,100)	(2,100)	(2,100)	-
Total other financing sources (uses)	(4,435)	(4,207)	(172)	4,035
Net change in fund balance	(89,700)	(100,108)	(47,365)	52,743
Fund balance - beginning of year	89,700	100,108	100,109	1
Fund balance - end of year	\$ -	\$ -	\$ 52,744	\$ 52,744

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) WOMEN-INFANT-CHILDREN FUND YEAR ENDED JUNE 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local				
Interest	\$ -	\$ -	\$ 113	\$ 113
Other	5,000	5,000	167	(4,833)
Intergovernmental				
Federal	123,114	132,116	135,879	3,763
Total revenues	128,114	137,116	136,159	(957)
Expenditures				
Personal services	102,357	115,124	105,484	(9,640)
Materials and services	24,001	31,801	29,253	(2,548)
Total expenditures	126,358	146,925	134,737	(12,188)
Excess of revenues over (under) expenditures	1,756	(9,809)	1,422	11,231
Other Financing Sources (Uses)				
Transfer to NT Fund	(1,260)	(1,260)	(1,260)	-
Transfer to Unemployment Fund	(496)	(496)	(496)	-
Total other financing sources (uses)	(1,756)	(1,756)	(1,756)	-
Net change in fund balance	-	(11,565)	(334)	11,231
Fund balance - beginning of year	-	11,565	11,565	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,231</u>	<u>\$ 11,231</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SMOKE MANAGEMENT FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 1,000	\$ 1,000	\$ 629	\$ (371)
Licenses and fees	63,000	63,000	89,619	26,619
Total revenues	64,000	64,000	90,248	26,248
Expenditures				
Personal services	12,580	12,580	12,577	(3)
Materials and services	70,670	67,120	50,233	(16,887)
Government services	1,500	5,050	5,026	(24)
Contingency	9,400	9,400	-	(9,400)
Total expenditures	94,150	94,150	67,836	(26,314)
Net change in fund balance	(30,150)	(30,150)	22,412	52,562
Fund balance - beginning of year	30,150	30,150	20,439	(9,711)
Fund balance - end of year	\$ -	\$ -	\$ 42,851	\$ 42,851

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PREVENTION PROGRAM FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 1,800	\$ 1,800	\$ 1,410	\$ (390)
Intergovernmental				
State	63,129	65,300	87,547	22,247
Federal	48,750	77,083	72,538	(4,545)
Total revenues	113,679	144,183	161,495	17,312
Expenditures				
Personal services	94,230	90,710	82,722	(7,988)
Materials and services	93,740	126,030	80,965	(45,065)
Capital outlay	11,600	11,600	-	(11,600)
Total expenditures	199,570	228,340	163,687	(64,653)
Excess of revenues over (under) expenditures	(85,891)	(84,157)	(2,192)	81,965
Other Financing Sources (Uses)				
Transfer to General Fund	(13,178)	(13,394)	(13,394)	-
Transfer to NT Fund	(420)	(420)	(420)	-
Total other financing sources (uses)	(13,598)	(13,814)	(13,814)	-
Net change in fund balance	(99,489)	(97,971)	(16,006)	81,965
Fund balance - beginning of year	127,822	126,304	126,304	-
Fund balance - end of year	\$ 28,333	\$ 28,333	\$ 110,298	\$ 81,965

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CORRECTIONS AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 300	\$ 300	\$ 29	\$ (271)
Intergovernmental				
State	30,000	30,000	23,272	(6,728)
Total revenues	30,300	30,300	23,301	(6,999)
Expenditures				
Contingency	800	800	-	(800)
Excess of revenues over (under) expenditures	29,500	29,500	23,301	(6,199)
Other Financing Sources (Uses)				
Transfer to Juvenile Corrections Fund	(35,000)	(35,000)	(26,311)	8,689
Net change in fund balance	(5,500)	(5,500)	(3,010)	2,490
Fund balance - beginning of year	5,500	5,500	3,010	(2,490)
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMISSION ON CHILDREN AND FAMILIES FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 800	\$ 800	\$ 246	\$ (554)
Intergovernmental				
State	245,588	442,982	442,982	-
Other	-	1,614	1,614	-
	246,388	445,396	444,842	(554)
Total revenues	246,388	445,396	444,842	(554)
Expenditures				
CCF grant				
Personal services	121,814	94,905	94,356	(549)
Materials and services	126,517	356,985	356,980	(5)
	248,331	451,890	451,336	(554)
Total expenditures	248,331	451,890	451,336	(554)
Excess of revenues over (under) expenditures	(1,943)	(6,494)	(6,494)	-
Other Financing Sources (Uses)				
Transfer from Commission on Children and Families Fund	2,814	4,302	4,302	-
Transfer to General Fund	-	(4,363)	(4,363)	-
Transfer to NT Fund	(871)	(840)	(840)	-
	1,943	(901)	(901)	-
Total other financing sources (uses)	1,943	(901)	(901)	-
Net change in fund balance	-	(7,395)	(7,395)	-
Fund balance - beginning of year	-	7,395	7,395	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY CLERK RECORDS FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 3,000	\$ 3,000	\$ 1,122	\$ (1,878)
Licenses and fees	12,500	12,500	10,426	(2,074)
Total revenues	15,500	15,500	11,548	(3,952)
Expenditures				
Materials and services	123,500	123,500	2,575	(120,925)
Excess of revenues over (under) expenditures	(108,000)	(108,000)	8,973	116,973
Other Financing Sources (Uses)				
Transfer to NT Fund	-	-	(420)	(420)
Net change in fund balance	(108,000)	(108,000)	8,553	116,553
Fund balance - beginning of year	108,000	108,000	99,060	(8,940)
Fund balance - end of year	\$ -	\$ -	\$ 107,613	\$ 107,613

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH ALCOHOL AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 500	\$ 500	\$ 425	\$ (75)
Intergovernmental				
State	14,400	14,400	18,553	4,153
Federal	300,000	470,000	479,987	9,987
Total revenues	314,900	484,900	498,965	14,065
Expenditures				
Materials and services	335,350	505,350	499,554	(5,796)
Excess of revenues over (under) expenditures	(20,450)	(20,450)	(589)	19,861
Other Financing Sources (Uses)				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	-
Net change in fund balance	(24,050)	(24,050)	(4,189)	19,861
Fund balance - beginning of year	39,000	39,000	40,399	1,399
Fund balance - end of year	\$ 14,950	\$ 14,950	\$ 36,210	\$ 21,260

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) VETERANS SERVICE EXPANSION FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ -	\$ -	\$ 108	\$ 108
Intergovernmental				
State	-	11,000	11,984	984
Total revenues	-	11,000	12,092	1,092
Expenditures				
Personal services	7,619	8,134	8,133	(1)
Materials and services	5,021	15,506	15,505	(1)
Total expenditures	12,640	23,640	23,638	(2)
Net change in fund balance	(12,640)	(12,640)	(11,546)	1,094
Fund balance - beginning of year	12,640	12,640	14,953	2,313
Fund balance - end of year	\$ -	\$ -	\$ 3,407	\$ 3,407

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH DEVELOPMENTAL DISABILITIES FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 3,000	\$ 3,000	\$ 1,864	\$ (1,136)
Intergovernmental				
Federal	358,165	358,165	242,441	(115,724)
Other revenues	4,320	4,320	5,263	943
Total revenues	365,485	365,485	249,568	(115,917)
Expenditures				
Personal services	179,991	139,991	60,924	(79,067)
Materials and services	126,934	376,934	296,154	(80,780)
Other expenditures	150,489	489	-	(489)
Total expenditures	457,414	517,414	357,078	(160,336)
Excess of revenues over (under) expenditures	(91,929)	(151,929)	(107,510)	44,419
Other Financing Sources (Uses)				
Transfer to Finance General Fund	(3,600)	(3,600)	(3,600)	-
Transfer to NT Fund	(1,680)	(1,680)	(840)	840
Transfer to General Fund	(7,738)	(7,738)	(5,804)	1,934
Total other financing sources (uses)	(13,018)	(13,018)	(10,244)	2,774
Net change in fund balance	(104,947)	(164,947)	(117,754)	47,193
Fund balance - beginning of year	104,947	164,947	182,988	18,041
Fund balance - end of year	\$ -	\$ -	\$ 65,234	\$ 65,234

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FEDERAL CCBG PROGRAM FUND YEAR ENDED JUNE 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental				
Federal	\$ 64,492	\$ 96,242	\$ 86,266	\$ (9,976)
Expenditures				
Materials and services	61,678	91,678	83,467	(8,211)
Excess of revenues over (under) expenditures	2,814	4,564	2,799	(1,765)
Other Financing Sources (Uses)				
Transfer to CCF-State grant	(2,814)	(4,564)	(4,302)	262
Net change in fund balance	-	-	(1,503)	(1,503)
Fund balance - beginning of year	-	-	1,503	1,503
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PARKS DEVELOPMENT FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 36,500	\$ 36,500	\$ 52,014	\$ 15,514
Interest	1,300	1,300	996	(304)
Contributions	3,000	3,000	705	(2,295)
Other	1,000	1,000	2,620	1,620
	41,800	41,800	56,335	14,535
Expenditures				
Personal services	71,185	70,185	63,309	(6,876)
Materials and services	107,025	107,025	52,496	(54,529)
Capital outlay	-	24,812	24,812	-
Other - refunds	-	1,000	500	(500)
	178,210	203,022	141,117	(61,905)
Excess of revenues over (under) expenditures	(136,410)	(161,222)	(84,782)	76,440
Other Financing Sources (Uses)				
Interfund from Capital Improvement Projects	-	24,812	-	(24,812)
Transfer from Economic Development Fund	55,000	55,000	55,000	-
Loan repayment to Business Loan Fund	(6,338)	(6,338)	(139)	6,199
	48,662	73,474	54,861	(18,613)
Net change in fund balance	(87,748)	(87,748)	(29,921)	57,827
Fund balance - beginning of year	87,748	87,748	104,218	16,470
Fund balance - end of year	\$ -	\$ -	\$ 74,297	\$ 74,297

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ECONOMIC DEVELOPMENT FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 6,000	\$ 6,000	\$ 4,086	\$ (1,914)
Intergovernmental				
State	295,500	295,500	264,391	(31,109)
Other	29,000	29,000	9,768	(19,232)
	330,500	330,500	278,245	(52,255)
Expenditures				
Materials and services	607,500	607,500	237,724	(369,776)
Excess of revenues over (under) expenditures	(277,000)	(277,000)	40,521	317,521
Other Financing Sources (Uses)				
Transfer to Parks Development Fund	(55,000)	(55,000)	(55,000)	-
Transfer to County Fair Fund	(43,000)	(43,000)	(43,000)	-
	(98,000)	(98,000)	(98,000)	-
Net change in fund balance	(375,000)	(375,000)	(57,479)	317,521
Fund balance - beginning of year	375,000	375,000	352,569	(22,431)
Fund balance - end of year	\$ -	\$ -	\$ 295,090	\$ 295,090

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) OREGON HEALTH CARE MENTAL HEALTH FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 10,000	\$ 10,000	\$ 8,602	\$ (1,398)
Intergovernmental				
Federal	1,275,000	1,355,000	1,494,224	139,224
Other revenues	25,000	25,000	25,001	1
Sale of Hope house	6,000	6,000	6,000	-
Total revenues	1,316,000	1,396,000	1,533,827	137,827
Expenditures				
Personal services	62,815	62,815	41,857	(20,958)
Materials and services	1,587,785	1,662,785	1,440,242	(222,543)
Capital improvement	-	5,000	-	(5,000)
Risk reserve	150,000	150,000	-	(150,000)
Contingency	195,310	195,310	-	(195,310)
Total expenditures	1,995,910	2,075,910	1,482,099	(593,811)
Excess of revenues over (under) expenditures	(679,910)	(679,910)	51,728	731,638
Other Financing Sources (Uses)				
Transfer to General Fund	(60,000)	(60,000)	(55,670)	4,330
Transfer to NT Fund	(500)	(500)	(500)	-
Total other financing sources (uses)	(60,500)	(60,500)	(56,170)	4,330
Net change in fund balance	(740,410)	(740,410)	(4,442)	735,968
Fund balance - beginning of year	792,037	792,037	785,045	(6,992)
Fund balance - end of year	\$ 51,627	\$ 51,627	\$ 780,603	\$ 728,976

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMUNITY CORRECTIONS FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ -	\$ -	\$ 3,518	\$ 3,518
Other	35,400	35,400	50,684	15,284
Intergovernmental				
State	716,543	716,543	679,663	(36,880)
Total revenues	751,943	751,943	733,865	(18,078)
Expenditures				
Personal services	555,396	555,396	437,727	(117,669)
Materials and services	161,547	161,547	80,241	(81,306)
Contingency	36,630	36,630	-	(36,630)
Total expenditures	753,573	753,573	517,968	(235,605)
Excess of revenues over (under) expenditures	(1,630)	(1,630)	215,897	217,527
Other Financing Sources (Uses)				
Transfer to General Fund	(68,412)	(68,412)	(38,297)	30,115
Transfer to NT Fund	(3,000)	(3,000)	(3,000)	-
Transfer to General Fund - Dispatch	(3,000)	(3,000)	(3,000)	-
Transfer to Jail Operations Fund	(82,177)	(82,177)	(89,425)	(7,248)
Transfer to Self-Insurance Fund	(5,200)	(5,200)	(5,200)	-
Total other financing sources (uses)	(161,789)	(161,789)	(138,922)	22,867
Net change in fund balance	(163,419)	(163,419)	76,975	240,394
Fund balance - beginning of year	163,419	163,419	173,864	10,445
Fund balance - end of year	\$ -	\$ -	\$ 250,839	\$ 250,839

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE CRIME PLAN GRANT FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ -	\$ -	\$ (51)	\$ (51)
Intergovernmental				
State	57,406	57,406	54,672	(2,734)
Total revenues	57,406	57,406	54,621	(2,785)
Expenditures				
Personal services	58,308	58,308	55,428	(2,880)
Materials and services	667	667	317	(350)
Total expenditures	58,975	58,975	55,745	(3,230)
Excess of revenues over (under) expenditures	(1,569)	(1,569)	(1,124)	445
Other Financing Sources (Uses)				
Transfer from General Fund	5,000	5,000	5,000	-
Transfer to General Fund	(3,431)	(3,431)	(3,431)	-
Total other financing sources (uses)	1,569	1,569	1,569	-
Net change in fund balance	-	-	445	445
Fund balance - beginning of year	-	-	1,757	1,757
Fund balance - end of year	\$ -	\$ -	\$ 2,202	\$ 2,202

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) GEOGRAPHIC INFORMATION SYSTEM FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 3,000	\$ 3,000	\$ 630	\$ (2,370)
Licenses and fees	24,000	24,000	21,105	(2,895)
Intergovernmental				
State	35,000	35,000	-	(35,000)
Total revenues	62,000	62,000	21,735	(40,265)
Expenditures				
Personal services	137,949	135,149	86,416	(48,733)
Materials and services	10,510	13,010	10,471	(2,539)
Capital outlay	35,000	35,000	-	(35,000)
Contingency	4,484	4,484	-	(4,484)
Total expenditures	187,943	187,643	96,887	(90,756)
Excess of revenues over (under) expenditures	(125,943)	(125,643)	(75,152)	50,491
Other Financing Sources (Uses)				
Transfer from Community Development Fund	28,295	28,295	28,295	-
Transfer from General Fund	40,000	40,000	40,000	-
Transfer to General Fund	(8,000)	(8,300)	(8,065)	235
Transfer to Self-Insurance Fund	(8,212)	(8,212)	(8,212)	-
Transfer to NT Fund	(1,140)	(1,140)	(1,140)	-
Total other financing sources (uses)	50,943	50,643	50,878	235
Net change in fund balance	(75,000)	(75,000)	(24,274)	50,726
Fund balance - beginning of year	75,000	75,000	71,902	(3,098)
Fund balance - end of year	\$ -	\$ -	\$ 47,628	\$ 47,628

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CONCILIATION - MEDIATION FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 1,500	\$ 1,500	\$ 690	(810)
Licenses and fees	14,000	14,000	14,105	105
Total revenues	15,500	15,500	14,795	(705)
Expenditures				
Materials and services	75,500	75,500	5,883	(69,617)
Net change in fund balance	(60,000)	(60,000)	8,912	68,912
Fund balance - beginning of year	60,000	60,000	60,837	837
Fund balance - end of year	\$ -	\$ -	\$ 69,749	\$ 69,749

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SHERIFF LLEGB FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ -	\$ -	\$ 261	\$ 261
Other income	-	-	77	77
Intergovernmental				
Federal	15,000	118,143	80,361	(37,782)
Total revenues	15,000	118,143	80,699	(37,444)
Expenditures				
Personal services	21,354	26,354	25,019	(1,335)
Materials and services	8,286	37,236	2,414	(34,822)
Capital outlay	-	66,243	66,203	(40)
Total expenditures	29,640	129,833	93,636	(36,197)
Excess of revenues over (under) expenditures	(14,640)	(11,690)	(12,937)	(1,247)
Other Financing Sources (Uses)				
Transfer from General Fund	15,000	15,000	13,771	(1,229)
Transfer to NT Fund	(360)	(360)	(360)	-
Transfer to General Fund - admin	-	(2,950)	-	2,950
Total other financing sources (uses)	14,640	11,690	13,411	1,721
Net change in fund balance	-	-	474	474
Fund balance - beginning of year	-	-	36,318	36,318
Fund balance - end of year	\$ -	\$ -	\$ 36,792	\$ 36,792

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CODE ENFORCEMENT FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 100	\$ 100	\$ -	\$ (100)
Licenses and fees	20,050	20,050	25,142	5,092
Other taxes	51,500	51,500	40,561	(10,939)
Sales and miscellaneous revenue	8,693	8,693	8,637	(56)
Total revenues	80,343	80,343	74,340	(6,003)
Expenditures				
Personal services	29,612	29,612	26,629	(2,983)
Materials and services	60,306	60,306	2,072	(58,234)
Capital outlay	4,000	4,000	-	(4,000)
Contingency	6,245	6,245	-	(6,245)
Total expenditures	100,163	100,163	28,701	(71,462)
Excess of revenues over (under) expenditures	(19,820)	(19,820)	45,639	65,459
Other Financing Sources (Uses)				
Transfer to NT Fund	(480)	(480)	(480)	-
Transfer to General Fund - admin	(8,200)	(8,200)	(2,149)	6,051
Total other financing sources (uses)	(8,680)	(8,680)	(2,629)	6,051
Net change in fund balance	(28,500)	(28,500)	43,010	71,510
Fund balance - beginning of year	28,500	28,500	43,525	15,025
Fund balance - end of year	\$ -	\$ -	\$ 86,535	\$ 86,535

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) LANDFILL CLOSURE FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 1,150	\$ 1,150	\$ 749	\$ (401)
Charges for services	86,544	86,544	80,058	(6,486)
Other	-	-	248	248
Total revenues	87,694	87,694	81,055	(6,639)
Expenditures				
Materials and services	156,457	156,457	60,686	(95,771)
Net change in fund balance	(68,763)	(68,763)	20,369	89,132
Fund balance - beginning of year	68,763	68,763	67,876	(887)
Fund balance - end of year	\$ -	\$ -	\$ 88,245	\$ 88,245

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC COUNTY ROADS FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 800	\$ 800	\$ 585	\$ (215)
Charges for services	15,000	15,000	18,001	3,001
Total revenues	15,800	15,800	18,586	2,786
Expenditures				
Materials and services	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	15,800	15,800	18,586	2,786
Other Financing Sources (Uses)				
Loan from Road Fund	20,300	20,300	-	(20,300)
Transfers out	(91,100)	(91,100)	(90,927)	173
Total other financing sources (uses)	(70,800)	(70,800)	(90,927)	(20,127)
Net change in fund balance	(55,000)	(55,000)	(72,341)	(17,341)
Fund balance - beginning of year	55,000	55,000	56,549	1,549
Fund balance - end of year	\$ -	\$ -	\$ (15,792)	\$ (15,792)

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC CRR ROADS FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 800	\$ 800	\$ 541	\$ (259)
Assessment collections	3,000	3,000	2,571	(429)
Total revenues	3,800	3,800	3,112	(688)
Expenditures				
Materials and services	17,320	17,320	-	(17,320)
Excess of revenues over (under) expenditures	(13,520)	(13,520)	3,112	16,632
Other Financing Sources (Uses)				
Payment on loan from Road Fund	(12,480)	(12,480)	-	12,480
Net change in fund balance	(26,000)	(26,000)	3,112	29,112
Fund balance - beginning of year	26,000	26,000	71,949	45,949
Fund balance - end of year	\$ -	\$ -	\$ 75,061	\$ 75,061

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC COUNTY PARKS FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 2,000	\$ 2,000	\$ 1,047	\$ (953)
Assessment collections	4,000	4,000	3,614	(386)
Total revenues	6,000	6,000	4,661	(1,339)
Expenditures				
Materials and services	101,000	101,000	-	(101,000)
Net change in fund balance	(95,000)	(95,000)	4,661	99,661
Fund balance - beginning of year	95,000	95,000	94,965	(35)
Fund balance - end of year	\$ -	\$ -	\$ 99,626	\$ 99,626

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS)

SDC CRR PARKS FUND
YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ -	\$ -	\$ 19	\$ 19
Assessment collections	1,000	1,000	516	(484)
Total revenues	1,000	1,000	535	(465)
Expenditures				
Materials and services	-	-	-	-
Excess of revenues over (under) expenditures	1,000	1,000	535	(465)
Other Financing Sources (Uses)				
Repayment to County Business Loan Fund	(1,000)	(1,000)	-	1,000
Net change in fund balance	-	-	535	535
Fund balance - beginning of year	-	-	(33,091)	(33,091)
Fund balance - end of year	\$ -	\$ -	\$ (32,556)	\$ (32,556)

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Property taxes	\$ 1,043,213	\$ 1,043,213	\$ 1,224,162	\$ 180,949
Interest	-	-	7,022	7,022
Total revenues	1,043,213	1,043,213	1,231,184	187,971
Expenditures				
Debt service	1,043,613	1,043,613	929,648	(113,965)
Excess of revenues over (under) expenditures	(400)	(400)	301,536	301,936
Other Financing Sources (Uses)				
Other - reimbursed bond sale			3,978,296	3,978,296
Proceeds to escrow agent	-	-	(3,948,870)	(3,948,870)
Bond costs	-	-	(23,300)	(23,300)
Total other financing sources (uses)	-	-	6,126	6,126
Net change in fund balance	(400)	(400)	307,662	308,062
Fund balance - beginning of year	250,400	250,400	351,378	100,978
Fund balance - end of year	\$ 250,000	\$ 250,000	\$ 659,040	\$ 409,040

See schedule of expenditures and appropriations-all debt service funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS)

J STREET BOND FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
City of Madras	\$ 110,000	\$ 110,000	\$ 123,712	\$ 13,712
Expenditures				
Debt service	210,000	210,000	201,701	(8,299)
Excess of revenues over (under) expenditures	(100,000)	(100,000)	(77,989)	22,011
Other Financing Sources (Uses)				
Transfer from County SDC Road Fund	100,000	100,000	77,989	(22,011)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all debt service funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ROAD EQUIPMENT PURCHASE FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Interest income	\$ 2,500	\$ 2,500	\$ 1,932	\$ (568)
Expenditures				
Capital outlay	277,500	277,500	-	(277,500)
Excess of revenues over (under) expenditures	(275,000)	(275,000)	1,932	276,932
Other Financing Sources (Uses)				
Transfers from Road Fund	150,000	150,000	150,000	-
Net change in fund balance	(125,000)	(125,000)	151,932	276,932
Fund balance - beginning of year	125,000	125,000	123,551	(1,449)
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,483</u>	<u>\$ 275,483</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

Note: This funds's activities have been combined with the General Fund activities in accordance with GASB #54 due to its financial resources being derived primarily from General Fund Transfers.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE SPECIAL PROJECTS FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ -	\$ -	\$ 567	\$ 567
Expenditures				
Materials and services	98,000	98,000	48,759	(49,241)
Excess of revenues over (under) expenditures	(98,000)	(98,000)	(48,192)	49,808
Other Financing Sources (Uses)				
Transfer from Corrections Fund	35,000	35,000	26,310	(8,690)
Transfer to E911 - dispatch fees	(3,000)	(3,000)	(3,000)	-
Total other financing sources (uses)	32,000	32,000	23,310	(8,690)
Net change in fund balance	(66,000)	(66,000)	(24,882)	41,118
Fund balance - beginning of year	66,000	66,000	52,521	(13,479)
Fund balance - end of year	\$ -	\$ -	\$ 27,639	\$ 27,639

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

Note: This funds's activities have been combined with the General Fund activities in accordance with GASB #54 due to its financial resources being derived primarily from General Fund Transfers.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JEFFERSON COUNTY SPECIAL LITIGATION FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local Interest	\$ 3,000	\$ 3,000	\$ 1,242	\$ (1,758)
Expenditures				
Materials and services	128,000	128,000	-	(128,000)
Excess of revenues over (under) expenditures	(125,000)	(125,000)	1,242	126,242
Other Financing Sources (Uses)				
Transfer from Enforcement Fund	12,000	12,000	12,000	-
Net change in fund balance	(113,000)	(113,000)	13,242	126,242
Fund balance - beginning of year	113,000	113,000	111,447	(1,553)
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,689</u>	<u>\$ 124,689</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

Note: This funds's activities have been combined with the General Fund activities in accordance with GASB #54 due to its financial resources being derived primarily from General Fund Transfers.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSFER STATION FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 15,000	\$ 15,000	\$ 21,621	\$ 6,621
Licenses and fees	57,334	57,334	58,423	1,089
Interest	2,700	2,700	2,925	225
Other	-	-	30	30
Total revenues	75,034	75,034	82,999	7,965
Expenditures				
Materials and services	85,886	85,886	62,990	(22,896)
Risk reserve	195,000	195,000	-	(195,000)
Total expenditures	280,886	280,886	62,990	(217,896)
Excess of revenues over (under) expenditures	(205,852)	(205,852)	20,009	225,861
Other Financing Sources (Uses)				
Transfer to General Fund - admin	(1,000)	(1,000)	-	1,000
Net change in fund balance	(206,852)	(206,852)	20,009	226,861
Working capital - beginning of year	217,008	217,008	(4,672,259)	(4,889,267)
Working capital - end of year	\$ 10,156	\$ 10,156	\$ (4,652,250)	\$ (4,662,406)
Budgetary-GAAP Reconciliation Depreciation Expense			(19,427)	
Ending Net Assets			\$ (4,671,677)	

See schedule of expenditures and appropriations-all Enterprise funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS)

RV PARK FUND
YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 11,200	\$ 11,200	\$ 30,943	\$ 19,743
Federal grants	-	14,850	17,450	2,600
Interest	300	300	367	67
Other	250	250	197	(53)
	11,750	26,600	48,957	22,357
Expenditures				
Materials and services	28,991	43,841	35,933	(7,908)
Excess of revenues over (under) expenditures	(17,241)	(17,241)	13,024	30,265
Other Financing Sources (Uses)				
Loan repayment to County Business Loan Fund	(2,500)	(2,500)	-	2,500
Net change in fund balance	(19,741)	(19,741)	13,024	32,765
Working capital - beginning of year	19,741	19,741	78,210	58,469
Working capital - end of year	\$ -	\$ -	\$ 91,234	\$ 91,234
Budgetary-GAAP Reconciliation				
Depreciation Expense			(2,960)	
Ending Net Assets			\$ 88,274	

See schedule of expenditures and appropriations-all Enterprise funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMUNITY DEVELOPMENT FUND YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 4,000	\$ 4,000	\$ 3,456	\$ (544)
Licenses and fees	354,817	369,717	489,129	119,412
State grant	36,700	36,700	36,700	-
Other	132,950	118,050	94,985	(23,065)
Total revenues	528,467	528,467	624,270	95,803
Expenditures				
Building				
Materials and services	82,615	81,415	68,408	(13,007)
Government services	-	1,200	925	(275)
Planning and zoning				
Materials and services	43,150	43,150	15,958	(27,192)
Sanitation				
Materials and services	15,600	15,600	13,697	(1,903)
General services				
Personal services	472,574	472,074	438,463	(33,611)
Materials and services	-	500	288	(212)
Total expenditures	613,939	613,939	537,739	(76,200)
Excess of revenues over (under) expenditures	(85,472)	(85,472)	86,531	172,003
Other Financing Sources (Uses)				
Transfer from General Fund	90,000	90,000	90,000	-
Transfer to Geographic Information System	(28,295)	(28,295)	(28,295)	-
Transfer to General Fund	(44,000)	(44,000)	(37,542)	6,458
Transfer to NT Fund	(4,000)	(4,000)	-	4,000
Transfer to Self-Insurance Fund	(24,163)	(24,163)	(24,163)	-
Total other financing sources (uses)	(10,458)	(10,458)	-	10,458
Net change in fund balance	(95,930)	(95,930)	86,531	182,461
Working capital - beginning of year	177,000	177,000	226,808	49,808
Working capital - end of year	\$ 81,070	\$ 81,070	\$ 313,339	\$ 232,269
Budgetary-GAAP Reconciliation				
Depreciation Expense			(3,307)	
Ending Net Assets			\$ 310,032	

See schedule of expenditures and appropriations-all Enterprise funds for appropriation level.

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS JUNE 30, 2011

	Self- Insurance	Carpool	NT and Phone Services	Total
ASSETS				
Current assets				
Cash and investments	843,434	352,383	93,598	\$ 1,289,415
Receivables (net of allowance for uncollectibles)	696	27,209	-	27,905
Total current assets	844,130	379,592	93,598	1,317,320
Capital assets				
Equipment and improvements	-	1,362,791	-	1,362,791
Accumulated depreciation	-	(1,030,588)	-	(1,030,588)
Total capital assets (net of accumulated depreciation)	-	332,203	-	332,203
TOTAL ASSETS	844,130	711,795	93,598	1,649,523
LIABILITIES				
Accounts payable and other current liabilities	133	4,152	271	4,556
Other post-employment liabilities	-	-	-	-
TOTAL LIABILITIES	133	4,152	271	4,556
NET ASSETS				
Invested in capital assets, net of related debt	-	332,203	-	332,203
Unrestricted	843,997	375,440	93,327	1,312,764
TOTAL NET ASSETS	\$ 843,997	\$ 707,643	\$ 93,327	\$ 1,644,967

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2011

	Self- Insurance	Carpool	NT and Phone Services	Total
OPERATING REVENUES				
Charges for services	\$ 200,086	\$ 706,578	\$ 10,495	\$ 917,159
OPERATING EXPENSES				
Costs of services	246,131	592,435	91,986	930,552
Depreciation	-	113,303	-	113,303
Total operating expenses	246,131	705,738	91,986	1,043,855
Operating income	(46,045)	840	(81,491)	(126,696)
NON-OPERATING REVENUES (EXPENSES)				
Investment earnings	7,705	3,268	874	11,847
Income before contributions and transfers	(38,340)	4,108	(80,617)	(114,849)
CONTRIBUTIONS AND TRANSFERS				
Transfers in	175,320	-	100,380	275,700
Transfers out	(25,000)	(3,600)	-	(28,600)
Total contributions and transfers	150,320	(3,600)	100,380	247,100
Changes in net assets	111,980	508	19,763	132,251
NET ASSETS - beginning	732,017	707,135	73,564	1,512,716
NET ASSETS - ending	\$ 843,997	\$ 707,643	\$ 93,327	\$ 1,644,967

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2011

	Self- Insurance	Carpool	NT and Phone Services	Total
Cash flows from operating activities				
Receipts from interfund services provided	\$ 199,390	\$ 733,492	\$ 10,495	\$ 943,377
Payments to suppliers	(279,952)	(628,726)	(96,109)	(1,004,787)
Net cash provided (used) by operating activities	(80,562)	104,766	(85,614)	(61,410)
Cash flows from non-capital financing activities				
Transfer to other funds	(25,000)	(3,600)	-	(28,600)
Transfers from other funds	175,320	-	100,380	275,700
Net cash provided (used) by non-capital financing activities	150,320	(3,600)	100,380	247,100
Cash flows from capital and related financing activities				
Purchases of capital assets	-	(91,859)	-	(91,859)
Cash flows from investing activities				
Interest received	7,705	3,268	874	11,847
Net increase (decrease) in cash	77,463	12,575	15,640	105,678
Cash and cash equivalents - beginning	765,971	339,808	77,958	1,183,737
Cash and cash equivalents - ending	\$ 843,434	\$ 352,383	\$ 93,598	\$ 1,289,415
Reconciliation of operating income to net cash provided by operating activities				
Operating income	\$ (46,045)	\$ 840	\$ (81,491)	\$ (126,696)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	-	113,303	-	113,303
Change in accounts receivable	(696)	26,914	-	26,218
Change in accounts payable	(33,821)	(36,291)	(3,001)	(73,113)
Change in post-employment benefits	-	-	(1,122)	(1,122)
Total adjustments	(34,517)	103,926	(4,123)	65,286
Net cash provided by operating activities	\$ (80,562)	\$ 104,766	\$ (85,614)	\$ (61,410)

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SELF-INSURANCE FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Reimbursed items	\$ 171,000	\$ 171,000	\$ 200,086	\$ 29,086
Interest	9,000	9,000	7,705	(1,295)
Total revenues	180,000	180,000	207,791	27,791
Expenditures				
Materials and services				
Workers compensation	180,950	180,950	93,265	(87,685)
Unemployment	171,000	171,000	152,266	(18,734)
PERS benefits	200,000	200,000	600	(199,400)
Total expenditures	551,950	551,950	246,131	(305,819)
Excess of revenues over (under) expenditures	(371,950)	(371,950)	(38,340)	333,610
Other Financing Sources (Uses)				
Transfer from General Fund	82,367	82,367	82,367	-
Transfer from Maternal-Child Health Fund	2,763	2,763	3,017	254
Transfer from Animal Control Fund	6,400	6,400	6,400	-
Transfer from Jail Operations Fund	30,000	30,000	30,000	-
Transfer from E911 Fund	9,776	9,776	9,776	-
Transfer from Community Corrections Fund	5,200	5,200	5,200	-
Transfer from Geographic Information Syster	8,212	8,212	8,212	-
Transfer from Community Development Func	24,163	24,163	24,163	-
Transfer from Fair Fund	1,412	1,412	1,412	-
Transfer from Road Fund	4,773	4,773	4,773	-
Transfer to General Fund	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	150,066	150,066	150,320	254
Net change in fund balance	(221,884)	(221,884)	111,980	333,864
Working capital - beginning of year	475,000	475,000	732,017	257,017
Working capital - end of year	\$ 253,116	\$ 253,116	\$ 843,997	\$ 590,881

See schedule of expenditures and appropriations-all Internal Service funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CARPOOL FUND YEAR ENDED JUNE 30, 2011

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 300,000	\$ 300,000	\$ 313,698	\$ 13,698
Interest	4,000	4,000	3,268	(732)
Other	276,000	276,000	392,880	116,880
Total revenues	580,000	580,000	709,846	129,846
Expenditures				
Materials and services	573,350	648,350	592,435	(55,915)
Capital outlay	150,000	100,000	91,859	(8,141)
Contingency	50,000	25,000	-	(25,000)
Total expenditures	773,350	773,350	684,294	(89,056)
Excess of revenues over (under) expenditures	(193,350)	(193,350)	25,552	218,902
Other Financing Sources (Uses)				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	-
Net change in fund balance	(196,950)	(196,950)	21,952	218,902
Working Capital - beginning of year	250,000	250,000	353,488	103,488
Working Capital - end of year	\$ 53,050	\$ 53,050	\$ 375,440	\$ 322,390
Budgetary-GAAP Reconciliation				
Capital Assets Net			332,203	
Ending Net Assets			\$ 707,643	

See schedule of expenditures and appropriations-all Internal Service funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) NT AND PHONE SERVICES YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 12,000	\$ 12,000	\$ 10,495	\$ (1,505)
Interest	1,000	1,000	874	(126)
Total revenues	13,000	13,000	11,369	(1,631)
Expenditures				
Personal services	75,038	76,538	75,102	(1,436)
Materials and services	30,750	29,250	16,884	(12,366)
Capital outlay	15,000	15,000	-	(15,000)
Total expenditures	120,788	120,788	91,986	(28,802)
Excess of revenues over (under) expenditures	(107,788)	(107,788)	(80,617)	27,171
Other Financing Sources (Uses)				
Various department transfers from NT Fund	61,000	61,000	60,380	(620)
Transfer from General Fund	40,000	40,000	40,000	-
Total other financing sources (uses)	101,000	101,000	100,380	(620)
Net change in fund balance	(6,788)	(6,788)	19,763	26,551
Working capital - beginning of year	80,750	80,750	73,564	(7,186)
Working capital - end of year	\$ 73,962	\$ 73,962	\$ 93,327	\$ 19,365

See schedule of expenditures and appropriations-all Internal Service funds for appropriation level.

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS GENERAL FUND YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
General Fund			
General services	\$ 467,648	\$ 509,859	\$ 42,211
Community justice - juvenile division	427,495	455,606	28,111
Assessment	426,094	444,826	18,732
Board of equalization	611	841	230
Clerk's department	246,002	252,685	6,683
District attorney	507,675	537,184	29,509
Public health	337,732	356,831	19,099
Sheriff's department - law enforcement	1,499,045	1,608,338	109,293
Marine board division	149,345	165,654	16,309
Surveyor	22,063	36,338	14,275
Treasurer	65,217	66,352	1,135
Finance and tax department	238,034	244,935	6,901
County building and grounds	494,887	537,956	43,069
Circuit court	50,742	80,000	29,258
Veteran's department	19,438	20,339	901
County extension	105,927	111,213	5,286
JC senior center	34,078	39,040	4,962
Non-departmental	306,953	423,286	116,333
Interfund transfers	1,242,768	1,093,683	(149,085)
Contingency	-	234,756	234,756
	<u>\$ 6,641,754</u>	<u>\$ 7,219,722</u>	<u>\$ 577,968</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County Road Fund			
Road administration department	\$ 1,103,887	\$ 1,227,345	\$ 123,458
Bridge, culvert and sign division	7,607	150,000	142,393
Operations and maintenance	1,082,323	1,561,000	478,677
Weed control division	145,319	166,700	21,381
Interfund transfers	251,501	302,308	50,807
Federal, State and County Road Construction Fund			
Materials and services	349,348	362,190	12,842
Road Equipment Purchase Fund			
Capital outlay	-	277,500	277,500
Enforcement Fund			
Materials and services	-	12,200	12,200
Transfers	12,000	12,000	-
Animal Control Fund			
Personal services	85,785	96,867	11,082
Materials and services	36,900	38,843	1,943
Transfers	9,277	9,280	3
Emergency Communications "911" Fund			
Personal services	525,828	549,094	23,266
Materials and services	127,846	149,953	22,107
Transfers	11,276	11,276	-
Contingency	-	6,500	6,500
Footpath and Bicycle Trail Fund			
Materials and services	-	175,000	175,000
Law Library Fund			
Materials and services	14,168	22,500	8,332
Interfund transfers	6,500	6,500	-
Juvenile Dependency Fund (DA)			
Personal services	4,664	10,100	5,436
Mt. Jefferson Memorial Park Operation Fund			
Personal services	31,176	42,877	11,701
Materials and services	23,135	33,343	10,208
Government services	943	1,000	57
Mt. Jefferson Memorial Perpetual Care Fund			
Materials and services	-	-	-
County Fair Fund			
Personal services	118,131	120,352	2,221
Materials and services	216,992	225,528	8,536
Capital purchase/loan payments	5,100	13,850	8,750
Interfund transfers	1,412	1,412	-
Victims' Assistance Fund			
Personal services	81,769	93,678	11,909
Materials and services	47,699	50,851	3,152
Interfund transfers	2,449	2,449	-
Contingency	-	16,331	16,331

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS - CONTINUED YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County School Fund			
Other requirements	\$ 183,853	\$ 255,600	\$ 71,747
Transient Occupancy Tax Fund			
Materials and services	63,144	76,250	13,106
Interfund transfers	116,200	140,000	23,800
Contingency	-	4,950	4,950
Special Transportation Fund			
Materials and services	98,277	101,000	2,723
County Fair Building Fund			
Materials and services	47,430	69,000	21,570
Public Land Corner Preservation Fund			
Personal services	10,666	10,699	33
Materials and services	18,682	24,950	6,268
Interfund transfers	1,980	1,980	-
County Projects Fund			
Materials and services	31,041	70,729	39,688
Interfund transfers	1,221	7,700	6,479
Jefferson County Business Loan Fund			
Materials and services	10,397	12,250	1,853
Governmental services	505	5,000	4,495
Other special payments	50,000	319,820	269,820
Family Planning Grant Fund			
Personal services	67,839	80,922	13,083
Materials and services	37,722	120,717	82,995
Capital outlay	-	10,000	10,000
Interfund transfers	5,491	5,491	-
Maternal Child Health Fund			
Personal services	214,879	239,713	24,834
Materials and services	46,472	134,892	88,420
Capital outlay	-	1,649	1,649
Interfund transfers	13,545	13,575	30
Tuberculosis/Communicable Disease Fund			
Personal services	151,767	154,990	3,223
Materials and services	56,123	78,175	22,052
Interfund transfers	9,672	13,707	4,035
Women - Infant - Children Fund			
Personal services	105,484	115,124	9,640
Materials and services	29,253	31,801	2,548
Interfund transfers	1,756	1,756	-
Smoke Management Fund			
Personal services	12,577	12,580	3
Materials and services	50,233	67,120	16,887
Governmental services	5,026	5,050	24
Contingency	-	9,400	9,400

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS - CONTINUED YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Prevention Program Fund			
Personal services	\$ 82,722	\$ 90,710	\$ 7,988
Materials and services	80,965	126,030	45,065
Capital outlay	-	11,600	11,600
Interfund transfers	13,814	13,814	-
Corrections and Drug Program Fund			
Interfund transfers	26,311	35,000	8,689
Contingency	-	800	800
Commission on Children and Families Fund			
Personal services	94,356	94,905	549
Materials and services	356,980	356,985	5
Interfund transfers	5,203	5,203	-
County Clerk Records Fund			
Materials and services	2,575	123,500	120,925
Interfund transfers	420	-	(420)
Veterans Service Expansion Program			
Personal services	8,133	8,134	1
Materials and services	15,505	15,506	1
Mental Health Alcohol and Drug Program Fund			
Materials and services	499,554	505,350	5,796
Interfund transfers	3,600	3,600	-
Mental Health Developmental Disabilities Fund			
Personal services	60,924	139,991	79,067
Materials and services	296,154	376,934	80,780
Interfund transfers	10,244	13,018	2,774
Other	-	489	489
Federal Child Care Block Grant Fund			
Materials and services	83,467	91,678	8,211
Interfund transfers	4,302	4,564	262
Juvenile Special Projects Fund			
Materials and services	48,759	98,000	49,241
Interfund transfers	3,000	3,000	-
Parks Development Fund			
Personal services	63,309	70,185	6,876
Materials and services	52,496	107,025	54,529
Capital outlay	24,812	24,812	-
Debt service	139	6,338	6,199
Other (refunds)	500	1,000	500
Economic Development Fund			
Materials and services	237,724	607,500	369,776
Interfund transfers	98,000	98,000	-

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS - CONTINUED YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Oregon Health Care Mental Health Fund			
Personal services	\$ 41,857	\$ 62,815	\$ 20,958
Materials and services	1,440,242	1,662,785	222,543
Capital outlay	-	5,000	5,000
Interfund transfers	56,170	60,500	4,330
Contingency	-	195,310	195,310
Other (risk reserve)	-	150,000	150,000
Community Corrections Fund			
Personal services	437,727	555,396	117,669
Materials and services	80,241	161,547	81,306
Interfund transfers	138,922	161,789	22,867
Contingency	-	36,630	36,630
Juvenile Crime Grant Fund			
Personal services	55,428	58,308	2,880
Materials and services	317	667	350
Interfund transfers	3,431	3,431	-
Geographic Information System Fund			
Personal services	86,416	135,149	48,733
Materials and services	10,471	13,010	2,539
Capital outlay	-	35,000	35,000
Interfund transfers	17,417	17,652	235
Contingency	-	4,484	4,484
Conciliation - Mediation Fund			
Materials and services	5,883	75,500	69,617
County Special Litigation Fund			
Materials and services	-	128,000	128,000
Jail Operations Fund			
Personal services	1,560,023	1,714,763	154,740
Materials and services	507,405	642,660	135,255
Capital outlay	-	20,000	20,000
Debt Service	-	25,000	25,000
Interfund transfers	378,420	420,000	41,580
Contingency	-	160,905	160,905
Sheriff LLEGB Fund			
Personal services	25,019	26,354	1,335
Materials and services	2,414	37,236	34,822
Capital outlay	66,203	66,243	40
Interfund transfers	360	3,310	2,950
Code Enforcement Fund			
Personal services	26,629	29,612	2,983
Materials and services	2,072	60,306	58,234
Capital outlay	-	4,000	4,000
Interfund transfers	2,629	8,680	6,051
Contingency	-	6,245	6,245

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL CAPITAL PROJECT FUNDS YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Capital Improvement Project Fund			
Materials and services	\$ -	\$ 25,000	\$ 25,000
Capital outlay	27,569	2,160,000	2,132,431
Governmental services - loan	-	25,000	25,000
Landfill Closure Fund			
Materials and services	60,686	156,457	95,771
SDC County Roads Fund			
Interfund transfers	90,927	91,100	173
SDC CRR Roads Fund			
Materials and services	-	17,320	17,320
Debt service	-	12,480	12,480
SDC County Parks Fund			
Materials and services	-	101,000	101,000
SDC CRR Parks Fund			
Debt service	-	1,000	1,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL DEBT SERVICE FUNDS YEAR ENDED JUNE 30, 2011

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Jail Bond Debt Service Fund			
Debt service	\$ 929,648	\$ 1,043,613	\$ 113,965
Proceeds to escrow agent	3,948,870	-	(3,948,870)
Bond costs	23,300	-	(23,300)
J Street Bond Fund			
Debt service	201,701	210,000	8,299

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Transfer Station Fund			
Materials and services	\$ 62,990	\$ 85,886	\$ 22,896
Interfund transfers	-	1,000	1,000
Contingency	-	195,000	195,000
RV Park Fund			
Materials and services	35,933	43,841	7,908
Debt service	-	2,500	2,500
Community Development Fund			
Materials and services	99,276	141,865	42,589
Personal services	438,463	472,074	33,611
Interfund transfers	90,000	100,458	10,458

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2011

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Self-Insurance Fund			
Workers compensation self-insurance	\$ 93,265	\$ 180,950	\$ 87,685
Unemployment SI fund	152,266	171,000	18,734
PERS and payroll-related benefits	600	200,000	199,400
Transfers	25,000	25,000	-
Carpool Fund			
Materials and services	592,435	648,350	55,915
Capital outlay	91,859	100,000	8,141
Transfers	3,600	3,600	-
Contingency	-	25,000	25,000
NT and Phone Services			
Personal services	75,102	76,538	1,436
Materials and services	16,884	29,250	12,366
Capital outlay	-	15,000	15,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND YEAR ENDED JUNE 30, 2011

	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2011</u>
ASSETS				
Taxes receivable	<u>1,649,844</u>	<u>114,226</u>		<u>1,764,070</u>
TOTAL ASSETS	<u>\$ 1,649,844</u>	<u>\$ 114,226</u>	<u>\$ -</u>	<u>\$ 1,764,070</u>
LIABILITIES				
Distribution pending to other entities	<u>\$ 1,649,844</u>	<u>\$ 114,226</u>		<u>\$ 1,764,070</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF COUNTY TRUST AND AGENCY FUNDS YEAR ENDED JUNE 30, 2011

	<u>Balance July 1, 2010</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2011</u>
Investment trust fund County treasurer	\$ 12,164,182	\$ 45,334,085	\$ 40,769,474	\$ 16,728,793
Total trust funds	<u>\$ 12,164,182</u>	<u>\$ 45,334,085</u>	<u>\$ 40,769,474</u>	<u>\$ 16,728,793</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF TREASURER'S ACCOUNT HELD FOR OTHER TAXING DISTRICTS INVESTMENT TRUST FUND YEAR ENDED JUNE 30, 2011

	Beginning Cash Balance	Receipts		Disbursements	Ending Cash Balance
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 1,897,151	\$1,928,637	\$63,498	\$1,613,908	\$ 2,275,378
Mt. View Hospital	3,451	330,293	-	330,619	3,125
Fire patrol and sitritcs	943,479	1,878,160	312,289	2,014,062	1,119,865
Special district	854,573	1,561,301	269,694	2,055,778	629,790
Schools					
COCC	6,683	979,407	-	977,651	8,439
Education service districts	285,263	292,181	8,394	420,782	165,056
Redmond	10,940	1,410,875	17,671	1,427,252	12,234
Culver	468,138	1,227,204	66,358	419,875	1,341,826
Ashwood	295,265	-	221,514	223,000	293,779
Black Butte	1,984,955	221,921	39,768	336,759	1,909,885
Madras	4,410,849	6,302,281	3,312,369	6,094,308	7,931,192
Sisters	26	3,508	-	3,504	30
Other trust funds					
Transient room tax	57,417	-	383,920	375,322	66,015
Tax collector	52,050	-	23,686,126	23,677,296	60,880
Other trust funds	642,320	-	816,716	584,872	874,164
Unallocated interest	251,622	-	-	214,487	37,135
Total county treasurer	\$ 12,164,182	\$ 16,135,767	\$ 29,198,318	\$ 40,769,474	\$ 16,728,793

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS GENERAL FUND YEAR ENDED JUNE 30, 2011

Tax Year	Beginning Balance and 2010-11 Levy	Net Adjustments	Interest (Discount)	Collections	Uncollected June 30, 2011
2010-11	\$ 5,046,005	\$ (2,227)	\$ (118,039)	\$ 4,650,432	\$ 275,307
2009-10	271,912	(1,140)	10,171	139,545	141,398
2008-09	124,748	(840)	9,367	53,014	80,261
2007-08	52,295	(404)	9,082	36,912	24,061
2006-07	14,235	(179)	4,074	14,602	3,528
Prior	2,918	203	93	548	2,666
Total	\$ 5,512,113	\$ (4,587)	\$ (85,252)	4,895,053	\$ 527,221

Accrued at June 30, 2010

60,548

Accrued at June 30, 2011

45,802

In Lieu of Property Taxes

158,922

General Fund revenue - modified accrual basis

\$ 5,160,325

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL OPERATIONS FUND YEAR ENDED JUNE 30, 2011

Tax Year	Beginning Balance and 2010-11 Levy	Net Adjustments	Interest (Discount)	Collections	Uncollected June 30, 2011
2010-11	\$ 1,234,191	\$ 1,443	\$ (28,871)	\$ 1,137,438	\$ 69,325
2009-10	72,393	(303)	2,708	37,152	37,646
2008-09	34,148	(230)	2,564	14,512	21,970
2007-08	14,305	(111)	2,484	10,097	6,581
2006-07	3,866	(49)	1,106	3,965	958
Prior	706	342	22	425	645
Total	\$ 1,359,609	\$ 1,092	\$ (19,987)	1,203,589	\$ 137,125
Accrued at June 30, 2010				16,424	
Accrued at June 30, 2011				11,183	
In Lieu of Property Taxes				(18,561)	
Jail Operations Fund revenue - modified accrual basis				<u>\$ 1,212,635</u>	

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2011

Tax Year	Beginning Balance and 2010-11 Levy	Net Adjustments	Interest (Discount)	Collections	Uncollected June 30, 2011
2010-11	\$ 1,256,272	\$ (4,198)	\$ (29,388)	\$ 1,157,788	\$ 64,898
2009-10	58,623	(246)	2,193	30,085	30,485
2008-09	27,516	(185)	2,066	11,694	17,703
2007-08	11,860	(92)	2,060	8,371	5,457
2006-07	3,293	(42)	943	3,378	816
Prior	671	344	21	424	612
Total	<u>\$ 1,358,235</u>	<u>\$ (4,419)</u>	<u>\$ (22,105)</u>	1,211,740	<u>\$ 119,971</u>
Accrued at June 30, 2010				13,415	
Accrued at June 30, 2011				11,418	
In Lieu of Property Taxes				<u>(12,411)</u>	
Jail Operations Fund revenue - modified accrual basis				<u>\$ 1,224,162</u>	

JEFFERSON COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT JUNE 30, 2011

	General Obligation Bonds		Full Faith & Credit Bond		City of Madras Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 1,000,000	\$ 115,123	\$ 150,000	\$ 51,295	\$ 26,668	\$ -
2013	1,050,000	71,859	155,000	46,005	-	-
2014	1,105,000	24,636	160,000	40,620	-	-
2015	-	-	165,000	33,735	-	-
2016	-	-	170,000	27,878	-	-
2017	-	-	180,000	21,673	-	-
2018	-	-	185,000	14,923	-	-
2019	-	-	195,000	7,800	-	-
Total	<u>\$ 3,155,000</u>	<u>\$ 211,618</u>	<u>\$ 1,360,000</u>	<u>\$ 243,929</u>	<u>\$ 26,668</u>	<u>\$ -</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF LONG-TERM DEBT TRANSACTIONS YEAR ENDED JUNE 30, 2011

Obligation	Balance July 1, 2010	Loan Transferred & Issued	Matured and Paid		Balance June 30, 2011
			Principal	Interest	
General obligation jail bonds	\$ 3,920,000		\$ 3,920,000	\$ 173,213	\$ -
Refunding Jail Bonds		\$ 3,965,000	\$ 810,000	\$ 33,042	3,155,000
Community First Bank loan to Capital Projects Fund	12,751		12,751	870	-
Full faith and credit bonds	1,505,000		145,000	56,008	1,360,000
City of Madras - Jail Site	51,668		25,000	-	26,668
Total	\$ 5,489,419	\$ 3,965,000	\$ 4,912,751	\$ 263,133	\$ 4,541,668
 Interfund loans					
Business Loan Fund to					
Fairground RV Park	\$ 17,500		\$ 2,500		\$ 15,000
SDC CRR Park Fund	-				-
General Fund Maint. Dept.	38,981		9,064	1,656	29,917
General Fund	-				-
County Fair Fund	17,500		8,750		8,750
SDC CRR Parks	34,537				34,537
Parks Development	6,337		6,199		138
Capital Fund to Parks Fund		24,812			24,812
Road Fund to SDC Road	12,480	17,109	12,480		17,109
Total	\$ 127,335	\$ 41,921	\$ 38,993	\$ 1,656	\$ 130,263

JEFFERSON COUNTY, OREGON

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS



PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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December 7, 2011

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Jefferson County, Oregon, as of and for the year ended June 30, 2011, and have issued our report thereon dated December 7, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

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

1. Budget over expenditures, The General Fund Transfers Out exceeded authorized appropriations by \$149,085 and the County Clerk Records Fund Transfers Out exceeded authorized appropriations by \$420.
2. We found that the County's investments were not in compliance with ORS 294.035 for the following reasons:
 - A. During the month of October 2010 the percentage of the portfolio invested in corporate indebtedness was 80% (over \$19,028,000) which exceeded the ORS 294.035(3)(i)(D) threshold of 35%.

- B. During the month of October 2010 the percentage of the portfolio invested in corporate indebtedness in a single corporate entity or subsidiaries exceeded the ORS 294.035(3)(i)(D) threshold of 5%. Approximately 35.6% of the investment portfolio balance or \$8,499,937 was not in compliance at 10/31/10. The bonds held at October 31, 2010 that were not in compliance consisted Bank of America, General Electric, JP Morgan, Merrill Lynch and Company, and Wells Fargo.
- C. Many of the bonds held on October 31, 2010 were not rated above the ORS 294.035(3)(i)(B) and ORS 294.035(3)(i)(C) bond rating requirements on the settlement date. The bonds that were not in compliance were 37.8% of portfolio balance at 10/31/10 or \$9,038,000. The CUSIP numbers of bonds not in compliance are as follows: 06423AAS2, 59018YJ36, 46625HAT7, 06051GDW6, 49306CAE1, 5526E2AB5, 59018YJ36, 852891AA8, 49306CAE1, 06423AAQ6, 49327WAC6, 060505CK8, 22237LPA4, 929903BJ0).

OAR 162-10-0230 Internal Control

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

We noted matters involving the internal control structure and its operation that we consider to be significant deficiencies under standards established by the American Institute of Certified Public Accountants, which are noted in the schedule of findings and questioned costs on page 144.

This report is intended solely for the information and use of the Board of Commissioners and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.


PAULY, ROGERS AND CO., P.C.

JEFFERSON COUNTY, OREGON

GRANT COMPLIANCE REVIEW



PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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December 7, 2011

**To the Board of County Commissioners
Jefferson County, Oregon
Madras, Oregon**

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

We have audited the financial statements of Jefferson County, Oregon, as of and for the year ended June 30, 2011, and have issued our report thereon dated December 7, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Jefferson County, Oregon on the Schedule of Findings and Questioned Costs beginning on page 144.

The management responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the County Commissioners, 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.

Pauly, Rogers and Co. P.C.
PAULY, ROGERS AND CO., P.C.



PAULY, ROGERS AND CO., P.C.

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December 7, 2011

**To the Board of County Commissioners
Jefferson County, Oregon
Madras, Oregon**

Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Jefferson County, Oregon with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. Jefferson County, Oregon's major federal programs are identified in the 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 management. Our responsibility is to express an opinion on compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we 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 compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of compliance with those requirements.

In our opinion, Jefferson County, Oregon complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation 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.

Our 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commissioners, 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.

Pauly Rogers and Co. P.C.
PAULY, ROGERS AND CO., P.C.

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

yes no

Significant deficiency(s) indentified that are not considered to be material weaknesses?

yes none reported

Noncompliance material to financial statements noted?

yes no

Any GAGAS findings disclosed that are required to be reported in accordance with section 503(d)(2) of OMB Circular A-133?

yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?

yes no

Significant deficiency(s) indentified that are not considered to be material weaknesses?

yes none reported

Type of auditors' report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, section 510(a)?

yes no

IDENTIFICATION OF MAJOR PROGRAMS

CFDA NUMBER

NAME OF FEDERAL PROGRAM CLUSTER

10.665

Schools and Roads Clusters

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?

yes no

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS

2011-FS-1

CONDITION:

We found a lack of segregation of duties over Trust and Agency fund disbursements within the Treasurer's office.

CRITERIA:

Duties should be segregated so that no one employee possesses the access, recording and review functions within a single accounting cycle. A minimum level of segregation of duties should exist to ensure that all disbursements be reviewed by someone other than the preparer.

EFFECT:

Without adequate internal controls or procedures in place to ensure all disbursements are reviewed for accuracy and completeness, there exists a possibility of a misappropriation of assets.

CAUSE:

The Treasurer's office did not have adequate resources to ensure adequate segregation of duties were maintained throughout the fiscal year.

RECOMMENDATION:

We recommend that the County Treasurer's office implements segregation of duty procedures over disbursements. Furthermore, at a minimum, a review process should be implemented to ensure that all disbursements are reviewed by a second individual.

MANAGEMENT RESPONSE:

Clerk will review and initial disbursements made by Treasurer and when available Clerk will sign checks prepared by Treasurer.

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

2011-FS-2

CONDITION:

We found a lack of segregation of duties within the payroll cycle. The Finance Director sets up new employees in the system, can edit payroll information, is a reviewer of the payroll register before checks are printed, has the ability to print checks and is a signer on payroll checks.

CRITERIA:

Proper segregation of duties should be implemented so that no one employee possesses the access, recording and review functions within a single accounting cycle.

EFFECT:

Without controls or procedures in place to ensure adequate segregation of duties there exists a possibility of a material misstatement in the financial statements.

CAUSE:

The Finance Director has full access to the accounting software, creates new employees within the system and performs review procedures over processed payroll.

RECOMMENDATION:

We recommend that the HR department be responsible for the creation of new employees or wage changes within the accounting software or other mitigating controls be implemented.

MANAGEMENT RESPONSE:

Finance Department has changed the duties allowing the Sr. Accountant/Tax Collector to either setup and edit new and existing employees or review and initial changes the Finance Director has made in the system. Neither employee will input their own payroll salary change.

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

2011-FS-3

CONDITION:

We found multiple instances where bank reconciliations were not performed in a timely manner, and there was also no indication of who performed the independent review of the reconciliation.

CRITERIA:

All bank reconciliations should be prepared in a timely manner from the statement date (usually one month). The preparer should also date and sign the reconciliation to document who and when the reconciliation was prepared. A second individual, independent of the reconciliation preparation, should review the bank reconciliation for accuracy and completeness and document the review performed with a date and signature.

EFFECT:

Without controls or procedures in place for banking and reconciling cash, there exists a possibility of cash being misappropriated and resulting in a material misstatement in the financial statements.

CAUSE:

Multiple bank reconciliations were not completed in a timely manner and did not document the reviewer and the date of the review.

RECOMMENDATION:

We recommend all bank reconciliations be completed and reviewed within a timely period. We also recommend consideration of the consolidation of County bank accounts leading to fewer bank reconciliations needing to be performed and reviewed.

MANAGEMENT RESPONSE:

Finance Department requires any external departments with bank accounts to bring information to our office monthly for review, at which time reviewer will date and initial.

Treasurer has closed small bank accounts to eliminate some bank reconciliations. The County Clerk will review or on occasion trade off on reconciliations, reviewer of bank reconciliations will date and initial.

Both of the above department responses will be completed within 30 days of month end.

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

2011-FS-4

CONDITION:

We found a lack of segregation of duties relating to banking within the Treasurer's office. The Treasurer takes deposits to various banks, records the amount in the GL and completes many of the bank reconciliations.

We are aware of the existing mitigating "detective control" where each department receives a cash deposit report receipt showing the General Ledger deposit of funds. It is integral to the control structure that each department review these reports to ensure proper amounts are deposited and recorded within their accounts.

CRITERIA:

Adequate segregation of duties should exist so that no one employee possesses the access, recording and review functions within a single accounting cycle.

EFFECT:

If the cash deposit reports are not reviewed by each department, then a possibility exists for cash to be misappropriated, which could result in a material misstatement within the financial statements. The use of preventative internal controls allows for a stronger internal control structure verses the use of detective internal controls.

CAUSE:

The Treasurer completes deposits to the bank for many accounts, records the deposit in the general ledger and reconciles many of the bank accounts.

RECOMMENDATION:

We recommend that consideration is given to strengthen the internal control structure by implementing segregation of duties over the banking and reconciling cash functions.

MANAGEMENT RESPONSE:

County Clerk is working with the Treasurer as her backup and will share the duties which will alleviate this issue within the internal control structure. Preparation of deposit will be done by both the Clerk and Treasurer (trade off). Posting Revenue to the General Ledger will be done by both the Clerk and Treasurer (trade off). Reconciliations are addressed in FS-3.

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

2011-FS-5

CONDITION:

A few journal entries did not have adequate supporting backup documentation to show the purpose of the journal entry.

CRITERIA:

Proper controls should be in place and monitored to ensure all journal entries have adequate backup documentation to support the purpose of the journal entry.

EFFECT:

Without controls or procedures in place to ensure all journal entries have proper backup documentation, there exists a possibility of the journal entry review not functioning properly which could result in a misappropriation of assets or a material misstatement.

CAUSE:

A few journal entries within our sample did not have adequate backup documentation to support the purpose of the journal entry.

RECOMMENDATION:

We recommend that the County implement controls that would ensure that adequate backup documentation is retained for all journal entries.

MANAGEMENT RESPONSE:

When the department reorganized in 11/2010 we implemented controls. All journal entries have backup or a sufficient note as to the reason for the adjustment. Whoever prepares the JE, signs and dates it, the person that inputs the JE, signs and dates it and stores it in our notebook, along with the backup and appropriate printout.

JEFFERSON COUNTY, OREGON
MADRAS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION III – FEDERAL AWARD FINDINGS

NONE NOTED

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Jefferson 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.

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Health and Human Services		
Passed through Oregon Department of Human Services		
Public Health Emergency Preparedness	93.069	\$ 108,476
Environmental Public Health and emergency Response	93.070	4,062
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2,005
Family Planning Services	93.217	26,907
Affordable Care Act (ACA) Abstinence Education Program	93.235	5,981
Immunization Grants	93.268	67,042
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	44,688
Temporary Assistance for Needy Families	93.558	28,128
Medical Assistance Program	93.778	95,148
HIV Care Formula Grant	93.917	14,863
Block Grants for Community Mental Health Services	93.958	30,272
Block Grants for Prevention and Treatment of Substance Abuse	93.959	91,364
Maternal and child Health Services Block Grant to States	93.994	34,533
		<u>550,468</u>
Environmental Protection Agency		
Passed through Oregon Department of Human Resources		
State Public Water System Supervision	66.432	3,796
Capitalization Grants for Drinking Water State Revolving Funds	66.468 ARRA	3,555
		<u>7,351</u>
Department of the Interior		
Non-Sale Disposals of Mineral Material		
Payments in Lieu of Taxes	15.214	900
Distribution of Receipts to State and Local Governments	15.226	42,589
	15.227	<u>1,479</u>
		44,968
Department of Justice		
Passed through Oregon Department of Justice		
Juvenile Accountability Incentive Grant	16.523	10,000
Crime Victim Assistance	16.575	45,993
		<u>55,993</u>
Department of Agriculture		
Passed through State of Oregon		
Schools and Roads - Grants to States	10.665	552,462 (1)
Passed through Oregon Department of Human Resources		
Special Supplement Food Program for Women, Infants and Children (WIC)	10.557	134,406
WIC Grants To States (WGS)	10.578	1,473
		<u>688,341</u>
Department of Transportation		
Passed through Oregon Department of Transportation		
Highway Planning and Construction	20.205 ARRA	32,974
State and Community Highway Safety	20.600	2,500
Safety Belt Performance Grants	20.609	1,980
		<u>37,454</u>
Department of the Interior		
Disposal of Federal Surplus Real Property for Parks, Recreation and Historic Monuments		
	39.002	1
Department of Energy		
State Energy Program		
Passed through Oregon Department of Energy	81.041 ARRA	11,486
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128 ARRA	31,723
		<u>43,209</u>
Department of Homeland Security		
Passed through Oregon Military Department		
Emergency Management Performance Grants	97.042	13,771
State Homeland Security Program (SHSP)	97.073	66,590
		<u>80,361</u>
		<u>\$ 1,508,146</u>

(1) Major Program

Note A - BASIS OF PRESENTATION

The accompanying schedule of federal awards includes the federal grant activity of Jefferson County 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, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.