

JEFFERSON COUNTY, OREGON

ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2015

JEFFERSON COUNTY, OREGON

COUNTY OFFICIALS

JUNE 30, 2015

Board of Commissioners

Mike Ahern

Wayne Fording

John Hatfield

County Clerk (Registered Agent)

Kathy Marston

Surveyor

Gary DeJarnatt

County Sheriff

Jim Adkins

Assessor

Jean McCloskey

District Attorney

Steven LeRiche

County Treasurer

Deena Goss

(Resigned October 28, 2015)

County Offices

66 SE D Street
Madras, Oregon 97741

JEFFERSON COUNTY, OREGON

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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, 2015, 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 auditors' 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, 2015, 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) 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 required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

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 2014 financial statements and we expressed an unmodified opinion on them in our report dated November 25, 2014. In our opinion, the summarized comparative information provided herein as of and for the year ended June 30, 2014, 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 15, 2015, 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 15, 2015, 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 15, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

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, 2015. 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 \$30,765,259 as of June 30, 2015. Of this amount, \$13,031,432 (unrestricted net assets) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net assets of \$11,699,302 reported for June 30, 2014.
- The County's governmental funds reported a combined fund balance of \$24,431,341 an increase of \$8,546,135 from June 30, 2014. The largest part of the increase resulted from unspent bond proceeds in the Courthouse Construction Fund. Approximately 22%, \$5,422,660 is available for spending at the County's discretion (assigned and unassigned fund balances).
- County General Fund
 - The General Fund's fund balance was \$4,831,621 as of June 30, 2015, an increase of \$360,236.
 - 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 78% of the Fund's revenue.
- Total long-term liabilities were \$14,141,700 as of June 30, 2015, compared to total long-term liabilities of \$5,171,186 as of June 30, 2014. The change was related primarily to the new debt for courthouse construction.

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, 2015

The *Statement of Activities* presents information showing how Jefferson County's net assets changed during the fiscal year ended June 30, 2015. 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 57 individual governmental funds for the fiscal year ended June 30, 2015, 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, 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, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

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 pages 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 51.

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 \$30,765,259 at June 30, 2015.

Forty-six percent of Jefferson County's net assets, \$14,193,834, 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, 2015. Jefferson County's net assets restricted for use in its road maintenance, cemetery care and grant programs total \$3,539,993 or about 12% of the net position. The remaining 42%, \$13,031,432, of Jefferson County's net position may be used to meet the County's on-going obligations to citizens and creditors.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

As of June 30, 2015, 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.

NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets other than capital assets	\$ 29,137,931	\$ 20,533,561	\$ 1,127,899	\$ 918,388	\$ 30,265,830	\$ 21,451,949
Capital assets	16,488,266	14,027,730	348,211	364,183	16,836,477	14,391,913
Pension asset	1,574,116				1,574,116	
Total assets	<u>47,200,313</u>	<u>34,561,291</u>	<u>1,476,110</u>	<u>1,282,571</u>	<u>48,676,423</u>	<u>35,843,862</u>
Deferred outflows of resources	<u>958,978</u>				<u>958,978</u>	
Current liabilities	1,625,380	1,418,939	18,417	16,072	1,643,797	1,435,011
Noncurrent liabilities	9,216,886	320,991	4,924,814	4,850,195	14,141,700	5,171,186
Total liabilities	<u>10,842,266</u>	<u>1,739,930</u>	<u>4,943,231</u>	<u>4,866,267</u>	<u>15,785,497</u>	<u>6,606,197</u>
Deferred inflows of resources	<u>3,084,645</u>				<u>3,084,645</u>	
Net position						
Net investment in capital assets	13,845,623	14,027,730	348,211	364,183	14,193,834	14,391,913
Restricted	3,539,993	3,146,450			3,539,993	3,146,450
Unrestricted	<u>16,846,764</u>	<u>15,647,181</u>	<u>(3,815,332)</u>	<u>(3,947,879)</u>	<u>13,031,432</u>	<u>11,699,302</u>
Total net position	<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>

Jefferson County's net position increased by \$1,527,594 during the fiscal year ended June 30, 2015, 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 \$1,411,019. This is due to changes across many departments but the largest changes were the result of:
 - Capital grants of \$1,086,752 from the State of Oregon related to the courthouse construction project
 - A reduction in expenses resulting from the pension adjustment for implementation of a new accounting standard related to the County's retirement plan.

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

- Net position of the business-type activities increased by \$116,575 due in large part to increases in the community development department.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Program revenues:						
Charges for services	\$ 1,225,670	\$ 1,473,615	\$ 845,001	\$ 865,897	\$ 2,070,671	\$ 2,339,512
Operating grants and contributions	9,944,538	9,837,693			9,944,538	9,837,693
Capital grants and contributions	1,086,752				1,086,752	
General revenues:						
Property taxes	6,736,430	6,754,250			6,736,430	6,754,250
Other taxes	388,099	675,158			388,099	675,158
Other	1,033,117	1,458,989	(67,854)	526,088	965,263	1,985,077
Total Revenues	<u>20,414,606</u>	<u>20,199,705</u>	<u>777,147</u>	<u>1,391,985</u>	<u>21,191,753</u>	<u>21,591,690</u>
Expenses:						
General government	1,836,247	2,957,779			1,836,247	2,957,779
Public safety	6,918,193	6,941,202			6,918,193	6,941,202
Highways and streets	2,105,481	2,786,103			2,105,481	2,786,103
Economic development	184,404	515,312			184,404	515,312
Education	182,341	177,658			182,341	177,658
Health and welfare	4,539,749	4,551,360			4,539,749	4,551,360
Culture and recreation	496,723	469,936			496,723	469,936
Interest on long-term debt	152,636	63,431			152,636	63,431
Transfer station			63,260	52,406	63,260	52,406
RV park			27,306	41,319	27,306	41,319
Community development			580,956	555,337	580,956	555,337
Total expenses	<u>16,415,774</u>	<u>18,462,781</u>	<u>671,522</u>	<u>649,062</u>	<u>17,087,296</u>	<u>19,111,843</u>
Increase in net position before transfers	3,998,832	1,736,924	105,625	742,923	4,104,457	2,479,847
Transfers	(10,950)	(14,014)	10,950	14,014		
Changes in net position	<u>3,987,882</u>	<u>1,722,910</u>	<u>116,575</u>	<u>756,937</u>	<u>4,104,457</u>	<u>2,479,847</u>
Net position, beginning	<u>32,821,361</u>	<u>31,098,451</u>	<u>(3,583,696)</u>	<u>(4,340,633)</u>	<u>29,237,665</u>	<u>26,757,818</u>
Prior period adjustment						
Cumulative effect of change in accounting principle	(2,576,863)				(2,576,863)	
Net position - beginning, as restated	<u>30,244,498</u>	<u>31,098,451</u>		<u>(4,340,633)</u>	<u>26,660,802</u>	<u>26,757,818</u>
Net position, ending	<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>

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, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

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, 2015, \$24,431,341 is the reported combined ending fund balance for Jefferson County's governmental funds, a net increase of \$8,546,135 from June 30, 2014. 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, 2015, the fund balance of Jefferson County's General Fund (including sub-funds) was \$4,831,621, all considered assigned. The fund balance increased by \$360,236 during the fiscal year ended June 30, 2015. Activities were generally consistent with the year ended June 30, 2014, with more property taxes received and changes in Interfund transfers. In the prior year, the net decrease in fund balance was \$60,146.

Road Fund: The fund balance of the Road Fund increased by \$87,330 including the change in its inventory (nonspendable fund balance) of \$60,705 to a June 30, 2015, balance of \$2,100,287. Both revenues and expenditures were below those of the prior year.

Jail Operations Fund: The fund balance of the Jail Operations Fund decreased by \$145,857 to \$1,998,847. Activity was generally comparable to the prior year except for expenditures which increased by \$363,038 due to new recording and camera system installed.

Business Loan Fund: The fund balance of the Business Loan Fund increased by \$74,791 to \$466,159 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 \$72,253 to \$1,083,930. 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 \$150,760 to \$2,707,669. It received a transfer from the General Fund in the amount of \$482,000 and had capital outlay expenditures of \$1,009,991.

Courthouse Construction Fund: The new Courthouse Construction Fund received debt proceeds of \$9,034,826 as well as other revenue and spent \$1,723,764 related to the project and debt issuance for a net ending balance of \$8,414,482.

The fund balances of the County's nonmajor governmental funds decreased by a net of \$21,834 due to a wide variety of factors.

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, 2015, the net position of the Transfer Station Fund was a deficit of \$4,213,553, an decrease of \$49,347. The change was comprised primarily of an increase in operating costs and an increase in the estimated future postclosure costs for the Box Canyon Landfill.

Fairgrounds RV Park Fund: At June 30, 2015, the net position of the Fairgrounds RV Park Fund was \$88,587, an increase of \$7,247. Operating income increased and expenses decreased from the prior year.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

Community Development Fund: The net position of the Community Development Fund increased by \$158,675 to \$657,845 due to continued improvement in the local economy. The increase in net position in the prior year was \$222,667. Income was down 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 \$248,094 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 \$581,147 consisting of \$38,499 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, 2015, was \$16,836,477, net of accumulated depreciation. The book value of the depreciable assets is about 64% of their historical cost. 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 34-35 of this report.

Long-term debt. As of June 30, 2015, Jefferson County had \$8,125,000 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 36-37 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 July 1, 2017, will significantly increase (20%) from current rates.
- The County's total budget adopted for Fiscal Year 2016 is \$46,206,800, an increase of 24% from the Fiscal Year 2015 budget, due primarily to courthouse construction funding.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2015 to Fiscal Year 2014 nearly 6%, to \$1,589,591,510.
- 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.
- 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

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

courthouse. The county anticipates finishing 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.

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, 2015

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and investments	\$ 25,215,638	\$ 976,403	\$ 26,192,041
Receivables	2,669,146	11,496	2,680,642
Notes and loans receivable	1,033,079		1,033,079
Internal balances	(140,000)	140,000	
Inventory	360,068		360,068
Capital assets (net of accumulated depreciation)			
Land	576,851		576,851
Construction in progress	2,614,647		2,614,647
Buildings	18,919,482	20,251	18,939,733
Machinery and equipment	8,711,614	785,113	9,496,727
Infrastructure	3,597,724		3,597,724
Accumulated depreciation	(17,932,052)	(457,153)	(18,389,205)
Pension asset	1,574,116		1,574,116
TOTAL ASSETS	47,200,313	1,476,110	48,676,423
DEFERRED OUTFLOWS OF RESOURCES			
PERS contributions after the measurement date	958,978		958,978
LIABILITIES			
Accounts payable and other current liabilities	1,437,384	18,417	1,455,801
Accrued interest payable	27,996		27,996
Long-term debt due within one year	160,000		160,000
Noncurrent liabilities			
Accrued compensated absences	342,060		342,060
Landfill post-closure costs		4,924,814	4,924,814
Unamortized bond premium	909,826		909,826
Long-term debt due in more than one year	7,965,000		7,965,000
TOTAL LIABILITIES	10,842,266	4,943,231	15,785,497
DEFERRED INFLOWS OF RESOURCES			
Net difference between projected and actual earnings on PERS investments	3,037,407		3,037,407
Changes in proportion and differences between employer contributions and proportionate share of contributions	47,238		47,238
	3,084,645		3,084,645
NET POSITION			
Net investment in capital assets	13,845,623	348,211	14,193,834
Restricted for			
Highways and streets	1,740,219		1,740,219
Debt service			
Perpetual cemetery care	119,678		119,678
Other purposes	1,680,096		1,680,096
Unrestricted	16,846,764	(3,815,332)	13,031,432
TOTAL NET POSITION	\$ 34,232,380	\$ (3,467,121)	\$ 30,765,259

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2015

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

	<u>General</u>	<u>Road</u>	<u>Jail Operations</u>	<u>Business Loan</u>
ASSETS				
Cash and investments	\$ 4,715,918	\$ 1,662,516	\$ 1,995,872	\$ 429,114
Taxes receivable	355,811		97,009	
Grants and Accounts receivable (net of allowance for uncollectables)	177,003	146,074		
Notes and loans receivable				565,850
Due from other funds			26,000	37,072
Inventories		360,068		
TOTAL ASSETS	\$ 5,248,732	\$ 2,168,658	\$ 2,118,881	\$ 1,032,036
LIABILITIES				
Accounts payable and other current liabilities	\$ 78,956	\$ 68,371	\$ 27,542	\$ 27
Due to other funds				
Unearned revenues				565,850
TOTAL LIABILITIES	78,956	68,371	27,542	565,877
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	338,155		92,492	
FUND BALANCES				
Nonspendable		360,068		
Restricted		1,740,219		
Committed			1,998,847	
Assigned	4,831,621			466,159
Unassigned				
TOTAL FUND BALANCES	4,831,621	2,100,287	1,998,847	466,159
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,248,732	\$ 2,168,658	\$ 2,118,881	\$ 1,032,036

Central OR Health Board	Capital Improvement Projects	Courthouse Construction	Other Governmental Funds	Total Governmental Funds	
				2015	2014
\$ 1,067,857	\$ 2,638,855	\$ 8,024,375	\$ 2,858,648 30,215	\$ 23,393,155 483,035	\$ 15,462,946 589,380
206,591 37,493	29,223 75,319	1,090,174	551,635	2,171,477 632,566 138,391 360,068	1,251,431 697,056 257,516 420,773
<u>\$ 1,311,941</u>	<u>\$ 2,743,397</u>	<u>\$ 9,114,549</u>	<u>\$ 3,440,498</u>	<u>\$ 27,178,692</u>	<u>\$ 18,679,102</u>
\$ 190,518	\$ 6,505	\$ 700,067	\$ 305,929 278,391	\$ 1,377,915 278,391 632,566	\$ 1,398,576 250,016 697,056
37,493	29,223				
<u>228,011</u>	<u>35,728</u>	<u>700,067</u>	<u>584,320</u>	<u>2,288,872</u>	<u>2,345,648</u>
			27,832	458,479	448,248
1,083,930	2,707,669	8,414,482	119,678 1,799,774 784,014 229,101 (104,221)	479,746 4,623,923 13,905,012 5,526,881 (104,221)	536,461 4,302,633 5,952,569 5,221,241 (127,698)
<u>1,083,930</u>	<u>2,707,669</u>	<u>8,414,482</u>	<u>2,828,346</u>	<u>24,431,341</u>	<u>15,885,206</u>
<u>\$ 1,311,941</u>	<u>\$ 2,743,397</u>	<u>\$ 9,114,549</u>	<u>\$ 3,440,498</u>	<u>\$ 27,178,692</u>	<u>\$ 18,679,102</u>

JEFFERSON COUNTY, OREGON

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

YEAR ENDED JUNE 30, 2015

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)

	General	Road	Jail Operations	Business Loan
Revenues				
Taxes				
Property taxes	\$ 5,176,854	\$	\$ 1,514,798	\$
Other taxes				
Licenses and permits	121,601	249,132	47,740	
Intergovernmental	1,015,263	1,840,299	592,695	
Charges for services	199,439			
Investment earnings	34,003	8,463	15,227	30,802
Other revenues	127,913	2,837		52,663
	<u>6,675,073</u>	<u>2,100,731</u>	<u>2,170,460</u>	<u>83,465</u>
Total revenues				
Expenditures				
Current				
General government	2,354,338			
Highways and streets		1,806,853		
Public safety	2,943,532		2,292,087	
Economic development				8,674
Health and welfare	347,339			
Culture and recreation	29,322			
Education				
Intergovernmental	137,801			
Capital outlay	31,294		230,561	
Debt service				
Principal				
Interest				
	<u>5,843,626</u>	<u>1,806,853</u>	<u>2,522,648</u>	<u>8,674</u>
Total expenditures				
Excess of revenues over (under) expenditures	<u>831,447</u>	<u>293,878</u>	<u>(352,188)</u>	<u>74,791</u>
Other financing sources (uses)				
Bond proceeds				
Transfers in	1,055,722	2,500	659,784	
Transfers out	(1,526,933)	(148,343)	(453,453)	
	<u>(471,211)</u>	<u>(145,843)</u>	<u>206,331</u>	
Total other financing sources (uses)				
Net change in fund balances	360,236	148,035	(145,857)	74,791
Fund balance - beginning	4,471,385	2,012,957	2,144,704	391,368
Residual equity transfer				
Inventory change		(60,705)		
Fund balance - ending	<u>\$ 4,831,621</u>	<u>\$ 2,100,287</u>	<u>\$ 1,998,847</u>	<u>\$ 466,159</u>

Central OR Health Board	Capital Improvement Projects	Courthouse Construction	Other Governmental Funds	Total Governmental Funds	
				2015	2014
\$	\$	\$	\$	\$	\$
			34,547	6,726,199	6,861,579
			388,099	388,099	675,158
			236,978	655,451	870,243
2,238,793		1,086,752	4,257,488	11,031,290	9,837,693
7,465	20,088		370,780	570,219	603,256
6,000	370,211	16,668	18,415	134,463	153,645
			358,882	935,174	1,305,461
<u>2,252,258</u>	<u>390,299</u>	<u>1,103,420</u>	<u>5,665,189</u>	<u>20,440,895</u>	<u>20,307,035</u>
	13,068		299,193	2,666,599	2,664,936
			155,552	1,962,405	2,698,611
		73,937	1,797,386	7,106,942	6,621,027
			175,730	184,404	515,312
2,244,011			2,122,747	4,714,097	4,524,897
			416,687	446,009	417,101
			182,341	182,341	177,658
				137,801	140,596
	1,009,991	1,649,827	249,614	3,171,287	814,809
					1,668,463
			124,640	124,640	84,523
<u>2,244,011</u>	<u>1,023,059</u>	<u>1,723,764</u>	<u>5,523,890</u>	<u>20,696,525</u>	<u>20,327,933</u>
<u>8,247</u>	<u>(632,760)</u>	<u>(620,344)</u>	<u>141,299</u>	<u>(255,630)</u>	<u>(20,898)</u>
		9,034,826		9,034,826	
	482,000		648,639	2,848,645	3,260,376
(80,500)			(811,772)	(3,021,001)	(3,515,823)
<u>(80,500)</u>	<u>482,000</u>	<u>9,034,826</u>	<u>(163,133)</u>	<u>8,862,470</u>	<u>(255,447)</u>
(72,253)	(150,760)	8,414,482	(21,834)	8,606,840	(276,345)
1,156,183	2,858,429		2,850,180	15,885,206	15,967,734
				(60,705)	193,817
<u>\$ 1,083,930</u>	<u>\$ 2,707,669</u>	<u>\$ 8,414,482</u>	<u>\$ 2,828,346</u>	<u>\$ 24,431,341</u>	<u>\$ 15,885,206</u>

JEFFERSON COUNTY, OREGON

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

JUNE 30, 2015

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

	<u>2015</u>
Total fund balances - governmental fund type (page 14)	\$ 24,431,341
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:	2,494,172
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds. Capital assets net of depreciation are:	16,172,255
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:	
Notes receivable	632,566
Property taxes earned but unavailable	458,479
Unamortized debt issue costs	
The County's PERS pension asset is not an available resource to pay for the current period expenditures and, therefore, is not reported in the governmental funds:	1,574,116
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:	958,978
Deferred inflows of resources related to PERS do not require the use of available resources and, therefore, are not reported in the governmental funds:	(3,084,645)
Certain other liabilities are not accrued until due in the governmental funds:	
Accrued interest on long-term debt	(27,996)
Accrued compensated absences	(342,060)
Unamortized bond premium	(909,826)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	<u>(8,125,000)</u>
Net position (page 12)	<u>\$ 34,232,380</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, 2015

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)

	<u>2015</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds (page 15)	\$ 8,606,840
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	3,226,147
Depreciation expense	(805,438)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	10,231
Revenues for proceeds of long-term debt that do not provide current financial resources are not reported as revenues in the funds.	(9,034,826)
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.	(64,490)
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.	
Internal service fund activities are separately reported.	133,876
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	(60,705)
Accrued compensated absences	(21,069)
Accrued interest	(27,996)
Amortization of debt issue costs	
Net pension expense (income) resulting from recording the PERS pension	2,025,312
Change in net position of governmental activities (page 13)	<u>\$ 3,987,882</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2015

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
ASSETS					
Current assets					
Cash and investments	\$ 262,752	\$ 46,335	\$ 667,316	\$ 976,403	\$ 1,822,484
Receivables (net of allowance for uncollectables)	11,174		322	11,496	14,634
Total current assets	273,926	46,335	667,638	987,899	1,837,118
Capital assets					
Equipment and improvements	589,915	149,272	45,926	785,113	1,543,768
Land improvements	20,251			20,251	
Construction in Progress					31,728
Accumulated depreciation	(312,273)	(98,954)	(45,926)	(457,153)	(1,259,486)
Total capital assets (net of accumulated depreciation)	297,893	50,318		348,211	316,010
Other assets					
Note receivable					400,513
Due from other funds	145,000			145,000	
	145,000			145,000	400,513
TOTAL ASSETS	716,819	96,653	667,638	1,481,110	2,553,641
LIABILITIES					
Accounts payable and other current liabilities	5,558	3,066	9,793	18,417	59,469
Due to other funds		5,000		5,000	
Noncurrent liabilities					
Landfill post-closure costs	4,924,814			4,924,814	
TOTAL LIABILITIES	4,930,372	8,066	9,793	4,948,231	59,469
NET POSITION					
Net investment in capital assets	297,893	50,318		348,211	316,010
Unrestricted	(4,511,446)	38,269	657,845	(3,815,332)	2,178,162
TOTAL NET POSITION	\$ (4,213,553)	\$ 88,587	\$ 657,845	\$ (3,467,121)	\$ 2,494,172

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, 2015

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
OPERATING REVENUES					
Charges for services	\$ 86,980	\$ 33,706	\$ 646,655	\$ 767,341	\$ 786,907
Other revenues		592	77,068	77,660	
Total operating revenues	86,980	34,298	723,723	845,001	786,907
OPERATING EXPENSES					
Costs of services	50,248	24,346	580,956	655,550	768,489
Depreciation	13,012	2,960		15,972	74,919
Total operating expenses	63,260	27,306	580,956	671,522	843,408
Operating income	23,720	6,992	142,767	173,479	(56,501)
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	2,552	255	3,958	6,765	28,971
Change in estimated post-closure costs	(74,619)			(74,619)	
Total non-operating revenues (expenses)	(72,067)	255	3,958	(67,854)	28,971
Income before contributions and transfers	(48,347)	7,247	146,725	105,625	(27,530)
CONTRIBUTIONS AND TRANSFERS					
Transfers in			81,150	81,150	196,406
Transfers out	(1,000)		(69,200)	(70,200)	(35,000)
Total contributions and transfers	(1,000)		11,950	10,950	161,406
Changes in net position	(49,347)	7,247	158,675	116,575	133,876
NET POSITION - beginning	(4,164,206)	81,340	499,170	(3,583,696)	2,360,296
NET POSITION - ending	\$ (4,213,553)	\$ 88,587	\$ 657,845	\$ (3,467,121)	\$ 2,494,172

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2015

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
Cash flows from operating activities					
Receipts from customers	\$ 86,586	\$ 40,561	\$ 724,198	\$ 851,345	\$
Receipts from interfund services provided					793,573
Payments to suppliers	(47,300)	(24,328)	(187,360)	(258,988)	(729,386)
Payments to employees			(394,217)	(394,217)	
	39,286	16,233	142,621	198,140	64,187
Net cash provided operating activities					
Cash flows from non-capital financing activities					
Principal paid on long-term debt (J Street)					91,024
Principal paid on interfund loan		(2,500)		(2,500)	
Transfer to other funds	(1,000)		(69,200)	(70,200)	(35,000)
Transfers from other funds			81,150	81,150	196,406
	(1,000)	(2,500)	11,950	8,450	252,430
Net cash provided (used) by non-capital financing activities					
Cash flows from capital and related financing activities					
Purchases of capital assets					(114,746)
Cash flows from investing activities					
Amount loaned to other fund	(145,000)			(145,000)	
Interest received	2,552	255	3,958	6,765	28,971
	(142,448)	255	3,958	(138,235)	28,971
Net cash provided (used) by investing activities					
Net increase (decrease) in cash	(104,162)	13,988	158,529	68,355	230,842
Cash and cash equivalents - beginning	366,914	32,347	508,787	908,048	1,591,642
Cash and cash equivalents - ending	\$ 262,752	\$ 46,335	\$ 667,316	\$ 976,403	\$ 1,822,484
Reconciliation of operating income to net cash provided by operating activities					
Operating income	\$ 23,720	\$ 6,992	\$ 142,767	\$ 173,479	\$ (56,501)
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	13,012	2,960		15,972	74,919
Change in accounts receivable	(394)	6,263	475	6,344	6,666
Change in accounts payable	2,948	18	(621)	2,345	39,103
	15,566	9,241	(146)	24,661	120,688
Total adjustments					
Net cash provided by operating activities	\$ 39,286	\$ 16,233	\$ 142,621	\$ 198,140	\$ 64,187

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF NET POSITION FIDUCIARY FUNDS JUNE 30, 2015

	<u>Agency Fund</u>	<u>Treasurer's Investment Trust Fund</u>
ASSETS		
Cash and cash equivalents	\$ 17,868	\$ 11,461,003
Taxes receivable	<u>1,148,871</u>	<u> </u>
TOTAL ASSETS	1,166,739	11,461,003
LIABILITIES		
Distributions pending to other entities	<u>1,166,739</u>	<u> </u>
NET POSITION		
Reserved for external investment pool participants	<u>\$ -</u>	<u>\$ 11,461,003</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, 2015

ADDITIONS

Taxes	\$ 17,373,004
Other receipts	<u>2,802,314</u>
TOTAL ADDITIONS	<u>20,175,318</u>

DEDUCTIONS

Distributions	<u>29,473,045</u>
TOTAL DEDUCTIONS	<u>29,473,045</u>
Net change in net position	(9,297,727)
NET POSITION - beginning	<u>20,758,730</u>
NET POSITION - ending	<u>\$ 11,461,003</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Presentation, Basis of Accounting – Continued

Basis of Presentation – Continued

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.

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, 2014, from which such summarized information was derived.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Presentation, Basis of Accounting – Continued

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.

Change in accounting principle

The County implemented Governmental Accounting Standards Board (GASB) Statement 68, Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27 on July 1, 2014. The effect on beginning net position for the cumulative effect of the change was a decrease of \$2,576,863.

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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Presentation, Basis of Accounting – Continued

Budget Policy – Continued

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.

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, 2015. 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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Capital Assets – Continued

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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Net Position Flow Assumptions – Continued

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	\$ 1,784,863
Investments	<u>35,886,882</u>
	<u>\$ 37,671,745</u>
Government-wide Statement of Net Position	\$ 26,192,041
Fiduciary Funds Statement of Net Position	<u>11,478,871</u>
	<u>\$ 37,670,912</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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

Cash Deposits – Continued

As of June 30, 2015, the carrying amount of the County's bank deposits was \$1,784,863 and the respective bank balances totaled \$2,079,915. Of the total bank balance, \$738,910 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, 2015, was \$1,818,055,422 for reported public funds of \$1,446,787,655. 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.

Investments

The County held the following investments at June 30, 2015:

<u>Investment Type</u>	<u>Matures</u>	<u>Total</u>
U.S. government agencies rated Aaa	10/2015-9/2016	\$ 18,309,205
U.S. treasury obligations	04/2016-07/2018	7,980,038
OR municipal bond rated A1	6/2016	250,000
Local government investment pool		9,347,639
Investments at market plus accrued interest		<u>\$ 35,886,882</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

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

Investments – Continued

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.

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, 2015

NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Governmental Funds:

	<u>Current Receivables</u>		<u>Total</u>	<u>Loans Receivable</u>
	<u>Accounts/Grants</u>	<u>Taxes</u>		
General Fund	\$ 177,003	\$ 355,811	\$ 532,814	\$
Road Fund	146,074		146,074	
Jail Operations Fund		97,009	97,009	
Business Loan Fund				565,850
Central Oregon Health Bd Fund	206,591		206,591	37,493
Capital Improvement Fund				29,223
Courthouse Fund	1,090,174		1,090,174	
Other	551,635	30,215	596,879	400,513
Total	\$ 2,171,477	\$ 483,035	\$ 2,669,541	\$ 1,033,079

Business-type Funds:

	<u>Transfer Station</u>	<u>Fairgrounds RV Park</u>	<u>Community Development</u>	<u>Total</u>	<u>Internal Service Funds</u>
Accounts Receivable	\$ 11,174	\$ -	\$ 322	\$ 11,496	\$ 14,634

Notes and loans receivable at June 30, 2015 consist of the following:

Note receivable - City of Madras, payable in annual installments of \$109,948 beginning in 2014 including interest at 3.85%, due June 2019.	\$ 400,513
Note receivable - Precision Applications LLC, payable in monthly installments of \$1,504 including interest at 5%.	43,298
Note receivable - Madras Chamber of Commerce #1, payable in monthly installments of \$704 including interest at 5%, secured by real property, due October 2016.	7,796
Note receivable - Madras Chamber of Commerce #2, payable in monthly installments of \$98 including interest at 5%, secured by real property, due April 2016.	1,047
Note receivable - Central Oregon Regional Housing Authority, interest payable monthly at 4.9%, secured by real property.	90,000

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Note receivable - Charlie's Pizza, payable in monthly installments including interest at 5%, secured by real property.	18,781
Note receivable - David C. Allen, LLC, payable in monthly installments of \$300 including interest at 8%, unsecured, due March 2015.	607
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	167,693
Note receivable - Thomas Ford, payable in 61 monthly installments of \$2,009 including interest at 5%, unsecured, due May 2016.	83,875

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, 2015

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 451,851	\$ 125,000	\$	\$ 576,851
Construction in progress		2,614,647		2,614,647
Total capital assets, not being depreciated	<u>451,851</u>	<u>2,739,647</u>		<u>3,191,498</u>
Capital assets being depreciated				
Buildings	18,669,868	249,614		18,919,482
Equipment and vehicles	8,598,552	114,312	(1,250)	8,711,614
Roads and infrastructure	3,360,405	237,319		3,597,724
Total capital assets, being depreciated	<u>30,628,825</u>	<u>601,245</u>	<u>(1,250)</u>	<u>31,228,820</u>
Less accumulated depreciation for				
Buildings and improvements	(8,630,905)	(414,930)		(9,045,835)
Equipment and vehicles	(7,048,441)	(314,195)	1,250	(7,361,386)
Roads and infrastructure	(1,373,600)	(151,231)		(1,524,831)
Total accumulated depreciation	<u>(17,052,946)</u>	<u>(880,356)</u>	<u>1,250</u>	<u>(17,932,052)</u>
Total capital assets, being depreciated, net	<u>13,575,879</u>	<u>(279,111)</u>		<u>13,296,768</u>
Governmental activities capital assets, net	<u>\$ 14,027,730</u>	<u>\$ 2,460,536</u>	<u>\$ -</u>	<u>\$ 16,488,266</u>
<u>Business-type Activities</u>				
Buildings	\$ 20,251	\$	\$	\$ 20,251
Machinery and equipment	785,113			785,113
Total business-type activities capital assets, not being depreciated	<u>805,364</u>			<u>805,364</u>
Less accumulated depreciation	<u>(441,181)</u>	<u>(15,972)</u>		<u>(457,153)</u>
Business-type activities capital assets, net	<u>\$ 364,183</u>	<u>\$ (15,972)</u>	<u>\$ -</u>	<u>\$ 348,211</u>

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 4 – CAPITAL ASSETS – CONTINUED

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

Governmental activities:		
General governmental	\$	198,979
Public safety		317,579
Highways and streets		284,902
Health and welfare		28,183
Culture and recreation		50,713
		<hr/>
Total depreciation expense - governmental activities	\$	880,356
Business-type activities:		
Transfer station	\$	13,012
Fairgrounds RV Park		2,960
Community development		
		<hr/>
Total depreciation expense - business-type activities	\$	15,972

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances Due to/from Other Funds

Balances due to and from other funds at June 30, 2015, consist of the following:

	<u>Due From</u>	<u>Due To</u>
Jail Operations	\$ 26,000	\$
Business Loan Fund	37,072	
Capital Improvement Projects Fund	75,319	
Nonmajor Governmental Funds		278,391
Transfer Station	145,000	
Fairgrounds RV Park		5,000
	<hr/>	<hr/>
Total	\$ 283,391	\$ 283,391

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

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

NOTE 5 – INTERFUND BALANCES AND ACTIVITY – CONTINUED

Transfers to/from Other Funds

Transfers to/from other funds at June 30, 2015, consist of the following:

General Fund	\$	1,055,722	\$	1,526,933
Road Fund		2,500		148,343
Jail Operations Fund		659,784		453,453
Central Oregon Health Bd Fund				80,500
Capital Improvement Fund		482,000		
Nonmajor Governmental		648,639		811,772
Transfer Station				1,000
Community Development		81,150		69,200
Internal Service		196,406		35,000
		<u> </u>		<u> </u>
Total	\$	3,126,201	\$	3,126,201

Transfers were generally made to pay for administrative services provided by other funds and 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.

Changes in long-term obligations for the year ended June 30, 2015, are as follows:

	<u>July 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2015</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Full faith and credit bonds	\$	\$ 8,125,000.00	\$	\$ 8,125,000.00	\$
Compensated absences	320,991	21,069		342,060	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ 320,991.00	\$ 8,146,069	\$ -	\$ 8,467,060	\$ -
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Business-type activities</u>					
Landfill postclosure costs	\$ 4,850,195	\$ 74,619	\$	\$ 4,924,814	\$
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total noncurrent liabilities	\$ 5,171,186	\$ 8,125,000	\$ -	\$ 13,317,255	\$ -
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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 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. 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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 7 – PENSION PLAN – CONTINUED

Benefits provided – Continued

Pension Benefits – Continued

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.

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. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on annual benefits above \$60,000.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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, 2011, actuarial valuation as subsequently modified by 2013 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2013. Employer contributions for the ended June 30, 2015, were \$958,978, excluding amount to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2015, were 12.81% for Tier 1/Tier 2 employees, 8.03% for OPSRP general services and 10.7607% for OPSRP police and fire personnel. The contribution rates effective on July 1, 2015, will change to 16.21% for Tier 1/Tier 2 employees, 8.98% for OPSRP general service and 13.09% for OPSRP police and fire employees.

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

At June 30, 2015, the County reported an asset of \$1,574,116 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014, and the total pension asset

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 7 – PENSION PLAN – CONTINUED

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

used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2012 rolled forward to June 30, 2014. The County's proportion of the net pension asset 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, 2014, the County's proportion was .069 percent, which was unchanged from its proportion measured as of June 30, 2012.

For the year ended June 30, 2015, the County's recognized pension expense of \$975,038. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$	\$ 3,037,407
PERS contributions made after the measurement date	958,978	
Changes in proportion and differences between County contributions and proportionate share of contributions		47,238
Total	\$ 958,978	\$ 3,084,645

At June 30, 2015, \$958,978 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:

2016	\$	(769,621)
2017		(769,621)
2018		(769,621)
2019		(769,621)
2020		(6,161)
	\$	(3,084,645)

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 7 – PENSION PLAN – CONTINUED

Actuarial assumptions

The employer contribution rates effective July 1, 2013, through June 30, 2015, 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, 2012, actuarial valuation was determined using the following actuarial assumptions:

- valuation date of December 31, 2012 rolled forward to June 30, 2014
- experience study report in 2012, published September 18, 2013
- 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%
- investment rate of return of 7.75%
- projected salary increases of 3.75% in overall payroll growth
- 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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 7 – PENSION PLAN – CONTINUED

Actuarial assumptions – Continued

The methods and assumptions shown above are based on the 2012 Experience Study which reviewed experience for the four-year period ending on December 31, 2012.

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.

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	<u>100.00%</u>	
Assumed Inflation - Mean		2.75%

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 7 – PENSION PLAN – CONTINUED

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.

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 percent, 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 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	Decrease 6.75%	Discount Rate 7.75%	Increase 8.75%
County's proportionate share of the net pension liability (asset)	\$ 3,333,409	\$ (1,574,116)	\$ (5,724,732)

Pension plan fiduciary net position

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

Changes in Plan Provisions Subsequent to Measurement Date

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. PERS will make restoration payments to those benefit recipients.

PERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 7 – PENSION PLAN – CONTINUED

Changes in Plan Provisions Subsequent to Measurement Date – Continued

This is a change in benefit terms subsequent to the measurement date of June 30, 2014, which will be reflected in the next year's actuarial valuations. The impact of the Moro decision on the total pension liability and employer's net pension liability (asset) has not been fully determined. However, PERS' third-party actuaries have estimated the impact of the Moro decision under one possible methodology, which is summarized below. Estimates have been rounded to the nearest \$10 million.

	<u>June 30, 2014 Measurement Date</u>	
	<u>Prior to Moro</u>	<u>After Moro (estimated)</u>
Total Pension Liability	\$ 63,135,000,000	\$ 68,050,000,000
Fiduciary net position	\$ 65,402,000,000	\$ 65,400,000,000
Net pension liability (asset)	\$ (2,267,000,000)	\$ 2,650,000,000

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.

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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

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, 0.59% of annual covered payroll for Tier 1/Tier 2 employees, 0.49% 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 \$37,702, \$31,508 and \$33,131, respectively, for the years ended June 30, 2015, 2014 and 2013.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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, 2015, which are related to services performed in the fiscal year ended June 30, 2015. 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 estimated liability for landfill postclosure care costs for the remaining 13 years is \$4,924,814

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS – CONTINUED

as of June 30, 2015. 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, 2015, was \$788. Future minimum lease payments are as follows:

<u>Year ending June 30,</u>	
2016	\$ 7,217
2017	7,217
2018	7,217
2019	7,217
2020	<u>6,428</u>
	<u>\$ 35,296</u>

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.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 13 – COMMITMENTS AND CONTINGENCIES – CONTINUED

As of June 30, 2015, 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 15, 2015 the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES				
Taxes	\$ 5,072,000	\$ 5,072,000	\$ 5,176,854	\$ 104,854
Intergovernmental	974,420	974,420	1,015,263	40,843
Licenses and permits	92,024	92,024	121,601	29,577
Charges for services	174,000	174,000	199,439	25,439
Interest income	25,250	25,250	28,808	3,558
Other revenues	79,090	84,090	127,913	43,823
	<u>6,416,784</u>	<u>6,421,784</u>	<u>6,669,878</u>	<u>248,094</u>
Total revenues				
EXPENDITURES				
Personal service	4,793,169	4,758,589	4,361,100	(397,489)
Materials and services	1,349,197	1,430,777	1,289,731	(141,046)
Capital outlay		7,000	6,758	(242)
Intergovernmental	141,672	141,672	137,801	(3,871)
Contingency	87,499	38,499		(38,499)
	<u>6,371,537</u>	<u>6,376,537</u>	<u>5,795,390</u>	<u>(581,147)</u>
Total expenditures				
Excess of revenues over expenditures	45,247	45,247	874,488	829,241
OTHER FINANCING SOURCES (USES)				
Transfers in	793,232	793,232	749,571	(43,661)
Loan payment to Business Loan Fund	(10,720)	(10,720)		10,720
Transfers out	(1,420,164)	(1,536,164)	(1,526,933)	9,231
	<u>(637,652)</u>	<u>(753,652)</u>	<u>(777,362)</u>	<u>(23,710)</u>
Total other financing sources (uses)				
Net change in fund balance	(592,405)	(708,405)	97,126	805,531
Fund balance - beginning	3,092,405	3,208,405	3,808,720	600,315
Residual equity transfer				
Fund balance - ending	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 3,905,846</u>	<u>\$ 1,405,846</u>

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Interest income	\$ 2,300	\$ 2,300	\$ 2,675	\$ 375
Expenditures				
Materials & Services		16,000	15,765	(235)
Capital outlay	449,285	433,285	31,294	(401,991)
Total Expenditures	449,285	449,285	47,059	(402,226)
Excess of revenues over (under) expenditures	(446,985)	(446,985)	(44,384)	402,601
Other Financing Sources (Uses)				
Transfers from Road Fund	75,000	75,000	75,000	
Net change in fund balance	(371,985)	(371,985)	30,616	402,601
Fund balance - beginning of year	371,985	371,985	377,918	5,933
Fund balance - end of year	\$ -	\$ -	\$ 408,534	\$ 408,534

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local Interest	\$ 800	\$ 800	\$ 756	\$ (44)
Expenditures				
Materials and services	113,800	113,800	1,125	(112,675)
Excess of revenues over (under) expenditures	(113,000)	(113,000)	(369)	112,631
Fund balance - beginning of year	113,000	113,000	113,170	170
Fund balance - end of year	\$ -	\$ -	\$ 112,801	\$ 112,801

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COURT FACILITY CONST FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local Interest	\$ 200	\$ 200	\$ 1,562	\$ 1,362
Total revenues	200	200	1,562	1,362
Expenditures				
Materials and services	265,700	329,700		(329,700)
Total expenditures	265,700	329,700		(329,700)
Excess of revenues over (under) expenditures	(265,500)	(329,500)	1,562	331,062
Other Financing Sources (Uses)				
Residual funds from Jail Bond	65,500	129,500	121,151	(8,349)
Transfer from Jail Fund	100,000	100,000	100,000	
Total other financing sources (uses)	165,500	229,500	221,151	(8,349)
Net change in fund balance	(100,000)	(100,000)	222,713	322,713
Fund balance - beginning of year	100,000	100,000	145,473	45,473
Fund balance - end of year	\$ -	\$ -	\$ 368,186	\$ 368,186

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Interest	\$	\$	\$ 202	\$ 202
Expenditures				
Materials and services	37,000	37,000	52	(36,948)
Excess of revenues over (under) expenditures	(37,000)	(37,000)	150	37,150
Other Financing Sources (Uses)				
Transfer from Corrections Fund	10,000	10,000	10,000	
Total other financing sources (uses)	10,000	10,000	10,000	
Net change in fund balance	(27,000)	(27,000)	10,150	37,150
Fund balance - beginning of year	27,000	27,000	26,104	(896)
Fund balance - end of year	\$ -	\$ -	\$ 36,254	\$ 36,254

JEFFERSON COUNTY, OREGON

ROAD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2015

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Intergovernmental	\$ 1,549,000	\$ 1,549,000	\$ 1,840,299	\$ 291,299
Licenses and permits	268,166	268,166	249,132	(19,034)
Interest income	8,000	8,000	8,463	463
Total revenues	1,825,166	1,825,166	2,097,894	272,728
EXPENDITURES				
Personal service	1,055,610	1,055,610	889,812	(165,798)
Materials and services	1,425,163	1,425,163	916,137	(509,026)
Capital outlay	4,000	4,000	904	(3,096)
Total expenditures	2,484,773	2,484,773	1,806,853	(677,920)
Excess of revenues over (under) expenditures	(659,607)	(659,607)	291,041	950,648
OTHER FINANCING SOURCES (USES)				
Transfers in	2,500	2,500	2,500	
Transfers out	(171,679)	(171,679)	(148,343)	23,336
Interfund loan to SDC County Road	200,000	200,000	97,536	(102,464)
Total other financing sources (uses)	30,821	30,821	(48,307)	(79,128)
Net change in fund balance	(628,786)	(628,786)	242,734	871,520
Fund balance - beginning	1,000,000	1,000,000	1,497,485	497,485
Fund balance - ending	\$ 371,214	\$ 371,214	1,740,219	\$ 1,369,005
Adjustment from budgetary basis				
Inventory			360,068	
			\$ 2,100,287	

JEFFERSON COUNTY, OREGON

JAIL OPERATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,550,000	\$ 1,550,000	\$ 1,514,798	\$ (35,202)
Intergovernmental	563,316	563,316	592,695	29,379
Licenses and permits	72,000	72,000	47,740	(24,260)
Interest income	12,000	12,000	15,227	3,227
Total revenues	<u>2,197,316</u>	<u>2,197,316</u>	<u>2,170,460</u>	<u>(26,856)</u>
EXPENDITURES				
Personal service	1,821,807	1,821,807	1,644,878	(176,929)
Materials and services	644,547	647,547	647,209	(338)
Capital outlay		247,000	230,561	(16,439)
Contingency	148,061	91,061		(91,061)
Total expenditures	<u>2,614,415</u>	<u>2,807,415</u>	<u>2,522,648</u>	<u>(284,767)</u>
Excess of revenues over (under) expenditures	<u>(417,099)</u>	<u>(610,099)</u>	<u>(352,188)</u>	<u>257,911</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	659,784	659,784	659,784	
Transfers out	(444,746)	(501,746)	(453,453)	48,293
Interfund loan to Emergency Comm.			(26,000)	(26,000)
Total other financing sources (uses)	<u>215,038</u>	<u>158,038</u>	<u>180,331</u>	<u>22,293</u>
Net change in fund balance	(202,061)	(452,061)	(171,857)	280,204
Fund balance - beginning	<u>1,620,063</u>	<u>1,870,063</u>	<u>2,144,704</u>	<u>274,641</u>
Fund balance - ending	<u>\$ 1,418,002</u>	<u>\$ 1,418,002</u>	1,972,847	<u>\$ 554,845</u>
Adjustment from budgetary basis				
Interfund loan receivable			<u>26,000</u>	
			<u>\$ 1,998,847</u>	

JEFFERSON COUNTY, OREGON

BUSINESS LOAN FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2015

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Loan principal	\$ 49,200	\$ 49,200	\$ 52,663	\$ 3,463
Loan interest	29,000	29,000	25,413	(3,587)
Investment income	2,500	2,500	2,589	89
Total revenues	80,700	80,700	80,665	(35)
EXPENDITURES				
Materials and services	15,225	15,225	8,674	(6,551)
Business loans	439,475	439,475		(439,475)
Total expenditures	454,700	454,700	8,674	(446,026)
Excess of revenues over (under) expenditures	(374,000)	(374,000)	71,991	445,991
OTHER FINANCING SOURCES (USES)				
Interfund loan principal received from				
Fairground RV Park Fund	2,500	2,500	2,500	
County Park Fund	2,500	5,000	2,800	(2,200)
Transfer to	(6,000)	(6,000)		6,000
Total other financing sources (uses)	(1,000)	1,500	5,300	3,800
Net change in fund balance	(375,000)	(372,500)	77,291	449,791
Fund balance - beginning	375,000	375,000	351,796	(23,204)
Fund balance - ending	\$ -	\$ 2,500	429,087	\$ 426,587
RV Park & CRR Park		Interfund loan receivable	37,072	
		Modified accrual fund balance	\$ 466,159	

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 500	\$ 500	\$ 7,465	\$ 6,965
Intergovernmental				
Federal	1,478,000	1,478,000	2,105,772	627,772
Other revenues	102,000	102,000	133,021	31,021
Sale of Hope House	6,000	6,000	6,000	
Total revenues	1,586,500	1,586,500	2,252,258	665,758
Expenditures				
Personal services	77,497	77,497	71,516	(5,981)
Materials and services	2,074,549	2,172,549	2,172,495	(54)
Risk reserve	250,000	152,000		(152,000)
Total expenditures	2,402,046	2,402,046	2,244,011	(158,035)
Excess of revenues over (under) expenditures	(815,546)	(815,546)	8,247	823,793
Other Financing Sources (Uses)				
Transfer to General Fund	(80,000)	(80,000)	(80,000)	
Transfer to NT Fund	(500)	(500)	(500)	
Total other financing sources (uses)	(80,500)	(80,500)	(80,500)	
Net change in fund balance	(896,046)	(896,046)	(72,253)	823,793
Fund balance - beginning of year	896,046	896,046	1,156,183	260,137
Fund balance - end of year	\$ -	\$ -	\$ 1,083,930	\$ 1,083,930

JEFFERSON COUNTY, OREGON

SCHEDULE OF COUNTY PROPORTIONATE SHARE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS YEAR ENDED JUNE 30, 2015

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
2015	0.06944 %	\$ (1,574,116)	5,863,572	(26.8)	103.6 %
2014	0.06944 %	3,543,871	6,002,205	59.0	92.0 %

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

	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
2015	\$ 1,112,320	\$ 958,978	153,342	5,863,572	16.4 %
2014	1,138,618	967,008	171,610	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, 2015

	General	Road Equipment Purchase	County Special Litigation	Correctional Facility	Juvenile Special Projects	Total
ASSETS						
Cash and investments	\$ 3,790,143	\$ 408,534	\$ 112,801	\$ 368,186	\$ 36,254	\$ 4,715,918
Taxes receivable	355,811					355,811
Accounts receivable	177,003					177,003
TOTAL ASSETS	\$ 4,322,957	\$ 408,534	\$ 112,801	\$ 368,186	\$ 36,254	\$ 5,248,732
LIABILITIES						
Accounts payable and other current liabilities	\$ 78,956					\$ 78,956
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes	338,155					338,155
FUND BALANCES						
Assigned	3,905,846	408,534	112,801	368,186	36,254	4,831,621
Total fund balances	3,905,846	408,534	112,801	368,186	36,254	4,831,621
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,322,957	\$ 408,534	\$ 112,801	\$ 368,186	\$ 36,254	\$ 5,248,732

JEFFERSON COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GENERAL FUND AND SUB-FUNDS YEAR ENDED JUNE 30, 2015

	General	Road Equipment Purchase	County Special Litigation	Correctional Facility	Juvenile Special Projects	Total
Revenues						
Taxes						
Property taxes	\$ 5,176,854	\$	\$	\$	\$	\$ 5,176,854
Licenses and permits	121,601					121,601
Intergovernmental	1,015,263					1,015,263
Charges for services	199,439					199,439
Investment earnings	28,808	2,675	756	1,562	202	34,003
Other revenues	127,913					127,913
	6,669,878	2,675	756	1,562	202	6,675,073
Total revenues						
Expenditures						
Current						
General government	2,354,338					2,354,338
Public safety	2,926,590	15,765	1,125		52	2,943,532
Health and welfare	347,339					347,339
Culture and recreation	29,322					29,322
Intergovernmental	137,801					137,801
Capital outlay		31,294				31,294
	5,795,390	47,059	1,125		52	5,843,626
Total expenditures						
Excess of revenues over (under) expenditures	874,488	(44,384)	(369)	1,562	150	831,447
Other financing sources (uses)						
Transfers in	749,571	75,000		221,151	10,000	1,055,722
Transfers out	(1,526,933)					(1,526,933)
	(777,362)	75,000		221,151	10,000	(471,211)
Total other financing sources (uses)						
Net change in fund balances	97,126	30,616	(369)	222,713	10,150	360,236
Fund balance - beginning	3,808,720	377,918	113,170	145,473	26,104	4,471,385
Fund balance - ending	\$ 3,905,846	\$ 408,534	\$ 112,801	\$ 368,186	\$ 36,254	\$ 4,831,621

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2015

	Special Revenue Funds				
	Federal, State, County Road Construction	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail	Law Library
ASSETS					
Cash and investments	\$ 58,712	\$ 17,171	\$ (362)	\$ 18,398	\$ 53,255
Taxes receivable					
Accounts receivable	117,599		3,675	1,392	
TOTAL ASSETS	\$ 176,311	\$ 17,171	\$ 3,313	\$ 19,790	\$ 53,255
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$ 101,402		\$ 95,861		\$ 23
Accounts payable			73		
Total liabilities	101,402		95,934		23
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted	74,909			19,790	53,232
Committed		17,171			
Assigned					
Unassigned			(92,621)		
Total fund balances	74,909	17,171	(92,621)	19,790	53,232
TOTAL LIABILITIES AND FUND BALANCES	\$ 176,311	\$ 17,171	\$ 3,313	\$ 19,790	\$ 53,255

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>	<u>Transient Occupancy Tax</u>
\$ 449	\$ 86,880	\$ 119,678	\$ 128,079	\$ 132	\$	\$ 287,788
<u>4,737</u>				<u>52,503</u>		
<u>\$ 5,186</u>	<u>\$ 86,880</u>	<u>\$ 119,678</u>	<u>\$ 128,079</u>	<u>\$ 52,635</u>	<u>\$ -</u>	<u>\$ 287,788</u>
\$	\$ 458	\$	\$ 7,584	\$ 13,797	\$	\$ 944
	<u>458</u>		<u>7,584</u>	<u>13,797</u>		<u>944</u>
5,186	86,422	119,678	120,495	38,838		286,844
<u>5,186</u>	<u>86,422</u>	<u>119,678</u>	<u>120,495</u>	<u>38,838</u>		<u>286,844</u>
<u>\$ 5,186</u>	<u>\$ 86,880</u>	<u>\$ 119,678</u>	<u>\$ 128,079</u>	<u>\$ 52,635</u>	<u>\$ -</u>	<u>\$ 287,788</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2015

	Special Revenue Funds					
	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects	Health Grants	Smoke Management
ASSETS						
Cash and investments	\$	\$ 4,109	\$ 5,527	\$ 179,452	\$ 112,108	\$ 68,062
Taxes receivable				1,905	144,160	2,875
Accounts receivable						
TOTAL ASSETS	\$ -	\$ 4,109	\$ 5,527	\$ 181,357	\$ 256,268	\$ 70,937
LIABILITIES AND FUND BALANCES						
Liabilities						
Advances from other funds	\$	\$ 145,000	\$	\$ 9,578	\$ 26,079	\$ 28,610
Accounts payable			1,445	9,578	26,079	28,610
Total liabilities		145,000	1,445	9,578	26,079	28,610
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes						
Fund balances						
Nonspendable						
Restricted						
Committed		(140,891)		171,779	230,189	
Assigned			4,082			42,327
Unassigned						
Total fund balances		(140,891)	4,082	171,779	230,189	42,327
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 4,109	\$ 5,527	\$ 181,357	\$ 256,268	\$ 70,937

Special Revenue Funds

<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>	<u>Mental Health Developmental Disabilities</u>
\$ 7,678	\$ 8,541	\$ 35,919	\$ 49,947	\$ (2,926)	\$ 58,453
2,936	10,896		3,250	5,031	80,166
<u>\$ 10,614</u>	<u>\$ 19,437</u>	<u>\$ 35,919</u>	<u>\$ 53,197</u>	<u>\$ 2,105</u>	<u>\$ 138,619</u>
\$	\$	\$	\$ 849	\$ 442	\$ 80,166
			849	442	80,166
			52,348	1,663	58,453
10,614	19,437	35,919			
<u>10,614</u>	<u>19,437</u>	<u>35,919</u>	<u>52,348</u>	<u>1,663</u>	<u>58,453</u>
<u>\$ 10,614</u>	<u>\$ 19,437</u>	<u>\$ 35,919</u>	<u>\$ 53,197</u>	<u>\$ 2,105</u>	<u>\$ 138,619</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2015

	Special Revenue Funds				
	Parks Development	Economic Development	Adult Community Corrections	Juvenile Crime Plan	Geographic Information System
ASSETS					
Cash and investments	\$ 67,589	\$ 54,952	\$ 748,672	\$ 8,178	\$ 48,196
Taxes receivable					
Accounts receivable	15,039	3,521	628	29,016	395
TOTAL ASSETS	\$ 82,628	\$ 58,473	\$ 749,300	\$ 37,194	\$ 48,591
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$ 5,458	\$ 24	\$ 3,735	\$ 1,927	\$
Accounts payable	3,119	24	3,735	1,927	
Total liabilities	8,577	24	3,735	1,927	
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted			745,565	35,267	48,591
Committed	74,051	58,449			
Assigned					
Unassigned					
Total fund balances	74,051	58,449	745,565	35,267	48,591
TOTAL LIABILITIES AND FUND BALANCES	\$ 82,628	\$ 58,473	\$ 749,300	\$ 37,194	\$ 48,591

Special Revenue Funds				Capital Project Funds	
Conciliation/ Mediation	Sheriff Grants	Code Enforcement	District Attorney Grants	Landfill Closure	SDC County Road
\$ 78,861	\$ 20,516	\$ 118,278	\$ (27,943)	\$ 183,514	\$ 16,276
	18,267	6,851	31,709	15,479	
<u>\$ 78,861</u>	<u>\$ 38,783</u>	<u>\$ 125,129</u>	<u>\$ 3,766</u>	<u>\$ 198,993</u>	<u>\$ 16,276</u>
\$	\$	\$	\$	\$	\$
	11,200	10,790	3,766	313	
	11,200	10,790	3,766	313	
78,861	27,583			198,680	
		114,339			16,276
<u>78,861</u>	<u>27,583</u>	<u>114,339</u>		<u>198,680</u>	<u>16,276</u>
<u>\$ 78,861</u>	<u>\$ 38,783</u>	<u>\$ 125,129</u>	<u>\$ 3,766</u>	<u>\$ 198,993</u>	<u>\$ 16,276</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2015

	Capital Project Funds			Debt Service Fund	Total
	SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	
ASSETS					
Cash and investments	\$ 125,397	\$ 114,916	\$ 4,196	\$	\$ 2,858,648
Taxes receivable				30,215	30,215
Accounts receivable					552,030
TOTAL ASSETS	\$ 125,397	\$ 114,916	\$ 4,196	\$ 30,215	\$ 3,440,893
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$	\$	\$ 32,072	\$	\$ 278,391
Accounts payable					306,324
Total liabilities			32,072		584,715
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes				27,832	27,832
Fund balances					
Nonspendable					119,678
Restricted	125,397	114,916			1,799,774
Committed					784,014
Assigned				2,383	229,101
Unassigned			(27,876)		(104,221)
Total fund balances	125,397	114,916	(27,876)	2,383	2,828,346
TOTAL LIABILITIES AND FUND BALANCES	\$ 125,397	\$ 114,916	\$ 4,196	\$ 30,215	\$ 3,440,893

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2014

	Special Revenue Funds				
	Federal, State, County Road Construction	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail	Law Library
Revenues					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other					
Licenses and fees		23,394			15,808
Charges for service					
Intergovernmental			85,959	16,121	
Interest	567	94	(86)	655	357
Other	127,908		91,566		
Total revenues	128,475	23,488	177,439	16,776	16,165
Expenditures					
Current					
General services					
Highway and streets	155,552				
Public safety		76,709	309,787	88,000	6,894
Economic development					
Health and welfare					
Culture and recreation					
Education					
Capital outlay					
Debt service					
Principal					
Interest			2,754		
Total expenditures	155,552	76,709	312,541	88,000	6,894
Excess of revenues over (under) expenditures	(27,077)	(53,221)	(135,102)	(71,224)	9,271
Other financing sources (uses)					
Operating transfers in		53,700	114,840		
Operating transfers out		(933)	(21,422)		(6,500)
Total other financing sources (uses)		52,767	93,418		(6,500)
Net change in fund balances	(27,077)	(454)	(41,684)	(71,224)	2,771
Fund balances (deficit) - beginning of year	101,986	17,625	(50,937)	91,014	50,461
Fund balances (deficit) - end of year	\$ 74,909	\$ 17,171	\$ (92,621)	\$ 19,790	\$ 53,232

Special Revenue Funds

DA Fund Juvenile Dependency	Mt. Jefferson Memorial Park Operations	Mt. Jefferson Memorial Park Perpetual	County Fair	Victims' Assistance	County School
\$	\$	\$	\$	\$	\$
					59,488
20,512	60,087 1,339	3,990	90,473 50,964 712 34,690	181,511 139	122,439 327
<u>20,512</u>	<u>61,426</u>	<u>3,990</u>	<u>176,839</u>	<u>181,650</u>	<u>182,254</u>
	57,575				
15,326				188,494	
			294,379		182,341
<u>15,326</u>	<u>57,575</u>		<u>294,379</u>	<u>188,494</u>	<u>182,341</u>
5,186	3,851	3,990	(117,540)	(6,844)	(87)
	9,000		133,000 (6,750)	(840)	
	9,000		126,250	(840)	
5,186	12,851	3,990	8,710	(7,684)	(87)
	73,571	115,688	111,785	46,522	87
<u>\$ 5,186</u>	<u>\$ 86,422</u>	<u>\$ 119,678</u>	<u>\$ 120,495</u>	<u>\$ 38,838</u>	<u>\$ -</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2014

	Special Revenue Funds				
	Transient Occupancy Tax	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects
Revenues					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other	280,032				
Licenses and fees				30,005	
Charges for service					
Intergovernmental		91,332			32,688
Interest	1,654			34	1,042
Other			13,205		
Total revenues	281,686	91,332	13,205	30,039	33,730
Expenditures					
Current					
General services		92,667		27,228	
Highway and streets					
Public safety					15,664
Economic development	89,348		1,595		
Health and welfare					
Culture and recreation					
Education					
Capital outlay			249,614		
Debt service					
Principal					
Interest					
Total expenditures	89,348	92,667	251,209	27,228	15,664
Excess of revenues over (under) expenditures	192,338	(1,335)	(238,004)	2,811	18,066
Other financing sources (uses)					
Operating transfers in			13,500		
Operating transfers out	(101,750)			(1,880)	(1,349)
Total other financing sources (uses)	(101,750)		13,500	(1,880)	(1,349)
Net changes in fund balances	90,588	(1,335)	(224,504)	931	16,717
Fund balances (deficit) - beginning of year	196,256	1,335	83,613	3,151	155,062
Fund balances (deficit) - end of year	\$ 286,844	\$ -	\$ (140,891)	\$ 4,082	\$ 171,779

Special Revenue Funds

Public Health Grants	Smoke Management	Corrections and Drug Program	Public Health ELIB Funds	County Clerk Records	Mental Health Alcohol and Drug Program	Veterans Service Expansion
\$	\$	\$	\$	\$	\$	\$
	91,138			10,250		
8,793						
1,007,447		11,742	63,170		565,689	20,223
555	486	48		248	235	4
3,666						
<u>1,020,461</u>	<u>91,624</u>	<u>11,790</u>	<u>63,170</u>	<u>10,498</u>	<u>565,924</u>	<u>20,227</u>
				6,028		23,743
999,607	92,971		8,039		552,648	
<u>999,607</u>	<u>92,971</u>	<u></u>	<u>8,039</u>	<u>6,028</u>	<u>552,648</u>	<u>23,743</u>
20,854	(1,347)	11,790	55,131	4,470	13,276	(3,516)
69,733						
(71,685)		(10,000)	(60,233)	(420)	(3,600)	
(1,952)		(10,000)	(60,233)	(420)	(3,600)	
18,902	(1,347)	1,790	(5,102)	4,050	9,676	(3,516)
<u>211,287</u>	<u>43,674</u>	<u>8,824</u>	<u>24,539</u>	<u>31,869</u>	<u>42,672</u>	<u>5,179</u>
<u>\$ 230,189</u>	<u>\$ 42,327</u>	<u>\$ 10,614</u>	<u>\$ 19,437</u>	<u>\$ 35,919</u>	<u>\$ 52,348</u>	<u>\$ 1,663</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2014

	Special Revenue Funds			
	Mental Health Developmental Disabilities	Parks Development	Economic Development	Community Corrections
Revenues				
Taxes - property	\$	\$	\$	\$
Taxes - other				
Licenses and fees		61,496		
Charges for service				
Intergovernmental	380,236		94,860	933,905
Interest	297	503	569	5,088
Other		700	32,517	53,880
	380,533	62,699	127,946	992,873
Expenditures				
Current				
General services				
Highway and streets				
Public safety				544,090
Economic development			84,787	
Health and welfare	381,479			
Culture and recreation		122,308		
Education				
Capital outlay				
Debt service				
Principal				
Interest		533		
	381,479	122,841	84,787	544,090
Excess of revenues over (under) expenditures	(946)	(60,142)	43,159	448,783
Other financing sources (uses)				
Operating transfers in		60,000		
Operating transfers out	(3,600)		(98,000)	(242,174)
	(3,600)	60,000	(98,000)	(242,174)
Net changes in fund balances	(4,546)	(142)	(54,841)	206,609
Fund balances (deficit) - beginning of year	62,999	74,193	113,290	538,956
Fund balances (deficit) - end of year	\$ 58,453	\$ 74,051	\$ 58,449	\$ 745,565

Special Revenue Funds						Capital Project Funds
Juvenile Crime Plan	Geographic Information System	Conciliation/Mediation	Sheriff Grants	Code Enforcement	District Attorney Grants	Landfill Closure
\$	\$	\$	\$	\$	\$	\$
	22,948	12,753		6,943 30,682		91,331
84,783 98 750	15,487 324	529	37,193 173	817	439,888	985
<u>85,631</u>	<u>38,759</u>	<u>13,282</u>	<u>37,366</u>	<u>38,442</u>	<u>439,888</u>	<u>92,316</u>
	91,952					
75,418		11,000	65,634		400,370	
				46,161		41,842
<u>75,418</u>	<u>91,952</u>	<u>11,000</u>	<u>65,634</u>	<u>46,161</u>	<u>400,370</u>	<u>41,842</u>
10,213	(53,193)	2,282	(28,268)	(7,719)	39,518	50,474
(6,913)	54,150 (8,197)		25,000 (420)	(4,437)	(39,518)	
(6,913)	45,953		24,580	(4,437)	(39,518)	
3,300	(7,240)	2,282	(3,688)	(12,156)		50,474
31,967	55,831	76,579	31,271	126,495		148,206
<u>\$ 35,267</u>	<u>\$ 48,591</u>	<u>\$ 78,861</u>	<u>\$ 27,583</u>	<u>\$ 114,339</u>	<u>\$ -</u>	<u>\$ 198,680</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2015

	Capital Project Funds			
	SDC County Road	SDC CRR Roads	SDC County Parks	SDC CRR Parks
Revenues				
Taxes - property	\$	\$	\$	\$
Taxes - other	41,636			
Licenses and fees				
Charges for service	24,867	20,807	4,759	4,177
Intergovernmental				
Interest	102	747	753	16
Other				
Total revenues	66,605	21,554	5,512	4,193
Expenditures				
Current				
General services				
Highway and streets				
Public safety				
Economic development				
Health and welfare				
Culture and recreation				
Education				
Capital outlay				
Debt service				
Principal				
Interest	2,837			2,800
Total expenditures	2,837			2,800
Excess of revenues over (under) expenditures	63,768	21,554	5,512	1,393
Other financing sources (uses)				
Operating transfers in				
Operating transfers out				
Total other financing sources (uses)	-			
Net changes in fund balances	63,768	21,554	5,512	1,393
Fund balances (deficit) - beginning of year	(47,492)	103,843	109,404	(29,269)
Fund balances (deficit) - end of year	\$ 16,276	\$ 125,397	\$ 114,916	\$ (27,876)

**Debt
Service Funds**

<u>Jail Bond Debt Service</u>	<u>Courthouse Bond</u>	<u>Total</u>
\$ 34,547	\$	\$ 34,547
		388,099
		236,978
		370,780
		4,257,488
343		18,415
		358,882
<u>34,890</u>		<u>5,665,189</u>
		299,193
		155,552
		1,797,386
		175,730
		2,122,747
		416,687
		182,341
		249,614
	<u>115,716</u>	<u>124,640</u>
	<u>115,716</u>	<u>5,523,890</u>
<u>34,890</u>	<u>(115,716)</u>	<u>141,299</u>
	115,716	648,639
<u>(121,151)</u>		<u>(811,772)</u>
<u>(121,151)</u>	<u>115,716</u>	<u>(163,133)</u>
(86,261)		(21,834)
<u>88,644</u>		<u>2,850,180</u>
<u>\$ 2,383</u>	<u>\$ -</u>	<u>\$ 2,828,346</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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest income	\$ 500	\$ 500	\$ 567	\$ 67
Intergovernmental				
Oregon Highway Division	277,237	277,237	127,908	(149,329)
Total revenues	277,737	277,737	128,475	(149,262)
Expenditures				
Materials and services	377,737	377,737	155,552	(222,185)
Net change in fund balance	(100,000)	(100,000)	(27,077)	72,923
Fund balance - beginning of year	100,000	100,000	101,986	1,986
Fund balance - end of year	\$ -	\$ -	\$ 74,909	\$ 74,909

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Licenses and fees	\$ 15,000	\$ 15,000	\$ 23,394	\$ 8,394
Interest	100	100	94	(6)
Other	100	100		(100)
Total revenues	<u>15,200</u>	<u>15,200</u>	<u>23,488</u>	<u>8,288</u>
Expenditures				
Personal services	30,500	29,450	26,737	(2,713)
Materials and services	48,959	50,009	49,972	(37)
Contingency	8,508	8,508		(8,508)
Total expenditures	<u>87,967</u>	<u>87,967</u>	<u>76,709</u>	<u>(11,258)</u>
Excess of revenues over (under) expenditures	(72,767)	(72,767)	(53,221)	19,546
Other Financing Sources (Uses)				
Transfer to U/I fund	(933)	(933)	(933)	
Transfer from General Fund	53,700	53,700	53,700	
Total other financing sources (uses)	<u>52,767</u>	<u>52,767</u>	<u>52,767</u>	
Net change in fund balance	(20,000)	(20,000)	(454)	19,546
Fund balance - beginning of year	<u>20,000</u>	<u>20,000</u>	<u>17,625</u>	<u>(2,375)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,171</u>	<u>\$ 17,171</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) EMERGENCY COMMUNICATIONS 911 FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 150	\$ 150	\$ (86)	\$ (236)
Intergovernmental				
City	85,959	85,959	85,959	
Other	89,066	89,066	91,567	2,501
Total revenues	175,175	175,175	177,440	2,265
Expenditures				
Materials and services	288,552	314,552	309,787	(4,765)
Contingency	20,000	20,000		(20,000)
Total expenditures	308,552	334,552	309,787	(24,765)
Excess of revenues over (under) expenditures	(133,377)	(159,377)	(132,347)	27,030
Other Financing Sources (Uses)				
Transfer from General Fund	110,140	110,140	110,140	
Transfer from Marine Fund	4,700	4,700	4,700	
Loan from Jail Operations 265		26,000	26,000	
Loan Pmt to fund 311	(24,699)	(24,699)	(24,699)	
Interfund to Self-Insurance Fund	(21,422)	(21,422)	(21,422)	
Total other financing sources (uses)	68,719	94,719	94,719	
Net change in fund balance	(64,658)	(64,658)	(37,628)	27,030
Fund balance - beginning of year	64,658	64,658	40,868	(23,790)
Fund balance - end of year	\$ -	\$ -	3,240	\$ 3,240
		Interfund loan payable	95,861	
		Modified accrual fund balance	\$ (92,621)	

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest income	\$ 625	\$ 625	\$ 655	\$ 30
Intergovernmental				
State motor vehicle revenue	14,750	14,750	16,121	1,371
Total revenues	15,375	15,375	16,776	1,401
Expenditures				
Materials and services	108,165	108,165	88,000	(20,165)
Net change in fund balance	(92,790)	(92,790)	(71,224)	21,566
Fund balance - beginning of year	92,790	92,790	91,014	(1,776)
Fund balance - end of year	\$ -	\$ -	\$ 19,790	\$ 19,790

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, 2015

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Court fees	\$ 15,000	\$ 15,000	\$ 15,808	\$ 808
Interest	300	300	357	57
Total revenues	15,300	15,300	16,165	865
Expenditures				
Materials and services	58,300	58,300	6,894	(51,406)
Excess of revenues over (under) expenditures	(43,000)	(43,000)	9,271	52,271
Other Financing Sources (Uses)				
Transfer to District Attorney GF	(6,500)	(6,500)	(6,500)	
Net change in fund balance	(49,500)	(49,500)	2,771	52,271
Fund balance - beginning of year	49,500	49,500	50,461	961
Fund balance - end of year	\$ -	\$ -	\$ 53,232	\$ 53,232

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
State contract	\$ 10,000	\$ 25,000	\$ 20,512	\$ (4,488)
Interest				
Total revenues	10,000	25,000	20,512	(4,488)
Expenditures				
Personal services	12,500	27,500	15,326	(12,174)
Net change in fund balance	(2,500)	(2,500)	5,186	7,686
Fund balance - beginning of year	2,500	2,500		
Fund balance - end of year	\$ -	\$ -	\$ 5,186	\$ 7,686

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, 2015

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 41,200	\$ 41,200	\$ 60,087	\$ 18,887
Interest	1,450	1,450	1,339	(111)
Total revenues	42,650	42,650	61,426	18,776
Expenditures				
Personal services	40,277	40,277	38,162	(2,115)
Materials and services	57,856	57,856	19,413	(38,443)
Total expenditures	98,133	98,133	57,575	(40,558)
Excess of revenues over (under) expenditures	(55,483)	(55,483)	3,851	59,334
Other Financing Sources (Uses)				
Transfer from General Fund	9,000	9,000	9,000	
Net change in fund balance	(46,483)	(46,483)	12,851	59,334
Fund balance - beginning of year	46,483	46,483	73,571	27,088
Fund balance - end of year	\$ -	\$ -	\$ 86,422	\$ 86,422

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 1,500	\$ 1,500	\$ 3,990	\$ 2,490
Expenditures				
Materials and services				
Net change in fund balance	1,500	1,500	3,990	2,490
Fund balance - beginning of year	115,108	115,108	115,688	580
Fund balance - end of year	\$ 116,608	\$ 116,608	\$ 119,678	\$ 3,070

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 79,316	\$ 79,316	\$ 90,473	\$ 11,157
Interest	225	225	712	487
Donations	7,500	27,500	30,671	3,171
Other	2,760	2,760	4,019	1,259
Intergovernmental				
State	48,000	48,000	50,964	2,964
Total revenues	137,801	157,801	176,839	19,038
Expenditures				
Personal services	130,121	130,121	117,488	(12,633)
Materials and services	168,160	188,160	176,891	(11,269)
Total expenditures	298,281	318,281	294,379	(23,902)
Excess of revenues over (under) expenditures	(160,480)	(160,480)	(117,540)	42,940
Other Financing Sources (Uses)				
Transfer from Transient Occupancy Tax Fund	90,000	90,000	90,000	
Transfer from Economic Development Fund	43,000	43,000	43,000	
Transfer to Fair Capital Fund	(6,750)	(6,750)	(6,750)	
Total other financing sources (uses)	126,250	126,250	126,250	
Net change in fund balance	(34,230)	(34,230)	8,710	42,940
Fund balance - beginning of year	34,230	34,230	111,785	77,555
Fund balance - end of year	\$ -	\$ -	\$ 120,495	\$ 120,495

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 325	\$ 325	\$ 139	\$ (186)
Intergovernmental				
State	122,532	160,886	160,137	(749)
Federal	23,907	23,907	21,374	(2,533)
Total revenues	146,764	185,118	181,650	(3,468)
Expenditures				
Personal services	114,461	148,240	124,335	(23,905)
Materials and services	60,102	64,388	64,159	(229)
Contingency	19,356	19,356		(19,356)
Total expenditures	193,919	231,984	188,494	(43,490)
Excess of revenues over (under) expenditures	(47,155)	(46,866)	(6,844)	40,022
Other Financing Sources (Uses)				
Transfer to NT Fund	(840)	(1,129)	(840)	289
Total other financing sources (uses)	(840)	(1,129)	(840)	289
Net change in fund balance	(47,995)	(47,995)	(7,684)	40,311
Fund balance - beginning of year	47,995	47,995	46,522	(1,473)
Fund balance - end of year	\$ -	\$ -	\$ 38,838	\$ 38,838

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$ 327	\$ 327
Payment in lieu of taxes	60,000	60,000	59,488	(512)
Intergovernmental				
Federal	200,000	200,000	122,439	(77,561)
Total revenues	260,000	260,000	182,254	(77,746)
Expenditures				
Payments to schools	260,300	260,300	182,341	(77,959)
Net change in fund balance	(300)	(300)	(87)	213
Fund balance - beginning of year	300	300	87	(213)
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSIENT OCCUPANCY TAX FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Taxes - other	\$ 250,000	\$ 250,000	\$ 280,032	\$ 30,032
Interest	1,200	1,200	1,654	454
Total revenues	251,200	251,200	281,686	30,486
Expenditures				
Materials and services	226,100	226,100	89,348	(136,752)
Contingency	32,785	32,785		(32,785)
Total expenditures	258,885	258,885	89,348	(169,537)
Excess of revenues over (under) expenditures	(7,685)	(7,685)	192,338	200,023
Other Financing Sources (Uses)				
Transfer to County Fair Fund	(90,000)	(90,000)	(90,000)	
Transfer to County Fair Building fund	(6,750)	(6,750)	(6,750)	
Transfer to County Park Fund	(5,000)	(5,000)	(5,000)	
Total other financing sources (uses)	(101,750)	(101,750)	(101,750)	
Net change in fund balance	(109,435)	(109,435)	90,588	200,023
Fund balance - beginning of year	180,000	180,000	196,256	16,256
Fund balance - end of year	\$ 70,565	\$ 70,565	\$ 286,844	\$ 216,279

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local Interest	\$ 20	\$ 20	\$	\$ (20)
Intergovernmental State	55,000	100,000	91,332	(8,668)
Total revenues	55,020	100,020	91,332	(8,688)
Expenditures				
Materials and services	55,000	100,000	92,667	(7,333)
Contingency	1,404	1,404		(1,404)
	56,404	101,404	92,667	(8,737)
Net change in fund balance	(1,384)	(1,384)	(1,335)	49
Fund balance - beginning of year	1,384	1,384	1,335	(49)
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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
Other	\$ 11,150	\$ 11,150	\$ 13,205	\$ 2,055
Total revenues	11,150	11,150	13,205	2,055
Expenditures				
Materials and services	40,000	1,595	1,595	
Capital outlay	24,650	251,668	249,614	(2,054)
Total expenditures	64,650	253,263	251,209	(2,054)
Net change in fund balance	(53,500)	(242,113)	(238,004)	4,109
Other Financing Sources				
Const Loan from Fund 509		145,000	145,000	
Transfer from County Fair Fund	6,750	6,750	6,750	
Transfer from TOT	6,750	6,750	6,750	
Total other financing sources (uses)	13,500	158,500	158,500	
Net Change in Fund Balance	(40,000)	(83,613)	(79,504)	4,109
Fund balance - beginning of year	40,000	83,613	83,613	
Fund balance - end of year	\$ -	\$ -	4,109	\$ 4,109
		Interfund loan payable	145,000	
		Modified accrual fund balance	\$ (140,891)	

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Fees	\$ 34,988	\$ 34,988	\$ 30,005	\$ (4,983)
Interest	50	50	34	(16)
Total revenues	<u>35,038</u>	<u>35,038</u>	<u>30,039</u>	<u>(4,999)</u>
Expenditures				
Personal services	11,118	11,118	9,181	(1,937)
Materials and services	22,040	22,040	18,047	(3,993)
Total expenditures	<u>33,158</u>	<u>33,158</u>	<u>27,228</u>	<u>(5,930)</u>
Excess of revenues over (under) expenditures	<u>1,880</u>	<u>1,880</u>	<u>2,811</u>	<u>931</u>
Other Financing Sources (Uses)				
Transfer to Public Works - rent	(1,700)	(1,700)	(1,700)	
Transfer to NT Fund	(180)	(180)	(180)	
Total other financing sources (uses)	<u>(1,880)</u>	<u>(1,880)</u>	<u>(1,880)</u>	
Net change in fund balance			931	931
Fund balance - beginning of year	<u>1,000</u>	<u>1,000</u>	<u>3,151</u>	<u>2,151</u>
Fund balance - end of year	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 4,082</u>	<u>\$ 3,082</u>

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY PROJECTS FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 450	\$ 450	\$ 1,042	\$ 592
Intergovernmental				
Federal	35,000	35,000	32,688	(2,312)
Total revenues	35,450	35,450	33,730	(1,720)
Expenditures				
Materials and services	162,474	162,474	15,664	(146,810)
Excess of revenues over (under) expenditures	(127,024)	(127,024)	18,066	145,090
Other Financing Sources (Uses)				
Transfer to General Fund - admin charge	(5,000)	(5,000)	(1,349)	3,651
Net change in fund balance	(132,024)	(132,024)	16,717	148,741
Fund balance - beginning of year	132,024	132,024	155,062	23,038
Fund balance - end of year	\$ -	\$ -	\$ 171,779	\$ 171,779

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
Federal	\$ 186,929	\$ 472,308	\$ 439,888	\$ (32,420)
Total revenues	<u>186,929</u>	<u>472,308</u>	<u>439,888</u>	<u>(32,420)</u>
Expenditures				
Personal services	105,436	176,840	158,148	(18,692)
Materials and services	50,828	242,266	242,222	(44)
Capital outlay	<u>11,200</u>	<u>13,670</u>	<u></u>	<u>(13,670)</u>
Total expenditures	<u>167,464</u>	<u>432,776</u>	<u>400,370</u>	<u>(32,406)</u>
Excess of revenues over (under) expenditures	<u>19,465</u>	<u>39,532</u>	<u>39,518</u>	<u>(14)</u>
Other Financing Sources (Uses)				
Transfer to General Fund - admin charge	(14,818)	(34,872)	(34,872)	
Transfer to NT Fund	(788)	(801)	(787)	14
Transfer to Unemp Fund	<u>(3,859)</u>	<u>(3,859)</u>	<u>(3,859)</u>	<u></u>
Total other financing sources (uses)	<u>(19,465)</u>	<u>(39,532)</u>	<u>(39,518)</u>	<u>14</u>
Net change in fund balance				
Fund balance - beginning of year	<u></u>	<u></u>	<u></u>	<u></u>
Fund balance - end of yea	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC HEALTH GRANT FUNDS YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 1,600	\$ 1,600	\$ 555	\$ (1,045)
Charges for services	18,000	18,000	8,793	(9,207)
Other	1,500	1,500	3,666	2,166
Intergovernmental				
State	104,114	104,114	131,868	27,754
Federal	764,538	764,538	875,579	111,041
Total revenues	889,752	889,752	1,020,461	130,709
Expenditures				
Personal services	824,869	824,869	730,635	(94,234)
Materials and services	372,515	370,315	268,972	(101,343)
Capital outlay				
Total expenditures	1,197,384	1,195,184	999,607	(195,577)
Excess of revenues over (under) expenditures	(307,632)	(305,432)	20,854	326,286
Other Financing Sources (Uses)				
Transfer from General Fund	9,500	9,500	9,500	
Transfer from 247	80,187	80,187	60,233	(19,954)
Transfer to General Fund	(36,620)	(38,820)	(38,790)	30
Transfer to NT Fund	(11,440)	(11,440)	(11,440)	
Transfer to Self-Insurance Fund	(21,455)	(21,455)	(21,455)	
Total other financing sources (uses)	20,172	17,972	(1,952)	(19,924)
Net change in fund balance	(287,460)	(287,460)	18,902	306,362
Fund balance - beginning of year	287,460	287,460	211,287	(76,173)
Fund balance - end of year	\$ -	\$ -	\$ 230,189	\$ 230,189

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 700	\$ 700	\$ 486	\$ (214)
Licenses and fees	111,250	111,250	91,138	(20,112)
Total revenues	111,950	111,950	91,624	(20,326)
Expenditures				
Personal services	14,255	14,255	14,209	(46)
Materials and services	105,835	105,835	78,762	(27,073)
Contingency	15,695	15,695		(15,695)
Total expenditures	135,785	135,785	92,971	(42,814)
Net change in fund balance	(23,835)	(23,835)	(1,347)	22,488
Fund balance - beginning of year	45,000	45,000	43,674	(1,326)
Fund balance - end of year	\$ 21,165	\$ 21,165	\$ 42,327	\$ 21,162

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$ 48	\$ 48
Intergovernmental				
State	10,000	10,000	11,742	1,742
Total revenues	10,000	10,000	11,790	1,790
Expenditures				
Contingency				
Excess of revenues over (under) expenditures	10,000	10,000	11,790	1,790
Other Financing Sources (Uses)				
Transfer to Juvenile Corrections Fund	(10,000)	(10,000)	(10,000)	
Net change in fund balance			1,790	1,790
Fund balance - beginning of year			8,824	8,824
Fund balance - end of year	\$ -	\$ -	\$ 10,614	\$ 10,614

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 300	\$ 300	\$ 248	\$ (52)
Licenses and fees	15,500	15,500	10,250	(5,250)
Total revenues	15,800	15,800	10,498	(5,302)
Expenditures				
Materials and services		10,000	6,028	(3,972)
Total expenditures		10,000	6,028	(3,972)
Excess of revenues over (under) expenditures	15,800	5,800	4,470	(1,330)
Other Financing Sources (Uses)				
Transfer to NT Fund	(420)	(420)	(420)	
Net change in fund balance	15,380	5,380	4,050	(1,330)
Fund balance - beginning of year	31,750	31,750	31,869	119
Fund balance - end of year	\$ 47,130	\$ 37,130	\$ 35,919	\$ (1,211)

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 200	\$ 200	\$ 235	\$ 35
Intergovernmental				
State	15,000	15,000	19,580	4,580
Federal	550,000	550,000	546,109	(3,891)
Total revenues	<u>565,200</u>	<u>565,200</u>	<u>565,924</u>	<u>724</u>
Expenditures				
Materials and services	565,350	565,350	552,648	(12,702)
Risk Reserve	34,838	34,838		(34,838)
	<u>600,188</u>	<u>600,188</u>	<u>552,648</u>	<u>(47,540)</u>
Excess of revenues over (under) expenditures	(34,988)	(34,988)	13,276	48,264
Other Financing Sources (Uses)				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(38,588)	(38,588)	9,676	48,264
Fund balance - beginning of year	38,588	38,588	42,672	4,084
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,348</u>	<u>\$ 52,348</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) VETERANS SERVICE EXPANSION FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 50	\$ 50	\$ 4	\$ (46)
Intergovernmental				
State	30,000	30,000	20,223	(9,777)
Total revenues	30,050	30,050	20,227	(9,823)
Expenditures				
Personal services	13,446	13,451	13,447	(4)
Materials and services	19,104	21,779	10,296	(11,483)
Total expenditures	32,550	35,230	23,743	(11,487)
Net change in fund balance	(2,500)	(5,180)	(3,516)	1,664
Fund balance - beginning of year	2,500	5,180	5,179	(1)
Fund balance - end of year	\$ -	\$ -	\$ 1,663	\$ 1,663

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 300	\$ 300	\$ 297	\$ (3)
Intergovernmental				
Federal	283,600	399,600	380,236	(19,364)
Total revenues	283,900	399,900	380,533	(19,367)
Expenditures				
Materials and services	283,000	399,000	376,103	(22,897)
Risk Reserve	57,501	57,501	5,376	(52,125)
Total expenditures	340,501	456,501	381,479	(75,022)
Excess of revenues over (under) expenditures	(56,601)	(56,601)	(946)	55,655
Other Financing Sources (Uses)				
Transfer to Finance General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(60,201)	(60,201)	(4,546)	55,655
Fund balance - beginning of year	60,201	60,201	62,999	2,798
Fund balance - end of year	\$ -	\$ -	\$ 58,453	\$ 58,453

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 89,652	\$ 89,652	\$ 59,699	\$ (29,953)
Federal	30,210	30,210	3,471	(26,739)
Total revenues	119,862	119,862	63,170	(56,692)
Expenditures				
Materials and services	39,675	64,275	8,039	(56,236)
Excess of revenues over (under) expenditures	80,187	55,587	55,131	(456)
Other Financing Sources (Uses)				
Transfer to PH grant fund	(80,187)	(80,187)	(60,233)	(19,954)
Net change in fund balance		(24,600)	(5,102)	19,498
Fund balance - beginning of year		24,600	24,539	(61)
Fund balance - end of year	\$ -	\$ -	\$ 19,437	\$ 19,437

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 42,500	\$ 42,500	\$ 61,496	\$ 18,996
Interest	600	600	503	(97)
Other	150	150	700	550
Total revenues	<u>43,250</u>	<u>43,250</u>	<u>62,699</u>	<u>19,449</u>
Expenditures				
Personal services	80,525	80,525	75,656	(4,869)
Materials and services	87,476	87,476	46,652	(40,824)
Total expenditures	<u>168,001</u>	<u>168,001</u>	<u>122,308</u>	<u>(45,693)</u>
Excess of revenues over (under) expenditures	<u>(124,751)</u>	<u>(124,751)</u>	<u>(59,609)</u>	<u>65,142</u>
Other Financing Sources (Uses)				
Transfer from Economic Development Fund	55,000	55,000	55,000	
Transfer from TRT Fund	5,000	5,000	5,000	
Loan repayment to Business Loan Fund	(5,731)	(5,731)	(5,731)	
Total other financing sources (uses)	<u>54,269</u>	<u>54,269</u>	<u>54,269</u>	
Net change in fund balance	(70,482)	(70,482)	(5,340)	65,142
Fund balance - beginning of year	70,482	70,482	84,849	14,367
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	79,509	<u>\$ 79,509</u>
		Interfund loan payable	<u>5,458</u>	
		Modified accrual fund balance	<u>\$ 74,051</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) ECONOMIC DEVELOPMENT FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 1,200	\$ 1,200	\$ 569	\$ (631)
Intergovernmental				
State	90,000	90,000	94,860	4,860
Other	28,000	28,000	32,517	4,517
	119,200	119,200	127,946	8,746
Expenditures				
Materials and services	157,501	157,501	84,787	(72,714)
Excess of revenues over (under) expenditures	(38,301)	(38,301)	43,159	81,460
Other Financing Sources (Uses)				
Transfer to Parks Development Fund	(55,000)	(55,000)	(55,000)	
Transfer to County Fair Fund	(43,000)	(43,000)	(43,000)	
	(98,000)	(98,000)	(98,000)	
Net change in fund balance	(136,301)	(136,301)	(54,841)	81,460
Fund balance - beginning of year	136,301	136,301	113,290	(23,011)
Fund balance - end of year	\$ -	\$ -	\$ 58,449	\$ 58,449

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, 2015

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$	\$	5,088	5,088
Other	35,000	35,000	53,880	18,880
Intergovernmental				
State	889,128	889,128	933,905	44,777
Total revenues	924,128	924,128	992,873	68,745
Expenditures				
Personal services	502,820	502,820	448,531	(54,289)
Materials and services	305,598	297,598	95,559	(202,039)
Contingency	93,000	93,000		(93,000)
Total expenditures	901,418	893,418	544,090	(349,328)
Excess of revenues over (under) expenditures	22,710	30,710	448,783	418,073
Other Financing Sources (Uses)				
Transfer to General Fund	(88,769)	(88,769)	(46,820)	41,949
Transfer to NT Fund	(3,570)	(3,570)	(3,570)	
Transfer to Capital Fund	(24,000)	(32,000)	(32,000)	
Transfer to Jail Operations Fund	(159,784)	(159,784)	(159,784)	
Total other financing sources (uses)	(276,123)	(284,123)	(242,174)	41,949
Net change in fund balance	(253,413)	(253,413)	206,609	460,022
Fund balance - beginning of year	253,413	253,413	538,956	285,543
Fund balance - end of year	\$ -	\$ -	\$ 745,565	\$ 745,565

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$ 98	\$ 98
Misc revenue			750	750
Intergovernmental				
Federal	20,000	20,000	32,975	12,975
State	54,000	54,000	51,808	(2,192)
Total revenues	74,000	74,000	85,631	11,631
Expenditures				
Personal services	69,248	69,248	65,257	(3,991)
Materials and services	2,118	30,018	10,161	(19,857)
Total expenditures	71,366	99,266	75,418	(23,848)
Excess of revenues over (under) expenditures	2,634	(25,266)	10,213	35,479
Other Financing Sources (Uses)				
Transfer to General Fund and NT	(4,836)	(6,936)	(6,913)	23
Total other financing sources (uses)	(4,836)	(6,936)	(6,913)	23
Net change in fund balance	(2,202)	(32,202)	3,300	35,502
Fund balance - beginning of year	2,202	32,202	31,967	(235)
Fund balance - end of year	\$ -	\$ -	\$ 35,267	\$ 35,267

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 600	\$ 600	\$ 324	\$ (276)
Licenses and fees	20,500	20,500	22,948	2,448
Intergovernmental				
State			15,487	15,487
Total revenues	<u>21,100</u>	<u>21,100</u>	<u>38,759</u>	<u>17,659</u>
Expenditures				
Personal services	89,724	89,724	73,527	(16,197)
Materials and services	31,686	31,686	18,425	(13,261)
Capital outlay	10,000	10,000		(10,000)
Total expenditures	<u>131,410</u>	<u>131,410</u>	<u>91,952</u>	<u>(39,458)</u>
Excess of revenues over (under) expenditures	<u>(110,310)</u>	<u>(110,310)</u>	<u>(53,193)</u>	<u>57,117</u>
Other Financing Sources (Uses)				
Transfer from Community Development Fund	14,150	14,150	14,150	
Transfer from General Fund	40,000	40,000	40,000	
Transfer to General Fund	(8,000)	(8,000)	(7,357)	643
Transfer to NT Fund	(840)	(840)	(840)	
Total other financing sources (uses)	<u>45,310</u>	<u>45,310</u>	<u>45,953</u>	<u>643</u>
Net change in fund balance	(65,000)	(65,000)	(7,240)	57,760
Fund balance - beginning of year	65,000	65,000	55,831	(9,169)
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,591</u>	<u>\$ 48,591</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) CONCILIATION - MEDIATION FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 500	\$ 500	\$ 529	\$ 29
Licenses and fees	12,000	12,000	12,753	753
Total revenues	12,500	12,500	13,282	782
Expenditures				
Materials and services	92,500	92,500	11,000	(81,500)
Net change in fund balance	(80,000)	(80,000)	2,282	82,282
Fund balance - beginning of year	80,000	80,000	76,579	(3,421)
Fund balance - end of year	\$ -	\$ -	\$ 78,861	\$ 78,861

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SHERIFF LLEGB FUND YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 100	\$ 100	\$ 173	\$ 73
Intergovernmental				
Federal	25,000	36,200	37,193	993
Total revenues	<u>25,100</u>	<u>36,300</u>	<u>37,366</u>	<u>1,066</u>
Expenditures				
Personal services	45,565	50,065	50,044	(21)
Materials and services	20,000	26,700	15,590	(11,110)
Total expenditures	<u>65,565</u>	<u>76,765</u>	<u>65,634</u>	<u>(11,131)</u>
Excess of revenues over (under) expenditures	<u>(40,465)</u>	<u>(40,465)</u>	<u>(28,268)</u>	<u>12,197</u>
Other Financing Sources (Uses)				
Transfer from General Fund	25,000	25,000	25,000	
Transfer to NT Fund	(420)	(420)	(420)	
Total other financing sources (uses)	<u>24,580</u>	<u>24,580</u>	<u>24,580</u>	
Net change in fund balance	(15,885)	(15,885)	(3,688)	12,197
Fund balance - beginning of year	20,944	20,944	31,271	10,327
Fund balance - end of year	<u>\$ 5,059</u>	<u>\$ 5,059</u>	<u>\$ 27,583</u>	<u>\$ 22,524</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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 800	\$ 800	\$ 817	\$ 17
Licenses and fees	20,100	20,100	30,682	10,582
Other taxes	5,000	5,000	6,943	1,943
Total revenues	<u>25,900</u>	<u>25,900</u>	<u>38,442</u>	<u>12,542</u>
Expenditures				
Personal services	33,824	33,824	33,311	(513)
Materials and services	64,000	62,000	12,850	(49,150)
Contingency	15,000	15,000		(15,000)
Total expenditures	<u>112,824</u>	<u>110,824</u>	<u>46,161</u>	<u>(64,663)</u>
Excess of revenues over (under) expenditures	<u>(86,924)</u>	<u>(84,924)</u>	<u>(7,719)</u>	<u>77,205</u>
Other Financing Sources (Uses)				
Transfer to NT Fund	(480)	(480)	(480)	
Transfer to General Fund - admin	(2,100)	(4,100)	(3,957)	143
Total other financing sources (uses)	<u>(2,580)</u>	<u>(4,580)</u>	<u>(4,437)</u>	<u>143</u>
Net change in fund balance	(89,504)	(89,504)	(12,156)	77,348
Fund balance - beginning of year	127,000	127,000	126,495	(505)
Fund balance - end of year	<u>\$ 37,496</u>	<u>\$ 37,496</u>	<u>\$ 114,339</u>	<u>\$ 76,843</u>

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

JEFFERSON COUNTY, OREGON

CAPITAL IMPROVEMENT PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES				
Local	\$ 60,000	\$ 60,000	\$ 370,211	\$ 310,211
Interest	20,000	20,000	16,801	(3,199)
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>387,012</u>	<u>307,012</u>
EXPENDITURES				
Materials and services	300,000	300,000	13,068	(286,932)
Capital outlay	3,025,430	3,025,430	1,009,991	(2,015,439)
Total expenditures	<u>3,325,430</u>	<u>3,325,430</u>	<u>1,023,059</u>	<u>(2,302,371)</u>
Excess of revenues over (under) expenditures	<u>(3,245,430)</u>	<u>(3,245,430)</u>	<u>(636,047)</u>	<u>2,609,383</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	450,000	450,000	450,000	
Transfer in Com Justice 254	24,000	24,000	32,000	8,000
Loan payment from Park Development	5,731	5,731	5,731	
Loan payment from Emerg. Comm. "911"	24,699	24,699	24,699	
Total other financing sources (uses)	<u>504,430</u>	<u>504,430</u>	<u>512,430</u>	<u>8,000</u>
Net change in fund balance	(2,741,000)	(2,741,000)	(123,617)	2,617,383
Fund balance - beginning of year	2,765,000	2,765,000	2,755,967	(9,033)
Fund balance - end of year	<u>\$ 24,000</u>	<u>\$ 24,000</u>	2,632,350	<u>\$ 2,608,350</u>
E911 and Park		Interfund loan receivable	<u>75,319</u>	
		Modified accrual fund balance	<u>\$ 2,707,669</u>	

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

JEFFERSON COUNTY, OREGON

COURTHOUSE CONSTRUCTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) YEAR ENDED JUNE 30, 2015

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Reimbursements	\$	\$ 4,000,000	\$ 16,668	\$ (3,983,332)
State reimbursements			1,086,752	1,086,752
Total revenues		4,000,000	1,103,420	(2,896,580)
EXPENDITURES				
Materials and services		500,000	73,937	(426,063)
Capital outlay		12,500,000	1,649,827	(10,850,173)
Total expenditures		13,000,000	1,723,764	(11,276,236)
Excess of revenues over (under) expenditures		(9,000,000)	(620,344)	8,379,656
OTHER FINANCING SOURCES (USES)				
Bond proceeds		9,000,000	9,034,826	34,826
Net change in fund balance			8,414,482	8,414,482
Fund balance - beginning of year				
Fund balance - end of year	\$	-	\$ 8,414,482	\$ 8,414,482

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 800	\$ 800	\$ 985	\$ 185
Charges for services	76,284	76,284	91,331	15,047
Total revenues	77,084	77,084	92,316	15,232
Expenditures				
Materials and services	207,084	207,084	41,842	(165,242)
Net change in fund balance	(130,000)	(130,000)	50,474	180,474
Fund balance - beginning of year	130,000	130,000	148,206	18,206
Fund balance - end of year	\$ -	\$ -	\$ 198,680	\$ 198,680

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 50	\$ 50	\$ 102	\$ 52
Charges for services	15,000	15,000	24,867	9,867
PILT	300,000	300,000	41,636	(258,364)
Total revenues	315,050	315,050	66,605	(248,445)
Expenditures				
Materials and services	115,050	115,050		(115,050)
Excess of revenues over (under) expenditures	200,000	200,000	66,605	(133,395)
Other Financing Sources (Uses)				
Loan pmt to Road Fund	(225,000)	(225,000)	(97,536)	127,464
Total other financing sources (uses)	(225,000)	(225,000)	(97,536)	127,464
Net change in fund balance	(25,000)	(25,000)	(30,931)	(5,931)
Fund balance - beginning of year	25,000	25,000	47,207	22,207
Fund balance - end of year	\$ -	\$ -	\$ 16,276	\$ 16,276

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 600	\$ 600	\$ 747	\$ 147
Assessment collections	6,000	6,000	20,807	14,807
Total revenues	6,600	6,600	21,554	14,954
Expenditures				
Materials and services	101,600	101,600		(101,600)
Net change in fund balance	(95,000)	(95,000)	21,554	116,554
Fund balance - beginning of year	95,000	95,000	103,843	8,843
Fund balance - end of year	\$ -	\$ -	\$ 125,397	\$ 125,397

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 600	\$ 600	\$ 753	\$ 153
Assessment collections	3,000	3,000	4,759	1,759
Total revenues	3,600	3,600	5,512	1,912
Expenditures				
Materials and services	112,600	112,600		(112,600)
Net change in fund balance	(109,000)	(109,000)	5,512	114,512
Fund balance - beginning of year	109,000	109,000	109,404	404
Fund balance - end of year	\$ -	\$ -	\$ 114,916	\$ 114,916

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$	\$
Assessment collections	1,500	1,800	4,177	2,377
Total revenues	1,500	1,800	4,193	2,393
Expenditures				
Debt Service	2,500	2,800	2,800	
Net change in fund balance	(1,000)	(1,000)	1,393	2,393
Fund balance - beginning of year	1,000	1,000	2,803	1,803
Fund balance - end of year	\$ -	\$ -	4,196	\$ 4,196
			Interfund loan payable	
			32,072	
			Modified accrual fund balance	
			\$ (27,876)	

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Property taxes	\$ 40,000	\$ 40,000	\$ 34,547	\$ (5,453)
Interest	500	500	343	(157)
Total revenues	40,500	40,500	34,890	(5,610)
Expenditures				
Debt service				
Excess of revenues over (under) expenditures	40,500	40,500	34,890	(5,610)
Other Financing Sources (Uses)				
Residual funds to 308	(65,500)	(129,500)	(121,151)	(8,349)
Total Other Financing	(65,500)	(129,500)	(121,151)	8,349
Net change in fund balance	(25,000)	(89,000)	(86,261)	2,739
Fund balance - beginning of year	25,000	89,000	88,644	(356)
Fund balance - end of year	\$ -	\$ -	\$ 2,383	\$ 2,383

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Expenditures				
Debt service		116,000	115,716	(284)
Other Financing Sources (Uses)				
Transfer from County General Fund		116,000	115,716	(284)
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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 56,873	\$ 56,873	\$ 65,766	\$ 8,893
Licenses and fees	17,500	17,500	21,214	3,714
Interest	2,000	2,000	2,552	552
Total revenues	<u>76,373</u>	<u>76,373</u>	<u>89,532</u>	<u>13,159</u>
Expenditures				
Materials and services	80,300	80,300	50,248	(30,052)
Risk reserve	352,581	207,581		(207,581)
Total expenditures	<u>432,881</u>	<u>287,881</u>	<u>50,248</u>	<u>(237,633)</u>
Excess of revenues over (under) expenditures	<u>(356,508)</u>	<u>(211,508)</u>	<u>39,284</u>	<u>250,792</u>
Other Financing Sources (Uses)				
Loan to Fair Capital Fund 224		(145,000)	(145,000)	
Transfer to General Fund - admin	(1,000)	(1,000)	(1,000)	
Total Other Financing Sources	(1,000)	(146,000)	(146,000)	
Net change in fund balance	(357,508)	(357,508)	(106,716)	250,792
Fund Balance - beginning of year	357,508	357,508	375,084	17,576
Fund Balance - end of year	<u>\$ -</u>	<u>\$ -</u>	268,368	<u>\$ 268,368.00</u>
Budgetary-GAAP Reconciliation				
Capital Assets (Net)			297,893	
Landfill post-closure costs			<u>(4,924,814)</u>	
Ending Net Position			<u>\$ (4,358,553)</u>	
Fairgrounds		Interfund loan receivable	<u>145,000</u>	
		Modified accrual fund balance	<u>\$ (4,213,553)</u>	

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, 2015

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 15,000	\$ 15,000	\$ 33,706	\$ 18,706
Interest	300	300	255	(45)
Other	400	400	592	192
	15,700	15,700	34,553	18,853
Expenditures				
Materials and services	36,921	36,921	24,346	(12,575)
Excess of revenues over (under) expenditures	(21,221)	(21,221)	10,207	31,428
Other Financing Sources (Uses)				
Loan repayment to County Business Loan Fund	(2,500)	(2,500)	(2,500)	
Net change in fund balance	(23,721)	(23,721)	7,707	31,428
Fund Balance - beginning of year	23,721	23,721	35,562	11,841
Fund Balance - end of year	\$ -	\$ -	43,269	\$ 43,269
Budgetary-GAAP Reconciliation				
Interfund Payable			(5,000)	
Capital Assets (Net)			\$ 50,318	
Ending Net Position			\$ 88,587	

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 3,958	\$ 2,958
Licenses and fees	398,340	398,340	646,655	248,315
Other	46,300	46,300	77,068	30,768
Total revenues	445,640	445,640	727,681	282,041
Expenditures				
Building				
Materials and services	107,855	123,355	123,293	(62)
Capital outlay				
Contingency	78,600	63,100		(63,100)
Planning and zoning				
Materials and services	56,260	56,260	40,118	(16,142)
Sanitation				
Materials and services	18,470	22,970	22,776	(194)
Capital outlay				
General services				
Personal services	435,143	430,643	394,217	(36,426)
Materials and services	600	600	552	(48)
Total expenditures	696,928	696,928	580,956	(115,972)
Excess of revenues over (under) expenditures	(251,288)	(251,288)	146,725	398,013
Other Financing Sources (Uses)				
Transfer from General Fund	81,150	81,150	81,150	
Transfer to Geographic Information System	(14,150)	(14,150)	(14,150)	
Transfer to General Fund	(50,000)	(50,000)	(50,000)	
Transfer to NT Fund	(5,050)	(5,050)	(5,050)	
Total other financing sources (uses)	11,950	11,950	11,950	
-106-				
Net change in fund balance	(239,338)	(239,338)	158,675	398,013
Fund Balance - beginning of year	260,000	260,000	499,170	239,170
Fund Balance - end of year	\$ 20,662	\$ 20,662	\$ 657,845	\$ 637,183

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, 2015

	<u>Self-Insurance</u>	<u>Carpool</u>	<u>NT and Phone Services</u>	<u>Total</u>
ASSETS				
Current assets				
Cash and investments	\$ 1,137,150	\$ 492,372	\$ 192,962	\$ 1,822,484
Receivables (net of allowance for uncollectables)		14,634		14,634
Total current assets	<u>1,137,150</u>	<u>507,006</u>	<u>192,962</u>	<u>1,837,118</u>
Capital assets				
Equipment and improvements		1,543,768		1,543,768
Construction in progress			31,728	31,728
Accumulated depreciation		<u>(1,259,486)</u>		<u>(1,259,486)</u>
Total capital assets (net of accumulated depreciation)		<u>284,282</u>	<u>31,728</u>	<u>316,010</u>
Long-term note receivable	<u>400,513</u>			<u>400,513</u>
TOTAL ASSETS	<u>1,537,663</u>	<u>791,288</u>	<u>224,690</u>	<u>2,553,641</u>
LIABILITIES				
Accounts payable and other current liabilities	<u>96</u>	<u>25,616</u>	<u>33,757</u>	<u>59,469</u>
TOTAL LIABILITIES	<u>96</u>	<u>25,616</u>	<u>33,757</u>	<u>59,469</u>
NET POSITION				
Net investment in capital assets		284,282	31,728	316,010
Unrestricted	<u>1,537,567</u>	<u>481,390</u>	<u>159,205</u>	<u>2,178,162</u>
TOTAL NET POSITION	<u>\$ 1,537,567</u>	<u>\$ 765,672</u>	<u>\$ 190,933</u>	<u>\$ 2,494,172</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2015

	<u>Self-Insurance</u>	<u>Carpool</u>	<u>NT and Phone Services</u>	<u>Total</u>
OPERATING REVENUES				
Charges for services	\$ 164,682	\$ 609,169	\$ 13,056	\$ 786,907
OPERATING EXPENSES				
Costs of services	144,300	510,330	113,859	768,489
Depreciation		74,919		74,919
Total operating expenses	144,300	585,249	113,859	843,408
Operating income	20,382	23,920	(100,803)	(56,501)
NON-OPERATING REVENUES (EXPENSES)				
Investment earnings	25,088	2,603	1,280	28,971
Income before contributions and transfers	45,470	26,523	(99,523)	(27,530)
CONTRIBUTIONS AND TRANSFERS				
Capital asset contributed from other fund				
Transfers in	84,280		112,126	196,406
Transfers out	(30,000)	(5,000)		(35,000)
Total contributions and transfers	54,280	(5,000)	112,126	161,406
Changes in net position	99,750	21,523	12,603	133,876
NET POSITION - beginning	1,437,817	744,149	178,330	2,360,296
NET POSITION - ending	<u>\$ 1,537,567</u>	<u>\$ 765,672</u>	<u>\$ 190,933</u>	<u>\$ 2,494,172</u>

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2015

	Self-Insurance	Carpool	NT and Phone Services	Total
Cash flows from operating activities				
Receipts from interfund services provided	164,682	615,835	13,056	793,573
Payments to suppliers	(161,521)	(487,754)	(80,111)	(729,386)
Net cash provided (used) by operating activities	3,161	128,081	(67,055)	64,187
Cash flows from non-capital financing activities				
Principal paid on long-term debt (J Street)	91,024			91,024
Transfer to other funds	(30,000)	(5,000)		(35,000)
Transfers from other funds	84,280		112,126	196,406
Net cash provided (used) by non-capital financing activities	145,304	(5,000)	112,126	252,430
Cash flows from capital and related financing activities				
Purchases of capital assets		(83,018)	(31,728)	(114,746)
Cash flows from investing activities				
Interest received	25,088	2,603	1,280	28,971
Cash flows from investing activities	25,088	2,603	1,280	28,971
Net increase (decrease) in cash	173,553	42,666	14,623	230,842
Cash and cash equivalents - beginning	963,597	449,706	178,339	1,591,642
Cash and cash equivalents - ending	\$ 1,137,150	\$ 492,372	\$ 192,962	\$ 1,822,484
Reconciliation of operating income to net cash provided by operating activities				
Operating income	20,382	23,920	(100,803)	(56,501)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation		74,919		74,919
Change in accounts receivable		6,666		6,666
Change in accounts payable	(17,221)	22,576	33,748	39,103
Total adjustments	(17,221)	104,161	33,748	120,688
Net cash provided by operating activities:	\$ 3,161	\$ 128,081	\$ (67,055)	\$ 64,187

JEFFERSON COUNTY, OREGON

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

SELF-INSURANCE FUND YEAR ENDED JUNE 30, 2015

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Reimbursed items	\$ 196,000	\$ 196,000	\$ 164,682	\$ (31,318)
Loan Pmt from City of Madras	110,000	110,000	109,948	(52)
Interest	10,000	10,000	6,164	(3,836)
Total revenues	316,000	316,000	280,794	(35,206)
Expenditures				
Materials and services				
Workers compensation	188,000	188,000	135,546	(52,454)
Unemployment	80,800	80,800	8,754	(72,046)
PERS benefits	500,000	500,000		(500,000)
Contingency	90,000	90,000		(90,000)
Total expenditures	858,800	858,800	144,300	(714,500)
Excess of revenues over (under) expenditures	(542,800)	(542,800)	136,494	679,294
Other Financing Sources (Uses)				
Transfer from General Fund	30,000	30,000	30,000	
Transfer from Health Department	21,455	21,455	21,455	
Transfer from Animal Contral	933	933	933	
Transfer from Public Works	3,619	3,619	3,619	
Transfer from Marine grant	2,707	2,707	2,707	
Transfer from Jail Operations Fund	286	286	286	
Transfer from E911 Fund	21,421	21,421	21,421	
Transfer from DA grant fund	3,859	3,859	3,859	
Transfer to General Fund	(30,000)	(30,000)	(30,000)	
Total other financing sources (uses)	54,280	54,280	54,280	
Net change in fund balance	(488,520)	(488,520)	190,774	679,294
Fund Balance - beginning of year	850,000	850,000	946,280	96,280
Fund Balance - end of year	\$ 361,480	\$ 361,480	1,137,054	\$ 775,574
Budgetary-GAAP Reconciliation				
Ending Net Position			\$ 1,537,567	

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, 2015

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Charges for services	\$ 300,000	\$ 300,000	\$ 311,686	\$ 11,686
Interest	2,500	2,500	2,603	103
Other	350,000	350,000	297,483	(52,517)
Total revenues	652,500	652,500	611,772	(40,728)
Expenditures				
Materials and services	672,500	672,500	510,330	(162,170)
Capital outlay	225,000	225,000	83,018	(141,982)
Contingency	100,000	100,000		(100,000)
Total expenditures	997,500	997,500	593,348	(404,152)
Excess of revenues over (under) expenditures	(345,000)	(345,000)	18,424	363,424
Other Financing Sources (Uses)				
Transfer to General Fund	(5,000)	(5,000)	(5,000)	
Net change in fund balance	(350,000)	(350,000)	13,424	363,424
Fund Balance - beginning of year	350,000	350,000	467,966	117,966
Fund Balance - end of year	\$ -	\$ -	481,390	\$ 481,390
Budgetary-GAAP Reconciliation				
Capital Assets Net			284,282	
Ending Net Position			\$ 765,672	

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, 2015

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 12,000	\$ 12,000	\$ 13,056	\$ 1,056
Interest	900	900	1,280	380
Total revenues	<u>12,900</u>	<u>12,900</u>	<u>14,336</u>	<u>1,436</u>
Expenditures				
Personal services	96,078	96,078	83,066	(13,012)
Materials and services	40,088	40,088	30,793	(9,295)
Capital outlay	110,000	110,000	31,728	(78,272)
Contingency	27,000	27,000		(27,000)
Total expenditures	<u>273,166</u>	<u>273,166</u>	<u>145,587</u>	<u>(127,579)</u>
Excess of revenues over (under) expenditures	<u>(260,266)</u>	<u>(260,266)</u>	<u>(131,251)</u>	<u>129,015</u>
Other Financing Sources (Uses)				
Various department transfers to NT Fund	70,266	70,266	72,126	1,860
Transfer from General Fund	40,000	40,000	40,000	
Total other financing sources (uses)	<u>110,266</u>	<u>110,266</u>	<u>112,126</u>	<u>1,860</u>
Net change in fund balance	(150,000)	(150,000)	(19,125)	130,875
Fund Balance - beginning of year	<u>150,000</u>	<u>150,000</u>	<u>178,330</u>	<u>28,330</u>
Fund Balance - end of year	<u>\$ -</u>	<u>\$ -</u>	159,205	<u>\$ 159,205</u>
Budgetary-GAAP Reconciliation				
Capital Assets Net			<u>31,728</u>	
Ending Net Position			<u>\$ 190,933</u>	

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, 2015

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
General Fund			
General services	\$ 547,145	\$ 575,862	\$ 28,717
Community justice - juvenile division	469,171	521,104	51,933
Assessment	466,134	556,550	90,416
Board of equalization	598	676	78
Clerk's department	264,131	276,231	12,100
District attorney	603,284	649,863	46,579
Public health	331,739	359,136	27,397
Sheriff's department - law enforcement	1,899,172	2,023,265	124,093
Surveyor	31,851	36,003	4,152
Treasurer	1,727	34,451	32,724
Finance and tax department	291,022	312,749	21,727
County building and grounds	485,756	534,079	48,323
Veteran's department	17,340	21,858	4,518
County extension	129,391	131,918	2,527
JC senior center	29,322	39,040	9,718
Non-departmental	330,336	387,647	57,311
Interfund transfers	1,424,206	1,424,490	284
Contingency		38,499	38,499
	\$ 7,322,325	\$ 7,923,421	\$ 601,096

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS YEAR ENDED JUNE 30, 2015

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County Road Fund			
Road administration	887,054	1,030,978	143,924
Bridge, culvert and sign division	2,813	125,000	122,187
Operation and maintenance	804,738	1,181,957	377,219
Weed control division	112,251	146,838	34,587
Special payments			
Transfers/non-divisional	148,343	171,679	23,336
Federal, State and County Road Construction Fund			
Materials and services	155,552	377,737	222,185
Road Equipment Purchase Fund			
Materials and services	15,765	16,000	235
Capital outlay	31,294	433,285	401,991
Animal Control Fund			
Personal services	26,737	29,450	2,713
Materials and services	49,972	50,009	37
Transfers	933	933	
Contingency		8,508	8,508
Emergency Communications "911" Fund			
Materials and services	309,787	314,552	4,765
Debt service	24,699	24,699	
Contingency		20,000	20,000
Transfers	21,422	21,422	
Footpath and Bicycle Trail Fund			
Materials and services	88,000	108,165	20,165
Law Library Fund			
Materials and services	6,894	58,300	51,406
Interfund transfers	6,500	6,500	
Juvenile Dependency Fund (DA)			
Personal services	15,326	27,500	12,174
Mt. Jefferson Memorial Park Operation Fund			
Personal services	38,162	40,277	2,115
Materials and services	19,413	57,856	38,443
County Fair Fund			
Personal services	117,488	130,121	12,633
Materials and services	176,891	188,160	11,269
Interfund transfers	6,750	6,750	
Victims' Assistance Fund			
Personal services	124,335	148,240	23,905
-116-	64,159	64,388	229
Interfund transfers	840	1,129	289
Contingency		19,356	19,356
County School Fund			
Other requirements	182,341	260,300	77,959
Transient Occupancy Tax Fund			
Materials and services	89,348	226,100	136,752
Interfund transfers	101,750	101,750	
Contingency		32,785	32,785

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS - CONTINUED YEAR ENDED JUNE 30, 2015

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Special Transportation Fund			
Materials and services	92,667	100,000	7,333
Contingency		1,404	1,404
County Fair Building Fund			
Materials and services	1,595	1,595	
Capital outlay	249,614	251,668	2,054
Public Land Corner Preservation Fund			
Personal services	9,181	11,118	1,937
Materials and services	18,047	22,040	3,993
Interfund transfers	1,880	1,880	
County Projects Fund			
Materials and services	15,664	162,474	146,810
Interfund transfers	1,349	5,000	3,651
Jefferson County Business Loan Fund			
Materials and services	8,674	15,225	6,551
Interfund transfers		6,000	6,000
Other special payments		439,475	439,475
DA Grants			
Personal services	158,148	176,840	18,692
Materials and services	242,222	242,266	44
Capital outlay		13,670	13,670
Interfund transfers	39,518	39,532	14
COHB-Mental Health			
Personal services	71,516	77,497	5,981
Materials and services	2,172,495	2,172,549	54
Interfund transfers	80,500	80,500	
Risk Reserves		152,000	152,000
Smoke Management Fund			
Personal services	14,209	14,255	46
Materials and services	78,762	105,835	27,073
Contingency		15,695	15,695
Corrections and Drug Program Fund			
Interfund transfers	10,000	10,000	
County Clerk Records Fund			
Materials and services	6,028	10,000	3,972
Interfund transfers	420	420	
Veterans Service Expansion Program			
Personal services	13,447	13,451	4
Materials and services	10,296	21,779	11,483
Mental Health Alcohol and Drug Program Fund			
Materials and services	552,648	565,350	12,702
Interfund transfers	3,600	3,600	
Other (risk reserve)		34,838	34,838
Mental Health Developmental Disabilities Fund			
Materials and services	376,103	399,000	22,897
Interfund transfers	3,600	3,600	
Risk reserve	5,376	57,501	52,125

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS - CONTINUED YEAR ENDED JUNE 30, 2015

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
PH-Early Learning Initiative			
Materials and services	8,039	64,275	56,236
Interfund Transfers	60,233	80,187	19,954
Juvenile Special Projects Fund			
Materials and services	52	37,000	36,948
Parks Development Fund			
Personal services	75,656	80,525	4,869
Materials and services	46,652	87,476	40,824
Debt service	5,731	5,731	
Economic Development Fund			
Materials and services	84,787	157,501	72,714
Interfund transfers	98,000	98,000	
Public Health Grants			
Personal services	730,635	824,869	94,234
Materials and services	268,972	370,315	101,343
Interfund transfers	71,685	71,715	30
Community Corrections Fund			
Personal services	448,531	502,820	54,289
Materials and services	95,559	297,598	202,039
Interfund transfers	242,174	284,123	41,949
Contingency		93,000	93,000
Juvenile Crime Grant Fund			
Personal services	65,257	69,248	3,991
Materials and services	10,161	30,018	19,857
Interfund transfers	6,913	6,936	23
Geographic Information System Fund			
Personal services	73,527	89,724	16,197
Materials and services	18,425	31,686	13,261
Capital outlay		10,000	10,000
Interfund transfers	8,197	8,840	643
Conciliation - Mediation Fund			
Materials and services	11,000	92,500	81,500
County Special Litigation Fund			
Materials and services	1,125	113,800	112,675
Jail Operations Fund			
Personal services	1,644,878	1,821,807	176,929
Materials and services	647,209	647,547	338
Capital outlay	230,561	247,000	16,439
Interfund transfers	479,453	501,746	22,293
Contingency		91,061	91,061
Sheriff LLEGB Fund			
Personal services	50,044	50,065	21
Materials and services	15,590	26,700	11,110
Interfund transfers	420	420	
Code Enforcement Fund			
Personal services	33,311	33,824	513
Materials and services	12,850	62,000	49,150
Interfund transfers	4,437	4,580	143
Contingency		15,000	15,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL CAPITAL PROJECT FUNDS YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Capital Improvement Project Fund			
Materials and services	13,068	300,000	286,932
Capital outlay	1,009,991	3,025,430	2,015,439
Landfill Closure Fund			
Materials and services	41,842	207,084	165,242
Correction Facility Const Fund			
Materials and services		329,700	329,700
SDC County Roads Fund			
Materials and services		115,050	115,050
Interfund transfers	97,536	225,000	127,464
SDC CRR Roads Fund			
Materials and services		101,600	101,600
SDC County Parks Fund			
Materials and services		112,600	112,600
SDC CRR Parks Fund			
Debt service	2,800	2,800	
Courthouse Construction Fund			
Materials and services	73,937	500,000	426,063
Capital outlay	1,649,827	12,500,000	10,850,173

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL DEBT SERVICE FUNDS YEAR ENDED JUNE 30, 2015

<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	\$ 121,151	\$ 129,500	\$ 8,349
Courthouse FFCO Fund			
Debt service	\$ 115,716	\$ 116,000	\$ 284

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Transfer Station Fund			
Materials and services	50,248	80,300	30,052
Interfund transfers	1,000	1,000	
Interfund Loan to fund 224	145,000	145,000	
Contingency (risk reserve)		207,581	207,581
RV Park Fund			
Materials and services	24,346	36,921	12,575
Debt service	2,500	2,500	
Community Development Fund			
Materials and services	186,739	203,185	16,446
Personal services	394,217	430,643	36,426
Contingency		63,100	63,100
Interfund transfers	69,200	69,200	

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Self-Insurance Fund			
Workers compensation self-insurance	135,546	188,000	52,454
Unemployment SI fund	8,754	80,800	72,046
PERS and payroll-related benefits		500,000	500,000
Contingency		90,000	90,000
Transfers	30,000	30,000	
Carpool Fund			
Materials and services	510,330	672,500	162,170
Capital outlay	83,018	225,000	141,982
Transfers	5,000	5,000	
Contingency		100,000	100,000
NT and Phone Services			
Personal services	83,066	96,078	13,012
Materials and services	30,793	40,088	9,295
Capital outlay	31,728	110,000	78,272
Contingency		27,000	27,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND YEAR ENDED JUNE 30, 2015

	<u>Balance 7/1/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2015</u>
ASSETS				
Cash	\$ 23,054	\$	\$ (5,186)	\$ 17,868
Taxes receivable	<u>1,351,948</u>	<u>17,169,927</u>	<u>(17,373,004)</u>	<u>1,148,871</u>
TOTAL ASSETS	<u>1,375,002</u>	<u>17,169,927</u>	<u>(17,378,190)</u>	<u>1,166,739</u>
LIABILITIES				
Distribution pending to other entities	<u>\$ 1,375,002</u>	<u>\$ 17,169,927</u>	<u>\$ (17,378,190)</u>	<u>\$ 1,166,739</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF COUNTY TRUST AND AGENCY FUNDS YEAR ENDED JUNE 30, 2015

	<u>Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2015</u>
Assets				
Investment trust fund of the county treasurer	<u>\$ 20,758,730</u>	<u>\$ 20,175,318</u>	<u>\$ 29,473,045</u>	<u>\$ 11,461,003</u>
Net Position				
Restricted for external investment pool participants	<u>\$ 20,758,730</u>	<u>\$ 20,175,318</u>	<u>\$ 29,473,045</u>	<u>\$ 11,461,003</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, 2015

	Beginning Cash Balance	Receipts		Disbursements	Ending Cash Balance
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 2,517,682	\$ 1,914,995	\$ 87,015	\$ 1,542,977	\$ 2,976,715
Mt. View Hospital	2,365	16,656		17,789	1,232
Fire patrol and districts	1,177,381	2,110,800	118,047	2,859,461	546,767
Special district	928,607	1,625,710	70,751	1,613,721	1,011,347
Schools					
COCC	8,272	1,056,874	922	1,058,134	7,934
Education service districts	106,825	308,506	6,915	295,878	126,368
Redmond	12,555	1,663,056	11,914	1,664,850	22,675
Culver	949,937	1,935,380	71,411	2,100,783	855,945
Ashwood	294,633		246,232	272,480	268,385
Black Butte	1,535,686	255,609	11,573	305,000	1,497,868
Madras	12,238,037	6,183,709	271,835	15,582,174	3,111,407
Sisters	29	2,929	3	2,936	25
Other trust funds					
Transient room tax	85,894		535,876	539,725	82,045
Tax collector	56,922		229,088	227,738	58,272
Other trust funds	666,606	298,780	1,107,605	1,389,399	683,592
Unallocated interest	177,299		33,127		210,426
Total county treasurer	<u>\$ 20,758,730</u>	<u>\$ 17,373,004</u>	<u>\$ 2,802,314</u>	<u>\$ 29,473,045</u>	<u>\$ 11,461,003</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS GENERAL FUND YEAR ENDED JUNE 30, 2015

<u>Tax Year</u>	<u>Beginning Balance and 2014-15 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2015</u>
2014-15	\$ 5,285,436	\$ (7,858)	\$ (127,880)	\$ 4,975,163	\$ 174,535
2013-14	181,234	(1,022)	8,299	102,009	86,502
2012-13	108,312	(635)	11,911	66,007	53,581
2011-12	70,818	(632)	15,417	60,964	24,639
2010-11	45,411	(724)	14,582	49,614	9,655
2009-10	2,762	(698)	494	1,313	1,245
2008-09	2,035	(285)	274	649	1,375
Prior	4,828	(1)	524	1,072	4,279
Total	<u>\$ 5,700,836</u>	<u>\$ (11,855)</u>	<u>\$ (76,379)</u>	5,256,791	<u>\$ 355,811</u>
Accrued at June 30, 2014				(97,594)	
Accrued at June 30, 2015				<u>17,657</u>	
General Fund revenue - modified accrual basis				<u>\$ 5,176,854</u>	

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL OPERATIONS FUND YEAR ENDED JUNE 30, 2015

<u>Tax Year</u>	<u>Beginning Balance and 2014-15 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2015</u>
2014-15	\$ 1,557,685	\$ (2,316)	\$ (37,688)	\$ 1,466,243	\$ 51,438
2013-14	42,990	(243)	1,969	24,197	20,519
2012-13	25,940	(153)	2,853	15,808	12,832
2011-12	17,078	(152)	3,718	14,702	5,942
2010-11	13,194	(176)	3,560	12,114	4,464
2009-10	735	(186)	132	350	331
2008-09	557	(78)	75	178	376
Prior	1,250	1	136	280	1,107
Total	<u>\$ 1,659,429</u>	<u>\$ (3,303)</u>	<u>\$ (25,245)</u>	1,533,872	<u>\$ 97,009</u>
Accrued at June 30, 2014				(23,592)	
Accrued at June 30, 2015				<u>4,518</u>	
Jail Operations Fund revenue - modified accrual basis				<u>\$ 1,514,798</u>	

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2015

<u>Tax Year</u>	<u>Beginning Balance and 2014-15 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2015</u>
2013-14	\$ 20,621	\$ (115)	\$ 944	\$ 11,607	\$ 9,843
2012-13	23,778	(140)	2,615	14,490	11,763
2011-12	15,071	(134)	3,281	12,974	5,244
2010-11	10,758	(180)	3,635	12,369	1,844
2009-10	595	(151)	107	283	268
2008-09	449	(63)	60	143	303
Prior	1,075		119	244	950
Total	<u>\$ 72,347</u>	<u>\$ (783)</u>	<u>\$ 10,761</u>	52,110	<u>\$ 30,215</u>
Accrued at June 30, 2014				(19,946)	
Accrued at June 30, 2015				<u>2,383</u>	
Jail Operations Fund revenue - modified accrual basis				<u>\$ 34,547</u>	

JEFFERSON COUNTY, OREGON

SCHEDULE OF LONG-TERM DEBT TRANSACTIONS YEAR ENDED JUNE 30, 2015

Obligation	Balance	Additional	Matured and Paid		Balance
	June 30, 2014		Debt	Principal	Interest
FFCO Courthouse Bond	\$	\$ 8,125,000	\$ 115,716	\$ 115,716	\$ 8,009,284
Total	\$ 2,160,000	\$ 8,125,000	\$ 115,716	\$ 115,716	\$ 8,009,284
Interfund loans					
Fairground RV Park owes Business Loan	\$ 7,500	\$	\$ 2,500	\$	\$ 5,000
SDC CRR Parks owes Business Loan	32,072			2,800	32,072
E911 owes Capital Improvement	91,805		21,944	2,755	69,861
E911 owes Jail Operations		26,000			26,000
County Fair Building owes Landfill		145,000			145,000
Park Development owes Capital Improvement	10,656		5,198	533	5,458
Road owes SDC Road	94,699		94,699		
Total	\$ 236,732	\$ 171,000	\$ 124,341	\$ 6,088	\$ 283,391

**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, 2015, and have issued our report thereon dated December 15, 2015. 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 15, 2015

SINGLE AUDIT COMPLIANCE

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

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, 2015, 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 15, 2015.

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 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.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS –
CONTINUED**

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 15, 2015

**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 IN ACCORDANCE
WITH OMB CIRCULAR A-133**

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 Circular A-133 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, 2015. The County's major federal programs are identified in the summary of auditors' 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.

Auditors' 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance with those requirements.

**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 IN ACCORDANCE WITH OMB CIRCULAR A-133
– CONTINUED**

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 audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

PRICE FRONK & CO.
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner
December 15, 2015

JEFFERSON COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2015

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
 - 10.557 Special Supplemental Food Program for Women, Infants and Children (WIC)
8. The threshold for distinguishing Types A and B programs was \$300,000.
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 (2013) FINDINGS FOR THE YEAR ENDED JUNE 30, 2015

There were no findings or questioned costs for the year ended June 30, 2014.

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Health and Human Services		
Passed through Oregon Department of Human Services		
Public Health Emergency Preparedness	93.069	73,855
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	831
Family Planning Services	93.217	40,859
Affordable Care Act (ACA) Abstinence Education Program	93.235	4,403
Immunization Cooperative Agreements	93.268	1,075
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	222,948
Promoting Safe and Stable Families	93.556	16,794
Temporary Assistance For Needy Families	93.558	7,263
Social Services Block Grant	93.667	8,677
Block Grants for Community Mental Health Services	93.958	27,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	85,407
Maternal and child Health Services Block Grant to the States	93.994	13,701
		503,585
Environmental Protection Agency		
Passed through Oregon Department of Human Resources		
State Public Water System Supervision	66.432	5,187
Capitalization Grants for Drinking Water State Revolving Funds	66.468	2,861
		8,048
Department of the Interior		
Payments in Lieu of Taxes		
	15.226	340,367
Distribution of Receipts to State and Local Governments	15.227	570
		340,937
Department of Justice		
Passed through Oregon Department of Justice		
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	24,980
Crime Victim Assistance	16.575	48,379
Violence Against Women Formula Grant	16.588	68,667
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	356,782
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	83,106
		581,914
Department of Agriculture		
Passed through State of Oregon		
Schools and Roads - Grants to States	10.665	489,702
Schools and Roads - Grants to Counties	10.666	17,918
Passed through Oregon Department of Human Resources		
Special Supplement Food Program fro Women, Infants and Children (WIC)	10.557	126,227
		633,847
Department of Transportation		
Passed through Oregon Department of Transportation		
Highway Planning and Construction	20.205	12,625
		12,625
Department of Homeland Security		
Passed through Oregon State Marine Board		
Boating Safety Financial Assistance	97.012	12,520
Passed through Oregon Military Department		
Emergency Management Performance Grants	97.042	32,589
Passed through Homeland Security		
State Homeland Security Program	97.073	11,200
		56,309
		2,137,265

Note A - BASIS OF PRESENTATION

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