

**JEFFERSON COUNTY, OREGON**

**ANNUAL FINANCIAL REPORT**  
YEAR ENDED JUNE 30, 2016

# JEFFERSON COUNTY, OREGON

## COUNTY OFFICIALS

JUNE 30, 2016

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### ***Board of Commissioners***

Mike Ahern

Wayne Fording

Mae Huston

### ***County Clerk (Registered Agent)***

Kathy Marston

### ***Surveyor***

Gary DeJarnatt

### ***County Sheriff***

Jim Adkins

### ***Assessor***

Jean McCloskey

### ***District Attorney***

Steven LeRiche

### ***Appointed Treasurer***

Kathie Rohde

### ***County Offices***

66 SE D Street

Madras, Oregon 97741

### ***Deputy Treasurer***

Brandie McNamee

# JEFFERSON COUNTY, OREGON

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Wesley B. Price III, CPA  
Candace S. Fronk, CPA  
Kara L. Pardue, CPA  
Karen C. Anderson, CPA

## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Jefferson County  
Madras, Oregon

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Jefferson County, Oregon, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 Audit 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Jefferson County, Oregon, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require the management's discussion and analysis on pages 4 through 11 to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The Other Supplementary Information and the Schedule of Expenditures of Federal Awards listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.



The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting, and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Prior-Year Comparative Information*

We have previously audited the County's 2015 financial statements and we expressed an unmodified opinion on them in our report dated December 15, 2015. In our opinion, the summarized comparative information provided herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Report on Other Legal and Regulatory Requirements*

In accordance with the *Minimum Standards for Audits of Oregon Municipal Standards*, we have also issued a report titled "Audit Comments and Disclosure Required by State Regulations" dated December 7, 2016, which is also not a required part of the financial statements. The purpose of that report is to address specific matters required by the State of Oregon.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. 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 do not provide an opinion on internal control over financial reporting or compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

PRICE FRONK & CO.  
Certified Public Accountants & Consultants

By:   
Candace S. Fronk – a partner

December 7, 2016

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

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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As management of Jefferson County, we offer readers of Jefferson County's financial statements this narrative overview and analysis of the financial activities of Jefferson County as of and for the fiscal year ended June 30, 2016. We encourage readers to consider this information in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-vii of this report.

### Financial Highlights

- Total assets of the County exceeded its liabilities by \$34,706,842 as of June 30, 2016. Of this amount, \$11,650,080 (unrestricted net assets) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net assets of \$13,031,432 reported for June 30, 2015.
- The County's governmental funds reported a combined fund balance of \$20,365,590 a decrease of \$4,065,751 from June 30, 2015. The largest part of the decrease was in the Courthouse Construction Fund. The Courthouse was near completion as of June 30, 2016. Approximately 29%, \$5,838,011 is available for spending at the County's discretion (assigned and unassigned fund balances).
- County General Fund
  - The General Fund's fund balance was \$5,035,642 as of June 30, 2016, an increase of \$204,021.
  - Fund balance is 64% percent of the General Fund's expenditures and transfers out at year end, enough for more than seven months of operations. The County needs an adequate amount of carryover to cover its costs until November when it begins receiving property taxes. Property taxes make up about 77% of the Fund's revenue.
- Total long-term liabilities (excluding pension liabilities) were \$14,044,698 as of June 30, 2016, compared to total long-term liabilities of \$14,141,700 as of June 30, 2015. The pension liability is \$3,777,520 as of June 30, 2016 and is expected to increase due to mandated PERS increases.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Jefferson County's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other 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 Jefferson County's finances, in a manner similar to a private-sector business.

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

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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The *Statement of Activities* presents information showing how Jefferson County's net assets changed during the fiscal year ended June 30, 2016. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash, or other financial assets, flows.

Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued compensated leave, which will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, *Statement of Net Position* and *Statement of Activities*, distinguish functions of Jefferson County that are supported primarily by taxes and inter-governmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion of, their costs through user fees and charges (*business-type activities*). The governmental activities of Jefferson County include general government, public safety, highways and streets, economic development, health and welfare, education and culture and recreation. The business-type activities of Jefferson County include the transfer station, fairgrounds RV park and community development.

The government-wide financial statements can be found on pages 12-13 of this report.

### Fund financial statements.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Jefferson County, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the funds of Jefferson County is classified in one of three categories: governmental funds, proprietary funds or fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *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 financing decisions. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position and a reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities have been included in this report.

Jefferson County reported activity in 47 individual governmental funds for the fiscal year ended June 30, 2016, and the General Fund is comprised of the General Fund plus four separately budgeted sub-funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Road,

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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Jail Operations, Business Loan, Central Oregon Health Board, Capital Improvement Projects and Courthouse Construction). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of these nonmajor governmental funds is provided in the form of combining statements in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules. Jefferson County adopts an annual budget for each of its funds and a budgetary comparison statement has been provided for each to demonstrate compliance with its annual budget.

The Basic Governmental Fund Financial Statements can be found on pages 14-15 of this report.

Proprietary funds. Jefferson County maintains two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. Jefferson County uses enterprise funds to account for its transfer station, fairgrounds RV park and community development. Internal service funds provide services to other funds including self-insurance, carpool and network/phone. Proprietary funds financial statements provide similar, but more detailed, information as the government-wide financial statements. Individual fund budgetary data for the enterprise and internal service funds is provided in the "Other Supplementary Information" section of this report.

The Basic Proprietary Funds Financial Statements can be found on pages 18-20 of this report.

Fiduciary funds. Fiduciary funds, all of which are agency funds, are used to account for resources held for the benefit of third parties. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Jefferson County's own programs.

The Fiduciary Fund Statement can be found on page 21.

Notes to the 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 the financial statements begin on page 23 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, the budgetary comparisons for the General Fund and major special revenue funds. Required supplementary information begins on page 53.

The combining statements referred to above in connection with non-major governmental funds and internal service funds are presented in the "Other Supplementary Information" section of this report.

### **Government-wide Financial Analysis**

Net assets, at a specific point in time, serve as a useful indicator of an entity's financial position. In the case of Jefferson County, assets exceed liabilities by \$34,706,842 at June 30, 2016.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

Fifty-three percent of Jefferson County's net assets, \$18,563,080, represent its investment in capital assets (land, infrastructure, buildings and equipment) net of accumulated depreciation. Jefferson County uses these capital assets to provide services to citizens and these net assets are not available for future spending. Jefferson County's had no debt related to its capital assets at June 30, 2016. Jefferson County's net assets restricted for use in its road maintenance, cemetery care and grant programs total \$4,493,682 or about 13% of the net position. The remaining 34%, \$11,650,080, of Jefferson County's net position may be used to meet the County's on-going obligations to citizens and creditors.

As of June 30, 2016, Jefferson County reports positive balances in all three categories of net position (net investment in capital assets, restricted and unrestricted) for the government as a whole and for the governmental activities. The net position for the business-type activities is positive for net investment in capital assets but negative in the unrestricted category due to the landfill postclosure liability.

### SUMMARIZED STATEMENT OF NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets other than capital assets	\$ 25,494,330	\$ 29,137,931	\$ 1,382,451	\$ 1,127,899	\$ 26,876,781	\$ 30,265,830
Capital assets	27,097,737	16,488,266	337,570	348,211	27,435,307	16,836,477
Pension asset		1,574,116				1,574,116
Total assets	<u>52,592,067</u>	<u>47,200,313</u>	<u>1,720,021</u>	<u>1,476,110</u>	<u>54,312,088</u>	<u>48,676,423</u>
Deferred outflows of resources	<u>1,300,829</u>	<u>958,978</u>			<u>1,300,829</u>	<u>958,978</u>
Current liabilities	2,058,993	1,625,380	32,644	18,417	2,091,637	1,643,797
Noncurrent liabilities	9,034,844	9,216,886	5,009,854	4,924,814	14,044,698	14,141,700
Pension Liability	3,777,520				3,777,520	
Total liabilities	<u>14,871,357</u>	<u>10,842,266</u>	<u>5,042,498</u>	<u>4,943,231</u>	<u>19,913,855</u>	<u>15,785,497</u>
Deferred inflows of resources	<u>992,220</u>	<u>3,084,645</u>			<u>992,220</u>	<u>3,084,645</u>
Net position						
Net investment in capital assets	18,225,510	13,845,623	337,570	348,211	18,563,080	14,193,834
Restricted	4,493,682	3,539,993			4,493,682	3,539,993
Unrestricted	<u>15,310,127</u>	<u>16,846,764</u>	<u>(3,660,047)</u>	<u>(3,815,332)</u>	<u>11,650,080</u>	<u>13,031,432</u>
Total net position	<u>\$ 38,029,319</u>	<u>\$ 34,232,380</u>	<u>\$ (3,322,477)</u>	<u>\$ (3,467,121)</u>	<u>\$ 34,706,842</u>	<u>\$ 30,765,259</u>

Jefferson County's net position increased by \$3,941,583 during the fiscal year ended June 30, 2016, allowing for the acquisition of capital assets, repayment of long-term debt and increase in operating and capital reserves.

### CHANGES DUE TO GOVERNMENTAL ACTIVITIES

- The net position of governmental activities increased by \$3,796,939. This is due to changes across many departments but the largest change resulted from capital grants of \$4,576,502 from the State of Oregon related to the courthouse construction project.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

### CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

- Net position of the business-type activities increased by \$144,644 due in large part to increases in the community development department.

### SUMMARIZED STATEMENT OF CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Program revenues:						
Charges for services	\$ 1,097,287	\$ 1,225,670	\$ 951,300	\$ 845,001	\$ 2,048,587	\$ 2,070,671
Operating grants and contributions	10,763,563	9,944,538			10,763,563	9,944,538
Capital grants and contributions	4,576,502	1,086,752			4,576,502	1,086,752
General revenues:						
Property taxes	7,130,471	6,736,430			7,130,471	6,736,430
Other taxes	762,476	388,099			762,476	388,099
Other	1,380,297	1,033,117	(71,717)	(67,854)	1,308,580	965,263
Total Revenues	<u>25,710,596</u>	<u>20,414,606</u>	<u>879,583</u>	<u>777,147</u>	<u>26,590,179</u>	<u>21,191,753</u>
Expenses:						
General government	4,572,945	1,836,247			4,572,945	1,836,247
Public safety	8,273,619	6,918,193			8,273,619	6,918,193
Highways and streets	2,633,875	2,105,481			2,633,875	2,105,481
Economic development	197,611	184,404			197,611	184,404
Education	175,043	182,341			175,043	182,341
Health and welfare	5,057,438	4,539,749			5,057,438	4,539,749
Culture and recreation	495,795	496,723			495,795	496,723
Interest on long-term debt	503,127	152,636			503,127	152,636
Transfer station			67,284	63,260	67,284	63,260
RV park			33,591	27,306	33,591	27,306
Community development			638,268	580,956	638,268	580,956
Total expenses	<u>21,909,453</u>	<u>16,415,774</u>	<u>739,143</u>	<u>671,522</u>	<u>22,648,596</u>	<u>17,087,296</u>
Increase in net position before transfers	3,801,143	3,998,832	140,440	105,625	3,941,583	4,104,457
Transfers	(4,204)	(10,950)	4,204	10,950		
Changes in net position	3,796,939	3,987,882	144,644	116,575	3,941,583	4,104,457
Net position, beginning	<u>34,232,380</u>	<u>32,821,361</u>	<u>(3,467,121)</u>	<u>(3,583,696)</u>	<u>30,765,259</u>	<u>29,237,665</u>
Prior period adjustment						
Cumulative effect of change in accounting principle		(2,576,863)				(2,576,863)
Net position - beginning, as restated	<u>34,232,380</u>	<u>30,244,498</u>	<u>(3,467,121)</u>		<u>30,765,259</u>	<u>26,660,802</u>
Net position, ending	<u>\$ 38,029,319</u>	<u>\$ 34,232,380</u>	<u>\$ (3,322,477)</u>	<u>\$ (3,467,121)</u>	<u>\$ 34,706,842</u>	<u>\$ 30,765,259</u>

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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### Financial Analysis of the County's Funds

Jefferson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Jefferson County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing Jefferson County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending as of the end of the fiscal year.

As of June 30, 2016, \$20,365,590 is the reported combined ending fund balance for Jefferson County's governmental funds, a net decrease of \$4,065,751 from June 30, 2015. Changes in the fund balances of the major governmental funds and of the other governmental funds are described below:

General Fund: As of June 30, 2016, the fund balance of Jefferson County's General Fund (including sub-funds) was \$5,035,642, all considered assigned. The fund balance increased by \$204,021 during the fiscal year ended June 30, 2016. Activities were generally consistent with the year ended June 30, 2015, with more property taxes received and changes in Interfund transfers. In the prior year, the net increase in fund balance was \$360,236.

Road Fund: The fund balance of the Road Fund increased by \$529,572 including the change in its inventory (nonspendable fund balance) of \$251,109 to a June 30, 2016, balance of \$2,629,859. Both revenues and expenditures were below those of the prior year.

Jail Operations Fund: The fund balance of the Jail Operations Fund increased by \$250,526 to \$2,249,373. Activity was generally comparable to the prior year except for expenditures which decreased by \$141,113 primarily due to turnover in personnel and delay in filling positions.

Business Loan Fund: The fund balance of the Business Loan Fund increased by \$72,157 to \$538,316 since no new loans were made during the year.

Central Oregon Health Board Fund: The fund balance of the Central Oregon Health Board Fund decreased by \$25,950 to \$1,057,980. Its revenues and expenses were both up significantly from the prior year.

Capital Improvement Projects Fund: The fund balance of the Capital Improvement Projects Fund decreased by \$464,396 to \$2,243,273. It received a transfer from the General Fund in the amount of \$386,000 and had capital outlay expenditures of \$1,105,666.

Courthouse Construction Fund: The new Courthouse Construction Fund received revenue and spent \$10,002,000 related to the project for a net ending balance of \$2,988,984.

The fund balances of the County's nonmajor governmental funds increased by a net of \$793,817 due to a wide variety of factors.



# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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Proprietary funds. The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail.

Transfer Station Fund: At June 30, 2016, the net position of the Transfer Station Fund was a deficit of \$4,268,893, a decrease of \$55,340. The change was comprised primarily of an increase in operating costs and an increase in the estimated future post closure costs for the Box Canyon Landfill.

Fairgrounds RV Park Fund: At June 30, 2016, the net position of the Fairgrounds RV Park Fund was \$108,049, an increase of \$19,462. Operating income increased and expenses decreased from the prior year.

Community Development Fund: The net position of the Community Development Fund increased by \$180,522 to \$838,367 due to continued improvement in the local economy. The increase in net position in the prior year was \$158,675. Income was up slightly and expenses were slightly higher than the prior year.

### **General Fund Budgetary Highlights**

There were only minor changes to appropriations in the General Fund's original budget during the year. Estimated revenues are generally conservative and General Fund actual revenues were \$477,699 more than estimated, the major portion of which is due to property tax revenue. The variance between the fund's total appropriations and expenditures and transfers out was \$420,782 consisting of \$49,722 of unused contingency with the other positive variances spread among many departments, primarily related to the continued pattern of departments not fully spending their budget allocation.

### **Capital Asset and Debt Administration**

Capital Assets. Jefferson County's investment in capital assets for its governmental and business-type activities as of June 30, 2016, was \$27,435,307, net of accumulated depreciation. This investment in capital assets includes land, buildings, equipment and infrastructure such as roads and bridges. Additional information on Jefferson County's capital assets is included in Note 4 on pages 36-37 of this report.

Long-term debt. As of June 30, 2016, Jefferson County had \$7,965,000 in outstanding bonded debt, all related to the courthouse construction project. Other long-term liabilities include compensated absences and the landfill post closure liability. Additional information on Jefferson County's long-term debt is included in Note 6 on pages 38-39 of this report.

### **Key Economic Factors and Budget Information for the Future**

- The cost of fringe benefits, primarily health insurance will continue to have an impact on the County's budget. PERS employer contribution rates, effective June 30, 2019, will significantly increase by 16.39% on Tier1/2 and overall impact increase for all PERS obligations is 13.29%.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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- The County's total budget adopted for Fiscal Year 2017 is \$46,915,654, an increase of 1.6% from the Fiscal Year 2016 budget, due primarily to courthouse construction funding.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2016 to Fiscal Year 2017 nearly 3%, to \$1,637,051,083.
- In November 2013, voters approved a local option tax of \$1.24 per \$1,000 of assessed value that will provide funds to continue current service levels at the jail through fiscal year 2018.
- In November 2013, the County purchased a 9,000 square foot office building in Madras. The building will be used by departments that will not be relocated in a new courthouse on an adjacent property. This building was remodeled to meet ADA compliance and other departmental needs during the construction of the new courthouse. County staff took occupancy of the building in September 2016.
- In 2013, the Oregon Legislature passes legislation (SB 5506) that allows the State of Oregon to fund 50% of a new courthouse. In 2014, the Oregon Legislature allocated \$4.0 million for the county courthouse. In 2015, the Oregon Legislature allocated an additional \$2.5 million for the county courthouse. The County finished the \$11.9 million courthouse in August 2016. The current courthouse is 50 years old and has seismic deficiencies, is insufficiently sized and is located in a floodway. Demolition of the old courthouse is expected to occur in March 2017.
- The State of Oregon released the biennium budget for FY17-19 which included proposed decreases in funding that will affect various County departments. As a result of the decreased State budget the County will be taking a proactive approach to resolve future budget deficits. The County has initiated the process on a 5-year long term fiscal forecast to start planning efforts as a result of various unfunded mandates.

### Requests for Information

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

## **BASIC FINANCIAL STATEMENTS**

# JEFFERSON COUNTY, OREGON

## STATEMENT OF NET POSITION

JUNE 30, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 20,685,437	\$ 1,241,649	\$ 21,927,086
Receivables	3,428,709	16,941	3,445,650
Notes and loans receivable	870,346		870,346
Internal balances	(123,861)	123,861	
Inventory	633,699		633,699
Capital assets (net of accumulated depreciation)			
Land	636,851		636,851
Construction in progress	13,679,992		13,679,992
Buildings	18,900,992	20,251	18,921,243
Machinery and equipment	7,207,437	737,144	7,944,581
Infrastructure	3,360,405		3,360,405
Accumulated depreciation	(16,687,940)	(419,825)	(17,107,765)
TOTAL ASSETS	52,592,067	1,720,021	54,312,088
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Differences between expected and actual experience	203,703		203,703
PERS contributions after the measurement date	1,097,126		1,097,126
	1,300,829		1,300,829
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	1,871,264	32,644	1,903,908
Accrued interest payable	27,729		27,729
Long-term debt due within one year	160,000		160,000
Noncurrent liabilities			
Accrued compensated absences	350,346		350,346
Landfill post-closure costs		5,009,854	5,009,854
Unamortized bond premium	879,498		879,498
Long-term debt due in more than one year	7,805,000		7,805,000
Pension liability	3,777,520		3,777,520
TOTAL LIABILITIES	14,871,357	5,042,498	19,913,855
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Net difference between projected and actual earnings on PERS investments	791,854		791,854
Changes in proportion and differences between employer contributions and proportionate share of contributions	200,366		200,366
	992,220		992,220
<b>NET POSITION</b>			
Net investment in capital assets	18,225,510	337,570	18,563,080
Restricted for			
Highways and streets	2,018,682		2,018,682
Debt service	13,258		13,258
Perpetual cemetery care	121,883		121,883
Other purposes	2,339,859		2,339,859
Unrestricted	15,310,127	(3,660,047)	11,650,080
TOTAL NET POSITION	\$ 38,029,319	\$ (3,322,477)	\$ 34,706,842

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities							
General government	\$ 4,572,945	\$ 319,063	\$ 2,240,793	\$	\$ (2,013,089)	\$	\$ (2,013,089)
Public safety	8,273,619	232,614	2,802,213	4,576,502	(662,290)	\$	(662,290)
Highways and streets	2,633,875	312,487	2,010,807		(310,581)		(310,581)
Economic development	197,611		109,233		(88,378)		(88,378)
Education	175,043		115,015		(60,028)		(60,028)
Health and welfare	5,057,438	44,036	3,403,551		(1,609,851)		(1,609,851)
Culture and recreation	495,795	189,087	81,951		(224,757)		(224,757)
Interest on long-term debt	503,127				(503,127)		(503,127)
<b>Total governmental activities</b>	<b>21,909,453</b>	<b>1,097,287</b>	<b>10,763,563</b>	<b>4,576,502</b>	<b>(5,472,101)</b>		<b>(5,472,101)</b>
Business-type activities							
Transfer station	67,284	89,681				22,397	22,397
RV park	33,591	52,696				19,105	19,105
Community development	638,268	808,923				170,655	170,655
<b>Total business-type activities</b>	<b>739,143</b>	<b>951,300</b>				<b>212,157</b>	<b>212,157</b>
<b>Total primary government</b>	<b>\$ 22,648,596</b>	<b>\$ 2,048,587</b>	<b>\$ 10,763,563</b>	<b>\$ 4,576,502</b>	<b>(5,472,101)</b>	<b>212,157</b>	<b>(5,259,944)</b>
General revenues							
Property taxes for general purposes					5,482,029		5,482,029
Property taxes levied for public safety					1,648,442		1,648,442
Other taxes					762,476		762,476
Other income					1,195,291	(85,040)	1,110,251
Investment income					185,006	13,323	198,329
Transfers					(4,204)	4,204	
<b>Total general revenues and transfers</b>					<b>9,269,040</b>	<b>(67,513)</b>	<b>9,201,527</b>
Changes in net position					3,796,939	144,644	3,941,583
Net position - beginning					34,232,380	(3,467,121)	30,765,259
Net position - ending					<b>\$ 38,029,319</b>	<b>\$ (3,322,477)</b>	<b>\$ 34,706,842</b>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2016

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2015)

	<u>General</u>	<u>Road</u>	<u>Jail Operations</u>	<u>Business Loan</u>
<b>ASSETS</b>				
Cash and investments	\$ 4,939,356	\$ 1,672,031	\$ 2,123,477	\$ 507,363
Taxes receivable	325,696		93,033	
Grants and Accounts receivable (net of allowance for uncollectables)	163,225	561,916	156,125	
Notes and loans receivable				511,370
Due from other funds				31,365
Inventories		611,177		
<b>TOTAL ASSETS</b>	<b><u>\$ 5,428,277</u></b>	<b><u>\$ 2,845,124</u></b>	<b><u>\$ 2,372,635</u></b>	<b><u>\$ 1,050,098</u></b>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 122,290	\$ 215,265	\$ 44,675	\$ 412
Due to other funds				
Unearned revenues				511,370
<b>TOTAL LIABILITIES</b>	<b><u>122,290</u></b>	<b><u>215,265</u></b>	<b><u>44,675</u></b>	<b><u>511,782</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	270,345		78,587	
<b>FUND BALANCES</b>				
Nonspendable		611,177		
Restricted		2,018,682		
Committed			2,249,373	
Assigned	5,035,642			538,316
Unassigned				
<b>TOTAL FUND BALANCES</b>	<b><u>5,035,642</u></b>	<b><u>2,629,859</u></b>	<b><u>2,249,373</u></b>	<b><u>538,316</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 5,428,277</u></b>	<b><u>\$ 2,845,124</u></b>	<b><u>\$ 2,372,635</u></b>	<b><u>\$ 1,050,098</u></b>

Central OR Health Board	Capital Improvement Projects	Courthouse Construction	Other Governmental Funds	Total Governmental Funds	
				2016	2015
\$ 1,246,023	\$ 2,338,009	\$ 2,627,720	\$ 3,219,971 13,258	\$ 18,673,950 431,987	\$ 23,393,155 483,035
30,993	21,998 47,259	1,413,407	688,155	2,982,828 564,361 78,624 611,177	2,171,872 632,566 138,391 360,068
<u>\$ 1,277,016</u>	<u>\$ 2,407,266</u>	<u>\$ 4,041,127</u>	<u>\$ 3,921,384</u>	<u>\$ 23,342,927</u>	<u>\$ 27,179,087</u>
\$ 188,043	\$ 141,995	\$ 1,052,143	\$ 88,381 202,485	\$ 1,853,204 202,485 564,361	\$ 1,378,310 278,391 632,566
30,993	21,998				
<u>219,036</u>	<u>163,993</u>	<u>1,052,143</u>	<u>290,866</u>	<u>2,620,050</u>	<u>2,289,267</u>
			8,355	357,287	458,479
1,057,980	2,243,273	2,988,984	121,883 2,475,000 879,715 223,718 (78,153)	733,060 5,551,662 8,361,345 5,797,676 (78,153)	479,746 4,623,923 13,905,012 5,526,881 (104,221)
<u>1,057,980</u>	<u>2,243,273</u>	<u>2,988,984</u>	<u>3,622,163</u>	<u>20,365,590</u>	<u>24,431,341</u>
<u>\$ 1,277,016</u>	<u>\$ 2,407,266</u>	<u>\$ 4,041,127</u>	<u>\$ 3,921,384</u>	<u>\$ 23,342,927</u>	<u>\$ 27,179,087</u>

# JEFFERSON COUNTY, OREGON

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

YEAR ENDED JUNE 30, 2016

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2015)

	General	Road	Jail Operations	Business Loan
<b>Revenues</b>				
Taxes				
Property taxes	\$ 5,544,955	\$	\$ 1,662,345	\$
Other taxes	177,666			
Licenses and permits	74,052	27,233	19,675	
Intergovernmental	985,526	2,153,598	609,818	
Charges for services	241,950	70,308		
Investment earnings	37,873	10,882	16,438	26,058
Other revenues	202,125	466,522	59,273	54,479
	7,264,147	2,728,543	2,367,549	80,537
<b>Expenditures</b>				
Current				
General government	2,585,599			
Highways and streets		2,304,201		
Public safety	3,053,370		2,368,390	
Economic development				8,380
Health and welfare	422,479			
Culture and recreation	35,408			
Education				
Intergovernmental	106,688			
Capital outlay	102,500		13,145	
Debt service				
Principal				
Interest				
	6,306,044	2,304,201	2,381,535	8,380
Excess of revenues over (under) expenditures:	958,103	424,342	(13,986)	72,157
<b>Other financing sources (uses)</b>				
Bond proceeds				
Transfers in	945,431	2,500	673,586	
Transfers out	(1,699,513)	(148,379)	(409,074)	
	(754,082)	(145,879)	264,512	
Net change in fund balances	204,021	278,463	250,526	72,157
Fund balance - beginning	4,831,621	2,100,287	1,998,847	466,159
Inventory change		251,109		
Fund balance - ending	\$ 5,035,642	\$ 2,629,859	\$ 2,249,373	\$ 538,316



Central OR Health Board	Capital Improvement Projects	Courthouse Construction	Other Governmental Funds	Total Governmental Funds	
				2016	2015
\$	\$	\$	\$	\$	\$
	259,395		24,363	7,231,663	6,726,199
			325,415	762,476	388,099
2,254,811		4,563,337	228,643	349,603	655,451
			4,772,975	15,340,065	11,031,290
7,473	22,238	13,165	435,425	747,683	570,219
6,500	61,136		23,328	157,455	134,463
			413,461	1,263,496	935,174
<u>2,268,784</u>	<u>342,769</u>	<u>4,576,502</u>	<u>6,223,610</u>	<u>25,852,441</u>	<u>20,440,895</u>
	87,499		287,339	2,960,437	2,666,599
			29,838	2,334,039	1,962,405
			1,810,000	7,231,760	7,106,942
2,214,134			189,231	197,611	184,404
			2,102,895	4,739,508	4,714,097
			416,688	452,096	446,009
			175,043	175,043	182,341
				106,688	137,801
	1,105,666	10,002,000		11,223,311	3,171,287
			335,950	335,950	
			167,444	167,444	124,640
<u>2,214,134</u>	<u>1,193,165</u>	<u>10,002,000</u>	<u>5,514,428</u>	<u>29,923,887</u>	<u>20,696,525</u>
<u>54,650</u>	<u>(850,396)</u>	<u>(5,425,498)</u>	<u>709,182</u>	<u>(4,071,446)</u>	<u>(255,630)</u>
	386,000		1,032,057	3,039,574	9,034,826
(80,600)			(947,422)	(3,284,988)	2,848,645
					(3,021,001)
(80,600)	386,000		84,635	(245,414)	8,862,470
(25,950)	(464,396)	(5,425,498)	793,817	(4,316,860)	8,606,840
1,083,930	2,707,669	8,414,482	2,828,346	24,431,341	15,885,206
				251,109	(60,705)
<u>\$ 1,057,980</u>	<u>\$ 2,243,273</u>	<u>\$ 2,988,984</u>	<u>\$ 3,622,163</u>	<u>\$ 20,365,590</u>	<u>\$ 24,431,341</u>

# JEFFERSON COUNTY, OREGON

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2016

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Total fund balances - governmental fund type (page 14)	\$ 20,365,590
Internal service funds are used by the County to charge the cost of insurance, vehicles and phone services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal services fund net assets are:	2,810,733
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds. Capital assets net of depreciation are:	26,622,832
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:	
Notes receivable	564,361
Property taxes earned but unavailable	357,287
Unamortized debt issue costs	
The County's PERS pension liability does not require the use of available resources and, therefore, is not reported in the governmental funds:	(3,777,520)
Deferred outflows of resources related to PERS are not available resources to pay for current period expenditures and, therefore, are not reported in the governmental funds:	1,300,829
Deferred inflows of resources related to PERS do not require the use of available resources and, therefore, are not reported in the governmental funds:	(992,220)
Certain other liabilities are not accrued until due in the governmental funds:	
Accrued interest on long-term debt	(27,729)
Accrued compensated absences	(350,346)
Unamortized bond premium	(879,498)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	<u>(7,965,000)</u>
Net position (page 12)	<u>\$ 38,029,319</u>

See notes to the basic financial statements

## JEFFERSON COUNTY, OREGON

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

YEAR ENDED JUNE 30, 2016

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

Net change in fund balances - total governmental funds (page 15)	\$ (4,316,860)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Current capital asset additions	11,250,265
Depreciation expense	(777,191)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(101,192)
Payments on notes receivable are considered revenue in the governmental funds, but reduce the receivable in the government-wide statements. New loans made are considered expenses in the funds, but increase receivables in the government-wide statements.	(68,180)
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.	160,000
Internal service fund activities are separately reported.	316,561
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Inventory usage	228,587
Accrued compensated absences	(8,286)
Accrued interest	267
Amortization of debt issue costs	30,328
Net pension (expense) income resulting from recording the PERS pension	(2,917,360)
Change in net position of governmental activities (page 13)	<u>\$ 3,796,939</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
<b>ASSETS</b>					
Current assets					
Cash and investments	\$ 318,427	\$ 67,529	\$ 855,693	\$ 1,241,649	\$ 2,011,487
Receivables (net of allowance for uncollectables)	16,791		150	16,941	13,898
Inventories					22,522
Total current assets	<u>335,218</u>	<u>67,529</u>	<u>855,843</u>	<u>1,258,590</u>	<u>2,047,907</u>
Capital assets					
Equipment and improvements	582,609	141,365	13,170	737,144	1,677,165
Land improvements	20,251			20,251	
Accumulated depreciation	<u>(317,978)</u>	<u>(94,007)</u>	<u>(7,840)</u>	<u>(419,825)</u>	<u>(1,202,260)</u>
Total capital assets (net of accumulated depreciation)	<u>284,882</u>	<u>47,358</u>	<u>5,330</u>	<u>337,570</u>	<u>474,905</u>
Other assets					
Note receivable					305,985
Due from other funds	<u>126,361</u>			<u>126,361</u>	
Total Other Assets	<u>126,361</u>			<u>126,361</u>	<u>305,985</u>
<b>TOTAL ASSETS</b>	<u>746,461</u>	<u>114,887</u>	<u>861,173</u>	<u>1,722,521</u>	<u>2,828,797</u>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	5,500	4,338	22,806	32,644	18,064
Due to other funds		2,500		2,500	
Noncurrent liabilities					
Landfill post-closure costs	<u>5,009,854</u>			<u>5,009,854</u>	
<b>TOTAL LIABILITIES</b>	<u>5,015,354</u>	<u>6,838</u>	<u>22,806</u>	<u>5,044,998</u>	<u>18,064</u>
<b>NET POSITION</b>					
Net investment in capital assets	284,882	47,358	5,330	337,570	780,890
Unrestricted	<u>(4,553,775)</u>	<u>60,691</u>	<u>833,037</u>	<u>(3,660,047)</u>	<u>2,029,843</u>
<b>TOTAL NET POSITION</b>	<u>\$ (4,268,893)</u>	<u>\$ 108,049</u>	<u>\$ 838,367</u>	<u>\$ (3,322,477)</u>	<u>\$ 2,810,733</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 89,681	\$ 51,883	\$ 804,419	\$ 945,983	\$ 704,206
Other revenues		813	4,504	5,317	
Total operating revenues	<u>89,681</u>	<u>52,696</u>	<u>808,923</u>	<u>951,300</u>	<u>704,206</u>
<b>OPERATING EXPENSES</b>					
Costs of services	54,273	30,631	637,858	722,762	696,068
Depreciation	13,011	2,960	410	16,381	107,675
Total operating expenses	<u>67,284</u>	<u>33,591</u>	<u>638,268</u>	<u>739,143</u>	<u>803,743</u>
Operating income (loss)	<u>22,397</u>	<u>19,105</u>	<u>170,655</u>	<u>212,157</u>	<u>(99,537)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment earnings	7,303	357	5,663	13,323	27,551
Other					104,939
Change in estimated post-closure costs	<u>(85,040)</u>			<u>(85,040)</u>	
Total non-operating revenues (expenses)	<u>(77,737)</u>	<u>357</u>	<u>5,663</u>	<u>(71,717)</u>	<u>132,490</u>
Income (loss) before contributions and transfers	<u>(55,340)</u>	<u>19,462</u>	<u>176,318</u>	<u>140,440</u>	<u>32,953</u>
<b>CONTRIBUTIONS AND TRANSFERS</b>					
Capital assets transferred from other fund					42,398
Transfers in			65,000	65,000	246,210
Transfers out			<u>(60,796)</u>	<u>(60,796)</u>	<u>(5,000)</u>
Total contributions and transfers			<u>4,204</u>	<u>4,204</u>	<u>283,608</u>
Changes in net position	(55,340)	19,462	180,522	144,644	316,561
NET POSITION - beginning	<u>(4,213,553)</u>	<u>88,587</u>	<u>657,845</u>	<u>(3,467,121)</u>	<u>2,494,172</u>
Inventory Change					<u>22,522</u>
NET POSITION - ending	<u>\$ (4,268,893)</u>	<u>\$ 108,049</u>	<u>\$ 838,367</u>	<u>\$ (3,322,477)</u>	<u>\$ 2,833,255</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
<b>Cash flows from operating activities</b>					
Receipts from customers	\$ 84,064	\$ 52,696	\$ 809,095	\$ 945,855	\$ 704,942
Receipts from interfund services provided					(762,994)
Payments to suppliers	(54,331)	(29,359)	(173,116)	(256,806)	
Payments to employees			(451,729)	(451,729)	
Net cash provided operating activities	29,733	23,337	184,250	237,320	(58,052)
<b>Cash flows from non-capital financing activities</b>					
Principal paid on long-term debt (J Street)					94,528
Principal paid on interfund loan		(2,500)		(2,500)	
PERS buyout proceeds					127,856
Transfer to other funds			(60,796)	(60,796)	(5,000)
Transfers from other funds			65,000	65,000	246,210
Net cash provided (used) by non-capital financing activities		(2,500)	4,204	1,704	463,594
<b>Cash flows from capital and related financing activities</b>					
Purchases of capital assets			(5,740)	(5,740)	(244,090)
<b>Cash flows from investing activities</b>					
Amount loaned to other fund	23,714			23,714	
Interest received	2,228	357	5,663	8,248	27,551
Net cash provided by investing activities	25,942	357	5,663	31,962	27,551
<b>Net increase in cash</b>	55,675	21,194	188,377	265,246	189,003
<b>Cash and cash equivalents - beginning</b>	262,752	46,335	667,316	976,403	1,822,484
<b>Cash and cash equivalents - ending</b>	\$ 318,427	\$ 67,529	\$ 855,693	\$ 1,241,649	\$ 2,011,487
<b>Reconciliation of operating income to net cash provided by operating activities</b>					
Operating income	\$ 22,397	\$ 19,105	\$ 170,655	\$ 212,157	\$ (99,537)
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	13,011	2,960	410	16,381	107,675
Change in accounts receivable	(5,617)		172	(5,445)	736
Change in accounts payable	(58)	1,272	13,013	14,227	(44,404)
Total adjustments	7,336	4,232	13,595	25,163	64,007
Net cash provided by operating activities	\$ 29,733	\$ 23,337	\$ 184,250	\$ 237,320	\$ (35,530)

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF NET POSITION FIDUCIARY FUNDS JUNE 30, 2016

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	<u>Agency Fund</u>	<u>Treasurer's Investment Trust Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 27,475	\$ 11,312,593
Taxes receivable	<u>1,021,113</u>	<u>                    </u>
TOTAL ASSETS	1,048,588	11,312,593
<b>LIABILITIES</b>		
Distributions pending to other entities	<u>1,048,588</u>	<u>                    </u>
<b>NET POSITION</b>		
Reserved for external investment pool participants	<u>\$ -</u>	<u>\$ 11,312,593</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION TREASURER'S INVESTMENT TRUST FUND YEAR ENDED JUNE 30, 2016

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### ADDITIONS

Taxes	\$ 18,116,185
Other receipts	<u>2,193,634</u>
TOTAL ADDITIONS	<u>20,309,819</u>

### DEDUCTIONS

Distributions	<u>20,458,229</u>
TOTAL DEDUCTIONS	<u>20,458,229</u>

Net change in net position	(148,410)
NET POSITION - beginning	<u>11,461,003</u>
NET POSITION - ending	<u>\$ 11,312,593</u>

See notes to the basic financial statements



# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### ***Reporting Entity***

The accompanying financial statements present the activities of Jefferson County (the County), and its one component unit, a legally separate organization for which the County is financially accountable. This component unit is so intertwined with the County that it is, in substance, the same as the County and, therefore, is blended and reported as if it was part of the County. The County Commission, consisting of three Commissioners elected at-large, serves as the governing board for the County.

Various districts within the County have not been included as component units of the County. The County Commission appoints the boards of special road districts and vector districts; however, the County Commission does not exercise any administrative or financial control. These districts are autonomous Oregon municipal corporations and are not considered component units of Jefferson County.

#### ***Basis of Presentation, Basis of Accounting***

##### **Basis of Presentation**

*Government-wide Statements:* The statement of net assets and the statement of activities display information about the primary government (the County), and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

*Fund Financial Statements:* The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category- *governmental, proprietary* and *fiduciary* are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Basis of Presentation, Basis of Accounting – Continued*

##### **Basis of Presentation – Continued**

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

The County reports the following major governmental funds:

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

Road: This fund expends state gasoline taxes and federal forest receipts for construction and maintenance of public roads and highways.

Jail Operations: This fund utilizes property tax revenue and other grants to operate the County's correctional facility.

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

Central Oregon Health Board Fund: This fund's revenue is from intergovernmental sources and its expenditures are for behavioral health services.

Capital Improvement Projects: This fund's revenue is from investment income, interfund transfers and other revenues. Expenditures are for capital outlay and improvements to County assets.

The County reports the following major enterprise funds:

Transfer Station: This fund accounts for the operation of the County waste disposal operations. User charges provide the primary source of operating revenue.

Fairgrounds RV Park: This fund accounts for the operation and maintenance of a recreational vehicle park.

Community Development: This fund manages building, planning and land use activity within the County.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Basis of Presentation, Basis of Accounting – Continued*

##### **Comparative Totals**

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2015, from which such summarized information was derived.

##### **Measurement Focus, Basis of Accounting**

Government-wide, Proprietary and Fiduciary Fund Financial Statements: The government-wide, proprietary and fiduciary fund 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 gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

##### **Budget Policy**

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

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Basis of Presentation, Basis of Accounting – Continued*

##### **Budget Policy – Continued**

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

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

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

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

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

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position*

##### **Deposits and Investments**

The cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at amortized cost plus accrued interest which approximates fair value at June 30, 2016. The individual funds' portions of the pool's fair value are presented as "Pooled Cash and Investments." Earnings on the pooled funds are apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund.

##### **Cash and Cash Equivalents**

The County considers cash and cash equivalents in proprietary funds to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

##### **Receivables and Payables**

All trade and property tax receivables are shown net of an allowance for uncollectible amounts when deemed necessary.

##### **Property Tax Calendar**

The County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions within the County. Taxes are levied as of July 1 based on assessed values as of January 1. Property tax payments are due in three equal installments, on November 15, February 15 and May 15. A discount of 3% is available if taxes are paid in full by November 15 and a discount of 2% on the unpaid balance is available if taxes are paid in full by February 15. Property taxes become a lien on the property on July 1.

##### **Inventories and Prepaid Items**

Inventories, consisting primarily of road department rock and gravel, are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. General infrastructure assets consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Roads and infrastructure	40
Buildings and improvements	40
Equipment and vehicles	5-10

#### Deferred Outflows of Resources

A deferred outflows of resources in the Statement of Net Position describes a consumption of net assets that is applicable to a future reporting period. The deferred outflow of resources is a deferred charge, such as the difference between the reacquisition price (funds required to refund the old debt) and the net carrying value of the refunded debt is an economic gain or loss, and is treated as a deferred charge on refunding. Such a deferred charge will, when applicable to the County, be reported as a deferred outflow on the Statement of Net Position and be amortized as a component of interest expense.

#### Unearned Revenues

Unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Revenue is considered earned when all eligibility criteria are met, and the amount is measurable. In the governmental funds, amounts must be available to be recognized as revenue.

#### Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position – Continued*

##### **Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net assets that is applicable to a future reporting period. In the Statement of Net Position this could include resources that are received before the County has met eligibility requirements related to time. In the governmental fund financial statements, deferred inflows of resources also include certain revenues that are measurable but not available.

##### **Fund Balances**

The fund balance for governmental funds is reported in classifications based 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.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

The County's highest decision-making level of authority rests with the County's Commission. Fund balance is reported as committed when the Commission passes a resolution that places specified constraints on how resources may be used. The Commission can modify or rescind a commitment of resources through passage of a new resolution.

Resources that are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance) or officials to which the Board has delegated authority.

Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the County for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the County's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned and then unassigned, as they are needed.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Net Position Flow Assumptions*

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

#### **Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

### NOTE 2 – DEPOSITS AND INVESTMENTS

#### *Summary of Deposit and Investment Balances*

Pooled cash and investments consist of the following:

Demand deposits	\$ 4,922,707
Investments	<u>28,344,447</u>
	<u>\$ 33,267,154</u>
Government-wide Statement of Net Position	\$ 21,927,086
Fiduciary Funds Statement of Net Position	<u>11,340,068</u>
	<u>\$ 33,267,154</u>

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



# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

#### *Summary of Deposit and Investment Balances – Continued*

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

#### *Cash Deposits*

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the County's deposits may not be returned. The County's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation (FDIC) or are collateralized as required by Statutes of the State.

As of June 30, 2016, the carrying amount of the County's bank deposits was \$4,891,551 and the respective bank balances totaled \$5,075,752. Of the total bank balance, \$750,000 was insured through the FDIC. The remaining amount was collateralized with pooled securities held by the financial institutions' trust departments under the Oregon State Treasurer's Public Funds Collateralization Program. This program provides a structure for specified depositories to participate in a shared liability collateral pool. Securities pledged by individual institutions may range from 10% to 110% of public fund deposits depending on the financial institution's level of capitalization as determined by its federal regulatory authority. The aggregate Oregon public fund collateral pledged at June 30, 2016, was \$2,060,399,665 for reported public funds of \$1,425,656,743. The custodian, Federal Home Loan Bank of Seattle, is the agent for the depository bank. The securities pledged are designated as subject to the Pledge Agreement between the depository bank, custodian bank and Office of the State Treasurer (OST) and are held for the benefit of OST on behalf of the public depositors. The County's funds were held by financial institutions that participated in the State Treasurer's program and were in compliance with statutory requirements.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

#### *Investments*

The County held the following investments at June 30, 2016:

<u>Investment Type</u>	<u>Matures</u>	<u>Total</u>
U.S. government agencies rated Aaa	10/2015-9/2016	\$ 9,080,793
U.S. treasury obligations	04/2016-07/2018	11,976,792
Local government investment pool		<u>7,286,862</u>
Investments at market plus accrued interest		<u>\$ 28,344,447</u>

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than one year. Investment maturities are limited as follows:

<u>Maturity</u>	<u>Minimum Investment</u>
Under 30 days	10%
Under 1 year	25%
Under 5 years	100%
Weighted average maturity	2.0 years

#### **Credit Risk**

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes, Chapter 294, authorizes the County to invest in obligations of the United States Treasury and United States Government agencies, bankers' acceptances issued by an Oregon financial institution, time deposit open accounts, certificates of deposits and savings accounts in banks, mutual savings banks and savings and loan associations, and State of Oregon Local Government Investment Pools.

The County's investment policy has been approved by the County Commission and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

#### Credit Risk – Continued

These requirements limit the pool's investment by type as follows:

<u>Investment Type</u>	<u>Percentage of Portfolio</u>
U.S. government agency securities and instruments	100%
Municipal bonds	20%
Corporate bonds	10%
Oregon Local Government Investment Pool	50%
Bankers acceptances	10%
Certificates of deposit/bank deposits	20%

#### Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy provides that broker/dealers and financial institutions meet certain qualifications, which are reviewed annually.

### NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE

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

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Governmental Funds:

	Current Receivables			Total	Loans Receivable
	Accounts/Grants	Taxes			
General Fund	\$ 163,225	\$ 325,696		\$ 488,921	\$
Road Fund	561,916			561,916	
Jail Operations Fund	156,125	93,033		249,158	
Business Loan Fund					511,370
Central Oregon Health Bd Fund					30,993
Capital Improvement Fund					21,998
Courthouse Fund	1,413,407			1,413,407	
Other	688,155	13,258		701,413	305,985
<b>Total</b>	<b>\$ 2,982,828</b>	<b>\$ 431,987</b>		<b>\$ 3,414,815</b>	<b>\$ 870,346</b>

Business-type Funds:

	Transfer Station	Fairgrounds RV Park	Community Development	Total	Internal Service Funds
Accounts Receivable	\$ 16,791	\$ -	\$ 150	\$ 16,941	\$ 13,898

Notes and loans receivable at June 30, 2016 consist of the following:

Note receivable - Thomas Ford, payable in 61 monthly installments of \$2,009 including interest at 5%, unsecured, due March 2019.	\$ 63,512
Note receivable - Central Oregon Regional Housing Authority, interest payable monthly at 4.9%, secured by real property.	90,000
Note receivable - Charlie's Pizza, payable in monthly installments including interest at 5%, secured by real property.	13,372
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due <b>January 2016</b> .	156,281

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Note receivable - Hope House, payable in monthly principal only installments \$500, secured by real property, due July 2021.	30,993
Note receivable - Metolius Meadows, payable in varying monthly installments including interest at 2%, secured by real property, due at various dates.	21,998
Note receivable - Precision Applications LLC, payable in monthly installments of \$1,504 including interest at 5%.	43,297
Note receivable - Wolfe Trucking, payable in monthly installments of \$800 including interest at 5%, secured by real property, due August 2028.	87,002
Note receivable - City of Madras - Berg Drive, payable in yearly installments of \$5,445 including interest at 3%, secured by real property, due July 2028.	57,906
Note receivable - City of Madras, payable in annual installments of \$109,948 beginning in 2014 including interest at 3.85%, due June 2019.	<u>305,985</u>
	<u>\$ 870,346</u>

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

Governmental funds also report deferred inflows of resources for amounts related to non-exchange transactions that are not available under the modified accrual basis of accounting.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Governmental Activities</u></b>				
Capital assets, not being depreciated				
Land	\$ 576,851	\$ 60,000	\$	\$ 636,851
Construction in progress	<u>2,614,647</u>	<u>11,097,073</u>	<u>31,728</u>	<u>13,679,992</u>
Total capital assets, not being depreciated	<u>3,191,498</u>	<u>11,157,073</u>	<u>31,728</u>	<u>14,316,843</u>
Capital assets being depreciated				
Buildings	18,919,482		18,490	18,900,992
Equipment and vehicles	8,711,614	606,312	2,110,489	7,207,437
Road and infrastructure	<u>3,597,724</u>		<u>237,319</u>	<u>3,360,405</u>
Total capital assets, being depreciated	<u>31,228,820</u>	<u>606,312</u>	<u>2,366,298</u>	<u>29,468,834</u>
Less accumulated depreciation for				
Buildings and improvements	(9,045,835)	(415,691)	18,490	(9,443,036)
Equipment and vehicles	(7,361,386)	(336,670)	2,092,126	(5,605,930)
Roads and infrastructure	<u>(1,524,831)</u>	<u>(114,143)</u>		<u>(1,638,974)</u>
Total accumulated depreciation	<u>(17,932,052)</u>	<u>(866,504)</u>	<u>2,110,616</u>	<u>(16,687,940)</u>
Total capital assets, being depreciated, net	<u>13,296,768</u>	<u>(260,192)</u>	<u>255,682</u>	<u>12,780,894</u>
Governmental activities capital assets, net	<u>\$ 16,488,266</u>	<u>\$ 10,896,881</u>	<u>\$ 287,410</u>	<u>\$ 27,097,737</u>
<b><u>Business-type Activities</u></b>				
Buildings	\$ 20,251	\$	\$	\$ 20,251
Machinery and equipment	<u>785,113</u>	<u>5,740</u>	<u>53,709</u>	<u>737,144</u>
Total business-type activities capital assets, not being depreciated	<u>805,364</u>	<u>5,740</u>	<u>53,709</u>	<u>757,395</u>
Less accumulated depreciation	<u>(457,153)</u>	<u>(16,381)</u>	<u>53,709</u>	<u>(419,825)</u>
Business-type activities capital assets, net	<u>\$ 348,211</u>	<u>\$ (10,641)</u>	<u>\$ -</u>	<u>\$ 337,570</u>

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 4 – CAPITAL ASSETS – CONTINUED

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

Governmental activities:		
General governmental	\$	224,884
Public safety		312,519
Highways and streets		259,208
Health and welfare		26,194
Culture and recreation		<u>43,699</u>
Total depreciation expense - governmental activities	\$	<u>866,504</u>
Business-type activities:		
Transfer station	\$	13,011
Fairgrounds RV Park		2,960
Community development		<u>410</u>
Total depreciation expense - business-type activities	\$	<u>16,381</u>

### NOTE 5 – INTERFUND BALANCES AND ACTIVITY

#### *Balances Due to/from Other Funds*

Balances due to and from other funds at June 30, 2016, consist of the following:

	<u>Due From</u>	<u>Due To</u>
Business Loan Fund	\$ 31,365	\$
Capital Improvement Projects Fund	47,259	
Nonmajor Governmental Funds		202,485
Transfer Station	126,361	
Fairgrounds RV Park		<u>2,500</u>
Total	<u>\$ 204,985</u>	<u>\$ 204,985</u>

Balances due to and from other funds represent specific loans payable over various periods.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 5 – INTERFUND BALANCES AND ACTIVITY – CONTINUED

#### *Transfers to/from Other Funds*

Transfers to/from other funds at June 30, 2016, consist of the following:

General Fund	\$ 945,431	\$ 1,699,513
Road Fund	2,500	148,379
Jail Operations Fund	673,586	409,074
Central Oregon Health Bd Fund		80,600
Capital Improvement Fund	386,000	
Nonmajor Governmental	1,032,057	947,422
Community Development	65,000	60,796
Internal Service	<u>246,210</u>	<u>5,000</u>
Total	<u>\$ 3,350,784</u>	<u>\$ 3,350,784</u>

Transfers were generally made to pay for administrative services provided by other funds and to contribute funds for the payment of debt service and purchase of capital assets.

### NOTE 6 – LONG-TERM OBLIGATIONS

#### *Long-term Obligation Activity*

##### **Full Faith and Credit Obligation Bond**

In January 2015, the County issued full faith and credit obligation bonds to fund the courthouse construction project. The bonds mature serially through 2045 with semi-annual interest payments ranging from 2% to 5% due June 1 and Dec 31 beginning in 2015. The bonds are direct obligations and pledge the full faith and credit of the County.



# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

#### *Long-term Obligation Activity – Continued*

#### **Full Faith and Credit Obligation Bond – Continued**

Changes in long-term obligations for the year ended June 30, 2016, are as follows:

	<u>July 1, 2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2016</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities</u></b>					
Full faith and credit bonds	\$ 8,125,000	\$	\$ 160,000	\$ 7,965,000	\$ 160,000
Compensated absences	342,060	8,286		350,346	
	<u>\$ 8,467,060</u>	<u>\$ 8,286</u>	<u>\$ 160,000</u>	<u>\$ 8,315,346</u>	<u>\$ 160,000</u>
<b><u>Business-type activities</u></b>					
Landfill postclosure costs	\$ 4,924,814	\$ 85,040	\$	\$ 5,009,854	\$
Total noncurrent liabilities	<u>\$ 13,391,874</u>	<u>\$ 93,326</u>	<u>\$ 160,000</u>	<u>\$ 13,325,200</u>	<u>\$ -</u>

### NOTE 7 – PENSION PLAN

#### **General Information about the Pension Plan**

#### ***Plan Description***

The County is a participating employer in the Oregon Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system established under Oregon Revised Statute 238.600 that acts as a common investment and administrative agent for public employees in the State of Oregon. PERS is a defined benefit plan that provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by state statute.

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan (ORSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive PERS member who returns to employment following a six month or greater break in service. The new Plan consists of a defined benefit portion (the Pension Program) and a defined contribution portion (the pension funded by employer contributions). Benefits are calculated by a formula

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### General Information about the Pension Plan – Continued

##### *Plan Description – Continued*

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 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 the PERS and OPSRP systems 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 website at [www.oregon.gov/pers](http://www.oregon.gov/pers). The plan currently covers 129,138 inactive members (or their beneficiaries) receiving benefits, 43,646 inactive members not receiving benefits and 164,974 active members.

##### *Benefits provided*

#### Tier One/Tier Two Retirement Benefit ORS Chapter 238

##### *Pension Benefits*

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981,) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). Police and fire members are eligible for retirement after reaching age 50.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### *Benefits provided – Continued*

#### **Tier One/Tier Two Retirement Benefit ORS Chapter 238 – Continued**

Also, Tier One police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

#### *Death Benefits*

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

#### *Disability Benefits*

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

#### *Benefit Changes*

After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### OPSRP Pension Program (OPSRP DB)

##### *Pension Benefits*

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire benefits calculated at 1.8 percent multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service benefits calculated at 1.5 percent multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the date the member completes 600 hours of service in each of five calendar years or the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

##### *Death Benefits*

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

##### *Disability Benefits*

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

##### *Benefit Changes After Retirement*

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### **OPSRP Individual Account Program (OPSRP IAP)**

##### *Pension Benefits*

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit

##### *Death Benefits*

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

##### *Recordkeeping*

OPERS contracts with VOYA Financial to maintain IAP participant records.

#### **Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. The employer contribution rates during the period were based on the December 31, 2013, actuarial valuation as subsequently modified by 2015 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2015. Employer contributions for the ended June 30, 2016, were \$1,097,125, excluding amount to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2016, were 16.21% for Tier 1/Tier 2 employees, 8.98% for OPSRP general services and 13.09% for OPSRP police and fire personnel.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 7 – PENSION PLAN – CONTINUED

***Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2016, the County reported a liability of \$3,777,520 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the County's proportion was .069 percent, which was unchanged from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense of \$2,917,360. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resource</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 203,703	\$
Net difference between projected and actual earnings on pension plan investments		791,854
PERS contributions made after the measurement date	1,097,125	
Changes in proportionate share		62,687
Changes in proportion and differences between County contributions and proportionate share of contributions		137,679
Total	\$ 1,300,828	\$ 992,220

At June 30, 2016, \$1,097,125 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### *Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Continued*

<u>Year ending June 30:</u>	
2017	\$ (378,929)
2018	(378,929)
2019	(378,929)
2020	344,606
2021	<u>3,664</u>
	<u>\$ (788,517)</u>

#### **Actuarial assumptions**

The employer contribution rates effective July 1, 2015, through June 30, 2017, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years. The total pension liability in the December 31, 2013, actuarial valuation was determined using the following actuarial assumptions:

- valuation date of December 31, 2013, rolled forward to June 30, 2015
- experience study report in 2014
- actuarial cost method using normal entry age
- amortization method amortized as a level percentage of payroll as layered amortization bases over a closed period: Tier 1/Tier 2 UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
- asset valuation using market value of assets method
- inflation rate of 2.75%

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### *Actuarial assumptions – Continued*

- investment rate of return of 7.75%
- projected salary increases of 3.75% in overall payroll growth
- mortality rates based on healthy retirees and beneficiaries using PF-2000 sex-distinct, generational per scale AA, with collar adjustments and set-backs as described in the valuation. For active members, mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retiree mortality rates are a percentage of the RP-2000 statistic combined disabled mortality sex-distinct table.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years.

The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

#### *Long-term expected rate of return*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption.

These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.



# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### NOTE 7 – PENSION PLAN – CONTINUED

*Long-term expected rate of return – Continued*

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	7.20%	4.50%
Short-Term Bonds	8.00%	3.70%
Intermediate - Term Bonds	3.00%	4.10%
High Yield Bonds	1.80%	6.66%
Large Cap US Equities	11.65%	7.20%
Mid Cap US Equities	3.88%	7.30%
Small Cap US Equities	2.27%	7.45%
Developed Foreign Equities	14.21%	6.90%
Emerging Foreign Equities	5.49%	7.40%
Private Equities	20.00%	8.26%
Opportunity Funds/Absolute Return	5.00%	6.01%
Real Estate (Property)	13.75%	6.51%
Real Estate (REITS)	2.50%	6.76%
Commodities	1.25%	6.07%
 Total	 100%	
 Assumed Inflation - Mean		 2.75%

***Discount rate***

The discount rate used to measure the total pension liability was 7.75% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 7 – PENSION PLAN – CONTINUED

#### *Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate*

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	<u>Decrease 6.75%</u>	<u>Discount Rate 7.75%</u>	<u>Increase 8.75%</u>
County' proportionate share of the net pension liability (asset)	\$ 9,116,905	\$ 3,777,520	\$ (722,178)

#### *Explanation of change from 2015 to 2016*

The County showed a net pension asset of \$1,574,116 based upon actuarial assumptions approved by the Oregon legislature and Oregon voters. Those criteria were over ruled by the Oregon Supreme Court in the Moro case. The net result between June 30, 2015, and June 30, 2016, is an increase in resulting pension costs of \$5,351,636. This added cost will be paid from future County resources.

#### *Pension plan fiduciary net position*

Detailed information about the pension plan's net position is available in the separately issued PERS financial report.

### NOTE 8 – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, death, disability, resignation or retirement.

Monies accumulated by the County under the Plan have been deposited with a financial institution to be invested. These deposits are not subject to the collateral requirements by Oregon law.

Plan assets are held in trust with the financial institution serving as trustee for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted for any other purpose. The County's beneficial ownership of plan assets will be for the exclusive benefits of participants and beneficiaries. The County has little administrative involvement and does not perform the investing functions for the Plan, nor does it contribute.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS

Oregon Revised Statutes (ORS) 243.303 requires public employers to provide certain retirees with group health insurance from the date they are eligible for retirement to age 65 at the same rate provided to current employees. The statute refers to the retirement plan in which employees participate to determine eligibility.

#### ***Oregon Public Employees Retirement System – Retirement Health Insurance Account (RHIA)***

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

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

Participating public employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, 0.53% of annual covered payroll for Tier 1/Tier 2 employees, 0.45% for OPSRP employees. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contributions to RHIA which equaled the required contributions each year were included with the payments for the retirement plan described in IV.C above and were approximately \$42,666, \$37,702 and \$31,508, respectively, for the years ended June 30, 2016, 2015 and 2014.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS – CONTINUED

#### *County Retiree Health Plan*

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

*Funding Policy.* The County currently has no retirees participating in its health insurance plan. It will, when necessary, collect insurance premiums from a retiree each month and deposit them in the General Fund. The County will then pay healthcare insurance premiums for the retiree at the blended rate for the appropriate family classification. Since the existing coverage is through a multiple-employer plan, given the County's small size in relation to the other employers, the County's rate is not affected by the age of its participants in the Plan. Therefore, there is no implicit benefit considered to be earned by current employees. As a result, the County does not report a liability for any potential accrued liability under GASB Statement 45.

### NOTE 10 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; and natural disasters. To reduce the risk of incurring material losses related to the above, the County pays annual insurance premiums to a commercial supplier including coverage for general and commercial auto, excess liability, pollution liability and inland marine at replacement cost. The County holds fidelity bonds on key personnel per statutory requirements.

The County also carries commercial insurance for workers' compensation and employee health and accident insurance. Settled claims from those risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The County has elected to self-insure against liability arising from unemployment benefits provided to former County employees. As of year-end, provision has been made for known benefit claims through June 30, 2016, which are related to services performed in the fiscal year ended June 30, 2016. Future claims related to service during that period are not determinable and historically not significant.

### NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that a county place a final cover on its landfill site once it stops accepting waste and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. Jefferson County closed and covered its Box Canyon Landfill in 1997. The

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS – CONTINUED

estimated liability for landfill postclosure care costs for the remaining 13 years is \$5,009,854 as of June 30, 2016. However, the actual cost of postclosure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. The County is not required to currently finance these future costs; the Transfer Station budgets annually for the upcoming costs of site monitoring and related activities.

### NOTE 12 – PROPERTY TAX LIMITATIONS

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

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

### NOTE 13 – COMMITMENTS AND CONTINGENCIES

#### Operating Leases

The County leases two Xerox copier systems under non-cancelable operating leases. Total rent expense for the year ended June 30, 2016, was \$788. Future minimum lease payments are as follows:

<u>Year ending June 30,</u>	
-----------------------------	--

2017	\$ 7,217
2018	7,217
2019	7,217
2020	<u>6,428</u>
	<u>\$ 28,079</u>

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### **NOTE 13 – COMMITMENTS AND CONTINGENCIES – CONTINUED**

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. According to County management, based on advice of legal counsel with respect to such litigation and claims, ultimate disposition of these matters will not have a material adverse effect on the financial position or results of County operations.

As of June 30, 2016, the County was committed on outstanding construction, engineering, consulting, service and real property purchase contracts totaling \$9,410,000.

The county expects to receive \$2.5 million from the State of Oregon related to future expenditures on the courthouse construction project. The state bonds will not be issued until the seventh quarter of the 2015-2017 biennium (third quarter 2016), at which time the County expects to be reimbursed for this amount.

### **NOTE 14 – SUBSEQUENT EVENT**

Subsequent events have been evaluated through December 7, 2016, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUGETARY BASIS) GENERAL FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 5,314,450	\$ 5,314,450	\$ 5,544,955	\$ 230,505
Payments in lieu of taxes	133,700	133,700	177,666	43,966
Intergovernmental	901,166	933,266	985,526	52,260
Licenses and permits	54,100	59,100	74,052	14,952
Charges for services	208,721	216,221	241,950	25,729
Interest income	25,300	25,300	30,902	5,602
Other revenues	97,440	97,440	202,125	104,685
	6,734,877	6,779,477	7,257,176	477,699
<b>EXPENDITURES</b>				
Personal service	4,917,907	4,835,885	4,577,566	(258,319)
Materials and services	1,458,584	1,573,751	1,467,826	(105,925)
Capital outlay	10,720	42,720	40,000	(2,720)
Intergovernmental	117,138	125,138	121,042	(4,096)
Contingency	100,000	49,722		(49,722)
	6,604,349	6,627,216	6,206,434	(420,782)
<b>Excess of revenues over expenditures</b>	130,528	152,261	1,050,742	898,481
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	784,874	789,874	693,069	(96,805)
Transfers out	(1,651,241)	(1,677,974)	(1,699,513)	(21,539)
	(866,367)	(888,100)	(1,006,444)	(118,344)
Net change in fund balance	(735,839)	(735,839)	44,298	780,137
Fund balance - beginning	3,235,839	3,235,839	3,905,846	670,007
Fund balance - ending	\$ 2,500,000	\$ 2,500,000	\$ 3,950,144	\$ 1,450,144



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ROAD EQUIPMENT PURCHASE FUND YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest income	\$ 2,400	\$ 2,400	\$ 2,951	\$ 551
<b>Expenditures</b>				
Capital outlay	488,798	488,798	62,500	(426,298)
Total Expenditures	488,798	488,798	62,500	(426,298)
Excess of revenues over (under) expenditures	(486,398)	(486,398)	(59,549)	426,849
<b>Other Financing Sources (Uses)</b>				
Transfers from Road Fund	75,000	75,000	75,000	
Net change in fund balance	(411,398)	(411,398)	15,451	426,849
Fund balance - beginning of year	411,398	411,398	408,534	(2,864)
Fund balance - end of year	\$ -	\$ -	\$ 423,985	\$ 423,985

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JEFFERSON COUNTY SPECIAL LITIGATION FUND YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local				
Interest	\$ 800	\$ 800	\$ 821	\$ 21
<b>Expenditures</b>				
Materials and services	113,800	113,800	3,120	(110,680)
Excess of revenues over (under) expenditures	(113,000)	(113,000)	(2,299)	110,701
Fund balance - beginning of year	113,000	113,000	112,801	(199)
Fund balance - end of year	\$ -	\$ -	\$ 110,502	\$ 110,502

## JEFFERSON COUNTY, OREGON

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CORRECTIONAL FACILITY CONST FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 500	\$ 500	\$ 2,894	\$ 2,394
Total revenues	500	500	2,894	2,394
<b>Expenditures</b>				
Materials and services	526,250	526,250	16,882	(509,368)
Total expenditures	526,250	526,250	16,882	(509,368)
Excess of revenues over (under) expenditures	(525,750)	(525,750)	(13,988)	511,762
<b>Other Financing Sources (Uses)</b>				
Transfer In	150,250	150,250	121,916	(28,334)
Total other financing sources (uses)	150,250	150,250	121,916	(28,334)
Net change in fund balance	(375,500)	(375,500)	107,928	483,428
Fund balance - beginning of year	375,500	375,500	368,186	(7,314)
Fund balance - end of year	\$ -	\$ -	\$ 476,114	\$ 476,114

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE SPECIAL PROJECTS FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Interest	\$	\$	\$ 305	\$ 305
<b>Expenditures</b>				
Materials and services	45,000	80,500	17,108	(63,392)
Excess of revenues over (under) expenditures	(45,000)	(80,500)	(16,803)	63,697
<b>Other Financing Sources (Uses)</b>				
Transfers in	20,000	55,500	55,446	(54)
Total other financing sources (uses)	20,000	55,500	55,446	(54)
Net change in fund balance	(25,000)	(25,000)	38,643	63,643
Fund balance - beginning of year	25,000	25,000	36,254	11,254
Fund balance - end of year	\$ -	\$ -	\$ 74,897	\$ 74,897

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL ROAD FUND (BUGETARY BASIS) YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,949,000	\$ 2,069,500	\$ 2,153,598	\$ 84,098
Licenses and permits	18,000	18,000	27,233	9,233
Charges for service	25,000	25,000	70,308	45,308
Interest income	8,500	8,500	10,882	2,382
Other revenues	23,666	23,666	466,522	442,856
	2,024,166	2,144,666	2,728,543	583,877
<b>EXPENDITURES</b>				
Personal service	1,019,202	1,019,202	943,936	(75,266)
Materials and services	1,475,168	1,595,668	1,360,265	(235,403)
Capital outlay	4,000	4,000		(4,000)
	2,498,370	2,618,870	2,304,201	(314,669)
Excess of revenues over (under) expenditures	(474,204)	(474,204)	424,342	898,546
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,500	2,500	2,500	
Transfers out	(163,000)	(163,000)	(148,379)	14,621
	(160,500)	(160,500)	(145,879)	14,621
Net change in fund balance	(634,704)	(634,704)	278,463	913,167
Fund balance - beginning	1,000,000	1,000,000	1,740,219	740,219
Fund balance - ending	\$ 365,296	\$ 365,296	2,018,682	\$ 1,653,386
	Adjustment from budgetary basis			
	Inventory		611,177	
			\$ 2,629,859	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUGETARY BASIS) JAIL OPERATIONS FUND YEAR ENDED JUNE 30, 2016

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Taxes	\$ 1,581,280	\$ 1,581,280	\$ 1,662,345	\$ 81,065
Intergovernmental	428,531	428,531	609,818	181,287
Licenses and permits	10,000	10,000	19,675	9,675
Interest income	13,073	13,073	16,438	3,365
Other revenues	40,000	40,000	59,273	19,273
Total revenues	2,072,884	2,072,884	2,367,549	294,665
<b>EXPENDITURES</b>				
Personal service	1,994,177	1,970,177	1,700,526	(269,651)
Materials and services	644,547	668,547	667,864	(683)
Capital outlay	20,000	20,000	13,145	(6,855)
Contingency	129,818	147,354		(147,354)
Total expenditures	2,788,542	2,806,078	2,381,535	(424,543)
Excess of revenues over (under) expenditures	(715,658)	(733,194)	(13,986)	719,208
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	652,204	643,740	673,586	29,846
Transfers out	(453,370)	(453,370)	(409,074)	44,296
Interfund loan from Emergency Comm.		26,000	26,000	
Total other financing sources (uses)	198,834	216,370	290,512	74,142
Net change in fund balance	(516,824)	(516,824)	276,526	793,350
Fund balance - beginning	1,759,593	1,759,593	1,972,847	554,845
Fund balance - ending	\$ 1,242,769	\$ 1,242,769	\$ 2,249,373	\$ 1,348,195

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUGETARY BASIS) BUSINESS LOAN FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Local				
Loan principal	\$ 53,300	\$ 53,300	\$ 54,479	\$ 1,179
Loan interest	29,745	29,745	22,685	(7,060)
Investment income	2,500	2,500	3,373	873
Total revenues	85,545	85,545	80,537	(5,008)
<b>EXPENDITURES</b>				
Materials and services	21,225	21,225	8,380	(12,845)
Business loans	511,320	511,320		(511,320)
Total expenditures	532,545	532,545	8,380	(524,165)
Excess of revenues over (under) expenditures	(447,000)	(447,000)	72,157	519,157
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund loan principal received from				
Fairground RV Park Fund	2,500	2,500	2,500	
County Park Fund	4,500	4,500	3,207	(1,293)
Total other financing sources (uses)	7,000	7,000	5,707	(1,293)
Net change in fund balance	(440,000)	(440,000)	77,864	517,864
Fund balance - beginning	440,000	440,000	429,086	(10,914)
Fund balance - ending	\$ -	\$ -	506,950	\$ 506,950
			Interfund loan receivable	
			31,366	
			Modified accrual fund balance	
			\$ 538,316	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CENTRAL OREGON HEALTH BOARD YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 500	\$ 500	\$ 7,473	\$ 6,973
Intergovernmental				
Federal	2,150,000	2,150,000	2,213,861	63,861
Other revenues	16,048	16,048	40,950	24,902
Sale of Hope House	6,000	6,000	6,500	500
	2,172,548	2,172,548	2,268,784	96,236
<b>Expenditures</b>				
Personal services	80,372	80,372	78,379	(1,993)
Materials and services	2,513,022	2,513,022	2,135,755	(377,267)
Risk reserve	250,000	250,000		(250,000)
	2,843,394	2,843,394	2,214,134	(629,260)
Excess of revenues over (under) expenditures	(670,846)	(670,846)	54,650	725,496
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(80,000)	(80,000)	(80,000)	
Transfer to NT Fund	(600)	(600)	(600)	
	(80,600)	(80,600)	(80,600)	
Net change in fund balance	(751,446)	(751,446)	(25,950)	725,496
Fund balance - beginning of year	751,446	751,446	1,083,930	332,484
Fund balance - end of year	\$ -	\$ -	\$ 1,057,980	\$ 1,057,980



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF COUNTY PROPORTIONATE SHARE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS YEAR ENDED JUNE 30, 2016

### SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (asset) (NPL/A)	(c) County covered payroll	(b/c) NPLA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.06579 %	\$ 3,777,520	\$ 5,937,190	63.6 %	%
2015	0.06944 %	\$ (1,574,116)	\$ 5,863,572	(26.8) %	103.6 %
2014	0.06944 %	\$ 3,543,871	\$ 6,002,205	59.0 %	104.6 %

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

### SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2016	\$ 1,097,125	\$ 1,097,125	\$ -	\$ 5,937,190	18.5 %
2015	\$ 958,978	\$ 958,978	\$ -	\$ 5,863,572	16.4 %
2014	\$ 967,008	\$ 967,008	\$ -	\$ 6,002,205	16.1 %

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**OTHER SUPPLEMENTARY INFORMATION**

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET GENERAL FUND AND SUB-FUNDS

JUNE 30, 2016

	<u>General</u>	<u>Road Equipment Purchase</u>	<u>County Special Litigation</u>	<u>Correctional Facility</u>	<u>Juvenile Special Projects</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and investments	\$ 3,853,858	\$ 423,985	\$ 110,502	\$ 476,114	\$ 74,897	\$ 4,939,356
Taxes receivable	325,696					325,696
Accounts receivable	163,225					163,225
<b>TOTAL ASSETS</b>	<b><u>\$ 4,342,779</u></b>	<b><u>\$ 423,985</u></b>	<b><u>\$ 110,502</u></b>	<b><u>\$ 476,114</u></b>	<b><u>\$ 74,897</u></b>	<b><u>\$ 5,428,277</u></b>
<b>LIABILITIES</b>						
Accounts payable and other current liabilities	\$ 122,290					\$ 122,290
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	270,345					270,345
<b>FUND BALANCES</b>						
Assigned	3,950,144	423,985	110,502	476,114	74,897	5,035,642
Total fund balances	3,950,144	423,985	110,502	476,114	74,897	5,035,642
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 4,342,779</u></b>	<b><u>\$ 423,985</u></b>	<b><u>\$ 110,502</u></b>	<b><u>\$ 476,114</u></b>	<b><u>\$ 74,897</u></b>	<b><u>\$ 5,428,277</u></b>

# JEFFERSON COUNTY, OREGON

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GENERAL FUND AND SUB-FUNDS YEAR ENDED JUNE 30, 2016

	<u>General</u>	<u>Road Equipment Purchase</u>	<u>County Special Litigation</u>	<u>Correctional Facility</u>	<u>Juvenile Special Projects</u>	<u>Total</u>
<b>Revenues</b>						
Taxes						
Property taxes	\$ 5,544,955	\$	\$	\$	\$	\$ 5,544,955
Payments in lieu of taxes	177,666					177,666
Licenses and permits	74,052					74,052
Intergovernmental	985,526					985,526
Charges for services	241,950					241,950
Investment earnings	30,902	2,951	821	2,894	305	37,873
Other revenues	202,125					202,125
<b>Total revenues</b>	<b>7,257,176</b>	<b>2,951</b>	<b>821</b>	<b>2,894</b>	<b>305</b>	<b>7,264,147</b>
<b>Expenditures</b>						
Current						
General government	2,585,599					2,585,599
Public safety	3,016,260		3,120	16,882	17,108	3,053,370
Health and welfare	422,479					422,479
Culture and recreation	35,408					35,408
Intergovernmental	106,688					106,688
Capital outlay	40,000	62,500				102,500
<b>Total expenditures</b>	<b>6,206,434</b>	<b>62,500</b>	<b>3,120</b>	<b>16,882</b>	<b>17,108</b>	<b>6,306,044</b>
Excess of revenues over (under) expenditures	1,050,742	(59,549)	(2,299)	(13,988)	(16,803)	958,103
<b>Other financing sources (uses)</b>						
Transfers in	693,069	75,000		121,916	55,446	945,431
Transfers out	(1,699,513)					(1,699,513)
<b>Total other financing sources (uses)</b>	<b>(1,006,444)</b>	<b>75,000</b>		<b>121,916</b>	<b>55,446</b>	<b>(754,082)</b>
Net change in fund balances	44,298	15,451	(2,299)	107,928	38,643	204,021
Fund balance - beginning	3,905,846	408,534	112,801	368,186	36,254	4,831,621
Fund balance - ending	<b>\$ 3,950,144</b>	<b>\$ 423,985</b>	<b>\$ 110,502</b>	<b>\$ 476,114</b>	<b>\$ 74,897</b>	<b>\$ 5,035,642</b>

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2016

	Special Revenue Funds				
	Federal, State, County Road Construction	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail	Law Library
<b>ASSETS</b>					
Cash and investments	\$ 92,576	\$ 16,542	\$ 10,951	\$ 34,331	\$ 56,334
Taxes receivable					
Accounts receivable	84,000	40	43,984		
TOTAL ASSETS	\$ 176,576	\$ 16,582	\$ 54,935	\$ 34,331	\$ 56,334
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Advances from other funds	\$	\$	\$ 47,259	\$	\$
Accounts payable	46		229		509
Total liabilities	46		47,488		509
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted	176,530			34,331	55,825
Committed		16,582			
Assigned			7,447		
Unassigned					
Total fund balances	176,530	16,582	7,447	34,331	55,825
TOTAL LIABILITIES AND FUND BALANCES	\$ 176,576	\$ 16,582	\$ 54,935	\$ 34,331	\$ 56,334

Special Revenue Funds

DA Fund Juvenile Dependency	Mt. Jefferson Memorial Park Operations	Mt. Jefferson Memorial Park Perpetual	County Fair	Victims' Assistance	County School	Transient Occupancy Tax
\$ (540)	\$ 83,772	\$ 121,883	\$ 149,114	\$ (38,913)	\$ 103	\$ 267,456
<u>5,188</u>				<u>87,716</u>		
<u>\$ 4,648</u>	<u>\$ 83,772</u>	<u>\$ 121,883</u>	<u>\$ 149,114</u>	<u>\$ 48,803</u>	<u>\$ 103</u>	<u>\$ 267,456</u>
\$	\$ 245	\$	\$ 6,724	\$ 6,265	\$	\$ 23,748
	<u>245</u>		<u>6,724</u>	<u>6,265</u>		<u>23,748</u>
4,648	83,527	121,883	142,390	42,538	103	243,708
<u>4,648</u>	<u>83,527</u>	<u>121,883</u>	<u>142,390</u>	<u>42,538</u>	<u>103</u>	<u>243,708</u>
<u>\$ 4,648</u>	<u>\$ 83,772</u>	<u>\$ 121,883</u>	<u>\$ 149,114</u>	<u>\$ 48,803</u>	<u>\$ 103</u>	<u>\$ 267,456</u>

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2016

	Special Revenue Funds				
	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects	Health Grants
<b>ASSETS</b>					
Cash and investments	\$	\$ 7,873	\$ 5,770	\$ 181,121	\$ 86,013
Taxes receivable					
Accounts receivable					88,047
TOTAL ASSETS	\$ -	\$ 7,873	\$ 5,770	\$ 181,121	\$ 174,060
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Advances from other funds	\$	\$ 126,361	\$	\$	\$
Accounts payable			1,616	3,311	9,162
Total liabilities		126,361	1,616	3,311	9,162
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted					
Committed				177,810	164,898
Assigned			4,154		
Unassigned		(118,488)			
Total fund balances		(118,488)	4,154	177,810	164,898
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 7,873	\$ 5,770	\$ 181,121	\$ 174,060

**Special Revenue Funds**

<b>Smoke Management</b>	<b>Corrections and Drug Program</b>	<b>Public Health ELIB Funds</b>	<b>County Clerk Records</b>	<b>Mental Health Alcohol and Drug Program</b>	<b>Veterans Service Expansion</b>	<b>Mental Health Developmental Disabilities</b>
\$ 31,943	\$ 7,688	\$ 4,100	\$ 44,625	\$ 52,103	\$ (2,685)	\$ 58,597
			2	262,497	7,580	9,055
<u>\$ 31,943</u>	<u>\$ 7,688</u>	<u>\$ 4,100</u>	<u>\$ 44,627</u>	<u>\$ 314,600</u>	<u>\$ 4,895</u>	<u>\$ 67,652</u>
\$ 116		\$ 2,917		\$ 5,600	\$ 4,845	\$ 9,055
<u>116</u>		<u>2,917</u>		<u>5,600</u>	<u>4,845</u>	<u>9,055</u>
				309,000	50	58,597
<u>31,827</u>	<u>7,688</u>	<u>1,183</u>	<u>44,627</u>			
<u>31,827</u>	<u>7,688</u>	<u>1,183</u>	<u>44,627</u>	<u>309,000</u>	<u>50</u>	<u>58,597</u>
<u>\$ 31,943</u>	<u>\$ 7,688</u>	<u>\$ 4,100</u>	<u>\$ 44,627</u>	<u>\$ 314,600</u>	<u>\$ 4,895</u>	<u>\$ 67,652</u>



# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2016

	Special Revenue Funds				
	Parks Development	Economic Development	Adult Community Corrections	Juvenile Crime Plan	Geographic Information System
<b>ASSETS</b>					
Cash and investments	\$ 63,610	\$ 111,296	\$ 943,956	\$	\$ 46,994
Taxes receivable					
Accounts receivable	17,511	4,338	562		
TOTAL ASSETS	\$ 81,121	\$ 115,634	\$ 944,518	\$ -	\$ 46,994
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Advances from other funds	\$	\$	\$	\$	\$
Accounts payable	3,408	157	7,985		17
Total liabilities	3,408	157	7,985		17
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted			936,533		46,977
Committed	77,713	115,477			
Assigned					
Unassigned					
Total fund balances	77,713	115,477	936,533		46,977
TOTAL LIABILITIES AND FUND BALANCES	\$ 81,121	\$ 115,634	\$ 944,518	\$ -	\$ 46,994

Special Revenue Funds				Capital Project Funds	
Conciliation/ Mediation	Sheriff Grants	Code Enforcement	District Attorney Grants	Landfill Closure	SDC County Road
\$ 85,462	\$ 30,932	\$ 114,528	\$ (41,468)	\$ 235,958	\$ 60,039
	8,311	8,033	35,018	26,273	
<u>\$ 85,462</u>	<u>\$ 39,243</u>	<u>\$ 122,561</u>	<u>\$ (6,450)</u>	<u>\$ 262,231</u>	<u>\$ 60,039</u>
\$ 6,500	\$	\$ 672	\$ (6,450)	\$ 1,704	\$
<u>6,500</u>		<u>672</u>	<u>(6,450)</u>	<u>1,704</u>	
78,962	39,243			260,527	
		121,889			60,039
<u>78,962</u>	<u>39,243</u>	<u>121,889</u>		<u>260,527</u>	<u>60,039</u>
<u>\$ 85,462</u>	<u>\$ 39,243</u>	<u>\$ 122,561</u>	<u>\$ (6,450)</u>	<u>\$ 262,231</u>	<u>\$ 60,039</u>

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2016

	Capital Project Funds			Debt Service Fund	Total
	SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	
<b>ASSETS</b>					
Cash and investments	\$ 166,950	\$ 121,796	\$ 9,161	\$	\$ 3,219,971
Taxes receivable				13,258	13,258
Accounts receivable					688,155
TOTAL ASSETS	\$ 166,950	\$ 121,796	\$ 9,161	\$ 13,258	\$ 3,921,384
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Advances from other funds	\$	\$	\$ 28,865	\$	\$ 202,485
Accounts payable					88,381
Total liabilities			28,865		290,866
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes				8,355	8,355
Fund balances					
Nonspendable					121,883
Restricted	166,950	121,796			2,475,000
Committed					879,715
Assigned				4,903	223,718
Unassigned			(19,704)		(78,153)
Total fund balances	166,950	121,796	(19,704)	4,903	3,622,163
TOTAL LIABILITIES AND FUND BALANCES	\$ 166,950	\$ 121,796	\$ 9,161	\$ 13,258	\$ 3,921,384

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2016

	Special Revenue Funds				
	Federal, State, County Road Construction	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail	Law Library
<b>Revenues</b>					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other					
Licenses and fees		21,625			18,503
Charges for service					
Intergovernmental			99,895	14,370	
Interest	599	274	797	171	433
Other	130,860		112,965		
Total revenues	<u>131,459</u>	<u>21,899</u>	<u>213,657</u>	<u>14,541</u>	<u>18,936</u>
<b>Expenditures</b>					
Current					
General services					
Highway and streets	29,838				
Public safety		77,488	267,450		9,843
Economic development					
Health and welfare					
Culture and recreation					
Education					
Debt service					
Principal					
Interest			2,096		
Total expenditures	<u>29,838</u>	<u>77,488</u>	<u>269,546</u>		<u>9,843</u>
Excess of revenues over (under) expenditures	<u>101,621</u>	<u>(55,589)</u>	<u>(55,889)</u>	<u>14,541</u>	<u>9,093</u>
<b>Other financing sources (uses)</b>					
Operating transfers in		55,000	155,957		
Operating transfers out					(6,500)
Total other financing sources (uses)		<u>55,000</u>	<u>155,957</u>		<u>(6,500)</u>
Net change in fund balances	101,621	(589)	100,068	14,541	2,593
Fund balances (deficit) - beginning of year	<u>74,909</u>	<u>17,171</u>	<u>(92,621)</u>	<u>19,790</u>	<u>53,232</u>
Fund balances (deficit) - end of year	<u>\$ 176,530</u>	<u>\$ 16,582</u>	<u>\$ 7,447</u>	<u>\$ 34,331</u>	<u>\$ 55,825</u>

**Special Revenue Funds**

<u>DA Fund Juvenile Dependency</u>	<u>Mt. Jefferson Memorial Park Operations</u>	<u>Mt. Jefferson Memorial Park Perpetual</u>	<u>County Fair</u>	<u>Victims' Assistance</u>	<u>County School</u>
\$	\$	\$	\$	\$	\$
					59,867
	47,409	2,205	97,423		
23,811	1,511		53,667	231,639	115,014
			713		265
			33,323		
<u>23,811</u>	<u>48,920</u>	<u>2,205</u>	<u>185,126</u>	<u>231,639</u>	<u>175,146</u>
	59,315				
22,470				220,569	
			288,231		
					175,043
<u>22,470</u>	<u>59,315</u>		<u>288,231</u>	<u>220,569</u>	<u>175,043</u>
1,341	(10,395)	2,205	(103,105)	11,070	103
	7,500		133,000		
(1,879)			(8,000)	(7,370)	
<u>(1,879)</u>	<u>7,500</u>		<u>125,000</u>	<u>(7,370)</u>	
(538)	(2,895)	2,205	21,895	3,700	103
5,186	86,422	119,678	120,495	38,838	
<u>\$ 4,648</u>	<u>\$ 83,527</u>	<u>\$ 121,883</u>	<u>\$ 142,390</u>	<u>\$ 42,538</u>	<u>\$ 103</u>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2016

	Special Revenue Funds				
	Transient Occupancy Tax	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects
<b>Revenues</b>					
Taxes - property	\$				
Taxes - other	254,758				
Licenses and fees				32,733	
Charges for service					
Intergovernmental		80,000			37,881
Interest	2,029			33	1,230
Other			12,176		
Total revenues	256,787	80,000	12,176	32,766	39,111
<b>Expenditures</b>					
Current					
General services		78,200		30,694	
Highway and streets					
Public safety					30,863
Economic development	98,923		698		
Health and welfare					
Culture and recreation					
Education					
Debt service					
Principal					
Interest			5,075		
Total expenditures	98,923	78,200	5,773	30,694	30,863
Excess of revenues over (under) expenditures	157,864	1,800	6,403	2,072	8,248
<b>Other financing sources (uses)</b>					
Operating transfers in			16,000		
Operating transfers out	(201,000)	(1,800)		(2,000)	(2,217)
Total other financing sources (uses)	(201,000)	(1,800)	16,000	(2,000)	(2,217)
Net changes in fund balances	(43,136)		22,403	72	6,031
Fund balances (deficit) - beginning of year	286,844		(140,891)	4,082	171,779
Fund balances (deficit) - end of year	\$ 243,708	\$ -	\$ (118,488)	\$ 4,154	\$ 177,810

**Special Revenue Funds**

<u>Public Health Grants</u>	<u>Smoke Management</u>	<u>Corrections and Drug Program</u>	<u>Public Health ELIB Funds</u>	<u>County Clerk Records</u>	<u>Mental Health Alcohol and Drug Program</u>	<u>Veterans Service Expansion</u>
\$	\$	\$	\$	\$	\$	\$
	67,649			9,806		
17,714						
795,334		17,027	18,475		896,756	30,322
1,180	492	47		295	252	
20,670						
<u>834,898</u>	<u>68,141</u>	<u>17,074</u>	<u>18,475</u>	<u>10,101</u>	<u>897,008</u>	<u>30,322</u>
				973		31,935
868,802	78,641		36,729		636,756	
<u>868,802</u>	<u>78,641</u>		<u>36,729</u>	<u>973</u>	<u>636,756</u>	<u>31,935</u>
(33,904)	(10,500)	17,074	(18,254)	9,128	260,252	(1,613)
<u>9,500</u>						
(40,887)		(20,000)		(420)	(3,600)	
<u>(31,387)</u>		<u>(20,000)</u>		<u>(420)</u>	<u>(3,600)</u>	
(65,291)	(10,500)	(2,926)	(18,254)	8,708	256,652	(1,613)
230,189	42,327	10,614	19,437	35,919	52,348	1,663
<u>\$ 164,898</u>	<u>\$ 31,827</u>	<u>\$ 7,688</u>	<u>\$ 1,183</u>	<u>\$ 44,627</u>	<u>\$ 309,000</u>	<u>\$ 50</u>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2016

	Special Revenue Funds			
	Mental Health Developmental Disabilities	Parks Development	Economic Development	Community Corrections
<b>Revenues</b>				
Taxes - property	\$	\$	\$	\$
Taxes - other				
Licenses and fees				
Charges for service		71,882		
Intergovernmental	405,315		109,233	1,363,108
Interest	444	510	480	7,088
Other			36,925	63,006
Total revenues	<u>405,759</u>	<u>72,392</u>	<u>146,638</u>	<u>1,433,202</u>
<b>Expenditures</b>				
Current				
General services				
Highway and streets				
Public safety				692,144
Economic development			89,610	
Health and welfare	402,015			
Culture and recreation		128,457		
Education				
Debt service				
Principal				
Interest		273		
Total expenditures	<u>402,015</u>	<u>128,730</u>	<u>89,610</u>	<u>692,144</u>
Excess of revenues over (under) expenditures	<u>3,744</u>	<u>(56,338)</u>	<u>57,028</u>	<u>741,058</u>
<b>Other financing sources (uses)</b>				
Operating transfers in		60,000		
Operating transfers out	(3,600)			(550,090)
Total other financing sources (uses)	<u>(3,600)</u>	<u>60,000</u>		<u>(550,090)</u>
Net changes in fund balances	144	3,662	57,028	190,968
Fund balances (deficit) - beginning of year	<u>58,453</u>	<u>74,051</u>	<u>58,449</u>	<u>745,565</u>
Fund balances (deficit) - end of year	<u>\$ 58,597</u>	<u>\$ 77,713</u>	<u>\$ 115,477</u>	<u>\$ 936,533</u>



Special Revenue Funds						Capital Project Funds
Juvenile Crime Plan	Geographic Information System	Conciliation/Mediation	Sheriff Grants	Code Enforcement	District Attorney Grants	Landfill Closure
\$	\$	\$	\$	\$	\$	\$
	26,291	12,983		10,790 39,053		100,538
179	367	618	50,260 305 3,536	820	429,357	1,520
179	26,658	13,601	54,101	50,663	429,357	102,058
	86,222					
		13,500	81,961		393,712	
				39,741		40,211
	86,222	13,500	81,961	39,741	393,712	40,211
179	(59,564)	101	(27,860)	10,922	35,645	61,847
(35,446)	59,150 (1,200)		40,000 (480)	(3,372)	(35,645)	
(35,446)	57,950		39,520	(3,372)	(35,645)	
(35,267)	(1,614)	101	11,660	7,550		61,847
35,267	48,591	78,861	27,583	114,339		198,680
\$ -	\$ 46,977	\$ 78,962	\$ 39,243	\$ 121,889	\$ -	\$ 260,527

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2016

	Capital Project Funds			
	SDC County Road	SDC CRR Roads	SDC County Parks	SDC CRR Parks
<b>Revenues</b>				
Taxes - property	\$	\$	\$	\$
Taxes - other				
Licenses and fees				
Charges for service	43,530	40,556	6,026	8,142
Intergovernmental				
Interest	233	997	854	30
Other				
Total revenues	43,763	41,553	6,880	8,172
<b>Expenditures</b>				
Current				
General services				
Highway and streets				
Public safety				
Economic development				
Health and welfare				
Culture and recreation				
Education				
Debt service				
Principal				
Interest				
Total expenditures				
Excess of revenues over (under) expenditures	43,763	41,553	6,880	8,172
<b>Other financing sources (uses)</b>				
Operating transfers in				
Operating transfers out				
Total other financing sources (uses)				
Net changes in fund balances	43,763	41,553	6,880	8,172
Fund balances (deficit) - beginning of year	16,276	125,397	114,916	(27,876)
Fund balances (deficit) - end of year	\$ 60,039	\$ 166,950	\$ 121,796	\$ (19,704)

**Debt Service Funds**

<b>Jail Bond Debt Service</b>	<b>Courthouse Bond</b>	<b>Total</b>
\$ 24,363	\$	\$ 24,363
		325,415
		228,643
		435,425
		4,772,975
73		23,328
		413,461
<u>24,436</u>		<u>6,223,610</u>
		287,339
		29,838
		1,810,000
		189,231
		2,102,895
		416,688
		175,043
	335,950	335,950
	160,000	167,444
	495,950	5,514,428
<u>24,436</u>	<u>(495,950)</u>	<u>709,182</u>
	495,950	1,032,057
<u>(21,916)</u>		<u>(947,422)</u>
<u>(21,916)</u>	495,950	<u>84,635</u>
2,520		793,817
<u>2,383</u>		<u>2,828,346</u>
<u>\$ 4,903</u>	<u>\$ -</u>	<u>\$ 3,622,163</u>

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FEDERAL, STATE AND COUNTY ROAD CONSTRUCTION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest income	\$ 365	\$ 365	\$ 599	\$ 234
Intergovernmental				
Oregon Highway Division	288,333	288,333	130,860	(157,473)
Total revenues	288,698	288,698	131,459	(157,239)
<b>Expenditures</b>				
Materials and services	337,194	337,194	29,838	(307,356)
Net change in fund balance	(48,496)	(48,496)	101,621	150,117
Fund balance - beginning of year	48,496	48,496	74,909	26,413
Fund balance - end of year	\$ -	\$ -	\$ 176,530	\$ 176,530

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ANIMAL CONTROL FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Licenses and fees	\$ 17,000	\$ 17,000	\$ 21,625	\$ 4,625
Interest	50	50	274	224
Total revenues	17,050	17,050	21,899	4,849
<b>Expenditures</b>				
Personal services	30,828	30,828	29,746	(1,082)
Materials and services	49,350	49,350	47,742	(1,608)
Contingency	2,609	2,609		(2,609)
Total expenditures	82,787	82,787	77,488	(5,299)
Excess of revenues over (under) expenditures	(65,737)	(65,737)	(55,589)	10,148
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	55,000	55,000	55,000	
Total other financing sources (uses)	55,000	55,000	55,000	
Net change in fund balance	(10,737)	(10,737)	(589)	10,148
Fund balance - beginning of year	10,737	10,737	17,171	6,434
Fund balance - end of year	\$ -	\$ -	\$ 16,582	\$ 16,582

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) EMERGENCY COMMUNICATIONS 911 FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	\$	\$ 797	\$ 797
Intergovernmental				
City	115,972	115,972	99,892	(16,080)
Other	117,977	117,977	112,965	(5,012)
Total revenues	233,949	233,949	213,654	(20,295)
<b>Expenditures</b>				
Materials and services	365,208	339,208	267,450	(71,758)
Total expenditures	365,208	339,208	267,450	(71,758)
Excess of revenues over (under) expenditures	(131,259)	(105,259)	(53,796)	51,463
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	149,957	149,957	149,957	
Transfer from Marine Fund	6,000	6,000	6,000	
Loan Pmt to fund 311	(24,698)	(24,698)	(24,698)	
Loan from Jail Operations 265	-	(26,000)	(26,000)	
Total other financing sources (uses)	131,259	105,259	105,259	
Net change in fund balance			51,463	51,463
Fund balance - beginning of year			3,240	3,240
Fund balance - end of year	\$ -	\$ -	54,703	\$ 54,703
		Interfund loan payable	47,256	
		Modified accrual fund balance	\$ 7,447	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FOOTPATHS AND BICYCLE TRAIL FUND YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local				
Interest income	\$ 100	\$ 100	\$ 171	\$ 71
Intergovernmental				
State motor vehicle revenue	<u>14,830</u>	<u>14,830</u>	<u>14,370</u>	<u>(460)</u>
Total revenues	<u>14,930</u>	<u>14,930</u>	<u>14,541</u>	<u>(389)</u>
<b>Expenditures</b>				
Materials and services	<u>35,958</u>	<u>35,958</u>	<u></u>	<u>(35,958)</u>
Net change in fund balance	(21,028)	(21,028)	14,541	35,569
Fund balance - beginning of year	<u>21,028</u>	<u>21,028</u>	<u>19,790</u>	<u>(1,238)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,331</u>	<u>\$ 34,331</u>

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

# JEFFERSON COUNTY, OREGON

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

### LAW LIBRARY FUND

YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Court fees	\$ 15,000	\$ 15,000	\$ 18,503	\$ 3,503
Interest	300	300	433	133
Total revenues	<u>15,300</u>	<u>15,300</u>	<u>18,936</u>	<u>3,636</u>
<b>Expenditures</b>				
Materials and services	<u>59,262</u>	<u>59,262</u>	<u>9,843</u>	<u>(49,419)</u>
Excess of revenues over (under) expenditures	(43,962)	(43,962)	9,093	53,055
<b>Other Financing Sources (Uses)</b>				
Transfer to District Attorney GF	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	
Net change in fund balance	(50,462)	(50,462)	2,593	53,055
Fund balance - beginning of year	<u>50,462</u>	<u>50,462</u>	<u>53,232</u>	<u>2,770</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,825</u>	<u>\$ 55,825</u>

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



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE DEPENDENCY - DA FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
State contract	\$ 10,000	\$ 25,000	\$ 23,811	\$ (1,189)
Total revenues	10,000	25,000	23,811	(1,189)
<b>Expenditures</b>				
Personal services	12,500	25,200	22,470	(2,730)
Excess of revenues over (under) expenditures	(2,500)	(200)	1,341	1,541
<b>Other Financing Sources (Uses)</b>				
Transfer to District Attorney GF		(5,000)	(1,879)	3,121
Net change in fund balance	(2,500)	(5,200)	(538)	4,662
Fund balance - beginning of year	2,500	5,200	5,186	(14)
Fund balance - end of year	\$ -	\$ -	\$ 4,648	\$ 4,648

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MT. JEFFERSON MEMORIAL PARK OPERATION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 51,200	\$ 51,200	\$ 47,409	\$ (3,791)
Interest	1,250	1,250	1,511	261
Total revenues	52,450	52,450	48,920	(3,530)
<b>Expenditures</b>				
Personal services	41,671	41,671	40,996	(675)
Materials and services	91,458	91,458	18,319	(73,139)
Total expenditures	133,129	133,129	59,315	(73,814)
Excess of revenues over (under) expenditures	(80,679)	(80,679)	(10,395)	70,284
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	7,500	7,500	7,500	
Net change in fund balance	(73,179)	(73,179)	(2,895)	70,284
Fund balance - beginning of year	73,179	73,179	86,422	13,243
Fund balance - end of year	\$ -	\$ -	\$ 83,527	\$ 83,527

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MT. JEFFERSON MEMORIAL PARK PERPETUAL CARE FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 2,400	\$ 2,400	\$ 2,205	\$ (195)
<b>Expenditures</b>				
Materials and services				
Net change in fund balance	2,400	2,400	2,205	(195)
Fund balance - beginning of year	117,853	117,853	119,678	1,825
Fund balance - end of year	\$ 120,253	\$ 120,253	\$ 121,883	\$ 1,630

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY FAIR FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 80,510	\$ 80,510	\$ 97,423	\$ 16,913
Interest			713	713
Donations			28,284	28,284
Other	2,000	2,000	5,039	3,039
Intergovernmental				
State	50,000	50,000	53,667	3,667
Total revenues	<u>132,510</u>	<u>132,510</u>	<u>185,126</u>	<u>52,616</u>
<b>Expenditures</b>				
Personal services	134,460	125,960	100,066	(25,894)
Materials and services	180,100	188,600	188,165	(435)
Total expenditures	<u>314,560</u>	<u>314,560</u>	<u>288,231</u>	<u>(26,329)</u>
Excess of revenues over (under) expenditures	(182,050)	(182,050)	(103,105)	78,945
<b>Other Financing Sources (Uses)</b>				
Transfer from Transient Occupancy Tax Fund	133,000	133,000	133,000	
Transfer to Fair Capital Fund	(8,000)	(8,000)	(8,000)	
Total other financing sources (uses)	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	
Net change in fund balance	(57,050)	(57,050)	21,895	78,945
Fund balance - beginning of year	57,050	57,050	120,495	63,445
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,390</u>	<u>\$ 142,390</u>

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) VICTIMS' ASSISTANCE FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 200	\$ 200	\$	\$ (200)
Intergovernmental				
State	65,527	184,509	144,036	(40,473)
Federal	83,163	83,163	87,603	4,440
Total revenues	148,890	267,872	231,639	(36,233)
<b>Expenditures</b>				
Personal services	112,413	190,996	150,177	(40,819)
Materials and services	37,417	71,185	70,392	(793)
Contingency	16,750	16,750		(16,750)
Total expenditures	166,580	278,931	220,569	(58,362)
Excess of revenues over (under) expenditures	(17,690)	(11,059)	11,070	22,129
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund		(6,511)	(6,410)	101
Transfer to NT Fund	(960)	(1,080)	(960)	120
Total other financing sources (uses)	(960)	(7,591)	(7,370)	221
Net change in fund balance	(18,650)	(18,650)	3,700	22,350
Fund balance - beginning of year	18,650	18,650	38,838	20,188
Fund balance - end of year	\$ -	\$ -	\$ 42,538	\$ 42,538

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY SCHOOL FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 100	\$ 100	\$ 265	165
Payment in lieu of taxes	60,000	60,000	59,867	(133)
Intergovernmental				
Federal	200,000	200,000	115,014	(84,986)
Total revenues	260,100	260,100	175,146	(84,954)
<b>Expenditures</b>				
Payments to schools	260,200	260,200	175,043	(85,157)
Net change in fund balance	(100)	(100)	103	203
Fund balance - beginning of year	100	100		(100)
Fund balance - end of year	\$ -	\$ -	\$ 103	\$ 103

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSIENT OCCUPANCY TAX FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Taxes - other	\$ 250,000	\$ 250,000	\$ 254,758	\$ 4,758
Interest	1,200	1,200	2,029	829
Total revenues	251,200	251,200	256,787	5,587
<b>Expenditures</b>				
Materials and services	286,450	286,450	98,923	(187,527)
Contingency	13,750	13,750		(13,750)
Total expenditures	300,200	300,200	98,923	(201,277)
Excess of revenues over (under) expenditures	(49,000)	(49,000)	157,864	206,864
<b>Other Financing Sources (Uses)</b>				
Transfer to County Fair Fund	(133,000)	(133,000)	(133,000)	
Transfer to County Fair Building fund	(8,000)	(8,000)	(8,000)	
Transfer to County Park Fund	(60,000)	(60,000)	(60,000)	
Total other financing sources (uses)	(201,000)	(201,000)	(201,000)	
Net change in fund balance	(250,000)	(250,000)	(43,136)	206,864
Fund balance - beginning of year	250,000	250,000	286,844	36,844
Fund balance - end of year	\$ -	\$ -	\$ 243,708	\$ 243,708

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SPECIAL TRANSPORTATION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	\$	\$	\$
Intergovernmental				
State	80,000	80,000	80,000	
Total revenues	80,000	80,000	80,000	
<b>Expenditures</b>				
Materials and services	80,000	78,200	78,200	
Contingency	1,400	1,400		(1,400)
Excess of revenues over (under) expenditures	81,400	79,600	78,200	(1,400)
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund		(1,800)	(1,800)	
Total other financing sources (uses)		(1,800)	(1,800)	
Net change in fund balance	(1,400)	(1,400)		1,400
Fund balance - beginning of year	1,400	1,400		(1,400)
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY FAIR BUILDING FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
Other	\$ 11,420	\$ 11,420	\$ 12,176	\$ 756
Total revenues	11,420	11,420	12,176	756
<b>Expenditures</b>				
Materials and services	8,800	8,800	698	(8,102)
Total expenditures	8,800	8,800	698	(8,102)
Net change in fund balance	2,620	2,620	11,478	8,858
<b>Other Financing Sources</b>				
Loan pmt to Landfill	(28,620)	(28,620)	(23,714)	4,906
Transfer from County Fair Fund	8,000	8,000	8,000	
Transfer from TOT	8,000	8,000	8,000	
Total other financing sources (uses)	(12,620)	(12,620)	(7,714)	4,906
Net Change in Fund Balance	(10,000)	(10,000)	3,764	13,764
Fund balance - beginning of year	10,000	10,000	4,109	(5,891)
Fund balance - end of year	\$ -	\$ -	7,873	\$ 7,873
		Interfund loan payable	126,361	
		Modified accrual fund balance	\$ (118,488)	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC LAND CORNER PRESERVATION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Fees	\$ 36,261	\$ 36,261	\$ 32,733	\$ (3,528)
Interest	50	50	33	(17)
Total revenues	36,311	36,311	32,766	(3,545)
<b>Expenditures</b>				
Personal services	11,331	11,331	8,958	(2,373)
Materials and services	23,040	23,040	21,736	(1,304)
Total expenditures	34,371	34,371	30,694	(3,677)
Excess of revenues over (under) expenditures	1,940	1,940	2,072	132
<b>Other Financing Sources (Uses)</b>				
Transfer to Public Works - rent	(1,700)	(1,700)	(1,700)	
Transfer to NT Fund	(300)	(300)	(300)	
Total other financing sources (uses)	(2,000)	(2,000)	(2,000)	
Net change in fund balance	(60)	(60)	72	132
Fund balance - beginning of year	1,000	1,000	4,082	3,082
Fund balance - end of year	\$ 940	\$ 940	\$ 4,154	\$ 3,214

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

## JEFFERSON COUNTY, OREGON

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY PROJECTS FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 500	\$ 500	\$ 1,230	\$ 730
Intergovernmental				
Federal			37,881	37,881
Total revenues	500	500	39,111	38,611
<b>Expenditures</b>				
Materials and services	151,000	151,000	30,863	(120,137)
Excess of revenues over (under) expenditures	(150,500)	(150,500)	8,248	158,748
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund - admin charge	(5,000)	(5,000)	(2,217)	2,783
Net change in fund balance	(155,500)	(155,500)	6,031	161,531
Fund balance - beginning of year	155,500	155,500	171,779	16,279
Fund balance - end of year	\$ -	\$ -	\$ 177,810	\$ 177,810

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) DISTRICT ATTORNEY GRANT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 410,647	\$ 468,920	\$ 429,357	\$ (39,563)
Total revenues	410,647	468,920	429,357	(39,563)
<b>Expenditures</b>				
Personal services	201,577	239,148	211,661	(27,487)
Materials and services	173,556	190,780	182,051	(8,729)
Total expenditures	375,133	429,928	393,712	(36,216)
Excess of revenues over (under) expenditures	35,514	38,992	35,645	(3,347)
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund - admin charge	(33,906)	(37,172)	(34,037)	3,135
Transfer to NT Fund	(1,608)	(1,820)	(1,608)	212
Total other financing sources (uses)	(35,514)	(38,992)	(35,645)	3,347
Net change in fund balance				
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SMOKE MANAGEMENT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 500	\$ 500	\$ 492	\$ (8)
Licenses and fees	80,000	80,000	67,649	(12,351)
Total revenues	80,500	80,500	68,141	(12,359)
<b>Expenditures</b>				
Personal services	14,245	14,245	14,210	(35)
Materials and services	73,585	73,585	64,431	(9,154)
Contingency	12,550	12,550		(12,550)
Total expenditures	100,380	100,380	78,641	(21,739)
Net change in fund balance	(19,880)	(19,880)	(10,500)	9,380
Fund balance - beginning of year	45,000	45,000	42,327	(2,673)
Fund balance - end of year	\$ 25,120	\$ 25,120	\$ 31,827	\$ 6,707

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CORRECTIONS AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	\$	\$ 47	\$ 47
Intergovernmental				
State	11,740	11,740	17,027	5,287
Total revenues	11,740	11,740	17,074	5,334
<b>Expenditures</b>				
Contingency	2,340	2,340		(2,340)
Excess of revenues over (under) expenditures	9,400	9,400	17,074	7,674
<b>Other Financing Sources (Uses)</b>				
Transfer to Juvenile Corrections Fund	(20,000)	(20,000)	(20,000)	
Net change in fund balance	(10,600)	(10,600)	(2,926)	7,674
Fund balance - beginning of year	10,600	10,600	10,614	14
Fund balance - end of year	\$ -	\$ -	\$ 7,688	\$ 7,688

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC HEALTH GRANT FUNDS YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 600	\$ 600	\$ 1,180	\$ 580
Charges for services	10,450	10,450	17,714	7,264
Other	500	500	20,670	20,170
Intergovernmental				
State	132,298	132,298	154,876	22,578
Federal	608,815	608,815	640,458	31,643
Total revenues	752,663	752,663	834,898	82,235
<b>Expenditures</b>				
Personal services	772,002	772,002	699,019	(72,983)
Materials and services	188,863	188,863	169,783	(19,080)
Total expenditures	960,865	960,865	868,802	(92,063)
Excess of revenues over (under) expenditures	(208,202)	(208,202)	(33,904)	174,298
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	9,500	9,500	9,500	
Transfer to General Fund	(35,000)	(35,000)	(25,899)	9,101
Transfer to NT Fund	(11,520)	(11,520)	(11,520)	
Transfer to Self-Insurance Fund	(3,478)	(3,478)	(3,468)	10
Total other financing sources (uses)	(40,498)	(40,498)	(31,387)	9,111
Net change in fund balance	(248,700)	(248,700)	(65,291)	183,409
Fund balance - beginning of year	248,700	248,700	230,189	(18,511)
Fund balance - end of year	\$ -	\$ -	\$ 164,898	\$ 164,898

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY CLERK RECORDS FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 250	\$ 250	\$ 295	\$ 45
Licenses and fees	15,000	15,000	9,806	(5,194)
Total revenues	15,250	15,250	10,101	(5,149)
<b>Expenditures</b>				
Materials and services	2,500	2,500	973	(1,527)
Total expenditures	2,500	2,500	973	(1,527)
Excess of revenues over (under) expenditures	12,750	12,750	9,128	(3,622)
<b>Other Financing Sources (Uses)</b>				
Transfer to NT Fund	(420)	(420)	(420)	
Net change in fund balance	12,330	12,330	8,708	(3,622)
Fund balance - beginning of year	45,119	45,119	35,919	(9,200)
Fund balance - end of year	\$ 57,449	\$ 57,449	\$ 44,627	\$ (12,822)

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



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) VETERANS SERVICE EXPANSION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 15	\$ 15	\$	\$ (15)
Intergovernmental				
State	30,000	30,000	30,322	322
Total revenues	30,015	30,015	30,322	307
<b>Expenditures</b>				
Personal services	13,550	13,750	13,650	(100)
Materials and services	18,965	18,765	18,285	(480)
Total expenditures	32,515	32,515	31,935	(580)
Net change in fund balance	(2,500)	(2,500)	(1,613)	887
Fund balance - beginning of year	2,500	2,500	1,663	(837)
Fund balance - end of year	\$ -	\$ -	\$ 50	\$ 50

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH ALCOHOL AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2016

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 200	\$ 200	\$ 252	\$ 52
Intergovernmental				
State	15,000	15,000	20,133	5,133
Federal	540,000	944,500	876,623	(67,877)
Total revenues	555,200	959,700	897,008	(62,692)
<b>Expenditures</b>				
Materials and services	551,750	956,250	636,756	(319,494)
Risk Reserve	47,925	47,925		(47,925)
Total expenditures	599,675	1,004,175	636,756	(367,419)
Excess of revenues over (under) expenditures	(44,475)	(44,475)	260,252	304,727
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(48,075)	(48,075)	256,652	304,727
Fund balance - beginning of year	48,075	48,075	52,348	4,273
Fund balance - end of year	\$ -	\$ -	\$ 309,000	\$ 309,000

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH DEVELOPMENTAL DISABILITIES FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 300	\$ 300	\$ 444	\$ 144
Intergovernmental				
Federal	280,000	430,000	405,315	(24,685)
Total revenues	280,300	430,300	405,759	(24,541)
<b>Expenditures</b>				
Materials and services	279,400	429,400	402,015	(27,385)
Risk Reserve	74,400	74,400	402,015	(74,400)
Total expenditures	353,800	503,800	402,015	(101,785)
Excess of revenues over (under) expenditures	(73,500)	(73,500)	3,744	77,244
<b>Other Financing Sources (Uses)</b>				
Transfer to Finance General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(77,100)	(77,100)	144	77,244
Fund balance - beginning of year	77,100	77,100	58,453	(18,647)
Fund balance - end of year	\$ -	\$ -	\$ 58,597	\$ 58,597

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC HEALTH - EARLY LEARNING INITIATIVE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$	\$	\$	\$
Federal	175,000	175,000	18,475	(156,525)
Total revenues	175,000	175,000	18,475	(156,525)
<b>Expenditures</b>				
Materials and services	175,000	175,000	36,729	(138,271)
Excess of revenues over (under) expenditures			(18,254)	(18,254)
Net change in fund balance			(18,254)	(18,254)
Fund balance - beginning of year			19,437	19,437
Fund balance - end of year	\$ -	\$ -	\$ 1,183	\$ 1,183

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PARKS DEVELOPMENT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 45,000	\$ 45,000	\$ 71,882	\$ 26,882
Interest	600	600	510	(90)
Other	500	500		(500)
	46,100	46,100	72,392	26,292
<b>Expenditures</b>				
Personal services	81,910	83,410	83,151	(259)
Materials and services	80,906	79,406	45,306	(34,100)
	162,816	162,816	128,457	(34,359)
Excess of revenues over (under) expenditures	(116,716)	(116,716)	(56,065)	60,651
<b>Other Financing Sources (Uses)</b>				
Transfer from TRT Fund	60,000	60,000	60,000	
Loan repayment to Business Loan Fund	(5,731)	(5,731)	(5,731)	
	54,269	54,269	54,269	
Net change in fund balance	(62,447)	(62,447)	(1,796)	60,651
Fund balance - beginning of year	62,447	62,447	79,509	17,062
Fund balance - end of year	\$ -	\$ -	\$ 77,713	\$ 77,713

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ECONOMIC DEVELOPMENT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 600	\$ 600	\$ 480	\$ (120)
Intergovernmental				
State	90,000	90,000	109,233	19,233
Other	28,000	28,000	36,925	8,925
Total revenues	118,600	118,600	146,638	28,038
<b>Expenditures</b>				
Materials and services	168,600	168,600	89,610	(78,990)
Excess of revenues over (under) expenditures	(50,000)	(50,000)	57,028	107,028
Net change in fund balance	(50,000)	(50,000)	57,028	107,028
Fund balance - beginning of year	50,000	50,000	58,449	8,449
Fund balance - end of year	\$ -	\$ -	\$ 115,477	\$ 115,477

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMUNITY CORRECTIONS FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 4,630	\$ 4,630	\$ 7,088	\$ 2,458
Other	55,000	55,000	63,006	8,006
Intergovernmental				
State	847,016	863,552	1,363,108	499,556
Total revenues	906,646	923,182	1,433,202	510,020
<b>Expenditures</b>				
Personal services	608,716	608,716	552,620	(56,096)
Materials and services	507,634	246,134	139,524	(106,610)
Contingency	123,497	104,997		(104,997)
Total expenditures	1,239,847	959,847	692,144	(267,703)
Excess of revenues over (under) expenditures	(333,201)	(36,665)	741,058	777,723
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(84,558)	(84,558)	(60,944)	23,614
Transfer to NT Fund	(4,560)	(4,560)	(4,560)	
Transfer to Capital Fund	(36,000)	(286,000)	(286,000)	
Transfer to Jail Operations Fund	(152,204)	(198,740)	(198,586)	154
Total other financing sources (uses)	(277,322)	(573,858)	(550,090)	23,768
Net change in fund balance	(610,523)	(610,523)	190,968	801,491
Fund balance - beginning of year	610,523	610,523	745,565	135,042
Fund balance - end of year	\$ -	\$ -	\$ 936,533	\$ 936,533

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE CRIME PLAN GRANT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	200	\$ 179	\$ (21)
Total revenues		200	179	(21)
<b>Expenditures</b>				
Personal services				
Materials and services				
Total expenditures				
Excess of revenues over (under) expenditures		200	179	(21)
<b>Other Financing Sources (Uses)</b>				
Transfer to Juvenile Special Project Fund		(35,500)	(35,446)	54
Total other financing sources (uses)		(35,500)	(35,446)	54
Net change in fund balance		(35,300)	(35,267)	33
Fund balance - beginning of year		35,300	35,267	(33)
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) GEOGRAPHIC INFORMATION SYSTEM FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 400	\$ 400	\$ 367	\$ (33)
Licenses and fees	21,664	21,664	26,291	4,627
Intergovernmental				
State	15,487	15,487		(15,487)
Total revenues	37,551	37,551	26,658	(10,893)
<b>Expenditures</b>				
Personal services	93,195	93,195	77,816	(15,379)
Materials and services	18,666	18,666	7,956	(10,710)
Capital outlay	9,640	9,640	450	(9,190)
Contingency	5,000	5,000		(5,000)
Total expenditures	126,501	126,501	86,222	(40,279)
Excess of revenues over (under) expenditures	(88,950)	(88,950)	(59,564)	29,386
<b>Other Financing Sources (Uses)</b>				
Transfer from Community Development Fund	14,150	14,150	14,150	
Transfer from General Fund	45,000	45,000	45,000	
Transfer to NT Fund	(1,200)	(1,200)	(1,200)	
Total other financing sources (uses)	57,950	57,950	57,950	
Net change in fund balance	(31,000)	(31,000)	(1,614)	29,386
Fund balance - beginning of year	31,000	31,000	48,591	17,591
Fund balance - end of year	\$ -	\$ -	\$ 46,977	\$ 46,977

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CONCILIATION - MEDIATION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 500	\$ 500	\$ 618	\$ 118
Licenses and fees	12,000	12,000	12,983	983
Total revenues	12,500	12,500	13,601	1,101
<b>Expenditures</b>				
Materials and services	92,500	92,500	13,500	(79,000)
Net change in fund balance	(80,000)	(80,000)	101	80,101
Fund balance - beginning of year	80,000	80,000	78,861	(1,139)
Fund balance - end of year	\$ -	\$ -	\$ 78,962	\$ 78,962

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

# JEFFERSON COUNTY, OREGON

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

### SHERIFF GRANT FUNDS

YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 100	\$ 100	\$ 305	\$ 205
Other			3,536	3,536
Intergovernmental				
Federal	40,000	44,800	50,260	5,460
Total revenues	<u>40,100</u>	<u>44,900</u>	<u>54,101</u>	<u>9,201</u>
<b>Expenditures</b>				
Personal services	65,054	65,054	61,376	(3,678)
Materials and services	19,000	23,800	20,585	(3,215)
Contingency	9,900	9,900		(9,900)
Total expenditures	<u>93,954</u>	<u>98,754</u>	<u>81,961</u>	<u>(16,793)</u>
Excess of revenues over (under) expenditures	<u>(53,854)</u>	<u>(53,854)</u>	<u>(27,860)</u>	<u>25,994</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	40,000	40,000	40,000	
Transfer to NT Fund	(480)	(480)	(480)	
Total other financing sources (uses)	<u>39,520</u>	<u>39,520</u>	<u>39,520</u>	
Net change in fund balance	(14,334)	(14,334)	11,660	25,994
Fund balance - beginning of year	19,165	19,165	27,583	8,418
Fund balance - end of year	<u>\$ 4,831</u>	<u>\$ 4,831</u>	<u>\$ 39,243</u>	<u>\$ 34,412</u>

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CODE ENFORCEMENT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 800	\$ 800	\$ 820	\$ 20
Licenses and fees	25,300	25,300	39,053	13,753
Other			10,790	10,790
Total revenues	<u>26,100</u>	<u>26,100</u>	<u>50,663</u>	<u>24,563</u>
<b>Expenditures</b>				
Personal services	36,252	36,852	36,758	(94)
Materials and services	64,000	63,400	2,983	(60,417)
Contingency	15,000	15,000		(15,000)
Total expenditures	<u>115,252</u>	<u>115,252</u>	<u>39,741</u>	<u>(75,511)</u>
Excess of revenues over (under) expenditures	<u>(89,152)</u>	<u>(89,152)</u>	<u>10,922</u>	<u>100,074</u>
<b>Other Financing Sources (Uses)</b>				
Transfer to NT Fund	(480)	(480)	(480)	
Transfer to General Fund - admin	(3,500)	(3,500)	(2,892)	608
Total other financing sources (uses)	<u>(3,980)</u>	<u>(3,980)</u>	<u>(3,372)</u>	<u>608</u>
Net change in fund balance	(93,132)	(93,132)	7,550	100,682
Fund balance - beginning of year	125,000	125,000	114,339	(10,661)
Fund balance - end of year	<u>\$ 31,868</u>	<u>\$ 31,868</u>	<u>\$ 121,889</u>	<u>\$ 90,021</u>

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CAPITAL IMPROVEMENT PROJECTS FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Local				
Charges for services	\$ 57,000	\$ 57,000	\$ 61,136	\$ 4,136
Interest	5,000	5,000	19,869	14,869
Other taxes			259,395	259,395
Total revenues	62,000	62,000	340,400	278,400
<b>EXPENDITURES</b>				
Materials and services		262,000	87,499	(174,501)
Capital outlay	266,429	2,266,429	1,105,666	(1,160,763)
Total expenditures	266,429	2,528,429	1,193,165	(1,335,264)
Excess of revenues over (under) expenditures	(204,429)	(2,466,429)	(852,765)	1,613,664
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	100,000	100,000	100,000	
Transfer in Community Justice	24,000	286,000	286,000	
Loan payment from Park Development	5,731	5,731	5,731	
Loan payment from Emerg. Comm. "911"	24,698	24,698	24,698	
Total other financing sources (uses)	154,429	416,429	416,429	
Net change in fund balance	(50,000)	(2,050,000)	(436,336)	1,613,664
Fund balance - beginning of year	50,000	2,050,000	2,632,350	582,350
Fund balance - end of year	\$ -	\$ -	2,196,014	\$ 2,196,014
		Interfund loan receivable	47,259	
		Modified accrual fund balance	\$ 2,243,273	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COURTHOUSE CONSTRUCTION YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Reimbursements	\$ 2,500,000	\$ 2,500,000	\$ 4,326,654	\$ 1,826,654
Interest	2,000	2,000	13,165	11,165
State reimbursements			236,683	236,683
<b>Total revenues</b>	<b>2,502,000</b>	<b>2,502,000</b>	<b>4,576,502</b>	<b>2,074,502</b>
<b>EXPENDITURES</b>				
Capital outlay	10,002,000	10,002,000	10,002,000	
<b>Total expenditures</b>	<b>10,002,000</b>	<b>10,002,000</b>	<b>10,002,000</b>	
Excess of revenues over (under) expenditures	(7,500,000)	(7,500,000)	(5,425,498)	2,074,502
Net change in fund balance	(7,500,000)	(7,500,000)	(5,425,498)	2,074,502
Fund balance - beginning of year	7,500,000	7,500,000	8,414,482	914,482
Fund balance - end of year	\$ -	\$ -	\$ 2,988,984	\$ 2,988,984

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) LANDFILL CLOSURE FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 850	\$ 850	\$ 1,520	\$ 670
Charges for services	89,041	89,041	100,538	11,497
Total revenues	89,891	89,891	102,058	12,167
<b>Expenditures</b>				
Materials and services	259,891	259,891	40,211	(219,680)
Net change in fund balance	(170,000)	(170,000)	61,847	231,847
Fund balance - beginning of year	170,000	170,000	198,680	28,680
Fund balance - end of year	\$ -	\$ -	\$ 260,527	\$ 260,527

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

**JEFFERSON COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
SDC COUNTY ROADS FUND  
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 100	\$ 100	\$ 233	\$ 133
Charges for services	15,000	15,000	43,530	28,530
Total revenues	15,100	15,100	43,763	28,663
<b>Expenditures</b>				
Materials and services	35,100	35,100		(35,100)
Excess of revenues over (under) expenditures	(20,000)	(20,000)	43,763	63,763
Net change in fund balance	(20,000)	(20,000)	43,763	63,763
Fund balance - beginning of year	20,000	20,000	16,276	(3,724)
Fund balance - end of year	\$ -	\$ -	\$ 60,039	\$ 60,039

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



**JEFFERSON COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
SDC CRR ROADS FUND  
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 700	\$ 700	\$ 997	\$ 297
Assessment collections	10,000	10,000	40,556	30,556
Total revenues	10,700	10,700	41,553	30,853
<b>Expenditures</b>				
Materials and services	122,700	122,700		(122,700)
Net change in fund balance	(112,000)	(112,000)	41,553	153,553
Fund balance - beginning of year	112,000	112,000	125,397	13,397
Fund balance - end of year	\$ -	\$ -	\$ 166,950	\$ 166,950

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC COUNTY PARKS FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 750	\$ 750	\$ 854	\$ 104
Assessment collections	5,000	5,000	6,026	1,026
Total revenues	5,750	5,750	6,880	1,130
<b>Expenditures</b>				
Materials and services	120,750	120,750		(120,750)
Net change in fund balance	(115,000)	(115,000)	6,880	121,880
Fund balance - beginning of year	115,000	115,000	114,916	(84)
Fund balance - end of year	\$ -	\$ -	\$ 121,796	\$ 121,796

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

# JEFFERSON COUNTY, OREGON

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

### SDC CRR PARKS FUND

YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	\$	\$ 30	\$ 30
Assessment collections	2,000	2,000	8,142	6,142
Total revenues	2,000	2,000	8,172	6,172
<b>Expenditures</b>				
Debt Service	3,500	3,500	3,207	(293)
Net change in fund balance	(1,500)	(1,500)	4,965	6,465
Fund balance - beginning of year	1,500	1,500	4,196	2,696
Fund balance - end of year	\$ -	\$ -	9,161	\$ 9,161
		Interfund loan payable	28,865	
		Modified accrual fund balance	\$ (19,704)	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Property taxes	\$ 40,000	\$ 40,000	\$ 24,363	\$ (15,637)
Interest	250	250	73	(177)
Total revenues	<u>40,250</u>	<u>40,250</u>	<u>24,436</u>	<u>(15,814)</u>
<b>Expenditures</b>				
Debt service				
Excess of revenues over (under) expenditures	<u>40,250</u>	<u>40,250</u>	<u>24,436</u>	<u>(15,814)</u>
<b>Other Financing Sources (Uses)</b>				
Residual funds to 308	<u>(50,250)</u>	<u>(50,250)</u>	<u>(21,916)</u>	<u>(28,334)</u>
Total Other Financing	<u>(50,250)</u>	<u>(50,250)</u>	<u>(21,916)</u>	<u>28,334</u>
Net change in fund balance	(10,000)	(10,000)	2,520	12,520
Fund balance - beginning of year	<u>10,000</u>	<u>10,000</u>	<u>2,383</u>	<u>(7,617)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,903</u>	<u>\$ 4,903</u>

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COURTHOUSE BOND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Expenditures</b>				
Debt service	\$ 495,950	\$ 495,950	\$ 495,950	\$
<b>Other Financing Sources (Uses)</b>				
Transfer from County General Fund	495,950	495,950	495,950	
Net change in fund balance				
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSFER STATION FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 61,196	\$ 61,196	\$ 66,815	\$ 5,619
Licenses and fees	17,500	17,500	22,866	5,366
Interest	2,200	2,200	2,228	28
Total revenues	80,896	80,896	91,909	11,013
<b>Expenditures</b>				
Materials and services	80,300	80,300	54,273	(26,027)
Risk reserve	401,389	401,389		(401,389)
Total expenditures	481,689	481,689	54,273	(427,416)
Excess of revenues over (under) expenditures	(400,793)	(400,793)	37,636	438,429
<b>Other Financing Sources (Uses)</b>				
Loan pmt from Fair Capital Fund 224	28,620	28,620	23,714	(4,906)
Transfer to General Fund - admin	(1,000)	(1,000)		
Total Other Financing Sources	27,620	27,620	23,714	
Net change in fund balance	(373,173)	(373,173)	61,350	433,523
Fund Balance - beginning of year	373,173	373,173	268,368	(104,805)
Fund Balance - end of year	\$ -	\$ -	\$ 329,718	\$ 328,718
<b>Budgetary-GAAP Reconciliation</b>				
Interfund loan receivable			126,361	
Capital Assets (Net)			284,882	
Landfill post-closure costs			(5,009,854)	
Ending Net Position			\$ (4,268,893)	

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

# JEFFERSON COUNTY, OREGON

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

### RV PARK FUND

YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 9,000	\$ 9,000	\$ 51,883	\$ 42,883
Interest	275	275	357	82
Other	220	220	813	593
Total revenues	9,495	9,495	53,053	43,558
<b>Expenditures</b>				
Materials and services	35,686	35,686	30,631	(5,055)
Excess of revenues over (under) expenditures	(26,191)	(26,191)	22,422	48,613
<b>Other Financing Sources (Uses)</b>				
Loan repayment to County Business Loan Fund	(2,500)	(2,500)	(2,500)	
Net change in fund balance	(28,691)	(28,691)	19,922	48,613
Fund Balance - beginning of year	28,691	28,691	43,269	14,578
Fund Balance - end of year	\$ -	\$ -	63,191	\$ 63,191
<b>Budgetary-GAAP Reconciliation</b>				
Interfund Payable			(2,500)	
Capital Assets (Net)			\$ 47,358	
Ending Net Position			\$ 108,049	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMUNITY DEVELOPMENT FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 2,000	\$ 2,000	\$ 5,663	\$ 3,663
Licenses and fees	447,700	447,700	804,419	356,719
Other	1,000	1,000	4,504	3,504
Total revenues	<u>450,700</u>	<u>450,700</u>	<u>814,586</u>	<u>363,886</u>
<b>Expenditures</b>				
Building				
Materials and services	117,900	117,900	105,328	(12,572)
Capital outlay	6,000	6,000	5,740	(260)
Contingency	89,999	89,999		(89,999)
Planning and zoning				
Materials and services	57,260	55,460	53,915	(1,545)
Sanitation				
Materials and services	24,470	26,270	26,186	(84)
General services				
Personal services	488,126	488,126	451,729	(36,397)
Materials and services	700	700	700	
Total expenditures	<u>784,455</u>	<u>784,455</u>	<u>643,598</u>	<u>(140,857)</u>
Excess of revenues over (under) expenditures	<u>(333,755)</u>	<u>(333,755)</u>	<u>170,988</u>	<u>504,743</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	65,000	65,000	65,000	
Transfer to Geographic Information System	(14,150)	(14,150)	(14,150)	
Transfer to General Fund	(50,000)	(50,000)	(42,266)	7,734
Transfer to NT Fund	(4,380)	(4,380)	(4,380)	
Total other financing sources (uses)	<u>(3,530)</u>	<u>(3,530)</u>	<u>4,204</u>	<u>7,734</u>
Net change in fund balance	(337,285)	(337,285)	175,192	512,477
Fund Balance - beginning of year	400,000	400,000	657,845	257,845
Fund Balance - end of year	<u>\$ 62,715</u>	<u>\$ 62,715</u>	<u>\$ 833,037</u>	<u>\$ 770,322</u>
Budgetary-GAAP Reconciliation Capital Assets (Net)			5,330	
Ending Net Position			<u>\$ 838,367</u>	

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



# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS JUNE 30, 2016

	<u>Self-Insurance</u>	<u>Carpool</u>	<u>NT and Phone Services</u>	<u>Total</u>
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 1,435,349	\$ 508,087	\$ 68,051	\$ 2,011,487
Receivables (net of allowance for uncollectables)	1,233	12,665		13,898
Inventories		22,522		22,522
Total current assets	<u>1,436,582</u>	<u>543,274</u>	<u>68,051</u>	<u>2,047,907</u>
Capital assets				
Equipment and improvements		1,440,618	236,547	1,677,165
Accumulated depreciation		<u>(1,142,957)</u>	<u>(59,303)</u>	<u>(1,202,260)</u>
Total capital assets (net of accumulated depreciation)		<u>297,661</u>	<u>177,244</u>	<u>474,905</u>
Long-term note receivable	<u>305,985</u>			<u>305,985</u>
<b>TOTAL ASSETS</b>	<u>1,742,567</u>	<u>840,935</u>	<u>245,295</u>	<u>2,828,797</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	<u>13,810</u>	<u>2,228</u>	<u>2,026</u>	<u>18,064</u>
<b>TOTAL LIABILITIES</b>	<u>13,810</u>	<u>2,228</u>	<u>2,026</u>	<u>18,064</u>
<b>NET POSITION</b>				
Net investment in capital assets	305,985	297,661	177,244	780,890
Unrestricted	<u>1,422,772</u>	<u>541,046</u>	<u>66,025</u>	<u>2,029,843</u>
<b>TOTAL NET POSITION</b>	<u>\$ 1,728,757</u>	<u>\$ 838,707</u>	<u>\$ 243,269</u>	<u>\$ 2,810,733</u>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2016

	Self-Insurance	Carpool	NT and Phone Services	Total
<b>OPERATING REVENUES</b>				
Charges for services	\$ 174,584	\$ 499,463	\$ 30,159	\$ 704,206
<b>OPERATING EXPENSES</b>				
Costs of services	202,292	314,512	179,264	696,068
Depreciation		87,171	20,504	107,675
Total operating expenses	202,292	401,683	199,768	803,743
Operating income	(27,708)	97,780	(169,609)	(99,537)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	23,632	3,172	747	27,551
Other	127,856	(22,917)		104,939
Income before contributions and transfers	123,780	78,035	(168,862)	32,953
<b>CONTRIBUTIONS AND TRANSFERS</b>				
Capital asset contributed to other fund			42,398	42,398
Transfers in	67,410		178,800	246,210
Transfers out		(5,000)		(5,000)
Total contributions and transfers	67,410	(5,000)	221,198	283,608
Changes in net position	191,190	73,035	52,336	316,561
NET POSITION - beginning	1,537,567	765,672	190,933	2,494,172
NET POSITION - ending	\$ 1,728,757	\$ 838,707	\$ 243,269	\$ 2,810,733

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2016

	Self-Insurance	Carpool	NT and Phone Services	Total
<b>Cash flows from operating activities</b>				
Receipts from interfund services provided	\$ 173,351	\$ 501,432	\$ 30,159	\$ 704,942
Payments to suppliers	(188,578)	(363,422)	(210,994)	(762,994)
Net cash provided (used) by operating activities	(15,227)	138,010	(180,835)	(58,052)
<b>Cash flows from non-capital financing activities</b>				
Principal received on long-term receivable (J Street)	94,528			94,528
PERS buyout proceeds	127,856			127,856
Transfer to other funds		(5,000)		(5,000)
Transfers from other funds	67,410		178,800	246,210
Net cash provided (used) by non-capital financing activities	289,794	(5,000)	178,800	463,594
<b>Cash flows from capital and related financing activities</b>				
Purchases of capital assets		(120,467)	(123,623)	(244,090)
<b>Cash flows from investing activities</b>				
Interest received	23,632	3,172	747	27,551
<b>Cash flows from investing activities</b>	<b>23,632</b>	<b>3,172</b>	<b>747</b>	<b>27,551</b>
<b>Net increase (decrease) in cash</b>	<b>298,199</b>	<b>15,715</b>	<b>(124,911)</b>	<b>189,003</b>
<b>Cash and cash equivalents - beginning</b>	<b>1,137,150</b>	<b>492,372</b>	<b>192,962</b>	<b>1,822,484</b>
<b>Cash and cash equivalents - ending</b>	<b>\$ 1,435,349</b>	<b>\$ 508,087</b>	<b>\$ 68,051</b>	<b>\$ 2,011,487</b>
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income	\$ (27,708)	\$ 97,780	\$ (169,609)	\$ (99,537)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation		87,171	20,504	107,675
Change in accounts receivable	(1,233)	1,969		736
Change in accounts payable	13,714	(26,388)	(31,730)	(44,404)
Total adjustments	12,481	62,752	(11,226)	64,007
Net cash provided by operating activities	\$ (15,227)	\$ 160,532	\$ (180,835)	\$ (35,530)

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SELF-INSURANCE FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Reimbursed items	\$ 196,000	\$ 196,000	\$ 174,584	\$ (21,416)
PERS buyout proceeds			126,623	126,623
Loan Pmt from City of Madras	109,000	109,000	109,948	948
Interest	6,000	6,000	8,212	2,212
Other			1,233	1,233
Total revenues	<u>311,000</u>	<u>311,000</u>	<u>420,600</u>	<u>109,600</u>
<b>Expenditures</b>				
Materials and services				
Workers compensation	183,000	183,000	149,946	(33,054)
Unemployment	80,800	80,800	45,268	(35,532)
PERS benefits	500,000	500,000	7,078	(492,922)
Contingency	90,000	90,000		(90,000)
Total expenditures	<u>853,800</u>	<u>853,800</u>	<u>202,292</u>	<u>(651,508)</u>
Excess of revenues over (under) expenditures	<u>(542,800)</u>	<u>(542,800)</u>	<u>218,308</u>	<u>761,108</u>
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(30,000)	(30,000)		30,000
Transfer from General Fund	61,787	61,787	61,787	
Transfer from Health Department	3,478	3,478	3,468	(10)
Transfer from Marine grant	2,155	2,155	2,155	
Total other financing sources (uses)	<u>37,420</u>	<u>37,420</u>	<u>67,410</u>	<u>29,990</u>
Net change in fund balance	(505,380)	(505,380)	285,718	791,098
Fund Balance - beginning of year	920,000	920,000	1,137,054	217,054
Fund Balance - end of year	<u>\$ 414,620</u>	<u>\$ 414,620</u>	1,422,772	<u>\$ 1,008,152</u>
Budgetary-GAAP Reconciliation				
Intergovernmental Note Receivable			<u>305,985</u>	
Ending Net Position			<u>\$ 1,728,757</u>	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CARPOOL FUND YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 300,000	\$ 300,000	\$ 287,703	\$ (12,297)
Interest	2,200	2,200	3,172	972
Other	360,000	360,000	211,760	(148,240)
Total revenues	662,200	662,200	502,635	(159,565)
<b>Expenditures</b>				
Materials and services	686,105	686,105	337,034	(349,071)
Capital outlay	271,095	271,095	123,467	(147,628)
Contingency	100,000	100,000		(100,000)
Total expenditures	1,057,200	1,057,200	460,501	(596,699)
Excess of revenues over (under) expenditures	(395,000)	(395,000)	42,134	437,134
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(5,000)	(5,000)	(5,000)	
Net change in fund balance	(400,000)	(400,000)	37,134	437,134
Fund Balance - beginning of year	400,000	400,000	481,390	81,390
Fund Balance - end of year	\$ -	\$ -	518,524	\$ 518,524
<b>Budgetary-GAAP Reconciliation</b>				
Fuel Inventory			22,522	
Capital Assets Net			297,661	
Ending Net Position			\$ 838,707	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) NT AND PHONE SERVICES YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 12,500	\$ 12,500	\$ 30,159	\$ 17,659
Interest	1,000	1,000	747	(253)
	13,500	13,500	30,906	17,406
<b>Expenditures</b>				
Personal services	97,602	97,602	90,618	(6,984)
Materials and services	27,723	91,723	88,646	(3,077)
Capital outlay	118,467	124,467	123,623	(844)
Contingency	21,533	1,533		(1,533)
	265,325	315,325	302,887	(12,438)
Excess of revenues over (under) expenditures	(251,825)	(301,825)	(271,981)	29,844
<b>Other Financing Sources (Uses)</b>				
Various department transfers to NT Fund	88,800	88,800	88,800	
Transfer from General Fund	40,000	90,000	90,000	
	128,800	178,800	178,800	
Net change in fund balance	(123,025)	(123,025)	(93,181)	29,844
Fund Balance - beginning of year	150,000	150,000	159,206	9,206
Fund Balance - end of year	\$ 26,975	\$ 26,975	66,025	\$ 39,050
Budgetary-GAAP Reconciliation				
Capital Assets Net			177,244	
Ending Net Position			\$ 243,269	

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

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS

### GENERAL FUND

YEAR ENDED JUNE 30, 2016

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
General Fund			
General services	\$ 596,433	\$ 620,883	\$ 24,450
Community justice - juvenile division	423,843	537,716	113,873
Assessment	472,861	522,255	49,394
Board of equalization	166	695	529
Clerk's department	264,278	284,236	19,958
District attorney	579,593	624,515	44,922
Public health	424,279	445,254	20,975
Sheriff's department - law enforcement	2,101,613	2,105,325	3,712
Surveyor	37,866	44,950	7,084
Treasurer	2,978	3,100	122
Finance and tax department	341,667	341,937	270
County building and grounds	514,044	554,923	40,879
Veteran's department	21,997	22,006	9
County extension	134,160	134,319	159
JC senior center	35,408	39,413	4,005
Non-departmental	378,666	424,247	45,581
Interfund transfers	1,549,693	1,549,694	1
Contingency		49,722	49,722
	\$ 7,879,545	\$ 8,305,190	\$ 425,645

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS YEAR ENDED JUNE 30, 2016

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County Road Fund			
Road administration	\$ 1,061,082	\$ 1,145,529	\$ 84,447
Bridge, culvert and sign division	3,707	125,000	121,293
Operation and maintenance	1,120,192	1,203,328	83,136
Weed control division	119,220	145,013	25,793
Transfers/non-divisional	148,379	163,000	14,621
Federal, State and County Road Construction Fund			
Materials and services	29,838	337,194	307,356
Road Equipment Purchase Fund			
Capital outlay	62,500	488,798	426,298
Animal Control Fund			
Personal services	29,746	30,828	1,082
Materials and services	47,742	49,350	1,608
Contingency		2,609	2,609
Emergency Communications "911" Fund			
Materials and services	267,450	339,208	71,758
Debt service	50,698	50,698	
Transfers	155,957	155,957	
Footpath and Bicycle Trail Fund			
Materials and services		35,958	35,958
Law Library Fund			
Materials and services	9,843	59,262	49,419
Interfund transfers	6,500	6,500	
Juvenile Dependency Fund (DA)			
Personal services	22,470	25,200	2,730
Interfund transfers	1,879	5,000	3,121
Mt. Jefferson Memorial Park Operation Fund			
Personal services	40,996	41,671	675
Materials and services	18,319	91,458	73,139
County Fair Fund			
Personal services	100,066	125,960	25,894
Materials and services	188,165	188,600	435
Interfund transfers	8,000	8,000	
Victims' Assistance Fund			
Personal services	150,177	190,996	40,819
Materials and services	70,392	71,185	793
Interfund transfers	7,370	7,591	221
Contingency		16,750	16,750
County School Fund			
Other requirements	175,043	260,200	85,157
Transient Occupancy Tax Fund			
Materials and services	98,923	286,450	187,527
Interfund transfers	201,000	201,000	
Contingency		13,750	13,750
Special Transportation Fund			
Materials and services	78,200	78,200	
Interfund transfers	1,800	1,800	
Contingency		1,400	1,400



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS - CONTINUED YEAR ENDED JUNE 30, 2016

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County Fair Building Fund			
Materials and services	698	8,800	8,102
Debt Service	23,714	28,620	4,906
Public Land Corner Preservation Fund			
Personal services	8,958	11,331	2,373
Materials and services	21,736	23,040	1,304
Interfund transfers	2,000	2,000	
County Projects Fund			
Materials and services	30,863	151,000	120,137
Interfund transfers	2,217	5,000	2,783
Jefferson County Business Loan Fund			
Materials and services	8,380	21,225	12,845
Other special payments		511,320	511,320
DA Grants			
Personal services	211,661	239,148	27,487
Materials and services	182,051	190,780	8,729
Interfund transfers	35,645	38,992	3,347
COHB-Mental Health			
Personal services	78,379	80,372	1,993
Materials and services	2,135,755	2,513,022	377,267
Interfund transfers	80,600	80,600	
Risk Reserves		250,000	250,000
Smoke Management Fund			
Personal services	14,210	14,245	35
Materials and services	64,431	73,585	9,154
Contingency		12,550	12,550
Corrections and Drug Program Fund			
Interfund transfers	20,000	20,000	
Contingency		2,340	2,340
County Clerk Records Fund			
Materials and services	973	2,500	1,527
Interfund transfers	420	420	
Veterans Service Expansion Program			
Personal services	13,650	13,750	100
Materials and services	18,285	18,765	480
Mental Health Alcohol and Drug Program Fund			
Materials and services	636,756	956,250	319,494
Interfund transfers	3,600	3,600	
Other (risk reserve)		47,925	47,925
Mental Health Developmental Disabilities Fund			
Materials and services	402,015	429,400	27,385
Interfund transfers	3,600	3,600	
Risk reserve		74,400	74,400
PH-Early Learning Initiative			
Materials and services	36,729	175,000	138,271
Juvenile Special Projects Fund			
Materials and services	17,108	80,500	63,392

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS - CONTINUED YEAR ENDED JUNE 30, 2016

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Parks Development Fund			
Personal services	83,151	83,410	259
Materials and services	45,306	79,406	34,100
Debt service	5,731	5,731	
Economic Development Fund			
Materials and services	89,610	168,600	78,990
Public Health Grants			
Personal services	699,019	772,002	72,983
Materials and services	169,783	188,863	19,080
Interfund transfers	40,887	49,998	9,111
Community Corrections Fund			
Personal services	552,620	608,716	56,096
Materials and services	139,524	246,134	106,610
Interfund transfers	550,090	573,858	23,768
Contingency		104,997	104,997
Juvenile Crime Grant Fund			
Interfund transfers	35,446	35,500	54
Geographic Information System Fund			
Personal services	77,816	93,195	15,379
Materials and services	7,956	18,666	10,710
Capital outlay	450	9,640	9,190
Interfund transfers	1,200	1,200	
Contingency		5,000	5,000
Conciliation - Mediation Fund			
Materials and services	13,500	92,500	79,000
County Special Litigation Fund			
Materials and services	3,120	113,800	110,680
Jail Operations Fund			
Personal services	1,700,526	1,970,177	269,651
Materials and services	667,864	668,547	683
Capital outlay	13,145	20,000	6,855
Interfund transfers	409,074	453,370	44,296
Contingency		147,354	147,354
Sheriff LLEGB Fund			
Personal services	61,376	65,054	3,678
Materials and services	20,585	23,800	3,215
Capital outlay		9,900	9,900
Interfund transfers	480	480	
Code Enforcement Fund			
Personal services	36,758	36,852	94
Materials and services	2,983	63,400	60,417
Interfund transfers	3,372	3,980	608
Contingency		15,000	15,000

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL CAPITAL PROJECT FUNDS YEAR ENDED JUNE 30, 2016

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Capital Improvement Project Fund			
Materials and services	\$ 87,499	\$ 262,000	\$ 174,501
Capital outlay	1,105,666	2,266,429	1,160,763
Landfill Closure Fund			
Materials and services	40,211	259,891	219,680
Correction Facility Const Fund			
Materials and services	16,882	526,250	509,368
SDC County Roads Fund			
Materials and services		35,100	35,100
SDC CRR Roads Fund			
Materials and services		122,700	122,700
SDC County Parks Fund			
Materials and services		120,750	120,750
SDC CRR Parks Fund			
Debt service	3,207	3,500	293
Courthouse Construction Fund			
Capital outlay	10,002,000	10,002,000	

**JEFFERSON COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS  
ALL DEBT SERVICE FUNDS  
YEAR ENDED JUNE 30, 2016**

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<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Jail Bond Debt Service Fund			
Transfer of Residual Funds	\$ 21,916	\$ 50,250	\$ 28,334
Courthouse FFCO Fund			
Debt service	\$ 495,950	\$ 495,950	\$

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2016

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<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Transfer Station Fund			
Materials and services	\$ 54,273	\$ 80,300	\$ 26,027
Interfund transfers		1,000	1,000
Contingency (risk reserve)		401,389	401,389
RV Park Fund			
Materials and services	30,631	35,686	5,055
Debt service	2,500	2,500	
Community Development Fund			
Materials and services	186,129	200,330	14,201
Personal services	451,729	488,126	36,397
Capital Outlay	5,740	6,000	260
Contingency		89,999	89,999
Interfund transfers	60,796	68,530	7,734

**JEFFERSON COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS  
ALL INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2016**

<b>Fund</b>	<b>Expenditures</b>	<b>Final Appropriation</b>	<b>Actual (Over) Under Appropriation</b>
Self-Insurance Fund			
Workers compensation self-insurance	\$ 149,946	\$ 183,000	\$ 33,054
Unemployment SI fund	45,268	80,800	35,532
PERS and payroll-related benefits	7,078	500,000	492,922
Carpool Fund			
Materials and services	337,034	686,105	349,071
Capital outlay	123,467	271,095	147,628
Transfers	5,000	5,000	
Contingency		100,000	100,000
NT and Phone Services			
Personal services	90,618	97,602	6,984
Materials and services	88,646	91,723	3,077
Capital outlay	123,623	124,467	844
Contingency		1,533	1,533

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND YEAR ENDED JUNE 30, 2016

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	<u>Balance 7/1/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2016</u>
<b>ASSETS</b>				
Cash	\$ 17,868	\$ 9,607	\$	\$ 27,475
Taxes receivable	<u>1,148,871</u>	<u>18,116,185</u>	<u>(18,243,943)</u>	<u>1,021,113</u>
TOTAL ASSETS	<u>1,166,739</u>	<u>18,125,792</u>	<u>(18,243,943)</u>	<u>1,048,588</u>
<b>LIABILITIES</b>				
Distribution pending to other entities	<u>\$ 1,166,739</u>	<u>\$ 18,125,792</u>	<u>\$ (18,243,943)</u>	<u>\$ 1,048,588</u>

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF COUNTY TRUST AND AGENCY FUNDS YEAR ENDED JUNE 30, 2016

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	<u>Balance July 1, 2015</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2016</u>
<b>Assets</b>				
Investment trust fund of the county treasurer	<u>\$ 11,461,003</u>	<u>\$ 20,309,814</u>	<u>\$ 20,458,224</u>	<u>\$ 11,312,593</u>
<b>Net Position</b>				
Restricted for external investment pool participants	<u>\$ 11,461,003</u>	<u>\$ 20,309,814</u>	<u>\$ 20,458,224</u>	<u>\$ 11,312,593</u>



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF TREASURER'S ACCOUNT HELD FOR OTHER TAXING DISTRICTS INVESTMENT TRUST FUND YEAR ENDED JUNE 30, 2016

	Beginning Cash Balance	Receipts		Disbursements	Ending Cash Balance
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 2,976,715	\$ 2,010,554	\$ 115,466	\$ 1,834,778	\$ 3,267,957
Mt. View Hospital	1,232	6,397		7,629	
Fire patrol and districts	546,767	2,233,723	186,659	2,349,837	617,312
Special district	1,011,347	1,722,189	177,744	1,637,642	1,273,638
Schools					
COCC	7,934	1,109,704	1,700	1,119,326	12
Education service districts	126,368	324,426	7,809	24,062	434,541
Redmond	22,675	1,768,228	13,129	1,793,597	10,435
Culver	855,945	2,063,371	68,287	2,169,234	818,369
Ashwood	268,385		251,538	300,721	219,202
Black Butte	1,497,868	264,386	12,443	669,441	1,105,256
Madras	3,111,407	6,287,294	173,895	7,116,716	2,455,880
Sisters	25	2,981	5	3,011	
Other trust funds					
Transient room tax	82,045		581,315	553,774	109,586
Tax collector	58,272		209,565	212,369	55,468
Other trust funds	683,592	322,932	553,621	620,513	939,632
Unallocated interest	210,426		(159,542)	45,579	5,305
<b>Total county treasurer</b>	<b>\$ 11,461,003</b>	<b>\$ 18,116,185</b>	<b>\$ 2,193,634</b>	<b>\$ 20,458,229</b>	<b>\$ 11,312,593</b>

**JEFFERSON COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS  
GENERAL FUND  
YEAR ENDED JUNE 30, 2016**

---

<b>Tax Year</b>	<b>Beginning Balance and 2015-16 Levy</b>	<b>Net Adjustments</b>	<b>Interest (Discount)</b>	<b>Collections</b>	<b>Uncollected June 30, 2016</b>
2015-16	\$ 5,589,056	\$ (10,706)	\$ (139,763)	\$ 5,291,800	\$ 146,787
2014-15	174,535	(1,538)	7,308	90,182	90,122
2013-14	89,224	(414)	9,043	50,309	47,543
2012-13	55,226	(408)	11,952	47,008	19,763
2011-12	24,955	(403)	8,240	27,799	4,992
2010-11	10,260	(549)	35	97	9,650
2009-10	1,302	(599)	21	48	676
2008-09	1,503	(17)	4	9	1,481
Prior	4,685		5	9	4,682
<b>Total</b>	<b>\$ 5,950,746</b>	<b>\$ (14,634)</b>	<b>\$ (103,155)</b>	<b>\$ 5,507,261</b>	<b>\$ 325,696</b>
Accrued at June 30, 2015				(17,657)	
Accrued at June 30, 2016				55,351	
General Fund revenue - modified accrual basis				<u>\$ 5,544,955</u>	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL OPERATIONS FUND YEAR ENDED JUNE 30, 2016

---

<u>Tax Year</u>	<u>Beginning Balance and 2015-16 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2016</u>
2015-16	\$ 1,685,758	\$ (3,229)	\$ (42,155)	\$ 1,596,100	\$ 44,274
2014-15	51,438	(453)	2,154	26,578	26,560
2013-14	20,519	(98)	2,132	11,877	10,676
2012-13	12,832	(98)	2,823	11,119	4,438
2011-12	5,942	(97)	1,987	6,703	1,130
2010-11	4,464	(134)	9	24	4,315
2009-10	331	(160)	6	13	164
2008-09	376	(5)	1	2	370
Prior	1,107		1	2	1,106
<b>Total</b>	<u>\$ 1,782,767</u>	<u>\$ (4,274)</u>	<u>\$ (33,042)</u>	<u>\$ 1,652,418</u>	<u>\$ 93,033</u>
Accrued at June 30, 2015				(4,518)	
Accrued at June 30, 2016				<u>14,445</u>	
Jail Operations Fund revenue - modified accrual basis				<u>\$ 1,662,345</u>	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2016

<u>Tax Year</u>	<u>Beginning Balance</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2016</u>
2013-14	\$ 9,842	\$ (47)	\$ 1,024	\$ 5,697	\$ 5,121
2012-13	11,763	(90)	2,587	10,192	4,068
2011-12	5,244	(85)	1,753	5,915	996
2010-11	1,844	(137)	9	24	1,692
2009-10	268	(129)	4	11	133
2008-09	303	(4)	1	2	298
Prior	951		1	2	950
<b>Total</b>	<b>\$ 30,215</b>	<b>\$ (492)</b>	<b>\$ 5,379</b>	<b>\$ 21,843</b>	<b>\$ 13,257</b>

Accrued at June 30, 2015  
Accrued at June 30, 2016

(2,383)  
4,903

Jail Bond Debt Fund revenue - modified accrual basis

\$ 24,363

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF LONG-TERM DEBT TRANSACTIONS YEAR ENDED JUNE 30, 2016

Obligation	Balance	Additional Debt	Matured and Paid		Balance
	June 30, 2015		Principal	Interest	June 30, 2016
FFCO Courthouse Bond	\$ 8,125,000	\$	\$ 160,000	\$ 335,950	\$ 7,965,000
Total	\$ 8,125,000	\$ -	\$ 160,000	\$ 335,950	\$ 7,965,000
<u>Interfund loans</u>					
Fairground RV Park owes Business Loan	\$ 5,000	\$	\$ 2,500	\$	\$ 2,500
SDC CRR Parks owes Business Loan	32,072		3,207		28,865
E911 owes Capital Improvement	69,861		22,602	2,096	47,259
E911 owes Jail Operations	26,000		26,000		
County Fair Building owes Landfill	145,000		18,639		126,361
Park Development owes Capital Improvement	5,458		5,458	273	
Total	\$ 283,391	\$ -	\$ 78,406	\$ 2,369	\$ 204,985

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

**INDEPENDENT AUDITORS' REPORT  
REQUIRED BY OREGON STATE REGULATIONS**

Board of Directors  
Jefferson County  
Madras, Oregon

We have audited the basic financial statements of Jefferson County (the County), Oregon, as of and for the year ended June 30, 2016, and have issued our report thereon dated December 7, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

***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)**

**INDEPENDENT AUDITORS' REPORT  
REQUIRED BY OREGON STATE REGULATIONS – CONTINUED**

In connection with our testing nothing came to our attention that caused us to believe the District 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 of the financial statements of the governmental activities and each major fund, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Control deficiencies in internal control will be reported to management in a separate letter.

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

PRICE FRONK & CO.  
Certified Public Accountants & Consultants

By:   
Candace S. Fronk – a partner

December 7, 2016



**SINGLE AUDIT COMPLIANCE**

**INDEPENDENT AUDITOR'S 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**

Board of Commissioners  
Jefferson County, Oregon

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Oregon (the County), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 7, 2016.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these

**INDEPENDENT AUDITOR'S 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 – CONTINUED***

limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***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, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

This report is solely to describe the scope of our testing of internal control and compliance of the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Statements* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PRICE FRONK & CO.  
Certified Public Accountants & Consultants

By:   
Candace S. Fronk - a partner

December 7, 2016



Wesley B. Price III, CPA  
Candace S. Fronk, CPA  
Kara L. Pardue, CPA  
Karen C. Anderson, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners  
Jefferson County, Oregon

**Report on Compliance for Each Major Federal Program**

We have audited Jefferson County, Oregon's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jefferson County, Oregon's (the County) major federal programs for the year ended June 30, 2016. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance with those requirements.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE – CONTINUED**

audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PRICE FRONK & CO.  
Certified Public Accountants & Consultants

By:   
Candace S. Fronk - a partner

December 7, 2016

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2016

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### SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements.
2. No material weaknesses in internal control over financial reporting were identified during the audit of the financial statements.
3. No instances of noncompliance required to be reported under *Government Auditing Standards* were identified during the audit of the financial statements.
4. No deficiencies in internal control over compliance considered to be material weaknesses were identified during the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs for the County are reported in this Schedule.
7. The programs tested as major programs were:
  - 10.665/10.666 – Schools and Roads – Grants to States/Counties
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The County was determined not to be a low-risk auditee.

### FINDINGS – FINANCIAL STATEMENT AUDIT

None

### FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**JEFFERSON COUNTY, OREGON**

**STATUS OF PRIOR YEAR (2015) FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2016**

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There were no findings or questioned costs for the year ended June 30, 2015.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures 2015-16
<b>Department of Health and Human Services</b>			
Passed through Oregon Department of Human Services			
Public Health Emergency Preparedness	93.069	148014	\$ 71,369
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	148014	8,272
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	148014	540
Family Planning Services	93.217	148014	32,834
Substance Abuse and Mental Health Services	93.243	148014	67,308
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	9779/JEF1315	104,470
Temporary Assistance For Needy Families	93.558	148014	1,391
Title V Delinquency Prevention Program	93.658	148546	14,077
HIV CARE Formula Grants	93.917	148014	12,229
Block Grants for Community Mental Health Services	93.958	148014	27,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	148014	80,945
Maternal and child Health Services Block Grant to the States	93.994	148014	34,381
			<u>455,588</u>
<b>Environmental Protection Agency</b>			
Passed through Oregon Department of Human Resources			
State Public Water System Supervision	66.432	148014	2,876
Capitalization Grants for Drinking Water State Revolving Funds	66.468	148014	(616)
			<u>2,260</u>
<b>Department of the Interior</b>			
Payments in Lieu of Taxes			
Distribution of Receipts to State and Local Governments	15.226		399,895
	15.227		684
			<u>400,579</u>
<b>Department of Justice</b>			
Passed through Oregon Department of Justice			
Crime Victim Assistance	16.575	VOCA-C-2014-JeffersonCo.DAVAP-00017	89,826
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.588	VAWA-C-2015-JeffersonCo.DAVAP-00007	82,606
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2014-WR-AX-0001	315,389
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2011-WE-AX-0021	113,967
			<u>601,788</u>
<b>Department of Agriculture</b>			
Passed through State of Oregon			
Schools and Roads - Grants to States	10.665	148014	497,940
Schools and Roads - Grants to Counties	10.666	148014	10,382
Passed through Oregon Department of Human Services			
Special Supplement Food Program for Women, Infants and Children (WIC)	10.557	148014	122,714
WIC Grants to States	10.578	148014	649
			<u>631,685</u>
<b>Department of Transportation</b>			
Passed through Oregon Department of Transportation			
Highway Planning and Construction	20.205	HU-14-10-18	3,911
			<u>3,911</u>
<b>Department of Homeland Security</b>			
Passed through Oregon Military Department			
Emergency Management Performance Grants	97.042	15-516	32,061
Passed through Homeland Security			
State Homeland Security Program	97.073	14-234	4,800
			<u>36,861</u>
			<u>\$ 2,132,672</u>

(1) Major Program

**Note A - BASIS OF PRESENTATION**

The accompanying schedule of federal awards includes the federal grant activity of Jefferson County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Jefferson County did not elect to utilize the 10% de minimus indirect cost rate. There were no expenditures to subrecipients.