

GRANT COUNTY, OREGON  
**INDEPENDENT AUDITORS' REPORT,  
FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT**

For the Year Ended June 30, 2012





**GRANT COUNTY, OREGON**

June 30, 2012

**COUNTY COURT AND OFFICIALS**

| <u>NAME</u>   | <u>POSITION</u>                      | <u>ADDRESS</u>      |
|---------------|--------------------------------------|---------------------|
| Mark Webb     | County Judge                         | Mt. Vernon, Oregon  |
| Boyd Britton  | County Commissioner                  | John Day, Oregon    |
| Scott Myers   | County Commissioner                  | Canyon City, Oregon |
| Brenda Percy  | County Clerk                         | John Day, Oregon    |
| Glenn Palmer  | County Sheriff                       | John Day, Oregon    |
| Kathy Smith   | County Treasurer                     | Canyon City, Oregon |
| Lane Burton   | County Assessor and<br>Tax Collector | John Day, Oregon    |
| Ryan Joslin   | District Attorney                    | John Day, Oregon    |
| Terry Farrell | Justice of the Peace                 | John Day, Oregon    |

**GRANT COUNTY, OREGON**

June 30, 2012

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Honorable Judge and County Court  
Grant County, Oregon  
Canyon City, Oregon

### INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant County, Oregon (the county), as of and for the year ended June 30, 2012, which collectively comprise the county's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the county's management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year partial comparative information has been derived from the district's 2011 financial statements and, in our report dated November 27, 2011, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.

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

In our opinion the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the county as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2012, on our consideration of the county's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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The management's discussion and analysis on pages 4 through 11 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 county management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The budgetary comparison information for the General Fund and major special revenue funds on pages 40 through 44 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. This budgetary 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 performed for the purpose of forming opinions on the financial statements that collectively comprise the county's basic financial statements. The accompanying schedule of expenditures of federal awards, required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the combining and individual nonmajor fund financial statements, the budgetary comparison schedules, and supplementary schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has 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.

*Oster Professional Group, CPA's, PC*

By Robert H. Armstrong

John Day, Oregon  
December 13, 2012



MANAGEMENT'S DISCUSSION AND ANALYSIS

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

As management of Grant County, Oregon (the county), we offer readers of the county's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2012. We encourage readers to consider the information presented here in conjunction with the financial statements.

#### FINANCIAL HIGHLIGHTS

- ◆ In the government-wide statements, the county's assets exceeded its liabilities at June 30, 2012 by \$136.9 million. Of this amount, \$71.9 million represents the county's investment in capital assets, \$59.3 million is restricted for highways and roads, \$0.7 million is restricted for capital projects, and the balance, \$5.0 million, is unrestricted and available to meet the county's ongoing obligations to citizens and creditors. The county's total net assets decreased by \$1.3 million.
- ◆ The county was able to allocate excess road funds of \$354 thousand to local school districts and preschools again this year. Grant County's net taxable assessed property value grew 4.0 percent from \$450.6 million in 2010-11 to \$469.2 million in 2011-12.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the county's basic financial statements. The county's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

#### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the county's finances, in a manner similar to a private-sector business. These statements include:

*The Statement of Net Assets:* The statement of net assets presents information on all of the assets and liabilities of the county at year end. Net assets are what remain after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the county is improving or deteriorating.

*The Statement of Activities:* The statement of activities presents information showing how the net assets of the county changed over the year by tracking revenues, expenses and other transactions that increase or reduce net assets. 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 flows. Thus, revenues and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the county's activities are shown in one category:

- ◆ Governmental activities: Most of the county's basic functions are shown here, such as general government, public safety, highways and streets, public health and education. These activities are financed through property taxes, intergovernmental revenues, user fees, investment earnings and other revenues.

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

The government-wide financial statements can be found on pages 15 through 17 of this report.

**Net Assets at June 30, 2012**  
(in thousands)

|   | Governmental Activities |               |
|---|-------------------------|---------------|
|   | June 30, 2012           | June 30, 2011 |
| Cash and investments                            | \$ 65,878               | \$ 66,705     |
| Other current assets                            | 505                     | 555           |
| Capital assets, net of accumulated depreciation | 71,930                  | 69,187        |
| Total assets                                    | 138,313                 | 136,447       |
| <br>  |                         |               |
| Current liabilities                             | 1,330                   | 848           |
| Total liabilities                               | 1,330                   | 848           |
| <br>  |                         |               |
| Net assets:                                     |                         |               |
| Invested in capital assets, net of related debt | 71,930                  | 68,922        |
| Restricted for highways and roads               | 59,346                  | 60,984        |
| Restricted for capital projects                 | 744                     | 667           |
| Restricted for debt service                     | -                       | 278           |
| Unrestricted                                    | 4,963                   | 4,749         |
| Total net assets                                | \$ 136,983              | \$ 135,600    |

**Fund Financial Statements**

The fund financial statements provide more detailed information about the county's funds, focusing on its most significant or "major" funds – not the county as a whole. Funds are accounting devices the county uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Some funds are required by state law and by bond covenants. The county establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues (such as tracking special grants). All of the funds of the county can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds:* The 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 funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Assets and Statement of Activities.

**Changes in Net Assets**  
**For the year ended June 30, 2012**  
(in thousands)

|                                    | Governmental Activities |               |
|------------------------------------|-------------------------|---------------|
|                                    | June 30, 2012           | June 30, 2011 |
| <b>Revenues</b>                    |                         |               |
| Program revenues                   |                         |               |
| Charges for services               | \$ 1,247                | \$ 1,148      |
| Operating grants and contributions | 9,953                   | 11,794        |
| Capital grants and contributions   | 376                     | 61            |
| General revenues                   |                         |               |
| Property taxes                     | 1,469                   | 1,690         |
| Payment in lieu of taxes           | 799                     | 780           |
| Other state and local sources      | 4                       | 7             |
| Interest on investments            | 491                     | 683           |
| Other                              | 432                     | 757           |
| Total revenues                     | 14,771                  | 16,920        |
| <b>Expenses</b>                    |                         |               |
| General government                 | 2,553                   | 2,635         |
| Public safety                      | 2,153                   | 2,023         |
| Highways, streets and airport      | 5,806                   | 4,975         |
| Public health                      | 805                     | 760           |
| Education                          | 2,058                   | 2,899         |
| Debt service                       | 13                      | 26            |
| Total expenses                     | 13,388                  | 13,318        |
| Change in net assets               | 1,383                   | 3,602         |
| Beginning net assets               | 135,600                 | 131,998       |
| Ending net assets                  | \$ 136,983              | \$ 135,600    |

The county maintains 41 individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Road Fund, and Road Reserve Fund, which are considered to be major funds. Included in the General Fund is the budgetary Unemployment Reserve Fund and included in the Road Fund is the budgetary Cities-Streets-Bridges Fund. Data from the other 38 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided as supplemental information.

The basic governmental funds financial statements can be found on pages 18 through 24 of this report.

*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 statements because the resources of those funds are not available to support the county's own programs. The

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

accounting used for fiduciary funds is the same as that used for proprietary funds.

The basic fiduciary funds financial statements can be found on page 25 of this report.

### **Notes to Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 26 through 36 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the major governmental funds budget to actual statements. Required Supplementary Information can be found on pages 40 through 44 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented as supplemental information on pages 52 through 75 of this report.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the county, assets exceeded liabilities by \$136.9 million at June 30, 2012 and \$135.6 million at June 30, 2011. This represents a decrease in net assets of \$1.3 million compared to growth of \$3.6 million in the 2010-11 fiscal year.

Capital assets, which consist of the county's land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 51 percent of total assets. The remaining assets consist mainly of investments, cash, and grant and property taxes receivable.

### **Governmental Activities**

During the current fiscal year, the county's net assets decreased by \$1.3 million, representing an decrease of 1 percent from the prior year. Key elements of the change in the county's net assets for the year ended June 30, 2012 are as follows:

- ◆ Expenses for governmental activities were \$0.7 million more than the prior year. This was due to road construction activities on County Road 63 (Izee Highway).
- ◆ Revenues for governmental activities were \$2.6 million less than the prior year. This is due to completion of the Airport Terminal project.

### **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

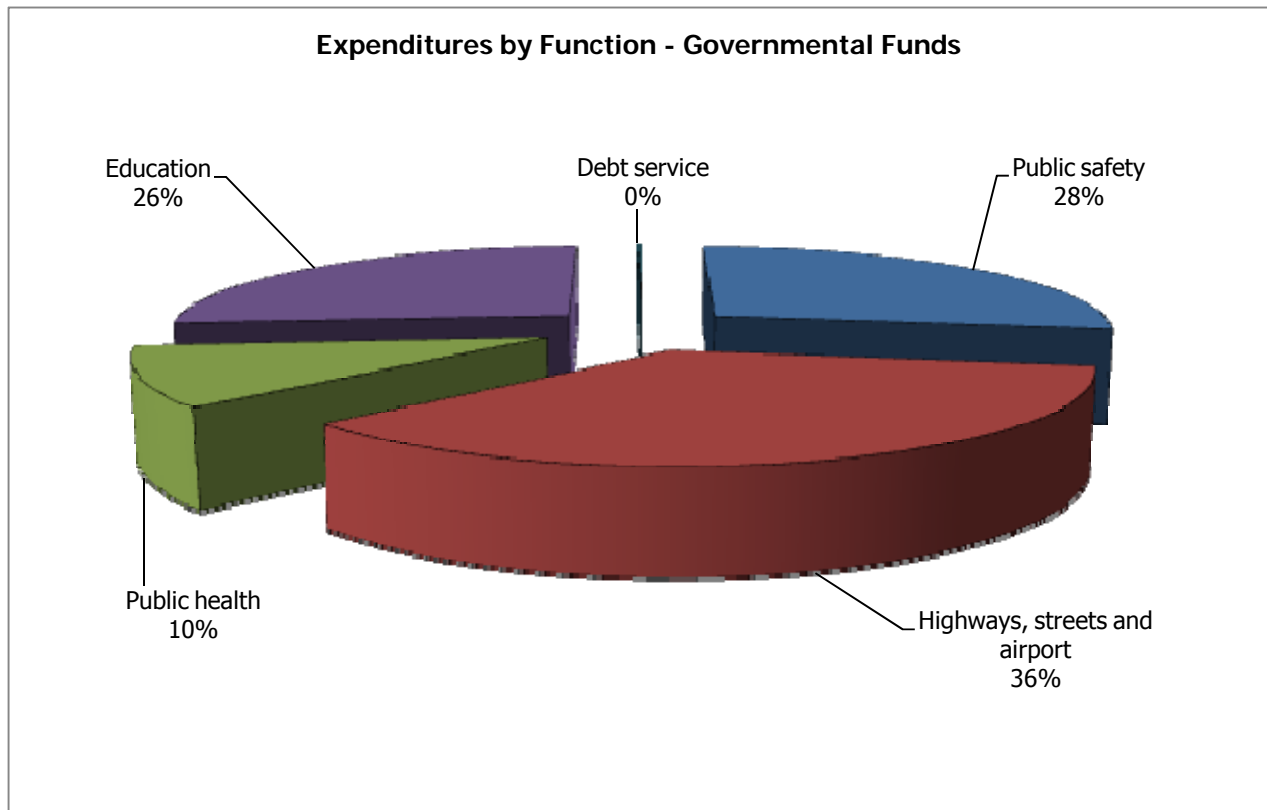
As noted earlier, the county uses fund accounting to ensure and demonstrate compliance with various regulatory requirements.

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

**Governmental Funds**

The focus of the county's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the county's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a county's net resources available for spending at the end of a fiscal year.

At June 30, 2012, the county's governmental funds reported combined ending fund balances of \$65 million, a decrease of \$1.5 million in comparison with the prior year. Of this \$65 million, \$1.9 million (2.9 percent) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$926 thousand is assigned, \$62.2 million is restricted, and \$41 thousand is nonspendable.



*General Fund:* The General Fund is the primary operating fund of the county. As of June 30, 2012, unassigned fund balance was \$1.9 million and the assigned fund balance was \$182 thousand. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents approximately 59.9 percent of total General Fund expenditures.

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

The fund balance decreased by \$58 thousand during the current fiscal year. This increase was primarily a result of the excess of revenues over expenditures and the transfer of the unemployment reserve required by GASB 54.

*Road Fund:* The Road Fund is the primary road department operating fund. The fund balance increased by \$0.9 million during the year. This increase was primarily a result of revenue in excess of operating expenses.

*Road Reserve Fund:* The Road Reserve Fund is the savings fund of the road department. The fund balance decreased by \$0.2 million during the year. The county has accumulated \$49.6 million for future road expenditures.

#### MAJOR FUND BUDGETARY HIGHLIGHTS

The county court approved various changes to the adopted budget for the fiscal year ended June 30, 2012. General Fund revenues were in line with budgeted amounts and expenditures were \$625 thousand under budget. The most significant differences were within the non-departmental expenditures, which include unused contingency, and the county assessor, juvenile department, county surveyor where personal services and materials and services were under budget.

Road Fund expenditures were less than budgeted by \$4.1 million. This was due to the county not spending \$3.5 million of the capital outlay budget.

Road Reserve Fund revenues and expenditures both approximated anticipated amounts.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

##### **Capital Assets**

The county's investment in capital assets includes land, buildings and improvements, infrastructure (including roads and bridges), vehicles and equipment, and construction in progress. As of June 30, 2012, the county had invested \$71.9 million in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets increased by \$2.7 million net of current year depreciation. The county purchased various pieces of equipment within different departments along with doing improvements on several county roads. Current year depreciation totaled \$1.5 million allocated to various departments.

Additional information on the county's capital assets can be found in note 3 on page 33 of this report.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

County government provides public services throughout the county. The cost of doing this is steadily increasing at a rate that is beginning to exceed the county's revenues. To address this challenge we continue to evaluate county service priorities, spending habits, and attempt to both diversify and increase our revenue base. As one example of this, the court contracted out the county's public health

GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

and mental health services. This will enable us to provide more cost effective oversight of these departments, as well as enhanced quality and scope of services for county residents.

In the fall of 2008 a supplement to PL 106.393—"Secure Rural Schools and Community Self-Determination 2008" (SRS2008)—was reauthorized to last four years. For fiscal year 2008 this plan provided the county Road Department and area schools with 90 percent of the amount they received for fiscal year 2006; and then 81 percent, 73 percent, and 40 percent to 50 percent of the amount received for fiscal year 2006 for each of the next three years, respectively. As a result the county increased the road reserve funds by several million dollars and gave additional (or "surplus") revenue to area cities and local schools and preschools. Surprisingly, this bill was reauthorized for 2012-2013 with payment at the lower rate. Reauthorization or passage of a similar bill is very unlikely. SRS2008 also fully funded "Payment in Lieu of Taxes" (PILT) for the next four years—a welcome departure from the Federal Government's past habit of only partially funding PILT. Unlike county payments, PILT is considered discretionary and can go directly into the county's general fund to help underwrite the cost of county government and provided services generally. Unless reauthorized, PILT is set to expire this year.

With this year's reauthorization, SRS2008 has enabled us to bolster the Road Reserve Fund by about \$17 million over 5 years, and put the total reserve close to \$60 million. It is important to appreciate that the Reserve Fund is not considered revenue and will not be treated as a kind of "rainy day fund" to be drawn on in emergencies. Rather, the Road Department intends to protect the principle and fund its operations as much as possible off the interest earned by the reserve fund. For this to happen the full \$60 million must earn 3.5 percent (or better) return on its investment. Even then the Road Department must continue to receive other traditional sources of revenue. It is also important to appreciate that the amount of revenue in question would only cover the ongoing annual operations of the Road Department, and does not include and would not be able to cover, say, the high cost of bridge replacement or paving costs. Unfortunately, return rates on road fund investments continue to be extremely low. We have considered options that would increase that rate of return while maintaining our fiduciary trust to the public. One such option would be to invest Road Fund dollars in federal land management activities. The expectation here is that the federal government would pay back the principle (investment) and a reasonable rate of return to use county money to fund work on federal land that would also enhance the local economy. Changes in both state and federal law would first have to occur for this to work. This investment idea likely won't work in the end, but it is one example of what the county is considering in our effort to address expected funding shortfalls (as well as ways to invest in and strengthen the local economy).

The county's tax base has increased in value, largely as a result of increased development. The county is working with area cities and other entities to encourage and diversify economic development in the area. It also continues to work with the Malheur National Forest, the Federal government, the State, and other organizations to address forest health issues, the serious shortfall of merchantable timber needed for the success of our timber industries, and ongoing challenges to agriculture. Success in these areas will enable us to address some long standing problems in the county. At the time the main challenge to moving ahead—both on the land and in our communities—is the lack of adequate funding at the federal level to manage their lands responsibly at the local level. That shortfall is one reason we've attempted to determine whether county funds might be invested to help underwrite the cost of projects on federal land, strengthen the local economy, and potentially increase revenue for the general fund.



GRANT COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2012

In past years the county justice facility received approximately \$350 to \$400 thousand annually from outside bed rentals. Many of these beds were rented by the Department of Corrections, which quit renting beds June 2009. There is now little reason to think this will change or that we will begin to rent more beds to other agencies. The Sheriff's department will see less expense as a result, but the loss of revenue is far greater than the expense saved, and far more significant from a general fund perspective as our overall expenses appear to be increasing relative to our overall revenue.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the county's finances and to demonstrate the county's accountability. Questions concerning any of the information provided in this report or requests for additional information can be obtained by calling the county's business office at (541)575-1798 or by sending a written request to: Grant County Treasurer, 201 S. Humbolt Street, Canyon City, OR 97820

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BASIC FINANCIAL STATEMENTS

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GRANT COUNTY, OREGON  
**STATEMENT OF NET ASSETS**  
June 30, 2012

|   | Governmental Activities |                  |
|---|-------------------------|------------------|
|   | June 30,<br>2012        | June 30,<br>2011 |
| <b>ASSETS</b>                                     |                         |                  |
| Cash and investments                              | \$ 65,877,777           | \$ 66,705,132    |
| Receivables                                       |                         |                  |
| Property taxes                                    | 282,559                 | 288,849          |
| Other   | 181,424                 | 211,841          |
| Bond issue costs, net of amortization             | -                       | 6,060            |
| Inventory   | 41,268                  | 48,445           |
| Capital assets, net of accumulated depreciation   |                         |                  |
| Construction in progress                          | 2,536,089               | -                |
| Land  | 4,667,786               | 4,667,786        |
| Land improvements                                 | 47,431,535              | 47,112,470       |
| Buildings   | 14,702,784              | 15,029,189       |
| Equipment   | 2,591,635               | 2,377,798        |
| Total capital assets                              | 71,929,829              | 69,187,243       |
| Total assets                                      | 138,312,857             | 136,447,570      |
| <b>LIABILITIES</b>                                |                         |                  |
| Accounts payable                                  | 1,119,687               | 367,718          |
| Accrued compensated absences                      | 210,404                 | 215,103          |
| General obligation bonds                          |                         |                  |
| Due within one year                               | -                       | 265,000          |
| Total liabilities                                 | 1,330,091               | 847,821          |
| <b>NET ASSETS</b>                                 |                         |                  |
| Investment in capital assets, net of related debt | 71,929,829              | 68,922,243       |
| Restricted for:                                   |                         |                  |
| Highways and roads                                | 59,345,754              | 60,983,579       |
| Capital projects                                  | 743,657                 | 666,744          |
| Debt service                                      | -                       | 278,021          |
| Unrestricted                                      | 4,963,526               | 4,749,162        |
| Total net assets                                  | \$ 136,982,766          | \$ 135,599,749   |

The Notes to Basic Financial Statements are an integral part of these statements.

GRANT COUNTY, OREGON  
**STATEMENT OF ACTIVITIES**  
 For the Year Ended  
 June 30, 2012

| Functions/Programs                   | Expenses             | Program Revenues     |                                    |
|--------------------------------------|----------------------|----------------------|------------------------------------|
|                                      |                      | Charges for Services | Operating Grants and Contributions |
| Governmental activities              |                      |                      |                                    |
| General government                   | \$ 2,552,837         | \$ 460,580           | \$ 1,097,170                       |
| Public safety                        | 2,153,286            | 120,311              | 442,581                            |
| Highways, streets, and airport       | 5,805,665            | 331,755              | 6,334,219                          |
| Health                               | 804,636              | 333,627              | 423,836                            |
| Education                            | 2,058,091            | 459                  | 1,655,236                          |
| Debt service                         | 12,685               | -                    | -                                  |
| <b>Total governmental activities</b> | <b>\$ 13,387,200</b> | <b>\$ 1,246,732</b>  | <b>\$ 9,953,042</b>                |

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Payment in lieu of taxes

Other intergovernmental revenue

Unrestricted investment earnings

Miscellaneous

Total general revenues

Sale of capital assets

Total general revenues and special items

Changes in net assets

Net assets - beginning

Net assets - ending

The Notes to Basic Financial Statements are an integral part of these statements.

| Program Revenues                 | Net (Expense) Revenue and changes in Net Assets |                  |
|----------------------------------|---|------------------|
|                                  | Governmental Activities                         |                  |
| Capital Grants and Contributions | June 30, 2012                                   | June 30, 2011    |
| \$ 3,178                         | \$ (991,909)                                    | \$ (1,039,844)   |
| -                                | (1,590,394)                                     | (1,487,545)      |
| 372,600                          | 1,232,909                                       | 3,020,982        |
| -                                | (47,173)  | 106,972          |
| -                                | (402,396)                                       | (889,834)        |
| -                                | (12,685)  | (25,567)         |
| <u>\$ 375,778</u>                | <u>(1,811,648)</u>                              | <u>(314,836)</u> |

|                       |                       |
|-----------------------|-----------------------|
| 1,465,881             | 1,409,928             |
| 2,915                 | 279,717               |
| 798,759               | 780,128               |
| 4,652                 | 7,062                 |
| 490,795               | 683,057               |
| 441,973               | 771,045               |
| <u>3,204,975</u>      | <u>3,930,937</u>      |
| <u>(10,310)</u>       | <u>(13,935)</u>       |
| <u>3,194,665</u>      | <u>3,917,002</u>      |
| 1,383,017             | 3,602,166             |
| <u>135,599,749</u>    | <u>131,997,583</u>    |
| <u>\$ 136,982,766</u> | <u>\$ 135,599,749</u> |

GRANT COUNTY, OREGON  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
June 30, 2012

|   | 101<br>General<br>Fund<br>(GAAP) | 102<br>Road<br>Fund<br>(GAAP) | 119<br>Road<br>Reserve<br>Fund | Other<br>Governmental<br>Funds |
|---|----------------------------------|-------------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                             |                                  |                               |                                |                                |
| Cash and investments                      | \$ 1,853,775                     | \$ 10,634,097                 | \$ 49,647,208                  | \$ 3,806,111                   |
| Receivables                               |                                  |                               |                                |                                |
| Taxes                                     | 233,864                          | -                             | -                              | 48,695                         |
| Other                                     | 25,971                           | 51,653                        | -                              | 103,800                        |
| Due from other funds                      | 245,000                          | -                             | -                              | -                              |
| Inventories for resale                    | -                                | -                             | -                              | 41,268                         |
| <b>Total assets</b>                       | <b><u>\$ 2,358,610</u></b>       | <b><u>\$ 10,685,750</u></b>   | <b><u>\$ 49,647,208</u></b>    | <b><u>\$ 3,999,874</u></b>     |
| <br><b>LIABILITIES AND FUND BALANCE</b>   |                                  |                               |                                |                                |
| <b>Liabilities</b>                        |                                  |                               |                                |                                |
| Accounts payable                          | \$ 40,420                        | \$ 987,204                    | -                              | \$ 92,064                      |
| Due to other funds                        | -                                | -                             | -                              | 245,000                        |
| Deferred revenues                         | 233,864                          | -                             | -                              | 48,695                         |
| <b>Total liabilities</b>                  | <b><u>274,284</u></b>            | <b><u>987,204</u></b>         | <b><u>0</u></b>                | <b><u>385,759</u></b>          |
| <b>Fund balance</b>                       |                                  |                               |                                |                                |
| Nonspendable                              | -                                | -                             | -                              | 41,043                         |
| Retricted for special programs            | -                                | 9,698,546                     | 49,647,208                     | 2,860,523                      |
| Retricted for debt service                | -                                | -                             | -                              | -                              |
| Assigned to capital projects              | -                                | -                             | -                              | 743,657                        |
| Assigned to unemployment                  | 182,828                          | -                             | -                              | -                              |
| Unassigned                                | 1,901,498                        | -                             | -                              | (31,108)                       |
| <b>Total fund balance</b>                 | <b><u>2,084,326</u></b>          | <b><u>9,698,546</u></b>       | <b><u>49,647,208</u></b>       | <b><u>3,614,115</u></b>        |
| <b>Total liabilities and fund balance</b> | <b><u>\$ 2,358,610</u></b>       | <b><u>\$ 10,685,750</u></b>   | <b><u>\$ 49,647,208</u></b>    | <b><u>\$ 3,999,874</u></b>     |

The Notes to Basic Financial Statements are an integral part of these statements.



| Totals               |                      |
|----------------------|----------------------|
| June 30,<br>2012     | June 30,<br>2011     |
| \$ 65,941,191        | \$ 66,620,660        |
| 282,559              | 288,849              |
| 181,424              | 211,841              |
| 245,000              | 309,000              |
| 41,268               | 48,445               |
| <u>\$ 66,691,442</u> | <u>\$ 67,478,795</u> |

|                  |                |
|------------------|----------------|
| \$ 1,119,688     | \$ 367,720     |
| 245,000          | 309,000        |
| 282,559          | 288,849        |
| <u>1,647,247</u> | <u>965,569</u> |

|                      |                      |
|----------------------|----------------------|
| 41,043               | 48,445               |
| 62,206,277           | 63,548,100           |
| -                    | 278,021              |
| 743,657              | 593,924              |
| 182,828              | 195,139              |
| 1,870,390            | 1,849,597            |
| <u>65,044,195</u>    | <u>66,513,226</u>    |
| <u>\$ 66,691,442</u> | <u>\$ 67,478,795</u> |

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GRANT COUNTY, OREGON  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
 TO STATEMENT OF NET ASSETS**  
 June 30, 2012

|   |                     |                              |
|---|---------------------|------------------------------|
| <b>Total Fund Balances</b>  |                     | \$ 65,044,195                |
| <p>Capital assets are not financial resources and therefore are not reported in the governmental funds:</p>   |                     |                              |
| Cost  | \$ 95,226,973       |                              |
| Accumulated depreciation  | <u>(23,297,144)</u> | 71,929,829                   |
| <p>A portion of the county's property taxes are collected after year-end but are not available soon enough to pay for the current year's operations, and therefore are not reported as revenue in the governmental funds.</p> |                     |                              |
|   |                     | 282,559                      |
| <p>Balances of accrued compensated absences are not current operating expenses and therefore are not included in the governmental funds.</p>  |                     |                              |
|   |                     | (210,404)                    |
| <p>Investments are recorded at cost in the governmental funds, but are recorded at market value on the government-wide statements.</p>  |                     |                              |
|   |                     | (63,413)                     |
| <b>Total Net Assets</b>   |                     | <u><u>\$ 136,982,766</u></u> |

The Notes to Basic Financial Statements are an integral part of these statements.

**GRANT COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**

For the Year Ended  
June 30, 2012

|  | 101<br>General<br>Fund<br>(GAAP) | 102<br>Road<br>Fund<br>(GAAP) | 119<br>Road<br>Reserve<br>Fund | Other<br>Governmental<br>Funds |
|--|----------------------------------|-------------------------------|--------------------------------|--------------------------------|
| <b>Revenues</b>                                      |                                  |                               |                                |                                |
| Taxes  | \$ 1,334,678                     | \$ -                          | \$ -                           | \$ 140,408                     |
| Licenses and permits                                 | 47,934                           | -                             | -                              | 1,470                          |
| Intergovernmental revenues                           | 318,721                          | 6,680,880                     | -                              | 3,202,990                      |
| Charges for services                                 | 821,145                          | 81,870                        | -                              | 711,531                        |
| Fines and forfeitures                                | 43,373                           | -                             | -                              | -                              |
| Interest earned                                      | 14,670                           | 59,868                        | 264,954                        | 16,910                         |
| Miscellaneous revenues                               | 1,073,848                        | 42,893                        | -                              | 94,923                         |
| <b>Total revenues</b>                                | <u>3,654,369</u>                 | <u>6,865,511</u>              | <u>264,954</u>                 | <u>4,168,232</u>               |
| <b>Expenditures</b>                                  |                                  |                               |                                |                                |
| <b>Current</b>                                       |                                  |                               |                                |                                |
| General government                                   | 1,704,017                        | -                             | -                              | 2,100,201                      |
| Public safety  | 1,556,612                        | -                             | -                              | 507,077                        |
| Highways, streets, and airport                       | -                                | 3,239,142                     | 503,739                        | 351,733                        |
| Health   | -                                | -                             | -                              | 963,303                        |
| Education  | 141,556                          | -                             | -                              | 303,781                        |
| Capital outlay                                       | 79,282                           | 4,653,310                     | -                              | 46,719                         |
| Debt service   | -                                | -                             | -                              | 271,625                        |
| <b>Total expenditures</b>                            | <u>3,481,467</u>                 | <u>7,892,452</u>              | <u>503,739</u>                 | <u>4,544,439</u>               |
| Excess of revenues over (under) expenditures         | <u>172,902</u>                   | <u>(1,026,941)</u>            | <u>(238,785)</u>               | <u>(376,207)</u>               |
| <b>Other financing sources (uses)</b>                |                                  |                               |                                |                                |
| Transfers in   | 57,260                           | 180,000                       | -                              | 676,003                        |
| Transfers out  | (288,575)                        | (552,100)                     | -                              | (72,588)                       |
| <b>Total other financing sources (uses)</b>          | <u>(231,315)</u>                 | <u>(372,100)</u>              | <u>0</u>                       | <u>603,415</u>                 |
| <b>Net change in fund balance</b>                    | (58,413)                         | (1,399,041)                   | (238,785)                      | 227,208                        |
| Available fund balance, July 1                       | 2,142,739                        | 11,097,587                    | 49,885,993                     | 3,386,907                      |
| <b>Available fund balance, June 30 - by category</b> |                                  |                               |                                |                                |
| Nonspendable   | -                                | -                             | -                              | 41,043                         |
| Retricted for special programs                       | -                                | 9,698,546                     | 49,647,208                     | 2,860,523                      |
| Retricted for debt service                           | -                                | -                             | -                              | -                              |
| Assigned to capital projects                         | -                                | -                             | -                              | 743,657                        |
| Assigned to unemployment                             | 182,828                          | -                             | -                              | -                              |
| Unassigned   | 1,901,498                        | -                             | -                              | (31,108)                       |
| <b>Available fund balance, June 30 - Total</b>       | <u>\$ 2,084,326</u>              | <u>\$ 9,698,546</u>           | <u>\$ 49,647,208</u>           | <u>\$ 3,614,115</u>            |

The Notes to Basic Financial Statements are an integral part of these statements.

| Totals               |                      |
|----------------------|----------------------|
| June 30,<br>2012     | June 30,<br>2011     |
| \$ 1,475,086         | \$ 1,670,029         |
| 49,404               | 72,647               |
| 10,202,591           | 11,650,407           |
| 1,614,546            | 1,486,267            |
| 43,373               | 50,449               |
| 356,402              | 302,843              |
| 1,211,664            | 1,584,827            |
| <u>14,953,066</u>    | <u>16,817,469</u>    |
| <br>                 |                      |
| 3,804,218            | 5,200,206            |
| 2,063,689            | 1,934,050            |
| 4,094,614            | 2,922,186            |
| 963,303              | 1,010,811            |
| 445,337              | 675,156              |
| 4,779,311            | 868,319              |
| 271,625              | 269,500              |
| <u>16,422,097</u>    | <u>12,880,228</u>    |
| <u>(1,469,031)</u>   | <u>3,937,241</u>     |
| <br>                 |                      |
| 913,263              | 752,090              |
| <u>(913,263)</u>     | <u>(752,090)</u>     |
| <u>0</u>             | <u>0</u>             |
| <br>                 |                      |
| (1,469,031)          | 3,937,241            |
| <br>                 |                      |
| 66,513,226           | 62,575,985           |
| <br>                 |                      |
| 41,043               | 48,445               |
| 62,206,277           | 63,548,100           |
| -                    | 278,021              |
| 743,657              | 593,924              |
| 182,828              | 195,139              |
| 1,870,390            | 1,849,597            |
| <u>\$ 65,044,195</u> | <u>\$ 66,513,226</u> |

GRANT COUNTY, OREGON  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE  
 STATEMENT OF ACTIVITIES**  
 For the Year Ended  
 June 30, 2012

**Net Change in Fund Balance** \$ (1,469,031)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay 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 amount by which depreciation exceeds capital purchases.

|                                 |                    |           |
|---------------------------------|--------------------|-----------|
| Expenditures for capital assets | \$ 4,291,329       |           |
| Less current year depreciation  | <u>(1,520,072)</u> | 2,771,257 |

Disposal of capital assets are reported as income for the amount received in the governmental funds. In the Statement of Activities a gain or loss is calculated based on the net book value of the assets disposed of. This is the net book value of assets disposed of. (28,672)

Long-term debt principal payments are reported as an expenditure in governmental funds. In the Statement of Net Assets, however, principal payments decrease liabilities. 265,000

Governmental funds report the effect of issuance costs, premiums, and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences:  
 Amortization of issuance costs (6,060)

Governmental funds report the effect of accrued compensated absences when paid. In the Statement of Activities, however, compensated absences are recognized when accrued. The change in compensated absences is recognized as an expense on the Statement of Activities. 4,699

Investments are recorded at cost in the governmental funds, but are recorded at market value on the government-wide statements. (147,886)

Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied. (6,290)

**Change in Net Assets** \$ 1,383,017

The Notes to Basic Financial Statements are an integral part of these statements.

GRANT COUNTY, OREGON  
**STATEMENT OF NET ASSETS**  
**FIDUCIARY FUNDS**  
June 30, 2012

|                           | Agency Funds     |                  |
|---------------------------|------------------|------------------|
|                           | June 30,<br>2012 | June 30,<br>2011 |
| <b>ASSETS</b>             |                  |                  |
| Cash and investments      | \$ 552,630       | \$ 591,998       |
| Property taxes receivable | 1,063,742        | 1,017,000        |
| Total assets              | 1,616,372        | 1,608,998        |
| <br><b>LIABILITIES</b>    |                  |                  |
| Due to other governments  | 1,616,372        | 1,608,998        |
| Total liabilities         | 1,616,372        | 1,608,998        |
| <br><b>NET ASSETS</b>     |                  |                  |
| Total net assets          | \$ 0             | \$ 0             |

The Notes to Basic Financial Statements are an integral part of these statements.

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

Note 1. Significant Accounting Policies

Grant County was established under Oregon law and operates under the authority and power of the county court consisting of a county judge elected for a term of six years, and two commissioners elected for terms of four years. Additionally, a county clerk, county assessor, county treasurer, district attorney, and county sheriff are elected to terms of office of four years. The justice of the peace is elected to a term of office of six years. All other officers and employees of the county are appointed.

The following is a summary of significant accounting policies utilized by the county in preparation of the accompanying financial statements.

A. Reporting Entity

Grant County is a political subdivision of the state of Oregon. It is governed by an elected county court consisting of a county judge and two commissioners. These financial statements present all the fund types and account groups of the county and its component units. Blended component units, although legally separate entities, are in substance, part of the county's operations.

**Blended Component Units**

The Grant County Extension and 4-H Service District serves the citizens of Grant County and is governed by the county court. Property taxes are the district's major source of revenue. The Extension and 4-H Service District is reported as a special revenue fund. A separate audit report for the district has been issued and can be reviewed at the county clerk's office.

In evaluating how to define the county for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in accounting principles generally accepted in the United States of America. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the primary government's financial accountability. The criteria used to determine financial accountability include whether the primary government appoints a voting majority, the primary government can impose its will on the component unit, whether there is financial benefit or burden on the primary government, and if the component unit has a fiscal dependency on the primary government. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the county is financially accountable. No other entities met requirements for inclusion in Grant County.

B. Basis of Presentation

**Government-wide Financial Statements**

The Statement of Net Assets and the Statement of Activities display information about the county. These statements include the governmental financial activities of the overall county, except fiduciary activities. Eliminations have been made to minimize the double counting of



GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

internal activities. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of its functions/programs. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to that function. Eliminations have been made to minimize the double counting of internal activities in the Statement of Activities. Program revenues include: (1) charges to users or others for fees, rentals, material, supplies or services provided and (2) operating grants and contributions. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Net assets are reported as restricted when constraints placed on net asset use are either externally restricted, imposed by creditors (such as through grantors, contributors or laws) or through constitutional provisions or enabling resolutions.

### **Fund Financial Statements**

The fund financial statements provide information about the county's funds including those of a fiduciary nature. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The county reports the following major governmental funds:

*General Fund* – The General Fund is the primary operating fund of the county. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Included in the General Fund (GAAP Basis) is the budgetary Unemployment Reserve Fund. Combining schedules for these funds can be found on pages 46 to 48.

*Road Fund* – This fund accounts for the operation of the county road department. Included in the Road Fund (GAAP Basis) is the budgetary Cities-Streets-Bridges Fund. Combining schedules for these funds can be found on pages 49 to 51.

*Road Reserve Fund* – This fund accounts for the accumulation and investment of funds for future use by the road department.

Additionally, the county reports the following fund types:

*Agency Funds* – The agency funds account for assets accumulated by the county and disbursed to various other governmental entities.

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

C. Measurement Focus and Basis of Accounting

Government-wide and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the county receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the county funds certain 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 to such programs and then general revenues.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The county considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when the cash is received by the government and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the "susceptible to accrual" criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Budgets and Budgetary Accounting

A budget is prepared for each county fund in accordance with the cash basis of accounting and legal requirements set forth in the Oregon local budget law. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personal services, material and services, capital outlay, transfers, and operating contingency are the levels of control. These levels of control apply at the departmental level within the General Fund. All other funds are budgeted at the function level. The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. Budget appropriations lapse on June 30 of the year appropriated.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations resolution. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the county court. Original and

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the county court.

The budget for the General Fund and special revenue funds includes capital outlay expenditures in each program for capital outlay applicable to that program. The budget was prepared in accordance with ORS 294, local budget law.

E. Property Taxes Receivable

The county levies taxes on a fiscal year from July 1 to June 30. The current levy becomes a lien on July 1. Taxes are due November 15 and become delinquent May 15. Foreclosure is started three years after taxes become delinquent. The county collects all property taxes then allocates them among the various taxing districts.

Uncollected property taxes are recorded on the Statement of Net Assets. Uncollected taxes are deemed to be substantially collected or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the county.

The county reports deferred revenues 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 incurrence 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 revenue is removed from the Balance Sheet and revenue is recognized.

F. Accumulated Unpaid Vacation and Sick Pay

Sick leave is accumulated at the rate of one day per month and can be accumulated to a total of 520 hours. One-half of any unused sick leave above 520 hours at the end of any one year is paid to employees in the last paycheck of the calendar year. Accumulated sick leave is paid to employees who quit or are terminated on the following schedule:

Under 5 years service - no payment  
5-10 years service – 1/2 of total accumulated sick leave not to exceed 50 hours paid  
10-15 years service – 1/2 of total accumulated sick leave not to exceed 100 hours paid  
15-20 years service – 1/2 of total accumulated sick leave not to exceed 200 hours paid  
Over 20 years service – 1/2 of total accumulated sick leave not to exceed 260 hours paid

A liability has been accrued on the Statement of Net Assets for sick leave and vacation.

G. Inventories

Inventories consist of aviation fuel valued at the lower of cost or market. Inventory items are charged to expenditures when purchased. Inventory on hand at the end of the fiscal year is recorded as an asset.

H. Cash and Investments

The county's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

acquisition. All short-term cash surpluses are maintained in savings accounts at the state of Oregon Local Government Investment Pool and allocated to each fund based on the amount of excess cash each fund has deposited.

State statutes and local ordinances authorize the county to invest (short-term and long-term) in certificates of deposit (considered deposits for risk categorization purposes), certain bond obligations of civil subdivisions, general obligations of the states of Oregon, Washington, Idaho, and California, certain interest bearing bonds of a county, port, or school district, certain interest bearing bonds of any city in the state of Oregon, life insurance and annuity contracts, pooled deferred compensation trusts, banker's acceptances, and certain corporate bonds. All investments are stated at market value. Additional cash and investment information and fair values are presented in note 4.

I. Capital Assets

Capital assets are recorded at original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The county defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. The cost of normal maintenance and repairs that do not add value to the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

|                            |                |
|----------------------------|----------------|
| Infrastructure             | 40 to 75 years |
| Buildings and improvements | 10 to 50 years |
| Equipment                  | 5 to 15 years  |

J. Fund Balances

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable fund balance is the portion of net resources that cannot be spent because they are either (a) in a nonspendable form or (b) legally or contractually required to be maintained intact. Fund balance is reported as restricted when the constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the county court passes an ordinance or resolution that places specific constraints on how the resources may be used. The court action that imposed the limitation would need to occur no later than the close of the reporting period. The county court can modify or rescind the legislative action at any time through passage of an additional ordinance or resolution.

The net resources that are constrained by the county's intent to use them are reported as assigned fund balance. Intent is expressed when the county court approves which resources should be set aside for specific purposes during the adoption of the annual budget. The county court and county treasurer use that information to determine whether those resources

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

should be classified as assigned in the county's financial statements. Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund.

The county applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

K. 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 affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the basic financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

L. Long-term Debt

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements bond premiums and discounts, as well as bond issuance costs, are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Prior Period Comparative Data

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the county's financial statements for the year ended June 30, 2011, from which the summarized information was derived.

Note 2. Pension Plan

The county contributes to the Oregon Public Employees Retirement Fund (OPERF), a cost-sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System (PERS). PERS provides retirement and disability benefits, post-employment health care benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute (ORS) Chapter 238. ORS 238.620 establishes the Public Employees Retirement Board as the governing body of PERS.

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2012

During the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired after August 29, 2003, and applies to any inactive PERS members who return to employment following a six-month or greater break in service. The new plan consists of a defined benefit program (Pension Program) and a defined contribution portions (Individual Account Program or IAP). The Pension Program portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on the type of service (general versus police or fire).

Beginning January 1, 2004, all PERS member contributions go into the IAP portion of OPSRP. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account. Those employees who had established a PERS membership prior to creation of OPSRP will be members of both PERS and OPSRP system as long as they remain in covered employment.

Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board (OPERB). The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to PERS, P.O. Box 23700, Tigard, OR 97281-3700, by calling 1-503-598-7377, or by accessing the PERS web site at [www.pers.or.us](http://www.pers.or.us).

*Funding Policy*

Plan members are required to contribute 6% of their annual covered salary. The county pays the participants' contribution. The county is required by ORS 238.225 to contribute at an actuarially determined rate. The rate effective July 1, 2011 is 8.99% of payroll covered under the plan for Tier 1/Tier 2 employees. The Tier 1/Tier 2 (T1/T2) rate is divided into two components: a normal cost rate and a UAL (or surplus) amortization rate. The normal cost rate continues to be applied only to T1/T2 payroll. However, the UAL amortization rate of -9.21% (negative) is applied to the employer's entire payroll, T1/T2 and OPSRP combined. The dollars collected are applied only to the employer's T1/T2 UAL or surplus. The employer contribution rate for the OPSRP plan is 6.13% for general service and 8.84% for police & fire.

The following rates are in effect until June 30, 2013:

- T1/T2 payroll; -0.22% (PERS normal cost: 8.99% plus PERS UAL: -9.21%)
- OPSRP payroll; -3.08% (OPSRP rate: 6.13% plus PERS UAL: -9.21%)
- OPSRP police and fire; -0.37% (OPSRP rate: 8.84% plus PERS UAL: -9.21%)

The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature. Three-year trend information for PERS costs as required by GASB 27 is as follows:

| Fiscal Year<br>Ending | Annual Pension<br>Cost (APC) | % of APC<br>Contributed | Net Pension<br>Obligation |
|-----------------------|------------------------------|-------------------------|---------------------------|
| June 30, 2010         | \$ 180,796                   | 100%                    | \$ -                      |
| June 30, 2011         | 178,728                      | 100%                    | -                         |
| June 30, 2012         | 206,202                      | 100%                    | -                         |

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

Note 3. Changes in Capital Assets

The following is a summary of changes in capital assets:

| Capital assets                                    | Balance<br>July 01, 2011 | Additions           | Deletions<br>Adjustments | Balance<br>June 30, 2012 |
|---|--------------------------|---------------------|--------------------------|--------------------------|
| <i>Capital assets not subject to depreciation</i> |                          |                     |                          |                          |
| Land  | \$ 4,667,786             | \$ -                | \$ -                     | \$ 4,667,786             |
| Construction in progress                          | -                        | 2,536,089           | -                        | 2,536,089                |
| <i>Capital assets subject to depreciation</i>     |                          |                     |                          |                          |
| Infrastructure                                    | 59,646,656               | 1,330,008           | -                        | 60,976,664               |
| Buildings   | 20,057,739               | 36,367              | -                        | 20,094,106               |
| Equipment   | 6,679,649                | 388,865             | (116,186)                | 6,952,328                |
| Total depreciable capital assets                  | <u>86,384,044</u>        | <u>1,755,240</u>    | <u>(116,186)</u>         | <u>88,023,098</u>        |
| Accumulated depreciation                          |                          |                     |                          |                          |
| Infrastructure                                    | 12,534,186               | 1,010,943           | -                        | 13,545,129               |
| Buildings   | 5,028,550                | 362,771             | -                        | 5,391,321                |
| Equipment   | 4,301,851                | 146,358             | (87,515)                 | 4,360,694                |
| Total accumulated depreciation                    | <u>21,864,587</u>        | <u>1,520,072</u>    | <u>(87,515)</u>          | <u>23,297,144</u>        |
| Net capital assets                                | <u>\$ 69,187,243</u>     | <u>\$ 2,771,257</u> | <u>\$ (28,671)</u>       | <u>\$ 71,929,829</u>     |

Depreciation was charged to the following functions:

|                               |                     |
|-------------------------------|---------------------|
| General Government            | \$ 119,410          |
| Public Safety                 | 12,947              |
| Highways, Streets and Airport | 1,357,060           |
| Public Health                 | 29,621              |
| Education                     | 1,034               |
| Total depreciation            | <u>\$ 1,520,072</u> |

Note 4. Deposits and Investments

At June 30, 2012, the carrying amount of the county's deposits was \$7,099,073 and the bank balance was \$7,503,412. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. FDIC insurance of \$250,000 applies to the deposits in each depository. Where balances continually exceed \$250,000, ORS 295 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the state treasurer's web site. Qualifying depository banks must pledge securities with a particular value based on the bank's level of capitalization.

The balances in excess of the FDIC insurance are considered exposed to custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the bank failure, the county's deposits may not be returned to it. The county does not have a deposit policy for custodial credit risk. As of June 30, 2012, \$6,253,412 of the county's bank balance of \$7,503,412 was exposed to custodial credit risk as follows:

|  |                    |
|--|--------------------|
| Uninsured and collateral held by pledging bank | <u>\$6,253,412</u> |
|--|--------------------|

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

As of June 30, 2012 the county cash and investments are as follows:

| Account Type |               |
|--------------|---------------|
| Cash         | \$ 7,099,073  |
| Investments  | 59,331,334    |
| Total        | \$ 66,430,407 |

| Fund Type                |               |
|--------------------------|---------------|
| Governmental activities  | \$ 65,877,777 |
| Fiduciary funds (agency) | 552,630       |
| Total                    | \$ 66,430,407 |

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The county has no policy for managing interest rate or credit risk. Investments by the county held in the Local Government Investment Pool are not rated. Investments in US treasury notes are rated AAA/Aa1 by Standard and Poor's and Moody's respectively.

The Oregon Short Term Fund is the LGIP for local governments and was established by the Oregon State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council.

As of June 30, 2012 the district had the following investments:

| Investment                       | Maturities | Fair Value    |
|----------------------------------|------------|---------------|
| Local government investment pool | Varies     | \$ 38,408,485 |
| Bankers acceptance notes         | Varies     | 2,443,378     |
| US treasury notes                | Varies     | 18,479,472    |
| Total                            |            | \$ 59,331,334 |

**Note 5. Long-Term Debt**

During fiscal year 1995-96, the county issued \$2,780,000 in general obligation bonds to finance the construction of an expandable jail facility and pay related costs. These bonds, dated March 1, 1996, have interest rates that range from 4.375 to 5.00 percent. Interest payments are to be made semiannually on July 1 and January 1. The bonds maturing in years 1997 through 2006, inclusive, are not subject to redemption prior to maturity. The bonds maturing on and after July 1, 2007 are subject to redemption at the option of the county, in whole or in part, on any date on and after July 1, 2006 at a price of par plus accrued interest, if any, to the date of redemption.

The bonds are general obligations of the county and the full faith and credit of the county is pledged for the punctual payment of the principal of and interest on the bonds. The bonds are secured by general ad valorem taxes to be levied against all taxable property within the county without limitation as to rate or amount. More specifically, for the purpose of paying principal of and interest on the bonds as the same shall become due, the county will levy on all taxable property located within the county, in addition to all other taxes, direct annual taxes which,



GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2012

together with other available funds, shall be sufficient in amount to provide for the timely payment of principal of and interest on the bonds. The taxes, when collected, are required to be applied solely for the purpose of payment of principal of and interest on the bonds and for no other purpose until the bonds have been fully paid, satisfied and discharged. Taxes levied to pay the bonds will be levied outside the limitations imposed by Article XI, Section 11b of the Oregon Constitution. As of June 30, 2012 these bonds were paid in full.

Note 6. Changes in Long-Term Debt

The following represents changes in long-term liabilities:

|                           | Balance<br>June 30, 2011 | Issued/<br>Matured | Retired/Paid      | Balance<br>June 30, 2012 | Due within<br>one year |
|---------------------------|--------------------------|--------------------|-------------------|--------------------------|------------------------|
| General obligations bonds | \$ 265,000               | \$ -               | \$ 265,000        | \$ -                     | \$ -                   |
| Accrued comp absences     | 215,103                  | (4,699)            | -                 | 210,404                  | NA                     |
| Total long-term debt      | <u>\$ 480,103</u>        | <u>\$ (4,699)</u>  | <u>\$ 265,000</u> | <u>\$ 210,404</u>        | <u>\$ 0</u>            |

Interest expense of \$6,625 on long-term debt has been included in the direct expense of individual functions on the government-wide Statement of Activities. Authorization for general long-term debt is specific to a particular purpose; thus an objective connection can be made to a specific program. All interest on long-term debt is reported as a direct expense of the programs for which borrowing is related.

Note 7. Lease Obligations

The county leases certain property and equipment from others. Leased property not having elements of ownership is classified as an operating lease. Operating lease payments are recorded as expenditures when payable. Operating leases include: A Pitney Bowes postage machine requiring 58 monthly payments of \$229 starting January 2005 through November 2009; a Pitney Bowes postage machine with monthly payments of \$187 starting December 2009 and ending November 2014; a Ricoh copy machine with 60 monthly payments of \$232 starting May 2009 through April 2014. Total expenditures on such leases for the fiscal year ended June 30, 2012 were \$5,026. As of June 30, 2012, the county had future minimum payments under capital and operating leases as follows:

| Fiscal Year | Pitney Bowes<br>Postage Meter | Ricoh Copy<br>Machine | Ricoh Copy<br>Machine | Total Operating<br>Leases |
|-------------|-------------------------------|-----------------------|-----------------------|---------------------------|
| 2013        | 2,244                         | 2,782                 | 1,428                 | 6,454                     |
| 2014        | 2,244                         | 2,318                 | 1,428                 | 5,990                     |
| 2015        | 935                           | -                     | 1,428                 | 2,363                     |
| 2016        | -                             | -                     | 119                   | 119                       |
| Total       | <u>\$ 5,423</u>               | <u>\$ 5,100</u>       | <u>\$ 4,403</u>       | <u>\$ 14,926</u>          |

Note 8. Risk Management

The county is exposed to various risks of loss related to torts; theft or damage to and destruction of assets; errors and omissions; and natural disasters for which the county carries commercial insurance. The county does not engage in risk financing activities where the risk is retained (self-

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

insurance). Settled claims have not exceeded commercial coverage in any of the past three years.

The county is exposed to risk of loss due to unemployment claims. Unemployment claims are administered through the state employment division and the county reimburses the state for all employment benefits paid out. The county maintains an Unemployment Reserve Fund. The county does not have a policy for determining accruals for benefits or evaluating the adequacy of the cash balance. No accruals have been made for unpaid insurance claims however; the entire balance is appropriated each year to reimburse unemployment claims.

Note 9. Commitments and Contingencies

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

Note 10. Receivables

Receivables are comprised of the following as of June 30, 2012:

|                  |                   |
|------------------|-------------------|
| Property taxes   | \$ 282,559        |
| Grants and other | 181,424           |
| Total            | <u>\$ 463,983</u> |

Note 11. Interfund Transfers

Transfers generally move revenues from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources. The detail of interfund transfers for the fiscal year ended June 30, 2012 is as follows:

| Transfer From  | Transfer To                 | Amount            | Purpose                    |
|----------------|-----------------------------|-------------------|----------------------------|
| General Fund   | Nonmajor funds              | \$ 279,164        | Operating funds, Reserves  |
| General Fund   | Unemployment Reserve Fund   | 9,411             | Unemployment reserve       |
| Road Fund      | General Fund                | 17,800            | Unemployment reserve       |
| Road Fund      | Nonmajor funds              | 354,300           | Payments to county schools |
| Road Fund      | Cities-Streets-Bridges Fund | 180,000           | Transfer to close fund     |
| Nonmajor funds | Unemployment Reserve Fund   | 2,770             | Unemployment reserve       |
| Nonmajor funds | Nonmajor funds              | <u>69,818</u>     | Operating funds            |
| Total          |                             | <u>\$ 913,263</u> |                            |

Note 12. Interfund Receivables and Payables

Due to/from other funds at June 30, 2012 are as follows:

GRANT COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2012

| Fund                                    | Due to            | Due from          |
|---|-------------------|-------------------|
| General Fund                            | \$ 245,000        | \$ -              |
| Jail Construction Fund                  | -                 | 16,000            |
| Senior Citizens Fund                    | -                 | 4,000             |
| Jail Expansion Reserve Fund             | -                 | 225,000           |
| Total interfund receivable and payables | <u>\$ 245,000</u> | <u>\$ 245,000</u> |

Amounts represent cash advanced by the General Fund for operations.

Note 13. Deficit Fund balance

The County Fair Fund had a deficit fund balance of \$198, the Domestic Violence Prevention Fund had a deficit fund balance of \$4,158 and the Jail Expansion Reserve Fund had a deficit fund balance of \$26,752. These deficits will be funded with future revenues.

Note 14. Fund Balance Classification

Below is a schedule of the ending fund balance by classification:

| Fund balances             | 101<br>General<br>Fund | 102<br>Road<br>Fund | 119<br>Road<br>Reserve | Non Major<br>Funds  | Total                |
|---------------------------|------------------------|---------------------|------------------------|---------------------|----------------------|
| Restricted fund balance   |                        |                     |                        |                     |                      |
| <u>Nonspendable</u>       |                        |                     |                        |                     |                      |
| Inventory                 | \$ -                   | \$ -                | \$ -                   | \$ 41,043           | \$ 41,043            |
| <u>Restricted</u>         |                        |                     |                        |                     |                      |
| Roads                     | -                      | 9,698,546           | 49,647,208             | -                   | 59,345,754           |
| Forest projects           | -                      | -                   | -                      | 1,582,738           | 1,582,738            |
| 4-H and extension         | -                      | -                   | -                      | 102,414             | 102,414              |
| Fees and charges          | -                      | -                   | -                      | 482,392             | 482,392              |
| Federal and state grants  | -                      | -                   | -                      | 692,979             | 692,979              |
|                           | <u>0</u>               | <u>9,698,546</u>    | <u>49,647,208</u>      | <u>2,860,523</u>    | <u>62,206,277</u>    |
| Unrestricted fund balance |                        |                     |                        |                     |                      |
| <u>Assigned</u>           |                        |                     |                        |                     |                      |
| Capital projects          | -                      | -                   | -                      | 743,657             | 743,657              |
| Unemployment              | 182,828                | -                   | -                      | -                   | 182,828              |
|                           | <u>182,828</u>         | <u>0</u>            | <u>0</u>               | <u>743,657</u>      | <u>926,485</u>       |
| <u>Unassigned</u>         | <u>1,901,498</u>       | <u>0</u>            | <u>0</u>               | <u>(31,108)</u>     | <u>1,870,390</u>     |
| Total fund balances       | <u>\$ 2,084,326</u>    | <u>\$ 9,698,546</u> | <u>\$ 49,647,208</u>   | <u>\$ 3,614,115</u> | <u>\$ 65,044,195</u> |

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REQUIRED SUPPLEMENTARY INFORMATION

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND - 101**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|  | Actual           | Budget           |                  | (Over) Under     |
|--|------------------|------------------|------------------|------------------|
|  |                  | Adopted          | Final            | Final Budget     |
| Revenues                                     |                  |                  |                  |                  |
| Taxes  | \$ 1,334,678     | \$ 1,310,403     | \$ 1,310,403     | \$ (24,275)      |
| Licenses and permits                         | 47,934           | 28,000           | 28,000           | (19,934)         |
| Intergovernmental revenues                   | 316,721          | 285,200          | 285,200          | (31,521)         |
| Charges for services                         | 815,191          | 792,367          | 792,367          | (22,824)         |
| Fines and forfeitures                        | 43,189           | 59,950           | 59,950           | 16,761           |
| Interest earned                              | 13,493           | 15,000           | 15,000           | 1,507            |
| Miscellaneous revenue                        | 1,077,259        | 1,113,537        | 1,113,537        | 36,278           |
| Total revenues                               | <u>3,648,465</u> | <u>3,604,457</u> | <u>3,604,457</u> | <u>(44,008)</u>  |
| Expenditures                                 |                  |                  |                  |                  |
| Justice court                                | 107,639          | 114,964          | 114,964          | 7,325            |
| County clerk                                 | 135,449          | 144,414          | 144,414          | 8,965            |
| County sheriff                               | 1,282,829        | 1,277,591        | 1,304,450        | 21,621           |
| County treasurer                             | 108,874          | 113,913          | 115,263          | 6,389            |
| County court                                 | 265,792          | 279,069          | 279,969          | 14,177           |
| County assessor and tax collector            | 408,538          | 516,239          | 516,239          | 107,701          |
| Courthouse and county buildings              | 109,149          | 104,961          | 119,961          | 10,812           |
| County coroner                               | 2,172            | 6,172            | 6,172            | 4,000            |
| District attorney                            | 128,558          | 142,165          | 142,165          | 13,607           |
| County surveyor                              | 9,382            | 13,768           | 13,768           | 4,386            |
| Watermaster                                  | 59,700           | 67,198           | 67,198           | 7,498            |
| County library                               | 141,474          | 143,642          | 143,642          | 2,168            |
| Elections                                    | 14,010           | 21,479           | 21,479           | 7,469            |
| Juvenile department                          | 113,036          | 148,262          | 148,262          | 35,226           |
| Relief help                                  | 3,812            | 13,100           | 13,100           | 9,288            |
| Veterans' service officer                    | 30,496           | 32,719           | 32,719           | 2,223            |
| Planning commission                          | 113,475          | 119,736          | 119,736          | 6,261            |
| 4-H and extension                            | 87,804           | 91,271           | 91,271           | 3,467            |
| Economic development                         | 50,000           | 60,000           | 60,000           | 10,000           |
| Economic stabilization                       | 111,662          | 128,534          | 128,534          | 16,872           |
| Non-departmental                             | 157,263          | 483,685          | 439,576          | 282,313          |
| Total expenditures                           | <u>3,441,114</u> | <u>4,022,882</u> | <u>4,022,882</u> | <u>581,768</u>   |
| Excess of revenues over (under) expenditures | <u>207,351</u>   | <u>(418,425)</u> | <u>(418,425)</u> | <u>(625,776)</u> |

(Continued on next page)

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 GENERAL FUND - 101**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|                                      | Actual              | Budget            |                   | (Over) Under<br>Final<br>Budget |
|--------------------------------------|---------------------|-------------------|-------------------|---------------------------------|
|                                      |                     | Adopted           | Final             |                                 |
| Other financing sources (uses)       |                     |                   |                   |                                 |
| Interfund loan                       | \$ 64,000           | \$ -              | \$ -              | \$ (64,000)                     |
| Transfers in                         | 27,279              | -                 | -                 | (27,279)                        |
| Transfers out                        | (288,575)           | (288,575)         | (288,575)         | -                               |
| Total other financing sources (uses) | <u>(197,296)</u>    | <u>(288,575)</u>  | <u>(288,575)</u>  | <u>(91,279)</u>                 |
| Net changes in fund balance          | 10,055              | (707,000)         | (707,000)         | (717,055)                       |
| Available fund balance, July 1       | <u>1,648,033</u>    | <u>1,500,000</u>  | <u>1,500,000</u>  | <u>(148,033)</u>                |
| Available fund balance, June 30      | <u>\$ 1,658,088</u> | <u>\$ 793,000</u> | <u>\$ 793,000</u> | <u>\$ (865,088)</u>             |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                    |
|----------------------------------|--------------------|
| Budgetary changes in net assets  | \$ 10,055          |
| Current year interfund loan      | (64,000)           |
| Changes in revenue receivable    | 4,727              |
| Changes for expenditures payable | 3,115              |
| GAAP changes in net assets       | <u>\$ (46,103)</u> |

The Notes to Basic Financial Statements are an integral part of these statements.

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**ROAD FUND - 102**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|   | Actual               | Budget              |                     | (Over) Under<br>Final<br>Budget |
|---|----------------------|---------------------|---------------------|---------------------------------|
|   |                      | Adopted             | Final               |                                 |
| Revenues  |                      |                     |                     |                                 |
| Taxes   | \$ -                 | \$ -                | \$ -                | \$ -                            |
| Licenses and permits                            | -                    | -                   | -                   | -                               |
| Intergovernmental revenues                      | 6,680,093            | 3,922,484           | 3,922,484           | (2,757,609)                     |
| Charges for services                            | 81,870               | 10,000              | 10,000              | (71,870)                        |
| Interest earned                                 | 59,866               | 40,000              | 40,000              | (19,866)                        |
| Miscellaneous revenue                           | 42,893               | 65,500              | 65,500              | 22,607                          |
| <b>Total revenues</b>                           | <b>6,864,722</b>     | <b>4,037,984</b>    | <b>4,037,984</b>    | <b>(2,826,738)</b>              |
| Expenditures                                    |                      |                     |                     |                                 |
| Personal services                               | 836,955              | 990,647             | 990,647             | 153,692                         |
| Material and services                           | 2,270,452            | 2,196,304           | 2,281,304           | 10,852                          |
| Capital outlay                                  | 3,843,431            | 7,351,500           | 7,351,500           | 3,508,069                       |
| Operating contingency                           | -                    | 500,000             | 415,000             | 415,000                         |
| <b>Total expenditures</b>                       | <b>6,950,838</b>     | <b>11,038,451</b>   | <b>11,038,451</b>   | <b>4,087,613</b>                |
| Excess of revenues over (under)<br>expenditures | (86,116)             | (7,000,467)         | (7,000,467)         | (6,914,351)                     |
| Other financing sources (uses)                  |                      |                     |                     |                                 |
| Transfers in                                    | -                    | -                   | -                   | -                               |
| Transfers out                                   | (552,100)            | (552,100)           | (552,100)           | -                               |
| <b>Total other financing sources (uses)</b>     | <b>(552,100)</b>     | <b>(552,100)</b>    | <b>(552,100)</b>    | <b>0</b>                        |
| Net changes in fund balance                     | (638,216)            | (7,552,567)         | (7,552,567)         | (6,914,351)                     |
| Available fund balance, July 1                  | 11,272,313           | 10,702,576          | 10,702,576          | (569,737)                       |
| Available fund balance, June 30                 | <u>\$ 10,634,097</u> | <u>\$ 3,150,009</u> | <u>\$ 3,150,009</u> | <u>\$ (7,484,088)</u>           |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                       |
|----------------------------------|-----------------------|
| Budgetary changes in net assets  | \$ (638,216)          |
| Changes in revenue receivable    | 787                   |
| Changes for expenditures payable | (761,613)             |
| GAAP changes in net assets       | <u>\$ (1,399,042)</u> |

The Notes to Basic Financial Statements are an integral part of these statements.



GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 ROAD RESERVE FUND - 119**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual               | Budget               |                      | (Over) Under<br>Final<br>Budget |
|--|----------------------|----------------------|----------------------|---------------------------------|
|  |                      | Adopted              | Final                |                                 |
| Revenues                                     |                      |                      |                      |                                 |
| Taxes  | \$ -                 | \$ -                 | \$ -                 | \$ -                            |
| Licenses and permits                         | -                    | -                    | -                    | -                               |
| Intergovernmental revenues                   | -                    | -                    | -                    | -                               |
| Charges for services                         | -                    | -                    | -                    | -                               |
| Interest earned                              | 280,909              | 250,000              | 250,000              | (30,909)                        |
| Miscellaneous revenue                        | -                    | -                    | -                    | -                               |
| <b>Total revenues</b>                        | <b>280,909</b>       | <b>250,000</b>       | <b>250,000</b>       | <b>(30,909)</b>                 |
| Expenditures                                 |                      |                      |                      |                                 |
| Personal services                            | -                    | -                    | -                    | -                               |
| Material and services                        | 503,739              | 1,882,281            | 1,882,281            | 1,378,542                       |
| Capital outlay                               | -                    | -                    | -                    | -                               |
| Operating contingency                        | -                    | -                    | -                    | -                               |
| <b>Total expenditures</b>                    | <b>503,739</b>       | <b>1,882,281</b>     | <b>1,882,281</b>     | <b>1,378,542</b>                |
| Excess of revenues over (under) expenditures | (222,830)            | (1,632,281)          | (1,632,281)          | (1,409,451)                     |
| Other financing sources (uses)               |                      |                      |                      |                                 |
| Transfers in                                 | -                    | -                    | -                    | -                               |
| Transfers out                                | -                    | -                    | -                    | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>                        |
| Net changes in fund balance                  | (222,830)            | (1,632,281)          | (1,632,281)          | (1,409,451)                     |
| Available fund balance, July 1               | 49,870,038           | 50,000,000           | 50,000,000           | 129,962                         |
| Available fund balance, June 30              | <u>\$ 49,647,208</u> | <u>\$ 48,367,719</u> | <u>\$ 48,367,719</u> | <u>\$ (1,279,489)</u>           |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                            |
|-----------------------------------|----------------------------|
| Budgetary changes in net assets   | \$ (222,830)               |
| Changes in revenue receivable     | (15,954)                   |
| Changes for expenditures payable  | -                          |
| <b>GAAP changes in net assets</b> | <u><u>\$ (238,784)</u></u> |

The Notes to Basic Financial Statements are an integral part of these statements.

GRANT COUNTY, OREGON  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY REPORTING**  
For the Year Ended  
June 30, 2012

In accordance with Oregon Revised Statutes, the county court annually adopts a budget following required public notice and hearing for all funds except agency funds. The budget may be amended during the year through statutorily prescribed procedures. The county's budget is prepared on the cash basis of accounting. Appropriations lapse at year end.

Formal and legal budgetary control for the certified budget is based upon major classes of expenditures known as functions within each fund. The General Fund budget is adopted by department. The functions budgeted within all other funds include: personal services, materials and services, capital outlay, debt service, contingencies and transfers. The county adopted several budget amendments during the year as allowed by local budget law.

During the year ended June 30, 2012, disbursements in the major funds were within certified budget amounts in all functions.

The Notes to Basic Financial Statements are an integral part of these statements.

SUPPLEMENTAL SCHEDULES

GRANT COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**GENERAL FUND (GAAP REPORTING)**  
June 30, 2012

|                                      | <u>101</u><br>General<br>Fund | <u>120</u><br>Unemployment<br>Reserve<br>Fund | <u>Totals</u><br>June 30,<br>2012 |
|--------------------------------------|-------------------------------|---|-----------------------------------|
| <b>ASSETS</b>                        |                               |   |                                   |
| Cash and investments                 | \$ 1,658,088                  | \$ 195,687                                    | \$ 1,853,775                      |
| Property tax receivable              | 233,864                       | -   | 233,864                           |
| Accounts receivable                  | 25,971                        | -   | 25,971                            |
| Due to/from other funds              | 245,000                       | -   | 245,000                           |
| Total assets                         | <u>\$ 2,162,923</u>           | <u>\$ 195,687</u>                             | <u>\$ 2,358,610</u>               |
| <br>                                 |                               |   |                                   |
| <b>LIABILITIES AND FUND BALANCES</b> |                               |   |                                   |
| <b>Liabilities</b>                   |                               |   |                                   |
| Accounts payable                     | \$ 27,561                     | \$ 12,859                                     | \$ 40,420                         |
| Deferred revenues                    | 233,864                       | -   | 233,864                           |
| Total liabilities                    | <u>261,425</u>                | <u>12,859</u>                                 | <u>274,284</u>                    |
| <br>                                 |                               |   |                                   |
| <b>Fund balance</b>                  |                               |   |                                   |
| Assigned                             | -                             | 182,828                                       | 182,828                           |
| Unassigned                           | 1,901,498                     | -   | 1,901,498                         |
| Total fund balance                   | <u>1,901,498</u>              | <u>182,828</u>                                | <u>2,084,326</u>                  |
| Total liabilities and fund balance   | <u>\$ 2,162,923</u>           | <u>\$ 195,687</u>                             | <u>\$ 2,358,610</u>               |

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GENERAL FUND (GAAP REPORTING)**  
For the Year Ended  
June 30, 2012

|  | 101<br>General<br>Fund | 120<br>Unemployment<br>Reserve<br>Fund | Totals<br>June 30,<br>2012 |
|--|------------------------|--|----------------------------|
| Revenues                                     |                        |  |                            |
| Taxes  | \$ 1,334,678           | \$ -                                   | \$ 1,334,678               |
| Licenses and permits                         | 47,934                 | -                                      | 47,934                     |
| Intergovernmental revenues                   | 318,721                | -                                      | 318,721                    |
| Charges for services                         | 821,145                | -                                      | 821,145                    |
| Fines and forfeitures                        | 43,373                 | -                                      | 43,373                     |
| Interest earned                              | 13,494                 | 1,176                                  | 14,670                     |
| Miscellaneous revenue                        | 1,073,848              | -                                      | 1,073,848                  |
| Total revenues                               | <u>3,653,193</u>       | <u>1,176</u>                           | <u>3,654,369</u>           |
| Expenditures                                 |                        |  |                            |
| General government                           | 1,660,549              | 43,468                                 | 1,704,017                  |
| Public safety                                | 1,556,612              | -                                      | 1,556,612                  |
| Highways, streets, and airport               | -                      | -                                      | -                          |
| Health                                       | -                      | -                                      | -                          |
| Education                                    | 141,556                | -                                      | 141,556                    |
| Capital outlay                               | 79,282                 | -                                      | 79,282                     |
| Debt service                                 | -                      | -                                      | -                          |
| Total expenditures                           | <u>3,437,999</u>       | <u>43,468</u>                          | <u>3,481,467</u>           |
| Excess of revenues over (under) expenditures | <u>215,194</u>         | <u>(42,292)</u>                        | <u>172,902</u>             |
| Other financing sources (uses)               |                        |  |                            |
| Transfers in                                 | 27,279                 | 29,981                                 | 57,260                     |
| Transfers out                                | (288,575)              | -                                      | (288,575)                  |
| Total other financing sources (uses)         | <u>(261,296)</u>       | <u>29,981</u>                          | <u>(231,315)</u>           |
| Net change in fund balance                   | (46,102)               | (12,311)                               | (58,413)                   |
| Available fund balance, July 1               | <u>1,947,600</u>       | <u>195,139</u>                         | <u>2,142,739</u>           |
| Available fund balance, June 30              | <u>\$ 1,901,498</u>    | <u>\$ 182,828</u>                      | <u>\$ 2,084,326</u>        |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**UNEMPLOYMENT RESERVE FUND - 120**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|  | Actual            | Budget           |                  | (Over) Under<br>Final<br>Budget |
|--|-------------------|------------------|------------------|---------------------------------|
|  |                   | Adopted          | Final            |                                 |
| Revenues                                     |                   |                  |                  |                                 |
| Taxes  | \$ -              | \$ -             | \$ -             | \$ -                            |
| Licenses and permits                         | -                 | -                | -                | -                               |
| Intergovernmental revenues                   | -                 | -                | -                | -                               |
| Charges for services                         | -                 | -                | -                | -                               |
| Interest earned                              | 1,175             | 1,000            | 1,000            | (175)                           |
| Miscellaneous revenue                        | -                 | -                | -                | -                               |
| Total revenues                               | <u>1,175</u>      | <u>1,000</u>     | <u>1,000</u>     | <u>(175)</u>                    |
| Expenditures                                 |                   |                  |                  |                                 |
| Personal services                            | -                 | -                | -                | -                               |
| Material and services                        | 35,822            | 233,480          | 233,480          | 197,658                         |
| Capital outlay                               | -                 | -                | -                | -                               |
| Operating contingency                        | -                 | -                | -                | -                               |
| Total expenditures                           | <u>35,822</u>     | <u>233,480</u>   | <u>233,480</u>   | <u>197,658</u>                  |
| Excess of revenues over (under) expenditures | <u>(34,647)</u>   | <u>(232,480)</u> | <u>(232,480)</u> | <u>(197,833)</u>                |
| Other financing sources (uses)               |                   |                  |                  |                                 |
| Transfers in                                 | 29,981            | 29,980           | 29,980           | (1)                             |
| Transfers out                                | -                 | -                | -                | -                               |
| Total other financing sources (uses)         | <u>29,981</u>     | <u>29,980</u>    | <u>29,980</u>    | <u>(1)</u>                      |
| Net changes in fund balance                  | (4,666)           | (202,500)        | (202,500)        | (197,834)                       |
| Available fund balance, July 1               | <u>200,353</u>    | <u>202,500</u>   | <u>202,500</u>   | <u>2,147</u>                    |
| Available fund balance, June 30              | <u>\$ 195,687</u> | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ (195,687)</u>             |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                    |
|----------------------------------|--------------------|
| Budgetary changes in net assets  | \$ (4,666)         |
| Changes in revenue receivable    | -                  |
| Changes for expenditures payable | <u>(7,645)</u>     |
| GAAP changes in net assets       | <u>\$ (12,311)</u> |

GRANT COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**ROAD FUND (GAAP REPORTING)**  
June 30, 2012

|  | <u>102</u><br><u>Road</u><br><u>Fund</u> | <u>117</u><br><u>Cities-Streets</u><br><u>Bridges</u><br><u>Fund</u> | <u>Totals</u><br><u>June 30,</u><br><u>2012</u> |
|--|--|--|---|
| <b>ASSETS</b>                            |  |  |   |
| Cash and investments                     | \$ 10,634,097                            | \$ -   | \$ 10,634,097                                   |
| Accounts receivable                      | <u>51,653</u>                            | <u>-</u>   | <u>51,653</u>                                   |
| Total assets                             | <u>\$ 10,685,750</u>                     | <u>\$ 0</u>  | <u>\$ 10,685,750</u>                            |
| <br><b>LIABILITIES AND FUND BALANCES</b> |  |  |   |
| <b>Liabilities</b>                       |  |  |   |
| Accounts payable                         | \$ 987,204                               | \$ -   | \$ 987,204                                      |
| Total liabilities                        | <u>987,204</u>                           | <u>0</u>   | <u>987,204</u>                                  |
| <br><b>Fund balance</b>                  |  |  |   |
| Restricted                               | <u>9,698,546</u>                         | <u>-</u>   | <u>9,698,546</u>                                |
| Total fund balance                       | <u>9,698,546</u>                         | <u>0</u>   | <u>9,698,546</u>                                |
| Total liabilities and fund balance       | <u>\$ 10,685,750</u>                     | <u>\$ 0</u>  | <u>\$ 10,685,750</u>                            |

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**ROAD FUND (GAAP REPORTING)**  
For the Year Ended  
June 30, 2012

|  | 102<br>Road<br>Fund | 117<br>Cities-Streets<br>Bridges<br>Fund | Totals<br>June 30,<br>2012 |
|--|---------------------|--|----------------------------|
| Revenues                                     |                     |  |                            |
| Intergovernmental revenues                   | \$ 6,680,880        | \$ -                                     | \$ 6,680,880               |
| Charges for services                         | 81,870              | -  | 81,870                     |
| Interest earned                              | 59,868              | -  | 59,868                     |
| Miscellaneous revenue                        | 42,893              | -  | 42,893                     |
| Total revenues                               | <u>6,865,511</u>    | <u>0</u>                                 | <u>6,865,511</u>           |
| Expenditures                                 |                     |  |                            |
| Current                                      |                     |  |                            |
| Highways, streets, and airport               | 3,059,142           | 180,000                                  | 3,239,142                  |
| Capital outlay                               | 4,653,310           | -  | 4,653,310                  |
| Total expenditures                           | <u>7,712,452</u>    | <u>180,000</u>                           | <u>7,892,452</u>           |
| Excess of revenues over (under) expenditures | <u>(846,941)</u>    | <u>(180,000)</u>                         | <u>(1,026,941)</u>         |
| Other financing sources (uses)               |                     |  |                            |
| Transfers in                                 | -                   | 180,000                                  | 180,000                    |
| Transfers out                                | (552,100)           | -  | (552,100)                  |
| Total other financing sources (uses)         | <u>(552,100)</u>    | <u>180,000</u>                           | <u>(372,100)</u>           |
| Net change in fund balance                   | (1,399,041)         | 0  | (1,399,041)                |
| Available fund balance, July 1               | <u>11,097,587</u>   | <u>-</u>                                 | <u>11,097,587</u>          |
| Available fund balance, June 30              | <u>\$ 9,698,546</u> | <u>\$ 0</u>                              | <u>\$ 9,698,546</u>        |



GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**CITIES-STREETS-BRIDGES DEPARTMENT ROAD FUND - 117**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual         | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|----------------|----------------|----------------|---------------------------------|
|  |                | Adopted        | Final          |                                 |
| Revenues                                     |                |                |                |                                 |
| Taxes  | \$ -           | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -              | -              | -              | -                               |
| Intergovernmental revenues                   | -              | -              | -              | -                               |
| Charges for services                         | -              | -              | -              | -                               |
| Interest earned                              | -              | -              | -              | -                               |
| Miscellaneous revenue                        | -              | -              | -              | -                               |
| <b>Total revenues</b>                        | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                        |
| Expenditures                                 |                |                |                |                                 |
| Personal services                            | -              | -              | -              | -                               |
| Material and services                        | 180,000        | 180,000        | 180,000        | -                               |
| Capital outlay                               | -              | -              | -              | -                               |
| Operating contingency                        | -              | -              | -              | -                               |
| <b>Total expenditures</b>                    | <b>180,000</b> | <b>180,000</b> | <b>180,000</b> | <b>0</b>                        |
| Excess of revenues over (under) expenditures | (180,000)      | (180,000)      | (180,000)      | 0                               |
| Other financing sources (uses)               |                |                |                |                                 |
| Transfers in                                 | 180,000        | 180,000        | 180,000        | -                               |
| Transfers out                                | -              | -              | -              | -                               |
| <b>Total other financing sources (uses)</b>  | <b>180,000</b> | <b>180,000</b> | <b>180,000</b> | <b>0</b>                        |
| Net changes in fund balance                  | 0              | 0              | 0              | 0                               |
| Available fund balance, July 1               | -              | -              | -              | -                               |
| Available fund balance, June 30              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>                     |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |             |
|-----------------------------------|-------------|
| Budgetary changes in net assets   | \$ -        |
| Changes in revenue receivable     | -           |
| Changes for expenditures payable  | -           |
| <b>GAAP changes in net assets</b> | <u>\$ 0</u> |

GRANT COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2012

|   | 103<br>County<br>School | 104<br>School<br>Forest<br>Fund | 105<br>Law<br>Library | 107<br>Library<br>Bookmobile<br>Reserve |
|---|-------------------------|---------------------------------|-----------------------|---|
| <b>ASSETS</b>                           |                         |                                 |                       |   |
| Cash and investments                    | \$ -                    | \$ -                            | \$ 45,771             | \$ 20,265                               |
| Receivables                             |                         |                                 |                       |   |
| Taxes                                   | -                       | -                               | -                     | -                                       |
| Other                                   | -                       | -                               | -                     | -                                       |
| Inventories for resale                  | -                       | -                               | -                     | -                                       |
| Total assets                            | <u>\$ 0</u>             | <u>\$ 0</u>                     | <u>\$ 45,771</u>      | <u>\$ 20,265</u>                        |
| <br><b>LIABILITIES AND FUND BALANCE</b> |                         |                                 |                       |   |
| <b>Liabilities</b>                      |                         |                                 |                       |   |
| Accounts payable                        | \$ -                    | \$ -                            | \$ 770                | \$ -                                    |
| Due to other funds                      | -                       | -                               | -                     | -                                       |
| Deferred revenues                       | -                       | -                               | -                     | -                                       |
| Total liabilities                       | <u>0</u>                | <u>0</u>                        | <u>770</u>            | <u>0</u>                                |
| <br><b>Fund balance</b>                 |                         |                                 |                       |   |
| Nonspendable                            | -                       | -                               | -                     | -                                       |
| Retricted for special programs          | -                       | -                               | 45,001                | -                                       |
| Retricted for debt service              | -                       | -                               | -                     | -                                       |
| Assigned to capital projects            | -                       | -                               | -                     | 20,265                                  |
| Unassigned                              | -                       | -                               | -                     | -                                       |
| Total fund balance                      | <u>0</u>                | <u>0</u>                        | <u>45,001</u>         | <u>20,265</u>                           |
| Total liabilities and fund balance      | <u>\$ 0</u>             | <u>\$ 0</u>                     | <u>\$ 45,771</u>      | <u>\$ 20,265</u>                        |

| 108<br>Emergency<br>Management | 111<br>Fair<br>Reserve | 112<br>County<br>Fair |
|--------------------------------|------------------------|-----------------------|
| \$ 19,368                      | \$ 7,892               | \$ 4,230              |
| -                              | -                      | -                     |
| -                              | -                      | -                     |
| -                              | -                      | -                     |
| <u>\$ 19,368</u>               | <u>\$ 7,892</u>        | <u>\$ 4,230</u>       |

|          |          |              |
|----------|----------|--------------|
| \$ -     | \$ -     | \$ 4,428     |
| -        | -        | -            |
| -        | -        | -            |
| <u>0</u> | <u>0</u> | <u>4,428</u> |

|                  |                 |                 |
|------------------|-----------------|-----------------|
| -                | -               | -               |
| 19,368           | -               | -               |
| -                | -               | -               |
| -                | 7,892           | -               |
| -                | -               | (198)           |
| <u>19,368</u>    | <u>7,892</u>    | <u>(198)</u>    |
| <u>\$ 19,368</u> | <u>\$ 7,892</u> | <u>\$ 4,230</u> |

| 113<br>Clerks<br>Record<br>Maintenance | 114<br>Commission<br>on Children<br>and Families | 115<br>Juvenile<br>Revolving |
|--|--|------------------------------|
| \$ 33,188                              | \$ 188,874                                       | \$ 27,806                    |
| -                                      | -  | -                            |
| 93                                     | 19,445   | 135                          |
| -                                      | -  | -                            |
| <u>\$ 33,281</u>                       | <u>\$ 208,319</u>                                | <u>\$ 27,941</u>             |
|  |  |                              |
| \$ -                                   | \$ 10,207  | \$ 81                        |
| -                                      | -  | -                            |
| -                                      | -  | -                            |
| <u>0</u>                               | <u>10,207</u>                                    | <u>81</u>                    |
|  |  |                              |
| -                                      | -  | -                            |
| 33,281                                 | 198,112  | 27,860                       |
| -                                      | -  | -                            |
| -                                      | -  | -                            |
| -                                      | -  | -                            |
| <u>33,281</u>                          | <u>198,112</u>                                   | <u>27,860</u>                |
| <u>\$ 33,281</u>                       | <u>\$ 208,319</u>                                | <u>\$ 27,941</u>             |

| 116<br>Equipment<br>Reserve | 118<br>Community<br>Corrections | 121<br>Airport<br>Reserve |
|-----------------------------|---------------------------------|---------------------------|
| \$ 326,371                  | \$ 51,096                       | \$ 2,149                  |
| -                           | -                               | -                         |
| -                           | 67                              | -                         |
| -                           | -                               | -                         |
| <u>\$ 326,371</u>           | <u>\$ 51,163</u>                | <u>\$ 2,149</u>           |

|          |              |              |
|----------|--------------|--------------|
| \$ -     | \$ 2,275     | \$ 1,895     |
| -        | -            | -            |
| -        | -            | -            |
| <u>0</u> | <u>2,275</u> | <u>1,895</u> |

|                   |                  |                 |
|-------------------|------------------|-----------------|
| -                 | -                | -               |
| -                 | 48,888           | -               |
| -                 | -                | -               |
| 326,371           | -                | 254             |
| -                 | -                | -               |
| <u>326,371</u>    | <u>48,888</u>    | <u>254</u>      |
| <u>\$ 326,371</u> | <u>\$ 51,163</u> | <u>\$ 2,149</u> |

| 122<br>Surveyor<br>Special | 123<br>Sheriff<br>Forest<br>Patrols | 124<br>Airport   |
|----------------------------|-------------------------------------|------------------|
| \$ 164,638                 | \$ 31,591                           | \$ 24,856        |
| -                          | -                                   | -                |
| -                          | 59                                  | 4,861            |
| -                          | -                                   | 41,268           |
| <u>\$ 164,638</u>          | <u>\$ 31,650</u>                    | <u>\$ 70,985</u> |

|          |          |               |
|----------|----------|---------------|
| \$ -     | \$ -     | \$ 29,942     |
| -        | -        | -             |
| -        | -        | -             |
| <u>0</u> | <u>0</u> | <u>29,942</u> |

|                   |                  |                  |
|-------------------|------------------|------------------|
| -                 | -                | 41,043           |
| 164,638           | 31,650           | -                |
| -                 | -                | -                |
| -                 | -                | -                |
| -                 | -                | -                |
| <u>164,638</u>    | <u>31,650</u>    | <u>41,043</u>    |
| <u>\$ 164,638</u> | <u>\$ 31,650</u> | <u>\$ 70,985</u> |

| 125<br>Mental<br>Health | 126<br>Solid<br>Waste | 127<br>Maternal<br>and Child<br>Health |
|-------------------------|-----------------------|--|
| \$ 27,071               | \$ 167,560            | \$ 153,690                             |
| -                       | -                     | -                                      |
| 1,934                   | 749                   | 6,959                                  |
| -                       | -                     | -                                      |
| <u>\$ 29,005</u>        | <u>\$ 168,309</u>     | <u>\$ 160,649</u>                      |

|              |          |               |
|--------------|----------|---------------|
| \$ 2,743     | \$ -     | \$ 12,362     |
| -            | -        | -             |
| -            | -        | -             |
| <u>2,743</u> | <u>0</u> | <u>12,362</u> |

|                  |                   |                   |
|------------------|-------------------|-------------------|
| -                | -                 | -                 |
| 26,262           | 168,309           | 148,287           |
| -                | -                 | -                 |
| -                | -                 | -                 |
| -                | -                 | -                 |
| <u>26,262</u>    | <u>168,309</u>    | <u>148,287</u>    |
| <u>\$ 29,005</u> | <u>\$ 168,309</u> | <u>\$ 160,649</u> |

| 128<br>Women-<br>Infants-<br>Children | 130<br>Family<br>Planning | 131<br>Courthouse<br>Reserve |
|---------------------------------------|---------------------------|------------------------------|
| \$ -                                  | \$ 68,170                 | \$ 390,227                   |
| -                                     | -                         | -                            |
| 3,804                                 | 4,513                     | -                            |
| -                                     | -                         | -                            |
| <u>\$ 3,804</u>                       | <u>\$ 72,683</u>          | <u>\$ 390,227</u>            |
|                                       |                           |                              |
| \$ 2,585                              | \$ 1,650                  | \$ 1,352                     |
| -                                     | -                         | -                            |
| -                                     | -                         | -                            |
| <u>2,585</u>                          | <u>1,650</u>              | <u>1,352</u>                 |
|                                       |                           |                              |
| -                                     | -                         | -                            |
| 1,219                                 | 71,033                    | -                            |
| -                                     | -                         | -                            |
| -                                     | -                         | 388,875                      |
| -                                     | -                         | -                            |
| <u>1,219</u>                          | <u>71,033</u>             | <u>388,875</u>               |
| <u>\$ 3,804</u>                       | <u>\$ 72,683</u>          | <u>\$ 390,227</u>            |



| 133<br>Domestic<br>Violence<br>Prevention | 134<br>District<br>Attorney<br>Revolving | 135<br>Court<br>Security |
|---|--|--------------------------|
| \$ 1,206                                  | \$ 31,228                                | \$ 31,566                |
| -   | -  | -                        |
| 14,794                                    | 4,103                                    | 269                      |
| -   | -  | -                        |
| <u>\$ 16,000</u>                          | <u>\$ 35,331</u>                         | <u>\$ 31,835</u>         |

|               |           |            |
|---------------|-----------|------------|
| \$ 4,158      | \$ 93     | \$ 428     |
| 16,000        | -         | -          |
| -             | -         | -          |
| <u>20,158</u> | <u>93</u> | <u>428</u> |

|                  |                  |                  |
|------------------|------------------|------------------|
| -                | -                | -                |
| -                | 35,238           | 31,407           |
| -                | -                | -                |
| -                | -                | -                |
| (4,158)          | -                | -                |
| <u>(4,158)</u>   | <u>35,238</u>    | <u>31,407</u>    |
| <u>\$ 16,000</u> | <u>\$ 35,331</u> | <u>\$ 31,835</u> |

| 136<br>County<br>RV Park | 138<br>Senior<br>Citizens | 140<br>Jail<br>Building<br>Bond |
|--------------------------|---------------------------|---------------------------------|
| \$ 51,038                | \$ 1,447                  | \$ -                            |
| -                        | -                         | 27,982                          |
| 7,333                    | 31,089                    | -                               |
| -                        | -                         | -                               |
| <u>\$ 58,371</u>         | <u>\$ 32,536</u>          | <u>\$ 27,982</u>                |
|                          |                           |                                 |
| \$ 2,696                 | \$ 1,868                  | \$ -                            |
| -                        | 4,000                     | -                               |
| -                        | -                         | 27,982                          |
| <u>2,696</u>             | <u>5,868</u>              | <u>27,982</u>                   |
|                          |                           |                                 |
| -                        | -                         | -                               |
| 55,675                   | 26,668                    | -                               |
| -                        | -                         | -                               |
| -                        | -                         | -                               |
| -                        | -                         | -                               |
| <u>55,675</u>            | <u>26,668</u>             | <u>0</u>                        |
| <u>\$ 58,371</u>         | <u>\$ 32,536</u>          | <u>\$ 27,982</u>                |

| 141<br>Jail<br>Expansion<br>Reserve | 142<br>Forest<br>Title<br>III | 143<br>Family<br>Domestic<br>Relations |
|-------------------------------------|-------------------------------|--|
| \$ 198,248                          | \$ 196,786                    | \$ 13,977                              |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| <u>\$ 198,248</u>                   | <u>\$ 196,786</u>             | <u>\$ 13,977</u>                       |

|                |              |            |
|----------------|--------------|------------|
| \$ -           | \$ 2,818     | \$ 195     |
| 225,000        | -            | -          |
| -              | -            | -          |
| <u>225,000</u> | <u>2,818</u> | <u>195</u> |

|                   |                   |                  |
|-------------------|-------------------|------------------|
| -                 | -                 | -                |
| -                 | 193,968           | 13,782           |
| -                 | -                 | -                |
| -                 | -                 | -                |
| (26,752)          | -                 | -                |
| <u>(26,752)</u>   | <u>193,968</u>    | <u>13,782</u>    |
| <u>\$ 198,248</u> | <u>\$ 196,786</u> | <u>\$ 13,977</u> |

| 145<br>Bioterrorism | 146<br>Sanitarian<br>Inspection | 147<br>Forest<br>Title<br>III<br>SRS |
|---------------------|---------------------------------|--------------------------------------|
| \$ 1,192            | \$ 31,225                       | \$ 1,392,479                         |
| -                   | -                               | -                                    |
| 2,086               | -                               | -                                    |
| -                   | -                               | -                                    |
| <u>\$ 3,278</u>     | <u>\$ 31,225</u>                | <u>\$ 1,392,479</u>                  |
|                     |                                 |                                      |
| \$ 554              | \$ 5,251                        | \$ 3,713                             |
| -                   | -                               | -                                    |
| -                   | -                               | -                                    |
| <u>554</u>          | <u>5,251</u>                    | <u>3,713</u>                         |
|                     |                                 |                                      |
| -                   | -                               | -                                    |
| 2,724               | 25,974                          | 1,388,766                            |
| -                   | -                               | -                                    |
| -                   | -                               | -                                    |
| -                   | -                               | -                                    |
| <u>2,724</u>        | <u>25,974</u>                   | <u>1,388,766</u>                     |
| <u>\$ 3,278</u>     | <u>\$ 31,225</u>                | <u>\$ 1,392,479</u>                  |

| 156<br>Grant<br>County<br>Extension and<br>4-H District | 247<br>Grant<br>County<br>Extension and<br>4-H District<br>Reserve | Totals              |                     |
|---|--|---------------------|---------------------|
|   |  | June 30,            |                     |
|   |  | 2012                | 2011                |
| \$ 80,484   | \$ 20,422  | \$ 3,806,111        | \$ 3,613,968        |
| 20,713  | -  | 48,695              | 65,595              |
| 1,507   | -  | 103,800             | 139,732             |
| -   | -  | 41,268              | 48,445              |
| <u>\$ 102,704</u>                                       | <u>\$ 20,422</u>   | <u>\$ 3,999,874</u> | <u>\$ 3,867,740</u> |

|               |          |                |                |
|---------------|----------|----------------|----------------|
| \$ -          | \$ -     | \$ 92,064      | \$ 106,238     |
| -             | -        | 245,000        | 309,000        |
| <u>20,713</u> | <u>-</u> | <u>48,695</u>  | <u>65,595</u>  |
| <u>20,713</u> | <u>0</u> | <u>385,759</u> | <u>480,833</u> |

|                   |                  |                     |                     |
|-------------------|------------------|---------------------|---------------------|
| -                 | -                | 41,043              | 3,082               |
| 81,991            | 20,422           | 2,860,523           | 2,458,628           |
| -                 | -                | -                   | 278,021             |
| -                 | -                | 743,657             | 696,735             |
| -                 | -                | (31,108)            | (49,559)            |
| <u>81,991</u>     | <u>20,422</u>    | <u>3,614,115</u>    | <u>3,386,907</u>    |
| <u>\$ 102,704</u> | <u>\$ 20,422</u> | <u>\$ 3,999,874</u> | <u>\$ 3,867,740</u> |

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended  
June 30, 2012

|   | 103<br>County<br>School<br>School | 104<br>School<br>Forest<br>Fund | 105<br>Law<br>Library | 107<br>Library<br>Bookmobile<br>Reserve |
|---|-----------------------------------|---------------------------------|-----------------------|---|
| Revenues  |                                   |                                 |                       |   |
| Taxes   | \$ -                              | \$ -                            | \$ -                  | \$ -                                    |
| Licenses and permits                            | -                                 | -                               | -                     | -                                       |
| Intergovernmental revenues                      | 80,094                            | 1,107,393                       | -                     | -                                       |
| Charges for services                            | -                                 | -                               | 5,214                 | -                                       |
| Interest earned                                 | -                                 | -                               | -                     | 199                                     |
| Miscellaneous revenue                           | -                                 | -                               | -                     | 2,453                                   |
| Total revenues                                  | <u>80,094</u>                     | <u>1,107,393</u>                | <u>5,214</u>          | <u>2,652</u>                            |
| Expenditures                                    |                                   |                                 |                       |   |
| Current   |                                   |                                 |                       |   |
| General government                              | -                                 | 1,461,693                       | 2,102                 | -                                       |
| Public safety                                   | -                                 | -                               | -                     | -                                       |
| Highways, streets, and airport                  | -                                 | -                               | -                     | -                                       |
| Health  | -                                 | -                               | -                     | -                                       |
| Education                                       | 80,094                            | -                               | -                     | 18,895                                  |
| Capital outlay                                  | -                                 | -                               | -                     | -                                       |
| Debt service                                    | -                                 | -                               | -                     | -                                       |
| Total expenditures                              | <u>80,094</u>                     | <u>1,461,693</u>                | <u>2,102</u>          | <u>18,895</u>                           |
| Excess of revenues over<br>(under) expenditures | <u>0</u>                          | <u>(354,300)</u>                | <u>3,112</u>          | <u>(16,243)</u>                         |
| Other financing sources (uses)                  |                                   |                                 |                       |   |
| Transfers in                                    | -                                 | 354,300                         | -                     | -                                       |
| Transfers out                                   | -                                 | -                               | -                     | -                                       |
| Interfund loans                                 | -                                 | -                               | -                     | -                                       |
| Total other financing sources (uses)            | <u>0</u>                          | <u>354,300</u>                  | <u>0</u>              | <u>0</u>                                |
| Net changes in fund balance                     | -                                 | -                               | 3,112                 | (16,243)                                |
| Available fund balance, July 1                  | <u>-</u>                          | <u>-</u>                        | <u>41,889</u>         | <u>36,508</u>                           |
| Available fund balance, June 30                 | <u>\$ 0</u>                       | <u>\$ 0</u>                     | <u>\$ 45,001</u>      | <u>\$ 20,265</u>                        |

| 108<br>Emergency<br>Management | 111<br>Fair<br>Reserve | 112<br>County<br>Fair |
|--------------------------------|------------------------|-----------------------|
| \$ -                           | \$ -                   | \$ -                  |
| -                              | -                      | -                     |
| -                              | -                      | 82,902                |
| -                              | -                      | 120,869               |
| -                              | 54                     | -                     |
| -                              | 3,178                  | 54,761                |
| <u>0</u>                       | <u>3,232</u>           | <u>258,532</u>        |
| -                              | -                      | 238,657               |
| 1,678                          | -                      | -                     |
| -                              | -                      | -                     |
| -                              | -                      | -                     |
| -                              | -                      | -                     |
| -                              | 10,698                 | -                     |
| -                              | -                      | -                     |
| <u>1,678</u>                   | <u>10,698</u>          | <u>238,657</u>        |
| <u>(1,678)</u>                 | <u>(7,466)</u>         | <u>19,875</u>         |
| -                              | -                      | -                     |
| -                              | -                      | (200)                 |
| -                              | -                      | -                     |
| <u>0</u>                       | <u>0</u>               | <u>(200)</u>          |
| (1,678)                        | (7,466)                | 19,675                |
| <u>21,046</u>                  | <u>15,358</u>          | <u>(19,873)</u>       |
| <u>\$ 19,368</u>               | <u>\$ 7,892</u>        | <u>\$ (198)</u>       |

| 113<br>Clerks<br>Record<br>Maintenance | 114<br>Commission<br>on Children<br>and Families | 115<br>Juvenile<br>Revolving |
|--|--|------------------------------|
| \$ -                                   | \$ -   | \$ -                         |
| -                                      | -  | -                            |
| -                                      | 408,255  | 23,353                       |
| 14,822                                 | -  | 3,433                        |
| 170                                    | 682  | 158                          |
| -                                      | 800  | 491                          |
| <u>14,992</u>                          | <u>409,737</u>                                   | <u>27,435</u>                |
| 3,161                                  | 309,878  | -                            |
| -                                      | -  | 27,186                       |
| -                                      | -  | -                            |
| -                                      | -  | -                            |
| -                                      | -  | -                            |
| -                                      | -  | -                            |
| <u>3,161</u>                           | <u>309,878</u>                                   | <u>27,186</u>                |
| <u>11,831</u>                          | <u>99,859</u>                                    | <u>249</u>                   |
| -                                      | -  | -                            |
| -                                      | (200)  | -                            |
| -                                      | -  | -                            |
| <u>0</u>                               | <u>(200)</u>                                     | <u>0</u>                     |
| 11,831                                 | 99,659   | 249                          |
| <u>21,450</u>                          | <u>98,453</u>                                    | <u>27,611</u>                |
| <u>\$ 33,281</u>                       | <u>\$ 198,112</u>                                | <u>\$ 27,860</u>             |



| 116<br>Equipment<br>Reserve | 118<br>Community<br>Corrections | 121<br>Airport<br>Reserve<br>Fund |
|-----------------------------|---------------------------------|-----------------------------------|
| \$ -                        | \$ -                            | \$ -                              |
| -                           | -                               | -                                 |
| -                           | 151,442                         | -                                 |
| -                           | 9,192                           | 1,443                             |
| 1,322                       | 434                             | -                                 |
| -                           | 354                             | -                                 |
| <u>1,322</u>                | <u>161,422</u>                  | <u>1,443</u>                      |
| -                           | -                               | -                                 |
| -                           | 191,683                         | -                                 |
| -                           | -                               | 4,428                             |
| -                           | -                               | -                                 |
| -                           | -                               | -                                 |
| 6,997                       | -                               | -                                 |
| -                           | -                               | -                                 |
| <u>6,997</u>                | <u>191,683</u>                  | <u>4,428</u>                      |
| <u>(5,675)</u>              | <u>(30,261)</u>                 | <u>(2,985)</u>                    |
| 100,000                     | 7,000                           | -                                 |
| -                           | (300)                           | -                                 |
| -                           | -                               | -                                 |
| <u>100,000</u>              | <u>6,700</u>                    | <u>0</u>                          |
| 94,325                      | (23,561)                        | (2,985)                           |
| <u>232,046</u>              | <u>72,449</u>                   | <u>3,239</u>                      |
| <u>\$ 326,371</u>           | <u>\$ 48,888</u>                | <u>\$ 254</u>                     |

| 122<br>Surveyor<br>Special | 123<br>Sheriff<br>Forest<br>Patrols | 124<br>Airport   |
|----------------------------|-------------------------------------|------------------|
| \$ -                       | \$ -                                | \$ -             |
| -                          | -                                   | -                |
| -                          | 5,857                               | 25,000           |
| 9,121                      | -                                   | 248,442          |
| 945                        | -                                   | -                |
| -                          | -                                   | 3,548            |
| <u>10,066</u>              | <u>5,857</u>                        | <u>276,990</u>   |
| 17,430                     | -                                   | -                |
| -                          | 3,020                               | -                |
| -                          | -                                   | 268,829          |
| -                          | -                                   | -                |
| -                          | -                                   | -                |
| -                          | -                                   | -                |
| <u>17,430</u>              | <u>3,020</u>                        | <u>268,829</u>   |
| <u>(7,364)</u>             | <u>2,837</u>                        | <u>8,161</u>     |
| -                          | -                                   | 30,000           |
| -                          | -                                   | (200)            |
| -                          | -                                   | -                |
| <u>0</u>                   | <u>0</u>                            | <u>29,800</u>    |
| (7,364)                    | 2,837                               | 37,961           |
| <u>172,002</u>             | <u>28,813</u>                       | <u>3,082</u>     |
| <u>\$ 164,638</u>          | <u>\$ 31,650</u>                    | <u>\$ 41,043</u> |

| 125<br>Mental<br>Health | 126<br>Solid<br>Waste | 127<br>Maternal<br>and Child<br>Health |
|-------------------------|-----------------------|--|
| \$ -                    | \$ -                  | \$ -                                   |
| -                       | -                     | -                                      |
| 17,513                  | -                     | 353,892                                |
| 28,225                  | 4,575                 | 113,707                                |
| 171                     | -                     | 910                                    |
| -                       | -                     | 7,501                                  |
| <u>45,909</u>           | <u>4,575</u>          | <u>476,010</u>                         |
| -                       | -                     | -                                      |
| -                       | -                     | -                                      |
| -                       | -                     | -                                      |
| 39,677                  | 371                   | 580,089                                |
| -                       | -                     | -                                      |
| -                       | -                     | -                                      |
| -                       | -                     | -                                      |
| <u>39,677</u>           | <u>371</u>            | <u>580,089</u>                         |
| <u>6,232</u>            | <u>4,204</u>          | <u>(104,079)</u>                       |
| -                       | -                     | 68,818                                 |
| -                       | -                     | (1,300)                                |
| -                       | -                     | -                                      |
| <u>0</u>                | <u>0</u>              | <u>67,518</u>                          |
| 6,232                   | 4,204                 | (36,561)                               |
| <u>20,030</u>           | <u>164,105</u>        | <u>184,848</u>                         |
| <u>\$ 26,262</u>        | <u>\$ 168,309</u>     | <u>\$ 148,287</u>                      |

| 128<br>Women-<br>Infants-<br>Children | 130<br>Family<br>Planning | 131<br>Courthouse<br>Reserve |
|---------------------------------------|---------------------------|------------------------------|
| \$ -                                  | \$ -                      | \$ -                         |
| -                                     | -                         | -                            |
| 38,899                                | 37,036                    | -                            |
| -                                     | 68,985                    | -                            |
| -                                     | 308                       | 1,738                        |
| -                                     | 183                       | -                            |
| <u>38,899</u>                         | <u>106,512</u>            | <u>1,738</u>                 |
| -                                     | -                         | 19,636                       |
| -                                     | -                         | -                            |
| -                                     | -                         | -                            |
| 13,004                                | 61,040                    | -                            |
| -                                     | -                         | -                            |
| -                                     | -                         | -                            |
| -                                     | -                         | -                            |
| <u>13,004</u>                         | <u>61,040</u>             | <u>19,636</u>                |
| <u>25,895</u>                         | <u>45,472</u>             | <u>(17,898)</u>              |
| -                                     | -                         | 100,000                      |
| (26,082)                              | (28,536)                  | -                            |
| -                                     | -                         | -                            |
| <u>(26,082)</u>                       | <u>(28,536)</u>           | <u>100,000</u>               |
| (187)                                 | 16,936                    | 82,102                       |
| <u>1,406</u>                          | <u>54,097</u>             | <u>306,773</u>               |
| <u>\$ 1,219</u>                       | <u>\$ 71,033</u>          | <u>\$ 388,875</u>            |

| 133<br>Domestic<br>Violence<br>Prevention | 134<br>District<br>Attorney<br>Revolving | 135<br>Court<br>Security |
|---|--|--------------------------|
| \$ -                                      | \$ -                                     | \$ -                     |
| -   | 1,470                                    | -                        |
| 162,004                                   | 63,874                                   | -                        |
| -   | -  | 8,700                    |
| -   | 221                                      | 172                      |
| -   | 52                                       | -                        |
| <u>162,004</u>                            | <u>65,617</u>                            | <u>8,872</u>             |
| -   | -  | -                        |
| 163,228                                   | 69,603                                   | 429                      |
| -   | -  | -                        |
| -   | -  | -                        |
| -   | -  | -                        |
| -   | -  | 5,485                    |
| -   | -  | -                        |
| <u>163,228</u>                            | <u>69,603</u>                            | <u>5,914</u>             |
| <u>(1,224)</u>                            | <u>(3,986)</u>                           | <u>2,958</u>             |
| -   | -  | -                        |
| -   | (370)                                    | -                        |
| -   | -  | -                        |
| <u>0</u>                                  | <u>(370)</u>                             | <u>0</u>                 |
| (1,224)                                   | (4,356)                                  | 2,958                    |
| <u>(2,934)</u>                            | <u>39,594</u>                            | <u>28,449</u>            |
| <u>\$ (4,158)</u>                         | <u>\$ 35,238</u>                         | <u>\$ 31,407</u>         |

| 136<br>County<br>RV Park | 138<br>Senior<br>Citizens | 140<br>Jail<br>Building<br>Bond |
|--------------------------|---------------------------|---------------------------------|
| \$ -                     | \$ -                      | \$ 20,774                       |
| -                        | -                         | -                               |
| 35,792                   | 207,121                   | -                               |
| 20,261                   | -                         | -                               |
| 282                      | -                         | 109                             |
| -                        | 8,202                     | -                               |
| <u>56,335</u>            | <u>215,323</u>            | <u>20,883</u>                   |
| 47,644                   | -                         | -                               |
| -                        | -                         | -                               |
| -                        | -                         | -                               |
| -                        | 239,013                   | -                               |
| -                        | -                         | -                               |
| 2,000                    | -                         | -                               |
| -                        | -                         | 271,625                         |
| <u>49,644</u>            | <u>239,013</u>            | <u>271,625</u>                  |
| <u>6,691</u>             | <u>(23,690)</u>           | <u>(250,742)</u>                |
| -                        | 42,164                    | (27,279)                        |
| -                        | (200)                     | -                               |
| -                        | -                         | -                               |
| <u>0</u>                 | <u>41,964</u>             | <u>(27,279)</u>                 |
| 6,691                    | 18,274                    | (278,021)                       |
| <u>48,984</u>            | <u>8,394</u>              | <u>278,021</u>                  |
| <u>\$ 55,675</u>         | <u>\$ 26,668</u>          | <u>\$ 0</u>                     |

| 141<br>Jail<br>Expansion<br>Reserve | 142<br>Forest<br>Title<br>III | 143<br>Family<br>Domestic<br>Relations |
|-------------------------------------|-------------------------------|--|
| \$ -                                | \$ -                          | \$ -                                   |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| -                                   | -                             | 3,983                                  |
| -                                   | 1,445                         | 88                                     |
| -                                   | 1,036                         | -                                      |
| <u>0</u>                            | <u>2,481</u>                  | <u>4,071</u>                           |
| -                                   | -                             | -                                      |
| -                                   | -                             | 6,936                                  |
| -                                   | 78,476                        | -                                      |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| <u>0</u>                            | <u>78,476</u>                 | <u>6,936</u>                           |
| <u>0</u>                            | <u>(75,995)</u>               | <u>(2,865)</u>                         |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| -                                   | -                             | -                                      |
| <u>0</u>                            | <u>0</u>                      | <u>0</u>                               |
| 0                                   | (75,995)                      | (2,865)                                |
| <u>(26,752)</u>                     | <u>269,963</u>                | <u>16,647</u>                          |
| <u>\$ (26,752)</u>                  | <u>\$ 193,968</u>             | <u>\$ 13,782</u>                       |

| 145<br>Bioterrorism | 146<br>Sanitarian<br>Inspection | 147<br>Forest<br>Title<br>III<br>SRS |
|---------------------|---------------------------------|--------------------------------------|
| \$ -                | \$ -                            | \$ -                                 |
| -                   | -                               | -                                    |
| 37,775              | -                               | 364,788                              |
| -                   | 50,559                          | -                                    |
| 28                  | 254                             | 6,469                                |
| 936                 | 3,043                           | -                                    |
| <u>38,739</u>       | <u>53,856</u>                   | <u>371,257</u>                       |
| -                   | -                               | -                                    |
| 43,314              | -                               | -                                    |
| -                   | -                               | -                                    |
| -                   | 30,109                          | -                                    |
| -                   | -                               | 75,624                               |
| -                   | 21,539                          | -                                    |
| -                   | -                               | -                                    |
| <u>43,314</u>       | <u>51,648</u>                   | <u>75,624</u>                        |
| <u>(4,575)</u>      | <u>2,208</u>                    | <u>295,633</u>                       |
| -                   | -                               | -                                    |
| (1,200)             | (13,000)                        | -                                    |
| -                   | -                               | -                                    |
| <u>(1,200)</u>      | <u>(13,000)</u>                 | <u>0</u>                             |
| (5,775)             | (10,792)                        | 295,633                              |
| 8,499               | 36,766                          | 1,093,133                            |
| <u>\$ 2,724</u>     | <u>\$ 25,974</u>                | <u>\$ 1,388,766</u>                  |



| 156<br>Grant<br>County<br>Extension and<br>4-H District | 247<br>Grant<br>County<br>Extension and<br>4-H District<br>Reserve | Totals              |                     |
|---|--|---------------------|---------------------|
|   |  | 2012                | 2011                |
| \$ 119,634  | \$ -   | \$ 140,408          | \$ 390,962          |
| -   | -  | 1,470               | 1,330               |
| -   | -  | 3,202,990           | 4,073,894           |
| -   | -  | 711,531             | 662,117             |
| 751   | -  | 16,910              | 13,407              |
| 8,385   | -  | 94,923              | 461,686             |
| <u>128,770</u>  | <u>0</u>   | <u>4,168,232</u>    | <u>5,603,396</u>    |
| -   | -  | 2,100,201           | 799,035             |
| -   | -  | 507,077             | 453,343             |
| -   | -  | 351,733             | 1,712,457           |
| -   | -  | 963,303             | 1,010,811           |
| 129,168   | -  | 303,781             | 541,195             |
| -   | -  | 46,719              | -                   |
| -   | -  | 271,625             | 269,500             |
| <u>129,168</u>  | <u>0</u>   | <u>4,544,439</u>    | <u>4,786,341</u>    |
| <u>(398)</u>  | <u>0</u>   | <u>(376,207)</u>    | <u>817,055</u>      |
| -   | 1,000  | 676,003             | 312,220             |
| (1,000)   | -  | (72,588)            | (248,449)           |
| -   | -  | -                   | (1,100,000)         |
| <u>(1,000)</u>  | <u>1,000</u>   | <u>603,415</u>      | <u>(1,036,229)</u>  |
| (1,398)   | 1,000  | 227,208             | (219,174)           |
| <u>83,389</u>   | <u>19,422</u>  | <u>3,386,907</u>    | <u>3,606,081</u>    |
| <u>\$ 81,991</u>  | <u>\$ 20,422</u>   | <u>\$ 3,614,115</u> | <u>\$ 3,386,907</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 COUNTY SCHOOL FUND - 103**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual        | Budget        |               | (Over) Under<br>Final<br>Budget |
|--|---------------|---------------|---------------|---------------------------------|
|  |               | Adopted       | Final         |                                 |
| Revenues                                     |               |               |               |                                 |
| Taxes  | \$ -          | \$ -          | \$ -          | \$ -                            |
| Licenses and permits                         | -             | -             | -             | -                               |
| Intergovernmental revenues                   | 80,094        | 83,000        | 83,000        | 2,906                           |
| Charges for services                         | -             | -             | -             | -                               |
| Interest earned                              | -             | -             | -             | -                               |
| Miscellaneous revenue                        | -             | -             | -             | -                               |
| <b>Total revenues</b>                        | <b>80,094</b> | <b>83,000</b> | <b>83,000</b> | <b>2,906</b>                    |
| Expenditures                                 |               |               |               |                                 |
| Personal services                            | -             | -             | -             | -                               |
| Material and services                        | 80,094        | 83,000        | 83,000        | 2,906                           |
| Capital outlay                               | -             | -             | -             | -                               |
| Operating contingency                        | -             | -             | -             | -                               |
| <b>Total expenditures</b>                    | <b>80,094</b> | <b>83,000</b> | <b>83,000</b> | <b>2,906</b>                    |
| Excess of revenues over (under) expenditures | 0             | 0             | 0             | 0                               |
| Other financing sources (uses)               |               |               |               |                                 |
| Transfers in                                 | -             | -             | -             | -                               |
| Transfers out                                | -             | -             | -             | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>                        |
| Net changes in fund balance                  | 0             | 0             | 0             | 0                               |
| Available fund balance, July 1               | -             | -             | -             | -                               |
| Available fund balance, June 30              | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ 0</u>                     |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |             |
|-----------------------------------|-------------|
| Budgetary changes in net assets   | \$ -        |
| Changes in revenue receivable     | -           |
| Changes for expenditures payable  | -           |
| <b>GAAP changes in net assets</b> | <u>\$ 0</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 SCHOOL FOREST FUND - 104**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget           |                  | (Over) Under<br>Final<br>Budget |
|--|------------------|------------------|------------------|---------------------------------|
|  |                  | Adopted          | Final            |                                 |
| Revenues                                     |                  |                  |                  |                                 |
| Taxes  | \$ -             | \$ -             | \$ -             | \$ -                            |
| Licenses and permits                         | -                | -                | -                | -                               |
| Intergovernmental revenues                   | 1,107,393        | 2,000,000        | 2,000,000        | 892,607                         |
| Charges for services                         | -                | -                | -                | -                               |
| Interest earned                              | -                | -                | -                | -                               |
| Miscellaneous revenue                        | -                | -                | -                | -                               |
| <b>Total revenues</b>                        | <b>1,107,393</b> | <b>2,000,000</b> | <b>2,000,000</b> | <b>892,607</b>                  |
| Expenditures                                 |                  |                  |                  |                                 |
| Personal services                            | -                | -                | -                | -                               |
| Material and services                        | 1,461,693        | 2,354,300        | 2,354,300        | 892,607                         |
| Capital outlay                               | -                | -                | -                | -                               |
| Operating contingency                        | -                | -                | -                | -                               |
| <b>Total expenditures</b>                    | <b>1,461,693</b> | <b>2,354,300</b> | <b>2,354,300</b> | <b>892,607</b>                  |
| Excess of revenues over (under) expenditures | (354,300)        | (354,300)        | (354,300)        | 0                               |
| Other financing sources (uses)               |                  |                  |                  |                                 |
| Transfers in                                 | 354,300          | 354,300          | 354,300          | -                               |
| Transfers out                                | -                | -                | -                | -                               |
| <b>Total other financing sources (uses)</b>  | <b>354,300</b>   | <b>354,300</b>   | <b>354,300</b>   | <b>0</b>                        |
| Net changes in fund balance                  | 0                | 0                | 0                | 0                               |
| Available fund balance, July 1               | -                | -                | -                | -                               |
| Available fund balance, June 30              | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ 0</u>                     |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |             |
|-----------------------------------|-------------|
| Budgetary changes in net assets   | \$ -        |
| Changes in revenue receivable     | -           |
| Changes for expenditures payable  | -           |
| <b>GAAP changes in net assets</b> | <u>\$ 0</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 LAW LIBRARY FUND - 105**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under       |
|--|------------------|---------------|---------------|--------------------|
|  |                  | Adopted       | Final         | Final<br>Budget    |
| Revenues                                     |                  |               |               |                    |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -               |
| Licenses and permits                         | -                | -             | -             | -                  |
| Intergovernmental revenues                   | -                | -             | -             | -                  |
| Charges for services                         | 5,878            | 5,000         | 5,000         | (878)              |
| Interest earned                              | -                | -             | -             | -                  |
| Miscellaneous revenue                        | -                | 100           | 100           | 100                |
| <b>Total revenues</b>                        | <b>5,878</b>     | <b>5,100</b>  | <b>5,100</b>  | <b>(778)</b>       |
| Expenditures                                 |                  |               |               |                    |
| Personal services                            | -                | -             | -             | -                  |
| Material and services                        | 1,332            | 9,500         | 9,500         | 8,168              |
| Capital outlay                               | -                | 38,100        | 38,100        | 38,100             |
| Operating contingency                        | -                | -             | -             | -                  |
| <b>Total expenditures</b>                    | <b>1,332</b>     | <b>47,600</b> | <b>47,600</b> | <b>46,268</b>      |
| Excess of revenues over (under) expenditures | 4,546            | (42,500)      | (42,500)      | (47,046)           |
| Other financing sources (uses)               |                  |               |               |                    |
| Transfers in                                 | -                | -             | -             | -                  |
| Transfers out                                | -                | -             | -             | -                  |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>           |
| Net changes in fund balance                  | 4,546            | (42,500)      | (42,500)      | (47,046)           |
| Available fund balance, July 1               | 41,226           | 42,500        | 42,500        | 1,274              |
| Available fund balance, June 30              | <u>\$ 45,772</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (45,772)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                 |
|----------------------------------|-----------------|
| Budgetary changes in net assets  | \$ 4,546        |
| Changes in revenue receivable    | (663)           |
| Changes for expenditures payable | (771)           |
| GAAP changes in net assets       | <u>\$ 3,112</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**LIBRARY BOOKMOBILE RESERVE FUND - 107**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under       |
|--|------------------|---------------|---------------|--------------------|
|  |                  | Adopted       | Final         | Final<br>Budget    |
| Revenues                                     |                  |               |               |                    |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -               |
| Licenses and permits                         | -                | -             | -             | -                  |
| Intergovernmental revenues                   | -                | -             | -             | -                  |
| Charges for services                         | -                | -             | -             | -                  |
| Interest earned                              | 199              | 200           | 200           | 1                  |
| Miscellaneous revenue                        | 2,453            | -             | -             | (2,453)            |
| <b>Total revenues</b>                        | <b>2,652</b>     | <b>200</b>    | <b>200</b>    | <b>(2,452)</b>     |
| Expenditures                                 |                  |               |               |                    |
| Personal services                            | -                | -             | -             | -                  |
| Material and services                        | 395              | 5,500         | 5,500         | 5,105              |
| Capital outlay                               | 18,500           | 31,500        | 31,500        | 13,000             |
| Operating contingency                        | -                | -             | -             | -                  |
| <b>Total expenditures</b>                    | <b>18,895</b>    | <b>37,000</b> | <b>37,000</b> | <b>18,105</b>      |
| Excess of revenues over (under) expenditures | (16,243)         | (36,800)      | (36,800)      | (20,557)           |
| Other financing sources (uses)               |                  |               |               |                    |
| Transfers in                                 | -                | -             | -             | -                  |
| Transfers out                                | -                | -             | -             | -                  |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>           |
| Net changes in fund balance                  | (16,243)         | (36,800)      | (36,800)      | (20,557)           |
| Available fund balance, July 1               | 36,508           | 36,800        | 36,800        | 292                |
| Available fund balance, June 30              | <u>\$ 20,265</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (20,265)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                           |
|-----------------------------------|---------------------------|
| Budgetary changes in net assets   | \$ (16,243)               |
| Changes in revenue receivable     | -                         |
| Changes for expenditures payable  | -                         |
| <b>GAAP changes in net assets</b> | <u><u>\$ (16,243)</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 EMERGENCY MANAGEMENT FUND - 108**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under       |
|--|------------------|---------------|---------------|--------------------|
|  |                  | Adopted       | Final         | Final<br>Budget    |
| Revenues                                     |                  |               |               |                    |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -               |
| Licenses and permits                         | -                | -             | -             | -                  |
| Intergovernmental revenues                   | -                | 10,000        | 10,000        | 10,000             |
| Charges for services                         | -                | -             | -             | -                  |
| Interest earned                              | -                | -             | -             | -                  |
| Miscellaneous revenue                        | -                | -             | -             | -                  |
| <b>Total revenues</b>                        | <b>-</b>         | <b>10,000</b> | <b>10,000</b> | <b>10,000</b>      |
| Expenditures                                 |                  |               |               |                    |
| Personal services                            | 1,178            | 11,600        | 11,600        | 10,422             |
| Material and services                        | 500              | 20,800        | 20,800        | 20,300             |
| Capital outlay                               | -                | 100           | 100           | 100                |
| Operating contingency                        | -                | -             | -             | -                  |
| <b>Total expenditures</b>                    | <b>1,678</b>     | <b>32,500</b> | <b>32,500</b> | <b>30,822</b>      |
| Excess of revenues over (under) expenditures | (1,678)          | (22,500)      | (22,500)      | (20,822)           |
| Other financing sources (uses)               |                  |               |               |                    |
| Transfers in                                 | -                | -             | -             | -                  |
| Transfers out                                | -                | -             | -             | -                  |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>           |
| Net changes in fund balance                  | (1,678)          | (22,500)      | (22,500)      | (20,822)           |
| Available fund balance, July 1               | 21,046           | 22,500        | 22,500        | 1,454              |
| Available fund balance, June 30              | <u>\$ 19,368</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (19,368)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ (1,678)               |
| Changes in revenue receivable     | -                        |
| Changes for expenditures payable  | -                        |
| <b>GAAP changes in net assets</b> | <u><u>\$ (1,678)</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 FAIR RESERVE FUND - 111**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget        |               | (Over) Under      |
|--|-----------------|---------------|---------------|-------------------|
|  |                 | Adopted       | Final         | Final<br>Budget   |
| Revenues                                     |                 |               |               |                   |
| Taxes  | \$ -            | \$ -          | \$ -          | \$ -              |
| Licenses and permits                         | -               | -             | -             | -                 |
| Intergovernmental revenues                   | -               | -             | -             | -                 |
| Charges for services                         | -               | -             | -             | -                 |
| Interest earned                              | 54              | 35            | 35            | (19)              |
| Miscellaneous revenue                        | 3,178           | 68,638        | 68,638        | 65,460            |
| <b>Total revenues</b>                        | <b>3,232</b>    | <b>68,673</b> | <b>68,673</b> | <b>65,441</b>     |
| Expenditures                                 |                 |               |               |                   |
| Personal services                            | -               | -             | -             | -                 |
| Material and services                        | -               | -             | -             | -                 |
| Capital outlay                               | 11,241          | 73,673        | 73,673        | 62,432            |
| Operating contingency                        | -               | -             | -             | -                 |
| <b>Total expenditures</b>                    | <b>11,241</b>   | <b>73,673</b> | <b>73,673</b> | <b>62,432</b>     |
| Excess of revenues over (under) expenditures | (8,009)         | (5,000)       | (5,000)       | 3,009             |
| Other financing sources (uses)               |                 |               |               |                   |
| Transfers in                                 | -               | -             | -             | -                 |
| Transfers out                                | -               | -             | -             | -                 |
| <b>Total other financing sources (uses)</b>  | <b>0</b>        | <b>0</b>      | <b>0</b>      | <b>0</b>          |
| Net changes in fund balance                  | (8,009)         | (5,000)       | (5,000)       | 3,009             |
| Available fund balance, July 1               | 15,901          | 5,000         | 5,000         | (10,901)          |
| Available fund balance, June 30              | <u>\$ 7,892</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (7,892)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                   |
|----------------------------------|-------------------|
| Budgetary changes in net assets  | \$ (8,009)        |
| Changes in revenue receivable    | -                 |
| Changes for expenditures payable | 543               |
| GAAP changes in net assets       | <u>\$ (7,466)</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 COUNTY FAIR FUND - 112**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget         |                | (Over) Under      |
|--|-----------------|----------------|----------------|-------------------|
|  |                 | Adopted        | Final          | Final<br>Budget   |
| Revenues                                     |                 |                |                |                   |
| Taxes  | \$ -            | \$ -           | \$ -           | \$ -              |
| Licenses and permits                         | -               | -              | -              | -                 |
| Intergovernmental revenues                   | 82,902          | 71,030         | 71,030         | (11,872)          |
| Charges for services                         | 120,869         | 149,300        | 149,300        | 28,431            |
| Interest earned                              | -               | 70             | 70             | 70                |
| Miscellaneous revenue                        | 35,761          | 82,441         | 82,441         | 46,680            |
| <b>Total revenues</b>                        | <b>239,532</b>  | <b>302,841</b> | <b>302,841</b> | <b>63,309</b>     |
| Expenditures                                 |                 |                |                |                   |
| Personal services                            | 115,559         | 119,895        | 119,895        | 4,336             |
| Material and services                        | 122,263         | 186,521        | 186,521        | 64,258            |
| Capital outlay                               | -               | 100            | 100            | 100               |
| Operating contingency                        | -               | 625            | 625            | 625               |
| <b>Total expenditures</b>                    | <b>237,822</b>  | <b>307,141</b> | <b>307,141</b> | <b>69,319</b>     |
| Excess of revenues over (under) expenditures | 1,710           | (4,300)        | (4,300)        | (6,010)           |
| Other financing sources (uses)               |                 |                |                |                   |
| Transfers in                                 | -               | -              | -              | -                 |
| Transfers out                                | (200)           | (700)          | (700)          | (500)             |
| <b>Total other financing sources (uses)</b>  | <b>(200)</b>    | <b>(700)</b>   | <b>(700)</b>   | <b>(500)</b>      |
| Net changes in fund balance                  | 1,510           | (5,000)        | (5,000)        | (6,510)           |
| Available fund balance, July 1               | 2,720           | 5,000          | 5,000          | 2,280             |
| Available fund balance, June 30              | <u>\$ 4,230</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (4,230)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                         |
|-----------------------------------|-------------------------|
| Budgetary changes in net assets   | \$ 1,510                |
| Changes in revenue receivable     | -                       |
| Changes for expenditures payable  | 18,165                  |
| <b>GAAP changes in net assets</b> | <u><u>\$ 19,675</u></u> |



GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**CLERKS RECORD MAINTENANCE FUND - 113**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under<br>Final<br>Budget |
|--|------------------|---------------|---------------|---------------------------------|
|  |                  | Adopted       | Final         |                                 |
| Revenues                                     |                  |               |               |                                 |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -                            |
| Licenses and permits                         | -                | -             | -             | -                               |
| Intergovernmental revenues                   | -                | -             | -             | -                               |
| Charges for services                         | 14,729           | 2,000         | 2,000         | (12,729)                        |
| Interest earned                              | 170              | 100           | 100           | (70)                            |
| Miscellaneous revenue                        | -                | -             | -             | -                               |
| <b>Total revenues</b>                        | <b>14,899</b>    | <b>2,100</b>  | <b>2,100</b>  | <b>(12,799)</b>                 |
| Expenditures                                 |                  |               |               |                                 |
| Personal services                            | -                | -             | -             | -                               |
| Material and services                        | 3,161            | 23,600        | 23,600        | 20,439                          |
| Capital outlay                               | -                | -             | -             | -                               |
| Operating contingency                        | -                | -             | -             | -                               |
| <b>Total expenditures</b>                    | <b>3,161</b>     | <b>23,600</b> | <b>23,600</b> | <b>20,439</b>                   |
| Excess of revenues over (under) expenditures | 11,738           | (21,500)      | (21,500)      | (33,238)                        |
| Other financing sources (uses)               |                  |               |               |                                 |
| Transfers in                                 | -                | -             | -             | -                               |
| Transfers out                                | -                | -             | -             | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>                        |
| Net changes in fund balance                  | 11,738           | (21,500)      | (21,500)      | (33,238)                        |
| Available fund balance, July 1               | 21,450           | 21,500        | 21,500        | 50                              |
| Available fund balance, June 30              | <u>\$ 33,188</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (33,188)</u>              |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                         |
|-----------------------------------|-------------------------|
| Budgetary changes in net assets   | \$ 11,738               |
| Changes in revenue receivable     | 93                      |
| Changes for expenditures payable  | -                       |
| <b>GAAP changes in net assets</b> | <u><u>\$ 11,831</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**COMMISSION ON CHILDREN AND FAMILIES - 114**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under        |
|--|-------------------|----------------|----------------|---------------------|
|  |                   | Adopted        | Final          | Final<br>Budget     |
| Revenues                                     |                   |                |                |                     |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                |
| Licenses and permits                         | -                 | -              | -              | -                   |
| Intergovernmental revenues                   | 400,899           | 448,500        | 472,750        | 71,851              |
| Charges for services                         | -                 | -              | -              | -                   |
| Interest earned                              | 682               | 700            | 700            | 18                  |
| Miscellaneous revenue                        | 800               | 1,050          | 1,050          | 250                 |
| <b>Total revenues</b>                        | <b>402,381</b>    | <b>450,250</b> | <b>474,500</b> | <b>72,119</b>       |
| Expenditures                                 |                   |                |                |                     |
| Personal services                            | 150,824           | 165,441        | 166,691        | 15,867              |
| Material and services                        | 159,209           | 339,589        | 363,839        | 204,630             |
| Capital outlay                               | -                 | 550            | 550            | 550                 |
| Operating contingency                        | -                 | 94,470         | 93,220         | 93,220              |
| <b>Total expenditures</b>                    | <b>310,033</b>    | <b>600,050</b> | <b>624,300</b> | <b>314,267</b>      |
| Excess of revenues over (under) expenditures | 92,348            | (149,800)      | (149,800)      | (242,148)           |
| Other financing sources (uses)               |                   |                |                |                     |
| Transfers in                                 | -                 | -              | -              | -                   |
| Transfers out                                | (200)             | (200)          | (200)          | -                   |
| <b>Total other financing sources (uses)</b>  | <b>(200)</b>      | <b>(200)</b>   | <b>(200)</b>   | <b>0</b>            |
| Net changes in fund balance                  | 92,148            | (150,000)      | (150,000)      | (242,148)           |
| Available fund balance, July 1               | 96,726            | 150,000        | 150,000        | 53,274              |
| Available fund balance, June 30              | <u>\$ 188,874</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (188,874)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                         |
|-----------------------------------|-------------------------|
| Budgetary changes in net assets   | \$ 92,148               |
| Changes in revenue receivable     | 7,356                   |
| Changes for expenditures payable  | 155                     |
| <b>GAAP changes in net assets</b> | <u><u>\$ 99,659</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**JUVENILE REVOLVING FUND - 115**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under       |
|--|------------------|---------------|---------------|--------------------|
|  |                  | Adopted       | Final         | Final<br>Budget    |
| Revenues                                     |                  |               |               |                    |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -               |
| Licenses and permits                         | -                | -             | -             | -                  |
| Intergovernmental revenues                   | 25,103           | 27,000        | 27,000        | 1,897              |
| Charges for services                         | 3,362            | 2,950         | 2,950         | (412)              |
| Interest earned                              | 159              | 200           | 200           | 41                 |
| Miscellaneous revenue                        | 491              | 500           | 500           | 9                  |
| <b>Total revenues</b>                        | <b>29,115</b>    | <b>30,650</b> | <b>30,650</b> | <b>1,535</b>       |
| Expenditures                                 |                  |               |               |                    |
| Personal services                            | 11,198           | 12,155        | 12,155        | 957                |
| Material and services                        | 16,094           | 46,495        | 46,495        | 30,401             |
| Capital outlay                               | -                | -             | -             | -                  |
| Operating contingency                        | -                | -             | -             | -                  |
| <b>Total expenditures</b>                    | <b>27,292</b>    | <b>58,650</b> | <b>58,650</b> | <b>31,358</b>      |
| Excess of revenues over (under) expenditures | 1,823            | (28,000)      | (28,000)      | (29,823)           |
| Other financing sources (uses)               |                  |               |               |                    |
| Transfers in                                 | -                | -             | -             | -                  |
| Transfers out                                | -                | -             | -             | -                  |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>           |
| Net changes in fund balance                  | 1,823            | (28,000)      | (28,000)      | (29,823)           |
| Available fund balance, July 1               | 25,983           | 28,000        | 28,000        | 2,017              |
| Available fund balance, June 30              | <u>\$ 27,806</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (27,806)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |               |
|-----------------------------------|---------------|
| Budgetary changes in net assets   | \$ 1,823      |
| Changes in revenue receivable     | (1,680)       |
| Changes for expenditures payable  | 106           |
| <b>GAAP changes in net assets</b> | <u>\$ 249</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 EQUIPMENT RESERVE FUND - 116**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under        |
|--|-------------------|----------------|----------------|---------------------|
|  |                   | Adopted        | Final          | Final<br>Budget     |
| Revenues                                     |                   |                |                |                     |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                |
| Licenses and permits                         | -                 | -              | -              | -                   |
| Intergovernmental revenues                   | -                 | -              | -              | -                   |
| Charges for services                         | -                 | -              | -              | -                   |
| Interest earned                              | 1,322             | 800            | 800            | (522)               |
| Miscellaneous revenue                        | -                 | -              | -              | -                   |
| <b>Total revenues</b>                        | <b>1,322</b>      | <b>800</b>     | <b>800</b>     | <b>(522)</b>        |
| Expenditures                                 |                   |                |                |                     |
| Personal services                            | -                 | -              | -              | -                   |
| Material and services                        | -                 | -              | -              | -                   |
| Capital outlay                               | 6,997             | 332,200        | 332,200        | 325,203             |
| Operating contingency                        | -                 | -              | -              | -                   |
| <b>Total expenditures</b>                    | <b>6,997</b>      | <b>332,200</b> | <b>332,200</b> | <b>325,203</b>      |
| Excess of revenues over (under) expenditures | (5,675)           | (331,400)      | (331,400)      | (325,725)           |
| Other financing sources (uses)               |                   |                |                |                     |
| Transfers in                                 | 100,000           | 100,000        | 100,000        | -                   |
| Transfers out                                | -                 | -              | -              | -                   |
| <b>Total other financing sources (uses)</b>  | <b>100,000</b>    | <b>100,000</b> | <b>100,000</b> | <b>0</b>            |
| Net changes in fund balance                  | 94,325            | (231,400)      | (231,400)      | (325,725)           |
| Available fund balance, July 1               | 232,046           | 231,400        | 231,400        | (646)               |
| Available fund balance, June 30              | <u>\$ 326,371</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (326,371)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                  |
|-----------------------------------|------------------|
| Budgetary changes in net assets   | \$ 94,325        |
| Changes in revenue receivable     | -                |
| Changes for expenditures payable  | -                |
| <b>GAAP changes in net assets</b> | <u>\$ 94,325</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**COMMUNITY CORRECTIONS FUND - 118**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|  | Actual           | Budget         |                | (Over) Under       |
|--|------------------|----------------|----------------|--------------------|
|  |                  | Adopted        | Final          | Final<br>Budget    |
| Revenues                                     |                  |                |                |                    |
| Taxes  | \$ -             | \$ -           | \$ -           | \$ -               |
| Licenses and permits                         | -                | -              | -              | -                  |
| Intergovernmental revenues                   | 151,442          | 131,924        | 131,924        | (19,518)           |
| Charges for services                         | 9,156            | 10,500         | 10,500         | 1,344              |
| Interest earned                              | 436              | 1,000          | 1,000          | 564                |
| Miscellaneous revenue                        | 354              | 2,000          | 2,000          | 1,646              |
| <b>Total revenues</b>                        | <b>161,388</b>   | <b>145,424</b> | <b>145,424</b> | <b>(15,964)</b>    |
| Expenditures                                 |                  |                |                |                    |
| Personal services                            | 136,514          | 144,584        | 144,584        | 8,070              |
| Material and services                        | 53,166           | 125,540        | 125,540        | 72,374             |
| Capital outlay                               | 213              | 2,000          | 2,000          | 1,787              |
| Operating contingency                        | -                | -              | -              | -                  |
| <b>Total expenditures</b>                    | <b>189,893</b>   | <b>272,124</b> | <b>272,124</b> | <b>82,231</b>      |
| Excess of revenues over (under) expenditures | (28,505)         | (126,700)      | (126,700)      | (98,195)           |
| Other financing sources (uses)               |                  |                |                |                    |
| Transfers in                                 | 7,000            | 7,000          | 7,000          | -                  |
| Transfers out                                | (300)            | (300)          | (300)          | -                  |
| <b>Total other financing sources (uses)</b>  | <b>6,700</b>     | <b>6,700</b>   | <b>6,700</b>   | <b>0</b>           |
| Net changes in fund balance                  | (21,805)         | (120,000)      | (120,000)      | (98,195)           |
| Available fund balance, July 1               | 72,901           | 120,000        | 120,000        | 47,099             |
| Available fund balance, June 30              | <u>\$ 51,096</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (51,096)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                    |
|----------------------------------|--------------------|
| Budgetary changes in net assets  | \$ (21,805)        |
| Changes in revenue receivable    | 35                 |
| Changes for expenditures payable | (1,791)            |
| GAAP changes in net assets       | <u>\$ (23,561)</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**AIRPORT RESERVE FUND - 121**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual       | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|--------------|----------------|----------------|---------------------------------|
|  |              | Adopted        | Final          |                                 |
| Revenues                                     |              |                |                |                                 |
| Taxes  | \$ -         | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -            | -              | -              | -                               |
| Intergovernmental revenues                   | -            | 150,000        | 150,000        | 150,000                         |
| Charges for services                         | 1,443        | 1,500          | 1,500          | 57                              |
| Interest earned                              | -            | -              | -              | -                               |
| Miscellaneous revenue                        | -            | -              | -              | -                               |
| <b>Total revenues</b>                        | <b>1,443</b> | <b>151,500</b> | <b>151,500</b> | <b>150,057</b>                  |
| Expenditures                                 |              |                |                |                                 |
| Personal services                            | -            | -              | -              | -                               |
| Material and services                        | 2,987        | 1,500          | 4,500          | 1,513                           |
| Capital outlay                               | -            | 150,000        | 147,000        | 147,000                         |
| Operating contingency                        | -            | -              | -              | -                               |
| <b>Total expenditures</b>                    | <b>2,987</b> | <b>151,500</b> | <b>151,500</b> | <b>148,513</b>                  |
| Excess of revenues over (under) expenditures | (1,544)      | -              | -              | 1,544                           |
| Other financing sources (uses)               |              |                |                |                                 |
| Transfers in                                 | -            | -              | -              | -                               |
| Transfers out                                | -            | -              | -              | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>                        |
| Net changes in fund balance                  | (1,544)      | -              | -              | 1,544                           |
| Available fund balance, July 1               | 3,693        | -              | -              | (3,693)                         |
| Available fund balance, June 30              | \$ 2,149     | \$ 0           | \$ 0           | \$ (2,149)                      |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                   |
|-----------------------------------|-------------------|
| Budgetary changes in net assets   | \$ (1,544)        |
| Changes in revenue receivable     | -                 |
| Changes for expenditures payable  | (1,441)           |
| <b>GAAP changes in net assets</b> | <b>\$ (2,985)</b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**SURVEYOR SPECIAL FUND - 122**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|-------------------|----------------|----------------|---------------------------------|
|  |                   | Adopted        | Final          |                                 |
| Revenues                                     |                   |                |                |                                 |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -                 | -              | -              | -                               |
| Intergovernmental revenues                   | -                 | -              | -              | -                               |
| Charges for services                         | 9,121             | 12,000         | 12,000         | 2,879                           |
| Interest earned                              | 945               | 1,000          | 1,000          | 55                              |
| Miscellaneous revenue                        | -                 | -              | -              | -                               |
| <b>Total revenues</b>                        | <b>10,066</b>     | <b>13,000</b>  | <b>13,000</b>  | <b>2,934</b>                    |
| Expenditures                                 |                   |                |                |                                 |
| Personal services                            | -                 | -              | -              | -                               |
| Material and services                        | 17,430            | 192,300        | 192,300        | 174,870                         |
| Capital outlay                               | -                 | -              | -              | -                               |
| Operating contingency                        | -                 | -              | -              | -                               |
| <b>Total expenditures</b>                    | <b>17,430</b>     | <b>192,300</b> | <b>192,300</b> | <b>174,870</b>                  |
| Excess of revenues over (under) expenditures | (7,364)           | (179,300)      | (179,300)      | (171,936)                       |
| Other financing sources (uses)               |                   |                |                |                                 |
| Transfers in                                 | -                 | -              | -              | -                               |
| Transfers out                                | -                 | -              | -              | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>                        |
| Net changes in fund balance                  | (7,364)           | (179,300)      | (179,300)      | (171,936)                       |
| Available fund balance, July 1               | 172,002           | 179,300        | 179,300        | 7,298                           |
| Available fund balance, June 30              | <u>\$ 164,638</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (164,638)</u>             |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ (7,364)               |
| Changes in revenue receivable     | -                        |
| Changes for expenditures payable  | -                        |
| <b>GAAP changes in net assets</b> | <u><u>\$ (7,364)</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**SHERIFF FOREST PATROLS FUND - 123**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under       |
|--|------------------|---------------|---------------|--------------------|
|  |                  | Adopted       | Final         | Final<br>Budget    |
| Revenues                                     |                  |               |               |                    |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -               |
| Licenses and permits                         | -                | -             | -             | -                  |
| Intergovernmental revenues                   | 5,857            | 15,500        | 20,500        | 14,643             |
| Charges for services                         | -                | -             | -             | -                  |
| Interest earned                              | -                | -             | -             | -                  |
| Miscellaneous revenue                        | -                | -             | -             | -                  |
| <b>Total revenues</b>                        | <b>5,857</b>     | <b>15,500</b> | <b>20,500</b> | <b>14,643</b>      |
| Expenditures                                 |                  |               |               |                    |
| Personal services                            | -                | 19,900        | 19,900        | 19,900             |
| Material and services                        | 3,020            | 15,500        | 20,500        | 17,480             |
| Capital outlay                               | -                | 100           | 100           | 100                |
| Operating contingency                        | -                | -             | -             | -                  |
| <b>Total expenditures</b>                    | <b>3,020</b>     | <b>35,500</b> | <b>40,500</b> | <b>37,480</b>      |
| Excess of revenues over (under) expenditures | 2,837            | (20,000)      | (20,000)      | (22,837)           |
| Other financing sources (uses)               |                  |               |               |                    |
| Transfers in                                 | -                | -             | -             | -                  |
| Transfers out                                | -                | -             | -             | -                  |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>           |
| Net changes in fund balance                  | 2,837            | (20,000)      | (20,000)      | (22,837)           |
| Available fund balance, July 1               | 28,754           | 20,000        | 20,000        | (8,754)            |
| Available fund balance, June 30              | <u>\$ 31,591</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (31,591)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                        |
|-----------------------------------|------------------------|
| Budgetary changes in net assets   | \$ 2,837               |
| Changes in revenue receivable     | -                      |
| Changes for expenditures payable  | -                      |
| <b>GAAP changes in net assets</b> | <u><u>\$ 2,837</u></u> |



GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 AIRPORT FUND - 124**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|-----------------|----------------|----------------|---------------------------------|
|  |                 | Adopted        | Final          |                                 |
| Revenues                                     |                 |                |                |                                 |
| Taxes  | \$ -            | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -               | -              | -              | -                               |
| Intergovernmental revenues                   | 25,000          | 25,000         | 25,000         | -                               |
| Charges for services                         | 248,258         | 278,752        | 278,752        | 30,494                          |
| Interest earned                              | -               | -              | -              | -                               |
| Miscellaneous revenue                        | 3,547           | 3,950          | 3,950          | 403                             |
| <b>Total revenues</b>                        | <b>276,805</b>  | <b>307,702</b> | <b>307,702</b> | <b>30,897</b>                   |
| Expenditures                                 |                 |                |                |                                 |
| Personal services                            | 80,578          | 91,847         | 91,847         | 11,269                          |
| Material and services                        | 154,032         | 233,755        | 233,755        | 79,723                          |
| Capital outlay                               | 222             | 1,400          | 1,400          | 1,178                           |
| Operating contingency                        | -               | 10,500         | 10,500         | 10,500                          |
| <b>Total expenditures</b>                    | <b>234,832</b>  | <b>337,502</b> | <b>337,502</b> | <b>102,670</b>                  |
| Excess of revenues over (under) expenditures | 41,973          | (29,800)       | (29,800)       | (71,773)                        |
| Other financing sources (uses)               |                 |                |                |                                 |
| Interfund loan                               | (52,000)        | -              | -              | 52,000                          |
| Transfers in                                 | 30,000          | 30,000         | 30,000         | -                               |
| Transfers out                                | (200)           | (200)          | (200)          | -                               |
| <b>Total other financing sources (uses)</b>  | <b>(22,200)</b> | <b>29,800</b>  | <b>29,800</b>  | <b>52,000</b>                   |
| Net changes in fund balance                  | 19,773          | 0              | 0              | (19,773)                        |
| Available fund balance, July 1               | 5,083           | -              | -              | (5,083)                         |
| Available fund balance, June 30              | \$ 24,856       | \$ 0           | \$ 0           | \$ (24,856)                     |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                  |
|-----------------------------------|------------------|
| Budgetary changes in net assets   | \$ 19,773        |
| Changes in revenue receivable     | 184              |
| Changes for expenditures payable  | (26,819)         |
| Changes in fuel inventory         | (7,177)          |
| Changes in interfund loan         | 52,000           |
| <b>GAAP changes in net assets</b> | <b>\$ 37,961</b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 MENTAL HEALTH FUND - 125**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget         |                | (Over) Under       |
|--|------------------|----------------|----------------|--------------------|
|  |                  | Adopted        | Final          | Final<br>Budget    |
| Revenues                                     |                  |                |                |                    |
| Taxes  | \$ -             | \$ -           | \$ -           | \$ -               |
| Licenses and permits                         | -                | -              | -              | -                  |
| Intergovernmental revenues                   | 31,850           | 72,500         | 72,500         | 40,650             |
| Charges for services                         | 28,225           | 28,300         | 28,300         | 75                 |
| Interest earned                              | 171              | 100            | 100            | (71)               |
| Miscellaneous revenue                        | -                | -              | -              | -                  |
| Total revenues                               | <u>60,246</u>    | <u>100,900</u> | <u>100,900</u> | <u>40,654</u>      |
| Expenditures                                 |                  |                |                |                    |
| Personal services                            | 16,233           | 16,898         | 16,898         | 665                |
| Material and services                        | 23,117           | 83,010         | 83,010         | 59,893             |
| Capital outlay                               | 75               | 992            | 992            | 917                |
| Operating contingency                        | -                | 3,000          | 3,000          | 3,000              |
| Total expenditures                           | <u>39,425</u>    | <u>103,900</u> | <u>103,900</u> | <u>64,475</u>      |
| Excess of revenues over (under) expenditures | <u>20,821</u>    | <u>(3,000)</u> | <u>(3,000)</u> | <u>(23,821)</u>    |
| Other financing sources (uses)               |                  |                |                |                    |
| Transfers in                                 | -                | -              | -              | -                  |
| Transfers out                                | -                | -              | -              | -                  |
| Total other financing sources (uses)         | <u>0</u>         | <u>0</u>       | <u>0</u>       | <u>0</u>           |
| Net changes in fund balance                  | 20,821           | (3,000)        | (3,000)        | (23,821)           |
| Available fund balance, July 1               | <u>6,250</u>     | <u>3,000</u>   | <u>3,000</u>   | <u>(3,250)</u>     |
| Available fund balance, June 30              | <u>\$ 27,071</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (27,071)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                 |
|----------------------------------|-----------------|
| Budgetary changes in net assets  | \$ 20,821       |
| Changes in revenue receivable    | (14,337)        |
| Changes for expenditures payable | <u>(252)</u>    |
| GAAP changes in net assets       | <u>\$ 6,232</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 SOLID WASTE FUND - 126**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|-------------------|----------------|----------------|---------------------------------|
|  |                   | Adopted        | Final          |                                 |
| Revenues                                     |                   |                |                |                                 |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -                 | -              | -              | -                               |
| Intergovernmental revenues                   | -                 | -              | -              | -                               |
| Charges for services                         | 4,289             | 5,000          | 5,000          | 711                             |
| Interest earned                              | -                 | -              | -              | -                               |
| Miscellaneous revenue                        | -                 | -              | -              | -                               |
| <b>Total revenues</b>                        | <b>4,289</b>      | <b>5,000</b>   | <b>5,000</b>   | <b>711</b>                      |
| Expenditures                                 |                   |                |                |                                 |
| Personal services                            | -                 | 200            | 200            | 200                             |
| Material and services                        | 371               | 152,300        | 152,300        | 151,929                         |
| Capital outlay                               | -                 | 15,000         | 15,000         | 15,000                          |
| Operating contingency                        | -                 | -              | -              | -                               |
| <b>Total expenditures</b>                    | <b>371</b>        | <b>167,500</b> | <b>167,500</b> | <b>167,129</b>                  |
| Excess of revenues over (under) expenditures | 3,918             | (162,500)      | (162,500)      | (166,418)                       |
| Other financing sources (uses)               |                   |                |                |                                 |
| Transfers in                                 | -                 | -              | -              | -                               |
| Transfers out                                | -                 | -              | -              | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>                        |
| Net changes in fund balance                  | 3,918             | (162,500)      | (162,500)      | (166,418)                       |
| Available fund balance, July 1               | 163,642           | 162,500        | 162,500        | (1,142)                         |
| Available fund balance, June 30              | <u>\$ 167,560</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (167,560)</u>             |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                        |
|-----------------------------------|------------------------|
| Budgetary changes in net assets   | \$ 3,918               |
| Changes in revenue receivable     | 286                    |
| Changes for expenditures payable  | -                      |
| <b>GAAP changes in net assets</b> | <u><u>\$ 4,204</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**MATERNAL AND CHILD HEALTH FUND - 127**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under        |
|--|-------------------|----------------|----------------|---------------------|
|  |                   | Adopted        | Final          | Final<br>Budget     |
| Revenues                                     |                   |                |                |                     |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                |
| Licenses and permits                         | -                 | -              | -              | -                   |
| Intergovernmental revenues                   | 357,459           | 284,533        | 306,533        | (50,926)            |
| Charges for services                         | 113,707           | 107,000        | 107,000        | (6,707)             |
| Interest earned                              | 911               | 800            | 800            | (111)               |
| Miscellaneous revenue                        | 7,501             | 6,000          | 6,000          | (1,501)             |
| <b>Total revenues</b>                        | <b>479,578</b>    | <b>398,333</b> | <b>420,333</b> | <b>(59,245)</b>     |
| Expenditures                                 |                   |                |                |                     |
| Personal services                            | 310,658           | 288,058        | 339,058        | 28,400              |
| Material and services                        | 263,854           | 241,346        | 285,346        | 21,492              |
| Capital outlay                               | -                 | 500            | 500            | 500                 |
| Operating contingency                        | -                 | 7,000          | 34,000         | 34,000              |
| <b>Total expenditures</b>                    | <b>574,512</b>    | <b>536,904</b> | <b>658,904</b> | <b>84,392</b>       |
| Excess of revenues over (under) expenditures | (94,934)          | (138,571)      | (238,571)      | (143,637)           |
| Other financing sources (uses)               |                   |                |                |                     |
| Transfers in                                 | 68,818            | 69,913         | 69,913         | 1,095               |
| Transfers out                                | (1,300)           | (1,300)        | (1,300)        | -                   |
| <b>Total other financing sources (uses)</b>  | <b>67,518</b>     | <b>68,613</b>  | <b>68,613</b>  | <b>1,095</b>        |
| Net changes in fund balance                  | (27,416)          | (69,958)       | (169,958)      | (142,542)           |
| Available fund balance, July 1               | 181,106           | 69,958         | 169,958        | (11,148)            |
| Available fund balance, June 30              | <u>\$ 153,690</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (153,690)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                           |
|-----------------------------------|---------------------------|
| Budgetary changes in net assets   | \$ (27,416)               |
| Changes in revenue receivable     | (3,567)                   |
| Changes for expenditures payable  | (5,578)                   |
| <b>GAAP changes in net assets</b> | <b><u>\$ (36,561)</u></b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**WOMEN-INFANTS-CHILDREN FUND - 128**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget          |                 | (Over) Under    |
|--|-----------------|-----------------|-----------------|-----------------|
|  |                 | Adopted         | Final           | Final<br>Budget |
| Revenues                                     |                 |                 |                 |                 |
| Taxes  | \$ -            | \$ -            | \$ -            | \$ -            |
| Licenses and permits                         | -               | -               | -               | -               |
| Intergovernmental revenues                   | 36,162          | 35,600          | 40,600          | 4,438           |
| Charges for services                         | -               | -               | -               | -               |
| Interest earned                              | -               | -               | -               | -               |
| Miscellaneous revenue                        | 293             | -               | -               | (293)           |
| <b>Total revenues</b>                        | <b>36,455</b>   | <b>35,600</b>   | <b>40,600</b>   | <b>4,145</b>    |
| Expenditures                                 |                 |                 |                 |                 |
| Personal services                            | -               | -               | -               | -               |
| Material and services                        | 10,717          | 7,423           | 12,423          | 1,706           |
| Capital outlay                               | -               | 1,000           | 1,000           | 1,000           |
| Operating contingency                        | -               | -               | -               | -               |
| <b>Total expenditures</b>                    | <b>10,717</b>   | <b>8,423</b>    | <b>13,423</b>   | <b>2,706</b>    |
| Excess of revenues over (under) expenditures | 25,738          | 27,177          | 27,177          | 1,439           |
| Other financing sources (uses)               |                 |                 |                 |                 |
| Transfers in                                 | -               | -               | -               | -               |
| Transfers out                                | (26,082)        | (27,177)        | (27,177)        | (1,095)         |
| <b>Total other financing sources (uses)</b>  | <b>(26,082)</b> | <b>(27,177)</b> | <b>(27,177)</b> | <b>(1,095)</b>  |
| Net changes in fund balance                  | (344)           | 0               | 0               | 344             |
| Available fund balance, July 1               | 344             | -               | -               | (344)           |
| Available fund balance, June 30              | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 0</u>     |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                 |
|----------------------------------|-----------------|
| Budgetary changes in net assets  | \$ (344)        |
| Changes in revenue receivable    | 2,444           |
| Changes for expenditures payable | <u>(2,287)</u>  |
| GAAP changes in net assets       | <u>\$ (187)</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**FAMILY PLANNING FUND - 130**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget          |                 | (Over) Under<br>Final<br>Budget |
|--|------------------|-----------------|-----------------|---------------------------------|
|  |                  | Adopted         | Final           |                                 |
| Revenues                                     |                  |                 |                 |                                 |
| Taxes  | \$ -             | \$ -            | \$ -            | \$ -                            |
| Licenses and permits                         | -                | -               | -               | -                               |
| Intergovernmental revenues                   | 37,678           | 61,183          | 61,183          | 23,505                          |
| Charges for services                         | 68,985           | 40,932          | 40,932          | (28,053)                        |
| Interest earned                              | 308              | 30              | 30              | (278)                           |
| Miscellaneous revenue                        | 183              | 400             | 400             | 217                             |
| <b>Total revenues</b>                        | <b>107,154</b>   | <b>102,545</b>  | <b>102,545</b>  | <b>(4,609)</b>                  |
| Expenditures                                 |                  |                 |                 |                                 |
| Personal services                            | -                | -               | -               | -                               |
| Material and services                        | 61,312           | 82,509          | 82,509          | 21,197                          |
| Capital outlay                               | -                | 1,000           | 1,000           | 1,000                           |
| Operating contingency                        | -                | 500             | 500             | 500                             |
| <b>Total expenditures</b>                    | <b>61,312</b>    | <b>84,009</b>   | <b>84,009</b>   | <b>22,697</b>                   |
| Excess of revenues over (under) expenditures | 45,842           | 18,536          | 18,536          | (27,306)                        |
| Other financing sources (uses)               |                  |                 |                 |                                 |
| Transfers in                                 | -                | -               | -               | -                               |
| Transfers out                                | (28,536)         | (28,536)        | (28,536)        | -                               |
| <b>Total other financing sources (uses)</b>  | <b>(28,536)</b>  | <b>(28,536)</b> | <b>(28,536)</b> | <b>0</b>                        |
| Net changes in fund balance                  | 17,306           | (10,000)        | (10,000)        | (27,306)                        |
| Available fund balance, July 1               | 50,863           | 10,000          | 10,000          | (40,863)                        |
| Available fund balance, June 30              | <u>\$ 68,169</u> | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ (68,169)</u>              |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                  |
|----------------------------------|------------------|
| Budgetary changes in net assets  | \$ 17,306        |
| Changes in revenue receivable    | (642)            |
| Changes for expenditures payable | 272              |
| GAAP changes in net assets       | <u>\$ 16,936</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 COURTHOUSE RESERVE FUND - 131**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|-------------------|----------------|----------------|---------------------------------|
|  |                   | Adopted        | Final          |                                 |
| Revenues                                     |                   |                |                |                                 |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -                 | -              | -              | -                               |
| Intergovernmental revenues                   | -                 | -              | -              | -                               |
| Charges for services                         | -                 | -              | -              | -                               |
| Interest earned                              | 1,738             | 1,200          | 1,200          | (538)                           |
| Miscellaneous revenue                        | -                 | -              | -              | -                               |
| <b>Total revenues</b>                        | <b>1,738</b>      | <b>1,200</b>   | <b>1,200</b>   | <b>(538)</b>                    |
| Expenditures                                 |                   |                |                |                                 |
| Personal services                            | -                 | -              | -              | -                               |
| Material and services                        | 8,164             | 187,800        | 187,800        | 179,636                         |
| Capital outlay                               | 10,120            | 230,000        | 230,000        | 219,880                         |
| Operating contingency                        | -                 | -              | -              | -                               |
| <b>Total expenditures</b>                    | <b>18,284</b>     | <b>417,800</b> | <b>417,800</b> | <b>399,516</b>                  |
| Excess of revenues over (under) expenditures | (16,546)          | (416,600)      | (416,600)      | (400,054)                       |
| Other financing sources (uses)               |                   |                |                |                                 |
| Transfers in                                 | 100,000           | 100,000        | 100,000        | -                               |
| Transfers out                                | -                 | -              | -              | -                               |
| <b>Total other financing sources (uses)</b>  | <b>100,000</b>    | <b>100,000</b> | <b>100,000</b> | <b>0</b>                        |
| Net changes in fund balance                  | 83,454            | (316,600)      | (316,600)      | (400,054)                       |
| Available fund balance, July 1               | 306,773           | 316,600        | 316,600        | 9,827                           |
| Available fund balance, June 30              | <u>\$ 390,227</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (390,227)</u>             |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                  |
|----------------------------------|------------------|
| Budgetary changes in net assets  | \$ 83,454        |
| Changes in revenue receivable    | -                |
| Changes for expenditures payable | <u>(1,352)</u>   |
| GAAP changes in net assets       | <u>\$ 82,102</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**DOMESTIC VIOLENCE PREVENTION FUND - 133**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget         |                | (Over) Under      |
|--|-----------------|----------------|----------------|-------------------|
|  |                 | Adopted        | Final          | Final<br>Budget   |
| Revenues                                     |                 |                |                |                   |
| Taxes  | \$ -            | \$ -           | \$ -           | \$ -              |
| Licenses and permits                         | -               | -              | -              | -                 |
| Intergovernmental revenues                   | 159,361         | 199,843        | 199,843        | 40,482            |
| Charges for services                         | -               | -              | -              | -                 |
| Interest earned                              | -               | -              | -              | -                 |
| Miscellaneous revenue                        | -               | -              | -              | -                 |
| <b>Total revenues</b>                        | <b>159,361</b>  | <b>199,843</b> | <b>199,843</b> | <b>40,482</b>     |
| Expenditures                                 |                 |                |                |                   |
| Personal services                            | 112,166         | 121,146        | 121,146        | 8,980             |
| Material and services                        | 49,839          | 78,697         | 78,697         | 28,858            |
| Capital outlay                               | -               | -              | -              | -                 |
| Operating contingency                        | -               | -              | -              | -                 |
| <b>Total expenditures</b>                    | <b>162,005</b>  | <b>199,843</b> | <b>199,843</b> | <b>37,838</b>     |
| Excess of revenues over (under) expenditures | (2,644)         | -              | -              | 2,644             |
| Other financing sources (uses)               |                 |                |                |                   |
| Interfund loan                               | 3,000           | -              | -              | (3,000)           |
| Transfers in                                 | -               | -              | -              | -                 |
| Transfers out                                | -               | -              | -              | -                 |
| <b>Total other financing sources (uses)</b>  | <b>3,000</b>    | <b>0</b>       | <b>0</b>       | <b>(3,000)</b>    |
| Net changes in fund balance                  | 356             | -              | -              | (356)             |
| Available fund balance, July 1               | 850             | -              | -              | (850)             |
| Available fund balance, June 30              | <u>\$ 1,206</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (1,206)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ 356                   |
| Changes in revenue receivable     | 2,644                    |
| Changes for expenditures payable  | (1,224)                  |
| Changes in interfund loan         | (3,000)                  |
| <b>GAAP changes in net assets</b> | <u><u>\$ (1,224)</u></u> |



GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**DISTRICT ATTORNEY REVOLVING FUND - 134**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under       |
|--|------------------|---------------|---------------|--------------------|
|  |                  | Adopted       | Final         | Final<br>Budget    |
| Revenues                                     |                  |               |               |                    |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -               |
| Licenses and permits                         | 1,470            | 1,400         | 1,400         | (70)               |
| Intergovernmental revenues                   | 59,771           | 79,199        | 79,199        | 19,428             |
| Charges for services                         | -                | -             | -             | -                  |
| Interest earned                              | 221              | 200           | 200           | (21)               |
| Miscellaneous revenue                        | 52               | -             | -             | (52)               |
| <b>Total revenues</b>                        | <b>61,514</b>    | <b>80,799</b> | <b>80,799</b> | <b>19,285</b>      |
| Expenditures                                 |                  |               |               |                    |
| Personal services                            | 52,737           | 54,514        | 54,514        | 1,777              |
| Material and services                        | 16,794           | 25,915        | 25,915        | 9,121              |
| Capital outlay                               | -                | -             | -             | -                  |
| Operating contingency                        | -                | -             | -             | -                  |
| <b>Total expenditures</b>                    | <b>69,531</b>    | <b>80,429</b> | <b>80,429</b> | <b>10,898</b>      |
| Excess of revenues over (under) expenditures | (8,017)          | 370           | 370           | 8,387              |
| Other financing sources (uses)               |                  |               |               |                    |
| Transfers in                                 | -                | -             | -             | -                  |
| Transfers out                                | (370)            | (370)         | (370)         | -                  |
| <b>Total other financing sources (uses)</b>  | <b>(370)</b>     | <b>(370)</b>  | <b>(370)</b>  | <b>0</b>           |
| Net changes in fund balance                  | (8,387)          | -             | -             | 8,387              |
| Available fund balance, July 1               | 39,615           | -             | -             | (39,615)           |
| Available fund balance, June 30              | <u>\$ 31,228</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (31,228)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ (8,387)               |
| Changes in revenue receivable     | 4,103                    |
| Changes for expenditures payable  | (72)                     |
| <b>GAAP changes in net assets</b> | <u><u>\$ (4,356)</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 COURT SECURITY FUND - 135**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under<br>Final<br>Budget |
|--|------------------|---------------|---------------|---------------------------------|
|  |                  | Adopted       | Final         |                                 |
| Revenues                                     |                  |               |               |                                 |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -                            |
| Licenses and permits                         | -                | -             | -             | -                               |
| Intergovernmental revenues                   | -                | -             | -             | -                               |
| Charges for services                         | 8,558            | 6,000         | 6,000         | (2,558)                         |
| Interest earned                              | 172              | 100           | 100           | (72)                            |
| Miscellaneous revenue                        | -                | -             | -             | -                               |
| <b>Total revenues</b>                        | <b>8,730</b>     | <b>6,100</b>  | <b>6,100</b>  | <b>(2,630)</b>                  |
| Expenditures                                 |                  |               |               |                                 |
| Personal services                            | -                | -             | -             | -                               |
| Material and services                        | -                | 33,500        | 27,500        | 27,500                          |
| Capital outlay                               | 5,485            | 200           | 6,200         | 715                             |
| Operating contingency                        | -                | -             | -             | -                               |
| <b>Total expenditures</b>                    | <b>5,485</b>     | <b>33,700</b> | <b>33,700</b> | <b>28,215</b>                   |
| Excess of revenues over (under) expenditures | 3,245            | (27,600)      | (27,600)      | (30,845)                        |
| Other financing sources (uses)               |                  |               |               |                                 |
| Transfers in                                 | -                | -             | -             | -                               |
| Transfers out                                | -                | -             | -             | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>                        |
| Net changes in fund balance                  | 3,245            | (27,600)      | (27,600)      | (30,845)                        |
| Available fund balance, July 1               | 28,322           | 27,600        | 27,600        | (722)                           |
| Available fund balance, June 30              | <u>\$ 31,567</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (31,567)</u>              |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                 |
|----------------------------------|-----------------|
| Budgetary changes in net assets  | \$ 3,245        |
| Changes in revenue receivable    | 142             |
| Changes for expenditures payable | <u>(429)</u>    |
| GAAP changes in net assets       | <u>\$ 2,958</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**COUNTY RV PARK FUND - 136**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget         |                | (Over) Under       |
|--|------------------|----------------|----------------|--------------------|
|  |                  | Adopted        | Final          | Final<br>Budget    |
| Revenues                                     |                  |                |                |                    |
| Taxes  | \$ -             | \$ -           | \$ -           | \$ -               |
| Licenses and permits                         | -                | -              | -              | -                  |
| Intergovernmental revenues                   | 35,945           | 24,500         | 24,500         | (11,445)           |
| Charges for services                         | 20,261           | 34,000         | 34,000         | 13,739             |
| Interest earned                              | 282              | 250            | 250            | (32)               |
| Miscellaneous revenue                        | -                | -              | -              | -                  |
| <b>Total revenues</b>                        | <b>56,488</b>    | <b>58,750</b>  | <b>58,750</b>  | <b>2,262</b>       |
| Expenditures                                 |                  |                |                |                    |
| Personal services                            | 27,040           | 30,379         | 30,379         | 3,339              |
| Material and services                        | 20,173           | 26,722         | 26,722         | 6,549              |
| Capital outlay                               | 2,000            | 43,395         | 43,395         | 41,395             |
| Operating contingency                        | -                | 500            | 500            | 500                |
| <b>Total expenditures</b>                    | <b>49,213</b>    | <b>100,996</b> | <b>100,996</b> | <b>51,783</b>      |
| Excess of revenues over (under) expenditures | 7,275            | (42,246)       | (42,246)       | (49,521)           |
| Other financing sources (uses)               |                  |                |                |                    |
| Transfers in                                 | -                | -              | -              | -                  |
| Transfers out                                | -                | -              | -              | -                  |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>           |
| Net changes in fund balance                  | 7,275            | (42,246)       | (42,246)       | (49,521)           |
| Available fund balance, July 1               | 43,763           | 42,246         | 42,246         | (1,517)            |
| Available fund balance, June 30              | <u>\$ 51,038</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (51,038)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                 |
|----------------------------------|-----------------|
| Budgetary changes in net assets  | \$ 7,275        |
| Changes in revenue receivable    | (153)           |
| Changes for expenditures payable | (431)           |
| GAAP changes in net assets       | <u>\$ 6,691</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**SENIOR CITIZENS FUND - 138**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget         |                | (Over) Under      |
|--|-----------------|----------------|----------------|-------------------|
|  |                 | Adopted        | Final          | Final<br>Budget   |
| Revenues                                     |                 |                |                |                   |
| Taxes  | \$ -            | \$ -           | \$ -           | \$ -              |
| Licenses and permits                         | -               | -              | -              | -                 |
| Intergovernmental revenues                   | 243,948         | 485,256        | 485,556        | 241,608           |
| Charges for services                         | -               | -              | -              | -                 |
| Interest earned                              | -               | -              | -              | -                 |
| Miscellaneous revenue                        | 7,689           | 8,100          | 8,100          | 411               |
| <b>Total revenues</b>                        | <b>251,637</b>  | <b>493,356</b> | <b>493,656</b> | <b>242,019</b>    |
| Expenditures                                 |                 |                |                |                   |
| Personal services                            | 105,320         | 109,517        | 109,517        | 4,197             |
| Material and services                        | 194,030         | 419,101        | 419,401        | 225,371           |
| Capital outlay                               | -               | 100            | 100            | 100               |
| Operating contingency                        | -               | 8,550          | 8,550          | 8,550             |
| <b>Total expenditures</b>                    | <b>299,350</b>  | <b>537,268</b> | <b>537,568</b> | <b>238,218</b>    |
| Excess of revenues over (under) expenditures | (47,713)        | (43,912)       | (43,912)       | 3,801             |
| Other financing sources (uses)               |                 |                |                |                   |
| Transfers in                                 | 46,164          | 42,164         | 42,164         | (4,000)           |
| Transfers out                                | (200)           | (200)          | (200)          | -                 |
| <b>Total other financing sources (uses)</b>  | <b>45,964</b>   | <b>41,964</b>  | <b>41,964</b>  | <b>(4,000)</b>    |
| Net changes in fund balance                  | (1,749)         | (1,948)        | (1,948)        | (199)             |
| Available fund balance, July 1               | 3,196           | 1,948          | 1,948          | (1,248)           |
| Available fund balance, June 30              | <u>\$ 1,447</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (1,447)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                  |
|-----------------------------------|------------------|
| Budgetary changes in net assets   | \$ (1,749)       |
| Changes in revenue receivable     | (36,313)         |
| Changes for expenditures payable  | 56,336           |
| <b>GAAP changes in net assets</b> | <u>\$ 18,274</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**JAIL BUILDING BOND FUND - 140**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget         |                | (Over) Under    |
|--|-----------------|----------------|----------------|-----------------|
|  |                 | Adopted        | Final          | Final<br>Budget |
| Revenues                                     |                 |                |                |                 |
| Taxes  | \$ 20,774       | \$ 20,000      | \$ 20,000      | \$ (774)        |
| Licenses and permits                         | -               | -              | -              | -               |
| Intergovernmental revenues                   | -               | -              | -              | -               |
| Charges for services                         | -               | -              | -              | -               |
| Interest earned                              | 109             | -              | -              | (109)           |
| Miscellaneous revenue                        | -               | -              | -              | -               |
| <b>Total revenues</b>                        | <b>20,883</b>   | <b>20,000</b>  | <b>20,000</b>  | <b>(883)</b>    |
| Expenditures                                 |                 |                |                |                 |
| Personal services                            | -               | -              | -              | -               |
| Material and services                        | 271,625         | 295,000        | 295,000        | 23,375          |
| Capital outlay                               | -               | -              | -              | -               |
| Operating contingency                        | -               | -              | -              | -               |
| <b>Total expenditures</b>                    | <b>271,625</b>  | <b>295,000</b> | <b>295,000</b> | <b>23,375</b>   |
| Excess of revenues over (under) expenditures | (250,742)       | (275,000)      | (275,000)      | (24,258)        |
| Other financing sources (uses)               |                 |                |                |                 |
| Transfers in                                 | (27,279)        | -              | -              | 27,279          |
| Transfers out                                | -               | -              | -              | -               |
| <b>Total other financing sources (uses)</b>  | <b>(27,279)</b> | <b>0</b>       | <b>0</b>       | <b>27,279</b>   |
| Net changes in fund balance                  | (278,021)       | (275,000)      | (275,000)      | 3,021           |
| Available fund balance, July 1               | 278,021         | 275,000        | 275,000        | (3,021)         |
| Available fund balance, June 30              | \$ 0            | \$ 0           | \$ 0           | \$ 0            |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                     |
|-----------------------------------|---------------------|
| Budgetary changes in net assets   | \$ (278,021)        |
| Changes in revenue receivable     | (17,859)            |
| Changes for expenditures payable  | 17,859              |
| <b>GAAP changes in net assets</b> | <b>\$ (278,021)</b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**JAIL EXPANSION RESERVE FUND - 141**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under        |
|--|-------------------|----------------|----------------|---------------------|
|  |                   | Adopted        | Final          | Final<br>Budget     |
| Revenues                                     |                   |                |                |                     |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                |
| Licenses and permits                         | -                 | -              | -              | -                   |
| Intergovernmental revenues                   | -                 | -              | -              | -                   |
| Charges for services                         | -                 | -              | -              | -                   |
| Interest earned                              | -                 | -              | -              | -                   |
| Miscellaneous revenue                        | -                 | -              | -              | -                   |
| <b>Total revenues</b>                        | <b>0</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>            |
| Expenditures                                 |                   |                |                |                     |
| Personal services                            | -                 | -              | -              | -                   |
| Material and services                        | -                 | -              | -              | -                   |
| Capital outlay                               | -                 | 198,300        | 198,300        | 198,300             |
| Operating contingency                        | -                 | -              | -              | -                   |
| <b>Total expenditures</b>                    | <b>0</b>          | <b>198,300</b> | <b>198,300</b> | <b>198,300</b>      |
| Excess of revenues over (under) expenditures | 0                 | (198,300)      | (198,300)      | (198,300)           |
| Other financing sources (uses)               |                   |                |                |                     |
| Transfers in                                 | -                 | -              | -              | -                   |
| Transfers out                                | -                 | -              | -              | -                   |
| <b>Total other financing sources (uses)</b>  | <b>0</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>            |
| Net changes in fund balance                  | 0                 | (198,300)      | (198,300)      | (198,300)           |
| Available fund balance, July 1               | 198,248           | 198,300        | 198,300        | 52                  |
| Available fund balance, June 30              | <u>\$ 198,248</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (198,248)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |             |
|----------------------------------|-------------|
| Budgetary changes in net assets  | \$ -        |
| Changes in revenue receivable    | -           |
| Changes for expenditures payable | -           |
| GAAP changes in net assets       | <u>\$ 0</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**FOREST TITLE III FUND - 142**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual            | Budget         |                | (Over) Under        |
|--|-------------------|----------------|----------------|---------------------|
|  |                   | Adopted        | Final          | Final<br>Budget     |
| Revenues                                     |                   |                |                |                     |
| Taxes  | \$ -              | \$ -           | \$ -           | \$ -                |
| Licenses and permits                         | -                 | -              | -              | -                   |
| Intergovernmental revenues                   | -                 | -              | -              | -                   |
| Charges for services                         | -                 | -              | -              | -                   |
| Interest earned                              | 1,445             | 2,100          | 2,100          | 655                 |
| Miscellaneous revenue                        | 1,036             | 1,000          | 1,000          | (36)                |
| <b>Total revenues</b>                        | <b>2,481</b>      | <b>3,100</b>   | <b>3,100</b>   | <b>619</b>          |
| Expenditures                                 |                   |                |                |                     |
| Personal services                            | -                 | -              | -              | -                   |
| Material and services                        | 79,245            | 323,600        | 323,600        | 244,355             |
| Capital outlay                               | -                 | -              | -              | -                   |
| Operating contingency                        | -                 | -              | -              | -                   |
| <b>Total expenditures</b>                    | <b>79,245</b>     | <b>323,600</b> | <b>323,600</b> | <b>244,355</b>      |
| Excess of revenues over (under) expenditures | (76,764)          | (320,500)      | (320,500)      | (243,736)           |
| Other financing sources (uses)               |                   |                |                |                     |
| Transfers in                                 | -                 | -              | -              | -                   |
| Transfers out                                | -                 | -              | -              | -                   |
| <b>Total other financing sources (uses)</b>  | <b>0</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>            |
| Net changes in fund balance                  | (76,764)          | (320,500)      | (320,500)      | (243,736)           |
| Available fund balance, July 1               | 273,551           | 320,500        | 320,500        | 46,949              |
| Available fund balance, June 30              | <u>\$ 196,787</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (196,787)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                    |
|----------------------------------|--------------------|
| Budgetary changes in net assets  | \$ (76,764)        |
| Changes in revenue receivable    | -                  |
| Changes for expenditures payable | 769                |
| GAAP changes in net assets       | <u>\$ (75,995)</u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**FAMILY DOMESTIC RELATIONS FUND - 143**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under<br>Final<br>Budget |
|--|------------------|---------------|---------------|---------------------------------|
|  |                  | Adopted       | Final         |                                 |
| Revenues                                     |                  |               |               |                                 |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -                            |
| Licenses and permits                         | -                | -             | -             | -                               |
| Intergovernmental revenues                   | -                | -             | -             | -                               |
| Charges for services                         | 4,133            | 4,000         | 4,000         | (133)                           |
| Interest earned                              | 88               | 100           | 100           | 12                              |
| Miscellaneous revenue                        | -                | -             | -             | -                               |
| <b>Total revenues</b>                        | <b>4,221</b>     | <b>4,100</b>  | <b>4,100</b>  | <b>(121)</b>                    |
| Expenditures                                 |                  |               |               |                                 |
| Personal services                            | -                | -             | -             | -                               |
| Material and services                        | 7,521            | 24,300        | 24,300        | 16,779                          |
| Capital outlay                               | -                | -             | -             | -                               |
| Operating contingency                        | -                | -             | -             | -                               |
| <b>Total expenditures</b>                    | <b>7,521</b>     | <b>24,300</b> | <b>24,300</b> | <b>16,779</b>                   |
| Excess of revenues over (under) expenditures | (3,300)          | (20,200)      | (20,200)      | (16,900)                        |
| Other financing sources (uses)               |                  |               |               |                                 |
| Transfers in                                 | -                | -             | -             | -                               |
| Transfers out                                | -                | -             | -             | -                               |
| <b>Total other financing sources (uses)</b>  | <b>0</b>         | <b>0</b>      | <b>0</b>      | <b>0</b>                        |
| Net changes in fund balance                  | (3,300)          | (20,200)      | (20,200)      | (16,900)                        |
| Available fund balance, July 1               | 17,277           | 20,200        | 20,200        | 2,923                           |
| Available fund balance, June 30              | <u>\$ 13,977</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (13,977)</u>              |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                  |                   |
|----------------------------------|-------------------|
| Budgetary changes in net assets  | \$ (3,300)        |
| Changes in revenue receivable    | (150)             |
| Changes for expenditures payable | 585               |
| GAAP changes in net assets       | <u>\$ (2,865)</u> |



GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 BIOTERRORISM FUND - 145**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual          | Budget         |                | (Over) Under<br>Final<br>Budget |
|--|-----------------|----------------|----------------|---------------------------------|
|  |                 | Adopted        | Final          |                                 |
| Revenues                                     |                 |                |                |                                 |
| Taxes  | \$ -            | \$ -           | \$ -           | \$ -                            |
| Licenses and permits                         | -               | -              | -              | -                               |
| Intergovernmental revenues                   | 39,713          | 44,964         | 44,964         | 5,251                           |
| Charges for services                         | -               | -              | -              | -                               |
| Interest earned                              | 28              | 50             | 50             | 22                              |
| Miscellaneous revenue                        | 936             | 200            | 200            | (736)                           |
| <b>Total revenues</b>                        | <b>40,677</b>   | <b>45,214</b>  | <b>45,214</b>  | <b>4,537</b>                    |
| Expenditures                                 |                 |                |                |                                 |
| Personal services                            | 32,496          | 33,701         | 33,701         | 1,205                           |
| Material and services                        | 7,662           | 11,879         | 11,879         | 4,217                           |
| Capital outlay                               | 2,986           | 6,434          | 6,434          | 3,448                           |
| Operating contingency                        | -               | -              | -              | -                               |
| <b>Total expenditures</b>                    | <b>43,144</b>   | <b>52,014</b>  | <b>52,014</b>  | <b>8,870</b>                    |
| Excess of revenues over (under) expenditures | (2,467)         | (6,800)        | (6,800)        | (4,333)                         |
| Other financing sources (uses)               |                 |                |                |                                 |
| Transfers in                                 | -               | -              | -              | -                               |
| Transfers out                                | (1,200)         | (1,200)        | (1,200)        | -                               |
| <b>Total other financing sources (uses)</b>  | <b>(1,200)</b>  | <b>(1,200)</b> | <b>(1,200)</b> | <b>0</b>                        |
| Net changes in fund balance                  | (3,667)         | (8,000)        | (8,000)        | (4,333)                         |
| Available fund balance, July 1               | 4,859           | 8,000          | 8,000          | 3,141                           |
| Available fund balance, June 30              | <u>\$ 1,192</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (1,192)</u>               |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ (3,667)               |
| Changes in revenue receivable     | (1,938)                  |
| Changes for expenditures payable  | (170)                    |
| <b>GAAP changes in net assets</b> | <b><u>\$ (5,775)</u></b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SANITARIAN INSPECTION FUND - 146**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|  | Actual           | Budget          |                 | (Over) Under<br>Final<br>Budget |
|--|------------------|-----------------|-----------------|---------------------------------|
|  |                  | Adopted         | Final           |                                 |
| Revenues                                     |                  |                 |                 |                                 |
| Taxes  | \$ -             | \$ -            | \$ -            | \$ -                            |
| Licenses and permits                         | -                | -               | -               | -                               |
| Intergovernmental revenues                   | -                | -               | -               | -                               |
| Charges for services                         | 50,559           | 32,000          | 32,000          | (18,559)                        |
| Interest earned                              | 254              | 200             | 200             | (54)                            |
| Miscellaneous revenue                        | 3,043            | 7,200           | 7,200           | 4,157                           |
| <b>Total revenues</b>                        | <b>53,856</b>    | <b>39,400</b>   | <b>39,400</b>   | <b>(14,456)</b>                 |
| Expenditures                                 |                  |                 |                 |                                 |
| Personal services                            | 9,220            | 8,680           | 9,280           | 60                              |
| Material and services                        | 17,410           | 16,739          | 17,739          | 329                             |
| Capital outlay                               | 21,539           | 21,600          | 21,600          | 61                              |
| Operating contingency                        | -                | 9,381           | 7,781           | 7,781                           |
| <b>Total expenditures</b>                    | <b>48,169</b>    | <b>56,400</b>   | <b>56,400</b>   | <b>8,231</b>                    |
| Excess of revenues over (under) expenditures | 5,687            | (17,000)        | (17,000)        | (22,687)                        |
| Other financing sources (uses)               |                  |                 |                 |                                 |
| Transfers in                                 | -                | -               | -               | -                               |
| Transfers out                                | (13,000)         | (13,000)        | (13,000)        | -                               |
| <b>Total other financing sources (uses)</b>  | <b>(13,000)</b>  | <b>(13,000)</b> | <b>(13,000)</b> | <b>0</b>                        |
| Net changes in fund balance                  | (7,313)          | (30,000)        | (30,000)        | (22,687)                        |
| Available fund balance, July 1               | 38,538           | 30,000          | 30,000          | (8,538)                         |
| Available fund balance, June 30              | <u>\$ 31,225</u> | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ (31,225)</u>              |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                           |
|-----------------------------------|---------------------------|
| Budgetary changes in net assets   | \$ (7,313)                |
| Changes in revenue receivable     | -                         |
| Changes for expenditures payable  | (3,479)                   |
| <b>GAAP changes in net assets</b> | <u><u>\$ (10,792)</u></u> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**FOREST TITLE III SRS FUND - 147**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual              | Budget           |                  | (Over) Under          |
|--|---------------------|------------------|------------------|-----------------------|
|  |                     | Adopted          | Final            | Final<br>Budget       |
| Revenues                                     |                     |                  |                  |                       |
| Taxes  | \$ -                | \$ -             | \$ -             | \$ -                  |
| Licenses and permits                         | -                   | -                | -                | -                     |
| Intergovernmental revenues                   | 364,788             | 300,000          | 300,000          | (64,788)              |
| Charges for services                         | -                   | -                | -                | -                     |
| Interest earned                              | 6,469               | 6,000            | 6,000            | (469)                 |
| Miscellaneous revenue                        | -                   | -                | -                | -                     |
| <b>Total revenues</b>                        | <b>371,257</b>      | <b>306,000</b>   | <b>306,000</b>   | <b>(65,257)</b>       |
| Expenditures                                 |                     |                  |                  |                       |
| Personal services                            | -                   | -                | -                | -                     |
| Material and services                        | 73,961              | 1,506,000        | 1,506,000        | 1,432,039             |
| Capital outlay                               | -                   | -                | -                | -                     |
| Operating contingency                        | -                   | -                | -                | -                     |
| <b>Total expenditures</b>                    | <b>73,961</b>       | <b>1,506,000</b> | <b>1,506,000</b> | <b>1,432,039</b>      |
| Excess of revenues over (under) expenditures | 297,296             | (1,200,000)      | (1,200,000)      | (1,497,296)           |
| Other financing sources (uses)               |                     |                  |                  |                       |
| Transfers in                                 | -                   | -                | -                | -                     |
| Transfers out                                | -                   | -                | -                | -                     |
| <b>Total other financing sources (uses)</b>  | <b>0</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>              |
| Net changes in fund balance                  | 297,296             | (1,200,000)      | (1,200,000)      | (1,497,296)           |
| Available fund balance, July 1               | 1,095,183           | 1,200,000        | 1,200,000        | 104,817               |
| Available fund balance, June 30              | <u>\$ 1,392,479</u> | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ (1,392,479)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ 297,296               |
| Changes in revenue receivable     | -                        |
| Changes for expenditures payable  | (1,663)                  |
| <b>GAAP changes in net assets</b> | <b><u>\$ 295,633</u></b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**GRANT COUNTY EXTENSION AND 4-H SERVICE DISTRICT FUND - 156**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget         |                | (Over) Under       |
|--|------------------|----------------|----------------|--------------------|
|  |                  | Adopted        | Final          | Final<br>Budget    |
| Revenues                                     |                  |                |                |                    |
| Taxes  | \$ 119,634       | \$ 110,500     | \$ 110,500     | \$ (9,134)         |
| Licenses and permits                         | -                | -              | -              | -                  |
| Intergovernmental revenues                   | -                | -              | -              | -                  |
| Charges for services                         | -                | -              | -              | -                  |
| Interest earned                              | 751              | 543            | 543            | (208)              |
| Miscellaneous revenue                        | 6,878            | 4,050          | 4,050          | (2,828)            |
| <b>Total revenues</b>                        | <b>127,263</b>   | <b>115,093</b> | <b>115,093</b> | <b>(12,170)</b>    |
| Expenditures                                 |                  |                |                |                    |
| Personal services                            | -                | -              | -              | -                  |
| Material and services                        | 129,168          | 207,371        | 207,371        | 78,203             |
| Capital outlay                               | -                | -              | -              | -                  |
| Operating contingency                        | -                | -              | -              | -                  |
| <b>Total expenditures</b>                    | <b>129,168</b>   | <b>207,371</b> | <b>207,371</b> | <b>78,203</b>      |
| Excess of revenues over (under) expenditures | (1,905)          | (92,278)       | (92,278)       | (90,373)           |
| Other financing sources (uses)               |                  |                |                |                    |
| Transfers in                                 | -                | -              | -              | -                  |
| Transfers out                                | (1,000)          | (8,000)        | (8,000)        | (7,000)            |
| <b>Total other financing sources (uses)</b>  | <b>(1,000)</b>   | <b>(8,000)</b> | <b>(8,000)</b> | <b>(7,000)</b>     |
| Net changes in fund balance                  | (2,905)          | (100,278)      | (100,278)      | (97,373)           |
| Available fund balance, July 1               | 83,389           | 100,278        | 100,278        | 16,889             |
| Available fund balance, June 30              | <u>\$ 80,484</u> | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ (80,484)</u> |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                          |
|-----------------------------------|--------------------------|
| Budgetary changes in net assets   | \$ (2,905)               |
| Changes in revenue receivable     | 2,466                    |
| Changes for expenditures payable  | (959)                    |
| <b>GAAP changes in net assets</b> | <b><u>\$ (1,398)</u></b> |

GRANT COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**  
**GRANT COUNTY EXTENSION AND 4-H SERVICE DISTRICT RESERVE FUND - 247**  
 (Cash Basis)  
 For the Year Ended  
 June 30, 2012

|  | Actual           | Budget        |               | (Over) Under<br>Final<br>Budget |
|--|------------------|---------------|---------------|---------------------------------|
|  |                  | Adopted       | Final         |                                 |
| Revenues                                     |                  |               |               |                                 |
| Taxes  | \$ -             | \$ -          | \$ -          | \$ -                            |
| Licenses and permits                         | -                | -             | -             | -                               |
| Intergovernmental revenues                   | -                | -             | -             | -                               |
| Charges for services                         | -                | -             | -             | -                               |
| Interest earned                              | -                | 207           | 207           | 207                             |
| Miscellaneous revenue                        | -                | -             | -             | -                               |
| <b>Total revenues</b>                        | <b>0</b>         | <b>207</b>    | <b>207</b>    | <b>207</b>                      |
| Expenditures                                 |                  |               |               |                                 |
| Personal services                            | -                | -             | -             | -                               |
| Material and services                        | -                | -             | -             | -                               |
| Capital outlay                               | -                | 27,929        | 27,929        | 27,929                          |
| Operating contingency                        | -                | -             | -             | -                               |
| <b>Total expenditures</b>                    | <b>0</b>         | <b>27,929</b> | <b>27,929</b> | <b>27,929</b>                   |
| Excess of revenues over (under) expenditures | 0                | (27,722)      | (27,722)      | (27,722)                        |
| Other financing sources (uses)               |                  |               |               |                                 |
| Transfers in                                 | 1,000            | 8,000         | 8,000         | 7,000                           |
| Transfers out                                | -                | -             | -             | -                               |
| <b>Total other financing sources (uses)</b>  | <b>1,000</b>     | <b>8,000</b>  | <b>8,000</b>  | <b>7,000</b>                    |
| Net changes in fund balance                  | 1,000            | (19,722)      | (19,722)      | (20,722)                        |
| Available fund balance, July 1               | 19,422           | 19,722        | 19,722        | 300                             |
| Available fund balance, June 30              | <u>\$ 20,422</u> | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ (20,422)</u>              |

**Reconciliation of budgetary inflows and outflows to GAAP revenues and expenditures**

|                                   |                 |
|-----------------------------------|-----------------|
| Budgetary changes in net assets   | \$ 1,000        |
| Changes in revenue receivable     | -               |
| Changes for expenditures payable  | -               |
| <b>GAAP changes in net assets</b> | <u>\$ 1,000</u> |

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)  
For the Year Ended June 30, 2012

|   | Balance<br>June 30, 2011 | Additions    | Deductions   | Balance<br>June 30, 2012 |
|---|--------------------------|--------------|--------------|--------------------------|
| <b><u>STATE FIRE PATROL FUND</u></b>      |                          |              |              |                          |
| ASSETS                                    |                          |              |              |                          |
| Cash                                      | \$ -                     | \$ 817,126   | \$ 817,126   | \$ -                     |
| Taxes receivable                          | 143,281                  | 820,226      | 816,831      | 146,676                  |
| Total assets                              | 143,281                  | 1,637,352    | 1,633,957    | 146,676                  |
| LIABILITIES                               |                          |              |              |                          |
| Due to other governments                  | 143,281                  | 1,637,352    | 1,633,957    | 146,676                  |
| NET ASSETS                                | <u>\$ 0</u>              | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>              |
| <b><u>BLUE MOUNTAIN HOSPITAL FUND</u></b> |                          |              |              |                          |
| ASSETS                                    |                          |              |              |                          |
| Cash                                      | \$ -                     | \$ 1,630,432 | \$ 1,630,432 | \$ -                     |
| Taxes receivable                          | 257,914                  | 1,644,491    | 1,629,847    | 272,558                  |
| Total assets                              | 257,914                  | 3,274,923    | 3,260,279    | 272,558                  |
| LIABILITIES                               |                          |              |              |                          |
| Due to other governments                  | 257,914                  | 3,274,923    | 3,260,279    | 272,558                  |
| NET ASSETS                                | <u>\$ 0</u>              | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>              |
| <b><u>UNSEGREGATED TAXES FUND</u></b>     |                          |              |              |                          |
| ASSETS                                    |                          |              |              |                          |
| Cash                                      | \$ 7,114                 | \$ (373)     | \$ 5,215     | \$ 1,526                 |
| LIABILITIES                               |                          |              |              |                          |
| Due to other governments                  | 7,114                    | (373)        | 5,215        | 1,526                    |
| NET ASSETS                                | <u>\$ 0</u>              | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>              |
| <b><u>SCHOOL DISTRICT NO. 3</u></b>       |                          |              |              |                          |
| ASSETS                                    |                          |              |              |                          |
| Cash                                      | \$ -                     | \$ 471,194   | \$ 471,194   | \$ -                     |
| Taxes receivable                          | 82,080                   | 474,752      | 471,026      | 85,806                   |
| Total assets                              | 82,080                   | 945,946      | 942,220      | 85,806                   |
| LIABILITIES                               |                          |              |              |                          |
| Due to other governments                  | 82,080                   | 945,946      | 942,220      | 85,806                   |
| NET ASSETS                                | <u>\$ 0</u>              | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>              |
| <b><u>UNSEGREGATED INTEREST FUND</u></b>  |                          |              |              |                          |
| ASSETS                                    |                          |              |              |                          |
| Cash                                      | \$ 9,906                 | \$ 3,286     | \$ 0         | \$ 13,192                |
| LIABILITIES                               |                          |              |              |                          |
| Due to other governments                  | 9,906                    | 3,286        | -            | 13,192                   |
| NET ASSETS                                | <u>\$ 0</u>              | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>              |

(Continued on next page)

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|                                       | <u>Balance</u><br><u>June 30, 2011</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2012</u> |
|---------------------------------------|--|------------------|-------------------|--|
| <b><u>SCHOOL DISTRICT NO. 4</u></b>   |  |                  |                   |  |
| <b>ASSETS</b>                         |  |                  |                   |  |
| Cash                                  | \$ -                                   | \$ 120,212       | \$ 120,212        | \$ -                                   |
| Taxes receivable                      | 20,980                                 | 121,116          | 120,170           | 21,926                                 |
| Total assets                          | <u>20,980</u>                          | <u>241,328</u>   | <u>240,382</u>    | <u>21,926</u>                          |
| <b>LIABILITIES</b>                    |  |                  |                   |  |
| Due to other governments              | <u>20,980</u>                          | <u>241,328</u>   | <u>240,382</u>    | <u>21,926</u>                          |
| <b>NET ASSETS</b>                     | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>SCHOOL DISTRICT NO. 8</u></b>   |  |                  |                   |  |
| <b>ASSETS</b>                         |  |                  |                   |  |
| Cash                                  | \$ -                                   | \$ 61,457        | \$ 61,457         | \$ -                                   |
| Taxes receivable                      | 8,875                                  | 62,650           | 61,435            | 10,090                                 |
| Total assets                          | <u>8,875</u>                           | <u>124,107</u>   | <u>122,892</u>    | <u>10,090</u>                          |
| <b>LIABILITIES</b>                    |  |                  |                   |  |
| Due to other governments              | <u>8,875</u>                           | <u>124,107</u>   | <u>122,892</u>    | <u>10,090</u>                          |
| <b>NET ASSETS</b>                     | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>SCHOOL DISTRICT NO. 16J</u></b> |  |                  |                   |  |
| <b>ASSETS</b>                         |  |                  |                   |  |
| Cash                                  | \$ -                                   | \$ 57,574        | \$ 57,574         | \$ -                                   |
| Taxes receivable                      | 10,178                                 | 58,086           | 57,554            | 10,710                                 |
| Total assets                          | <u>10,178</u>                          | <u>115,660</u>   | <u>115,128</u>    | <u>10,710</u>                          |
| <b>LIABILITIES</b>                    |  |                  |                   |  |
| Due to other governments              | <u>10,178</u>                          | <u>115,660</u>   | <u>115,128</u>    | <u>10,710</u>                          |
| <b>NET ASSETS</b>                     | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>SCHOOL DISTRICT NO. 17</u></b>  |  |                  |                   |  |
| <b>ASSETS</b>                         |  |                  |                   |  |
| Cash                                  | \$ -                                   | \$ 57,818        | \$ 57,818         | \$ -                                   |
| Taxes receivable                      | 10,653                                 | 58,058           | 57,797            | 10,914                                 |
| Total assets                          | <u>10,653</u>                          | <u>115,876</u>   | <u>115,615</u>    | <u>10,914</u>                          |
| <b>LIABILITIES</b>                    |  |                  |                   |  |
| Due to other governments              | <u>10,653</u>                          | <u>115,876</u>   | <u>115,615</u>    | <u>10,914</u>                          |
| <b>NET ASSETS</b>                     | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |

(Continued on next page)

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|   | <u>Balance</u><br><u>June 30, 2011</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2012</u> |
|---|--|------------------|-------------------|--|
| <u>SCHOOL DISTRICT NO. 3 BOND</u>       |  |                  |                   |  |
| ASSETS                                  |  |                  |                   |  |
| Cash                                    | \$ 556                                 | \$ -             | \$ -              | \$ 556                                 |
| LIABILITIES                             |  |                  |                   |  |
| Due to other governments                | 556                                    | -                | -                 | 556                                    |
| NET ASSETS                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <br><u>SCHOOL DISTRICT NO. 4 BOND</u>   |  |                  |                   |  |
| ASSETS                                  |  |                  |                   |  |
| Cash                                    | \$ 25,877                              | \$ 225           | \$ -              | \$ 26,102                              |
| Taxes receivable                        | 2,301                                  | 100              | 225               | 2,176                                  |
| Total assets                            | <u>28,178</u>                          | <u>325</u>       | <u>225</u>        | <u>28,278</u>                          |
| LIABILITIES                             |  |                  |                   |  |
| Due to other governments                | <u>28,178</u>                          | <u>325</u>       | <u>225</u>        | <u>28,278</u>                          |
| NET ASSETS                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <br><u>GRANT COUNTY ESD FUND</u>        |  |                  |                   |  |
| ASSETS                                  |  |                  |                   |  |
| Cash                                    | \$ -                                   | \$ 1,713,424     | \$ 1,713,424      | \$ -                                   |
| Taxes receivable                        | 293,846                                | 1,722,904        | 1,709,851         | 306,899                                |
| Total assets                            | <u>293,846</u>                         | <u>3,436,328</u> | <u>3,423,275</u>  | <u>306,899</u>                         |
| LIABILITIES                             |  |                  |                   |  |
| Due to other governments                | <u>293,846</u>                         | <u>3,436,328</u> | <u>3,423,275</u>  | <u>306,899</u>                         |
| NET ASSETS                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <br><u>JOHN DAY RURAL FIRE DISTRICT</u> |  |                  |                   |  |
| ASSETS                                  |  |                  |                   |  |
| Cash                                    | \$ 103,890                             | \$ 9,175         | \$ -              | \$ 113,065                             |
| Taxes receivable                        | 7,141                                  | 42,975           | 42,652            | 7,464                                  |
| Total assets                            | <u>111,031</u>                         | <u>52,150</u>    | <u>42,652</u>     | <u>120,529</u>                         |
| LIABILITIES                             |  |                  |                   |  |
| Due to other governments                | <u>111,031</u>                         | <u>52,150</u>    | <u>42,652</u>     | <u>120,529</u>                         |
| NET ASSETS                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |

(Continued on next page)



GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|  | <u>Balance</u><br><u>June 30, 2011</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2012</u> |
|--|--|------------------|-------------------|--|
| <b><u>MT VERNON RURAL FIRE DISTRICT</u></b>    |  |                  |                   |  |
| <b>ASSETS</b>                                  |  |                  |                   |  |
| Cash   | \$ 25,161                              | \$ 33,489        | \$ 25,000         | \$ 33,650                              |
| Taxes receivable                               | 5,543                                  | 33,584           | 33,323            | 5,804                                  |
| Total assets                                   | <u>30,704</u>                          | <u>67,073</u>    | <u>58,323</u>     | <u>39,454</u>                          |
| <b>LIABILITIES</b>                             |  |                  |                   |  |
| Due to other governments                       | <u>30,704</u>                          | <u>67,073</u>    | <u>58,323</u>     | <u>39,454</u>                          |
| <b>NET ASSETS</b>                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>PRAIRIE CITY RURAL FIRE DISTRICT</u></b> |  |                  |                   |  |
| <b>ASSETS</b>                                  |  |                  |                   |  |
| Cash   | \$ 111,240                             | \$ 17,177        | \$ 68,229         | \$ 60,188                              |
| Taxes receivable                               | 2,818                                  | 16,920           | 16,768            | 2,970                                  |
| Total assets                                   | <u>114,058</u>                         | <u>34,097</u>    | <u>84,997</u>     | <u>63,158</u>                          |
| <b>LIABILITIES</b>                             |  |                  |                   |  |
| Due to other governments                       | <u>114,058</u>                         | <u>34,097</u>    | <u>84,997</u>     | <u>63,158</u>                          |
| <b>NET ASSETS</b>                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>DAYVILLE CEMETERY DISTRICT</u></b>       |  |                  |                   |  |
| <b>ASSETS</b>                                  |  |                  |                   |  |
| Cash   | \$ 3,895                               | \$ 7,415         | \$ 7,000          | \$ 4,310                               |
| Taxes receivable                               | 1,179                                  | 7,458            | 7,381             | 1,256                                  |
| Total assets                                   | <u>5,074</u>                           | <u>14,873</u>    | <u>14,381</u>     | <u>5,566</u>                           |
| <b>LIABILITIES</b>                             |  |                  |                   |  |
| Due to other governments                       | <u>5,074</u>                           | <u>14,873</u>    | <u>14,381</u>     | <u>5,566</u>                           |
| <b>NET ASSETS</b>                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>FOX CEMETERY DISTRICT</u></b>            |  |                  |                   |  |
| <b>ASSETS</b>                                  |  |                  |                   |  |
| Cash   | \$ 11,611                              | \$ 5,374         | \$ 6,000          | \$ 10,985                              |
| Taxes receivable                               | 818                                    | 4,710            | 4,686             | 842                                    |
| Total assets                                   | <u>12,429</u>                          | <u>10,084</u>    | <u>10,686</u>     | <u>11,827</u>                          |
| <b>LIABILITIES</b>                             |  |                  |                   |  |
| Due to other governments                       | <u>12,429</u>                          | <u>10,084</u>    | <u>10,686</u>     | <u>11,827</u>                          |
| <b>NET ASSETS</b>                              | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |

(Continued on next page)

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|  | Balance<br>June 30, 2011 | Additions      | Deductions     | Balance<br>June 30, 2012 |
|--|--------------------------|----------------|----------------|--------------------------|
| <b><u>LONG CREEK CEMETERY DISTRICT</u></b>   |                          |                |                |                          |
| <b>ASSETS</b>                                |                          |                |                |                          |
| Cash   | \$ 9,735                 | \$ 9,637       | \$ 10,000      | \$ 9,372                 |
| Taxes receivable                             | 1,309                    | 9,764          | 9,577          | 1,496                    |
| Total assets                                 | <u>11,044</u>            | <u>19,401</u>  | <u>19,577</u>  | <u>10,868</u>            |
| <b>LIABILITIES</b>                           |                          |                |                |                          |
| Due to other governments                     | <u>11,044</u>            | <u>19,401</u>  | <u>19,577</u>  | <u>10,868</u>            |
| <b>NET ASSETS</b>                            | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>MID-COUNTY CEMETERY DISTRICT</u></b>   |                          |                |                |                          |
| <b>ASSETS</b>                                |                          |                |                |                          |
| Cash   | \$ 199,662               | \$ 94,018      | \$ 90,000      | \$ 203,680               |
| Taxes receivable                             | 14,054                   | 84,645         | 83,975         | 14,724                   |
| Total assets                                 | <u>213,716</u>           | <u>178,663</u> | <u>173,975</u> | <u>218,404</u>           |
| <b>LIABILITIES</b>                           |                          |                |                |                          |
| Due to other governments                     | <u>213,716</u>           | <u>178,663</u> | <u>173,975</u> | <u>218,404</u>           |
| <b>NET ASSETS</b>                            | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>MONUMENT CEMETERY DISTRICT</u></b>     |                          |                |                |                          |
| <b>ASSETS</b>                                |                          |                |                |                          |
| Cash   | \$ 19,889                | \$ 18,183      | \$ 18,000      | \$ 20,072                |
| Taxes receivable                             | 2,929                    | 18,192         | 18,057         | 3,064                    |
| Total assets                                 | <u>22,818</u>            | <u>36,375</u>  | <u>36,057</u>  | <u>23,136</u>            |
| <b>LIABILITIES</b>                           |                          |                |                |                          |
| Due to other governments                     | <u>22,818</u>            | <u>36,375</u>  | <u>36,057</u>  | <u>23,136</u>            |
| <b>NET ASSETS</b>                            | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>PRAIRIE CITY CEMETERY DISTRICT</u></b> |                          |                |                |                          |
| <b>ASSETS</b>                                |                          |                |                |                          |
| Cash   | \$ 4,614                 | \$ 11,463      | \$ 12,500      | \$ 3,577                 |
| Taxes receivable                             | 1,927                    | 11,537         | 11,432         | 2,032                    |
| Total assets                                 | <u>6,541</u>             | <u>23,000</u>  | <u>23,932</u>  | <u>5,609</u>             |
| <b>LIABILITIES</b>                           |                          |                |                |                          |
| Due to other governments                     | <u>6,541</u>             | <u>23,000</u>  | <u>23,932</u>  | <u>5,609</u>             |
| <b>NET ASSETS</b>                            | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>CITY OF CANYON CITY</u></b>            |                          |                |                |                          |
| <b>ASSETS</b>                                |                          |                |                |                          |
| Cash   | \$ -                     | \$ 159,206     | \$ 159,206     | \$ -                     |
| Taxes receivable                             | 25,176                   | 161,117        | 159,152        | 27,141                   |
| Total assets                                 | <u>25,176</u>            | <u>320,323</u> | <u>318,358</u> | <u>27,141</u>            |
| <b>LIABILITIES</b>                           |                          |                |                |                          |
| Due to other governments                     | <u>25,176</u>            | <u>320,323</u> | <u>318,358</u> | <u>27,141</u>            |
| <b>NET ASSETS</b>                            | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |

(Continued on next page)

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|                                  | <u>Balance</u><br><u>June 30, 2011</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2012</u> |
|----------------------------------|--|------------------|-------------------|--|
| <b><u>CITY OF DAYVILLE</u></b>   |  |                  |                   |  |
| <b>ASSETS</b>                    |  |                  |                   |  |
| Cash                             | \$ -                                   | \$ 6,610         | \$ 6,610          | \$ -                                   |
| Taxes receivable                 | 1,081                                  | 6,678            | 6,608             | 1,151                                  |
| Total assets                     | <u>1,081</u>                           | <u>13,288</u>    | <u>13,218</u>     | <u>1,151</u>                           |
| <b>LIABILITIES</b>               |  |                  |                   |  |
| Due to other governments         | <u>1,081</u>                           | <u>13,288</u>    | <u>13,218</u>     | <u>1,151</u>                           |
| <b>NET ASSETS</b>                | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>CITY OF JOHN DAY</u></b>   |  |                  |                   |  |
| <b>ASSETS</b>                    |  |                  |                   |  |
| Cash                             | \$ -                                   | \$ 257,268       | \$ 257,268        | \$ -                                   |
| Taxes receivable                 | 46,227                                 | 259,058          | 257,177           | 48,108                                 |
| Total assets                     | <u>46,227</u>                          | <u>516,326</u>   | <u>514,445</u>    | <u>48,108</u>                          |
| <b>LIABILITIES</b>               |  |                  |                   |  |
| Due to other governments         | <u>46,227</u>                          | <u>516,326</u>   | <u>514,445</u>    | <u>48,108</u>                          |
| <b>NET ASSETS</b>                | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>CITY OF LONG CREEK</u></b> |  |                  |                   |  |
| <b>ASSETS</b>                    |  |                  |                   |  |
| Cash                             | \$ -                                   | \$ 31,862        | \$ 31,862         | \$ -                                   |
| Taxes receivable                 | 5,839                                  | 31,927           | 31,851            | 5,915                                  |
| Total assets                     | <u>5,839</u>                           | <u>63,789</u>    | <u>63,713</u>     | <u>5,915</u>                           |
| <b>LIABILITIES</b>               |  |                  |                   |  |
| Due to other governments         | <u>5,839</u>                           | <u>63,789</u>    | <u>63,713</u>     | <u>5,915</u>                           |
| <b>NET ASSETS</b>                | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |
| <b><u>CITY OF MONUMENT</u></b>   |  |                  |                   |  |
| <b>ASSETS</b>                    |  |                  |                   |  |
| Cash                             | \$ -                                   | \$ 10,445        | \$ 10,445         | \$ -                                   |
| Taxes receivable                 | 1,947                                  | 10,431           | 10,441            | 1,937                                  |
| Total assets                     | <u>1,947</u>                           | <u>20,876</u>    | <u>20,886</u>     | <u>1,937</u>                           |
| <b>LIABILITIES</b>               |  |                  |                   |  |
| Due to other governments         | <u>1,947</u>                           | <u>20,876</u>    | <u>20,886</u>     | <u>1,937</u>                           |
| <b>NET ASSETS</b>                | <u>\$ 0</u>                            | <u>\$ 0</u>      | <u>\$ 0</u>       | <u>\$ 0</u>                            |

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GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|   | Balance<br>June 30, 2011 | Additions      | Deductions     | Balance<br>June 30, 2012 |
|---|--------------------------|----------------|----------------|--------------------------|
| <b><u>CITY OF MT. VERNON</u></b>                    |                          |                |                |                          |
| <b>ASSETS</b>                                       |                          |                |                |                          |
| Cash  | \$ -                     | \$ 74,024      | \$ 74,024      | \$ -                     |
| Taxes receivable                                    | 13,083                   | 74,403         | 73,999         | 13,487                   |
| Total assets  | <u>13,083</u>            | <u>148,427</u> | <u>148,023</u> | <u>13,487</u>            |
| <b>LIABILITIES</b>                                  |                          |                |                |                          |
| Due to other governments                            | <u>13,083</u>            | <u>148,427</u> | <u>148,023</u> | <u>13,487</u>            |
| <b>NET ASSETS</b>                                   | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>CITY OF PRAIRIE CITY</u></b>                  |                          |                |                |                          |
| <b>ASSETS</b>                                       |                          |                |                |                          |
| Cash  | \$ -                     | \$ 139,376     | \$ 139,376     | \$ -                     |
| Taxes receivable                                    | 23,763                   | 140,621        | 139,326        | 25,058                   |
| Total assets  | <u>23,763</u>            | <u>279,997</u> | <u>278,702</u> | <u>25,058</u>            |
| <b>LIABILITIES</b>                                  |                          |                |                |                          |
| Due to other governments                            | <u>23,763</u>            | <u>279,997</u> | <u>278,702</u> | <u>25,058</u>            |
| <b>NET ASSETS</b>                                   | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>CITY OF SENECA</u></b>                        |                          |                |                |                          |
| <b>ASSETS</b>                                       |                          |                |                |                          |
| Cash  | \$ -                     | \$ 29,576      | \$ 29,576      | \$ -                     |
| Taxes receivable                                    | 5,084                    | 29,742         | 29,566         | 5,260                    |
| Total assets  | <u>5,084</u>             | <u>59,318</u>  | <u>59,142</u>  | <u>5,260</u>             |
| <b>LIABILITIES</b>                                  |                          |                |                |                          |
| Due to other governments                            | <u>5,084</u>             | <u>59,318</u>  | <u>59,142</u>  | <u>5,260</u>             |
| <b>NET ASSETS</b>                                   | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>ASSESSOR ASSESSMENT AND TAXATION FUND</u></b> |                          |                |                |                          |
| <b>ASSETS</b>                                       |                          |                |                |                          |
| Cash  | \$ 35,568                | \$ 92,712      | \$ 97,760      | \$ 30,520                |
| <b>LIABILITIES</b>                                  |                          |                |                |                          |
| Due to other governments                            | <u>35,568</u>            | <u>92,712</u>  | <u>97,760</u>  | <u>30,520</u>            |
| <b>NET ASSETS</b>                                   | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |
| <b><u>MOBILE HOME SURCHARGE</u></b>                 |                          |                |                |                          |
| <b>ASSETS</b>                                       |                          |                |                |                          |
| Cash  | \$ -                     | \$ 1,355       | \$ 1,355       | \$ -                     |
| Taxes receivable                                    | 259                      | 1,354          | 1,355          | 258                      |
| Total assets  | <u>259</u>               | <u>2,709</u>   | <u>2,710</u>   | <u>258</u>               |
| <b>LIABILITIES</b>                                  |                          |                |                |                          |
| Due to other governments                            | <u>259</u>               | <u>2,709</u>   | <u>2,710</u>   | <u>258</u>               |
| <b>NET ASSETS</b>                                   | <u>\$ 0</u>              | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>              |

(Continued on next page)

GRANT COUNTY, OREGON  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND NET ASSETS**  
**ALL AGENCY FUNDS**  
(Cash Basis)

For the Year Ended June 30, 2012

|   | <u>Balance</u><br><u>June 30, 2011</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2012</u> |
|---|--|-------------------|-------------------|--|
| <b><u>TRANSIENT ROOM TAX FUND</u></b>       |  |                   |                   |  |
| <b>ASSETS</b>                               |  |                   |                   |  |
| Cash  | \$ -                                   | \$ 80,761         | \$ 80,761         | \$ -                                   |
| <b>LIABILITIES</b>                          |  |                   |                   |  |
| Due to other governments                    | -                                      | 80,761            | 80,761            | -                                      |
| <b>NET ASSETS</b>                           | <b>\$ 0</b>                            | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 0</b>                            |
| <b><u>PARKS AND RECREATION DISTRICT</u></b> |  |                   |                   |  |
| <b>ASSETS</b>                               |  |                   |                   |  |
| Cash  | \$ -                                   | \$ 163,271        | \$ 163,271        | \$ -                                   |
| Taxes receivable                            | 26,715                                 | 164,518           | 163,213           | 28,020                                 |
| <b>Total assets</b>                         | <b>26,715</b>                          | <b>327,789</b>    | <b>326,484</b>    | <b>28,020</b>                          |
| <b>LIABILITIES</b>                          |  |                   |                   |  |
| Due to other governments                    | 26,715                                 | 327,789           | 326,484           | 28,020                                 |
| <b>NET ASSETS</b>                           | <b>\$ 0</b>                            | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 0</b>                            |
| <b><u>OTHER OFFICE FUNDS</u></b>            |  |                   |                   |  |
| <b>ASSETS</b>                               |  |                   |                   |  |
| Cash  | \$ 23,280                              | \$ 339,614        | \$ 341,059        | \$ 21,835                              |
| <b>LIABILITIES</b>                          |  |                   |                   |  |
| Due to other governments                    | 23,280                                 | 339,614           | 341,059           | 21,835                                 |
| <b>NET ASSETS</b>                           | <b>\$ 0</b>                            | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 0</b>                            |
| <b><u>ALL AGENCY FUNDS</u></b>              |  |                   |                   |  |
| <b>ASSETS</b>                               |  |                   |                   |  |
| Cash  | \$ 591,998                             | \$ 6,524,386      | \$ 6,563,754      | \$ 552,630                             |
| Taxes receivable                            | 1,017,000                              | 6,072,017         | 6,025,275         | 1,063,742                              |
| <b>Total assets</b>                         | <b>1,608,998</b>                       | <b>12,596,403</b> | <b>12,589,029</b> | <b>1,616,372</b>                       |
| <b>LIABILITIES</b>                          |  |                   |                   |  |
| Due to other governments                    | 1,608,998                              | 12,596,403        | 12,589,029        | 1,616,372                              |
| <b>NET ASSETS</b>                           | <b>\$ 0</b>                            | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 0</b>                            |

GRANT COUNTY, OREGON  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS**  
For the Year Ended  
June 30, 2012

| Tax Year     | Uncollected Taxes<br>July 1, 2011 | Current Assessment  | (Abatement) and<br>Adjustments | Rebates Allowed     | Interest Collected | Taxes Collected     | Total Amount Collected | Uncollected Taxes<br>June 30, 2012 |
|--------------|-----------------------------------|---------------------|--------------------------------|---------------------|--------------------|---------------------|------------------------|------------------------------------|
| 2011-12      | \$ -                              | \$ 7,617,466        | \$ (9,938)                     | \$ (163,068)        | \$ 6,644           | \$ 6,917,249        | \$ 6,923,893           | \$ 527,211                         |
| 2010-11      | 557,152                           | -                   | (997)                          | -                   | 16,999             | 235,167             | 252,166                | 320,988                            |
| 2009-10      | 318,706                           | -                   | -                              | -                   | 19,830             | 107,663             | 127,493                | 211,043                            |
| 2008-09      | 175,478                           | -                   | -                              | -                   | 22,264             | 77,000              | 99,264                 | 98,478                             |
| 2007-08      | 79,740                            | -                   | -                              | -                   | 19,011             | 52,501              | 71,512                 | 27,239                             |
| 2006-07      | 14,034                            | -                   | -                              | -                   | 801                | 1,655               | 2,456                  | 12,379                             |
| 2005-06      | 9,460                             | -                   | -                              | -                   | 861                | 1,489               | 2,350                  | 7,971                              |
| 2004-05      | 11,332                            | -                   | -                              | -                   | 991                | 1,458               | 2,449                  | 9,874                              |
| 2003-04      | 9,995                             | -                   | -                              | -                   | 944                | 1,160               | 2,104                  | 8,835                              |
| 2002-03      | 13,106                            | -                   | (2,681)                        | -                   | 799                | 881                 | 1,680                  | 9,544                              |
| 2001-02      | 9,810                             | -                   | -                              | -                   | 812                | 800                 | 1,612                  | 9,010                              |
| 2000-01      | 6,947                             | -                   | -                              | -                   | 641                | 561                 | 1,202                  | 6,386                              |
| 1999-00      | 8,113                             | -                   | -                              | -                   | 742                | 597                 | 1,339                  | 7,516                              |
| 1998-99      | 5,217                             | -                   | -                              | -                   | 790                | 587                 | 1,377                  | 4,630                              |
| 1997-98      | 5,323                             | -                   | -                              | -                   | 846                | 586                 | 1,432                  | 4,737                              |
| 1996-97      | 4,188                             | -                   | -                              | -                   | 267                | 176                 | 443                    | 4,012                              |
| 1995-96      | 3,582                             | -                   | -                              | -                   | 302                | 186                 | 488                    | 3,396                              |
| 1994-95      | 6,229                             | -                   | -                              | -                   | 356                | 202                 | 558                    | 6,027                              |
| 1993-94      | 3,744                             | -                   | -                              | -                   | 354                | 187                 | 541                    | 3,557                              |
| Prior years  | 63,693                            | -                   | -                              | -                   | 471                | 225                 | 696                    | 63,468                             |
| <b>TOTAL</b> | <b>\$ 1,305,849</b>               | <b>\$ 7,617,466</b> | <b>\$ (13,616)</b>             | <b>\$ (163,068)</b> | <b>\$ 94,725</b>   | <b>\$ 7,400,330</b> | <b>\$ 7,495,055</b>    | <b>\$ 1,346,301</b>                |

|                |                     |
|----------------|---------------------|
| By fund:       |                     |
| General        | \$ 233,864          |
| Jail bldg bond | 27,982              |
| 4-H extension  | 20,713              |
| Agency         | 1,063,742           |
|                | <u>\$ 1,346,301</u> |

GRANT COUNTY, OREGON  
**SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS**  
For the Year Ended  
June 30, 2012

|                                | <u>Beginning<br/>Balance</u> | <u>Receipts</u>   | <u>Refunds and<br/>Turnovers</u> | <u>Disbursements</u> | <u>Ending<br/>Balance</u> |
|--------------------------------|------------------------------|-------------------|----------------------------------|----------------------|---------------------------|
| Justice court                  |                              |                   |                                  |                      |                           |
| General checking               | \$ 5,285                     | \$ 123,668        | \$ (124,590)                     | \$ -                 | \$ 4,363                  |
| Trust checking                 | 10                           | 6,471             | (6,481)                          | -                    | -                         |
| Total justice court            | <u>5,295</u>                 | <u>130,139</u>    | <u>(131,071)</u>                 | <u>0</u>             | <u>4,363</u>              |
| Tax collector                  |                              |                   |                                  |                      |                           |
| Cash on hand                   | 230                          | -                 | -                                | -                    | 230                       |
| Total tax collector            | <u>230</u>                   | <u>0</u>          | <u>0</u>                         | <u>0</u>             | <u>230</u>                |
| Sheriff                        |                              |                   |                                  |                      |                           |
| Commissary checking            | 10,540                       | 32,088            | -                                | (33,081)             | 9,547                     |
| Sheriffs checking              | 940                          | 77,685            | -                                | (77,130)             | 1,495                     |
| Total sheriff                  | <u>11,480</u>                | <u>109,773</u>    | <u>0</u>                         | <u>(110,211)</u>     | <u>11,042</u>             |
| County clerk                   |                              |                   |                                  |                      |                           |
| Checking                       | (55)                         | 99,682            | (99,627)                         | -                    | -                         |
| Cash on hand                   | 50                           | -                 | -                                | -                    | 50                        |
| Total county clerk             | <u>(5)</u>                   | <u>99,682</u>     | <u>(99,627)</u>                  | <u>0</u>             | <u>50</u>                 |
| Juvenile funds                 |                              |                   |                                  |                      |                           |
| Phil Ryan scholarship checking | 383                          | -                 | -                                | (150)                | 233                       |
| Phil Ryan scholarship savings  | 5,897                        | 20                | -                                | -                    | 5,917                     |
| Total juvenile funds           | <u>6,280</u>                 | <u>20</u>         | <u>0</u>                         | <u>(150)</u>         | <u>6,150</u>              |
| Total all elected officials    | <u>\$ 23,280</u>             | <u>\$ 339,614</u> | <u>\$ (230,698)</u>              | <u>\$ (110,361)</u>  | <u>\$ 21,835</u>          |

GRANT COUNTY, OREGON  
**SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|   | Actual           | Budget           |                  | (Over) Under<br>Budget |
|---|------------------|------------------|------------------|------------------------|
|   |                  | Adopted          | Final            |                        |
| <b><u>JUSTICE COURT</u></b>                   |                  |                  |                  |                        |
| Personal services                             | \$ 104,523       | \$ 110,064       | \$ 110,064       | \$ 5,541               |
| Material and services                         | 3,116            | 4,900            | 4,900            | 1,784                  |
| Capital outlay                                | -                | -                | -                | -                      |
| Total justice court                           | <u>107,639</u>   | <u>114,964</u>   | <u>114,964</u>   | <u>7,325</u>           |
| <b><u>COUNTY CLERK</u></b>                    |                  |                  |                  |                        |
| Personal services                             | 127,947          | 135,314          | 135,314          | 7,367                  |
| Material and services                         | 7,502            | 9,100            | 9,100            | 1,598                  |
| Capital outlay                                | -                | -                | -                | -                      |
| Total county clerk's office                   | <u>135,449</u>   | <u>144,414</u>   | <u>144,414</u>   | <u>8,965</u>           |
| <b><u>COUNTY SHERIFF</u></b>                  |                  |                  |                  |                        |
| Personal services                             | 990,186          | 978,191          | 1,000,191        | 10,005                 |
| Material and services                         | 218,764          | 219,150          | 221,676          | 2,912                  |
| Capital outlay                                | 73,879           | 80,250           | 82,583           | 8,704                  |
| Total county sheriff                          | <u>1,282,829</u> | <u>1,277,591</u> | <u>1,304,450</u> | <u>21,621</u>          |
| <b><u>COUNTY TREASURER</u></b>                |                  |                  |                  |                        |
| Personal services                             | 104,821          | 110,213          | 110,213          | 5,392                  |
| Material and services                         | 4,053            | 3,700            | 5,050            | 997                    |
| Capital outlay                                | -                | -                | -                | -                      |
| Total county treasurer                        | <u>108,874</u>   | <u>113,913</u>   | <u>115,263</u>   | <u>6,389</u>           |
| <b><u>COUNTY COURT</u></b>                    |                  |                  |                  |                        |
| Personal services                             | 231,744          | 245,569          | 245,569          | 13,825                 |
| Material and services                         | 34,048           | 33,500           | 34,400           | 352                    |
| Capital outlay                                | -                | -                | -                | -                      |
| Total county court                            | <u>265,792</u>   | <u>279,069</u>   | <u>279,969</u>   | <u>14,177</u>          |
| <b><u>COUNTY ASSESSOR - TAX COLLECTOR</u></b> |                  |                  |                  |                        |
| Personal services                             | 371,281          | 437,389          | 437,389          | 66,108                 |
| Material and services                         | 36,646           | 70,350           | 70,350           | 33,704                 |
| Capital outlay                                | 611              | 8,500            | 8,500            | 7,889                  |
| Total county assessor                         | <u>408,538</u>   | <u>516,239</u>   | <u>516,239</u>   | <u>107,701</u>         |
| <b><u>COURTHOUSE AND COUNTY BUILDINGS</u></b> |                  |                  |                  |                        |
| Personal services                             | 42,085           | 47,061           | 47,061           | 4,976                  |
| Material and services                         | 67,064           | 57,900           | 72,900           | 5,836                  |
| Capital outlay                                | -                | -                | -                | -                      |
| Total courthouse and county buildings         | <u>109,149</u>   | <u>104,961</u>   | <u>119,961</u>   | <u>10,812</u>          |

(Continued on next page)



GRANT COUNTY, OREGON  
**SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|                                   | Actual         | Budget         |                | (Over) Under<br>Budget |
|-----------------------------------|----------------|----------------|----------------|------------------------|
|                                   |                | Adopted        | Final          |                        |
| <b><u>COUNTY CORONER</u></b>      |                |                |                |                        |
| Personal services                 | \$ -           | \$ -           | \$ -           | \$ -                   |
| Material and services             | 2,172          | 6,172          | 6,172          | 4,000                  |
| Capital outlay                    | -              | -              | -              | -                      |
| Total county coroner              | <u>2,172</u>   | <u>6,172</u>   | <u>6,172</u>   | <u>4,000</u>           |
| <b><u>DISTRICT ATTORNEY</u></b>   |                |                |                |                        |
| Personal services                 | 113,877        | 126,515        | 126,515        | 12,638                 |
| Material and services             | 14,681         | 15,650         | 15,650         | 969                    |
| Capital outlay                    | -              | -              | -              | -                      |
| Total district attorney           | <u>128,558</u> | <u>142,165</u> | <u>142,165</u> | <u>13,607</u>          |
| <b><u>COUNTY SURVEYOR</u></b>     |                |                |                |                        |
| Personal services                 | -              | -              | -              | -                      |
| Material and services             | 9,382          | 13,768         | 13,768         | 4,386                  |
| Capital outlay                    | -              | -              | -              | -                      |
| Total county surveyor             | <u>9,382</u>   | <u>13,768</u>  | <u>13,768</u>  | <u>4,386</u>           |
| <b><u>WATERMASTER</u></b>         |                |                |                |                        |
| Personal services                 | 58,816         | 63,398         | 63,398         | 4,582                  |
| Material and services             | 884            | 3,800          | 3,800          | 2,916                  |
| Capital outlay                    | -              | -              | -              | -                      |
| Total watermaster                 | <u>59,700</u>  | <u>67,198</u>  | <u>67,198</u>  | <u>7,498</u>           |
| <b><u>COUNTY LIBRARY</u></b>      |                |                |                |                        |
| Personal services                 | 105,806        | 107,867        | 107,867        | 2,061                  |
| Material and services             | 35,668         | 35,775         | 35,775         | 107                    |
| Capital outlay                    | -              | -              | -              | -                      |
| Total county library              | <u>141,474</u> | <u>143,642</u> | <u>143,642</u> | <u>2,168</u>           |
| <b><u>ELECTIONS</u></b>           |                |                |                |                        |
| Personal services                 | 1,067          | 3,250          | 3,250          | 2,183                  |
| Material and services             | 12,943         | 18,229         | 18,229         | 5,286                  |
| Capital outlay                    | -              | -              | -              | -                      |
| Total elections                   | <u>14,010</u>  | <u>21,479</u>  | <u>21,479</u>  | <u>7,469</u>           |
| <b><u>JUVENILE DEPARTMENT</u></b> |                |                |                |                        |
| Personal services                 | 105,116        | 134,912        | 134,912        | 29,796                 |
| Material and services             | 7,399          | 12,850         | 12,800         | 5,401                  |
| Capital outlay                    | 521            | 500            | 550            | 29                     |
| Total juvenile department         | <u>113,036</u> | <u>148,262</u> | <u>148,262</u> | <u>35,226</u>          |

(Continued on next page)

GRANT COUNTY, OREGON  
**SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES**  
(Cash Basis)  
For the Year Ended  
June 30, 2012

|  | Actual              | Budget              |                     | (Over) Under<br>Budget |
|--|---------------------|---------------------|---------------------|------------------------|
|  |                     | Adopted             | Final               |                        |
| <b><u>RELIEF HELP</u></b>                        |                     |                     |                     |                        |
| Personal services                                | \$ 3,812            | \$ 13,100           | \$ 13,100           | \$ 9,288               |
| Material and services                            | -                   | -                   | -                   | -                      |
| Capital outlay                                   | -                   | -                   | -                   | -                      |
| Total relief help                                | <u>3,812</u>        | <u>13,100</u>       | <u>13,100</u>       | <u>9,288</u>           |
| <b><u>VETERANS' SERVICE OFFICER</u></b>          |                     |                     |                     |                        |
| Personal services                                | 22,647              | 22,734              | 22,734              | 87                     |
| Material and services                            | 7,849               | 9,985               | 9,985               | 2,136                  |
| Capital outlay                                   | -                   | -                   | -                   | -                      |
| Total veterans' service officer                  | <u>30,496</u>       | <u>32,719</u>       | <u>32,719</u>       | <u>2,223</u>           |
| <b><u>PLANNING COMMISSION</u></b>                |                     |                     |                     |                        |
| Personal services                                | 111,054             | 116,636             | 116,636             | 5,582                  |
| Material and services                            | 2,421               | 3,100               | 3,100               | 679                    |
| Capital outlay                                   | -                   | -                   | -                   | -                      |
| Total planning commission                        | <u>113,475</u>      | <u>119,736</u>      | <u>119,736</u>      | <u>6,261</u>           |
| <b><u>4-H AND EXTENSION SERVICE DISTRICT</u></b> |                     |                     |                     |                        |
| Personal services                                | 87,804              | 91,271              | 91,271              | 3,467                  |
| Material and services                            | -                   | -                   | -                   | -                      |
| Capital outlay                                   | -                   | -                   | -                   | -                      |
| Total 4-H and extension service district         | <u>87,804</u>       | <u>91,271</u>       | <u>91,271</u>       | <u>3,467</u>           |
| <b><u>ECONOMIC DEVELOPMENT</u></b>               |                     |                     |                     |                        |
| Personal services                                | -                   | -                   | -                   | -                      |
| Material and services                            | 50,000              | 60,000              | 60,000              | 10,000                 |
| Capital outlay                                   | -                   | -                   | -                   | -                      |
| Total economic development                       | <u>50,000</u>       | <u>60,000</u>       | <u>60,000</u>       | <u>10,000</u>          |
| <b><u>ECONOMIC STABILIZATION</u></b>             |                     |                     |                     |                        |
| Personal services                                | 81,498              | 73,934              | 86,134              | 4,636                  |
| Material and services                            | 30,164              | 54,600              | 42,400              | 12,236                 |
| Capital outlay                                   | -                   | -                   | -                   | -                      |
| Total economic stabilization                     | <u>111,662</u>      | <u>128,534</u>      | <u>128,534</u>      | <u>16,872</u>          |
| <b><u>NON-DEPARTMENTAL</u></b>                   |                     |                     |                     |                        |
| Personal services                                | 43,404              | 45,000              | 45,000              | 1,596                  |
| Material and services                            | 109,588             | 136,810             | 136,810             | 27,222                 |
| Capital outlay                                   | 4,271               | 5,000               | 5,000               | 729                    |
| Contingency                                      | -                   | 296,875             | 252,766             | 252,766                |
| Total non-departmental                           | <u>157,263</u>      | <u>483,685</u>      | <u>439,576</u>      | <u>282,313</u>         |
| Total General Fund expenditures                  | <u>\$ 3,441,114</u> | <u>\$ 4,022,882</u> | <u>\$ 4,022,882</u> | <u>\$ 581,768</u>      |

COMMENTS AND DISCLOSURES REQUIRED BY STATE OF OREGON

GRANT COUNTY, OREGON  
**COMMENTS AND DISCLOSURES REQUIRED BY STATE OF OREGON**  
June 30, 2012

Oregon Administration Rules 162-10-200 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the secretary of state in cooperation with the Oregon State Board of Accountancy require certain comments and disclosures relating to the audit of fiscal affairs and compliance with legal requirements. Comments relating to significant accounting policies, organization, fund structure, and investments are included in the notes to financial statements. Other required comments and disclosures relating to this audit are set forth below.

Accounting Records

The accounting records of the county appear to be adequate for the purpose of our year-end audit procedures.

Adequacy of Collateral Securing Depository Balance

ORS Chapter 295 provides that each depository throughout the period of its possession of public fund deposits shall maintain on deposit with its custodians, at its own expense, securities having a value not less than 110 percent of the greater of:

- a. All public funds held by the bank depository; or
- b. The average of the balances of public funds held by the bank depository, as shown on the last four immediately preceding treasurer reports.

As of June 30, 2012, and throughout the year then ended, the county did not maintain any uncollateralized deposits and therefore, appears to be in compliance with collateral requirements.

Indebtedness

The county, during the fiscal year 2012, appeared to be in compliance with statutory requirements relating to debt, including the limitation of debt, liquidation of debt in the prescribed period of time, and compliance with provisions of bond indentures or other requirements, including restrictions placed on funds available to retire indebtedness.

Budget and Oregon Local Budget Law Compliance

The budget documents related to the county for 2011-12 and 2012-13 were reviewed. The county appears to have substantially complied with the legal requirements related to the preparation, adoption, and execution of the budget for the year ended June 30, 2012, and preparation and adoption of the budget for the upcoming fiscal year.

Insurance and Fidelity Bond Coverage

The county's insurance policies appear to be in force. We are not competent by training to state whether the insurance coverage in force at June 30, 2012, is adequate. The county does review insurance coverage annually with its insurance agent.

GRANT COUNTY, OREGON  
**COMMENTS AND DISCLOSURES REQUIRED BY STATE OF OREGON**  
June 30, 2012

Programs Funded From Outside Sources

During the year ended June 30, 2012, the county complied in all material respects, with laws, regulations, contracts and grants pertaining to programs funded from outside sources. Additional comments may be noted in our 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*.

Federal and State Grants

We reviewed and tested, to the extent deemed appropriate, transactions and reports of the federal and state programs in which the county participates. The scope of our audit engagement did not require us to make a complete audit examination of each project, and our audit opinion on the county's basic financial statements does not cover each individual grant. The county appears to be in compliance with all applicable grant requirements. Our reports concerning grant compliance and a schedule of expenditures of federal awards are contained in this report in the Single Audit section.

General Road Fund Operations

The cost accounting system utilized by the county road department to account for the cost of county road projects appears to comply with the cost accounting guidelines developed by the state of Oregon.

Highway Revenues Used for Public Highways, Roads, and Streets

Our review of county expenditures of highway funds indicates that the county is in compliance with legal requirements, (as contained in Article IV, Section 3a of the Oregon Constitution), pertaining to the use of revenue from taxes on motor vehicle fuel. We also find that the county has complied with the statutory requirement pertaining to the use of road funds as contained in ORS 294, 368, and 373.

Investments

The district appears to have complied with legal provisions regarding investment of public funds.

Public contracts and purchasing

Pursuant to ORS Chapters 279A, 279B, and 279C, the district has followed procedures of obtaining bids and cost estimates prior to the acquisition of property and equipment to insure that such improvements and equipment are acquired at the lowest reasonable cost. The district was in substantial compliance with the provisions of ORS Chapters 279A, 279B, and 279C during the year ended June 30, 2012.

## INDEPENDENT AUDITORS' REPORT REQUIRED BY STATE OF OREGON

Honorable Judge and County Court  
Grant County, Oregon  
Canyon City, Oregon

We have audited the accompanying financial statements of Grant County (the county) as of June 30, 2012 and for the year then ended and have issued our report thereon dated December 13, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State.

### **COMPLIANCE**

As part of obtaining reasonable assurance about whether the county'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).

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

**OAR 162-10-0230 INTERNAL CONTROL**

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

Our 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* dated December 13, 2012, is presented under separate cover.

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

*Oster Professional Group, CPA's, PC*

By *Robert H. Armstrong*

John Day, Oregon  
December 13, 2012

**OREGON AUDITS DIVISION  
SUMMARY OF REVENUES AND EXPENDITURES**

Name of Municipal Corporation Grant County  
 Address Canyon City, Oregon  
 Period Covered by Audit Report: From July 01, 2011 to June 30, 2012

|  |             |               |
|--|-------------|---------------|
| Total Revenues and/or Receipts - (Government-wide + Fiduciary Funds)                   |             | \$ 20,852,544 |
| Less:  |             |               |
| Revenues of component units included in report of primary government                   | -           |               |
| Taxes, assessments and other collections to be distributed to other governmental units | (6,072,017) | (6,072,017)   |
| Net Revenues and/or Receipts   |             | \$ 14,780,527 |
| Total Expenditures and/or Disbursements - (Government-wide + Fiduciary Funds)          |             | \$ 13,387,200 |
| Less:  |             |               |
| Expenditures of component units included in report of primary government               | -           |               |
| Turnovers to other municipal corporations  |             |               |
| Taxes and Assessments  | (6,025,275) |               |
| Other Distributions  | -           | (6,025,275)   |
| Net Expenditures and/or Disbursements  |             | \$ 7,361,925  |

The above information is based upon the revenues and expenditures/expenses for all funds of the municipal corporation on the basis of accounting used in the audited or reviewed financial statements.

Auditor/Firm Signature Robert H. Armstrong

**PLEASE ENCLOSE PAYMENT WITH SUMMARY**

| Over       | Not Over   | Fee | <b>ORS 297.485 (1)</b><br>...The filing fee shall be determined by the total expenditures made by the municipal corporation for any and all purposes during the calendar or fiscal year audited, <u>except</u> that expenditures for principal of bonded debt, principal of short-term loans, principal of warrants redeemed which were issued during prior audit periods, transfers or loans between funds and turnovers of taxes or other trust moneys to other municipal corporations shall not be included in the total expenditures upon which the amount of the fee is based. |
|------------|------------|-----|---|
|            | \$         | \$  |   |
|            | 50,000     | 20  |   |
|            | 150,000    | 40  |   |
| \$ 150,000 | 500,000    | 150 |   |
| 500,000    | 1,000,000  | 200 |   |
| 1,000,000  | 5,000,000  | 250 |   |
| 5,000,000  | 10,000,000 | 300 |   |
| 10,000,000 | 50,000,000 | 350 |   |
| 50,000,000 |            | 400 |   |

*(Net Expenditures and/or Disbursements)*

Within 30 days after submitting the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Division of Audits, Salem, Oregon 97310, and one copy must be delivered to the municipal corporation.

Account Code \_\_\_\_\_ For Use by Division of Audits  
 Firm Code \_\_\_\_\_ Filing Fee \_\_\_\_\_



GRANT COUNTY, OREGON

**SINGLE AUDIT**

For the Year Ended June 30, 2012

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GRANT COUNTY, OREGON  
**SINGLE AUDIT**  
June 30, 2012

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GRANT COUNTY, OREGON  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2012

| Federal Grantor/Pass-through Grantor/<br>Program Title     | Federal<br>CFDA<br>Number | Receipts         | Expenditures     |
|--|---------------------------|------------------|------------------|
| <u>U.S. Department of Agriculture</u>                      |                           |                  |                  |
| Direct programs  |                           |                  |                  |
| Schools and roads*   | 10.666                    | \$ 4,429,573     | \$ 4,697,432     |
| Forest Title III*  | 10.666                    | 364,788          | 154,099          |
| Passed through Oregon Department of Human Resources        |                           |                  |                  |
| Senior Service Division                                    |                           |                  |                  |
| USDA commodities   | 10.570                    | 9,147            | 9,147            |
| USDA - Rural Development                                   | 10.769                    | 11,503           | 11,503           |
| WIC grant to states  | 10.578                    | 5,000            | 5,000            |
| Passed through Oregon Department of Education              |                           |                  |                  |
| Summer food service program for children                   | 10.559                    | 4,624            | 4,624            |
| Passed through Oregon Department of Human Resources        |                           |                  |                  |
| Health Division  |                           |                  |                  |
| Women, infants and children                                | 10.557                    | 34,219           | 34,219           |
| Total Department of Agriculture                            |                           | <u>4,858,854</u> | <u>4,916,024</u> |
| <u>U.S. Department of of Housing and Urban Development</u> |                           |                  |                  |
| Passed through Oregon Housing and Community Servcies       |                           |                  |                  |
| CDBG housing rehabilitation grant                          | 14.228                    | 129,006          | 113,642          |
| Total Department of Housing and Urban Development          |                           | <u>129,006</u>   | <u>113,642</u>   |
| <u>Environmental Protection Agency, Office of Water</u>    |                           |                  |                  |
| Passed through Oregon Health Authority                     |                           |                  |                  |
| State public water system supervision                      | 66.432                    | 4,816            | 4,816            |
| Drinking water state revolving funds ARRA                  | 66.468                    | 1,435            | 1,435            |
| Total Environmental Protection Agency                      |                           | <u>6,251</u>     | <u>6,251</u>     |
| <u>U.S. Department of Health and Human Services</u>        |                           |                  |                  |
| Oregon State Health Division                               |                           |                  |                  |
| Title V  | 93.994                    | 18,335           | 18,335           |
| Maternal and child health block grant                      | 93.994                    | 1,679            | 1,679            |
| Childhood imunization                                      | 93.778                    | 3,362            | 3,362            |
| Title X  | 93.217                    | 11,440           | 11,440           |
| Imunization  | 93.268                    | 600              | 600              |
| Health alert network                                       | 93.283                    | 37,775           | 37,775           |
| Substance abuse and mental health services                 | 93.243                    | 20,000           | 20,000           |
| Oregon State Commission on Children and Families           |                           |                  |                  |
| Youth investment (Level 7)                                 | 93.667                    | 9,375            | 9,375            |
| Family preservation and support                            | 93.556                    | 1,875            | 1,875            |
| Federal drug free grant                                    | 93.276                    | 124,978          | 124,978          |

(Continued on next page)

GRANT COUNTY, OREGON  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2012

| Federal Grantor/Pass-through Grantor/<br>Program Title                        | Federal<br>CFDA<br>Number | Receipts            | Expenditures        |
|---|---------------------------|---------------------|---------------------|
| Oregon Housing and Community Services<br>Low income energy assistance program | 93.568                    | \$ 13,364           | \$ 13,364           |
| Oregon State Department of Justice<br>Child support enforcement               | 93.563                    | 15,583              | 15,583              |
| Oregon State Senior Service Division<br>Title III, Part B, social services    | 93.044                    | 15,387              | 15,387              |
| Title III, Part D   | 93.043                    | 1,952               | 1,952               |
| Title III, Part C, nutrition services   | 93.045                    | 20,672              | 20,672              |
| Title III, Part E   | 93.052                    | 5,315               | 5,315               |
| Title VII, Part B   | 93.041                    | 203                 | 203                 |
| Total Department of Health and Human Services                                 |                           | <u>301,895</u>      | <u>301,895</u>      |
| <u>U.S. Department of Transportation</u>                                      |                           |                     |                     |
| Direct program  |                           |                     |                     |
| Highway planning and construction ARRA*                                       | 20.205                    | 372,600             | 372,600             |
| Total U.S. Department of Transportation                                       |                           | <u>372,600</u>      | <u>372,600</u>      |
| <u>U.S. Department of Interior</u>  |                           |                     |                     |
| Passed through Oregon Executive Department                                    |                           |                     |                     |
| Public land sales   | 15.227                    | 6                   | 6                   |
| Taylor grazing act  | 15.227                    | 4,652               | 4,652               |
| Total Department of General Services Administration                           |                           | <u>4,658</u>        | <u>4,658</u>        |
| <u>U.S. Department of Justice</u>   |                           |                     |                     |
| Direct program  |                           |                     |                     |
| Violence against women act*   | 16.588                    | 162,005             | 162,005             |
| Passed through Oregon Mental Health Department                                |                           |                     |                     |
| Enforcing underage drinking laws  | 16.727                    | 53,469              | 53,469              |
| Passed through Oregon State Police  |                           |                     |                     |
| Victims of crime act  | 16.575                    | 20,213              | 20,213              |
| Violence against women act  | 16.588                    | 16,556              | 16,556              |
| Juvenile accountability incentive block grant                                 | 16.523                    | 5,250               | 5,250               |
| Total Department of Justice   |                           | <u>257,493</u>      | <u>257,493</u>      |
| TOTAL FEDERAL ASSISTANCE  |                           | <u>\$ 5,930,757</u> | <u>\$ 5,972,563</u> |

\* Major program

See accompanying notes to schedule of expenditures of federal awards

GRANT COUNTY, OREGON  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
June 30, 2012

Purpose of the schedule

The accompanying schedule of expenditures of federal awards is a supplementary schedule to the county financial statements and is presented for purposes of additional analysis. Because the schedule presents only a selected portion of the activities of the county, it is not intended to and does not present the financial position or changes in fund balances of the county.

Significant accounting policies

Basis of presentation

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*.

Federal financial assistance

Pursuant to the Single Audit Act of 1984 and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major programs

The Single Audit Act of 1984 and OMB Circular A-133 establish criteria to be used in defining major federal financial assistance programs. Major programs for the county are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in OMB Circular A-133. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting entity

The reporting entity is fully described in the notes to financial statements. The schedule includes all federal programs administered by the county for the year ended June 30, 2012.

Revenue and expenditure recognition

The receipt and expenditure of federal awards are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available. Expenditures are recorded when a liability is incurred.

GRANT COUNTY, OREGON  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2012

**SUMMARY OF AUDITORS' RESULTS**

Type of Report Issued

In our report for Grant County, Oregon, our opinion was unqualified.

Material Weakness in Internal Control

Our audit of the financial statements of the county identified one material weakness in internal control over financial reporting (2012-01).

Significant Deficiencies in Internal Control

Our audit of the financial statements of the county did not identify any significant deficiencies in internal control over financial reporting.

Noncompliance Material to Financial Statements

Our audit of the financial statements of the county did not disclose any noncompliance which is material to the financial statements.

Material Weakness in Internal Control Over Major Programs

Our audit of the financial statements of the county did not identify any material weaknesses in internal control over major federal programs.

Significant Deficiencies in Internal Control Over Major Programs

Our audit of the financial statements of the county did not disclose any reportable conditions in internal control over major federal programs.

Type of Report Issued on Compliance for Major Programs

We have issued an unqualified opinion on compliance with requirements applicable to each major federal program.

Audit Findings

Our audit of the county did not disclose any audit findings required to be reported in accordance with OMB Circular A-133.

Identification of Major Programs

|  |             |             |
|--|-------------|-------------|
| U.S. Department of Agriculture         |             |             |
| Schools and Roads                      | CFDA 10.666 | \$4,697,432 |
| Forest Title III                       | CFDA 10.666 | \$154,099   |
| U.S. Department of Transportation      |             |             |
| Highway Planning and Construction ARRA | CFDA 20.205 | \$372,600   |
| U.S. Department of Justice             |             |             |
| Violence Against Women Act             | CFDA 16.588 | \$162,005   |

Dollar Threshold Used to Distinguish Between Type A and Type B Programs

Type A programs are the programs with total program expended funds of \$300,000 or more.

Risk Classification of Auditee

We have determined that Grant County, Oregon qualifies as a low-risk auditee.

GRANT COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2012

**MATERIAL WEAKNESSES IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**CURRENT YEAR**

**2012-01**

**Financial Statement Preparation**

*Criteria:* The financial statements are the responsibility of the county's management, including the prevention or detection of material misstatements in the presentation and disclosure of the financial statements. Non-attest services performed by the auditor in the preparation of the financial statements cannot be considered compensating controls.

*Condition:* The county engages their auditors to provide non-attest services for the preparation of its financial statements. Although common for municipalities the size of the county, this condition represents a control deficiency over the financial reporting process that is required to be reported under professional standards as long as management makes all financial reporting decisions, and accepts responsibility for the content of the financial statements. However, those activities performed by the auditor are not a substitute for, or extension of, internal controls over the preparation of the financial statements in accordance with generally accepted accounting principles (GAAP).

*Cause:* The county's accounting personnel do not possess the advanced training that would provide the expertise necessary to prepare the financial statements and related notes in accordance with GAAP, and therefore may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Misstatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by GAAP.

*Effect:* Material misstatement in the preparation and disclosure of the financial statements in accordance with GAAP may not be prevented or detected. Misstatements in financial statements include not only misstated dollar amounts, but also the omission of disclosures required under GAAP.

*Recommendations:* We understand that it may not be practical to acquire or allocate the internal resources to perform all of the controls necessary over financial reporting. However, management (including the county court) should mitigate this deficiency by keeping informed about the county's internal controls, performing supervisory reviews, studying the financial statements and related footnote disclosures, and understanding its responsibility for the financial statements as a whole.

This deficiency is related specifically to the preparation of GAAP basis financial statements and does not adversely affect the county's ability to initiate, authorize, record, process, or report financial data reliably in accordance with their budget basis of accounting.

*Responsible Official's Response:* We understand the importance of risk management and the need to address risks in an informed, cost-beneficial way. As a result of our cost-benefit analysis we have determined the value of incurring the additional expense of hiring a staff person or another firm to prepare our financial statements does not justify the cost.



GRANT COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2012

**PRIOR YEAR**

**2011-01**

**Financial Statement Preparation**

*Criteria:* The financial statements are the responsibility of the county's management, including the prevention or detection of material misstatements in the presentation and disclosure of the financial statements. Non-attest services performed by the auditor in the preparation of the financial statements cannot be considered compensating controls.

*Condition:* The county engages their auditors to provide non-attest services for the preparation of its financial statements. Although common for municipalities the size of the county, this condition represents a control deficiency over the financial reporting process that is required to be reported under professional standards as long as management makes all financial reporting decisions, and accepts responsibility for the content of the financial statements. However, those activities performed by the auditor are not a substitute for, or extension of, internal controls over the preparation of the financial statements in accordance with generally accepted accounting principles (GAAP).

*Cause:* The county's accounting personnel do not possess the advanced training that would provide the expertise necessary to prepare the financial statements and related notes in accordance with GAAP, and therefore may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Misstatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by GAAP.

*Effect:* Material misstatement in the preparation and disclosure of the financial statements in accordance with GAAP may not be prevented or detected. Misstatements in financial statements include not only misstated dollar amounts, but also the omission of disclosures required under GAAP.

*Recommendations:* We understand that it may not be practical to acquire or allocate the internal resources to perform all of the controls necessary over financial reporting. However, management (including the county court) should mitigate this deficiency by keeping informed about the county's internal controls, performing supervisory reviews, studying the financial statements and related footnote disclosures, and understanding its responsibility for the financial statements as a whole.

This deficiency is related specifically to the preparation of GAAP basis financial statements and does not adversely affect the county's ability to initiate, authorize, record, process, or report financial data reliably in accordance with their budget basis of accounting.

*Responsible Official's Response:* We understand the importance of risk management and the need to address risks in an informed, cost-beneficial way. As a result of our cost-benefit analysis we have determined the value of incurring the additional expense of hiring a staff person or another firm to prepare our financial statements does not justify the cost.

GRANT COUNTY, OREGON  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2012

**FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**CURRENT YEAR**

Our audit did not disclose any findings and questioned costs as defined by OMB Circular A-133 for the year ended June 30, 2012.

**PRIOR YEAR**

The audit for the year ended June 30, 2011 did not report any findings and questioned costs.

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

Honorable Judge and County Court  
Grant County, Oregon  
Canyon City, Oregon

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant County, Oregon (the county), as of and for the year ended June 30, 2012, and have issued our report thereon dated December 13, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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 that might be deficiencies, 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2012-01 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the county's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative

Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. See Comments and Disclosures required by the State for instances of noncompliance with matters related to Oregon statutes.

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

This report is intended solely for the information and use of the county court, management and others within the county, and federal and state regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Oster Professional Group, CPA's, PC*

By Robert H. Armstrong

John Day, Oregon  
December 13, 2012



Robert M. Armstrong, CPA  
Jessica A. Knowles, CPA  
George W. Wilber, CrFA, CPA

Mitch T. Saul, CPA  
Kari J. Ott, CPA  
Cara R. Wilber, CPA  
Arlie W. Oster, CPA (1931-1998)

Certified Public Accountants, PC

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

Honorable Judge and County Court  
Grant County, Oregon  
Canyon City, Oregon

Compliance

We have audited the compliance of Grant 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 programs for the year ended June 30, 2012. The county's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted of 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 the county's 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 the county's compliance with those requirements.

In our opinion, the county complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

The management of the county is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program as a basis for designing our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing

an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

*A deficiency in internal control over compliance* 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 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 in internal control over compliance. 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 the county court, management, others within the county, 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.

*Oster Professional Group, CPA's, PC*

By *Robert M. Armstrong*

John Day, Oregon  
December 13, 2012